



2019-2020 ADOPTED BUDGET



peralta.edu



**Berkeley City College • College of Alameda
Laney College • Merritt College**



DEPARTMENT OF FINANCE & ADMINISTRATION

DATE SUBMITTED: September 10th, 2019

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PERALTA COMMUNITY COLLEGE DISTRICT

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PERALTA COMMUNITY COLLEGE DISTRICT

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PERALTA COMMUNITY COLLEGE DISTRICT

Chancellor's Budget Address

The Fiscal Year (FY) 2019-20 Adopted Budget presented 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, given our fiscal situation. The dedication of our faculty and staff to provide a quality education and career skills to our students continues to be our greatest strength.

The FY 2019-20 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 serves as the foundation for FY 2019-2020 fiscal resource allocations to the Colleges as determined by PCCD's Budget Allocation Model.

The Governor's Budget for 2019-2020 reflects current State and national economic realities. Solid jobs markets, strong housing markets, and technology sector growth, particularly in the greater Bay Area, remain as part of the economic recovery that has continued for over a decade since the 2008 recession. The strong economy has contributed to declining community college enrollments, here in the PCCD as well as statewide in California and across the United States.

The Governor's Budget is propositioned on conservative revenue forecasts and prudently increases general fund reserve levels for an eventual economic downturn.

Consistent with the Governor's past practice, the bulk of new resources coming from the State continue to be restricted in nature.

Since producing the FY 2019-20 Tentative Budget in May 2019, PCCD received three independent reports – from the Fiscal Management Crisis Assistance Team (FCMAT), from Collaborative Brain Trust (CBT), and letters to each of the colleges from the Accrediting Commission for Community and Junior Colleges (ACCJC) – with each report highlighting significant long term deficiencies in district and college processes and procedures that could lead to fiscal insolvency, if not corrected in the short term. It took many years to create these deficiencies and it will take time, cooperation, hard work, sacrifice and patience across the PCCD community to make the needed corrections. The past financial management combined with continued declines in enrollment necessitates a new period of austerity in the Peralta district.

I want to express my gratitude to all the members of the Peralta Community College District for their commitment and dedication ensuring our students reach their educational goals. Also, special thanks to Interim Vice Chancellor Albert Harrison and the Finance Department team that worked so dedicatedly to ensure that PCCD meets its financial obligations.

I am pleased to recommend this PCCD Fiscal Year 2019-20 Adopted Budget for your consideration and approval.

A handwritten signature in blue ink that reads "Frances L. White".

Frances L. White, Ph.D.
Acting 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 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 36,556 students, and is one of the top community college districts in California in transferring students into the UC System. Currently the District has about 866 full-time employees and over 1,041 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.

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

DESCRIPTION OF FUNDS

The following is a brief discussion of the funds that will be included in the District's 2019-20 Adopted Budget:

DISTRICT OPERATING BUDGET – UNRESTRICTED GENERAL FUND (Funds 01 & 02) (page 19)

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.

The California Community Colleges (CCCs) Chancellor's Office has begun implementation of the new Student Centered Funding Formula (SCFF) in 2018-19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 2019-20, the allocation of apportionment funding is based on 70% Full Time Equivalent Students (FTES), 20% Supplemental, and 10% Student Success. Peralta CCD will be held-harmless for fiscal year 2019-20 with our FTES funded at 18,684.53.

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

District Office	Page 26
College of Alameda	Page 30
Laney College	Page 34
Merritt College	Page 38
Berkeley City College	Page 42

RESTRICTED GENERAL FUND (Fund 11) (page 53)

The 2019-20 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 FUNDS (Funds 3, 7, 10, 12, and 30) (pages 62 – 76)

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

COMMUNITY SERVICE (FEE-BASED) (Fund 03) (page 62)

The Community Service Fund is established in support of those instructional and enrichment offerings, not supported by state apportionment, that are designed for the physical, mental, moral, economic, or civic development of persons in attendance.

BOOKSTORE COMMISSION (FUND 07) (page 65)

The Bookstore 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 (FUND 10) (page 67)

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

MEASURE B – PARCEL TAX FUND (Fund 12) (page 72)

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) (page 76)

The Contract Education Fund is established in support of contract instructional classes offered at the request of public or private agencies or groups. These programs are normally closed to the general public and are therefore not eligible for apportionment in accordance with the Education Code.

PARKING FEE FUND (Fund 59) (page 82)

The Parking Fee 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) (page 84)

The Capital Outlay Fund is used to account for receipt and expenditures of State funded capital outlay, scheduled maintenance projects, and restricted funds from the former Redevelopment Agency (RDA).

PARKING MITIGATION FUND (FUND 62) (page 87)

The Parking Mitigation Fund is used for parking mitigation with the City of Berkeley regarding the construction of the Berkeley City Colleges building on 2050 Center Street, Berkeley, CA.



PERALTA COMMUNITY COLLEGE DISTRICT

BOND CONTRUCTION FUNDS – MEASURES A, E, and G (Funds 43, 63 & 65) (pages 80, 89 - 93)

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 DEVELOPMENT FUND (Fund 68) (page 95)

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) (page 99)

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

TRUST AND AGENCY FUNDS (Fund 71) (page 101)

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) (page 104)

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:

College of Alameda	page 106
Laney College	page 108
Merritt College	page 110
Berkley City College	page 112

SELF-INSURANCE FUND (Fund 80) (page 114)

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



PERALTA COMMUNITY COLLEGE DISTRICT

STUDENT CENTER FEE FUND (Fund 81 to 84) (pages 116 – 122)

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:

College of Alameda (Fund 81)	page 116
Laney College (Fund 82)	page 118
Merritt College (Fund 83)	page 120
Berkeley City College (Fund 84)	page 122

STUDENT FINANCIAL AID FUND (Fund 89) (page 124)

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

FY2019-20 Budget Assumptions

The following assumptions were utilized in developing the 2019-20 district and colleges Adopted Budget. These assumptions are estimates and are based, in part, on the Governor's June 27, 2019 Enacted Budget, historical fiscal trends at the district, including current year-to-date actuals, as well as on the Budget Allocation Model (BAM).

General Assumptions

1. The 2019-20 Final Budget will have a Reserve (Ending Balance) of no less than 10%.
2. The 2019-20 General Fund Unrestricted Ending Fund Balance is projected at approximately \$16.0 Million representing a reserve level of 10.37%.
3. The PCCD used plans, planning documents, and planning processes as a basis for the development of the budgets.
4. Recommendations from the Planning & Budgeting Council with respect to resource allocation will be implemented during the budget development process.

Revenue Assumptions

5. Enrollment: Credit Full-Time Equivalent Students (FTES) target of 16,861.
6. The government allocated 0% growth budgeted for PCCD in 2019-20.
 - Statewide growth estimated at \$25 million.
7. Statutory Cost of Living Adjustment (COLA) of 3.26% for 2019-20.
8. Unrestricted Lottery at \$204 per FTES, from the State's Enacted Budget and projected calculation.
 - \$3.8 million for PCCD
9. Scheduled Maintenance & Instructional Equipment allocation is approximately \$600,000 for PCCD in 2019-20.
 - There is no match required.
10. The 2019-20 State Enacted Budget includes a payment of \$356 million to CalSTRS, reducing PCCD's required contributions from 18.1% of covered payroll to 17.1%, and a payment of \$144 million to CalPERS, reducing PCCD's required contributions from 20.7% to 19.7%.
11. Student Success Completion Grant Funding estimated at \$18 million for PCCD.
12. Mandated Block Grant funding is at \$32.95 per FTES.



PERALTA COMMUNITY COLLEGE DISTRICT

13. The projects that are funded from Proposition 51 (state bond) with local participation:
 - Laney's Learning Resource Center
 - Merritt's Child Development Center
 - College of Alameda's Replacement Building
14. Seventh Year of Parcel Tax - Measure B estimated to be \$8 million.
15. 3.26% COLA for several Categorical Programs.
16. Cal Grant Program- \$122 million for supplemental grants to Cal Grant recipients with dependent children. \$10 million for 4,250 additional competitive awards, bringing total to 30,000 awards. All non-Proposition 98.
17. California College Promise \$45 million to expand program by amount needed to cover second year of attendance for first-time, full-time students for PCCD at \$700,000.

Expenditure Assumptions

18. Public Employee Retirement System employer contribution increase from 18.1% to 20.7%, an increase estimated at \$700,000 to PCCD.
19. State Teachers Retirement System employer contribution increased from 16.3% to 16.7%, an increase estimated at \$200,000 to PCCD.
20. Maintain District contribution to DSPS program of approximately \$1.2 million.
21. OPEB Debt Service Payment is approximately \$14.9 million.
 - Approximately \$4.3 million from General Fund (Fund 1)
 - Approximately \$1.8 million from OPEB Fund (Fund 69)
 - Approximately \$8.8 million from Trust Fund (Fund 94)
22. Continued implementation of the new OPEB long term funding plan impacting Fund 01, Fund 69 OPEB Trust Fund.
23. PCCD contributes to the Irrevocable Trust II (Fund 95) in the amount of \$250,000 as per the OPEB long term funding plan.
24. Contribute \$400,000 to Self-Insurance Fund to cover costs of Property and Liability Insurance.
25. For 2019-20 PCCD's medical premiums is estimated at \$15.2 million.
26. The OPEB payroll charge will remain the same at 7.50%.
27. Utilities are budgeted based on prior year actuals.



PERALTA COMMUNITY COLLEGE DISTRICT

FY2019-20 Budget Allocation Model

Student Centered Funding Formula	121,621,911
STRS Paid on Behalf Others	6,000,000
Mandated Cost	535,805
Lottery	3,798,747
Student Records	50,000
Non-Resident Tuition Out of St	3,285,950
Non-Resident F-1 Visa Tuition	5,806,747
Student AC Transit Fees	90,928
Application Fee-International	50,000
Capital Outlay Fee	189,000
St Drop Fees	5,000
Student Health Fees	1,196,050
Miscellaneous	375,000
OPEB Transfer In	9,650,000
PT Faculty Parity Compensation	370,826
Total Revenue	153,025,964
Retiree Benefits	(9,650,000)
Coresource-Medical Self Insurance Admin. Fees	(525,000)
OPEB Debt Services	(4,334,000)
Irrevocable Trust (Fund 95)	(250,000)
Self-Insurance (Properties Liabilities)	(400,000)
DSPS Contribution	(1,200,000)
Bad Debts	(850,000)
Total Exclusion	(17,209,000)
Subtotal	135,816,964
Less Full Time Faculty Salary and Benefits	(42,086,448)
Less Part I Time Faculty Salary and Benefits	(10,250,680)
Available Revenues	83,479,836

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Three Year FTE Rolling Averages

	Berkeley City College	College of Alameda	Laney College	Merritt College	Total
2018-19 P2	3,115.32	3,350.75	5,955.78	4,264.63	16,686.48
2017-18 Recal	3,867.73	3,579.93	7,013.94	4,340.24	18,801.84
2016-17 Recal	3,281.65	2,977.13	5,954.21	3,555.33	15,768.32
Average	3,421.57	3,302.60	6,307.98	4,053.40	17,085.55
Percentage	20.03%	19.33%	36.92%	23.72%	100.00%

	Berkeley City College	College of Alameda	Laney College	Merritt College	District Office
Revenue Allocation By College	16,717,746	16,136,492	30,820,720	19,804,878	
DO Service Center Budget	(1,391,651)	(1,343,265)	(2,565,638)	(1,648,636)	6,949,191
Centralized Services Budgets	(6,239,505)	(6,022,565)	(11,503,108)	(7,391,704)	
Net College Revenue	9,086,590	8,770,661	16,751,974	10,764,538	6,949,191
Unrestricted Expenditure Budget by College					
Full Time Academic	-	-	-	-	-
Academic Admin	1,052,807	1,179,288	1,425,531	966,222	762,184
Other Faculty	894,535	727,015	1,642,841	859,254	708,801
Part Time Academic					
Classified Salary	3,080,120	3,363,095	5,855,850	3,483,278	13,092,353
Benefits	1,836,771	2,371,190	3,841,223	2,474,506	8,529,930
Books, Supplies, Services		-	-	-	-
Equipment Capital Outlay		-	-	-	-
Other Outgo					
Expenditure Totals	6,864,233	7,640,588	12,765,445	7,783,260	23,093,268
Surplus (Deficit)	2,222,357	1,130,073	3,986,529	2,981,278	(16,144,077)

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

District Office Service Centers Budgets

Chancellor's Office	1,596,137
Board of Trustees	392,839
General Counsel	272,262
Information Technology(DP)	1,028,255
Public Information	121,999
International Educ. Program	296,068
Employee Relations	217,517
Human Resources	435,344
Financial Services	1,086,142
General Services	1,195,617
Purchasing Division	307,011
Total	6,949,191

Centralized Services Budgets

General Counsel	272,262
Information Technology	4,113,021
Public Information	1,097,991
Risk Management	650,295
Workforce Development/Grants	235,143
Academic Affairs Ed Svcs	3,154,510
Admissions and Records	779,362
Academic Affairs Student Svcs	704,351
International Educ. Program	1,184,273
Institutional Dev and Research	1,184,343
Employee Relations	870,066
Human Resources	1,741,374
Financial Services	4,344,570
General Services	4,782,468
Facilities Operations	4,330,305
Purchasing Division	1,228,043
Financial Aid	484,444
Total	31,156,882

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

District-wide Costs

Other Expenses	
Retiree Benefits	9,650,000
CoreSource Medical Self Insurance Admin. Fees	525,000
OPEB Debt Service	4,334,000
Irrevocable Trust (Fund 95)	250,000
Self-Insurance (Properties Liabilities)	400,000
DSPS Contribution	1,200,000
Bad Debts	850,000
Total	17,209,000



PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Summary (Funds 01 & 02)

2019-20 Adopted Budget

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue					
	Federal Revenue	-	-	-	-
	State Revenue	71,311,059	65,486,282	64,006,532	68,077,817
	Local Revenue	69,868,956	70,787,368	73,457,731	75,298,147
	Other Financing Sources	7,971,120	9,650,000	9,401,415	9,650,000
	Revenue Total	149,151,135	145,923,650	146,865,678	153,025,964
Expenses					
	Full Time Academic	22,709,343	25,151,587	22,008,148	26,494,736
	Academic Admin	5,267,029	5,424,834	5,455,284	5,545,939
	Other Faculty	3,354,539	4,236,677	4,690,528	4,862,479
	Part Time Academic	17,875,126	11,677,623	17,025,532	10,083,450
	Classified Salary	28,639,881	27,276,438	26,658,552	29,131,772
	Fringe Benefits	46,955,002	41,944,230	46,298,290	47,030,588
	Books, Supplies, Services	12,231,988	20,171,578	12,287,608	22,169,082
	Equipment Cap Outlay	461,833	274,071	377,406	273,267
	Debt Service	4,423,159	4,334,000	4,899,297	4,334,000
	Other outgo	5,622,521	1,975,000	3,157,058	1,864,805
	Reserve for Contingency	-	-	-	3,080,000
	Total Expenses	147,540,421	142,466,038	142,857,702	154,870,118
	Surplus/(Deficit)	1,610,714	3,457,612	4,007,976	(1,844,154)
	Beginning Fund Balance	12,616,469	13,894,555	13,894,555	17,902,531
	Audit Adjustment	(332,628)			
	Net Increase (Decrease)	1,610,714	3,457,612	4,007,976	(1,844,154)
	Ending Fund Balance	13,894,555	17,352,167	17,902,531	16,058,377
	Ending Fund Balance %	9.42%	12.18%	12.53%	10.37%

Berkeley City College

College of Alameda

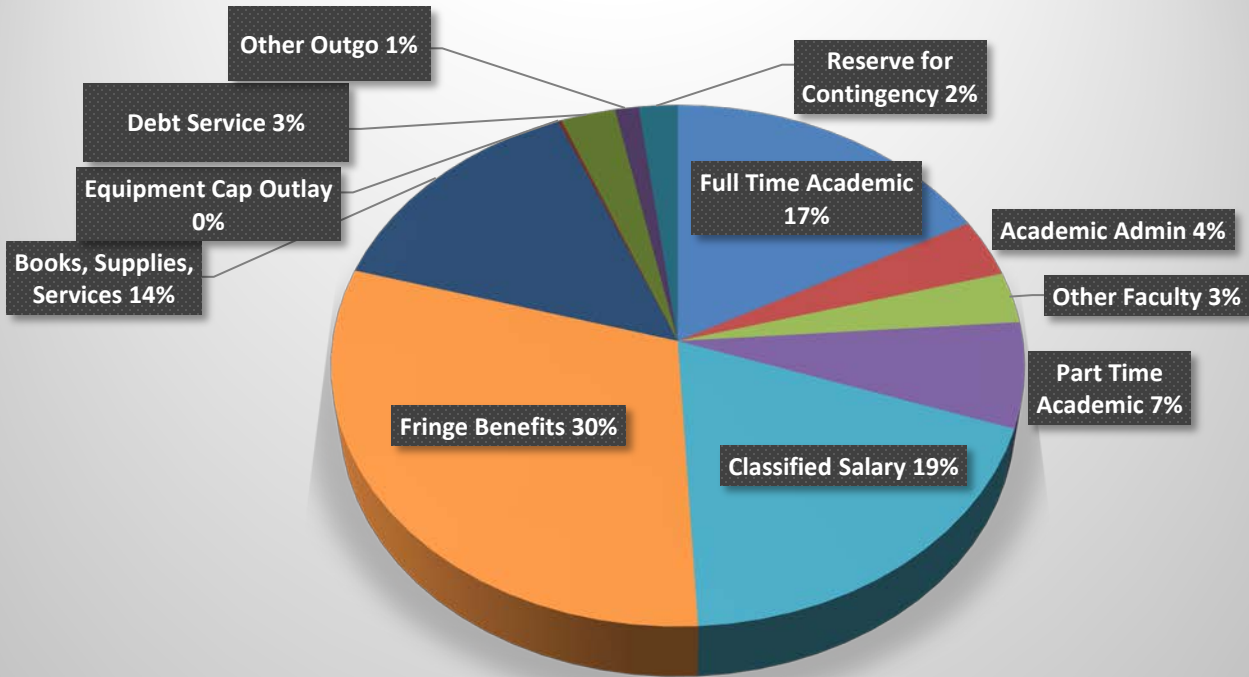
Laney College

Merritt College

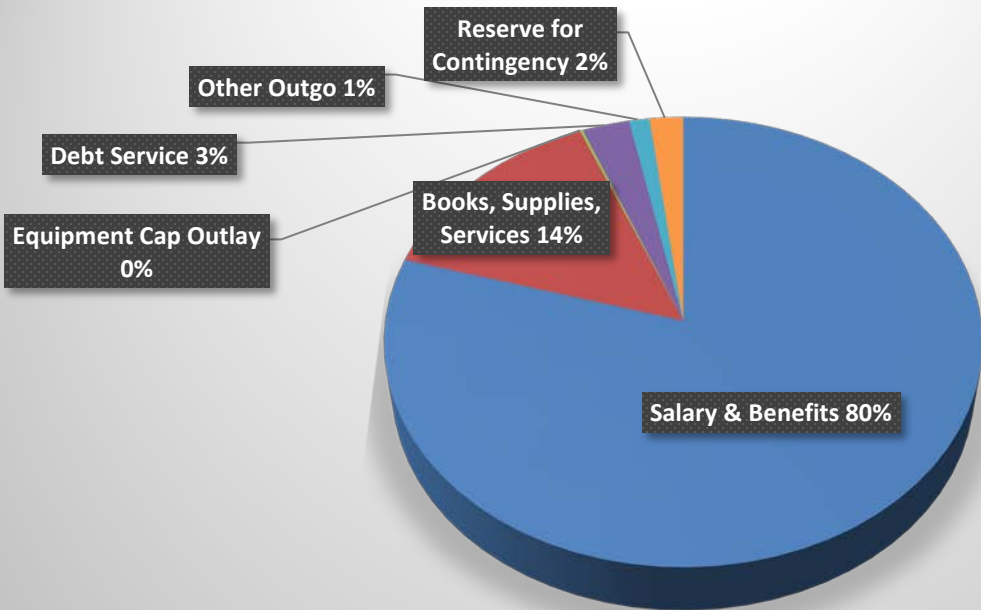


PERALTA COMMUNITY COLLEGE DISTRICT

2019-20 Unrestricted General Fund Expenditure Budget



2019-20 Unrestricted General Fund Expenditure Budget



Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8121	Higher Education Act of 1965		-	-	-	-
8199	Other Federal Income		-	-	-	-
Federal Revenue			-	-	-	-
8611	State General Apportionment		46,701,935	46,860,096	38,437,639	39,732,021
8613	2% Enrollment Fees		271,545	-	256,179	-
8618	Apprenticeship Apportionment		41,697	20,000	(4,857)	-
8630	Education Protection Account		15,671,527	15,778,978	15,922,131	16,295,107
8659	PT Health Benefits Rev		7,504	-	3,677	-
8660	PT Office Hrs Rev		336,402	-	582,822	-
8661	PT Faculty Parity Pay		329,669	-	475,661	370,826
8672	Homeowners Prop Tax Relief		170,667	-	170,173	172,858
8681	State Lottery Proceeds		2,103,001	2,827,208	3,862,813	3,798,747
8682	State Mandated Cost		1,002,015	-	535,805	535,805
8699	Other State Revenue		4,675,097	-	3,764,490	7,172,453
State Revenue			71,311,059	65,486,282	64,006,532	68,077,817
8811	Tax Secured Roll		18,808,537	18,734,598	19,954,591	26,058,114
8812	Tax Supplement Roll		526,587	362,018	868,303	429,577
8813	Tax Unsecured		1,182,366	1,606,502	1,267,074	1,859,388
8814	PY Tax Secured Roll		(120,699)	-	(276,120)	-
8817	Redevelopment Property Tax		4,326,645	-	4,361,223	-
8818	ERAF		27,066,344	29,609,300	28,174,535	29,737,525
8861	Interest/Investment Income		45,530	-	189,641	-
8874	Enrollment		5,113,796	6,250,000	6,117,916	6,164,868
8879	Student Records		38,679	-	37,965	50,000
8880	Tuition Out of St		3,132,286	3,285,950	2,638,014	3,285,950
8881	Parking Services		158,251	-	146,269	-
8882	F-1 Visa Tuition		6,361,621	8,225,000	5,981,510	5,806,747
8883	Student Center		-	-	65,696	-
8884	Student AC Transit		1,324,762	1,120,000	1,196,358	90,928
8886	Application Fee		25,800	105,000	29,850	50,000
8887	Capital Outlay Fee		497,405	189,000	1,198,716	189,000
8895	St Drop Fees		3,750	-	3,280	5,000
8896	Student Health Fees		930,144	925,000	874,685	1,196,050
8897	Indirect Income		443,953	-	321,499	-
8898	Student Representation Fee		-	-	-	-
8899	Miscellaneous		3,199	375,000	306,726	375,000
Local Revenue			69,868,956	70,787,368	73,457,731	75,298,147
8982	Interfund Transfers-In		7,971,120		9,401,415	9,650,000

