



Peralta Community College District

333 East Eighth Street • Oakland, California 94606 • (510) 466-7200

Office of Finance and Administration

Memorandum

To: Dr. José M. Ortiz, Chancellor
From: Ronald Gerhard, Vice Chancellor
Date: January 11, 2013
Subject: Discretionary Cut Restoration Recommendation

In the planning and budget development process for fiscal years 2011-12 and 2012-13, the District purposefully and strategically reduced its discretionary budgets by 15% per year. These reductions were made across the board to all locations. The purpose of these reductions was to offset anticipated and known cost increases and the resulting budget deficits. In both years, the 15% reductions to discretionary budgets were included in the Budget Assumption documents used by Chancellor's Cabinet (formerly SMT) and the Planning and Budgeting Council (PBC).

With regards to specific identification and enactment of the 15% discretionary reductions, those decisions were left to the discretion of the Colleges and District Office service centers to identify based upon local planning and prioritization. Once identified, the resulting cuts were communicated to the Finance Office (and where no response was received, Finance applied the 15% reduction) whereby budgets were loaded in preparation for the District's Preliminary Budget and Board approval.

In June 2012, the voters within the District's boundaries approved the passage of Measure B. This funding is restricted, per ballot language, towards maintaining core academic programs, training students for careers, and preparing students to transfer to four-year universities. The commitment to the voters is to maintain the level of services provided and funded for by the State during the previous fiscal year, 2011-12. The explicit prohibition of usage of these funds is on salaries or benefits of administrators.

Given the spirit and intent under which Measure B was approved, combined with the recent increase in our FTES targets from, 17,800 to 18,500, it is recommended that the 15% discretionary reductions incorporated in the fiscal year 2012-13 budget development process be restored using funds from Measure B. Restoration of these cuts, just for the colleges, would result in the usage of Measure B funds totaling \$997,964. The attached spreadsheets provide a two year history of the respective colleges' base discretionary budgets. It is further recommended that these restoration funds be restricted exclusively towards supporting, directly and indirectly, instruction and student support activities (for example, funds can only be used in object codes 1453 – hourly counseling, 1454 – hourly librarians, 2452 – hourly instructional aides, and 4301 – instructional supplies).

Peralta Colleges Expenses
Berkeley City College
Fund 01

Expenses	2011-12 Base	2011-12	Budget	2011-12	Actuals	2012-13	Budget
	Budget (2010-11 Budget)	Budget w/ 15% Reduction			Comparison	(over)/ under Budget	
	A	B	C	D	E	F	G
1452 Department Chairs	\$9,751.00	\$9,751.00	\$0.00	\$16,491.97	(\$6,740.97)	\$9,751.00	\$0.00
1453 Counselors	\$116,018.00	\$102,781.00	(\$13,237.00)	\$141,363.33	(\$38,582.33)	\$102,781.00	\$0.00
1454 Librarians	\$8,034.00	\$8,034.00	\$0.00	\$22,554.26	(\$14,520.26)	\$8,034.00	\$0.00
1456 Other Non-Teaching Assignments	\$102,472.00	\$102,472.00	\$0.00	\$63,470.41	\$39,001.59	\$47,346.00	(\$55,126.00)
1458 Parity Pay for Non-Teaching Fa	\$0.00	\$0.00	\$0.00	\$19,468.10	(\$19,468.10)	\$0.00	\$0.00
Part Time Academic	\$236,275.00	\$223,038.00	(\$13,237.00)	\$263,348.07	(\$40,310.07)	\$167,912.00	(\$55,126.00)
2352 Cler Tech & Sup Stf (Repl)	\$60,616.00	\$47,116.00	(\$13,500.00)	\$62,464.76	(\$15,348.76)	\$42,800.00	(\$4,316.00)
2353 Student Employee Assistants	\$40,334.00	\$19,020.00	(\$21,314.00)	\$21,781.06	(\$2,761.06)	\$18,936.00	(\$84.00)
2354 Overtime for perm & non-perm	\$3,607.00	\$1,971.00	(\$1,636.00)	\$1,203.91	\$767.09	\$1,971.00	\$0.00
2357 Classified Retirees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2451 Instructional Aides (Replace)	\$74,625.00	\$70,602.00	(\$4,023.00)	\$71,269.82	(\$667.82)	\$70,002.00	(\$600.00)
2452 Instructional Aides - Student	\$59,544.00	\$56,044.00	(\$3,500.00)	\$49,754.16	\$6,289.84	\$56,044.00	\$0.00
Classified Salary	\$238,726.00	\$194,753.00	(\$43,973.00)	\$206,473.71	(\$11,720.71)	\$189,753.00	(\$5,000.00)
4101 Classroom-Books	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00
4301 Instructional - (Classroom)	\$985.00	\$985.00	\$0.00	\$0.00	\$985.00	\$985.00	\$0.00
4303 Subs Periodicals - Other	\$7,173.00	\$7,173.00	\$0.00	\$5,913.95	\$1,259.05	\$5,233.00	(\$1,940.00)
4304 Supplies-office	\$92,773.54	\$74,612.00	(\$18,161.54)	\$76,798.74	(\$2,186.74)	\$59,361.00	(\$15,251.00)
4306 Computer software/site lic.-cl	\$10,000.00	\$9,000.00	(\$1,000.00)	\$21,798.63	(\$12,798.63)	\$9,000.00	\$0.00
5102 Guest Speakers Lectures-Non	\$9,439.00	\$5,939.00	(\$3,500.00)	(\$400.00)	\$6,339.00	\$4,960.00	(\$979.00)
5105 Independent Contractor/Consult	\$250,492.00	\$245,342.00	(\$5,150.00)	\$241,522.57	\$3,819.43	\$240,853.00	(\$4,489.00)
5106 Events/Programs-Outside Prod	\$11,763.00	\$5,163.00	(\$6,600.00)	\$47.80	\$5,115.20	\$10,113.00	\$4,950.00
5110 Instructor Events-Personal Svs	\$7,000.00	\$5,000.00	(\$2,000.00)	\$3,185.00	\$1,815.00	\$5,000.00	\$0.00
5202 Travel Non-Local	\$7,706.00	\$4,706.00	(\$3,000.00)	\$1,152.37	\$3,553.63	\$5,392.00	\$686.00
5203 Travel Local	\$2,386.00	\$1,386.00	(\$1,000.00)	\$745.07	\$640.93	\$935.00	(\$451.00)
5204 Student Transportation	\$550.00	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00	(\$550.00)
5205 Conference/Seminar Reg	\$12,248.00	\$10,748.00	(\$1,500.00)	\$4,330.00	\$6,418.00	\$8,963.00	(\$1,785.00)
5206 Internal Training- Staff Dev	\$750.00	\$0.00	(\$750.00)	\$0.00	\$0.00	\$0.00	\$0.00
5301 Dues and Membership	\$25,239.00	\$21,529.00	(\$3,710.00)	\$32,102.00	(\$10,573.00)	\$21,529.00	\$0.00
5502 Gas	\$20,400.00	\$20,400.00	\$0.00	\$12,769.69	\$7,630.31	\$20,400.00	\$0.00

