PERALTA COMMUNITY COLLEGE DISTRICT

FINAL BUDGET 2017-18

Berkeley City College College of Alameda Laney College Merritt College

DEPARTMENT OF FINANCE & ADMINISTRATION

DATE SUBMITTED: SEPTEMBER 12, 2017

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PERALTA COMMUNITY COLLEGE DISTRICT

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PERALTA COMMUNITY COLLEGE DISTRICT

Chancellor's Budget Address
FY2017-18 Final Budget

September 12, 2017

Peralta Community College District as a community continues to make progress in many areas despite our limited resources. With much work to do, we have made many fiscally sound adjustments that have improved our ability to serve our students. Efficiency and preparedness continues to be our focus as we improve safety, accessibility and opportunity for both local and international students and their families. The Fiscal Year (FY) 2017-18 final budget I present to the Board of Trustees of the Peralta Community College District (PCCD) is the result of much collaborative work within our shared governance process. This final budget reflects our efforts to serve our students and improve our community in the most effective way. Our dedication to provide a quality education and career skills to our students continues to be our unwavering commitment.

The Peralta Community College District FY 2017-18 final budget is presented in accordance with District Board Policy 6200—Budget Preparation—and Administrative Procedure 6200 – Budget Management. The final budget is based on the State Budget Act of 2017-18, signed by Governor Brown on June 27, 2017.

The Governor's Budget Allocations for 2017-18 reflects current State and national economic realities. Solid job markets, strong housing markets, and technology sector growth, particularly in the San Francisco Bay Area, continue as one of the longest economic recoveries since the 2008 Great Recession. The Governor's Budget Allocations are predicated 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 are restricted in nature.

I want to express my gratitude to Interim Vice Chancellor Williams, Budget Director Luther Aaberge, and Director of Business & Administrative Services: Shirley Slaughter, Marybeth Benvenutti, Phyllis Carter, Dettie Del Rosario, Chungwai Chum and other members of the Business Office and Finance Department Team that worked behind the scenes to ensure that Peralta Community College District meets its financial obligations.

As we complete this budget process, I have called on our Shared Governance Leaders to be more directly involved in reviewing the current budget to start building the new budget as soon as possible. We want to not only increase transparency, but also enhance participation in the budget building process.

I am pleased to present to you Peralta Community College District's Fiscal Year 2017-18 final budget.

Jowel C. Laguerre, Ph.D.
Chancellor

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 51,852 students, and is one of the top community college districts in California in transferring students into the UC System. Currently the District has about 848 full-time employees and over 1,618 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

MEMORANDUM

Date: September 12, 2017

To: Jowel C. Laguerre, Chancellor

From: Christine Williams, Interim Vice Chancellor for Finance and Administration

Subject: FY2017-18 Final Budget Summary

The 2017-18 Final Budget of the Peralta Community College District is presented in accordance with district Board Policy 6200—Budget Preparation—and Administrative Procedure 6200 – Budget Management. The Final Budget reflects the new implementation of recommendations from the BAM Taskforce. In an effort to provide more transparency we have also included appendices to explain funding sources.

The budget was built through creating a culture of collaboration, innovation, and shared governance efforts which engaged the colleges' participation. Predicated on the State Adopted Budget and other fiscal assumptions, it serves as the foundation for 2017-18 fiscal resource allocations to Peralta Colleges as determined by the district's Budget Allocation Model.

The State Adopted Budget for 2017-18 reflects current state and national economic realities. Solid job markets, strong housing markets, and technology sector growth, particularly in the San Francisco Bay Area, continue the longest economic recovery since the Great Recession. Sensitive to the cyclical nature of California's economy, the State Adopted Budget for 2017-18 reflects conservative revenue forecasts and prudently increases general fund reserve levels for an eventual economic downturn.

With respect to Proposition 98, the State Adopted Budget for 2017-18 reflects the 2017-18 funded guarantee at $74.6 billion, of which community colleges receive 10.90%. This is an increase of $1.1 billion above the Governor's Budget and is an increase of $2.7 billion above the 2016-17 Budget Act. The State Adopted Budget for 2017-18 does not provide community colleges the statutorily required 10.93% of the funded guarantee in 2017-18. However, it does provide us with an additional $23.1 million in additional "settle-up" funding beyond what would be expected if the 10.93% were applied equally across all three applicable fiscal years. "Settle-up" funding is essentially a correction of an underpayment in prior years.

The State Adopted Budget for 2017-18 focused on funding COLA for apportionments which includes the following Categorical programs: EOPS, DSPS, CalWORKs, Campus Child Care and Tax Bailout. Each received a 1.56% COLA. The Equal Employment Opportunity Program has provided an additional $1,825,000 on a one-time basis from FON penalties.

Consistent with the Governor's past practice, the bulk of *new* resources coming from the State in the State Adopted Budget for 2017-18 are unfortunately, restricted in nature.

Peralta Community Colleges may not be positioned to take advantage of enrollment growth revenues in 2017-18. The district's enrollment has been rather flat over the past five years. We have achieved our current level of funded FTES (19,500) in 2016-17 by claiming stability. To ensure we stay at our current level of funded FTES in 2017-18, we have borrowed from summer 2017. We must also applaud our colleagues for their continued efforts to increase our district wide enrollment.

Meanwhile, district expenditures continue to increase. In addition to annual employee step and column movement we have full year impacts of reclassification actions taken in 2016-17, as well as, a recent district office reorganization. Moreover, we project spending $ 1.5 million more next year in meeting the district's PERS and STRS employer contribution obligation. This represents an 8.87% increase over 2016-17 levels. On a more positive note, our OPEB debt service projections decrease significantly based on a new OPEB long term funding plan that will be implemented as part of this budget cycle.

Notwithstanding savings in OPEB debt service expense, in order to achieve a balanced Final Budget we utilized all new funding associated with the projected base increase allocation and part of the one-time funds. As we consider a multiyear outlook, with operational deficits, the district should reduce general fund expenditures moving forward.

The State Budget Act of 2018 has been adopted, therefore, we have made requisite adjustments and are bringing a PCCD Final Budget to the Board of Trustees this month for its consideration.

Christine Williams,
Interim Vice Chancellor

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 responsi1bilities and establish staff accountability.

6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes.

7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.

8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control.

9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.

10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning.
12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.

DESCRIPTION OF FUNDS

The following is a brief discussion of the funds that will be included in the District's 2017-18 Tentative Budget:

DISTRICT OPERATING BUDGET – GENERAL FUND UNRESTRICTED (Fund 01) (Pages 45-49)

The General Fund Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as instruction, student services, administration, information technology, maintenance and operations.

There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are general apportionment, local property taxes, and enrollment fees and tuition that account for approximately 85% of the revenue received.

Full Time Equivalent Students (FTES) is the primary workload measure used by the state to determine how much apportionment revenues a community college district receives. In 2014-15 the district "borrowed" approximately 1,000 FTES from the subsequent summer (2015) to take advantage of available growth funding. We were funded at 19,507 in that year. In 2015-16 we again borrowed from the subsequent summer (2016)—more significantly— to reach the 19,507 base. In 2016-17, because we had to "repay" the FTES borrowed, it forced us to claim stability to be funded at the annual 19,507 FTES. For 2017-18, we borrowed from prior year summer to ensure that we reach 19,507 FTES.

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

District Office	Pages 50
Berkley City College	Pages 54
College of Alameda	Pages 59
Laney College	Pages 62
Merritt College	Pages 66

GENERAL FUND RESTRICTED (Fund 11) (Pages 76-79)

The 2017-18 General Restricted Fund accounts for the revenues and expenditures for the operation and support of programs that are specifically restricted by laws, regulations, donors', or other outside agencies' funding terms and conditions.

SPECIAL REVENUE FUND (Fund 03) (Pages 82-83)

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.

BOOK STORE COMMISSION (FUND) 07 (Page 84)

FACILITY RENTAL FEE (FUND 10) (Pages 85-86)

MEASURE B – PARCEL TAX (Fund 12) (Pages 88-89)

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 91-92)

PARKING SERVICES FUND (Fund 59) (Page 94)

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

CAPITAL OUTLAY FUND (Fund 61) (Page 95)

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

BOND CONTRUCTION FUNDS (Funds 63 & 65) (Pages 96-99)

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

CHILD DEVELOPEMNT FUND (Fund 68) (Page 101)

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 103)

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 104)

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 105)

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

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

Berkley City College	Page 106
College of Alameda	Page 107
Laney College	Page 108
Merritt College	Page 109

SELF-INSURANCE FUND (Fund 80) (Page 110)

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

STUDENT BODY CENTER FEE FUND (Fund 81 to 84) (Pages 111-114)

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

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

College of Alameda (Fund 81)	Page 111
Laney College (Fund 82)	Page 112
Merritt College (Fund 83)	Page 113
Berkeley City College (Fund 84)	Page 114

STUDENT FINANCIAL AID FUND (Fund 89) (Page 115)

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.

FY2017-18 Budget Assumptions

The following assumptions shall be utilized in developing the preliminary 2017-18 district and college budgets. These assumptions are estimates and are based, in part, on the Governor's January Budget Proposal, the May Revise, State Adopted Budget, historical fiscal trends at the district, including current year-to-date actuals as well as on a revised budget allocation model (BAM).

As more detailed information has been received since the Tentative Budget from the Governor's Office and the State Chancellor's Office, the assumptions have been adjusted accordingly.

General Assumptions

1. The 2017-18 General Fund Unrestricted Beginning Fund Balance is projected at approximately $12.5 million representing an adequate reserve level of 9.12%.
2. The 2017-18 Final Budget will have a Reserve (Ending Balance) of no less than 5%.
3. The PCCD will use plans, planning documents, and planning processes as a basis for the development of their expenditure budgets.
4. Recommendations from the BAM Task Force with respect to resource allocation will be implemented during the budget development process.
5. The District does not intend to issue a Tax Revenue Anticipation Note (TRANs) in 2017-18.
6. All State Apportionment deferrals have been eliminated.
7. There will be a line item in the budget for facilities maintenance and repair.

Revenue Assumptions

8. ENROLLMENT: Full Time Equivalent Students (FTES) target of 19,000 generated Resident, for-credit).
    - Increase in approximately 27.5 FTEF year-over-year
    - Funded at FTES 19,500 (past summer borrowing)
9. Funded base non-credit FTES of 200 FTES.
    - Additional FTEF - TBD
10. Enrollment growth funds of $57.8 Million system wide to fund 1.00% growth (average).
    - 0% growth budgeted for PCCD in 2017-18
11. General apportionment deficit factor of 1% for 2017-18.
12. Statutory Cost of Living Adjustment (COLA) of 1.54% for 2017-18, from the FY18 State Adopted Budget and projected calculation (used to fund step/column salary increases).
    - Approximately $1.4 Million for PCCD
13. Adjustment to the Funded Base of $183.6 million system wide, from the FY18 State Adopted Budget and projected calculation (used to fund remaining step/column salary increases, negotiated salary increases, portions of PERS/STRS increases).
    - $2.7 Million for PCCD
14. Unrestricted lottery at $140.00 per FTES, from the Governor's May revisions and projected calculation.
    - $2.6 Million for PCCD
15. Scheduled Maintenance & Instructional Equipment allocation $43.7 Million state-wide.
    - $750,000 for PCCD
    - No match required

16. International Students program to grow by 5%, generating approximately 1,530 FTES.
17. Sixth Year of Parcel Tax - Measure B estimated to be $8,060,000.
18. SSSP, Student Equity, Adult Education and Strong Workforce funding at 2016-17 levels.
19. Prop 39, Clean Energy Act, $46.5 Million state-wide.
    - $450,000 for PCCD

Expenditure Assumptions

20. Step and column salary increases are included (funded with 1.54% COLA).
    - Estimated at $1.6 Million
21. Salary increases included, $1.65M. (Funded with 2.91% base funding increase.) All unions (PFT, SEIU 1021 and 39) approved 2% negotiated increase retroactive to 1/17, 1.5% increase as of 7/17. 1.5% increase as of 7/17, on-going only if FTES goal of 20,000 is achieved by fiscal yearend.
22. Public Employee Retirement System employer contribution increase from 13.89% to 15.8%, an increase estimated at $600,000 to PCCD (partially funded with remainder of 2.91% base funding increase).
23. State Teachers Retirement System employer contribution increased from 12.58% to 14.43%, an estimated at $900,000 to PCCD (partially funded with remainder of 2.91% base funding increase).
24. Maintain District contribution to DSPS program of approximately $1.2 Million.
25. OPEB Debt Service Payment of approximately $4.0 Million due to bond program restructuring.
26. Continued implementation of the new OPEB long term funding plan impacting Fund 01, Fund 69 and the OPEB Trust Fund.
27. Contribute to the new Irrevocable Trust in the amount of $250,000 as per OPEB long term funding plan.
28. Contribute $400,000 to Self-Insurance Fund to cover costs of Property and Liability Insurance.
29. Any restricted funding cuts or cost increases must be borne by the respective program
30. Medical premiums – $27M.
31. OPEB payroll charge reduced from 8.25% to 7.75% due to decreased OPEB liability
    - Decrease of $175,000.
32. Utilities to be budgeted at the campus level based on prior year actuals at Final Budget.
33. Increase in Workers Compensation rate from 1.6% to 1.7% of payroll, estimated at $100,000.

PERALTA COMMUNITY COLLEGE DISTRICT

FY2017-18 Budget Allocation Model

Total Deficited Computational Revenue	$	119,008,046
Unrestricted Lottery	$	2,590,000
Apprenticeship	$	20,000
Student Health Fees	$	925,000
AC Transit Fees	$	1,120,000
Non Resident/ International Student Revenue	$	10,431,750
Other Student Fees and Miscellaneous	$	2,077,873
Transfer in from other sources (Funds)	$	9,650,000
Parcel Tax	$	8,060,000
Total Revenue Allocation	**$**	**153,882,669**
Less:		
OPEB Benefit Expenses	$	9,650,000
OPEB Debt Service	$	4,060,496
Self-Insurance Fund (Fund 80)	$	400,000
Establishment of Irrevocable Trust	$	250,000
Distribution of Scheduled Maintenance/ IE	$	750,000
Total Exclusions	**$**	**(15,110,496)**

Applicable Revenue	$	138,772,173
LESS Full Time Faculty Salary & Benefits	$	43896604
LESS Part Time Faculty (FTEF)	$	7,615,885
Available Revenues	**$**	**87,359,683**

Three Year FTE Rolling Averages

	Berkeley City College	College of Alameda	Laney College	Merritt College
2016-17	4,346.18	3,471.01	7,246.63	4,093.28
2015-16	4,623.10	3,667.82	7,806.61	4,050.97
2014-15	4,558.11	3,665.11	7,870.03	4,193.32
Average	**4,509.13**	**3,601.31**	**7,641.09**	**4,112.52**
Percentage	22.69%	18.14%	38.47%	20.70%

PERALTA COMMUNITY COLLEGE DISTRICT

District Office Service Centers Budgets

Chancellor's Office	$	1,656,567
Board of Trustees	$	306,696
Public Information (Marketing – PCTV)	$	121,024
Risk Management	$	603,964
Economic & Workforce Development	$	600,637
Strategic Plan & Partnerships	$	-
Institutional Development and Research	$	892,641
International Education Program	$	1,275,059
HR & Employee Relations	$	3,217.013
Financial Services (Accounting, Budget, Payroll and Capital Projects)	$	5,190,638
General Services (Maintenance and Operations, Security, and Police)	$	4,901,597
Purchasing Division	$	1,511,146
Total	$	20,276,982

Centralized Services Budgets

DSPS Contribution	$	1,200,000
Admissions & Records	$	791,154
Facilities	$	4,705,886
Financial Aid	$	514,576
General Counsel	$	535,327
Information Technology	$	5,153,212
Public Information (Marketing – PCTV)	$	1,089,214
Academic Affairs (Education Svs)	$	2,646,084
Academic Affairs (Student Svs)	$	765,771
Total	$	17,401,524

PERALTA COMMUNITY COLLEGE DISTRICT

	Berkeley City College	College of Alameda	Laney College	Merritt College
Revenue Allocation by College	$ 19,821,864	$ 15,846,870	$ 33,604,576	$ 18,086,373
DO Service Center Budgets	$ (4,600,836)	$ (3,678,204)	$ (7,799,930)	$ (4,198,013)
Centralized Services Budgets	$ (3,948,396)	$ (3,156,601)	$ (6,693,830)	$ (3,602,697)
Net College Revenues	**$ 11,272,632**	**$ 9,012,065**	**$ 19,110,817**	**$ 10,285,663**
Unrestricted Expenditure Budget by College				
Full Time Academic	$ -	$ -	$ -	$ -
Academic Admin	$ 1,094,114	$ 1,291,775	$ 1,327,690	$ 932,313
Other Faculty	$ 1,003,036	$ 809,123	$ 1,608,791	$ 1,313,090
Part Time Academic	$ -	$ -	$ -	$ -
Classified Salary	$ 3,148,452	$ 3,357,094	$ 6,046,987	$ 3,509,639
Benefits	$ 2,309,774	$ 2,434,196	$ 3,778,606	$ 2,614,242
Books, Supplies, Services	$ 1,811,036	$ 1,267,444	$ 2,147,527	$ 1,404,264
Equipment Cap Outlay	$ 27,602	$ 99,590	$ 8,100	$ 51,878
Expenditure Totals	**$ 9,394,014**	**$ 9,259,222**	**$ 14,917,701**	**$ 9,825,426**
Difference w/o Parcel Tax	$ 1,878,618	$ (247,157)	$ 4,193,116	$ 460,237
Parcel Tax Allocations	$ 1,680,341	$ 1,344,769	$ 2,709,747	$ 1,458,417
Expenditure Totals w/ Parcel	**$ 11,074,355**	**$ 10,603,991**	**$ 17,627,448**	**$ 11,283,843**
Difference with Parcel Tax	**$ 198,277**	**$ (1,591,926)**	**$ 1,483,369**	**$ (998,180)**

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Summary (Fund 01 & 02)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Federal Revenue	$ -	$ -	$ -	$ -
State Revenue	$ 81,795,277	$ 79,898,326	$ 65,575,646	$ 87,054,216
Local Revenue	$ 54,377,393	$ 49,883,175	$ 64,188,187	$ 53,988,228
Trans Res Revenue	$ 9,650,000	$ 11,519,863	$ 7,560,206	$ 8,400,897
Revenue Total	**$ 145,822,670**	**$ 141,301,364**	**$ 137,324,039**	**$ 149,443,341**
Expenses				
Full Time Academic	$ 26,651,722	$ 25,464,372	$ 22,805,541	$ 22,637,268
Academic Admin	$ 6,075,086	$ 5,918,147	$ 5,897,248	$ 5,318,257
Other Faculty	$ 5,347,444	$ 5,308,228	$ 5,857,141	$ 4,770,032
Part Time Academic	$ 10,791,279	$ 8,568,625	$ 12,480,448	$ 20,580,770
Classified Salary	$ 29,030,473	$ 27,595,590	$ 26,377,130	$ 22,204,553
Fringe Benefits	$ 43,416,987	$ 42,531,759	$ 42,594,952	$ 39,774,602
Books, Supplies, Svcs	$ 19,628,403	$ 18,083,745	$ 18,209,370	$ 20,323,771
Equipment Cap Outlay	$ 270,571	$ 228,226	$ 393,190	$ 974,515
Debt Service Transfer	$ 5,910,496	$ 6,583,318	$ 4,185,860	$ 11,594,674
Other Transfers	$ 125,000	$ 125,000	$ 75,642	$ 157,768
Book Vouchers	$ -	$ -	$ 8,496	$ -
Leave Banking	$ -	$ -	$ -	$ -
Fund Balance	$ -	$ -	$ -	$ -
Expense Total	**$ 147,247,461**	**$ 140,407,010**	**$ 138,885,018**	**$ 148,336,210**
Beginning Fund Balance	**$ 13,504,857**	**$ 15,065,836**	**$ 15,065,836**	**$ 14,898,125**
Audit Adjustment	**$ -**	**$ -**	**$ -**	**$ (939,421)**
Operating Surplus / (Deficit)	**$ (1,424,791)**	**$ 894,354**	**$ (1,560,979)**	**$ 1,107,132**
Ending Fund Balance	**$ 12,080,065**	**$ 15,960,190**	**$ 13,504,857**	**$ 15,065,836**
5% Mandatory Reserve	$ 7,291,134	$ 7,065,068	$ 6,866,202	$ 7,472,167
Reserve for Encumbrances	$ 4,788,932	$ 8,895,122	$ 6,638,655	$ 7,593,669

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Summary (Fund 01 & 02)
2017-18 Final Budget
District Office - Central Services (Location 1)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
Full Time Academic	$ -	$ -	$ -	$ -
Academic Admin	$ 1,429,194	$ 1,676,454	$ 1,881,504	$ 1,419,663
Other Faculty	$ 613,404	$ 650,463	$ 586,719	$ 628,681
Part Time Academic	$ 887,342	$ 888,529	$ 423,083	$ 320,582
Classified Salary	$ 12,968,301	$ 11,986,069	$ 11,436,577	$ 10,670,389
Fringe Benefits	$ 17,569,388	$ 18,191,456	$ 18,857,440	$ 19,177,235
Books, Supplies, Services	$ 12,998,133	$ 11,540,321	$ 11,583,025	$ 13,125,567
Equipment Cap Outlay	$ 83,401	$ 134,943	$ 174,089	$ 442,699
Debt Service Transfer	$ 5,910,496	$ 6,583,318	$ 4,185,860	$ 11,589,674
Other Transfers	$ 125,000	$ 125,000	$ 75,642	$ 157,768
Book Vouchers	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	$ -	$ -	$ -	$ -
Expense Total	**$ 52,584,659**	**$ 51,776,553**	**$ 49,203,939**	**$ 57,532,258**

Unrestricted General Fund Summary (Fund 01 & 02)
2017-18 Final Budget
Berkeley City College (Location 8)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
Full Time Academic	$ 4,958,965	$ 4,568,360	$ 4,315,766	$ 4,063,747
Academic Admin	$ 1,094,114	$ 928,605	$ 946,003	$ 809,745
Other Faculty	$ 1,003,036	$ 958,841	$ 994,578	$ 699,710
Part Time Academic	$ 2,941,519	$ 2,323,223	$ 4,392,969	$ 4,709,898
Classified Salary	$ 3,148,452	$ 3,119,586	$ 2,807,553	$ 2,275,314
Fringe Benefits	$ 5,123,500	$ 4,708,365	$ 4,732,876	$ 3,950,543
Books, Supplies, Services	$ 1,811,036	$ 1,617,747	$ 1,641,251	$ 1,709,473
Equipment Cap Outlay	$ 27,602	$ 25,554	$ 44,522	$ 198,256
Debt Service Transfer	$ -	$ -	$ -	$ -
Other Transfers	$ -	$ -	$ -	$ -
Book Vouchers	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	$ -	$ -	$ -	$ -
Expense Total	**$ 20,108,224**	**$ 18,250,281**	**$ 19,875,517**	**$ 18,416,686**

Unrestricted General Fund Summary (Fund 01 & 02)
2017-18 Final Budget
College of Alameda (Location 2)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
Full Time Academic	$ 4,736,956	$ 4,472,203	$ 3,841,437	$ 3,878,964
Academic Admin	$ 1,291,775	$ 1,124,854	$ 950,686	$ 1,023,135
Other Faculty	$ 809,123	$ 818,119	$ 763,433	$ 763,433
Part Time Academic	$ 1,739,387	$ 1,334,575	$ 3,600,156	$ 3,680,933
Classified Salary	$ 3,357,094	$ 3,174,556	$ 3,176,509	$ 2,420,287
Fringe Benefits	$ 4,878,039	$ 4,582,884	$ 4,548,882	$ 3,911,488
Books, Supplies, Services	$ 1,267,444	$ 1,215,167	$ 1,207,997	$ 1,434,450
Equipment Cap Outlay	$ 99,590	$ 13,210	$ 25,733	$ 78,035
Debt Service Transfer	$ -	$ -	$ -	$ -
Other Transfers	$ -	$ -	$ -	$ -
Book Vouchers	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	$ -	$ -	$ -	$ -
Expense Total	**$ 18,179,408**	**$ 16,735,568**	**$ 18,114,833**	**$ 17,190,725**

Unrestricted General Fund Summary (Fund 01 & 02)
2017-18 Final Budget
Laney (Location 5)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
Full Time Academic	$ 11,163,651	$ 10,896,737	$ 9,928,725	$ 10,030,172
Academic Admin	$ 1,327,690	$ 1,260,829	$ 1,189,383	$ 1,188,356
Other Faculty	$ 1,608,791	$ 1,614,259	$ 1,641,665	$ 1,217,252
Part Time Academic	$ 3,291,590	$ 2,548,978	$ 7,697,984	$ 8,153,136
Classified Salary	$ 6,046,987	$ 5,850,123	$ 5,695,342	$ 4,201,739
Books, Supplies, Services	$ 2,147,527	$ 2,145,257	$ 2,315,308	$ 2,571,527
Equipment Cap Outlay	$ 8,100	$ 2,350	$ 57,356	$ 148,685
Debt Service Transfer	$ -	$ -	$ -	$ -
Other Transfers	$ -	$ -	$ -	$ -
Book Vouchers	$ -	$ -	$ 8,496	$ -
Reserve for STRS / PERS	$ -	$ -	$ -	$ -
Expense Total	**$ 35,503,268**	**$ 34,050,780**	**$ 37,854,162**	**$ 35,674,100**

Unrestricted General Fund Summary (Fund 01 & 02)
2017-18 Final Budget
Merritt (Location 6)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
Full Time Academic	$ 5,792,150	$ 5,527,072	$ 4,719,613	$ 4,664,386
Academic Admin	$ 932,313	$ 927,405	$ 929,672	$ 877,357
Other Faculty	$ 1,313,090	$ 1,266,546	$ 1,571,122	$ 1,460,956
Part Time Academic	$ 1,931,441	$ 1,473,320	$ 3,666,257	$ 3,716,221
Classified Salary	$ 3,509,639	$ 3,369,856	$ 3,261,149	$ 2,636,825
Fringe Benefits	$ 5,937,128	$ 5,316,407	$ 5,127,355	$ 4,572,103
Books, Supplies, Services	$ 1,404,264	$ 1,568,053	$ 1,461,788	$ 1,482,754
Equipment Cap Outlay	$ 51,878	$ 45,169	$ 91,490	$ 106,839
Debt Service Transfer	$ -	$ -	$ -	$ 5,000
Other Transfers	$ -	$ -	$ -	$ -
Book Vouchers	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	$ -	$ -	$ -	$ -
Expense Total	**$ 20,871,903**	**$ 19,493,828**	**$ 20,828,448**	**$ 19,522,441**

PERALTA COMMUNITY COLLEGE DISTRICT

Restricted General Fund Summary (Fund 11)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Federal Revenue	$ 5,431,053	$ 4,953,699	$ 5,019,399	$ 5,314,571
State Revenue	$ 34,263,042	$ 28,334,318	$ 40,372,386	$ 26,423,842
Local Revenue	$ 1,784,918	$ 1,768,464	$ 2,236,916	$ 1,247,188
Trans Res Revenue	$ 1,200,000	$ 1,124,786	$ -	$ 970,617
Revenue Total	**$ 42,679,013**	**$ 36,181,267**	**$ 47,628,700**	**$ 33,956,217**
Expenses				
Full Time Academic	$ 577,377	$ 604,451	$ 483,024	$ 467,900
Academic Admin	$ 1,699,173	$ 715,522	$ 1,071,701	$ 666,880
Other Faculty	$ 3,368,105	$ 3,398,033	$ 3,193,749	$ 2,369,052
Part Time Academic	$ 2,097,683	$ 2,644,976	$ 3,023,286	$ 3,068,730
Classified Salary	$ 11,367,647	$ 10,223,323	$ 10,543,914	$ 8,878,983
Fringe Benefits	$ 7,396,553	$ 5,696,710	$ 5,495,685	$ 4,390,506
Books, Supplies, Svcs	$ 16,039,700	$ 13,427,163	$ 15,799,440	$ 9,687,967
Equipment Cap Outlay	$ 1,869,493	$ 1,507,457	$ 4,274,326	$ 2,378,658
Debt Service Transfers	$ -	$ -	$ -	$ -
Financial Aid	$ 1,464,615	$ 1,153,566	$ 2,337,170	$ 1,986,048
Unallocated	$ -	$ -	$ -	$ -
Expense Total	**$ 45,880,345**	**$ 39,371,201**	**$ 46,222,294**	**$ 33,894,724**
Beginning Fund Balance	**$ 3,201,332**	**$ 3,189,934**	**$ 1,794,927**	**$ 1,631,287**
Audit Adjustments				**$ 102,146**
Revenues over Expenses	**$ (3,201,332)**	**(3,189,934)**	**1,406,406**	**61,494**
Ending Fund Balance	**$ 0**	**$ -**	**$ 3,201,332**	**$ 1,794,927**

Fee Based Instruction Fund Summary (Fund 03)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Federal Revenue	$ -	$ -	$ -	$ -
State Revenue	$ -	$ -	$ -	$ 1,833
Local Revenue	$ 134,951	$ 188,312	$ 246,692	$ 235,328
Revenue Total	**$ 134,951**	**$ 188,312**	**$ 246,692**	**$ 237,161**
Expenses				
Part Time Academic	$ 206,913	$ 93,330	$ 134,908	$ 133,131
Classified Salary	$ 19,774	$ 9,400	$ 40,683	$ 15,326
Fringe Benefits	$ 22,990	$ 7,875	$ 21,689	$ 15,977
Books, Supplies, Services	$ 82,517	$ 108,332	$ 8,204	$ 16,188
Equipment Cap Outlay	$ -	$ 10,000	$ 7,021	$ 6,944
Expense Total	**$ 332,194**	**$ 228,937**	**$ 212,505**	**$ 187,567**
Beginning Fund Balance	**$ 229,515**	**$ 145,734**	**$ 195,328**	**$ 145,734**
Revenues over Expenses	**(197,243)**	**(40,625)**	**34,187**	**49,594**
Ending Fund Balance	**$ 32,272**	**$ 105,109**	**$ 229,515**	**$ 195,328**

Bookstore Commission Fee Fund Summary (Fund 07)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
State Revenue	$ -	$ -	$ 1,584	$ 1,487
Local Revenue	$ 62,840	$ 81,821	$ 91,248	$ 106,454
Revenue Total	**$ 62,840**	**$ 81,821**	**$ 91,248**	**$ 106,849**
Expenses				
Part Time Academic	$ -	$ -	$ -	$ -
Classified Salary	$ 2,120	$ 600	$ 4,856	$ 7,945
Fringe Benefits	$ -	$ -	$ 140	$ 457
Books, Supplies, Services	$ 232,437	$ 81,221	$ 91,394	$ 53,362
Equipment Cap Outlay	$ 15,000	$ -	$ -	$ -
Financial Aid	0	$ -	$ -	$ -
Expense Total	**$ 249,557**	**$ 81,821**	**$ 96,390**	**$ 61,764**
Beginning Fund Balance	**$ 328,655**	**$ 288,712**	**$ 333,796**	**$ 288,712**
Revenues over Expenses	**$ (186,717)**	**-**	**(5,142)**	**45,084**
Ending Fund Balance	**$ 515,372**	**$ 288,712**	**$ 328,655**	**$ 333,796**

Facility Rental Fee Fund Summary (Fund 10)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated	2015-16 Actuals
Revenue				
Federal Revenue	$ -	$ -	$ 1,332	$ 4,722
State Revnue	$ -	$ -	$ -	$ 3,558
Local Revenue	$ 1,030,213	$ 2,259,573	$ 1,913,466	$ 2,581,259
Revenue Total	**$ 1,030,213**	**$ 2,259,573**	**$ 1,914,798**	**$ 2,589,539**
Expenses				
Academic Admin	$ -	$ -	$ -	$ -
Other Faculty	$ -	$ -	$ -	$ -
Part Time Academic	$ 83,340	$ 43,359	$ 161,016	$ 97,660
Classified Salary	$ 324,198	$ 430,854	$ 522,996	$ 480,025
Fringe Benefits	$ 121,646	$ 126,323	$ 132,762	$ 89,648
Books, Supplies, Svcs.	$ 1,901,779	$ 1,667,652	$ 1,126,234	$ 1,178,292
Equipment Cap Outlay	$ 30,933	$ 91,081	$ 76,784	$ 84,472
Financial Aid	$ -	$ -	$ 1,740	$ -
Expense Total	**$ 2,461,896**	**$ 2,359,269**	**$ 2,021,531**	**$ 1,930,096**
Beginning Fund Balance	**$ 3,497,767**	**$ 2,945,058**	**$ 3,604,501**	**$ 2,945,058**
Revenues over Expenses	**$ (1,431,683)**	**(99,696)**	**(106,733)**	**659,443**
Ending Fund Balance	**$ 2,066,085**	**$ 2,845,362**	**$ 3,497,767**	**$ 3,604,501**

Measure B - Parcel Tax Summary (Fund 12)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Federal Revenue	$ -	$ -	$ -	$ -
State Revnue	$ -	$ -	$ -	$ 181,238
Local Revenue	$ 8,060,000	$ 8,060,000	$ 8,060,000	$ 8,023,892
Revenue Total	**$ 8,060,000**	**$ 8,060,000**	**$ 8,060,000**	**$ 8,205,130**
Expenses				
Other Faculty	$ -	$ -	$ -	$ 1,171,614
Part Time Academic	$ 6,570,002	$ 6,570,000	$ 6,570,000	$ 258,348
Classified Salary	$ 355,688	$ 345,017	$ 345,017	$ 4,020,068
Fringe Benefits	$ 696,122	$ 643,439	$ 643,439	$ 2,728,612
Books, Supplies, Services	$ 438,188	$ 501,544	$ 477,605	$ 552,504
Equipment Cap Outlay	$ -	$ -	$ 23,940	$ 70,599
Other Transfers	$ -	$ -	$ -	$ 11,314
Expense Total	**$ 8,060,000**	**$ 8,060,000**	**$ 8,060,000**	**$ 8,813,059**
Beginning Fund Balance	**$ 1,404,385**	**$ 1,232,065**	**$ 1,232,065**	**$ 1,839,994**
Audit Adjustment	**$ -**	**$ -**	**$ 172,320**	**$ -**
Revenues over Expenses	**$ -**	**$ -**	**$ -**	**$ (607,929)**
Ending Fund Balance	**$ 1,404,385**	**$ 1,232,065**	**$ 1,404,385**	**$ 1,232,065**

Contract Education Fund Summary (Fund 30)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Federal Revenue	$ -	$ -	$ -	$ -
State Revenue	$ -	$ -	$ -	$ 1,572
Local Revenue	$ 222,792	$ 165,960	$ 277,946	$ 153,667
Revenue Total	**$ 222,792**	**$ 165,960**	**$ 277,946**	**$ 155,239**
Expenses				
Academic Admin	$ -	$ -	$ -	$ -
Academic Admin	$ 46,642	$ 57,924	$ 119,338	$ 103,240
Classified Salary	$ 46,979	$ 50,449	$ 62,978	$ 53,771
Fringe Benefits	$ 16,387	$ 19,493	$ 17,808	$ 22,568
Books, Supplies, Services	$ 343,247	$ 128,522	$ 44,043	$ 93,166
Equipment Cap Outlay	$ 5,000	$ 10,000	$ 14,585	$ 1,883
Transfers Out	$ -	$ 1,615	$ -	$ 1,000
Financial Aid	$ -	$ -	$ -	$ 3,197
Undistributed Allocations	$ -	$ -	$ -	$ -
Expense Total	**$ 458,255**	**$ 268,002**	**$ 258,752**	**$ 278,825**
Beginning Fund Balance	**$ 247,293**	**$ 247,293**	**$ 228,099**	**$ 351,685**
Revenues over Expenses	**$ (235,463)**	**(102,042)**	**19,193**	**(123,586)**
Audit Adjustment		-		
Ending Fund Balance	**$ 11,830**	**$ 145,251**	**$ 247,293**	**$ 228,099**

Parking Fee Fund Summary (Fund 59)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Federal Revenue	$ -	$ -	$ -	$ -
State Revnue	$ -	$ -	$ -	$ 561
Local Revenue	$ 323,665	$ 548,515	$ 375,082	$ 477,919
Revenue Total	**$ 323,665**	**$ 548,515**	**$ 375,082**	**$ 478,480**
Expenses				
Part Time Academic	$ 8,000	$ 8,000	$ 2,218	$ 7,588
Classified Salary	$ 200,000	$ 225,000	$ 218,548	$ 431,679
Fringe Benefits	$ 5,290	$ 5,750	$ 476	$ 2,280
Books, Supplies, Services	$ 109,775	$ 251,250	$ 95,684	$ 128,571
Equipment Cap Outlay	$ -	$ -	$ 134,629	$ -
Expense Total	**$ 323,065**	**$ 490,000**	**$ 451,555**	**$ 570,118**
Beginning Fund Balance	**$ 52,144**	**$ 128,618**	**$ 128,618**	**$ 220,256**
Revenues over Expenditures	**$ 600**	**$ 58,515**	**$ (76,473)**	**$ (91,638)**
Ending Fund Balance	**$ 52,744**	**$ 187,133**	**$ 52,144**	**$ 128,618**

Capital Outlay Fund Summary (Fund 61)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
State Revenue	$ 1,256,881	$ 1,971,881	$ 1,969,799	$ 2,434,457
Local Revenue	$ 1,412,186	$ 598,176	$ 1,906,544	$ 1,464,835
Revenue Total	$ 2,669,067	$ 2,570,057	$ 3,876,343	$ 3,899,292
Expenses				
Books, Supplies, Services	$ 5,481,810	$ 423,176	$ 1,068,980	$ 793,952
Equipment Cap Outlay	$ 3,717,969	$ 4,646,881	$ 759,897	$ 519,459
Expense Total	$ 9,199,779	$ 5,070,057	$ 1,828,877	$ 1,313,412
Beginning Fund Balance	$ 8,882,029	$ 6,834,563	$ 6,834,563	$ 4,248,683
Revenues over Expenses	$ (6,530,712)	$ (2,500,000)	$ 2,047,466	$ 2,585,880
Ending Fund Balance	$ 2,351,317	$ 4,334,563	$ 8,882,029	$ 6,834,563

Measure A Bond Fund Summary (Fund 63)
2016-17 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Local Revenue	$ 275,000	$ 350,000	$ 275,489	$ 49,880,757
Revenue Total	**$ 275,000**	**$ 350,000**	**$ 275,489**	**$ 49,880,757**
Expenses				
Other Faculty	$ -	$ -	$ -	$ -
Classified Salary	$ (204,674)	$ 144,110	$ 907,222	$ 799,980
Fringe Benefits	$ (99,747)	$ 292,471	$ 426,406	$ 362,483
Books, Supplies, Svc	$ 33,662,930	$ 34,154,997	$ 597,635	$ 725,608
Equipment Cap Outlay	$ 79,595,199	$ 88,042,130	$ 8,261,114	$ 7,922,493
Expense Total	**$ 112,953,708**	**$ 122,633,707**	**$ 10,192,377**	**$ 9,810,564**
Beginning Fund Balance	**$ 162,104,457**	**$ 172,021,344**	**$ 172,021,344**	**$ 131,951,151**
Revenues over Expenses	**$ (112,678,708)**	**$ (122,283,707)**	**$ (9,916,888)**	**$ 40,070,193**
Ending Fund Balance	**$49,425,748**	**$ 49,737,637**	**$ 162,104,457**	**$ 172,021,344**

Fund Balance includes authorized unsold bonds.