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
8983	Intrafund Transfer In				
Other Financing Sources		7,971,120	9,650,000	9,401,415	9,650,000
Revenue Total		149,151,135	145,923,650	146,865,678	153,025,964
Expenses					
1101	Instructor	22,603,141	25,151,587	21,889,208	26,390,328
1102	Instructor -Subs	106,202	-	61,232	104,408
1103	Instructor - Sabbatical	-	-	57,708	-
Full Time Academic		22,709,343	25,151,587	22,008,148	26,494,736
1201	Administrators	5,267,029	5,424,834	5,455,284	5,545,939
Academic Admin		5,267,029	5,424,834	5,455,284	5,545,939
1202	Department Chair	783,432	-	809,007	-
1203	Counselors	637,359	1,972,955	1,872,648	2,593,977
1204	Librarians	410,310	979,650	587,291	1,042,890
1205	Faculty-Reassign	1,255,238	1,069,902	1,059,971	862,851
1206	Nurse	207,698	214,170	335,039	296,570
1210	Librarians-Lts	60,502	-	26,571	66,191
Other Faculty		3,354,539	4,236,677	4,690,528	4,862,479
1351	Instructor-PTIME & Ext-Se	14,140,876	10,982,166	13,891,435	9,274,052
1352	Instructor-Sub-Daily/Sick	117,046	-	99,635	120
1353	Instructor - Retiree	825,346	-	483,550	-
1356	Instructor-Pt-Office Hour	1,233,231	-	1,252,682	-
1357	Instructor-Parity	252,583	-	292,593	-
1452	Department Chairs	79,546	4,000	109,956	17,000
1453	Counselors	169,992	138,785	154,253	180,341
1454	Librarians	263,314	161,096	91,602	160,229
1455	Coaches	100,034	75,250	94,911	128,424
1456	Other Non-Teaching	613,983	314,463	485,537	321,384
1457	Non-Teaching Retirees	18,181	-	12,271	-
1458	Parity Pay for Non-Teaching Fa	43,747	-	57,107	-
1459	Staff Developing Training Fac	17,247	1,864	-	1,900
Part Time Academic		17,875,126	11,677,624	17,025,532	10,083,450
2101	Administrators	4,590,191	4,587,721	3,911,275	4,775,739
2102	Clerical Tech & Sup Staff	19,659,675	18,816,727	19,116,656	21,076,973
2201	Instructional Aides	1,528,303	1,291,216	1,458,427	1,583,774
2351	Trustee Members - Board	88,238	42,344	89,471	85,544
2352	Cler Tech & Sup Stf	1,301,594	1,156,621	858,951	536,246
2353	Student Employee Asst.	313,107	374,432	330,668	332,815
2354	Overtime	565,649	448,817	493,187	319,255
2357	Classified Retirees	17,304	-	16,845	-
2359	Instruct Aides(non-classroom)	36,415	-	-	-

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		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
2451	Instructional Aides	291,464	256,822	143,322	139,273
2452	Inst. Aides - Student	243,198	296,788	239,497	277,698
2453	Inst. Aides-O/T/Perm	4,743	4,950	254	4,455
Classified Salary		28,639,881	27,276,438	26,658,552	29,131,772
3110	STRS - Academic	10,260,442	5,597,932	9,296,273	6,919,099
3140	STRS Cash Balance	344,586	1,357	309,846	197,814
3220	PERS	4,013,882	4,606,610	4,708,319	6,010,800
3310	OASDHI (FICA) Academic	6	-	143,995	-
3320	OASDHI Classified	1,656,073	1,204,773	1,517,934	1,792,240
3340	Medicare - Academic	730,146	584,375	694,861	539,546
3350	Medicare - Classified	375,663	855,735	377,604	419,451
3411	Medical -Academic	10,239,045	6,757,362	7,602,920	7,256,111
3412	Dental - Academic	419,650	220,134	395,692	241,081
3415	Life Ins. -Academic	88,287	118,764	83,603	127,095
3421	Medical -Classified	4,916,630	6,388,864	5,776,236	7,297,089
3422	Dental -Classified	383,378	242,628	424,900	280,526
3425	Life Insurance-Class	76,428	104,536	82,620	105,968
3431	Medical reimbursement	(152,751)	-	(133,494)	-
3435	Life ins. reimbursement	(247)	-	(225)	-
3510	Unemployment Ins.-Aca	35,905	153,167	34,111	33,570
3520	Unemployment Ins -Class	18,199	81,359	18,308	20,266
3530	Unemployment insurance reimburse	-	-	(3,836)	-
3610	Work Comp-Academic	874,362	519,783	833,303	808,181
3620	Work Comp-Classfd	420,036	400,148	424,791	491,764
3712	OPEB Instructional	2,521,725	2,434,866	2,394,595	2,671,423
3720	Apple Ret.	30,721	1,351	23,881	750
3722	OPEB Classified	1,731,716	2,020,454	1,795,431	2,167,814
3912	Retiree Benefits	3,985,560	5,790,000	6,712,506	4,825,000
3922	Retiree Benefit - Classified	3,985,560	3,860,000	2,784,117	4,825,000
Fringe Benefits		46,955,002	41,944,230	46,298,290	47,030,588
4101	Classroom-Books	515	2,000	1,785	2,000
4102	Book for Student Program	4,997	-	-	-
4103	Office Refer/Dict	331	300	452	-
4301	Instructional Supplies	77,289	59,739	77,041	39,960
4302	Supplies Outreach recruitment	19,607	4,000	9,894	3,600
4303	Subs Periodicals	32,895	49,123	15,039	16,629
4304	Supplies-office	851,914	735,613	740,358	725,596
4305	Fuel - gasoline/petroleum	16,227	15,921	15,532	12,867
4306	Computer software/site lic.-cl	5,970	29,265	2,294	30,900
4307	Computer software/site lic.-ad	58,195	58,499	47,322	90,376
5102	Guest Speakers Lectures-Non	426	1,153	2,775	4,703
5103	Legal	816,356	642,243	944,060	706,900

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		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5104	Audit	172,281	200,000	225,395	200,000
5105	Independent Contractor/Consult	3,273,041	5,706,513	7,813,711	8,343,578
5106	Events/Programs-Outside Prod	102,491	98,817	135,227	88,474
5107	Election Cost	-	200,000	356,269	-
5109	Legal Settlements	2,588	25,000	157,000	75,000
5110	Instructor Events-Personal Svs	8,745	6,000	2,837	-
5202	Travel Non-Local	295,814	293,200	264,503	325,512
5203	Travel Local	8,038	50,481	9,849	37,024
5204	Student Transportation	3,821	3,522	3,500	5,100
5205	Conference/Seminar Reg	127,142	153,996	140,674	173,879
5206	Internal Training- Staff Dev	18,000	27,593	12,145	25,193
5301	Dues and Membership	307,840	289,581	307,596	334,376
5406	Other Insurance	-	-	13,650	-
5407	Student Accident Insurance	179,673	225,000	151,544	170,474
5501	Garbage and Trash	264,181	357,880	318,840	447,147
5502	Gas	640,908	738,641	800,295	880,083
5503	Light and Power (Electricity)	2,181,684	2,360,349	2,496,098	2,435,453
5504	Sewer Use	159,958	179,208	225,655	197,108
5505	Telephone Services	334,392	201,737	330,317	159,267
5506	Main Water System	454,315	444,800	639,000	499,166
5507	Pest Control	37,990	63,527	62,622	51,803
5602	Facility/Building Leases - Ann	712,312	632,984	679,871	642,984
5603	Facility/Building Rentals-Mont	68,682	91,000	77,755	90,000
5604	Equipment Lease - Annual	79,529	124,043	129,522	139,901
5605	Equipment Rentals - Mon-Mon	39,146	44,367	58,854	50,591
5607	Print & Dup. Equip Leases/Rent	75,532	95,030	83,052	72,971
5701	Athletics Meals and Lodging	22,136	26,446	48,831	28,930
5702	Graduation Expenses	76,122	58,833	60,624	58,631
5704	Health Services	4,308	4,500	2,666	4,500
5706	Misc. Student Services	-	-	968	-
5708	Athletic Transportation	29,200	50,620	39,388	45,620
5865	Publishing/ Doc Publication	129,644	144,366	117,089	144,924
5866	Testing License and Material	484	1,400	-	400
5867	Postage	77,100	119,313	78,784	77,643
5870	Cross Enrollment Waiver	9,156	-	(2,184)	-
5875	Employee Waiver	38,961	-	29,868	-
5877	Payment of Fines -OSHA & Misc	980	26,500	207,119	26,500
5879	Site Repair and Services	-	-	1,650	-
5880	Radio Licensing	7,456	2,000	3,400	3,003
5881	Building Repairs & Services	214,352	75,623	103,463	150,500
5882	Equip Repairs Maint. & Svc	181,275	152,582	87,368	100,478
5883	Net Internet Fees and Subs.	94,573	83,112	104,581	100,860

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5884	Laundry Services	5,542	6,750	6,434	6,750
5885	Misc. Operational Exp.	(2,282,527)	2,208,840	(4,970,290)	1,552,218
5886	Program TV License	24,497	30,000	29,729	30,000
5887	Advertising/Radio/TV	2,512	-	10,370	4,500
5888	Advertising Print/ADS	76,493	148,573	24,260	121,020
5889	Grounds Maintenance	-	-	11,874	-
5890	Service Contract-Equipment	329,834	116,402	126,213	164,225
5891	Service Contract-Software-DP	1,366,223	1,545,593	1,622,309	1,510,165
5892	Service Contract-Hardware-DP	69,434	100,000	93,249	100,600
5893	Permits & Fees - Risk Mgmt	8,347	9,000	13,872	9,000
5894	Moving/Relocation Expenses	1,792	-	-	-
5895	Indirect Costs	(288,731)	-	-	-
5896	Prior Year Audit Adjustments	-	-	(3,766,357)	-
5899	Bad Debt Expense	600,000	1,050,000	850,000	850,000
Books, Supplies, Services		12,231,988	20,171,578	12,287,608	22,169,082
6130	Special Assessments	-	-	-	-
6206	Building Improvement	18,360	-	-	-
6301	College Library Books	54,588	34,000	29,459	15,559
6302	Library Software (CD DVD etc)	11,848	-	5,335	4,079
6303	College Library Periodicals	4,593	8,000	5,303	3,500
6305	Library Textbooks	4,500	-	2,817	4,500
6306	Library Databases	28,466	50,000	61,352	53,949
6401	Software	34,504	8,900	6,195	6,200
6402	Inst Equipment and Furn	24,986	9,878	45,088	10,963
6403	Non-Instructional Equip & Furn	116,102	74,593	99,828	108,331
6406	Laptop Computers	36,021	22,300	12,495	30,000
6407	PC,SERV, Other Comput,Peripher	127,865	66,400	109,534	36,186
Equipment Cap Outlay		461,833	274,071	377,406	273,267
7120	Debt Interest - Bonds	4,423,159	4,334,000	4,899,297	4,334,000
Debt Service		4,423,159	4,334,000	4,899,297	4,334,000
7301	Interfund Transfers	5,517,154	1,850,000	3,156,558	1,850,000
7535	OPD Payment for Academy	105,367	125,000	-	-
7640	Supply Vouchers (Surv Kits)	-	-	500	-
7920	PFT Leave Banking	-	-	-	14,805
Other outgo		5,622,521	1,975,000	3,157,058	1,864,805
7930	Reserve for Contingency	-	-	-	3,080,000
Reserve for Contingency		-	-	-	3,080,000
					-
Total Expenses		147,540,421	142,466,039	142,857,702	154,870,118

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PERALTA COMMUNITY COLLEGE DISTRICT

General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

District Office - Central Services (Location 1)

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses						
	Academic Admin		1,061,743	858,358	1,065,836	922,091
	Other Faculty		614,847	705,644	720,674	738,834
	Part Time Academic		450,529	257,500	287,044	214,095
	Classified Salary		12,801,756	13,424,186	12,150,106	13,346,429
	Fringe Benefits		23,394,121	17,417,033	21,328,995	18,412,564
	Books, Supplies, Services		6,076,077	13,482,043	5,191,256	15,302,329
	Equipment Cap Outlay		244,041	176,300	161,118	194,671
	Debt Service Transfer		4,423,159	4,334,000	4,899,297	4,334,000
	Other Outgo		5,622,521	1,975,000	3,156,558	1,850,000
	Reserve for Contingency		-	-	-	3,080,000
		Expense Total	54,688,794	52,630,064	48,960,884	58,395,013



PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

District Office - Central Services (Location 1)

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses					
1201	Administrators	1,061,743	858,358	1,065,836	922,091
Academic Admin		1,061,743	858,358	1,065,836	922,091
1205	Faculty-Reassign	614,847	705,644	720,674	738,834
Other Faculty		614,847	705,644	720,674	738,834
1351	Instructor-Temp/PTime	1,945	-	-	-
1357	Instructor-Parity	-	-	-	-
1453	Counselors	67,853	57,500	44,569	68,841
1456	Other Non-Teaching	377,355	200,000	239,403	145,254
1458	Parity Pay for Non-Teaching Fa	3,376	-	3,072	-
Part Time Academic		450,529	257,500	287,044	214,095
2101	Administrators	3,286,478	3,084,611	2,512,461	3,220,970
2102	Clerical Tech & Sup Staff	8,264,188	9,095,890	8,480,975	9,510,948
2351	Trustee Members - Board	88,238	42,344	89,471	85,544
2352	Cler Tech & Sup Stf	673,775	758,131	601,264	203,894
2353	Student Employee Asst.	120,734	98,500	144,312	102,500
2354	Overtime	368,343	329,710	321,622	222,573
2359	Instruct Aides(non-classroom)	-	-	-	-
Classified Salary		12,801,756	13,424,186	12,150,106	13,346,429
3110	STRS - Academic	4,919,015	243,715	4,014,338	284,016
3140	STRS Cash Balance	5,471	-	238	-
3220	PERS	1,792,638	2,111,648	1,962,925	2,679,348
3310	OASDHI (FICA) Academic	6	-	5,485	-
3320	OASDHI Classified	742,663	765,630	687,086	798,986
3340	Medicare - Academic	24,434	21,707	25,291	24,085
3350	Medicare - Classified	189,441	179,053	176,001	186,855
3411	Medical -Academic	4,219,827	226,063	1,334,390	270,198
3412	Dental - Academic	10,811	8,448	14,336	9,923
3415	Life Ins. -Academic	2,886	5,396	3,988	5,936
3421	Medical -Classified	2,224,343	2,770,268	2,358,989	2,992,626
3422	Dental -Classified	168,418	106,894	160,954	115,456
3425	Life Insurance-Class	35,314	44,683	34,230	46,556
3431	Medical reimbursement	(152,751)	-	(133,494)	-
3435	Life ins. reimbursement	(247)	-	(225)	-
3510	Unemployment Ins.-Aca	1,187	1,047	1,236	1,163
3520	Unemployment Ins -Class	9,175	8,658	8,540	9,028
3530	Unemployment insurance reimburse	-	-	(3,836)	-

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
3610	Work Comp-Academic	28,908	25,448	32,073	28,235
3620	Work Comp-Classfd	211,463	209,934	196,848	219,074
3712	OPEB Instructional	93,805	112,277	117,471	124,568
3720	Apple Ret.	10,753	-	12,452	-
3722	OPEB Classified	885,441	926,165	823,059	966,511
3912	Retiree Benefits	3,985,560	5,790,000	6,712,506	4,825,000
3922	Retiree Benefit - Classified	3,985,560	3,860,000	2,784,117	4,825,000
Fringe Benefits		23,394,121	17,417,033	21,328,995	18,412,564
4101	Classroom-Books	-	-	-	-
4103	Office Refer/Dict	201	300	96	-
4301	Instructional - (Classroom)	-	-	-	500
4303	Subs Periodicals	26,361	37,271	5,175	3,523
4304	Supplies-office	392,974	324,062	274,598	319,275
4305	Fuel - gasoline/petroleum	15,727	15,121	14,843	12,000
4306	Computer software/site lic.-cl	5,000	25,900	1,250	29,000
4307	Computer software/site lic.-ad	47,848	53,283	36,377	72,905
5103	Legal	816,356	642,243	944,060	706,900
5104	Audit	172,281	200,000	225,395	200,000
5105	Independent Contractor/Consult	2,995,244	5,321,898	7,504,007	7,967,011
5106	Events/Programs-Outside Prod	20,116	14,200	17,750	14,200
5107	Election Cost	-	-	356,269	-
5109	Legal Settlements	2,588	25,000	157,000	75,000
5202	Travel Non-Local	191,255	220,756	160,948	225,905
5203	Travel Local	4,901	21,300	5,158	15,800
5204	Student Transportation	-	-	585	-
5205	Conference/Seminar Reg	68,044	82,566	82,401	93,898
5206	Internal Training- Staff Dev	18,000	18,593	11,480	17,093
5301	Dues and Membership	64,705	68,255	62,672	92,205
5406	Other Insurance	-	-	13,650	-
5407	Student Accident Insurance	179,673	225,000	150,044	170,474
5501	Garbage and Trash	11,508	94,702	52,813	173,697
5502	Gas	28,669	92,875	22,494	181,620
5503	Light and Power (Electricity)	251,952	274,801	277,408	363,546
5504	Sewer Use	21,669	20,190	20,543	20,190
5505	Telephone Services	307,344	77,465	263,462	77,465
5506	Main Water System	35,186	38,125	48,040	38,125
5507	Pest Control	3,946	2,903	4,074	2,903
5602	Facility/Building Leases - Ann	-	-	-	-
5603	Facility/Building Rentals-Mont	47,604	60,000	51,975	60,000
5604	Equipment Lease - Annual	49,415	71,549	74,111	95,401
5605	Equipment Rentals - Mon-Mon	6,864	1,226	-	2,000
5607	Print & Dup. Equip Leases/Rent	9,458	11,030	12,061	16,830

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5702	Graduation Expenses	-	-	120	-
5706	Misc. Student Services	-	-	-	-
5865	Publishing/ Doc Publication	48,099	50,250	9,151	39,250
5867	Postage	73,176	98,393	56,169	59,393
5875	EMPLOYEE WAIVER	-	-	46	-
5877	Payment of Fines -OSHA & Misc	980	26,500	207,119	26,500
5880	Radio Licensing	6,454	2,000	1,928	2,685
5881	Building Repairs & Services	211,567	75,623	102,634	150,000
5882	Equip Repairs Maint. & Svc	147,072	71,720	39,305	57,713
5883	Net Internet Fees and Subs.	78,229	62,637	74,238	75,860
5885	Misc. Operational Exp.	(2,339,469)	1,928,718	(5,025,644)	1,200,702
5886	Program TV License	19,902	30,000	29,729	30,000
5887	Advertising/Radio/TV	-	-	5,997	-
5888	Advertising Print/ADS	70,057	127,020	16,844	119,020
5889	Grounds Maintenance	-	-	2,250	-
5890	Service Contract-Equipment	216,983	19,975	10,356	23,975
5891	Service Contract-Software-DP	1,359,088	1,539,593	1,622,309	1,510,165
5892	Service Contract-Hardware-DP	69,434	100,000	93,249	100,600
5893	Permits & Fees - Risk Mgmt	8,347	9,000	11,072	9,000
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	(288,731)	-	-	-
5896	Prior Year Audit Adjustments	-	-	(3,766,357)	-
5899	Bad Debt Expense	600,000	1,050,000	850,000	850,000
Books, Supplies, Services		6,076,077	13,482,043	5,191,256	15,302,329
6130	Special Assessments	-	-	-	-
6306	Library Databases	28,466	50,000	48,744	50,449
6401	Software	34,504	5,900	6,195	6,200
6402	Inst Equipment and Furn	3,023	-	-	-
6403	Non-Instructional Equip & Furn	72,534	48,200	49,547	86,377
6406	Laptop Computers	20,392	14,300	5,342	19,500
6407	PC,SERV, Other Comput,Peripher	85,122	57,900	51,289	32,145
Equipment Cap Outlay		244,041	176,300	161,118	194,671
7120	Debt Interest - Bonds	4,423,159	4,334,000	4,899,297	4,334,000
Debt Service		4,423,159	4,334,000	4,899,297	4,334,000
7301	Transfer Out to General Fund	5,517,154	1,850,000	3,156,558	1,850,000
7302	Special Reserve #1	-	-	-	-
7535	OPD Payment for Academy	105,367	125,000	-	-
Other Outgo		5,622,521	1,975,000	3,156,558	1,850,000
7930	Reserve for Contingency	-	-	-	3,080,000
Reserve for Contingecy		-	-	-	3,080,000
Expense Total		54,688,794	52,630,064	48,960,884	58,395,013

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

College of Alameda (Location 2)

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses						
	Full Time Academic		3,959,526	4,499,035	4,020,006	4,676,508
	Academic Admin		1,269,659	1,203,059	1,096,513	1,179,288
	Other Faculty		461,025	618,041	1,027,837	727,015
	Part Time Academic		3,051,636	2,239,743	2,433,271	1,978,001
	Classified Salary		3,520,182	3,015,651	3,426,332	3,366,095
	Fringe Benefits		4,629,344	4,764,670	5,120,596	5,562,568
	Books, Supplies, Services		1,245,660	1,245,182	1,435,103	1,494,353
	Equipment Cap Outlay		54,278	17,010	52,842	5,951
		Expense Total	18,191,310	17,602,421	18,612,501	18,989,779



PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

College of Alameda (Location 2)

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses						
1101	Instructor		3,915,261	4,499,035	4,020,006	4,676,508
1102	Instructor - Long Term Subs		44,265	-	-	-
Full Time Academic			3,959,526	4,499,035	4,020,006	4,676,508
1201	Administrators		1,269,659	1,203,059	1,096,513	1,179,288
Academic Admin			1,269,659	1,203,059	1,096,513	1,179,288
1202	Department Chair		240,263	-	258,868	-
1203	Counselors		49,577	309,476	379,161	409,374
1204	Librarians		-	217,683	269,781	204,562
1205	Faculty - Special - Assigned		88,228	29,667	28,289	37,693
1206	Nurse		82,957	61,215	91,739	75,386
Other Faculty			461,025	618,041	1,027,837	727,015
1351	Instructor-PTIME & Ext-Se		2,303,950	2,175,996	1,933,104	1,878,471
1352	Instructor-Sub-Daily/Sick		19,893	-	21,167	-
1353	Instructor - Retiree		258,774	-	93,725	-
1356	Instructor-Pt-Office Hour		213,432	-	208,805	-
1357	Instructor-PT/Extra Serv Parit		44,965	-	49,085	-
1452	Department Chairs		16,566	-	17,004	-
1454	Librarians		72,638	31,454	16,862	20,000
1455	Coaches		13,850	20,293	10,592	10,592
1456	Other Non-Teaching		100,741	12,000	73,306	68,938
1457	Non-Teaching Retirees		529	-	54	-
1458	Parity Pay for Non-Teaching Fa		6,298	-	9,566	-
Part Time Academic			3,051,636	2,239,743	2,433,271	1,978,001
2101	Administrators		234,618	266,573	292,354	361,950
2102	Clerical Tech & Sup Staff		2,686,436	2,265,346	2,654,339	2,630,677
2201	Instructional Aides		304,924	223,979	272,436	227,268
2352	Cler Tech & Sup Stf		82,542	78,647	41,360	32,000
2353	Student Employee Asst.		3,881	30,500	4,344	4,000
2354	Overtime		78,059	49,106	51,607	19,700
2359	Instruct Aides(non-classroom)		-	-	-	-
2451	Instructional Aides (Replace)		19,652	-	1,812	-
2452	Inst. Aides - Student		105,327	101,500	108,080	90,500
2453	Instruct Aides-O/T/Perm & Non		4,743	-	-	-
Classified Salary			3,520,182	3,015,651	3,426,332	3,366,095
3110	STRS - Academic		1,043,656	957,619	1,024,356	1,198,762
3140	STRS Cash Balance		45,740	1,357	31,449	34,142

