

Peralta Community College District

# Adopted Budget

Fiscal Year July 1, 2022 – June 30, 2023

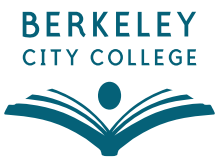




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*Special Thanks to Faiza Ali for the photographs.*





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# Board of Trustees & Administrators

## Board of Trustees

Cindi Napoli-Abella Reiss, Ph.D.	President
Dyana Delfín Polk	Vice President
Kevin Jenkins	Trustee
Linda Handy	Trustee
Nicky González Yuen, Ph.D., JD	Trustee
Vacant	Trustee
Bill Withrow	Trustee
Leesa Hogan	Student Trustee
Sarah Latino	Student Trustee
Jannett N. Jackson, Ph.D.	Board Secretary

## District Office Administrators

Jannett N. Jackson, Ph.D.	Interim Chancellor and Chief Executive Officer
Stephanie Droker, Ph.D.	Interim Deputy Chancellor/Chief Operating Officer
Adil Ahmed	Interim Vice Chancellor of Finance and Administration
Atheria Smith, MBA	Interim Vice Chancellor of General Services
Ronald McKinley, Ph.D.	Interim Vice Chancellor of Human Resources & Employee Relations
Royl L. Roberts JD, MBA	Interim Chief of Staff
Antoine Mehoulley	Chief Technology & Information Systems Officer
Mark Johnson	Executive Director of Marketing, Communication & Public Relations

## College Administrators

Maria Angelica Garcia, Ph.D.	President, Berkeley City College
Nathaniel Jones III, Ph.D., MBA	President, College of Alameda
Rudy Besikof, Ph.D.	President, Laney College
David M. Johnson, Ph.D.	President, Merritt College



## Board of Trustees District Areas



**Bill Withrow**  
Area 1



**Kevin Jenkins**  
Area 2



**Linda Handy**  
Area 3



**Nicky González Yuen**  
Area 4



**Cynthia Napoli-  
Abella Reiss**  
Area 5



**Dyana Delfin Polk**  
Area 6



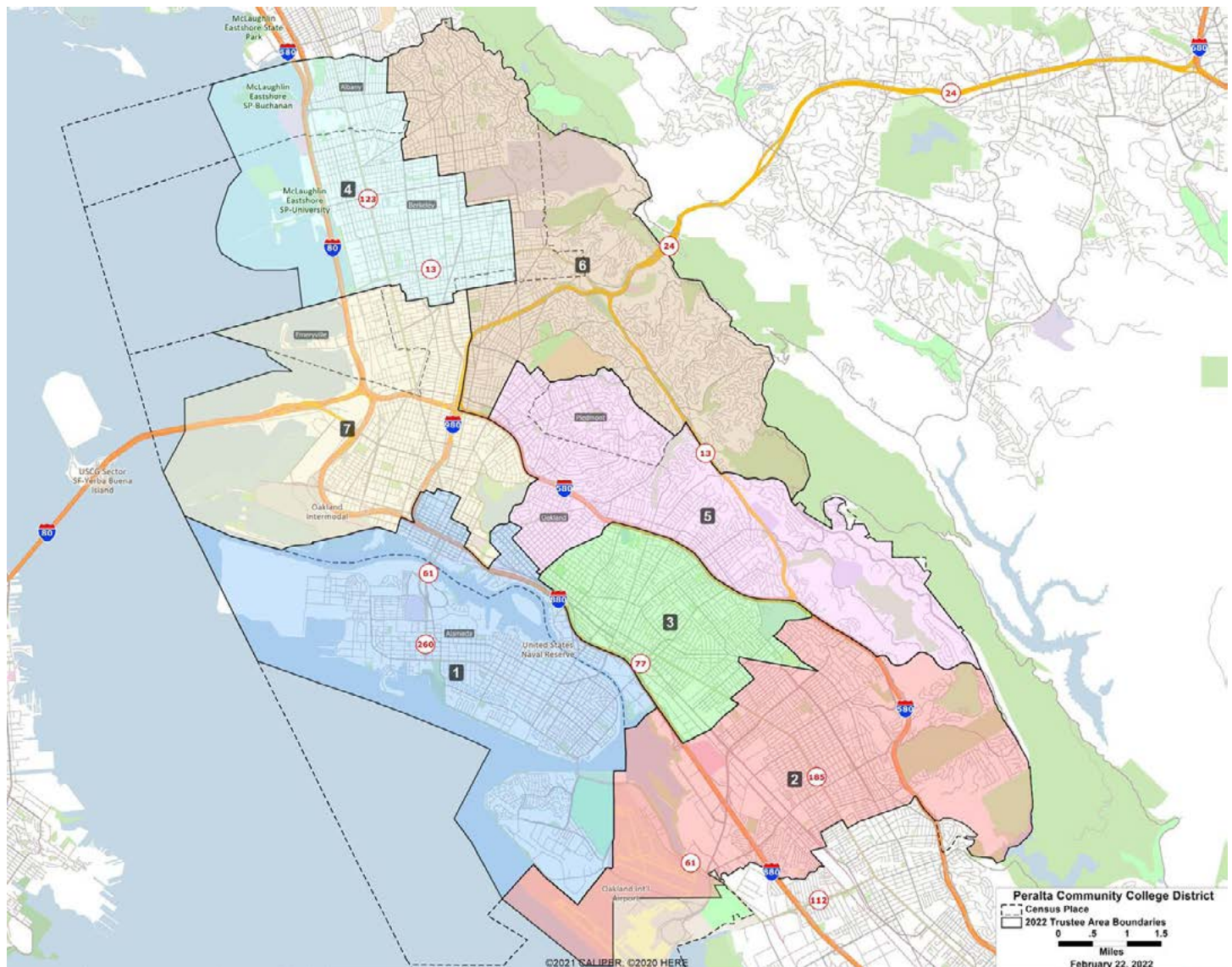
**Vacant**  
Area 7



**Leesa Hogan**  
Student Trustee



**Sarah Latino**  
Student Trustee







## Budget Development Calendar Fiscal Year 2022/23

Tentative Budget		
Date	Responsible	Action Item
January 10, 2022	Vice Chancellor for Finance and Administration	Governor Proposed Budget releases.
January 17, 2022	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor.
January XX, 2022	Vice Chancellor for Finance & Administration and Budget Director	District Office Presentation at the Colleges Level Budget Committees meeting to present the Governor's Proposed Budget.
January 24, 2022	Vice Chancellor for Finance and Administration	Projected Funds for 2022-23 fiscal year based upon Governor's budget proposal reviewed with the Planning and Budgeting Council and Chancellor's Cabinet.  Draft budget assumptions for the Tentative Budget.
January 25, 2022	Vice Chancellor for Finance and Administration	Budget calendar to Board of Trustees for adoption (AP 6250).
January 28, 2022	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor.
February 03, 2022	Budget Director	Round 1 positions control for 2022-23 fiscal year distribution to colleges.
February 04, 2022	Chancellor Vice Chancellors College Presidents Business Directors Budget Director	Prior and current year line item budgets, instruction packets, and due dates are distributed to Campus Presidents, Business Directors, and Vice Chancellors for distribution to managers with budget responsibility.  Campus and DAC budget processes determine priorities, reallocation of funds (within college), and responsibility managers prepare budget forms for submittal to Budget Director.
February 18, 2022	Planning and Budgeting Council	Review Governor's 2022-23 Proposed Budget.  Review Tentative Budget Assumptions.  Review the Budget Allocation Model (Student Centered Funding Formula).
February 25, 2022	Vice Chancellor for Finance & Administration and Chancellor	Review Tentative Budget Assumptions and Allocation.
March 04, 2022	College Presidents Vice Chancellors Business Directors	Submit discretionary budget worksheets to Budget Director.  Submit round 1 positions control worksheets with any changes to the Budget Director.





## Budget Development Calendar Fiscal Year 2021-22 (Continued)

March 18, 2022*	Vice Chancellor for Finance and Administration Budget Director	2022-23 preliminary budgets submissions are presented to the Planning and Budgeting Council. *Estimated date.  Round 2 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors.
March 25, 2022	Vice Chancellor for Finance and Administration Budget Director Planning & Budgeting Council	Discussion and review of the FTES allocation and enrollment numbers to make a recommendation for the Chancellor's Cabinet in the upcoming year. (Note: to be completed earlier in the future.)
April 01, 2022	College Presidents Vice Chancellors Business Directors	Submit round 2 positions control worksheets revisions to Budget Director.
April 04, 2022	Budget Director	Load positions control and discretionary budgets into Peoplesoft.
April 18, 2022	Vice Chancellor for Finance and Administration	Chancellor's Cabinet updated on status of Preliminary Budget.  Review, discussion, and recommended adjustments brought forward.
May 06, 2022*	Vice Chancellor for Finance and Administration	Governor May Revision releases. *Estimated date.
May 27, 2022	Vice Chancellor for Finance and Administration	Finalizes budget assumptions for the Tentative Budget.  Preliminary budget is presented to the Planning and Budgeting Council.
June XX, 2022	Vice Chancellor for Finance & Administration and Budget Director	District Office Presentation at the Colleges Level Budget Committees meeting to present the Governor's May Revised Budget.
June 07, 2022	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for the first read.
June 21, 2022	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for approval.
<b>Adopted Budget</b>		
August 22, 2022	Vice Chancellor for Finance & Administration and Chancellor	Review Adopted Budget Assumptions and Allocation.
August XX, 2022	Vice Chancellor for Finance & Administration and Budget Director	District Office Presentation at the Colleges Level Budget Committees meeting to present the Adopted Budget/changes from the May Revise.
August 29, 2022	Planning and Budgeting Council	Review draft of the Adopted Budget.
September 13, 2022	Vice Chancellor for Finance and Administration	Present the Adopted Budget to the Board for approval.



## Chancellor's Adopted Budget Address



**September 13, 2022**

The Fiscal Year 2022/23 Adopted Budget presented to the Board of Trustees of the Peralta Community College District (PCCD) reflects our efforts to serve our students and improve our community. Our commitment to continue to provide high quality educational programs and services to our students within a safe environment continues to be our top priority.

The PCCD Fiscal Year (FY) Adopted Budget for 2022-23, is presented for final adoption in accordance with Board Policy and Administrative Procedure 6250 - Budget Management.

### **Governor's Enacted Budget**

The foundation for the Adopted Budget is based on fiscal resource allocations to the colleges and District, as well as the Governor's Enacted 2022-23 Budget approved by the legislature on June 27, 2022, at over \$300 billion, and reflects a projected surplus of \$37 billion.

In the area of higher education, the Governors' budget focuses on shared priorities benefitting students to include improving student success and advancing equity, increasing the affordability of higher education, increasing intersegmental collaboration to benefit students, and supporting workforce preparedness and high-demand career pipelines.

As it relates to the California Community Colleges, the Enacted Budget outlines specific areas of support, including an extension of the Hold Harmless provision through 2024-25 additionally the 2024-25 funding will represent it new floor, below which it cannot fall. Under this budget, the District will continue to earn at least the 2017-18 TCR (Total Compensation Revenue) adjusted by COLA each year. California Community Colleges will see an increase in funding adjustments to the Student-Centered Funding Formula (SCFF), which includes increased funding rates for base, supplemental and success allocations, an increase in the cost-of-living-adjustment (COLA), additional deferred maintenance funds, and new funding for discretionary block grants to districts. The summary of the key points of the proposal are provided below:



- Will provide about \$4 billion in Proposition 98 funds over the prior year, including \$1.9 billion in ongoing spending and \$2.1 billion in one-time funding.
- COLA of a 6.56% (for PCCD this equals \$6.8 million).
- Increased SCFF funding (\$600 million)
- Funding of \$200 million for Part-time Faculty Health Insurance Program
- One-time funding of \$840.7 million to be dedicated to deferred maintenance and energy efficiency projects.
- \$650 million for block grants addressing issues related to the pandemic.
- One-time funds of \$150 million dedicated to student retention and enrollment efforts.
- Capital Outlay funding from Proposition 51 totaling \$403 million.

It should also be noted, that although Peralta will see an increase in revenue, we must remain mindful that our Hold Harmless provision will end in FY 2024-25. Our efforts will be concentrated on continuous strategic assessments of the fiscal health of the District, so that we are collectively prepared to handle ongoing operational expenditures beyond the loss of funding protections, in the event enrollment trends are not reversed.

This Adopted Budget reflects that the District, as well as, the state, are on the road to recovery, even amidst growing concerns regarding a possible recession. The Board of Trustees, the Faculty, the Administrators, the Classified Professionals, the Student Leaders, our Bargaining Unions, and our Community Partners must continue to work together to ensure the District remains solvent so that we can continue to provide high-quality instructional programs and services that serve our community and our students now; as well as, position us for any future challenges.

Thank you for your continued support

Jannett N. Jackson, PhD

Interim Chancellor

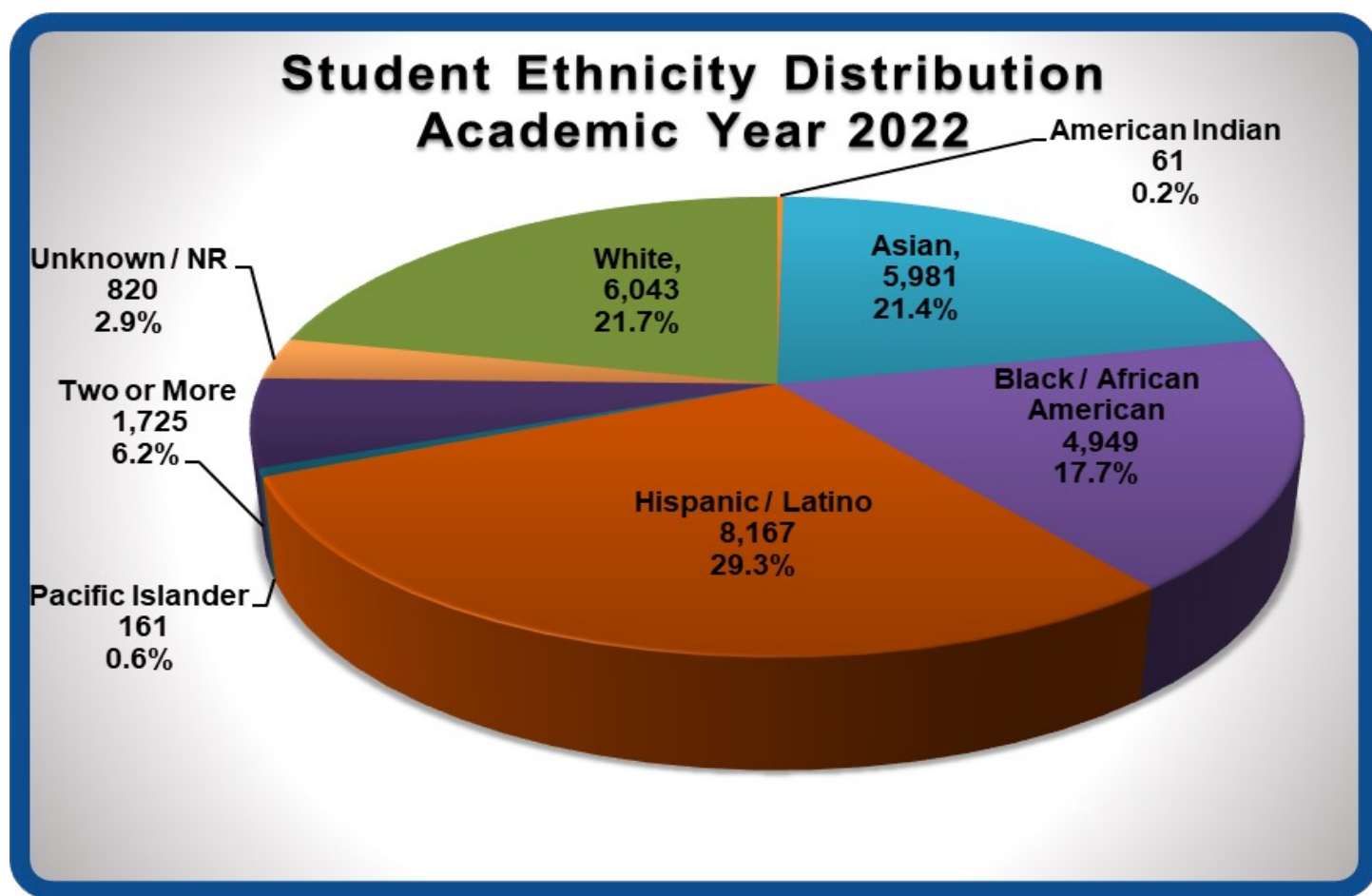


## About the District

The Peralta District 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 30,000 students, and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 963 full-time employees and over 1,422 part-time faculty and part-time staff.

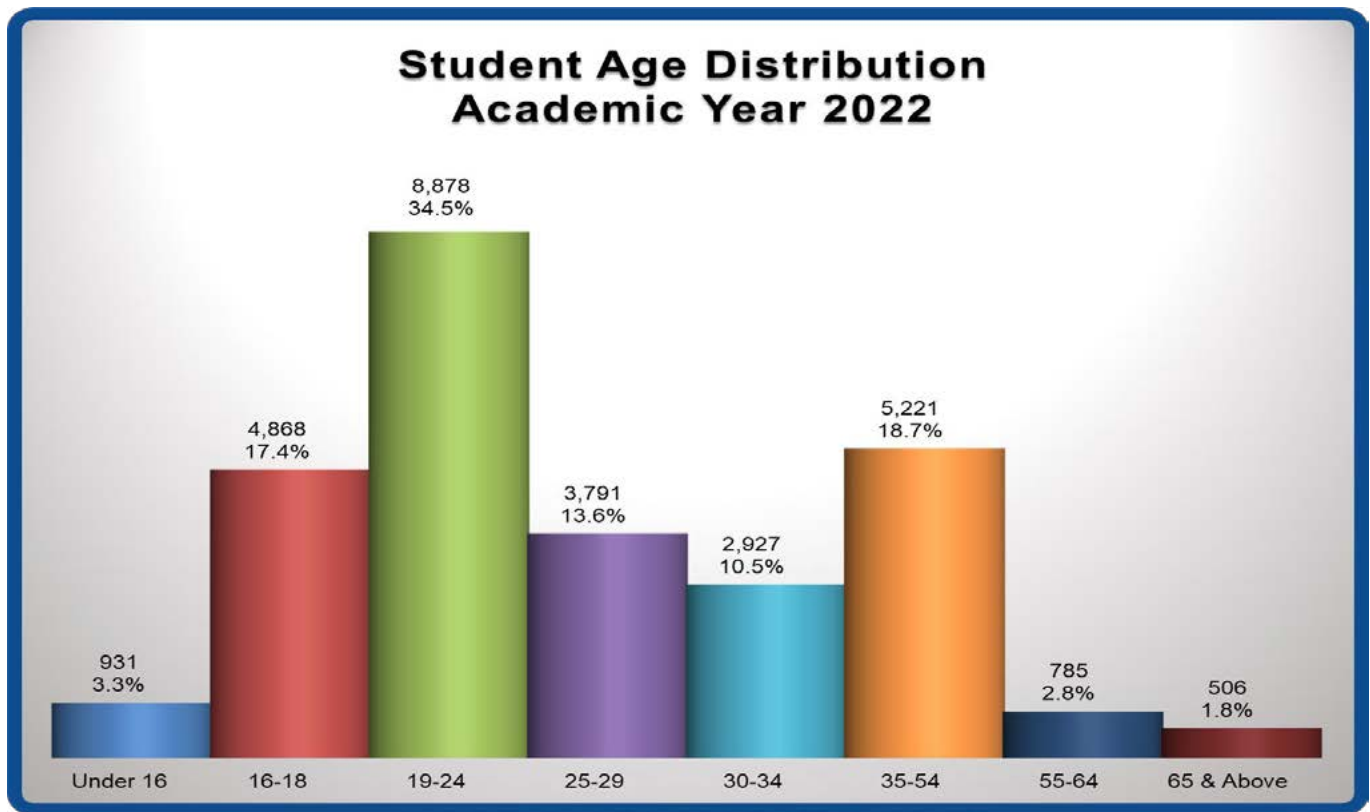
**Graph 1 – Student Ethnicity Distribution**



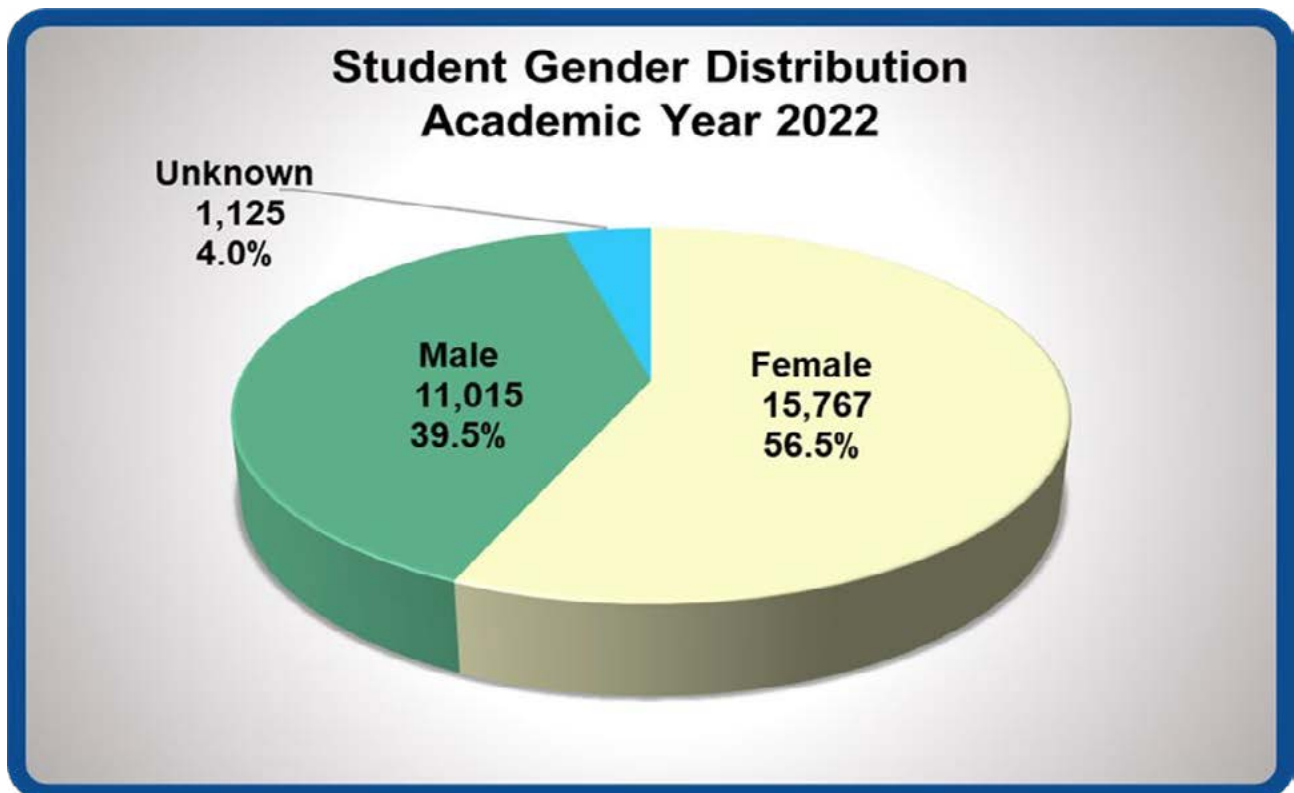




**Graph 2 – Student Age Distribution**



**Graph 3 – Student Gender Distribution**





## Assessed Value of the District

### Property Taxation System

Property tax revenues result from the application of the appropriate tax rate to the total assessed value of taxable property in the District. Community college districts levy property taxes for payment of voter-approved bonds and receive property taxes for general operating purposes as well.