Measure E Bond Fund Summary (fund 65)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Local Revenue	$ 25,000	$ 22,000	$ 44,147	$ 62,841
Revenue Total	**$ 25,000**	**$ 22,000**	**$ 44,147**	**$ 62,841**
Expenses				
Classified Salary	$ (8,809)	$ 535,773	$ 141,222	$ 202,170
Fringe Benefits	$ -	$ 53,348	$ 46,839	$ 29,743
Books, Supplies, Svcs	$ 3,568,478	$ 377,266	$ 312,216	$ 356,464
Equipment Cap Outlay	$ 7,521,727	$ 8,999,931	$ 1,899,986	$ 3,287,203
Expense Total	**$ 11,081,396**	**$ 9,966,318**	**$ 2,400,263**	**$ 3,875,580**
Beginning Fund Balance	**$ 11,743,482**	**$ 14,099,598**	**$ 14,099,598**	**$ 17,912,337**
Revenues over Expenses	**$ (11,056,396)**	**$ (9,944,318)**	**$ (2,356,116)**	**$ (3,812,739)**
Ending Fund Balance	**$ 687,086**	**$ 4,155,280**	**$ 11,743,482**	**$ 14,099,598**

Child Development Fund Summary (Fund 68)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Federal Revenue	$ 41,000	$ 35,000	$ 81,387	$ 67,172
State Revenue	$ 1,148,000	$ 1,129,900	$ 1,081,459	$ 1,136,673
Local Revenue	$ 55,000	$ 100,000	$ 45,576	$ 54,443
Revenue Total	**$ 1,244,000**	**$ 1,264,900**	**$ 1,208,421**	**$ 1,258,288**
Expenses				
Classified Salary	$ 785,417	$ 720,408	$ 712,367	$ 723,786
Fringe Benefits	$ 519,507	$ 464,388	$ 419,466	$ 437,295
Books, Supplies, Svcs	$ 111,818	$ 90,911	$ 112,480	$ 81,593
Equipment Capital Outlay	$ 5,552	$ 91,978	$ 103,762	$ 49,164
Expense Total	**$ 1,422,294**	**$ 1,367,685**	**$ 1,348,075**	**$ 1,291,838**
Beginning Fund Balance	**$ 744,487**	**$ 917,690**	**$ 884,141**	**$ 917,690**
Revenues over Expenses	**$ (178,294)**	**(102,785)**	**(139,654)**	**(33,550)**
Ending Fund Balance	**$ 566,193**	**$ 814,905**	**$ 744,487**	**$ 884,141**

OPEB Reserve Fund Summary (Fund 69)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
Federal Revenue	$ -	$ -	$ -	$ -
State Revenue	$ -	$ -	$ -	$ -
Local Revenue	$ 14,074,600	$ 13,063,750	$ 6,909,187	$ 5,596,327
Revenue Total	**$ 14,074,600**	**$ 13,063,750**	**$ 6,909,187**	**$ 5,596,327**
Expenses				
Books, Supplies, Services	$ 117,500	$ 125,000	$ 152,782	$ 137,197
Debt Service Transfer	$ 12,661,104	$ 9,706,204	$ 8,509,159	$ 6,263,263
Transfers Out (OPEB Trust)	$ -	$ 3,250,000	$ -	$ -
Expense Total	**$ 12,778,604**	**$ 13,081,204**	**$ 8,661,942**	**$ 6,400,460**
Beginning Fund Balance	**$ 12,370,200**	**$ 14,927,088**	**$ 14,122,955**	**$ 14,927,088**
Revenues over Expenses	**$ 1,295,996**	**$ (17,454)**	**$ (1,752,755)**	**$ (804,133)**
Audit Adjustment	$ -	$ -	$ -	$ -
Ending Fund Balance	**$ 13,666,196**	**$ 14,909,634**	**$ 12,370,200**	**$ 14,122,955**

Trust and Agency Fund Summary (Fund 71)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
Federal Revenue	$ -	$ -	$ -	$ -
State Revenue	$ 55,000	$ 55,000	$ 34,187	$ 61,152
Local Revenue	$ 71,670	$ 256,648	$ 146,670	$ 296,242
Revenue Total	**$ 126,670**	**$ 311,648**	**$ 180,856**	**$ 357,394**
Expenses				
Classified Salary	$ -	$ -	$ 2,148	$ 489
Fringe Benefits	$ -	$ -	$ 374	$ 38
Books, Supplies, Services	$ 183,623	$ 244,572	$ 201,439	$ 169,221
Equipment Capital Outlay	$ -	$ 12,075	$ 7,508	$ 7,239
Others	$ -	$ -	$ 1,227	$ 6,100
Expense Total	**$ 183,623**	**$ 256,647**	**$ 212,696**	**$ 183,087**
Beginning Fund Balance	$ 440,237	$ 297,769	$ 472,076	$ 297,769
Revenues over Expenses	$ (56,953)	55,001	(31,839)	174,307
Ending Fund Balance	$ 383,284	$ 352,770	$ 440,237	$ 472,076

Student Representation Fee Fund Summary (Fund 72)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
Federal Revenue	$ -	$ -	$ -
State Revenue	$ -	$ -	$ -
Local Revenue	$ 10,000	$ -	$ 59,129
Revenue Total	**$ 10,000**	**$ -**	**$ 59,129**
Expenses			
Classified Salary	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -
Books, Supplies, Svs	$ 54,919	$ -	$ -
Equipment Cap Outlay	$ -	$ -	$ -
Expense Total	**$ 54,919**	**$ -**	**$ -**
Beginning Fund Balance	**$ 59,129**	**$ -**	**$ -**
Revenues over Expenses	**$ (44,919)**	**$ -**	**$ 59,129**
Ending Fund Balance	**$ 14,210**	**$ -**	**$ 59,129**

Student Representation Fee Fund Summary (Fund 72)
Berkeley Community College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
Federal Revenue	$ -	$ -	$ -
State Revenue	$ -	$ -	$ -
Local Revenue	$ -	$ -	$ 13,231
Revenue Total	**$ -**	**$ -**	**$ 13,231**
Expenses			
Classified Salary	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -
Books, Supplies, Svs	$ -	$ -	$ -
Equipment Cap Outlay	$ -	$ -	$ -
Expense Total	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	**$ 13,231**	**$ -**	**$ -**
Revenues over Expenses	**$ -**	**$ -**	**$ 13,231**
Ending Fund Balance	**$ 13,231**	**$ -**	**$ 13,231**

Student Representation Fee Fund Summary (Fund 72)
College of Alameda
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
Federal Revenue	$ -	$ -	$ -
State Revenue	$ -	$ -	$ -
Local Revenue	$ 10,000	$ -	$ 11,855
Revenue Total	**$ 10,000**	**$ -**	**$ 11,855**
Expenses			
Classified Salary	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -
Travel	$ 7,000	$ -	$ -
Books, Supplies, Svs	$ 14,855	$ -	$ -
Equipment Cap Outlay	$ -	$ -	$ -
Expense Total	**$ 21,855**	**$ -**	**$ -**
Beginning Fund Balance	**$ 11,885**	**$ -**	**$ 11,885**
Revenues over Expenses	**$ (11,855)**	**$ -**	**$ -**
Ending Fund Balance	**$ 30**	**$ -**	**$ 11,885**

Student Representation Fee Fund Summary (Fund 72)
Laney College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
Federal Revenue	$ -	$ -	$ -
State Revenue	$ -	$ -	$ -
Local Revenue	$ -	$ -	$ 20,940
Revenue Total	**$ -**	**$ -**	**$ 20,940**
Expenses			
Classified Salary	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -
Books, Supplies, Svs	$ 24,434	$ -	$ -
Equipment Cap Outlay	$ -	$ -	$ -
Expense Total	**$ 24,434**	**$ -**	**$ -**
Beginning Fund Balance	**$ 45,374**	**$ -**	**$ 24,434**
Revenues over Expenses	**$ (24,434)**	**$ -**	**$ 20,940**
Ending Fund Balance	**$ 20,940**	**$ -**	**$ 45,374**

Student Representation Fee Fund Summary (Fund 72)
Merritt College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
Federal Revenue	$ -	$ -	$ -
State Revenue	$ -	$ -	$ -
Local Revenue	$ -	$ -	$ 13,008
Revenue Total	**$ -**	**$ -**	**$ 13,008**
Expenses			
Classified Salary	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -
Books, Supplies, Svs	$ 15,630	$ -	$ -
Equipment Cap Outlay	$ -	$ -	$ -
Expense Total	**$ 15,630**	**$ -**	**$ -**
Beginning Fund Balance	**$ 28,368**	**$ -**	**$ 15,360**
Revenues over Expenses	**$ (15,630)**	**$ -**	**$ 13,008**
Ending Fund Balance	**$ 12,738**	**$ -**	**$ 28,368**

Self Insurance Fund Summary (Fund 80)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
Local Revenue	$ 1,636,698	$ 1,500,000	$ 1,500,602	$ 1,444,380
Trans Res Revenue	$ 400,000	$ 600,000	$ 600,000	$ 2,850,000
Revenue Total	**$ 2,036,698**	**$ 2,100,000**	**$ 2,100,602**	**$ 4,294,380**
Expenses				
Books, Supplies, Svcs	$ 2,036,698	$ 1,795,667	$ 2,000,959	$ 1,806,113
Equipment Cap Outlay	$ -	$ -	$ -	$ -
Expense Total	**$ 2,036,698**	**$ 1,795,667**	**$ 2,000,959**	**$ 1,806,113**
Beginning Fund Balance	**$ 301,599**	**$ (2,286,311)**	**$ 201,956**	**$ (2,286,311)**
Audit Adjustment	**$ -**	**$ -**	**$ -**	**$ -**
Revenues over Expenses	**$ -**	**$ 304,333**	**$ 99,643**	**$ 2,488,267**
Ending Fund Balance	**$ 301,599**	**$ (1,981,978)**	**$ 301,599**	**$ 201,956**

Student Center Fund Summary (Fund 81)
College of Alameda
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
Local Revenue	$ 30,000	$ 30,000	$ 29,058	$ 36,657
Revenue Total	**$ 30,000**	**$ 30,000**	**$ 29,058**	**$ 36,657**
Expenses				
Classified Salary	$ -	$ -	$ -	$ -
Books, Supplies, Svcs	$ 79,188	$ 17,850	$ 5,794	$ 5,704
Equipment Cap Outlay	$ 36,500	$ 12,150	$ 30,305	$ 73,431
Expense Total	**$ 115,688**	**$ 30,000**	**$ 36,099**	**$ 79,135**
Beginning Fund Balance	$ 120,610	$ 170,129	$ 127,652	$ 170,129
Revenues over Expenses	$ (85,688)	$ -	$ (7,041)	$ (42,477)
Ending Fund Balance	$ 34,922	$ 170,129	$ 120,610	$ 127,652

Student Center Fee Fund Summary (Fund 82)
Laney College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
Local Revenue	$ 50,000	$ 50,836	$ 45,770	$ 61,668
Revenue Total	**$ 50,000**	**$ 50,836**	**$ 45,770**	**$ 61,668**
Expenses				
Classified Salary	$ -	$ 22,500	$ 15,731	$ 10,952
Fringe Benefits	$ -	$ 75	$ 3,651	$ 46
Books, Supplies, Services	$ 50,000	$ 25,461	$ 10,178	$ 4,875
Equipment Cap Outlay	$ -	$ 2,500	$ 11,917	$ -
Expense Total	**$ 50,000**	**$ 50,536**	**$ 41,477**	**$ 15,872**
Beginning Fund Balance	**$ 342,634**	**$ 292,546**	**$ 338,342**	**$ 292,546**
Revenues over Expenses	**0**	**300**	**4,293**	**45,796**
Ending Fund Balance	**$ 342,634**	**$ 292,846**	**$ 342,634**	**$ 338,342**

Student Center Fee Fund Summary (Fund 84)
Berkeley City College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
Local Revenue	$ 25,000	$ 22,303	$ 29,156	$ 39,162
Revenue Total	**$ 25,000**	**$ 22,303**	**$ 29,156**	**$ 39,162**
Expenses	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -
Equipment Cap Outlay	$ -	$ -	$ -	$ -
Expense Total	**$ 25,000**	**$ 22,203**	**$ 8**	**$ -**
Beginning Fund Balance	**$ 148,614**	**$ 80,304**	**$ 119,466**	**$ 80,304**
Revenues over Expenses	**$ -**	**$ 100**	**$ 29,148**	**$ 39,162**
Ending Fund Balance	**$ 148,614**	**$ 80,404**	**$ 148,614**	**$ 119,466**

Student Center Fee Fund Summary (Fund 83)
Merritt College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
Local Revenue	$ -	$ 22,400	$ 28,606	$ 33,716
		$ -	$ -	$ -
Revenue Total	**$ -**	**$ 22,400**	**$ 28,606**	**$ 33,716**
Expenses				
Classified Salary	$ -	$ -	$ -	$ -
Fringe Benefits	$ -	$ -	$ -	$ -
Books, Supplies, Services	$ 21,126	$ 21,949	$ 13,493	$ 11,809
Equipment Cap Outlay	$ 50,460	$ 451	$ -	$ -
Expense Total	**$ 71,586**	**$ 22,400**	**$ 13,493**	**$ 11,809**
Beginning Fund Balance	**$ 172,129**	**$ 135,110**	**$ 157,017**	**$ 135,110**
Revenues over Expenses	**($71,586)**	**$0**	**$15,113**	**$ 21,907**
Ending Fund Balance	**$ 100,543**	**$ 135,110**	**$ 172,129**	**$ 157,017**

Student Financial Aid Fund Summary (Fund 89)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
Federal Revenue	$ 30,375,450	$ 32,353,719	$ 33,300,941	$ 38,474,364
State Revenue	$ 3,861,713	$ 1,642,670	$ 2,658,483	$ 2,562,517
Local Revenue	$ -	$ -	$ (17,255)	$ 20,771
Revenue Total	**$ 34,237,163**	**$ 33,996,389**	**$ 35,942,169**	**$ 41,057,652**
Expenses				
Financial Aid	$ 34,237,163	$ 33,996,389	$ 35,482,454	$ 41,036,881
Expense Total	**$ 34,237,163**	**$ 33,996,389**	**$ 35,482,454**	**$ 41,036,881**

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8199 Other Federal Revenue	$ -	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8611 State General	$ 59,788,281	$ 57,538,987	$ 42,828,575	$ 51,619,769
8613 2% Enrollment Fees	$ 125,000	$ 125,000	$ 300,667	$ 292,356
8618 Apprenticeship	$ 20,000	$ 20,000	$ 40,381	$ 2,089
8619 State Prior Year	$ -	$ -	$ (1,357)	$ 633,104
8630 Education Protection Acct.	$ 17,942,833	$ 16,727,650	$ 16,724,508	$ 17,088,412
8659 State Prior Year	$ -	$ -	$ 10,974	$ -
8660 Education Protection Acct.	$ -	$ -	$ 115,060	$ -
8661 Part-time Parity Pay	$ 408,873	$ 408,873	$ 402,665	$ 403,424
8672 Homeowners Prop Tax	$ 170,290	$ 170,871	$ 170,205	$ 170,290
8681 State Lottery Proceeds	$ 2,590,000	$ 2,590,000	$ 2,641,701	$ 3,301,622
8682 State Mandated Cost	$ -	$ 520,800	$ 2,342,267	$ 11,337,883
8699 Other State Revenue	$ 750,000	$ 1,796,145	$ -	$ 2,205,268
State Revenue	**$ 81,795,277**	**$ 79,898,326**	**$ 65,575,646**	**$ 87,054,216**
8811 Tax Secured Roll	$ 17,967,823	$ 18,281,418	$ 17,650,650	$ 16,672,130
8812 Tax Supplement Roll	$ -	$ 215,435	$ 467,084	$ 462,086
8813 Tax Unsecured	$ 1,239,921	$ 1,140,513	$ 1,143,570	$ 1,180,877
8814 PY Tax Secured Roll	$ -	$ -	$ (221,331)	$ (245,710)
8815 PY Tax Supplemental Roll	$ -	$ -	$ -	$ (26,193)
8816 PY Tax Unsecured RL	$ -	$ -	$ -	$ (23,930)
8817 Redevelopment Property Tax	$ -	$ -	$ 3,271,171	$ 3,171,631
8818 ERAF	$ 15,773,899	$ 11,754,709	$ 24,256,536	$ 15,022,761
8831 Contract Service	$ -	$ -	$ 153	$ -
8851 Facility & Athletic Field Rentl	$ -	$ -	$ -	$ -
8861 Interest/Investment Inc	$ -	$ -	$ (161,631)	$ (129,056)
8874 Enrollment	$ 6,250,000	$ 6,250,000	$ 5,281,341	$ 6,271,490
8876 Health Services	$ -	$ -	$ -	$ -
8877 Instruct Matl Fees & Sales	$ -	$ 50,000	$ -	$ -
8879 Student Records	$ 50,000	$ -	$ 39,372	$ 80,202
8880 Tuition Out of St	$ 3,755,430	$ 4,421,770	$ 3,535,153	$ 3,145,182
8881 Parking Servcs	$ -	$ -	$ -	$ -
8882 F-1 VisaTuition	$ 6,676,320	$ 5,124,330	$ 5,830,584	$ 5,429,424
8883 Student Center	$ -	$ -	$ (164)	$ (11,674)
8884 Student AC Transit	$ 1,120,000	$ 1,120,000	$ 1,159,556	$ 896,999
8886 Application Fee	$ 50,000	$ 40,000	$ 42,260	$ 48,704
8887 Capital Outlay Fee	$ 189,000	$ -	$ 129,342	$ 131,691
8892 Fines & Citations	$ -	$ -	$ -	$ 580
8893 AC Transit-Student Bus Passes	$ -	$ -	$ -	$ -
8895 St Drop Fees	$ 5,000	$ 5,000	$ 3,518	$ 4,010
8896 Student Health Fees	$ 925,000	$ 930,000	$ 881,605	$ 1,078,202
8897 Indirect Income	$ -	$ -	$ 293,426	$ 492,420
8899 Miscellaneous	$ 375,000	$ 550,000	$ 585,992	$ 336,403
Local Revenue	**$ 54,377,393**	**$ 49,883,175**	**$ 64,188,187**	**$ 53,988,228**
8982 Interfund Transfers-In	$ -	$ -	$ -	$ -
8983 Intrafund Transfers-In	$ 9,650,000	$ 11,519,863	$ 7,560,206	$ 8,400,897

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Trans Res Revenue	**$ 9,650,000**	**$ 11,519,863**	**$ 7,560,206**	**$ 8,400,897**
Revenue Total	**$ 145,822,670**	**$ 141,301,364**	**$ 137,324,039**	**$ 149,443,341**
Expenses				
1101 Instructor	$ 26,527,858	$ 25,353,951	$ 22,805,541	$ 22,609,340
1102 Instructor -Subs	$ 123,864	$ 110,421	$ -	$ 27,928
Full Time Academic	**$ 26,651,722**	**$ 25,464,372**	**$ 22,805,541**	**$ 22,637,268**
1201 Administrators	$ 6,075,086	$ 5,918,147	$ 5,897,248	$ 5,318,257
Academic Admin	**$ 6,075,086**	**$ 5,918,147**	**$ 5,897,248**	**$ 5,318,257**
1202 Department Chair	$ 108,296	$ 84,011	$ 802,299	$ 955,229
1203 Counselors	$ 2,577,570	$ 2,498,056	$ 2,503,891	$ 1,660,450
1204 Librarians	$ 1,266,667	$ 1,277,292	$ 1,150,394	$ 692,012
1205 Faculty-Reassign	$ 1,135,192	$ 1,143,414	$ 1,156,918	$ 1,296,664
1206 Nurse	$ 259,719	$ 305,455	$ 188,664	$ 157,923
1209 Counselors/Librarian-Lts	$ -	$ -	$ -	$ -
1210 Librarians-Lts	$ -	$ -	$ 54,975	$ 7,754
Other Faculty	**$ 5,347,444**	**$ 5,308,228**	**$ 5,857,141**	**$ 4,770,032**
1351 Instructor-PTime & Ext-Se	$ 7,609,192	$ 7,133,081	$ 9,420,370	$ 17,546,682
1352 Instructor-Sub-Daily/Sick	$ -	$ -	$ 119,386	$ 70,544
1353 Instructor - Retiree	$ -	$ -	$ 795,156	$ 935,887
1356 Instructor-Pt-Office Hour	$ 1,772,328	$ -	$ 506,430	$ 483,117
1357 Instructor-Parity	$ 408,679	$ 408,679	$ 304,434	$ 316,801
1452 Department Chairs	$ 4,000	$ 3,190	$ 74,804	$ 97,199
1453 Counselors	$ 224,535	$ 167,285	$ 306,477	$ 178,771
1454 Librarians	$ 160,646	$ 144,495	$ 193,053	$ 127,155
1455 Coaches	$ 83,037	$ 100,604	$ 100,938	$ 120,508
1456 Other Non-Teaching	$ 514,762	$ 552,230	$ 536,314	$ 509,166
1457 Non-Teaching Retirees	$ 12,236	$ -	$ 55,548	$ 118,873
1458 Partity Pay for Non Teaching Fac	$ -	$ -	$ 66,288	$ 57,700
1459 Staff Developing Training Fac	$ 1,864	$ 59,061	$ 1,250	$ 18,368
Part Time Academic	**$ 10,791,279**	**$ 8,568,625**	**$ 12,480,448**	**$ 20,580,770**
2101 Administrators	$ 4,630,876	$ 4,333,425	$ 4,087,399	$ 4,078,788
2102 Clerical Tech & Sup Staff	$ 20,765,110	$ 19,607,273	$ 17,589,732	$ 13,606,920
2201 Instructional Aides	$ 1,575,271	$ 1,521,019	$ 1,478,429	$ 1,441,228
2351 Trustee Members - Board	$ 45,644	$ 84,344	$ 88,896	$ 88,013
2352 Cler Tech & Sup Stf	$ 895,808	$ 794,838	$ 1,528,555	$ 1,210,511
2353 Student Employee Asst.	$ 351,853	$ 381,197	$ 362,658	$ 475,699
2354 Overtime	$ 142,769	$ 131,036	$ 568,831	$ 374,203
2357 Classified Retirees	$ -	$ 14,688	$ 31,849	$ 72,134
2359 Instruct Aides(non-classroom)	$ -	$ 359,428	$ 29,664	$ 14,239
2451 Instructional Aides	$ 312,967	$ 363,392	$ 360,257	$ 411,429
2452 Inst. Aides - Student	$ 307,225	$ 4,950	$ 250,860	$ 388,036
2453 Inst. Aides-O/T/Perm	$ 2,950	$ -	$ -	$ -
2454 Instruct Aides-Tutorial Assist	$ -	$ -	$ -	$ 43,352
Classified Salary	**$ 29,030,473**	**$ 27,595,590**	**$ 26,377,130**	**$ 22,204,553**
3110 STRS - Academic	$ 5,395,612	$ 4,438,946	$ 5,090,089	$ 6,381,832
3140 STRS Cash Balance	$ 382,401	$ 289,155	$ 370,778	$ 387,652

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
3220 PERS	$ 4,125,437	$ 3,508,665	$ 3,635,550	$ 2,644,691
3310 OASDHI (FICA) Academic	$ -	$ -	$ 17,052	$ 23,696
3320 OASDHI Classified	$ 1,558,923	$ 1,575,326	$ 1,641,387	$ 1,389,728
3340 Medicare - Academic	$ 706,989	$ 570,716	$ 754,852	$ 740,497
3350 Medicare - Classified	$ 382,662	$ 421,001	$ 389,540	$ 326,083
3411 Medical -Academic	$ 6,702,346	$ 7,546,040	$ 9,794,920	$ 9,113,124
3412 Dental - Academic	$ 531,213	$ 427,887	$ 425,941	$ 424,177
3415 Life Ins. -Academic	$ 83,774	$ 80,186	$ 92,138	$ 87,108
3421 Medical -Classified	$ 7,060,335	$ 6,475,846	$ 5,150,963	$ 3,920,514
3422 Dental -Classified	$ 598,589	$ 441,688	$ 422,800	$ 371,013
3425 Life Insurance-Class	$ 62,258	$ 60,726	$ 79,858	$ 66,559
3431 Medical reimbursement	$ -	$ -	$ (136,737)	$ (98,379)
3432 Dental reimbursement	$ -	$ -	$ -	$ -
3435 Life ins. reimbursement	$ -	$ -	$ -	$ (494)
3510 Unemployment Ins.-Aca	$ 33,615	$ 29,953	$ 37,095	$ 36,216
3520 Unemployment Ins -Class	$ 19,320	$ 18,341	$ 18,839	$ 15,635
3610 Work Comp-Academic	$ 811,052	$ 679,810	$ 860,500	$ 779,375
3620 Work Comp-Classfd	$ 464,734	$ 414,507	$ 402,297	$ 316,475
3712 OPEB Instructional	$ 2,861,214	$ 2,901,658	$ 4,034,745	$ 3,992,653
3720 Apple Ret.	$ 8,223	$ 3,098	$ 43,583	$ 35,351
3722 OPEB Classified	$ 2,028,290	$ 2,128,347	$ 1,912,204	$ 1,672,819
3912 Retiree Benefits	$ 9,600,000	$ 10,519,863	$ 7,519,533	$ 7,148,277
3922 Retiree Benefit - Classified	$ -	$ -	$ 37,026	$ -
3930 Cash In-Lieu	$ -	$ -	$ -	$ -
Fringe Benefits	**$ 43,416,987**	**$ 42,531,759**	**$ 42,594,952**	**$ 39,774,602**
4101 Classroom-Books	$ 2,000	$ -	$ -	$ 7,566
4102 Book for Student Program	$ 5,000	$ -	$ 6,991	$ 5,894
4103 Office Refer/Dict	$ -	$ -	$ -	$ 283
4301 Instructional Supplies	$ 52,567	$ 66,569	$ 51,907	$ 224,083
4302 Supplies Outreach recruitment	$ 4,000	$ -	$ 8,207	$ -
4303 Subs Periodicals	$ 31,352	$ 18,633	$ 19,130	$ 15,978
4304 Supplies-office	$ 699,877	$ 608,339	$ 732,600	$ 926,857
4305 Fuel - gasoline/petroleum	$ 17,710	$ 16,550	$ 14,995	$ 11,814
4306 Computer software/site lic.-cl	$ 17,865	$ 12,928	$ 25,529	$ 59,609
4307 Computer software/site lic.-ad	$ 36,249	$ 34,750	$ 62,394	$ 87,553
5102 Guest Speakers Lectures-Non	$ 1,153	$ 6,153	$ 6,200	$ 7,246
5103 Legal	$ 500,000	$ 335,000	$ 361,104	$ 541,284
5104 Audit	$ 195,000	$ 195,000	$ 191,473	$ 179,850
5105 Independent Contractor/Consult	$ 6,387,157	$ 6,145,036	$ 6,271,397	$ 7,230,419
5106 Events/Programs-Outside Prod	$ 99,003	$ 138,358	$ 102,284	$ 100,000
5107 Election Cost	$ -	$ 125,000	$ 183,466	$ -
5109 Legal Settlements	$ 25,000	$ 30,000	$ -	$ 27,674
5110 Instructor Events-Personal Svs	$ 6,000	$ 12,184	$ 12,613	$ 7,307
5202 Travel Non-Local	$ 315,579	$ 330,829	$ 271,007	$ 246,121
5203 Travel Local	$ 52,364	$ 47,289	$ 11,552	$ 17,468
5204 Student Transportation	$ 1,900	$ 6,531	$ 4,388	$ 1,469
5205 Conference/Seminar Reg	$ 165,473	$ 143,385	$ 175,987	$ 167,439