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
3220	PERS	486,033	598,721	666,000	781,244
3310	OASDHI (FICA) Academic	-	-	34,282	-
3320	OASDHI Classified	198,937	219,331	200,557	233,061
3340	Medicare - Academic	133,078	103,878	122,203	90,485
3350	Medicare - Classified	42,729	48,208	49,132	54,507
3411	Medical -Academic	1,100,523	1,073,948	1,176,369	1,205,181
3412	Dental - Academic	76,480	35,955	74,887	40,942
3415	Life Ins. -Academic	16,773	20,077	16,472	21,700
3421	Medical -Classified	555,760	794,967	750,583	906,135
3422	Dental -Classified	44,720	29,173	59,510	34,229
3425	Life Insurance-Class	9,041	13,910	11,399	13,783
3510	Unemployment Ins.-Aca	6,453	5,010	5,912	5,797
3520	Unemployment Ins -Class	2,072	2,515	2,381	2,628
3610	Work Comp-Academic	158,353	121,587	145,330	140,865
3620	Work Comp-Classfd	45,250	64,131	54,203	63,904
3712	OPEB Instructional	469,798	410,365	458,339	453,504
3720	Apple Ret.	2,032	1,351	1,279	-
3722	OPEB Classified	191,916	262,597	235,953	281,699
Fringe Benefits		4,629,344	4,764,670	5,120,596	5,562,568
4301	Instructional Supplies	427	3,000	1,382	3,000
4302	Supplies Outreach recruitment	8,848	-	-	-
4304	Supplies-office	92,835	70,720	119,503	85,710
4306	Computer software/site lic.-cl	-	1,465	-	-
4307	Computer software/site lic.-ad	4,500	-	96	271
5102	Guest Speakers Lectures-Non	126	-	75	-
5105	Independent Contractor/Consult	25,950	24,300	107,538	63,998
5106	Events/Programs-Outside Prod	20,489	27,583	20,875	21,593
5202	Travel Non-Local	21,891	10,655	24,370	18,500
5203	Travel Local	394	4,700	507	3,250
5204	Student Transportation	-	-	1,580	1,600
5205	Conference/Seminar Reg	10,021	7,750	6,761	11,794
5206	Internal Training- Staff Dev	-	-	-	-
5301	Dues and Membership	59,627	52,890	56,476	49,695
5501	Garbage and Trash	38,808	42,328	48,854	42,689
5502	Gas	131,841	160,095	175,288	170,025
5503	Light and Power (Electricity)	488,923	483,325	484,709	488,015
5504	Sewer Use	44,616	54,887	73,878	73,878
5505	Telephone Services	12,369	23,172	9,628	13,606
5506	Main Water System	139,550	82,269	123,858	153,505
5507	Pest Control	6,198	6,000	4,578	6,000
5603	Facility/Building Rentals-Mont	150	-	338	-
5605	Equipment Rentals - Mon-Mon	-	-	10,820	1,450

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5607	Print & Dup. Equip Leases/Rent	31,945	32,000	31,421	33,500
5701	Athletics Meals and Lodging	720	-	3,603	5,000
5702	Graduation Expenses	30,469	13,833	13,942	13,631
5708	Athletic Transportation	1,400	-	2,060	3,000
5865	Publishing/ Doc Publication	23,777	20,000	33,807	35,000
5867	Postage	44	1,540	13,536	8,250
5870	CROSS ENROLLMENT WAIVER	40	-	-	-
5875	Employee Waiver	3,780	-	1,411	-
5879	Site Repair and Services	-	-	1,650	-
5880	Radio Licensing	268	-	275	318
5881	Building Repairs & Services	-	-	829	-
5882	Equip Repairs Maint. & Svc	3,664	14,700	14,185	9,900
5883	Net Internet Fees and Subs.	-	1,500	7,770	6,000
5884	Laundry Services	5,542	6,750	6,434	6,750
5885	Misc. Operational Exp.	13,482	64,813	3,466	144,211
5887	Advertising/Radio/TV	2,180	-	3,822	4,500
5888	Advertising Print/ADS	1,646	21,553	4,217	2,000
5889	Grounds Maintenance	-	-	9,624	-
5890	Service Contract-Equipment	12,005	7,354	9,138	13,714
5891	Service Contract-Software-DP	7,135	6,000	-	-
5893	Permits & Fees - Risk Mgmt	-	-	2,800	-
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
Books, Supplies, Services		1,245,660	1,245,182	1,435,103	1,494,353
6206	Building Improvement	18,360	-	-	-
6302	Library Software (CD DVD etc)	1,575	-	788	788
6401	Software	-	3,000	-	-
6402	Inst Equipment and Furn	525	-	1,063	1,063
6403	Non-Instructional Equip & Furn	5,878	5,510	40,401	1,600
6406	Laptop Computers	4,680	-	3,348	2,500
6407	PC,SERV, Other Comput,Peripher	23,260	8,500	7,242	-
Equipment Cap Outlay		54,278	17,010	52,842	5,951
Expense Total		18,191,310	17,602,421	18,612,501	18,989,779

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Summary (Funds 01 & 02)

2019-20 Adopted Budget

Laney College (Location 5)

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses						
	Full Time Academic		9,876,720	10,584,391	9,366,122	10,904,149
	Academic Admin		1,125,073	1,390,604	1,330,013	1,425,531
	Other Faculty		815,390	1,232,751	950,837	1,642,841
	Part Time Academic		6,824,930	3,652,632	6,879,585	3,145,095
	Classified Salary		5,921,017	5,324,640	5,137,179	5,855,850
	Fringe Benefits		9,277,951	9,640,472	9,552,062	11,058,805
	Books, Supplies, Services		2,107,950	2,201,918	2,505,482	2,270,870
	Equipment Cap Outlay		39,792	-	58,366	4,041
	Expense Total		35,988,823	34,027,408	35,779,646	36,307,182



PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

Laney College (Location 5)

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses						
1101	Instructor		9,876,720	10,584,391	9,366,122	10,904,149
1102	Instructor - Long Term Subs		-	-	-	-
Full Time Academic			9,876,720	10,584,391	9,366,122	10,904,149
1201	Administrators		1,125,073	1,390,604	1,330,013	1,425,531
Academic Admin			1,125,073	1,390,604	1,330,013	1,425,531
1202	Department Chair		296,440	-	273,604	-
1203	Counselors		196,599	798,338	385,826	1,037,596
1204	Librarians		182,469	314,282	66,379	343,655
1205	Faculty - Special - Assigned		79,380	61,272	78,476	86,324
1206	Nurse		-	58,859	119,981	109,075
1210	Librarians-Lts		60,502	-	26,571	66,191
Other Faculty			815,390	1,232,751	950,837	1,642,841
1351	Instructor-PTIME & Ext-Se		5,448,303	3,489,836	5,678,358	2,917,960
1352	Instructor-Sub-Daily/Sick		59,526	-	61,069	120
1353	Instructor - Retiree		302,142	-	186,933	-
1356	Instructor-Pt-Office Hour		533,484	-	471,716	-
1357	Instructor-PT/Extra Serv Parit		97,997	-	112,621	-
1452	Department Chairs		52,492	-	78,639	13,000
1453	Counselors		99,150	26,285	60,221	56,500
1454	Librarians		83,857	39,229	47,793	39,229
1455	Coaches		71,704	54,957	84,319	75,132
1456	Other Non-Teaching		43,912	42,325	79,723	43,154
1457	Non-Teaching Retirees		1,800	-	-	-
1458	Parity Pay for Non-Teaching Fa		13,316	-	18,192	-
1459	Staff-Developing Training Fac		17,247	-	-	-
Part Time Academic			6,824,930	3,652,632	6,879,585	3,145,095
2101	Administrators		524,531	657,323	603,517	671,804
2102	Clerical Tech & Sup Staff		3,706,384	3,189,052	3,231,924	3,807,007
2201	Instructional Aides		868,128	777,255	793,429	924,317
2352	Cler Tech & Sup Stf		396,426	225,542	129,635	123,652
2353	Student Employee Asst.		75,505	101,232	104,902	87,190
2354	Overtime		54,991	32,334	50,546	39,315
2357	Classified Retirees		17,304	-	16,845	-
2359	Instruct Aides(non-classroom)		-	-	-	-
2451	Instructional Aides (Replace)		194,252	216,422	113,718	92,600
2452	Inst. Aides - Student		83,496	120,530	92,409	105,510

Berkeley City College

College of Alameda

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Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
2453	Inst. Aides-O/T/Perm	-	4,950	254	4,455
Classified Salary		5,921,017	5,324,640	5,137,179	5,855,850
3110	STRS - Academic	2,131,806	2,132,648	2,077,757	2,596,080
3140	STRS Cash Balance	129,818	-	126,206	52,161
3220	PERS	819,304	901,183	934,780	1,189,381
3310	OASDHI (FICA) Academic	-	-	52,362	-
3320	OASDHI Classified	347,785	326,742	281,933	354,526
3340	Medicare - Academic	279,406	214,104	264,391	202,304
3350	Medicare - Classified	68,328	76,419	68,631	82,915
3411	Medical -Academic	2,523,520	2,786,905	2,602,984	2,894,719
3412	Dental - Academic	165,783	88,486	152,467	96,350
3415	Life Ins. -Academic	34,545	45,885	31,103	48,743
3421	Medical -Classified	981,311	1,303,486	1,214,130	1,599,841
3422	Dental -Classified	76,577	51,076	94,988	63,107
3425	Life Insurance-Class	14,677	21,877	16,908	21,367
3510	Unemployment Ins.-Aca	13,772	10,341	13,070	12,007
3520	Unemployment Ins -Class	3,311	3,689	3,324	4,010
3610	Work Comp-Academic	334,727	251,014	317,063	289,642
3620	Work Comp-Classfd	77,878	89,587	79,421	97,206
3712	OPEB Instructional	966,871	941,774	883,458	1,025,576
3720	Apple Ret.	11,199	-	6,812	-
3722	OPEB Classified	297,333	395,256	330,274	428,870
Fringe Benefits		9,277,951	9,640,472	9,552,062	11,058,805
4103	Office Professional Refer/Dict	-	-	242	-
4301	Instructional Supplies (Classroom)	57,728	33,353	53,518	26,360
4302	Supplies Outreach recruitment	1,956	4,000	9,157	3,600
4303	Subs Periodicals - Other	-	746	242	2,000
4304	Supplies-office	205,534	167,366	172,052	172,781
4305	Fuel - gasoline/petroleum	326	-	523	-
4306	Computer software/site lic.-cl	-	400	-	400
4307	Computer software/site lic.-ad	5,197	3,000	10,750	15,000
5102	Guest Speakers Lectures-Non	-	-	1,600	3,000
5105	Independent Contractor/Consult	59,678	65,222	52,010	70,346
5106	Events/Programs-Outside Prod	33,929	34,000	69,796	29,627
5202	Travel Non-Local	30,125	13,094	35,720	35,469
5203	Travel Local	1,971	15,577	2,174	8,984
5205	Conference/Seminar Reg	22,259	9,250	18,090	18,365
5206	Internal Training- Staff Dev	-	9,000	65	8,100
5301	Dues and Membership	54,046	44,514	50,447	59,321
5501	Garbage and Trash	79,040	92,745	101,647	82,454
5502	Gas	262,349	272,772	403,095	288,584
5503	Light and Power (Electricity)	829,977	828,685	977,526	912,975

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5504	Sewer Use	41,167	46,839	56,932	45,283
5505	Telephone Services	24,982	32,412	18,505	27,480
5506	Main Water System	101,958	107,543	124,777	112,154
5507	Pest Control	26,002	31,400	52,891	41,900
5605	Equipment Rentals - Mon-Mon	4,561	9,900	5,555	5,900
5607	Print & Dup. Equip Leases/Rent	34,129	52,000	39,570	17,141
5701	Athletics Meals and Lodging	13,549	18,180	17,852	15,630
5702	Graduation Expenses	-	-	3,652	-
5708	Athletic Transportation	22,755	28,620	28,281	20,620
5865	Publishing/ Doc Publication	28,853	46,416	27,304	42,974
5867	Postage	2,500	13,500	6,185	5,000
5875	Employee Waiver	25,507	-	17,967	-
5881	Building Repairs & Services	2,785	-	-	-
5882	Equip Repairs Maint. & Svc	10,336	23,850	22,135	18,265
5883	Net Internet Fees and Subs.	9,734	9,200	9,148	9,200
5885	Misc. Operational Exp.	17,317	109,261	13,584	60,221
5887	Advertising/Radio/TV	332	-	551	-
5888	Advertising Print/ADS	3,851	-	3,198	-
5890	Service Contract-Equipment	93,517	79,073	98,743	111,736
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
Books, Supplies, Services		2,107,950	2,201,918	2,505,482	2,270,870
6301	College Library Books	24,992	-	7,024	-
6302	Library Software (CD DVD etc)	4,698	-	2,471	-
6303	College Library Periodicals	-	-	2,115	-
6305	Library Textbooks	4,500	-	-	-
6402	Inst Equipment and Furn	2,004	-	8,281	-
6403	Non-Instructional Equip & Furn	3,598	-	-	-
6406	Laptop Computers	-	-	1,614	-
6407	PC,SERV, Other Comput,Peripher	-	-	36,860	4,041
Equipment Cap Outlay		39,792	-	58,366	4,041
Expense Total		35,988,823	34,027,408	35,779,646	36,307,182

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

Merritt College (Location 6)

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses						
	Full Time Academic		4,545,987	5,403,511	4,167,201	5,894,036
	Academic Admin		934,807	988,040	961,832	966,222
	Other Faculty		1,052,191	1,010,872	1,086,310	859,254
	Part Time Academic		3,365,132	2,417,445	4,330,823	2,203,537
	Classified Salary		3,347,376	2,784,189	2,944,544	3,483,278
	Fringe Benefits		4,998,949	5,307,161	5,130,774	6,378,243
	Books, Supplies, Services		1,242,846	1,560,857	1,661,638	1,468,867
	Equipment Cap Outlay		65,758	61,207	59,845	49,050
	Expense Total		19,553,046	19,533,282	20,342,967	21,302,487

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

Merritt College (Location 6)

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses					
1101	Instructor	4,484,050	5,403,511	4,105,969	5,829,628
1102	Instructor - Long Term Subs	61,937	-	61,232	64,408
Full Time Academic		4,545,987	5,403,511	4,167,201	5,894,036
1201	Administrators	934,807	988,040	961,832	966,222
Academic Admin		934,807	988,040	961,832	966,222
1202	Department Chair	241,556	-	269,990	-
1203	Counselors	124,659	392,022	477,492	476,985
1204	Librarians	124,660	251,435	-	270,160
1205	Faculty - Special - Assigned	436,576	273,318	215,509	-
1206	Nurse	124,740	94,097	123,320	112,109
Other Faculty		1,052,191	1,010,872	1,086,310	859,254
1351	Instructor-PTIME & Ext-Se	2,756,420	2,352,068	3,742,595	2,080,937
1352	Instructor-Sub-Daily/Sick	5,813	-	7,284	-
1353	Instructor - Retiree	201,958	-	144,510	-
1356	Instructor-Pt-Office Hour	190,845	-	223,781	-
1357	Instructor-PT/Extra Serv Parit	50,404	-	64,543	-
1452	Department Chairs	5,884	-	2,846	-
1453	Counselors	2,988	-	42,868	-
1454	Librarians	51,531	37,413	12,197	48,000
1455	Coaches	14,480	-	-	42,700
1456	Other Non-Teaching	57,472	26,100	61,973	30,000
1457	Non-Teaching Retirees	15,852	-	12,217	-
1458	Parity Pay for Non-Teaching Fa	11,485	-	16,010	-
1459	Staff Developing Training Fac	-	1,864	-	1,900
Part Time Academic		3,365,132	2,417,445	4,330,823	2,203,537
2101	Administrators	289,497	249,826	237,064	258,408
2102	Clerical Tech & Sup Staff	2,455,905	2,141,986	2,222,325	2,577,714
2201	Instructional Aides	319,339	252,806	337,192	390,031
2352	Cler Tech & Sup Stf	91,524	16,101	42,040	118,700
2353	Student Employee Asst.	64,069	62,000	40,755	56,925
2354	Overtime	6,372	10,400	12,220	10,400
2359	Instruct Aides(non-classroom)	36,415	-	-	-
2451	Instructional Aides (Replace)	49,585	15,900	21,233	35,900
2452	Inst. Aides - Student	34,670	35,170	31,716	35,200
Classified Salary		3,347,376	2,784,189	2,944,544	3,483,278
3110	STRS - Academic	1,126,846	1,187,200	1,122,303	1,441,418

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
3140	STRS Cash Balance	59,059	-	79,007	70,865
3220	PERS	498,188	525,283	589,421	767,101
3310	OASDHI (FICA) Academic	-	-	31,171	-
3320	OASDHI Classified	196,431	182,773	173,571	228,653
3340	Medicare - Academic	147,222	124,110	148,315	119,427
3350	Medicare - Classified	39,139	52,218	41,633	53,777
3411	Medical -Academic	1,218,389	1,378,449	1,152,790	1,459,274
3412	Dental - Academic	90,329	46,352	75,811	49,479
3415	Life Ins. -Academic	17,781	25,171	15,487	25,922
3421	Medical -Classified	597,644	829,993	741,634	1,029,165
3422	Dental -Classified	47,594	30,851	55,361	39,095
3425	Life Insurance-Class	9,119	12,707	10,010	13,724
3510	Unemployment Ins.-Aca	7,305	10,949	7,281	7,808
3520	Unemployment Ins -Class	1,891	4,574	2,010	2,598
3610	Work Comp-Academic	177,964	100,368	178,836	184,321
3620	Work Comp-Classfd	44,438	49,792	46,333	63,042
3712	OPEB Instructional	532,949	515,979	459,969	545,223
3720	Apple Ret.	4,102	-	1,419	750
3722	OPEB Classified	182,559	230,392	198,411	276,601
Fringe Benefits		4,998,949	5,307,161	5,130,774	6,378,243
4102	Book for Student Program	4,997	-	-	-
4301	Instructional Supplies (Classroom)	14,048	23,386	22,141	10,100
4302	Supplies Outreach recruitment	8,803	-	738	-
4303	Subs Periodicals - Other	6,226	8,500	9,366	8,500
4304	Supplies-office	73,004	73,469	78,150	55,500
4305	Fuel - gasoline/petroleum	175	800	166	867
4306	Computer software/site lic.-cl	970	1,500	1,044	1,500
4307	Computer software/site lic.-ad	-	2,216	-	2,200
5102	Guest Speakers Lectures-Non	-	550	500	500
5105	Independent Contractor/Consult	61,711	82,637	87,801	80,100
5106	Events/Programs-Outside Prod	26,844	12,880	25,028	12,900
5110	Instructor Events-Personal Svs	3,942	-	2,837	-
5202	Travel Non-Local	27,278	17,689	12,599	17,010
5203	Travel Local	749	4,704	1,480	5,290
5204	Student Transportation	3,821	3,522	1,335	3,500
5205	Conference/Seminar Reg	15,768	21,796	7,894	21,800
5206	Internal Training- Staff Dev	-	-	600	-
5301	Dues and Membership	51,871	60,117	58,825	60,350
5407	Student Accident Insurance	-	-	1,500	-
5501	Garbage and Trash	66,055	65,652	54,699	72,661
5502	Gas	173,219	173,300	159,734	190,541
5503	Light and Power (Electricity)	345,305	407,760	468,593	378,836

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5504	Sewer Use	27,158	36,724	54,531	29,874
5505	Telephone Services	(25,721)	46,566	22,941	23,755
5506	Main Water System	160,140	192,188	324,487	176,154
5507	Pest Control	1,844	-	1,080	1,000
5603	Facility/Building Rentals-Mont	20,928	31,000	25,443	30,000
5604	Equipment Lease - Annual	30,114	52,494	55,411	44,500
5605	Equipment Rentals - Mon-Mon	27,721	30,000	42,480	38,000
5607	Print & Dup. Equip Leases/Rent	-	-	-	5,500
5701	Athletics Meals and Lodging	7,867	8,266	27,376	8,300
5702	Graduation Expenses	36,260	30,000	30,804	30,000
5704	Health Services	4,308	4,500	2,666	4,500
5706	Misc. Student Services	-	-	968	-
5708	Athletic Transportation	5,045	22,000	9,047	22,000
5865	Publishing/ Doc Publication	14,574	12,200	23,991	12,200
5866	Testing License and Material	484	400	-	400
5867	Postage	-	880	261	-
5870	Cross Enrollment Waiver	-	-	788	-
5875	Employee Waiver	3,648	-	4,219	-
5880	Radio Licensing	144	-	592	-
5881	Building Repairs & Services	-	-	-	500
5882	Equip Repairs Maint. & Svc	18,364	33,512	6,424	5,800
5883	Net Internet Fees and Subs.	5,312	9,775	11,059	9,800
5885	Misc. Operational Exp.	17,139	89,874	22,042	99,629
5888	Advertising Print/ADS	939	-	-	-
5890	Service Contract-Equipment	-	-	-	4,800
5894	Moving/Relocation Expenses	1,792	-	-	-
5895	Indirect Costs	-	-	-	-
Books, Supplies, Services		1,242,846	1,560,857	1,661,638	1,468,867
6301	College Library Books	29,596	34,000	22,435	15,559
6302	Library Software (CD DVD etc)	5,575	-	727	3,291
6303	College Library Periodicals	4,063	8,000	3,188	3,500
6305	Library Textbooks	-	-	2,817	4,500
6306	Library Databases	-	-	12,608	3,500
6402	Inst Equipment and Furn	3,795	4,878	7,588	4,900
6403	Non-Instructional Equip & Furn	20,101	14,329	5,261	13,800
6406	Laptop Computers	1,894	-	-	-
6407	PC,SERV, Other Comput,Peripher	734	-	5,221	-
Equipment Cap Outlay		65,758	61,207	59,845	49,050
Expense Total		19,553,046	19,533,282	20,342,967	21,302,487

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)

2019-20 Adopted Budget

Berkeley City College (Location 8)

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses						
	Full Time Academic		4,327,110	4,664,650	4,454,819	5,020,043
	Academic Admin		875,747	984,773	1,001,090	1,052,807
	Other Faculty		411,084	669,369	904,870	894,535
	Part Time Academic		4,182,897	3,110,303	3,094,808	2,542,722
	Classified Salary		3,049,551	2,727,772	3,000,391	3,080,120
	Fringe Benefits		4,654,634	4,814,864	5,165,863	5,618,408
	Books, Supplies, Services		1,559,458	1,681,578	1,494,129	1,632,663
	Equipment Cap Outlay		57,965	19,554	45,235	19,554
	Other Outgo		-	-	500	14,805
	Expense Total		19,118,446	18,672,863	19,161,705	19,875,657

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Funds 01 & 02)

2019-20 Adopted Budget

Berkeley City College (Location 8)

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Expenses					
1101	Instructor	4,327,110	4,664,650	4,397,110	4,980,043
1102	Instructor - Long Term Subs	-	-	-	40,000
1103	Instructor - Sabbatical	-	-	57,708	-
Full Time Academic		4,327,110	4,664,650	4,454,819	5,020,043
1201	Administrators	875,747	984,773	1,001,090	1,052,807
Academic Admin		875,747	984,773	1,001,090	1,052,807
1202	Department Chair	5,173	-	6,546	-
1203	Counselors	266,524	473,119	630,170	670,022
1204	Librarians	103,181	196,250	251,132	224,513
1205	Faculty-Reassign	36,206	-	17,022	-
Other Faculty		411,084	669,369	904,870	894,535
1351	Instructor-PTIME & Ext-Se	3,630,258	2,964,265	2,537,377	2,396,684
1352	Instructor-Sub-Daily/Sick	31,813	-	10,116	-
1353	Instructor - Retiree	62,471	-	58,383	-
1356	Instructor-Pt-Office Hour	295,470	-	348,380	-
1357	Instructor-PT/Extra Serv Parit	59,216	-	66,344	-
1452	Department Chairs	4,605	4,000	11,466	4,000
1453	Counselors	-	55,000	6,595	55,000
1454	Librarians	55,288	53,000	14,750	53,000
1456	Other Non-Teaching	34,504	34,038	31,131	34,038
1458	Parity Pay for Non-Teaching Fa	9,272	-	10,266	-
Part Time Academic		4,182,897	3,110,303	3,094,808	2,542,722
2101	Administrators	255,066	329,388	265,878	262,607
2102	Clerical Tech & Sup Staff	2,546,762	2,124,453	2,527,093	2,550,627
2201	Instructional Aides	35,912	37,176	55,370	42,158
2352	Cler Tech & Sup Stf	57,327	63,200	44,652	58,000
2353	Student Employee Asst.	48,918	82,200	36,355	82,200
2354	Overtime	57,885	27,267	57,191	27,267
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides	27,975	24,500	6,560	10,773
2452	Inst. Aides - Student	19,706	39,588	7,291	46,488
Classified Salary		3,049,551	2,727,772	3,000,391	3,080,120
3110	STRS - Academic	1,039,118	1,076,750	1,057,518	1,398,823
3140	STRS Cash Balance	104,499	-	72,947	40,646
3220	PERS	417,719	469,776	555,193	593,726
3310	OASDHI (FICA) Academic	-	-	20,694	-