Expenses	2011-12 Base	2011-12	Budget	2011-12	Actuals	2012-13	Budget	Comparison
	Budget (2010-11 Budget)	Budget w/ 15% Reduction						
	A	B	C	D	E	F	G	
5503 Light and Power (Electricity)	\$264,000.00	\$264,000.00	\$0.00	\$242,529.02	\$21,470.98	\$224,000.00	(\$40,000.00)	
5504 Sewer Use	\$8,000.00	\$8,000.00	\$0.00	\$10,864.86	(\$2,864.86)	\$8,000.00	\$0.00	
5505 Telephone Services	\$30,200.00	\$30,200.00	\$0.00	\$14,648.39	\$15,551.61	\$30,200.00	\$0.00	
5506 Main Water System	\$24,000.00	\$13,200.00	(\$10,800.00)	\$9,862.28	\$3,337.72	\$11,200.00	(\$2,000.00)	
5602 Facility/Building Leases - Ann	\$266,000.00	\$266,000.00	\$0.00	\$260,075.00	\$5,925.00	\$266,000.00	\$0.00	
5603 Facility/Building Rentals-Mont	\$27,000.00	\$27,000.00	\$0.00	\$0.00	\$27,000.00	\$11,610.00	(\$15,390.00)	
5604 Equipment Lease - Annual	\$100.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	
5605 Equipment Rentals - Mon-Mon	\$26,000.00	\$26,000.00	\$0.00	\$1,113.60	\$24,886.40	\$22,000.00	(\$4,000.00)	
5607 Print & Dup. Equip Leases/Rent	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	
5702 Graduation Expresses	\$9,800.00	\$8,920.00	(\$880.00)	\$10,486.27	(\$1,566.27)	\$8,920.00	\$0.00	
5864 Instructional Services	\$458.00	\$458.00	\$0.00	\$0.00	\$458.00	\$458.00	\$0.00	
5865 Publishing/ Doc Publication	\$33,360.00	\$33,360.00	\$0.00	\$20,575.09	\$12,784.91	\$30,360.00	(\$3,000.00)	
5866 Testing License and Material	\$2,450.00	\$2,450.00	\$0.00	\$1,537.50	\$912.50	\$2,450.00	\$0.00	
5867 Postage	\$4,707.00	\$4,707.00	\$0.00	\$6,079.49	(\$1,372.49)	\$5,707.00	\$1,000.00	
5870 CROSS ENROLLMENT WAIVER	\$0.00	\$0.00	\$0.00	\$338.00	(\$338.00)		\$0.00	
5875 EMPLOYEE WAIVER	\$0.00	\$0.00	\$0.00	\$4,349.00	(\$4,349.00)		\$0.00	
5882 Equip Repairs Maint. & Svc	\$4,830.00	\$3,830.00	(\$1,000.00)	\$9,150.64	(\$5,320.64)	\$3,830.00	\$0.00	
5883 Net Internet Fees and Subs.	\$5,495.00	\$5,495.00	\$0.00	\$1,078.00	\$4,417.00	\$3,900.00	(\$1,595.00)	
5885 Misc. Operational Exp.	\$26,945.00	\$21,300.00	(\$5,645.00)	\$13,826.03	\$7,473.97	\$8,544.00	(\$12,756.00)	
5890 Service Contract-Equipment	\$26,000.00	\$26,000.00	\$0.00	\$23,726.90	\$2,273.10	\$26,000.00	\$0.00	
Books, Supplies, Services	\$1,225,249.54	\$1,160,553.00	(\$64,696.54)	\$1,030,305.89	\$130,247.11	\$1,063,003.00	(\$97,550.00)	
6402 Inst Equipment and Furn	\$7,887.46	\$7,888.00	\$0.54	\$3,981.21	\$3,906.79	\$7,888.00	\$0.00	
6403 Non-Instructional Equip & Furn	\$17,618.00	\$12,174.00	(\$5,444.00)	\$8,920.14	\$3,253.86	\$6,409.00	(\$5,765.00)	
6406 Laptop Computers	\$2,500.00	\$0.00	(\$2,500.00)	\$5,152.29	(\$5,152.29)		\$0.00	
Equipment Cap Outlay	\$28,005.46	\$20,062.00	(\$7,943.46)	\$18,053.64	\$2,008.36	\$14,297.00	(\$5,765.00)	
Expense Total	\$1,728,256.00	\$1,598,406.00	(\$129,850.00)	\$1,518,181.31	\$80,224.69	\$1,434,965.00	(\$163,441.00)	