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
5206 Internal Training- Staff Dev	$ 312,003	$ 35,550	$ 23,191	$ 11,641
5301 Dues and Membership	$ 383,057	$ 360,277	$ 345,716	$ 374,298
5407 Student Accident Insurance	$ 210,000	$ 220,000	$ 195,272	$ 215,760
5501 Garbage and Trash	$ 274,826	$ 179,826	$ 270,582	$ 221,569
5502 Gas	$ 519,150	$ 382,475	$ 635,015	$ 459,928
5503 Light and Power (Electricity)	$ 2,469,224	$ 2,565,811	$ 2,166,530	$ 2,103,952
5504 Sewer Use	$ 169,019	$ 153,270	$ 166,001	$ 141,771
5505 Telephone Services	$ 311,467	$ 323,467	$ 390,967	$ 386,742
5506 Main Water System	$ 428,812	$ 433,853	$ 452,360	$ 400,363
5507 Pest Control	$ 44,510	$ 46,480	$ 42,319	$ 54,110
5602 Facility/Building Leases - Ann	$ 503,200	$ 501,700	$ 610,988	$ 577,657
5603 Facility/Building Rentals-Mont	$ 71,000	$ 70,650	$ 69,620	$ 55,462
5604 Equipment Lease - Annual	$ 142,122	$ 132,172	$ 107,143	$ 82,043
5605 Equipment Rentals - Mon-Mon	$ 50,225	$ 54,010	$ 29,174	$ 34,380
5607 Print & Dup. Equip Leases/Rent	$ 104,500	$ 147,000	$ 160,371	$ 130,961
5701 Athletics Meals and Lodging	$ 24,180	$ 23,661	$ 29,753	$ 35,879
5702 Graduation Exprenses	$ 53,833	$ 38,823	$ 39,759	$ 66,257
5704 Health Services	$ 4,500	$ 4,500	$ 4,054	$ 6,392
5706 Misc. Student Services	$ -	$ -	$ 96	$ -
5708 Athletic Transportation	$ 32,620	$ 30,140	$ 15,192	$ 49,450
5864 Instructional Services	$ -	$ -	$ -	$ -
5865 Publishing/ Doc Publication	$ 147,063	$ 142,485	$ 100,790	$ 177,436
5866 Testing License and Material	$ 400	$ 1,500	$ 2,084	$ 1,349
5867 Postage	$ 89,620	$ 103,620	$ 102,785	$ 103,636
5870 Cross Enrollment Waiver	$ -	$ -	$ 7,248	$ 2,812
5875 Employee Waiver	$ -	$ -	$ 40,199	$ 47,304
5877 Payment of Fines -OSHA & Misc	$ 26,000	$ 1,000	$ 51,006	$ -
5880 Radio Licensing	$ 5,000	$ 5,750	$ 3,303	$ 5,319
5881 Building Repairs & Services	$ 169,590	$ 508,185	$ 234,307	$ 401,268
5882 Equip Repairs Maint. & Svc	$ 309,759	$ 220,220	$ 135,366	$ 293,679
5883 Net Internet Fees and Subs.	$ 70,772	$ 52,175	$ 70,153	$ 38,243
5884 Laundry Services	$ 3,610	$ 6,510	$ 8,863	$ 8,081
5885 Misc. Operational Exp.	$ 2,457,383	$ 2,105,344	$ 1,705,741	$ 2,365,282
5886 Program TV License	$ 20,000	$ 20,000	$ 20,382	$ 18,789
5887 Advertising/Radio/TV	$ 13,000	$ 6,000	$ 7,606	$ -
5888 Advertising Print/ADS	$ 176,500	$ 129,018	$ 123,523	$ 232,492
5889 Grounds Maintenance	$ -	$ -	$ 8,995	$ 67,932
5890 Service Contract-Equipment	$ 174,152	$ 86,504	$ 242,942	$ 97,750
5891 Service Contract-Software-DP	$ 1,087,057	$ 669,235	$ 992,763	$ 812,533
5892 Service Contract-Hardware-DP	$ 150,000	$ 45,000	$ 67,827	$ 107,975
5893 Permits & Fees - Risk Mgmt	$ 5,000	$ 5,000	$ 7,673	$ 6,250
5894 Moving/Relocation Expenses	$ -	$ -	$ -	$ -
5895 Indirect Costs	$ -	$ -	$ -	$ -
5899 Bad Debt Expense	$ -	$ -	$ 8,484	$ 261,112
Books, Supplies, Services	**$ 19,628,403**	**$ 18,083,745**	**$ 18,209,370**	**$ 20,323,771**
6120 Site Improvement	$ -	$ -	$ 9,779	$ 48,353
6130 Special Assessments	$ 5,000	$ 2,693	$ -	$ -

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
6206 Building Improvement	$ 79,738	$ -	$ 1,188	$ 9,617
6301 College Library Books	$ 29,000	$ 34,000	$ 28,202	$ 9,472
6302 Library Software (CD DVD etc)	$ -	$ -	$ 10,087	$ 7,832
6303 College Library Periodicals	$ 8,000	$ 8,000	$ 6,928	$ 7,157
6305 Library Textbooks	$ -	$ -	$ -	$ -
6306 Library Databases	$ -	$ 18,000	$ 18,000	$ -
6401 Software	$ -	$ -	$ -	$ 243
6402 Inst Equipment and Furn	$ 15,413	$ 19,878	$ 34,557	$ 103,120
6403 Non-Instructional Equip & Furn	$ 87,938	$ 85,964	$ 184,222	$ 240,604
6404 Telephone System Purchase	$ -	$ -	$ -	$ 21,333
6406 Laptop Computers	$ 6,300	$ 9,500	$ 20,837	$ 36,967
6407 PC,SERV, Other Comput,Peripher	$ 39,182	$ 50,191	$ 79,389	$ 489,817
Equipment Cap Outlay	**$ 270,571**	**$ 228,226**	**$ 393,190**	**$ 974,515**
7110 Debt Service - Bonds	$ -	$ -	$ -	$ 2,265,000
7120 Debt Interest - Bonds	$ 4,060,496	$ 4,358,532	$ 4,006,013	$ 5,421,796
7130 Debt-Service Expense	$ -	$ -	$ 7,500	$ -
7301 Transfer Out to General Fund	$ 1,850,000	$ 2,224,786	$ 172,347	$ 3,907,878
7302 Special Reserve #1	$ -	$ -	$ -	$ -
Debt Service Transfer	**$ 5,910,496**	**$ 6,583,318**	**$ 4,185,860**	**$ 11,594,674**
7530 Tuition Reduction	$ -	$ -	$ -	$ -
7535 OPD Payment for Academy	$ 125,000	$ 125,000	$ 75,642	$ 157,768
Other Transfers	**$ 125,000**	**$ 125,000**	**$ 75,642**	**$ 157,768**
7630 Book Vouchers	$ -	$ -	$ -	$ -
7650 Meals for Students	$ -	$ -	$ 8,496	$ -
Book Vouchers	**$ -**	**$ -**	**$ 8,496**	**$ -**
7920 PFT Leave Banking	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 147,247,461**	**$ 140,407,010**	**$ 138,885,018**	**$ 148,336,210**

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
District Office - Central Services (Location 1)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
1101 Instructor	$ -	$ -	$ -	$ -
Full Time Academic	**$ -**	**$ -**	**$ -**	**$ -**
1201 Administrators	$ 1,429,194	$ 1,676,454	$ 1,881,504	$ 1,419,663
Academic Admin	**$ 1,429,194**	**$ 1,676,454**	**$ 1,881,504**	**$ 1,419,663**
1205 Faculty-Reassign	$ 613,404	$ 650,463	$ 586,719	$ 628,681
Other Faculty	**$ 613,404**	**$ 650,463**	**$ 586,719**	**$ 628,681**
1351 Instructor-PTime & Ext-Se	$ -	$ -	$ -	$ 2,275
1352 Instructor-Sub-Daily/Sick	$ -	$ -	$ -	$ -
1353 Instructor - Retiree	$ -	$ -	$ -	$ -
1356 Instructor-Pt-Office Hour	$ -	$ -	$ -	$ -
1357 Instructor-Parity	$ 408,679	$ 408,679	$ -	$ -
1452 Department Chairs	$ -	$ -	$ -	$ -
1453 Counselors	$ 101,500	$ 65,000	$ 92,432	$ 88,771
1454 Librarians	$ -	$ -	$ -	$ -
1455 Coaches	$ -	$ -	$ -	$ -
1456 Other Non-Teaching	$ 377,163	$ 414,850	$ 318,707	$ 226,535
1457 Non-Teaching Retirees	$ -	$ -	$ -	$ -
1458 Partity Pay for Non Teaching Fac	$ -	$ -	$ 11,944	$ 3,001
1459 Staff Developing Training Fac	$ -	$ -	$ -	$ -
Part Time Academic	**$ 887,342**	**$ 888,529**	**$ 423,083**	**$ 320,582**
2101 Administrators	$ 3,468,744	$ 3,190,943	$ 2,926,931	$ 3,078,040
2102 Clerical Tech & Sup Staff	$ 8,947,385	$ 8,312,621	$ 7,483,372	$ 6,800,694
2201 Instructional Aides	$ -	$ -	$ -	$ -
2351 Trustee Members - Board	$ 45,644	$ 84,344	$ 88,896	$ 88,013
2352 Cler Tech & Sup Stf	$ 407,300	$ 336,411	$ 566,910	$ 456,722
2353 Student Employee Asst.	$ 57,000	$ 53,500	$ 93,525	$ 98,477
2354 Overtime	$ 42,228	$ 8,250	$ 276,793	$ 141,579
2357 Classified Retirees	$ -	$ -	$ 150	$ 27,995
2359 Instruct Aides(non-classroom)	$ -	$ -	$ -	$ -
2451 Instructional Aides	$ -	$ -	$ -	$ (21,131)
2452 Inst. Aides - Student	$ -	$ -	$ -	$ -
2453 Inst. Aides-O/T/Perm	$ -	$ -	$ -	$ -
2454 Instruct Aides-Tutorial Assist	$ -	$ -	$ -	$ -
Classified Salary	**$ 12,968,301**	**$ 11,986,069**	**$ 11,436,577**	**$ 10,670,389**
3110 STRS - Academic	$ 297,344	$ 270,658	$ 300,279	$ 2,405,199
3140 STRS Cash Balance	$ 1,600	$ 2,445	$ 1,105	$ 2,546
3220 PERS	$ 1,940,959	$ 1,539,375	$ 1,470,841	$ 1,242,052
3310 OASDHI (FICA) Academic	$ -	$ -	$ -	$ 3,620
3320 OASDHI Classified	$ 775,679	$ 713,578	$ 662,319	$ 648,122
3340 Medicare - Academic	$ 44,488	$ 32,093	$ 28,804	$ 27,002
3350 Medicare - Classified	$ 170,719	$ 168,529	$ 176,873	$ 164,462
3411 Medical -Academic	$ 255,873	$ 508,784	$ 4,018,951	$ 3,442,216
3412 Dental - Academic	$ 22,833	$ 66,363	$ 12,097	$ 20,929
3415 Life Ins. -Academic	$ 4,584	$ 4,862	$ 3,726	$ 3,170
3421 Medical -Classified	$ 2,825,519	$ 2,783,256	$ 2,052,685	$ 1,481,581

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
District Office - Central Services (Location 1)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
3422 Dental -Classified	$ 242,650	$ 194,284	$ 161,587	$ 168,121
3425 Life Insurance-Class	$ 27,879	$ 26,572	$ 32,812	$ 31,883
3431 Medical reimbursement	$ -	$ -	$ (136,737)	$ (98,379)
3432 Dental reimbursement	$ -	$ -	$ -	$ -
3435 Life ins. reimbursement	$ -	$ -	$ -	$ (494)
3510 Unemployment Ins.-Aca	$ 1,480	$ 1,559	$ 1,410	$ 1,289
3520 Unemployment Ins -Class	$ 8,935	$ 8,206	$ 8,550	$ 7,833
3610 Work Comp-Academic	$ 35,718	$ 35,169	$ 38,033	$ 29,852
3620 Work Comp-Classfd	$ 215,348	$ 185,682	$ 179,811	$ 158,732
3712 OPEB Instructional	$ 153,798	$ 177,501	$ 1,393,456	$ 1,397,217
3720 Apple Ret.	$ 6,215	$ 2,645	$ 13,391	$ 6,880
3722 OPEB Classified	$ 937,767	$ 950,032	$ 880,888	$ 885,124
3912 Retiree Benefits	$ 9,600,000	$ 10,519,863	$ 7,519,533	$ 7,148,277
3922 Retiree Benefit - Classified	$ -	$ -	$ 37,026	$ -
3930 Cash In-Lieu	$ -	$ -	$ -	$ -
Fringe Benefits	**$ 17,569,388**	**$ 18,191,456**	**$ 18,857,440**	**$ 19,177,235**
4101 Classroom-Books	$ -	$ -	$ -	$ -
4102 Book for Student Program	$ -	$ -	$ -	$ -
4103 Office Refer/Dict	$ -	$ -	$ -	$ -
4301 Instructional Supplies	$ -	$ -	$ -	$ 9,001
4302 Supplies Outreach recruitment	$ -	$ -	$ -	$ -
4303 Subs Periodicals	$ 21,500	$ 12,370	$ 13,571	$ 10,374
4304 Supplies-office	$ 294,697	$ 204,269	$ 245,867	$ 333,021
4305 Fuel - gasoline/petroleum	$ 16,910	$ 15,750	$ 14,193	$ 11,003
4306 Computer software/site lic.-cl	$ 14,500	$ 8,000	$ 4,450	$ 4,434
4307 Computer software/site lic.-ad	$ 28,200	$ 26,200	$ 40,428	$ 32,213
5102 Guest Speakers Lectures-Non	$ -	$ -	$ -	$ -
5103 Legal	$ 500,000	$ 335,000	$ 361,104	$ 541,284
5104 Audit	$ 195,000	$ 195,000	$ 191,473	$ 179,850
5105 Independent Contractor/Consult	$ 5,898,132	$ 5,532,855	$ 5,577,365	$ 6,327,167
5106 Events/Programs-Outside Prod	$ 12,798	$ 9,000	$ 8,568	$ 8,334
5107 Election Cost	$ -	$ 125,000	$ 183,466	$ -
5109 Legal Settlements	$ 25,000	$ 30,000	$ -	$ 27,674
5110 Instructor Events-Personal Svs	$ -	$ -	$ -	$ -
5202 Travel Non-Local	$ 217,939	$ 227,500	$ 173,306	$ 150,617
5203 Travel Local	$ 27,850	$ 19,100	$ 5,810	$ 9,450
5204 Student Transportation	$ -	$ -	$ -	$ -
5205 Conference/Seminar Reg	$ 100,450	$ 86,690	$ 115,893	$ 75,002
5206 Internal Training- Staff Dev	$ 18,500	$ 25,550	$ 20,909	$ 11,641
5301 Dues and Membership	$ 147,120	$ 155,100	$ 120,957	$ 116,768
5407 Student Accident Insurance	$ 210,000	$ 220,000	$ 195,272	$ 215,760
5501 Garbage and Trash	$ 120,000	$ 25,000	$ 18,700	$ 12,201
5502 Gas	$ 115,000	$ 25,000	$ 18,474	$ 12,074
5503 Light and Power (Electricity)	$ 550,200	$ 240,764	$ 262,831	$ 278,791
5504 Sewer Use	$ 25,000	$ 15,000	$ 16,772	$ 10,207
5505 Telephone Services	$ 190,850	$ 190,350	$ 275,644	$ 183,256

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
District Office - Central Services (Location 1)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
5506 Main Water System	$ 50,000	$ 50,000	$ 40,197	$ 44,165
5507 Pest Control	$ 15,000	$ 15,000	$ 10,655	$ 21,179
5602 Facility/Building Leases - Ann	$ 3,300	$ 25,000	$ -	$ -
5603 Facility/Building Rentals-Mont	$ 40,000	$ 39,650	$ 48,692	$ 34,434
5604 Equipment Lease - Annual	$ 89,628	$ 65,438	$ 59,904	$ 46,160
5605 Equipment Rentals - Mon-Mon	$ -	$ -	$ -	$ 4,553
5607 Print & Dup. Equip Leases/Rent	$ 12,500	$ 10,000	$ 8,463	$ 4,707
5701 Athletics Meals and Lodging	$ -	$ -	$ -	$ -
5702 Graduation Exprenses	$ -	$ -	$ -	$ -
5704 Health Services	$ -	$ -	$ -	$ -
5706 Misc. Student Services	$ -	$ -	$ -	$ -
5708 Athletic Transportation	$ -	$ -	$ -	$ -
5864 Instructional Services	$ -	$ -	$ -	$ -
5865 Publishing/ Doc Publication	$ 44,694	$ 52,750	$ 26,584	$ 81,635
5866 Testing License and Material	$ -	$ -	$ -	$ -
5867 Postage	$ 67,700	$ 81,700	$ 81,432	$ 86,036
5870 Cross Enrollment Waiver	$ -	$ -	$ -	$ -
5875 Employee Waiver	$ -	$ -	$ -	$ -
5877 Payment of Fines -OSHA & Misc	$ 26,000	$ 1,000	$ 51,006	$ -
5880 Radio Licensing	$ 5,000	$ 5,750	$ 2,376	$ 5,319
5881 Building Repairs & Services	$ 153,037	$ 508,185	$ 229,183	$ 347,099
5882 Equip Repairs Maint. & Svc	$ 231,172	$ 144,379	$ 81,028	$ 218,690
5883 Net Internet Fees and Subs.	$ 47,012	$ 38,600	$ 54,084	$ 33,684
5884 Laundry Services	$ -	$ -	$ -	$ -
5885 Misc. Operational Exp.	$ 2,002,934	$ 1,894,722	$ 1,623,482	$ 2,194,146
5886 Program TV License	$ 20,000	$ 20,000	$ 20,382	$ 18,789
5887 Advertising/Radio/TV	$ -	$ 6,000	$ -	$ -
5888 Advertising Print/ADS	$ 162,000	$ 120,500	$ 116,508	$ 169,672
5889 Grounds Maintenance	$ -	$ -	$ 8,995	$ 38,610
5890 Service Contract-Equipment	$ 56,452	$ 18,914	$ 183,793	$ 36,003
5891 Service Contract-Software-DP	$ 1,087,057	$ 669,235	$ 987,223	$ 805,226
5892 Service Contract-Hardware-DP	$ 150,000	$ 45,000	$ 67,827	$ 107,975
5893 Permits & Fees - Risk Mgmt	$ 5,000	$ 5,000	$ 7,673	$ 6,250
5894 Moving/Relocation Expenses	$ -	$ -	$ -	$ -
5895 Indirect Costs	$ -	$ -	$ -	$ -
5899 Bad Debt Expense	$ -	$ -	$ 8,484	$ 261,111
Books, Supplies, Services	**$ 12,998,133**	**$ 11,540,321**	**$ 11,583,025**	**$ 13,125,567**
6120 Site Improvement	$ -	$ -	$ 9,779	$ 48,353
6130 Special Assessments	$ 5,000	$ 2,693	$ -	$ -
6206 Building Improvement	$ -	$ -	$ 1,188	$ 9,617
6301 College Library Books	$ -	$ -	$ -	$ -
6302 Library Software (CD DVD etc)	$ -	$ -	$ -	$ -
6303 College Library Periodicals	$ -	$ -	$ -	$ -
6305 Library Textbooks	$ -	$ -	$ -	$ -
6306 Library Databases	$ -	$ -	$ 18,000	$ -
6401 Software	$ -	$ -	$ -	$ -

Fund 01 and 02 Datail - District page 3

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
District Office - Central Services (Location 1)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
6402 Inst Equipment and Furn	$ -	$ -	$ 10,429	$ 10,276
6403 Non-Instructional Equip & Furn	$ 41,192	$ 60,559	$ 62,719	$ 61,510
6404 Telephone System Purchase	$ -	$ -	$ -	$ -
6406 Laptop Computers	$ 5,300	$ 24,500	$ 5,515	$ 10,628
6407 PC,SERV, Other Comput,Peripher	$ 31,909	$ 47,191	$ 66,459	$ 302,316
Equipment Cap Outlay	**$ 83,401**	**$ 134,943**	**$ 174,089**	**$ 442,699**
7110 Debt Service - Bonds	$ -	$ -	$ -	$ 2,265,000
7120 Debt Interest - Bonds	$ 4,060,496	$ 4,358,532	$ 4,006,013	$ 5,421,796
7130 Debt-Service Expense	$ -	$ -	$ 7,500	$ -
7301 Transfer Out to General Fund	$ 1,850,000	$ 2,224,786	$ 172,347	$ 3,902,878
7302 Special Reserve #1	$ -	$ -	$ -	$ -
Debt Service Transfer	**$ 5,910,496**	**$ 6,583,318**	**$ 4,185,860**	**$ 11,589,674**
7530 Tuition Reduction	$ -	$ -	$ -	$ -
7535 OPD Payment for Academy	$ 125,000	$ 125,000	$ 75,642	$ 157,768
Other Transfers	**$ 125,000**	**$ 125,000**	**$ 75,642**	**$ 157,768**
7630 Book Vouchers	$ -	$ -	$ -	$ -
7650 Meals for Students	$ -	$ -	$ -	$ -
Book Vouchers	**$ -**	**$ -**	**$ -**	**$ -**
7920 PFT Leave Banking	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 52,584,659**	**$ 51,776,553**	**$ 49,203,939**	**$ 57,532,258**

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Berkeley City College (Location 8)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
1101 Instructor	$ 4,910,648	$ 4,568,360	$ 4,315,766	$ 4,063,747
1102	$ 48,317	$ -	$ -	$ -
Full Time Academic	**$ 4,958,965**	**$ 4,568,360**	**$ 4,315,766**	**$ 4,063,747**
1201 Administrators	$ 1,094,114	$ 928,605	$ 946,003	$ 809,745
Academic Admin	**$ 1,094,114**	**$ 928,605**	**$ 946,003**	**$ 809,745**
1202 Department Chair	$ -	$ -	$ 46,693	$ 48,570
1203 Counselors	$ 748,481	$ 704,892	$ 653,309	$ 441,712
1204 Librarians	$ 254,555	$ 238,949	$ 235,949	$ 152,479
1205 Faculty-Reassign	$ -	$ 15,000	$ 58,628	$ 56,949
Other Faculty	**$ 1,003,036**	**$ 958,841**	**$ 994,578**	**$ 699,710**
1351 Instructor-PTime & Ext-Se	$ 2,376,220	$ 2,158,793	$ 3,969,893	$ 4,310,715
1352 Instructor-Sub-Daily/Sick	$ -	$ -	$ 26,887	$ 9,842
1353 Instructor - Retiree	$ -	$ -	$ 48,684	$ 97,575
1356 Instructor-Pt-Office Hour	$ 414,159	$ -	$ 133,352	$ 137,367
1357 Instructor-Parity	$ -	$ -	$ 69,855	$ 75,011
1452 Department Chairs	$ 4,000	$ 3,190	$ 8,908	$ 8,170
1453 Counselors	$ 55,000	$ 55,000	$ -	$ -
1454 Librarians	$ 53,000	$ 32,000	$ 76,638	$ 24,170
1455 Coaches	$ -	$ -	$ -	$ -
1456 Other Non-Teaching	$ 39,140	$ 34,038	$ 47,282	$ 38,722
1457 Non-Teaching Retirees	$ -	$ -	$ -	$ -
1458 Partity Pay for Non Teaching Fac	$ -	$ -	$ 11,471	$ 8,325
1459 Staff Developing Training Fac	$ -	$ 40,202	$ -	$ -
Part Time Academic	**$ 2,941,519**	**$ 2,323,223**	**$ 4,392,969**	**$ 4,709,898**
2101 Administrators	$ 259,703	$ 245,008	$ 244,440	$ 249,563
2102 Clerical Tech & Sup Staff	$ 2,421,378	$ 2,382,003	$ 2,174,149	$ 1,442,835
2201 Instructional Aides	$ 191,891	$ 192,002	$ 165,293	$ 154,348
2351 Trustee Members - Board	$ -	$ -	$ -	$ -
2352 Cler Tech & Sup Stf	$ 81,200	$ 74,700	$ 85,264	$ 116,680
2353 Student Employee Asst.	$ 87,200	$ 78,783	$ 39,477	$ 98,767
2354 Overtime	$ 27,742	$ 17,652	$ 31,291	$ 25,154
2357 Classified Retirees	$ -	$ -	$ 16,768	$ 27,620
2359 Instruct Aides(non-classroom)	$ -	$ -	$ -	$ -
2451 Instructional Aides	$ 32,250	$ 47,438	$ 25,651	$ 58,357
2452 Inst. Aides - Student	$ 47,088	$ 82,000	$ 25,220	$ 58,639
2453 Inst. Aides-O/T/Perm	$ -	$ -	$ -	$ -
2454 Instruct Aides-Tutorial Assist	$ -	$ -	$ -	$ 43,352
Classified Salary	**$ 3,148,452**	**$ 3,119,586**	**$ 2,807,553**	**$ 2,275,314**
3110 STRS - Academic	$ 1,011,473	$ 783,200	$ 946,093	$ 742,492
3140 STRS Cash Balance	$ 111,615	$ 86,352	$ 100,690	$ 108,369
3220 PERS	$ 447,620	$ 387,451	$ 412,990	$ 258,478
3310 OASDHI (FICA) Academic	$ -	$ -	$ 4,114	$ 2,448
3320 OASDHI Classified	$ 100,581	$ 172,981	$ 183,123	$ 128,549
3340 Medicare - Academic	$ 143,147	$ 121,610	$ 151,027	$ 144,637

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Berkeley City College (Location 8)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
3350 Medicare - Classified	$ 41,866	$ 40,470	$ 40,325	$ 31,381
3411 Medical -Academic	$ 1,336,916	$ 1,199,623	$ 1,167,675	$ 1,113,580
3412 Dental - Academic	$ 99,324	$ 69,448	$ 80,127	$ 73,085
3415 Life Ins. -Academic	$ 15,287	$ 14,188	$ 17,356	$ 15,370
3421 Medical -Classified	$ 772,250	$ 842,318	$ 613,626	$ 469,946
3422 Dental -Classified	$ 69,710	$ 53,600	$ 52,962	$ 39,090
3425 Life Insurance-Class	$ 6,685	$ 6,591	$ 9,308	$ 6,616
3431 Medical reimbursement	$ -	$ -	$ -	$ -
3432 Dental reimbursement	$ -	$ -	$ -	$ -
3435 Life ins. reimbursement	$ -	$ -	$ -	$ -
3510 Unemployment Ins.-Aca	$ 6,898	$ 5,904	$ 7,420	$ 7,064
3520 Unemployment Ins -Class	$ 2,042	$ 1,977	$ 1,954	$ 1,512
3610 Work Comp-Academic	$ 166,684	$ 134,185	$ 169,903	$ 150,730
3620 Work Comp-Classfd	$ 49,174	$ 44,656	$ 43,327	$ 30,407
3712 OPEB Instructional	$ 525,915	$ 513,642	$ 513,894	$ 466,709
3720 Apple Ret.	$ 141	$ -	$ 3,444	$ 4,279
3722 OPEB Classified	$ 216,172	$ 230,169	$ 213,519	$ 155,800
3912 Retiree Benefits	$ -	$ -	$ -	$ -
3922 Retiree Benefit - Classified	$ -	$ -	$ -	$ -
3930 Cash In-Lieu	$ -	$ -	$ -	$ -
Fringe Benefits	**$ 5,123,500**	**$ 4,708,365**	**$ 4,732,876**	**$ 3,950,543**
4101 Classroom-Books	$ 2,000	$ -	$ -	$ 5,009
4102 Book for Student Program	$ -	$ -	$ -	$ -
4103 Office Refer/Dict	$ -	$ -	$ -	$ -
4301 Instructional Supplies	$ -	$ -	$ 137	$ -
4302 Supplies Outreach recruitment	$ -	$ -	$ -	$ -
4303 Subs Periodicals	$ 2,606	$ 606	$ 131	$ 678
4304 Supplies-office	$ 91,920	$ 93,460	$ 78,193	$ 84,518
4305 Fuel - gasoline/petroleum	$ -	$ -	$ -	$ -
4306 Computer software/site lic.-cl	$ -	$ -	$ -	$ 21,281
4307 Computer software/site lic.-ad	$ -	$ -	$ -	$ -
5102 Guest Speakers Lectures-Non	$ 603	$ 603	$ 200	$ -
5103 Legal	$ -	$ -	$ -	$ -
5104 Audit	$ -	$ -	$ -	$ -
5105 Independent Contractor/Consult	$ 294,016	$ 270,600	$ 342,912	$ 313,991
5106 Events/Programs-Outside Prod	$ 5,694	$ 7,000	$ 8,392	$ 5,927
5107 Election Cost	$ -	$ -	$ -	$ -
5109 Legal Settlements	$ -	$ -	$ -	$ -
5110 Instructor Events-Personal Svs	$ 6,000	$ 6,000	$ 4,458	$ 5,379
5202 Travel Non-Local	$ 29,189	$ 15,506	$ 28,639	$ 17,810
5203 Travel Local	$ 4,200	$ 1,381	$ 321	$ 2,108
5204 Student Transportation	$ -	$ -	$ -	$ -
5205 Conference/Seminar Reg	$ 25,122	$ 19,488	$ 19,434	$ 28,445
5206 Internal Training- Staff Dev	$ 90,995	$ -	$ -	$ -
5301 Dues and Membership	$ 71,705	$ 70,291	$ 68,973	$ 58,516

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Berkeley City College (Location 8)

		2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
5407	Student Accident Insurance	$ -	$ -	$ -	$ -
5501	Garbage and Trash	$ 44,676	$ 44,676	$ 59,479	$ 48,361
5502	Gas	$ 17,198	$ 17,198	$ 37,712	$ 16,629
5503	Light and Power (Electricity)	$ 365,778	$ 458,899	$ 246,406	$ 328,788
5504	Sewer Use	$ 8,324	$ 8,324	$ 15,623	$ 13,101
5505	Telephone Services	$ 13,000	$ 13,000	$ 16,135	$ 13,883
5506	Main Water System	$ 15,500	$ 15,500	$ 19,295	$ 20,979
5507	Pest Control	$ -	$ -	$ -	$ -
5602	Facility/Building Leases - Ann	$ 499,900	$ 476,700	$ 610,988	$ 577,657
5603	Facility/Building Rentals-Mont	$ -	$ -	$ -	$ -
5604	Equipment Lease - Annual	$ -	$ -	$ -	$ 74
5605	Equipment Rentals - Mon-Mon	$ 10,325	$ 10,610	$ 1,155	$ 3,823
5607	Print & Dup. Equip Leases/Rent	$ -	$ -	$ -	$ -
5701	Athletics Meals and Lodging	$ -	$ -	$ -	$ -
5702	Graduation Exprenses	$ 10,000	$ 8,000	$ 7,630	$ 7,909
5704	Health Services	$ -	$ -	$ -	$ -
5706	Misc. Student Services	$ -	$ -	$ -	$ -
5708	Athletic Transportation	$ -	$ -	$ -	$ -
5864	Instructional Services	$ -	$ -	$ -	$ -
5865	Publishing/ Doc Publication	$ 28,285	$ 28,285	$ 16,336	$ 26,446
5866	Testing License and Material	$ -	$ 1,000	$ -	$ -
5867	Postage	$ 5,000	$ 5,000	$ 534	$ 5,195
5870	Cross Enrollment Waiver	$ -	$ -	$ 6,114	$ 276
5875	Employee Waiver	$ -	$ -	$ 5,994	$ 8,533
5877	Payment of Fines -OSHA & Misc	$ -	$ -	$ -	$ -
5880	Radio Licensing	$ -	$ -	$ 275	$ -
5881	Building Repairs & Services	$ 13,768	$ -	$ 5,124	$ 11,869
5882	Equip Repairs Maint. & Svc	$ 8,800	$ 7,500	$ 6,496	$ 11,758
5883	Net Internet Fees and Subs.	$ -	$ -	$ 1,042	$ -
5884	Laundry Services	$ -	$ -	$ -	$ -
5885	Misc. Operational Exp.	$ 120,432	$ 12,120	$ 11,586	$ 19,992
5886	Program TV License	$ -	$ -	$ -	$ -
5887	Advertising/Radio/TV	$ -	$ -	$ -	$ -
5888	Advertising Print/ADS	$ -	$ -	$ -	$ 25,000
5889	Grounds Maintenance	$ -	$ -	$ -	$ -
5890	Service Contract-Equipment	$ 26,000	$ 26,000	$ 21,536	$ 25,537
5891	Service Contract-Software-DP	$ -	$ -	$ -	$ -
5892	Service Contract-Hardware-DP	$ -	$ -	$ -	$ -
5893	Permits & Fees - Risk Mgmt	$ -	$ -	$ -	$ -
5894	Moving/Relocation Expenses	$ -	$ -	$ -	$ -
5895	Indirect Costs	$ -	$ -	$ -	$ -
5899	Bad Debt Expense	$ -	$ -	$ -	$ -
Books, Supplies, Services		**$ 1,811,036**	**$ 1,617,747**	**$ 1,641,251**	**$ 1,709,473**
6120	Site Improvement	$ -	$ -	$ -	$ -
6130	Special Assessments	$ -	$ -	$ -	$ -

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Berkeley City College (Location 8)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
6206 Building Improvement	$ -	$ -	$ -	$ -
6301 College Library Books	$ -	$ -	$ -	$ -
6302 Library Software (CD DVD etc)	$ -	$ -	$ 304	$ 400
6303 College Library Periodicals	$ -	$ -	$ -	$ -
6305 Library Textbooks	$ -	$ -	$ -	$ -
6306 Library Databases	$ -	$ -	$ -	$ -
6401 Software	$ -	$ -	$ -	$ -
6402 Inst Equipment and Furn	$ 5,000	$ 15,000	$ 9,942	$ 21,354
6403 Non-Instructional Equip & Furn	$ 21,479	$ 10,554	$ 29,146	$ 28,106
6404 Telephone System Purchase	$ -	$ -	$ -	$ 21,173
6406 Laptop Computers	$ -	$ -	$ 1,977	$ 11,459
6407 PC,SERV, Other Comput,Peripher	$ 1,123	$ -	$ 3,153	$ 115,766
Equipment Cap Outlay	**$ 27,602**	**$ 25,554**	**$ 44,522**	**$ 198,256**
7110 Debt Service - Bonds	$ -	$ -	$ -	$ -
7120 Debt Interest - Bonds	$ -	$ -	$ -	$ -
7130 Debt-Service Expense	$ -	$ -	$ -	$ -
7301 Transfer Out to General Fund	$ -	$ -	$ -	$ -
7302 Special Reserve #1	$ -	$ -	$ -	$ -
Debt Service Transfer	**$ -**	**$ -**	**$ -**	**$ -**
7530 Tuition Reduction	$ -	$ -	$ -	$ -
7535 OPD Payment for Academy	$ -	$ -	$ -	$ -
Other Transfers	**$ -**	**$ -**	**$ -**	**$ -**
7630 Book Vouchers	$ -	$ -	$ -	$ -
7650 Meals for Students	$ -	$ -	$ -	$ -
Book Vouchers	**$ -**	**$ -**	**$ -**	**$ -**
7920 PFT Leave Banking	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 20,108,224**	**$ 18,250,281**	**$ 19,875,517**	**$ 18,416,686**