Local property taxation is the responsibility of various county officers. For each taxing jurisdiction located in a county, the county assessor computes the value of locally assessed taxable property. Based on the assessed value of property and the scheduled debt service on outstanding bonds in each year, the county auditor-controller computes the rate of tax necessary to pay such debt service, and presents the tax rolls (including rates of tax for all taxing jurisdictions in the county) to the county board of supervisors for approval. The County Treasurer prepares and mails tax bills to taxpayers and collects the taxes. In addition, the treasurer-tax collector, as ex officio treasurer of each school and community college district located in the County, holds and invests community college district funds, including taxes collected for payment of community college district bonds, and is charged with payment of principal and interest on such bonds when due. Taxes on property in a community college district whose boundaries extend into more than one county are administered separately by each county in which the property is located. The State Board of Equalization also assesses certain special classes of property, as described later in this section.

### Assessed Valuation of Property Within the District

All property (real, personal and intangible) is taxable unless an exemption is granted by the California Constitution or United States law. Under the State Constitution, exempt classes of property include household and personal effects, intangible personal property (such as bank accounts, stocks and bonds), business inventories, and property used for religious, hospital, scientific and charitable purposes. The State Legislature may create additional exemptions for personal property, but not for real property. Most taxable property is assessed by the assessor of the county in which the property is located. Some special classes of property are assessed by the State Board of Equalization, as described below.

Taxes are levied for each fiscal year on taxable real and personal property assessed as of the preceding January 1, at which time the lien attaches. The assessed value is required to be adjusted during the course of the year when property changes ownership or new construction is completed. State law also affords an appeal procedure to taxpayers who disagree with the assessed value of any property. When necessitated by changes in assessed value during the course of a year, a supplemental assessment is prepared so that taxes can be levied on the new assessed value before the next regular assessment roll is completed. See "Appeals of Assessed Valuation; Blanket Reductions of Assessed Values" below.

**State-Assessed Property.** Under the State Constitution, the State Board of Equalization assesses property of State-regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization also is required to assess pipelines, flumes, canals and aqueducts lying within two or more counties. The value of property assessed by the Board of Equalization is allocated by a formula to local jurisdictions in the county, including school districts, and taxed by the local county tax officials in the same manner as for locally assessed property. Taxes on privately owned railway cars, however, are levied and collected directly by the Board of Equalization. Property used in the generation of electricity by a company that does not also transmit or sell that electricity is taxed locally instead of by the Board of Equalization. Thus, the reorganization of regulated utilities and the transfer of electricity-generating property to non-utility companies, as often occurred under electric power deregulation in California, affects how those assets are assessed, and which local agencies benefit from the property taxes derived. In general, the transfer of State-assessed property located in the District to non-utility companies will increase the assessed value of property in the District, since the property's value will no longer be divided among all taxing jurisdictions in the County. The transfer of property located and taxed in the District to a State-assessed utility will have the opposite effect: generally reducing the assessed value in the District, as the value is shared among the other jurisdictions in the County. The District is unable to predict future transfers





of State-assessed property in the District and the County, the impact of such transfers on its utility property tax revenues, or whether future legislation or litigation may affect ownership of utility assets, the State's methods of assessing utility property, or the method by which tax revenues of utility property is allocated to local taxing agencies, including the District.

**Classification of Locally Taxed Property.** Locally taxed property is classified either as "secured" or "unsecured," and is listed accordingly on separate parts of the assessment roll. The "secured roll" is that part of the assessment roll containing State-assessed property and property (real or personal) for which there is a lien on real property sufficient, in the opinion of the county assessor, to secure payment of the taxes. All other property is "unsecured," and is assessed on the "unsecured roll." Secured property assessed by the State Board of Equalization is commonly identified for taxation purposes as "utility" property.

The greater the assessed value of taxable property in the District, the lower the tax rate necessary to generate taxes sufficient to pay scheduled debt service on the Bonds. The following table shows a recent history of taxable property assessed valuation in the District.

**Peralta Community College District  
(County of Alameda, California)  
Assessed Valuations Fiscal Years 2010-11 through 2021-22**

Fiscal Year	Local Secured	Utility	Unsecured	Total	Percentage Change
2010-11	\$ 64,961,922,759	\$ 49,831,971	\$ 4,245,887,076	\$ 69,257,641,806	(1.89)
2011-12	65,548,458,111	31,270,530	4,334,868,799	69,914,597,440	0.95
2012-13	66,742,474,319	28,615,467	4,443,884,956	71,214,974,742	1.86
2013-14	69,789,419,382	27,949,445	4,361,357,894	74,178,726,721	4.16
2014-15	73,985,949,500	22,987,555	4,273,489,768	78,282,426,823	5.53
2015-16	80,710,599,201	28,192,160	4,345,957,069	85,084,748,430	8.69
2016-17	86,103,639,014	31,992,636	4,566,140,888	90,701,772,538	6.60
2017-18	92,458,985,736	26,406,112	4,459,381,415	96,944,773,263	6.89
2018-19	98,838,168,874	23,041,153	4,617,432,845	103,478,642,872	6.74
2019-20	106,173,617,290	23,040,996	5,051,227,443	111,247,885,729	7.51
2020-21	115,507,239,434	22,739,282	5,437,541,097	120,967,509,813	8.73
2021-22	121,828,483,301	54,672,138	5,727,044,286	127,610,199,725	5.49

**Appeals of Assessed Valuation; Blanket Reductions of Assessed Values.** There are two basic types of property tax assessment appeals provided for under State law. The first type of appeal, commonly referred to as a base year assessment appeal, involves a dispute on the valuation assigned by the assessor immediately subsequent to an instance of a change in ownership or completion of new construction. If the base year value assigned by the assessor is reduced, the valuation of the property cannot increase in subsequent years more than 2% annually unless and until another change in ownership and/or additional new construction activity occurs.



# Our Mission

The Peralta Community College District is a collaborative of colleges advancing social and economic transformation for students and the community through quality education, rooted in equity, social justice, environmental sustainability, and partnerships.

## Values

Peralta Community College District’s Brand Story can be summed up in these 11 values. Remembering these will enable you to tell our brand story in your own words whenever the opportunity arises.

1. Student Success and Equity: The colleges and service centers evaluate all decisions regarding how they will equitably support student and community success and empowerment.
2. Diversity: We recognize and celebrate the strengths of our diverse students, communities, and colleagues.
3. Excellence: We promote the highest level of quality in all programs and services.
4. Innovation: The colleges and service centers support creative approaches to meet our communities’ changing demographic, economic, and educational needs.
5. Financial Health: We effectively manage resources.
6. Environmental Sustainability: We engage in model environmental sustainability practices.
7. Collaboration: The colleges and service centers use a consultative decision-making process based on trust, communication, and critical thinking.
8. Trust: We support one another’s integrity, strength, and ability.
9. Employee Development: We promote the development of all employees.
10. Communication: We seek first to understand, then to be understood.
11. Respect: We treat one another with care and respect.





## Berkeley City College

*Berkeley City College transforms students' lives as an innovative, student-centered learning community dedicated to academic excellence, collaboration, equity, and social justice.*



## College of Alameda

*The mission of College of Alameda is to serve the educational needs of its diverse community by providing comprehensive and flexible programs and resources that empower students to achieve their goals.*



## Laney College

*Laney College educates, supports, and inspires students to excel in an inclusive and diverse learning environment rooted in social justice.*



## Merritt College

*The mission of Merritt College is to enhance the quality of life in the communities we serve by helping students to attain knowledge, master skills, and develop the appreciation, attitudes and values needed to succeed and participate responsibly in a democratic society and a global economy.*



## Office of Finance and Administration Executive Message

To: Dr. Jannett N. Jackson, Interim Chancellor  
From: Adil Ahmed, Interim Vice Chancellor for Finance & Administration  
Date: August 15, 2022  
Subject: Adopted Budget Summary Fiscal Year 2022/23

On June 30, 2022, Governor Newsome signed the 2022 Budget Bill Act. In total, the 2022/23 state budget reflects over \$300 billion in expenditures, including \$235 billion in General Fund expenditures and is projected to have a surplus of \$37 billion.

The Enacted 2021/22 Budget provides total additional resources of \$4 billion to California Community Colleges apportionments and categorical programs and continues the state's focused investments on relief, recovery, and infrastructure.

The 2022/23 budget includes a COLA of 6.56%; consideration for Hold Harmless funding through 2024-25 (after which a new funding floor will be generated beginning 2025-26). The budget includes about \$4 billion in Proposition 98 funds over the prior year, of which \$1.9 billion are provided as ongoing resources and \$2.1 billion as one-time funding.

The budget estimates that the state will remain \$11 billion under the Gann limit for 2022-23 but notes the need to reform the limit to avoid significant reductions to state programs in future years.

This presentation of the 2022/23 PCCD Adopted Budget is a balanced budget with a surplus of \$4.5 million, which does not account for the costs related to PCCD's compensation study. The Governor's Enacted Budget for 2022-23 fiscal year reflects an improved position over the prior year as expected at the time of the Governor's proposed budget on January 8th. Although funding has increased for the current fiscal year, it is important to not assume this to be the case in future years.

Adopted Budget for Fiscal Year 2022/23, submitted to the Peralta Community College District, the Chancellor and the Board of Trustees.

Adil Ahmed

Interim Vice Chancellor for Finance & Administration





# 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. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources. 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. 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.

In addition, 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. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability. 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. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.

Also, 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. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments. 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. 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 are included in the District's 2021/22 Adopted Budget.

### Unrestricted General (Fund 01)

There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are 1) general apportionment, 2) local property taxes, and 3) enrollment fees and tuition that account for approximately 86% of the revenue received.

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, Maintenance and Operations, and Information Technology.

The California Community Colleges (CCC's) Chancellor's Office began implementation of the new Student Centered Funding Formula (SCFF) in 2018/19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 2022/23, the allocation of apportionment funding is based on 70% Full Time Equivalent Students (FTES), 20% Supplemental, and 10% Student Success. Peralta CCD will be held-harmless for fiscal year 2022/23 with our FTES funded at 15,524.

### Student Centered Funding Formula (SCFF)

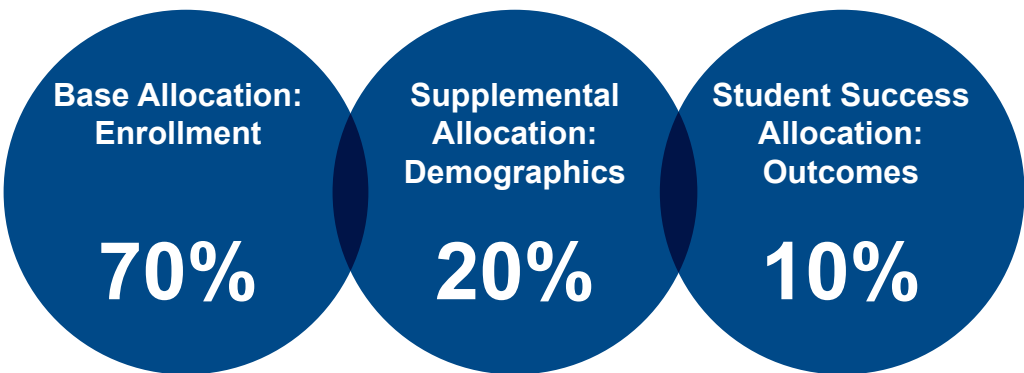
This funding formula is an integral part of the California Community College State Chancellor's Office Vision for Success through Guided Pathways and was effective for the 2018-19 fiscal year retained the Basic Allocation established under Senate Bill 361 in 2006-07. The new formula, known as the Student Centered Funding Formula, or SCFF, retains funding per full-time equivalent students although at a rate significantly reduced from the SB 361 model.

However, the formula funds districts for outcomes and demographics providing an incentive to improve success for students, especially students from economically disadvantaged backgrounds. The formula as implemented beginning in 2018-19, apportions funding to districts using a base allocation linked to enrollment, an allocation based on demographics designed to address historically unconsidered areas for impacted students, and an allocation based on each district's student academic achievements. The definitions of each of the metrics can be found here: [CCCCO Website/Finance and Facilities - Student Centered Funding Formula](#)

Under the planned three-year phase-in, the base allocation would have declined from about 70% of total funding to 65% in 2019-20, and 60% in 2020-21. The outcomes allocation, conversely, would increase from about 10% to 15% and 20% in the three years, respectively. However, due to changes and realizations about the funding formula in the 2019/20 2020/21 fiscal years, the allocation has remained the same.



# Description of Funds (Continued)



## Base Allocation

Based District wide enrollment. Formula considers number of colleges and centers within the District. Enrollment for credit, non-credit, and career development and college preparation (CDCP) noncredit courses and enrollment of special admit students and inmates in correctional facilities.

## Supplemental

Based on number of low-income students enrolled, determined by Pell grant recipients, College Promise grant recipients, and AB540 students.

## Student Success

A student success allocation based on outcomes that include the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units and the number of students who have attained the regional living wage.

The legislation enacted the SCFF and created a Student Centered Funding Formula Oversight Committee [SCFF Oversight Committee](#) consisting of 12 members appointed by the Senate Rules Committee, the Assembly Speaker, and the Governor. The Oversight Committee was charged with providing recommendations to the State Legislature and Department of Finance on the implementation of the Supplemental Allocation of the SCFF. The Final Report offered recommendations on Priority Area One [Recommendations on Priority Area One](#) relative to: (1) first-generation students: (2) definition of a low-income student relative to cost of living; and (3) inclusion of incoming students' level of academic proficiency in the SCFF.



## Description of Funds

### For Peralta, the SCFF for the FY 2022/23 year is as follows:

This Tentative Budget reflects the SCFF Allocations for FY 2022/23 based on the Governor's 2022/23 Budget Act. It should be noted that the allocations will change based on revenues received into the California Community College System as a whole as we move through the fiscal year. There are several aspects to the FY 2022/23 SCFF to keep in mind. First are the Hold Harmless provisions. The Budget Act of 2021/22 extended the hold harmless minimum revenue provisions to FY 2024/25.

### Hold Harmless

The Peralta District's hold harmless is based on the State Chancellor minimum guaranteed revenue. The minimum guaranteed revenue for FY 2022-23 is the Total Compensational Revenue of FY 2017-18 plus allocated COLA for the subsequent years. In this case, for FY 2022-23, our Total Compensational Revenue will be based on FY 2021-22. The minimum guaranteed Total Compensational Revenue amount from the State is \$127,788,142 (includes 5.07% proposed COLA) and the Peralta District's Total Compensational Revenue is \$147,836,926 including the hold harmless amount of \$21,038,543.





# Description of Funds

## Table 1 – SCFF Calculations

### Peralta Community College District SCFF Calculation

2023 Adopted Budget			
	June Enacted Cola FY 22-23	6.56%	
	June Enacted Base Increase FY 22-23	5.89%	
	<b>Total</b>	<b>12.45%</b>	
		2022-23	
		FTEs	Total
Base Allocation	Basic Allocation		23,258,400
	Credit FTEs: 3-Year Average Credit	14,964.43	4,737
	Special Admit	458	6,642
	CDCP	42	6,642
	Non Credit	60	3,994
	<b>Subtotal</b>	<b>15,523.71</b>	<b>97,694,647</b>
Non-Credit FTEs			
<b>Total</b>		<b>15,523.71</b>	<b>97,694,647</b>
		Headcount	Rate
Supplemental Allocation	Pell Grant Recipients	4,608.00	1,120
	AB540 Students	641.00	1,120
	California Promise Grant Recipients	10,031.00	1,120
	<b>Total</b>	<b>15,280.00</b>	<b>17,114,662</b>
		Outcomes	Rate
Student Success Allocation	All Students: Associate Degrees	816.00	1,981
	Associate Degrees for Transfer	592.00	2,642
	Credit Certificates	332.00	1,321
	Nine or More CTE Units	2,528.00	660
	Transfer	1,106.00	991
	Transfer Level Math and English	540.00	1,321
	Achieved Regional Living Wage	2,891.00	660
	<b>Subtotal</b>	<b>8,805.00</b>	<b>9,009,017</b>
Pell Grant Recipients Bonus:	Associate Degrees	490.00	750
	Associate Degrees for Transfer	342.00	1,000
	Credit Certificates	158.00	500
	Nine or More CTE Units	1,095.00	250
	Transfer	525.00	375
	Transfer Level Math and English	206.00	500
	Achieved Regional Living Wage	650.00	250
<b>Subtotal</b>		<b>3,466.00</b>	<b>1,523,946</b>
California Promise Grant Recipients Bonus:	Associate Degrees	630.00	500
	Associate Degrees for Transfer	459.00	666
	Credit Certificates	222.00	333
	Nine or More CTE Units	1,599.00	167
	Transfer	719.00	250
	Transfer Level Math and English	315.00	333
	Achieved Regional Living Wage	1,263.00	167
<b>Subtotal</b>		<b>5,207.00</b>	<b>1,456,112</b>
<b>Total</b>		<b>17,478.00</b>	<b>11,989,075</b>
<b>Total SCFF before Hold Harmless</b>			<b>126,798,383</b>
Hold Harmless Funding			<b>21,038,543</b>
Stability Protection Adjustment			<b>0</b>
Total TCR 2022-2023			<b>147,836,926</b>
<b>Total SCFF FY 2022-2023 (Total Computation Revenue)</b>			<b>147,836,926</b>



## Description of Funds

### Restricted General (Fund 11)

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

### Special Revenue Funds:

#### Community Service Fee-Based (Fund 03)

#### Bookstore Commission (Fund 07)

#### Measure E – Parcel Tax (Fund 08)

#### Facility Rental Fee (Fund 10)

#### Measure B – Parcel Tax (Fund 12)

#### Contract Education (Fund 30)

Special Revenue Funds are 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.

### Community Service Fee-Based (Fund 03)

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

### Bookstore Commission (Fund 07)

The Bookstore Commission Fund is established from a portion of Book Store revenue received, and this revenue is not an integral to the general operations of the district.



## Description of Funds

### Measure E – Parcel Tax (Fund 08)

Measure E was a special parcel tax measure approved by the voters on November 6, 2018. 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. Funds generated by the measure may only be used to augment (rather than substitute for) funds already allocated for supporting core academic programs.

An annual presentation on the parcel tax plans, expenditures, and progress toward student success and identified outcomes will be prepared by the four college Presidents of the Peralta District for review by the Board of Trustees annually at an October meeting. The report shall provide information regarding (1) the amount of Peralta Community Colleges Education Renewal Measure funds received and spent in that year, and (2) a listing and description of all courses and activities funded by this parcel tax. The report may relate to the calendar year, the fiscal year, or other appropriate annual period, as the Chancellor shall determine and should be incorporated into or filed with the annual budget, audit, or other appropriate reports to the Board of Trustees.

### Facility Rental Fee (Fund 10)

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

### Measure B – Parcel Tax (Fund 12)

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 results in \$8,000,000 annually for eight (8) more years benefiting students in maintaining core academic programs, such as Math, Science, and English; training students for careers; and preparing students to transfer to four-year universities. Under Administrative Procedure 6741, it may not be used for administrative salaries and requires internal and citizens' oversight.

The Parcel Tax is governed by [Board Policy 6741](#) and [Administrative Procedure 6741](#). An annual presentation on the parcel tax plans, expenditures, and progress toward student success and identified outcomes will be prepared by the four college Presidents of the Peralta Community College District for review by the Board of Trustees annually at an October meeting.

