

**Peralta Community College District
Unrestricted General Fund Detail
2014-15 Tentative Budget**

		2014-15 Tentative Working Budget	2013-14 Adopted Budget	2013-14 Working Budget	2013-14 Actuals as of 04/30/2014	2013-14 Estimated Actuals
Revenue						
8611	State General	\$ 50,481,791	\$ 44,551,928	\$ 46,450,411	\$ 32,518,104	\$ 46,450,411
8613	2% Enrollment Fees	\$ 151,497	\$ 130,000	\$ 130,000	\$ 151,497	\$ 130,000
8618	Apprenticeship	\$ 32,198	\$ 32,198	\$ 32,198	\$ 21,983	\$ 32,198
8630	Education Protection Acct.	\$ 13,285,340	\$ 15,325,161	\$ 15,325,161	\$ 9,964,005	\$ 15,325,161
8661	Part-time Parity Pay	\$ 408,873	\$ 408,876	\$ 408,873	\$ 278,033	\$ 408,873
8672	Homeowners Prop Tax	\$ 170,871	\$ 167,521	\$ 167,521	\$ -	\$ 167,521
8681	State Lottery Proceeds	\$ 2,372,580	\$ 2,232,446	\$ 2,232,446	\$ 1,620,256	\$ 2,232,446
8682	State Mandated Cost	\$ 503,771	\$ 503,771	\$ 503,771	\$ 510,428	\$ 503,771
8619	State Prior Year	\$ -	\$ -			
State Revenue		\$ 67,406,921	\$ 63,351,901	\$ 65,250,381	\$ 45,064,306	\$ 65,250,381
8811	Tax Secured Roll	\$ 16,381,988	\$ 16,060,773	\$ 16,060,773	\$ 18,310,447	\$ 16,060,773
8812	Tax Supplement Roll	\$ 208,317	\$ 204,233	\$ 204,233	\$ 213,387	\$ 204,233
8813	Tax Unsecured	\$ 1,135,660	\$ 1,113,392	\$ 1,113,392	\$ 1,045,691	\$ 1,113,392
8814	PY Tax Secured Roll	\$ -	\$ -		\$ (337,684)	
8815	PY Tax Supplemental Roll	\$ -	\$ -		\$ (8,489)	
8816	PY Tax Unsecured RL	\$ -	\$ -		\$ 14,057	
8818	ERAF	\$ 10,748,806	\$ 10,538,045	\$ 10,538,045	\$ 3,041,818	\$ 10,538,045
8831	Contract Service		\$ -			
8861	Interest/Investment Inc	\$ -	\$ 310,000	\$ 310,000	\$ (6,034)	\$ (10,000)
8874	Enrollment	\$ 8,644,557	\$ 8,475,057	\$ 8,475,057	\$ 11,525,766	\$ 8,475,057
8877	Instruct Matl Fees & Sales	\$ -	\$ -		\$ -	
8879	Student Records	\$ 65,000	\$ 80,000	\$ 80,000	\$ 64,904	\$ 80,000
8880	Tuition Out of State	\$ 1,800,864	\$ 1,125,125	\$ 1,125,125	\$ 1,800,864	\$ 1,125,125
8881	Parking Servcs	\$ -	\$ -			
8882	F-1 VisaTuition	\$ 3,825,323	\$ 3,554,000	\$ 3,554,000	\$ 3,825,323	\$ 3,825,323
8883	Student Center	\$ -	\$ -		\$ -	
8884	Student AC Transit	\$ 624,967	\$ 594,493	\$ 594,493	\$ 924,759	\$ 924,759
8886	Application Fee	\$ 5,600	\$ 15,000	\$ 15,000	\$ 5,556	\$ 5,556
8887	Capital Outlay Fee	\$ -	\$ -	\$ -	\$ -	\$ -
8895	St Drop Fees	\$ 5,300	\$ 6,000	\$ 6,000	\$ 5,260	\$ 5,260
8896	Student Health Fees	\$ 1,108,706	\$ 855,746	\$ 1,076,294	\$ 1,108,706	\$ 1,108,706
8897	Indirect Income	\$ 230,490	\$ 28,681	\$ 331,490	\$ 57,402	\$ 291,490
8899	Miscellaneous	\$ 605,040	\$ 600,000	\$ 605,040	\$ 341,792	\$ 341,792
Local Revenue		\$ 45,390,618	\$ 43,560,545	\$ 44,088,942	\$ 41,933,525	\$ 44,089,511

