

The attached worksheet is used to implement the BAM and to allocate resources in accordance with its principles and guidelines.

Excluding International and Out-of-State Student fee revenue, the projected District-wide total revenue allocation for fiscal year 2012-13 is \$110,306,723. All budget expenditures associated with the District's OPEB program are subtracted from this amount as exclusions in order to arrive at the actual resources available for allocation. For fiscal year 2012-13 the OPEB exclusions equal \$14,177,911; thus total resources available for allocation equal \$96,128,812.

At its core, the BAM allocates resources in a manner that is similar with the State's allocation method, by FTES. More specifically, the BAM allocates District resources based upon a three-year-rolling average. The most recent three-year averages are: College of Alameda - 19.18%; Berkeley City College - 19.45%; Laney College - 40.79%; and Merritt College - 20.57%.

Based upon these averages, the revenue allocations by college for 2012-2013 are as follows: College of Alameda - \$18,442,111; Berkeley City College - \$18,699,276; Laney College - \$39,215,702; and Merritt College - \$19,771,723.

The budgets attributed to Out of State and International revenues are allocated to each college in proportion to the FTES generated at each college. For example, as of April 15, 2012 the College of Alameda (COA) generated 182.71 FTES for Out of State and International Students. This equates to approximately 16.93% of the total FTES generated district-wide. As a result, after subtracting the operational budget for the International Program, COA is allocated \$645,137. The allocation for the 3 other college follow form.

From these resource allocations, District Office Service Centers and Centralized Services are allocated to each college in the same three-year-rolling average manner. District Office Service Centers are departments located within the District Office that provide the colleges and District as a whole, support in functional areas that are specifically not located at the colleges. An example would be Accounts Payable. The Accounts Payable department is located within the District Office and serves in paying invoices and other financial obligations of the colleges and district. In total, there are 13 Service Centers within the District Office with a total combined budget of \$19,020,560.

Centralized Services are departments which are physically located at the respective colleges with and personnel assigned, but the budgets have been centralized for cost efficiency and accountability purposes. In total, there are 4 centralized service centers with a total combined budget of \$7,112,635.

After allocating the budgets for the District Office Service Centers and Centralized Services and then subtracting these amounts from the resources allocated to the colleges, the Net Revenue Allocation by College is: College of Alameda - \$14,073,649;

Laney College – \$30,218,771; Merritt College – \$14,736,478; and Berkeley City College – \$14,776,807

Comparing the Net Revenue Allocation by College to the Unrestricted Expenditure Budget by College, there will be differences for each college. These differences represent the amount that the current budget is over or under the budget called for in the BAM. For example, College of Alameda's calculated budget called for in the BAM is \$14,073,649 versus \$13,623,261 in the actual current budget.

2012-13 Budget Allocation Model Worksheet

Base Allocation:

Total Deficited Computational Revenue	\$ 88,888,513
Unrestricted Lottery	2,320,352
Apprenticeship	32,198
Student Health Fees	835,000
Other Student Fees and Miscellaneous	3,278,725
Transfer in from other sources(funds)	11,398,445
Parcel Tax	3,553,490

Total Revenue Allocation \$ 110,306,723

Less:

OPEB Benefit Expenses	10,615,908
OPEB Debt Service	3,562,003

Total Exclusions \$ (14,177,911)

Applicable Revenue \$ 96,128,812

Three Year FTE Rolling Averages

	Alameda	Berkeley	Laney	Merritt
2011-12	3,564.72	3,662.71	7,767.50	3,660.27
2010-11	3,877.34	3,952.09	7,956.60	4,085.13
2009-10	4,204.13	4,193.79	9,040.61	4,740.44
Average	3,882.06	3,936.20	8,254.90	4,161.95
Percentage	19.18%	19.45%	40.79%	20.57%

2012-13 Budget Allocation Model Worksheet Continued

District Office Service Center Budgets

Chancellor	1,356,248
Board of Trustees	157,735
General Counsel	754,837
Information Tech	2,515,924
Public Information	839,398
Risk Management	482,684
Education Svs	1,003,774
Student Svs	852,513
Institutional Research	870,791
Human Resources	2,043,850
Finance	3,235,323
General Services	4,012,321
Purchasing	895,162
	<u>19,020,560</u>