### Contract Education (Fund 30)

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

### General Obligation Bond Fund – Measure G (Fund 43)

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.

General Obligation Bond fund 43 is used to account for revenues and expenditures related to 2018 Measure G. 2018 Measure G was an \$800 million bond measure approved by District voters on November 6, 2018. Proceeds of bonds issued under such authorization are deposited in Fund 43 pending their expenditure on authorized projects. The District's most recent bond issue under 2018 Measure G, \$50 million of Series A Bonds, were sold on May 5, 2020. After such issuance, the District has \$750 million of remaining bond authorization to be issued under 2018 Measure G.





# Description of Funds

Table 2 – Measure G Fund 43

	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Beginning Fund Balance	28,080,995	14,054,336
Audit Adjustment	-	-
Net Increase (Decrease)	(14,026,659)	(14,000,000)
Ending Fund Balance	14,054,336	54,336

## Faculty Professional Development (Fund 58)

The Faculty Professional Development Fund is used to account for faculty continuing education, career training and to help develop new skills.

## Parking Services (Fund 59)

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 61)

The Capital Outlay Fund is used to account for receipt and expenditures of State Funded Capital Projects, Scheduled Maintenance projects, and Redevelopment Agency (RDA) funds.

## Parking Mitigation (Fund 62)

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







## Description of Funds

### General Obligation Bond Fund – Measures A (Fund 63)

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.

General Obligation Bond fund 63 is used to account for revenues and expenditures related to 2006 Measure A Bond. 2006 Measure A was a \$390 million bond measure approved by District voters on June 6, 2006. Proceeds of bonds issued under such authorization are deposited in Fund 63 pending their expenditure on authorized projects. The District's most recent bond issue under 2006 Measure A, \$65 million of Series E Bonds, were sold on May 5, 2020. After such issuance, the District has no remaining bond authorization to be issued under 2006 Measure A.

**Table 3 – Measure A Fund 63**

	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Beginning Fund Balance</b>	<b>43,049,189</b>	<b>33,433,111</b>
Audit Adjustment	-	-
Net Increase (Decrease)	(9,616,079)	(32,812,486)
<b>Ending Fund Balance</b>	<b>33,433,111</b>	<b>620,625</b>

### Child Development Fund (Fund 68)

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 69)

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

For budgeting purposes, we use the term the “OPEB Bond Program” to refer to the total sources and uses of funds related to those pre-2004 employees eligible for benefits paid by the District, including payments for retiree health benefits and bond related costs and all sources of funds used to cover such costs. The purpose of this section is to provide a complete picture of the OPEB Bond Program across all the District’s funds, including the trust fund from which the District pays retiree health benefit costs.

OPEB Bond Program Sources include three specific funding streams:

- A dedicated OPEB appropriation (formerly the OPEB Charge)
- A supplemental general fund appropriation
- Fund balance in Trust I

OPEB Bond Program Uses include retiree health benefits, bond debt service, interest rate swaps, and ancillary and professional fees.

## Background

In 2005, the District issued and sold its Taxable 2005 Limited Obligation Other Post-Employment Benefits Bonds (the “**OPEB Bonds**”), pursuant and subject to an Indenture of Trust, dated as of December 1, 2005 (the “Indenture”), to provide certain health care benefits for eligible District employees, and certain of their dependents, who were hired on or before June 30, 2004. Net bond proceeds from the sale of the OPEB Bonds were transferred to a separate fund, known as the “Retiree Health Benefit Program Fund” or “Trust I”, to be held in trust and invested, subject to the terms of the Indenture.

The District has restructured and deferred bond principal three times after the initial issuance of the OPEB Bonds (in 2006, 2009, and 2011), that provided near-term cash flow relief for the District at the cost of increasing long-term debt service.

In 2015 and 2020, the District converted the B-2 and B-3 Tranches respectively from auction rate mode to variable rate mode. These conversions did not extend or alter the existing maturity of the bonds.

## Sources of Funds

### **Dedicated OPEB Appropriation (formerly the OPEB Charge) & OPEB Special Reserve Fund (District Fund 69)**

In fiscal year 2010-11, the District implemented an “OPEB Charge” to provide additional revenue to supplement funds available in the OPEB Trust to pay for Other Post-Employment Benefits in response to specific findings outlined in an ACCJC letter dated June 30, 2011.

The OPEB Charge is a District-paid appropriation dedicated to making OPEB Bond related payments. The OPEB Charge is fully paid for by the District’s funds and is not an amount that is collected from any employee. As such, funds are not related to any specific benefit to any specific employee or groups of employees nor is it an off set to negotiated salary.

Dedicated OPEB Appropriations are typically transferred to the OPEB Special Reserve Fund (Fund 69).

The budgeted source of funds from Fund 69, inclusive of the Dedicated OPEB Appropriation for budget year 2022-23 is \$6,582,128.



## Description of Funds

### Supplemental General Fund Appropriation (District Fund 01)

In addition to the Dedicated OPEB Appropriation, the District has made supplemental appropriations of general fund monies to cover OPEB Bond Program Uses. In fiscal year 2021/22, the amount of such apportionment is \$2.3 million.

### Uses of Funds

#### Bond Debt Service, Fees, and Interest Rate Swaps

The District is currently paying principal and interest on three outstanding series of bonds. The B-3 Tranche is currently in weekly variable rate mode. As such, the District is paying Barclays Bank a fee to provide a letter of credit, which is required for variable rate bonds. The District is also paying a remarketing agent fee to Barclays to market the securities and reset the interest rate on a weekly basis.

In 2006, the District entered into six forward starting interest rate swaps corresponding with the six series of convertible zero coupon securities, B-1 through B-6. On August 5, 2020, the third swap related to the B-3 tranche became effective. The District is paying a fixed rate of 5.279% and receiving one-month LIBOR. Historically, the fixed rate that the District has paid on its outstanding swaps exceeded its receipts. This negative spread is projected to continue in 2021/22 and is included in the OPEB Bond Program Uses.

In addition, the District has associated fixed costs of issuance with the conversion and remarketing of the 2005 B-3 Bonds.

The total budgeted amount for bond debt service, fees, and interest rate swaps is \$15.2 million (\$6.0 million, fund reserve 69; \$2.3 million, fund 01; and \$6.9million, fund 94).

### Table 4 – OPEB Reserve Fund 69

	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Sources</b>		
OPEB 7.5% Contribution for General Fund	6,081,334	6,612,128
<b>Total</b>	<b>6,081,334</b>	<b>6,612,128</b>
<b>Uses</b>		
Services	14,317	20,000
Pre-2004 Retiree Benefits	-	-
Debt Services	8,154,106	6,572,128
<b>Total</b>	<b>8,168,423</b>	<b>6,592,128</b>
Beginning Balance	5,672,660	3,585,570
Audit Adjustment	-	-
Net Increase (Decrease)	(2,087,089)	20,000
<b>Ending Fund Balance</b>	<b>3,585,570</b>	<b>3,605,570</b>



## Description of Funds

### Trust and Agency (Fund 71)

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 72)

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.

### Project Trust (Fund 75)

The Project Trust Fund is a restricted fund to account for miscellaneous revenues that each college receives.

### Self-Insurance (Fund 80)

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 Funds:

**College of Alameda (Fund 81)**

**Laney College (Fund 82)**

**Merritt College (Fund 83)**

**Berkeley City College (Fund 84)**

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.

### Student Financial Aid (Fund 89)

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.





## 2022/23 Adopted Budget Assumptions

The following assumptions shall be utilized in developing the 2021/22 District and College's Adopted Budgets. These assumptions are estimates and are based, on the Governor's Enacted Budget, and current year-to-date actuals. These assumptions may/will be adjusted accordingly.

### General Assumptions

1. The 2022/23 General Fund Unrestricted Ending Fund Balance is projected at approximately \$2.7 million with a reserve of 17.12%, meeting the Board's policy of maintaining at least a 10% reserve level.
2. The district will use plans, planning documents, and planning as a basis for the development of expenditure budgets through the participatory governance process.
3. Recommendations from the Budget Allocation Model Task Force will be presented to the Chancellor during the fiscal year with an expectation of adopting a model that incorporates the needs of the district and the colleges to serve students.

### Revenue Assumptions

1. Enrollment: 3 Year Average (FTES) of 15,524 based on a Hold Harmless mechanism.
2. Enrollment growth funds of .5%.
3. Peralta has 0% growth budgeted in 2022/23.
4. The Cost of Living Adjustment (COLA) is 6.56%.
5. The SCFF Base has increased to 5.89%.
6. There is a Basic Increase of \$200 million.
7. Unrestricted lottery estimated at \$228.00 per FTES, approximately \$2.7 million for PCCD.
8. First Year of Parcel Tax - Measure E is estimated to be \$8,000,000.





## 2022/23 Adopted Budget Assumptions Table

### 2022/23 Adopted Budget Assumptions

2022-23 Budget Highlights in Proposition 98 Funding for the System (In Millions)	CCC	
	System	PCCD
TECHNICAL ADJUSTMENTS	(In Millions)	(In Millions)
Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth)	-\$312.6	-\$4.4
<b>Subtotal Technical Adjustments</b>	<b>-\$312.6</b>	<b>-\$4.4</b>
POLICY ADJUSTMENTS		
<b>Ongoing (Proposition 98)</b>		
Provide 6.56% COLA for SCFF	\$493.0	\$8.4
SCFF Basic Allocation Increase	\$200.0	\$6.4
SCFF Base Funding Increase	\$400.0	\$7.5
Ongoing (Proposition 98)		
Augment Part-Time Faculty Health Insurance Program	\$200.0	\$2.8
Augment Student Success Completion Grants	\$250.1	\$3.5
Provide 6.56% COLA for Adult Ed	\$36.8	\$0.5
Increase support for NextUp Program	\$30.0	\$0.4
Modernize CCC technology and protect sensitive data	\$24.0	\$0.3
Fund 0.5% enrollment growth for SCFF	\$26.7	\$0.0
Increase support for financial aid administration	\$10.0	\$0.1
Implement Equal Employment Opportunity best practices	\$10.0	\$0.1
Provide 6.56% COLA for Extended Opportunity Programs and Services (EOPS)	\$8.9	\$0.1
Provide 6.56% COLA for Disabled Students Programs and Services (DSPS)	\$8.3	\$0.1
Provide 6.56% COLA for Apprenticeship	\$1.6	\$0.0
Provide 6.56% COLA for CalWORKs Student Services	\$3.1	\$0.0
Provide 6.56% COLA for Mandates Block Grant and Reimbursements	\$2.4	\$0.0
Expand African American Male Education Network and Development (A2MEND) student charters	\$1.1	\$0.0
Provide 6.56% COLA for Childcare Tax Bailout	\$0.2	\$0.0
<b>Subtotal Ongoing (Proposition 98) Policy Adjustments</b>	<b>\$1,706.2</b>	<b>\$30.3</b>
<b>One-Time (Proposition 98)</b>		
Address deferred maintenance	\$840.7	\$11.8
Support retention and enrollment strategies	\$150.0	\$2.1
Support healthcare focused vocational pathways in Adult Ed	\$130.0	\$1.8
Implement common course numbering systemwide	\$105.0	\$1.5
Modernize CCC technology and protect sensitive data	\$75.0	\$1.0
Implement transfer reforms of AB 928	\$65.0	\$0.9
Implement program pathways mapping technology	\$25.0	\$0.4
Provide emergency financial assistance grants to AB 540 students	\$20.0	\$0.3
<b>Subtotal One-Time Policy Adjustments</b>	<b>\$1,410.7</b>	<b>\$19.8</b>
<b>TOTAL CHANGES</b>	<b>\$2,804.3</b>	<b>\$45.7</b>



## SCCF Funding Rate Including the COLA

Proposed 2022-23 Student Centered Funding Formula Rates (rounded)					
Allocations	2021-22 Rates	2022-23 Rates with 6.56% COLA	2022-23 Rates with 6.56% COLA + Base Increase	Change from 2021-22 (Amount)	Percent Change
Base Credit <sup>a</sup>	4,212	4,488	4,737	524	12.45%
Incarcerated Credit <sup>a</sup>	5,907	6,294	6,642	735	12.45%
Special Admit Credit <sup>a</sup>	5,907	6,294	6,642	735	12.45%
CDCP	5,907	6,294	6,642	735	12.45%
Noncredit	3,552	3,785	3,994	442	12.45%
Supplemental Point Value	996	1,061	1,120	124	12.45%
Student Success Main Point Value	587	625	660	73	12.45%
Student Success Equity Point Value	148	157	167	18	12.45%

## Pension and Other Rates

(STRS & PERS no increase in rate from fiscal 2021-22):

Planning Factors for Proposed 2022-23 Budget			
Factor	2020-21	2021-22	2022-23
Cost-of-living adjustment (COLA)	0.00%	5.07%	6.56%
State Lottery funding per FTESa	\$238	\$228	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$30.16	\$32.68
RSI reimbursement per hour	\$6.44	\$6.44	\$8.82
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	20.70%	22.91%	25.37%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.15%	16.92%	19.10%





## Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$0.9 Million.
2. COLA budgeted for salaries 5.56%.
3. Maintain District contribution to DSPS program of approximately \$1.2 million.
4. OPEB Debt Service Payment of approximately \$3.0 million due to bond program restructuring.
5. Contribute to the new Irrevocable Trust for \$.25 million as per OPEB long term funding plan.
6. Contribute \$1.55 million to Self-Insurance Fund to cover costs of Property and Liability insurance.
7. Any restricted funding cuts or cost increases must be borne by the respective program.
8. OPEB payroll charge 7.50%.
9. Contribute \$.12 million for Faculty Professional Development.
10. Utilities to be budgeted at the campus level based on prior year actuals plus 5% increase.
11. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17.6 million. (\$6.6 million, fund reserve 69; \$3.0 million, fund 01; and \$8.0 million, fund 94)







## Facilities - Capital Outlay

Bond Funding for Continuing and New Projects: the Governor provides \$373 million in capital outlay funding from Proposition 51, approved by voters in 2016. The funding is to support the construction phase for 18 continuing projects. State approved preliminary plans and working drawings will be included as continuing projects.

PCCD has the following projects that have state funding:

- Merritt College – Child Development Center
- Merritt College – Horticulture Building Replacement
- Laney College – Learning Resource Center
- Laney College – Modernize the Theater Building
- College of Alameda – Replacement of Buildings B and E (Auto and Diesel Technologies)





## Budget Allocation Model (BAM)

### BAM History and Partnership between the District Office & the Colleges

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 is based on Board Policy 3250 and Administrative Procedure 3250 (Institutional Planning) which defines and clarifies district-wide processes for developing recommendations leading to decision-making.

Historically, the move from an 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. With the understanding that the 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.

### BAM Oversight

The Budget Allocation Model does not diminish the role of the Chancellor nor does it reduce the responsibility of the college or district office staff to fulfill their fiduciary role of providing appropriate oversight of operations. Instead, it opens communication for further inclusion throughout the colleges and district in the form of shared governance with respect in the decision-making process.

### BAM Calculation

The BAM model is calculated based on three-year averages FTES for each college. Once the three-year average for each College is calculated, the Total Computation Revenue is added to other revenues to determine the total revenues. Districtwide costs are excluded from the total revenues. Then, the Full-Time and Part-

Time Faculty salaries and benefits are removed. The remaining available revenues are allocated to the colleges based on the three-year average percentages after the District Office costs and Centralized Costs are subtracted. This will determine the net revenues for each college. See summary.

**Table 5 – BAM Allocation Summary**

BAM Allocation Summary	
Total Computation Revenue (TCR)	147,836,926
Other Revenues	19,973,435
Total Revenues	167,810,361
District-wide Costs (minus)	13,218,797
Applicable Revenues	154,591,564
Full Time Faculty Salary and Benefits (minus)	43,236,359
Part Time Faculty Salary and Benefits (minus)	6,134,100
Available Revenues	105,221,105
District Offices Cost (minus)	10,665,906
Centralized Costs (minus)	35,618,727
<b>Net Revenues</b>	<b>58,936,472</b>



**Table 6 – Budget Allocation Model**

<b>Budget Allocation Model</b>	
Total Computation Revenue (TCR)	147,836,926
Mandated Cost	535,805
Unrestricted Lottery	2,699,748
Faculty Hiring and Parity	2,605,499
Non Resident Student Revenue	5,582,943
Student Health Fees	894,002
Application Fees (Int'l)/Student records	11,000
Other Student Fees and Miscellaneous	668,580
Capital Outlay	153,590
Faculty Compensation	4,000,000
Part Time Faculty Health Care	2,822,268
<b>Total Revenue</b>	<b>167,810,361</b>
<b>Less District Wide Cost</b>	
OPEB	3,000,000
Bad Debt Allowance	2,000,000
Contribution Trust 2	1,200,000
Properties liabilities	1,550,000
DSPS Contribution	250,000
District Utilities	737,741
College Utilities	4,481,056
<b>Total Exclusions</b>	<b>13,218,797</b>
<b>Applicable Revenues</b>	<b>154,591,564</b>
Less Full Time Faculty Salary and Benefits	45,334,937
Less Part Time Faculty Salary and Benefits	6,039,409
<b>Available Revenues</b>	<b>103,217,218</b>



**Table 7 – Three year FTE Rolling Averages**

Three Year FTE Rolling Averages					
	College of Alameda	Laney College	Merritt College	Berkeley City College	Total
2019-2020 Recal	2,990	6,028	3,834	3,266	16,118
2020-2021 Recal	2,463	4,553	3,210	2,958	13,184
2021-2022 P2	2,380	4,061	2,987	2,413	11,841
<b>Average</b>	<b>2,611</b>	<b>4,881</b>	<b>3,344</b>	<b>2,879</b>	<b>13,714</b>
Percentage	19.04%	35.59%	24.38%	20.99%	100.00%

**Table 8 – Revenue Allocations**

Revenue Allocations					
	College of Alameda	Laney College	Merritt College	Berkeley City College	District Office
Revenue Allocation By College	19,651,100	36,733,797	25,164,964	21,667,357	103,217,218
DO Service Center Budget	(2,030,638)	(3,795,871)	(2,600,410)	(2,238,987)	(10,665,906)
Centralized Service Budgets	(6,781,302)	(12,676,287)	(8,684,055)	(7,477,083)	(35,618,727)
<b>Net College Revenue</b>	<b>10,839,160</b>	<b>20,261,639</b>	<b>13,880,498</b>	<b>11,951,288</b>	
<b>Unrestricted Expenditure Budget by College</b>					
Full Time Academic	-	-	-	-	-
Academic Admin	1,357,539	1,830,359	1,387,590	1,140,539	1,139,487
Other Faculty	1,439,735	2,368,857	1,373,275	1,232,543	976,762
Part Time Academic	4,139,060	6,892,111	4,378,378	3,699,914	16,060,990
Classified Salary	4,284,264	6,792,641	4,559,433	3,481,558	10,894,701
Benefits	-	-	-	-	-
Books, Supplies, Services	-	-	-	-	-
Equipment Capital Outlay	-	-	-	-	-
<b>Expenditure Totals</b>	<b>11,220,598</b>	<b>17,883,968</b>	<b>11,698,676</b>	<b>9,554,554</b>	<b>29,071,940</b>
<b>Surplus (Deficit)</b>	<b>(381,438)</b>	<b>2,377,671</b>	<b>2,181,822</b>	<b>2,396,734</b>	





**Table 9 – District Office Service Centers Budgets**

District Office Service Centers Budgets	
Chancellor's Office	2,990,527
Board of Trustees	306,252
General Counsel	507,375
Information Technology (DP)	1,063,259
Public Information	160,671
Risk Management	127,929
Employee Relations	348,156
Human Resources	520,297
Financial Services	1,435,284
General Services	1,295,533
Facilities Operations	1,397,106
Purchasing Division	375,159
Financial Aid	138,359
<b>Total</b>	<b>10,665,906</b>

**Table 10 – Centralized Services Budgets**

Centralized Services Budgets	
General Counsel	507,375
Information Technology(DP)	4,253,035
Public Information	1,446,035
Risk Management	511,715
Academic Affairs Ed Svcs	2,744,533
Admissions and Records	725,867
Academic Affairs Student Svcs	404,381
International Educ. Program	1,634,126
Institutional Dev and Research	1,352,084
Employee Relations	1,392,622
Human Resources	2,081,187
Financial Services	5,741,136
General Services	5,182,132
Facilities Operations	5,588,426
Purchasing Division	1,500,637
Financial Aid	553,437
<b>Total</b>	<b>35,618,727</b>



Table 11 – District Wide Costs

District-wide Costs	
OPEB	3,000,000
BAD DEBT	2,000,000
Irrevocable Trust	250,000
Properties Liabilities & Self Insurance	1,550,000
DSPS Contribution	1,200,000
District Utilities	737,741
College Utilities	4,481,056
<b>Total</b>	<b>13,218,797</b>





## Table 12 – District Wide Funds - Revenue

All Funds - (Excluding General Obligation Bonds) - Revenues \$338.6 million	
Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, 58, and 59)	169,542,617
Restricted General Funds	119,649,501
Parcel Tax Funds	8,000,000
Child Development Funds	1,862,370
Other Post Employment Benefits Reserve Fund	6,612,128
Trust Funds	32,898,273
	<b>338,564,889</b>