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2014-15 Tentative Budget

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8983 Intrafund Transfers-In	\$ 13,191,939	\$ 12,691,939	\$ 12,691,939		\$ 12,691,939
Trans Res Revenue	\$ 13,191,939	\$ 12,691,939	\$ 12,691,939	\$ -	\$ 12,691,939
Revenue Total	\$ 125,989,478	\$ 119,604,385	\$ 122,031,262	\$ 86,997,831	\$ 122,031,831

Expenses

1101 Instructor	\$ 21,499,727	\$ 20,719,882	\$ 20,427,824	\$ 13,738,008	\$ 18,223,023
1102 Instructor -Subs	\$ 136,542	\$ 52,382	\$ 52,382	\$ 89,719	\$ 117,326
Full Time Academic	\$ 21,636,269	\$ 20,772,264	\$ 20,480,206	\$ 13,827,727	\$ 18,340,349
1201 Administrators	\$ 4,699,502	\$ 4,574,775	\$ 4,486,765	\$ 3,516,219	\$ 4,281,360
Academic Admin	\$ 4,699,502	\$ 4,574,775	\$ 4,486,765	\$ 3,516,219	\$ 4,281,360
1202 Department Chair	\$ -	\$ 172,263	\$ 334,282	\$ 834,290	\$ 1,152,264
1203 Counselors	\$ 2,426,339	\$ 2,259,697	\$ 2,236,044	\$ 1,575,680	\$ 1,575,680
1204 Librarians	\$ 1,065,419	\$ 1,022,711	\$ 894,860	\$ 644,690	\$ 852,718
1205 Faculty-Reassign	\$ 687,005	\$ 770,549	\$ 852,876	\$ 829,032	\$ 829,032
1206 Nurse	\$ 167,874	\$ 158,001	\$ 158,001	\$ 77,084	\$ 113,083
1209 Counselors-Lts	\$ -	\$ -	\$ -	\$ 41,351	\$ -
Other Faculty	\$ 4,346,637	\$ 4,383,221	\$ 4,476,063	\$ 4,002,127	\$ 4,002,127
1351 Instructor-PTime & Ext-Se	\$ 8,889,416	\$ 6,530,352	\$ 6,520,437	\$ 9,431,658	\$ 9,442,349
1352 Instructor-Sub-Daily/Sick	\$ 8,500	\$ 8,500	\$ 14,461	\$ 50,360	\$ 58,311
1353 Instructor - Retiree	\$ -	\$ -	\$ -	\$ 509,860	\$ 534,070
1356 Instructor-Pt-Office Hour	\$ -	\$ -	\$ -	\$ 192,676	\$ 192,676
1357 Instructor-Parity	\$ 408,873	\$ 408,873	\$ 408,873	\$ 185,184	\$ 185,184
1452 Department Chairs	\$ 10,690	\$ 9,690	\$ 13,690	\$ 43,528	\$ 69,385
1453 Counselors	\$ 427,912	\$ 239,109	\$ 332,718	\$ 344,985	\$ 450,628
1454 Librarians	\$ 126,649	\$ 132,495	\$ 177,448	\$ 207,385	\$ 238,025
1455 Coaches	\$ 81,225	\$ 43,031	\$ 55,319	\$ 87,010	\$ 95,246
1456 Other Non-Teaching	\$ 152,804	\$ 111,790	\$ 257,319	\$ 183,332	\$ 235,300
1457 Non-Teaching Retirees	\$ 6,822	\$ 11,380	\$ 59,993	\$ 51,738	\$ 55,506
Part Time Academic	\$ 10,112,891	\$ 7,495,220	\$ 7,840,258	\$ 11,287,716	\$ 11,556,680
2101 Administrators	\$ 3,933,993	\$ 3,520,696	\$ 3,647,398	\$ 2,949,067	\$ 3,596,442
2102 Clerical Tech & Sup Staff	\$ 16,556,649	\$ 16,277,605	\$ 15,935,753	\$ 12,501,062	\$ 14,995,995
2201 Instructional Aides	\$ 1,326,582	\$ 1,835,432	\$ 1,770,517	\$ 923,521	\$ 1,109,363
2351 Trustee Members - Board	\$ 84,180	\$ 84,180	\$ 84,180	\$ 73,782	\$ 84,180