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
College of Alameda (Location 2)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
1101 Instructor	$ 4,661,409	$ 4,361,782	$ 3,841,437	$ 3,851,036
1102 Instructor - Long Term Subs	$ 75,547	$ 110,421	$ -	$ 27,928
Full Time Academic	**$ 4,736,956**	**$ 4,472,203**	**$ 3,841,437**	**$ 3,878,964**
1201 Administrators	$ 1,291,775	$ 1,124,854	$ 950,686	$ 1,023,135
Academic Admin	**$ 1,291,775**	**$ 1,124,854**	**$ 950,686**	**$ 1,023,135**
1202 Department Chair	$ 45,359	$ -	$ 240,943	$ 231,296
1203 Counselors	$ 279,679	$ 339,568	$ 370,967	$ 217,982
1204 Librarians	$ 302,794	$ 285,304	$ 285,304	$ 185,370
1205 Faculty - Special - Assigned	$ 66,405	$ 82,226	$ 87,601	$ 81,284
1206 Nurse	$ 114,886	$ 111,021	$ 78,242	$ 47,502
Other Faculty	**$ 809,123**	**$ 818,119**	**$ 1,063,056**	**$ 763,433**
1351 Instructor-PTime & Ext-Se	$ 1,347,705	$ 1,274,154	$ 2,989,433	$ 3,084,528
1352 Instructor-Sub-Daily/Sick	$ -	$ -	$ 29,714	$ 31,291
1353 Instructor - Retiree	$ -	$ -	$ 255,482	$ 272,975
1356 Instructor-Pt-Office Hour	$ 325,336	$ -	$ 104,585	$ 93,288
1357 Instructor-Parity	$ -	$ -	$ 55,012	$ 57,815
1452 Department Chairs	$ -	$ -	$ 12,964	$ 9,572
1453 Counselors	$ -	$ -	$ 20,671	$ 2,277
1454 Librarians	$ 31,004	$ 31,004	$ 31,055	$ 32,054
1455 Coaches	$ 13,600	$ 13,600	$ 4,488	$ 11,241
1456 Other Non-Teaching	$ 21,742	$ 15,817	$ 72,843	$ 45,103
1457 Non-Teaching Retirees	$ -	$ -	$ 13,471	$ 30,608
1458 Partity Pay for Non Teaching Fac	$ -	$ -	$ 10,438	$ 10,182
1459 Staff Developing Training Fac	$ -	$ -	$ -	$ -
Part Time Academic	**$ 1,739,387**	**$ 1,334,575**	**$ 3,600,156**	**$ 3,680,933**
2101 Administrators	$ 259,103	$ 245,010	$ 247,417	$ 225,003
2102 Clerical Tech & Sup Staff	$ 2,640,628	$ 2,465,375	$ 2,440,398	$ 1,596,509
2201 Instructional Aides	$ 250,292	$ 237,347	$ 239,019	$ 228,798
2351 Trustee Members - Board	$ -	$ -	$ -	$ -
2352 Cler Tech & Sup Stf	$ 22,147	$ 35,217	$ 58,146	$ 69,730
2353 Student Employee Asst.	$ 51,061	$ 37,642	$ 15,342	$ 44,640
2354 Overtime	$ 30,863	$ 32,663	$ 97,513	$ 60,942
2357 Classified Retirees	$ -	$ -	$ -	$ -
2359 Instruct Aides(non-classroom)	$ -	$ -	$ -	$ -
2451 Instructional Aides (Relace)	$ -	$ -	$ 5,897	$ 23,501
2452 Inst. Aides - Student	$ 103,000	$ 121,302	$ 72,777	$ 171,164
2453 Inst. Aides-O/T/Perm	$ -	$ -	$ -	$ -
2454 Instruct Aides-Tutorial Assist	$ -	$ -	$ -	$ -
Classified Salary	**$ 3,357,094**	**$ 3,174,556**	**$ 3,176,509**	**$ 2,420,287**
3110 STRS - Academic	$ 987,734	$ 766,881	$ 884,471	$ 753,134
3140 STRS Cash Balance	$ 69,325	$ 52,353	$ 61,100	$ 60,019
3220 PERS	$ 489,259	$ 406,949	$ 476,602	$ 297,871
3310 OASDHI (FICA) Academic	$ -	$ -	$ 1,716	$ 3,024
3320 OASDHI Classified	$ 152,570	$ 182,623	$ 216,641	$ 156,017
3340 Medicare - Academic	$ 124,255	$ 61,650	$ 134,143	$ 129,184

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
College of Alameda (Location 2)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
3350 Medicare - Classified	$ 46,028	$ 88,708	$ 45,495	$ 33,808
3411 Medical -Academic	$ 793,629	$ 1,200,219	$ 982,936	$ 985,293
3412 Dental - Academic	$ 90,908	$ 61,363	$ 73,395	$ 72,993
3415 Life Ins. -Academic	$ 15,229	$ 14,123	$ 16,241	$ 15,677
3421 Medical -Classified	$ 1,075,253	$ 784,832	$ 663,557	$ 515,344
3422 Dental -Classified	$ 68,174	$ 38,260	$ 55,655	$ 43,971
3425 Life Insurance-Class	$ 7,383	$ 7,102	$ 10,804	$ 7,787
3431 Medical reimbursement	$ -	$ -	$ -	$ -
3432 Dental reimbursement	$ -	$ -	$ -	$ -
3435 Life ins. reimbursement	$ -	$ -	$ -	$ -
3510 Unemployment Ins.-Aca	$ 6,035	$ 5,226	$ 6,519	$ 6,329
3520 Unemployment Ins -Class	$ 2,276	$ 2,123	$ 2,199	$ 1,630
3610 Work Comp-Academic	$ 145,470	$ 118,410	$ 150,935	$ 137,551
3620 Work Comp-Classfd	$ 54,807	$ 48,213	$ 47,589	$ 33,515
3712 OPEB Instructional	$ 513,166	$ 496,432	$ 478,541	$ 480,219
3720 Apple Ret.	$ 263	$ 453	$ 1,905	$ 1,818
3722 OPEB Classified	$ 236,275	$ 246,964	$ 238,438	$ 176,303
3912 Retiree Benefits	$ -	$ -	$ -	$ -
3922 Retiree Benefit - Classified	$ -	$ -	$ -	$ -
3930 Cash In-Lieu	$ -	$ -	$ -	$ -
Fringe Benefits	**$ 4,878,039**	**$ 4,582,884**	**$ 4,548,882**	**$ 3,911,488**
4101 Classroom-Books	$ -	$ -	$ -	$ -
4102 Book for Student Program	$ -	$ -	$ -	$ -
4103 Office Refer/Dict	$ -	$ -	$ -	$ -
4301 Instructional Supplies	$ 3,000	$ 3,000	$ 2,642	$ 5,383
4302 Supplies Outreach recruitment	$ -	$ -	$ -	$ -
4303 Subs Periodicals	$ -	$ -	$ -	$ -
4304 Supplies-office	$ 85,755	$ 84,313	$ 97,332	$ 142,300
4305 Fuel - gasoline/petroleum	$ -	$ -	$ -	$ -
4306 Computer software/site lic.-cl	$ 1,465	$ 465	$ -	$ 135
4307 Computer software/site lic.-ad	$ 750	$ 2,600	$ 8,159	$ 14,668
5102 Guest Speakers Lectures-Non	$ -	$ -	$ -	$ -
5103 Legal	$ -	$ -	$ -	$ -
5104 Audit	$ -	$ -	$ -	$ -
5105 Independent Contractor/Consult	$ 58,800	$ 77,300	$ 54,870	$ 148,286
5106 Events/Programs-Outside Prod	$ 35,904	$ 63,093	$ 28,563	$ 10,557
5107 Election Cost	$ -	$ -	$ -	$ -
5109 Legal Settlements	$ -	$ -	$ -	$ -
5110 Instructor Events-Personal Svs	$ -	$ -	$ -	$ -
5202 Travel Non-Local	$ 28,485	$ 23,335	$ 26,452	$ 19,494
5203 Travel Local	$ 4,350	$ 6,750	$ 2,245	$ 1,754
5204 Student Transportation	$ -	$ -	$ -	$ 1,259
5205 Conference/Seminar Reg	$ 11,485	$ 11,850	$ 9,107	$ 11,454
5206 Internal Training- Staff Dev	$ 32,652	$ -	$ -	$ -
5301 Dues and Membership	$ 46,090	$ 38,190	$ 30,475	$ 62,912
5407 Student Accident Insurance	$ -	$ -	$ -	$ -

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
College of Alameda (Location 2)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
5501 Garbage and Trash	$ 28,500	$ 28,500	$ 40,312	$ 37,378
5502 Gas	$ 63,175	$ 66,500	$ 148,563	$ 85,928
5503 Light and Power (Electricity)	$ 373,707	$ 454,178	$ 460,309	$ 415,656
5504 Sewer Use	$ 80,751	$ 85,002	$ 52,273	$ 52,881
5505 Telephone Services	$ 28,800	$ 31,300	$ 20,859	$ 79,331
5506 Main Water System	$ 95,774	$ 100,815	$ 78,351	$ 96,775
5507 Pest Control	$ 4,010	$ 5,200	$ 4,069	$ 8,240
5602 Facility/Building Leases - Ann	$ -	$ -	$ -	$ -
5603 Facility/Building Rentals-Mont	$ -	$ -	$ -	$ 100
5604 Equipment Lease - Annual	$ -	$ -	$ -	$ -
5605 Equipment Rentals - Mon-Mon	$ -	$ -	$ -	$ -
5607 Print & Dup. Equip Leases/Rent	$ 40,000	$ 40,000	$ 29,346	$ 29,252
5701 Athletics Meals and Lodging	$ -	$ -	$ -	$ 554
5702 Graduation Exprenses	$ 13,833	$ 10,823	$ 16,083	$ 36,497
5704 Health Services	$ -	$ -	$ -	$ -
5706 Misc. Student Services	$ -	$ -	$ -	$ -
5708 Athletic Transportation	$ -	$ -	$ -	$ 220
5864 Instructional Services	$ -	$ -	$ -	$ -
5865 Publishing/ Doc Publication	$ 15,500	$ 9,000	$ 25,809	$ 18,320
5866 Testing License and Material	$ -	$ -	$ -	$ -
5867 Postage	$ 2,540	$ 2,540	$ 11,348	$ 2,654
5870 Cross Enrollment Waiver	$ -	$ -	$ 388	$ 1,496
5875 Employee Waiver	$ -	$ -	$ 5,382	$ 8,349
5877 Payment of Fines -OSHA & Misc	$ -	$ -	$ -	$ -
5880 Radio Licensing	$ -	$ -	$ 393	$ -
5881 Building Repairs & Services	$ -	$ -	$ -	$ 4,206
5882 Equip Repairs Maint. & Svc	$ 12,200	$ 6,400	$ 3,932	$ 12,489
5883 Net Internet Fees and Subs.	$ 3,500	$ 3,800	$ 300	$ 2,800
5884 Laundry Services	$ 3,610	$ 6,510	$ 8,863	$ 8,081
5885 Misc. Operational Exp.	$ 168,203	$ 32,051	$ 10,971	$ 42,277
5886 Program TV License	$ -	$ -	$ -	$ -
5887 Advertising/Radio/TV	$ 13,000	$ -	$ 7,606	$ -
5888 Advertising Print/ADS	$ 3,500	$ 8,242	$ 4,646	$ 24,935
5889 Grounds Maintenance	$ -	$ -	$ -	$ 29,322
5890 Service Contract-Equipment	$ 8,105	$ 13,410	$ 12,808	$ 11,201
5891 Service Contract-Software-DP	$ -	$ -	$ 5,540	$ 7,307
5892 Service Contract-Hardware-DP	$ -	$ -	$ -	$ -
5893 Permits & Fees - Risk Mgmt	$ -	$ -	$ -	$ -
5894 Moving/Relocation Expenses	$ -	$ -	$ -	$ -
5895 Indirect Costs	$ -	$ -	$ -	$ -
5899 Bad Debt Expense	$ -	$ -	$ -	$ -
Books, Supplies, Services	**$ 1,267,444**	**$ 1,215,167**	**$ 1,207,997**	**$ 1,434,450**
6120 Site Improvement	$ -	$ -	$ -	$ -
6130 Special Assessments	$ -	$ -	$ -	$ -
6206 Building Improvement	$ 79,738	$ -	$ -	$ -
6301 College Library Books	$ -	$ -	$ -	$ -

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
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College of Alameda (Location 2)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
6302 Library Software (CD DVD etc)	$ -	$ -	$ 1,575	$ 449
6303 College Library Periodicals	$ -	$ -	$ -	$ -
6305 Library Textbooks	$ -	$ -	$ -	$ -
6306 Library Databases	$ -	$ -	$ -	$ -
6401 Software	$ -	$ -	$ -	$ 243
6402 Inst Equipment and Furn	$ -	$ -	$ 1,530	$ 4,286
6403 Non-Instructional Equip & Furn	$ 12,702	$ 7,210	$ 8,867	$ 50,981
6404 Telephone System Purchase	$ -	$ -	$ -	$ -
6406 Laptop Computers	$ 1,000	$ 3,000	$ 6,237	$ 7,176
6407 PC,SERV, Other Comput,Peripher	$ 6,150	$ 3,000	$ 7,524	$ 14,900
Equipment Cap Outlay	**$ 99,590**	**$ 13,210**	**$ 25,733**	**$ 78,035**
7110 Debt Service - Bonds	$ -	$ -	$ -	$ -
7120 Debt Interest - Bonds	$ -	$ -	$ -	$ -
7130 Debt-Service Expense	$ -	$ -	$ -	$ -
7301 Transfer Out to General Fund	$ -	$ -	$ -	$ -
7302 Special Reserve #1	$ -	$ -	$ -	$ -
Debt Service Transfer	**$ -**	**$ -**	**$ -**	**$ -**
7530 Tuition Reduction	$ -	$ -	$ -	$ -
7535 OPD Payment for Academy	$ -	$ -	$ -	$ -
Other Transfers	**$ -**	**$ -**	**$ -**	**$ -**
7630 Book Vouchers	$ -	$ -	$ -	$ -
7650 Meals for Students	$ -	$ -	$ -	$ -
Book Vouchers	**$ -**	**$ -**	**$ -**	**$ -**
7920 PFT Leave Banking	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 18,179,408**	**$ 16,735,568**	**$ 18,414,456**	**$ 17,190,725**

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Laney (Location 5)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
1101 Instructor	$ 11,163,651	$ 10,896,737	$ 9,928,725	$ 10,030,172
1102 Instructor - Long Term Subs	$ -	$ -	$ -	$ -
Full Time Academic	**$ 11,163,651**	**$ 10,896,737**	**$ 9,928,725**	**$ 10,030,172**
1201 Administrators	$ 1,327,690	$ 1,260,829	$ 1,189,383	$ 1,188,356
Academic Admin	**$ 1,327,690**	**$ 1,260,829**	**$ 1,189,383**	**$ 1,188,356**
1202 Department Chair	$ 62,937	$ 84,011	$ 255,943	$ 379,200
1203 Counselors	$ 974,229	$ 904,894	$ 914,563	$ 560,722
1204 Librarians	$ 403,934	$ 464,046	$ 338,888	$ 193,975
1205 Faculty - Special - Assigned	$ 137,144	$ 77,295	$ 77,295	$ 75,601
1206 Nurse	$ 30,547	$ 84,013	$ -	$ -
1210 Librarians-Lts	$ -	$ -	$ 54,975	$ 7,754
Other Faculty	**$ 1,608,791**	**$ 1,614,259**	**$ 1,641,665**	**$ 1,217,252**
1351 Instructor-PTime & Ext-Se	$ 2,390,827	$ 2,324,354	$ 6,520,152	$ 6,971,449
1352 Instructor-Sub-Daily/Sick	$ -	$ -	$ 52,588	$ 15,419
1353 Instructor - Retiree	$ -	$ -	$ 314,179	$ 380,779
1356 Instructor-Pt-Office Hour	$ 687,925	$ -	$ 204,284	$ 187,773
1357 Instructor-Parity	$ -	$ -	$ 119,841	$ 126,264
1452 Department Chairs	$ -	$ -	$ 49,114	$ 62,947
1453 Counselors	$ 68,035	$ 47,285	$ 161,979	$ 87,722
1454 Librarians	$ 39,229	$ 44,078	$ 85,361	$ 53,228
1455 Coaches	$ 54,957	$ 63,043	$ 81,970	$ 82,151
1456 Other Non-Teaching	$ 50,617	$ 52,218	$ 73,580	$ 84,185
1457 Non-Teaching Retirees	$ -	$ -	$ 17,540	$ 64,569
1458 Partity Pay for Non Teaching Fac	$ -	$ -	$ 16,147	$ 18,283
1459 Staff Developing Training Fac	$ -	$ 18,000	$ 1,250	$ 18,368
Part Time Academic	**$ 3,291,590**	**$ 2,548,978**	**$ 7,697,984**	**$ 8,153,136**
2101 Administrators	$ 374,958	$ 298,983	$ 433,222	$ 304,872
2102 Clerical Tech & Sup Staff	$ 4,002,661	$ 3,840,137	$ 3,120,723	$ 2,061,733
2201 Instructional Aides	$ 833,206	$ 813,303	$ 802,261	$ 754,192
2351 Trustee Members - Board	$ -	$ -	$ -	$ -
2352 Cler Tech & Sup Stf	$ 322,060	$ 266,309	$ 652,942	$ 432,179
2353 Student Employee Asst.	$ 94,732	$ 143,472	$ 160,822	$ 143,260
2354 Overtime	$ 31,536	$ 60,871	$ 119,645	$ 94,378
2357 Classified Retirees	$ -	$ 14,688	$ 14,931	$ 16,519
2359 Instruct Aides(non-classroom)	$ -	$ -	$ -	$ -
2451 Instructional Aides (Relace)	$ 262,917	$ 282,490	$ 263,420	$ 271,903
2452 Inst. Aides - Student	$ 121,967	$ 124,920	$ 127,375	$ 122,704
2453 Inst. Aides-O/T/Perm	$ 2,950	$ 4,950	$ -	$ -
2454 Instruct Aides-Tutorial Assist	$ -	$ -	$ -	$ -
Classified Salary	**$ 6,046,987**	**$ 5,850,123**	**$ 5,695,342**	**$ 4,201,739**
3110 STRS - Academic	$ 1,939,199	$ 1,690,799	$ 1,933,134	$ 1,611,411
3140 STRS Cash Balance	$ 125,218	$ 92,974	$ 138,967	$ 146,063
3220 PERS	$ 731,441	$ 750,281	$ 792,526	$ 533,553
3310 OASDHI (FICA) Academic	$ -	$ -	$ 8,837	$ 12,139

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Laney (Location 5)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
3320 OASDHI Classified	$ 324,022	$ 316,169	$ 368,181	$ 284,375
3340 Medicare - Academic	$ 251,452	$ 228,478	$ 288,810	$ 288,670
3350 Medicare - Classified	$ 75,832	$ 78,933	$ 78,511	$ 58,712
3411 Medical -Academic	$ 2,775,000	$ 2,762,899	$ 2,455,845	$ 2,386,155
3412 Dental - Academic	$ 207,116	$ 153,490	$ 168,670	$ 164,144
3415 Life Ins. -Academic	$ 31,111	$ 30,123	$ 36,022	$ 34,602
3421 Medical -Classified	$ 1,442,798	$ 1,606,686	$ 1,103,015	$ 843,654
3422 Dental -Classified	$ 137,853	$ 99,673	$ 91,801	$ 70,445
3425 Life Insurance-Class	$ 12,410	$ 12,917	$ 16,205	$ 11,836
3431 Medical reimbursement	$ -	$ -	$ -	$ -
3432 Dental reimbursement	$ -	$ -	$ -	$ -
3435 Life ins. reimbursement	$ -	$ -	$ -	$ -
3510 Unemployment Ins.-Aca	$ 12,223	$ 11,092	$ 14,251	$ 14,148
3520 Unemployment Ins -Class	$ 3,710	$ 3,865	$ 3,798	$ 2,840
3610 Work Comp-Academic	$ 294,781	$ 252,045	$ 327,819	$ 303,590
3620 Work Comp-Classfd	$ 88,884	$ 87,012	$ 82,174	$ 56,877
3712 OPEB Instructional	$ 1,065,470	$ 1,105,874	$ 1,055,149	$ 1,058,259
3720 Apple Ret.	$ 1,604	$ -	$ 18,162	$ 16,758
3722 OPEB Classified	$ 388,808	$ 448,937	$ 346,519	$ 265,002
3912 Retiree Benefits	$ -	$ -	$ -	$ -
3922 Retiree Benefit - Classified	$ -	$ -	$ -	$ -
3930 Cash In-Lieu	$ -	$ -	$ -	$ -
Fringe Benefits	**$ 9,908,932**	**$ 9,732,247**	**$ 9,328,398**	**$ 8,163,233**
4101 Classroom-Books	$ -	$ -	$ -	$ 2,557
4102 Book for Student Program	$ -	$ -	$ -	$ -
4103 Office Professional Refer/Dict	$ -	$ -	$ -	$ 283
4301 Instructional Supplies (Classroom)	$ 29,016	$ 40,758	$ 28,804	$ 190,753
4302 Supplies Outreach recruitment	$ 4,000	$ -	$ 7,196	$ -
4303 Subs Periodicals - Other	$ 746	$ 842	$ 615	$ 615
4304 Supplies-office	$ 144,391	$ 148,006	$ 229,316	$ 291,083
4305 Fuel - gasoline/petroleum	$ -	$ -	$ 278	$ 281
4306 Computer software/site lic.-cl	$ 400	$ 7,338	$ 18,890	$ 32,371
4307 Computer software/site lic.-ad	$ 5,083	$ 5,000	$ 11,202	$ 29,819
5102 Guest Speakers Lectures-Non	$ -	$ -	$ 1,000	$ 7,000
5103 Legal	$ -	$ -	$ -	$ -
5104 Audit	$ -	$ -	$ -	$ -
5105 Independent Contractor/Consult	$ 67,672	$ 215,044	$ 227,275	$ 232,255
5106 Events/Programs-Outside Prod	$ 34,227	$ 21,600	$ 26,950	$ 44,950
5107 Election Cost	$ -	$ -	$ -	$ -
5109 Legal Settlements	$ -	$ -	$ -	$ -
5110 Instructor Events-Personal Svs	$ -	$ -	$ -	$ -
5202 Travel Non-Local	$ 22,710	$ 51,009	$ 27,735	$ 40,035
5203 Travel Local	$ 11,260	$ 14,354	$ 3,028	$ 1,722
5204 Student Transportation	$ -	$ -	$ -	$ -
5205 Conference/Seminar Reg	$ 7,620	$ 15,500	$ 21,892	$ 38,086

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Laney (Location 5)

		2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
5206	Internal Training- Staff Dev	$ 114,564	$ 10,000	$ 2,282	$ -
5301	Dues and Membership	$ 58,525	$ 47,384	$ 61,965	$ 80,626
5407	Student Accident Insurance	$ -	$ -	$ -	$ -
5501	Garbage and Trash	$ 40,800	$ 40,800	$ 88,329	$ 78,737
5502	Gas	$ 204,297	$ 154,297	$ 259,783	$ 182,232
5503	Light and Power (Electricity)	$ 829,623	$ 879,623	$ 789,223	$ 712,670
5504	Sewer Use	$ 29,987	$ 19,987	$ 44,609	$ 36,657
5505	Telephone Services	$ 48,817	$ 58,817	$ 31,763	$ 36,438
5506	Main Water System	$ 100,285	$ 100,285	$ 102,422	$ 98,769
5507	Pest Control	$ 25,500	$ 25,500	$ 27,283	$ 24,440
5602	Facility/Building Leases - Ann	$ -	$ -	$ -	$ -
5603	Facility/Building Rentals-Mont	$ -	$ -	$ -	$ -
5604	Equipment Lease - Annual	$ -	$ -	$ 2,097	$ -
5605	Equipment Rentals - Mon-Mon	$ 9,900	$ 9,900	$ 5,365	$ 7,222
5607	Print & Dup. Equip Leases/Rent	$ 52,000	$ 97,000	$ 122,562	$ 97,001
5701	Athletics Meals and Lodging	$ 18,180	$ 18,180	$ 23,207	$ 29,420
5702	Graduation Exprenses	$ -	$ -	$ -	$ 835
5704	Health Services	$ -	$ -	$ -	$ -
5706	Misc. Student Services	$ -	$ -	$ 96	$ -
5708	Athletic Transportation	$ 28,620	$ 25,120	$ 13,552	$ 42,882
5864	Instructional Services	$ -	$ -	$ -	$ -
5865	Publishing/ Doc Publication	$ 45,000	$ 33,750	$ 20,281	$ 25,711
5866	Testing License and Material	$ -	$ -	$ 1,600	$ -
5867	Postage	$ 13,500	$ 13,500	$ 9,406	$ 9,751
5870	Cross Enrollment Waiver	$ -	$ -	$ -	$ 158
5875	Employee Waiver	$ -	$ -	$ 19,711	$ 22,233
5877	Payment of Fines -OSHA & Misc	$ -	$ -	$ -	$ -
5880	Radio Licensing	$ -	$ -	$ -	$ -
5881	Building Repairs & Services	$ 2,785	$ -	$ -	$ 13,500
5882	Equip Repairs Maint. & Svc	$ 24,075	$ 24,725	$ 17,852	$ 25,438
5883	Net Internet Fees and Subs.	$ 10,485	$ -	$ 1,614	$ -
5884	Laundry Services	$ -	$ -	$ -	$ -
5885	Misc. Operational Exp.	$ 79,864	$ 38,758	$ 41,320	$ 98,339
5886	Program TV License	$ -	$ -	$ -	$ -
5887	Advertising/Radio/TV	$ -	$ -	$ -	$ -
5888	Advertising Print/ADS	$ -	$ -	$ -	$ 11,647
5889	Grounds Maintenance	$ -	$ -	$ -	$ -
5890	Service Contract-Equipment	$ 83,595	$ 28,180	$ 24,806	$ 25,009
5891	Service Contract-Software-DP	$ -	$ -	$ -	$ -
5892	Service Contract-Hardware-DP	$ -	$ -	$ -	$ -
5893	Permits & Fees - Risk Mgmt	$ -	$ -	$ -	$ -
5894	Moving/Relocation Expenses	$ -	$ -	$ -	$ -
5895	Indirect Costs	$ -	$ -	$ -	$ -
5899	Bad Debt Expense	$ -	$ -	$ -	$ -
Books, Supplies, Services		**$ 2,147,527**	**$ 2,145,257**	**$ 2,315,308**	**$ 2,571,527**

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Laney (Location 5)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
6120 Site Improvement	$ -	$ -	$ -	$ -
6130 Special Assessments	$ -	$ -	$ -	$ -
6206 Building Improvement	$ -	$ -	$ -	$ -
6301 College Library Books	$ -	$ -	$ -	$ -
6302 Library Software (CD DVD etc)	$ -	$ -	$ 5,579	$ 4,484
6303 College Library Periodicals	$ -	$ -	$ -	$ -
6305 Library Textbooks	$ -	$ -	$ -	$ -
6306 Library Databases	$ -	$ -	$ -	$ -
6401 Software	$ -	$ -	$ -	$ -
6402 Inst Equipment and Furn	$ 2,700	$ -	$ 10,616	$ 57,640
6403 Non-Instructional Equip & Furn	$ 5,400	$ 2,350	$ 32,455	$ 27,463
6404 Telephone System Purchase	$ -	$ -	$ -	$ 160
6406 Laptop Computers	$ -	$ -	$ 6,454	$ 7,705
6407 PC,SERV, Other Comput,Peripher	$ -	$ -	$ 2,253	$ 51,234
Equipment Cap Outlay	**$ 8,100**	**$ 2,350**	**$ 57,356**	**$ 148,685**
7110 Debt Service - Bonds	$ -	$ -	$ -	$ -
7120 Debt Interest - Bonds	$ -	$ -	$ -	$ -
7130 Debt-Service Expense	$ -	$ -	$ -	$ -
7301 Transfer Out to General Fund	$ -	$ -	$ -	$ -
7302 Special Reserve #1	$ -	$ -	$ -	$ -
Debt Service Transfer	**$ -**	**$ -**	**$ -**	**$ -**
7530 Tuition Reduction	$ -	$ -	$ -	$ -
7535 OPD Payment for Academy	$ -	$ -	$ -	$ -
Other Transfers	**$ -**	**$ -**	**$ -**	**$ -**
7630 Book Vouchers	$ -	$ -	$ -	$ -
7650 Meals for Students	$ -	$ -	$ 8,496	$ -
Book Vouchers	**$ -**	**$ -**	**$ 8,496**	**$ -**
7920 PFT Leave Banking	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 35,503,268**	**$ 34,050,780**	**$ 37,862,658**	**$ 35,674,100**

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Merritt (Location 6)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Expenses				
1101 Instructor	$ 5,792,150	$ 5,527,072	$ 4,719,613	$ 4,664,386
1102 Instructor - Long Term Subs	$ -	$ -	$ -	$ -
Full Time Academic	**$ 5,792,150**	**$ 5,527,072**	**$ 4,719,613**	**$ 4,664,386**
1201 Administrators	$ 932,313	$ 927,405	$ 929,672	$ 877,357
Academic Admin	**$ 932,313**	**$ 927,405**	**$ 929,672**	**$ 877,357**
1202 Department Chair	$ -	$ -	$ 258,719	$ 296,164
1203 Counselors	$ 575,181	$ 548,702	$ 565,053	$ 440,034
1204 Librarians	$ 305,384	$ 288,993	$ 290,254	$ 160,187
1205 Faculty - Special - Assigned	$ 318,239	$ 318,430	$ 346,674	$ 454,150
1206 Nurse	$ 114,286	$ 110,421	$ 110,422	$ 110,422
1210 Librarians-Lts	$ -	$ -	$ -	$ -
Other Faculty	**$ 1,313,090**	**$ 1,266,546**	**$ 1,571,122**	**$ 1,460,956**
1351 Instructor-PTime & Ext-Se	$ 1,494,440	$ 1,375,780	$ 3,240,892	$ 3,177,716
1352 Instructor-Sub-Daily/Sick	$ -	$ -	$ 10,198	$ 13,992
1353 Instructor - Retiree	$ -	$ -	$ 176,811	$ 184,557
1356 Instructor-Pt-Office Hour	$ 344,908	$ -	$ 64,209	$ 64,689
1357 Instructor-Parity	$ -	$ -	$ 59,727	$ 57,710
1452 Department Chairs	$ -	$ -	$ 3,818	$ 16,510
1453 Counselors	$ -	$ -	$ 31,394	$ -
1454 Librarians	$ 37,413	$ 37,413	$ -	$ 17,704
1455 Coaches	$ 14,480	$ 23,961	$ 14,480	$ 27,116
1456 Other Non-Teaching	$ 26,100	$ 35,307	$ 23,902	$ 114,622
1457 Non-Teaching Retirees	$ 12,236	$ -	$ 24,538	$ 23,696
1458 Partity Pay for Non Teaching Fac	$ -	$ -	$ 16,289	$ 17,909
1459 Staff Developing Training Fac	$ 1,864	$ 859	$ -	$ -
Part Time Academic	**$ 1,931,441**	**$ 1,473,320**	**$ 3,666,257**	**$ 3,716,221**
2101 Administrators	$ 268,368	$ 253,481	$ 235,390	$ 221,311
2102 Clerical Tech & Sup Staff	$ 2,753,058	$ 2,607,137	$ 2,371,090	$ 1,705,149
2201 Instructional Aides	$ 299,882	$ 278,367	$ 271,855	$ 303,890
2351 Trustee Members - Board	$ -	$ -	$ -	$ -
2352 Cler Tech & Sup Stf	$ 63,101	$ 82,201	$ 165,293	$ 135,201
2353 Student Employee Asst.	$ 61,860	$ 72,000	$ 53,491	$ 90,556
2354 Overtime	$ 10,400	$ 11,600	$ 43,588	$ 52,151
2357 Classified Retirees	$ -	$ -	$ -	$ -
2359 Instruct Aides(non-classroom)	$ -	$ 5,000	$ 29,664	$ 14,239
2451 Instructional Aides (Relace)	$ 17,800	$ 24,900	$ 65,290	$ 78,800
2452 Inst. Aides - Student	$ 35,170	$ 35,170	$ 25,490	$ 35,529
2453 Inst. Aides-O/T/Perm	$ -	$ -	$ -	$ -
2454 Instruct Aides-Tutorial Assist	$ -	$ -	$ -	$ -
Classified Salary	**$ 3,509,639**	**$ 3,369,856**	**$ 3,261,149**	**$ 2,636,825**
3110 STRS - Academic	$ 1,159,862	$ 927,408	$ 1,026,113	$ 869,596
3140 STRS Cash Balance	$ 74,643	$ 55,031	$ 68,917	$ 70,656
3220 PERS	$ 516,158	$ 424,609	$ 482,591	$ 312,738
3310 OASDHI (FICA) Academic	$ -	$ -	$ 2,385	$ 2,464
3320 OASDHI Classified	$ 206,071	$ 189,575	$ 211,123	$ 172,665

Fund 01 and 02 - Detail - Merritt page 1

PERALTA COMMUNITY COLLEGE DISTRICT

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Merritt (Location 6)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
3340 Medicare - Academic	$ 143,647	$ 126,885	$ 152,067	$ 151,003
3350 Medicare - Classified	$ 48,217	$ 44,361	$ 48,336	$ 37,721
3411 Medical -Academic	$ 1,540,928	$ 1,374,515	$ 1,169,513	$ 1,185,879
3412 Dental - Academic	$ 111,032	$ 77,223	$ 91,652	$ 93,026
3415 Life Ins. -Academic	$ 17,563	$ 16,890	$ 18,793	$ 18,289
3421 Medical -Classified	$ 944,515	$ 958,754	$ 718,079	$ 609,989
3422 Dental -Classified	$ 80,202	$ 55,871	$ 60,794	$ 49,386
3425 Life Insurance-Class	$ 7,901	$ 7,544	$ 10,728	$ 8,437
3431 Medical reimbursement	$ -	$ -	$ -	$ -
3432 Dental reimbursement	$ -	$ -	$ -	$ -
3435 Life ins. reimbursement	$ -	$ -	$ -	$ -
3510 Unemployment Ins.-Aca	$ 6,979	$ 6,172	$ 7,495	$ 7,385
3520 Unemployment Ins -Class	$ 2,357	$ 2,170	$ 2,338	$ 1,820
3610 Work Comp-Academic	$ 168,399	$ 140,001	$ 173,810	$ 157,651
3620 Work Comp-Classfd	$ 56,521	$ 48,944	$ 49,395	$ 36,944
3712 OPEB Instructional	$ 602,865	$ 608,209	$ 593,704	$ 590,249
3720 Apple Ret.	$ -	$ -	$ 6,680	$ 5,616
3722 OPEB Classified	$ 249,268	$ 252,245	$ 232,840	$ 190,590
3912 Retiree Benefits	$ -	$ -	$ -	$ -
3922 Retiree Benefit - Classified	$ -	$ -	$ -	$ -
3930 Cash In-Lieu	$ -	$ -	$ -	$ -
Fringe Benefits	**$ 5,937,128**	**$ 5,316,407**	**$ 5,127,355**	**$ 4,572,103**
4101 Classroom-Books	$ -	$ -	$ -	$ -
4102 Book for Student Program	$ 5,000	$ 7,000	$ 6,991	$ 5,894
4103 Office Professional Refer/Dict	$ -	$ -	$ -	$ -
4301 Instructional Supplies (Classroom)	$ 20,551	$ 23,511	$ 20,323	$ 18,946
4302 Supplies Outreach recruitment	$ -	$ -	$ 1,012	$ -
4303 Subs Periodicals - Other	$ 6,500	$ 4,815	$ 4,813	$ 4,311
4304 Supplies-office	$ 83,115	$ 75,841	$ 81,892	$ 75,935
4305 Fuel - gasoline/petroleum	$ 800	$ 800	$ 524	$ 531
4306 Computer software/site lic.-cl	$ 1,500	$ 2,075	$ 2,189	$ 1,388
4307 Computer software/site lic.-ad	$ 2,216	$ 1,000	$ 2,605	$ 10,853
5102 Guest Speakers Lectures-Non	$ 550	$ 550	$ 5,000	$ 246
5103 Legal	$ -	$ -	$ -	$ -
5104 Audit	$ -	$ -	$ -	$ -
5105 Independent Contractor/Consult	$ 68,537	$ 66,537	$ 68,975	$ 208,720
5106 Events/Programs-Outside Prod	$ 10,380	$ 18,315	$ 29,811	$ 30,232
5107 Election Cost	$ -	$ -	$ -	$ -
5109 Legal Settlements	$ -	$ -	$ -	$ -
5110 Instructor Events-Personal Svs	$ -	$ 6,184	$ 8,155	$ 1,928
5202 Travel Non-Local	$ 17,256	$ 16,179	$ 14,875	$ 18,164
5203 Travel Local	$ 4,704	$ 5,704	$ 148	$ 2,434
5204 Student Transportation	$ 1,900	$ 6,531	$ 4,388	$ 210
5205 Conference/Seminar Reg	$ 20,796	$ 9,857	$ 9,661	$ 14,453
5206 Internal Training- Staff Dev	$ 55,292	$ -	$ -	$ -
5301 Dues and Membership	$ 59,617	$ 49,312	$ 63,346	$ 55,476