Notes:

- A Base discretionary budgets prior to the implementation of the 15% discretionary cuts.
- B Adjusted base discretionary budgets. Reports received from colleges based upon budget guidance discernated in February 2011.
- C Represents differences between original base budgets and discretionary cuts made by the colleges. (B-A)
- D Final expenditures as of June 30, 2012.
- E Budget less expenditures. (B-D)
- F Adjusted base discretionary budgets. Numbers taken from budget development reports received from colleges that include 15% reductions.
- G Adjusted 2011-12 base discretionary budget less adjusted 2012-13 base discretionary budget. (F-B)

Peralta Colleges Expenses
College of Alameda
Fund 01

Expenses	2011-12	2011-12	Budget	Actuals	2012-13	Budget	
	Base Budget	Budget w/	Compariso	(over)/	Budget	Budget	
	(2010-11	15%	n	under	w/15%	Comparison	
	Budget)	Reduction	C	Budget	Reduction	11-12 to 12-13	
	A	B		E	F	G	
1453 Counselors	\$50,444.00	\$51,345.00	\$901.00	\$101,260.62	(\$49,915.62)	\$51,345.00	\$0.00
1454 Librarians	\$26,354.00	\$26,354.00	\$0.00	\$38,666.57	(\$12,312.57)	\$18,743.00	(\$7,611.00)
1455 Coaches	\$5,637.00	\$5,637.00	\$0.00	\$4,726.82	\$910.18	\$3,620.00	(\$2,017.00)
1456 Other Non-Teaching Assignments	\$159,916.00	\$26,905.00	(\$133,011.00)	\$85,864.82	(\$58,959.82)	\$4,000.00	(\$22,905.00)
1457 Non-Teaching Retirees	\$2,593.00	\$1,692.00	(\$901.00)	\$17,994.69	(\$16,302.69)	\$1,822.00	\$130.00
Part Time Academic	\$244,944.00	\$111,933.00	(\$133,011.00)	\$248,513.52	(\$136,580.52)	\$79,530.00	(\$32,403.00)
2352 Cler Tech & Sup Stf (Repl)	\$0.00	\$0.00	\$0.00	\$44,657.76	(\$44,657.76)	\$0.00	\$0.00
2353 Student Employee Assistants	\$24,813.00	\$9,813.00	(\$15,000.00)	\$11,890.16	(\$2,077.16)	\$4,000.00	(\$5,813.00)
2354 Overtime for perm & non-perm	\$32,905.00	\$21,250.00	(\$11,655.00)	\$20,819.10	\$430.90	\$2,250.00	(\$19,000.00)
2452 Instructional Aides - Student	\$175,300.00	\$152,525.00	(\$22,775.00)	\$150,781.00	\$1,744.00	\$115,573.00	(\$36,952.00)
Classified Salary	\$233,018.00	\$183,588.00	(\$49,430.00)	\$228,148.02	(\$44,560.02)	\$121,823.00	(\$61,765.00)
4301 Instructional - (Classroom)	\$2,469.00	\$1,753.00	(\$716.00)	\$1,418.64	\$334.36	\$1,753.00	\$0.00
4303 Subs Periodicals - Other	\$4,400.00	\$4,400.00	\$0.00	\$164.79	\$4,235.21	\$1,500.00	(\$2,900.00)
4304 Supplies-office	\$100,669.23	\$83,516.00	(\$17,153.23)	\$75,091.00	\$8,425.00	\$71,629.00	(\$11,887.00)
4306 Computer software/site lic.-cl	\$2,500.00	\$2,500.00	\$0.00	\$3,534.80	(\$1,034.80)	\$1,465.00	(\$1,035.00)
4307 Computer software/site lic.-ad	\$600.00	\$0.00	(\$600.00)	\$0.00	\$0.00	\$0.00	\$0.00
5105 Independent Contractor/Consult	\$33,790.00	\$33,790.00	\$0.00	\$11,447.00	\$22,343.00	\$17,147.00	(\$16,643.00)
5106 Events/Programs-Outside Prod	\$17,558.78	\$16,025.00	(\$1,533.78)	\$1,215.64	\$14,809.36	\$16,022.00	(\$3.00)
5202 Travel Non-Local	\$4,500.00	\$4,500.00	\$0.00	\$7,751.61	(\$3,251.61)	\$155.00	(\$4,345.00)
5203 Travel Local	\$1,911.65	\$1,751.00	(\$160.65)	\$1,619.20	\$131.80	\$2,228.00	\$477.00
5205 Conference/Seminar Reg	\$7,082.00	\$7,082.00	\$0.00	\$6,258.38	\$823.62	\$2,250.00	(\$4,832.00)
5206 Internal Training- Staff Dev	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	(\$500.00)
5301 Dues and Membership	\$53,712.98	\$53,713.00	\$0.02	\$35,860.81	\$17,852.19	\$46,039.00	(\$7,674.00)
5502 Gas	\$150,000.00	\$150,000.00	\$0.00	\$68,985.87	\$81,014.13	\$100,000.00	(\$50,000.00)
5503 Light and Power (Electricity)	\$372,000.00	\$372,000.00	\$0.00	\$417,789.14	(\$45,789.14)	\$397,000.00	\$25,000.00
5504 Sewer Use	\$90,895.00	\$90,895.00	\$0.00	\$44,521.80	\$46,373.20	\$74,589.00	(\$16,306.00)