**Peralta Community College District
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2014-15 Tentative Budget**

		2014-15 Tentative Working Budget	2013-14 Adopted Budget	2013-14 Working Budget	2013-14 Actuals as of 04/30/2014	2013-14 Estimated Actuals
2352	Cler Tech & Sup Stf	\$ 352,611	\$ 464,756	\$ 599,174	\$ 683,150	\$ 885,347
2353	Student Employee Asst.	\$ 248,326	\$ 286,309	\$ 373,994	\$ 369,457	\$ 369,458
2354	Overtime	\$ 77,968	\$ 89,665	\$ 199,591	\$ 162,798	\$ 214,298
2357	Classified Retirees	\$ 5,000	\$ 21,034	\$ 96,915	\$ 128,147	\$ 158,187
2451	Instructional Aides	\$ 260,489	\$ 224,076	\$ 281,878	\$ 180,814	\$ 230,813
2452	Inst. Aides - Student	\$ 294,881	\$ 288,903	\$ 308,551	\$ 177,902	\$ 177,902
2453	Inst. Aides-O/T/Perm	\$ 5,500	\$ -	\$ 1,100		\$ -
	Classified Salary	\$ 23,146,179	\$ 23,092,656	\$ 23,299,051	\$ 18,149,700	\$ 21,821,985
3110	STRS - Academic	\$ 2,642,674	\$ 2,477,145	\$ 2,457,538	\$ 2,277,977	\$ 2,747,677
3140	STRS Cash Balance	\$ 361,587	\$ 276,570	\$ 281,151	\$ 211,003	\$ 218,064
3220	PERS	\$ 2,632,036	\$ 2,470,875	\$ 2,449,596	\$ 2,037,987	\$ 2,470,154
3320	OASDHI Classified	\$ 1,387,613	\$ 1,338,065	\$ 1,343,759	\$ 1,142,315	\$ 1,312,840
3340	Medicare - Academic	\$ 595,547	\$ 532,774	\$ 529,021	\$ 454,148	\$ 531,173
3350	Medicare - Classified	\$ 326,976	\$ 321,538	\$ 321,545	\$ 260,372	\$ 314,500
3411	Medical -Academic	\$ 6,672,074	\$ 5,733,373	\$ 5,655,636	\$ 6,138,758	\$ 6,545,245
3412	Dental - Academic	\$ 447,176	\$ 464,269	\$ 465,222	\$ 303,425	\$ 384,602
3415	Life Ins. -Academic	\$ 70,963	\$ 70,963	\$ 69,512	\$ 54,995	\$ 68,933
3421	Medical -Classified	\$ 6,056,642	\$ 6,026,459	\$ 5,897,980	\$ 4,337,087	\$ 5,203,578
3422	Dental -Classified	\$ 505,306	\$ 482,105	\$ 482,417	\$ 384,720	\$ 459,362
3425	Life Insurance-Class	\$ 57,040	\$ 43,659	\$ 44,301	\$ 57,040	\$ 68,660
3431	Medical reimbursement	\$ (66,561)	\$ (66,561)	\$ (66,561)	\$ (66,644)	\$ (66,644)
3432	Dental reimbursement	\$ (1,917)	\$ (1,917)	\$ (1,917)	\$ (807)	\$ (807)
3435	Life ins. reimbursement	\$ (123)	\$ (123)	\$ (123)	\$ (105)	\$ (105)
3510	Unemployment Ins.-Aca	\$ 29,687	\$ 27,522	\$ 27,711	\$ 15,085	\$ 16,024
3520	Unemployment Ins -Class	\$ 17,058	\$ 16,152	\$ 16,593	\$ 8,440	\$ 9,092
3610	Work Comp-Academic	\$ 534,060	\$ 450,184	\$ 449,648	\$ 405,463	\$ 474,461
3620	Work Comp-Classfd	\$ 293,783	\$ 257,295	\$ 258,803	\$ 219,396	\$ 264,475
3712	OPEB Instructional	\$ 3,843,079	\$ 3,967,355	\$ 3,941,593	\$ 2,950,559	\$ 3,687,063
3720	Apple Ret.	\$ 21,354	\$ 3,048	\$ 7,007	\$ 19,108	\$ 27,233
3722	OPEB Classified	\$ 2,124,271	\$ 2,065,569	\$ 2,061,849	\$ 1,546,434	\$ 1,862,358
3912	Retiree Benefits-Acad.	\$ 11,404,437	\$ 11,041,577	\$ 11,041,577	\$ 6,644,910	\$ 10,887,871
3922	Retiree Benefit - Class	\$ -	\$ -	\$ -	\$ -	\$ -
3930	Cash In-Lieu	\$ 98,425	\$ 98,425	\$ 98,425	\$ -	\$ -
	Fringe Benefits	\$ 40,053,187	\$ 38,096,321	\$ 37,832,283	\$ 29,401,666	\$ 37,485,809
4101	Classroom-Books	\$ 5,000	\$ 9,000	\$ 9,000	\$ 5,513	\$ 7,729

