

# PERALTA COMMUNITY COLLEGE DISTRICT



## 2018-19 ANNUAL BUDGET



**BERKELEY CITY COLLEGE • COLLEGE OF ALAMEDA**

**LANEY COLLEGE • MERRITT COLLEGE**



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## BOARD OF TRUSTEES

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## COLLEGE ADMINISTRATORS

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Timothy Karas ..... President, College of Alameda  
Tammeil Y. Gilkerson ..... President, Laney College  
Marie-Elaine Burns ..... President, Merritt College

## DISTRICT OFFICE ADMINISTRATORS

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Jason Cifra ..... Vice Chancellor for Student Affairs  
Jason Cole ..... Vice Chancellor of Information Technology  
Romaneir Johnson ..... Vice Chancellor for Finance and Administration  
Chanelle Whittaker ..... Interim Vice Chancellor for Human Resources

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# PERALTA COMMUNITY COLLEGE DISTRICT

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Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

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# PERALTA COMMUNITY COLLEGE DISTRICT

## Chancellor's Budget Address

I am proud of the work and accomplishments we have made this past year. The Fiscal Year (FY) 2018-19 Adopted Budget I present to the Board of Trustees of the Peralta Community College District (PCCD) reflects our efforts to serve our students and improve our community in the most effective way. Our dedication to provide a quality education and career skills to our students continues to be our unwavering commitment.

The PCCD FY 2018-19 Adopted Budget is presented in accordance with Board Policy 6250 – Budget Management and Administrative Procedure 6250 – Budget Management. The Adopted Budget is predicated on the Governor's signed budget and other fiscal assumptions, which served as the foundation for FY 2018-19 fiscal resource allocations to the Colleges as determined by the PCCD's Budget Allocation Model.

The Governor's Budget for 2018-19 reflects current State and national economic realities. Solid jobs markets, strong housing markets, and technology sector growth, particularly in the San Francisco Bay Area, continue as one of the longest economic recovery since the 2008 recession.

Consistent with the Governor's past practice, the bulk of new resources coming from the State are restricted in nature. The new funding formula compromise ensures a three-year hold harmless budget. The Finance team worked collaboratively over the summer to build and share the budget and to receive shared Governance input. This is a very prudent and accountable budget to bring Peralta to run within its means and to build a solid, fiscally responsible future.

Under the leadership of the Vice Chancellor of Finance and Budget Director, all Measure B funding has been allocated to the colleges to be used in accordance with the ballot language of Measure B. Additional accountability is put in place to ensure adequate reporting and accountability of Measure B.

I thank the Governing Board for its trust in the administration and for its fiscal policy stewardship. This budget has greatly enhanced the budget transparency at Peralta.

The preparation for the next fiscal year budget will get underway on September 25<sup>th</sup> at a Governing Board workshop.

I want to express my gratitude to Vice Chancellor Johnson, Interim Budget Director Adil Ahmed and other members of the Finance Department Team that worked behind the scenes to ensure that PCCD meets its financial obligations. As has been my goal for a few years, I am pleased that the Planning and Budgeting Council (PBC) played a more significant role in the budget development process this year. Though there were challenges with their participation, it marks a good base on which to build.

I want to thank co-chair Donald Moore and the active members of PBC for their work, patience and understanding.

I am pleased to present to you PCCD's Fiscal Year 2018-19 Adopted Budget.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jowel Laguerre", is written over a horizontal line.

Jowel Laguerre, Ph.D.  
Chancellor





# PERALTA COMMUNITY COLLEGE DISTRICT

## 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 (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 42,030 students, and is one of the top community college districts in California in transferring students into the UC System. Currently the District has about 1,028 full-time employees and over 1,723 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

## 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.



# PERALTA COMMUNITY COLLEGE DISTRICT

## DESCRIPTION OF FUNDS

The following is a brief discussion of the funds that will be included in the District's 2018-19 Adopted Budget:

### **DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Fund 01)** (on page 14)

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 1) general apportionment, 2) local property taxes, and 3) enrollment fees and tuition that account for approximately 83% 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 2017-18 the District borrowed approximately 3,700 FTES to be funded at 19,528 FTES to reach the base. The district reported for 2017-18 on the P2 for enrollment 18,723 FTES, therefore the shortfall to repay is  $(19,528 - 18,723) = 805$  FTES, which is approximately \$4,025,000 in value.

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

District Office	on page 15
College of Alameda	on page 16
Laney College	on page 17
Merritt College	on page 18
Berkeley City College	on page 19

### **GENERAL FUND RESTRICTED (Fund 11)** (on page 20)

The 2018-19 General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donors', or other outside agencies' funding terms and conditions.

### **SPECIAL REVENUE FUND (Fund 03)** (on page 21)

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.



# PERALTA COMMUNITY COLLEGE DISTRICT

## **BOOK STORE COMMISSION (FUND) 07** (on page 22)

The Book Store Commission Fund is established from a portion of Book Store revenue received, and this revenue is not an integral to the general operations of the district.

## **FACILITY RENTAL FEE (FUND 10)** (on page 23)

The Facility Rental Fee Fund is established from District rental fees received by the District and/or College Offices and these revenues is not an integral to the general operations of the District.

## **MEASURE B – PARCEL TAX (Fund 12)** (on page 24)

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.

## **CONTRACT EDUCATION FUND (Fund 30)** (on page 25)

## **PARKING SERVICES FUND (Fund 59)** (on page 26)

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 (Fund 61)** (on page 27)

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

## **BOND CONTRUCTION FUNDS (Funds 63 & 65)** (on page 28-29)

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 (Fund 68)** (on page 30)

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 (Fund 69)** (on page 31)

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



# PERALTA COMMUNITY COLLEGE DISTRICT

## **TRUST AND AGENCY FUNDS (Fund 71) (on page 32)**

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.

## **STUDENT REPRESENTATION FEES FUND (Fund 72) (on page 33)**

The Student Representation Fee is a voluntary donation collected at the time of registration for each enrolled student for purposes of providing student governmental affairs representatives the means to state their positions and viewpoints before city, county, district, state, and federal government as well as other public agencies. Any student wishing not to pay the Student Representation Fee for any political, religious, financial, or moral reason should not have to.

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

College of Alameda	on page 34
Laney College	on page 35
Merritt College	on page 36
Berkley City College	on page 37

## **SELF-INSURANCE FUND (Fund 80) (on page 38)**

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

## **STUDENT BODY CENTER FEE FUND (Fund 81 to 84) (on page 39-42)**

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.

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

College of Alameda (Fund 81)	on page 39
Laney College (Fund 82)	on page 40
Merritt College (Fund 83)	on page 41
Berkeley City College (Fund 84)	on page 42

## **STUDENT FINANCIAL AID FUND (Fund 89) (on page 43)**

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.



# PERALTA COMMUNITY COLLEGE DISTRICT

## FY2018-19 Budget Assumptions

The following assumptions shall be utilized in developing the FY 2018-19 District and College Final Adopted Budgets. These assumptions are estimates and are based, in part, on the Governor's January Budget Proposal, historical fiscal trends at the District, including current year-to-date actuals as well as on a revised Budget Allocation Model (BAM).

As more detailed information is received in the coming months from the Governor's office and the State Chancellor's Office, the assumptions will be adjusted accordingly.

### General Assumptions

1. The FY 2018-19 General Fund Unrestricted Beginning Fund Balance is projected at approximately \$15.7 million representing a reserve level of 10.90%.
2. The FY 2018-19 Adopted Budget reflects a balanced budget as a result of the freezing of \$4,500,000 in Vacant Positions.
3. The FY 2018-19 Final Adopted Budget will have a Reserve (Ending Balance) of no less than 5%.
4. The District and Colleges will use plans, planning documents, and planning processes as a basis for the development of their expenditure budgets.
5. Recommendations from the BAM Task Force with respect to resource allocation will be implemented during the budget development process.
6. The District does not intend to issue a Tax Revenue Anticipation Note (TRANS) in FY 2018-19
7. All State Apportionment deferrals have been eliminated.
8. There is a line item in the budget for facilities maintenance and repair.

### Revenue Assumptions

9. ENROLLMENT: Full Time Equivalent Students (FTES) target of 18,723 generated (Resident, for-credit)
  - Funded base 18,623 credit FTES
  - Funded base 100 non-credit FTES
10. Enrollment growth funds of \$57.8 Million system wide to fund 1.00% growth (average)
  - 0% growth budgeted for PCCD in 2018-19
11. Statutory Cost of Living Adjustment (COLA) of 2.71% at \$161.2 Million for FY2018-19 (used to fund step/column salary increases).
  - Approximately \$413,265 for PCCD
12. Supplemental Allocation Student Equity \$ 22.2 Million
13. Student Success Allocation \$ 11.6 Million
14. Unrestricted lottery at \$151 per FTES
  - \$2.8 Million for PCCD



# PERALTA COMMUNITY COLLEGE DISTRICT

15. Scheduled Maintenance & Instructional Equipment allocation \$143.5 Million state-wide

- \$464 ,037 for PCCD
- No match required

16. Sixth Year of Parcel Tax- Measure B estimated to be \$8,000,000

17. SSSP, Student Equity, Adult Education and Strong Workforce totals \$18,532,413

- Student Equity               \$8,353,443
- Adult Education             \$7,942,885
- Strong Workforce           \$2,236,085

## Expenditure Assumptions

18. Step and column salary increases are included (funded with 2.71% COLA)

- Estimated at \$0.4 Million

19. Public Employee Retirement System employer contribution increase from 15.53% to 17.10%, an increase estimated at \$245,000 to PCCD

20. State Teachers Retirement System employer contribution increased from 14.43 to 16.28%, an increase estimated at \$476,000 to PCCD.

21. Maintain District contribution to DSPS program of approximately \$1.2 Million

22. OPEB Debt Service Payment of approximately \$4.3 Million due to bond program restructuring

23. Continued implementation of the new OPEB long term funding plan impacting Fund 01, Fund 69 and the OPEB Trust Fund

24. Contribution to the new Irrevocable Trust in the amount of \$250,000 as per OPEB long term funding plan

25. Contribution of \$400,000 to Self-Insurance Fund to cover costs of Property and Liability Insurance

26. Any restricted funding cuts or cost increases must be borne by the respective program.

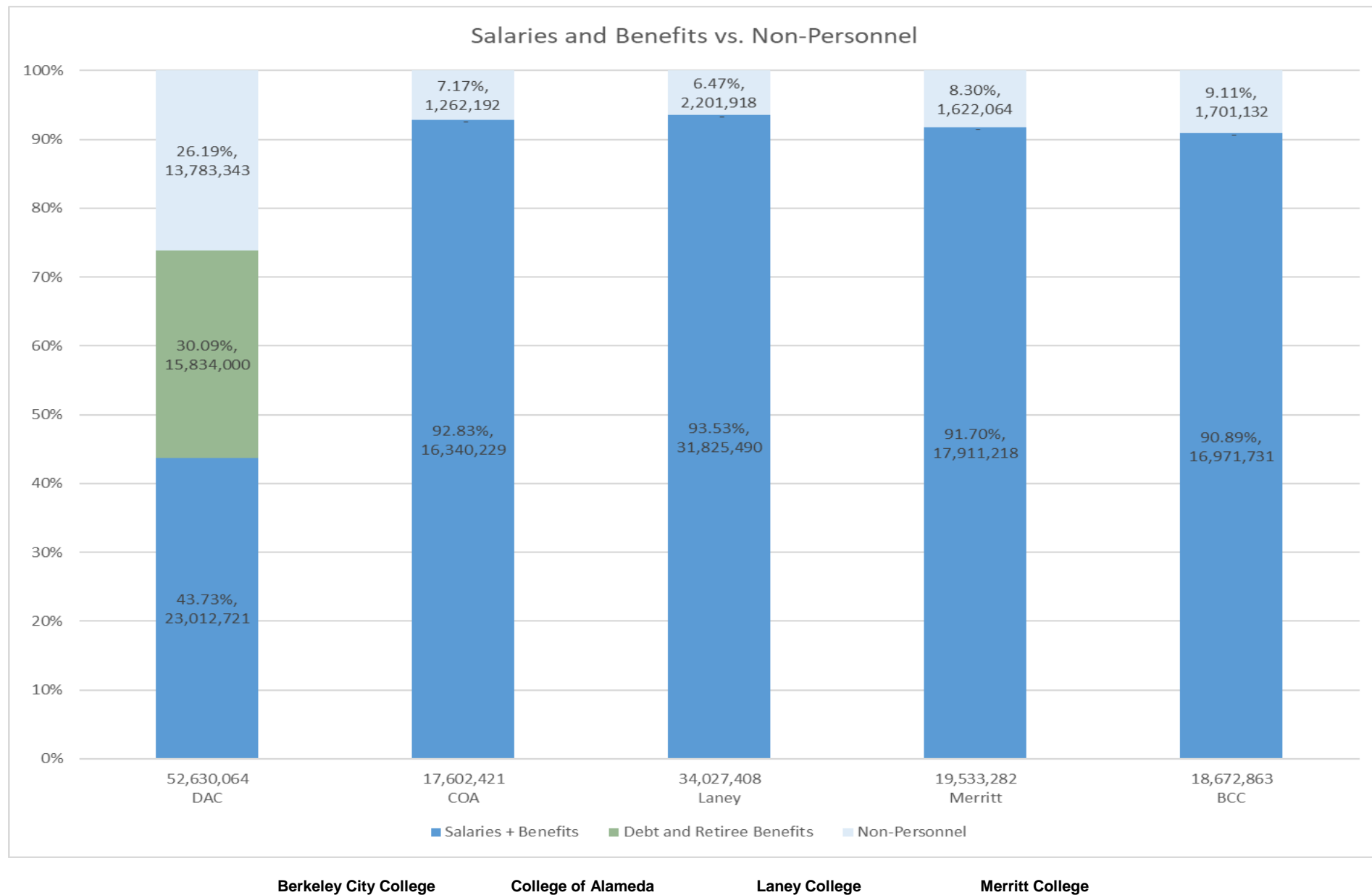
27. Medical premiums – \$15.3 Million – an increase of \$338,000

28. Utilities to be budgeted at the campus level are based on prior year actuals with a 5% increase

- Increase of \$555,000



# PERALTA COMMUNITY COLLEGE DISTRICT







# PERALTA COMMUNITY COLLEGE DISTRICT

## FY2018-19 Budget Allocation Model

Total Computational Revenue	119,201,492
Unrestricted Lottery	2,827,208
Student Health Fees	925,000
Apprenticeship	20,000
AC Transit Fees	1,120,000
Application Fees (Int'l)	105,000
Other Student Fees and Miscellaneous	189,000
Capital Outlay	375,000
OPEB Transfer In	9,650,000
Non Resident Student Revenue	11,510,950
Parcel Tax (Measure B - Fund 12)	8,060,000
<b>Total Revenue Allocation</b>	<b>153,923,650</b>
<b>Less:</b>	
OPEB Expenses	(9,650,000)
OPEB Debt Service	(4,334,000)
Establishment of Irrevocable Trust	(250,000)
Self-Insurance Fund (Fund 80)	(400,000)
Bad Debts	(1,050,000)
<b>Total Exclusions</b>	<b>(15,684,000)</b>

<b>Applicable Revenue</b>	<b>138,239,650</b>
LESS Full Time Faculty Salary & Benefits	(38,207,540)
LESS Part Time Faculty (FTEF)	(11,677,624)
<b>Available Revenues</b>	<b>88,354,486</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.

## Three Year FTE Rolling Averages

	Berkeley City College	College of Alameda	Laney College	Merritt College	Total
2017-18	3,863.82	3,572.63	6,985.33	4,301.45	18,723.23
2016-17	4,347.86	3,564.67	7,294.16	4,149.83	19,356.52
2015-16	4,623.10	3,667.82	7,806.61	4,050.97	20,148.50
<b>Average</b>	<b>4,278.26</b>	<b>3,601.71</b>	<b>7,362.03</b>	<b>4,167.42</b>	<b>19,409.42</b>
<b>Percentage</b>	<b>18.57%</b>	<b>22.03%</b>	<b>37.93%</b>	<b>21.47%</b>	<b>100.00%</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.

Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

## District Office Service Centers Budgets

Chancellor's Office	1,584,726
Board of Trustees	465,956
Public Information (Marketing – PCTV )	119,803
Information Technology	1,243,855
General Counsel	367,482
Risk Management	636,799
Institutional Planning and Research	349,292
Employee Relations	225,391
International Education Program	291,333
Human Resources	476,758
Financial Services (Accounting, Budget, Payroll)	955,561
General Services (Maintenance and Operations, Security, and Police)	891,804
Purchasing Division	260,577
<b>Total</b>	<b>7,869,337</b>

## Centralized Services Budgets

Bad Debts	1,050,000
Admissions & Records	779,089
Facilities	4,446,208
Financial Aid	534,740
Information Technology	4,975,419
Public Information (Marketing – PCTV )	1,078,229
General Counsel	367,481
Economic & Workforce Development	268,592
Employee Relations	901,563
International Education Program	1,165,332
Human Resources	1,907,032
Financial Services (Accounting, Budget, Payroll)	3,822,245
General Services (Maintenance and Operations, Security, and Police)	3,567,215
Purchasing Division	1,042,308
Academic Affairs (Education Svcs)	2,412,717
Academic Affairs (Student Svcs)	483,557
Police Academy	125,000
<b>Total</b>	<b>28,926,727</b>

Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

## District Wide Costs

OPEB Expenses	9,650,000
OPEB Debt Service	4,334,000
Establishment of Irrevocable Trust	250,000
Self-Insurance Fund (Fund 80)	400,000
DSPS Contributions	1,200,000
<b>Total</b>	<b>15,834,000</b>



# PERALTA COMMUNITY COLLEGE DISTRICT

## Salary and Benefits Support Services

	College of Alameda	Berkeley City College	Laney College	Merritt College	District Office
<b>Revenue Allocation by College</b>	16,404,328	19,466,426	33,513,046	18,970,687	-
DO Service Center Budgets	(1,386,033)	(1,644,755)	(2,831,580)	(1,602,869)	7,465,237
Centralized Services Budgets	(5,287,890)	(6,274,949)	(10,802,838)	(6,115,149)	
<b>Net College Revenues</b>	9,730,405	11,546,722	19,878,627	11,252,669	7,465,237
<b>Unrestricted Expenditure Budget by College</b>					
Full Time Academic	-	-	-	-	-
Academic Admin	1,203,059	984,773	1,390,604	988,040	858,358
Other Faculty	618,040	669,370	1,232,751	1,010,872	705,644
Part Time Academic	-	-	-	-	-
Classified Salary	2,791,671	2,690,596	4,547,385	2,531,382	13,296,629
Benefits	2,260,984	2,377,293	3,525,699	2,365,216	7,767,033
Books, Supplies, Services	-	-	-	-	-
Equipment Cap Outlay	-	-	-	-	-
<b>Expenditure Totals</b>	6,873,755	6,722,032	10,696,439	6,895,510	22,627,664
<b>Surplus(Deficit)</b>	2,856,650	4,824,690	9,182,188	4,357,159	(15,162,427)

Notation: Reference pages for detail by colleges, page 17 through 22

Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 - General Fund Unrestricted Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
Federal Revenue	-	-	-	-
State Revenue	69,246,277	81,795,277	67,294,266	65,486,282
Local Revenue	65,636,109	54,377,393	67,755,566	70,787,368
Trans Res Revenue	11,845,534	9,650,000	7,711,023	9,650,000
<b>Revenue Total</b>	<b>146,727,920</b>	<b>145,822,670</b>	<b>142,760,855</b>	<b>145,923,650</b>
<b>Expenses</b>				
Full Time Academic	23,009,475	26,651,722	17,204,047	25,151,587
Academic Admin	5,917,477	6,075,086	5,207,348	5,424,834
Other Faculty	1,887,052	5,347,444	2,724,256	4,236,677
Part Time Academic	19,719,784	10,791,279	23,187,904	11,677,623
Classified Salary	25,765,673	29,030,473	27,826,762	27,276,438
Fringe Benefits	51,928,690	43,416,987	41,536,190	41,944,230
Bad Debts	-	-	600,000	1,050,000
DGS	-	-	500,000	
Books, Supplies, Svcs	19,620,546	19,628,403	15,828,409	19,121,578
Equipment Cap Outlay	431,333	270,571	192,904	274,071
Other Outgo	5,645,557	6,035,496	9,685,188	6,309,000
<b>Total Expenditures</b>	<b>153,925,587</b>	<b>147,247,461</b>	<b>144,493,008</b>	<b>142,466,038</b>
<b>Beginning Fund Balance</b>	<b>15,065,836</b>	<b>17,564,022</b>	<b>17,564,022</b>	<b>15,830,544</b>
Audit Adjustment	9,695,853	-	(1,325)	-
Net Increase(Decrease)	(7,197,667)	(1,424,791)	(1,732,153)	3,457,612
<b>Ending Fund Balance</b>	<b>17,564,022</b>	<b>16,139,231</b>	<b>15,830,544</b>	<b>19,288,156</b>
<b>Ending Fund Balance %</b>	<b>11.41%</b>	<b>10.96%</b>	<b>10.88%</b>	<b>13.54%</b>
STRS Increase 1.85%	-	-	-	476,000
PERS Increase 1.57%	-	-	-	245,000
Step Increase	-	-	-	1,400,000
Utilities increases				555,000
Healthcare				338,000
<b>Total Increases</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,014,000</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.

Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 - General Fund Unrestricted Summary District Office (Location 01)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
Full Time Academic	-	-	-	-
Academic Admin	1,882,555	1,429,194	1,098,159	858,358
Other Faculty	589,870	613,404	435,089	705,644
Part Time Academic	424,430	887,342	244,373	257,500
Classified Salary	11,407,592	12,968,301	12,346,514	13,424,186
Fringe Benefits	30,629,357	17,569,388	17,591,635	7,767,033
Books, Supplies, Services	12,901,566	12,998,132	10,037,276	13,482,043
Equipment Cap Outlay	198,574	83,401	101,313	176,300
Debt Service Transfer	5,550,440	5,910,496	9,595,287	6,184,000
Other Transfers	75,642	125,000	89,901	125,000
Book Vouchers	-	-	-	-
Reserve for STRS / PERS	-	-	-	-
Retiree Benefits	-	-	-	9,650,000
<b>Expense Total</b>	<b>63,660,026</b>	<b>52,584,658</b>	<b>51,539,547</b>	<b>52,630,064</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 - General Fund Unrestricted Summary College of Alameda (Location 02)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
Full Time Academic	3,877,231	4,736,956	3,023,972	4,499,035
Academic Admin	950,686	1,291,775	1,213,065	1,203,059
Other Faculty	270,211	809,123	501,284	618,041
Part Time Academic	3,600,102	1,739,387	4,073,029	2,239,743
Classified Salary	3,084,063	3,357,094	3,491,010	3,015,651
Fringe Benefits	4,136,602	4,878,039	4,759,343	4,764,670
Books, Supplies, Services	1,243,242	1,267,444	1,331,821	1,245,182
Equipment Cap Outlay	25,733	99,590	20,833	17,010
Debt Service Transfer	-	-	-	-
Book Vouchers	-	-	-	-
Reserve for STRS / PERS	-	-	-	-
<b>Expense Total</b>	<b>17,187,870</b>	<b>18,179,408</b>	<b>18,414,357</b>	<b>17,602,421</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.





# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 - General Fund Unrestricted Summary Laney College (Location 05)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
Full Time Academic	10,016,394	11,163,651	7,439,719	10,584,391
Academic Admin	1,189,383	1,327,690	1,127,860	1,390,604
Other Faculty	258,227	1,608,791	738,450	1,232,751
Part Time Academic	7,614,432	3,291,590	9,025,277	3,652,632
Classified Salary	5,447,810	6,046,987	5,685,138	5,324,640
Fringe Benefits	8,604,627	9,908,932	9,365,302	9,640,472
Books, Supplies, Services	2,374,809	2,147,527	2,437,998	2,201,918
Equipment Cap Outlay	57,356	8,100	18,616	-
Debt Service Transfer	-	-	-	-
Other Transfers	-	-	-	-
Book Vouchers	4,248	-	-	-
Reserve for STRS / PERS	-	-	-	-
<b>Expense Total</b>	<b>35,567,286</b>	<b>35,503,268</b>	<b>35,838,360</b>	<b>34,027,408</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 - General Fund Unrestricted Summary Merritt College (Location 06)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
Full Time Academic	4,760,371	5,792,150	3,473,288	5,403,511
Academic Admin	948,850	932,313	909,038	988,040
Other Faculty	662,438	1,313,090	748,867	1,010,872
Part Time Academic	3,692,431	1,931,441	4,546,430	2,417,445
Classified Salary	3,156,558	3,509,639	3,292,832	2,784,189
Fringe Benefits	4,647,728	5,937,128	5,082,175	5,307,161
Books, Supplies, Services	1,457,634	1,404,264	1,493,401	1,560,857
Equipment Cap Outlay	105,148	51,878	36,365	61,207
Debt Service Transfer	15,227	-	-	-
Other Transfers	-	-	-	-
Book Vouchers	-	-	-	-
Reserve for STRS / PERS	-	-	-	-
<b>Expense Total</b>	<b>19,446,385</b>	<b>20,871,903</b>	<b>19,582,396</b>	<b>19,533,282</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 - General Fund Unrestricted Summary Berkeley City College (Location 08)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
Full Time Academic	4,355,479	4,958,965	3,267,068	4,664,650
Academic Admin	946,003	1,094,114	859,226	984,773
Other Faculty	106,305	1,003,036	300,566	669,369
Part Time Academic	4,388,389	2,941,519	5,298,133	3,110,303
Classified Salary	2,669,651	3,148,452	3,011,268	2,727,772
Fringe Benefits	4,263,604	5,123,500	4,737,735	4,814,864
Books, Supplies, Services	1,643,295	1,811,036	1,627,913	1,681,578
Equipment Cap Outlay	44,522	27,602	15,777	19,554
Debt Service Transfer	-	-	-	-
Book Vouchers	-	-	-	-
Reserve for STRS / PERS	-	-	-	-
<b>Expense Total</b>	<b>18,417,248</b>	<b>20,108,224</b>	<b>19,117,686</b>	<b>18,672,863</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 11 – General Fund Restricted Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	4,386,961	5,431,053	1,506,642	4,540,357
State Revenue	39,681,446	34,263,042	26,125,293	22,519,967
Local Revenue	1,930,774	1,784,918	956,615	4,272,333
Trans Res Revenue	1,055,344	1,200,000	6,345,442	1,603,609
<b>Revenue Total</b>	<b>47,054,524</b>	<b>42,679,013</b>	<b>34,933,992</b>	<b>32,936,266</b>
<b>Expenses</b>				
Full Time Academic	487,275	577,377	470,739	656,991
Academic Admin	858,990	1,699,173	853,945	1,632,087
Other Faculty	3,220,321	3,368,105	2,284,139	3,350,545
Part Time Academic	3,099,483	2,097,683	1,977,950	423,220
Classified Salary	10,514,057	11,367,647	8,950,908	8,396,607
Fringe Benefits	5,758,802	7,396,552	4,926,989	8,003,625
Books, Supplies, Svcs	15,786,262	16,039,700	3,274,190	6,737,242
Equipment Cap Outlay	4,336,173	1,869,493	853,368	47,137
Debt Service Transfers	-	-	-	-
Financial Aid	2,291,584	1,464,615	9,002,125	811,095
Unallocated	-	-	-	-
<b>Expense Total</b>	<b>46,352,947</b>	<b>45,880,345</b>	<b>32,594,353</b>	<b>30,058,549</b>
<b>Beginning Fund Balance</b>	<b>1,794,924</b>	<b>3,551,019</b>	<b>3,551,019</b>	<b>6,165,639</b>
<b>Audit Adjustments</b>	<b>1,054,514</b>	<b>-</b>	<b>274,982</b>	<b>-</b>
<b>Net Increase(Decrease)</b>	<b>701,581</b>	<b>(3,201,333)</b>	<b>2,339,638</b>	<b>2,877,717</b>
<b>Ending Fund Balance</b>	<b>3,551,019</b>	<b>349,686</b>	<b>6,165,639</b>	<b>9,043,356</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 03 – Fee Based Instruction Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
Federal Revenue	-	-	-	-
State Revenue	7,225	-	-	-
Local Revenue	260,776	134,951	145,000	149,694
<b>Revenue Total</b>	<b>268,001</b>	<b>134,951</b>	<b>145,000</b>	<b>149,694</b>
<b>Expenses</b>				
Part Time Academic	134,908	206,913	78,858	99,000
Classified Salary	40,684	19,774	27,052	3,000
Fringe Benefits	28,912	22,990	12,419	10,184
Books, Supplies, Services	8,209	82,517	15,016	37,510
Equipment Cap Outlay	7,021	-	-	-
<b>Expense Total</b>	<b>219,734</b>	<b>332,194</b>	<b>133,345</b>	<b>149,694</b>
<b>Beginning Fund Balance</b>	<b>195,328</b>	<b>246,919</b>	<b>246,919</b>	<b>257,727</b>
Audit Adjustment	3,324	-	(847)	-
Net Increase(Decrease)	48,267	(197,243)	11,654	-
<b>Ending Fund Balance</b>	<b>246,919</b>	<b>49,675</b>	<b>257,727</b>	<b>257,727</b>
*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.				