Centralized Services Budgets

DSPS Contribution	1,157,655
Admissions & Records	1,627,351
Facilities	3,067,269
Financial Aid	1,260,360
	<u>7,112,635</u>

	Alameda	Berkeley	Laney	Merritt
Revenue Allocation by College	18,442,111	18,699,276	39,215,702	19,771,723
Out of State and Intl. Rev.	645,137	1,161,041	1,664,093	339,817
DO Service Center Budgets	(3,649,054)	(3,699,939)	(7,759,428)	(3,912,139)
Centralized Services Budget	(1,364,544)	(1,383,572)	(2,901,596)	(1,462,923)
	<u>14,073,649</u>	<u>14,776,807</u>	<u>30,218,771</u>	<u>14,736,478</u>

Unrestricted Expenditure Budget by College

Full Time Academic	\$ 3,394,919	\$ 3,139,541	\$ 7,190,927	\$ 4,551,860
Academic Admin	699,572	458,957	903,788	456,538
Other Faculty	1,113,226	784,202	2,052,087	1,290,117
Part Time Academic	1,056,415	1,388,184	3,458,834	1,172,695
Classified Salary	2,106,599	2,066,324	3,790,511	2,510,060
Fringe Benefits	4,067,288	3,650,038	7,820,457	4,682,747
Books, Supplies, Services	994,017	1,064,368	1,853,614	1,184,134
Equipment Cap Outlay	5,010	14,297	2,900	12,152
Load Banking	186,215	188,738	395,816	199,606
Expenditure Totals	<u>\$ 13,623,261</u>	<u>\$ 12,754,649</u>	<u>\$ 27,468,934</u>	<u>\$ -16,059,909</u>
Difference w/o Parcel Tax	<u>\$ 450,388.04</u>	<u>\$ 2,022,157.58</u>	<u>\$ 2,749,837.09</u>	<u>\$ (1,323,430.71)</u>
Parcel Tax allocations	\$ 1,010,155.00	\$ 704,068.00	\$ 1,135,208.00	\$ 704,068.00
Expenditure Totals w/ Parcel	<u>\$ 14,633,416.00</u>	<u>\$ 13,458,717.00</u>	<u>\$ 28,604,142.00</u>	<u>\$ 16,763,977.00</u>
Difference with Parcel Tax	<u>\$ (559,767)</u>	<u>\$ 1,318,090</u>	<u>\$ 1,614,629</u>	<u>\$ (2,027,499)</u>

2012-13 Budget Allocation Model Worksheet

Non-Resident Enrollment Fees

		<u>\$ 5,672,903</u>	Gross Non-Resident Enrollment Fees
	\$ 5,672,903		Total Estimated Revenue
Less:		<u>\$ 1,862,816</u>	Central International Education
	\$ (1,862,816)		Total Exclusions
Applicable International Revenue		\$ 3,810,087	

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

	District	Alameda	Berkeley	Laney	Merritt
FTES	1,079.06	182.71	328.82	471.29	96.24
%		16.93%	30.47%	43.68%	8.92%