Expenses	2011-12	2011-12	Budget Comparison	2011-12 Actuals Exp.	Actuals	2012-13	Budget Comparison 11-12 to 12-13
	Base Budget (2010-11 Budget)	Budget w/ 15% Reduction			(over)/ under Budget	Budget w/15% Reduction	
	A	B	C	D	E	F	G
5505 Telephone Services	\$55,350.00	\$55,350.00	\$0.00	\$51,856.29	\$3,493.71	\$50,350.00	(\$5,000.00)
5506 Main Water System	\$77,025.00	\$77,025.00	\$0.00	\$94,880.84	(\$17,855.84)	\$90,000.00	\$12,975.00
5507 Pest Control	\$1,310.00	\$1,310.00	\$0.00	\$697.50	\$612.50	\$1,500.00	\$190.00
5607 Print & Dup. Equip Leases/Rent	\$46,000.00	\$46,000.00	\$0.00	\$34,487.87	\$11,512.13	\$44,000.00	(\$2,000.00)
5865 Publishing/ Doc Publication	\$29,750.00	\$25,855.00	(\$3,895.00)	\$5,261.11	\$20,593.89	\$18,000.00	(\$7,855.00)
5867 Postage	\$11,039.35	\$9,200.00	(\$1,839.35)	\$9,024.69	\$175.31	\$5,050.00	(\$4,150.00)
5875 EMPLOYEE WAIVER	\$0.00	\$0.00	\$0.00	\$6,019.00	(\$6,019.00)	\$0.00	\$0.00
5882 Equip Repairs Maint. & Svc	\$11,911.00	\$7,111.00	(\$4,800.00)	\$5,391.55	\$1,719.45	\$6,911.00	(\$200.00)
5884 Laundry Services	\$12,553.00	\$9,453.00	(\$3,100.00)	\$9,749.11	(\$296.11)	\$9,453.00	\$0.00
5885 Misc. Operational Exp.	\$62,879.00	\$23,540.00	(\$39,339.00)	\$3,519.60	\$20,020.40	\$16,358.00	(\$7,182.00)
5888 Advertising Print/ADS	\$5,774.00	\$5,774.00	\$0.00	\$0.00	\$5,774.00	\$6,000.00	\$226.00
5890 Service Contract-Equipment	\$14,125.56	\$13,416.00	(\$709.56)	\$9,762.69	\$3,653.31	\$8,598.00	(\$4,818.00)
Books, Supplies, Services	\$1,170,305.55	\$1,096,459.00	(\$73,846.55)	\$906,308.93	\$190,150.07	\$987,997.00	(\$108,462.00)
6301 College Library Books	\$577.00	\$577.00	\$0.00	\$0.00	\$577.00	\$0.00	(\$577.00)
6402 Inst Equipment and Furn	\$7,019.00	\$0.00	(\$7,019.00)	\$0.00	\$0.00	\$0.00	\$0.00
6403 Non-Instructional Equip & Furn	\$21,733.45	\$12,572.00	(\$9,161.45)	\$28,261.36	(\$15,689.36)	\$5,010.00	(\$7,562.00)
Equipment Cap Outlay	\$29,329.45	\$13,149.00	(\$16,180.45)	\$28,261.36	(\$15,112.36)	\$5,010.00	(\$8,139.00)
Expense Total	\$1,677,597.00	\$1,405,129.00	(\$272,468.00)	\$1,411,231.83	(\$6,102.83)	\$1,194,360.00	(\$210,769.00)

Notes:

- A Base discretionary budgets prior to the implementation of the 15% discretionary cuts.
- B Adjusted base discretionary budgets. Reports received from colleges based upon budget guidance disseminated in February 2011.
- C Represents differences between original base budgets and discretionary cuts made by the colleges. (A-B)
- D Final expenditures as of June 30, 2012.
- E Budget less expenditures. (E-G)
- F Adjusted base discretionary budgets. Numbers taken from budget development reports received from colleges that include 15% reductions.
- G Adjusted 2011-12 base discretionary budget less adjusted 2012-13 base discretionary budget.