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
3320	OASDHI Classified	170,257	170,327	174,788	177,014
3340	Medicare - Academic	146,006	120,576	134,661	103,245
3350	Medicare - Classified	36,027	39,837	42,207	41,397
3411	Medical -Academic	1,176,786	1,291,997	1,336,387	1,426,739
3412	Dental - Academic	76,246	40,893	78,191	44,387
3415	Life Ins. -Academic	16,301	22,235	16,554	24,794
3421	Medical -Classified	557,572	690,151	710,901	769,322
3422	Dental -Classified	46,069	24,635	54,087	28,639
3425	Life Insurance-Class	8,276	11,360	10,072	10,538
3510	Unemployment Ins.-Aca	7,187	5,819	6,612	6,795
3520	Unemployment Ins -Class	1,750	1,923	2,053	2,002
3610	Work Comp-Academic	174,411	141,366	160,001	165,118
3620	Work Comp-Classfd	41,007	46,704	47,986	48,538
3712	OPEB Instructional	458,302	454,471	475,358	522,552
3720	Apple Ret.	2,634	-	1,918	-
3722	OPEB Classified	174,467	206,044	207,734	214,133
Fringe Benefits		4,654,634	4,814,864	5,165,863	5,618,408
4101	Classroom-Books	515	2,000	1,785	2,000
4103	Office Refer/Dict	130	-	114	-
4301	Instructional Supplies	5,086	-	-	-
4303	Subs Periodicals	308	2,606	256	2,606
4304	Supplies-office	87,566	99,996	96,054	92,330
4307	Computer software/site lic.-ad	650	-	100	-
5102	Guest Speakers Lectures-Non	300	603	600	1,203
5105	Independent Contractor/Consult	130,459	162,456	62,355	162,123
5106	Events/Programs-Outside Prod	1,113	10,154	1,778	10,154
5110	Instructor Events-Personal Svs	4,803	6,000	-	-
5202	Travel Non-Local	25,265	31,006	30,866	28,628
5203	Travel Local	23	4,200	530	3,700
5205	Conference/Seminar Reg	11,050	32,634	25,528	28,022
5206	Internal Training- Staff Dev	-	-	-	-
5301	Dues and Membership	77,591	63,805	79,176	72,805
5501	Garbage and Trash	68,769	62,453	60,827	75,646
5502	Gas	44,830	39,599	39,684	49,313
5503	Light and Power (Electricity)	265,528	365,778	287,862	292,081
5504	Sewer Use	25,348	20,568	19,771	27,883
5505	Telephone Services	15,419	22,122	15,780	16,961
5506	Main Water System	17,480	24,675	17,838	19,228
5507	Pest Control	-	23,224	-	-
5602	Facility/Building Leases - Ann	712,312	632,984	679,871	642,984
5605	Equipment Rentals - Mon-Mon	-	3,241	-	3,241
5702	Graduation Expenses	9,393	15,000	12,106	15,000

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5865	Publishing/ Doc Publication	14,341	15,500	22,835	15,500
5866	Testing License and Material	-	1,000	-	-
5867	Postage	1,380	5,000	2,634	5,000
5870	Cross Enrollment Waiver	9,116	-	(2,972)	-
5875	Employee Waiver	6,026	-	6,225	-
5880	Radio Licensing	590	-	605	-
5881	Building Repairs & Services	-	-	-	-
5882	Equip Repairs Maint. & Svc	1,838	8,800	5,320	8,800
5883	Net Internet Fees and Subs.	1,299	-	2,365	-
5885	Misc. Operational Exp.	9,005	16,174	16,261	47,455
5886	Program TV License	4,595	-	-	-
5890	Service Contract-Equipment	7,330	10,000	7,976	10,000
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
Books, Supplies, Services		1,559,458	1,681,578	1,494,129	1,632,663
6302	Inst Equipment and Furn	-	-	1,350	-
6303	College Library Periodicals	530	-	-	-
6402	Inst Equipment and Furn	15,640	5,000	28,156	5,000
6403	Non-Instructional Equip & Furn	13,991	6,554	4,618	6,554
6406	Laptop Computers	9,055	8,000	2,190	8,000
6407	PC,SERV, Other Comput,Peripher	18,749	-	8,922	-
Equipment Cap Outlay		57,965	19,554	45,235	19,554
7640	Supply Vouchers (Surv Kits)	-	-	500	-
7920	PFT Leave Banking	-	-	-	14,805
Other Outgo		-	-	500	14,805
Expense Total		19,118,446	18,672,863	19,161,705	19,875,657

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund (Funds 01 & 02)

Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Acad Support Services Special			2.00			2.00
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	4.00					4.00
Accounts Payable Specialist II	1.00					1.00
Adm & Rcds 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			1.00
Admissions & Records Technician					2.00	2.00
Admissions and Records Clerk		1.00				1.00
Admissions and Records Specialist		1.00				1.00
Admissions and Records Technician		1.00				1.00
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 Workforce Devel/Cont Ed	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
Athletic Instructor additional days			0.50			0.50
Athletic Trainer-Equipment Mgr			1.00	1.00		2.00
Articulation Officer					0.80	0.80
Articulation Officer	0.50					0.50
Audio-Visual Services Assistant			1.00			1.00
AVC of Institutional Research	1.00					1.00
Aviation/Warehouse Supervisor		1.00				1.00
Benefits Manager (C)	1.00					1.00
Benefits Specialist Staff (C)	1.00					1.00
Budget Director	1.00					1.00
Bursar		1.00	1.00	1.00	1.00	4.00

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Buyer	2.00					2.00
Buyer/Contract Specialist	1.00					1.00
Campus Warehouse Supervisor		1.00				1.00
Cashier			2.60			2.60
Chancellor	1.00					1.00
Chancellor's Executive Assistant	1.00					1.00
Chief Stationary Engineer	1.00					1.00
Clerical Assistant II	1.00					1.00
College President		1.00	1.00	1.00	1.00	4.00
Computer Network Technician		1.00	1.00			2.00
Contract Ed & Comm Svc Prg					0.44	0.44
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center		1.00		1.00		2.00
Coordinator		1.00		1.00	1.00	3.00
Coordinator Contract/Legal	1.00					1.00
Coordinator/Biology & Science			1.00	1.00		2.00
Coordinator/Grants & Spec Prgms	1.00					1.00
Coordinator/Landscape-Horticul				1.00		1.00
Coordinator/LRC					1.00	1.00
Coordinator/Risk Management	1.00					1.00
Coordinator/Veteran Affairs			1.00			1.00
Counselor		4.00	9.40	4.75	6.50	24.65
Counselor Additional Days			0.50		0.30	0.80
Curr & Sys Tech Anlst Meas E	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		2.00
Custodian	4.00	7.00	14.00	8.00	4.00	37.00
DAS President	0.70					0.70
Dean of Academic & Student Aff			6.00			6.00
Dean of DSPS/TRIO Stdt Success					1.00	1.00
Dean of Enrollment Services		0.60				0.60
Dean of Lib Art & Soc Science				1.00		1.00
Dean of Liberal Arts & Social		1.00				1.00
Dean of Liberal Arts Social Sci					1.00	1.00
Dean of STEAM		1.00				1.00
Dean Workf Dev & Applied Sci					1.00	1.00
Dean Workf Dev & Applied Scie				1.00		1.00

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Dean, Career Tech Ed		0.68				0.68
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 Student Activities & Campus Life		1.00	1.00			2.00
Dir of Student Activities Campus Life					1.00	1.00
Dir of Studt Activity 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 College Facilities and Opers			1.00			1.00
Director of College Information Svcs			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 Network Svcs	1.00					1.00
Director of Purchasing Services	1.00					1.00
Director of Research and Planning		0.85				0.85
Distance Ed. Coordinator	1.00					1.00
District Accounting Tech	1.00					1.00
District Accounting Technician	2.00					2.00
District Admissions Officer	1.00					1.00
District Senior Accountant	2.00					2.00
District Student Support Services	1.00					1.00
District Telecomm. Sys. Admin	1.00					1.00
District Trustee	0.00					0.00
DSPS Adapted Comp Learng Tech		0.25				0.25
Duplicating Services Technician			2.00			2.00
Duplicating Services Technician II		0.50				0.50
Educ. Web Technology Analyst	1.00					1.00
Enterprise Business Analyst	1.00					1.00
EOPS Coordinator			0.77			0.77
Exec Asst/Employee Relatio (C)	1.00					1.00
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/General Services (C)	1.00					1.00
Exec Asst/President's Office			1.00			1.00

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec. Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant		1.00		1.00	1.00	3.00
Facilities Project Coord	1.00					1.00
Facilities Project Coordinator	1.00					1.00
Facilities Services Specialist		1.00	1.00			2.00
Facilities Specialist				0.29		0.29
Faculty Release/ PFT Comm. Director	0.20					0.20
Faculty Release/Faculty Diversity	0.50					0.50
Faculty Release/Grievance Officer	0.50					0.50
Faculty Release/Negotiator	1.50					1.50
Faculty Release/PFT Vice President	0.40					0.40
Faculty, Special Assignment	0.50					0.50
Faculty, Tenure Review Facilitator	0.50					0.50
Faculty/Staff Development	1.00					1.00
Financial Aid Officer Supervisor		1.00				1.00
Financial Aid Program Supervisor				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
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
Grounds worker-Gardener	7.00					7.00
Head Custodian	1.00	1.00	1.00		1.00	4.00
Health Services Director	1.10					1.10
Help Desk Support Tech I	2.00					2.00
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/Computer Info Sy			1.00			1.00
Instructional Assistant			5.75			5.75
Instructional Assistant/English					0.50	0.50
Instructional Asst./Culinary A			4.00			4.00
Instructional Asst/Art				0.50		0.50

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Instructional Asst/Mathematics			1.00			1.00
Instructor		51.50	116.64	61.47	52.50	282.11
Internal Auditor (Controller)	1.00					1.00
International Services Manager	1.00					1.00
International Student Support	2.00					2.00
Int'l Student Support Specialist	1.00					1.00
Lead Custodian			1.00			1.00
Lead Custodian (B)		1.00		1.00	1.00	3.00
Lead Grounds worker-Gardener	1.00					1.00
Librarian		2.00	4.00	3.00	3.00	12.00
Library Network Coordinator			1.00			1.00
Library Technician II		1.00	3.00			4.00
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	1.00		3.00
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
Prin Budget Finance Analyst	0.85					0.85
Principal Accounting Technician				1.00		1.00
Principal Accounting Technician	1.00					1.00
Principal Clerk			1.00			1.00
Principal Financial Analyst			1.00			1.00
Principal Library Tech		1.00	2.00	1.00		4.00
Principal Library Technician					1.00	1.00
Program Specialist	1.00					1.00
Program Specialist/ADN				0.50		0.50
Program Specialist/Enrollment Serv			1.00			1.00
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	2.00					1.00
Research Data Specialist	1.00					1.00

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Risk & Safety Programs Manager	1.00					1.00
Scien Lab Tech/Landscape Horti				1.00		1.00
Science Lab Tech/Biological Sc				1.00	1.00	2.00
Science Lab Tech/Chemistry			2.00	1.00		3.00
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		2.00		4.00
Sr College Info Sys Analyst		1.00		1.00		2.00
Sr Duplicating & Supp Svcs Tec	1.00					1.00
Sr Duplicating and Support Svcs Tech					1.00	1.00
Sr Duplicating Services Tech		1.00				1.00
Sr Duplicating Services Techni				1.00		1.00
Sr Library Technician		2.00	1.00	2.00		5.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Secretary Staff Assistant	1.00					1.00
Sr Staff Services Specialist/CTE			1.00			1.00
Sr Storesworker			1.00	1.00	1.00	3.00
Sr System Analyst Pay/Std/Fin	1.00					1.00
Sr. Acad Support Services Special					1.00	1.00
Sr. Academic Support Serv Spec		1.00		1.00		2.00
Sr. Admissions & Records Clerk	1.00					1.00
Sr. Applications Software Analyst	1.00					1.00
Sr. Buyer/Capital Projects-Bonds	1.00					1.00
Sr. Clerical Assistant/HR	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
Sr. Supervisor Admin & Bus Supp Svcs		1.00				1.00
Staff Assistant	1.00					1.00
Staff Assistant	2.00	5.00	5.75	5.00	7.00	24.75
Staff Assistant		1.00	1.00	1.00		3.00
Staff Assistant/Chancellor's Office	1.00					1.00
Staff Assistant/Communications				1.00		1.00
Staff Asst	1.00			1.00		2.00
Staff Asst/AC Transit EasyPass	1.00					1.00
Staff Asst/Benefits	1.00					1.00
Staff Asst/Business Office			1.00			1.00

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Staff Asst/Business Svcs				1.00		1.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/President's Office			1.00			1.00
Staff Asst/Purchasing	1.00					1.00
Staff Services Specialist			2.00			2.00
Staff Services Specialist/Maint Oper	1.00					1.00
Staff Svcs Specialist		1.00				1.00
Staff Svcs Spec		2.00				2.00
Staff Svcs Spec/Fiscal			1.00	1.00	1.00	3.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	6.00					6.00
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
Supervisor Admin & Bus Supp Svcs					1.00	1.00
Systems Analyst	1.00					1.00
Tech Svcs Access Librarian			1.00			1.00
Toolroom Keeper I/Welding			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 Chancellor 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 Chancellor for Student Affairs	1.00					1.00
Vice President of Admin. 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				2.00
Warehouse Worker-Driver (B)	3.00					3.00
Web Content Developer	1.00					1.00
Instructor/Long-Term Sub				1.00		1.00
Grand Total	164.15	117.88	238.01	131.54	113.54	765.12

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Restricted General Fund Summary (Fund 11)

2019-20 Adopted Budget

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues					
	Federal Revenue	4,503,678	4,540,357	2,312,187	3,958,357
	State Revenue	28,131,186	22,519,967	43,941,624	37,010,084
	Local Revenue	2,171,412	4,272,333	2,716,371	1,287,320
	Other Funding Sources	10,534,605	1,603,609	9,212,231	9,026,539
	Revenue Total	45,340,881	32,936,266	58,182,413	51,282,300
Expenses					
	Full Time Academic	489,361	656,991	401,532	432,337
	Academic Admin	1,132,586	1,632,087	792,265	1,281,282
	Other Faculty	3,430,036	3,350,545	3,369,713	3,631,649
	Part Time Academic	3,178,818	423,220	3,078,370	2,110,310
	Classified Salary	11,201,386	8,396,607	10,401,896	10,329,128
	Fringe Benefits	6,301,182	8,003,625	6,290,866	8,060,596
	Books, Supplies, Services	7,614,973	6,737,242	5,704,733	13,842,028
	Equipment Cap Outlay	2,252,376	47,137	1,955,450	694,297
	Financial Aid	9,737,988	811,095	9,721,706	10,842,122
	Unallocated	-	-	-	-
	Expense Total	45,338,706	30,058,549	41,716,531	51,223,749
	Beginning Fund Balance	3,551,019	3,828,176	3,828,176	20,294,058
	Audit Adjustment	274,982	-	-	-
	Net Increase (Decrease)	2,175	2,877,717	16,465,882	58,551
	Ending Fund Balance	3,828,176	6,705,893	20,294,058	20,352,609

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

Restricted General Fund Detail (Fund 11)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
8121	Higher Education Act of 1965		800,850	310,025	58,832	422,101
8130	Workforce Investment Act		-	-	-	-
8153	Fin Adm. Ad. Allow. SEOG,PELL		232,830	211,515	-	229,031
8170	Vocational Tech. Educ. Act		912,763	944,482	-	991,688
8191	Temp Assist Needy Families		141,519	144,626	214,878	133,874
8195	Department of Education		317,879	349,987	252,032	349,987
8199	Other Federal Income		2,097,837	2,579,722	1,786,445	1,831,676
Federal Revenue			4,503,678	4,540,357	2,312,187	3,958,357
8612	Partnership for Excellence		-	-	395	-
8615	Board of Finan Assist Program		1,191,187	125,058	1,099,055	1,405,445
8617	Basic Skills		314,141	266,034	1,263,361	386,899
8620	General Categorical Programs		296,367	224,751	2,254,604	1,517,998
8621	Disabled Student Prg & Serv		2,754,698	2,757,352	2,614,746	2,330,726
8623	Student Success & Support Prog		6,010,930	5,069,216	5,799,539	345,113
8625	Extended Opport. Program & Svc		4,273,119	2,992,211	4,280,708	3,325,218
8626	Coop Agencies Resources Educ		629,654	615,910	666,873	539,229
8629	CalWorks		698,547	775,742	823,566	763,120
8654	Staff Diversity		28,604	-	169,712	-
8656	Instruct. Equip & Library Mat		559,712	-	946,197	116,628
8681	State Lottery Proceeds		642,014	289,593	1,548,384	767,951
8699	Other State Revenue		10,732,213	9,404,100	22,474,485	25,511,757
State Revenue			28,131,186	22,519,967	43,941,624	37,010,084
8831	Contract Instructional Service		381,062	328,786	516,491	594,692
8835	Other Contract Services		451,794	-	717,826	-
8861	Interest/Investment Income		-	-	-	-
8876	Health Services		-	-	-	50,997
8896	Student Health Fees		-	-	-	-
8897	Indirect Income		-	-	(52,742)	-
8899	Miscellaneous		1,338,556	3,943,547	1,534,796	641,631
Local Revenue			2,171,412	4,272,333	2,716,371	1,287,320
8970	Fiscal Agent Pass Through		8,851,461	-	7,942,885	7,541,904
8982	Interfund Transfers-In		1,580,663	-	1,269,346	-
8983	Intrafund Transfers-In		102,481	1,603,609	-	1,484,635
Other Funding Sources			10,534,605	1,603,609	9,212,231	9,026,539
Revenue Total			45,340,881	32,936,266	58,182,413	51,282,300
Expenses						
1101	Instructor		467,090	592,228	366,430	432,337

Berkeley City College

College of Alameda

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Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
1102	Instructor - Long Term Subs	22,271	64,763	35,102	-
Full Time Academic		489,361	656,991	401,532	432,337
1201	Administrators	1,132,586	1,632,087	792,265	1,281,282
Academic Admin		1,132,586	1,632,087	792,265	1,281,282
1202	Department Chairs	-	-	-	-
1203	Counselors	2,856,170	3,043,564	2,604,576	3,007,101
1205	Faculty - Special-Assigned	573,866	306,981	765,137	624,548
1209	Counselors-Lts	-	-	-	-
Other Faculty		3,430,036	3,350,545	3,369,713	3,631,649
1351	Instructor-Temp/PTime & Ext-Se	142,436	250	165,926	148,529
1352	Instructor-Sub-Daily/Sick	1,288	-	4,777	-
1353	Instructor - Retiree	6,483	12,012	19,796	10,369
1452	Department Chairs	7,841	-	7,752	-
1453	Counselors	1,140,141	79,000	1,086,662	695,068
1454	Librarians	73,983	-	68,352	-
1456	Other Non-Teaching Assignments	1,727,833	331,958	1,606,962	1,229,344
1457	Non-Teaching Retirees	78,813	-	118,144	27,000
1458	Parity Pay for Non-Teaching Faculty	-	-	-	-
1459	Staff-Developing Training Fac	-	-	-	-
Part Time Academic		3,178,818	423,220	3,078,370	2,110,310
2101	Administrators	600,406	690,043	631,806	634,587
2102	Clerical Tech & Support Staff	5,125,544	6,281,717	4,887,327	6,774,876
2201	Instructional Aides	102,115	110,392	131,260	240,368
2352	Cler Tech & Sup Stf (Repl)	1,197,242	178,900	559,249	138,730
2353	Student Employee Assistants	1,947,280	749,369	1,876,186	1,292,067
2354	Overtime for perm & non-perm	262,149	27,500	339,694	164,046
2357	Classified Retirees	18,592	-	11,367	-
2359	Instruct Aides(non-classroom)	11,533	-	-	-
2451	Instructional Aides (Replace)	1,040,473	39,308	999,082	328,520
2452	Instructional Aides - Student	892,409	319,378	965,019	755,934
2453	Instruct Aides-O/T/Perm & Non	-	-	907	-
2454	Instructional Aides - Tutorial Asst	3,643	-	-	-
Classified Salary		11,201,386	8,396,607	10,401,896	10,329,128
3110	STRS - Academic	872,826	629,706	847,805	1,001,153
3140	STRS Cash Balance	43,147	-	44,020	43,023
3220	PERS	1,180,892	1,514,000	1,259,695	1,635,077
3310	OASDHI (FICA) Academic	415	-	40,791	-
3320	OASDHI (FICA) Classified	495,527	681,380	413,553	505,589
3340	Medicare - Academic	115,159	56,316	109,674	98,464
3350	Medicare - Classified	123,997	-	109,795	122,451
3411	Medical Coverage-Academic	794,650	1,655,062	833,342	1,010,886
3412	Dental Coverage-Academic	56,422	-	51,094	45,388
3415	Life Insurance-Academic	14,315	-	13,035	19,375
3421	Medical Coverage-Classified	1,342,339	2,237,817	1,388,401	2,203,611
3422	Dental Coverage-Classified	101,692	-	104,122	90,159

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
3425	Life Insurance-CLASS	20,719	48,368	19,880	30,213
3510	Unemployment Ins.-Academic	5,579	5,514	5,306	6,325
3520	Unemployment Ins -Classified	5,993	4,208	5,298	5,864
3530	Unemployment insurance reimburse	-	-	-	11
3610	Worker's Compensation-Academic	135,549	119,638	129,394	115,644
3620	Worker's Compensation-Classfd	139,327	102,183	121,737	144,530
3712	OPEB Instructional	369,960	498,625	344,938	379,050
3720	Apple-Transamerica NonPerm-CI	41,880	-	28,801	9,250
3722	OPEB Classified	440,794	450,808	420,183	594,534
Fringe Benefits		6,301,182	8,003,625	6,290,866	8,060,596
4101	Classroom-Books	7,015	5,000	12,016	10,700
4102	Book for Loan Student Program	22,980	11,000	25,369	25,600
4103	Office Professional Refer/Dict	57	-	164	-
4301	Instructional - (Classroom)	962,077	167,193	983,768	724,558
4302	Supplies Outreach recruitment	112,351	20,000	139,364	105,991
4303	Subs Periodicals - Other	1,229	-	9,366	-
4304	Supplies-office	218,782	80,500	314,954	229,906
4305	Fuel - gasoline/petroleum	13	-	-	1,500
4306	Computer software/site lic.-cl	111,957	12,000	75,620	85,432
4307	Computer software/site lic.-ad	77,630	12,400	54,935	19,415
5102	Guest Speakers Lectures-Non	8,910	-	2,375	12,689
5103	Legal	23,196	-	20,206	33,000
5105	Independent Contractor/Consult	3,978,779	381,156	2,219,184	2,241,779
5106	Events/Programs-Outside Prod	226,172	21,500	321,866	287,921
5202	Travel Non-Local	305,478	100,000	311,334	304,153
5203	Travel Local	15,845	14,805	17,410	49,435
5204	Student Transportation	66,087	15,000	46,497	28,318
5205	Conference/Seminar Reg	99,788	37,407	151,379	163,036
5206	Internal Training- Staff Dev	4,846	-	62	22,405
5301	Dues and Membership	22,391	21,259	36,900	81,714
5505	Telephone Services	-	-	-	-
5602	Facility/Building Leases - Ann	-	-	-	-
5603	Facility/Building Rentals-Mont	(1,825)	-	-	-
5604	Equipment Lease - Annual	9,322	3,000	12,203	19,550
5605	Equipment Rentals - Mon-Mon	5,075	-	-	-
5607	Print & Dup. Equip Leases/Rent	9,143	6,100	4,385	3,600
5701	Athletics Meals and Lodging	950	-	(1,056)	-
5702	Graduation Expenses	10,871	-	6,857	3,200
5703	Meals for Needy Students	343	-	3,113	58,863
5704	Health Services	-	-	-	-
5706	Miscellaneous Student Services	957	-	7,761	-
5708	Athletic Transportation	950	-	-	-
5865	Publishing/ Doc Publication	47,055	18,600	51,932	24,247
5866	Testing License and Material	34,045	-	10,699	-