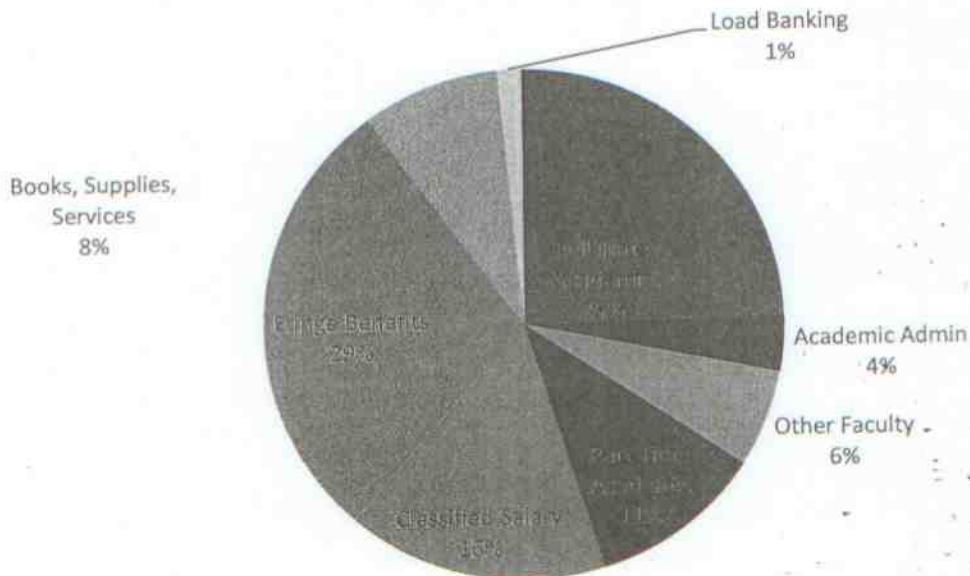
Allocation amount by College

	Alameda	Berkeley	Laney	Merritt
	\$ 645,137	\$ 1,161,041	\$ 1,664,093	\$ 339,817

**Peralta Community College District
Unrestricted General Fund Summary
2012-13 Final Budget
Berkeley City College**

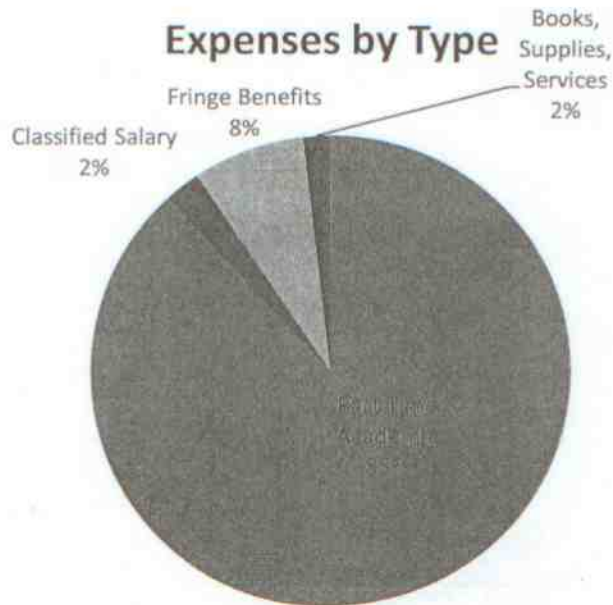
Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 3,139,541	\$ 2,630,838	\$ 2,714,619
Academic Admin	\$ 458,957	\$ 446,923	\$ 544,024
Other Faculty	\$ 784,202	\$ 512,115	\$ 511,250
Part Time Academic	\$ 1,388,184	\$ 3,111,439	\$ 3,858,172
Classified Salary	\$ 2,066,324	\$ 2,042,374	\$ 1,981,112
Fringe Benefits	\$ 3,650,038	\$ 3,117,409	\$ 3,209,868
Books, Supplies, Services	\$ 1,064,368	\$ 1,149,330	\$ 1,006,512
Equipment Cap Outlay	\$ 14,297	\$ 43,343	\$ 8,427
Load Banking	\$ 188,738	\$ -	\$ -
Expense Total	\$ 12,754,649	\$ 13,053,771	\$ 13,833,984

Expenses by Type



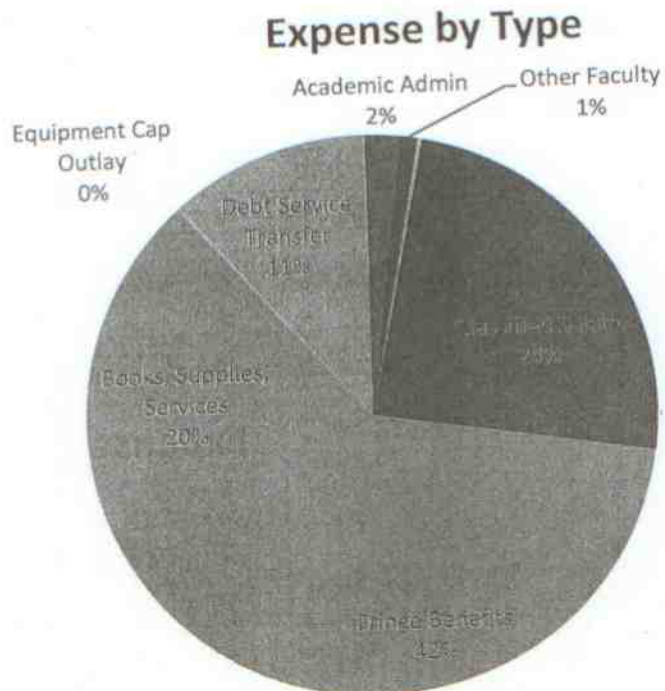
**Peralta Community College District
Measure B - Parcel Tax Summary
2012-13 Final Budget**