## PERALTA COMMUNITY COLLEGE DISTRICT

### Fund 07 – Bookstore Commission Fee Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
State Revenue	-	-	-	-
Local Revenue	102,347	62,840	76,857	70,000
<b>Revenue Total</b>	<b>102,347</b>	<b>62,840</b>	<b>76,857</b>	<b>70,000</b>
<b>Expenses</b>				
Part Time Academic	-	-	-	-
Classified Salary	4,856	2,120	3,674	5,000
Fringe Benefits	141	-	-	-
Books, Supplies, Services	91,336	232,437	42,640	65,000
Equipment Cap Outlay	-	15,000	-	-
Financial Aid	-	-	-	-
<b>Expense Total</b>	<b>96,333</b>	<b>249,557</b>	<b>46,314</b>	<b>70,000</b>
<b>Beginning Fund Balance</b>	<b>333,796</b>	<b>342,208</b>	<b>342,208</b>	<b>372,751</b>
Audit Adjustment	2,398	-	-	-
Net Increase(Decrease)	6,014	(186,717)	30,543	-
<b>Ending Fund Balance</b>	<b>342,208</b>	<b>155,491</b>	<b>372,751</b>	<b>372,751</b>
*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 10 – Facility Rental Fee Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	1,332	-	1,400	-
State Revenue	5,194	-	-	-
Local Revenue	2,228,006	1,030,213	1,803,416	1,791,982
Intra Fund Transfer In	-	-	3,800,000	-
<b>Revenue Total</b>	<b>2,234,532</b>	<b>1,030,213</b>	<b>5,604,416</b>	<b>1,791,982</b>
<b>Expenses</b>				
Academic Admin	-	-	-	-
Other Faculty	-	-	-	-
Part Time Academic	161,616	83,340	110,085	60,175
Classified Salary	536,096	324,198	348,147	436,811
Fringe Benefits	138,673	121,646	98,482	122,640
Books, Supplies, Svcs.	1,196,079	1,901,778	4,429,643	1,153,431
Equipment Cap Outlay	84,294	30,933	64,607	18,925
Financial Aid	2,967	-	9,366	-
<b>Expense Total</b>	<b>2,119,725</b>	<b>2,461,895</b>	<b>5,060,330</b>	<b>1,791,982</b>
<b>Beginning Fund Balance</b>	<b>3,634,501</b>	<b>3,323,343</b>	<b>3,323,343</b>	<b>3,665,961</b>
Audit Adjustment(s)	(425,969)	-	(1,867)	-
Net Increase(Decrease)	114,811	(1,431,683)	344,486	-
<b>Ending Fund Balance</b>	<b>3,323,343</b>	<b>1,891,660</b>	<b>3,665,961</b>	<b>3,665,961</b>
*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.				





# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 12 – Measure “B” Parcel Tax Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
Federal Revenue	-	-	-	-
State Revenue	8,184	-	-	-
Local Revenue	8,075,613	8,060,000	8,060,000	8,060,000
Trans Res Revenue	172,320	-	-	-
<b>Revenue Total</b>	<b>8,256,117</b>	<b>8,060,000</b>	<b>8,060,000</b>	<b>8,060,000</b>
<b>Expenses</b>				
Other Faculty	4,019,356	-	2,929,806	789,995
Part Time Academic	524,006	6,570,002	2,853,901	3,730,647
Classified Salary	982,691	355,688	646,418	1,668,177
Fringe Benefits	2,422,748	696,122	2,253,227	1,811,181
Books, Supplies, Services	281,075	438,188	412,685	-
Equipment Cap Outlay	23,939	-	-	-
Other Transfers	-	-	-	-
<b>Expense Total</b>	<b>8,253,815</b>	<b>8,060,000</b>	<b>9,096,037</b>	<b>8,000,000</b>
<b>Beginning Fund Balance</b>	<b>1,232,065</b>	<b>1,292,636</b>	<b>1,292,636</b>	<b>253,554</b>
Audit Adjustment	58,269	-	(3,045)	-
Net Increase(Decrease)	2,302	-	(1,036,037)	60,000
<b>Ending Fund Balance</b>	<b>1,292,636</b>	<b>1,292,638</b>	<b>253,554</b>	<b>313,554</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 30 – Contract Education Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
Federal Revenue	-	-	-	-
State Revenue	4,707	-	-	-
Local Revenue	277,946	222,792	258,591	260,000
<b>Revenue Total</b>	<b>282,653</b>	<b>222,792</b>	<b>258,591</b>	<b>260,000</b>
<b>Expenses</b>				
Academic Admin	-	-	-	-
Part Time Academic	122,248	46,642	50,487	117,788
Classified Salary	62,977	46,979	58,170	60,681
Fringe Benefits	22,726	16,387	13,056	21,896
Books, Supplies, Services	43,980	343,247	23,345	42,376
Equipment Cap Outlay	14,585	5,000	5,438	3,182
Transfers Out	-	-	-	-
Financial Aid	-	-	-	-
Undistributed Allocations	-	-	-	-
<b>Expense Total</b>	<b>266,516</b>	<b>458,255</b>	<b>150,496</b>	<b>245,923</b>
<b>Beginning Fund Balance</b>	<b>228,099</b>	<b>244,518</b>	<b>244,518</b>	<b>352,613</b>
Audit Adjustment(s)	283	-	(2,657)	-
Net Increase(Decrease)	16,136	(235,463)	108,095	14,077
<b>Ending Fund Balance</b>	<b>244,518</b>	<b>9,055</b>	<b>352,613</b>	<b>355,820</b>
*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 59 – Parking Fee Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
Federal Revenue	-	-	-	-
State Revenue	461	-	-	-
Local Revenue	375,080	323,665	324,964	280,000
<b>Revenue Total</b>	<b>375,541</b>	<b>323,665</b>	<b>324,964</b>	<b>280,000</b>
<b>Expenses</b>				
Part Time Academic	2,218	8,000	-	8,000
Classified Salary	218,548	200,000	253,574	180,000
Fringe Benefits	936	5,290	1,087	772
Books, Supplies, Services	95,684	109,775	80,522	91,228
Equipment Cap Outlay	134,629	-	-	-
<b>Expense Total</b>	<b>452,015</b>	<b>323,065</b>	<b>335,183</b>	<b>280,000</b>
<b>Beginning Fund Balance</b>	<b>128,618</b>	<b>53,496</b>	<b>53,496</b>	<b>43,277</b>
Audit Adjustments	1,352	-	-	-
Net Increase(Decrease)	(76,474)	600	(10,219)	-
<b>Ending Fund Balance</b>	<b>53,496</b>	<b>54,096</b>	<b>43,277</b>	<b>43,277</b>
*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 61 – Capital Outlay Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
State Revenue	1,969,799	1,256,881	1,354,413	89,073
Local Revenue	2,061,863	1,412,186	772,046	1,235,000
<b>Revenue Total</b>	<b>4,031,662</b>	<b>2,669,067</b>	<b>2,126,459</b>	<b>1,324,073</b>
<b>Expenses</b>				
Books, Supplies, Services	1,208,802	5,481,810	2,437,277	4,458,611
Equipment Cap Outlay	820,225	3,717,969	294,547	2,610,980
<b>Expense Total</b>	<b>2,029,027</b>	<b>9,199,779</b>	<b>2,731,824</b>	<b>7,069,591</b>
<b>Beginning Fund Balance</b>				
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	2,002,635	(6,530,712)	(605,365)	(5,754,518)
<b>Ending Fund Balance</b>	<b>8,837,199</b>	<b>2,306,487</b>	<b>8,231,834</b>	<b>2,486,316</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 63 – Measure “A” Bond Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
Local Revenue	389,074	275,000	372,966	275,000
<b>Revenue Total</b>	<b>389,074</b>	<b>275,000</b>	<b>372,966</b>	<b>275,000</b>
<b>Expenses</b>				
Other Faculty	-	-	-	-
Classified Salary	907,222	(204,674)	664,288	870,906
Fringe Benefits	426,406	(99,747)	326,171	555,288
Books, Supplies, Svc	607,308	33,662,930	933,090	1,119,707
Equipment Cap Outlay	8,506,519	79,595,199	6,640,567	27,968,680
<b>Expense Total</b>	<b>10,447,455</b>	<b>112,953,708</b>	<b>8,564,116</b>	<b>30,514,581</b>
<b>Beginning Fund Balance</b>	<b>172,021,344</b>	<b>161,991,221</b>	<b>161,991,221</b>	<b>153,815,290</b>
Audit Adjustments	28,258	-	15,219	-
Net Increase(Decrease)	(10,058,381)	(112,678,708)	(8,191,150)	(30,239,581)
<b>Ending Fund Balance</b>	<b>161,991,221</b>	<b>49,312,513</b>	<b>153,815,290</b>	<b>123,575,709</b>

\*All numbers are in US American Dollars, \$, and parentheses, (), denote negatives.

\*Fund Balance includes authorized unsold bonds of \$65 million.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 65 – Measure “E” Bond Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
Local Revenue	62,367	25,000	48,075	-
<b>Revenue Total</b>	<b>62,367</b>	<b>25,000</b>	<b>48,075</b>	<b>-</b>
<b>Expenses</b>				
Classified Salary	141,222	(8,809)	-	-
Fringe Benefits	46,839	-	-	-
Books, Supplies, Svcs	321,656	3,568,478	962,462	-
Equipment Cap Outlay	2,228,684	7,521,727	6,668,356	-
<b>Expense Total</b>	<b>2,738,402</b>	<b>11,081,396</b>	<b>7,630,818</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>10,259,594</b>	<b>7,584,199</b>	<b>7,584,199</b>	<b>-</b>
Audit Adjustment(s)	640	-	(1,456)	-
Net Increase(Decrease)	(2,676,035)	(11,056,396)	(7,582,743)	-
<b>Ending Fund Balance</b>	<b>7,584,199</b>	<b>(3,472,197)</b>	<b>-</b>	<b>-</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				
*General Obligation Bond Measure E ended 2018.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 68 – Child Development Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
Federal Revenue	108,564	41,000	84,566	100,000
State Revenue	1,234,544	1,148,000	1,269,592	1,250,000
Local Revenue	57,041	55,000	48,122	50,000
<b>Revenue Total</b>	<b>1,400,149</b>	<b>1,244,000</b>	<b>1,402,280</b>	<b>1,400,000</b>
<b>Expenses</b>				
Classified Salary	716,584	785,417	709,014	756,000
Fringe Benefits	419,932	519,507	413,819	443,029
Books, Supplies, Svcs	112,480	111,818	192,298	229,172
Equipment Capital Outlay	103,761	5,552	230,804	11,000
<b>Expense Total</b>	<b>1,352,757</b>	<b>1,422,294</b>	<b>1,545,935</b>	<b>1,439,201</b>
<b>Beginning Fund Balance</b>	<b>884,140</b>	<b>951,436</b>	<b>951,436</b>	<b>800,946</b>
Audit Adjustment	19,904	-	(6,835)	-
Net Increase(Decrease)	47,392	(178,294)	(143,655)	(39,201)
<b>Ending Fund Balance</b>	<b>951,436</b>	<b>773,142</b>	<b>800,946</b>	<b>761,745</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.





# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 69 – OPEB Reserve Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	8,934,479	14,074,600	5,030,000	5,904,079
<b>Revenue Total</b>	<b>8,934,479</b>	<b>14,074,600</b>	<b>5,030,000</b>	<b>5,904,079</b>
<b>Expenses</b>				
Academic Administrators	-	-	32,908	-
Fringe Benefits	-	-	14,317	-
Books, Supplies, Services	152,782	117,500	72,475	363,650
Debt Service Transfer	11,759,159	12,661,104	9,007,653	5,320,704
Transfers Out (OPEB Trust)	-	-	-	-
<b>Expense Total</b>	<b>11,911,942</b>	<b>12,778,604</b>	<b>9,127,353</b>	<b>5,684,354</b>
<b>Beginning Fund Balance</b>	<b>14,122,955</b>	<b>9,145,492</b>	<b>9,145,492</b>	<b>5,048,139</b>
Audit Adjustment	(2,000,000)	-	-	-
Net Increase(Decrease)	(2,977,463)	1,295,996	(4,097,353)	219,725
<b>Ending Fund Balance</b>	<b>9,145,492</b>	<b>10,441,488</b>	<b>5,048,139</b>	<b>5,267,864</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 71 – Trust and Agency Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	87,987	71,670	90,469	90,000
<b>Revenue Total</b>	<b>87,987</b>	<b>71,670</b>	<b>90,469</b>	<b>90,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	138,080	183,623	85,059	86,800
Equipment Capital Outlay	-	-	-	-
Others	-	-	3,178	3,200
<b>Expense Total</b>	<b>138,080</b>	<b>183,623</b>	<b>88,237</b>	<b>90,000</b>
<b>Beginning Fund Balance</b>	<b>410,924</b>	<b>130,303</b>	<b>130,303</b>	<b>132,560</b>
Audit Adjustment	(230,528)	-	25	-
Net Increase(Decrease)	(50,093)	(111,953)	2,232	-
<b>Ending Fund Balance</b>	<b>130,303</b>	<b>18,350</b>	<b>132,560</b>	<b>132,560</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 72 – Student Representation Fee Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	59,278	10,000	72,384	65,000
<b>Revenue Total</b>	<b>59,278</b>	<b>10,000</b>	<b>72,384</b>	<b>65,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	7,000	9,441	22,000
Books, Supplies, Svcs	-	54,919	8,538	43,000
Equipment Cap Outlay	-	-	-	-
<b>Expense Total</b>	<b>-</b>	<b>61,919</b>	<b>17,979</b>	<b>65,000</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>59,278</b>	<b>59,278</b>	<b>113,683</b>
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	59,278	(51,919)	54,405	-
<b>Ending Fund Balance</b>	<b>59,278</b>	<b>7,359</b>	<b>113,683</b>	<b>113,683</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 72 – Student Representation Fee Fund Summary College of Alameda (Location 2)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	11,855	10,000	12,184	12,000
<b>Revenue Total</b>	<b>11,855</b>	<b>10,000</b>	<b>12,184</b>	<b>12,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	7,000	66	7,000
Books, Supplies, Svcs	-	14,855	(50)	5,000
Equipment Cap Outlay	-	-	-	-
<b>Expense Total</b>	<b>-</b>	<b>21,855</b>	<b>16</b>	<b>12,000</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>11,855</b>	<b>11,855</b>	<b>24,023</b>
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	11,855	(11,855)	12,168	-
<b>Ending Fund Balance</b>	<b>11,855</b>	<b>-</b>	<b>24,023</b>	<b>24,023</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 72 – Student Representation Fee Fund Summary Laney College (Location 5)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	20,940	-	26,523	25,000
<b>Revenue Total</b>	<b>20,940</b>	<b>-</b>	<b>26,523</b>	<b>25,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	9,375	15,000
Books, Supplies, Svcs	-	24,434	5,288	10,000
Equipment Cap Outlay	-	-	-	-
<b>Expense Total</b>	<b>-</b>	<b>24,434</b>	<b>14,663</b>	<b>25,000</b>
<b>Beginning Fund Balance</b>	-	20,940	20,940	32,800
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	20,940	(24,434)	11,860	-
<b>Ending Fund Balance</b>	<b>20,940</b>	<b>(3,494)</b>	<b>32,800</b>	<b>32,800</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 72 – Student Representation Fee Fund Summary Merritt College (Location 6)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	13,008	-	17,056	15,000
<b>Revenue Total</b>	<b>13,008</b>	<b>-</b>	<b>17,056</b>	<b>15,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Books, Supplies, Svcs	-	15,630	1,800	15,000
Equipment Cap Outlay	-	-	-	-
<b>Expense Total</b>	<b>-</b>	<b>15,630</b>	<b>1,800</b>	<b>15,000</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>13,008</b>	<b>13,008</b>	<b>28,264</b>
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	13,008	(15,630)	15,256	-
<b>Ending Fund Balance</b>	<b>13,008</b>	<b>(2,622)</b>	<b>28,264</b>	<b>28,264</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 72 – Student Representation Fee Fund Summary Berkeley City College (Location 8)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	13,231	-	15,562	13,000
<b>Revenue Total</b>	<b>13,231</b>	<b>-</b>	<b>15,562</b>	<b>13,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Travel	-	-	-	-
Books, Supplies, Svcs	-	-	1,500	13,000
Equipment Cap Outlay	-	-	-	-
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>13,000</b>
<b>Beginning Fund Balance</b>	-	13,231	13,231	27,293
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	13,231	-	14,062	-
<b>Ending Fund Balance</b>	<b>13,231</b>	<b>13,231</b>	<b>27,293</b>	<b>27,293</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 80 – Self Insurance Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Local Revenue	1,553,909	1,636,698	1,576,870	1,600,000
Trans Res Revenue	300,000	400,000	400,000	400,000
<b>Revenue Total</b>	<b>1,853,909</b>	<b>2,036,698</b>	<b>1,976,870</b>	<b>2,000,000</b>
<b>Expenses</b>				
Books, Supplies, Svcs	1,991,133	2,036,698	1,799,638	2,000,000
Equipment Cap Outlay	-	-	-	-
<b>Expense Total</b>	<b>1,991,133</b>	<b>2,036,698</b>	<b>1,799,638</b>	<b>2,000,000</b>
<b>Beginning Fund Balance</b>	<b>201,956</b>	<b>83,197</b>	<b>83,197</b>	<b>260,429</b>
Audit Adjustment	18,465	-	-	-
Net Increase(Decrease)	(137,224)	-	177,232	-
<b>Ending Fund Balance</b>	<b>83,197</b>	<b>83,197</b>	<b>260,429</b>	<b>260,429</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				





# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 81 – College of Alameda Student Center Fee Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Local Revenue	30,389	30,000	10,298	30,000
<b>Revenue Total</b>	<b>30,389</b>	<b>30,000</b>	<b>10,298</b>	<b>30,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Books, Supplies, Svcs	6,649	79,188	3,654	30,000
Equipment Cap Outlay	30,305	36,500	3,462	-
<b>Expense Total</b>	<b>36,954</b>	<b>115,688</b>	<b>7,116</b>	<b>30,000</b>
<b>Beginning Fund Balance</b>	<b>127,652</b>	<b>121,087</b>	<b>121,087</b>	<b>124,269</b>
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	(6,565)	(85,688)	3,182	-
<b>Ending Fund Balance</b>	<b>121,087</b>	<b>35,399</b>	<b>124,269</b>	<b>124,269</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 82 – Laney College Student Center Fee Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Local Revenue	45,770	50,000	6,228	50,000
<b>Revenue Total</b>	<b>45,770</b>	<b>50,000</b>	<b>6,228</b>	<b>50,000</b>
<b>Expenses</b>				
Classified Salary	15,731	-	-	-
Fringe Benefits	3,651	-	-	-
Books, Supplies, Services	10,179	50,000	4,250	45,000
Equipment Cap Outlay	11,917	-	448	5,000
<b>Expense Total</b>	<b>41,478</b>	<b>50,000</b>	<b>4,698</b>	<b>50,000</b>
<b>Beginning Fund Balance</b>	<b>338,343</b>	<b>342,835</b>	<b>342,835</b>	<b>344,365</b>
Audit Adjustment	200	-	-	-
Net Increase(Decrease)	4,293	-	1,530	-
<b>Ending Fund Balance</b>	<b>342,835</b>	<b>342,835</b>	<b>344,365</b>	<b>344,365</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



## PERALTA COMMUNITY COLLEGE DISTRICT

### Fund 83 – Merritt College Student Center Fee Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Local Revenue	28,606	-	4,268	5,000
<b>Revenue Total</b>	<b>28,606</b>	<b>-</b>	<b>4,268</b>	<b>5,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	13,493	21,126	13,857	5,000
Equipment Cap Outlay	-	50,460	50,642	-
<b>Expense Total</b>	<b>13,493</b>	<b>71,586</b>	<b>64,499</b>	<b>5,000</b>
<b>Beginning Fund Balance</b>	<b>157,016</b>	<b>172,129</b>	<b>172,129</b>	<b>111,898</b>
Audit Adjustments	-	-	-	-
Net Increase(Decrease)	15,113	(71,586)	(60,231)	-
<b>Ending Fund Balance</b>	<b>172,129</b>	<b>100,543</b>	<b>111,898</b>	<b>111,898</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				



## PERALTA COMMUNITY COLLEGE DISTRICT

### Fund 84 – Berkeley City College Student Center Fee Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Local Revenue	29,156	25,000	4,086	5,000
<b>Revenue Total</b>	<b>29,156</b>	<b>25,000</b>	<b>4,086</b>	<b>5,000</b>
<b>Expenses</b>	-	-	-	-
Fringe Benefits	-	-	-	-
Supplies-office	8	-	-	-
Misc. Operational Exp.	-	25,000	-	5,000
Equipment Cap Outlay	-	-	-	-
<b>Expense Total</b>	<b>8</b>	<b>25,000</b>	<b>-</b>	<b>5,000</b>
<b>Beginning Fund Balance</b>	<b>118,105</b>	<b>147,253</b>	<b>147,253</b>	<b>151,339</b>
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	29,148	-	4,086	-
<b>Ending Fund Balance</b>	<b>147,253</b>	<b>147,253</b>	<b>151,339</b>	<b>151,339</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



## Fund 89 – Student Financial Aid Fund Summary

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
Federal Revenue	32,669,207	30,375,450	31,812,088	31,812,088
State Revenue	2,579,119	3,861,713	3,603,296	3,603,296
Local Revenue	672	-	-	-
<b>Revenue Total</b>	<b>35,248,998</b>	<b>34,237,163</b>	<b>35,415,384</b>	<b>35,415,384</b>
<b>Expenses</b>				
Financial Aid	35,248,998	34,237,163	35,415,384	35,415,384
<b>Expense Total</b>	<b>35,248,998</b>	<b>34,237,163</b>	<b>35,415,384</b>	<b>35,415,384</b>
<b>Beginning Fund Balance</b>	-	-	-	-
Audit Adjustment	-	-	-	-
Net Increase(Decrease)	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-
*All numbers are in US American Dollars, \$, and () denotes negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 – Unrestricted General Fund Detailed

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>					
8199	Other Federal Income	-	-	-	-
<b>Federal Revenue</b>		-	-	-	-
8611	State General Apportionment	43,913,353	59,788,281	47,187,406	46,860,096
8613	2% Enrollment Fees	300,667	125,000	184,650	-
8618	Apprenticeship Apportionment	40,381	20,000	41,697	20,000
8619	State Prior year	(1,357)	-	-	-
8630	Education Protection Account	16,150,782	17,942,833	15,778,978	15,778,978
8659	PT Health Benefits Rev	10,974	-	-	-
8660	PT Office Hrs Rev	115,060	-	-	-
8661	PT Faculty Parity Pay	402,665	408,873	329,669	-
8672	Homeowners Prop Tax Relief	170,205	170,290	168,278	-
8681	State Lottery Proceeds	3,152,916	2,590,000	2,541,568	2,827,208
8682	State Mandated Cost	2,342,267	-	1,002,015	-
8699	Other State Revenue	2,648,364	750,000	60,005	-
<b>State Revenue</b>		<b>69,246,277</b>	<b>81,795,277</b>	<b>67,294,266</b>	<b>65,486,282</b>
8811	Tax Secured Roll	17,665,355	17,967,823	18,549,107	18,734,598
8812	Tax Supplement Roll	467,084	-	358,434	362,018
8813	Tax Unsecured	1,143,570	1,239,921	1,590,596	1,606,502
8814	PY Tax Secured Roll	(221,331)	-	(226,650)	-
8815	PY Tax Supplemental Roll	-	-	-	-
8816	PY Tax Unsecured RL	-	-	-	-
8817	Redevelopment Property Tax	3,271,171	-	2,108,734	-
8818	ERAF	24,256,536	15,773,899	26,206,061	29,609,300
8831	Contract Service	153	-	-	-
8851	Facility & Athletic Field Rental	-	-	-	-
8861	Interest/Investment Income	(250,970)	-	(133,641)	-
8870	Contra Revenue	(229,240)	-	-	-
8874	Enrollment	6,624,194	6,250,000	6,218,750	6,250,000
8876	Health Services	-	-	-	-
8877	Instruct Matl Fees & Sales	-	-	-	-
8879	Student Records	42,283	50,000	28,752	-
8880	Tuition Out of St	3,535,153	3,755,430	3,264,811	3,285,950

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
8881 Parking Services	-	-	157,730	-
8882 F-1 Visa Tuition	5,830,584	6,676,320	6,324,821	8,225,000
8883 Student Center	(163)	-	117,767	-
8884 Student AC Transit	1,159,556	1,120,000	1,325,959	1,120,000
8886 Application Fee	46,210	50,000	15,100	105,000
8887 Capital Outlay Fee	-	189,000	501,890	189,000
8892 Fines & Citations	-	-	-	-
8893 AC Transit-Student Bus Passes	-	-	-	-
8895 St Drop Fees	3,518	5,000	3,200	-
8896 Student Health Fees	881,605	925,000	930,093	925,000
8897 Indirect Income	455,464	-	148,827	-
8899 Miscellaneous	955,377	375,000	265,225	375,000
<b>Local Revenue</b>	<b>65,636,109</b>	<b>54,377,393</b>	<b>67,755,566</b>	<b>70,787,368</b>
8982 Interfund Transfer In	-	-	-	-
8983 Intrafund Transfer In	11,845,534	9,650,000	7,711,023	9,650,000
<b>Trans Res Revenue</b>	<b>11,845,534</b>	<b>9,650,000</b>	<b>7,711,023</b>	<b>9,650,000</b>
<b>Revenue Total</b>	<b>146,727,920</b>	<b>145,822,670</b>	<b>142,760,855</b>	<b>145,923,650</b>