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PERALTA COMMUNITY COLLEGE DISTRICT

5867	Postage	20,500	-	1,183	3,028
		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5871	Misc Fee Waivers	-	-	61	-
5882	Equip Repairs Maint. & Svc	44,664	2,000	39,042	37,268
5883	Net Internet Fees and Subs.	106,558	13,750	114,739	17,750
5884	Laundry Services	2,656	-	-	-
5885	Misc. Operational Exp.	381,096	5,742,813	231,862	9,116,683
5886	Program TV License	-	-	-	-
5887	Advertising/Radio/TV	30,800	-	25,080	24,000
5888	Advertising Print/ADS	73,133	-	23,357	16,221
5890	Service Contract-Equipment	13,262	7,000	32,207	3,578
5891	Service Contract-Software-DP	97,334	-	45,965	-
5892	Service Contract-Hardware-DP	-	-	595	-
5894	Moving/Relocation Expenses	4,000	-	-	-
5895	Indirect Costs	458,501	44,759	351,980	86,488
Books, Supplies, Services		7,614,973	6,737,242	5,704,733	13,842,028
6120	Site Improvement	-	-	-	-
6206	Building Improvement	-	-	-	-
6301	College Library Books	40,058	-	18,252	1,021
6302	Library Software (CD DVD etc)	43,771	-	-	-
6303	College Library Periodicals	13,366	-	11,741	10,000
6304	Library Videos and DVD's	-	-	-	-
6305	Library Textbooks	45,326	-	12,141	3,000
6306	Library Databases	123,058	-	212,851	97,922
6401	Software	5,793	-	15,000	9,400
6402	Inst Equipment and Furn	1,178,209	20,194	890,895	377,424
6403	Non-Instructional Equip & Furn	209,582	-	105,215	69,866
6404	Telephone System Purchase	-	-	-	-
6406	Laptop Computers	280,767	-	258,756	49,437
6407	PC,SERV, Other Comput,Peripher	310,072	26,943	312,807	50,227
6408	Licensed Vehicles (Low Value)	-	-	14,163	-
6430	Inst Eq & Furn >\$49,999.99	2,374	-	103,630	26,000
Equipment Cap Outlay		2,252,376	47,137	1,955,450	694,297
7400	Other Transfers	7,614,531	-	7,942,885	7,541,904
7510	Grants	417,254	218,000	227,762	154,987
7514	FINAIDCALC	-	-	2,866	-
7515	FINAIDEOPG	122,340	23,000	147,407	60,500
7516	FINAIDCARE	232,943	75,107	190,982	92,054
7521	Scholarships	-	-	-	-
7523	FA CC Completion Grants	-	-	-	1,462,520
7524	AB19 - Cal. Coll Promise 735	-	-	23,184	465,292
7530	Tuition Reduction	-	-	15,850	-
7610	Transportation Vouchers	65,128	47,000	36,793	50,200
7620	Child Care Vchrs or Child Care	-	-	-	-
7630	Book Vouchers	875,095	306,509	785,094	728,356
7640	Supply Vouchers (Surv Kits)	235,506	59,500	174,303	135,058

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7641	Student Vouchers	5,879	7,000	11,489	4,000
		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
7650	Meals for Students	113,781	63,000	117,777	109,503
7660	EOPS/CARE Auto Repair	-	-	-	-
7661	CARE Student Honor Society	-	-	-	-
7662	EOPS Graduation/Education Item	5,113	6,000	4,935	6,000
7670	Direct Aid for Graduates	7,325	5,000	7,338	5,000
7680	Health Services	504	-	414	500
7681	Parking Permits	1,440	979	1,240	1,669
7699	Other Student Aid	41,149	-	31,388	24,579
Financial Aid		9,737,988	811,095	9,721,706	10,842,122
7902	Undistributed Allocations	-	-	-	-
Unallocated		-	-	-	-
	Expense Total	45,338,706	30,058,549	41,716,531	51,223,749

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PERALTA COMMUNITY COLLEGE DISTRICT

Restricted General Fund (Fund 11)

Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Acquired Brain Injury Spec		0.50				0.50
Adapted Comp Learnng Tech			0.88			0.88
Additional Days Counselors		0.30				0.30
Admissions & Records Technician				2.00		2.00
Admissions & Records Technician			1.00		1.00	2.00
Admissions and Outreach Sys Tech	1.00					1.00
Alternate Media Technology Spe			1.00	1.00		2.00
Alternate Media Technology Spec					1.00	1.00
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 Coordinator			1.00			1.00
BEST Program Director			1.00			1.00
BEST Project Manager			1.00			1.00
CalWORKs Program Coordinator			1.00			1.00
Clerical Assistant II			2.00		3.00	5.00
Clerical Assistant II (Counseling)			1.00			1.00
Clerical Assistant II		1.00				1.00
College to Career Coordinator		1.00				1.00
Consortium Director (NACAE)	1.00					1.00
Contract Ed & Comm Svc Prg					0.10	0.10
Coordinator					1.00	1.00
Coordinator EOPS					1.00	1.00
Coordinator/A&R		0.25			0.25	0.50
Coordinator/A&R/Transcripts			0.25	0.25		0.50
Coordinator/CalWORKs				1.00		1.00
Coordinator/DSPS				1.00		1.00
Coordinator/EOPS			1.00	1.00		2.00
Coordinator/Student Equity Achiev		1.00				1.00
Coordinator/Workability III		1.00				1.00
Counselor		9.00	10.60	4.25	5.00	28.85
Counselor					1.00	1.00
Counselor DSPS				1.00		1.00
Counselor/Gateway to College			1.00			1.00

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Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Dean Allied Health Pub Safety				0.25		0.25
Dean of Enrollment Services		0.40		1.00		1.40
Dean of Enrollment Svcs					1.00	1.00
Dean, Career Tech Ed		0.32				0.32
Director Gateway			1.00			1.00
Director of AANAPISI			1.00			1.00
Director of Research and Planning		0.15				0.15
Director of Strong Workforce Dev	1.00					1.00
Director of Workforce Systems		1.00				1.00
District Interpreting Svcs Sup	1.00					1.00
DSPS Adapted Comp Learng Tech		0.75				0.75
EOPS Coordinator			0.33			0.33
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
Instructional Assistant/DSPS					1.00	1.00
Instructor		1.00	2.00	1.00		4.00
Learning Disabilities Specialist		1.00		1.00		2.00
Learning Disabilities Specialist			1.00		1.00	2.00
Manager of Special Projects (NACAE)	1.00					1.00
Network Suppt Svcs Specialist			2.00			2.00
Prin Budget Finance Analyst	0.15					0.15
Prog Specialist/Student Activi				1.00		1.00
Program Manager/EOPS		1.00				1.00
Program Specialist			2.00	1.00		3.00
Program Specialist/ADN				0.50		0.50
Program Specialist/Outreach		1.00				1.00
Program Specialist/Outreach and Ret			1.00			1.00
Project Manager			1.00	1.00	2.00	4.00
Project Manager - CPPT Employment			1.00			1.00
Project Manager - Umoja				1.00		1.00
Project Manager/CTE					1.00	1.00
Project Manager/Transition Liaison		1.00				1.00
Project Manager/Transitions Liaison			1.00	1.00		2.00
Public Information Officer			0.40			0.40
Recruitment and Outreach Specialist					1.00	1.00
Research & Systems Tech Analyst			1.00		1.00	2.00
Research Data Specialist				1.00	0.50	1.50

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Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Science Lab Tech/Biological Sc			1.00			1.00
Science Lab Tech/Chemistry					1.00	1.00
Senior Clerical Assistant			1.00			1.00
Sr Clerical Assistant				1.00		1.00
Sr. Research and Planning Analyst				1.00		1.00
Staff Assistant		3.00	4.00	2.00	4.00	13.00
Staff Assistant			1.50		1.00	2.50
Staff Assistant/CHDEV				0.50		0.50
Staff Assistant/COSER				0.50		0.50
Staff Assistant/District Student Svcs	1.00					1.00
Staff Assistant/Student Services			1.00			1.00
Staff Assistant/Umoja			0.75			0.75
Staff Asst/DSPS				1.00		1.00
Staff Asst/Grants	1.00					1.00
Staff Svcs Spec/Special Projects		0.92				0.92
Student Personnel Services			1.00			1.00
Student Personnel Services Spe			1.00	1.50		2.50
Student Personnel Services Specialist		1.00				1.00
Student Services Specialist			2.00			2.00
Television Production Specialist Tech	1.00					1.00
Television Production Technici	2.00					2.00
Grand Total	10.15	29.59	56.21	32.72	29.35	158.02

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PERALTA COMMUNITY COLLEGE DISTRICT

Community Service (Fee Based) Fund Summary (Fund 03) 2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	Local Revenue		127,288	149,694	143,926	120,882
	Other Financing Sources		-	-	94,350	-
	Revenue Total		127,288	149,694	238,275	120,882
Expenses						
	Part Time Academic		95,509	99,000	111,769	71,885
	Classified Salary		32,275	3,000	47,625	11,536
	Fringe Benefits		15,168	10,184	14,278	6,202
	Books, Supplies, Services		272,935	37,510	13,706	31,259
	Equipment Cap Outlay		-	-	8,371	-
	Expense Total		415,887	149,694	195,748	120,882
Beginning Fund Balance			246,919	(42,527)	(42,527)	0
	Audit Adjustment		(847)	-	-	-
	Net Increase (Decrease)		(288,599)	-	42,527	-
Ending Fund Balance			(42,527)	(42,527)	0	0

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PERALTA COMMUNITY COLLEGE DISTRICT

Community Service (Fee Based) Fund Detail (Fund 03)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8872	Community Services Classes		127,288	149,694	138,536	120,882
8899	Miscellaneous		-	-	5,390	-
8851	Facility & Athletic Field Ren		-	-	-	-
Local Revenue			127,288	149,694	143,926	120,882
8982	Interfund Transfers-In		-	-	94,350	-
Other Financing Sources			-	-	94,350	-
Revenue Total			127,288	149,694	238,275	120,882
Expenses						
1351	Instructor-Temp/PTime & Ext-Se		-	-	-	-
1355	Instructor-Fee Based/Contract		85,843	99,000	104,819	71,885
1455	Coaches		7,346	-	-	-
1456	Other Non-Teaching Assignments		1,320	-	5,950	-
1457	Non-Teaching Retirees		1,000	-	1,000	-
Part Time Academic			95,509	99,000	111,769	71,885
2102	Clerical Tech & Support Staff		-	-	-	-
2352	Cler Tech & Sup Stf (Repl)		-	-	-	-
2353	Student Employee Assistants		-	-	1,953	-
2354	Overtime for perm & non-perm		1,652	3,000	1,920	1,536
2451	Instructional Aides (Replace)		22,152	-	20,859	-
2452	Instructional Aides - Student		8,471	-	22,893	10,000
Classified Salary			32,275	3,000	47,625	11,536
3110	STRS - Academic		9,430	6,745	8,855	3,806
3140	STRS Cash Balance		990	-	326	231
3220	PERS		-	-	-	-
3320	OASDHI (FICA) Classified		102	165	119	96
3340	Medicare - Academic		1,385	1,438	1,621	947
3350	Medicare - Classified		345	38	330	23
3510	Unemployment Ins.-Academic		67	69	78	46
3520	Unemployment Ins -Classified		17	2	16	2
3610	Worker's Compensation-Academic		1,624	1,683	1,796	1,051
3620	Worker's Compensation-Classfd		377	44	355	-
3720	Apple-Transamerica NonPerm-CI		831	-	782	-
3722	OPEB Classified		-	-	-	-
Fringe Benefits			15,168	10,184	14,278	6,202

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			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
	4101	Classroom-Books	564	-	1,241	3,000
	4301	Instructional - (Classroom)	770	-	-	-
	4304	Supplies-office	1,796	-	-	-
	5105	Independent Contractor/Consult	-	-	-	5,000
	5106	Events/Programs-Outside Prod	-	-	-	5,000
	5202	Travel Non-Local	(459)	15,000	2,638	1,500
	5205	Conference/Seminar Reg	-	5,900	590	1,620
	5301	Dues and Membership	5,900	-	4,513	-
	5505	Telephone Services	-	-	-	-
	5708	Athletic Transportation	-	-	-	-
	5865	Publishing/ Doc Publication	-	-	-	-
	5866	Testing License and Material	3,000	-	3,500	7,000
	5882	Equip Repairs Maint. & Svc	-	-	-	-
	5885	Misc. Operational Exp.	261,364	16,610	1,224	8,139
	5890	Service Contract-Equipment	-	-	-	-
	Books, Supplies, Services		272,935	37,510	13,706	31,259
	6402	Inst Equipment and Furn	-	-	8,371	-
	6403	Non-Instructional Equip & Furn	-	-	-	-
	Equipment Cap Outlay		-	-	8,371	-
		Expense Total	415,887	149,694	195,748	120,882

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PERALTA COMMUNITY COLLEGE DISTRICT

Bookstore Commission Fee Fund Summary (Fund 07)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	Local Revenue		103,082	70,000	36,576	61,500
	Other Financing Sources		-	-	86,273	-
	Revenue Total		103,082	70,000	122,849	61,500
Expenses						
	Classified Salary		5,008	5,000	8,151	-
	Books, Supplies, Services		436,430	65,000	86,192	61,500
	Equipment Cap Outlay		9,459	-	13,119	-
	Financial Aid		4,980	-	4,802	-
	Expense Total		455,877	70,000	112,264	61,500
	Beginning Fund Balance		342,210	(10,585)	(10,585)	0
	Audit Adjustment			-	-	-
	Net Increase (Decrease)		(352,795)	-	10,585	-
	Ending Fund Balance		(10,585)	(10,585)	0	0



PERALTA COMMUNITY COLLEGE DISTRICT

Bookstore Commission Fee Fund Detail (Fund 07)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8846	Commission		99,288	70,000	36,576	61,500
8861	Interest/Investment Income		3,794	-	-	-
8872	Community Services Classes		-	-	-	-
Local Revenue			103,082	70,000	36,576	61,500
8982	Interfund Transfers-In		-	-	86,273	-
Other Financing Sources			-	-	86,273	-
Revenue Total			103,082	70,000	122,849	61,500
Expenses						
2353	Student Employee Assistants		5,008	5,000	8,151	-
2354	Overtime for perm & non-perm		-	-	-	-
Classified Salary			5,008	5,000	8,151	-
4304	Supplies-office		1,445	2,500	8,797	-
4307	Computer software/site lic.-ad		-	-	5,376	-
5102	Guest Speakers Lectures-Non		-	-	-	-
5105	Independent Contractor/Consult		-	-	-	-
5106	Events/Programs-Outside Prod		5,349	1,000	2,563	-
5202	Travel Non-Local		2,506	1,500	-	-
5203	Travel Local		-	-	-	-
5204	Student Transportation		-	-	-	-
5205	Conference/Seminar Reg		3,220	5,000	-	-
5206	Internal Training-Staff Dev		-	-	2,459	-
5301	Dues and Membership		1,505	2,000	6,810	2,000
5701	Athletics Meals and Lodging		3,250	3,500	3,220	3,000
5702	Graduation Expenses		26,040	27,000	28,866	34,000
5708	Athletic Transportation		7,699	12,500	8,819	7,500
5865	Publishing/ Doc Publication		-	-	-	-
5885	Misc. Operational Exp.		385,416	10,000	4,082	15,000
5887	Advertising/Radio/TV		-	-	15,200	-
5888	Advertising Print/Ads		-	-	-	-
Books, Supplies, Services			436,430	65,000	86,192	61,500
6403	Non-Instructional Equip & Furn		9,459	-	13,119	-
Equipment Cap Outlay			9,459	-	13,119	-
7641	Student Vouchers		-	-	4,802	-
7699	Other Student Aid		4,980	-	-	-
Financial Aid			4,980	-	4,802	-
Expense Total			455,877	70,000	112,264	61,500

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PERALTA COMMUNITY COLLEGE DISTRICT

Facility Rental Fee Fund Summary (Fund 10) 2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	Federal Revenue		1,400	-	3,120	1,000
	State Revenue		-	-	-	-
	Local Revenue		2,184,045	1,791,982	2,391,073	1,734,009
	Other Financing Sources		3,834,010	-	-	-
	Revenue Total		6,019,455	1,791,982	2,394,193	1,735,009
Expenses						
	Part Time Academic		140,215	60,175	145,275	68,600
	Classified Salary		403,758	436,811	395,984	425,198
	Fringe Benefits		114,207	122,640	122,199	152,897
	Books, Supplies, Services		8,530,337	1,153,431	998,190	1,040,453
	Equipment Cap Outlay		68,310	18,925	101,652	47,861
	Financial Aid		18,266	-	-	-
	Expense Total		9,275,093	1,791,982	1,763,300	1,735,009
	Beginning Fund Balance		3,323,342	65,837	65,837	696,731
	Audit Adjustment		(1,867)	-	-	-
	Net Increase (Decrease)		(3,255,638)	-	630,894	-
	Ending Fund Balance		65,837	65,837	696,731	696,731

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PERALTA COMMUNITY COLLEGE DISTRICT

Facility Rental Fee Fund Detail (Fund 10)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
8199	Other Federal Income		1,400	-	3,120	1,000
Federal Revenue			1,400	-	3,120	1,000
8699	Other State Revenue		-	-	-	-
State Revenue			-	-	-	-
8831	Contract Instructional Service		-	-	-	-
8835	Other Contract Services		100,704	93,400	48,449	41,580
8846	Commission		-	-	-	-
8851	Facility & Athletic Field Rent		1,187,574	939,112	1,396,553	923,359
8861	Interest/Investment Income		-	-	-	-
8879	Student Records		309	-	-	-
8891	Food Service Revenue		571,252	650,000	697,476	700,000
8899	Miscellaneous		324,206	109,470	248,595	69,070
Local Revenue			2,184,045	1,791,982	2,391,073	1,734,009
8982	Interfund Transfers-In		3,834,010	-	-	-
Other Financing Sources			3,834,010	-	-	-
Revenue Total			6,019,455	1,791,982	2,394,193	1,735,009
Expenses						
1351	Instructor-Temp/Part time & Ext-Se		-	-	-	-
1453	Counselors		2,440	-	-	-
1455	Coaches		39,964	-	60,063	-
1456	Other Non-Teaching Assignments		93,601	60,175	81,136	68,600
1457	Non-Teaching Retirees		4,210	-	4,076	-
Part Time Academic			140,215	60,175	145,275	68,600
2101	Administrators		38,805	143,160	43,587	-
2102	Clerical Tech & Support Staff		76,323	43,287	79,997	205,511
2352	Cler Tech & Sup Stf (Repl)		102,245	112,636	92,973	93,687
2353	Student Employee Assistants		44,630	25,300	36,007	44,000
2354	Overtime for perm & non-perm		128,633	112,428	136,409	82,000
2357	Classified Retirees		-	-	-	-
2451	Instructional Aides (Replace)		11,653	-	3,893	-
2452	Instructional Aides - Students		1,469	-	-	-
2453	Student Employee Assistants		-	-	3,119	-
Classified Salary			403,758	436,811	395,984	425,198
3110	STRS - Academic		8,497	2,650	7,399	4,372
3140	STRS Cash Balance		2,874	1,419	2,827	1,299
3220	PERS		22,476	33,034	31,810	43,335
3320	OASDHI (FICA) Classified		16,992	7,103	19,758	17,456

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
3340	Medicare - Academic	2,030	868	2,096	833
3350	Medicare - Classified	5,175	17,443	5,184	5,690
3411	Medical Coverage-Academic	-	447	1,599	447
3412	Dental Coverage-Academic	-	-	-	-
3421	Medical Coverage-Classified	35,330	32,201	32,457	50,164
3422	Dental Coverage-Classified	2,096	1,369	2,091	2,000
3425	Life Insurance-CLASS	410	665	422	754
3510	Unemployment Ins.-Academic	98	40	102	40
3520	Unemployment Ins -Classified	250	3,455	250	275
3610	Worker's Compensation-Academic	2,379	899	2,072	857
3620	Worker's Compensation-Classfd	3,956	3,077	3,662	6,000
3712	OPEB Instructional	-	-	-	-
3720	Apple-Transamerica NonPerm-Cl	3,092	3,986	1,446	3,961
3722	OPEB Classified	8,552	13,984	9,025	15,414
Fringe Benefits		114,207	122,640	122,199	152,897
4101	Classroom-Books	15,797	-	4,192	-
4102	Book for Loan Student Program	-	-	-	-
4301	Instructional - (Classroom)	531,268	553,502	540,057	524,650
4302	Supplies Outreach recruitment	1,213	2,000	-	2,000
4303	Subs Periodicals - Other	-	-	-	-
4304	Supplies-office	70,118	65,007	74,859	113,436
4306	Computer software/site lic.-cl	525	-	-	-
4305	Fuel Gasoline/Petroleum	548	-	555	370
4307	Computer software/site lic.-ad	2,202	2,000	24,125	2,300
5102	Guest Speakers Lectures-Non	1,100	244	-	-
5103	Legal	-	-	-	-
5105	Independent Contractor/Consult	3,969,659	115,000	11,212	59,060
5106	Events/Programs-Outside Prod	30,934	49,955	27,147	41,000
5110	Instructor Events-Personal Svs	459	-	-	-
5202	Travel Non-Local	4,766	-	5,014	1,500
5203	Travel Local	-	13,000	139	13,000
5204	Student Transportation	13,944	-	-	-
5205	Conference/Seminar Reg	1,990	-	1,410	2,310
5206	Internal Training- Staff Dev	659	-	-	-
5301	Dues and Membership	12,247	8,240	14,972	2,240
5501	Garbage and Trash	8,933	-	-	-
5502	Gas	12,209	12,400	76,020	6,500
5505	Telephone Services	-	-	-	-
5507	Pest Control	-	-	-	-
5603	Facility/Building Rentals-Mont	-	-	-	3,360
5604	Equipment Lease - Annual	5,135	1,673	1,630	-
5605	Equipment Rentals - Mon-Mon	-	-	-	-
5607	Print & Dup. Equip Leases/Rent	19,256	11,080	19,088	7,080
5701	Athletics Meals and Lodging	47,400	-	25,047	8,000
5702	Graduation Expenses	-	-	6,329	-

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5708	Athletic Transportation	31,611	-	29,879	7,500
5865	Publishing/Doc Publication	724	5,000	23,700	20,000
5866	Testing License and Material	300	1,000	300	600
5867	Postage	-	-	6,378	8,028
5871	Misc Fee Waivers	617	-	-	-
5879	Site Repair and Services	-	-	-	1,500
5881	Building Repairs & Services	4,730	20,000	21,798	-
5882	Equip Repairs Maint. & Svc	8,521	10,000	1,641	10,000
5883	Net Internet Fees and Subs.	-	-	-	-
5884	Laundry Services	12,235	-	2,372	2,190
5885	Misc. Operational Exp.	3,701,866	262,798	58,294	184,463
5888	Advertising Print/ADS	-	-	-	-
5889	Grounds Maintenance	5,332	15,340	8,252	15,000
5890	Service Contract-Equipment	11,120	2,092	10,609	2,368
5891	Service Contract-Software-DP	2,919	3,100	1,744	1,998
5892	Service Contract-Hardware-DP	-	-	1,427	-
Books, Supplies, Services		8,530,337	1,153,431	998,190	1,040,453
6120	Site Improvement	-	-	-	-
6206	Building Improvement	1,970	-	-	-
6301	College Library Books	1,569	2,000	-	932
6303	College Library Periodicals	1,295	1,000	29	1,000
6304	Library Videos and DVD's	-	-	-	-
6305	Library Textbooks	-	-	-	-
6306	Library Database	-	680	53	680
6401	Software	-	-	300	-
6402	Inst Equipment and Furn	40,599	-	25,759	-
6403	Non-Instructional Equip & Furn	11,689	15,245	72,496	45,249
6406	Laptop Computers	7,739	-	3,016	-
6407	PC, SERV, Other Comput, Peripher	3,449	-	-	-
6432	Non-Instructional Equip & Furn >\$49,999	-	-	-	-
Equipment Cap Outlay		68,310	18,925	101,652	47,861
7510	Grants	-	-	-	-
7640	Supply Vouchers (Surv Kits)	-	-	-	-
7641	Student Voucher	-	-	-	-
7670	Direct Aid for Graduates	-	-	-	-
7699	Other Student Aid	18,266	-	-	-
Financial Aid		18,266	-	-	-
Expense Total		9,275,093	1,791,982	1,763,300	1,735,009