Fund 01 and 02 - Detail - Merritt page 2

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Merritt (Location 6)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
5407 Student Accident Insurance	$ -	$ -	$ -	$ -
5501 Garbage and Trash	$ 40,850	$ 40,850	$ 63,763	$ 44,892
5502 Gas	$ 119,480	$ 119,480	$ 170,483	$ 163,065
5503 Light and Power (Electricity)	$ 349,916	$ 532,347	$ 407,760	$ 368,047
5504 Sewer Use	$ 24,957	$ 24,957	$ 36,724	$ 28,924
5505 Telephone Services	$ 30,000	$ 30,000	$ 46,566	$ 73,834
5506 Main Water System	$ 167,253	$ 167,253	$ 212,095	$ 139,675
5507 Pest Control	$ -	$ 780	$ 311	$ 250
5602 Facility/Building Leases - Ann	$ -	$ -	$ -	$ -
5603 Facility/Building Rentals-Mont	$ 31,000	$ 31,000	$ 20,928	$ 20,928
5604 Equipment Lease - Annual	$ 52,494	$ 66,734	$ 45,142	$ 35,809
5605 Equipment Rentals - Mon-Mon	$ 30,000	$ 33,500	$ 22,654	$ 18,782
5607 Print & Dup. Equip Leases/Rent	$ -	$ -	$ -	$ -
5701 Athletics Meals and Lodging	$ 6,000	$ 5,481	$ 6,546	$ 5,905
5702 Graduation Exprenses	$ 30,000	$ 20,000	$ 16,046	$ 21,016
5704 Health Services	$ 4,500	$ 4,500	$ 4,054	$ 6,392
5706 Misc. Student Services	$ -	$ -	$ -	$ -
5708 Athletic Transportation	$ 4,000	$ 5,020	$ 1,640	$ 6,348
5864 Instructional Services	$ -	$ -	$ -	$ -
5865 Publishing/ Doc Publication	$ 13,583	$ 18,700	$ 11,781	$ 25,323
5866 Testing License and Material	$ 400	$ 500	$ 484	$ 1,349
5867 Postage	$ 880	$ 880	$ 65	$ -
5870 Cross Enrollment Waiver	$ -	$ -	$ 746	$ 882
5875 Employee Waiver	$ -	$ -	$ 9,112	$ 8,189
5877 Payment of Fines -OSHA & Misc	$ -	$ -	$ -	$ -
5880 Radio Licensing	$ -	$ -	$ 259	$ -
5881 Building Repairs & Services	$ -	$ -	$ -	$ 24,594
5882 Equip Repairs Maint. & Svc	$ 33,512	$ 37,216	$ 26,057	$ 25,304
5883 Net Internet Fees and Subs.	$ 9,775	$ 9,775	$ 13,113	$ 1,759
5884 Laundry Services	$ -	$ -	$ -	$ -
5885 Misc. Operational Exp.	$ 85,950	$ 124,593	$ 18,382	$ 10,528
5886 Program TV License	$ -	$ -	$ -	$ -
5887 Advertising/Radio/TV	$ -	$ -	$ -	$ -
5888 Advertising Print/ADS	$ 11,000	$ 276	$ 2,369	$ 1,238
5889 Grounds Maintenance	$ -	$ -	$ -	$ -
5890 Service Contract-Equipment	$ -	$ -	$ -	$ -
5891 Service Contract-Software-DP	$ -	$ -	$ -	$ -
5892 Service Contract-Hardware-DP	$ -	$ -	$ -	$ -
5893 Permits & Fees - Risk Mgmt	$ -	$ -	$ -	$ -
5894 Moving/Relocation Expenses	$ -	$ -	$ -	$ -
5895 Indirect Costs	$ -	$ -	$ -	$ -
5899 Bad Debt Expense	$ -	$ -	$ -	$ -
Books, Supplies, Services	**$ 1,404,264**	**$ 1,568,053**	**$ 1,461,788**	**$ 1,482,754**
6120 Site Improvement	$ -	$ -	$ -	$ -
6130 Special Assessments	$ -	$ -	$ -	$ -
6206 Building Improvement	$ -	$ -	$ -	$ -

Unrestricted General Fund Detail (Fund 01 & 02)
2017-18 Final Budget
Merritt (Location 6)

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
6301 College Library Books	$ 29,000	$ 27,000	$ 28,202	$ 9,472
6302 Library Software (CD DVD etc)	$ -	$ -	$ 2,629	$ 2,500
6303 College Library Periodicals	$ 8,000	$ 8,000	$ 6,928	$ 7,157
6305 Library Textbooks	$ -	$ -	$ -	$ -
6306 Library Databases	$ -	$ -	$ -	$ -
6401 Software	$ -	$ -	$ -	$ -
6402 Inst Equipment and Furn	$ 7,713	$ 4,878	$ 2,040	$ 9,563
6403 Non-Instructional Equip & Furn	$ 7,165	$ 5,291	$ 51,035	$ 72,545
6404 Telephone System Purchase	$ -	$ -	$ -	$ -
6406 Laptop Computers	$ -	$ -	$ 655	$ 5,602
6407 PC,SERV, Other Comput,Peripher	$ -	$ -	$ -	$ -
Equipment Cap Outlay	**$ 51,878**	**$ 45,169**	**$ 91,490**	**$ 106,839**
7110 Debt Service - Bonds	$ -	$ -	$ -	$ -
7120 Debt Interest - Bonds	$ -	$ -	$ -	$ -
7130 Debt-Service Expense	$ -	$ -	$ -	$ -
7301 Transfer Out to General Fund	$ -	$ -	$ -	$ 5,000
7302 Special Reserve #1	$ -	$ -	$ -	$ -
Debt Service Transfer	**$ -**	**$ -**	**$ -**	**$ 5,000**
7530 Tuition Reduction	$ -	$ -	$ -	$ -
7535 OPD Payment for Academy	$ -	$ -	$ -	$ -
Other Transfers	**$ -**	**$ -**	**$ -**	**$ -**
7630 Book Vouchers	$ -	$ -	$ -	$ -
7650 Meals for Students	$ -	$ -	$ -	$ -
Book Vouchers	**$ -**	**$ -**	**$ -**	**$ -**
7920 PFT Leave Banking	$ -	$ -	$ -	$ -
Reserve for STRS / PERS	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 20,871,903**	**$ 19,493,828**	**$ 20,828,448**	**$ 19,522,441**

PERALTA COMMUNITY COLLEGE DISTRICT

Position Listing - Full Time Equivalent
Unrestricted General Fund 01

Position	District	BCC	COA	Laney	Merritt	Grand Total
Acad Support Services Special		1.00	1.00	2.00	1.00	5.00
Academic Senate President			0.50			0.50
Account Clerk I			1.00			1.00
Account Clerk II		1.00				1.00
Accounting Services Technician	1.00					1.00
Accounting Technician				1.00		1.00
Accounts Payable Specialist I	2.00					2.00
Accounts Payable Specialist II	0.70					0.70
Adm & Rcds Sys Technol Analyst	1.00					1.00
Admin of Justice Instructor					1.00	1.00
Admissions & Records Clerk	1.00		1.00	2.00	1.00	5.00
Admissions & Records Specialist		1.00	1.00	1.00	1.00	4.00
Admissions & Records Technicia		2.00	1.00	1.00		4.00
AFRAM Instructor				1.00		1.00
African American Studies Instr					1.00	1.00
Applications Software Analyst	2.00					2.00
Apprentice Engineer	1.00					1.00
Art Instructor			2.00		1.00	3.00
Articulation Officer			1.10	1.00		2.10
Assistant to the Chancellor	1.00					1.00
Assoc VC of Wrkforce Devel/Cont Ed	1.00					1.00
Asst Buyer	1.00					1.00
Asst Chief Stationary Engineer	4.00					4.00
Asst Grounds Supervisor	1.00					1.00
Asst Warehouse Supervisor	1.00					1.00
Astronomy/Physics Instructor					1.00	1.00
Athletic Trainer-Equipment Mgr				1.00	1.00	2.00
Audio-Visual Services Assistan				1.00		1.00
Auto Body Instructor			1.00			1.00
Automotive Tech Instructor			2.00			2.00
Aviation Maintenance			1.00			1.00
Benefits Manager (C)	1.00					1.00
Biology Instructor		1.00				1.00
Bio-Manufacturing Instructor				1.00		1.00
Budget Director	1.00					1.00
Bursar		1.00	1.00	1.00	1.00	4.00
Business (Acctng & Bus Law)				1.00		1.00
Business/CIS Instructor			1.00			1.00
Business/Gen Bus. Instructor			1.00			1.00
Buyer	1.00					1.00
Buyer/Capital Projects-Bonds	1.00					1.00
Buyer/Contract Specialist	1.00					1.00
Career Counselor/Instructor		1.00				1.00
Carpentry Instructor				1.00		1.00
Cashier				2.60		2.60
Chancellor	1.00					1.00
Chancellor's Executive Assistant	1.00					1.00
Chief of Staff	1.00					1.00
Chief Stationary Engineer	1.00					1.00
Child Care Specialist				1.00		1.00
Clerical Assistant II	2.00					2.00

PERALTA COMMUNITY COLLEGE DISTRICT

Position Listing - Full Time Equivalent
Unrestricted General Fund 01

Position	District	BCC	COA	Laney	Merritt	Grand Total
College Network Coordinator		1.00		1.00	1.00	3.00
College President		1.00	1.00	1.00	1.00	4.00
Computer Network Technician		1.00	1.00	1.00		3.00
Computer Operations Technician	1.00					1.00
Construction Mgmt Instructor				1.00		1.00
Controller	1.00					1.00
Coord/Career & Transfer Center		1.00				1.00
Coord/Learning Resource Center					1.00	1.00
Coordinator of Admissions & Records			1.00			1.00
Coordinator/Biology & Science			1.00		1.00	2.00
Coordinator/Curriculum & Assess					1.00	1.00
Coordinator/Grants & Spec Pgms	1.00					1.00
Coordinator/LRC		1.00				1.00
Cosmetology Instructor				1.00		1.00
Counselor		3.00	4.00	8.00	5.80	20.80
Counselor - Additional Days					0.30	0.30
Counselor (Mental Health)		1.00				1.00
Counselor Additional Days		0.30		0.50		0.80
Counselor General		3.00				3.00
Counselor/Career				1.00		1.00
Culinary Arts Instructor				1.00		1.00
Curric & Systems Tech Analyst	1.00					1.00
Curriculum & Assess Specialist		1.00				1.00
Curriculum Specialist			1.00			1.00
Custodian	3.00	4.00	7.00	13.00	8.00	35.00
Dance Instructor				1.00		1.00
Dean Academic Pathw & Stdt Suc		1.00	2.00		1.00	4.00
Dean Career Tech Education			0.68			0.68
Dean of Academic & Student Affairs				4.00		4.00
Dean of College Research and Planning			0.85	0.10		0.95
Dean of Enrollment Services			0.60	1.00		1.60
Dean of Student Services		1.50		1.00		2.50
Dean of Workforce Dev and Applied		1.00				1.00
Dean Workf Dev & Applied Scie					1.00	1.00
Dean Wrkfrc Devel & Applied Sci			1.00			1.00
Dean, Special Programs & Grant			1.00		1.00	2.00
Department Network Coordinator				2.00	1.00	3.00
Dir of Bus & Admin Svcs		1.00	1.00	1.00	1.00	4.00
Dir Of Employee Relations	1.00					1.00
Dir of Facilities and Operations	1.00					1.00
Dir Of Institutional Research	1.00					1.00
Dir of Risk Management	1.00					1.00
Dir of Student Activities & Campus Life		1.00	1.00	1.00	1.00	4.00
Dir, Intn'l Svcs & Studt Supt	1.00					1.00
Director Of Human Resources	0.80					0.80
Director of College Facilities and Operations				1.00		1.00
Director Of Development	0.50					0.50
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

PERALTA COMMUNITY COLLEGE DISTRICT

Position Listing - Full Time Equivalent
Unrestricted General Fund 01

Position	District	BCC	COA	Laney	Merritt	Grand Total
Director of Payroll Services	1.00					1.00
Director of Purchasing Svcs	1.00					1.00
Director of Technology Svcs	1.00					1.00
Distance Ed. Coordinator	1.45					1.45
District Accounting Tech	2.00					2.00
District Admissions Officer	1.00					1.00
District Budget Analyst (C)	1.00					1.00
District Senior Accountant	1.00					1.00
District Student Support Services	1.00					1.00
District Telecommunication Sys. Admin	1.00					1.00
DSPS Adapted Comp Learng Tech			0.25			0.25
Duplicating Services Technician		1.00		2.00		3.00
Duplicating Services Technician II			0.50			0.50
English Instructor		1.00	4.00	2.00		7.00
Env Cont Techn Instructor				1.00		1.00
EOPS Coordinator				0.70		0.70
ESL Instructor			2.00			2.00
Ethnic Studies Instructor		1.00				1.00
Exec Asst/Employee Relatio (C)	1.00					1.00
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/General Services (C)	1.00					1.00
Exec Asst/President's Office		1.00	1.00	1.00	1.00	4.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant (Exec VP)				1.00		1.00
Executive Asst/Legal (C)	1.00					1.00
Facilities Project Coord	2.00					2.00
Facilities Services Specialist			1.00	1.00		2.00
Facilities Specialist					0.29	0.29
Faculty Release/ PFT Communication Director (Fall 2017)	0.20					0.20
Faculty Release/Faculty Diversity Officer	0.50					0.50
Faculty Release/Grievance Officer	0.50					0.50
Faculty Release/Negotiator	1.30					1.30
Faculty Release/PFT Communication Director (Spring 2018)	0.20					0.20
Faculty Release/PFT President	1.20					1.20
Faculty Release/PFT Vice President	0.20					0.20
Faculty, Special Assignment	0.20					0.20
Faculty, Special Assignment (Tenure Review Facilitator)	0.65					0.65
Faculty/Staff Development	1.00					1.00
Financial Aid Program Supervis		1.00			1.00	2.00
Financial Aid Specialist		2.00	2.00	2.50	2.03	8.53
Financial Aid Supervisor			1.00	1.00		2.00
Financial Aid Systems Tech Ana	2.00					2.00
Food Service Manager				1.00		1.00
Food Service Supervisor				1.00		1.00
Food Services Worker				1.00		1.00
Graphic Design Specialist	1.00					1.00
Grounds Supervisor	1.00					1.00
Groundsworker-Gardener	7.00					7.00
Head Custodian	1.00	1.00	1.00	1.00	1.00	5.00
Health Services Director	1.00					1.00

PERALTA COMMUNITY COLLEGE DISTRICT

Position Listing - Full Time Equivalent
Unrestricted General Fund 01

Position	District	BCC	COA	Laney	Merritt	Grand Total
Help Desk Support Tech II	1.00					1.00
History Instructor				1.00		1.00
Human Resources Analyst (C)	2.00					2.00
Human Resources Generalist (C)	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
Instruct Asst/Stud Cntr Cafete				1.00		1.00
Instructional Asst./Culinary A				4.00		4.00
Instructional Asst/Accompanist				0.75		0.75
Instructional Asst/Art				1.00	0.50	1.50
Instructional Asst/Cosmetology				1.00		1.00
Instructional Asst/LRC				1.00		1.00
Instructional Asst/Mathematics		0.44		1.00		1.44
Instructional Asst/Writing Ctr				1.00		1.00
Instructor		32.29	64.00	104.04	57.87	258.20
Instructor		8.00				8.00
Instructor (English)				1.00		1.00
Instructor (Political Science)		1.00				1.00
Instructor (Welding)				1.00		1.00
International Services Manager	1.00					1.00
International Student Support	2.00					2.00
Lead Custodian (B)		1.00	1.00	1.00	1.00	4.00
Lead Groundsworker-Gardener	1.00					1.00
Librarian		3.00	3.00	3.75	3.00	12.75
Librarian/Long-Term Substitute				1.00		1.00
Library Network Coordinator				1.00		1.00
Library Technician II			1.00	4.00		5.00
M/LAT Instructor				1.00		1.00
Machine Tech Instructor				1.00		1.00
Mathematics Instructor		2.00				2.00
Mental Health Coordinator			1.00			1.00
Multimedia Arts Instructor		1.00				1.00
Multimedia Services Specialist		1.00				1.00
Music Instructor		1.00				1.00
Network Suppt Svcs Specialist		2.00	2.00	2.00	1.00	7.00
Nurse				1.00	1.00	2.00
Organic Chemistry Instructor		1.00				1.00
P.E. Instructor/Assist Coach				1.00		1.00
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
PE Instr/Asst Football Coach				1.00		1.00
Philosophy Instructor		1.00				1.00
Physical Education Attendant				2.00		2.00
Principal Accounting Technician	1.00			1.00	1.00	3.00
Principal Clerk	1.00			2.00		3.00
Principal Library Tech			1.00	2.00	1.00	4.00
Program Specialist/Outreach					1.00	1.00
Program Specialist/PCTV	1.00					1.00
Project Manager	3.00					3.00
Project Mgr, Maint and Oper	1.00					1.00

PERALTA COMMUNITY COLLEGE DISTRICT

Position Listing - Full Time Equivalent
Unrestricted General Fund 01

Position	District	BCC	COA	Laney	Merritt	Grand Total
Public Information Officer		1.00		0.30		1.30
Registrar	1.00					1.00
Research & Sys Tech Analyst	1.00					1.00
Research Data Specialist	1.00					1.00
Scien Lab Tech/Landscape Horti					1.50	1.50
Science Lab Coordinator		1.00				1.00
Science Lab Tech/Biological Sc		1.00		1.00	1.00	3.00
Science Lab Tech/Chemistry			1.00	2.00	1.00	4.00
Secretary				1.00		1.00
Senior Employee Relations Analyst II (C)	3.00					3.00
Senior Network Coordinator	4.00					4.00
Sociology Instructor		1.00			1.00	2.00
Sr Appl Software Prog/Analyst	4.00					4.00
Sr Clerical Assistant			2.00		2.50	4.50
Sr College Info Sys Analyst			1.00	1.00		2.00
Sr Duplicating & Supp Svcs Tec	1.00		1.00		1.00	3.00
Sr Library Technician		1.00	2.00	1.00	2.00	6.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Secretary	2.00					2.00
Sr Staff Services Specialist/CTE				1.00		1.00
Sr Storesworker		1.00	1.00	1.00	1.00	4.00
Sr. Admissions & Records Clerk	1.00					1.00
Sr. Human Resources Analyst	1.00					1.00
Sr. Staff Services Specialist		1.00				1.00
Staff Assiistant/Communications		1.00				1.00
Staff Assistant		1.00		2.00		3.00
Staff Assistant/Admin (General)	1.00					1.00
Staff Assistant/Benefits (C)	1.00					1.00
Staff Assistant/Communications					1.00	1.00
Staff Assistant/Instruction			4.00	1.00	2.00	7.00
Staff Asst,Vice President's Of		1.00		1.00	1.00	3.00
Staff Asst,Vice President's Of Instruction		1.00	1.00			2.00
Staff Asst,Vice President's Of Student Services		1.00			1.00	2.00
Staff Asst/Admin (General)		1.00				1.00
Staff Asst/ASL & English		1.00				1.00
Staff Asst/Business Svcs			1.00		1.00	2.00
Staff Asst/Communication Svcs				1.00		1.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Gen Couns Rsk Mgmt (C)	1.00					1.00
Staff Asst/Human Resources	1.00					1.00
Staff Asst/Human Resources (C)	1.00					1.00
Staff Asst/Instruction				1.00		1.00
Staff Asst/Landscape Horticult					1.00	1.00
Staff Asst/PACE		1.00				1.00
Staff Asst/Payroll	3.00					3.00
Staff Asst/Prestident's Office				1.00		1.00
Staff Asst/Purchasing	1.00					1.00
Staff Asst/SS Veteran Progams			1.00			1.00
Staff Asst/Student Financial Application	1.00					1.00
Staff Asst/Student Services					1.00	1.00
Staff Asst/Veteran Affairs				1.00		1.00

PERALTA COMMUNITY COLLEGE DISTRICT

Position Listing - Full Time Equivalent
Unrestricted General Fund 01

Position	District	BCC	COA	Laney	Merritt	Grand Total
Staff Services Specialist	1.00					1.00
Staff Services Specialist - President's office					1.00	1.00
Staff Services Specialist/Maint Oper	2.00					2.00
Staff Srvcs Special/Pres offic			1.00			1.00
Staff Svcs Spec			1.00			1.00
Staff Svcs Spec/Fiscal		1.00		1.00	1.00	3.00
Stage & Production Supervisor				1.00		1.00
Stationary Engineer	8.00					8.00
Student Personnel Services Spe					0.50	0.50
Student Services Spec		1.00				1.00
Student Services Specialist					1.00	1.00
Superv, Admin & Bus Supp Svcs		1.00	1.00	1.00	1.00	4.00
System Analyst Payroll/Finance	1.00					1.00
Systems Analyst(Stdt/Fin Apps)	1.00					1.00
Tech Srvcs Access Librarian				1.00		1.00
Toolroom Keeper I/Welding				1.00		1.00
Toolroom Keeper II/Automotive			1.00			1.00
Toolroom Keeper II/Aviation Ma			1.00			1.00
Tutorial Services Assistant			1.00			1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	3.00					3.00
VC of Academic Affairs	1.00					1.00
Vice Chanc For General Svcs	1.00					1.00
Vice Chancellor for Human Resources	1.00					1.00
Vice Chancellor for IT	1.00					1.00
Vice Chancellor/Finance & Admi	1.00					1.00
Vice President Of Instruction		1.00	1.00	1.00	1.00	4.00
Vice President Of Student Serv		1.00				1.00
Vice President of Student Services			1.00	1.00	1.00	3.00
Warehouse Supervisor (B)	1.00					1.00
Warehouse Worker-Driver (B)	3.00					3.00
Web Content Developer	1.00	0.50				1.50
Wood Technology Instructor				1.00		1.00
Grand Total	**161.50**	**114.03**	**148.48**	**243.24**	**133.79**	**801.04**

PERALTA COMMUNITY COLLEGE DISTRICT

Restricted General Fund Detail (Fund 11)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8121 Higher Education Act of 1965	$ 655,548	$ 728,581	$ 777,173	$ 947,390
8130 Workforce Investment Act	$ 196,572	$ -	$ 25,000	$ -
8153 Fin Adm. Ad. Allow. SEOG,PELL	$ 339,168	$ 371,758	$ 355,463	$ 35,501
8170 Vocational Tech. Educ. Act	$ 976,093	$ 900,223	$ 935,158	$ 865,263
8191 Temp Assist Needy Families	$ 219,752	$ 155,459	$ 180,795	$ 143,148
8195 DEPARTMENT OF EDUCATION	$ 349,979	$ -	$ -	$ 234,742
8199 Other Federal Income	$ 2,693,941	$ 2,797,678	$ 2,745,810	$ 3,088,526
Federal Revenue	**$ 5,431,053**	**$ 4,953,699**	**$ 5,019,399**	**$ 5,314,571**
8612 Partnership for Excellence	$ -	$ -	$ 395	$ 11,124
8615 Board of Finan Assist Program	$ 1,519,278	$ 1,681,348	$ 1,229,395	$ 1,283,694
8617 Basic Skills	$ 338,550	$ 360,000	$ 621,143	$ 407,215
8621 Disabled Student Prg & Serv	$ 2,856,394	$ 2,472,894	$ 2,873,003	$ 2,962,976
8623 Student Success & Support Prog	$ 5,065,199	$ 5,367,486	$ 5,562,607	$ 5,485,943
8625 Extended Opport. Program & Svc	$ 4,180,762	$ 4,346,596	$ 4,454,566	$ 3,454,854
8626 Coop Agencies Resources Educ	$ 559,521	$ 542,865	$ 621,690	$ 592,420
8629 CalWorks	$ 767,768	$ 674,623	$ 742,724	$ 639,090
8654 Staff Diversity	$ 50,000	$ -	$ 68,117	$ 745
8656 Instruct. Equipt & Library Mat	$ 1,885,321	$ 1,083,871	$ 1,885,321	$ 616,494
8681 State Lottery Proceeds	$ 832,501	$ 832,500	$ 504,483	$ 575,333
8699 Other State Revenue	$ 16,207,748	$ 10,972,135	$ 21,808,941	$ 10,393,955
State Revenue	**$ 34,263,042**	**$ 28,334,318**	**$ 40,372,386**	**$ 26,423,842**
8831 Contract Instructional Service	$ 214,411	$ 379,716	$ 403,666	$ 425,888
8835 Other Contract Services	$ -	$ -	$ 40,000	$ -
8861 Interest/Investment Income	$ -	$ -	$ 176,275	$ 125,244
8896 Student Health Fees	$ -	$ 53,043	$ -	$ -
8897 Indirect Income	$ -	$ 5,834	$ 125,530	$ -
8899 Miscellaneous	$ 1,570,507	$ 1,329,871	$ 1,491,445	$ 696,056
Local Revenue	**$ 1,784,918**	**$ 1,768,464**	**$ 2,236,916**	**$ 1,247,188**
8982 Interfund Transfers-In	$ -	$ 24,786	$ -	$ -
8983 Intrafund Transfers-In	$ 1,200,000	$ 1,100,000	$ -	$ 970,617
Trans Res Revenue	**$ 1,200,000**	**$ 1,124,786**	**$ -**	**$ 970,617**
Revenue Total	**$ 42,679,013**	**$ 36,181,267**	**$ 47,628,700**	**$ 33,956,217**
Expenses				
1101 Instructor	$ 577,377	$ 604,451	$ 483,024	$ 467,900
Full Time Academic	**$ 577,377**	**$ 604,451**	**$ 483,024**	**$ 467,900**
1201 Administrators	$ 1,699,173	$ 715,522	$ 1,071,701	$ 666,880
Academic Admin	**$ 1,699,173**	**$ 715,522**	**$ 1,071,701**	**$ 666,880**
1202 Department Chairs	$ -	$ -	$ -	$ -
1203 Counselors	$ 3,030,295	$ 2,979,582	$ 2,705,107	$ 1,976,841
1205 Faculty - Special-Assigned	$ 337,810	$ 418,451	$ 428,663	$ 360,391
1209 Counselors-Lts	$ -	$ -	$ 59,979	$ 31,820
Other Faculty	**$ 3,368,105**	**$ 3,398,033**	**$ 3,193,749**	**$ 2,369,052**
1351 Instructor-Temp/PTime & Ext-Se	$ 70,029	$ 388,502	$ 232,843	$ 279,966
1352 Instructor-Sub-Daily/Sick	$ 3,000	$ -	$ -	$ -
1353 Instructor - Retiree	$ 6,400	$ 1,207	$ 6,005	$ 6,334
1452 Department Chairs	$ -	$ 10,675	$ 14,236	$ 6,603
1453 Counselors	$ 668,118	$ 920,884	$ 1,151,125	$ 1,389,154
1454 Librarians	$ -	$ 132,000	$ 104,395	$ 62,402
1456 Other Non-Teaching Assignments	$ 1,318,906	$ 1,078,364	$ 1,381,990	$ 1,209,946

PERALTA COMMUNITY COLLEGE DISTRICT

Restricted General Fund Detail (Fund 11)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
1457 Non-Teaching Retirees	$ 31,230	$ 113,344	$ 131,540	$ 114,325
1458 Parity Pay for Non-Teaching Facu	$ -	$ -	$ -	$ -
1459 Staff-Developing Training Fac	$ -	$ -	$ 1,150	$ -
Part Time Academic	**$ 2,097,683**	**$ 2,644,976**	**$ 3,023,286**	**$ 3,068,730**
2101 Administrators	$ 884,703	$ 1,201,598	$ 844,750	$ 591,129
2102 Clerical Tech & Support Staff	$ 6,193,946	$ 5,251,798	$ 4,310,711	$ 3,050,171
2201 Instructional Aides	$ 110,507	$ 106,809	$ 98,843	$ 109,906
2352 Cler Tech & Sup Stf (Repl)	$ 807,754	$ 1,084,876	$ 1,261,817	$ 1,328,136
2353 Student Employee Assistants	$ 1,307,267	$ 1,552,371	$ 2,158,256	$ 1,939,575
2354 Overtime for perm & non-perm	$ 164,466	$ 162,143	$ 316,744	$ 263,852
2357 Classified Retirees	$ 9,000	$ 4,100	$ 8,494	$ 5,133
2359 Instruct Aides(non-classroom)	$ 5,000	$ 41,000	$ 31,237	$ 18,240
2451 Instructional Aides (Replace)	$ 1,080,063	$ 380,694	$ 846,009	$ 948,378
2452 Instructional Aides - Student	$ 753,406	$ 382,684	$ 663,189	$ 593,093
2453 Instruct Aides-O/T/Perm & Non	$ 19,660	$ -	$ -	$ -
2454 Instructional Aides - Tutorial Asst	$ 31,875	$ 55,250	$ 3,866	$ 31,370
Classified Salary	**$ 11,367,647**	**$ 10,223,323**	**$ 10,543,914**	**$ 8,878,983**
3110 STRS - Academic	$ 901,705	$ 586,717	$ 752,296	$ 767,832
3140 STRS Cash Balance	$ 65,942	$ 85,539	$ 43,550	$ 42,412
3220 PERS	$ 1,244,792	$ 830,022	$ 933,237	$ 602,636
3310 OASDHI (FICA) Academic	$ -	$ (97)	$ 2,949	$ 6,187
3320 OASDHI (FICA) Classified	$ 404,044	$ 385,713	$ 434,343	$ 327,915
3340 Medicare - Academic	$ 105,382	$ 111,687	$ 108,346	$ 92,265
3350 Medicare - Classified	$ 130,482	$ 105,714	$ 113,326	$ 90,887
3411 Medical Coverage-Academic	$ 996,410	$ 794,038	$ 646,594	$ 513,948
3412 Dental Coverage-Academic	$ 79,788	$ 56,298	$ 48,682	$ 38,302
3415 Life Insurance-Academic	$ 14,171	$ 13,765	$ 13,670	$ 10,752
3421 Medical Coverage-Classified	$ 1,974,574	$ 1,490,877	$ 1,177,830	$ 902,334
3422 Dental Coverage-Classified	$ 141,597	$ 136,346	$ 91,213	$ 76,347
3425 Life Insurance-CLASS	$ 19,038	$ 16,787	$ 19,814	$ 13,435
3510 Unemployment Ins.-Academic	$ 6,232	$ 7,015	$ 5,259	$ 4,509
3520 Unemployment Ins -Classified	$ 7,341	$ 5,976	$ 5,475	$ 4,337
3610 Worker's Compensation-Academi	$ 126,307	$ 106,842	$ 120,836	$ 97,054
3620 Worker's Compensation-Classfd	$ 158,081	$ 124,945	$ 121,947	$ 93,297
3712 OPEB Instructional	$ 428,380	$ 363,572	$ 372,061	$ 326,672
3720 Apple-Transamerica NonPerm-Cl	$ 50,158	$ 44,797	$ 45,023	$ 49,116
3722 OPEB Classified	$ 542,128	$ 430,157	$ 439,234	$ 330,268
Fringe Benefits	**$ 7,396,553**	**$ 5,696,710**	**$ 5,495,685**	**$ 4,390,506**
4101 Classroom-Books	$ 5,000	$ 18,000	$ 12,290	$ 22,104
4102 Book for Loan Student Program	$ 31,552	$ 29,746	$ 30,848	$ 32,362
4103 Office Professional Refer/Dict	$ -	$ -	$ -	$ 143
4301 Instructional - (Classroom)	$ 984,749	$ 863,397	$ 833,724	$ 899,220
4302 Supplies Outreach recruitment	$ 22,830	$ 66,757	$ 110,317	$ 76,016
4303 Subs Periodicals - Other	$ 2,492	$ 2,500	$ 975	$ 2,079
4304 Supplies-office	$ 216,316	$ 271,099	$ 504,562	$ 472,986
4305 Fuel - gasoline/petroleum	$ 54	$ -	$ 46	$ -
4306 Computer software/site lic.-cl	$ 210,501	$ 102,847	$ 57,791	$ 184,572
4307 Computer software/site lic.-ad	$ 27,243	$ 81,549	$ 126,126	$ 76,737
5102 Guest Speakers Lectures-Non	$ 1,250	$ 1,450	$ 18,858	$ 4,015
5103 Legal	$ 20,000	$ -	$ 18,734	$ -
5105 Independent Contractor/Consult	$ 1,922,897	$ 2,628,970	$ 11,761,012	$ 6,320,001