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Local Revenue	\$ 7,517,517	\$ -	\$ -
Revenue Total	\$ 7,517,517	\$ -	\$ -
Expenses			
Part Time Academic	\$ 6,621,332	\$ -	\$ -
Classified Salary	\$ 187,500	\$ -	\$ -
Fringe Benefits	\$ 563,853	\$ -	\$ -
Books, Supplies, Services	\$ 144,832	\$ -	\$ -
Reserve for Contingencies	\$ -	\$ -	\$ -
Expense Total	\$ 7,517,517	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues over Expenses	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -



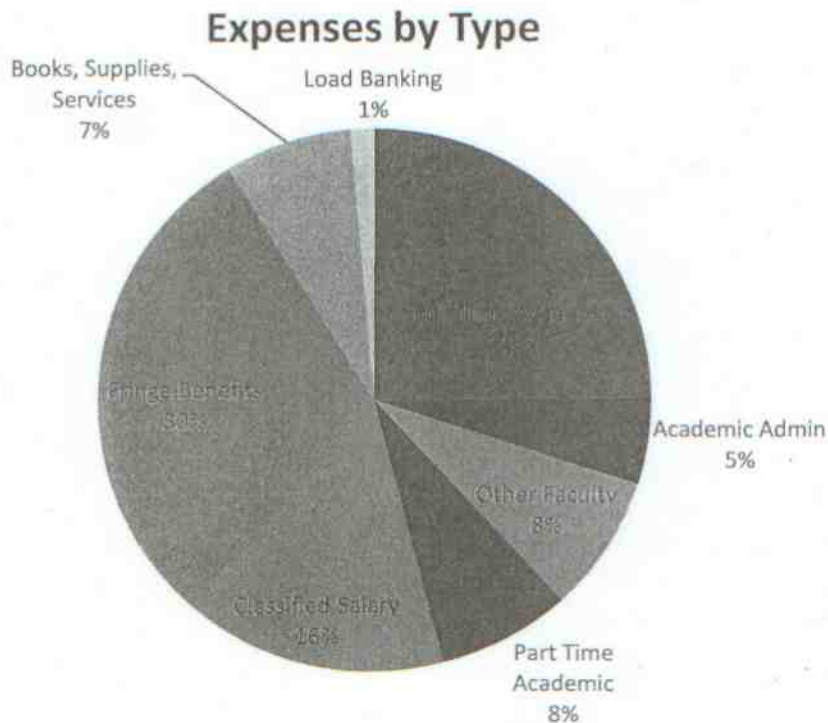
**Peralta Community College District
Unrestricted General Fund Summary
2012-13 Final Budget
District Office - Central Services**

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Academic Admin	\$ 867,043	\$ 839,640	\$ 697,202
Other Faculty	\$ 427,932	\$ 436,749	\$ 516,427
Part Time Academic	\$ 64,608	\$ 69,168	\$ 105,486
Classified Salary	\$ 10,243,027	\$ 9,688,487	\$ 10,408,786
Fringe Benefits	\$ 17,452,061	\$ 15,742,621	\$ 15,840,864
Books, Supplies, Services	\$ 8,381,940	\$ 8,493,547	\$ 9,456,871
Equipment Cap Outlay	\$ 73,076	\$ 108,601	\$ 71,070
Debt Service Transfer	\$ 4,719,658	\$ 6,820,127	\$ 4,670,296
Load Banking	\$ -	\$ -	\$ -
Expense Total	\$ 42,229,345	\$ 42,198,940	\$ 41,767,002