Peralta Colleges Expenses

Laney College

Fund 01

Expenses	2011-12 Base Budget (2010-11 Budget) A	2011-12 Budget w/ 15% Reduction B	Budget Comparison C	2011-12 YTD Actuals D	Actuals (over)/ under Budget E	2012-13 Base (2011-12 less Cafeteria) F	2012-13 Budget w/15% Reduction G	Budget Comparison 11-12 to 12-13 H
1452 Department Chair	\$0.00	\$0.00	\$0.00	\$11,192.00	(\$11,192.00)	\$0.00	\$0.00	\$0.00
1453 Counselors	\$200,110.87	\$198,980.00	(\$1,130.87)	\$124,242.00	\$74,738.00	\$198,980.00	\$188,946.00	(\$10,034.00)
1454 Librarians	\$98,550.83	\$78,145.00	(\$20,405.83)	\$63,474.00	\$14,671.00	\$78,145.00	\$78,145.00	\$0.00
1455 Coaches	\$65,294.00	\$41,109.00	(\$24,185.00)	\$98,046.00	(\$56,937.00)	\$41,109.00	\$41,109.00	\$0.00
1456 Other Non-Teachi	\$84,775.00	\$65,964.00	(\$18,811.00)	\$57,172.00	\$8,792.00	\$65,964.00	\$65,964.00	\$0.00
1457 Non-Teaching Re	\$0.00	\$0.00	\$0.00	\$98,268.00	(\$98,268.00)	\$0.00	\$0.00	\$0.00
1458 Parity Pay for Non	\$0.00	\$0.00	\$0.00	\$18,861.00	(\$18,861.00)	\$0.00	\$0.00	\$0.00
Part Time Academic	\$461,851.06	\$384,198.00	(\$77,653.06)	\$479,884.00	(\$95,686.00)	\$384,198.00	\$374,164.00	(\$10,034.00)
2352 Cler Tech & Sup	\$146,469.00	\$109,015.00	(\$37,454.00)	\$375,031.00	(\$266,016.00)	\$85,447.00	\$63,003.00	(\$22,444.00)
2353 Student Employee	\$128,505.00	\$116,726.00	(\$11,779.00)	\$139,390.00	(\$22,664.00)	\$87,275.00	\$75,114.00	(\$12,161.00)
2354 Overtime for perr	\$30,608.00	\$21,261.00	(\$9,347.00)	\$31,773.00	(\$10,512.00)	\$21,261.00	\$19,261.00	(\$2,000.00)
2357 Classified Retiree	\$0.00	\$0.00	\$0.00	\$51,772.00	(\$51,772.00)	\$0.00	\$0.00	\$0.00
2451 Instructional Aides	\$207,835.67	\$28,850.00	(\$178,985.67)	\$122,742.00	(\$93,892.00)	\$21,075.00	\$12,075.00	(\$9,000.00)
2452 Instructional Aides	\$97,765.37	\$144,303.00	\$46,537.63	\$115,732.00	\$28,571.00	\$144,390.00	\$117,662.00	(\$26,728.00)
Classified Salary	\$611,183.04	\$420,155.00	(\$191,028.04)	\$836,440.00	(\$416,285.00)	\$359,448.00	\$287,115.00	(\$72,333.00)
4301 Instructional - (Cle	\$282,125.06	\$200,142.00	(\$81,983.06)	\$172,805.00	\$27,337.00	\$45,036.00	\$27,152.00	(\$17,884.00)
4303 Subs Periodicals -	\$1,100.00	\$935.00	(\$165.00)	\$890.00	\$45.00	\$935.00	\$935.00	\$0.00
4304 Supplies-office	\$267,782.78	\$226,236.00	(\$41,546.78)	\$202,669.00	\$23,567.00	\$178,020.00	\$144,061.00	(\$33,959.00)
4306 Computer softwar	\$9,256.52	\$1,646.00	(\$7,610.52)	\$0.00	\$1,646.00	\$1,646.00	\$0.00	(\$1,646.00)
4307 Computer softwar	\$4,777.00	\$2,900.00	(\$1,877.00)	\$5,792.00	(\$2,892.00)	\$2,900.00	\$2,465.00	(\$435.00)
5105 Independent Cont	\$231,891.95	\$117,961.00	(\$113,930.95)	\$197,630.00	(\$79,669.00)	\$117,961.00	\$76,697.00	(\$41,264.00)
5106 Events/Programs-	\$78,176.61	\$52,218.00	(\$25,958.61)	\$51,315.00	\$903.00	\$52,218.00	\$21,704.00	(\$30,514.00)
5202 Travel Non-Local	\$49,175.00	\$44,242.00	(\$4,933.00)	\$24,983.00	\$19,259.00	\$44,242.00	\$24,905.00	(\$19,337.00)
5203 Travel Local	\$1,519.00	\$1,118.00	(\$401.00)	\$477.00	\$641.00	\$1,031.00	\$1,031.00	\$0.00
5205 Conference/Semir	\$777.00	\$777.00	\$0.00	\$355.00	\$422.00	\$777.00	\$0.00	(\$777.00)
5301 Dues and Membe	\$56,220.00	\$48,971.00	(\$7,249.00)	\$33,317.00	\$15,654.00	\$48,971.00	\$48,629.00	(\$342.00)
5502 Gas	\$185,416.00	\$244,383.00	\$58,967.00	\$201,845.00	\$42,538.00	\$244,383.00	\$129,081.00	(\$115,302.00)
5503 Light and Power (l	\$885,972.00	\$967,300.00	\$81,328.00	\$863,298.00	\$104,002.00	\$967,300.00	\$864,689.00	(\$102,611.00)
5504 Sewer Use	\$22,600.00	\$19,210.00	(\$3,390.00)	\$12,692.00	\$6,518.00	\$19,210.00	\$19,210.00	\$0.00
5505 Telephone Servic	\$66,508.00	\$56,532.00	(\$9,976.00)	\$38,567.00	\$17,965.00	\$56,532.00	\$56,532.00	\$0.00