<b>Expenses</b>				
1101 Instructor	23,008,461	26,527,858	17,145,027	25,151,587
1102 Instructor -Subs	1,014	123,864	59,020	-
<b>Full Time Academic</b>	<b>23,009,475</b>	<b>26,651,722</b>	<b>17,204,047</b>	<b>25,151,587</b>
1201 Administrators	5,917,477	6,075,086	5,207,348	5,424,834
<b>Academic Admin</b>	<b>5,917,477</b>	<b>6,075,086</b>	<b>5,207,348</b>	<b>5,424,834</b>
1202 Department Chair	809,485	108,296	694,738	-
1203 Counselors	-	2,577,570	734,267	1,972,955
1204 Librarians	-	1,266,667	376,012	979,650
1205 Faculty-Reassign	966,160	1,135,192	838,168	1,069,902
1206 Nurse	111,407	259,719	66,846	214,170
1209 Counselors/Librarian-Lts	-	-	-	-
1210 Librarians-Lts	-	-	14,227	-
<b>Other Faculty</b>	<b>1,887,052</b>	<b>5,347,444</b>	<b>2,724,256</b>	<b>4,236,677</b>
1351 Instructor-PTIME & Ext-Se	17,229,574	7,609,192	19,951,674	10,982,166
1352 Instructor-Sub-Daily/Sick	121,879	-	81,205	-
1353 Instructor - Retiree	795,156	-	939,524	-
1356 Instructor-Pt-Office Hour	506,430	1,772,328	1,293,844	-
1357 Instructor-Parity	304,434	408,679	-	-
1452 Department Chairs	60,341	4,000	85,890	4,000

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
1453	Counselors	130,740	224,535	170,198	138,785
1454	Librarians	-	160,646	161,067	161,096
1455	Coaches	100,938	83,037	106,344	75,250
1456	Other Non-Teaching	442,696	514,762	381,600	314,463
1457	Non-Teaching Retirees	14,401	12,236	16,394	-
1458	Parity Pay for Non-Teaching Fac	11,944	-	(496)	-
1459	Staff Developing Training Fac	1,250	1,864	-	1,864
<b>Part Time Academic</b>		<b>19,719,784</b>	<b>10,791,279</b>	<b>23,187,243</b>	<b>11,677,623</b>
2101	Administrators	4,087,399	4,630,876	4,410,246	4,587,721
2102	Clerical Tech & Sup Staff	17,004,767	20,765,110	19,322,906	18,816,727
2201	Instructional Aides	1,519,383	1,575,271	1,533,196	1,291,216
2351	Trustee Members - Board	88,896	45,644	88,138	42,344
2352	Cler Tech & Sup Staff	1,497,158	895,808	1,103,779	1,156,621
2353	Student Employee Asst.	342,457	351,853	278,221	374,432
2354	Overtime	552,982	142,769	510,288	448,817
2357	Classified Retirees	31,849	-	23,072	0
2359	Instruct Aides(non-classroom)	29,664	-	24,119	0
2451	Instructional Aides	360,257	312,967	243,127	256,822
2452	Inst. Aides - Student	250,860	307,225	283,345	296,788
2453	Inst. Aides-O/T/Perm	-	2,950	6,324	4,950
2454	Instruct Aides-Tutorial Assist	-	-	-	0
<b>Classified Salary</b>		<b>25,765,673</b>	<b>29,030,473</b>	<b>27,826,761</b>	<b>27,276,438</b>
3110	STRS - Academic	6,772,128	5,395,612	5,833,305	5,597,932
3140	STRS Cash Balance	413,846	382,401	446,484	1,357
3220	PERS	4,312,856	4,125,437	4,213,585	4,606,610
3310	OASDHI (FICA) Academic	14,965	-	8	-
3320	OASDHI Classified	4,812,658	1,558,923	1,735,716	1,204,773
3340	Medicare - Academic	1,482,137	706,989	727,906	584,375
3350	Medicare - Classified	1,163,552	382,662	403,987	855,735
3411	Medical -Academic	10,783,651	6,702,346	8,825,768	6,757,362
3412	Dental - Academic	457,487	531,213	343,830	220,134
3415	Life Ins. -Academic	95,941	83,774	73,243	118,764
3421	Medical -Classified	6,282,030	7,060,335	5,438,578	6,388,864
3422	Dental -Classified	443,266	598,589	430,081	242,628
3425	Life Insurance-Class	4,967	62,258	84,665	104,536
3431	Medical reimbursement	(136,737)	-	(135,340)	-
3432	Dental reimbursement	-	-	-	-
3435	Life ins. reimbursement	-	-	(165)	-
3510	Unemployment Ins.-Aca	60,516	33,615	35,852	153,167

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		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
3520	Unemployment Ins -Class	44,499	19,320	19,539	81,359
3610	Work Comp-Academic	799,208	811,052	870,699	519,783
3620	Work Comp-Classfd	391,947	464,734	452,176	400,148
3712	OPEB Instructional	3,719,607	2,861,214	2,110,110	2,434,866
3720	Apple Ret.	42,143	8,223	25,573	1,351
3722	OPEB Classified	1,863,947	2,028,290	1,889,563	2,020,454
3912	Retiree Benefits	8,067,055	9,600,000	7,221,645	5,790,000
3922	Retiree Benefit - Classified	37,026	-	489,378	3,860,000
3930	Cash In-Lieu	-	-	-	-
<b>Fringe Benefits</b>		<b>51,928,694</b>	<b>43,416,987</b>	<b>41,536,186</b>	<b>41,944,230</b>
4101	Classroom-Books	-	2,000	2,000	2,000
4102	Book for Student Program	6,991	5,000	5,000	0
4103	Office Refer/Dict	-	-	-	300
4301	Instructional Supplies	50,879	52,567	52,567	59,739
4302	Supplies Outreach recruitment	8,207	4,000	4,000	4,000
4303	Subs Periodicals	19,130	31,352	31,352	49,123
4304	Supplies-office	760,389	699,877	699,877	735,613
4305	Fuel - gasoline/petroleum	28,128	17,710	17,710	15,921
4306	Computer software/site lic.-cl	25,529	17,865	17,865	29,265
4307	Computer software/site lic.-ad	62,394	36,249	36,249	58,499
5102	Guest Speakers Lectures-Non	6,200	1,153	1,153	1,153
5103	Legal	362,063	500,000	500,000	642,243
5104	Audit	191,473	195,000	195,000	200,000
5105	Independent Contractor/Consult	7,006,610	6,387,157	2,587,157	5,706,513
5106	Events/Programs-Outside Prod	102,363	99,003	99,003	98,817
5107	Election Cost	183,466	-	-	200,000
5109	Legal Settlements	-	25,000	25,000	25,000
5110	Instructor Events-Personal Svcs	12,613	6,000	6,000	6,000
5202	Travel Non-Local	414,355	315,579	315,579	293,200
5203	Travel Local	13,328	52,364	52,364	50,481
5204	Student Transportation	4,388	1,900	1,900	3,522
5205	Conference/Seminar Reg	178,110	165,473	165,473	153,996
5206	Internal Training- Staff Dev	23,191	312,003	312,003	27,593
5301	Dues and Membership	351,663	383,057	383,057	289,581
5407	Student Accident Insurance	195,272	210,000	210,000	225,000
5501	Garbage and Trash	270,582	274,826	274,826	357,880
5502	Gas	635,015	519,150	519,150	738,641
5503	Light and Power (Electricity)	2,166,530	2,469,224	2,469,224	2,360,349
5504	Sewer Use	166,001	169,019	169,019	179,208

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5505	Telephone Services	390,072	311,467	311,467	201,737
5506	Main Water System	452,360	428,812	428,812	444,800
5507	Pest Control	42,319	44,510	44,510	63,527
5602	Facility/Building Leases - Ann	610,988	503,200	503,200	632,984
5603	Facility/Building Rentals-Mont	69,620	71,000	71,000	91,000
5604	Equipment Lease - Annual	107,143	142,122	142,122	124,043
5605	Equipment Rentals - Mon-Mon	29,174	50,225	50,225	44,367
5607	Print & Dup. Equip Leases/Rent	159,425	104,500	104,500	95,030
5701	Athletics Meals and Lodging	29,693	24,180	24,180	26,446
5702	Graduation Expenses	39,759	53,833	53,833	58,833
5704	Health Services	4,054	4,500	4,500	4,500
5706	Misc. Student Services	96	-	-	0
5708	Athletic Transportation	15,175	32,620	32,620	50,620
5864	Instructional Services	-	-	-	0
5865	Publishing/ Doc Publication	100,790	147,063	147,063	144,366
5866	Testing License and Material	2,084	400	400	1,400
5867	Postage	102,785	89,620	89,620	119,313
5870	Cross Enrollment Waiver	7,248	-	-	0
5875	Employee Waiver	40,199	-	-	0
5877	Payment of Fines -OSHA & Misc	51,006	26,000	26,000	26,500
5880	Radio Licensing	3,303	5,000	5,000	2,000
5881	Building Repairs & Services	236,702	169,590	169,590	75,623
5882	Equip Repairs Maint. & Svc	153,273	309,759	309,759	152,582
5883	Net Internet Fees and Subs.	70,153	70,772	70,772	83,112
5884	Laundry Services	8,863	3,610	3,610	6,750
5885	Misc. Operational Exp.	2,116,201	2,457,383	2,957,383	2,208,840
5886	Program TV License	20,382	20,000	20,000	30,000
5887	Advertising/Radio/TV	7,606	13,000	13,000	0
5888	Advertising Print/ADS	135,251	176,500	176,500	148,573
5889	Grounds Maintenance	8,995	-	-	0
5890	Service Contract-Equipment	243,828	174,152	174,152	116,402
5891	Service Contract-Software-DP	1,032,763	1,087,057	1,087,057	1,545,593
5892	Service Contract-Hardware-DP	68,207	150,000	150,000	100,000
5893	Permits & Fees - Risk Mgmt	7,673	5,000	5,000	9,000
5894	Moving/Relocation Expenses	-	-	-	0
5895	Indirect Costs	-	-	-	0
5899	Bad Debt Expense	8,484	-	600,000	1,050,000
<b>Books, Supplies, Services</b>		<b>19,620,549</b>	<b>19,628,403</b>	<b>16,928,409</b>	<b>20,171,578</b>
6120	Site Improvement	9,779	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
6130 Special Assessments	-	5,000	-	-
6206 Building Improvement	1,188	79,738	-	-
6301 College Library Books	28,202	29,000	33,158	34,000
6302 Library Software (CD DVD etc)	10,087	-	7,576	-
6303 College Library Periodicals	6,928	8,000	706	8,000
6305 Library Textbooks	-	-	0	-
6306 Library Databases	18,000	-	37,955	50,000
6401 Software	-	-	7,867	8,900
6402 Inst Equipment and Furn	34,557	15,413	12,497	9,878
6403 Non-Instructional Equip & Furn	221,114	87,938	44,988	74,593
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	20,837	6,300	8,115	22,300
6407 PC,SERV, Other Comput,Peripher	80,640	39,182	40,044	66,400
<b>Equipment Cap Outlay</b>	<b>431,334</b>	<b>270,571</b>	<b>192,905</b>	<b>274,071</b>
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	4,006,013	4,060,496	5,795,287	4,334,000
7130 Debt-Service Expense	7,500	-	-	-
7301 Interfund Transfers	1,552,154	1,850,000	3,800,000	1,850,000
7302 Special Reserve #1	-	-	-	-
<b>Debt Service Transfer</b>	<b>5,565,666</b>	<b>5,910,496</b>	<b>9,595,287</b>	<b>6,184,000</b>
7530 Tuition Reduction	-	-	-	-
7535 OPD Payment for Academy	75,642	125,000	89,901	125,000
<b>Other Transfers</b>	<b>75,642</b>	<b>125,000</b>	<b>89,901</b>	<b>125,000</b>
7630 Book Vouchers	-	-	-	-
7650 Meals for Students	4,248	-	-	-
<b>Book Vouchers</b>	<b>4,248</b>	-	-	-
7920 PFT Leave Banking	-	-	-	-
<b>Reserve for STRS / PERS</b>	-	-	-	-
<b>Other Outgo</b>	<b>5,645,556</b>	<b>6,035,496</b>	<b>5,885,188</b>	<b>6,309,000</b>
<b>Total Expenses</b>	<b>153,925,593</b>	<b>147,247,461</b>	<b>144,492,337</b>	<b>142,466,038</b>
<b><u>Surplus/Deficit</u></b>	<b><u>(7,197,672)</u></b>	<b><u>(1,424,791)</u></b>	<b><u>(1,731,481)</u></b>	<b><u>3,457,612</u></b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.

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# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 – Unrestricted General Fund Detailed District Office (Location 1)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
1101 Instructor	-	-	-	-
<b>Full Time Academic</b>	-	-	-	-
1201 Administrators	1,882,555	1,429,194	1,098,159	858,358
<b>Academic Admin</b>	<b>1,882,555</b>	<b>1,429,194</b>	<b>1,098,159</b>	<b>858,358</b>
1202 Department Chair	-	-	-	-
1203 Counselors	-	-	-	-
1204 Librarians	-	-	-	-
1205 Faculty-Reassign	589,870	613,404	435,089	705,644
1206 Nurse	-	-	-	-
1209 Counselors/Librarian-Lts	-	-	-	-
1210 Librarians-Lts	-	-	-	-
<b>Other Faculty</b>	<b>589,870</b>	<b>613,404</b>	<b>435,089</b>	<b>705,644</b>
1351 Instructor-PTIME & Ext-Se	1,347	-	2,593	-
1352 Instructor-Sub-Daily/Sick	-	-	-	-
1353 Instructor - Retiree	-	-	-	-
1356 Instructor-Pt-Office Hour	-	-	-	-
1357 Instructor-Parity	-	408,679	-	-
1452 Department Chairs	-	-	-	-
1453 Counselors	92,432	101,500	60,063	57,500
1454 Librarians	-	-	-	-
1455 Coaches	-	-	-	-
1456 Other Non-Teaching	318,707	377,163	181,717	200,000
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fac	11,944	-	-	-
1459 Staff Developing Training Fac	-	-	-	-
<b>Part Time Academic</b>	<b>424,430</b>	<b>887,342</b>	<b>244,373</b>	<b>257,500</b>
2101 Administrators	2,926,931	3,468,744	3,272,405	3,084,611
2102 Clerical Tech & Sup Staff	7,454,516	8,947,385	7,977,203	9,095,890
2201 Instructional Aides	-	-	-	-
2351 Trustee Members - Board	88,896	45,644	88,138	42,344

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
2352	Cler Tech & Sup Staff	566,781	407,300	580,424	758,131
2353	Student Employee Asst.	93,525	57,000	104,879	98,500
2354	Overtime	276,793	42,228	323,465	329,710
2357	Classified Retirees	150	-	-	-
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides	-	-	-	-
2452	Inst. Aides - Student	-	-	-	-
2453	Inst. Aides-O/T/Perm	-	-	-	-
2454	Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>		<b>11,407,592</b>	<b>12,968,301</b>	<b>12,346,514</b>	<b>13,424,186</b>
3110	STRS - Academic	2,386,573	297,344	206,638	243,715
3140	STRS Cash Balance	41,708	1,600	5,175	-
3220	PERS	2,300,833	1,940,959	1,708,596	2,111,648
3310	OASDHI (FICA) Academic	-	-	8	-
3320	OASDHI Classified	3,898,247	775,679	698,406	765,630
3340	Medicare - Academic	811,479	44,488	19,921	21,707
3350	Medicare - Classified	959,771	170,719	183,150	179,053
3411	Medical -Academic	5,719,831	255,873	3,639,731	226,063
3412	Dental - Academic	101,109	22,833	9,585	8,448
3415	Life Ins. -Academic	19,038	4,584	2,619	5,396
3421	Medical -Classified	3,352,547	2,825,519	2,150,110	2,770,268
3422	Dental -Classified	197,096	242,650	163,102	106,894
3425	Life Insurance-Class	(39,877)	27,879	34,248	44,683
3431	Medical reimbursement	(136,737)	-	(135,340)	-
3432	Dental reimbursement	-	-	-	-
3435	Life ins. reimbursement	-	-	(165)	-
3510	Unemployment Ins.-Aca	27,489	1,480	968	1,047
3520	Unemployment Ins -Class	34,640	8,935	8,852	8,658
3610	Work Comp-Academic	37,324	35,718	23,513	25,448
3620	Work Comp-Classfd	179,347	215,348	204,594	209,934
3712	OPEB Instructional	1,389,736	153,798	83,316	112,277
3720	Apple Ret.	13,387	6,215	8,900	-
3722	OPEB Classified	878,507	937,767	864,685	926,165
3912	Retiree Benefits	8,067,055	9,600,000	7,221,645	5,790,000
3922	Retiree Benefit - Classified	37,026	-	489,378	3,860,000
3930	Cash In-Lieu	-	-	-	-
<b>Fringe Benefits</b>		<b>30,629,357</b>	<b>17,569,388</b>	<b>17,862,645</b>	<b>17,417,033</b>
4101	Classroom-Books	-	-	-	-
4102	Book for Student Program	-	-	-	-

Berkeley City College

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
4103	Office Refer/Dict	-	-	-	300
4301	Instructional Supplies	-	-	-	-
4302	Supplies Outreach recruitment	-	-	-	-
4303	Subs Periodicals	13,571	21,500	24,920	37,271
4304	Supplies-office	278,851	294,697	300,034	324,062
4305	Fuel - gasoline/petroleum	16,095	16,910	17,225	15,121
4306	Computer software/site lic.-cl	4,450	14,500	15,967	25,900
4307	Computer software/site lic.-ad	40,428	28,200	32,397	53,283
5102	Guest Speakers Lectures-Non	-	-	-	-
5103	Legal	362,063	500,000	500,000	642,243
5104	Audit	191,473	195,000	195,000	200,000
5105	Independent Contractor/Consult	6,309,128	5,898,132	2,259,630	5,321,898
5106	Events/Programs-Outside Prod	8,568	12,798	16,499	14,200
5107	Election Cost	183,466	-	-	-
5109	Legal Settlements	-	25,000	25,000	25,000
5110	Instructor Events-Personal Svcs	-	-	-	-
5202	Travel Non-Local	241,871	217,939	178,230	220,756
5203	Travel Local	7,586	27,850	37,736	21,300
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	118,563	100,450	87,672	82,566
5206	Internal Training- Staff Dev	20,909	18,500	312,003	18,593
5301	Dues and Membership	126,904	147,120	72,466	68,255
5407	Student Accident Insurance	195,272	210,000	210,000	225,000
5501	Garbage and Trash	18,700	120,000	8,592	94,702
5502	Gas	18,474	115,000	6,161	92,875
5503	Light and Power (Electricity)	262,831	550,200	284,236	274,801
5504	Sewer Use	16,772	25,000	19,957	20,190
5505	Telephone Services	275,644	190,850	317,040	77,465
5506	Main Water System	40,197	50,000	29,496	38,125
5507	Pest Control	10,655	15,000	3,380	2,903
5602	Facility/Building Leases - Ann	-	3,300	-	-
5603	Facility/Building Rentals-Mont	48,692	40,000	53,575	60,000
5604	Equipment Lease - Annual	59,904	89,628	78,758	71,549
5605	Equipment Rentals - Mon-Mon	-	-	1,720	1,226
5607	Print & Dup. Equip Leases/Rent	8,463	12,500	9,996	11,030
5701	Athletics Meals and Lodging	-	-	-	-
5702	Graduation Expenses	-	-	-	-
5704	Health Services	-	-	-	-
5706	Misc. Student Services	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5708	Athletic Transportation	-	-	-	-
5864	Instructional Services	-	-	-	-
5865	Publishing/ Doc Publication	26,584	44,694	44,787	50,250
5866	Testing License and Material	-	-	-	-
5867	Postage	81,432	67,700	87,681	98,393
5870	Cross Enrollment Waiver	-	-	-	-
5875	Employee Waiver	-	-	-	-
5877	Payment of Fines -OSHA & Misc	51,006	26,000	26,000	26,500
5880	Radio Licensing	2,376	5,000	2,587	2,000
5881	Building Repairs & Services	231,578	153,037	160,712	75,623
5882	Equip Repairs Maint. & Svc	98,936	231,172	227,485	71,720
5883	Net Internet Fees and Subs.	54,084	47,012	54,022	62,637
5884	Laundry Services	-	-	-	-
5885	Misc. Operational Exp.	2,033,888	2,002,934	2,892,954	1,928,718
5886	Program TV License	20,382	20,000	16,644	30,000
5887	Advertising/Radio/TV	-	-	-	-
5888	Advertising Print/ADS	116,508	162,000	174,214	127,020
5889	Grounds Maintenance	8,995	-	-	-
5890	Service Contract-Equipment	184,679	56,452	18,696	19,975
5891	Service Contract-Software-DP	1,027,223	1,087,057	1,078,804	1,539,593
5892	Service Contract-Hardware-DP	68,207	150,000	150,000	100,000
5893	Permits & Fees - Risk Mgmt	7,673	5,000	5,000	9,000
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
5899	Bad Debt Expense	8,484	-	-	1,050,000
	<b>Books, Supplies, Services</b>	<b>12,901,565</b>	<b>12,998,132</b>	<b>10,037,276</b>	<b>13,482,043</b>
6120	Site Improvement	9,779	-	-	-
6130	Special Assessments	-	5,000	-	-
6206	Building Improvement	1,188	-	-	-
6301	College Library Books	-	-	-	-
6302	Library Software (CD DVD etc)	-	-	-	-
6303	College Library Periodicals	-	-	-	-
6305	Library Textbooks	-	-	-	-
6306	Library Databases	18,000	-	37,955	50,000
6401	Software	-	-	7,867	5,900
6402	Inst Equipment and Furn	10,429	-	-	-
6403	Non-Instructional Equip & Furn	85,952	41,192	27,783	48,200
6404	Telephone System Purchase	-	-	-	-
6406	Laptop Computers	5,515	5,300	5,168	14,300

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
6407 PC,SERV, Other Comput,Peripher	67,710	31,909	22,540	57,900
<b>Equipment Cap Outlay</b>	<b>198,573</b>	<b>83,401</b>	<b>101,313</b>	<b>176,300</b>
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	4,006,013	4,060,496	5,795,287	4,334,000
7130 Debt-Service Expense	7,500	-	-	-
7301 Interfund Transfers	1,536,927	1,850,000	3,800,000	1,850,000
7302 Special Reserve #1	-	-	-	-
<b>Debt Service Transfer</b>	<b>5,550,440</b>	<b>5,910,496</b>	<b>9,595,287</b>	<b>6,184,000</b>
7530 Tuition Reduction	-	-	-	-
7535 OPD Payment for Academy	75,642	125,000	89,901	125,000
<b>Other Transfers</b>	<b>75,642</b>	<b>125,000</b>	<b>89,901</b>	<b>125,000</b>
7630 Book Vouchers	-	-	-	-
7650 Meals for Students	-	-	-	-
<b>Book Vouchers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7920 PFT Leave Banking	-	-	-	-
<b>Reserve for STRS / PERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>63,306,801</b>	<b>52,584,658</b>	<b>51,539,547</b>	<b>52,630,064</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.





# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 – Unrestricted General Fund Detailed College of Alameda (Location 2)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
1101 Instructor	3,876,218	4,661,409	2,964,952	4,499,035
1102 Instructor - Long Term Subs	1,014	75,547	59,020	-
<b>Full Time Academic</b>	<b>3,877,231</b>	<b>4,736,956</b>	<b>3,023,972</b>	<b>4,499,035</b>
1201 Administrators	950,686	1,291,775	1,213,065	1,203,059
<b>Academic Admin</b>	<b>950,686</b>	<b>1,291,775</b>	<b>1,213,065</b>	<b>1,203,059</b>
1202 Department Chair	243,103	45,359	217,461	-
1203 Counselors	-	279,679	105,381	309,476
1204 Librarians	-	302,794	92,403	217,683
1205 Faculty - Special - Assigned	27,109	66,405	57,808	29,667
1206 Nurse	-	114,886	28,231	61,215
1209 Counselors/Librarian-Lts	-	-	-	-
1210 Librarians-Lts	-	-	-	-
<b>Other Faculty</b>	<b>270,211</b>	<b>809,123</b>	<b>501,284</b>	<b>618,040</b>
1351 Instructor-PTime & Ext-Se	3,058,342	1,347,705	3,375,215	2,175,996
1352 Instructor-Sub-Daily/Sick	29,714	-	13,284	-
1353 Instructor - Retiree	255,482	-	285,924	-
1356 Instructor-Pt-Office Hour	104,585	325,336	234,780	-
1357 Instructor-Parity	55,012	-	-	-
1452 Department Chairs	12,964	-	17,016	-
1453 Counselors	20,671	-	-	-
1454 Librarians	-	31,004	42,040	31,454
1455 Coaches	4,488	13,600	18,467	20,293
1456 Other Non-Teaching	58,844	21,742	85,671	12,000
1457 Non-Teaching Retirees	-	-	632	-
1458 Parity Pay for Non-Teaching Fac	-	-	-	-
1459 Staff Developing Training Fac	-	-	-	-
<b>Part Time Academic</b>	<b>3,600,102</b>	<b>1,739,387</b>	<b>4,073,030</b>	<b>2,239,743</b>
2101 Administrators	247,417	259,103	223,344	266,573
2102 Clerical Tech & Sup Staff	2,308,689	2,640,628	2,709,908	2,265,346
2201 Instructional Aides	279,974	250,292	251,212	223,979