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		2014-15 Tentative Working Budget	2013-14 Adopted Budget	2013-14 Working Budget	2013-14 Actuals as of 04/30/2014	2013-14 Estimated Actuals
4102	Book for Student Program	\$ -		\$ -	\$ -	\$ -
4103	Office Refer/Dict	\$ -		\$ -	\$ -	\$ -
4301	Instructional Supplies	\$ 76,011	\$ 52,914	\$ 55,177	\$ 26,330	\$ 43,245
4303	Subs Periodicals	\$ 44,993	\$ 36,577	\$ 28,735	\$ 14,413	\$ 16,168
4304	Supplies-office	\$ 536,220	\$ 525,561	\$ 629,234	\$ 413,390	\$ 551,698
4305	Fuel - gasoline/petroleum	\$ 19,194	\$ 16,750	\$ 16,450	\$ 11,458	\$ -
4306	Computer software/site lic.-cl	\$ 29,527	\$ 17,617	\$ 23,795	\$ 9,374	\$ -
4307	Computer software/site lic.-ac	\$ 47,000	\$ 50,428	\$ 29,514	\$ 27,932	\$ -
5102	Guest Speakers Lectures-No	\$ 5,320	\$ 4,960	\$ 5,410	\$ 200	\$ 450
5103	Legal	\$ 255,946	\$ 340,946	\$ 313,244	\$ 88,626	\$ 239,902
5104	Audit	\$ 142,447	\$ 142,447	\$ 142,447	\$ 97,590	\$ 171,185
5105	Independent Contractor/Cons	\$ 4,277,959	\$ 5,489,638	\$ 6,086,778	\$ 4,122,506	\$ 5,292,501
5106	Events/Programs-Outside Pr	\$ 51,643	\$ 51,330	\$ 40,995	\$ 20,096	\$ 20,096
5107	Election Cost	\$ 76,758	\$ 76,758	\$ 76,758	\$ -	\$ -
5109	Legal Settlements	\$ 5,000	\$ 5,000	\$ 24,250	\$ 24,250	\$ 24,250
5110	Instructor Events-Personal S	\$ 8,880	\$ 9,850	\$ 9,850	\$ 9,568	\$ 9,568
5202	Travel Non-Local	\$ 170,790	\$ 166,891	\$ 247,526	\$ 119,180	\$ 142,305
5203	Travel Local	\$ 39,623	\$ 32,371	\$ 45,505	\$ 6,764	\$ 7,972
5204	Student Transportation	\$ 3,244	\$ 2,069	\$ 2,043	\$ 1,985	\$ 2,028
5205	Conference/Seminar Reg	\$ 101,505	\$ 85,444	\$ 131,431	\$ 64,009	\$ 74,532
5206	Internal Training- Staff Dev	\$ 5,650	\$ 2,550	\$ 10,617	\$ 2,399	\$ 2,399
5301	Dues and Membership	\$ 344,562	\$ 218,783	\$ 337,801	\$ 264,806	\$ 337,801
5407	Student Accident Insurance	\$ 116,885	\$ 114,847	\$ 114,847	\$ 106,231	\$ 106,231
5501	Garbage and Trash	\$ 266,092	\$ 151,350	\$ 256,750	\$ 170,063	\$ 250,456
5502	Gas	\$ 334,776	\$ 438,211	\$ 326,261	\$ 196,647	\$ 326,261
5503	Light and Power (Electricity)	\$ 2,162,426	\$ 2,120,025	\$ 2,168,125	\$ 1,384,442	\$ 2,119,178
5504	Sewer Use	\$ 166,550	\$ 163,283	\$ 169,783	\$ 75,445	\$ 163,219
5505	Telephone Services	\$ 476,081	\$ 358,556	\$ 360,659	\$ 192,119	\$ 360,659
5506	Main Water System	\$ 361,076	\$ 353,995	\$ 362,195	\$ 322,687	\$ 353,855
5507	Pest Control	\$ 41,833	\$ 41,012	\$ 41,607	\$ 26,535	\$ 41,607
5602	Facility/Building Leases - Ann	\$ 558,000	\$ 534,000	\$ 570,317	\$ 414,874	\$ 414,874
5603	Facility/Building Rentals-Mon	\$ 30,667	\$ 32,277	\$ 40,377	\$ 21,344	\$ 21,344
5604	Equipment Lease - Annual	\$ 133,737	\$ 151,178	\$ 162,475	\$ 95,348	\$ 95,348
5605	Equipment Rentals - Mon-Mo	\$ 41,731	\$ 45,152	\$ 46,579	\$ 22,915	\$ 22,915
5607	Print & Dup. Equip Leases/R	\$ 98,419	\$ 98,419	\$ 95,419	\$ 62,922	\$ 62,922
5701	Athletics Meals and Lodging	\$ 24,456	\$ 32,200	\$ 30,485	\$ 23,760	\$ 23,760