## Table 13 – District Wide Funds - Expenditures

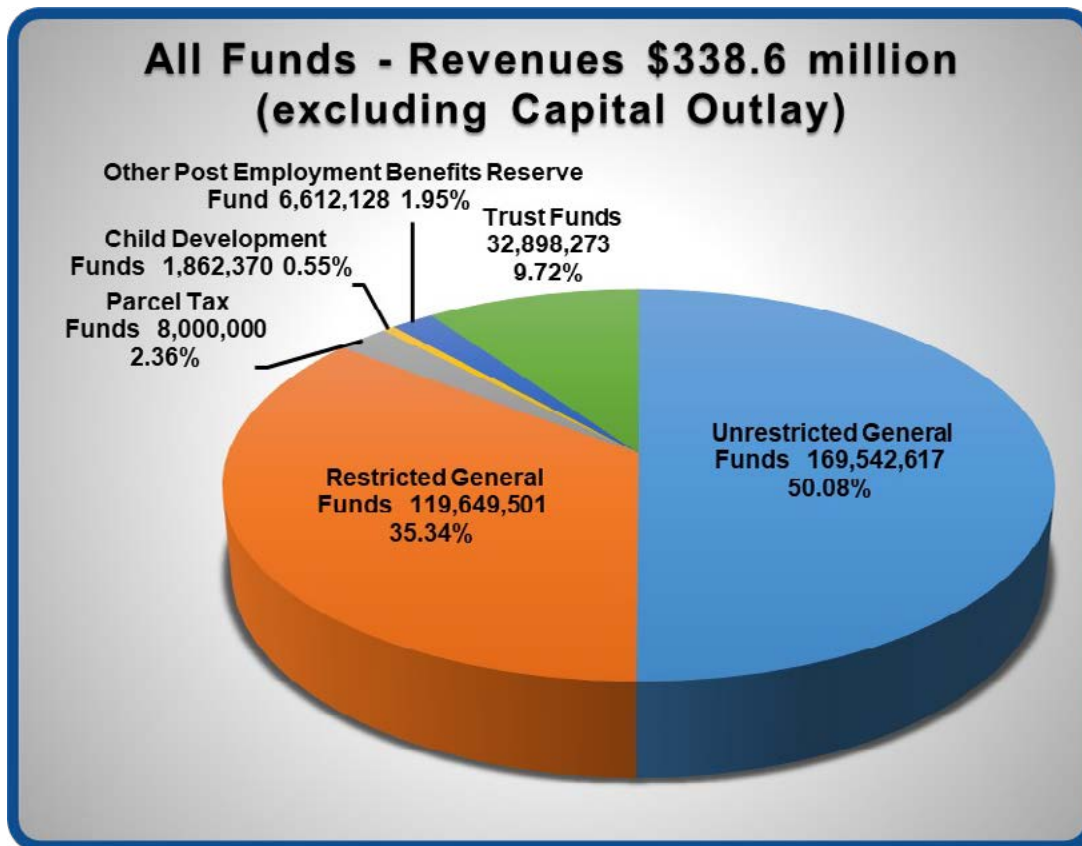
All Funds - (Excluding General Obligation Bonds) - Expenditures \$345.8 million	
Unrestricted General Funds	166,995,205
Restricted General Funds	129,123,637
Parcel Tax Funds	8,157,929
Child Development Funds	1,958,699
Other Post Employment Benefits Reserve Fund	6,592,128
Trust Funds	32,931,373
	<b>345,758,971</b>

Capital Outlay Funds - Revenue & Expenditures	
Revenue	5,525,000
Expenditures	47,812,486

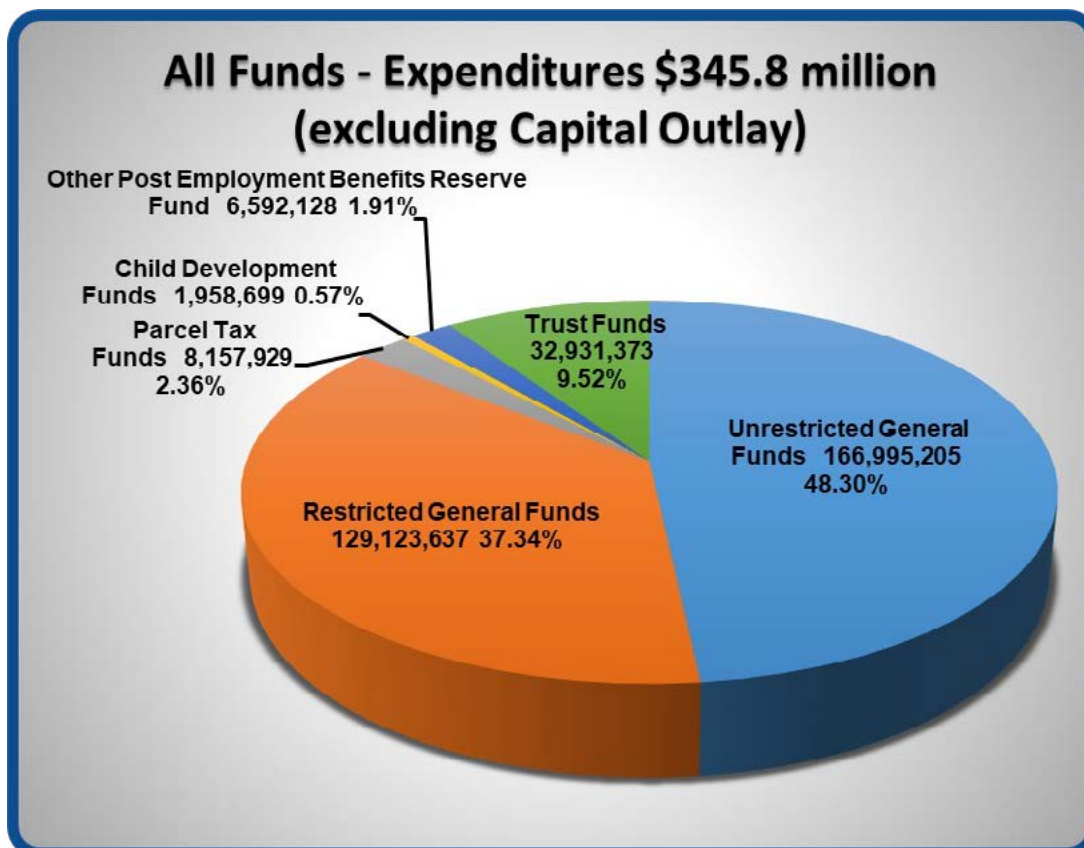
The General Obligation Bonds Funds (Sale of the Bonds) revenue was received/earned in prior fiscal year(s) (2019/20). The only revenue outside of the sale is Interest on the funds received. The carry over in the fund balance covers any expenditures that occurred after the sale(s).



Graph 4 – All Funds - Revenues



Graph 5 – All Funds - Expenditures







## Table 14 – Five Year Projection

Adopted Budget FY 2022/23 Unrestricted General Fund 5 Year Projection						
	Adopted Budget F/Y 2021/22	Unaudited Actuals F/Y 2021/22	Adopted Budget F/Y 2022/23	Projections F/Y 2023/24	Projections F/Y 2024/25	Projections F/Y 2025/26
	With Hold Harmless		With Hold Harmless	With Hold Harmless	With Hold Harmless	With Out Hold Harmless
<b>Revenues:</b>						
Federal Revenue	-	-	-	-	-	-
State Revenue <sup>1</sup>	76,530,675	77,349,246	98,872,673	100,529,424	105,097,585	105,097,585
Local Revenue <sup>2</sup>	72,205,810	69,019,624	68,937,688	69,222,205	69,336,097	69,452,267
<b>Total Revenues:</b>	<b>148,736,485</b>	<b>146,368,870</b>	<b>167,810,361</b>	<b>169,751,629</b>	<b>174,433,682</b>	<b>174,549,852</b>
<b>Expenditures:</b>						
Full Time Academic <sup>3</sup>	25,740,117	24,407,728	28,306,815	29,439,088	30,616,651	31,228,984
Academic Administration	6,167,997	5,779,597	6,657,638	6,923,944	7,200,901	7,344,919
Other Faculty	6,949,694	6,474,025	6,827,771	7,100,882	7,384,917	7,532,615
Part Time Academic	5,261,820	13,320,837	6,721,803	6,990,675	7,270,302	7,415,708
Classified Salary	33,107,442	29,574,186	35,960,410	37,398,826	38,894,779	39,672,675
Fringe Benefits	43,267,476	41,130,396	48,747,969	49,722,928	50,717,387	51,731,735
Bad Debts	850,000	850,000	2,000,000	2,000,000	1,000,000	850,000
Books Supplies, SVcs	22,304,944	15,843,853	23,254,916	23,720,014	24,194,415	24,194,415
Equipment Outlay	268,751	326,080	308,982	315,162	321,465	321,465
Debt Services-Bonds <sup>4</sup>	2,334,000	121,704	3,000,000	3,500,000	4,000,000	2,334,000
Other Outgo (General Fund Contribution) <sup>5</sup>	1,850,000	6,680,465	3,000,000	1,850,000	1,850,000	1,850,000
Contingency Reserve <sup>6</sup>	406,950	0	283,000	-	-	-
<b>Total Expenses:</b>	<b>148,509,191</b>	<b>144,508,871</b>	<b>165,069,304</b>	<b>168,961,519</b>	<b>173,450,817</b>	<b>174,476,516</b>
<b>Beginning Fund Balance:<sup>7</sup></b>	<b>23,666,687</b>	<b>23,666,687</b>	<b>25,526,686</b>	<b>28,267,743</b>	<b>29,057,853</b>	<b>30,040,718</b>
Net Increase (Decrease)	227,294	1,859,999	2,741,057	790,111	982,865	73,336
Audit Adjustment	-	-	-	-	-	-
<b>Ending Fund Balance:</b>	<b>23,893,980</b>	<b>25,526,686</b>	<b>28,267,743</b>	<b>29,057,853</b>	<b>30,040,718</b>	<b>30,114,054</b>
<b>Fund Balance %</b>	<b>16.09%</b>	<b>17.66%</b>	<b>17.12%</b>	<b>17.20%</b>	<b>17.32%</b>	<b>17.26%</b>

### Revenue Assumptions

<sup>1</sup> State revenue for 22-23 includes a 6.56% COLA and 5.89% SCFF Base increase (12.45%) & Hold Harmless (through 2025); years 23-24 and 24-25 reflect a 3% COLA. Beginning in 25-26 the State Revenue will be flat, there will be no COLA. \$200 million basic increase (increase of \$1.6 from \$4.2 to \$5.8 per college)

<sup>2</sup> Local revenue (Out of State Student, International Student and miscellaneous Revenues) 2% increase annually starting 23-24. \$200 million part-time health cost increase is reflected in the 5 year projection-PCCD \$2.8 million

### Expenditure Assumptions

<sup>3</sup> Full Time Academic includes a 5.56% COLA and hiring of 11 new faculty positions. All others personnel costs include a 5.56% COLA. After 25-26 no COLA is budgeted for salary costs (no COLA awarded by the State.)

<sup>4</sup> Debt services, increase in annual bond payment beginning 22-23. Debt payment from the General Fund will decrease in 26-27 to 2.3m. Difference will be paid from Fund 69 reserve.

<sup>5</sup> Other Outgo - Includes DSPS contribution \$1.2m, Property Insurance \$1.5m and Post Retiree contribution \$.3m and will decrease in 23-24 to \$1.85m. Self insurance is becoming costly and requires encroachment on the General Fund for support.

<sup>6</sup> Contingency reserve for unforeseen expenses

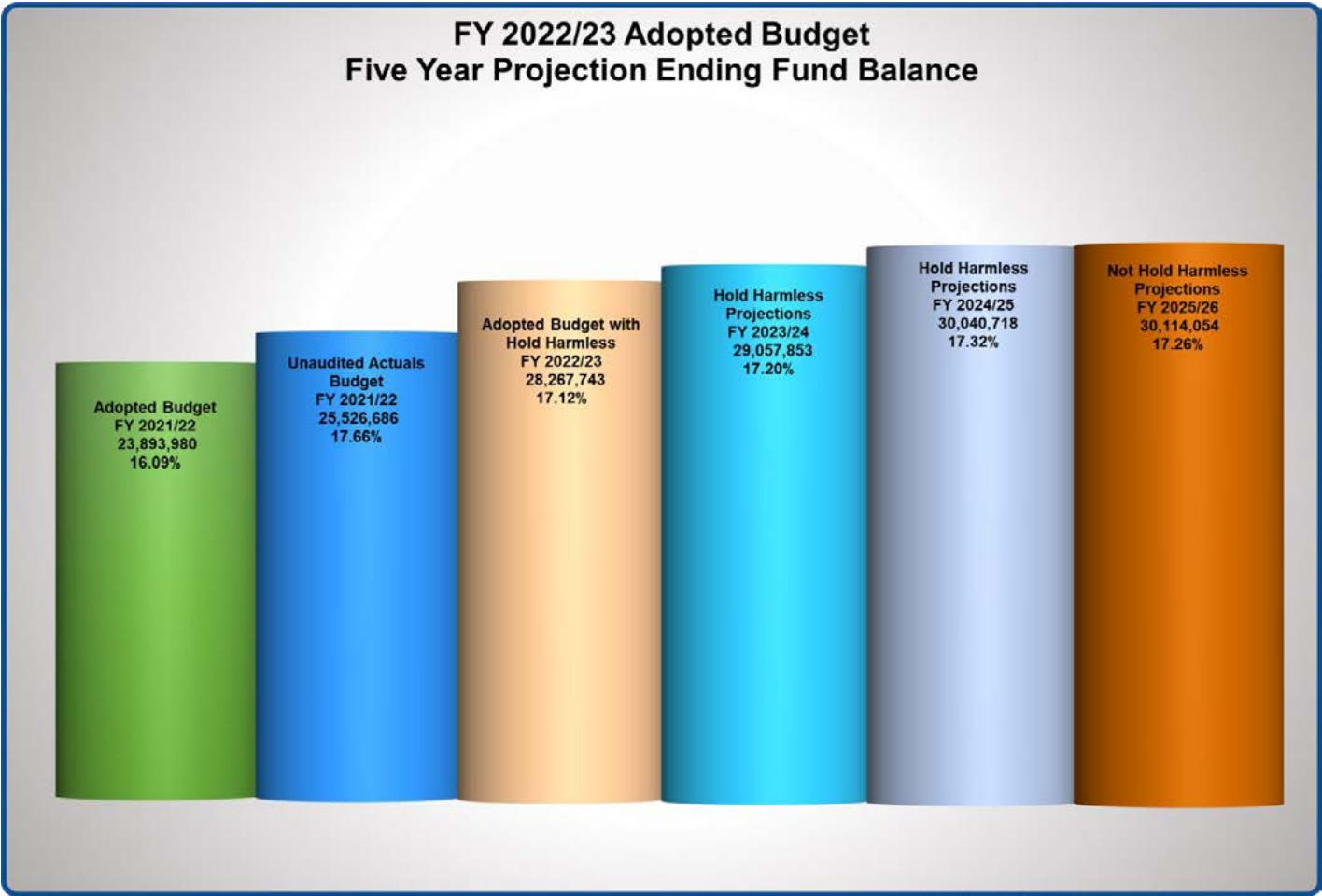
<sup>7</sup> Beginning Fund Balance for Fiscal Year 2022/23 is the Unaudited Actuals Ending Fund Balance for 2021/22

In 27-28 PCCD will be in deficit if the district does not increase its enrollment and other revenue sources (parking, facilities) that support the General Fund. In 27-28 PCCD will be in deficit if the district does not increase its enrollment and other revenue sources (parking, facilities) that support the General Fund.

All expenditures increase 4% every year from 23-24 which represent 2% COLA and 2% step increase. After 24-25 only a 2% step and column increase is budgeted, no COLA is applied. Fund Balance is committed for two months operations, PERS/STRS and step and column increase.