Expenses	2011-12 Base Budget (2010-11 Budget) A	2011-12 Budget w/ 15% Reduction B	Budget Comparison C	2011-12 YTD Actuals D	Actuals (over)/ under Budget E	2012-13 Base (2011-12 less Cafeteria) F	2012-13 Budget w/15% Reduction G	Budget Comparison 11-12 to 12-13 H
5506 Main Water Syste	\$113,400.00	\$96,390.00	(\$17,010.00)	\$66,407.00	\$29,983.00	\$96,390.00	\$96,390.00	\$0.00
5507 Pest Control	\$24,868.00	\$21,138.00	(\$3,730.00)	\$24,818.00	(\$3,680.00)	\$21,138.00	\$21,138.00	\$0.00
5605 Equipment Rental	\$11,500.00	\$11,500.00	\$0.00	\$3,943.00	\$7,557.00	\$11,500.00	\$11,500.00	\$0.00
5607 Print & Dup. Equip	\$62,825.00	\$62,825.00	\$0.00	\$50,388.00	\$12,437.00	\$62,825.00	\$62,825.00	\$0.00
5701 Athletics Meals ar	\$8,524.00	\$6,137.00	(\$2,387.00)	\$13,027.00	(\$6,890.00)	\$6,137.00	\$6,137.00	\$0.00
5708 Athletic Transport	\$40,886.00	\$23,372.00	(\$17,514.00)	\$28,566.00	(\$5,194.00)	\$23,372.00	\$23,372.00	\$0.00
5864 Instructional Servi	\$2,500.00	\$3,000.00	\$500.00	\$0.00	\$3,000.00	\$3,000.00	\$1,500.00	(\$1,500.00)
5865 Publishing/ Doc P	\$44,476.00	\$25,025.00	(\$19,451.00)	\$32,474.00	(\$7,449.00)	\$25,025.00	\$25,025.00	\$0.00
5867 Postage	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
5875 EMPLOYEE WAI	\$0.00	\$0.00	\$0.00	\$12,160.00	(\$12,160.00)	\$0.00	\$0.00	\$0.00
5882 Equip Repairs Ma	\$14,353.00	\$14,278.00	(\$75.00)	\$12,799.00	\$1,479.00	\$13,853.00	\$13,614.00	(\$239.00)
5884 Laundry Services	\$85.00	\$4,104.00	\$4,019.00	\$0.00	\$4,104.00	\$4,104.00	\$4,104.00	\$0.00
5885 Misc. Operational	\$43,841.00	\$30,267.00	(\$13,574.00)	\$24,601.00	\$5,666.00	\$30,267.00	\$30,267.00	\$0.00
5890 Service Contract-I	\$109,184.00	\$107,909.00	(\$1,275.00)	\$83,174.00	\$24,735.00	\$107,909.00	\$103,049.00	(\$4,860.00)
Books, Supplies, Servic	\$2,634,738.92	\$2,405,516.00	(\$229,222.92)	\$2,173,992.00	\$231,524.00	\$2,201,682.00	\$1,831,012.00	(\$370,670.00)
6402 Inst Equipment an	\$11,390.00	\$5,475.00	(\$5,915.00)	\$2,620.00	\$2,855.00	\$4,975.00	\$4,975.00	\$0.00
6403 Non-Instructional I	\$64,655.00	\$900.00	(\$63,755.00)	\$4,666.00	(\$3,766.00)	\$900.00	\$900.00	\$0.00
Equipment Cap Outlay	\$76,045.00	\$6,375.00	(\$69,670.00)	\$7,286.00	(\$911.00)	\$5,875.00	\$5,875.00	\$0.00
Expense Total	\$3,783,818.02	\$3,216,244.00	(\$567,574.02)	\$3,497,602.00	(\$281,358.00)	\$2,951,203.00	\$2,498,166.00	(\$453,037.00)

Notes:

- A Base discretionary budgets prior to the implementation of the 15% discretionary cuts.
- B Adjusted base discretionary budgets. Reports received from colleges based upon budget guidance disseminated in February 2011.
- C Represents differences between original base budgets and discretionary cuts made by the colleges. (B-A)
- D Final expenditures as of June 30, 2012.
- E Budget less expenditures. (B-D)
- F Beginning with the 2011-12 fiscal year, Laney's cafeteria budget was removed from Fund 01 and placed into Fund 10 per the colleges request. (\$265,041)
- G Adjusted base discretionary budgets. Numbers taken from budget development reports received from colleges that include 15% reductions.
- H Adjusted 2011-12 base discretionary budget less adjusted 2012-13 base discretionary budget. (G-F)