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
2351	Trustee Members - Board	-	-	-	-
2352	Cler Tech & Sup Staff	55,062	22,147	75,585	78,647
2353	Student Employee Asst.	21,132	51,061	3,651	30,500
2354	Overtime	93,117	30,863	84,463	49,106
2357	Classified Retirees	-	-	-	-
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides (Replace)	5,897	-	7,046	-
2452	Inst. Aides - Student	72,777	103,000	129,477	101,500
2453	Inst. Aides-O/T/Perm	-	-	6,324	-
2454	Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>		<b>3,084,063</b>	<b>3,357,094</b>	<b>3,491,009</b>	<b>3,015,650</b>
3110	STRS - Academic	801,958	987,734	1,111,853	957,619
3140	STRS Cash Balance	61,423	69,325	62,143	1,357
3220	PERS	455,374	489,259	549,979	598,721
3310	OASDHI (FICA) Academic	1,379	-	-	-
3320	OASDHI Classified	207,058	152,570	226,787	219,331
3340	Medicare - Academic	122,916	124,255	134,220	103,878
3350	Medicare - Classified	44,044	46,028	49,665	48,208
3411	Medical -Academic	827,741	793,629	954,002	1,073,948
3412	Dental - Academic	61,003	90,908	62,745	35,955
3415	Life Ins. -Academic	13,781	15,229	14,039	20,077
3421	Medical -Classified	634,273	1,075,253	676,991	794,967
3422	Dental -Classified	53,301	68,174	54,997	29,173
3425	Life Insurance-Class	10,456	7,383	11,050	13,910
3431	Medical reimbursement	-	-	-	-
3432	Dental reimbursement	-	-	-	-
3435	Life ins. reimbursement	-	-	-	-
3510	Unemployment Ins.-Aca	6,002	6,035	6,542	5,010
3520	Unemployment Ins -Class	2,130	2,276	2,407	2,515
3610	Work Comp-Academic	138,924	145,470	159,223	121,587
3620	Work Comp-Classfd	46,122	54,807	53,475	64,131
3712	OPEB Instructional	415,798	513,166	397,431	410,365
3720	Apple Ret.	1,790	263	1,529	1,351
3722	OPEB Classified	231,130	236,275	230,265	262,597
3912	Retiree Benefits	-	-	-	-
3922	Retiree Benefit - Classified	-	-	-	-
3930	Cash In-Lieu	-	-	-	-
<b>Fringe Benefits</b>		<b>4,136,602</b>	<b>4,878,039</b>	<b>4,759,341</b>	<b>4,764,670</b>
4101	Classroom-Books	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
4102	Book for Student Program	-	-	-	-
4103	Office Refer/Dict	-	-	-	-
4301	Instructional Supplies	2,642	3,000	216	3,000
4302	Supplies Outreach recruitment	-	-	1,000	-
4303	Subs Periodicals	-	-	-	-
4304	Supplies-office	99,429	85,755	74,805	70,720
4305	Fuel - gasoline/petroleum	-	-	-	-
4306	Computer software/site lic.-cl	-	1,465	-	1,465
4307	Computer software/site lic.-ad	8,159	750	-	-
5102	Guest Speakers Lectures-Non	-	-	212	-
5103	Legal	-	-	-	-
5104	Audit	-	-	-	-
5105	Independent Contractor/Consult	58,320	58,800	7,212	24,300
5106	Events/Programs-Outside Prod	28,563	35,904	18,616	27,583
5107	Election Cost	-	-	-	-
5109	Legal Settlements	-	-	-	-
5110	Instructor Events-Personal Svcs	-	-	-	-
5202	Travel Non-Local	45,369	28,485	35,074	10,655
5203	Travel Local	2,245	4,350	3,517	4,700
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	9,107	11,485	17,152	7,750
5206	Internal Training- Staff Dev	-	32,652	-	-
5301	Dues and Membership	30,475	46,090	75,735	52,890
5407	Student Accident Insurance	-	-	-	-
5501	Garbage and Trash	40,312	28,500	38,070	42,328
5502	Gas	148,563	63,175	108,417	160,095
5503	Light and Power (Electricity)	460,309	373,707	548,985	483,325
5504	Sewer Use	52,273	80,751	42,896	54,887
5505	Telephone Services	20,859	28,800	9,140	23,172
5506	Main Water System	78,351	95,774	114,057	82,269
5507	Pest Control	4,069	4,010	8,217	6,000
5602	Facility/Building Leases - Ann	-	-	-	-
5603	Facility/Building Rentals-Mont	-	-	212	-
5604	Equipment Lease - Annual	-	-	-	-
5605	Equipment Rentals - Mon-Mon	-	-	-	-
5607	Print & Dup. Equip Leases/Rent	28,400	40,000	40,811	32,000
5701	Athletics Meals and Lodging	-	-	953	-
5702	Graduation Expenses	16,083	13,833	539	13,833
5704	Health Services	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	-	-	1,723	-
5864 Instructional Services	-	-	-	-
5865 Publishing/ Doc Publication	25,809	15,500	22,202	20,000
5866 Testing License and Material	-	-	-	-
5867 Postage	11,348	2,540	-	1,540
5870 Cross Enrollment Waiver	388	-	-	-
5875 Employee Waiver	5,382	-	-	-
5877 Payment of Fines -OSHA & Misc	-	-	-	-
5880 Radio Licensing	393	-	646	-
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	3,932	12,200	5,765	14,700
5883 Net Internet Fees and Subs.	300	3,500	-	1,500
5884 Laundry Services	8,863	3,610	3,610	6,750
5885 Misc. Operational Exp.	10,971	168,203	4,181	64,813
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	7,606	13,000	13,000	-
5888 Advertising Print/ADS	16,374	3,500	-	21,553
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	12,808	8,105	16,385	7,354
5891 Service Contract-Software-DP	5,540	-	8,253	6,000
5892 Service Contract-Hardware-DP	-	-	-	-
5893 Permits & Fees - Risk Mgmt	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
5899 Bad Debt Expense	-	-	110,220	-
<b>Books, Supplies, Services</b>	<b>1,243,242</b>	<b>1,267,444</b>	<b>1,331,820</b>	<b>1,245,182</b>
6120 Site Improvement	-	-	-	-
6130 Special Assessments	-	-	-	-
6206 Building Improvement	-	79,738	-	-
6301 College Library Books	-	-	-	-
6302 Library Software (CD DVD etc)	1,575	-	2,100	-
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	-	-	-
6306 Library Databases	-	-	-	-
6401 Software	-	-	-	3,000
6402 Inst Equipment and Furn	1,530	-	699	-
6403 Non-Instructional Equip & Furn	8,867	12,702	6,007	5,510
6404 Telephone System Purchase	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
6406	Laptop Computers	6,237	1,000	-	-
6407	PC,SERV, Other Comput,Peripher	7,524	6,150	12,027	8,500
<b>Equipment Cap Outlay</b>		<b>25,733</b>	<b>99,590</b>	<b>20,833</b>	<b>17,010</b>
7110	Debt Service - Bonds	-	-	-	-
7120	Debt Interest - Bonds	-	-	-	-
7130	Debt-Service Expense	-	-	-	-
7301	Interfund Transfers	-	-	-	-
7302	Special Reserve #1	-	-	-	-
<b>Debt Service Transfer</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7530	Tuition Reduction	-	-	-	-
7535	OPD Payment for Academy	-	-	-	-
<b>Other Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7630	Book Vouchers	-	-	-	-
7650	Meals for Students	-	-	-	-
<b>Book Vouchers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7920	PFT Leave Banking	-	-	-	-
<b>Reserve for STRS / PERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>		<b>17,187,875</b>	<b>18,179,408</b>	<b>18,414,357</b>	<b>17,602,421</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 – Unrestricted General Fund Detailed Laney College (Location 5)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
1101 Instructor	10,016,394	11,163,651	7,439,719	10,584,391
1102 Instructor - Long Term Subs	-	-	-	-
<b>Full Time Academic</b>	<b>10,016,394</b>	<b>11,163,651</b>	<b>7,439,719</b>	<b>10,584,391</b>
1201 Administrators	1,189,383	1,327,690	1,127,860	1,390,604
<b>Academic Admin</b>	<b>1,189,383</b>	<b>1,327,690</b>	<b>1,127,860</b>	<b>1,390,604</b>
1202 Department Chair	258,227	62,937	256,571	-
1203 Counselors	-	974,229	299,172	798,338
1204 Librarians	-	403,934	114,564	314,282
1205 Faculty - Special - Assigned	-	137,144	53,916	61,272
1206 Nurse	-	30,547	-	58,859
1209 Counselors/Librarian-Lts	-	-	-	-
1210 Librarians-Lts	-	-	14,227	-
<b>Other Faculty</b>	<b>258,227</b>	<b>1,608,791</b>	<b>738,450</b>	<b>1,232,751</b>
1351 Instructor-PTIME & Ext-Se	6,769,989	2,390,827	7,740,329	3,489,836
1352 Instructor-Sub-Daily/Sick	52,588	-	43,940	-
1353 Instructor - Retiree	314,179	-	356,280	-
1356 Instructor-Pt-Office Hour	204,284	687,925	559,149	-
1357 Instructor-Parity	119,841	-	-	-
1452 Department Chairs	47,377	-	56,097	-
1453 Counselors	1,916	68,035	106,681	26,285
1454 Librarians	-	39,229	55,263	39,229
1455 Coaches	81,970	54,957	68,570	54,957
1456 Other Non-Teaching	19,738	50,617	39,133	42,325
1457 Non-Teaching Retirees	1,300	-	-	-
1458 Parity Pay for Non-Teaching Fac	-	-	(165)	-
1459 Staff Developing Training Fac	1,250	-	-	-
<b>Part Time Academic</b>	<b>7,614,432</b>	<b>3,291,590</b>	<b>9,025,277</b>	<b>3,652,632</b>
2101 Administrators	433,222	374,958	397,649	657,323
2102 Clerical Tech & Sup Staff	2,931,998	4,002,661	3,653,096	3,189,052
2201 Instructional Aides	802,261	833,206	906,560	777,255

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
2351	Trustee Members - Board	-	-	-	-
2352	Cler Tech & Sup staff	634,274	322,060	304,871	225,542
2353	Student Employee Asst.	132,135	94,732	77,990	101,232
2354	Overtime	108,193	31,536	43,626	32,334
2357	Classified Retirees	14,931	-	23,072	-
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides (Replace)	263,420	262,917	176,255	216,422
2452	Inst. Aides - Student	127,375	121,967	102,019	120,530
2453	Inst. Aides-O/T/Perm	-	2,950	-	4,950
2454	Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>		<b>5,447,810</b>	<b>6,046,987</b>	<b>5,685,137</b>	<b>5,324,640</b>
3110	STRS - Academic	1,765,209	1,939,199	2,249,609	2,132,648
3140	STRS Cash Balance	141,034	125,218	167,220	-
3220	PERS	750,893	731,441	926,536	901,183
3310	OASDHI (FICA) Academic	8,837	-	-	-
3320	OASDHI Classified	350,193	324,022	396,854	326,742
3340	Medicare - Academic	268,579	251,452	279,550	214,104
3350	Medicare - Classified	74,674	75,832	81,528	76,419
3411	Medical -Academic	2,235,264	2,775,000	2,172,915	2,786,905
3412	Dental - Academic	150,415	207,116	135,237	88,486
3415	Life Ins. -Academic	31,992	31,111	28,425	45,885
3421	Medical -Classified	1,034,164	1,442,798	1,194,714	1,303,486
3422	Dental -Classified	85,276	137,853	96,222	51,076
3425	Life Insurance-Class	15,257	12,410	18,163	21,877
3431	Medical reimbursement	-	-	-	-
3432	Dental reimbursement	-	-	-	-
3435	Life ins. reimbursement	-	-	-	-
3510	Unemployment Ins.-Aca	13,282	12,223	13,789	10,341
3520	Unemployment Ins -Class	3,611	3,710	3,939	3,689
3610	Work Comp-Academic	305,897	294,781	334,478	251,014
3620	Work Comp-Classfd	77,729	88,884	92,369	89,587
3712	OPEB Instructional	947,573	1,065,470	801,560	941,774
3720	Apple Ret.	17,289	1,604	9,285	-
3722	OPEB Classified	327,458	388,808	362,909	395,256
3912	Retiree Benefits	-	-	-	-
3922	Retiree Benefit - Classified	-	-	-	-
3930	Cash In-Lieu	-	-	-	-
<b>Fringe Benefits</b>		<b>8,604,627</b>	<b>9,908,932</b>	<b>9,365,301</b>	<b>9,640,473</b>
4101	Classroom-Books	-	-	-	-

Berkeley City College

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
4102	Book for Student Program	-	-	-	-
4103	Office Professional Refer/Dict	-	-	-	-
4301	Instructional Supplies (Classroom)	28,804	29,016	32,161	33,353
4302	Supplies Outreach recruitment	7,196	4,000	1,000	4,000
4303	Subs Periodicals - Other	615	746	-	746
4304	Supplies-office	226,372	144,391	156,768	167,366
4305	Fuel - gasoline/petroleum	11,509	-	127	-
4306	Computer software/site lic.-cl	18,890	400	1,898	400
4307	Computer software/site lic.-ad	11,202	5,083	3,852	3,000
5102	Guest Speakers Lectures-Non	1,000	-	439	-
5103	Legal	-	-	-	-
5104	Audit	-	-	-	-
5105	Independent Contractor/Consult	227,275	67,672	51,128	65,222
5106	Events/Programs-Outside Prod	26,950	34,227	20,234	34,000
5107	Election Cost	-	-	-	-
5109	Legal Settlements	-	-	-	-
5110	Instructor Events-Personal Svcs	-	-	-	-
5202	Travel Non-Local	79,852	22,710	50,737	13,094
5203	Travel Local	3,028	11,260	1,595	15,577
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	21,907	7,620	28,182	9,250
5206	Internal Training- Staff Dev	2,282	114,564	-	9,000
5301	Dues and Membership	61,965	58,525	69,613	44,514
5407	Student Accident Insurance	-	-	-	-
5501	Garbage and Trash	88,329	40,800	87,619	92,745
5502	Gas	259,783	204,297	290,262	272,772
5503	Light and Power (Electricity)	789,223	829,623	903,367	828,685
5504	Sewer Use	44,609	29,987	44,298	46,839
5505	Telephone Services	30,868	48,817	17,117	32,412
5506	Main Water System	102,422	100,285	95,179	107,543
5507	Pest Control	27,283	25,500	30,177	31,400
5602	Facility/Building Leases - Ann	-	-	-	-
5603	Facility/Building Rentals-Mont	-	-	-	-
5604	Equipment Lease - Annual	2,097	-	-	-
5605	Equipment Rentals - Mon-Mon	5,365	9,900	6,166	9,900
5607	Print & Dup. Equip Leases/Rent	122,562	52,000	53,693	52,000
5701	Athletics Meals and Lodging	23,147	18,180	12,752	18,180
5702	Graduation Expenses	-	-	-	-
5704	Health Services	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5706	Misc. Student Services	96	-	-	-
5708	Athletic Transportation	13,535	28,620	24,688	28,620
5864	Instructional Services	-	-	-	-
5865	Publishing/ Doc Publication	20,281	45,000	40,454	46,416
5866	Testing License and Material	1,600	-	-	-
5867	Postage	9,406	13,500	-	13,500
5870	Cross Enrollment Waiver	-	-	-	-
5875	Employee Waiver	19,711	-	-	-
5877	Payment of Fines -OSHA & Misc	-	-	-	-
5880	Radio Licensing	-	-	-	-
5881	Building Repairs & Services	-	2,785	8,878	-
5882	Equip Repairs Maint. & Svc	17,852	24,075	22,374	23,850
5883	Net Internet Fees and Subs.	1,614	10,485	9,119	9,200
5884	Laundry Services	-	-	-	-
5885	Misc. Operational Exp.	41,373	79,864	17,293	109,261
5886	Program TV License	-	-	-	-
5887	Advertising/Radio/TV	-	-	-	-
5888	Advertising Print/ADS	-	-	-	-
5889	Grounds Maintenance	-	-	-	-
5890	Service Contract-Equipment	24,806	83,595	128,468	79,073
5891	Service Contract-Software-DP	-	-	-	-
5892	Service Contract-Hardware-DP	-	-	-	-
5893	Permits & Fees - Risk Mgmt	-	-	-	-
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
5899	Bad Debt Expense	-	-	228,360	-
<b>Books, Supplies, Services</b>		<b>2,374,809</b>	<b>2,147,527</b>	<b>2,437,996</b>	<b>2,201,918</b>
6120	Site Improvement	-	-	-	-
6130	Special Assessments	-	-	-	-
6206	Building Improvement	-	-	-	-
6301	College Library Books	-	-	8,737	-
6302	Library Software (CD DVD etc)	5,579	-	2,409	-
6303	College Library Periodicals	-	-	-	-
6305	Library Textbooks	-	-	-	-
6306	Library Databases	-	-	-	-
6401	Software	-	-	-	-
6402	Inst Equipment and Furn	10,616	2,700	2,672	-
6403	Non-Instructional Equip & Furn	32,455	5,400	4,798	-
6404	Telephone System Purchase	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
6406 Laptop Computers	6,454	-	-	-
6407 PC,SERV, Other Comput,Peripher	2,253	-	-	-
<b>Equipment Cap Outlay</b>	<b>57,356</b>	<b>8,100</b>	<b>18,616</b>	<b>-</b>
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	-	-	-	-
7130 Debt-Service Expense	-	-	-	-
7301 Interfund Transfers	-	-	-	-
7302 Special Reserve #1	-	-	-	-
<b>Debt Service Transfer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7530 Tuition Reduction	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
<b>Other Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7630 Book Vouchers	-	-	-	-
7650 Meals for Students	4,248	-	-	-
<b>Book Vouchers</b>	<b>4,248</b>	<b>-</b>	<b>-</b>	<b>-</b>
7920 PFT Leave Banking	-	-	-	-
<b>Reserve for STRS / PERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>35,567,286</b>	<b>35,503,268</b>	<b>35,838,356</b>	<b>34,027,409</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 – Unrestricted General Fund Detailed Merritt College (Location 6)

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>					
1101	Instructor	4,760,371	5,792,150	3,473,288	5,403,511
1102	Instructor - Long Term Subs	-	-	-	-
	<b>Full Time Academic</b>	<b>4,760,371</b>	<b>5,792,150</b>	<b>3,473,288</b>	<b>5,403,511</b>
1201	Administrators	948,850	932,313	909,038	988,040
	<b>Academic Admin</b>	<b>948,850</b>	<b>932,313</b>	<b>909,038</b>	<b>988,040</b>
1202	Department Chair	261,001	-	216,108	-
1203	Counselors	-	575,181	152,715	392,022
1204	Librarians	-	305,384	93,193	251,435
1205	Faculty - Special - Assigned	290,030	318,239	248,236	273,318
1206	Nurse	111,407	114,286	38,615	94,097
1209	Counselors/Librarian-Lts	-	-	-	-
1210	Librarians-Lts	-	-	-	-
	<b>Other Faculty</b>	<b>662,439</b>	<b>1,313,090</b>	<b>748,866</b>	<b>1,010,872</b>
1351	Instructor-PTIME & Ext-Se	3,310,900	1,494,440	3,984,952	2,352,068
1352	Instructor-Sub-Daily/Sick	12,690	-	556	-
1353	Instructor - Retiree	176,811	-	231,891	-
1356	Instructor-Pt-Office Hour	64,209	344,908	195,174	-
1357	Instructor-Parity	59,727	-	-	-
1452	Department Chairs	-	-	7,201	-
1453	Counselors	15,721	-	3,454	-
1454	Librarians	-	37,413	34,347	37,413
1455	Coaches	14,480	14,480	19,307	-
1456	Other Non-Teaching	24,792	26,100	53,786	26,100
1457	Non-Teaching Retirees	13,101	12,236	15,762	-
1458	Parity Pay for Non-Teaching Fac	-	-	-	-
1459	Staff Developing Training Fac	-	1,864	-	1,864
	<b>Part Time Academic</b>	<b>3,692,431</b>	<b>1,931,441</b>	<b>4,546,430</b>	<b>2,417,445</b>
2101	Administrators	235,390	268,368	268,330	249,826
2102	Clerical Tech & Sup Staff	2,267,582	2,753,058	2,445,257	2,141,986
2201	Instructional Aides	271,855	299,882	327,542	252,806

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
2351 Trustee Members - Board	-	-	-	-
2352 Cler Tech & Sup staff	161,511	63,101	97,517	16,101
2353 Student Employee Asst.	56,188	61,860	51,267	62,000
2354 Overtime	43,588	10,400	2,561	10,400
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	29,664	-	24,119	-
2451 Instructional Aides (Replace)	65,290	17,800	37,736	15,900
2452 Inst. Aides - Student	25,490	35,170	38,503	35,170
2453 Inst. Aides-O/T/Perm	-	-	-	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>	<b>3,156,557</b>	<b>3,509,639</b>	<b>3,292,832</b>	<b>2,784,188</b>
3110 STRS - Academic	956,520	1,159,862	1,182,610	1,187,200
3140 STRS Cash Balance	69,366	74,643	81,849	-
3220 PERS	432,222	516,158	548,638	525,283
3310 OASDHI (FICA) Academic	1,081	-	-	-
3320 OASDHI Classified	190,270	206,071	217,884	182,773
3340 Medicare - Academic	140,283	143,647	146,774	124,110
3350 Medicare - Classified	46,766	48,217	46,945	52,218
3411 Medical -Academic	993,518	1,540,928	1,045,597	1,378,449
3412 Dental - Academic	78,008	111,032	73,693	46,352
3415 Life Ins. -Academic	16,424	17,563	14,525	25,171
3421 Medical -Classified	683,999	944,515	744,354	829,993
3422 Dental -Classified	57,749	80,202	59,360	30,851
3425 Life Insurance-Class	10,299	7,901	11,141	12,707
3431 Medical reimbursement	-	-	-	-
3432 Dental reimbursement	-	-	-	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	6,920	6,979	7,313	10,949
3520 Unemployment Ins -Class	2,262	2,357	2,267	4,574
3610 Work Comp-Academic	160,684	168,399	177,790	100,368
3620 Work Comp-Classfd	47,666	56,521	53,191	49,792
3712 OPEB Instructional	522,917	602,865	442,860	515,979
3720 Apple Ret.	6,539	-	3,877	-
3722 OPEB Classified	224,235	249,268	221,507	230,392
3912 Retiree Benefits	-	-	-	-
3922 Retiree Benefit - Classified	-	-	-	-
3930 Cash In-Lieu	-	-	-	-
<b>Fringe Benefits</b>	<b>4,647,729</b>	<b>5,937,128</b>	<b>5,082,176</b>	<b>5,307,161</b>
4101 Classroom-Books	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
4102	Book for Student Program	6,991	5,000	5,000	-
4103	Office Professional Refer/Dict	-	-	-	-
4301	Instructional Supplies (Classroom)	19,295	20,551	20,190	23,386
4302	Supplies Outreach recruitment	1,012	-	1,000	-
4303	Subs Periodicals - Other	4,813	6,500	6,119	8,500
4304	Supplies-office	79,828	83,115	79,282	73,469
4305	Fuel - gasoline/petroleum	524	800	358	800
4306	Computer software/site lic.-cl	2,189	1,500	-	1,500
4307	Computer software/site lic.-ad	2,605	2,216	-	2,216
5102	Guest Speakers Lectures-Non	5,000	550	244	550
5103	Legal	-	-	-	-
5104	Audit	-	-	-	-
5105	Independent Contractor/Consult	68,975	68,537	83,489	82,637
5106	Events/Programs-Outside Prod	29,811	10,380	41,699	12,880
5107	Election Cost	-	-	-	-
5109	Legal Settlements	-	-	-	-
5110	Instructor Events-Personal Svcs	8,155	-	2,415	-
5202	Travel Non-Local	17,813	17,256	27,714	17,689
5203	Travel Local	148	4,704	9,516	4,704
5204	Student Transportation	4,388	1,900	1,900	3,522
5205	Conference/Seminar Reg	5,661	20,796	23,545	21,796
5206	Internal Training- Staff Dev	-	55,292	-	-
5301	Dues and Membership	63,346	59,617	66,842	60,117
5407	Student Accident Insurance	-	-	-	-
5501	Garbage and Trash	63,763	40,850	58,146	65,652
5502	Gas	170,483	119,480	75,182	173,300
5503	Light and Power (Electricity)	407,760	349,916	429,683	407,760
5504	Sewer Use	36,724	24,957	37,100	36,724
5505	Telephone Services	46,566	30,000	(47,200)	46,566
5506	Main Water System	212,095	167,253	176,172	192,188
5507	Pest Control	311	-	2,736	-
5602	Facility/Building Leases - Ann	-	-	-	-
5603	Facility/Building Rentals-Mont	20,928	31,000	17,214	31,000
5604	Equipment Lease - Annual	45,142	52,494	63,364	52,494
5605	Equipment Rentals - Mon-Mon	22,654	30,000	42,339	30,000
5607	Print & Dup. Equip Leases/Rent	-	-	-	-
5701	Athletics Meals and Lodging	6,546	6,000	10,474	8,266
5702	Graduation Expenses	16,046	30,000	10,775	30,000
5704	Health Services	4,054	4,500	4,500	4,500

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	1,640	4,000	6,209	22,000
5864 Instructional Services	-	-	-	-
5865 Publishing/ Doc Publication	11,781	13,583	17,892	12,200
5866 Testing License and Material	484	400	400	400
5867 Postage	65	880	-	880
5870 Cross Enrollment Waiver	746	-	-	-
5875 Employee Waiver	9,112	-	-	-
5877 Payment of Fines -OSHA & Misc	-	-	-	-
5880 Radio Licensing	259	-	346	-
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	26,057	33,512	52,519	33,512
5883 Net Internet Fees and Subs.	13,113	9,775	6,450	9,775
5884 Laundry Services	-	-	-	-
5885 Misc. Operational Exp.	18,382	85,950	30,601	89,874
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	2,369	11,000	2,286	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	-	-	-	-
5891 Service Contract-Software-DP	-	-	-	-
5892 Service Contract-Hardware-DP	-	-	-	-
5893 Permits & Fees - Risk Mgmt	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
5899 Bad Debt Expense	-	-	126,900	-
<b>Books, Supplies, Services</b>	<b>1,457,634</b>	<b>1,404,264</b>	<b>1,493,399</b>	<b>1,560,857</b>
6120 Site Improvement	-	-	-	-
6130 Special Assessments	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	28,202	29,000	24,421	34,000
6302 Library Software (CD DVD etc)	2,629	-	3,066	-
6303 College Library Periodicals	6,928	8,000	-	8,000
6305 Library Textbooks	-	-	-	-
6306 Library Databases	-	-	-	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	2,040	7,713	4,333	4,878
6403 Non-Instructional Equip & Furn	64,694	7,165	3,567	14,329
6404 Telephone System Purchase	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
6406 Laptop Computers	655	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	978	-
<b>Equipment Cap Outlay</b>	<b>105,149</b>	<b>51,878</b>	<b>36,364</b>	<b>61,207</b>
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	-	-	-	-
7130 Debt-Service Expense	-	-	-	-
7301 Interfund Transfers	15,227	-	-	-
7302 Special Reserve #1	-	-	-	-
<b>Debt Service Transfer</b>	<b>15,227</b>	<b>-</b>	<b>-</b>	<b>-</b>
7530 Tuition Reduction	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
<b>Other Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7630 Book Vouchers	-	-	-	-
7650 Meals for Students	-	-	-	-
<b>Book Vouchers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7920 PFT Leave Banking	-	-	-	-
<b>Reserve for STRS / PERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>19,446,387</b>	<b>20,871,903</b>	<b>19,582,393</b>	<b>19,533,281</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 – Unrestricted General Fund Detailed Berkeley City College (Location 8)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Expenses</b>				
1101 Instructor	4,355,479	4,910,648	3,267,068	4,664,650
1102 Instructor - Long Term Subs	-	48,317	-	-
<b>Full Time Academic</b>	<b>4,355,479</b>	<b>4,958,965</b>	<b>3,267,068</b>	<b>4,664,650</b>
1201 Administrators	946,003	1,094,114	859,226	984,773
<b>Academic Admin</b>	<b>946,003</b>	<b>1,094,114</b>	<b>859,226</b>	<b>984,773</b>
1202 Department Chair	47,154	-	4,598	-
1203 Counselors	-	748,481	176,999	473,119
1204 Librarians	-	254,555	75,851	196,250
1205 Faculty-Reassign	59,151	-	43,118	-
1206 Nurse	-	-	-	-
1209 Counselors/Librarian-Lts	-	-	-	-
1210 Librarians-Lts	-	-	-	-
<b>Other Faculty</b>	<b>106,305</b>	<b>1,003,036</b>	<b>300,566</b>	<b>669,369</b>
1351 Instructor-PTIME & Ext-Se	4,088,996	2,376,220	4,848,585	2,964,265
1352 Instructor-Sub-Daily/Sick	26,887	-	23,424	-
1353 Instructor - Retiree	48,684	-	65,430	-
1356 Instructor-Pt-Office Hour	133,352	414,159	304,741	-
1357 Instructor-Parity	69,855	-	-	-
1452 Department Chairs	-	4,000	5,576	4,000
1453 Counselors	-	55,000	-	55,000
1454 Librarians	-	53,000	29,416	53,000
1455 Coaches	-	-	-	-
1456 Other Non-Teaching	20,615	39,140	21,292	34,038
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fac	-	-	(331)	-
1459 Staff Developing Training Fac	-	-	-	-
<b>Part Time Academic</b>	<b>4,388,389</b>	<b>2,941,519</b>	<b>5,298,133</b>	<b>3,110,303</b>
2101 Administrators	244,440	259,703	248,519	329,388
2102 Clerical Tech & Sup Staff	2,041,981	2,421,378	2,537,441	2,124,453
2201 Instructional Aides	165,293	191,891	47,883	37,176