PERALTA COMMUNITY COLLEGE DISTRICT

Restricted General Fund Detail (Fund 11)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
5106 Events/Programs-Outside Prod	$ 140,670	$ 212,741	$ 288,978	$ 183,457
5202 Travel Non-Local	$ 353,109	$ 226,342	$ 317,735	$ 165,183
5203 Travel Local	$ 55,980	$ 49,017	$ 16,866	$ 14,276
5204 Student Transportation	$ 39,894	$ 26,113	$ 78,782	$ 41,860
5205 Conference/Seminar Reg	$ 135,703	$ 137,759	$ 146,023	$ 78,669
5206 Internal Training- Staff Dev	$ 11,299	$ 17,500	$ 15,537	$ -
5301 Dues and Membership	$ 8,180	$ 7,619	$ 22,545	$ 6,890
5505 Telephone Services	$ 525	$ 1,727	$ 923	$ 3,419
5602 Facility/Building Leases - Ann	$ -	$ -	$ -	$ -
5603 Facility/Building Rentals-Mont	$ -	$ -	$ -	$ -
5604 Equipment Lease - Annual	$ 9,465	$ 11,265	$ 6,155	$ 7,074
5605 Equipment Rentals - Mon-Mon	$ -	$ 5,271	$ 3,444	$ 8,894
5607 Print & Dup. Equip Leases/Rent	$ 6,134	$ 2,000	$ 3,599	$ 5,659
5701 Athletics Meals and Lodging	$ 950	$ -	$ -	$ -
5702 Graduation Exprenses	$ 1,090	$ 1,200	$ 2,679	$ 2,888
5703 Meals for Needy Students	$ -	$ -	$ 235,298	$ -
5704 Health Services	$ -	$ -	$ 758	$ -
5706 Miscellaneous Student Services	$ 8,028	$ 28	$ 7,833	$ -
5708 Athletic Transportation	$ 950	$ -	$ -	$ -
5865 Publishing/ Doc Publication	$ 54,814	$ 23,933	$ 51,877	$ 39,555
5866 Testing License and Material	$ 5,000	$ 22,500	$ 28,230	$ 41,116
5867 Postage	$ 24,806	$ 2,406	$ 1,464	$ 10,335
5871 Misc Fee Waivers	$ -	$ -	$ -	$ -
5882 Equip Repairs Maint. & Svc	$ 20,184	$ 1,136	$ 65,655	$ 19,247
5883 Net Internet Fees and Subs.	$ 58,170	$ 43,912	$ 102,495	$ 63,030
5884 Laundry Services	$ -	$ -	$ -	$ -
5885 Misc. Operational Exp.	$ 11,283,304	$ 8,212,846	$ 568,774	$ 225,186
5886 Program TV License	$ -	$ -	$ -	$ -
5887 Advertising/Radio/TV	$ -	$ 3,625	$ 28,590	$ 6,300
5888 Advertising Print/ADS	$ 30,630	$ 20,696	$ 38,660	$ 71,838
5890 Service Contract-Equipment	$ 23,548	$ 8,146	$ 6,831	$ 8,401
5891 Service Contract-Software-DP	$ -	$ -	$ 25,594	$ 102,035
5895 Indirect Costs	$ 322,384	$ 323,066	$ 258,833	$ 492,420
Books, Supplies, Services	**$ 16,039,700**	**$ 13,427,163**	**$ 15,799,440**	**$ 9,687,967**
6120 Site Improvement	$ -	$ -	$ -	$ -
6206 Building Improvement	$ 1,000	$ -	$ 2,476	$ -
6301 College Library Books	$ 79,582	$ 40,313	$ 111,056	$ 32,391
6302 Library Software (CD DVD etc)	$ -	$ 88,150	$ 54,081	$ 111,510
6303 College Library Periodicals	$ 124	$ 9,210	$ 19,348	$ 8,454
6305 Library Textbooks	$ 3,500	$ 2,227	$ 37,474	$ 1,363
6306 Library Databases	$ 81,500	$ 40,000	$ 145,099	$ 118,932
6401 Software	$ 750	$ 8,787	$ 54,842	$ -
6402 Inst Equipment and Furn	$ 1,069,453	$ 1,078,595	$ 1,232,329	$ 1,081,394
6403 Non-Instructional Equip & Furn	$ 41,356	$ 64,060	$ 290,037	$ 209,725
6404 Telephone System Purchase	$ -	$ -	$ -	$ -
6406 Laptop Computers	$ 264,319	$ 106,247	$ 797,198	$ 254,636
6407 PC,SERV, Other Comput,Peripher	$ 327,909	$ 69,868	$ 1,530,386	$ 560,253
Equipment Cap Outlay	**$ 1,869,493**	**$ 1,507,457**	**$ 4,274,326**	**$ 2,378,658**
7301 Interfund Transfers	$ -	$ -	$ -	$ -
Debt Service Transfers	**$ -**	**$ -**	**$ -**	**$ -**
7510 Grants	$ 216,302	$ -	$ 362,714	$ -

PERALTA COMMUNITY COLLEGE DISTRICT

Restricted General Fund Detail (Fund 11)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
7515 FINAIDEOPG	$ 80,230	$ 100,811	$ 111,568	$ 100,043
7516 FINAIDCARE	$ 185,552	$ 100,023	$ 297,834	$ 246,692
7521 Scholarships	$ -	$ 7,500	$ 7,500	$ -
7530 Tuition Reduction	$ -	$ -	$ 5,200	$ 7,544
7610 Transportion Vouchers	$ 33,825	$ 11,515	$ 45,847	$ 67,139
7620 Child Care Vchrs or Child Care	$ -	$ -	$ -	$ 20,752
7630 Book Vouchers	$ 681,390	$ 770,876	$ 1,058,016	$ 1,119,545
7640 Supply Vouchers (Surv Kits)	$ 99,940	$ 91,933	$ 271,167	$ 296,184
7650 Meals for Students	$ 101,486	$ 46,756	$ 119,466	$ 114,540
7660 EOPS/CARE Auto Repair	$ -	$ 1,000	$ -	$ 25
7661 CARE Student Honor Society	$ -	$ 80	$ 80	$ 80
7662 EOPS Graduation/Education Item	$ 6,000	$ 11,000	$ 7,484	$ 3,466
7670 Direct Aid for Graduates	$ 8,200	$ 9,000	$ 8,129	$ 6,952
7680 Health Services	$ 250	$ 1,000	$ 234	$ 846
7681 Parking Permits	$ 1,440	$ 2,072	$ 1,380	$ 2,240
7699 Other Student Aid	$ 50,000	$ -	$ 40,551	$ -
Financial Aid	**$ 1,464,615**	**$ 1,153,566**	**$ 2,337,170**	**$ 1,986,048**
7902 Undistributed Allocations	$ -	$ -	$ -	$ -
Unallocated	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 45,880,345**	**$ 39,371,201**	**$ 46,222,294**	**$ 33,894,724**

PERALTA COMMUNITY COLLEGE DISTRICT

Position Listing - Full Time Equivalent
Restricted General Fund 11

Position	District	BCC	COA	Laney	Merritt	Grand Total
Acquired Brain Injury Spec			0.50			0.50
Additional Days Counselors			0.30			0.30
Admissions & Records Technicia					2.00	2.00
Admissions & Records Technician				1.00		1.00
Admissions and Outreach Systems Technology Analys	1.00					1.00
Admissions and Records Tech		1.00				1.00
Alternate Media Technology Spe		1.00		1.00	1.00	3.00
Assoc Dean of Eductional Services		1.50				1.50
Assoc Dean of Educational Success			1.00	1.00	1.00	3.00
Asst. VC of Enrollment Management	1.00					1.00
BEST Program Director				1.00		1.00
BEST Project Manager				2.00		2.00
CalWorks Clerical Assistant II			1.00			1.00
CalWorks Coordinator				1.00	1.00	2.00
Clerical Assistant II		3.00		2.00		5.00
Clerical Assistant II - Foster Youth Program (CAFYES)			1.00			1.00
Clerical Assistant II (Counseling)				1.00		1.00
College to Career Coordinator			1.00			1.00
Consortium Director (NACAE)	1.00					1.00
Coordinator		1.00				1.00
Coordinator/A&R/Transcripts	1.00					1.00
Coordinator/DSPS					1.00	1.00
Coordinator/EOPS		1.00			1.00	2.00
Coordinator/Workability III			1.50			1.50
Counselor			3.10	1.00	3.20	7.30
Counselor - (DSPS)				1.00		1.00
Counselor - Early Alert				1.00		1.00
Counselor - Generalist				1.00		1.00
Counselor - Veterans				1.00		1.00
Counselor (General)		1.00				1.00
Counselor (Student Success)			1.00			1.00
Counselor DSPS					1.00	1.00
Counselor General		4.00				4.00
Counselor-Transition				1.00		1.00
Dean Academic Pathw & Stdt Suc					1.00	1.00
Dean Career Tech Education			0.32			0.32
Dean DSPS/Career Trans Ctr/Counseling		1.00				1.00
Dean of College Research and Planning			0.15	0.40		0.55
Dean of Enrollment		1.00	0.40		1.00	2.40
Dean of Special Projects		1.00				1.00
Director of AANAPISI				1.00		1.00
Director of Workforce Systems			1.00			1.00
Director, DSN Program	1.00					1.00
Director, Gateway To College Program				1.00		1.00
District Accounting Tech	1.00					1.00
District Interpreting Svcs Sup	1.00					1.00
DSPS Adapted Comm Spec			0.50			0.50
DSPS Adapted Comp Learng Tech			0.75	0.88		1.63
DSPS Coordinator/Counselor				1.00		1.00
DSPS Counselor			1.67			1.67
DSPS Instructor			1.00	1.00	1.00	3.00
EOPS Coordinator				0.30		0.30
EOPS Counselor			2.00	2.00	1.00	5.00
EOPS/CALWORKs/CARE Counselor				1.00		1.00
EOPS/CARE/CALworks Counselor			1.00			1.00
Financial Aid Placement Assistant			1.00			1.00
Financial Aid Specialist		1.00	1.00	3.50	2.97	8.47
Financial Aids & Placemt Asst				2.00		2.00

PERALTA COMMUNITY COLLEGE DISTRICT

Position Listing - Full Time Equivalent
Restricted General Fund 11

Position	District	BCC	COA	Laney	Merritt	Grand Total
Instructor			1.00	1.00		2.00
Learning Disabilities Specialist		1.00	1.00	1.00	1.00	4.00
Mental Health Specialist				1.00		1.00
Network Suppt Svcs Specialist				1.00		1.00
Outreach Specialist				1.00		1.00
Prog Spec/First 5 Alameda Cty					1.00	1.00
Prog Specialist/Case Specialis			2.00			2.00
Prog Specialist/Placement			1.00			1.00
Program Manager/EOPS			1.00			1.00
Program Specialist (Student Equity)				1.00		1.00
Program Specialist/C.A.R.E.				1.00	1.00	2.00
Program Specialist/EOPS				1.00		1.00
Program Specialist/Outreach			1.00			1.00
Program Specialist/Outreach and Retention				0.50		0.50
Program Specialist/Radio	1.00					1.00
Program Specialist/Student Activities			1.00			1.00
Program Specialist/Student Services			1.45			1.45
Project Manager		1.00				1.00
Project Manager - CPPT Employment				1.00		1.00
Project Manager - CPT				1.00		1.00
Project Manager/CAFYES Program Manager		1.00	1.00	1.00	1.00	4.00
Project Manager/Transition Liaison			1.00			1.00
Project Manager/Transitions Liaison		1.00		1.00	1.00	3.00
Project Manager/Transitions Liaison CTE		1.00				1.00
Project Mgr/CCPT Emplmnt Svcs					1.00	1.00
Public Information Officer				0.70		0.70
Research and Planning Officer					1.00	1.00
Research and Systems Technology Analyst	1.00	1.00				2.00
Research Data Analyst (PCCD)			0.25			0.25
Research Data Specialist	0.50				1.00	1.50
Science Lab Tech/Chemistry		1.00				1.00
Sr Clerical Assistant					0.50	0.50
Staff Assistant				2.00		2.00
Staff Assistant/District Student Svcs	1.00					1.00
Staff Assistant/EOPS					1.00	1.00
Staff Assistant/Grants				0.80	1.00	1.80
Staff Assistant/Student Support Svcs		1.00				1.00
Staff Asst - Student Services				1.00		1.00
Staff Asst/Admin (General)		1.00				1.00
Staff Asst/Admin (Grants)		1.00				1.00
Staff Asst/Counseling		1.00				1.00
Staff Asst/DSPS		1.00			1.00	2.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/EOPS				1.00		1.00
Staff Asst/Program (Enabler)			1.00			1.00
Staff Asst/Student Services			3.00		1.00	4.00
Staff Svcs Spec/Special Projec			1.00			1.00
Student Employment Specialist				1.00		1.00
Student Personnel Services				1.00		1.00
Student Personnel Services Spe				1.00	1.50	2.50
Student Personnel Services Specialist			2.00			2.00
Television Production Technici	3.00					3.00
WDCE Budget Director	0.25					0.25
Workability III Coordinator				1.00		1.00
Grand Total	**14.75**	**29.50**	**39.89**	**52.08**	**32.17**	**168.39**

PERALTA COMMUNITY COLLEGE DISTRICT

Fee Based Instruction Fund Detail (Fund 03)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8199 Other Federal Income	$ -	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8599 Other State Revenue	$ -	$ -	$ -	$ 1,833
State Revenue	**$ -**	**$ -**	**$ -**	**$ 1,833**
8672 Community Services Classes	$ 134,951	$ 169,277	$ 229,292	$ 216,518
8699 Miscellaneous	$ -	$ 19,035	$ 4,800	$ 18,810
8851 Facility & Athletic Field Ren	$ -	$ -	$ 12,600	$ -
Local Revenue	**$ 134,951**	**$ 188,312**	**$ 246,692**	**$ 235,328**
Revenue Total	**$ 134,951**	**$ 188,312**	**$ 246,692**	**$ 237,161**
Expenses				
1351 Instructor-Temp/PTime & Ext-Se	$ -	$ -	$ -	$ -
1355 Instructor-Fee Based/Contract	$ 206,913	$ 93,330	$ 132,053	$ 128,461
1456 Other Non-Teaching Assignments	$ -	$ -	$ 855	$ 1,680
1457 Non-Teaching Retirees	$ -	$ -	$ 2,000	$ 3,000
Part Time Academic	**$ 206,913**	**$ 93,330**	**$ 134,908**	**$ 133,131**
2102 Clerical Tech & Support Staff	$ -	$ -	$ 7,441	$ -
2352 Cler Tech & Sup Stf (Repl)	$ -	$ -	$ -	$ -
2353 Student Employee Assistants	$ -	$ 1,400	$ -	$ 150
2354 Overtime for perm & non-perm	$ 4,618	$ 3,000	$ 2,992	$ 998
2451 Instructional Aides (Replace)	$ 10,297	$ -	$ 14,012	$ 1,904
2452 Instructional Aides - Student	$ 4,859	$ 5,000	$ 16,239	$ 12,274
Classified Salary	**$ 19,774**	**$ 9,400**	**$ 40,683**	**$ 15,326**
3110 STRS - Academic	$ 14,378	$ 960	$ 9,205	$ 10,067
3140 STRS Cash Balance	$ 1,920	$ 3,837	$ 2,028	$ 1,698
3220 PERS	$ -	$ -	$ 1,033	$ -
3320 OASDHI (FICA) Classified	$ 124	$ -	$ 632	$ 62
3340 Medicare - Academic	$ 2,603	$ 1,354	$ 1,956	$ 1,930
3350 Medicare - Classified	$ 177	$ 116	$ 351	$ 42
3411 Medical Coverage-Academic	$ -	$ -	$ -	$ -
3421 Medical Coverage-Classified	$ -	$ -	$ 2,434	$ -
3422 Dental Coverage-Classified	$ -	$ -	$ 259	$ -
3425 Life Insurance-CLASS	$ -	$ -	$ 37	$ -
3510 Unemployment Ins.-Academic	$ 141	$ 66	$ 94	$ 93
3520 Unemployment Ins -Classified	$ 8	$ 6	$ 17	$ 2
3610 Worker's Compensation-Academic	$ 3,059	$ 1,366	$ 2,159	$ 1,970
3620 Worker's Compensation-Classfd	$ 196	$ 140	$ 343	$ 42
3720 Apple-Transamerica NonPerm-Cl	$ 384	$ -	$ 525	$ 71
3722 OPEB Classified	$ -	$ -	$ 614	$ -
Fringe Benefits	**$ 22,990**	**$ 7,875**	**$ 21,689**	**$ 15,977**
4101 Classroom-Books	$ 200	$ 9,568	$ 2,823	$ 5,540
4301 Instructional - (Classroom)	$ 882	$ 1,172	$ 1,529	$ 1,186
4304 Supplies-office	$ -	$ 1,000	$ -	$ -
5105 Independent Contractor/Consult	$ -	$ 3,684	$ -	$ 2,708
5106 Events/Programs-Outside Prod	$ -	$ -	$ -	$ -
5202 Travel Non-Local	$ -	$ -	$ -	$ -
5205 Conference/Seminar Reg	$ 2,780	$ -	$ 725	$ -
5301 Dues and Membership	$ -	$ -	$ -	$ -
5505 Telephone Services	$ -	$ -	$ -	$ -
5708 Athletic Transportation	$ -	$ -	$ -	$ -
5865 Publishing/ Doc Publication	$ 279	$ -	$ -	$ -
5868 Testing License and Material	$ 3,000	$ 4,395	$ 8,270	$ -
5882 Equip Repairs Maint. & Svc	$ -	$ 4,073	$ -	$ -
5885 Misc. Operational Exp.	$ 75,376	$ 84,440	$ (5,143)	$ 6,754
5890 Service Contract-Equipment	$ -	$ -	$ -	$ -

Fee Based Instruction Fund Detail (Fund 03)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Books, Supplies, Services	$ 82,517	$ 108,332	$ 8,204	$ 16,188
6402 Inst Equipment and Furn	$ -	$ 10,000	$ 7,021	$ 6,944
6403 Non-Instructional Equip & Furn	$ -	$ -	$ -	$ -
Equipment Cap Outlay	$ -	$ 10,000	$ 7,021	$ 6,944
Expense Total	$ 332,194	$ 228,937	$ 212,505	$ 187,567
Beginning Fund Balance	$ 229,515	$ 195,328	$ 195,328	$ 145,734
Revenues over Expenses	(197,243)	(40,625)	34,187	49,594
Ending Fund Balance	$ 32,272	$ 154,703	$ 229,515	$ 195,328

PERALTA COMMUNITY COLLEGE DISTRICT

Bookstore Commission Fee Fund Summary (Fund 07)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8699 Other State Revenue	$ -	$ -	$ -	$ 394
State Revenue	**$ -**	**$ -**	**$ -**	**$ 394**
8846 Commission	$ 32,000	$ 81,821	$ 89,665	$ 104,967
8861 Interest/Investment Income	$ -	$ -	$ 1,584	$ 1,487
8872 Community Services Classes	$ 30,840	$ -	$ -	$ -
Local Revenue	**$ 62,840**	**$ 81,821**	**$ 91,248**	**$ 106,454**
Revenue Total	**$ 62,840**	**$ 81,821**	**$ 91,248**	**$ 106,849**
Expenses				
1456 Other Non-Teaching Assignments	$ -	$ -	$ -	$ -
Part Time Academic	**$ -**	**$ -**	**$ -**	**$ -**
2353 Student Employee Assistants	$ -	$ 600	$ 3,722	$ 7,128
2354 Overtime for perm & non-perm	$ 2,120	$ -	$ 1,134	$ 817
2451 Instructional Aides (Replace)	$ -	$ -	$ -	$ -
2452 Instructional Aides - Student	$ -	$ -	$ -	$ -
Classified Salary	**$ 2,120**	**$ 600**	**$ 4,856**	**$ 7,945**
3110 STRS - Academic	$ -	$ -	$ -	$ 394
3220 PERS	$ -	$ -	$ -	$ -
3320 OASDHI (FICA) Classified	$ -	$ -	$ 88	$ 51
3340 Medicare - Academic	$ -	$ -	$ -	$ -
3350 Medicare - Classified	$ -	$ -	$ 21	$ 12
3520 Unemployment Ins -Classified	$ -	$ -	$ 1	$ 1
3610 Worker's Compensation-Academic	$ -	$ -	$ -	$ -
3620 Worker's Compensation-Classfd	$ -	$ -	$ 31	$ -
3720 Apple-Transamerica NonPerm-CI	$ -	$ -	$ -	$ -
Fringe Benefits	**$ -**	**$ -**	**$ 140**	**$ 457**
4102 Book for Loan Student Program	$ -	$ -	$ -	$ -
4304 Supplies-office	$ 28,870	$ 600	$ 2,295	$ 93
5102 Guest Speakers Lectures-Non	$ 5,000	$ -	$ -	$ -
5105 Independent Contractor/Consult	$ 10,350	$ 2,000	$ 5,350	$ 1,400
5106 Events/Programs-Outside Prod	$ 15,600	$ 5,900	$ 780	$ 28,830
5202 Travel Non-Local	$ 15,000	$ -	$ -	$ -
5203 Travel Local	$ 6,000	$ -	$ -	$ -
5204 Student Transportation	$ 3,800	$ -	$ -	$ -
5205 Conference/Seminar Reg	$ 10,000	$ -	$ -	$ -
5206 Internal Training-Staff Dev	$ 7,000	$ -	$ -	$ -
5301 Dues and Membership	$ 10,000	$ 3,990	$ 1,920	$ -
5701 Athletics Meals and Lodging	$ 9,391	$ 3,500	$ 6,241	$ 4,502
5702 Graduation Expenses	$ 34,264	$ 38,840	$ 64,067	$ 5,202
5708 Athletic Transportation	$ 5,178	$ 4,280	$ 4,450	$ 4,031
5865 Publishing/ Doc Publication	$ 5,000	$ -	$ -	$ -
5885 Misc. Operational Exp.	$ 57,834	$ 12,961	$ 6,292	$ 208
5888 Advertising Print/Ads	$ 9,150	$ 9,150	$ -	$ 9,096
5891 Service Contract - Software	$ -	$ -	$ -	$ -
Books, Supplies, Services	**$ 232,437**	**$ 81,221**	**$ 91,394**	**$ 53,362**
6403 Non-Instructional Equip & Furn	$ 15,000	$ -	$ -	$ -
Equipment Cap Outlay	**$ 15,000**	**$ -**	**$ -**	**$ -**
7301 Interfund Transfers	$ -	$ -	$ -	$ -
Financial Aid	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 249,557**	**$ 81,821**	**$ 96,390**	**$ 61,764**

PERALTA COMMUNITY COLLEGE DISTRICT

Facility Rental Fee Fund Detail (Fund 10)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8199 Other Federal Income	$ -	$ -	$ 1,332	$ 4,722
Federal Revenue	**$ -**	**$ -**	**$ 1,332**	**$ 4,722**
8699 Other State Revenue	$ -	$ -	$ -	$ 3,558
State Revenue	**$ -**	**$ -**	**$ -**	**$ 3,558**
8831 Contract Instructional Service	$ -	$ -	$ -	$ 18,000
8835 Other Contract Services	$ 42,713	$ 106,713	$ 46,121	$ 85,275
8851 Facility & Athletic Field Rent	$ 151,000	$ 1,243,680	$ 1,164,076	$ 1,730,812
8879 Student Records	$ -	$ -	$ -	$ -
8891 Food Service Revenue	$ 650,000	$ 772,285	$ 543,338	$ 643,235
8982 Interfund Transfer - In	$ -	$ -	$ -	$ (30,000)
8899 Miscellaneous	$ 186,500	$ 136,895	$ 159,932	$ 133,937
Local Revenue	**$ 1,030,213**	**$ 2,259,573**	**$ 1,913,466**	**$ 2,581,259**
Revenue Total	**$ 1,030,213**	**$ 2,259,573**	**$ 1,914,798**	**$ 2,589,539**
Expenses				
1201 Administrators	$ -	$ -	$ -	$ -
Academic Admin	**$ -**	**$ -**	**$ -**	**$ -**
1205 Faculty - Special-Assigned	$ -	$ -	$ -	$ -
Other Faculty	**$ -**	**$ -**	**$ -**	**$ -**
1351 Instructor-Temp/Ptime & Ext-Se	$ -	$ -	$ -	$ -
1453 Counselors	$ 2,440	$ -	$ 27,973	$ -
1455 Coaches	$ -	$ 3,620	$ 30,774	$ 10,860
1456 Other Non-Teaching Assignments	$ 80,900	$ 31,011	$ 94,033	$ 78,072
1457 Non-Teaching Retirees	$ -	$ 8,728	$ 8,236	$ 8,728
Part Time Academic	**$ 83,340**	**$ 43,359**	**$ 161,016**	**$ 97,660**
2102 Clerical Tech & Support Staff	$ 43,923	$ 104,529	$ 90,710	$ 30,797
2352 Cler Tech & Sup Stf (Repl)	$ 127,101	$ 244,393	$ 208,039	$ 251,291
2353 Student Employee Assistants	$ 31,300	$ 40,655	$ 38,989	$ 47,611
2354 Overtime for perm & non-perm	$ 116,874	$ 36,277	$ 152,275	$ 143,580
2357 Classified Retirees	$ -	$ -	$ -	$ 1,475
2451 Instructional Aides (Replace)	$ 5,000	$ 5,000	$ 23,645	$ 5,272
2452 Instructional Aides - Students	$ -	$ -	$ 9,338	$ -
Classified Salary	**$ 324,198**	**$ 430,854**	**$ 522,996**	**$ 480,025**
3110 STRS - Academic	$ 4,000	$ 4,588	$ 10,316	$ 7,588
3140 STRS Cash Balance	$ 2,042	$ 2,028	$ 2,709	$ 2,038
3220 PERS	$ 28,908	$ 31,431	$ 33,737	$ 23,296
3320 OASDHI (FICA) Classified	$ 17,635	$ 17,717	$ 24,316	$ 21,281
3340 Medicare - Academic	$ 1,223	$ 1,342	$ 2,166	$ 1,680
3350 Medicare - Classified	$ 5,842	$ 5,391	$ 7,075	$ 6,046
3411 Meical Coverage-Academic	$ 438	$ 447	$ 437	$ 447
3412 Denta Coverage-Academic	$ -	$ -	$ -	$ -
3421 Medical Coverage-Classified	$ 31,822	$ 39,986	$ 29,862	$ 13,658
3422 Dental Coverage-Classified	$ 2,993	$ 3,420	$ 2,609	$ 1,121
3425 Life Insurance-CLASS	$ 407	$ 307	$ 370	$ 138
3510 Unemployment Ins.-Academic	$ 59	$ 67	$ 105	$ 80
3520 Unemployment Ins -Classified	$ 285	$ 258	$ 340	$ 290
3610 Worker's Compensation-Academi	$ 1,361	$ 1,138	$ 2,600	$ 1,458
3620 Worker's Compensation-Classfd	$ 5,972	$ 4,855	$ 5,397	$ 4,331
3712 OPEB Instructional	$ -	$ -	$ -	$ 115
3720 Apple-Transamerica NonPerm-Cl	$ 4,425	$ 3,295	$ 3,060	$ 3,423
3722 OPEB Classified	$ 14,234	$ 10,053	$ 7,664	$ 2,658
Fringe Benefits	**$ 121,646**	**$ 126,323**	**$ 132,762**	**$ 89,648**
4101 Classroom-Books	$ 3,991	$ -	$ -	$ 2,778
4102 Book for Loan Student Program	$ -	$ 4,000	$ 3,968	$ -
4301 Instructional - (Classroom)	$ 546,610	$ 573,845	$ 565,400	$ 449,031
4302 Supplies Outreach recruitment	$ 2,000	$ -	$ -	$ -
4303 Subs Periodicals - Other	$ -	$ -	$ -	$ 89

PERALTA COMMUNITY COLLEGE DISTRICT

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
4304 Supplies-office	$ 107,335	$ 54,312	$ 64,165	$ 63,037
4306 Computer software/site lic.-cl	$ 550	$ -	$ 5,505	$ -
4305 Fuel Gasoline/Petroleum	$ 1,000	$ 1,000	$ 453	$ -
4307 Computer software/site lic.-ad	$ 3,450	$ 3,446	$ 24,015	$ 2,322
5102 Guest Speakers Lectures-Non	$ 300	$ -	$ 206	$ 100
5103 Legal	$ -	$ -	$ -	$ 2,559
5105 Independent Contractor/Consult	$ 134,000	$ 167,692	$ 156,485	$ 313,245
5106 Events/Programs-Outside Prod	$ 56,071	$ 33,825	$ 45,650	$ 68,003
5202 Travel Non-Local	$ 17,130	$ 8,340	$ 15,206	$ 56,486
5203 Travel Local	$ 855	$ 14,500	$ 281	$ 3,404
5204 Student Transportation	$ -	$ -	$ 6,327	$ -
5205 Conference/Seminar Reg	$ 11,400	$ 3,170	$ 6,259	$ 19,869
5301 Dues and Membership	$ 17,336	$ 5,301	$ 31,596	$ 10,475
5501 Garbage and Trash	$ 8,000	$ 1,000	$ -	$ -
5502 Gas	$ 10,000	$ 2,000	$ 3,908	$ 2,801
5505 Telephone Services	$ -	$ -	$ -	$ 405
5507 Pest Control	$ -	$ 15,000	$ -	$ -
5604 Equipment Lease - Annual	$ -	$ -	$ 3,596	$ -
5605 Equipment Rentals - Mon-Mon	$ -	$ 1,000	$ -	$ 15,962
5607 Print & Dup. Equip Leases/Rent	$ 31,342	$ 11,602	$ 17,775	$ 18,627
5701 Athletics Meals and Lodging	$ 500	$ 5,000	$ 21,799	$ 14,203
5708 Athletic Transportation	$ 1,000	$ 5,000	$ 26,480	$ 19,472
5865 Publishing/Doc Publication	$ 15,000	$ 6,000	$ 5,400	$ 6,400
5866 Testing License and Material	$ 1,000	$ 1,000	$ 595	$ 1,912
5867 Postage	$ -	$ 200	$ -	$ 1,874
5881 Building Repairs & Services	$ 8,250	$ -	$ -	$ 2,736
5882 Equip Repairs Maint. & Svc	$ 13,300	$ 1,095	$ 18,428	$ 4,021
5883 Net Internet Fees and Subs.	$ -	$ -	$ 2,541	$ 99
5885 Misc. Operational Exp.	$ 891,001	$ 744,824	$ 82,012	$ 84,174
5888 Advertising Print/ADS	$ 5,000	$ -	$ 5,862	$ 9,830
5889	$ -	$ -	$ 2,900	$ -
5890 Service Contract-Equipment	$ 12,257	$ -	$ 6,347	$ 1,286
5891 Service Contract-Software-DP	$ 3,100	$ 4,500	$ 3,078	$ 3,092
Books, Supplies, Services	**$ 1,901,779**	**$ 1,667,652**	**$ 1,126,234**	**$ 1,178,292**
6120 Site Improvement	$ -	$ -	$ -	$ -
6206 Building Improvement	$ -	$ -	$ 2,476	$ -
6301 College Library Books	$ 1,355	$ 7,055	$ 71	$ 10,648
6303 College Library Periodicals	$ 2,310	$ 1,310	$ 1,181	$ 1,014
6304 Library Videos and DVD's	$ -	$ -	$ -	$ -
6305 Library Textbooks	$ 2,588	$ 2,177	$ -	$ 2,128
6306 Library Database	$ 680	$ 680	$ -	$ 678
6402 Inst Equipment and Furn	$ -	$ 29,426	$ 28,364	$ 27,774
6403 Non-Instructional Equip & Furn	$ 20,500	$ 50,433	$ 40,391	$ 38,778
6406 Laptop Computers	$ 3,500	$ -	$ -	$ 3,451
6407 PC, SERV, Other Comput, Periph	$ -	$ -	$ 4,301	$ -
6432 Non-Instructional Equip & Furn >$	$ -	$ -	$ -	$ -
Equipment Cap Outlay	**$ 30,933**	**$ 91,081**	**$ 76,784**	**$ 84,472**
7510 Grants	$ -	$ -	$ 212	$ -
7640 Supply Vouchers (Surv Kits)	$ -	$ -	$ 726	$ -
7641 Student Voucher			$ 802	
7670 Direct Aid for Graduates	$ -	$ -	$ -	$ -
Financial Aid	**$ -**	**$ -**	**$ 1,740**	**$ -**
Expense Total	**$ 2,461,896**	**$ 2,359,269**	**$ 2,021,531**	**$ 1,930,096**

Position Listing - Full Time Equivalent
Facility Rental Fee Fund 10

Position	Merritt	Grand Total
Director of Facilities & Operations	1.00	1.00
Facilities Specialist	0.71	0.71
Grand Total	**1.71**	**1.71**

PERALTA COMMUNITY COLLEGE DISTRICT

Measure B - Parcel Tax Detail (Fund 12)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8199 Other Federal Income	$ -	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -	$ 181,238
State Revenue	**$ -**	**$ -**	**$ -**	**$ 181,238**
8811 Tax Allocation Secured Roll	$ 8,060,000	$ 8,060,000	$ 8,026,348	$ 8,009,431
8814 PY Tax Alloc Secured Roll	$ -	$ -	$ 2,140	$ 1,866
8816 PY Tax Allocation Unsecured RL	$ -	$ -	$ -	$ 96
8861 Interest/Investment Income	$ -	$ -	$ 31,512	$ 12,499
Local Revenue	**$ 8,060,000**	**$ 8,060,000**	**$ 8,060,000**	**$ 8,023,892**
Revenue Total	**$ 8,060,000**	**$ 8,060,000**	**$ 8,060,000**	**$ 8,205,130**
Expenses				
1203 Counselors	$ -	$ -	$ -	$ 797,126
1204 Librarians	$ -	$ -	$ -	$ 358,353
1206 Nurse	$ -	$ -	$ -	$ 337
1210 Librarians-Lts	$ -	$ -	$ -	$ 15,798
Other Faculty	**$ -**	**$ -**	**$ -**	**$ 1,171,614**
1351 Instructor-Temp/PTime & Ext-Se	$ 6,561,857	$ 6,570,000	$ 6,554,621	$ -
1352 Instructor-Sub-Daily/Sick	$ -	$ -	$ 2,492	$ -
1353	$ 8,145	$ -	$ -	$ -
1453 Counselors	$ -	$ -	$ 2,859	$ 70,381
1454 Librarians	$ -	$ -	$ -	$ 78,580
1456 Other Non-Teaching Assignments	$ -	$ -	$ 10,027	$ 109,386
Part Time Academic	**$ 6,570,002**	**$ 6,570,000**	**$ 6,570,000**	**$ 258,348**
2102 Clerical Tech & Support Staff	$ 311,254	$ 304,122	$ 276,042	$ 3,584,247
2201 Instructional Aides	$ 44,434	$ 40,895	$ 40,954	$ -
2352 Cler Tech & Sup Stf (Repl)	$ -	$ -	$ 10,119	$ 268,468
2353 Student Employee Assistants	$ -	$ -	$ 3,760	$ 17,391
2354 Overtime for perm & non-perm	$ -	$ -	$ 1,510	$ 43,926
2359 Instruct Aides(non-classroom)	$ -	$ -	$ -	$ 8,140
2451 Instructional Aides (Replace)	$ -	$ -	$ -	$ 7,601
2452 Instructional Aides - Student	$ -	$ -	$ 12,632	$ 87,111
2454 Instruct Aides-Tutorial Assist	$ -	$ -	$ -	$ 3,185
Classified Salary	**$ 355,688**	**$ 345,017**	**$ 345,017**	**$ 4,020,068**
3110 STRS - Academic	$ -	$ -	$ 10,163	$ 323,674
3140 STRS Cash Balance	$ 262,799	$ 262,803	$ 247,063	$ 4,132
3220 PERS	$ 55,245	$ 45,028	$ 45,028	$ 420,080
3310 OASDHI (FICA) Academic	$ -	$ -	$ -	$ 2,122
3320 OASDHI (FICA) Classified	$ 22,055	$ 21,393	$ 21,393	$ 224,191
3340 Medicare - Academic	$ 95,265	$ 95,861	$ 95,861	$ 20,528
3350 Medicare - Classified	$ 5,161	$ 4,412	$ 5,017	$ 53,944
3411 Medical Coverage-Academic	$ 7,897	$ -	$ 1,920	$ 214,757
3412 Dental Coverage-Academic	$ 2,019	$ -	$ -	$ 17,068
3415 Life Insurance-Academic	$ -	$ -	$ -	$ 3,436
3421 Medical Coverage-Classified	$ 88,769	$ 66,888	$ 66,888	$ 883,480
3422 Dental Coverage-Classified	$ 6,833	$ 2,965	$ 4,578	$ 76,423
3425 Life Insurance-CLASS	$ 808	$ 135	$ 1,050	$ 12,795
3510 Unemployment Ins.-Academic	$ 4,599	$ 4,599	$ 4,599	$ 997
3520 Unemployment Ins -Classified	$ 252	$ 244	$ 244	$ 2,590
3610 Worker's Compensation-Academic	$ 111,691	$ 105,122	$ 105,122	$ 21,190
3620 Worker's Compensation-Classfd	$ 6,050	$ 5,522	$ 5,521	$ 51,136