Berkeley City College

College of Alameda

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Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Facility Rental Fund (Fund 10)		
Full Time Equivalent		
Position Title	Merritt College	Grand Total
Facilities Services Specialist	0.85	0.85
Facilities Specialist	0.71	0.71
Principal Financial/Technical Analyst	1.00	1.00
Grand Total	2.56	2.56



PERALTA COMMUNITY COLLEGE DISTRICT

Measure B - Parcel Tax Fund Summary (Fund 12)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	Local Revenue		8,147,687	8,060,000	8,078,475	8,141,259
	Other Financing Sources		-	-	744,247	-
		Revenue Total	8,147,687	8,060,000	8,822,722	8,141,259
Expenses						
	Other Faculty		2,738,043	789,995	1,936,412	352,600
	Part Time Academic		4,016,824	3,730,647	3,898,005	6,685,211
	Classified Salary		216,169	1,668,177	536,654	482,216
	Fringe Benefits		2,125,000	1,811,181	1,670,874	284,806
	Books, Supplies, Services		241,025	-	47,672	336,426
	Equipment Cap Outlay		990	-	10,157	-
		Expense Total	9,338,051	8,000,000	8,099,773	8,141,259
Beginning Fund Balance						
	Audit Adjustment		(3,045)	-	224,143	-
	Net Increase (Decrease)		(1,190,364)	60,000	722,949	-
Ending Fund Balance						
			99,226	159,226	1,046,318	1,046,318

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Measure B - Parcel Tax Detail (Fund 12)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8811	Tax Allocation Secured Roll		8,040,280	8,060,000	8,075,467	8,141,259
8814	PY Tax Alloc Secured Roll		3,164	-	3,008	-
8861	Interest/Investment Income		104,243	-	-	-
Local Revenue			8,147,687	8,060,000	8,078,475	8,141,259
8982	Interfund Transfer-In		-	-	744,247	-
8983	Intrafund Transfer-In		-	-	-	-
Other Financing Sources			-	-	744,247	-
Revenue Total			8,147,687	8,060,000	8,822,722	8,141,259
Expenses						
1101	Instructor		-	-	508,615	-
1203	Counselors		1,911,977	548,669	696,470	352,600
1204	Librarians		795,273	122,972	554,107	-
1205	Faculty - Special Assignment		30,793	93,143	140,020	-
1206	Nurse		-	25,211	-	-
1210	Librarians-Lts		-	-	37,200	-
Other Faculty			2,738,043	789,995	1,936,412	352,600
1351	Instructor-Temp/PTime & Ext-Se		3,903,836	3,730,647	3,392,781	6,293,745
1352	Instructor-Sub-Daily/Sick		10,269	-	7,855	-
1353	Instructor - Retiree		14,136	-	90,077	-
1452	Department Chairs		1,500	-	949	-
1453	Counselors		7,618	-	134,698	172,050
1454	Librarians		22,088	-	227,178	150,000
1456	Other Non-Teaching Assignments		55,222	-	41,121	69,416
1457	Non-Teaching Retirees		2,155	-	3,345	-
Part Time Academic			4,016,824	3,730,647	3,898,005	6,685,211
2102	Clerical Tech & Support Staff		104,029	1,668,177	420,704	72,180
2201	Instructional Aides		-	-	11,308	50,036
2352	Cler Tech & Sup Stf (Repl)		14,235	-	31,084	75,000
2353	Student Employee Assistants		27,118	-	21,338	20,000
2354	Overtime for perm & non-perm		3,878	-	742	15,000
2451	Instructional Aides (Replace)		25,881	-	43,013	150,000
2452	Instructional Aides - Student		41,028	-	6,631	100,000
2453	Instruct Aides-O/T/Perm & Non		-	-	1,835	-
Classified Salary			216,169	1,668,177	536,654	482,216
3110	STRS - Academic		291,259	277,836	490,970	77,000
3140	STRS Cash Balance		71,967	-	83,193	55,490

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
3220	PERS	412,560	285,258	126,104	25,420
3310	OASDHI (FICA) Academic	-	-	17,218	1,680
3320	OASDHI (FICA) Classified	174,628	127,616	28,215	7,577
3340	Medicare - Academic	57,857	11,455	83,658	21,467
3350	Medicare - Classified	40,974	-	7,364	1,772
3411	Medical Coverage-Academic	27,318	237,968	412,903	-
3412	Dental Coverage-Academic	404	-	26,544	-
3415	Life Insurance-Academic	71	-	5,044	-
3421	Medical Coverage-Classified	659,766	707,412	88,362	50,759
3422	Dental Coverage-Classified	54,985	-	7,839	1,925
3425	Life Insurance-CLASS	10,256	-	1,782	481
3510	Unemployment Ins.-Academic	2,832	3,164	4,080	1,984
3520	Unemployment Ins -Classified	1,982	1,168	355	86
3610	Worker's Compensation-Academic	68,219	130,945	99,131	27,580
3620	Worker's Compensation-Classfd	46,072	28,359	8,585	2,418
3712	OPEB Instructional	2,309	-	145,231	-
3720	Apple-Transamerica NonPerm-CI	1,860	-	1,978	-
3722	OPEB Classified	199,681	-	32,316	9,167
Fringe Benefits		2,125,000	1,811,181	1,670,874	284,806
4102	Book for Loan Student Program	-	-	19,472	-
4302	Supplies Outreach recruitment	1,768	-	-	-
4304	Supplies-office	15,369	-	4,823	12,000
4306	Computer software/site lic.-cl	4,022	-	-	-
5105	Independent Contractor/Consult	26,657	-	-	20,000
5106	Events/Programs-Outside Prod	10,097	-	7,000	3,000
5202	Travel Non-Local	1,913	-	51	-
5204	Student Transportation	10,492	-	1,570	-
5205	Conference/Seminar Reg	2,840	-	-	-
5301	Dues and Membership	75	-	-	-
5866	Testing License and Material	3,090	-	10,260	-
5883	Net Internet Fees and Subs.	8,520	-	-	-
5885	Misc. Operational Exp.	156,182	-	4,496	300,426
5888	Advertising Print/ADS	-	-	-	1,000
Books, Supplies, Services		241,025	-	47,672	336,426
6403	Non-Instructional Equip & Furn	990	-	-	-
6406	Laptop Computers	-	-	10,157	-
Equipment Cap Outlay		990	-	10,157	-
Expense Total		9,338,051	8,000,000	8,099,773	8,141,259

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Parcel Tax Fund (Fund 12) Full Time Equivalent

Position Title	College of Alameda	Merritt College	Berkeley City College	Grand Total
Library Technician II		1.00	0.65	1.65
Science Lab Tech	1.00			1.00
Grand Total	1.00	1.00	0.65	2.65

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Contract Education Fund Summary (Fund 30)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	Local Revenue		274,341	260,000	477,611	409,042
	Revenue Total		274,341	260,000	477,611	409,042
Expenses						
	Part Time Academic		60,229	117,788	168,802	59,430
	Classified Salary		76,432	60,681	61,971	11,000
	Fringe Benefits		16,455	21,896	40,433	7,927
	Books, Supplies, Services		84,611	42,376	59,073	330,685
	Equipment Cap Outlay		5,438	3,182	10,407	-
	Expense Total		243,165	245,923	340,687	409,042
	Beginning Fund Balance		244,518	273,037	273,037	409,961
	Audit Adjustment		(2,657)	-	-	-
	Net Increase (Decrease)		31,176	14,077	136,924	-
	Ending Fund Balance		273,037	287,114	409,961	409,961



PERALTA COMMUNITY COLLEGE DISTRICT

Contract Education Fund Detail (Fund 30)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8831	Contract Instructional Services		274,341	260,000	477,611	409,042
8899	Miscellaneous		-	-	-	-
Local Revenue			274,341	260,000	477,611	409,042
Revenue Total			274,341	260,000	477,611	409,042
Expenses						
1351	Instructor-Temp/PTime & Ext-Se		30,429	79,680	118,063	49,330
1352	Instructor-Sub		-	-	-	-
1353	Instructor - Retire		20,513	19,673	9,427	9,700
1456	Other Non-Teaching Assignments		3,187	18,435	29,987	400
1457	Non-Teaching Retirees		6,100	-	11,326	-
Part Time Academic			60,229	117,788	168,802	59,430
2102	Clerical Tech & Support Staff		-	-	6,132	-
2352	Cler Tech & Support Staff		38,534	33,478	39,440	-
2353	Student Employee Assistants		20,746	4,424	523	-
2354	Overtime for perm & non-perm		-	4,539	-	6,000
2451	Instructional Aides (Replace)		5,151	10,557	15,876	5,000
2452	Instructional Aides - Student		5,216	5,520	-	-
2454	Instruct Aides-Tutorial Assist		6,785	2,163	-	-
Classified Salary			76,432	60,681	61,971	11,000
3110	STRS - Academic		1,080	12,810	13,057	2,564
3140	STRS Cash Balance		1,045	1,149	2,277	1,352
3220	PERS		6,258	832	9,094	800
3320	OASDHI (FICA) Classified		2,498	558	3,110	682
3340	Medicare - Academic		873	1,708	2,414	944
3350	Medicare - Classified		633	704	888	160
3411	Medical Coverage-Academic		-	-	2,237	-
3421	Medical Coverage-Classified		2,087	-	2,228	-
3422	Dental Coverage-Classified		-	-	162	-
3425	Life Insurance - Classified		-	-	22	-
3510	Unemployment Ins.-Academic		42	82	112	252
3520	Unemployment Ins -Classified		31	34	43	9
3610	Worker's Compensation-Academic		1,024	1,887	2,870	957
3620	Worker's Compensation-Classfd		757	705	1,045	207
3720	Apple-Transamerica NonPerm-CI		127	1,427	416	-
3722	OPEB Classified		-	-	460	-
Fringe Benefits			16,455	21,896	40,433	7,927
4102	Book for Loan Student Program		-	-	2,367	-

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
4301	Instructional - (Classroom)	10,537	9,495	3,252	-
4302	Supplies Outreach Recruitment	-	1,278	239	-
4304	Supplies-office	1,395	239	6,111	9,266
5102	Guest Speakers Lectures	-	-	250	-
5105	Independent Contractor/Consult	44,842	13,976	36,310	85,255
5106	Events/Programs-Outside Prod	8,960	748	-	18,760
5110	Instructor Events-Personal Svs	-	-	115	-
5202	Travel Non-Local	5,311	1,346	1,747	-
5203	Travel Local	-	-	365	-
5204	Student Transportation	-	554	-	-
5205	Conference/Seminar Reg	2,312	679	1,875	-
5301	Dues and Membership	574	-	-	-
5605	Equipment Rentals - Mon-Mon	-	3,591	-	-
5607	Print & Dup. Equip Leases/Rent	-	-	-	-
5882	Equip Repairs Maint. & Svc	-	986	-	-
5885	Misc. Operational Exp.	10,680	7,985	3,813	217,404
5887	Advertising/Radio/TV	-	-	2,499	-
5888	Advertising Print/ADS	-	1,499	-	-
5890	Services Contract - Equipment	-	-	131	-
Books, Supplies, Services		84,611	42,376	59,073	330,685
6402	Inst Equipment and Furn	5,438		2,541	-
6403	Non-Instructional Equip & Furn	-	740	1,189	-
6406	Laptop Computers	-	2,403	-	-
6407	PC,SERV, Other Comput,Peripher	-	39	6,677	-
Equipment Cap Outlay		5,438	3,182	10,407	-
Expense Total		243,165	245,923	340,687	409,042

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PERALTA COMMUNITY COLLEGE DISTRICT

Contract Ed Fund (Fund 30)		
Full Time Equivalent		
Position Title	College of Alameda	Grand Total
Staff Svcs Spec/Special Project	0.08	0.08
Grand Total	0.08	0.08



PERALTA COMMUNITY COLLEGE DISTRICT

Measure G Bond Fund Summary (Fund 43) 2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	Local Revenue		-	-	-	25,000,000
	Revenue Total		-	-	-	25,000,000
Expenses						
	Books, Supplies, Services		-	-	1,375,304	7,500,001
	Equipment Cap Outlay		-	-	-	16,124,695
	Expense Total		-	-	1,375,304	23,624,696
Beginning Fund Balance			-	-	-	(1,375,304)
	Audit Adjustment		-	-	-	-
	Net Increase (Decrease)		-	-	(1,375,304)	1,375,304
Ending Fund Balance			-	-	(1,375,304)	-
* The Fund Balance includes \$25 million in revenue that is contingent upon sale.						

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PERALTA COMMUNITY COLLEGE DISTRICT

Measure G Bond Fund Detail (Fund 43)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	8699	Other State Revenue	-	-	-	-
	8861	Interest/Investment Income	-	-	-	-
	8899	Miscellaneous	-	-	-	-
	8942	Sales of Bonds	-	-	-	25,000,000
	Local Revenue		-	-	-	25,000,000
		Revenue Total	-	-	-	25,000,000
Expenses						
	5103	Legal	-	-	-	-
	5105	Independent Contractor/Consult	-	-	-	7,485,001
	5107	Election Cost	-	-	1,375,304	-
	5607	Print & Dup. Equip Leases/Rent	-	-	-	-
	5840	Fund63-Measure A Facility Main	-	-	-	-
	5865	Publishing/ Doc Publication	-	-	-	-
	5881	Building Repairs & Services	-	-	-	-
	5885	Misc. Operational Exp.	-	-	-	-
	5888	Advertising Print/ADS	-	-	-	15,000
	5891	Service Contract - Software	-	-	-	-
	5894	Moving/Relocation Expenses	-	-	-	-
	Books, Supplies, Services		-	-	1,375,304	7,500,001
	6110	Land/Sites Purchase	-	-	-	-
	6120	Site Improvement	-	-	-	-
	6201	New Building Construction	-	-	-	13,072,129
	6206	Building Improvement	-	-	-	3,052,566
	6402	Inst Equipment and Furn	-	-	-	-
	6403	Non-Instructional Equip & Furn	-	-	-	-
	6406	Laptop Computers	-	-	-	-
	6407	PC,SERV, Other Comput,Peripher	-	-	-	-
	6408	Licensed Vehicles (Low Value)	-	-	-	-
	6435	Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
	Equipment Cap Outlay		-	-	-	16,124,695
		Expense Total	-	-	1,375,304	23,624,696

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PERALTA COMMUNITY COLLEGE DISTRICT

Parking Fee Fund Summary (Fund 59)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	Local Revenue		185,323	280,000	235,496	235,828
	Other Financing Sources		-	-	312,343	-
	Revenue Total		185,323	280,000	547,839	235,828
Expenses						
	Part Time Academic		-	8,000	6,165	-
	Classified Salary		267,516	180,000	279,361	115,828
	Fringe Benefits		30	772	1,088	-
	Books, Supplies, Services		107,078	91,228	125,420	120,000
	Expense Total		374,624	280,000	412,034	235,828
Beginning Fund Balance			53,496	(135,805)	(135,805)	(0)
	Audit Adjustment		-	-	-	-
	Net Increase (Decrease)		(189,301)	-	135,805	-
Ending Fund Balance			(135,805)	(135,805)	(0)	(0)



PERALTA COMMUNITY COLLEGE DISTRICT

Parking Fee Fund Detail (Fund 59)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8881	Parking Services & Public Transp		113,209	220,000	115,828	115,828
8892	Fines & Citations		72,114	60,000	117,422	120,000
8899	Miscellaneous		-	-	2,246	-
Local Revenue			185,323	280,000	235,496	235,828
8982	Interfund Transfers-In		-	-	312,343	-
Other Financing Sources			-	-	312,343	-
Revenue Total			185,323	280,000	547,839	235,828
Expenses						
1456	Other Non-Teaching Assignments		-	8,000	6,165	-
Part Time Academic			-	8,000	6,165	-
2353	Student Employee Assistants		267,516	180,000	279,361	115,828
Classified Salary			267,516	180,000	279,361	115,828
3110	STRS - Academic		-	610	890	-
3340	Medicare - Academic		-	26	89	-
3415	Life Insurance-Academic		-	-	-	-
3510	Unemployment Ins.-Academic		-	2	4	-
3610	Worker's Compensation-Academic		-	29	105	-
3620	Worker's Compensation-Classfd		30	105	-	-
Fringe Benefits			30	772	1,088	-
4304	Supplies-office		-	-	-	-
5105	Independent Contractor/Consult		75,937	50,000	47,728	31,500
5301	Dues and Membership		10,757	16,464	16,824	-
5882	Equipment Repairs Maint. & Svc		-	-	-	-
5885	Misc. Operational Exp.		9,604	11,828	56,556	75,500
5890	Service Contract-Equipment		10,780	12,936	4,312	13,000
Books, Supplies, Services			107,078	91,228	125,420	120,000
Expense Total			374,624	280,000	412,034	235,828

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Capital Outlay Fund Summary (Fund 61)

2019-20 Adopted Budget

			2017-18 Adopted Budget	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	State Revenue		982,226	89,073	185,612	4,915,671
	Local Revenue		1,642,762	1,235,000	812,459	3,805,140
	Revenue Total		2,624,988	1,324,073	998,071	8,720,811
Expenses						
	Books, Supplies, Services		2,843,711	4,458,611	1,844,385	7,363,909
	Equipment Cap Outlay		1,077,827	2,610,980	1,101,942	1,356,902
	Expense Total		3,921,538	7,069,591	2,946,327	8,720,811
	Beginning Fund Balance		9,832,126	8,535,576	8,535,576	6,587,320
	Audit Adjustment		-	-		-
	Net Increase (Decrease)		(1,296,550)	(5,745,518)	(1,948,256)	-
	Ending Fund Balance		8,535,576	2,790,058	6,587,320	6,587,320

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Capital Outlay Fund Detail (Fund 61)

2019-20 Adopted Budget

			2017-18 Adopted Budget	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8652	Scheduled Maintenance		371,922	89,073	185,612	3,668,397
8699	Other State Revenue		610,304	-	-	1,247,274
State Revenue			982,226	89,073	185,612	4,915,671
8811	Tax Allocation Secured Roll		-	-	-	-
8817	Redevelopment Property Tax		1,534,791	1,200,000	1,760,504	3,349,556
8861	Interest/Investment Income		93,341	35,000	-	-
8887	Capital Outlay Fee		-	-	(994,809)	-
8889	Student fees		-	-	-	-
8899	Miscellaneous		14,630	-	46,763	455,584
Local Revenue			1,642,762	1,235,000	812,459	3,805,140
Revenue Total			2,624,988	1,324,073	998,071	8,720,811
Expenses						
4304	Supplies - Office		35,670	9	2,225	-
4305	Fuel - Gasoline/petroleum		-	-	-	-
4306	Computer software/site lic.-cl		-	-	912	-
4307	Computer Software		-	29,104	15,522	-
5103	Legal		-	-	-	25,000
5105	Independent Contractor		1,204,074	992,320	723,115	190,595
5202	Travel Non-Local		-	-	-	-
5205	Conference/Seminar Reg		-	-	-	-
5503	Light and Power (Electricity)		-	44	-	-
5505	Telephone Services		-	-	-	-
5602	Facility/Building Leases - Ann		-	-	-	-
5604	Equipment Lease - Annual		-	-	-	-
5605	Equipment Rentals - Mon-Mon		-	-	1,677	75,900
5865	Publishing/Doc Publication		17,266	1,451	164	-
5881	Building Repairs & Services		1,519,764	2,914,192	1,018,464	3,214,728
5882	Equip Repairs Maint. & Svc		42,567	500,291	67,647	-
5883	Net Internet Fees and Subs.		1,824	941	-	-
5885	Misc. Operational Exp.		-	15,772	2,725	3,675,686
5888	Advertising Print/Ads		15,671	2,244	10,202	-

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Adopted Budget	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
5889	Grounds Maintenance	6,875	2,243	1,733	-
5890	Service Contract - Equipment	-	-	-	-
5891	Service Contract - Software	-	-	-	182,000
Books, Supplies, Services		2,843,711	4,458,611	1,844,385	7,363,909
6110	Land/Sites Purchase	-	-	-	-
6120	Site Improvement	-	-	-	-
6206	Building Improvement	117,809	1,651,061	359,270	1,351,374
6401	Software	863,946	920,700	713,073	-
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	84,698	4,462	12,618	5,528
6404	Telephone System Purchase	-	-	-	-
6407	PC, Servers, Other Computer	11,374	34,757	16,981	-
Equipment Cap Outlay		1,077,827	2,610,980	1,101,942	1,356,902
	Expense Total	3,921,538	7,069,591	2,946,327	8,720,811

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Parking Mitigation Fund Summary (Fund 62) 2019-20 Adopted Budget

			2017-18 Adopted Budget	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	Local Revenue		-	-	104,985	-
	Revenue Total		-	-	104,985	-
Expenses						
	Equipment Cap Outlay		-	-	-	-
	Expense Total		-	-	-	-
	Beginning Fund Balance		4,025,599	4,078,794	4,078,794	4,183,779
	Audit Adjustment					
	Net Increase (Decrease)		53,195	-	104,985	-
	Ending Fund Balance		4,078,794	4,078,794	4,183,779	4,183,779



PERALTA COMMUNITY COLLEGE DISTRICT

Parking Mitigation Fund Detail (Fund 62)

2019-20 Adopted Budget

			2017-18 Adopted Budget	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8861	Interest/Investment Income		-	-	104,985	-
8899	Miscellaneous		-	-	-	-
Local Revenue			-	-	104,985	-
Revenue Total			-	-	104,985	-
Expenses						
6120	Site Improvement		-	-	-	-
6201	New Building Construction		-	-	-	-
6206	Building Improvement		-	-	-	-
6401			-	-	-	-
6402	Instructional Equip & Furn		-	-	-	-
6403	Non-Instructional Equip & Furn		-	-	-	-
6404	Telephone System Purchase		-	-	-	-
6407	PC,SERV, Other Comput,Periph		-	-	-	-
6435	Com,Prnter,Srv,Etc.>\$49,999		-	-	-	-
Equipment Cap Outlay			-	-	-	-
Expense Total			-	-	-	-



PERALTA COMMUNITY COLLEGE DISTRICT

Measure A Bond Fund Summary (Fund 63)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
	Local Revenue		526,283	275,000	528,379	65,500,000
	Revenue Total		526,283	275,000	528,379	65,500,000
Expenses						
	Classified Salary		814,587	870,906	743,385	970,751
	Fringe Benefits		396,249	555,288	383,448	552,493
	Books, Supplies, Services		1,551,595	1,119,707	2,511,303	7,000,853
	Equipment Cap Outlay		8,149,576	27,968,680	18,622,898	45,100,079
	Expense Total		10,912,007	30,514,581	22,261,034	53,624,176
	Beginning Fund Balance		53,110,489	42,739,984	42,739,984	21,434,284
	Audit Adjustment		15,219	-	426,955	-
	Net Increase (Decrease)		(10,385,724)	(30,239,581)	(21,732,655)	11,875,824
	Ending Fund Balance		42,739,984	12,500,403	21,434,284	33,310,108
	* The Fund Balance includes \$25 million in revenue that is contingent upon sale.					