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
2351	Trustee Members - Board	-	-	-	-
2352	Cler Tech & Sup staff	79,530	81,200	45,381	63,200
2353	Student Employee Asst.	39,477	87,200	40,434	82,200
2354	Overtime	31,291	27,742	56,173	27,267
2357	Classified Retirees	16,768	-	-	-
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides	25,651	32,250	22,091	24,500
2452	Inst. Aides - Student	25,220	47,088	13,346	39,588
2453	Inst. Aides-O/T/Perm	-	-	-	-
2454	Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>		<b>2,669,651</b>	<b>3,148,452</b>	<b>3,011,268</b>	<b>2,727,772</b>
3110	STRS - Academic	861,867	1,011,473	1,082,594	1,076,750
3140	STRS Cash Balance	100,315	111,615	130,097	-
3220	PERS	373,534	447,620	479,836	469,776
3310	OASDHI (FICA) Academic	3,668	-	-	-
3320	OASDHI Classified	166,890	100,581	195,785	170,327
3340	Medicare - Academic	138,880	143,147	147,442	120,576
3350	Medicare - Classified	38,297	41,866	42,699	39,837
3411	Medical -Academic	1,007,296	1,336,916	1,013,523	1,291,997
3412	Dental - Academic	66,952	99,324	62,571	40,893
3415	Life Ins. -Academic	14,705	15,287	13,635	22,235
3421	Medical -Classified	577,046	772,250	672,410	690,151
3422	Dental -Classified	49,844	69,710	56,400	24,635
3425	Life Insurance-Class	8,832	6,685	10,063	11,360
3431	Medical reimbursement	-	-	-	-
3432	Dental reimbursement	-	-	-	-
3435	Life ins. reimbursement	-	-	-	-
3510	Unemployment Ins.-Aca	6,823	6,898	7,240	5,819
3520	Unemployment Ins -Class	1,856	2,042	2,074	1,923
3610	Work Comp-Academic	156,379	166,684	175,696	141,366
3620	Work Comp-Classfd	41,083	49,174	48,547	46,704
3712	OPEB Instructional	443,583	525,915	384,944	454,471
3720	Apple Ret.	3,139	141	1,981	-
3722	OPEB Classified	202,615	216,172	210,198	206,044
3912	Retiree Benefits	-	-	-	-
3922	Retiree Benefit - Classified	-	-	-	-
3930	Cash In-Lieu	-	-	-	-
<b>Fringe Benefits</b>		<b>4,263,604</b>	<b>5,123,500</b>	<b>4,737,735</b>	<b>4,814,864</b>
4101	Classroom-Books	-	2,000	2,000	2,000

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		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
4102	Book for Student Program	-	-	-	-
4103	Office Refer/Dict	-	-	-	-
4301	Instructional Supplies	137	-	-	-
4302	Supplies Outreach recruitment	-	-	1,000	-
4303	Subs Periodicals	131	2,606	313	2,606
4304	Supplies-office	75,910	91,920	88,988	99,996
4305	Fuel - gasoline/petroleum	-	-	-	-
4306	Computer software/site lic.-cl	-	-	-	-
4307	Computer software/site lic.-ad	-	-	-	-
5102	Guest Speakers Lectures-Non	200	603	259	603
5103	Legal	-	-	-	-
5104	Audit	-	-	-	-
5105	Independent Contractor/Consult	342,912	294,016	185,698	162,456
5106	Events/Programs-Outside Prod	8,471	5,694	1,956	10,154
5107	Election Cost	-	-	-	-
5109	Legal Settlements	-	-	-	-
5110	Instructor Events-Personal Svcs	4,458	6,000	3,585	6,000
5202	Travel Non-Local	29,450	29,189	23,825	31,006
5203	Travel Local	321	4,200	-	4,200
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	22,872	25,122	8,922	32,634
5206	Internal Training- Staff Dev	-	90,995	-	-
5301	Dues and Membership	68,973	71,705	98,401	63,805
5407	Student Accident Insurance	-	-	-	-
5501	Garbage and Trash	59,479	44,676	82,400	62,453
5502	Gas	37,712	17,198	39,128	39,599
5503	Light and Power (Electricity)	246,406	365,778	302,953	365,778
5504	Sewer Use	15,623	8,324	24,768	20,568
5505	Telephone Services	16,135	13,000	15,371	22,122
5506	Main Water System	19,295	15,500	13,908	24,675
5507	Pest Control	-	-	-	23,224
5602	Facility/Building Leases - Ann	610,988	499,900	503,200	632,984
5603	Facility/Building Rentals-Mont	-	-	-	-
5604	Equipment Lease - Annual	-	-	-	-
5605	Equipment Rentals - Mon-Mon	1,155	10,325	-	3,241
5607	Print & Dup. Equip Leases/Rent	-	-	-	-
5701	Athletics Meals and Lodging	-	-	-	-
5702	Graduation Expenses	7,630	10,000	42,519	15,000
5704	Health Services	-	-	-	-

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		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5706	Misc. Student Services	-	-	-	-
5708	Athletic Transportation	-	-	-	-
5864	Instructional Services	-	-	-	-
5865	Publishing/ Doc Publication	16,336	28,285	21,727	15,500
5866	Testing License and Material	-	-	-	1,000
5867	Postage	534	5,000	1,939	5,000
5870	Cross Enrollment Waiver	6,114	-	-	-
5875	Employee Waiver	5,994	-	-	-
5877	Payment of Fines -OSHA & Misc	-	-	-	-
5880	Radio Licensing	275	-	1,421	-
5881	Building Repairs & Services	5,124	13,768	-	-
5882	Equip Repairs Maint. & Svc	6,496	8,800	1,618	8,800
5883	Net Internet Fees and Subs.	1,042	-	1,182	-
5884	Laundry Services	-	-	-	-
5885	Misc. Operational Exp.	11,586	120,432	12,353	16,174
5886	Program TV License	-	-	3,356	-
5887	Advertising/Radio/TV	-	-	-	-
5888	Advertising Print/ADS	-	-	-	-
5889	Grounds Maintenance	-	-	-	-
5890	Service Contract-Equipment	21,536	26,000	10,603	10,000
5891	Service Contract-Software-DP	-	-	-	-
5892	Service Contract-Hardware-DP	-	-	-	-
5893	Permits & Fees - Risk Mgmt	-	-	-	-
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
5899	Bad Debt Expense	-	-	134,520	-
<b>Books, Supplies, Services</b>		<b>1,643,295</b>	<b>1,811,036</b>	<b>1,627,913</b>	<b>1,681,578</b>
6120	Site Improvement	-	-	-	-
6130	Special Assessments	-	-	-	-
6206	Building Improvement	-	-	-	-
6301	College Library Books	-	-	-	-
6302	Library Software (CD DVD etc)	304	-	-	-
6303	College Library Periodicals	-	-	706	-
6305	Library Textbooks	-	-	-	-
6306	Library Databases	-	-	-	-
6401	Software	-	-	-	-
6402	Inst Equipment and Furn	9,942	5,000	4,792	5,000
6403	Non-Instructional Equip & Furn	29,146	21,479	2,834	6,554
6404	Telephone System Purchase	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
6406 Laptop Computers	1,977	-	2,947	8,000
6407 PC,SERV, Other Comput,Peripher	3,153	1,123	4,498	-
<b>Equipment Cap Outlay</b>	<b>44,522</b>	<b>27,602</b>	<b>15,777</b>	<b>19,554</b>
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	-	-	-	-
7130 Debt-Service Expense	-	-	-	-
7301 Interfund Transfers	-	-	-	-
7302 Special Reserve #1	-	-	-	-
<b>Debt Service Transfer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7530 Tuition Reduction	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
<b>Other Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7630 Book Vouchers	-	-	-	-
7650 Meals for Students	-	-	-	-
<b>Book Vouchers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7920 PFT Leave Banking	-	-	-	-
<b>Reserve for STRS / PERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>18,417,248</b>	<b>20,108,224</b>	<b>19,117,686</b>	<b>18,672,863</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 01 & 02 – General Fund Unrestricted Position Listing Full Time Equivalent

Position	District	COA	Laney	Merritt	BCC	Grand Total
Acad Support Services Special		1.00	2.00	1.00	1.00	5.00
Academic Senate President		0.50				0.50
Account Clerk I		1.00				1.00
Account Clerk II					1.00	1.00
Accounting Technician			1.00			1.00
Accounts Payable Specialist I	3.00					3.00
Accounts Payable Specialist II	0.70					0.70
Admissions & Records Sys Technol Analyst	1.00					1.00
Admissions & Records Clerk	1.00		2.00	1.00		4.00
Admissions & Records Specialist			1.00	1.00	1.00	3.00
Admissions & Records Technician			1.00		2.00	3.00
Admissions and Records Clerk		1.00				1.00
Admissions and Records Specialist		1.00				1.00
Admissions and Records Technician		1.00				1.00
African American Studies Instr				1.00		1.00
Applications Software Analyst	1.00					1.00
Apprentice Engineer	1.00					1.00
Articulation Officer		1.00	1.00			2.00
Assistant to the Chancellor	1.00					1.00
Assoc Dean of Educ Services					0.50	0.50
Assoc VC of Wrkforce Devel/Cont Ed	1.00					1.00
Asst Buyer	1.00					1.00
Asst Chief Stationary Engineer	4.00					4.00
Asst Grounds Supervisor	1.00					1.00
Asst Warehouse Supervisor	1.00					1.00
Astronomy/Physics Instructor				1.00		1.00
Athletic Instructor additional days			0.50			0.50
Athletic Trainer-Equipment Mgr			1.00	1.00		2.00
Articulation Officer (Special Assignment)	0.20				0.80	1.00
Audio-Visual Services Assistant			1.00			1.00
Aviation Maintenance		1.00				1.00
Benefits Manager (C )	1.00					1.00
Budget Director	1.00					1.00

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# PERALTA COMMUNITY COLLEGE DISTRICT

Position	District	COA	Laney	Merritt	BCC	Grand Total
Bursar		1.00	1.00	1.00	1.00	4.00
Business/Gen Bus. Instructor		1.00				1.00
Buyer	1.00					1.00
Buyer/Capital Projects-Bonds	1.00					1.00
Buyer/Contract Specialist	1.00					1.00
Capital Project Coordinator	0.05					0.05
Cashier			2.60			2.60
Chancellor	1.00					1.00
Chancellor's Executive Assistant	1.00					1.00
Chief of Staff	1.00					1.00
Chief Stationary Engineer	1.00					1.00
Clerical Assistant II	2.00					2.00
College Network Coordinator			1.00	1.00		2.00
College President		1.00	1.00	1.00	1.00	4.00
Computer Network Technician		1.00	1.00			2.00
Controller	1.00					1.00
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center				1.00		1.00
Coordinator Contract/Legal	1.00					1.00
Coordinator/Biology & Science		1.00		1.00		2.00
Coordinator/Curriculum & Assess				1.00		1.00
Coordinator/Grants & Spec Program Mgrs	1.00					1.00
Coordinator/LRC					1.00	1.00
Counselor		4.00	9.40	5.80	8.00	27.20
Counselor - Additional Days				0.30		0.30
Counselor Additional Days			0.50		0.30	0.80
Curr & Sys Tech Analyst Meas B	1.00					1.00
Curric & Systems Tech Analyst	1.00					1.00
Curriculum & Assess Specialist					1.00	1.00
Curriculum Specialist		1.00				1.00
Custodian	4.00	7.00	14.00	8.00	4.00	37.00
DAS President	0.70					0.70
Dean Academic Pathw & Std't Suc		1.00		1.00	1.00	3.00
Dean Career Tech Education		0.68				0.68
Dean of Academic & Student Affairs			3.00			3.00
Dean of College Research and Planning		0.85	0.10			0.95
Dean of Enrollment Services		0.60	1.00			1.60
Dean of Humanities & Social Sciences			1.00			1.00
Dean of Student Services			1.00		1.00	2.00

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# PERALTA COMMUNITY COLLEGE DISTRICT

Position	District	COA	Laney	Merritt	BCC	Grand Total
Dean of Workforce Dev and Applied					1.00	1.00
Dean Workf Dev & Applied Scie				1.00		1.00
Dean Wrkfrc Devel & Applied Sci		1.00				1.00
Dean, Special Programs & Grant		1.00		1.00		2.00
Department Network Coordinator			1.00	1.00		2.00
Dir of Bus & Admin Svcs		1.00		1.00	1.00	3.00
Dir Of Employee Relations	1.00					1.00
Dir of Facilities and Operations	1.00					1.00
Dir of Institutional Research	1.00					1.00
Dir of Student Activities & Campus Life		1.00	1.00			2.00
Dir of Student Activities Campus Life					1.00	1.00
Dir of Studt Activit Campus Life				1.00		1.00
Dir, Intn'l Svcs & Studt Supt	1.00					1.00
Director Of Human Resources	1.00					1.00
Director of Capital Projects	0.20					0.20
Director of College Facilities and Operations			1.00			1.00
Director of College Information Services			1.00			1.00
Director of Energy & Environ Sustain	0.10					0.10
Director of Enterprise Svcs	1.00					1.00
Director of Financial Aid	1.00					1.00
Director of Fiscal Services	1.00					1.00
Director of Payroll Services	1.00					1.00
Director of Prog Management Office	1.00					1.00
Director of Technology Svcs	1.00					1.00
Distance Ed. Coordinator	1.20					1.20
District Accounting Tech	1.00					1.00
District Accounting Technician	2.00					2.00
District Admissions Officer	1.00					1.00
District Budget Analyst	1.00					1.00
District Senior Accountant	1.00					1.00
District Student Support Services	1.00					1.00
District Telecommunication Sys. Admin	1.00					1.00
District Trustee	0.00					0.00
DSPS Adapted Comp Learnng Tech		0.25				0.25
Duplicating Services Technicia					1.00	1.00
Duplicating Services Technician			2.00			2.00
Enterprise Business Analyst	1.00					1.00
EOPS Coordinator			0.70			0.70
Exec Asst/Employee Relatio (C)	1.00					1.00

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# PERALTA COMMUNITY COLLEGE DISTRICT

Position	District	COA	Laney	Merritt	BCC	Grand Total
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/General Services (C)	1.00					1.00
Exec Asst/President's Office			1.00			1.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant		1.00		1.00		2.00
Executive Assistant			1.00			1.00
Executive Assistant to College President					1.00	1.00
Facilities Project Coord	2.00					2.00
Facilities Services Specialist		1.00	1.00			2.00
Facilities Specialist				0.29		0.29
Faculty Release/ PFT Comm. Director (Fall 2017/Spring 2018)	0.20					0.20
Faculty Release/Faculty Diversity Officer	0.50					0.50
Faculty Release/Grievance Officer	0.50					0.50
Faculty Release/Negotiator	1.50					1.50
Faculty Release/PFT Vice President	0.20					0.20
Faculty, Special Assignment	1.00					1.00
Faculty, Special Assignment (Tenure Review Facilitator)	0.65					0.65
Faculty/Staff Development	0.50					0.50
Financial Aid Program Supervis				1.00	1.00	2.00
Financial Aid Specialist		2.00	3.50	2.03	2.00	9.53
Financial Aid Supervisor		1.00	1.00			2.00
Financial Aid Systems Tech Ana	2.00					2.00
Food Service Manager			1.00			1.00
Food Service Supervisor			1.00			1.00
Food Services Worker			1.00			1.00
Graphic Design Specialist	1.00					1.00
Grounds Supervisor	1.00					1.00
Groundsworker-Gardener	7.00					7.00
Head Custodian	1.00	1.00	1.00	1.00	1.00	5.00
Health Services Director	1.00					1.00
Help Desk Support Tech II	1.00					1.00
Human Resources Analyst (C)	2.00					2.00
Human Resources Generalist	4.00					4.00
Instr Asst/Comput Assist Instr				1.00		1.00
Instruct Asst./Child Developme				0.50		0.50
Instruct Asst/Stud Cntr Cafete			1.00			1.00
Instructional Assistant			5.75			5.75
Instructional Asst./Culinary A			4.00			4.00

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# PERALTA COMMUNITY COLLEGE DISTRICT

Position	District	COA	Laney	Merritt	BCC	Grand Total
Instructional Asst/Art				0.50		0.50
Instructional Asst/Mathematics			1.00			1.00
Instructor		49.50	121.04	60.67	44.60	275.81
Instructor			1.00		8.00	9.00
Instructor Assistant			1.00			1.00
International Services Manager	1.00					1.00
International Student Support	2.00					2.00
Lead Custodian			1.00			1.00
Lead Custodian (B)		1.00		1.00	1.00	3.00
Lead Groundsworker-Gardener	1.00					1.00
Learning Resource Coordinator Tutorial Services Assistant		1.00				1.00
Librarian		2.80	4.00	3.00	3.00	12.80
Librarian/Long-Term Substitute			1.00			1.00
Library Network Coordinator			1.00			1.00
Library Technician II		1.00	4.00			5.00
Mental Health Coordinator		1.00				1.00
Multimedia Services Specialist					1.00	1.00
Network Support Svcs Specialist					1.00	1.00
Network Suppt Svcs Specialist		2.00	2.00	1.00	2.00	7.00
Nurse			1.00	1.00		2.00
P.E. Instructor/Assist Coach			1.00			1.00
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
Payroll Specialist	3.00					3.00
PE Instr/Asst Football Coach			1.00			1.00
Physical Education Attendant			2.00			2.00
Principal Accounting Technicia				1.00		1.00
Principal Accounting Technician	1.00		1.00			2.00
Principal Clerk	1.00		2.00			3.00
Principal Library Tech		1.00	2.00	1.00		4.00
Principal Library Technician					1.00	1.00
Program Specialist	1.00			1.00		2.00
Program Specialist/PCTV	1.00					1.00
Project Manager	3.00					3.00
Project Manager IT Budget	1.00					1.00
Project Mgr, Maint and Oper	1.00					1.00
Public Information Officer			0.60		1.00	1.60
Research & Sys Tech Analyst	1.00					1.00
Research and Systems Technology Analyst	1.00					1.00

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# PERALTA COMMUNITY COLLEGE DISTRICT

Position	District	COA	Laney	Merritt	BCC	Grand Total
Research Data Specialist	1.00					1.00
Risk & Safety Programs Manager	1.00					1.00
Scien Lab Tech/Landscape Horti				1.50		1.50
Science Lab Coordinator					1.00	1.00
Science Lab Tech/Biological Sc			1.00	1.00	1.00	3.00
Science Lab Tech/Chemistry		1.00	2.00	1.00		4.00
Senior Employee Relations Analyst II	1.00					1.00
Senior Human Resources Analyst II	1.00					1.00
Senior Network Coordinator	4.00					4.00
Sr Appl Software Prog/Analyst	4.00					4.00
Sr Clerical Assistant		2.00		2.50		4.50
Sr College Info Sys Analyst		1.00				1.00
Sr Duplicating & Supp Svcs Tec	1.00					1.00
Sr Duplicating Services Techni		1.00		1.00		2.00
Sr Library Technician		2.00	1.00	2.00		5.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Secretary	2.00					2.00
Sr Staff Services Specialist/CTE			1.00			1.00
Sr Storesworker		1.00	1.00	1.00	1.00	4.00
Sr. Admissions & Records Clerk	1.00					1.00
Sr. Clerical Assistant/Human Resources (C)	1.00					1.00
Sr. College Info Sys Analyst					1.00	1.00
Sr. Human Resources Analyst	1.00					1.00
Sr. Staff Services Specialist					1.00	1.00
Staff Assistant	1.00	5.00	8.00	5.00	9.00	28.00
Staff Assistant		1.00		1.00		2.00
Staff Assistant Instruction					0.44	0.44
Staff Assistant/Benefits (C)	1.00					1.00
Staff Assistant/Communications				1.00		1.00
Staff Asst,Vice President of Student Services				1.00		1.00
Staff Asst/Business Office			1.00			1.00
Staff Asst/Business Svcs				1.00		1.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Gen Couns Rsk Mgmt	1.00					1.00
Staff Asst/Human Resources	1.00					1.00
Staff Asst/President's Office			1.00			1.00
Staff Asst/Purchasing	1.00					1.00
Staff Asst/Student Financial Application	1.00					1.00
Staff Asst/Student Services		1.00				1.00

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# PERALTA COMMUNITY COLLEGE DISTRICT

Position	District	COA	Laney	Merritt	BCC	Grand Total
Staff Services Specialist/Maint Oper	1.00					1.00
Staff Svcs Special		1.00				1.00
Staff Svcs Spec		1.00				1.00
Staff Svcs Spec/Fiscal			1.00	1.00		2.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	8.00					8.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe				0.50		0.50
Student Services Spec					1.00	1.00
Student Services Specialist				1.00		1.00
Student Trustee	0.00					0.00
Superv, Admin & Bus Supp Svcs		1.00	1.00	1.00		3.00
Supervisor Admin & Bus Supp Svcs					1.00	1.00
System Analyst Payroll/Finance	1.00					1.00
Systems Analyst	1.00					1.00
Tech Svcs Access Librarian			1.00			1.00
Tool room Keeper I/Welding			1.00			1.00
Tool room Keeper II/Automotive		1.00				1.00
Tool room Keeper II/Aviation Ma		1.00				1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	3.00					3.00
VC of Academic Affairs	1.00					1.00
Vice Chanc For General Svcs	0.80					0.80
Vice Chancellor Finance Admi	1.00					1.00
Vice Chancellor for Human Resources	1.00					1.00
Vice Chancellor for IT	1.00					1.00
Vice President of Administrative Services			1.00			1.00
Vice President of Instruction		1.00	1.00	1.00	1.00	4.00
Vice President of Student Services		1.00	1.00	1.00	1.00	4.00
Warehouse Supervisor (B)	1.00					1.00
Warehouse Worker-Driver (B)	3.00					3.00
WDCE Budget Director	1.00					1.00
Web Content Developer	1.00				1.00	2.00
<b>Grand Total</b>	<b>163.00</b>	<b>119.18</b>	<b>248.69</b>	<b>133.59</b>	<b>116.64</b>	<b>781.10</b>

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# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 11 – General Fund Restricted Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8121 Higher Education Act of 1965	728,466	655,548	-	310,025
8130 Workforce Investment Act	-	196,572	-	-
8153 Fin Adm. Ad. Allow. SEOG,PELL	44,125	339,168	-	211,515
8170 Vocational Tech. Educ. Act	851,471	976,093	-	944,482
8191 Temp Assist Needy Families	137,395	219,752	-	144,626
8195 Department of Education	65,843	349,979	-	349,987
8199 Other Federal Income	2,559,661	2,693,941	1,506,642	2,579,722
<b>Federal Revenue</b>	<b>4,386,961</b>	<b>5,431,053</b>	<b>1,506,642</b>	<b>4,540,357</b>
8612 Partnership for Excellence	-	-	-	-
8615 Board of Finan Assist Program	1,229,395	1,519,278	1,239,158	125,058
8617 Basic Skills	363,790	338,550	491,797	266,034
8620 General Categorical Programs	-	-	1,212,665	224,751
8621 Disabled Student Prg & Serv	2,863,728	2,856,394	2,532,260	2,757,352
8623 Student Success & Support Prog	6,774,833	5,065,199	5,225,088	5,069,216
8625 Extended Opport. Program & Svc	4,236,857	4,180,762	4,438,374	2,992,211
8626 Coop Agencies Resources Educ	620,427	559,521	614,230	615,910
8629 CalWorks	699,905	767,768	911,192	775,742
8654 Staff Diversity	9,110	50,000	100,000	-
8656 Instruct. Equip & Library Mat	1,558,007	1,885,321	-	-
8681 State Lottery Proceeds	1,056,366	832,501	-	289,593
8699 Other State Revenue	20,269,028	16,207,748	9,360,529	9,404,100
<b>State Revenue</b>	<b>39,681,446</b>	<b>34,263,042</b>	<b>26,125,293</b>	<b>22,519,967</b>
8831 Contract Instructional Service	373,986	214,411	-	328,786
8835 Other Contract Services	40,033	-	89,817	-
8861 Interest/Investment Income	266,318	-	138,384	-
8896 Student Health Fees	-	-	-	-
8897 Indirect Income	-	-	-	-
8899 Miscellaneous	1,250,437	1,570,507	728,414	3,943,547
<b>Local Revenue</b>	<b>1,930,774</b>	<b>1,784,918</b>	<b>956,615</b>	<b>4,272,333</b>
8970 Fiscal Agent Pass Through	-	-	6,345,442	-
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfers-In	1,055,344	1,200,000	-	1,603,609
<b>Trans Res Revenue</b>	<b>1,055,344</b>	<b>1,200,000</b>	<b>6,345,442</b>	<b>1,603,609</b>
<b>Revenue Total</b>	<b>47,054,525</b>	<b>42,679,013</b>	<b>34,933,992</b>	<b>32,936,266</b>
<b>Expenses</b>				
1101 Instructor	487,275	577,377	421,810	592,228
1102 Instructor - Long Term Subs	-	-	48,929	64,763
<b>Full Time Academic</b>	<b>487,275</b>	<b>577,377</b>	<b>470,739</b>	<b>656,991</b>
1201 Administrators	858,990	1,699,173	853,945	1,632,087

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Academic Admin</b>	<b>858,990</b>	<b>1,699,173</b>	<b>853,945</b>	<b>1,632,087</b>
1202 Department Chairs	-	-	-	-
1203 Counselors	2,728,180	3,030,295	1,911,647	3,043,564
1205 Faculty - Special-Assigned	432,162	337,810	372,492	306,981
1209 Counselors-Lts	59,979	-	-	-
<b>Other Faculty</b>	<b>3,220,321</b>	<b>3,368,105</b>	<b>2,284,138</b>	<b>3,350,545</b>
1351 Instructor-Temp/PTime & Ext-Se	232,843	70,029	113,592	250
1352 Instructor-Sub-Daily/Sick	-	3,000	-	-
1353 Instructor - Retiree	6,005	6,400	6,262	12,012
1452 Department Chairs	14,236	-	-	-
1453 Counselors	1,216,654	668,118	989,852	79,000
1454 Librarians	104,395	-	14,810	-
1456 Other Non-Teaching Assignments	1,392,660	1,318,906	766,611	331,958
1457 Non-Teaching Retirees	131,540	31,230	86,823	-
1458 Parity Pay for Non-Teaching Faculty	-	-	-	-
1459 Staff-Developing Training Fac	1,150	-	-	-
<b>Part Time Academic</b>	<b>3,099,484</b>	<b>2,097,683</b>	<b>1,977,950</b>	<b>423,220</b>
2101 Administrators	844,750	884,703	562,030	690,043
2102 Clerical Tech & Support Staff	4,310,711	6,193,946	4,397,952	6,281,717
2201 Instructional Aides	98,843	110,507	101,631	110,392
2352 Cler Tech & Sup staff (Repl)	1,236,525	807,754	1,121,309	178,900
2353 Student Employee Assistants	2,150,490	1,307,267	1,518,953	749,369
2354 Overtime for perm & non-perm	316,744	164,466	151,322	27,500
2357 Classified Retirees	11,693	9,000	19,204	-
2359 Instruct Aides(non-classroom)	31,237	5,000	7,947	-
2451 Instructional Aides (Replace)	846,009	1,080,063	712,164	39,308
2452 Instructional Aides - Student	663,189	753,406	358,396	319,378
2453 Instruct Aides-O/T/Perm & Non	-	19,660	-	-
2454 Instructional Aides - Tutorial Asst	3,866	31,875	-	-
<b>Classified Salary</b>	<b>10,514,055</b>	<b>11,367,647</b>	<b>8,950,908</b>	<b>8,396,607</b>
3110 STRS - Academic	1,009,934	901,705	630,658	629,706
3140 STRS Cash Balance	44,446	65,942	29,338	-
3220 PERS	933,792	1,244,792	986,211	1,514,000
3310 OASDHI (FICA) Academic	2,949	-	-	-
3320 OASDHI (FICA) Classified	434,764	404,044	413,121	681,380
3340 Medicare - Academic	109,766	105,382	77,649	56,316
3350 Medicare - Classified	113,177	130,482	105,343	-
3411 Medical Coverage-Academic	646,264	996,410	522,488	1,655,062
3412 Dental Coverage-Academic	48,587	79,788	36,621	-
3415 Life Insurance-Academic	13,641	14,171	9,753	-
3421 Medical Coverage-Classified	1,177,830	1,974,574	1,130,857	2,237,817
3422 Dental Coverage-Classified	91,213	141,597	86,614	-
3425 Life Insurance-CLASS	19,814	19,038	17,569	48,368
3510 Unemployment Ins.-Academic	5,330	6,232	3,770	5,514
3520 Unemployment Ins -Classified	5,468	7,341	5,088	4,208