Graph 6 – All Five Year Projections Ending Fund Balance



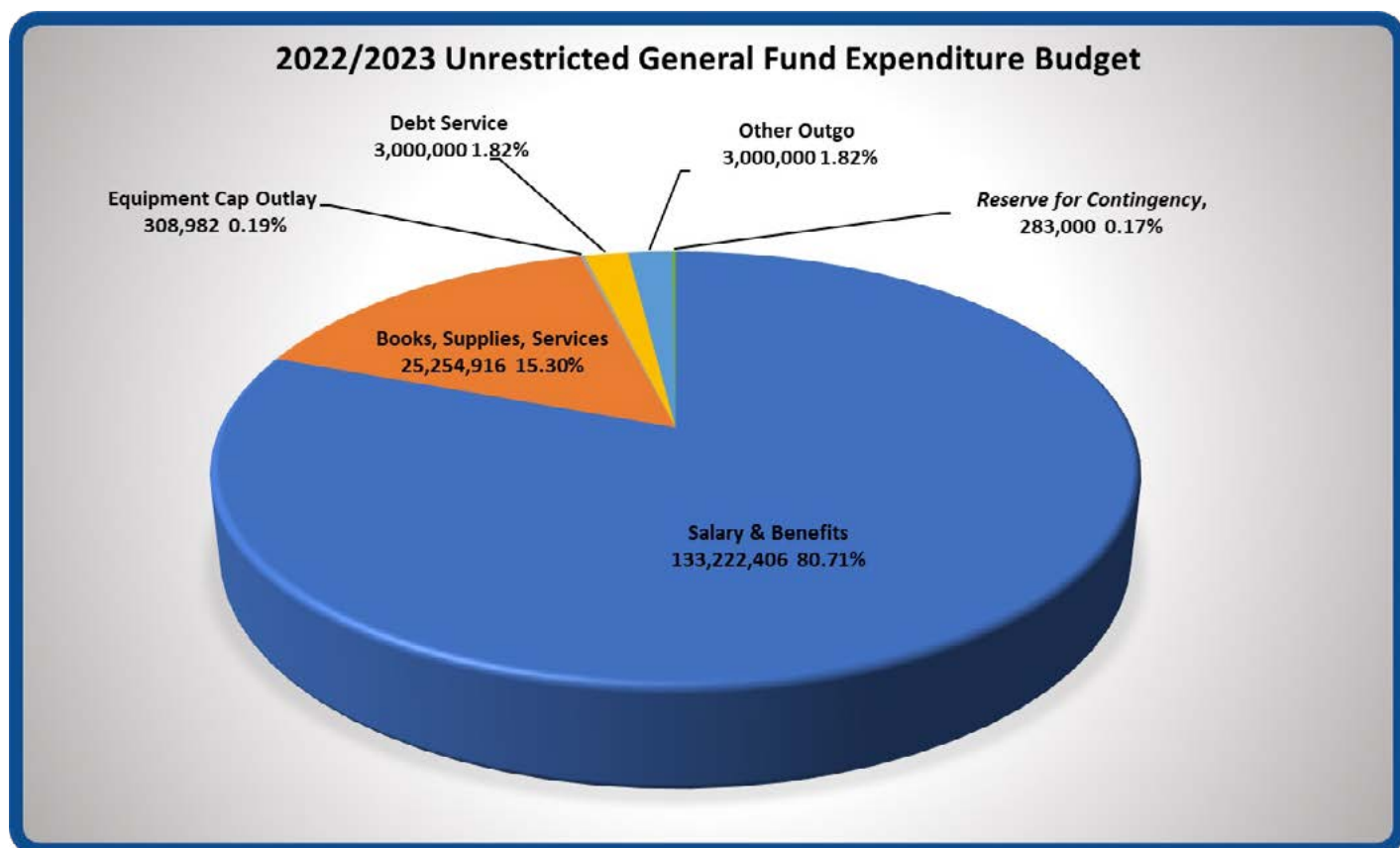


## Table 15 – Unrestricted General Fund Summary (Fund 01)

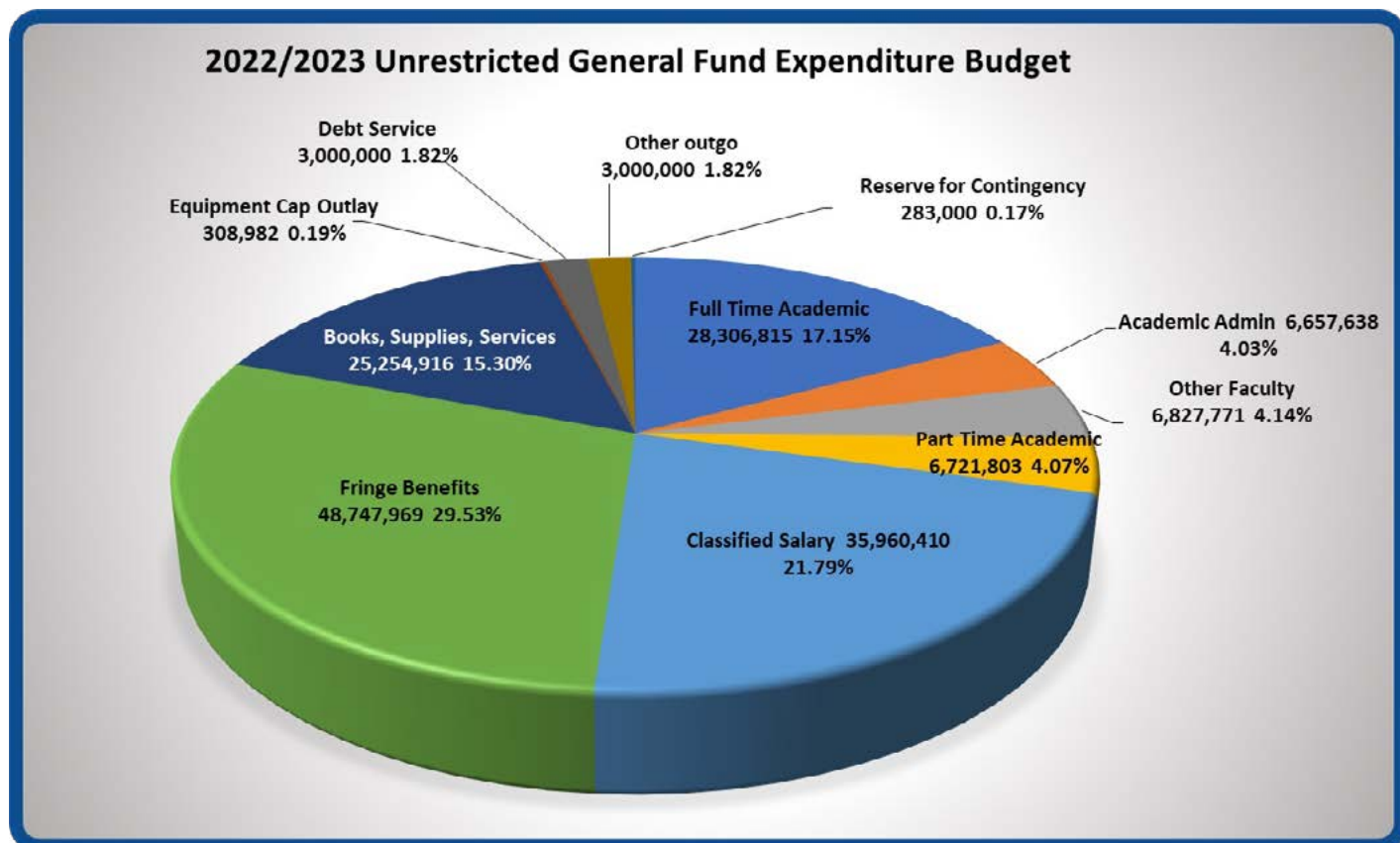
Unrestricted General Fund Summary (Fund 01) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Federal Revenue	19,305	-	-	-
State Revenue	68,872,443	76,530,675	77,349,246	98,872,673
Local Revenue	74,404,396	72,205,810	69,019,624	68,937,688
Other Financing Sources	-	-	-	-
<b>Total Revenue</b>	<b>143,296,144</b>	<b>148,736,485</b>	<b>146,368,870</b>	<b>167,810,361</b>
<b>Expenses</b>				
Full Time Academic	22,660,509	25,740,117	24,407,728	28,306,815
Academic Admin	5,356,877	6,019,497	5,779,597	6,657,638
Other Faculty	2,905,667	6,226,218	6,474,025	6,827,771
Part Time Academic	17,875,262	5,985,296	13,320,837	6,721,803
Classified Salary	27,614,560	33,107,442	29,574,186	35,960,410
Fringe Benefits	36,706,776	43,222,925	41,130,396	48,747,969
Books, Supplies, Services	10,385,489	23,154,944	16,693,853	25,254,916
Equipment Cap Outlay	326,222	268,751	326,080	308,982
Debt Service	1,401,001	2,334,000	121,704	3,000,000
Other Outgo	16,783,417	1,850,000	6,680,465	3,000,000
Reserve for Contingency	-	600,000	-	283,000
<b>Total Expenses</b>	<b>142,015,781</b>	<b>148,509,191</b>	<b>144,508,871</b>	<b>165,069,304</b>
<b>Beginning Fund Balance</b>	<b>23,195,266</b>	<b>23,666,687</b>	<b>23,666,687</b>	<b>25,526,685</b>
Audit Adjustment	(808,943)	-	-	-
Net Increase (Decrease)	1,280,364	227,294	1,859,998	2,741,057
<b>Ending Fund Balance</b>	<b>23,666,687</b>	<b>23,893,981</b>	<b>25,526,685</b>	<b>28,267,743</b>
<b>Ending Fund Balance %</b>	<b>16.66%</b>	<b>16.09%</b>	<b>17.66%</b>	<b>17.12%</b>



## Graph 7 – Unrestricted General Fund Expenditures (Summary)



## Graph 8 – Unrestricted General Fund Expenditures (Detail)







## Table 16 – Unrestricted General Fund Detail (Fund 01)

Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8121 Higher Education Act of 1965	-	-	-	-
8195 Department of Education	19,305	-	-	-
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	<b>19,305</b>	<b>-</b>	<b>-</b>	<b>-</b>
8611 State General Apportionment	36,959,855	48,876,385	34,858,861	54,907,646
8613 2% Enrollment Fees	220,984	-	159,446	-
8618 Apprenticeship Apportionment	-	-	-	-
8630 Education Protection Account	22,308,957	17,185,869	30,895,493	31,128,849
8659 PT Health Benefits Rev	-	-	-	-
8660 PT Office Hrs Rev	-	-	-	-
8661 PT Faculty Parity Pay	489,894	353,807	330,369	334,473
8672 Homeowners Prop Tax Relief	171,911	172,858	173,110	172,858
8681 State Lottery Proceeds	2,681,366	2,870,808	2,504,068	2,699,748
8682 State Mandated Cost	507,255	535,805	478,183	535,805
8699 Other State Revenue	5,532,221	6,535,143	7,949,716	9,093,294
<b>State Revenue</b>	<b>68,872,443</b>	<b>76,530,675</b>	<b>77,349,246</b>	<b>98,872,673</b>
8811 Tax Secured Roll	27,369,794	21,190,188	26,848,032	22,613,933
8812 Tax Supplement Roll	161,131	429,577	790,825	429,577
8813 Tax Unsecured	1,510,927	1,859,388	1,568,579	1,859,388
8814 PY Tax Secured Roll	(112,752)	-	(55,230)	-
8817 Redevelopment Property Tax	2,574,103	-	5,089,536	-
8818 ERAF	23,034,971	29,737,525	23,002,431	32,080,668
8846 Commission	-	-	10,000	-
8861 Interest/Investment Income	11,043	-	101,638	-
8872 Community Services Classes	-	-	1,793	-
8874 Enrollment	10,396,889	8,406,113	5,299,290	4,644,008
8879 Student Records	12,596	-	10,478	-
8880 Tuition Out of St	3,513,603	3,285,950	2,309,475	2,309,474
8881 Parking Services	31	-	-	-
8882 F-1 VisaTuition	4,204,893	5,806,747	3,273,468	3,273,468
8883 Student Center	(4)	-	144	-
8884 Student AC Transit	(3,257)	-	(626)	-
8886 Application Fee	11,000	5,850	15,100	11,000
8887 Capital Outlay Fee	153,590	136,359	101,757	153,590
8895 St Drop Fees	1,530	-	1,570	-
8896 Student Health Fees	894,002	680,416	605,251	894,002
8897 Indirect Income	-	-	-	-
8898 Student Representation Fee	(30)	-	(15)	-
8899 Miscellaneous	670,337	667,697	46,129	668,580
<b>Local Revenue</b>	<b>74,404,396</b>	<b>72,205,810</b>	<b>69,019,624</b>	<b>68,937,688</b>
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfer In	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>143,296,144</b>	<b>148,736,485</b>	<b>146,368,870</b>	<b>167,810,361</b>



## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
1101 Instructor	22,484,541	25,633,721	24,307,937	28,191,690
1102 Instructor -Subs	-	-	-	-
1103 Instructor - Sabbatical	175,968	106,396	99,792	115,125
<b>Full Time Academic</b>	<b>22,660,509</b>	<b>25,740,117</b>	<b>24,407,728</b>	<b>28,306,815</b>
1201 Administrators	5,356,877	6,019,497	5,779,597	6,657,638
<b>Academic Admin</b>	<b>5,356,877</b>	<b>6,019,497</b>	<b>5,779,597</b>	<b>6,657,638</b>
1202 Department Chair	1,302,607	1,088,915	1,416,644	1,174,935
1203 Counselors	247,568	264,962	2,516,736	288,724
1204 Librarians	1,425	982,208	1,078,212	1,273,593
1205 Faculty-Reassign	1,104,335	1,201,784	1,117,762	1,233,451
1206 Nurse	143,490	226,597	231,840	258,546
1207 Faculty Sabbatical	-	-	34,102	-
1209 Counselors-Lts	35,358	-	-	-
1210 Librarians-Lts	70,885	77,094	78,730	-
<b>Other Faculty</b>	<b>2,905,667</b>	<b>6,226,218</b>	<b>6,474,025</b>	<b>6,827,771</b>
1351 Instructor-PTime & Ext-Se	15,174,139	5,261,820	10,814,613	6,131,274
1352 Instructor-Sub-Daily/Sick	37,034	-	48,095	1,943
1353 Instructor - Retiree	278,017	-	62,494	-
1356 Instructor-Pt-Office Hour	1,456,776	-	1,500,861	-
1357 Instructor-Parity	-	-	-	-
1452 Department Chairs	107,845	35,000	81,824	40,000
1453 Counselors	81,209	100,341	104,638	100,341
1454 Librarians	68,254	144,803	145,547	143,403
1455 Coaches	128,791	34,297	89,435	42,742
1456 Other Non-Teaching	543,196	402,135	473,329	260,600
1457 Non-Teaching Retirees	-	5,000	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,900	-	1,500
<b>Part Time Academic</b>	<b>17,875,262</b>	<b>5,985,296</b>	<b>13,320,837</b>	<b>6,721,803</b>
2101 Administrators	4,336,079	6,061,809	5,236,676	7,263,904
2102 Clerical Tech & Sup Staff	20,625,103	24,076,502	21,275,903	25,682,705
2201 Instructional Aides	1,566,037	1,764,758	1,717,591	1,886,116
2351 Trustee Members - Board	83,529	45,450	82,649	48,300
2352 Cler Tech & Sup Stf	235,154	182,905	456,796	141,318
2353 Student Employee Asst.	138,919	296,499	120,147	295,808
2354 Overtime	425,623	236,257	389,387	270,807
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	-	-	52,689	-
2451 Instructional Aides	9,618	123,094	3,250	96,760
2452 Inst. Aides - Student	194,375	316,158	231,600	270,682
2453 Inst. Aides-O/T/Perm	124	4,010	7,498	4,010
2454 Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>	<b>27,614,560</b>	<b>33,107,442</b>	<b>29,574,186</b>	<b>35,960,410</b>
3110 STRS - Academic	10,757,083	6,428,373	12,549,796	7,502,333
3140 STRS Cash Balance	334,494	402,011	245,660	322,907
3220 PERS	5,629,808	7,283,565	6,800,347	9,462,328
3310 OASDHI (FICA) Academic	122,716	294,147	154,233	346,951
3320 OASDHI Classified	1,657,833	1,966,715	1,749,139	2,133,742
3340 Medicare - Academic	694,169	621,687	720,027	662,978
3350 Medicare - Classified	400,485	462,798	421,719	504,896
3411 Medical -Academic	8,501,023	9,249,603	9,454,222	10,051,447



## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3412 Dental - Academic	375,010	456,416	409,878	456,639
3415 Life Ins. -Academic	77,411	92,842	88,541	98,041
3421 Medical -Classified	7,008,963	8,792,060	7,237,866	9,245,010
3422 Dental -Classified	429,690	527,673	416,630	520,289
3425 Life Insurance-Class	86,262	99,405	88,141	104,830
3431 Medical reimbursement	(692,020)	-	(948,078)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	33,820	6,885	256,959	32,263
3520 Unemployment Ins -Class	19,398	22,404	154,228	179,162
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	826,811	731,703	851,957	780,322
3620 Work Comp-Classfd	443,819	542,534	479,594	593,142
3712 OPEB Instructional	(3,830,698)	2,849,168	-	3,134,637
3720 Apple Ret.	3,383	-	(0)	-
3722 OPEB Classified	3,827,316	2,392,936	(464)	2,616,052
3912 Retiree Benefits	(1,245,292)	-	-	-
3922 Retiree Benefit - Classified	1,245,292	-	-	-
<b>Fringe Benefits</b>	<b>36,706,776</b>	<b>43,222,925</b>	<b>41,130,396</b>	<b>48,747,969</b>
4101 Classroom-Books	7,717	11,350	8,218	11,350
4102 Book for Student Program	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	62,897	42,556	53,192	49,859
4302 Supplies Outreach recruitment	2,044	8,000	5,000	4,754
4303 Subs Periodicals	14,140	19,550	7,695	16,650
4304 Supplies-office	371,181	652,353	391,331	559,764
4305 Fuel - gasoline/petroleum	16,544	17,820	31,827	9,120
4306 Computer software/site lic.-cl	79,629	43,319	91,645	61,975
4307 Computer software/site lic.-ad	62,386	64,653	62,574	76,453
5102 Guest Speakers Lectures-Non	1,595	500	300	17,600
5103 Legal	973,923	906,000	765,658	1,140,000
5104 Audit	273,248	200,000	216,075	200,000
5105 Independent Contractor/Consult	29	7,688,671	6,717,453	8,066,632
5106 Events/Programs-Outside Prod	20,116	52,848	36,974	52,900
5107 Election Cost	212,028	-	-	-
5109 Legal Settlements	217,992	75,000	115,000	75,000
5110 Instructor Events-Personal Svs	-	2,000	398	-
5202 Travel Non-Local	3,795	211,936	106,989	256,186
5203 Travel Local	2,058	29,586	2,350	51,166
5204 Student Transportation	-	4,500	-	4,500
5205 Conference/Seminar Reg	66,743	156,468	94,036	159,317
5206 Internal Training- Staff Dev	1,150	24,033	117,000	24,033
5301 Dues and Membership	285,389	379,996	341,861	369,291
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	142,577	201,224	125,203	192,224
5501 Garbage and Trash	278,542	504,729	285,311	341,479
5502 Gas	296,734	1,032,116	658,811	857,116
5503 Light and Power (Electricity)	1,903,155	2,787,520	2,177,295	2,673,320
5504 Sewer Use	252,845	241,677	209,408	241,677
5505 Telephone Services	269,979	403,927	106,361	408,769
5506 Main Water System	654,636	684,369	552,173	684,369
5507 Pest Control	25,432	71,067	29,064	74,067
5602 Facility/Building Leases - Ann	306,162	549,784	511,753	803,784
5603 Facility/Building Rentals-Mont	76,441	106,000	85,185	102,900
5604 Equipment Lease - Annual	27,385	89,514	11,718	122,284
5605 Equipment Rentals - Mon-Mon	23,834	48,500	23,483	176,400
5607 Print & Dup. Equip Leases/Rent	32,021	61,257	39,521	57,357



## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5701 Athletics Meals and Lodging	1,719	30,550	51,350	53,250
5702 Graduation Expenses	17,917	60,000	45,030	60,000
5704 Health Services	-	-	380	210
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	1,124	52,250	49,113	38,636
5865 Publishing/ Doc Publication	44,897	118,533	38,809	79,500
5866 Testing License and Material	484	400	484	484
5867 Postage	65,994	88,050	71,127	84,850
5870 Cross Enrollment Waiver	644	150	(434)	150
5875 Employee Waiver	38,755	5,000	(544)	5,000
5877 Payment of Fines -OSHA & Misc	-	26,500	72,639	26,500
5879 Site Repair and Services	101,616	150,000	39,213	-
5880 Radio Licensing	2,558	5,350	2,913	9,650
5881 Building Repairs & Services	476,993	360,404	403,868	1,425,839
5882 Equip Repairs Maint. & Svc	154,869	201,285	80,236	168,411
5883 Net Internet Fees and Subs.	137,066	127,241	144,180	204,048
5884 Laundry Services	4,895	5,500	7,276	5,500
5885 Misc. Operational Exp.	306,141	1,442,665	23,041	926,168
5886 Program TV License	17,396	30,000	29,868	30,000
5887 Advertising/Radio/TV	13,480	3,000	6,629	13,000
5888 Advertising Print/ADS	105,432	286,420	259,566	243,893
5889 Grounds Maintenance	36,581	30,000	63,900	-
5890 Service Contract-Equipment	52,765	165,863	61,750	149,076
5891 Service Contract-Software-DP	1,225,293	1,630,960	1,635,006	1,676,455
5892 Service Contract-Hardware-DP	8,566	100,000	100,502	100,000
5893 Permits & Fees - Risk Mgmt	15,323	12,000	11,129	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(259,367)	-	(1,919,942)	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	850,000	1,435,902	2,000,000
<b>Books, Supplies, Services</b>	<b>10,385,489</b>	<b>23,154,944</b>	<b>16,693,853</b>	<b>25,254,916</b>
6130 Special Assessments	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	31,444	30,207	30,668	20,718
6302 Library Software (CD DVD etc)	4,333	4,316	4,228	727
6303 College Library Periodicals	-	-	722	-
6305 Library Textbooks	-	6,425	6,521	8,000
6306 Library Databases	64,239	50,749	17,749	53,050
6401 Software	31,931	8,400	11,709	8,400
6402 Inst Equipment and Furn	32,705	7,900	71,618	7,900
6403 Non-Instructional Equip & Furn	42,357	97,054	129,588	110,985
6406 Laptop Computers	61,314	26,700	22,512	30,234
6407 PC,SERV, Other Comput,Peripher	57,899	37,000	30,764	68,968
<b>Equipment Cap Outlay</b>	<b>326,222</b>	<b>268,751</b>	<b>326,080</b>	<b>308,982</b>
7120 Debt Interest - Bonds	1,401,001	2,334,000	121,704	3,000,000
<b>Debt Service</b>	<b>1,401,001</b>	<b>2,334,000</b>	<b>121,704</b>	<b>3,000,000</b>
7301 Interfund Transfers	16,783,417	1,850,000	6,678,365	3,000,000
7535 OPD Payment for Academy	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	100	-
7641 Student Vouchers	-	-	2,000	-
7920 PFT Leave Banking	-	-	-	-
7515 FINAIDEOPG	-	-	-	-
7516 FINAIDCARE	-	-	-	-
<b>Other Outgo</b>	<b>16,783,417</b>	<b>1,850,000</b>	<b>6,680,465</b>	<b>3,000,000</b>
7930 Reserve for Contingency	-	600,000	-	283,000
<b>Reserve for Contingency</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>283,000</b>
<b>Total Expenses</b>	<b>142,015,781</b>	<b>148,509,191</b>	<b>144,508,871</b>	<b>165,069,304</b>





**Table 17 – Unrestricted General Fund Summary (Fund 01)  
District Office – Central Services (Location 1)**

**Unrestricted General Fund Summary (Fund 01)  
2022/23 Adopted Budget**

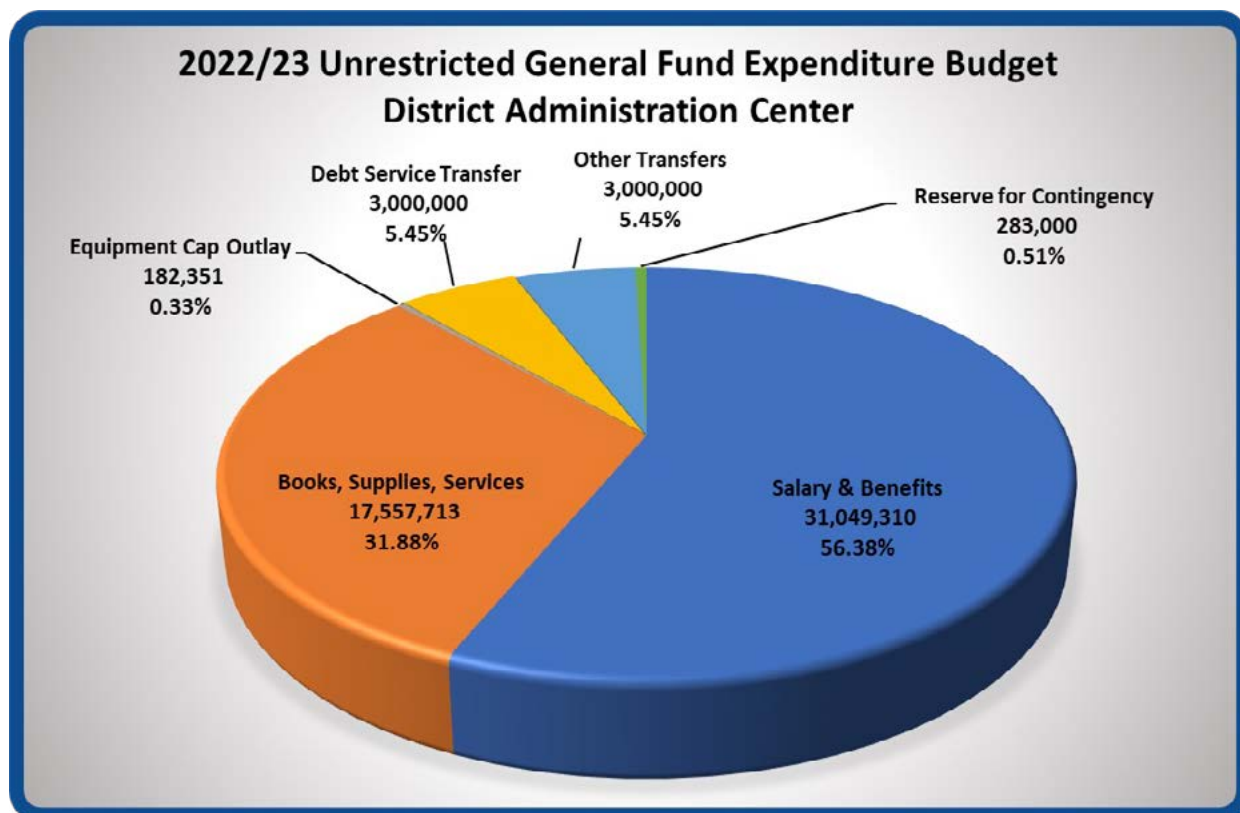
**District Office - Central Services (Location 1)**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
Academic Admin	623,091	880,323	708,680	941,611
Other Faculty	641,442	717,815	762,841	883,606
Part Time Academic	273,211	277,876	240,885	116,441
Classified Salary	12,069,457	15,104,572	13,027,012	16,850,947
Fringe Benefits	8,459,575	10,409,970	9,105,185	12,256,705
Books, Supplies, Services	5,692,408	15,707,883	11,552,781	17,557,713
Equipment Cap Outlay	152,239	167,849	58,820	182,351
Debt Service Transfer	1,401,001	2,334,000	121,704	3,000,000
Other Transfers	16,783,417	1,850,000	6,678,365	3,000,000
Reserve for Contingency	-	600,000	-	283,000
<b>Total Expense</b>	<b>46,095,841</b>	<b>48,050,288</b>	<b>42,256,272</b>	<b>55,072,374</b>