PERALTA COMMUNITY COLLEGE DISTRICT

		2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
3712	OPEB Instructional	$ -	$ 3,374	$ 3,374	$ 100,042
3720	Apple-Transamerica NonPerm-Cl	$ -	$ -	$ 379	$ 6,094
3722	OPEB Classified	$ 26,679	$ 25,093	$ 25,236	$ 289,934
Fringe Benefits		**$ 696,122**	**$ 643,439**	**$ 643,439**	**$ 2,728,612**
4301	Instructional - (Classroom)	$ -	$ -	$ 7,354	$ 28,702
4304	Supplies-office	$ -	$ -	$ 3,610	$ 28,986
4307	Computer software/site lic.-ad	$ -	$ -	$ -	$ 26,647
5102	Guest Speakers Lectures-Non	$ -	$ -	$ -	$ 8,050
5105	Independent Contractor/Consult	$ 50,000	$ 52,013	$ 100,399	$ 164,788
5106	Events/Programs-Outside Prod	$ -	$ -	$ 2,525	$ 9,894
5202	Travel Non-Local	$ -	$ -	$ (270)	$ 3,147
5204	Student Transportation	$ -	$ -	$ -	$ 2,170
5205	Conference/Seminar Reg	$ -	$ -	$ 1,280	$ 11,298
5301	Dues and Membership	$ -	$ -	$ 175	$ 22,000
5702	Graduation Expense	$ -	$ -	$ -	$ 189
5865	Publishing/ Doc Publication	$ -	$ -	$ -	$ 205
5871	Misc Fee Waivers	$ -	$ -	$ -	$ 3,059
5881	Building Repairs & Services	$ -	$ -	$ 1,163	$ -
5882	Equip Repairs Maint. & Svc	$ -	$ -	$ -	$ 5,000
5883	Internet Fees amd Sub	$ -	$ -	$ -	$ 7,786
5885	Misc. Operational Exp.	$ 388,188	$ 449,531	$ 356,573	$ 180,719
5888	Advertising Print	$ -	$ -	$ -	$ 49,864
5894	Moving/Relocation Expenses	$ -	$ -	$ 4,794	$ -
Books, Supplies, Services		**$ 438,188**	**$ 501,544**	**$ 477,605**	**$ 552,504**
6303	College Library Periodicals	$ -	$ -	$ -	$ 9,771
6305	Library Textbooks	$ -	$ -	$ -	$ 14,829
6402	Inst Equipment and Furn	$ -	$ -	$ 7,505	$ 12,798
6403	Non-Instructional Equip & Furn	$ -	$ -	$ 16,719	$ 1,802
6406	Laptop Computers	$ -	$ -	$ (285)	$ 21,392
6407	PC,SERV, Other Comput,Peripher	$ -	$ -	$ -	$ 10,007
Equipment Cap Outlay		**$ -**	**$ -**	**$ 23,940**	**$ 70,599**
7610	Transportion Vouchers	$ -	$ -	$ -	$ 8,004
7640	Supply Vouchers (Surv Kits)	$ -	$ -	$ -	$ 3,310
Other Transfers		**$ -**	**$ -**	**$ -**	**$ 11,314**
	Expense Total	**$ 8,060,000**	**$ 8,060,000**	**$ 8,060,000**	**$ 8,813,059**

Position Listing - Full Time Equivalent
Restricted General Fund 12

Position	COA	District	Grand Total
Curr & Sys Tech Anlst Meas B		1.00	1.00
Educ. Web Technology Analyst		1.00	1.00
Instructional Asst/LRC	1.00		1.00
Research Data Specialist		1.00	1.00
Grand Total	**1.00**	**3.00**	**4.00**

PERALTA COMMUNITY COLLEGE DISTRICT

Contract Education Fund Detail (Fund 30)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8199 Other Federal Income	$ -	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -	$ 1,572
State Revenue	**$ -**	**$ -**	**$ -**	**$ 1,572**
8831 Contract Instructional Services	$ 222,792	$ 165,960	$ 269,846	$ 61,267
8872 Community Services Classes	$ -	$ -	$ -	$ 22,400
8899 Miscellaneous	$ -	$ -	$ 8,100	$ 70,000
Local Revenue	**$ 222,792**	**$ 165,960**	**$ 277,946**	**$ 153,667**
Revenue Total	**$ 222,792**	**$ 165,960**	**$ 277,946**	**$ 155,239**
Expenses				
1201 Administrators	$ -	$ -	$ -	$ -
Academic Admin	**$ -**	**$ -**	**$ -**	**$ -**
1351 Instructor-Temp/PTime & Ext-Se	$ -	$ 21,381	$ 82,697	$ 71,645
1353 Instructor - Retire	$ 18,600	$ -	$ 20,418	$ 16,489
1456 Other Non-Teaching Assignments	$ 28,042	$ 36,543	$ 16,223	$ 9,913
1457 Non-Teaching Retirees	$ -	$ -	$ -	$ 5,193
Part Time Academic	**$ 46,642**	**$ 57,924**	**$ 119,338**	**$ 103,240**
2102 Clerical Tech & Support Staff	$ 24,151	$ 22,324	$ -	$ 14,634
2352 Cler Tech & Support Staff	$ -	$ 10,145	$ 34,745	$ 12,814
2353 Student Employee Assistants	$ 2,575	$ -	$ 4,591	$ 1,456
2354 Overtime for perm & non-perm	$ 6,000	$ 6,000	$ 4,711	$ 1,614
2451 Instructional Aides (Replace)	$ 14,253	$ 11,980	$ 10,956	$ 23,252
2452 Instructional Aides - Student	$ -	$ -	$ 5,729	$ -
2454 Overtime for perm & non-perm	$ -	$ -	$ 2,245	$ -
Classified Salary	**$ 46,979**	**$ 50,449**	**$ 62,978**	**$ 53,771**
3110 STRS - Academic	$ -	$ 655	$ 8,588	$ 4,352
3140 STRS Cash Balance	$ 2,005	$ 1,653	$ 1,076	$ 2,158
3220 PERS	$ 3,751	$ 1,551	$ 863	$ 2,271
3320 OASDHI (FICA) Classified	$ -	$ 693	$ 579	$ 1,259
3340 Medicare - Academic	$ 756	$ 717	$ 1,730	$ 1,497
3350 Medicare - Classified	$ 645	$ 423	$ 731	$ 752
3411 Medical Coverage-Academic	$ -	$ -	$ -	$ -
3412 Dental Coverage-Academic	$ 389	$ -	$ -	$ -
3421 Medical Coverage-Classified	$ 4,541	$ 11,148	$ -	$ 4,869
3422 Dental Coverage-Classified	$ -	$ 183	$ -	$ 540
3425 Life Insurance - Classified	$ 73	$ 70	$ -	$ 72
3510 Unemployment Ins.-Academic	$ 36	$ 35	$ 84	$ 72
3520 Unemployment Ins -Classified	$ 92	$ 81	$ 35	$ 37
3610 Worker's Compensation-Academic	$ 789	$ 690	$ 1,909	$ 1,502
3620 Worker's Compensation-Classfd	$ 738	$ 449	$ 731	$ 761
3720 Apple-Transamerica NonPerm-Cl	$ 760	$ 225	$ 1,481	$ 1,182
3722 OPEB Classified	$ 1,812	$ 921	$ -	$ 1,244
Fringe Benefits	**$ 16,387**	**$ 19,493**	**$ 17,808**	**$ 22,568**
4101 Classroom-Books	$ -	$ -	$ -	$ -
4102 Book for Loan Student Program	$ -	$ -	$ -	$ 520
4301 Instructional - (Classroom)	$ 7,542	$ 10,515	$ 9,854	$ 11,628
4302 Supplies Outreach Recruitment	$ -	$ -	$ 1,326	$ -
4304 Supplies-office	$ 321	$ -	$ 248	$ 142
5102 Guest Speakers Lectures	$ -	$ 500	$ -	$ 500
5105 Independent Contractor/Consult	$ 67,530	$ 87,983	$ 14,505	$ 53,459
5106 Events/Programs-Outside Prod	$ 1,800	$ 304	$ 776	$ 1,017

PERALTA COMMUNITY COLLEGE DISTRICT

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
5202 Travel Non-Local	$ 7,655	$ -	$ 1,460	$ 2,292
5203 Travel Local	$ -	$ -	$ -	$ 238
5204 Student Transportation	$ -	$ 630	$ 575	$ -
5205 Conference/Seminar Reg	$ 4,000	$ -	$ 705	$ 975
5301 Dues and Membership	$ 1,074	$ -	$ -	$ 374
5605 Equipment Rentals - Mon-Mon	$ -	$ -	$ 3,727	$ -
5865 Publishing/Doc Publication	$ -	$ 1,136	$ -	$ 999
5882 Equip Repairs Maint. & Svc	$ -	$ -	$ 1,024	$ 296
5885 Misc. Operational Exp.	$ 253,325	$ 27,454	$ 8,287	$ 19,194
5888 Advertising Print/ADS	$ -	$ -	$ 1,556	$ 1,078
5890 Services Contract - Equipment	$ -	$ -	$ -	$ 453
Books, Supplies, Services	**$ 343,247**	**$ 128,522**	**$ 44,043**	**$ 93,166**
6402 Inst Equipment and Furn	$ 5,000	$ 10,000	$ 11,283	$ 1,040
6403 Non-Instructional Equip & Furn	$ -	$ -	$ 768	$ -
6406 Laptop Computers	$ -	$ -	$ 2,494	$ 425
6407 PC,SERV, Other Comput,Peripher	$ -	$ -	$ 40	$ 418
Equipment Cap Outlay	**$ 5,000**	**$ 10,000**	**$ 14,585**	**$ 1,883**
7521 Scholarships	$ -	$ -	$ -	$ 1,000
7530 Tuition Reduction	$ -	$ 1,615	$ -	$ -
Transfers Out	**$ -**	**$ 1,615**	**$ -**	**$ 1,000**
7630 Book Vouchers	$ -	$ -	$ -	$ 3,197
7681 Parking Permits	$ -	$ -	$ -	$ -
Financial Aid	**$ -**	**$ -**	**$ -**	**$ 3,197**
7902 Undistributed Allocations	$ -	$ -	$ -	$ -
Undistributed Allocations	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 458,255**	**$ 268,002**	**$ 258,752**	**$ 278,825**

Position Listing - Full Time Equivalent
Contract Education Fund 30

Position	BCC	Grand Total
Staff Asst/Instruction	0.50	0.50
Grand Total	**0.50**	**0.50**

Parking Fee Fund Detail (Fund 59)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8199 Other Federal Income	$ -	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -	$ 561
State Revenue	**$ -**	**$ -**	**$ -**	**$ 561**
8881 Parking Servcs & Public Transp	$ 264,465	$ 435,695	$ 286,093	$ 361,253
8892 Fines & Citations	$ 59,200	$ 112,820	$ 88,989	$ 116,666
Local Revenue	**$ 323,665**	**$ 548,515**	**$ 375,082**	**$ 477,919**
Revenue Total	**$ 323,665**	**$ 548,515**	**$ 375,082**	**$ 478,480**
Expenses				
1456 Other Non-Teaching Assignments	$ 8,000	$ 8,000	$ 2,218	$ 7,588
Part Time Academic	**$ 8,000**	**$ 8,000**	**$ 2,218**	**$ 7,588**
2353 Student Employee Assistants	$ 200,000	$ 225,000	$ 218,548	$ 431,679
2354 Overtime for perm & non-perm	$ -	$ -	$ -	$ -
Classified Salary	**$ 200,000**	**$ 225,000**	**$ 218,548**	**$ 431,679**
3110 STRS - Academic	$ 1,154	$ 600	$ 279	$ 1,335
3140 STRS Cash Balance	$ -	$ -	$ -	$ 15
3340 Medicare - Academic	$ 116	$ 125	$ 32	$ 110
3415 Life Insurance-Academic	$ 53	$ -	$ -	$ -
3510 Unemployment Ins.-Academic	$ 6	$ 10	$ 2	$ 5
3610 Worker's Compensation-Academic	$ 136	$ 128	$ 35	$ 102
3620 Worker's Compensation-Classfd	$ 3,825	$ 4,887	$ 127	$ 712
Fringe Benefits	**$ 5,290**	**$ 5,750**	**$ 476**	**$ 2,280**
4304 Supplies-office	$ -	$ 15,000	$ 5,607	$ 13,752
5105 Independent Contractor/Consult	$ 69,775	$ 179,500	$ 38,917	$ 56,336
5301 Dues and Membership	$ 10,000	$ 16,750	$ 17,768	$ 14,211
5882 Equipment Repairs Maint. & Svc	$ -	$ -	$ -	$ (450)
5885 Misc. Operational Exp.	$ 20,000	$ 30,000	$ 21,534	$ 32,864
5890 Service Contract-Equipment	$ 10,000	$ 10,000	$ 11,858	$ 11,858
Books, Supplies, Services	**$ 109,775**	**$ 251,250**	**$ 95,684**	**$ 128,571**
6120 Site Improvement	$ -	$ -	$ 134,629	$ -
6206 Building Improvements	$ -	$ -	$ -	$ -
6403 Non-Instructional Equip & Furnitiur	$ -	$ -	$ -	$ -
6407 PC, Serv, Other Comput, Peripher	$ -	$ -	$ -	$ -
Equipment Cap Outlay	**$ -**	**$ -**	**$ 134,629**	**$ -**
Expense Total	**$ 323,065**	**$ 490,000**	**$ 451,555**	**$ 570,118**

PERALTA COMMUNITY COLLEGE DISTRICT

Capital Outlay Fund Detail (Fund 61)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8652 Scheduled Maintenance	$ 1,256,881	$ 1,256,881	$ 1,256,881	$ 1,876,571
8699 Other State Revenue	$ -	$ 715,000	$ 712,918	$ 557,886
State Revenue	**$ 1,256,881**	**$ 1,971,881**	**$ 1,969,799**	**$ 2,434,457**
8811 Tax Allocation Secured Roll	$ 450,000	$ 563,176	$ 17,252	$ -
8817 Redevelopment Property Tax	$ 927,186	$ -	$ 1,258,783	$ 994,920
8861 Interest/Investment Income	$ 35,000	$ 35,000	$ 36,197	$ 31,141
8887 Capital Outlay Fee	$ -	$ -	$ 72	$ (30)
8889 Student fees	$ -	$ -	$ -	$ -
8899 Miscellaneous	$ -	$ -	$ 594,240	$ 438,804
Local Revenue	**$ 1,412,186**	**$ 598,176**	**$ 1,906,544**	**$ 1,464,835**
Revenue Total	**$ 2,669,067**	**$ 2,570,057**	**$ 3,876,343**	**$ 3,899,292**
Expenses				
4304 Supplies - Office	$ 35,436	$ 57,500	$ 176,222	$ 119,503
4305 Fuel - Gasoline/petroleum	$ -	$ -	$ -	$ -
4307 Computer Software	$ -	$ -	$ -	$ -
5103 Legal	$ -	$ -	$ -	$ -
5105 Independent Contractor	$ 1,090,340	$ 60,000	$ 316,499	$ 70,821
5202 Travel Non-Local	$ -	$ -	$ -	$ 400
5205 Conference/Seminar Reg	$ -	$ -	$ -	$ -
5503 Light and Power (Electricity)	$ 58	$ -	$ (58)	$ -
5505 Telephone Services	$ -	$ -	$ -	$ 109,109
5602 Facility/Building Leases - Ann	$ -	$ -	$ -	$ -
5604 Equipment Lease - Annual	$ -	$ -	$ -	$ -
5605 Equipment Rentals - Mon-Mon	$ -	$ -	$ -	$ -
5865 Publishing/Doc Publication	$ 387	$ -	$ 988	$ -
5881 Building Repairs & Services	$ 4,294,134	$ 268,411	$ 513,340	$ 440,093
5882 Equip Repairs Maint. & Svc	$ 2,000	$ -	$ 31,326	$ 19,261
5885 Misc. Operational Exp.	$ 43,250	$ 37,265	$ -	$ 10,701
5888 Advertising Print/Ads	$ 16,205	$ -	$ 11,889	$ 2,454
5889 Grounds Maintenance	$ -	$ -	$ 18,775	$ 1,967
5890 Service Contract - Equipment	$ -	$ -	$ -	$ -
5891 Service Contract - Software	$ -	$ -	$ -	$ 19,643
Books, Supplies, Services	**$ 5,481,810**	**$ 423,176**	**$ 1,068,980**	**$ 793,952**
6110 Land/Sites Purchase	$ -	$ -	$ -	$ -
6120 Site Improvement	$ -	$ -	$ -	$ -
6206 Building Improvement	$ 2,470,610	$ 4,471,881	$ 634,444	$ 440,655
6401 Software	$ 1,187,720	$ -	$ -	$ -
6402 Inst Equipment and Furn	$ -	$ -	$ -	$ -
6403 Non-Instructional Equip & Furn	$ 5,922	$ 25,000	$ 59,077	$ 57,632
6404 Telephone System Purchase	$ -	$ -	$ -	$ 21,173
6407 PC, Servers, Other Computer	$ 53,717	$ 150,000	$ 66,375	$ -
Equipment Cap Outlay	**$ 3,717,969**	**$ 4,646,881**	**$ 759,897**	**$ 519,459**
Expense Total	**$ 9,199,779**	**$ 5,070,057**	**$ 1,828,877**	**$ 1,313,412**

PERALTA COMMUNITY COLLEGE DISTRICT

Measure A Bond Fund Detail (Fund 63)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8699 Other State Revenue	$ -	$ -	$ -	$ 724
8861 Interest/Investment Income	$ 275,000	$ 350,000	$ 275,462	$ 100,263
8942 Sales of Bonds	$ -	$ -	$ -	$ 49,779,770
8982 Interfund Transfers-In	$ -	$ -	$ 27	$ -
Local Revenue	**$ 275,000**	**$ 350,000**	**$ 275,489**	**$ 49,880,757**
Revenue Total	**$ 275,000**	**$ 350,000**	**$ 275,489**	**$ 49,880,757**
Expenses				
1204 Librarians	$ -	$ -	$ -	$ -
Other Faculty	**$ -**	**$ -**	**$ -**	**$ -**
2101 Administrators	$ (143,724)	$ (349,332)	$ 632,547	$ 517,328
2102 Clerical Tech & Support Staff	$ (60,950)	$ 444,430	$ 274,675	$ 267,268
2352 Cler Tech & Sup Stf (Repl)	$ -	$ 49,012	$ -	$ 15,384
2354 Overtime For Perm & Non-Perm	$ -	$ -	$ -	$ -
Classified Salary	**$ (204,674)**	**$ 144,110**	**$ 907,222**	**$ 799,980**
3110	$ -	$ -	$ -	$ 724
3220 PERS	$ (31,789)	$ 93,914	$ 122,757	$ 93,428
3320 OASDHI (FICA) Classified	$ (12,691)	$ 39,714	$ 55,470	$ 49,008
3340 Medicare - Academic	$ (505)	$ -	$ -	$ -
3350 Medicare - Classified	$ (2,463)	$ 9,507	$ 13,041	$ 11,531
3421 Medical Coverage-Classified	$ (30,549)	$ 69,672	$ 136,203	$ 118,964
3422 Dental Coverage-Classified	$ (2,327)	$ 3,209	$ 8,195	$ 7,810
3425 Life Insurance-CLASS	$ (446)	$ 1,761	$ 2,243	$ 2,116
3520 Unemployment Ins -Classified	$ (144)	$ 443	$ 635	$ 553
3620 Worker's Compensation-Classfd	$ (3,481)	$ 9,828	$ 14,272	$ 11,599
3722 OPEB Classified	$ (15,352)	$ 64,423	$ 73,590	$ 66,751
Fringe Benefits	**$ (99,747)**	**$ 292,471**	**$ 426,406**	**$ 362,483**
4304 Supplies - Office	$ -	$ 628	$ -	$ -
5103 Legal	$ 72,758	$ 1,101	$ 70,701	$ -
5104 Audit	$ -	$ -	$ -	$ 4,450
5105 Independent Contractor/Consult	$ 33,524,100	$ 33,352,716	$ 495,693	$ 711,398
5106 Events/Programs-Outside Prod	$ -	$ -	$ 21,750	$ -
5406 Other Insurance	$ 237	$ 296	$ -	$ -
5603 Facility/Building Rentals-Mont	$ -	$ 4,288	$ -	$ -
5604 Equipment Lease - Annual	$ -	$ 911,505	$ -	$ -
5605 Equipment Lease - Mon-Mon	$ -	$ -	$ -	$ 8,000
5607 Print & Dup. Equip Leases/Rent	$ 5,474	$ -	$ 1,483	$ -
5865 Publishing/ Doc Publication	$ 200	$ 121,290	$ 1,406	$ -
5881 Building Reparis & Services	$ 50,000	$ -	$ -	$ -
5885 Misc. Operational Exp.	$ -	$ (251,530)	$ -	$ -
5888 Advertising Print/ADS	$ 2,758	$ 3,222	$ 6,600	$ 1,759
5891 Service Contract - Software	$ -	$ 1,791	$ -	$ -
5894 Moving/Relocation Expenses	$ 7,403	$ 9,690	$ -	$ -
Books, Supplies, Services	**$ 33,662,930**	**$ 34,154,997**	**$ 597,635**	**$ 725,608**
6110 Land/Sites Purchase	$ 966	$ 5,348,477	$ 1,838	$ 9,526
6120 Site Improvement	$ 1,500,381	$ 3,051,703	$ 119,998	$ 1,503,614
6201 New Building Construction	$ 37,297,412	$ 41,008,078	$ 3,951,711	$ 1,597,449
6206 Building Improvement	$ 35,886,961	$ 28,579,170	$ 1,216,116	$ 1,308,340
6301 College Library Books	$ 11,342	$ 15,147	$ 30,266	$ 30,871
6302 Library Software (CD DVD etc)	$ 622	$ 291	$ -	$ -
6303 College Library Periodicals	$ 1,958	$ 1,148	$ 622	$ 605

Fund 63 - Detail page 1

PERALTA COMMUNITY COLLEGE DISTRICT

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
6304 Library Videos and DVD's	$ -	$ -	$ -	$ 703
6402 Inst Equipment and Furn	$ 546,619	$ 1,689,982	$ 250,329	$ 2,542,269
6403 Non-Instructional Equip & Furn	$ 1,079,684	$ 2,919,563	$ 225,102	$ 561,795
6404 Telephone System Purchase	$ 5,735	$ 195,000	$ 187,832	$ -
6406 Laptop Computers	$ 51,009	$ 93,680	$ 2,312	$ 28,901
6407 PC,SERV, Other Comput,Peripher	$ 3,023,815	$ 3,190,967	$ 204,059	$ 279,647
6408 Licensed Vehicles (Low Value)	$ 32,800	$ -	$ -	$ -
6435 Com,Prnter,Srv,Etc.>$49,999.99	$ 155,895	$ 1,948,924	$ 2,070,931	$ 58,773
Equipment Cap Outlay	**$ 79,595,199**	**$ 88,042,130**	**$ 8,261,114**	**$ 7,922,493**
Expense Total	**$ 112,953,708**	**$ 122,633,707**	**$ 10,192,377**	**$ 9,810,564**

Position Listing - Full Time Equivalent
Measure A Bond Fund 63

Position	District	Grand Total
Accounts Payable Specialist II	0.30	0.30
Capital Project Coordinator	1.00	1.00
Clerical Assistant II	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 Serv Spec/Gen Srv	1.00	1.00
Staff Svcs Spec/General Servic	1.00	1.00
Grand Total	**9.20**	**9.20**

PERALTA COMMUNITY COLLEGE DISTRICT

Measure E Bond Fund Detail (Fund 65)
2017-18 Final Budget

		2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue					
8861	Interest/Investment Income	$ 25,000	$ 22,000	$ 44,147	$ 62,841
8899	Miscellaneous	$ -	$ -	$ -	$ -
Local Revenue		**$ 25,000**	**$ 22,000**	**$ 44,147**	**$ 62,841**
	Revenue Total	**$ 25,000**	**$ 22,000**	**$ 44,147**	**$ 62,841**
Expenses					
2101	Administrators	$ -	$ 88,531	$ -	$ 88,531
2102	Clerical Tech & Support Staff	$ (8,809)	$ 447,242	$ 113,710	$ 94,115
2354	Overtime for Perm & Non-Perm	$ -	$ -	$ 27,513	$ 19,523
Classified Salary		**$ (8,809)**	**$ 535,773**	**$ 141,222**	**$ 202,170**
3220	PERS	$ -	$ 18,864	$ 15,792	$ 8,826
3320	OASDHI (FICA) Classified	$ -	$ 8,101	$ 8,657	$ 5,741
3350	Medicare - Classified	$ -	$ 1,894	$ 2,025	$ 1,343
3421	Medical Coverage-Classified	$ -	$ 9,890	$ 8,014	$ 5,594
3422	Dental Coverage-Classified	$ -	$ 958	$ 776	$ 540
3425	Life Insurance-CLASS	$ -	$ 339	$ 275	$ 183
3520	Unemployment Ins -Classified	$ -	$ 94	$ 99	$ 66
3620	Worker's Compensation-Classfd	$ -	$ 2,145	$ 1,819	$ 1,118
3722	OPEB Classified	$ -	$ 11,063	$ 9,381	$ 6,333
Fringe Benefits		**$ -**	**$ 53,348**	**$ 46,839**	**$ 29,743**
4304	Supplies-office	$ -	$ -	$ 84	$ -
4305	Fuel - gasoline/petroleum	$ -	$ -	$ -	$ -
4307	Computer Softwar/Site Lic	$ -	$ -	$ -	$ -
5103	Legal	$ -	$ 45,566	$ 30,000	$ -
5105	Independent Contractor/Consult	$ 3,499,670	$ 20,552	$ 147,468	$ 355,798
5203	Travel Local	$ -	$ -	$ -	$ -
5505	Telephone Svs	$ -	$ -	$ -	$ -
5604	Equipment Lease - Annual	$ -	$ -	$ 4,119	$ -
5865	Publishing/ Doc Publication	$ -	$ -	$ 40	$ -
5881	Building Repairs & Svs	$ 68,808	$ -	$ 125,189	$ -
5882	Equip Repairs Maint. & Svc	$ -	$ -	$ 4,302	$ -
5885	Misc. Operational Exp.	$ -	$ 310,557	$ -	$ -
5888	Advertising Print/ADS	$ -	$ 591	$ 1,013	$ 666
5889	Grounds Maint.	$ -	$ -	$ -	$ -
5891	Service Contract-Software-DP	$ -	$ -	$ -	$ -
Books, Supplies, Services		**$ 3,568,478**	**$ 377,266**	**$ 312,216**	**$ 356,464**
6120	Site Improvement	$ 288,071	$ 9,735	$ 2,000	$ 1,411
6201	New Building Construction	$ 2,744,943	$ 3,674,073	$ 690,961	$ 2,291,020
6206	Building Improvement	$ 4,264,213	$ 4,177,392	$ 13,800	$ 386,409
6402	Instructional Equip & Furn	$ 3,746	$ 36,414	$ -	$ -
6403	Non-Instructional Equip & Furn	$ 1,608	$ -	$ 798	$ -
6404	Telephone System Purchase	$ -	$ 702,317	$ 191,700	$ 588,649
6407	PC,SERV, Other Comput,Peripher	$ 13,444	$ -	$ 283	$ 19,714
6435	Com,Prnter,Srv,Etc.>$49,999.99	$ 205,702	$ 400,000	$ 1,000,444	$ -
Equipment Cap Outlay		**$ 7,521,727**	**$ 8,999,931**	**$ 1,899,986**	**$ 3,287,203**
	Expense Total	**$ 11,081,396**	**$ 9,966,318**	**$ 2,400,263**	**$ 3,875,580**

Position Listing - Full Time Equivalent
Measure E Bond Fund 65

Position	District	Grand Total
ERP Project Manager	1.00	1.00
Sr Appl Software Prog/Analyst	1.00	1.00
Grand Total	**2.00**	**2.00**

PERALTA COMMUNITY COLLEGE DISTRICT

Child Development Fund Detail (Fund 68)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8199 Other Federal Income	$ 41,000	$ 35,000	$ 81,387	$ 67,172
Federal Revenue	**$ 41,000**	**$ 35,000**	**$ 81,387**	**$ 67,172**
8622 Child Development - Dept of Ed	$ 389,000	$ 387,288	$ 389,770	$ 387,288
8661 Part-time Faculty Parity Pay	$ 9,000	$ -	$ -	$ -
8699 Other State Revenue	$ 750,000	$ 742,612	$ 691,689	$ 749,385
State Revenue	**$ 1,148,000**	**$ 1,129,900**	**$ 1,081,459**	**$ 1,136,673**
8861 Interest/Investment Income	$ -	$ 5,000	$ 9,544	$ 8,638
8871 Child Development Services	$ 55,000	$ 95,000	$ 36,032	$ 45,805
Local Revenue	**$ 55,000**	**$ 100,000**	**$ 45,576**	**$ 54,443**
Revenue Total	**$ 1,244,000**	**$ 1,264,900**	**$ 1,208,421**	**$ 1,258,288**
Expenses				
2102 Clerical Tech & Support Staff	$ 687,417	$ 628,650	$ 552,880	$ 539,829
2352 Cler Tech & Sup Stf (Repl)	$ 85,000	$ 77,892	$ 147,620	$ 168,443
2354 Overtime for Perm & Non-perm	$ -	$ -	$ -	$ 90
2357 Classified Retirees	$ 13,000	$ 13,866	$ 11,867	$ 15,424
Classified Salary	**$ 785,417**	**$ 720,408**	**$ 712,367**	**$ 723,786**
3220 PERS	$ 116,938	$ 95,722	$ 83,352	$ 73,687
3320 OASDHI (FICA) Classified	$ 47,457	$ 43,032	$ 38,606	$ 38,630
3350 Medicare - Classified	$ 12,974	$ 10,069	$ 10,305	$ 10,494
3421 Medical Coverage-Classified	$ 254,700	$ 236,911	$ 208,634	$ 232,629
3422 Dental Coverage-Classified	$ 21,108	$ 14,104	$ 16,853	$ 18,764
3425 Life Insurance-CLASS	$ 1,739	$ 1,600	$ 2,350	$ 2,401
3520 Unemployment Ins -Classified	$ 991	$ 493	$ 499	$ 508
3610 Worker's Compensation-Acaden	$ -	$ -	$ 32	$ -
3620 Worker's Compensation-Classfd	$ 11,993	$ 11,107	$ 11,145	$ 10,657
3720 Apple-Transamerica NonPerm-C	$ 40	$ 522	$ 3,221	$ 3,196
3722 OPEB Classified	$ 51,567	$ 50,828	$ 44,471	$ 46,329
Fringe Benefits	**$ 519,507**	**$ 464,388**	**$ 419,466**	**$ 437,295**
4304 Supplies-office	$ 85,000	$ 63,758	$ 87,632	$ 65,157
5502 Gas	$ 5,000	$ 4,420	$ 4,579	$ 3,509
5503 Light and Power	$ 10,368	$ 11,105	$ 14,441	$ 10,242
5505 Telephone Services	$ -	$ -	$ -	$ -
5203 Travel Local	$ -	$ -	$ -	$ -
5865 Publishing/Doc Publication	$ -	$ -	$ 89	$ -
5882 Equipment Repairs Mtc	$ 450	$ 450	$ 2,562	$ 264
5885 Misc. Operational Exp.	$ 11,000	$ 11,178	$ 2,420	$ 2,420
5888 Advertising Print/Ads	$ -	$ -	$ 756	$ -
5894 Moving/Relocation Expenses	$ -	$ -	$ -	$ -
Books, Supplies, Services	**$ 111,818**	**$ 90,911**	**$ 112,480**	**$ 81,593**
6120 Site Improvement	$ -	$ -	$ 87,684	$ -
6206 Building Improvements	$ -	$ 86,500	$ 11,066	$ 43,181
6403 Non-Instructional Equip & Furniti	$ 3,500	$ 3,426	$ 3,798	$ 3,805
6407 PC, Serv, Other Comput, Periph	$ 2,052	$ 2,052	$ 1,214	$ 2,178
Equipment Capital Outlay	**$ 5,552**	**$ 91,978**	**$ 103,762**	**$ 49,164**
Expense Total	**$ 1,422,294**	**$ 1,367,685**	**$ 1,348,075**	**$ 1,291,838**