Peralta Colleges Expenses

Merritt College

Fund 01

Expenses	2011-12 Base	2011-12		2011-12	Actuals	2012-13	Budget
	Budget (2010-11 Budget)	Budget w/ 15% Reduction	Budget Comparison				
	A	B	C	D	E	F	G
1452 Department Chairs	\$0.00	\$0.00	\$0.00	\$3,044.38	(\$3,044.38)	\$0.00	\$0.00
1453 Counselors	\$20,921.00	\$7,478.00	(\$13,443.00)	\$7,191.90	\$286.10	\$7,478.00	\$0.00
1454 Librarians	\$30,526.00	\$19,372.00	(\$11,154.00)	\$37,807.95	(\$18,435.95)	\$13,759.00	(\$5,613.00)
1455 Coaches	\$16,130.00	\$16,130.00	\$0.00	\$28,037.00	(\$11,907.00)	\$12,288.00	(\$3,842.00)
1456 Other Non-Teaching Ass	\$55,437.00	\$45,437.00	(\$10,000.00)	\$43,020.66	\$2,416.34	\$30,278.00	(\$15,159.00)
1457 Non-Teaching Retirees	\$4,613.00	\$0.00	(\$4,613.00)	\$2,338.36	(\$2,338.36)	\$0.00	\$0.00
1458 Parity Pay for Non-Teach	\$0.00	\$0.00	\$0.00	\$19,915.21	(\$19,915.21)	\$0.00	\$0.00
Part Time Academic	\$132,400.00	\$93,190.00	(\$39,210.00)	\$351,411.84	(\$258,221.84)	(\$21,424.00)	(\$114,614.00)
2352 Cler Tech & Sup Stf (Re)	\$46,246.00	\$35,045.00	(\$11,201.00)	\$44,798.96	(\$9,753.96)	\$26,445.00	(\$8,600.00)
2353 Student Employee Assist	\$70,898.00	\$67,480.00	(\$3,418.00)	\$50,739.21	\$16,740.79	\$58,830.00	(\$8,650.00)
2354 Overtime for perm & non	\$62,606.00	\$62,606.00	\$0.00	\$12,491.20	\$50,114.80	\$36,063.00	(\$26,543.00)
2357 Classified Retirees	\$18,064.00	\$18,064.00	\$0.00	\$1,030.40	\$17,033.60	\$18,064.00	\$0.00
2451 Instructional Aides (Repl)	\$68,640.00	\$47,733.00	(\$20,907.00)	\$16,423.84	\$31,309.16	\$47,733.00	\$0.00
2452 Instructional Aides - Stuc	\$70,082.00	\$70,082.00	\$0.00	\$74,341.65	(\$4,259.65)	\$67,482.00	(\$2,600.00)
Classified Salary	\$336,536.00	\$301,010.00	(\$35,526.00)	\$199,825.26	\$101,184.74	\$254,617.00	(\$46,393.00)
4102 Book for Loan Student P	\$500.00	\$500.00	\$0.00	\$526.57	(\$26.57)	\$500.00	\$0.00
4301 Instructional - (Classroom	\$4,782.00	\$4,782.00	\$0.00	\$6,462.97	(\$1,680.97)	\$4,782.00	\$0.00
4303 Subs Periodicals - Other	\$13,874.00	\$13,874.00	\$0.00	\$9,545.28	\$4,328.72	\$12,874.00	(\$1,000.00)
4304 Supplies-office	\$92,357.00	\$88,731.00	(\$3,626.00)	\$79,818.20	\$8,912.80	\$88,731.00	\$0.00
4305 Fuel - gasoline/petroleun	\$1,000.00	\$1,000.00	\$0.00	\$904.00	\$96.00	\$1,000.00	\$0.00
4306 Computer software/site li	\$1,284.00	\$1,284.00	\$0.00	\$1,284.00	\$0.00	\$1,284.00	\$0.00
4307 Computer software/site li	\$6,152.00	\$6,152.00	\$0.00	\$4,700.02	\$1,451.98	\$6,152.00	\$0.00
5105 Independent Contractor/(\$140,712.00	\$10,958.00	(\$129,754.00)	\$90,287.88	(\$79,329.88)	\$10,958.00	\$0.00
5106 Events/Programs-Outsid	\$12,999.00	\$12,999.00	\$0.00	\$3,605.31	\$9,393.69	\$11,999.00	(\$1,000.00)
5110 Instructor Events-Person	\$4,850.00	\$4,850.00	\$0.00	\$4,850.00	\$0.00	\$4,850.00	\$0.00
5202 Travel Non-Local	\$3,390.00	\$0.00	(\$3,390.00)	\$1,236.15	(\$1,236.15)	\$0.00	\$0.00
5203 Travel Local	\$2,818.00	\$2,818.00	\$0.00	\$873.53	\$1,944.47	\$2,818.00	\$0.00
5204 Student Transportation	\$1,909.00	\$2,069.00	\$160.00	\$1,230.00	\$839.00	\$2,069.00	\$0.00
5205 Conference/Seminar Re	\$20,080.00	\$20,080.00	\$0.00	\$4,913.88	\$15,166.12	\$17,512.00	(\$2,568.00)
5301 Dues and Membership	\$42,088.00	\$31,627.00	(\$10,461.00)	\$37,659.50	(\$6,032.50)	\$30,490.00	(\$1,137.00)