PERALTA COMMUNITY COLLEGE DISTRICT

Measure A Bond Fund Detail (Fund 63)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8699	Other State Revenue		-	-	-	-
8861	Interest/Investment Income		526,283	275,000	528,379	500,000
8899	Miscellaneous		-	-	-	-
8942	Sales of Bonds		-	-	-	65,000,000
Local Revenue			526,283	275,000	528,379	65,500,000
Revenue Total			526,283	275,000	528,379	65,500,000
Expenses						
2101	Administrators		518,532	548,147	453,375	679,138
2102	Clerical Tech & Support Staff		294,459	322,759	290,010	291,613
2352	Cler Tech & Sup Stf (Repl)		-	-	-	-
2354	Overtime For Perm & Non-Perm		1,596	-	-	-
Classified Salary			814,587	870,906	743,385	970,751
3110	STRS - Academic		22,257	31,396	12,513	-
3220	PERS		100,599	139,849	114,967	201,916
3320	OASDHI (FICA) Classified		40,102	55,571	39,331	60,188
3350	Medicare - Classified		11,623	16,170	10,578	14,076
3421	Medical Coverage-Classified		136,780	193,767	129,336	176,347
3422	Dental Coverage-Classified		7,636	10,866	7,018	6,526
3425	Life Insurance-CLASS		2,071	2,893	1,968	3,449
3520	Unemployment Ins -Classified		569	792	518	680
3620	Worker's Compensation-Classfd		13,787	19,215	12,421	16,503
3722	OPEB Classified		60,825	84,769	54,799	72,808
Fringe Benefits			396,249	555,288	383,448	552,493
4304	Supplies-office		-	-	137	-
4307	Computer software/site lic.-ad		-	-	-	-
5103	Legal		588,480	438,162	365,176	92,734
5104	Audit		-	-	-	-
5105	Independent Contractor/Consult		890,614	605,667	2,136,731	6,898,619
5607	Print & Dup. Equip Leases/Rent		4,686	4,009	3,833	5,500
5840	Fund63-Measure A Facility Main		-	-	-	-
5865	Publishing/ Doc Publication		1,726	1,640	8	-
5881	Building Repairs & Services		46,193	55,432	2,430	-
5885	Misc. Operational Exp.		-	-	-	-
5888	Advertising Print/ADS		12,546	5,977	2,988	4,000
5891	Service Contract - Software		-	-	-	-
5894	Moving/Relocation Expenses		7,350	8,820	-	-

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
	Books, Supplies, Services	1,551,595	1,119,707	2,511,303	7,000,853
6110	Land/Sites Purchase	(12)	-	-	-
6120	Site Improvement	376,559	418,269	299,807	4,000,000
6201	New Building Construction	549,537	20,561,742	10,711,387	24,597,644
6206	Building Improvement	3,543,154	2,991,926	7,081,367	12,333,329
6301	College Library Books	9,828	11,794	1,557	-
6303	College Library Periodicals	922	1,107	-	-
6402	Inst Equipment and Furn	576,344	692,490	200,517	3,140,000
6403	Non-Instructional Equip & Furn	104,712	111,148	26,959	29,106
6404	Telephone System Purchase	-	-	-	-
6406	Laptop Computers	-	-	-	-
6407	PC,SERV, Other Comput,Peripher	2,950,024	3,142,437	270,245	1,000,000
6408	Licensed Vehicles (Low Value)	38,508	37,767	31,061	-
6435	Com,Prntr,Srv,Etc.>\$49,999.99	-	-	-	-
	Equipment Cap Outlay	8,149,576	27,968,680	18,622,898	45,100,079
	Expense Total	10,912,007	30,514,581	22,261,034	53,624,176

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PERALTA COMMUNITY COLLEGE DISTRICT

Measure A Bond Fund (Fund 63)

Full Time Equivalent

Position Title	District	Grand Total
Capital Project Coordinator	1.00	1.00
Director of Capital Projects	1.00	1.00
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 Assistant	1.00	1.00
Vice Chancellor For General Svcs	0.20	0.20
Grand Total	9.10	9.10



PERALTA COMMUNITY COLLEGE DISTRICT

Measure E Bond Fund Summary (Fund 65)

2019-20 Adopted Budget

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue					
	Local Revenue	68,840	-	46,931	-
	Revenue Total	68,840	-	46,931	-
Expenses					
	Books, Supplies, Services	856,484	-	-	-
	Equipment Cap Outlay	2,772,509	-	3,895,844	-
	Expense Total	3,628,993	-	3,895,844	-
Beginning Fund Balance		7,584,199	4,022,590	4,022,590	210,694
Audit Adjustment		(1,456)		37,017	
Net Increase (Decrease)		(3,560,153)	-	(3,848,913)	-
Ending Fund Balance		4,022,590	4,022,590	210,694	210,694

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Measure E Bond Fund Detail (Fund 65)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue						
8861	Interest/Investment Income		68,840	-	46,931	-
8899	Miscellaneous		-	-	-	-
Local Revenue			68,840	-	46,931	-
Revenue Total			68,840	-	46,931	-
Expenses						
5105	Independent Contractor/Consult		713,129	-	-	-
5881	Building Repairs & Svs		59,825	-	-	-
5885	Misc. Operational Exp.		-	-	-	-
5888	Advertising Print/ADS		4,227	-	-	-
5891	Service Contract-Software-DP		79,303	-	-	-
Books, Supplies, Services			856,484	-	-	-
6120	Site Improvement		(213,606)	-	496,589	-
6201	New Building Construction		1,160,341	-	1,542,356	-
6206	Building Improvement		792,352	-	1,030,991	-
6401			578,723		433,963	-
6402	Instructional Equip & Furn		-	-	-	-
6403	Non-Instructional Equip & Furn		-	-	353,985	-
6404	Telephone System Purchase		-	-	-	-
6407	PC,SERV, Other Comput,Peripher		117,483	-	37,960	-
6435	Com,Prnter,Srv,Etc.>\$49,999.99		337,216	-	-	-
Equipment Cap Outlay			2,772,509	-	3,895,844	-
Expense Total			3,628,993	-	3,895,844	-



PERALTA COMMUNITY COLLEGE DISTRICT

Child Development Fund Summary (Fund 68)

2019-20 Tentative Budget

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Tentative Budget
Revenue					
	Federal Revenue	116,091	100,000	81,514	60,000
	State Revenue	1,421,148	1,250,000	1,411,114	1,423,105
	Local Revenue	88,523	50,000	233,044	75,364
	Revenue Total	1,625,762	1,400,000	1,725,672	1,558,469
Expenses					
	Classified Salary	791,944	756,000	757,218	817,164
	Fringe Benefits	451,265	443,029	457,535	619,505
	Books, Supplies, Services	122,276	229,172	273,258	118,400
	Equipment Capital Outlay	352,885	11,000	134,490	3,400
	Expense Total	1,718,370	1,439,201	1,622,501	1,558,469
	Beginning Fund Balance	951,436	851,993	851,993	505,207
	Audit Adjustment	(6,835)		(449,956)	
	Net Increase (Decrease)	(92,608)	(39,201)	103,170	-
	Ending Fund Balance	851,993	812,792	505,207	505,207

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

Child Development Fund Detail (Fund 68)

2019-20 Adopted Budget

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue					
8199	Other Federal Income	116,091	100,000	81,514	60,000
Federal Revenue		116,091	100,000	81,514	60,000
8622	Child Development - Dept of Ed	395,875	400,000	406,587	-
8699	Other State Revenue	1,025,273	850,000	1,004,527	1,423,105
State Revenue		1,421,148	1,250,000	1,411,114	1,423,105
8861	Interest/Investment Income	26,831	15,000	38,982	-
8871	Child Development Services	32,214	35,000	46,722	-
8899	Miscellaneous	29,478	-	147,340	75,364
Local Revenue		88,523	50,000	233,044	75,364
Revenue Total		1,625,762	1,400,000	1,725,672	1,558,469
Expenses					
2102	Clerical Tech & Support Staff	625,888	600,000	566,142	789,982
2352	Cler Tech & Sup Stf (Repl)	132,025	125,000	155,579	27,182
2354	Overtime for Perm & Non-perm	1,028	1,000	6,365	-
2357	Classified Retirees	33,003	30,000	29,133	-
Classified Salary		791,944	756,000	757,218	817,164
3220	PERS	103,620	88,015	115,974	164,014
3320	OASDHI (FICA) Classified	45,159	41,001	41,871	48,979
3350	Medicare - Classified	11,509	10,936	10,744	11,456
3421	Medical Coverage-Classified	209,979	220,110	212,199	306,540
3422	Dental Coverage-Classified	17,233	17,780	17,071	12,179
3425	Life Insurance-CLASS	2,538	2,479	2,547	3,102
3520	Unemployment Ins -Classified	557	529	520	556
3610	Worker's Compensation-Academic	-	33	-	-
3620	Worker's Compensation-Classfd	13,046	11,829	12,566	13,430
3720	Apple-Transamerica NonPerm-CI	2,447	3,400	2,460	-
3722	OPEB Classified	45,177	46,917	41,584	59,249
Fringe Benefits		451,265	443,029	457,535	619,505
4304	Supplies-office	87,877	109,020	93,624	27,500
4308	Food Services Supplies	-	-	-	60,000
5105	Independent Contractor/Consult	-	-	72,995	-
5203	Travel Local	-	-	-	-
5502	Gas	4,917	7,660	5,939	5,000
5503	Light and Power	16,563	2,416	16,000	16,000
5505	Telephone Services	-	100,000	-	-
5607	Print & Dup. Equip Leases/Rent	-	-	504	2,000
5507	Pest Control	-	-	-	-

Berkeley City College

College of Alameda

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PERALTA COMMUNITY COLLEGE DISTRICT

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
	5865	Publishing/Doc Publication	-	7,660	-	-
	5881	Building Repairs & Services	10,499	-	78,000	-
	5882	Equipment Repairs Mtc	-	2,416	-	2,500
	5885	Misc. Operational Exp.	2,420	-	3,872	5,400
	5888	Advertising Print/Ads	-	-	2,323	-
	5894	Moving/Relocation Expenses	-	-	-	-
	Books, Supplies, Services		122,276	229,172	273,258	118,400
	6120	Site Improvement	-	-	-	-
	6206	Building Improvements	352,885	-	126,083	2,400
	6403	Non-Instructional Equip & Furniture	-	7,000	-	1,000
	6407	PC, Serv, Other Comput, Peripher	-	4,000	8,407	-
	Equipment Capital Outlay		352,885	11,000	134,490	3,400
	Expense Total		1,718,370	1,439,201	1,622,501	1,558,469

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PERALTA COMMUNITY COLLEGE DISTRICT

Child Care Fund (Fund 68) Full Time Equivalent

Position Title	District	Grand Total
Child Care Assistant II	7.66	7.66
Child Care Specialist	6.00	6.00
Clerical Assistant II	2.75	2.75
Cook	1.50	1.50
District Child Care Prog Coord	1.00	1.00
Grand Total	18.91	18.91



PERALTA COMMUNITY COLLEGE DISTRICT

OPEB Reserve Fund Detail (Fund 69)

2019-20 Adopted Budget

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues					
	Local Revenue	5,504,480	4,930,000	5,519,763	6,364,551
	Revenue Total	5,504,480	4,930,000	5,519,763	6,364,551
Expenses					
	Classified Salary	35,612	-	-	-
	Fringe Benefits	14,526	-	-	-
	Services	197,110	363,650	210,341	260,000
	Debt Service	9,123,843	1,070,704	4,218,056	1,854,551
	Other Outgo	7,971,120	4,250,000	1,000,000	4,250,000
	Expense Total	17,342,211	5,684,354	5,428,398	6,364,551
	Beginning Fund Balance	9,145,493	(2,692,238)	(2,692,238)	11,104,505
	Audit Adjustment	-	-	13,705,378	-
	Net Increase (Decrease)	(11,837,731)	(754,354)	91,365	-
	Ending Fund Balance	(2,692,238)	(3,446,592)	11,104,505	11,104,505



PERALTA COMMUNITY COLLEGE DISTRICT

OPEB Reserve Fund Detail (Fund 69)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
8831	Contract Instructional Services		-	-	-	-
8861	Interest/Investment Income		40,321	30,000	31,550	-
8899	Miscellaneous		5,464,159	-	5,238,212	1,464,551
8982	Transfer In - Other Funds		-	4,900,000	250,000	4,900,000
Local Revenue			5,504,480	4,930,000	5,519,763	6,364,551
Revenue Total			5,504,480	4,930,000	5,519,763	6,364,551
Expenses						
2101	Administrators		35,612	-	-	-
Classified Salary			35,612	-	-	-
3220	PERS		4,987	-	-	-
3320	OASDHI (FICA) Classified		2,205	-	-	-
3350	Medicare - Classified		516	-	-	-
3421	Medical Coverage-Classified		3,623	-	-	-
3422	Dental Coverage-Classified		97	-	-	-
3425	Life Insurance-CLASS		46	-	-	-
3520	Unemployment Ins -Classified		25	-	-	-
3620	Worker's Compensation-Classfd		559	-	-	-
3722	OPEB Classified		2,468	-	-	-
Fringe Benefits			14,526	-	-	-
5103	Legal		146,366	60,000	59,679	60,000
5105	Independent Contractor/Consult		37,094	290,000	142,329	200,000
5109	Legal Settlements		-	-	8,333	-
5202	Travel Non-Local		-	-	-	-
5406	Other Insurance		13,650	13,650	-	-
5885	Misc. Operational Exp.		-	-	-	-
Books, Supplies, Services			197,110	363,650	210,341	260,000
7110	Debt Service - Bonds		-	-	90,000	847,500
7120	Debt Interest - Bonds		9,123,843	1,070,704	4,128,056	1,007,051
7130	Debt -Service Expense		-	-	-	-
Debt Service			9,123,843	1,070,704	4,218,056	1,854,551
7301	Interfund Transfer		7,971,120	4,250,000	1,000,000	4,250,000
Other Outgo			7,971,120	4,250,000	1,000,000	4,250,000
Expense Total			17,342,211	5,684,354	5,428,398	6,364,551

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Trust and Agency Fund Summary (Fund 71)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	Local Revenue		147,836	90,000	43,136	119,500
	Revenue Total		147,836	90,000	43,136	119,500
Expenses						
	Classified Salary		1,793	-	552	1,200
	Fringe Benefits		124	-	-	-
	Books, Supplies, Services		108,355	86,800	49,115	117,189
	Equipment Capital Outlay		-	-	-	1,111
	Other Outgo		3,179	3,200	-	-
	Expense Total		113,451	90,000	49,667	119,500
Beginning Fund Balance			130,303	164,713	164,713	158,448
	Audit Adjustment		25	-	265	-
	Net Increase (Decrease)		34,385	-	(6,530)	-
Ending Fund Balance			164,713	164,713	158,448	158,448

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PERALTA COMMUNITY COLLEGE DISTRICT

Trust and Agency Fund Detail (Fund 71) 2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8846	Commission	131,715	90,000	37,700	119,500
	8861	Interest Income	4,180	-	5,265	-
	8899	Miscellaneous	11,941	-	171	-
	8982	Interfund Transfers-In	-	-	-	-
	8983	Intrafund Transfers-In	-	-	-	-
Local Revenue			147,836	90,000	43,136	119,500
		Revenue Total	147,836	90,000	43,136	119,500
Expenses						
	2353		-	-	552	1,200
	2451	Instructional Aides (Replace)	1,793	-	-	-
Classified Salary			1,793	-	552	1,200
	3350	Medicare - Classified	26	-	-	-
	3520	Unemployment Ins -Classified	1	-	-	-
	3620	Worker's Compensation-Classfd	30	-	-	-
	3720	Apple-Transamerica NonPerm-Cl	67	-	-	-
Fringe Benefits			124	-	-	-
	4304	Office Supplies	11,422	-	4,405	20,200
	4307	Computer software/site lic.-ad	-	-	-	250
	5102	Guest Speakers Lectures-Non	-	-	350	-
	5105	Independent Contractor/Consulta	1,000	-	450	4,000
	5106	Events/Programs - Outside Prod	29,639	-	16,130	30,100
	5110	Instructor Events	-	-	-	-
	5202	Travel Non-Local	1,224	-	1,039	5,000
	5203	Travel Local	-	-	-	-
	5204	Student Transportation	-	-	-	-
	5205	Conference/Seminar Reg	4,505	-	1,591	3,800
	5206	Internal Training- Staff Dev	-	-	-	2,550
	5301	Dues and Membership	-	-	418	1,500
	5607	Print & Dup. Equip. Leases/Rent	-	-	-	-
	5702	Graduation Expenses	7,630	-	-	-
	5865	Publishing/ Doc Publication	-	-	506	-
	5882	Equip Repairs Maint. & Svc.	-	-	-	-
	5885	Misc. Operational Exp.	51,349	86,800	24,226	45,000
	5888	Advertising Print/ADS	-	-	-	1,500
	5890	Service Contract - Equipment	1,586	-	-	3,289

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
	Books, Supplies, Services		108,355	86,800	49,115	117,189
	6303 College Library Periodicals		-	-	-	-
	6402 Inst Equipment and Furn		-	-	-	-
	6403 Non-Instructional Equip & Furn		-	-	-	1,111
	Equipment Capital Outlay		-	-	-	1,111
	7521 Scholarships		-	-	-	-
	7641 Student Vouchers		3,179	3,200	-	-
	7670 Direct Aid for Graduates		-	-	-	-
	Other Outgo		3,179	3,200	-	-
		Expense Total	113,451	90,000	49,667	119,500

Berkeley City College

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PERALTA COMMUNITY COLLEGE DISTRICT

Student Representation Fee Fund Summary (Fund 72)

2019-20 Adopted Budget

			2017-18 Adopted Budget	2018-19 Adopted Budget	2018-19 Estimated Actuals
					2019-20 Adopted Budget
Revenues					
	Local Revenue		68,433	65,000	59,288
					64,000
		Revenue Total	68,433	65,000	59,288
					64,000
Expenses					
	Books, Supplies, Svs.		20,714	65,000	24,600
	Equipment Cap Outlay		-	-	-
					-
		Expense Total	20,714	65,000	24,600
					64,000
Beginning Fund Balance			59,278	106,997	106,997
	Audit Adjustment		-	-	-
	Net Increase (Decrease)		47,719	-	34,688
	Ending Fund Balance		106,997	106,997	141,685
					141,685

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PERALTA COMMUNITY COLLEGE DISTRICT

Student Representation Fee Fund Detail (Fund 72)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8883	Student Center Use Fee (R,R)	-	-	-	-
	8861	Interest/Investment Income	1,721	-	2,678	-
	8898	Student Representation Fee	66,712	65,000	56,610	64,000
	Local Revenue		68,433	65,000	59,288	64,000
		Revenue Total	68,433	65,000	59,288	64,000
Expenses						
	4301	Instructional - Classroom	-	-	-	-
	4304	Supplies-office	-	-	-	-
	5105	Independent Contractor/Consult	1,500	-	-	1,100
	5202	Local Travel	8,196	14,500	12,687	13,450
	5205	Conference/Seminar Reg	2,480	7,500	8,717	17,950
	5206	Internal Training- Staff Dev	-	-	-	4,000
	5885	Misc. Operational Exp.	8,538	43,000	3,196	27,500
	Books, Supplies, Svs.		20,714	65,000	24,600	64,000
	6403	Non-Instructional Equip & Furn	-	-	-	-
	Equipment Cap Outlay		-	-	-	-
		Expense Total	20,714	65,000	24,600	64,000



PERALTA COMMUNITY COLLEGE DISTRICT

College of Alameda

Student Representation Fee Fund Summary (Fund 72)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	Local Revenue		12,116	12,000	10,793	12,000
	Revenue Total		12,116	12,000	10,793	12,000
Expenses						
	Books, Supplies, Svs.		16	12,000	7,420	12,000
	Equipment Cap Outlay		-	-	-	-
	Expense Total		16	12,000	7,420	12,000
Beginning Fund Balance			11,855	23,955	23,955	27,328
	Audit Adjustment		-	-	-	-
	Net Increase (Decrease)		12,100	-	3,373	-
Ending Fund Balance			23,955	23,955	27,328	27,328



PERALTA COMMUNITY COLLEGE DISTRICT

College of Alameda

Student Representation Fee Fund Detail (Fund 72)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8883	Student Center Use Fee (R,R)	-	-	-	-
	8861	Interest/Investment Income	-	-	-	-
	8898	Student Representation Fee	12,116	12,000	10,793	12,000
	Local Revenue		12,116	12,000	10,793	12,000
		Revenue Total	12,116	12,000	10,793	12,000
Expenses						
	4301	Instructional - Classroom	-	-	-	-
	4304	Supplies-office	-	-	-	-
	5105	Independent Contractor/Consult	-	-	-	1,100
	5202	Local Travel	66	7,000	1,985	4,950
	5205	Conference/Seminar Reg	-	-	4,674	1,950
	5206	Internal Training- Staff Dev	-	-	-	4,000
	5885	Misc. Operational Exp.	(50)	5,000	762	-
	Books, Supplies, Svs.		16	12,000	7,420	12,000
	6403	Non-Instructional Equip & Furn	-	-	-	-
	Equipment Cap Outlay		-	-	-	-
		Expense Total	16	12,000	7,420	12,000



PERALTA COMMUNITY COLLEGE DISTRICT

Laney College					
Student Representation Fee Fund Summary (Fund 72)					
2019-20 Adopted Budget					
		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues					
	Local Revenue	24,013	25,000	19,511	24,000
	Revenue Total	24,013	25,000	19,511	24,000
Expenses					
	Books, Supplies, Svs.	16,163	25,000	11,557	24,000
	Equipment Cap Outlay	-	-	-	-
	Expense Total	16,163	25,000	11,557	24,000
Beginning Fund Balance		20,940	28,790	28,790	36,744
	Audit Adjustment	-	-	-	-
	Net Increase (Decrease)	7,850	-	7,954	-
Ending Fund Balance		28,790	28,790	36,744	36,744



PERALTA COMMUNITY COLLEGE DISTRICT

Laney College						
Student Representation Fee Fund Detail (Fund 72)						
2019-20 Adopted Budget						
			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8883	Student Center Use Fee (R,R)	-	-	-	-
	8861	Interest/Investment Income	-	-	-	-
	8898	Student Representation Fee	24,013	25,000	19,511	24,000
	Local Revenue		24,013	25,000	19,511	24,000
		Revenue Total	24,013	25,000	19,511	24,000
Expenses						
	4301	Instructional - Classroom	-	-	-	-
	4304	Supplies-office	-	-	-	-
	5105	Independent Contractor/Consult	1,500		-	-
	5202	Local Travel	6,895	7,500	8,903	8,500
	5205	Conference/Seminar Reg	2,480	7,500	2,620	3,000
	5885	Misc. Operational Exp.	5,288	10,000	34	12,500
	Books, Supplies, Svs.		16,163	25,000	11,557	24,000
	6403	Non-Instructional Equip & Furn	-	-	-	-
	Equipment Cap Outlay		-	-	-	-
		Expense Total	16,163	25,000	11,557	24,000



PERALTA COMMUNITY COLLEGE DISTRICT

Merritt College					
Student Representation Fee Fund Summary (Fund 72)					
2019-20 Adopted Budget					
		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues					
	Local Revenue	15,189	15,000	13,330	15,000
	Revenue Total	15,189	15,000	13,330	15,000
Expenses					
	Books, Supplies, Svs.	3,035	15,000	4,964	15,000
	Equipment Cap Outlay	-	-	-	-
	Expense Total	3,035	15,000	4,964	15,000
Beginning Fund Balance		13,008	25,162	25,162	33,528
	Audit Adjustment	-	-	-	-
	Net Increase (Decrease)	12,154	-	8,366	-
Ending Fund Balance		25,162	25,162	33,528	33,528