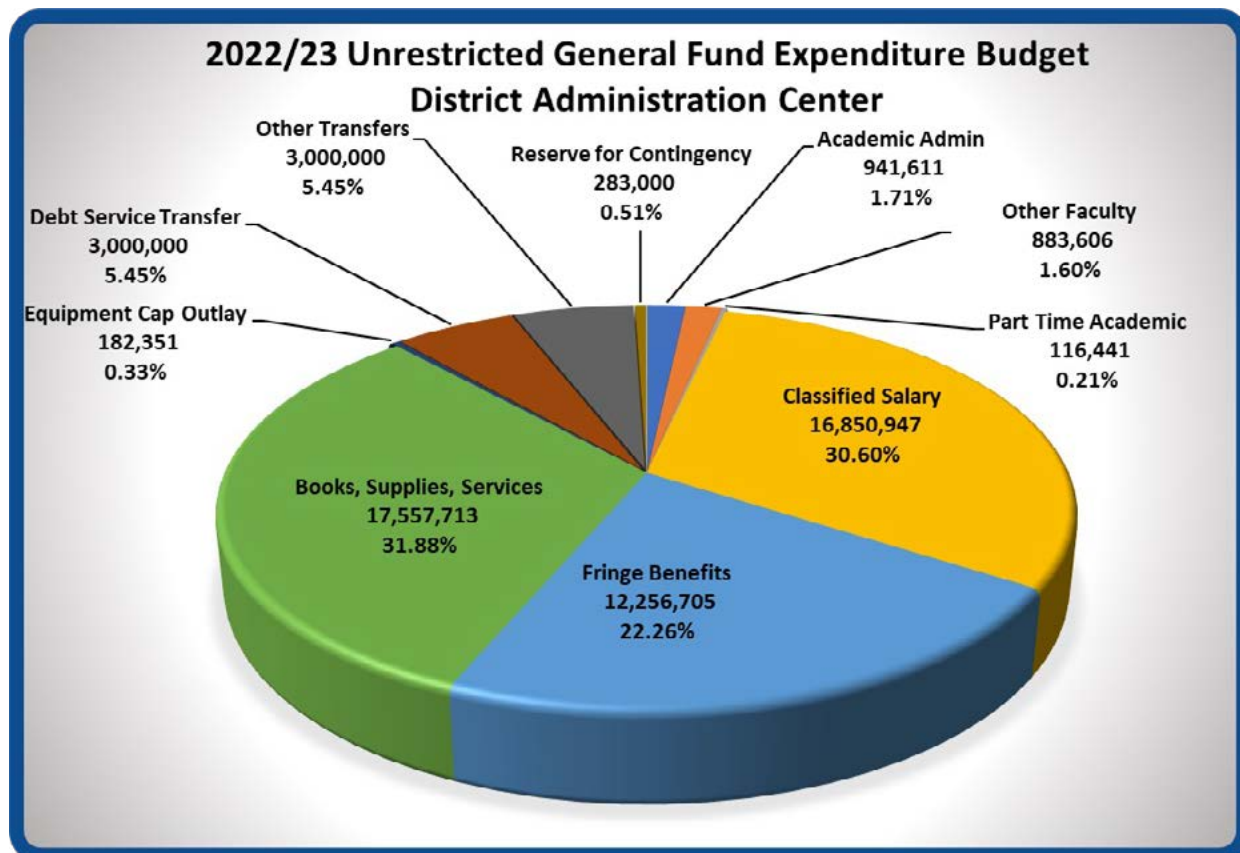




Graph 9 – District Administration Center (Summary)



Graph 10 – District Administration Center (Detail)





**Table 18 – Unrestricted General Fund Detail (Fund 01)  
District Office – Central Services (Location 1)**

Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
1201 Administrators	623,091	880,323	708,680	941,611
<b>Academic Admin</b>	<b>623,091</b>	<b>880,323</b>	<b>708,680</b>	<b>941,611</b>
1205 Faculty-Reassign	641,442	717,815	762,841	883,606
<b>Other Faculty</b>	<b>641,442</b>	<b>717,815</b>	<b>762,841</b>	<b>883,606</b>
1351 Instructor-Temp/PTime	1,867	-	-	-
1357 Instructor-Parity	-	-	-	-
1453 Counselors	57,091	61,841	69,333	61,841
1456 Other Non-Teaching	214,252	216,035	171,553	54,600
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
<b>Part Time Academic</b>	<b>273,211</b>	<b>277,876</b>	<b>240,885</b>	<b>116,441</b>
2101 Administrators	2,568,926	3,877,741	3,290,165	4,856,822
2102 Clerical Tech & Sup Staff	9,081,269	10,906,783	9,020,028	11,664,667
2351 Trustee Members - Board	83,529	45,450	82,649	48,300
2352 Cler Tech & Sup Stf	36,266	41,025	361,938	39,585
2353 Student Employee Asst.	30,917	80,000	39,118	80,000
2354 Overtime	268,550	153,573	233,113	161,573
2359 Instruct Aides(non-classroom)	-	-	-	-
<b>Classified Salary</b>	<b>12,069,457</b>	<b>15,104,572</b>	<b>13,027,012</b>	<b>16,850,947</b>
3110 STRS - Academic	4,943,783	271,376	5,952,088	326,954
3140 STRS Cash Balance	2,279	560	1,342	560
3220 PERS	2,311,994	3,368,337	2,730,574	4,199,601
3310 OASDHI (FICA) Academic	10,709	29,472	6,895	29,673
3320 OASDHI Classified	730,654	916,715	758,513	1,022,757
3340 Medicare - Academic	19,403	23,466	24,871	26,761
3350 Medicare - Classified	178,003	214,453	187,516	239,270
3411 Medical -Academic	982,127	237,365	855,690	405,152
3412 Dental - Academic	9,641	12,964	10,182	18,912
3415 Life Ins. -Academic	2,631	3,751	3,335	4,831
3421 Medical -Classified	2,830,774	3,568,242	2,804,587	3,943,151
3422 Dental -Classified	161,397	204,121	150,534	213,519
3425 Life Insurance-Class	35,161	40,662	34,999	44,624
3431 Medical reimbursement	(692,020)	-	(948,078)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	941	351	8,965	2,506
3520 Unemployment Ins -Class	8,622	10,428	68,353	85,861
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	25,246	27,511	28,587	31,373
3620 Work Comp-Classfd	195,005	251,404	214,937	281,713
3712 OPEB Instructional	(6,044,990)	119,872	(2,632,417)	136,904
3720 Apple Ret.	560	-	(2,546)	-
3722 OPEB Classified	2,747,655	1,108,920	(1,153,743)	1,242,583
3912 Retiree Benefits	(1,245,292)	-	-	-
3922 Retiree Benefit - Classified	1,245,292	-	-	-
<b>Fringe Benefits</b>	<b>8,459,575</b>	<b>10,409,970</b>	<b>9,105,185</b>	<b>12,256,705</b>



## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

### District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
4101 Classroom-Books	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4302 Supplies Outreach recruitment	-	5,000	5,000	-
4303 Subs Periodicals	7,549	3,750	-	3,750
4304 Supplies-office	117,291	260,767	149,005	167,138
4305 Fuel - gasoline/petroleum	16,544	17,620	31,827	8,620
4306 Computer software/site lic.-cl	62,573	41,759	80,391	35,050
4307 Computer software/site lic.-ad	54,484	58,283	57,570	72,283
5103 Legal	973,923	906,000	765,658	1,140,000
5104 Audit	273,248	200,000	216,075	200,000
5105 Independent Contractor/Consult	(177,219)	7,433,025	6,504,778	7,849,277
5106 Events/Programs-Outside Prod	4,000	8,800	1,221	8,800
5107 Election Cost	212,028	-	-	-
5109 Legal Settlements	217,992	75,000	115,000	75,000
5202 Travel Non-Local	7,161	155,888	53,842	176,888
5203 Travel Local	1,763	19,600	1,030	21,600
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	29,322	92,798	54,071	92,798
5206 Internal Training- Staff Dev	-	16,593	117,000	16,593
5301 Dues and Membership	75,602	105,192	70,887	89,717
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	142,577	201,224	125,203	192,224
5501 Garbage and Trash	51,529	219,813	73,288	56,563
5502 Gas	23,003	199,091	8,148	24,091
5503 Light and Power (Electricity)	200,557	411,304	126,081	297,104
5504 Sewer Use	29,865	22,002	17,272	22,002
5505 Telephone Services	200,889	332,326	28,655	337,168
5506 Main Water System	39,051	51,451	26,306	51,451
5507 Pest Control	2,775	4,362	4,393	4,362
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	56,947	56,000	53,185	52,900
5604 Equipment Lease - Annual	19,597	59,514	9,276	69,084
5605 Equipment Rentals - Mon-Mon	4,577	2,000	5,550	141,900
5607 Print & Dup. Equip Leases/Rent	7,768	21,830	2,406	17,930
5702 Graduation Expenses	-	-	568	-
5706 Misc. Student Services	-	-	-	-
5865 Publishing/ Doc Publication	2,575	29,500	5,680	18,700
5867 Postage	42,855	63,850	60,362	63,850
5875 Employee Waiver	414	-	-	-
5877 Payment of Fines -OSHA & Misc	-	26,500	72,639	26,500
5879 Site Repair and Services	101,616	150,000	39,213	-
5880 Radio Licensing	1,966	4,700	1,965	9,000
5881 Building Repairs & Services	422,435	352,404	374,789	1,419,404
5882 Equip Repairs Maint. & Svc	121,091	148,652	50,794	110,191
5883 Net Internet Fees and Subs.	101,267	98,512	98,352	148,512
5885 Misc. Operational Exp.	247,744	886,418	525,647	470,993
5886 Program TV License	17,396	30,000	29,868	30,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	101,786	283,920	256,860	231,393





## Unrestricted General Fund Detail (Fund 01) 2022/23 Adopted Budget

### District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5889 Grounds Maintenance	34,156	30,000	63,900	-
5890 Service Contract-Equipment	1,895	29,475	14,382	19,475
5891 Service Contract-Software-DP	1,225,293	1,630,960	1,627,052	1,673,402
5892 Service Contract-Hardware-DP	8,566	100,000	100,502	100,000
5893 Permits & Fees - Risk Mgmt	15,323	12,000	11,129	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(259,367)	-	(1,919,942)	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	850,000	1,435,902	2,000,000
<b>Books, Supplies, Services</b>	<b>5,692,408</b>	<b>15,707,883</b>	<b>11,552,781</b>	<b>17,557,713</b>
6120 Site Improvement	-	-	-	-
6130 Special Assessments	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6306 Library Databases	52,215	50,449	-	50,449
6401 Software	8,446	8,400	6,709	8,400
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	30,432	55,500	40,668	62,500
6406 Laptop Computers	18,628	19,500	(3,604)	18,034
6407 PC,SERV, Other Comput,Peripher	42,518	34,000	15,047	42,968
<b>Equipment Cap Outlay</b>	<b>152,239</b>	<b>167,849</b>	<b>58,820</b>	<b>182,351</b>
7120 Debt Interest - Bonds	1,401,001	2,334,000	121,704	3,000,000
<b>Debt Service</b>	<b>1,401,001</b>	<b>2,334,000</b>	<b>121,704</b>	<b>3,000,000</b>
7301 Transfer Out to General Fund	16,783,417	1,850,000	6,678,365	3,000,000
7302 Special Reserve #1	-	-	-	-
7400 Other Transfers	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
<b>Other Outgo</b>	<b>16,783,417</b>	<b>1,850,000</b>	<b>6,678,365</b>	<b>3,000,000</b>
7930 Reserve for Contingency	-	600,000	-	283,000
<b>Reserve for Contingency</b>	<b>-</b>	<b>600,000</b>	<b>-</b>	<b>283,000</b>
<b>Expense Total</b>	<b>46,095,841</b>	<b>48,050,288</b>	<b>42,256,272</b>	<b>55,072,374</b>



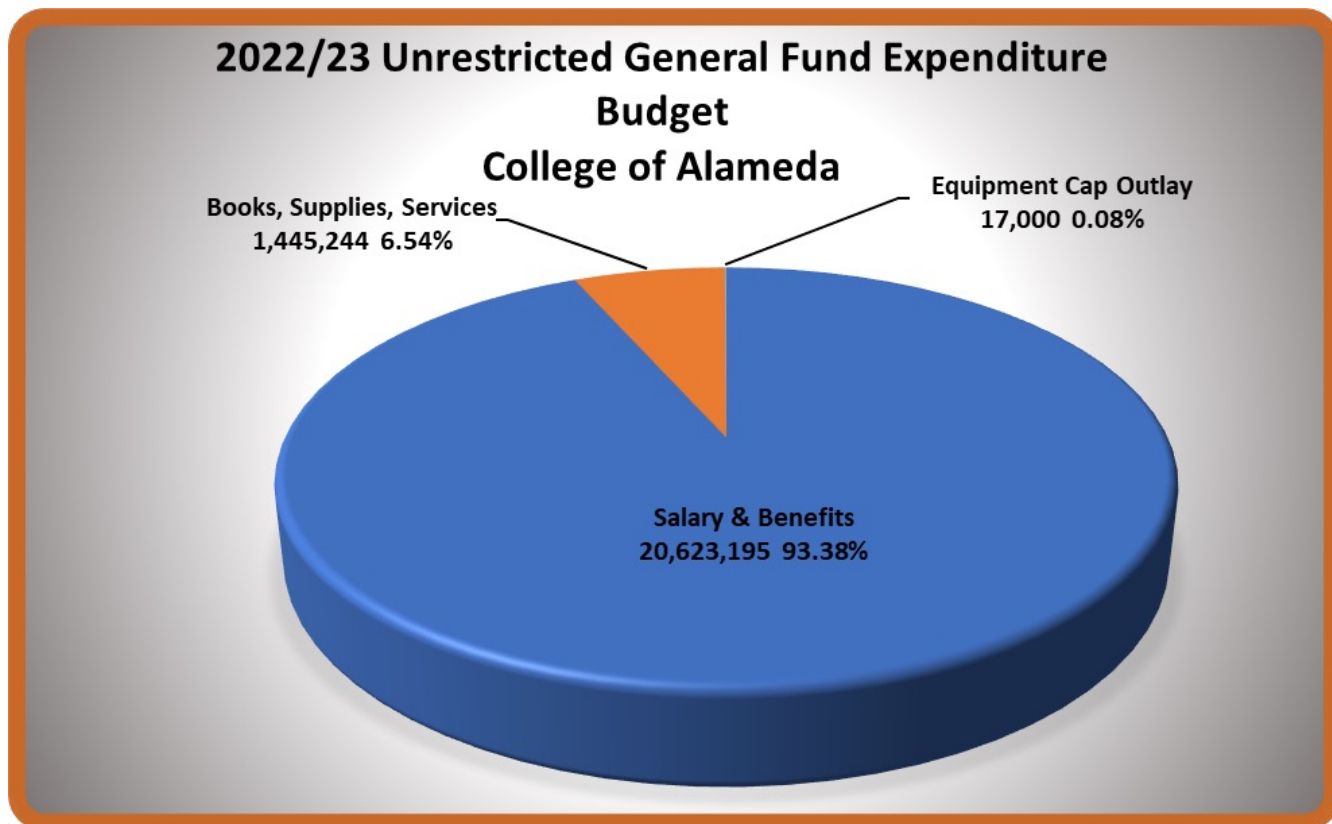
**Table 19 – Unrestricted General Fund Summary (Fund 01)  
College Of Alameda (Location 2)**

Unrestricted General Fund Summary (Fund 01) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
Full Time Academic	4,090,667	4,597,220	4,313,983	5,237,503
Academic Admin	1,267,289	1,274,687	1,251,589	1,357,539
Other Faculty	644,415	1,207,582	1,197,886	1,360,943
Part Time Academic	2,777,119	902,771	2,025,155	1,067,214
Classified Salary	3,459,304	3,884,490	3,349,833	4,139,060
Fringe Benefits	5,597,001	6,610,830	6,077,222	7,460,936
Books, Supplies, Services	1,187,341	1,476,484	1,223,198	1,445,244
Equipment Cap Outlay	20,025	8,000	34,436	17,000
<b>Total Expense</b>	<b>19,043,161</b>	<b>19,962,064</b>	<b>19,473,302</b>	<b>22,085,439</b>

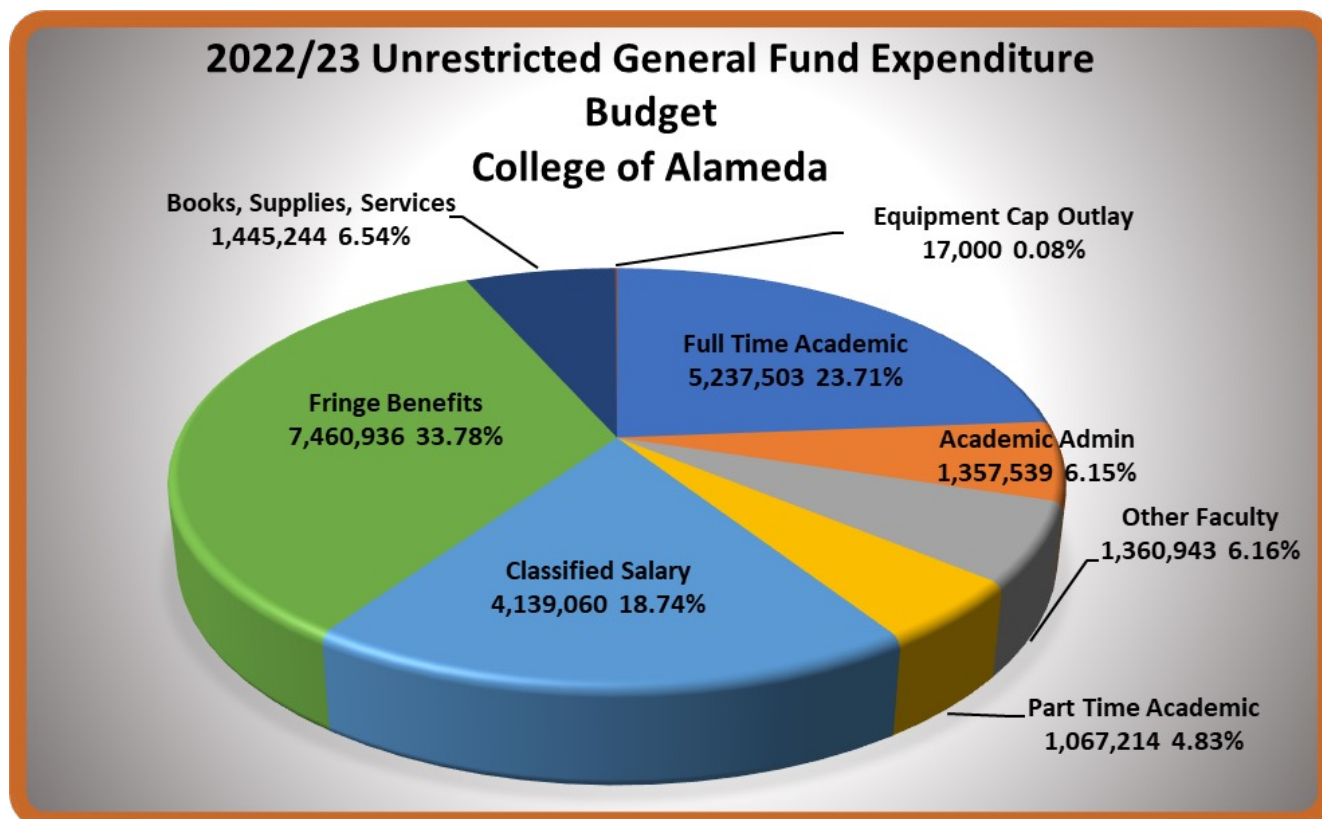




Graph 11 – College Of Alameda (Summary)



Graph 12 – College Of Alameda (Detail)