Expenses	2011-12 Base	2011-12	Budget	2011-12	Actuals	2012-13	Budget
	Budget (2010-11 Budget)	Budget w/ 15% Reduction			(over)/ under Budget	w/15% Reduction	
	A	B	C	D	E	F	G
5502 Gas	\$160,100.00	\$160,100.00	\$0.00	\$110,900.94	\$49,199.06	\$160,100.00	\$0.00
5503 Light and Power (Electric	\$403,050.00	\$403,050.00	\$0.00	\$237,327.69	\$165,722.31	\$403,050.00	\$0.00
5504 Sewer Use	\$25,250.00	\$25,250.00	\$0.00	\$29,933.60	(\$4,683.60)	\$25,250.00	\$0.00
5505 Telephone Services	\$65,800.00	\$65,800.00	\$0.00	\$39,964.84	\$25,835.16	\$65,800.00	\$0.00
5506 Main Water System	\$120,200.00	\$120,200.00	\$0.00	\$132,120.82	(\$11,920.82)	\$120,200.00	\$0.00
5604 Equipment Lease - Annu	\$76,831.00	\$76,831.00	\$0.00	\$36,592.53	\$40,238.47	\$76,831.00	\$0.00
5605 Equipment Rentals - Mor	\$25,152.00	\$25,152.00	\$0.00	\$15,799.37	\$9,352.63	\$25,152.00	\$0.00
5701 Athletics Meals and Lodg	\$9,302.00	\$9,302.00	\$0.00	\$9,985.49	(\$683.49)	\$9,302.00	\$0.00
5702 Graduation Expresses	\$25,500.00	\$25,500.00	\$0.00	\$3,598.93	\$21,901.07	\$21,495.00	(\$4,005.00)
5704 Health Services	\$4,413.00	\$4,413.00	\$0.00	\$9,890.00	(\$5,477.00)	\$4,413.00	\$0.00
5708 Athletic Transportation	\$5,819.00	\$5,819.00	\$0.00	\$3,949.54	\$1,869.46	\$5,819.00	\$0.00
5865 Publishing/ Doc Publicati	\$16,000.00	\$16,000.00	\$0.00	\$6,416.34	\$9,583.66	\$16,000.00	\$0.00
5866 Testing License and Mat	\$1,890.00	\$1,890.00	\$0.00	\$1,849.84	\$40.16	\$1,890.00	\$0.00
5867 Postage	\$532.00	\$532.00	\$0.00	\$56.85	\$475.15	\$532.00	\$0.00
5875 EMPLOYEE WAIVER	\$0.00	\$0.00	\$0.00	\$4,476.00	(\$4,476.00)	\$0.00	\$0.00
5882 Equip Repairs Maint. & S	\$9,756.00	\$9,456.00	(\$300.00)	\$20,477.96	(\$11,021.96)	\$9,456.00	\$0.00
5883 Net Internet Fees and St	\$4,764.00	\$4,764.00	\$0.00	\$3,764.00	\$1,000.00	\$4,764.00	\$0.00
5885 Misc. Operational Exp.	\$66,208.00	\$37,708.00	(\$28,500.00)	\$17,440.81	\$20,267.19	\$37,708.00	\$0.00
5888 Advertising Print/ADS	\$830.00	\$830.00	\$0.00	\$876.00	(\$46.00)	\$830.00	\$0.00
Books, Supplies, Services	\$1,370,192.00	\$1,194,321.00	(\$175,871.00)	\$933,318.84	\$261,002.16	\$1,184,611.00	(\$9,710.00)
6402 Inst Equipment and Furn	\$1,958.00	\$1,958.00	\$0.00	\$0.00	\$1,958.00	\$1,958.00	\$0.00
6403 Non-Instructional Equip &	\$5,241.00	\$5,241.00	\$0.00	\$1,123.50	\$4,117.50	\$5,241.00	\$0.00
Equipment Cap Outlay	\$7,199.00	\$7,199.00	\$0.00	\$1,123.50	\$6,075.50	\$7,199.00	\$0.00
Expense Total	\$1,846,327.00	\$1,595,720.00	(\$250,607.00)	\$1,485,679.44	\$110,040.56	\$1,425,003.00	(\$170,717.00)

Notes:

- A** Base discretionary budgets prior to the implementation of the 15% discretionary cuts.
- B** Adjusted base discretionary budgets. Reports received from colleges based upon budget guidance disseminated in February 2011.
- C** Represents differences between original base budgets and discretionary cuts made by the colleges. (A-B)
- D** Final expenditures as of June 30, 2012.
- E** Budget less expenditures. (E-G)
- F** Adjusted base discretionary budgets. Numbers taken from budget development reports received from colleges that include 15% reductions.
- G** Adjusted 2011-12 base discretionary budget less adjusted 2012-13 base discretionary budget.