PERALTA COMMUNITY COLLEGE DISTRICT

Merritt College						
Student Representation Fee Fund Detail (Fund 72)						
2019-20 Adopted Budget						
			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8883	Student Center Use Fee (R,R)	-	-	-	-
	8861	Interest/Investment Income	-	-	-	-
	8898	Student Representation Fee	15,189	15,000	13,330	15,000
	Local Revenue		15,189	15,000	13,330	15,000
		Revenue Total	15,189	15,000	13,330	15,000
Expenses						
	4301	Instructional - Classroom	-	-	-	-
	4304	Supplies-office	-	-	-	-
	5202	Local Travel	1,235	-	1,799	-
	5205	Conference/Seminar Reg	-	-	765	-
	5885	Misc. Operational Exp.	1,800	15,000	2,400	15,000
	Books, Supplies, Svs.		3,035	15,000	4,964	15,000
	6403	Non-Instructional Equip & Furn	-	-	-	-
	Equipment Cap Outlay		-	-	-	-
		Expense Total	3,035	15,000	4,964	15,000



PERALTA COMMUNITY COLLEGE DISTRICT

Berkeley City College

Student Representation Fee Fund Summary (Fund 72)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	Local Revenue		15,394	13,000	12,976	13,000
	Revenue Total		15,394	13,000	12,976	13,000
Expenses						
	Books, Supplies, Svs.		1,500	13,000	658	13,000
	Equipment Cap Outlay		-	-	-	-
	Expense Total		1,500	13,000	658	13,000
Beginning Fund Balance			13,231	27,125	27,125	39,443
	Audit Adjustment		-	-	-	-
	Net Increase (Decrease)		13,894	-	12,318	-
Ending Fund Balance			27,125	27,125	39,443	39,443



PERALTA COMMUNITY COLLEGE DISTRICT

Berkeley City College

Student Representation Fee Fund Detail (Fund 72)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8883	Student Center Use Fee (R,R)	-	-	-	-
	8861	Interest/Investment Income	-	-	-	-
	8898	Student Representation Fee	15,394	13,000	12,976	13,000
	Local Revenue		15,394	13,000	12,976	13,000
		Revenue Total	15,394	13,000	12,976	13,000
Expenses						
	4301	Instructional - Classroom	-	-	-	-
	4304	Supplies-office	-	-	-	-
	5202	Local Travel	-	-	-	-
	5205	Conference/Seminar Reg	-	-	658	13,000
	5885	Misc. Operational Exp.	1,500	13,000	-	-
	Books, Supplies, Svs.		1,500	13,000	658	13,000
	6403	Non-Instructional Equip & Furn	-	-	-	-
	Equipment Cap Outlay		-	-	-	-
						-
		Expense Total	1,500	13,000	658	13,000



PERALTA COMMUNITY COLLEGE DISTRICT

Self Insurance Fund Summary (Fund 80)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	Local Revenue		1,728,062	1,600,000	14,299	1,857,000
	Other Financing Sources		-	400,000	400,000	-
		Revenue Total	1,728,062	2,000,000	414,299	1,857,000
Expenses						
	Books, Supplies, Services		1,824,720	2,000,000	1,280,965	1,857,000
		Expense Total	1,824,720	2,000,000	1,280,965	1,857,000
Beginning Fund Balance			83,196	2,781,673	2,781,673	1,872,410
	Audit Adjustment		2,795,135	-	(42,597)	-
	Net Increase (Decrease)		(96,658)	-	(866,666)	-
Ending Fund Balance			2,781,673	2,781,673	1,872,410	1,872,410



PERALTA COMMUNITY COLLEGE DISTRICT

Self Insurance Fund Detail (Fund 80)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8831	Contract Instructional Service	1,730,401	1,600,000	-	-
	8861	Interest/Investment Income	(2,339)	-	14,299	-
	8899	Miscellaneous	-	-	-	1,857,000
Local Revenue			1,728,062	1,600,000	14,299	1,857,000
	8911	Compensation-Fixed Assets Loss	-	-	-	-
	8982	Interfund Transfers In	-	400,000	400,000	-
Other Financing Sources			-	400,000	400,000	-
		Revenue Total	1,728,062	2,000,000	414,299	1,857,000
Expenses						
	4304	Office Supplies	(79,509)	5,000	(90)	5,000
	5103	Legal	-	-	63,562	75,000
	5108	Liability Insurance Claims	667,201	750,000	(279)	405,514
	5402	Property Insurance	276,430	300,000	304,057	428,412
	5403	Workers Comp Insurance	492,099	450,000	458,895	460,000
	5405	Liability Insurance	341,737	440,000	350,577	351,000
	5406	Other Insurance	103,419	50,000	104,243	132,074
	5885	Misc. Operational Exp.	23,343	5,000	-	-
Books, Supplies, Services			1,824,720	2,000,000	1,280,965	1,857,000
		Expense Total	1,824,720	2,000,000	1,280,965	1,857,000



PERALTA COMMUNITY COLLEGE DISTRICT

College of Alameda

Student Center Fee Fund Summary (Fund 81)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	Local Revenue		36,469	30,000	22,984	28,000
	Revenue Total		36,469	30,000	22,984	28,000
Expenses						
	Classified Salary		-	-	-	-
	Books, Supplies, Services		4,735	30,000	21,843	25,500
	Equipment Cap Outlay		3,462	-	55,509	2,500
	Expense Total		8,197	30,000	77,351	28,000
Beginning Fund Balance			121,087	149,359	149,359	94,991
	Audit Adjustment		-	-	-	-
	Net Increase (Decrease)		28,272	-	(54,368)	-
Ending Fund Balance			149,359	149,359	94,991	94,991



PERALTA COMMUNITY COLLEGE DISTRICT

College of Alameda

Student Center Fee Fund Detail (Fund 81)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8861	Interest/Investment Income	8,363	4,000	9,118	-
	8883	Student Center Use Fee(R,R)	28,106	26,000	13,866	28,000
Local Revenue			36,469	30,000	22,984	28,000
	Revenue Total		36,469	30,000	22,984	28,000
Expenses						
	2352	Clerical Tech & Support Replace	-	-	-	-
	Classified Salary		-	-	-	-
	4304	Supplies-office	-	-	304	3,000
	4306	Computer software/site lic.-cl	-	-	-	-
	4307	Computer software/site lic.-ad	96	-	755	1,000
	5105	Independent Contractor	-	-	-	3,000
	5106	Events/Programs-Outside Prod	-	-	-	-
	5501	Garbage and Trash	-	-	-	-
	5607	Print & Dup. Equip Leases/Rent	1,745	-	1,546	3,000
	5507	Pest Control	-	-	-	-
	5881	Building Repairs & Services	1,229	-	17,713	5,000
	5882	Equipment Repairs Maint. & Svc	1,350	-	994	3,711
	5885	Misc Operating Exp	-	-	531	1,000
	5888	dvertising Print/ADS	315	30,000	-	2,500
	5890	Service Contract-equipment	-	-	-	3,289
	Books, Supplies, Services		4,735	30,000	21,843	25,500
	6403	Non-Instructional Equip & Furn	3,462	-	55,509	2,500
	6407	PC,SERV, Other Comput,Peripher	-	-	-	-
	Equipment Cap Outlay		3,462	-	55,509	2,500
	Expense Total		8,197	30,000	77,351	28,000



PERALTA COMMUNITY COLLEGE DISTRICT

Laney College						
Student Center Fee Fund Summary (Fund 82)						
2019-20 Adopted Budget						
			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	Local Revenue		48,042	50,000	22,832	50,000
		Revenue Total	48,042	50,000	22,832	50,000
Expenses						
	Classified Salary		-	-	3,609	4,500
	Fringe Benefits		-	-	252	275
	Books, Supplies, Services		4,250	45,000	262	30,225
	Equipment Cap Outlay		10,446	5,000	27,098	15,000
		Expense Total	14,696	50,000	31,221	50,000
Beginning Fund Balance			342,835	375,998	375,998	367,516
	Audit Adjustment		(184)	-	(93)	-
	Net Increase (Decrease)		33,346	-	(8,389)	-
Ending Fund Balance			375,998	375,998	367,516	367,516



PERALTA COMMUNITY COLLEGE DISTRICT

Laney College						
Student Center Fee Fund Detail (Fund 82)						
2019-20 Adopted Budget						
			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8883	Student Center Use Fee(R,R)	48,042	50,000	22,832	50,000
Local Revenue			48,042	50,000	22,832	50,000
Revenue Total			48,042	50,000	22,832	50,000
Expenses						
	2352	Cler Tech & Sup Stf (Repl)	-	-	3,609	4,500
	2353	Student Employee Assistants	-	-	-	-
	2354	Overtime for Perm & Non-perm	-	-	-	-
Classified Salary			-	-	3,609	4,500
	3220	PERS	-	-	-	-
	3320	OASDHI (FICA) Classified	-	-	-	-
	3350	Medicare - Classified	-	-	52	57
	3520	Unemployment Ins -Classified	-	-	3	3
	3620	Worker's Compensation-Classfd	-	-	61	67
	3720	Apple-Transamerica NonPerm-CI	-	-	135	148
Fringe Benefits			-	-	252	275
	4304	Supplies-office	-	-	262	500
	5105	Independent Contractor/Consultant	4,250	5,000	-	-
	5106	Events/Programs-Outside Prod	-	-	-	-
	5881	Building Repairs & Services	-	40,000	-	-
	5885	Misc. Operational Exp.	-	-	-	29,725
	5891	Service Contract-Software-DP	-	-	-	-
Books, Supplies, Services			4,250	45,000	262	30,225
	6403	Non-Instructional Equip & Furn	10,446	5,000	18,882	15,000
	6406	Laptop Computers	-	-	8,216	-
Equipment Cap Outlay			10,446	5,000	27,098	15,000
Expense Total			14,696	50,000	31,221	50,000

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Merritt College					
Student Center Fee Fund Summary (Fund 83)					
2019-20 Adopted Budget					
		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues					
	Local Revenue	30,362	5,000	16,164	18,000
	Revenue Total	30,362	5,000	16,164	18,000
Expenses					
	Classified Salary	-	-	4,325	18,000
	Fringe Benefits	-	-	236	-
	Books, Supplies, Services	14,875	5,000	43,787	-
	Equipment Cap Outlay	50,642	-	5,979	-
	Expense Total	65,517	5,000	54,326	18,000
Beginning Fund Balance		172,129	136,974	136,974	98,812
	Audit Adjustment	-	-	-	-
	Net Increase (Decrease)	(35,155)	-	(38,162)	-
Ending Fund Balance		136,974	136,974	98,812	98,812



PERALTA COMMUNITY COLLEGE DISTRICT

Merritt College						
Student Center Fee Fund Detail (Fund 83)						
2019-20 Adopted Budget						
			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
8861	Interest/Investment Income		-	-	-	-
8883	Student Center Use Fee(R,R)		30,362	5,000	16,164	18,000
Local Revenue			30,362	5,000	16,164	18,000
Revenue Total			30,362	5,000	16,164	18,000
Expenses						
2353	Student Employee Assistants		-	-	1,270	18,000
2354	Overtime for Classified		-	-	3,055	-
Classified Salary			-	-	4,325	18,000
3320	FICA		-	-	189	-
3350	Medicare		-	-	44	-
3520	Unemployment Ins -Classified		-	-	2	-
Fringe Benefits			-	-	236	-
4304	Supplies-office		4,454	2,500	12,175	-
5105	Independent Contractor/Consult		-	-	-	-
5205	Conference/Seminar Reg		-	-	-	-
5505	Telephone Services		-	-	-	-
5604	Equipment Lease - Annual		10,256	-	14,969	-
5882	Equipment Repairs Maint. & Svc		55	-	9,640	-
5885	Miscellaneous		110	2,500	7,003	-
Books, Supplies, Services			14,875	5,000	43,787	-
6403	Non-Instructional Equip & Furn		49,714	-	5,979	-
6407	PC,SERV, Other Comput,Peripher		928	-	-	-
Equipment Cap Outlay			50,642	-	5,979	-
Expense Total			65,517	5,000	54,326	18,000



PERALTA COMMUNITY COLLEGE DISTRICT

Berkeley City College

Student Center Fee Fund Summary (Fund 84)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	Local Revenue		30,787	5,000	13,600	13,000
	Revenue Total		30,787	5,000	13,600	13,000
Expenses						
	Books, Supplies, Svs.		-	5,000	-	13,000
	Equipment Cap Outlay		-	-	11,401	-
	Expense Total		-	5,000	11,401	13,000
Beginning Fund Balance			147,253	178,040	178,040	180,239
	Audit Adjustment		-	-	-	-
	Net Increase (Decrease)		30,787	-	2,199	-
Ending Fund Balance			178,040	178,040	180,239	180,239

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Berkeley City College

Student Center Fee Fund Detail (Fund 84)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
	8861	Interest/Investment Income	-	-	-	-
	8883	Student Center Use Fee(R,R)	30,787	5,000	13,600	13,000
	Local Revenue		30,787	5,000	13,600	13,000
		Revenue Total	30,787	5,000	13,600	13,000
Expenses						
	4301	Instructional - Classroom	-	-	-	-
	4304	Supplies-office	-	-	-	-
	5885	Misc. Operational Exp.	-	5,000	-	13,000
	Books, Supplies, Svs.		-	5,000	-	13,000
	6403	Non-Instructional Equip & Furn	-	-	11,401	-
	Equipment Cap Outlay		-	-	11,401	-
		Expense Total	-	5,000	11,401	13,000



PERALTA COMMUNITY COLLEGE DISTRICT

Student Financial Aid Fund Summary (Fund 89)					
2019-20 Adopted Budget					
		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues					
	Federal Revenue	34,048,897	31,812,088	29,150,180	31,812,089
	State Revenue	3,322,877	3,603,296	2,303,109	3,603,298
	Local Revenue	-	-	4,578	-
	Revenue Total	37,371,774	35,415,384	31,457,866	35,415,387
Expenses					
	Financial Aid	37,802,116	35,415,384	33,859,166	35,415,387
	Expense Total	37,802,116	35,415,384	33,859,166	35,415,387

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

Student Financial Aid Fund Detail (Fund 89)

2019-20 Adopted Budget

			2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenues						
8121	Higher Education Act of 1965		-	-	840,817	-
8151	Fin Aid-Pell		29,461,639	27,531,167	25,818,364	27,531,167
8152	FINAID-SEOG		987,577	894,792	104,676	894,791
8155	Americo (was a/C 8633)		115,136	88,080	101,049	88,081
8156	DLUSU-FED		1,891,549	1,778,705	371,803	1,778,705
8157	DLSUB-FED 0910 FED LOAN		1,592,996	1,519,344	1,869,767	1,519,345
8199	Other Federal Income		-	-	43,704	-
Federal Revenue			34,048,897	31,812,088	29,150,180	31,812,089
8631	FINAIDCALB		2,307,877	2,256,864	2,238,308	2,256,865
8632	FINAIDCALC		-	78,432	-	78,433
8634	STUDENT SUCCESS		1,015,000	1,073,000	64,801	1,073,000
8635	FINAID CC Completion Grant		-	195,000	-	195,000
State Revenue			3,322,877	3,603,296	2,303,109	3,603,298
8861	Interest/Investment Income		-	(7,503)	4,576	-
8899	Miscellaneous		-	-	2	-
8982	Interfund Transfer-In		-	-	-	-
8983	Intrafund Transfers-In		-	7,503	-	-
Local Revenue			-	-	4,578	-
Revenue Total			37,371,774	35,415,384	31,457,866	35,415,387
Expenses						
7511	Fin Aid-Pell		29,461,639	27,531,167	26,199,867	27,531,167
7512	FINAID-SEOG		987,803	894,792	1,140,336	894,791
7513	FINAIDCALB		2,357,915	2,256,864	1,927,770	2,256,865
7514	FINAIDCALC		80,758	78,432	138,369	78,433
7517	FINAIDAMERICORP		94,395	88,080	91,262	88,081
7519	DLSUB-FED		1,588,544	1,519,344	1,183,565	1,519,345
7522	STUDENT SUCCESS		1,122,915	1,073,000	6,250	1,073,000
7523	FA CC Completion Grants		221,250	195,000	1,833,540	195,000
7524	AB19 - Cal. Coll Promise 735		-	-	10,120	-
7525	DLUSU-FED		1,886,897	1,778,705	1,328,087	1,778,705
Financial Aid			37,802,116	35,415,384	33,859,166	35,415,387
Expense Total			37,802,116	35,415,384	33,859,166	35,415,387

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

APPENDIX



Budget Allocation Model

Peralta Community College District

Berkeley City College

College of Alameda

Laney College

Merritt College



Adopted by the Planning and Budgeting Council

May 20, 2011

Revised

February 9, 2012

February 19, 2013

February 28, 2014

December 17, 2014

February 24, 2017



PERALTA COMMUNITY COLLEGE DISTRICT

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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
- 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.



PERALTA COMMUNITY COLLEGE DISTRICT

The district office has responsibility for providing certain centralized functions, both to provide efficient operations, as well as to assist in coordination between the district office and the four colleges. These services include human resources, fiscal and budgetary oversight, payroll, procurement, construction and capital outlay, information technology, facilities maintenance, security services, admissions and records, financial aid, and district-wide education and planning services.

This revenue based funding model allocates resources to the four colleges in a similar manner as received by the district. The model allocates resources for the district office, district-wide services, and regulatory costs focusing leadership responsibilities on monitoring and oversight. This model requires the District Office to engage in on-going and timely dialogue with the four colleges on a variety of policy level governance and funding issues critical to the colleges' decision making.

Part II: Application of the Model

A. Revenue Allocation

Base Allocation:

Each college shall receive an annual base allocation. The base revenues for each college shall be the sum of the annual basic allocation, credit base revenue and non-credit base revenue.

Credit Base Revenue:

Credit Base Revenue shall be equal to the funded base credit FTES rate subject to cost of living adjustments (COLA) if funded by the State. To provide stability and aid in multi-year planning, funded credit FTES will be included in the three year enrollment FTES average. This will assist in mitigating significant swings/shifts in credit FTES per college and associated resources.

Non-Credit Base Revenue:

Non-credit base revenue shall be equal to the funded base non-credit FTES rate subject to COLA if funded by the State. To provide stability and aid in multi-year planning, funded non-credit FTES will be included in the three year enrollment FTES average. This will assist in mitigating significant swings/shifts in non-credit FTES per college and associated resources.

Unrestricted Lottery:

Projected revenue shall be distributed to colleges on a per-FTES basis.

Apprenticeship:

Revenue shall be distributed to colleges as earned and certified through hours of inspection.

Measure B Parcel Tax:

Measure B was a special parcel tax measure approved by the voters on June 5, 2012. The approval provided the District with an annual parcel tax on all parcels located within the District's boundaries of \$48 per parcel per year for the duration of 8 years. It is anticipated that annual receipts will be approximately \$7.5 million. The funding is restricted in nature and can only be used for: maintaining core academic programs, such as Math, Science, and English; training students for successful careers; and preparing students to transfer to four-year universities.

Berkeley City College

College of Alameda

Laney College

Merritt College



PERALTA COMMUNITY COLLEGE DISTRICT

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.



PERALTA COMMUNITY COLLEGE DISTRICT

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.



PERALTA COMMUNITY COLLEGE DISTRICT

Multi-Year IT Expenditure Planning:

Due to the current economic environment, the District has very little ongoing discretionary funding to support the evolving needs of IT planning. It is the intent and desire to provide flexibility and support to those colleges and central office IT services that have multi-year planning mechanisms in place and who have set aside funding within their Unrestricted General Fund discretionary allocations to support these plans.

To support this effort the Chancellor will on an annual basis, no later than November 1st, announce a restricted allocation of one-time funds within the Unrestricted General Fund that will be used as a dollar-for-dollar match to fund IT projects identified at the colleges and central office IT service areas and partially funded at the colleges or central office IT service areas. Colleges and central office IT service areas will identify and prioritize projects and forward their requests to the District Technology Committee (DTC) for its review and prioritization.

To the extent that there are one-time funds available, the DTC will review all requests submitted for consideration of these matching funds and forward to the PBC its recommendations no later than January 1. The PBC will review and provide its recommendations to the Chancellor no later than February 1."

In April 2017, District IT presented recommendations to the PBC and the PBC approved the preliminary discretionary funding presentation. PBC recommended, VC for Information Technology forward the presentation recommendation to the PCCD Board for review and approval. VC Finance Department has submitted in FY18 Tentative Budget, the proposed amount, \$1.14 Million from District IT for consideration and approval.

Facility, Maintenance and Operation Expenditures Planning

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

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

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

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



PERALTA COMMUNITY COLLEGE DISTRICT

B. Enrollment Management

Apportionment Revenue Adjustments:

It is very probable that the district's revenue from apportionment will be adjusted after the close of the fiscal year in the fall, but most likely at the P1 recalculation, which occurs eight months after the close of the year. Any increase or decrease to prior year revenues is treated as an addition or reduction to the colleges' current budget year.

If apportionment revenue is reduced from the prior year base for any of the following reasons:

- Prospective revenue reduction anticipated in budget development;
- Mid-year deficit resulting from insufficient tax revenues or enrollment fees; or
- As a result of end of year adjustments.

When such adjustments occur they will be incorporated into revised allocations per location. The method of adjustment is dependent upon the type of adjustment. For example, if the adjustment is related to a statewide general fund reduction then the adjustment will be made – positive or negative – based upon FTES. If adjustments can be related to a prior year and are negative and produce significant negative operating effects, then broader discussion may be necessary to mitigate the impacts over multiple fiscal years.

Summer FTES:

There may be times when it is in the best financial interest of the District to shift FTES earned during the summer between fiscal years. When this occurs, the first goal will be to shift FTES from all four colleges in the same proportions as the total funded FTES for each of the four colleges. If this is not possible, then care needs to be exercised to ensure that any such shift not create a manufactured disadvantage to any of the colleges respectively. If a manufactured disadvantage is apparent, then steps to mitigate this occurrence will be developed. Such strategic planning, because of the direct impact upon educational programs and services, should come through the shared governance process through the District Education Committee.

Restoring “borrowed” FTES should occur on the same basis as it was drawn down up to the levels of FTES borrowed. If it cannot be restored in that manner, care should be taken to evaluate if a disadvantage is created for any college.

Borrowing of summer FTES is not a college-level decision, but rather a district-level determination. It is not a mechanism available to individual colleges to sustain their internal FTES levels. Attempting to do so would raise the level of complexity on an already complex matter to a level that could be impossible to manage and prove detrimental to the district as a whole.

Shifting Resources among Colleges:

To the degree that the required full-time faculty numbers for each college are out of sync with the ratios as established by the district based on FTES ratios, correction of the imbalance will occur, as vacancies occur at a college with faculty in excess of the required number.



PERALTA COMMUNITY COLLEGE DISTRICT

1. The District will establish for each college a FON based on the ratios of funded FTES. Each college's ratio multiplied by the district-wide FON will become the college's FON. Each college's FON will be adjusted annually based on changes in funded FTES and subsequent requirements by the State regarding the FON. Each college shall be required to fund at least that number of full-time faculty positions. If the district falls below the FON and apportionment is taken away, that reduction shall lower the revenues of the colleges causing such apportionment loss.
2. If the imbalance is internal and the district as a whole is at or above its FON, the college or colleges below the required number shall increase its positions to maintain its individual FON.

C. 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. General Counsel
4. Information Technology
5. Public Information (Marketing – PCTV)
6. Risk Management
7. Economic & Workforce Development
8. Academic Affairs (Educational / Student Services)
9. Institutional Development and Research
10. International Education Program
11. HR & Department of Employee Relations
12. Financial Services (Accounting, Budget, Payroll and Capital Projects)
13. General Services (Maintenance and Operations, Security, and Police)
14. Purchasing Division

Whereas centralized services budgets which are DSPS Contribution, Admissions and Records 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.



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

The annual charge, in 2010-11 of 12.5%, is based upon an approved actuarial study and may fluctuate based upon revised actuarial studies.

D. Reserves and Deficits

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

Fiscal Year 2018 Tentative 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



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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.

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.

A handout was provided by Vice Chancellor, Finance & Administration Ronald Little 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.



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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.

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.

	Total Assignable	Range of	Current	Custodial
College	Square Footage	Custodial FTE	Custodial FTE*	GAP (FTE)
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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