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5702	Graduation Expenses	\$ 18,562	\$ 28,445	\$ 28,445	\$ 13,091	\$ 13,091
5704	Health Services	\$ 3,576	\$ 5,850	\$ 4,556	\$ 4,310	\$ 4,310
5708	Athletic Transportation	\$ 37,310	\$ 41,800	\$ 34,970	\$ 29,435	\$ 29,435
5864	Instructional Services	\$ 3,559	\$ -	\$ -	\$ -	\$ -
5865	Publishing/ Doc Publication	\$ 172,406	\$ 170,505	\$ 205,057	\$ 69,015	\$ 205,057
5866	Testing License and Material	\$ 1,400	\$ 5,100	\$ 5,050	\$ 2,949	\$ 2,949
5867	Postage	\$ 121,034	\$ 103,851	\$ 87,754	\$ 66,916	\$ 66,916
5870	Cross Enrollment Waiver	\$ -	\$ -	\$ 184	\$ 184	\$ 184
5875	Employee Waiver	\$ 35,085	\$ 29,274	\$ 29,274	\$ 31,451	\$ 31,451
5877	Payment of Fines -OSHA & M	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ -
5881	Building Repairs & Services	\$ 251,185	\$ 251,185	\$ 306,167	\$ 226,097	\$ 268,275
5882	Equip Repairs Maint. & Svc	\$ 203,861	\$ 217,697	\$ 230,391	\$ 145,629	\$ 182,967
5883	Net Internet Fees and Subs.	\$ 35,781	\$ 38,228	\$ 79,175	\$ 33,511	\$ 62,409
5884	Laundry Services	\$ 9,453		\$ -	\$ -	\$ -
5885	Misc. Operational Exp.	\$ 1,072,024	\$ 1,037,866	\$ 1,926,268	\$ 737,488	\$ 1,926,268
5886	Program TV License	\$ 18,000	\$ 19,551	\$ 19,551	\$ 19,416	\$ 19,416
5887	Advertising/Radio/TV	\$ 57,116	\$ 67,116	\$ 119,776	\$ 115,573	\$ 115,573
5888	Advertising Print/ADS	\$ 71,740	\$ 69,560	\$ 76,706	\$ 58,144	\$ 58,456
5889	Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
5890	Service Contract-Equipment	\$ 142,449	\$ 139,081	\$ 136,076	\$ 88,708	\$ 98,579
5891	Service Contract-Software-DI	\$ 444,932	\$ 444,932	\$ 493,982	\$ 426,871	\$ 481,544