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
3610	Worker's Compensation-Academic	122,364	126,307	92,356	119,638
3620	Worker's Compensation-Classfd	121,998	158,081	117,887	102,183
3712	OPEB Instructional	373,208	428,380	254,100	498,625
3720	Apple-Transamerica NonPerm-CI	45,023	50,158	31,826	-
3722	OPEB Classified	439,234	542,128	375,740	450,808
	<b>Fringe Benefits</b>	<b>5,758,802</b>	<b>7,396,553</b>	<b>4,926,989</b>	<b>8,003,625</b>
4101	Classroom-Books	12,290	5,000	454	5,000
4102	Book for Loan Student Program	30,848	31,552	19,517	11,000
4103	Office Professional Refer/Dict	-	-	-	-
4301	Instructional - (Classroom)	834,959	984,749	329,190	167,193
4302	Supplies Outreach recruitment	112,718	22,830	17,975	20,000
4303	Subs Periodicals - Other	975	2,492	1,950	-
4304	Supplies-office	501,817	216,316	63,925	80,500
4305	Fuel - gasoline/petroleum	46	54	-	-
4306	Computer software/site lic.-cl	57,791	210,501	80,461	12,000
4307	Computer software/site lic.-ad	98,243	27,243	41,575	12,400
5102	Guest Speakers Lectures-Non	18,858	1,250	10,000	-
5103	Legal	18,734	20,000	30,337	-
5105	Independent Contractor/Consult	11,757,929	1,922,897	1,602,943	381,156
5106	Events/Programs-Outside Prod	294,866	140,670	166,744	21,500
5202	Travel Non-Local	320,695	353,109	211,020	100,000
5203	Travel Local	16,866	55,980	13,693	14,805
5204	Student Transportation	78,782	39,894	44,980	15,000
5205	Conference/Seminar Reg	165,713	135,703	61,837	37,407
5206	Internal Training- Staff Dev	15,537	11,299	-	-
5301	Dues and Membership	21,570	8,180	21,750	21,259
5505	Telephone Services	923	525	-	-
5602	Facility/Building Leases - Ann	-	-	-	-
5603	Facility/Building Rentals-Mont	-	-	-	-
5604	Equipment Lease - Annual	6,155	9,465	6,175	3,000
5605	Equipment Rentals - Mon-Mon	3,444	-	6,148	-
5607	Print & Dup. Equip Leases/Rent	3,599	6,133	5,857	6,100
5701	Athletics Meals and Lodging	-	950	1,900	-
5702	Graduation Expenses	2,679	1,090	-	-
5703	Meals for Needy Students	38,807	-	-	-
5704	Health Services	758	-	-	-
5706	Miscellaneous Student Services	7,833	8,028	1,341	-
5708	Athletic Transportation	-	950	1,900	-
5865	Publishing/ Doc Publication	51,877	54,814	23,243	18,600
5866	Testing License and Material	28,230	5,000	22,560	-
5867	Postage	1,464	24,806	36,832	-
5871	Misc Fee Waivers	-	-	-	-
5882	Equip Repairs Maint. & Svc	65,655	20,184	62,123	2,000
5883	Net Internet Fees and Subs.	102,495	58,170	20,962	13,750
5884	Laundry Services	-	-	3,143	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5885	Misc. Operational Exp.	569,695	11,283,304	45,449	5,742,813
5886	Program TV License	-	-	-	-
5887	Advertising/Radio/TV	28,590	-	13,600	-
5888	Advertising Print/ADS	26,932	30,630	5,299	-
5890	Service Contract-Equipment	6,831	23,548	6,100	7,000
5891	Service Contract-Software-DP	25,594	-	-	-
5894	Moving/Relocation Expenses	-	-	8,000	-
5895	Indirect Costs	455,464	322,384	285,207	44,759
	<b>Books, Supplies, Services</b>	<b>15,786,262</b>	<b>16,039,700</b>	<b>3,274,190</b>	<b>6,737,242</b>
6120	Site Improvement	-	-	-	-
6206	Building Improvement	2,476	1,000	-	-
6301	College Library Books	111,056	79,582	-	-
6302	Library Software (CD DVD etc)	54,081	-	34,959	-
6303	College Library Periodicals	19,348	124	18,276	-
6304	Library Videos and DVD's	1,588	-	-	-
6305	Library Textbooks	37,474	3,500	1,975	-
6306	Library Databases	145,099	81,500	110,898	-
6401	Software	54,842	750	1,500	-
6402	Inst Equipment and Furn	1,234,734	1,069,453	383,935	20,194
6403	Non-Instructional Equip & Furn	293,291	41,356	90,282	-
6404	Telephone System Purchase	31,958	-	-	-
6406	Laptop Computers	805,346	264,319	182,320	-
6407	PC,SERV, Other Comput,Peripher	1,544,880	327,909	29,223	26,943
	<b>Equipment Cap Outlay</b>	<b>4,336,173</b>	<b>1,869,493</b>	<b>853,368</b>	<b>47,137</b>
7301	Interfund Transfers	-	-	-	-
	<b>Debt Service Transfers</b>	-	-	-	-
7400	Other Transfers	-	-	7,614,531	-
7510	Grants	362,714	216,302	313,120	218,000
7515	FINAIDEOPG	111,568	80,230	31,980	23,000
7516	FINAIDCARE	300,874	185,552	103,214	75,107
7521	Scholarships	7,500	-	-	-
7530	Tuition Reduction	9,425	-	-	-
7610	Transportation Vouchers	45,847	33,825	62,024	47,000
7620	Child Care Vchrs or Child Care	-	-	-	-
7630	Book Vouchers	984,520	681,390	782,246	306,509
7640	Supply Vouchers (Surv Kits)	271,167	99,940	17,812	59,500
7641	Student Vouchers	20,645	-	-	7,000
7650	Meals for Students	119,466	101,486	77,198	63,000
7660	EOPS/CARE Auto Repair	-	-	-	-
7661	CARE Student Honor Society	80	-	-	-
7662	EOPS Graduation/Education Item	7,484	6,000	-	6,000
7670	Direct Aid for Graduates	8,129	8,200	-	5,000
7680	Health Services	234	250	-	-
7681	Parking Permits	1,380	1,440	-	979
7699	Other Student Aid	40,551	50,000	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Financial Aid</b>	<b>2,291,584</b>	<b>1,464,615</b>	<b>9,002,125</b>	<b>811,095</b>
7902 Undistributed Allocations	-	-	-	-
<b>Unallocated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>46,352,947</b>	<b>45,880,345</b>	<b>32,594,353</b>	<b>30,058,549</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.

## Fund 11 – General Fund Restricted Position Listing – Full Time Equivalent

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Acquired Brain Injury Spec		0.50				0.50
Adapted Comp Learning Tech			0.88			0.88
Additional Days Counselors		0.30				0.30
Admissions & Records Technicia				2.00		2.00
Admissions & Records Technician			1.00			1.00
Admissions and Outreach Systems Technology Analyst	1.00					1.00
Admissions and Records Tech					1.00	1.00
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
Assoc Dean Educational Success				1.00		1.00
Assoc Dean of Ed Success		1.00				1.00
Assoc Dean of Educ Services					0.50	0.50
Assoc Dean of Educational Success			1.00			1.00
BEST Program Director			1.00			1.00
BEST Project Manager			1.00			1.00
BEST Project Manager			1.00			1.00
CalWorks Coordinator				1.00		1.00
CalWORKs Program Coordinator			1.00			1.00
Clerical Assistant II		1.00	3.00		3.00	7.00
Clerical Assistant II		1.00				1.00
Clerical Assistant II (Counseling)			1.00			1.00
College to Career Coordinator		1.00				1.00
Consortium Director (NACAE)	1.00					1.00
Coordinator					1.00	1.00
Coordinator EOPS					1.00	1.00
Coordinator/A&R/Transcripts		0.25	0.25	0.25	0.25	1.00
Coordinator/DSPS				1.00		1.00
Coordinator/EOPS			1.00	1.00		2.00

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# PERALTA COMMUNITY COLLEGE DISTRICT

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Coordinator/Workability III		1.00				1.00
Counselor		8.17	10.60	4.20	5.00	27.97
Counselor DSPS				1.00	1.00	2.00
Dean Academic Pathw & Stdtd Suc				1.00		1.00
Dean Career Tech Education		0.32				0.32
Dean of College Research and Planning		0.15	0.40			0.55
Dean of Enrollment					1.00	1.00
Dean of Enrollment Services		0.40		1.00		1.40
Director Gateway			1.00			1.00
Director of AANAPISI			1.00			1.00
Director of Strong Workforce Development	1.00					1.00
Director of Workforce Systems		1.00				1.00
Director, DSN Program	1.00					1.00
District Interpreting Svcs Sup	1.00					1.00
DSPS Adapted Comm Spec		0.50				0.50
DSPS Adapted Comp Learng Tech		0.75				0.75
DSPS Coordinator/Counselor		1.00				1.00
EOPS Coordinator			0.30			0.30
Financial Aid Placement Assistant		1.00				1.00
Financial Aid Specialist		1.00	2.50	2.97	1.00	7.47
Financial Aids & Placemt Asst			2.00			2.00
Instructor			2.00	1.00		3.00
Instructor/Long-Term Sub				1.00		1.00
Learning Disabilities Specialist		1.00		1.00	1.00	3.00
Learning Disabilities Specialist			1.00			1.00
Manager of Special Projects (NACAE)	1.00					1.00
Network Suppt Svcs Specialist			1.00			1.00
Program Specialist		2.00				2.00
Program Manager/EOPS		1.00				1.00
Program Specialist		1.55	1.46	2.00		5.01
Program Specialist (Student Equity)			1.00			1.00
Program Specialist/Outreach and Retention			0.54			0.54
Project Manager			1.00		2.00	3.00
Project Manager - CPPT Employment			1.00			1.00
Project Manager - CPT			1.00			1.00
Project Manager CTE					1.00	1.00
Project Manager CAFYES					1.00	1.00
Project Manager/CAFYES		1.00		1.00		2.00
Project Manager/Transition Liaison		1.00				1.00

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# PERALTA COMMUNITY COLLEGE DISTRICT

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Project Manager/Transitions Liaison			1.00	1.00		2.00
Project Mgr/CCPT Emplmnt Svcs				1.00		1.00
Public Information Officer			0.40			0.40
Research & Systems Technology Analyst			1.00			1.00
Research and Planning Officer				1.00		1.00
Research and Systems Technology Analyst					1.00	1.00
Research Data Specialist				1.00		1.00
Science Lab Tech/Chemistry					1.00	1.00
Sr Clerical Assistant				0.50		0.50
Staff Assistant		4.00	3.80	3.00	3.00	13.80
Staff Assistant			1.00		1.00	2.00
Staff Assistant Instruction					0.06	0.06
Staff Assistant/District Student Svcs	1.00					1.00
Staff Assistant/SSSP					1.00	1.00
Staff Asst/DSPS				1.00		1.00
Staff Svcs Spec/Special Projects		1.00				1.00
Student Personnel Services			1.00			1.00
Student Personnel Services Spe			1.00	1.50	1.00	3.50
Student Personnel Services Specialist		2.00				2.00
Television Production Specialist Technician	1.00					1.00
Television Production Technician	2.00					2.00
Workability III Coordinator			1.00			1.00
<b>Grand Total</b>	<b>10.00</b>	<b>34.89</b>	<b>51.13</b>	<b>33.42</b>	<b>28.81</b>	<b>158.25</b>

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# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 03 – Fee Based Instruction Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	7,225	-	-	-
<b>State Revenue</b>	<b>7,225</b>	-	-	-
8872 Community Services Classes	243,376	134,951	145,000	149,694
8899 Miscellaneous	4,800	-	-	-
8851 Facility & Athletic Field Ren	12,600	-	-	-
<b>Local Revenue</b>	<b>260,776</b>	<b>134,951</b>	<b>145,000</b>	<b>149,694</b>
<b>Revenue Total</b>	<b>268,001</b>	<b>134,951</b>	<b>145,000</b>	<b>149,694</b>
<b>Expenses</b>				
1351 Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355 Instructor-Fee Based/Contract	132,053	206,913	69,392	99,000
1455 Coaches	-	-	7,346	-
1456 Other Non-Teaching Assignments	855	-	1,120	-
1457 Non-Teaching Retirees	2,000	-	1,000	-
<b>Part Time Academic</b>	<b>134,908</b>	<b>206,913</b>	<b>78,858</b>	<b>99,000</b>
2102 Clerical Tech & Support Staff	7,441	-	-	-
2352 Cler Tech & Sup staff (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	2,992	4,618	1,652	3,000
2451 Instructional Aides (Replace)	14,012	10,297	16,929	-
2452 Instructional Aides - Student	16,239	4,859	8,471	-
<b>Classified Salary</b>	<b>40,684</b>	<b>19,774</b>	<b>27,052</b>	<b>3,000</b>
3110 STRS - Academic	16,430	14,378	7,770	6,745
3140 STRS Cash Balance	2,028	1,920	803	-
3220 PERS	1,033	-	-	-
3320 OASDHI (FICA) Classified	632	124	102	165
3340 Medicare - Academic	1,956	2,603	1,143	1,438
3350 Medicare - Classified	351	177	269	38
3411 Medical Coverage-Academic	-	-	-	-
3421 Medical Coverage-Classified	2,434	-	-	-
3422 Dental Coverage-Classified	259	-	-	-
3425 Life Insurance-CLASS	37	-	-	-
3510 Unemployment Ins.-Academic	94	141	55	69
3520 Unemployment Ins -Classified	17	8	13	2
3610 Worker's Compensation-Academic	2,159	3,059	1,341	1,683
3620 Worker's Compensation-Classfd	343	196	288	44

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
3720	Apple-Transamerica NonPerm-Cl	525	384	635	-
3722	OPEB Classified	614	-	-	-
	<b>Fringe Benefits</b>	<b>28,912</b>	<b>22,990</b>	<b>12,420</b>	<b>10,184</b>
4101	Classroom-Books	2,823	200	564	-
4301	Instructional - (Classroom)	1,529	882	394	-
4304	Supplies-office	-	-	1,521	-
5105	Independent Contractor/Consult	-	-	-	-
5106	Events/Programs-Outside Prod	-	-	-	-
5202	Travel Non-Local	-	-	-	15,000
5205	Conference/Seminar Reg	725	2,780	-	5,900
5301	Dues and Membership	-	-	5,900	-
5505	Telephone Services	-	-	-	-
5708	Athletic Transportation	-	-	-	-
5865	Publishing/ Doc Publication	-	279	-	-
5866	Testing License and Material	8,270	3,000	3,000	-
5882	Equip Repairs Maint. & Svc	-	-	-	-
5885	Misc. Operational Exp.	(5,138)	75,376	3,637	16,610
5890	Service Contract-Equipment	-	-	-	-
	<b>Books, Supplies, Services</b>	<b>8,209</b>	<b>82,517</b>	<b>15,016</b>	<b>37,510</b>
6402	Inst Equipment and Furn	7,021	-	-	-
6403	Non-Instructional Equip & Furn	-	-	-	-
	<b>Equipment Cap Outlay</b>	<b>7,021</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Expense Total</b>	<b>219,734</b>	<b>332,194</b>	<b>133,345</b>	<b>149,694</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 07 – Bookstore Commission Fee Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8846 Commission	100,001	32,000	74,316	70,000
8861 Interest/Investment Income	2,346	-	2,541	-
8872 Community Services Classes	-	30,840	-	-
<b>Local Revenue</b>	<b>102,347</b>	<b>62,840</b>	<b>76,857</b>	<b>70,000</b>
<b>Revenue Total</b>	<b>102,347</b>	<b>62,840</b>	<b>76,857</b>	<b>70,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	-	-	-
<b>Part Time Academic</b>	-	-	-	-
2353 Student Employee Assistants	3,722	-	3,674	5,000
2354 Overtime for perm & non-perm	1,134	2,120	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	-	-	-	-
<b>Classified Salary</b>	<b>4,856</b>	<b>2,120</b>	<b>3,674</b>	<b>5,000</b>
3110 STRS - Academic	-	-	-	-
3220 PERS	-	-	-	-
3320 OASDHI (FICA) Classified	88	-	-	-
3340 Medicare - Academic	-	-	-	-
3350 Medicare - Classified	21	-	-	-
3520 Unemployment Ins -Classified	1	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	31	-	-	-
3720 Apple-Transamerica NonPerm-Cl	-	-	-	-
<b>Fringe Benefits</b>	<b>140</b>	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4304 Supplies-office	2,295	28,870	1,445	2,500
5102 Guest Speakers Lectures-Non	-	5,000	-	-
5105 Independent Contractor/Consult	5,350	10,350	-	-
5106 Events/Programs-Outside Prod	780	15,600	1,087	1,000
5202 Travel Non-Local	-	15,000	1,620	1,500
5203 Travel Local	-	6,000	-	-
5204 Student Transportation	-	3,800	-	-
5205 Conference/Seminar Reg	-	10,000	3,220	5,000
5206 Internal Training-Staff Dev	-	7,000	-	-
5301 Dues and Membership	1,920	10,000	1,505	2,000
5701 Athletics Meals and Lodging	6,241	9,391	3,250	3,500
5702 Graduation Expenses	64,067	34,264	10,068	27,000

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# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5708 Athletic Transportation	4,391	5,178	7,699	12,500
5865 Publishing/ Doc Publication	-	5,000	-	-
5885 Misc. Operational Exp.	6,292	57,834	12,746	10,000
5888 Advertising Print/Ads	-	9,150	-	-
5891 Service Contract - Software	-	-	-	-
<b>Books, Supplies, Services</b>	<b>91,335</b>	<b>232,437</b>	<b>42,640</b>	<b>65,000</b>
6403 Non-Instructional Equip & Furn	-	15,000	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>
7301 Interfund Transfers	-	-	-	-
<b>Financial Aid</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>96,333</b>	<b>249,557</b>	<b>46,314</b>	<b>70,000</b>
*All numbers are in US American Dollars, \$, and () denotes negatives.				



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 10 – Facility Rental Fee Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	1,332	-	1,400	-
<b>Federal Revenue</b>	<b>1,332</b>	<b>-</b>	<b>1,400</b>	<b>-</b>
8699 Other State Revenue	5,194	-	-	-
<b>State Revenue</b>	<b>5,194</b>	<b>-</b>	<b>-</b>	<b>-</b>
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	49,263	42,713	67,517	93,400
8846 Commission	(24,408)	-	-	-
8851 Facility & Athletic Field Rent	1,295,058	151,000	989,448	939,112
8861 Interest/Investment Income	1,297	-	-	-
8879 Student Records	-	-	309	-
8891 Food Service Revenue	661,406	650,000	483,658	650,000
8899 Miscellaneous	245,390	186,500	262,484	109,470
<b>Local Revenue</b>	<b>2,228,006</b>	<b>1,030,213</b>	<b>1,803,416</b>	<b>1,791,982</b>
8982 Interfund Transfer - In	-	-	3,800,000	-
<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>3,800,000</b>	<b>-</b>
<b>Revenue Total</b>	<b>2,234,532</b>	<b>1,030,213</b>	<b>5,604,816</b>	<b>1,791,982</b>
<b>Expenses</b>				
1201 Administrators	-	-	-	-
<b>Academic Admin</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1205 Faculty - Special-Assigned	-	-	-	-
<b>Other Faculty</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1351 Instructor-Temp/Ptime & Ext-Se	-	-	-	-
1453 Counselors	27,973	2,440	2,440	-
1455 Coaches	30,774	-	23,534	-
1456 Other Non-Teaching Assignments	94,633	80,900	79,901	60,175
1457 Non-Teaching Retirees	8,236	-	4,210	-
<b>Part Time Academic</b>	<b>161,616</b>	<b>83,340</b>	<b>110,085</b>	<b>60,175</b>
2101 Administrators	-	-	27,172	143,160
2102 Clerical Tech & Support Staff	90,710	43,923	69,940	43,287
2352 Cler Tech & Sup staff (Repl)	208,039	127,101	97,601	112,636
2353 Student Employee Assistants	43,400	31,300	34,588	25,300
2354 Overtime for perm & non-perm	152,275	116,874	106,754	112,428
2357 Classified Retirees	3,131	-	-	-
2451 Instructional Aides (Replace)	29,203	5,000	10,888	-
2452 Instructional Aides - Students	9,338	-	1,204	-
<b>Classified Salary</b>	<b>536,096</b>	<b>324,198</b>	<b>348,147</b>	<b>436,811</b>
3110 STRS - Academic	15,510	4,000	6,127	2,650
3140 STRS Cash Balance	2,733	2,042	2,326	1,419

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
3220	PERS	33,737	28,908	19,724	33,034
3320	OASDHI (FICA) Classified	24,510	17,635	14,578	7,103
3340	Medicare - Academic	2,175	1,223	1,593	868
3350	Medicare - Classified	7,201	5,842	4,520	17,443
3411	Medical Coverage-Academic	437	438	-	447
3412	Dental Coverage-Academic	-	-	-	-
3421	Medical Coverage-Classified	29,862	31,822	31,577	32,201
3422	Dental Coverage-Classified	2,609	2,993	1,866	1,369
3425	Life Insurance-CLASS	370	407	361	665
3510	Unemployment Ins.-Academic	105	59	77	40
3520	Unemployment Ins -Classified	346	285	219	3,455
3610	Worker's Compensation-Academic	2,610	1,361	1,866	899
3620	Worker's Compensation-Classfd	5,536	5,972	3,558	3,077
3712	OPEB Instructional	-	-	-	-
3720	Apple-Transamerica NonPerm-CI	3,268	4,425	2,889	3,986
3722	OPEB Classified	7,664	14,234	7,201	13,984
<b>Fringe Benefits</b>		<b>138,673</b>	<b>121,646</b>	<b>98,482</b>	<b>122,640</b>
4101	Classroom-Books	322	3,991	15,797	-
4102	Book for Loan Student Program	3,968	-	-	-
4301	Instructional - (Classroom)	570,073	546,610	431,778	553,502
4302	Supplies Outreach recruitment	-	2,000	200	2,000
4303	Subs Periodicals - Other	-	-	-	-
4304	Supplies-office	78,328	107,335	62,747	65,007
4306	Computer software/site lic.-cl	5,505	550	525	-
4305	Fuel Gasoline/Petroleum	463	1,000	548	-
4307	Computer software/site lic.-ad	24,015	3,450	2,202	2,000
5102	Guest Speakers Lectures-Non	206	300	300	244
5103	Legal	-	-	-	-
5105	Independent Contractor/Consult	161,085	134,000	3,894,042	115,000
5106	Events/Programs-Outside Prod	69,369	56,071	20,695	49,955
5202	Travel Non-Local	15,370	17,130	4,766	-
5203	Travel Local	281	855	-	13,000
5204	Student Transportation	7,115	-	12,210	-
5205	Conference/Seminar Reg	8,109	11,400	1,990	-
5206	Internal Training- Staff Dev	-	-	659	-
5301	Dues and Membership	31,746	17,336	9,750	8,240
5501	Garbage and Trash	-	8,000	5,974	-
5502	Gas	3,908	10,000	11,917	12,400
5505	Telephone Services	-	-	-	-
5507	Pest Control	-	-	-	-
5604	Equipment Lease - Annual	3,596	-	2,054	1,673
5605	Equipment Rentals - Mon-Mon	-	-	-	-
5607	Print & Dup. Equip Leases/Rent	24,604	31,342	18,743	11,080
5701	Athletics Meals and Lodging	21,799	500	44,100	-
5708	Athletic Transportation	26,480	1,000	31,611	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5865	Publishing/Doc Publication	5,510	15,000	-	5,000
5866	Testing License and Material	595	1,000	300	1,000
5867	Postage	-	-	-	-
5871	Misc Fee Waivers	-	-	617	-
5881	Building Repairs & Services	-	8,250	1,899	20,000
5882	Equip Repairs Maint. & Svc	20,875	13,300	7,651	10,000
5883	Net Internet Fees and Subs.	2,541	-	-	-
5884	Laundry Services	-	-	8,867	-
5885	Misc. Operational Exp.	86,571	891,001	23,662	262,798
5888	Advertising Print/ADS	5,862	5,000	-	-
5889	Grounds Maintenance	2,900	-	-	15,340
5890	Service Contract-Equipment	11,805	12,257	11,120	2,092
5891	Service Contract-Software-DP	3,078	3,100	2,919	3,100
<b>Books, Supplies, Services</b>		<b>1,196,079</b>	<b>1,901,778</b>	<b>4,629,643</b>	<b>1,153,431</b>
6120	Site Improvement	-	-	-	-
6206	Building Improvement	2,476	-	1,970	-
6301	College Library Books	71	1,355	1,569	2,000
6303	College Library Periodicals	1,181	2,310	1,295	1,000
6304	Library Videos and DVD's	-	-	-	-
6305	Library Textbooks	-	2,588	-	-
6306	Library Database	-	680	-	680
6402	Inst Equipment and Furn	31,373	-	38,187	-
6403	Non-Instructional Equip & Furn	44,892	20,500	11,689	15,245
6406	Laptop Computers	-	3,500	7,739	-
6407	PC, SERV, Other Comput, Peripher	4,301	-	2,158	-
6432	Non-Instructional Equip & Furn >\$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>		<b>84,294</b>	<b>30,933</b>	<b>64,607</b>	<b>18,925</b>
7510	Grants	212	-	-	-
7640	Supply Vouchers (Surv Kits)	726	-	-	-
7641	Student Voucher	802	-	-	-
7670	Direct Aid for Graduates	1,227	-	-	-
7699	Other Student Aid	-	-	9,366	-
<b>Financial Aid</b>		<b>2,967</b>	<b>-</b>	<b>9,366</b>	<b>-</b>
<b>Expense Total</b>		<b>2,119,725</b>	<b>2,461,895</b>	<b>5,260,330</b>	<b>1,791,982</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.