**Table 20 – Unrestricted General Fund Detail (Fund 01)  
College Of Alameda (Location 2)**

Unrestricted General Fund Detail (Fund 01)				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
1101 Instructor	4,090,667	4,597,220	4,313,983	5,237,503
1102 Instructor - Long Term Subs	-	-	-	-
<b>Full Time Academic</b>	<b>4,090,667</b>	<b>4,597,220</b>	<b>4,313,983</b>	<b>5,237,503</b>
1201 Administrators	1,267,289	1,274,687	1,251,589	1,357,539
<b>Academic Admin</b>	<b>1,267,289</b>	<b>1,274,687</b>	<b>1,251,589</b>	<b>1,357,539</b>
1202 Department Chair	304,131	336,428	346,570	356,405
1203 Counselors	167,514	470,033	391,978	492,253
1204 Librarians	-	224,374	282,545	321,846
1205 Faculty - Special - Assigned	85,594	91,016	91,063	97,281
1206 Nurse	87,176	85,731	85,730	93,158
<b>Other Faculty</b>	<b>644,415</b>	<b>1,207,582</b>	<b>1,197,886</b>	<b>1,360,943</b>
1351 Instructor-PTIME & Ext-Se	2,418,601	842,179	1,718,840	988,422
1352 Instructor-Sub-Daily/Sick	1,127	-	3,427	-
1353 Instructor - Retiree	43,288	-	13,276	-
1356 Instructor-Pt-Office Hour	208,469	-	204,365	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	12,265	-	8,945	5,000
1453 Counselors	-	-	-	-
1454 Librarians	15,441	12,000	12,929	12,000
1455 Coaches	11,268	10,592	8,682	10,592
1456 Other Non-Teaching	66,661	38,000	54,691	51,200
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
<b>Part Time Academic</b>	<b>2,777,119</b>	<b>902,771</b>	<b>2,025,155</b>	<b>1,067,214</b>
2101 Administrators	429,481	486,601	408,063	567,587
2102 Clerical Tech & Sup Staff	2,689,351	3,011,217	2,529,173	3,161,614
2201 Instructional Aides	227,916	256,522	253,515	274,709
2352 Cler Tech & Sup Stf	232	15,000	12,961	15,000
2353 Student Employee Asst.	1,035	4,500	-	4,000
2354 Overtime	29,521	13,500	67,869	19,000
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	9,386	10,150	-	10,150
2452 Inst. Aides - Student	72,259	87,000	77,198	87,000
2453 Instruct Aides-O/T/Perm & Non	124	-	1,055	-
<b>Classified Salary</b>	<b>3,459,304</b>	<b>3,884,490</b>	<b>3,349,833</b>	<b>4,139,060</b>
3110 STRS - Academic	1,127,600	1,197,895	1,294,095	1,436,163
3140 STRS Cash Balance	34,008	64,716	22,054	71,439
3220 PERS	765,887	860,144	795,474	1,126,701
3310 OASDHI (FICA) Academic	29,347	61,319	29,483	70,157
3320 OASDHI Classified	208,644	232,798	202,101	237,312
3340 Medicare - Academic	124,122	114,539	128,252	128,368
3350 Medicare - Classified	51,065	54,461	47,589	58,078
3411 Medical -Academic	1,419,949	1,695,738	1,610,349	1,901,839
3412 Dental - Academic	68,615	84,082	73,666	86,063
3415 Life Ins. -Academic	14,655	17,226	16,124	18,252
3421 Medical -Classified	791,744	1,125,502	793,979	1,104,994
3422 Dental -Classified	54,520	75,199	51,166	66,580





## Unrestricted General Fund Detail (Fund 01)

### College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3425 Life Insurance-Class	10,469	12,592	10,035	12,902
3510 Unemployment Ins.-Aca	6,040	1,272	46,366	6,512
3520 Unemployment Ins -Class	2,469	2,654	16,771	19,925
3610 Work Comp-Academic	147,423	134,235	151,373	150,487
3620 Work Comp-Classfd	55,639	63,848	51,985	68,096
3712 OPEB Instructional	439,690	531,012	509,007	596,745
3720 Apple Ret.	352	-	486	-
3722 OPEB Classified	244,761	281,598	226,866	300,323
<b>Fringe Benefits</b>	<b>5,597,001</b>	<b>6,610,830</b>	<b>6,077,222</b>	<b>7,460,936</b>
4301 Instructional Supplies	-	1,000	309	1,000
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	-	-	200	-
4304 Supplies-office	56,913	77,895	55,858	78,895
4306 Computer software/site lic.-cl	-	-	299	-
4307 Computer software/site lic.-ad	119	120	2,304	120
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	29,845	59,098	88,545	60,000
5106 Events/Programs-Outside Prod	-	12,400	2,137	12,400
5202 Travel Non-Local	(622)	13,950	8,741	21,500
5203 Travel Local	61	200	-	200
5204 Student Transportation	-	1,000	-	1,000
5205 Conference/Seminar Reg	5,763	8,000	4,569	10,348
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	45,078	60,250	72,821	67,650
5501 Garbage and Trash	47,365	52,323	62,152	52,323
5502 Gas	127,075	187,734	187,566	187,734
5503 Light and Power (Electricity)	464,374	519,123	470,835	519,123
5504 Sewer Use	136,933	79,123	92,559	79,123
5505 Telephone Services	11,943	10,312	12,668	10,312
5506 Main Water System	176,667	132,652	152,976	132,652
5507 Pest Control	4,767	4,903	4,712	4,903
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	17,352	33,000	23,630	33,000
5701 Athletics Meals and Lodging	-	-	5,861	8,000
5702 Graduation Expenses	11,477	15,000	4,196	15,000
5708 Athletic Transportation	-	-	4,871	6,000
5865 Publishing/ Doc Publication	9,166	30,000	6,089	18,000
5867 Postage	10,082	11,000	3,075	8,000
5870 CROSS ENROLLMENT WAIVER	-	-	-	-
5875 Employee Waiver	4,876	-	(253)	-
5879 Site Repair and Services	-	-	-	-
5880 Radio Licensing	283	-	301	-
5881 Building Repairs & Services	-	-	5,580	-
5882 Equip Repairs Maint. & Svc	521	6,500	1,992	6,500
5883 Net Internet Fees and Subs.	11,095	10,000	5,841	12,636
5884 Laundry Services	4,895	5,500	7,276	5,500
5885 Misc. Operational Exp.	2,400	130,801	(70,632)	78,725
5887 Advertising/Radio/TV	-	1,000	-	1,000
5888 Advertising Print/ADS	206	2,500	1,300	2,500
5889 Grounds Maintenance	-	-	-	-



## Unrestricted General Fund Detail (Fund 01)

### College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5890 Service Contract-Equipment	8,704	11,100	4,820	11,100
5891 Service Contract-Software-DP	-	-	-	-
5893 Permits & Fees - Risk Mgmt	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,187,341</b>	<b>1,476,484</b>	<b>1,223,198</b>	<b>1,445,244</b>
6206 Building Improvement	-	-	-	-
6302 Library Software (CD DVD etc)	1,043	-	-	-
6401 Software	-	-	5,000	-
6402 Inst Equipment and Furn	1,073	2,000	1,130	2,000
6403 Non-Instructional Equip & Furn	643	5,000	19,253	6,000
6406 Laptop Computers	8,267	1,000	9,136	6,000
6407 PC,SERV, Other Comput,Peripher	8,998	-	(84)	3,000
<b>Equipment Cap Outlay</b>	<b>20,025</b>	<b>8,000</b>	<b>34,436</b>	<b>17,000</b>
7301 Transfer Out to General Fund	-	-	-	-
<b>Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>19,043,161</b>	<b>19,962,064</b>	<b>19,473,302</b>	<b>22,085,439</b>



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**Table 21 – Unrestricted General Fund Summary (Fund 01)  
Laney College (Location 5)**

**Unrestricted General Fund Summary (Fund 01)  
2022/23 Adopted Budget**

**Laney (Location 5)**

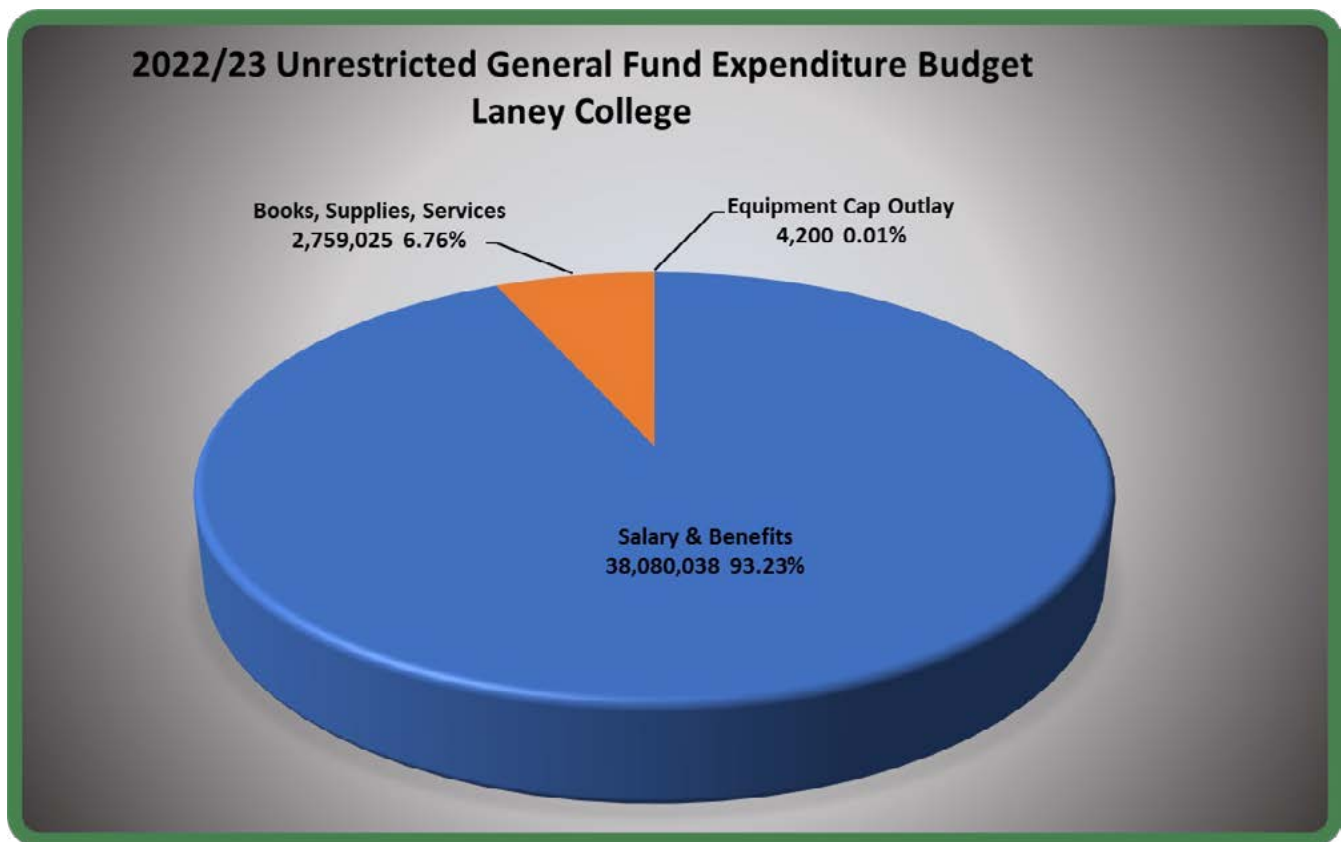
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
Full Time Academic	9,447,128	10,646,293	10,322,244	11,635,627
Academic Admin	1,411,651	1,513,435	1,465,310	1,830,359
Other Faculty	688,977	1,984,260	2,061,046	2,211,202
Part Time Academic	6,582,534	1,608,260	4,275,811	1,514,596
Classified Salary	5,747,818	6,470,311	6,174,403	6,892,111
Fringe Benefits	11,051,125	12,456,037	12,486,283	13,996,143
Books, Supplies, Services	1,379,270	2,743,454	1,734,626	2,759,025
Equipment Cap Outlay	33,745	3,973	94,696	4,200
Debt Service	-	-	100	-
<b>Total Expense</b>	<b>36,342,249</b>	<b>37,426,024</b>	<b>38,614,518</b>	<b>40,843,263</b>



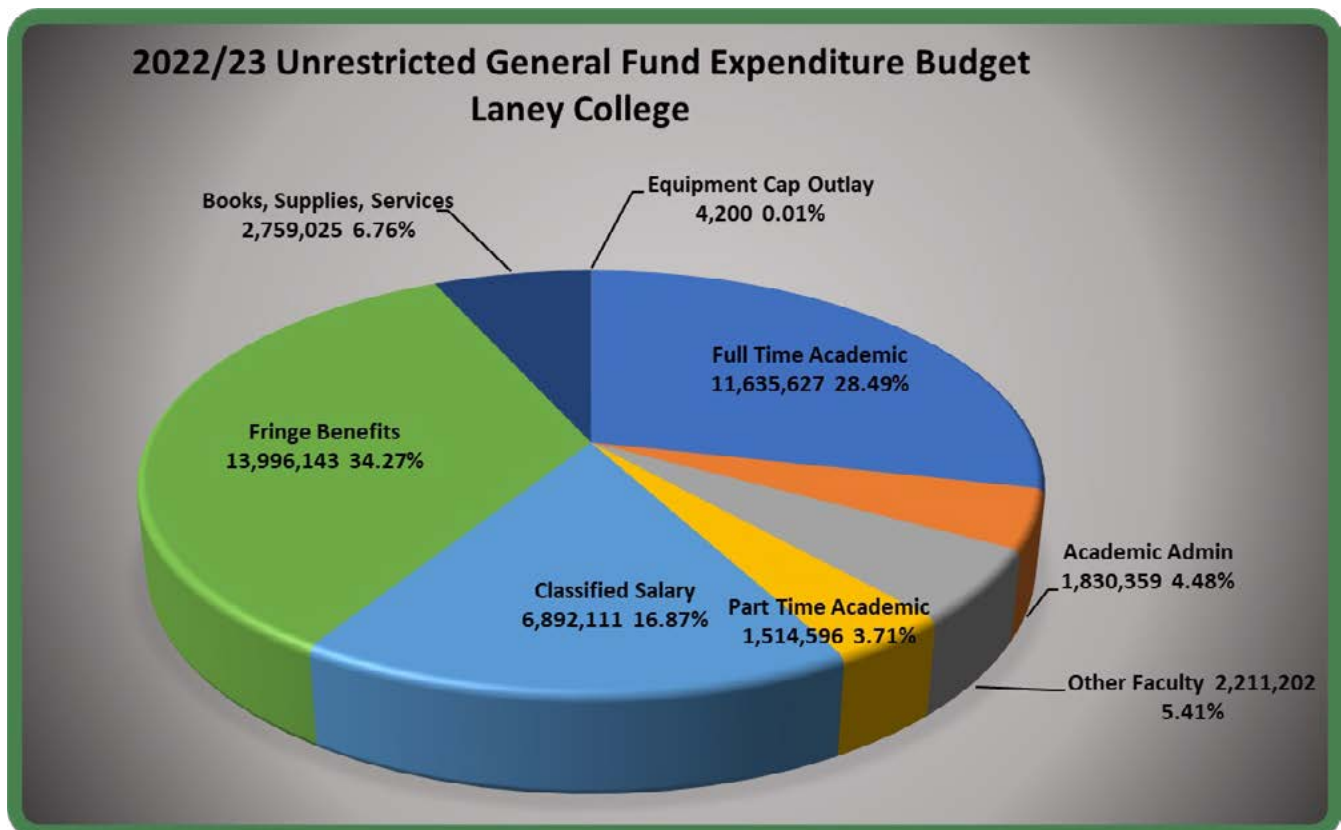




Graph 13 – Laney College (Summary)



Graph 14 – Laney College (Detail)







**Table 22 – Unrestricted General Fund Detail (Fund 01)  
Laney College (Location 5)**

Unrestricted General Fund Detail (Fund 01)				
Laney (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
1101 Instructor	9,369,952	10,646,293	10,322,244	11,635,627
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	77,176	-	-	-
<b>Full Time Academic</b>	<b>9,447,128</b>	<b>10,646,293</b>	<b>10,322,244</b>	<b>11,635,627</b>
1201 Administrators	1,411,651	1,513,435	1,465,310	1,830,359
<b>Academic Admin</b>	<b>1,411,651</b>	<b>1,513,435</b>	<b>1,465,310</b>	<b>1,830,359</b>
1202 Department Chair	469,085	456,611	455,493	520,736
1203 Counselors	-	985,018	1,002,876	1,091,948
1204 Librarians	1,425	310,146	334,455	446,283
1205 Faculty - Special - Assigned	91,268	96,261	96,259	89,817
1206 Nurse	56,314	59,130	59,130	62,418
1207 Faculty Sabbatical	-	-	34,102	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	70,885	77,094	78,730	-
<b>Other Faculty</b>	<b>688,977</b>	<b>1,984,260</b>	<b>2,061,046</b>	<b>2,211,202</b>
1351 Instructor-PTIME & Ext-Se	5,661,800	1,464,550	3,431,225	1,354,998
1352 Instructor-Sub-Daily/Sick	31,782	-	29,343	1,943
1353 Instructor - Retiree	125,737	-	27,859	-
1356 Instructor-Pt-Office Hour	512,770	-	517,767	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	60,806	27,000	52,350	27,000
1453 Counselors	9,431	3,500	23,887	3,500
1454 Librarians	4,337	35,305	4,640	35,305
1455 Coaches	72,917	23,705	80,753	32,150
1456 Other Non-Teaching	102,953	54,200	107,986	59,700
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
<b>Part Time Academic</b>	<b>6,582,534</b>	<b>1,608,260</b>	<b>4,275,811</b>	<b>1,514,596</b>
2101 Administrators	735,826	877,471	818,114	931,648
2102 Clerical Tech & Sup Staff	3,776,205	4,154,044	4,079,861	4,476,560
2201 Instructional Aides	957,762	1,046,817	1,039,290	1,122,540
2352 Cler Tech & Sup Stf	93,380	68,080	54,842	55,833
2353 Student Employee Asst.	65,130	88,658	44,517	85,467
2354 Overtime	57,338	46,284	53,233	46,916
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	232	89,989	3,250	77,555
2452 Inst. Aides - Student	61,945	94,958	78,331	91,582
2453 Inst. Aides-O/T/Perm	-	4,010	2,964	4,010
<b>Classified Salary</b>	<b>5,747,818</b>	<b>6,470,311</b>	<b>6,174,403</b>	<b>6,892,111</b>
3110 STRS - Academic	2,256,142	2,393,242	2,561,621	2,811,821
3140 STRS Cash Balance	116,364	111,585	68,658	101,042
3220 PERS	1,254,776	1,392,599	1,534,807	1,899,820
3310 OASDHI (FICA) Academic	61,417	108,320	65,081	119,150
3320 OASDHI Classified	336,413	365,426	362,231	393,239



## Unrestricted General Fund Detail (Fund 01)

### Laney (Location 5)

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3340 Medicare - Academic	261,166	225,401	262,164	245,808
3350 Medicare - Classified	80,475	88,181	86,828	94,739
3411 Medical -Academic	3,118,777	3,707,176	3,511,794	3,981,087
3412 Dental - Academic	147,177	175,511	159,920	174,267
3415 Life Ins. -Academic	30,110	35,613	34,492	37,413
3421 Medical -Classified	1,591,242	1,826,384	1,706,761	1,892,406
3422 Dental -Classified	104,676	114,668	106,164	114,473
3425 Life Insurance-Class	19,520	21,127	20,729	21,991
3510 Unemployment Ins.-Aca	12,684	2,210	92,215	10,890
3520 Unemployment Ins -Class	3,901	4,169	32,301	33,031
3610 Work Comp-Academic	308,745	264,244	309,862	288,168
3620 Work Comp-Classfd	90,030	103,374	98,094	111,074
3712 OPEB Instructional	868,493	1,060,885	1,043,893	1,175,876
3720 Apple Ret.	1,238	-	2,013	-
3722 OPEB Classified	387,782	455,922	426,653	489,848
<b>Fringe Benefits</b>	<b>11,051,125</b>	<b>12,456,037</b>	<b>12,486,283</b>	<b>13,996,143</b>
4101 Classroom-Books	666	-	-	-
4103 Office Professional Refer/Dict	-	-	-	-
4301 Instructional Supplies (Classroom)	48,123	26,876	28,286	29,159
4302 Supplies Outreach recruitment	322	3,000	-	4,754
4303 Subs Periodicals - Other	-	1,800	-	1,800
4304 Supplies-office	116,938	168,782	116,279	166,907
4305 Fuel - gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	1,000	1,560	10,385	1,560
4307 Computer software/site lic.-ad	7,782	4,050	2,700	4,050
5102 Guest Speakers Lectures-Non	720	-	-	-
5105 Independent Contractor/Consult	39,996	55,098	77,827	58,435
5106 Events/Programs-Outside Prod	12,824	13,248	18,648	17,400
5202 Travel Non-Local	75	12,348	13,950	12,348
5203 Travel Local	-	9,286	761	12,786
5205 Conference/Seminar Reg	8,661	10,601	12,400	15,327
5206 Internal Training- Staff Dev	1,000	7,290	-	7,290
5301 Dues and Membership	50,440	87,347	51,257	84,337
5501 Garbage and Trash	66,028	108,864	44,302	108,864
5502 Gas	65,841	431,714	265,525	431,714
5503 Light and Power (Electricity)	602,449	1,046,930	834,836	1,046,930
5504 Sewer Use	53,236	60,974	40,792	60,974
5505 Telephone Services	18,084	19,819	21,443	19,819
5506 Main Water System	110,107	133,636	110,588	133,636
5507 Pest Control	10,960	60,646	13,859	63,646
5605 Equipment Rentals - Mon-Mon	1,268	2,500	5,005	2,500
5607 Print & Dup. Equip Leases/Rent	6,901	6,427	13,486	6,427
5701 Athletics Meals and Lodging	180	22,250	24,827	39,250
5702 Graduation Exprens	-	-	1,312	-
5708 Athletic Transportation	66	30,250	31,318	31,886
5865 Publishing/ Doc Publication	445	27,507	3,300	21,500
5867 Postage	5,072	5,000	-	5,000
5870 CROSS ENROLLMENT WAIVER	368	-	-	-
5875 Employee Waiver	13,524	-	(437)	-