Position Listing - Full Time Equivalent
Child Development Fund 68

Position	District	Laney	Merritt	Grand Total
Child Care Assistant II		3.00	2.00	5.00
Child Care Specialist	1.00	2.00	3.00	6.00
Clerical Assistant II		1.00	1.00	2.00
Cook		0.75	0.75	1.50
District Child Care Prog Coord	1.00			1.00
Grand Total	**2.00**	**6.75**	**6.75**	**15.50**

PERALTA COMMUNITY COLLEGE DISTRICT

OPEB Reserve Fund Detail (Fund 69)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenue				
8199 Other Federal Income	$ -	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -	$ -
State Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8831 Contract Instructurional Services	$ 6,294,600	$ -	$ -	$ -
8861 Interest/Investment Income	$ 55,000	$ 55,000	$ 34,187	$ 61,152
8899 Miscellaneous	$ 400,000	$ 6,133,750	$ -	$ 5,535,175
8982 Transfer In - Other Funds	$ 7,325,000	$ 6,875,000	$ 6,875,000	$ -
Local Revenue	**$ 14,074,600**	**$ 13,063,750**	**$ 6,909,187**	**$ 5,596,327**
Revenue Total	**$ 14,074,600**	**$ 13,063,750**	**$ 6,909,187**	**$ 5,596,327**
Expenses				
5103 Legal	$ 30,000	$ 30,000	$ 4,075	$ 17,458
5105 Independent Contractor/Consult	$ 58,850	$ 80,000	$ 129,788	$ 118,423
5202 Travel Non-Local	$ -	$ -	$ -	$ 879
5406 Other Insurance	$ 13,650	$ -	$ 13,650	$ -
5885 Misc. Operational Exp.	$ 15,000	$ 15,000	$ 5,270	$ 438
Books, Supplies, Services	**$ 117,500**	**$ 125,000**	**$ 152,782**	**$ 137,197**
7120 Debt Interest - Bonds	$ 8,593,108	$ 8,936,341	$ 8,509,159	$ 3,013,263
7130 Debt -Service Expense	$ 7,500	$ -	$ -	$ -
7301 Interfund Transfer	$ 4,060,496	$ 769,863	$ -	$ 3,250,000
Debt Service Transfer	**$ 12,661,104**	**$ 9,706,204**	**$ 8,509,159**	**$ 6,263,263**
Transfers Out (OPEB Trust)	$ -	**$ 3,250,000**	$ -	**$ -**
Expense Total	**$ 12,778,604**	**$ 13,081,204**	**$ 8,661,942**	**$ 6,400,460**

PERALTA COMMUNITY COLLEGE DISTRICT

Trust and Agency Fund Detail (Fund 71)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
8199 Other Federal Income	$ -	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -	$ -
State Revenue	**$ -**	**$ -**	**$ -**	**$ -**
8846 Commission	$ 70,000	$ 48,133	$ 73,049	$ 91,478
8861 Interest Income	$ -	$ -	$ 1,929	$ 2,040
8899 Miscellaneous	$ 1,670	$ 208,515	$ 71,691	$ 197,725
8982 Interfund Transfers-In	$ -	$ -	$ -	$ 5,000
8983 Intrafund Transfers-In	$ -	$ -	$ -	$ -
Local Revenue	**$ 71,670**	**$ 256,648**	**$ 146,670**	**$ 296,242**
Revenue Total	**$ 71,670**	**$ 256,648**	**$ 146,670**	**$ 296,242**
Expenses				
2102 Clerical Tech & Support Staff	$ -	$ -	$ -	$ -
2354 Overtime for Perm & Non-Perm	$ -	$ -	$ -	$ 489
2357 Classified Retirees	$ -	$ -	$ 2,148	$ -
Classified Salary	**$ -**	**$ -**	**$ 2,148**	**$ 489**
3320 OASDHI (FICA) Classified	$ -	$ -	$ 133	$ 30
3350 Medicare - Classified	$ -	$ -	$ 112	$ 7
3520 Unemployment Ins -Classified	$ -	$ -	$ 5	$ 0
3620 Worker's Compensation-Classfd	$ -	$ -	$ 123	$ -
Fringe Benefits	**$ -**	**$ -**	**$ 374**	**$ 38**
4101 Classroom-Books	$ -	$ -	$ 322	$ 38
4301 Instructional Supplies	$ -	$ 2,156	$ 4,672	$ 8,440
4304 Office Supplies	$ 4,000	$ 31,462	$ 19,774	$ 16,094
5102 Guest Speakers Lectures-Non	$ -	$ -	$ -	$ 804
5105 Independent Contractor/Consulta	$ -	$ 2,095	$ 4,600	$ 1,046
5106 Events/Programs - Outside Prod	$ 10,000	$ 25,760	$ 51,518	$ 42,418
5110 Instructor Events	$ -	$ 1,100	$ -	$ 3,747
5202 Travel Non-Local	$ 4,000	$ 1,194	$ 11,963	$ 18,546
5204 Student Transportation	$ 4,000		$ 2,723	$ 179
5205 Travel Local	$ 3,000	$ -	$ 10,922	$ 13,945
5301 Dues and Membership	$ -	$ -	$ 150	$ -
5607 Print & Dup. Equip. Leases/Rent	$ -	$ -	$ 6,828	$ 9,288
5702 Graduation Expenses	$ -	$ -	$ 5,690	$ 1,437
5865 Publishing/ Doc Publication	$ -	$ -	$ 111	$ 146
5882 Equip Repairs Maint. & Svc.	$ -	$ -	$ 2,448	$ 2,536
5885 Misc. Operational Exp.	$ 158,623	$ 175,805	$ 74,260	$ 47,710
5890 Service Contract - Equipment	$ -	$ 5,000	$ 5,459	$ 2,847
Books, Supplies, Services	**$ 183,623**	**$ 244,572**	**$ 201,439**	**$ 169,221**
6303 College Library Periodicals	$ -	$ 12,075	$ -	$ -
6402 Inst Equipment and Furn	$ -	$ -	$ 3,008	$ 7,239
6403 Non-Instructional Equip & Furn	$ -	$ -	$ 4,500	$ -
Equipment Capital Outlay	**$ -**	**$ 12,075**	**$ 7,508**	**$ 7,239**
7521 Scholarships	$ -	$ -	$ -	$ 5,000
7670 Direct Aid for Graduates	$ -	$ -	$ 1,227	$ 1,100
Others	**$ -**	**$ -**	**$ 1,227**	**$ 6,100**
Expense Total	**$ 183,623**	**$ 256,647**	**$ 212,696**	**$ 183,087**

Student Representation Fee Fund Detail (Fund 72)
2017-18 Final Budget

		2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues				
8199	Other Federal Income	$ -	$ -	$ -
Federal Revenue		**$ -**	**$ -**	**$ -**
8699	Other State Revenue	$ -	$ -	$ -
State Revenue		**$ -**	**$ -**	**$ -**
8883	Student Center Use Fee (R,R)	$ -	$ -	$ -
8861	Interest/Investment Income	$ -	$ -	$ 95
8898	Student Representation Fee	$ 10,000	$ -	$ 59,034
Local Revenue		**$ 10,000**	**$ -**	**$ 59,129**
	Revenue Total	**$ 10,000**	**$ -**	**$ 59,129**
Expenses				
2352	Cler Tech & Sup Stf (Repl)	$ -	$ -	$ -
Classified Salary		**$ -**	**$ -**	**$ -**
3220	PERS	$ -	$ -	$ -
3320	FICA	$ -	$ -	$ -
3350	Medicare - Classified	$ -	$ -	$ -
3520	Unemployment Ins -Classified	$ -	$ -	$ -
3620	Worker's Compensation-Classfd	$ -	$ -	$ -
3720	Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -
Fringe Benefits		**$ -**	**$ -**	**$ -**
5202	Local Travel	$ 7,000	$ -	$ -
Travel		**$ 7,000**	**$ -**	**$ -**
4301	Instructional - Classroom	$ -	$ -	$ -
4304	Supplies-office	$ 3,000	$ -	$ -
5885	Misc. Operational Exp.	$ 51,919		$ -
Books, Supplies, Svs.		**$ 54,919**	**$ -**	**$ -**
6403	Non-Instructional Equip & Furn	$ -	$ -	$ -
Equipment Cap Outlay		**$ -**	**$ -**	**$ -**
	Expense Total	**$ 54,919**	**$ -**	**$ -**

Student Representation Fee Fund Detail (Fund 72)
Berkeley Community College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
8199 Other Federal Income	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -
State Revenue	**$ -**	**$ -**	**$ -**
8883 Student Center Use Fee (R,R)	$ -	$ -	$ -
8861 Interest/Investment Income	$ -	$ -	$ -
8898 Student Representation Fee	$ -	$ -	$ 13,231
Local Revenue	**$ -**	**$ -**	**$ 13,231**
Revenue Total	**$ -**	**$ -**	**$ 13,231**
Expenses			
2352 Cler Tech & Sup Stf (Repl)	$ -	$ -	$ -
Classified Salary	**$ -**	**$ -**	**$ -**
3220 PERS	$ -	$ -	$ -
3320 FICA	$ -	$ -	$ -
3350 Medicare - Classified	$ -	$ -	$ -
3520 Unemployment Ins -Classified	$ -	$ -	$ -
3620 Worker's Compensation-Classfd	$ -	$ -	$ -
3720 Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -
Fringe Benefits	**$ -**	**$ -**	**$ -**
4301 Instructional - Classroom	$ -	$ -	$ -
4304 Supplies-office	$ -	$ -	$ -
5885 Misc. Operational Exp.	$ -		$ -
Books, Supplies, Svs.	**$ -**	**$ -**	**$ -**
6403 Non-Instructional Equip & Furn	$ -	$ -	$ -
Equipment Cap Outlay	**$ -**	**$ -**	**$ -**
Expense Total	**$ -**	**$ -**	**$ -**

Student Representation Fee Fund Detail (Fund 72)
College of Alameda
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
8199 Other Federal Income	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -
State Revenue	**$ -**	**$ -**	**$ -**
8883 Student Center Use Fee (R,R)	$ -	$ -	$ -
8861 Interest/Investment Income	$ -	$ -	$ -
8898 Student Representation Fee	$ 10,000	$ -	$ 11,855
Local Revenue	**$ 10,000**	**$ -**	**$ 11,855**
Revenue Total	**$ 10,000**	**$ -**	**$ 11,855**
Expenses			
2352 Cler Tech & Sup Stf (Repl)	$ -	$ -	$ -
Classified Salary	**$ -**	**$ -**	**$ -**
3220 PERS	$ -	$ -	$ -
3320 FICA	$ -	$ -	$ -
3350 Medicare - Classified	$ -	$ -	$ -
3520 Unemployment Ins -Classified	$ -	$ -	$ -
3620 Worker's Compensation-Classfd	$ -	$ -	$ -
3720 Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -
Fringe Benefits	**$ -**	**$ -**	**$ -**
5202 Local Travel	$ 7,000	$ -	$ -
Travel	**$ 7,000**	**$ -**	**$ -**
4301 Instructional - Classroom	$ -	$ -	$ -
4304 Supplies-office	$ 3,000	$ -	$ -
5885 Misc. Operational Exp.	$ 11,855		$ -
Books, Supplies, Svs.	**$ 14,855**	**$ -**	**$ -**
6403 Non-Instructional Equip & Furn	$ -	$ -	$ -
Equipment Cap Outlay	**$ -**	**$ -**	**$ -**
Expense Total	**$ 21,855**	**$ -**	**$ -**

Student Representation Fee Fund Detail (Fund 72)
Laney College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
8199 Other Federal Income	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -
State Revenue	**$ -**	**$ -**	**$ -**
8883 Student Center Use Fee (R,R)	$ -	$ -	$ -
8861 Interest/Investment Income	$ -	$ -	$ -
8898 Student Representation Fee	$ -	$ -	$ 20,940
Local Revenue	**$ -**	**$ -**	**$ 20,940**
Revenue Total	**$ -**	**$ -**	**$ 20,940**
Expenses			
2352 Cler Tech & Sup Stf (Repl)	$ -	$ -	$ -
Classified Salary	**$ -**	**$ -**	**$ -**
3220 PERS	$ -	$ -	$ -
3320 FICA	$ -	$ -	$ -
3350 Medicare - Classified	$ -	$ -	$ -
3520 Unemployment Ins -Classified	$ -	$ -	$ -
3620 Worker's Compensation-Classfd	$ -	$ -	$ -
3720 Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -
Fringe Benefits	**$ -**	**$ -**	**$ -**
4301 Instructional - Classroom	$ -	$ -	$ -
4304 Supplies-office	$ -	$ -	$ -
5885 Misc. Operational Exp.	$ 24,434		$ -
Books, Supplies, Svs.	**$ 24,434**	**$ -**	**$ -**
6403 Non-Instructional Equip & Furn	$ -	$ -	$ -
Equipment Cap Outlay	**$ -**	**$ -**	**$ -**
Expense Total	**$ 24,434**	**$ -**	**$ -**

Student Representation Fee Fund Detail (Fund 72)
Merritt College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals
Revenues			
8199 Other Federal Income	$ -	$ -	$ -
Federal Revenue	**$ -**	**$ -**	**$ -**
8699 Other State Revenue	$ -	$ -	$ -
State Revenue	**$ -**	**$ -**	**$ -**
8883 Student Center Use Fee (R,R)	$ -	$ -	$ -
8861 Interest/Investment Income	$ -	$ -	$ -
8898 Student Representation Fee	$ -	$ -	$ 13,008
Local Revenue	**$ -**	**$ -**	**$ 13,008**
Revenue Total	**$ -**	**$ -**	**$ 13,008**
Expenses			
2352 Cler Tech & Sup Stf (Repl)	$ -	$ -	$ -
Classified Salary	**$ -**	**$ -**	**$ -**
3220 PERS	$ -	$ -	$ -
3320 FICA	$ -	$ -	$ -
3350 Medicare - Classified	$ -	$ -	$ -
3520 Unemployment Ins -Classified	$ -	$ -	$ -
3620 Worker's Compensation-Classfd	$ -	$ -	$ -
3720 Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -
Fringe Benefits	**$ -**	**$ -**	**$ -**
4301 Instructional - Classroom	$ -	$ -	$ -
4304 Supplies-office	$ -	$ -	$ -
5885 Misc. Operational Exp.	$ 15,630		$ -
Books, Supplies, Svs.	**$ 15,630**	**$ -**	**$ -**
6403 Non-Instructional Equip & Furn	$ -	$ -	$ -
Equipment Cap Outlay	**$ -**	**$ -**	**$ -**
Expense Total	**$ 15,630**	**$ -**	**$ -**

Self Insurance Fund Detail (Fund 80)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
8831 Contract Instructional Service	$ 1,636,098	$ 1,500,000	$ 1,500,000	$ 1,401,318
8861 Interest/Investment Income	$ 600	$ -	$ 602	$ (4,778)
8899 Miscellaneous	$ -	$ -	$ -	$ 47,839
Local Revenue	**$ 1,636,698**	**$ 1,500,000**	**$ 1,500,602**	**$ 1,444,380**
8911 Compensation-Fixed Assets Loss	$ -	$ -	$ -	$ -
8982 Interfund Transfers In	$ 400,000	$ 600,000	$ 600,000	$ 2,850,000
Trans Res Revenue	**$ 400,000**	**$ 600,000**	**$ 600,000**	**$ 2,850,000**
Revenue Total	**$ 2,036,698**	**$ 2,100,000**	**$ 2,100,602**	**$ 4,294,380**
Expenses				
4304 Office Supplies	$ 5,000	$ 5,000	$ 4,997	$ 313
5105 Independent Contractor/Consult	$ 8,000	$ 20,000	$ 2,338	$ 3,337
5108 Liability Insurance Claims	$ 600,000	$ 457,300	$ 771,911	$ 527,526
5402 Property Insurance	$ 300,000	$ 257,421	$ 273,858	$ 257,421
5403 Workers Comp Insurance	$ 500,000	$ 381,300	$ 439,912	$ 495,452
5405 Liability Insurance	$ 500,000	$ 585,000	$ 460,783	$ 419,181
5406 Other Insurance	$ 50,000	$ 74,646	$ 45,216	$ 86,141
5885 Misc. Operational Exp.	$ 73,698	$ 15,000	$ 1,945	$ 16,741
Books, Supplies, Services	**$ 2,036,698**	**$ 1,795,667**	**$ 2,000,959**	**$ 1,806,113**
6402 Inst Equipment and Furn	$ -	$ -	$ -	$ -
6403 Non-Instructional Equip & Furn	$ -	$ -	$ -	$ -
Equipment Cap Outlay	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 2,036,698**	**$ 1,795,667**	**$ 2,000,959**	**$ 1,806,113**

Student Center Fund Detail (Fund 81)
College of Alameda
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
8861 Interest/Investment Income	$ -	$ -	$ 3,215	$ 3,079
8883 Student Center Use Fee(R,R)	$ 30,000	$ 30,000	$ 25,843	$ 33,578
Local Revenue	**$ 30,000**	**$ 30,000**	**$ 29,058**	**$ 36,657**
Revenue Total	**$ 30,000**	**$ 30,000**	**$ 29,058**	**$ 36,657**
Expenses				
2352 Clerical Tech & Support Replace	$ -	$ -	$ -	$ -
Classified Salary	$ -	**$ -**	**$ -**	**$ -**
4304 Supplies-office	$ 3,000	$ 210	$ 705	$ 1,949
4306 Computer software/site lic.-cl	$ -	$ -	$ -	$ 229
5105 Independent Contractor	$ -	$ -	$ -	$ -
5106 Events/Programs-Outside Prod	$ -	$ -	$ -	$ 2,505
5501 Garbage and Trash	$ 1,000	$ -	$ -	$ -
5607	$ 3,500	$ -	$ 1,814	$ -
5507 Pest Control	$ -	$ -	$ -	$ -
5881	$ 21,000	$ -	$ -	$ -
5882 Equipment Repairs Maint. & Svc	$ 7,000	$ 1,690	$ 3,274	$ 1,022
5885 Misc Operating Exp	$ 43,688	$ 15,950	$ -	$ -
5890 Service Contract-equipment	$ -	$ -	$ -	$ -
Books, Supplies, Services	**$ 79,188**	**$ 17,850**	**$ 5,794**	**$ 5,704**
6403 Non-Instructional Equip & Furn	$ 30,000	$ 12,150	$ 22,963	$ 73,431
6407 PC,SERV, Other Comput,Periph	$ 6,500	$ -	$ 7,343	$ -
Equipment Cap Outlay	**$ 36,500**	**$ 12,150**	**$ 30,305**	**$ 73,431**
Expense Total	**$ 115,688**	**$ 30,000**	**$ 36,099**	**$ 79,135**

Student Center Fee Fund Detail (Fund 82)
Laney College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
8883 Student Center Use Fee(R,R)	$ 50,000	$ 50,836	$ 45,770	$ 61,668
Local Revenue	**$ 50,000**	**$ 50,836**	**$ 45,770**	**$ 61,668**
Revenue Total	**$ 50,000**	**$ 50,836**	**$ 45,770**	**$ 61,668**
Expenses				
2352 Cler Tech & Sup Stf (Repl)	$ -	$ 21,500	$ 15,731	$ -
2353 Student Employee Assistants	$ -	$ 1,000	$ -	$ 10,952
2354 Overtime for Perm & Non-perm	$ -	$ -	$ -	$ -
Classified Salary	**$ -**	**$ 22,500**	**$ 15,731**	**$ 10,952**
3220 PERS	$ -	$ -	$ 2,185	$ -
3320 OASDHI (FICA) Classified	$ -	$ -	$ 975	$ -
3350 Medicare - Classified	$ -	$ -	$ 228	$ -
3520 Unemployment Ins -Classified	$ -	$ -	$ 11	$ -
3620 Worker's Compensation-Classfc	$ -	$ 75	$ 252	$ 46
Fringe Benefits	**$ -**	**$ 75**	**$ 3,651**	**$ 46**
4304 Supplies-office	$ -	$ 2,000	$ -	$ -
5105 Independent Contractor/Consult	$ -	$ 3,000	$ -	$ -
5106 Events/Programs-Outside Prod	$ -	$ 10,000	$ 3,538	$ 2,184
5881 Building Repairs & Services	$ 50,000	$ -	$ 3,838	$ -
5885 Misc. Operational Exp.	$ -	$ 8,461	$ 2,803	$ 2,691
5891 Service Contract-Software-DP	$ -	$ 2,000	$ -	$ -
Books, Supplies, Services	**$ 50,000**	**$ 25,461**	**$ 10,178**	**$ 4,875**
6403 Non-Instructional Equip & Furn	$ -	$ 2,500	$ 11,917	$ -
Equipment Cap Outlay	**$ -**	**$ 2,500**	**$ 11,917**	**$ -**
Expense Total	**$ 50,000**	**$ 50,536**	**$ 41,477**	**$ 15,872**

PERALTA COMMUNITY COLLEGE DISTRICT

Student Center Fee Fund Detail (Fund 83)
Merritt College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
8861 Interest/Investment Income	$ -	$ -	$ -	$ -
8883 Student Center Use Fee(R,R)	$ -	$ 22,400	$ 28,606	$ 33,716
Local Revenue	**$ -**	**$ 22,400**	**$ 28,606**	**$ 33,716**
Revenue Total	**$ -**	**$ 22,400**	**$ 28,606**	**$ 33,716**
Expenses				
2354 Overtime for Classified	$ -	$ -	$ -	$ -
Classified Salary	**$ -**	**$ -**	**$ -**	**$ -**
3320 FICA	$ -	$ -	$ -	$ -
3350 Medicare	$ -	$ -	$ -	$ -
Fringe Benefits	**$ -**	**$ -**	**$ -**	**$ -**
4304 Supplies-office	$ 3,440	$ 3,549	$ 2,346	$ 2,090
5105 Independent Contractor/Consult	$ -	$ -	$ -	$ -
5205 Conference/Seminar Reg	$ -	$ -	$ -	$ -
5505 Telephone Services	$ 1,000	$ 1,000	$ -	$ -
5604 Equipment Lease - Annual	$ -	$ 12,400	$ 9,872	$ 9,499
5882 Equipment Repairs Maint. & Svc	$ 4,780	$ 5,000	$ 220	$ 220
5885 Miscellaneous	$ 11,906	$ -	$ 1,056	$ -
Books, Supplies, Services	**$ 21,126**	**$ 21,949**	**$ 13,493**	**$ 11,809**
6403 Non-Instructional Equip & Furn	$ 50,460	$ 451	$ -	$ -
Equipment Cap Outlay	**$ 50,460**	**$ 451**	**$ -**	**$ -**
Expense Total	**$ 71,586**	**$ 22,400**	**$ 13,493**	**$ 11,809**

Student Center Fee Fund Detail (Fund 84)
Berkeley City College
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
8861 Interest/Investment Income	$ -	$ -	$ -	$ -
8883 Student Center Use Fee(R,R)	$ 25,000	$ 22,303	$ 29,156	$ 39,162
Local Revenue	**$ 25,000**	**$ 22,303**	**$ 29,156**	**$ 39,162**
Revenue Total	**$ 25,000**	**$ 22,303**	**$ 29,156**	**$ 39,162**
Expenses				
2352 Cler Tech & Sup Stf (Repl)	$ -	$ -	$ -	$ -
Classified Salary	**$ -**	**$ -**	**$ -**	**$ -**
3220 PERS	$ -	$ -	$ -	$ -
3320 FICA	$ -	$ -	$ -	$ -
3350 Medicare - Classified	$ -	$ -	$ -	$ -
3520 Unemployment Ins -Classified	$ -	$ -	$ -	$ -
3620 Worker's Compensation-Classfd	$ -	$ -	$ -	$ -
3720 Apple-Transamerica NonPerm-Cl	$ -	$ -	$ -	$ -
Fringe Benefits	**$ -**	**$ -**	**$ -**	**$ -**
4301 Instructional - Classroom	$ -	$ -	$ -	$ -
4304 Supplies-office	$ -	$ 22,203	$ 8	$ -
5885 Misc. Operational Exp.	$ 25,000	$ -	$ -	$ -
Books, Supplies, Svs.	**$ 25,000**	**$ 22,203**	**$ 8**	**$ -**
6403 Non-Instructional Equip & Furn	$ -	$ -	$ -	$ -
Equipment Cap Outlay	**$ -**	**$ -**	**$ -**	**$ -**
Expense Total	**$ 25,000**	**$ 22,203**	**$ 8**	**$ -**

PERALTA COMMUNITY COLLEGE DISTRICT

Student Financial Aid Fund Detail (Fund 89)
2017-18 Final Budget

	2017-18 Final Budget	2016-17 Final Budget	2016-17 Estimated Actuals	2015-16 Actuals
Revenues				
8151 FinAid-Pell	$ 26,440,082	$ 26,440,082	$ -	$ 32,223,610
8152 FINAID-SEOG	$ 2,054,689	$ 2,043,452	$ -	$ 1,288,226
8155 Americo (was a/C 8633)	$ 995,874	$ 94,794	$ 113,139	$ 84,765
8156 DLUSU-FED	$ 779,054	$ 1,720,713	$ 2,968	$ 2,395,773
8157 DLSUB-FED 0910 FED LOAN	$ 105,751	$ 2,054,678	$ -	$ 2,481,990
Federal Revenue	**$ 30,375,450**	**$ 32,353,719**	**$ 33,300,941**	**$ 38,474,364**
8631 FINAIDCALB	$ 1,849,211	$ 1,138,111	$ 2,028,934	$ 2,046,317
8632 FINAIDCALC	$ 463,860	$ 40,699	$ -	$ -
8634 STUDENT SUCCESS	$ 1,548,642	$ 463,860	$ 629,549	$ 516,200
State Revenue	**$ 3,861,713**	**$ 1,642,670**	**$ 2,658,483**	**$ 2,562,517**
8861 Interest/Investment Income	$ -	$ -	$ (17,255)	$ (22,317)
8982 Interfund Transfer-In	$ -	$ -	$ -	$ 43,088
Local Revenue	**$ -**	**$ -**	**$ (17,255)**	**$ 20,771**
Revenue Total	**$ 34,237,163**	**$ 33,996,389**	**$ 35,942,169**	**$ 41,057,652**
Expenses				
7511 FinAid-Pell	$ 26,440,082	$ 26,440,082	$ 27,768,085	$ 32,223,610
7512 FINAID-SEOG	$ 2,054,689	$ 2,043,452	$ 971,370	$ 1,288,226
7513 FINAIDCALB	$ 1,755,535	$ 1,138,111	$ 2,044,947	$ 1,995,906
7514 FINAIDCALC	$ 30,350	$ 40,699	$ 32,421	$ 50,411
7517 FINAIDAMERICORP	$ 94,794	$ 94,794	$ 109,764	$ 84,765
7519 DLSUB-FED	$ 1,849,211	$ 2,054,678	$ 1,843,581	$ 2,481,990
7525 DLUSU-FED	$ 1,548,642	$ 2,184,573	$ 2,160,785	$ 2,395,773
7522 STUDENT SUCCESS	$ 463,860	$ -	$ 551,500	$ 516,200
Financial Aid	**$ 34,237,163**	**$ 33,996,389**	**$ 35,482,454**	**$ 41,036,881**
Expense Total	**$ 34,237,163**	**$ 33,996,389**	**$ 35,482,454**	**$ 41,036,881**

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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Part I: Introduction and Background

The following represents the summary recommendations of the Planning and Budgeting Council for addressing the implementation of an unrestricted general fund budget allocation model. The model presented herein resembles the State of California's funding model established in Senate Bill 361 (SB 361).

This represents the cumulative work of the Planning and Budgeting Council during the 2010-11 academic year which included regularly scheduled monthly meetings, two budget allocation model workshops, and the subcommittee work of the facilitators and Vice Chancellor of Finance. Subsequently, the model has been improved during each academic year (2011-12, 2012-13, 2013-14, and again during 2014-15).

Why develop an allocation model?

Previously, a Peralta Community College District Budget Allocation Model was approved in 2006, revised and approved in 2008 by the then existing District Budget Allocation Task Force. However, these previously approved models were never implemented.

The previous funding process had little linkage between revenues and expenditures. Therefore, the Planning and Budgeting Council expedited development of a new allocation model to address the situation. The core principles supporting the recommendations are

1) Demonstrated linkage between strategic planning and funding at all levels;
2) Transparency that is equitable and clearly documented; and an
3) Allocation model that closely mirrors how the revenue is received from the State of California.

Which allocation model best meets our needs?

A number of fundamentally different approaches to revenue allocation in multi-college districts were explored. The SB 361 model is currently used for funding apportionment for all California Community Colleges. This model includes three fundamental revenue drivers: base allocation, credit FTES and non-credit FTES. The base revenue allocation takes into consideration the economies of scale and size of colleges. Apportionment funding from this formula represents more than 70% of the district's unrestricted revenue. Therefore, for sake of transparency and fairness, it is consistent that the Peralta Community College District Budget Allocation Model.

The shift to utilization of this Budget Allocation Model has defined limits on the majority of resources and expenditures and has encouraged fiscal accountability at all levels. The linkage of allocations to expenditures at the college level has moved the Peralta Community College District to greater fiscal stability and clarity as to how colleges, support functions, and auxiliary enterprises are funded. Implementation of this budget allocation model is consistent with Board Policy 6200 Budget Preparation.

Budget Allocation Model: Guiding Principles

- Simple and easy to understand
- Provides financial stability
- Provides for a reserve in accordance with PCCD Board policy
- Provides clear accountability
- Provides for periodic review and revision
- Utilizes conservative revenue projections
- Maintains autonomous decision making at the college level
- Provides some services centralized at the District Office
- Is responsive to the district's and colleges' planning processes

Partnership between the District Office and the Colleges

The move from a historical expenditure based funding method to a revenue based allocation model was a culture shift. The transition the PCCD Budget Allocation Model required changes in many areas including: accountability, autonomy, transparency, regulatory compliance, and expenditures.

On the broadest level, the purpose of this partnership is to encourage and support collaboration between the colleges and the district office. The colleges have broad oversight of institutional responsibilities while the district office primarily ensures compliance with applicable statute and regulatory compliance as well as essential support functions. It is understood that colleges have primary authority over educational programs and student services functions. Each college develops autonomous and individualized processes to meet state and accreditation standards. The college president shall be responsible for the successful operation and performance of the college.

The Chancellor, under the direction of the Governing Board, is responsible for the successful operation, reputation, and fiscal integrity of the entire Peralta Community College District. This budget allocation model does not diminish the role of the Chancellor nor does it reduce the responsibility of the district office staff to fulfill their fiduciary role of providing appropriate oversight of District operations. It is important that guidelines, procedures, and responsibilities be clear with regard to district compliance with law and regulation as it relates to the 50% law, full-time/part-time faculty requirements, attendance counting, audit requirements, fiscal and accounting standards, procurement and contract law, employment relations and collective bargaining, payroll processing and related reporting requirements, etc. Current responsibility for these requirements remains at the district office.

The district office has a responsibility to provide direction and data to the colleges to assure they have appropriate information for management decision making with regard to resources allocation at the local level and to do their part in assuring compliance with legal and regulatory requirements. This budget allocation model acknowledges that the Peralta Community College District is the legal entity and ultimately responsible for actions, decisions, and legal obligations of the entire institution.

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

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

Part II: Application of the Model

A. Revenue Allocation

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

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

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

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

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

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

All monies collected shall be accounted for separately (fund 12) and shall be expended only for those specified purposes above and allocated to the colleges in the manner consistent with the approved Budget Allocation Model (BAM). The monies collected will not be used to pay administrators' salaries or benefits nor will it be used to fund programs or purposes other than those listed above.

The Parcel Tax will be reviewed at the close of the prior fiscal year as part of the closing process by the district Office of Finance. If the amount collected does not accurately reflect the projected budget amounts for the current fiscal year, the information will be updated within the College allocations.

Distribution of New Resources:

Distribution of new resources will be first allocated to non-discretionary budgets and then to discretionary budgets. Non-discretionary budgets are those that support the salaries and related benefits of permanent positions within the funded budget. Discretionary budgets consist of hourly personnel, supplies, materials, services, and capital equipment budgets. Staffing: Faculty (FT, PT), Classified, and Administration. Staffing budgets are funded within the allocation model as components of the respective college's and 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.

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-Tim Equivalent Student (FTES) workload measure. It is therefore necessary for the Colleges and the District as a whole to remain cognizant of certain internal workload measures to track efficiency and productivity. One such workload measure used is productivity. Productivity is generally defined by the number of FTES generated per Full-Time Equivalent Faculty (FTEF). Each college's productivity target is 17.5 FTES/FTEF.

For any year in which the State funds growth, colleges that meet or exceed established productivity targets will be allocated additional growth dollars in accordance with the criteria outlined below.

Approximately one half (50%) of all growth dollars funded and received in the current fiscal year from the State will be allocated to the four colleges in proportion to the FTES generated by that college to the District's total funded FTES. The remaining one half (50%) of all growth dollars funded and received in the current fiscal year from the State will be allocated to those colleges that:

- Meet or exceed their productivity targets in the current fiscal year
- Meet or exceed their FTES targets in the current fiscal year
- Did not deficit spend in their respective fund 01 and fund 12 budgets in the past and current fiscal years
- These allocations will then become incorporated into the colleges' base budgets for subsequent fiscal years.

Other New Resources (interest, non-resident tuition):

Distribution of new resources will be based upon the source of funds. For revenue sources that are not site specific or attributed to a specific college or location, those resources will be allocated based upon FTES. In instances where new revenues are attributed to a specific college then those resources will be solely allocated to that college or location.

Prior Year Carry Over:

At the recommendation of the Vice Chancellor for Finance and approval of the Chancellor, unspent budgeted funds within discretionary accounts from the prior fiscal year may be carried over for discretionary purposes. Examples of such endeavors would include campus computer replacement cycle (see Multi-Year IT Expenditure Planning), one-time expenditures for program expansion or reorganization, or other one-time expenditures deemed highest and best use by the college President.

Multi-Year IT Expenditure Planning:

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

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

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

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.

B. Enrollment Management

Apportionment Revenue Adjustments:

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

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

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

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

Summer FTES:

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

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

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

Shifting Resources among Colleges:

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

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

2. If the imbalance is internal and the district as a whole is at or above its FON, the college or colleges below the required number shall increase its positions to maintain its individual FON.

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. Econnomic & 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

Where as centeralized 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.

Beginning fiscal year 2010-11the 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

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.

Handout provided by VC 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 Sherriff's Department) are paid centrally by the Department of General Services (DGS). To be equitable, DGS should also pay for BCC's security services so that the cost of providing security services to all Peralta students and staff is shared across the district.

Recommendation 3

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

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

Recommendation 4 The PBC recommended that CTE and other capped courses required further study.

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

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.

College	Total Assignable Square Footage	Range of Custodial FTE	Current Custodial FTE*	Custodial 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.

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