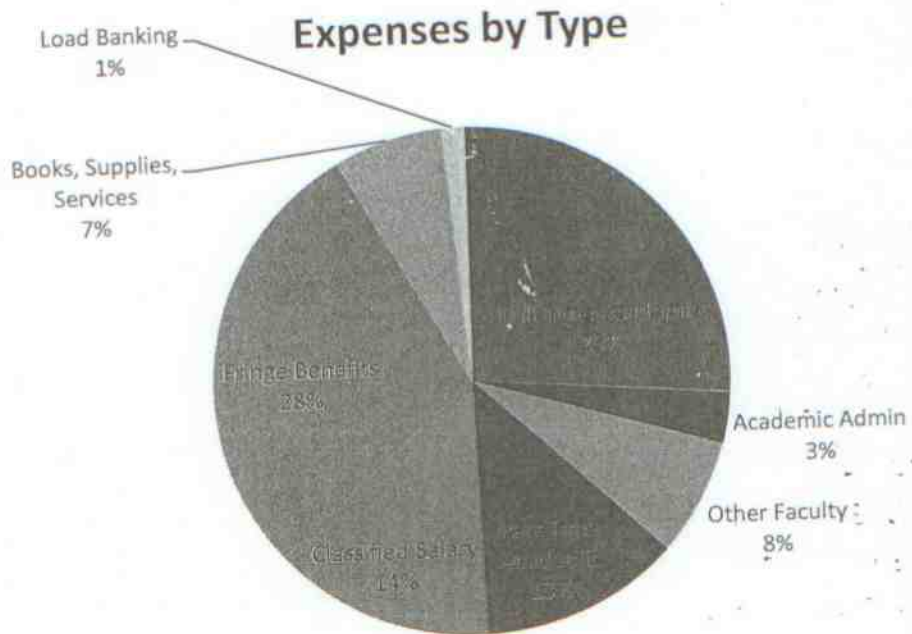
**Peralta Community College District
Unrestricted General Fund Summary
2012-13 Final Budget
College of Alameda**

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 3,394,919	\$ 3,618,351	\$ 3,871,281
Academic Admin	\$ 699,572	\$ 531,485	\$ 825,931
Other Faculty	\$ 1,113,226	\$ 907,134	\$ 1,039,450
Part Time Academic	\$ 1,056,415	\$ 2,015,897	\$ 2,514,633
Classified Salary	\$ 2,106,599	\$ 2,268,503	\$ 2,456,912
Fringe Benefits	\$ 4,067,288	\$ 3,891,946	\$ 3,987,333
Books, Supplies, Services	\$ 994,017	\$ 1,076,998	\$ 919,954
Equipment Cap Outlay	\$ 5,010	\$ 27,011	\$ 71,205
Load Banking	\$ 186,215	\$ -	\$ -
Expense Total	\$ 13,623,261	\$ 14,337,325	\$ 15,686,699



**Peralta Community College District
Unrestricted General Fund Summary
2012-13 Final Budget
Laney College**

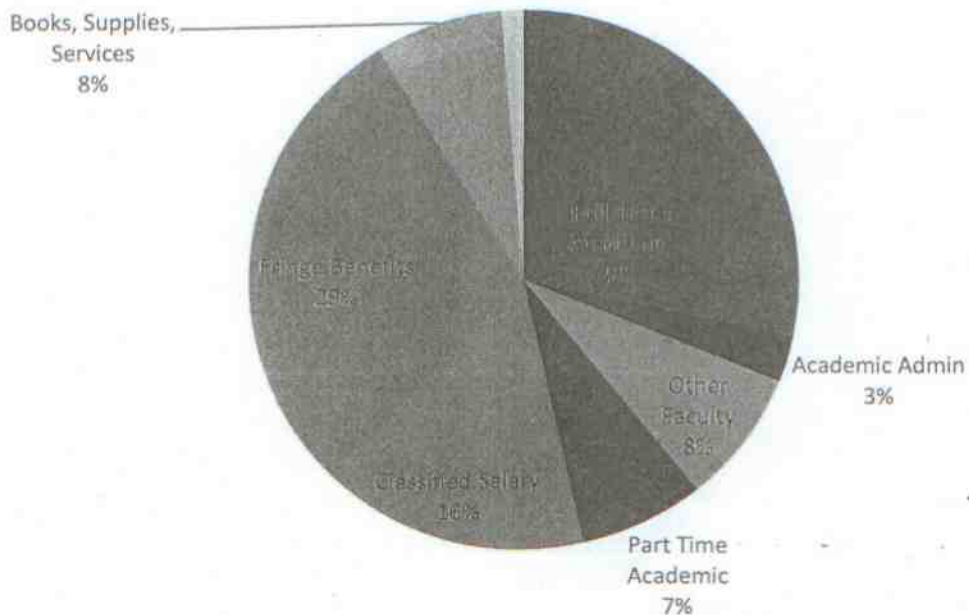
Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 7,190,927	\$ 6,608,035	\$ 7,039,384
Academic Admin	\$ 903,788	\$ 1,018,668	\$ 1,103,627
Other Faculty	\$ 2,052,087	\$ 1,847,647	\$ 1,908,110
Part Time Academic	\$ 3,458,834	\$ 5,492,771	\$ 7,002,439
Classified Salary	\$ 3,790,511	\$ 3,872,080	\$ 4,294,028
Fringe Benefits	\$ 7,820,457	\$ 7,093,838	\$ 7,426,831
Books, Supplies, Services	\$ 1,853,614	\$ 2,372,752	\$ 2,325,443
Equipment Cap Outlay	\$ 2,900	\$ 6,875	\$ 22,345
Load Banking	\$ 395,816	\$ -	\$ -
Expense Total	\$ 27,468,934	\$ 28,312,666	\$ 31,122,207