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## PERALTA COMMUNITY COLLEGE DISTRICT

### Fund 10 – Facility Rental Fee Fund Position Listing Full Time Equivalent

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Director of Facilities & Operations				1.00		1.00
Facilities Specialist				0.71		0.71
<b>Grand Total</b>				<b>1.71</b>		<b>1.71</b>



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 12 – Measure “B” Parcel Tax Fund Detailed

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>					
8199	Other Federal Income	-	-	-	-
<b>Federal Revenue</b>		-	-	-	-
8699	Other State Revenue	8,184	-	-	-
<b>State Revenue</b>		<b>8,184</b>	-	-	-
8811	Tax Allocation Secured Roll	8,026,348	8,060,000	8,060,000	8,060,000
8814	PY Tax Alloc Secured Roll	2,140	-	-	-
8816	PY Tax Allocation Unsecured RL	-	-	-	-
8861	Interest/Investment Income	47,125	-	-	-
<b>Local Revenue</b>		<b>8,075,613</b>	<b>8,060,000</b>	<b>8,060,000</b>	<b>8,060,000</b>
8982	Interfund Transfer-In	172,320	-	-	-
8983	Intrafund Transfer-In	-	-	-	-
<b>Trans Res Revenue</b>		<b>172,320</b>	-	-	-
<b>Revenue Total</b>		<b>8,256,117</b>	<b>8,060,000</b>	<b>8,060,000</b>	<b>8,060,000</b>
<b>Expenses</b>					
1203	Counselors	2,525,677	-	1,611,949	548,669
1204	Librarians	1,160,466	-	946,491	122,972
1205	Faculty - Special Assignment	198,810	-	259,076	93,143
1206	Nurse	78,936	-	112,289	25,211
1210	Librarians-Lts	55,467	-	-	-
<b>Other Faculty</b>		<b>4,019,356</b>	-	<b>2,929,806</b>	<b>789,995</b>
1351	Instructor-Temp/PTime & Ext-Se	4,289	6,561,857	2,853,901	3,730,647
1352	Instructor-Sub-Daily/Sick	-	-	-	-
1353	Instructor - Retiree	-	8,145	-	-
1357	Instructor-PT/Extra Service Pari	-	-	-	-
1452	Department Chairs	14,463	-	-	-
1453	Counselors	113,067	-	-	-
1454	Librarians	193,053	-	-	-
1455	Coaches	-	-	-	-
1456	Other Non-Teaching Assignments	103,644	-	-	-
1457	Non-Teaching Retirees	41,147	-	-	-
1458	Parity Pay for Non-Teaching Faculty	54,343	-	-	-
<b>Part Time Academic</b>		<b>524,006</b>	<b>6,570,002</b>	<b>2,853,901</b>	<b>3,730,647</b>
2102	Clerical Tech & Support Staff	853,445	311,254	646,418	1,668,177
2201	Instructional Aides	-	44,434	-	-
2352	Cler Tech & Sup staff (Repl)	66,809	-	-	-
2353	Student Employee Assistants	32,447	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
2354	Overtime for perm & non-perm	17,358	-	-	-
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides (Replace)	-	-	-	-
2452	Instructional Aides - Student	12,632	-	-	-
2454	Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>		<b>982,691</b>	<b>355,688</b>	<b>646,418</b>	<b>1,668,177</b>
3110	STRS - Academic	488,969	-	454,755	277,836
3140	STRS Cash Balance	6,358	262,799	5,913	
3220	PERS	200,955	55,245	186,894	285,258
3310	OASDHI (FICA) Academic	2,087	-	1,941	-
3320	OASDHI (FICA) Classified	87,342	22,055	81,231	127,616
3340	Medicare - Academic	66,389	95,265	61,744	11,455
3350	Medicare - Classified	14,329	5,161	13,327	-
3411	Medical Coverage-Academic	730,462	7,897	679,351	237,968
3412	Dental Coverage-Academic	58,736	2,019	54,626	-
3415	Life Insurance-Academic	11,667	-	10,851	-
3421	Medical Coverage-Classified	228,438	88,769	212,454	707,412
3422	Dental Coverage-Classified	20,171	6,833	18,760	-
3425	Life Insurance-CLASS	3,346	808	3,112	-
3510	Unemployment Ins.-Academic	3,190	4,599	2,967	3,164
3520	Unemployment Ins -Classified	686	252	638	1,168
3610	Worker's Compensation-Academic	73,533	111,691	68,387	130,945
3620	Worker's Compensation-Classfd	15,406	6,050	14,328	28,359
3712	OPEB Instructional	335,371	-	311,905	-
3720	Apple-Transamerica NonPerm-CI	1,819	-	1,692	-
3722	OPEB Classified	73,494	26,679	68,351	-
<b>Fringe Benefits</b>		<b>2,422,748</b>	<b>696,122</b>	<b>2,253,227</b>	<b>1,811,181</b>
4301	Instructional - (Classroom)	7,354	-	-	-
4302	Supplies Outreach recruitment	-	-	-	-
4304	Supplies-office	3,610	-	-	-
4306	Computer software/site lic.-cl	-	-	-	-
4307	Computer software/site lic.-ad	-	-	-	-
5102	Guest Speakers Lectures-Non	-	-	-	-
5105	Independent Contractor/Consult	100,399	50,000	-	-
5106	Events/Programs-Outside Prod	2,525	-	-	-
5107	Election Cost	-	-	-	-
5202	Travel Non-Local	1,824	-	-	-
5203	Travel Local	-	-	-	-
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	1,280	-	-	-
5301	Dues and Membership	175	-	-	-
5505	Telephone Services	-	-	-	-
5702	Graduation Expense	-	-	-	-
5704	Health Services	-	-	-	-

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5864	Instructional Services	-	-	-	-
5865	Publishing/ Doc Publication	-	-	-	-
5866	Testing License and Material	-	-	-	-
5867	Postage	-	-	-	-
5871	Misc Fee Waivers	-	-	-	-
5881	Building Repairs & Services	1,163	-	-	-
5882	Equip Repairs Maint. & Svc	-	-	-	-
5883	Internet Fees and Sub	15,573	-	-	-
5885	Misc. Operational Exp.	139,552	388,188	412,685	-
5888	Advertising Print	-	-	-	-
5890	Service Contract-Equipment	-	-	-	-
5891	Service Contract-Software	-	-	-	-
5894	Moving/Relocation Expenses	7,620	-	-	-
<b>Books, Supplies, Services</b>		<b>281,075</b>	<b>438,188</b>	<b>412,685</b>	-
6301	College Library Books	-	-	-	-
6302	Library Software (CD DVD etc)	-	-	-	-
6303	College Library Periodicals	-	-	-	-
6305	Library Textbooks	-	-	-	-
6402	Inst Equipment and Furn	7,505	-	-	-
6403	Non-Instructional Equip & Furn	16,719	-	-	-
6406	Laptop Computers	(285)	-	-	-
6407	PC,SERV, Other Comput,Peripher	-	-	-	-
6408	Licensed Vehicles (Low Value)	-	-	-	-
<b>Equipment Cap Outlay</b>		<b>23,939</b>	-	-	-
7610	Transportation Vouchers	-	-	-	-
7640	Supply Vouchers (Surv Kits)	-	-	-	-
<b>Other Transfers</b>		-	-	-	-
<b>Expense Total</b>		<b>8,253,815</b>	<b>8,060,000</b>	<b>9,096,037</b>	<b>8,000,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



## **Fund 12 – Measure “B” Parcel Tax Position Listing Full Time Equivalent**

<b>Positions</b>	<b>District</b>	<b>COA</b>	<b>Laney</b>	<b>Merritt</b>	<b>BCC</b>	<b>Grand Total</b>
Educ. Web Technology Analyst	1.00					1.00
Instructional Asst/LRC		1.00				1.00
Research Data Specialist	1.00					1.00
<b>Grand Total</b>	<b>2.00</b>	<b>1.00</b>				<b>3.00</b>



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 30 – Contract Education Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	4,707	-	-	-
<b>State Revenue</b>	<b>4,707</b>	-	-	-
8831 Contract Instructional Services	269,846	222,792	258,591	260,000
8872 Community Services Classes	-	-	-	-
8899 Miscellaneous	8,100	-	-	-
<b>Local Revenue</b>	<b>277,946</b>	<b>222,792</b>	<b>258,591</b>	<b>260,000</b>
<b>Revenue Total</b>	<b>282,653</b>	<b>222,792</b>	<b>258,591</b>	<b>260,000</b>
<b>Expenses</b>				
1201 Administrators	-	-	-	-
<b>Academic Admin</b>	-	-	-	-
1351 Instructor-Temp/PTime & Ext-Se	82,697	-	24,602	79,680
1352 Instructor-Sub	-	-	-	-
1353 Instructor - Retire	20,418	18,600	18,590	19,673
1456 Other Non-Teaching Assignments	19,133	28,042	3,100	18,435
1457 Non-Teaching Retirees	-	-	4,195	-
<b>Part Time Academic</b>	<b>122,248</b>	<b>46,642</b>	<b>50,487</b>	<b>117,788</b>
2102 Clerical Tech & Support Staff	-	24,151	-	-
2352 Cler Tech & Support Staff	34,745	-	27,095	33,478
2353 Student Employee Assistants	4,591	2,575	15,785	4,424
2354 Overtime for perm & non-perm	4,711	6,000	-	4,539
2451 Instructional Aides (Replace)	10,956	14,253	4,242	10,557
2452 Instructional Aides - Student	5,729	-	4,264	5,520
2454 Instruct Aides-Tutorial Assist	2,245	-	6,785	2,163
<b>Classified Salary</b>	<b>62,977</b>	<b>46,979</b>	<b>58,171</b>	<b>60,681</b>
3110 STRS - Academic	13,295	-	975	12,810
3140 STRS Cash Balance	1,193	2,005	838	1,149
3220 PERS	863	3,751	4,867	832
3320 OASDHI (FICA) Classified	579	-	1,943	558
3340 Medicare - Academic	1,773	756	732	1,708
3350 Medicare - Classified	731	645	454	704
3411 Medical Coverage-Academic	-	-	-	-
3412 Dental Coverage-Academic	-	389	-	-
3421 Medical Coverage-Classified	-	4,541	1,784	-
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance - Classified	-	73	-	-
3510 Unemployment Ins.-Academic	86	36	35	82
3520 Unemployment Ins -Classified	35	92	22	34
3610 Worker's Compensation-Academic	1,959	789	858	1,887
3620 Worker's Compensation-Classfd	731	738	547	705

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# PERALTA COMMUNITY COLLEGE DISTRICT

		2016-17	2017-18	2017-18	2018-19
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3720	Apple-Transamerica NonPerm-CI	1,481	760	-	1,427
3722	OPEB Classified	-	1,812	-	-
<b>Fringe Benefits</b>		<b>22,726</b>	<b>16,387</b>	<b>13,055</b>	<b>21,896</b>
4101	Classroom-Books	-	-	-	-
4102	Book for Loan Student Program	-	-	-	-
4301	Instructional - (Classroom)	9,854	7,542	-	9,495
4302	Supplies Outreach Recruitment	1,326	-	-	1,278
4304	Supplies-office	248	321	785	239
5102	Guest Speakers Lectures	-	-	-	-
5105	Independent Contractor/Consult	14,505	67,530	4,500	13,976
5106	Events/Programs-Outside Prod	776	1,800	1,056	748
5202	Travel Non-Local	1,397	7,655	5,311	1,346
5203	Travel Local	-	-	-	-
5204	Student Transportation	575	-	-	554
5205	Conference/Seminar Reg	705	4,000	2,312	679
5206	Internal Training Staff De.	-	-	-	-
5301	Dues and Membership	-	1,074	574	-
5505	Telephone Services	-	-	-	-
5605	Equipment Rentals - Mon-Mon	3,727	-	-	3,591
5865	Publishing/Doc Publication	-	-	-	-
5866	Testing License and Material	-	-	-	-
5882	Equip Repairs Maint. & Svc	1,024	-	-	986
5885	Misc. Operational Exp.	8,287	253,325	8,807	7,985
5888	Advertising Print/ADS	1,556	-	-	1,499
5890	Services Contract - Equipment	-	-	-	-
<b>Books, Supplies, Services</b>		<b>43,980</b>	<b>343,247</b>	<b>23,345</b>	<b>42,376</b>
6402	Inst Equipment and Furn	11,283	5,000	5,438	-
6403	Non-Instructional Equip & Furn	768	-	-	740
6406	Laptop Computers	2,494	-	-	2,403
6407	PC,SERV, Other Comput,Peripher	40	-	-	39
<b>Equipment Cap Outlay</b>		<b>14,585</b>	<b>5,000</b>	<b>5,438</b>	<b>3,182</b>
7301	Interfund Transfers	-	-	-	-
7521	Scholarships	-	-	-	-
7530	Tuition Reduction	-	-	-	-
<b>Transfers Out</b>		-	-	-	-
7610	Bus Vouchers	-	-	-	-
7630	Book Vouchers	-	-	-	-
7681	Parking Permits	-	-	-	-
<b>Financial Aid</b>		-	-	-	-
7902	Undistributed Allocations	-	-	-	-
<b>Undistributed Allocations</b>		-	-	-	-
<b>Expense Total</b>		<b>266,516</b>	<b>458,255</b>	<b>150,496</b>	<b>245,923</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.

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# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 59 – Parking Fee Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	461	-	-	-
<b>State Revenue</b>	<b>461</b>	-	-	-
8881 Parking Svcs & Public Transp	286,091	264,465	252,595	220,000
8892 Fines & Citations	88,989	59,200	72,368	60,000
<b>Local Revenue</b>	<b>375,080</b>	<b>323,665</b>	<b>324,963</b>	<b>280,000</b>
<b>Revenue Total</b>	<b>375,541</b>	<b>323,665</b>	<b>324,963</b>	<b>280,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	2,218	8,000	-	8,000
<b>Part Time Academic</b>	<b>2,218</b>	<b>8,000</b>	-	<b>8,000</b>
2353 Student Employee Assistants	218,548	200,000	253,574	180,000
2354 Overtime for perm & non-perm	-	-	-	-
<b>Classified Salary</b>	<b>218,548</b>	<b>200,000</b>	<b>253,574</b>	<b>180,000</b>
3110 STRS - Academic	740	1,154	859	610
3140 STRS Cash Balance	-	-	-	-
3340 Medicare - Academic	32	116	37	26
3415 Life Insurance-Academic	-	53	-	-
3510 Unemployment Ins.-Academic	2	6	2	2
3610 Worker's Compensation-Academic	35	136	41	29
3620 Worker's Compensation-Classfd	127	3,825	148	105
<b>Fringe Benefits</b>	<b>936</b>	<b>5,290</b>	<b>1,087</b>	<b>772</b>
4304 Supplies-office	5,607	-	-	-
5105 Independent Contractor/Consult	38,917	69,775	49,728	50,000
5301 Dues and Membership	17,768	10,000	10,909	16,464
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	21,534	20,000	10,477	11,828
5890 Service Contract-Equipment	11,858	10,000	9,408	12,936
<b>Books, Supplies, Services</b>	<b>95,684</b>	<b>109,775</b>	<b>80,522</b>	<b>91,228</b>
6120 Site Improvement	134,629	-	-	-
6206 Building Improvements	-	-	-	-
6403 Non-Instructional Equip & Furniture	-	-	-	-
6407 PC, Serv, Other Comput, Peripher	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>134,629</b>	-	-	-
<b>Expense Total</b>	<b>452,015</b>	<b>323,065</b>	<b>335,183</b>	<b>280,000</b>

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# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 61 – Capital Outlay Fund Detailed

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>					
8652	Scheduled Maintenance	1,256,881	1,256,881	744,109	89,073
8699	Other State Revenue	712,918	-	610,304	-
<b>State Revenue</b>		<b>1,969,799</b>	<b>1,256,881</b>	<b>1,354,413</b>	<b>89,073</b>
8811	Tax Allocation Secured Roll	17,252	450,000	-	-
8817	Redevelopment Property Tax	1,258,783	927,186	731,965	1,200,000
8861	Interest/Investment Income	56,545	35,000	40,081	35,000
8887	Capital Outlay Fee	129,414	-	-	-
8889	Student fees	-	-	-	-
8899	Miscellaneous	599,869	-	-	-
<b>Local Revenue</b>		<b>2,061,863</b>	<b>1,412,186</b>	<b>772,046</b>	<b>1,235,000</b>
<b>Revenue Total</b>		<b>4,031,663</b>	<b>2,669,067</b>	<b>2,126,459</b>	<b>1,324,073</b>

<b>Expenses</b>					
4304	Supplies - Office	194,982	35,436	37,476	8,692
4305	Fuel - Gasoline/petroleum	-	-	-	-
4307	Computer Software	-	-	-	29,104
5103	Legal	-	-	-	-
5105	Independent Contractor	327,427	1,090,340	930,711	992,320
5202	Travel Non-Local	-	-	-	-
5205	Conference/Seminar Reg	-	-	-	-
5503	Light and Power (Electricity)	(58)	58	-	44
5505	Telephone Services	-	-	-	-
5602	Facility/Building Leases - Ann	-	-	-	-
5604	Equipment Lease - Annual	-	-	-	-
5605	Equipment Rentals - Mon-Mon	-	-	-	-
5865	Publishing/Doc Publication	1,163	387	18,519	1,451
5881	Building Repairs & Services	620,938	4,294,134	1,428,730	2,914,192
5882	Equip Repairs Maint. & Svc	32,001	2,000	2,567	500,291
5883	Net Internet Fees and Subs.	-	-	2,189	941
5885	Misc. Operational Exp.	-	43,250	-	15,772
5888	Advertising Print/Ads	13,458	16,205	17,085	2,244
5889	Grounds Maintenance	18,775	-	-	2,243
5890	Service Contract - Equipment	-	-	-	-

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	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5891 Service Contract - Software	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,208,685</b>	<b>5,481,810</b>	<b>2,437,277</b>	<b>4,458,611</b>
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	-	-	-	-
6206 Building Improvement	634,444	2,470,610	141,371	1,651,061
6401 Software	-	1,187,720	117,360	920,700
6402 Inst Equipment and Furn	8,888	-	-	-
6403 Non-Instructional Equip & Furn	59,077	5,922	26,967	4,462
6404 Telephone System Purchase	-	-	-	-
6407 PC, Servers, Other Computer	117,816	53,717	8,849	34,757
<b>Equipment Cap Outlay</b>	<b>820,225</b>	<b>3,717,969</b>	<b>294,547</b>	<b>2,610,980</b>
<b>Expense Total</b>	<b>2,028,027</b>	<b>9,199,779</b>	<b>2,731,824</b>	<b>7,069,591</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 63 – Measure “A” Bond Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
8699 Other State Revenue	-	-	-	-
8861 Interest/Investment Income	389,047	275,000	372,966	275,000
8899 Miscellaneous	-	-	-	-
8942 Sales of Bonds	-	-	-	-
8982 Interfund Transfer-In	27	-	-	-
<b>Local Revenue</b>	<b>389,074</b>	<b>275,000</b>	<b>372,966</b>	<b>275,000</b>
<b>Revenue Total</b>	<b>389,074</b>	<b>275,000</b>	<b>372,966</b>	<b>275,000</b>
<b>Expenses</b>				
1204 Librarians	-	-	-	-
<b>Other Faculty</b>	-	-	-	-
2101 Administrators	632,547	(143,724)	421,590	548,147
2102 Clerical Tech & Support Staff	274,675	(60,950)	242,698	322,759
2352 Cler Tech & Sup staff (Repl)	-	-	-	-
2354 Overtime For Perm & Non-Perm	-	-	-	-
<b>Classified Salary</b>	<b>907,222</b>	<b>(204,674)</b>	<b>664,288</b>	<b>870,906</b>
3110 STRS - Academic	-	-	18,442	31,396
3220 PERS	122,757	(31,789)	82,146	139,849
3320 OASDHI (FICA) Classified	55,470	(12,691)	32,642	55,571
3340 Medicare - Academic	-	(505)	-	-
3350 Medicare - Classified	13,041	(2,463)	9,498	16,170
3411 Medical Coverage-Academic	-	-	-	-
3412 Dental Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	136,203	(30,549)	113,817	193,767
3422 Dental Coverage-Classified	8,195	(2,327)	6,382	10,866
3425 Life Insurance-CLASS	2,243	(446)	1,700	2,893
3510 Unemployment Ins.-Academic	-	-	-	-
3520 Unemployment Ins -Classified	635	(144)	465	792
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	14,272	(3,481)	11,286	19,215
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	73,590	(15,352)	49,793	84,769
<b>Fringe Benefits</b>	<b>426,406</b>	<b>(99,747)</b>	<b>326,171</b>	<b>555,288</b>
4101 Book for Loan Student Program	-	-	-	-
4303 Subs Periodicals - Other	-	-	-	-

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	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5103 Legal	70,701	72,758	365,135	438,162
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	505,387	33,524,100	504,723	605,667
5106 Events/Programs-Outside Prod	21,750	-	-	-
5406 Other Insurance	-	237	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5604 Equipment Lease - Annual	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,264	5,474	3,341	4,009
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	1,606	200	1,367	1,640
5881 Building Repairs & Services	-	50,000	46,193	55,432
5885 Misc. Operational Exp.	-	-	-	-
5888 Advertising Print/ADS	6,600	2,758	4,981	5,977
5891 Service Contract - Software	-	-	-	-
5894 Moving/Relocation Expenses	-	7,403	7,350	8,820
<b>Books, Supplies, Services</b>	<b>607,308</b>	<b>33,662,930</b>	<b>933,090</b>	<b>1,119,707</b>
6110 Land/Sites Purchase	1,838	966	-	-
6120 Site Improvement	119,998	1,500,381	348,558	418,269
6201 New Building Construction	3,949,711	37,297,412	468,119	20,561,742
6206 Building Improvement	1,449,912	35,886,961	2,493,271	2,991,926
6301 College Library Books	30,266	11,342	9,828	11,794
6302 Library Software (CD DVD etc)	-	622	-	-
6303 College Library Periodicals	622	1,958	922	1,107
6304 Library Videos and DVD's	-	-	-	-
6305 Library Textbooks	-	-	-	-
6306 Library Database	-	-	-	-
6402 Inst Equipment and Furn	250,329	546,619	577,075	692,490
6403 Non-Instructional Equip & Furn	238,710	1,079,684	92,624	111,148
6404 Telephone System Purchase	187,832	5,735	-	-
6406 Laptop Computers	2,312	51,009	-	-
6407 PC,SERV, Other Comput,Peripher	204,059	3,023,815	2,618,698	3,142,437
6408 Licensed Vehicles (Low Value)	-	32,800	31,472	37,767
6435 Com,Prnter,Srv,Etc.>\$49,999.99	2,070,931	155,895	-	-
<b>Equipment Cap Outlay</b>	<b>8,506,520</b>	<b>79,595,199</b>	<b>6,640,567</b>	<b>27,968,680</b>
<b>Expense Total</b>	<b>10,447,456</b>	<b>112,953,708</b>	<b>8,564,116</b>	<b>30,514,581</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.

Berkeley City College

College of Alameda

Laney College

Merritt College



## PERALTA COMMUNITY COLLEGE DISTRICT

### Fund 63 – Measure “A” Bond Fund Position Listing Full Time Equivalent

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Accounts Payable Specialist II	0.30					0.30
Capital Project Coordinator	0.95					0.95
Director of Capital Projects	0.80					0.80
Director of Energy & Environ Sustain	0.90					0.90
Director of Facilities Planning & Development	1.00					1.00
Facilities Project Manager	2.00					2.00
Sr Staff Service Specialist	2.00					2.00
Staff Service Specialist	1.00					1.00
Staff Assistant	1.00					1.00
<b>Grand Total</b>	<b>9.95</b>					<b>9.95</b>



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 65 – Measure “E” Bond Fund Detailed

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>					
8861	Interest/Investment Income	62,367	25,000	48,075	-
8899	Miscellaneous	-	-	-	-
<b>Local Revenue</b>		<b>62,367</b>	<b>25,000</b>	<b>48,075</b>	<b>-</b>
<b>Revenue Total</b>					
		<b>62,367</b>	<b>25,000</b>	<b>48,075</b>	<b>-</b>
<b>Expenses</b>					
2101	Administrators	-	-	-	-
2102	Clerical Tech & Support Staff	113,710	(8,809)	-	-
2354	Overtime for Perm & Non-Perm	27,513	-	-	-
<b>Classified Salary</b>		<b>141,222</b>	<b>(8,809)</b>	<b>-</b>	<b>-</b>
3220	PERS	15,792	-	-	-
3320	OASDHI (FICA) Classified	8,657	-	-	-
3350	Medicare - Classified	2,025	-	-	-
3421	Medical Coverage-Classified	8,014	-	-	-
3422	Dental Coverage-Classified	776	-	-	-
3425	Life Insurance-CLASS	275	-	-	-
3520	Unemployment Ins -Classified	99	-	-	-
3620	Worker's Compensation-Classfd	1,819	-	-	-
3722	OPEB Classified	9,381	-	-	-
<b>Fringe Benefits</b>		<b>46,839</b>	<b>-</b>	<b>-</b>	<b>-</b>
4304	Supplies-office	84	-	-	-
4305	Fuel - gasoline/petroleum	-	-	-	-
4307	Computer Software/Site Lic	-	-	-	-
5103	Legal	30,000	-	-	-
5105	Independent Contractor/Consult	147,468	3,499,670	756,220	-
5203	Travel Local	-	-	-	-
5505	Telephone Svcs	-	-	-	-
5604	Equipment Lease - Annual	4,119	-	-	-
5865	Publishing/ Doc Publication	40	68,808	-	-
5881	Building Repairs & Svcs	134,630	-	191,493	-
5882	Equip Repairs Maint. & Svc	4,302	-	-	-

Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
5885 Misc. Operational Exp.	-	-	-	-
5888 Advertising Print/ADS	1,013	-	14,749	-
5889 Grounds Maint.	-	-	-	-
5891 Service Contract-Software-DP	-	-	-	-
<b>Books, Supplies, Services</b>	<b>321,656</b>	<b>3,568,478</b>	<b>962,462</b>	<b>-</b>
6120 Site Improvement	2,000	288,071	-	-
6201 New Building Construction	1,041,676	2,744,943	3,639,306	-
6206 Building Improvement	(8,217)	4,264,213	2,764,979	-
6401	-	-	227,522	-
6402 Instructional Equip & Furn	-	3,746	-	-
6403 Non-Instructional Equip & Furn	798	1,608	-	-
6404 Telephone System Purchase	191,700	-	-	-
6407 PC,SERV, Other Comput,Peripher	283	13,444	36,550	-
6435 Com,Prnter,Srv,Etc.>\$49,999.99	1,000,444	205,702	-	-
<b>Equipment Cap Outlay</b>	<b>2,228,684</b>	<b>7,521,727</b>	<b>6,668,357</b>	<b>-</b>
<b>Expense Total</b>	<b>2,738,401</b>	<b>11,081,396</b>	<b>7,630,819</b>	<b>-</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.

\*General Obligation Bond Measure E ended 2018.





# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 68 – Child Development Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenue</b>				
8199 Other Federal Income	108,564	41,000	84,566	100,000
<b>Federal Revenue</b>	<b>108,564</b>	<b>41,000</b>	<b>84,566</b>	<b>100,000</b>
8622 Child Development - Dept of Ed	389,770	389,000	395,875	400,000
8661 Part-time Faculty Parity Pay	-	9,000	-	-
8699 Other State Revenue	844,774	750,000	873,717	850,000
<b>State Revenue</b>	<b>1,234,544</b>	<b>1,148,000</b>	<b>1,269,592</b>	<b>1,250,000</b>
8861 Interest/Investment Income	14,171	-	17,923	15,000
8871 Child Development Services	42,870	55,000	30,199	35,000
<b>Local Revenue</b>	<b>57,041</b>	<b>55,000</b>	<b>48,122</b>	<b>50,000</b>
<b>Revenue Total</b>	<b>1,400,149</b>	<b>1,244,000</b>	<b>1,402,280</b>	<b>1,400,000</b>
<b>Expenses</b>				
2102 Clerical Tech & Support Staff	552,880	687,417	562,247	600,000
2352 Cler Tech & Sup staff (Repl)	148,163	85,000	116,257	125,000
2354 Overtime for Perm & Non-perm	-	-	825	1,000
2357 Classified Retirees	15,541	13,000	29,685	30,000
<b>Classified Salary</b>	<b>716,584</b>	<b>785,417</b>	<b>709,014</b>	<b>756,000</b>
3220 PERS	83,426	116,938	96,600	88,015
3320 OASDHI (FICA) Classified	38,863	47,457	40,362	41,001
3350 Medicare - Classified	10,366	12,974	10,253	10,936
3421 Medical Coverage-Classified	208,634	254,700	191,619	220,110
3422 Dental Coverage-Classified	16,853	21,108	15,738	17,780
3425 Life Insurance-CLASS	2,350	1,739	2,323	2,479
3520 Unemployment Ins -Classified	502	991	496	529
3610 Worker's Compensation-Academic	32	-	-	33
3620 Worker's Compensation-Classfd	11,213	11,993	12,062	11,829
3720 Apple-Transamerica NonPerm-CI	3,223	40	2,098	3,400
3722 OPEB Classified	44,471	51,567	42,268	46,917
<b>Fringe Benefits</b>	<b>419,933</b>	<b>519,507</b>	<b>413,819</b>	<b>443,029</b>
4304 Supplies-office	87,632	85,000	79,986	109,020
5203 Travel Local	-	-	-	-
5502 Gas	4,579	5,000	4,016	7,660
5503 Light and Power	14,441	10,368	18,115	2,416
5505 Telephone Services	-	-	71,738	100,000
5507 Pest Control	-	-	-	-
5865 Publishing/Doc Publication	89	-	3,347	7,660
5882 Equipment Repairs Maintenance	2,562	450	15,096	2,416
5885 Misc. Operational Exp.	2,420	11,000	-	-

Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5888 Advertising Print/Ads	756	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
<b>Books, Supplies, Services</b>	<b>112,479</b>	<b>111,818</b>	<b>192,298</b>	<b>229,172</b>
6120 Site Improvement	87,684	-	-	-
6206 Building Improvements	11,066	-	230,804	-
6403 Non-Instructional Equip & Furniture	3,798	3,500	-	7,000
6407 PC, Serv, Other Comput, Peripher	1,214	2,052	-	4,000
<b>Equipment Capital Outlay</b>	<b>103,762</b>	<b>5,552</b>	<b>230,804</b>	<b>11,000</b>
<b>Expense Total</b>	<b>1,352,758</b>	<b>1,422,294</b>	<b>1,545,935</b>	<b>1,439,201</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.

## Fund 68 – Child Development Fund Position Listing Full Time Equivalent

Positions	District	COA	Laney	Merritt	BCC	Grand Total
Child Care Assistant II	6.00					6.00
Child Care Specialist	7.00					7.00
Clerical Assistant II	1.00					1.00
Cook	1.50					1.50
District Child Care Prog Coord	1.00					1.00
<b>Grand Total</b>	<b>16.50</b>					<b>16.50</b>



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 69 – OPEB Reserve Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8831 Contract Instructional Services	-	6,294,600	-	-
8861 Interest/Investment Income	59,479	55,000	30,000	30,000
8899 Miscellaneous	2,000,000	400,000	-	-
8982 Transfer In - Other Funds	6,875,000	7,325,000	5,000,000	4,900,000
<b>Local Revenue</b>	<b>8,934,479</b>	<b>14,074,600</b>	<b>5,030,000</b>	<b>4,930,000</b>
<b>Revenue Total</b>	<b>8,934,479</b>	<b>14,074,600</b>	<b>5,030,000</b>	<b>4,930,000</b>
<b>Expenses</b>				
2101 Administrators	-	-	32,908	-
<b>Academic Admin</b>	-	-	<b>32,908</b>	-
3220 PERS	-	-	4,987	-
3320 OASDHI (FICA) Classified	-	-	2,037	-
3350 Medicare - Classified	-	-	476	-
3421 Medical Coverage-Classified	-	-	3,623	-
3422 Dental Coverage-Classified	-	-	97	-
3425 Life Insurance-CLASS	-	-	46	-
3520 Unemployment Ins -Classified	-	-	23	-
3620 Worker's Compensation-Classfd	-	-	559	-
3722 OPEB Classified	-	-	2,468	-
<b>Fringe Benefits</b>	-	-	<b>14,316</b>	-
5103 Legal	4,075	30,000	58,825	60,000
5105 Independent Contractor/Consult	129,788	58,850	-	290,000
5202 Travel Non-Local	-	-	-	-
5406 Other Insurance	13,650	13,650	13,650	13,650
5885 Misc. Operational Exp.	5,270	15,000	-	-
<b>Books, Supplies, Services</b>	<b>152,783</b>	<b>117,500</b>	<b>72,475</b>	<b>363,650</b>
7120 Debt Interest - Bonds	8,509,159	8,593,108	9,007,653	1,070,704
7130 Debt -Service Expense	-	7,500	-	-
7301 Interfund Transfer	3,250,000	4,060,496	-	4,250,000
<b>Debt Service Transfer</b>	<b>11,759,159</b>	<b>12,661,104</b>	<b>9,007,653</b>	<b>5,320,704</b>
<b>Transfers Out (OPEB Trust)</b>	-	-	-	-
<b>Expense Total</b>	<b>11,911,942</b>	<b>12,778,604</b>	<b>9,127,352</b>	<b>5,684,354</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.

Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 71 – Trust and Agency Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8846 Commission	85,349	70,000	87,404	90,000
8861 Interest Income	1,428	-	2,820	-
8899 Miscellaneous	1,210	1,670	245	-
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>87,987</b>	<b>71,670</b>	<b>90,469</b>	<b>90,000</b>
<b>Revenue Total</b>	<b>87,987</b>	<b>71,670</b>	<b>90,469</b>	<b>90,000</b>
<b>Expenses</b>				
2102 Clerical Tech & Support Staff	-	-	-	-
2354 Overtime for Perm & Non-Perm	-	-	-	-
2357 Classified Retirees	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-Cl	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
4101 Classroom-Books	-	-	-	-
4301 Instructional Supplies	-	-	-	-
4304 Office Supplies	5,611	4,000	7,703	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consulta	-	-	1,000	-
5106 Events/Programs - Outside Prod	27,799	10,000	28,038	-
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	11,803	4,000	1,144	-
5203 Travel Local	1,228	-	-	-
5204 Student Transportation	1,935	4,000	-	-
5205 Conference/Seminar Reg	10,922	3,000	4,505	-
5301 Dues and Membership	-	-	-	-

Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
5607 Print & Dup. Equip. Leases/Rent	-	-	-	-
5702 Graduation Expenses	5,690	-	1,097	-
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc.	-	-	-	-
5885 Misc. Operational Exp.	73,092	158,623	39,986	86,800
5890 Service Contract - Equipment	-	-	1,586	-
<b>Books, Supplies, Services</b>	<b>138,080</b>	<b>183,623</b>	<b>85,059</b>	<b>86,800</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Capital Outlay</b>	-	-	-	-
7521 Scholarships	-	-	-	-
7641 Student Vouchers	-	-	3,178	3,200
7670 Direct Aid for Graduates	-	-	-	-
<b>Others</b>	-	-	<b>3,178</b>	<b>3,200</b>
<b>Expense Total</b>	<b>138,080</b>	<b>183,623</b>	<b>88,237</b>	<b>90,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 72 – Student Representation Fee Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	244	-	1,059	-
8898 Student Representation Fee	59,034	10,000	71,325	65,000
<b>Local Revenue</b>	<b>59,278</b>	<b>10,000</b>	<b>72,384</b>	<b>65,000</b>
<b>Revenue Total</b>	<b>59,278</b>	<b>10,000</b>	<b>72,384</b>	<b>65,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup staff (Repl)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
5202 Local Travel	-	7,000	6,961	14,500
5205 Conference/Seminar Reg	-	-	2,480	7,500
<b>Travel</b>	-	<b>7,000</b>	<b>9,441</b>	<b>22,000</b>
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	3,000	-	-
5885 Misc. Operational Exp.	-	51,919	8,538	43,000
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Books, Supplies, Svcs.</b>	-	<b>54,919</b>	<b>8,538</b>	<b>43,000</b>
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Expense Total</b>	-	<b>61,919</b>	<b>17,979</b>	<b>65,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



**Fund 72 – Student Representation Fee Fund Detailed  
College of Alameda  
(Location 2)**

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	11,855	10,000	12,184	12,000
<b>Local Revenue</b>	<b>11,855</b>	<b>10,000</b>	<b>12,184</b>	<b>12,000</b>
<b>Revenue Total</b>	<b>11,855</b>	<b>10,000</b>	<b>12,184</b>	<b>12,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup staff (Repl)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
5202 Local Travel	-	7,000	66	7,000
5205 Conference/Seminar Reg	-	-	-	-
<b>Travel</b>	-	<b>7,000</b>	<b>66</b>	<b>7,000</b>
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	3,000	-	-
5885 Misc. Operational Exp.	-	11,855	(50)	5,000
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Books, Supplies, Svcs.</b>	-	<b>14,855</b>	<b>(50)</b>	<b>5,000</b>
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Expense Total</b>	-	<b>21,855</b>	<b>16</b>	<b>12,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



## Fund 72 – Student Representation Fee Fund Detailed

### Laney College (Location 5)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	20,940	-	26,523	25,000
<b>Local Revenue</b>	<b>20,940</b>	-	<b>26,523</b>	<b>25,000</b>
<b>Revenue Total</b>	<b>20,940</b>	-	<b>26,523</b>	<b>25,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup staff (Repl)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
5202 Local Travel	-	-	6,895	7,500
5205 Conference/Seminar Reg	-	-	2,480	7,500
<b>Travel</b>	-	-	<b>9,375</b>	<b>15,000</b>
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5885 Misc. Operational Exp.	-	24,434	5,288	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Books, Supplies, Svcs.</b>	-	<b>24,434</b>	<b>5,288</b>	<b>10,000</b>
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Expense Total</b>	-	<b>24,434</b>	<b>14,663</b>	<b>25,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.





## Fund 72 – Student Representation Fee Fund Detailed

### Merritt College

### (Location 6)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	13,008	-	17,056	15,000
<b>Local Revenue</b>	<b>13,008</b>	-	<b>17,056</b>	<b>15,000</b>
<b>Revenue Total</b>	<b>13,008</b>	-	<b>17,056</b>	<b>15,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup staff (Repl)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-Cl	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
<b>Travel</b>	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5885 Misc. Operational Exp.	-	15,630	1,800	15,000
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Books, Supplies, Svcs.</b>	-	<b>15,630</b>	<b>1,800</b>	<b>15,000</b>
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Expense Total</b>	-	<b>15,630</b>	<b>1,800</b>	<b>15,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



## Fund 72 – Student Representation Fee Fund Detailed Berkeley City College (Location 8)

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	13,231	-	15,562	13,000
<b>Local Revenue</b>	<b>13,231</b>	-	<b>15,562</b>	<b>13,000</b>
<b>Revenue Total</b>	<b>13,231</b>	-	<b>15,562</b>	<b>13,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup staff (Repl)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
<b>Travel</b>	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5885 Misc. Operational Exp.	-	-	1,500	13,000
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Books, Supplies, Svcs.</b>	-	-	<b>1,500</b>	<b>13,000</b>
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Expense Total</b>	-	-	<b>1,500</b>	<b>13,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 80 – Self Insurance Fund Detailed

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>					
8831	Contract Instructional Service	1,553,386	1,636,098	1,577,930	1,600,000
8861	Interest/Investment Income	523	600	(1,060)	-
8899	Miscellaneous	-	-	-	-
<b>Local Revenue</b>		<b>1,553,909</b>	<b>1,636,698</b>	<b>1,576,870</b>	<b>1,600,000</b>
8911	Compensation-Fixed Assets Loss	-	-	-	-
8982	Interfund Transfers In	300,000	400,000	400,000	400,000
<b>Trans Res Revenue</b>		<b>300,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Revenue Total</b>		<b>1,853,909</b>	<b>2,036,698</b>	<b>1,976,870</b>	<b>2,000,000</b>
<b>Expenses</b>					
4304	Office Supplies	4,997	5,000	(81,000)	5,000
5105	Independent Contractor/Consult	2,338	8,000	-	-
5108	Liability Insurance Claims	762,084	600,000	643,638	750,000
5402	Property Insurance	273,858	300,000	276,400	300,000
5403	Workers Comp Insurance	439,912	500,000	492,100	450,000
5405	Liability Insurance	460,783	500,000	341,700	440,000
5406	Other Insurance	45,216	50,000	103,400	50,000
5885	Misc. Operational Exp.	1,945	73,698	23,400	5,000
<b>Books, Supplies, Services</b>		<b>1,991,133</b>	<b>2,036,698</b>	<b>1,799,638</b>	<b>2,000,000</b>
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>		<b>1,991,133</b>	<b>2,036,698</b>	<b>1,799,638</b>	<b>2,000,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 81 – College of Alameda Student Center Fee Fund Detailed

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>					
8861	Interest/Investment Income	4,546	-	5,814	4,000
8883	Student Center Use Fee(R,R)	25,843	30,000	4,484	26,000
<b>Local Revenue</b>		<b>30,389</b>	<b>30,000</b>	<b>10,298</b>	<b>30,000</b>
<b>Revenue Total</b>		<b>30,389</b>	<b>30,000</b>	<b>10,298</b>	<b>30,000</b>
<b>Expenses</b>					
2352	Clerical Tech & Support Replace	-	-	-	-
<b>Classified Salary</b>		-	-	-	-
4304	Supplies-office	705	3,000	-	-
4306	Computer software/site lic.-cl	-	-	-	-
4307	Computer software/site lic.-ad	-	-	96	-
5105	Independent Contractor	-	-	-	-
5106	Events/Programs-Outside Prod	-	-	-	-
5501	Garbage and Trash	-	1,000	-	-
5607	Print & Dup. Equip Leases/Rent	1,814	3,500	1,520	-
5507	Pest Control	-	-	-	-
5881	Building Repairs & Services	855	21,000	374	-
5882	Equipment Repairs Maint. & Svc	3,274	7,000	1,350	-
5885	Misc Operating Exp	-	43,688	-	-
5888	Advertising Print/ADS	-	-	315	30,000
5890	Service Contract-equipment	-	-	-	-
<b>Books, Supplies, Services</b>		<b>6,649</b>	<b>79,188</b>	<b>3,655</b>	<b>30,000</b>
6403	Non-Instructional Equip & Furn	22,963	30,000	3,462	-
6407	PC,SERV, Other Comput,Peripher	7,343	6,500	-	-
<b>Equipment Cap Outlay</b>		<b>30,305</b>	<b>36,500</b>	<b>3,462</b>	<b>-</b>
<b>Expense Total</b>		<b>36,954</b>	<b>115,688</b>	<b>7,117</b>	<b>30,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



## Fund 82 - Laney College Student Center Fee Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8883 Student Center Use Fee(R,R)	45,770	50,000	6,228	50,000
<b>Local Revenue</b>	<b>45,770</b>	<b>50,000</b>	<b>6,228</b>	<b>50,000</b>
<b>Revenue Total</b>	<b>45,770</b>	<b>50,000</b>	<b>6,228</b>	<b>50,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup staff (Repl)	15,731	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for Perm & Non-perm	-	-	-	-
<b>Classified Salary</b>	<b>15,731</b>	<b>-</b>	<b>-</b>	<b>-</b>
3220 PERS	2,185	-	-	-
3320 OASDHI (FICA) Classified	975	-	-	-
3350 Medicare - Classified	228	-	-	-
3520 Unemployment Ins -Classified	11	-	-	-
3620 Worker's Compensation-Classfd	252	-	-	-
<b>Fringe Benefits</b>	<b>3,651</b>	<b>-</b>	<b>-</b>	<b>-</b>
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consultant	-	-	4,250	5,000
5106 Events/Programs-Outside Prod	3,538	-	-	-
5881 Building Repairs & Services	3,838	50,000	-	40,000
5885 Misc. Operational Exp.	2,803	-	-	-
5891 Service Contract-Software-DP	-	-	-	-
<b>Books, Supplies, Services</b>	<b>10,179</b>	<b>50,000</b>	<b>4,250</b>	<b>45,000</b>
6403 Non-Instructional Equip & Furn	11,917	-	448	5,000
<b>Equipment Cap Outlay</b>	<b>11,917</b>	<b>-</b>	<b>448</b>	<b>5,000</b>
<b>Expense Total</b>	<b>41,478</b>	<b>50,000</b>	<b>4,698</b>	<b>50,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



## Fund 83 – Merritt College Student Center Fee Fund Detailed

	2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	28,606	-	4,268	5,000
<b>Local Revenue</b>	<b>28,606</b>	<b>-</b>	<b>4,268</b>	<b>5,000</b>
<b>Revenue Total</b>	<b>28,606</b>	<b>-</b>	<b>4,268</b>	<b>5,000</b>
<b>Expenses</b>				
2354 Overtime for Classified	-	-	-	-
<b>Classified Salary</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3320 FICA	-	-	-	-
3350 Medicare	-	-	-	-
<b>Fringe Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4304 Supplies-office	2,346	3,440	4,225	2,500
5105 Independent Contractor/Consult	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5505 Telephone Services	-	1,000	-	-
5604 Equipment Lease - Annual	9,872	-	9,467	-
5882 Equipment Repairs Maint. & Svc	220	4,780	55	-
5885 Miscellaneous	1,056	11,906	110	2,500
<b>Books, Supplies, Services</b>	<b>13,493</b>	<b>21,126</b>	<b>13,857</b>	<b>5,000</b>
6403 Non-Instructional Equip & Furn	-	50,460	49,714	-
6407 PC,SERV, Other Comput,Peripher	-	-	928	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>50,460</b>	<b>50,642</b>	<b>-</b>
<b>Expense Total</b>	<b>13,493</b>	<b>71,586</b>	<b>64,499</b>	<b>5,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



## Fund 84 – Berkeley City College Student Center Fee Fund Detailed

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>					
8861	Interest/Investment Income	-	-	-	-
8883	Student Center Use Fee(R,R)	29,156	25,000	4,086	5,000
<b>Local Revenue</b>		<b>29,156</b>	<b>25,000</b>	<b>4,086</b>	<b>5,000</b>
<b>Revenue Total</b>		<b>29,156</b>	<b>25,000</b>	<b>4,086</b>	<b>5,000</b>
<b>Expenses</b>					
2352	Cler Tech & Sup staff (Repl)	-	-	-	-
<b>Classified Salary</b>		-	-	-	-
3220	PERS	-	-	-	-
3320	FICA	-	-	-	-
3350	Medicare - Classified	-	-	-	-
3520	Unemployment Ins -Classified	-	-	-	-
3620	Worker's Compensation-Classfd	-	-	-	-
3720	Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>		-	-	-	-
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	8	-	-	-
5885	Misc. Operational Exp.	-	25,000	-	5,000
<b>Books, Supplies, Svcs.</b>		<b>8</b>	<b>25,000</b>	-	<b>5,000</b>
6403	Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>		-	-	-	-
<b>Expense Total</b>		<b>8</b>	<b>25,000</b>	-	<b>5,000</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.



# PERALTA COMMUNITY COLLEGE DISTRICT

## Fund 89 – Student Financial Aid Fund Detailed

		2016-17 Audited Actuals	2017-18 Adopted Budget	2017-18 Unaudited Actuals	2018-19 Adopted Budget
<b>Revenues</b>					
8151	FinAid-Pell	27,768,085	26,440,082	27,531,167	27,531,167
8152	FINAID-SEOG	971,370	2,054,689	894,792	894,792
8155	Americo (was A/C 8633)	764	995,874	88,080	88,080
8156	DLUSU-FED	2,125,937	779,054	1,778,705	1,778,705
8157	DLSUB-FED 0910 FED LOAN	1,803,051	105,751	1,519,344	1,519,344
<b>Federal Revenue</b>		<b>32,669,207</b>	<b>30,375,450</b>	<b>31,812,088</b>	<b>31,812,088</b>
8631	FINAIDCALB	2,028,291	1,849,211	2,256,864	2,256,864
8632	FINAIDCALC	-	463,860	78,432	78,432
8634	STUDENT SUCCESS	550,828	1,548,642	1,073,000	1,073,000
8635	FINAID CC Completion Grant	-	-	195,000	195,000
<b>State Revenue</b>		<b>2,579,119</b>	<b>3,861,713</b>	<b>3,603,296</b>	<b>3,603,296</b>
8861	Interest/Investment Income	(23,790)	-	(7,503)	(7,503)
8982	Interfund Transfer-In	-	-	-	-
8983	Intrafund Transfers-In	24,462	-	7,503	7,503
<b>Local Revenue</b>		<b>672</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue Total</b>		<b>35,248,998</b>	<b>34,237,163</b>	<b>35,415,384</b>	<b>35,415,384</b>
<b>Expenses</b>					
7511	FinAid-Pell	27,768,085	26,440,082	27,531,167	27,531,167
7512	FINAID-SEOG	971,370	2,054,689	894,792	894,792
7513	FINAIDCALB	1,981,072	1,755,535	2,256,864	2,256,864
7514	FINAIDCALC	47,219	30,350	78,432	78,432
7517	FINAIDAMERICORP	764	94,794	88,080	88,080
7519	DLSUB-FED	1,803,051	1,849,211	1,519,344	1,519,344
7522	STUDENT SUCCESS	551,500	463,860	1,073,000	1,073,000
7523	FA CC Completion Grants	-	-	195,000	195,000
7525	DLUSU-FED	2,125,937	1,548,642	1,778,705	1,778,705
<b>Financial Aid</b>		<b>35,248,998</b>	<b>34,237,163</b>	<b>35,415,384</b>	<b>35,415,384</b>
<b>Expense Total</b>		<b>35,248,998</b>	<b>34,237,163</b>	<b>35,415,384</b>	<b>35,415,384</b>

\*All numbers are in US American Dollars, \$, and () denotes negatives.





## **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  
February 24, 2017**



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Berkeley City College

College of Alameda

Laney College

Merritt College



# PERALTA COMMUNITY COLLEGE DISTRICT

## 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 principles supporting the recommendations are

- 1) Demonstrated linkage between strategic planning and funding at all levels;
- 2) Transparency that is equitable and clearly documented; and an
- 3) 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.



# PERALTA COMMUNITY COLLEGE DISTRICT

## 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,



# PERALTA COMMUNITY COLLEGE DISTRICT

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

Berkeley City College

College of Alameda

Laney College

Merritt College



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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 districts' 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.



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## **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.



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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 1<sup>st</sup> 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 1<sup>st</sup>.

The PBC will review the requests and provide recommendations to the Chancellor no later than March 1<sup>st</sup> 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.





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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 Faculty Obligation Number (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. District Office Service Centers

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:

1. Chancellor's Office
2. Board of Trustees
3. Public Information (Marketing – PCTV )
4. Risk Management
5. Economic & Workforce Development
6. Employee Relations
7. Institutional Development and Research
8. International Education Program
9. Human Resources
10. Financial Services (Accounting, Budget, Payroll and Capital Projects)
11. General Services (Maintenance and Operations, Security, and Police)
12. Purchasing Division

Whereas centralized services budgets, such as DSPS Contribution, Admissions and Records, General Counsel, Financial Aid, Information Technology, Public Information Marketing, Academic Affairs, Bad Debts, the Police Academy, and Facilities, are not cost allocated in the same manner as the service center budgets.

### **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.



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## D. Reserves and Deficits

In accordance with Board Policy 6200 (Budget Preparation), the Budget will be developed with a minimum 5% Ending Fund Balance.

Fiscal Year 2019 Adopted Budget is balanced.

## 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.



# PERALTA COMMUNITY COLLEGE DISTRICT

## C. Budget Allocation Model Task Force Recommendations

On February 24, 2017 the Planning and Budgeting Council (PBC) approved the Budget Allocation Model (BAM) Task Force Recommendations 1, 2, 3, 5, & 6.

Handout provided with a model of what the District and College Budgets would look like with or without the BAM Task Force recommendations. Current Budget approved by the Board in September versus the same Budget with the BAM Task Force recommendations.

### **Recommendation 1**

***All FTEF [full time and part time faculty] salaries and benefits costs should be budgeted/allocated 'above the line' for each college.***

Rationale: FTEF is driven by each college's student enrollment (FTES) and productivity levels. No college should be penalized, comparatively speaking, due to the collective compensation level of its faculty team. By moving the FTEF allocation above the line, the cost of providing instruction and instructional services to Peralta students is shared across the district.

### **Recommendation 2**

***Centralize all security services costs so that they are allocated to a District Office Service Center budget.***

Rationale: Berkeley City College is the only college that pays for its own security services (Securitas) from its college discretionary budget. All other colleges' security services (Alameda County Sheriff's Department) are paid centrally by the Department of General Services (DGS). To be equitable, DGS should also pay for BCC's security services so that the cost of providing security services to all Peralta students and staff is shared across the district.

### **Recommendation 3**

***Keep all other fixed costs decentralized and base allocations on prior year actuals.***

Rationale: Colleges utilize modest 'savings' in any fixed cost budget string to augment other areas of their budgets. Given the fluctuating environment, fixed cost allocations should be based on prior year actuals adjusted upwards with a COLA, if necessary.

### **Recommendation 4**

The PBC recommended that CTE and other capped courses required further study.

***Make no change with respect to resource allocations related to CTE and other capped courses.***



# PERALTA COMMUNITY COLLEGE DISTRICT

## **Recommendation 5**

***Allocate an appropriate level of custodial staff / resources to all colleges based on industry standard practices and an acceptable level of cleanliness.***

Rationale: Based on a cleanliness level of '3' as per the Association of Physical Plant Administrators and the Planning Guide for Maintaining School Facilities, reflected in the chart below, adjust current custodial levels at the colleges to achieve this objective.

	<b>Total Assignable</b>	<b>Range of</b>	<b>Current</b>	<b>Custodial</b>
<b>College</b>	<b>Square Footage</b>	<b>Custodial FTE</b>	<b>Custodial FTE*</b>	<b>GAP (FTE)</b>
Berkeley City College	107,461	3.5 to 4.0	4	-0.5 to 0
College of Alameda	235,492	7.5 to 9.0	8	-.05 to 0.5
Laney College	371,498	11.5 to 14.0	12	0 to 1.5
Merritt College	239,344	7.5 to 9.0	8	-0.5 to 1.0

\*- exclusive of Head Custodians.

## **Recommendation 6**

***Form a subsequent task force to review and assess service levels, efficacy and reasonableness of costs associated with all District Office support services.***

Berkeley City College

College of Alameda

Laney College

Merritt College

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