5892	Service Contract-Hardware-C	\$ 160,070	\$ 160,070	\$ 130,070	\$ 37,705	\$ 41,085
5893	Permits & Fees - Risk Mgmt	\$ 12,000	\$ 12,000	\$ 12,000	\$ 10,488	\$ 10,488
	Books, Supplies, Services	\$ 13,933,044	\$ 14,816,000	\$ 16,939,391	\$ 10,562,702	\$ 14,924,911
6130	Special Assessments	\$ 2,693	\$ 2,693	\$ 2,693	\$ -	\$ -
6301	College Library Books	\$ -	\$ -	\$ 4,000	\$ -	\$ 3,987
6303	College Library Periodicals	\$ 4,800	\$ -	\$ 6,000	\$ -	\$ 6,000
6305	Library Textbooks	\$ -	\$ -	\$ 4,438		\$ 3,754
6402	Inst Equipment and Furn	\$ 43,473	\$ 11,863	\$ 61,022	\$ 31,080	\$ 60,822
6403	Non-Instructional Equip & Fui	\$ 96,939	\$ 94,520	\$ 142,121	\$ 70,029	\$ 100,020
6406	Laptop Computers	\$ 3,500		\$ 22,027	\$ 17,114	\$ 21,072
6407	PC,SERV, Other Comput,Per	\$ 25,312	\$ 22,466	\$ 122,195	\$ 86,881	\$ 86,881
	Equipment Cap Outlay	\$ 176,717	\$ 131,542	\$ 364,496	\$ 205,104	\$ 282,536
7120	Debt Interest - Bonds	\$ 6,727,397	\$ 5,084,731	\$ 5,895,950	\$ 5,895,950	\$ 5,895,950
7301	Transfer Out to Other Funds	\$ 1,157,655	\$ 1,157,655	\$ 1,274,673	\$ -	\$ 1,274,673

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7302 Transfer out to Special Reser	\$ -	\$ -			
Debt Service Transfer	\$ 7,885,052	\$ 6,242,386	\$ 7,170,623	\$ 5,895,950	\$ 7,170,623
7920 PFT Leave Banking	\$ -	\$ -	\$ -	\$ -	\$ 970,375
Leave Banking	\$ -	\$ -	\$ -	\$ -	\$ 970,375
Expense Total	\$ 125,989,478	\$ 119,604,385	\$ 122,889,136	\$ 96,848,911	\$ 120,836,755
Beginning Fund Balance	\$ 12,065,480	\$ 10,870,404	\$ 10,870,404		\$ 10,870,404
Revenues over Expenses	\$ -	\$ -	\$ (857,874)	\$ (9,851,080)	\$ 1,195,076
Ending Fund Balance	\$ 12,065,480	\$ 10,870,404	\$ 10,012,530	\$ (9,851,080)	\$ 12,065,480