**Peralta Community College District
Unrestricted General Fund Summary
2012-13 Final Budget
Merritt College**

Expenses	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Full Time Academic	\$ 4,551,860	\$ 4,504,091	\$ 4,467,388
Academic Admin	\$ 456,538	\$ 471,588	\$ 807,063
Other Faculty	\$ 1,290,117	\$ 1,383,365	\$ 1,390,476
Part Time Academic	\$ 1,172,695	\$ 1,999,384	\$ 2,578,962
Classified Salary	\$ 2,510,060	\$ 2,520,016	\$ 2,386,306
Fringe Benefits	\$ 4,682,747	\$ 4,501,656	\$ 4,506,509
Books, Supplies, Services	\$ 1,184,134	\$ 1,261,607	\$ 1,154,563
Equipment Cap Outlay	\$ 12,152	\$ 2,958	\$ 2,542
Load Banking	\$ 199,606	\$ -	\$ -
Expense Total	\$ 16,059,909	\$ 16,644,665	\$ 17,293,809

Expenses by Type

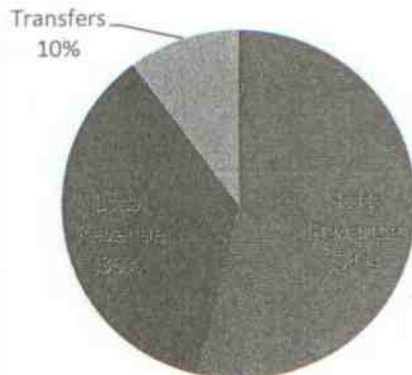


Peralta Community College District Unrestricted General Fund Summary 2012-13 Final Budget

	2012-13 Final Budget	2011-12 Working Budget	2010-11 Actuals
Revenue			
Federal Revenue	\$ -	\$ -	\$ 602
State Revenue	\$ 60,214,614	\$ 67,688,034	\$ 70,005,389
Local Revenue	\$ 40,523,039	\$ 34,171,384	\$ 42,419,318
Trans Res Revenue	\$ 11,398,445	\$ 10,000,000	\$ 10,153,021
Revenue Total	\$ 112,136,098	\$ 111,859,418	\$ 122,578,330

Expenses			
Full Time Academic	\$ 18,383,337	\$ 17,361,315	\$ 18,092,673
Academic Admin	\$ 3,385,898	\$ 3,308,304	\$ 3,977,847
Other Faculty	\$ 5,667,564	\$ 5,087,010	\$ 5,365,713
Part Time Academic	\$ 7,140,736	\$ 12,688,659	\$ 16,059,695
Classified Salary	\$ 20,716,521	\$ 20,391,460	\$ 21,527,144
Fringe Benefits	\$ 37,566,502	\$ 34,395,611	\$ 34,971,405
Books, Supplies, Services	\$ 13,478,072	\$ 14,346,928	\$ 14,863,345
Equipment Cap Outlay	\$ 107,435	\$ 196,094	\$ 175,589
Debt Service Transfer	\$ 4,719,658	\$ 3,113,662	\$ 4,670,296
Load Banking	\$ 970,375	\$ 970,375	\$ -
Expense Total	\$ 112,136,098	\$ 111,859,418	\$ 119,703,707
Beginning Fund Balance	\$ 9,322,904	\$ 9,322,904	\$ 6,448,281
Revenues over Expenses	\$ -	\$ -	\$ 2,874,623
Ending Fund Balance	\$ 9,322,904	\$ 9,322,904	\$ 9,322,904

Revenue by Source



Expenses by Type