## Unrestricted General Fund Detail (Fund 01)

### Laney (Location 5)

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
5881 Building Repairs & Services	40,188	8,000	23,499	6,435
5882 Equip Repairs Maint. & Svc	8,096	14,987	13,382	17,361
5883 Net Internet Fees and Subs.	9,310	9,200	8,152	9,200
5885 Misc. Operational Exp.	32,254	234,751	(101,079)	222,751
5887 Advertising/Radio/TV	740	-	6,629	-
5888 Advertising Print/ADS	3,440	-	1,159	-
5890 Service Contract-Equipment	42,166	118,713	40,234	111,926
5891 Service Contract-Software-DP	-	-	-	3,053
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,379,270</b>	<b>2,743,454</b>	<b>1,734,626</b>	<b>2,759,025</b>
6301 College Library Books	7,396	-	1,769	-
6302 Library Software (CD DVD etc)	-	973	886	-
6303 College Library Periodicals	-	-	722	-
6305 Library Textbooks	-	-	-	-
6306 Library Databases	-	-	16,500	-
6401 Software	21,935	-	-	-
6402 Inst Equipment and Furn	-	-	62,099	-
6403 Non-Instructional Equip & Furn	4,415	-	4,828	-
5604 Equipment Lease - Annual	-	-	-	1,200
6406 Laptop Computers	-	-	7,891	-
6407 PC,SERV, Other Comput,Peripher	-	3,000	-	3,000
<b>Equipment Cap Outlay</b>	<b>33,745</b>	<b>3,973</b>	<b>94,696</b>	<b>4,200</b>
7515 FINAIDEOPG	-	-	-	-
7516 FINAIDCARE	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	100	-
<b>Debt Service</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>Expense Total</b>	<b>36,342,249</b>	<b>37,426,024</b>	<b>38,614,518</b>	<b>40,843,263</b>





**Table 23 – Unrestricted General Fund Summary (Fund 01)  
Merritt College (Location 6)**

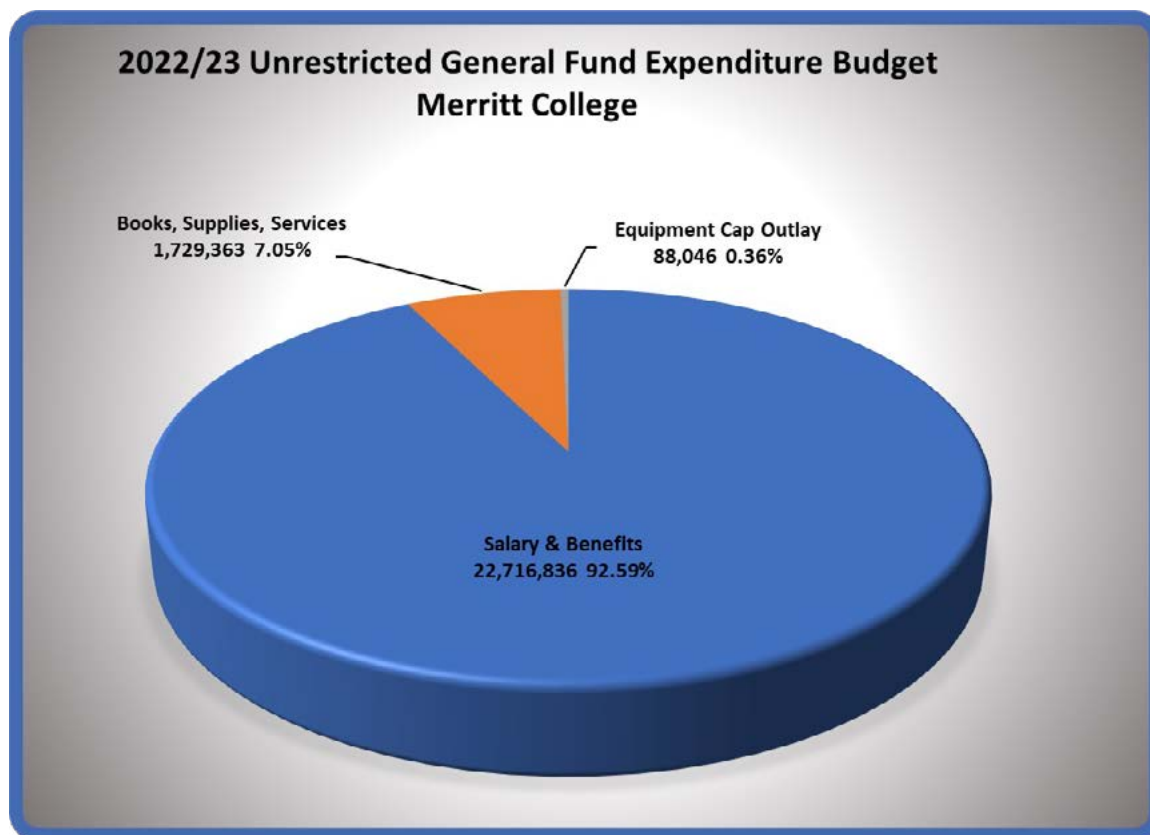
Unrestricted General Fund Summary (Fund 01) 2022/23 Adopted Budget				
Merritt (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
Full Time Academic	4,567,592	5,006,015	4,805,392	5,547,970
Academic Admin	1,049,963	1,275,458	1,268,204	1,387,590
Other Faculty	490,009	1,311,064	1,117,189	1,308,975
Part Time Academic	4,188,288	1,418,700	3,634,587	2,132,812
Classified Salary	3,188,150	4,136,034	3,758,956	4,378,378
Fringe Benefits	5,785,408	7,112,062	6,832,455	7,961,111
Books, Supplies, Services	1,219,018	1,731,252	1,166,143	1,729,363
Equipment Cap Outlay	70,484	70,775	101,028	88,046
<b>Total Expense</b>	<b>20,558,912</b>	<b>22,061,360</b>	<b>22,683,952</b>	<b>24,534,245</b>



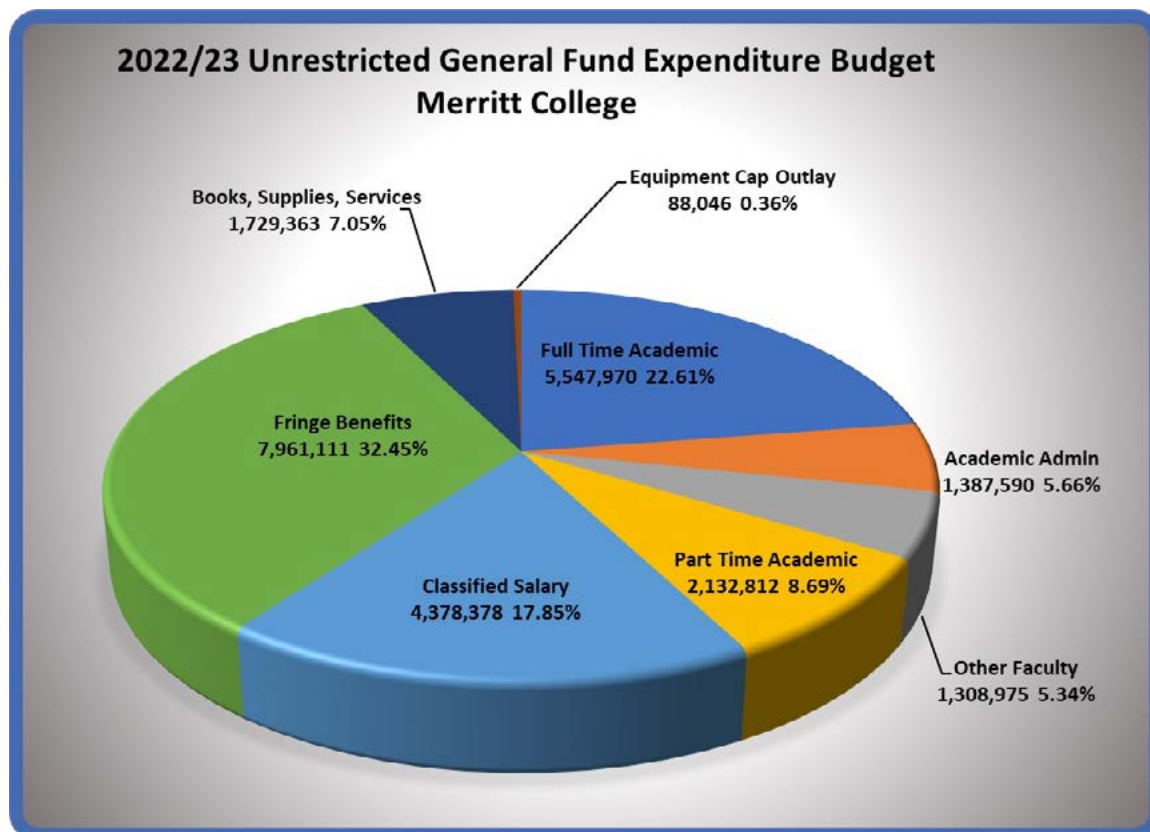




## Graph 15 – Merritt College (Summary)



## Graph 16 – Merritt College (Detail)





**Table 24 – Unrestricted General Fund Detail (Fund 01)  
Merritt College (Location 6)**

Unrestricted General Fund Detail (Fund 01)				
Merritt (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
1101 Instructor	4,567,592	5,006,015	4,805,392	5,547,970
1102 Instructor - Long Term Subs	-	-	-	-
<b>Full Time Academic</b>	<b>4,567,592</b>	<b>5,006,015</b>	<b>4,805,392</b>	<b>5,547,970</b>
1201 Administrators	1,049,963	1,275,458	1,268,204	1,387,590
<b>Academic Admin</b>	<b>1,049,963</b>	<b>1,275,458</b>	<b>1,268,204</b>	<b>1,387,590</b>
1202 Department Chair	222,567	283,721	262,432	297,794
1203 Counselors	-	520,787	451,748	565,251
1204 Librarians	-	165,843	168,479	180,213
1205 Faculty - Special - Assigned	267,443	258,977	147,550	162,747
1206 Nurse	-	81,736	86,979	102,970
<b>Other Faculty</b>	<b>490,009</b>	<b>1,311,064</b>	<b>1,117,189</b>	<b>1,308,975</b>
1351 Instructor-PTIME & Ext-Se	3,503,396	1,346,900	2,998,096	2,068,512
1352 Instructor-Sub-Daily/Sick	1,970	-	5,944	-
1353 Instructor - Retiree	75,623	-	21,359	-
1356 Instructor-Pt-Office Hour	379,787	-	417,692	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	29,057	-	13,812	-
1453 Counselors	14,686	-	11,418	-
1454 Librarians	56,399	38,800	42,993	37,400
1455 Coaches	44,606	-	-	-
1456 Other Non-Teaching	82,764	26,100	123,272	25,400
1457 Non-Teaching Retirees	-	5,000	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,900	-	1,500
<b>Part Time Academic</b>	<b>4,188,288</b>	<b>1,418,700</b>	<b>3,634,587</b>	<b>2,132,812</b>
2101 Administrators	341,875	430,883	341,207	456,408
2102 Clerical Tech & Sup Staff	2,324,084	3,168,325	2,892,810	3,406,031
2201 Instructional Aides	327,455	404,726	368,093	429,021
2352 Cler Tech & Sup Stf	105,052	28,500	27,055	6,400
2353 Student Employee Asst.	13,783	53,600	11,616	36,100
2354 Overtime	55,841	10,400	24,908	32,818
2359 Instruct Aides(non-classroom)	-	-	52,689	-
2451 Instructional Aides (Relace)	-	5,900	-	-
2452 Inst. Aides - Student	20,060	33,700	37,100	11,600
2453 Instruct Aides-O/T/Perm & Non	-	-	3,478	-
<b>Classified Salary</b>	<b>3,188,150</b>	<b>4,136,034</b>	<b>3,758,956</b>	<b>4,378,378</b>
3110 STRS - Academic	1,249,102	1,284,701	1,356,888	1,454,088
3140 STRS Cash Balance	77,630	102,621	76,542	147,446
3220 PERS	669,351	910,566	948,138	1,242,258
3310 OASDHI (FICA) Academic	15,789	56,602	28,881	79,748
3320 OASDHI Classified	192,654	248,276	229,259	264,334
3340 Medicare - Academic	145,887	126,246	153,474	143,830
3350 Medicare - Classified	46,259	58,091	53,693	62,255



## Unrestricted General Fund Detail (Fund 01)

### Merritt (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3411 Medical -Academic	1,380,131	1,739,227	1,626,689	1,851,696
3412 Dental - Academic	74,270	90,341	78,578	86,795
3415 Life Ins. -Academic	15,104	18,263	17,067	18,789
3421 Medical -Classified	929,835	1,289,094	1,062,538	1,307,724
3422 Dental -Classified	58,947	80,879	63,372	72,756
3425 Life Insurance-Classified	10,953	13,944	12,455	14,226
3510 Unemployment Ins.-Academic	7,119	1,543	55,379	7,992
3520 Unemployment Ins -Classified	2,238	2,835	19,926	22,202
3610 Work Comp-Academic	174,408	150,922	183,560	171,709
3620 Work Comp-Classfd	52,511	68,096	61,823	72,989
3712 OPEB Instructional	458,209	569,488	537,119	618,382
3720 Apple Ret.	1,224	-	48	-
3722 OPEB Classified	223,786	300,327	267,025	321,892
<b>Fringe Benefits</b>	<b>5,785,408</b>	<b>7,112,062</b>	<b>6,832,455</b>	<b>7,961,111</b>
4102 Book for Student Program	-	-	-	-
4301 Instructional Supplies (Classroom)	6,243	14,180	6,179	19,200
4302 Supplies Outreach recruitment	1,722	-	-	-
4303 Subs Periodicals - Other	6,591	13,500	7,495	10,000
4304 Supplies-office	44,557	38,359	30,516	40,530
4305 Fuel - gasoline/petroleum	-	200	-	500
4306 Computer software/site lic.-cl	5,494	-	570	1,500
4307 Computer software/site lic.-ad	-	2,200	-	-
5102 Guest Speakers Lectures-Non	875	500	-	17,600
5105 Independent Contractor/Consult	74,567	84,100	31,041	39,570
5106 Events/Programs-Outside Prod	3,292	17,900	14,968	13,800
5110 Instructor Events-Personal Svs	-	-	398	-
5202 Travel Non-Local	(1,219)	18,800	15,911	23,000
5203 Travel Local	180	500	558	10,580
5204 Student Transportation	-	3,500	-	3,500
5205 Conference/Seminar Reg	9,398	24,900	11,665	17,625
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	46,444	58,850	71,532	57,120
5407 Student Accident Insurance	-	-	-	-
5501 Garbage and Trash	62,285	58,583	53,914	58,583
5502 Gas	70,738	171,075	108,794	171,075
5503 Light and Power (Electricity)	360,533	501,863	433,016	501,863
5504 Sewer Use	25,952	58,403	49,967	58,403
5505 Telephone Services	22,694	24,570	26,739	24,570
5506 Main Water System	317,823	347,525	249,106	347,525
5507 Pest Control	6,929	1,156	6,099	1,156
5603 Facility/Building Rentals-Mont	19,494	50,000	32,000	50,000
5604 Equipment Lease - Annual	7,789	30,000	1,242	52,000
5605 Equipment Rentals - Mon-Mon	17,989	42,000	12,927	30,000
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5701 Athletics Meals and Lodging	1,539	8,300	20,662	6,000
5702 Graduation Exprens	6,440	30,000	22,690	30,000
5704 Health Services	-	-	380	210
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	1,058	22,000	12,924	750



## Unrestricted General Fund Detail (Fund 01)

### Merritt (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5865 Publishing/ Doc Publication	25,899	19,026	22,416	10,800
5866 Testing License and Material	484	400	484	484
5867 Postage	-	200	-	-
5870 Cross Enrollment Waiver	138	-	(434)	-
5875 Employee Waiver	9,982	-	1,848	-
5880 Radio Licensing	-	-	-	-
5881 Building Repairs & Services	14,370	-	-	-
5882 Equip Repairs Maint. & Svc	14,560	20,446	12,295	23,659
5883 Net Internet Fees and Subs.	9,687	7,500	14,079	26,900
5885 Misc. Operational Exp.	22,067	59,141	(107,662)	79,285
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	247	-
5889 Grounds Maintenance	2,425	-	-	-
5890 Service Contract-Equipment	-	1,575	1,575	1,575
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,219,018</b>	<b>1,731,252</b>	<b>1,166,143</b>	<b>1,729,363</b>
6301 College Library Books	24,049	30,207	28,900	20,718
6302 Library Software (CD DVD etc)	3,291	3,343	3,342	727
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	6,425	6,521	8,000
6306 Library Databases	12,024	300	1,249	2,601
6401 Software	1,550	-	-	-
6402 Inst Equipment and Furn	4,435	1,000	2,124	1,000
6403 Non-Instructional Equip & Furn	5,522	29,500	49,121	35,000
6406 Laptop Computers	16,051	-	2,054	-
6407 PC,SERV, Other Comput,Peripher	3,562	-	7,718	20,000
<b>Equipment Cap Outlay</b>	<b>70,484</b>	<b>70,775</b>	<b>101,028</b>	<b>88,046</b>
<b>Total Expense</b>	<b>20,558,912</b>	<b>22,061,360</b>	<b>22,683,952</b>	<b>24,534,245</b>





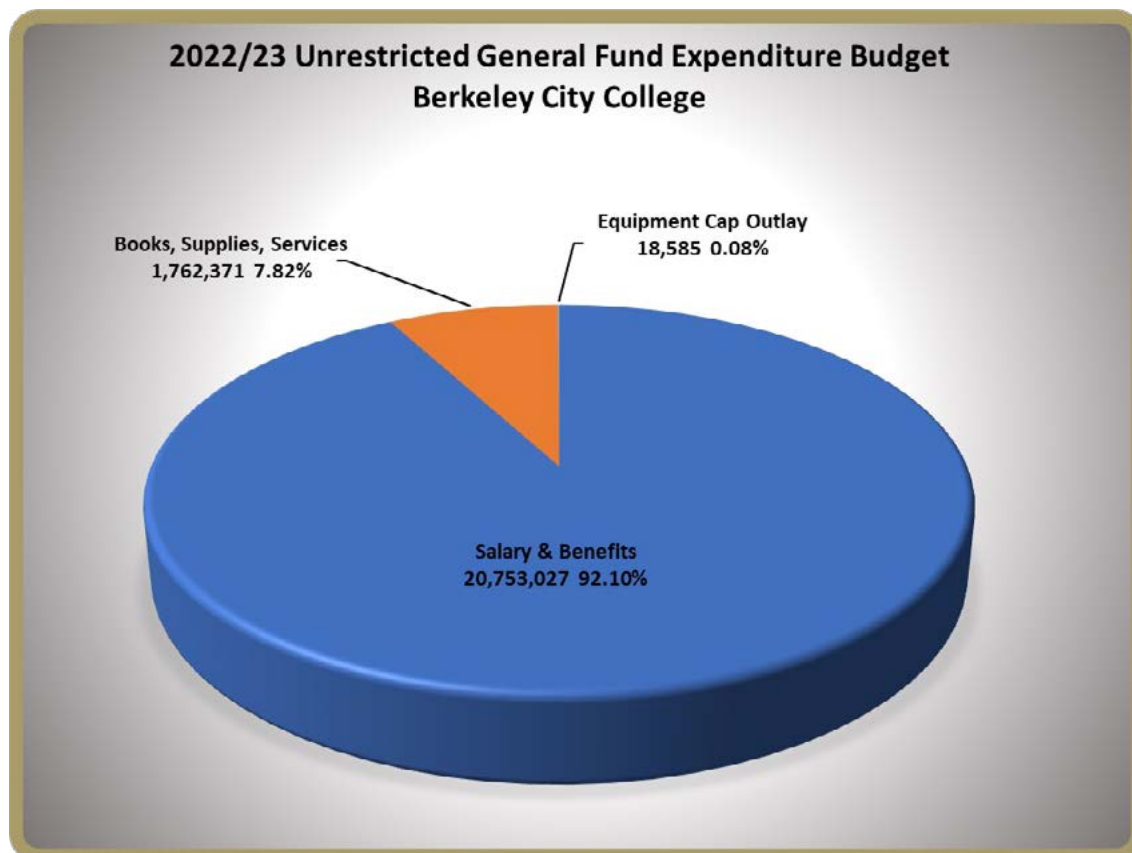
**Table 25 – Unrestricted General Fund Summary (Fund 01)  
Berkeley City College (Location 8)**

Unrestricted General Fund Summary (Fund 01) 2022/23 Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
Full Time Academic	4,555,122	5,490,589	4,966,110	5,885,715
Academic Admin	1,004,883	1,075,594	1,085,815	1,140,539
Other Faculty	440,824	1,005,497	1,335,064	1,063,045
Part Time Academic	4,054,110	1,777,689	3,144,399	1,890,740
Classified Salary	3,149,831	3,512,035	3,263,983	3,699,914
Fringe Benefits	5,813,667	6,634,026	6,629,252	7,073,074
Books, Supplies, Services	907,451	1,495,871	1,012,852	1,762,371
Equipment Cap Outlay	49,729	18,154	37,100	18,585
Other Outgo	-	-	2,000	-
<b>Total Expense</b>	<b>19,975,617</b>	<b>21,009,455</b>	<b>21,476,574</b>	<b>22,533,983</b>

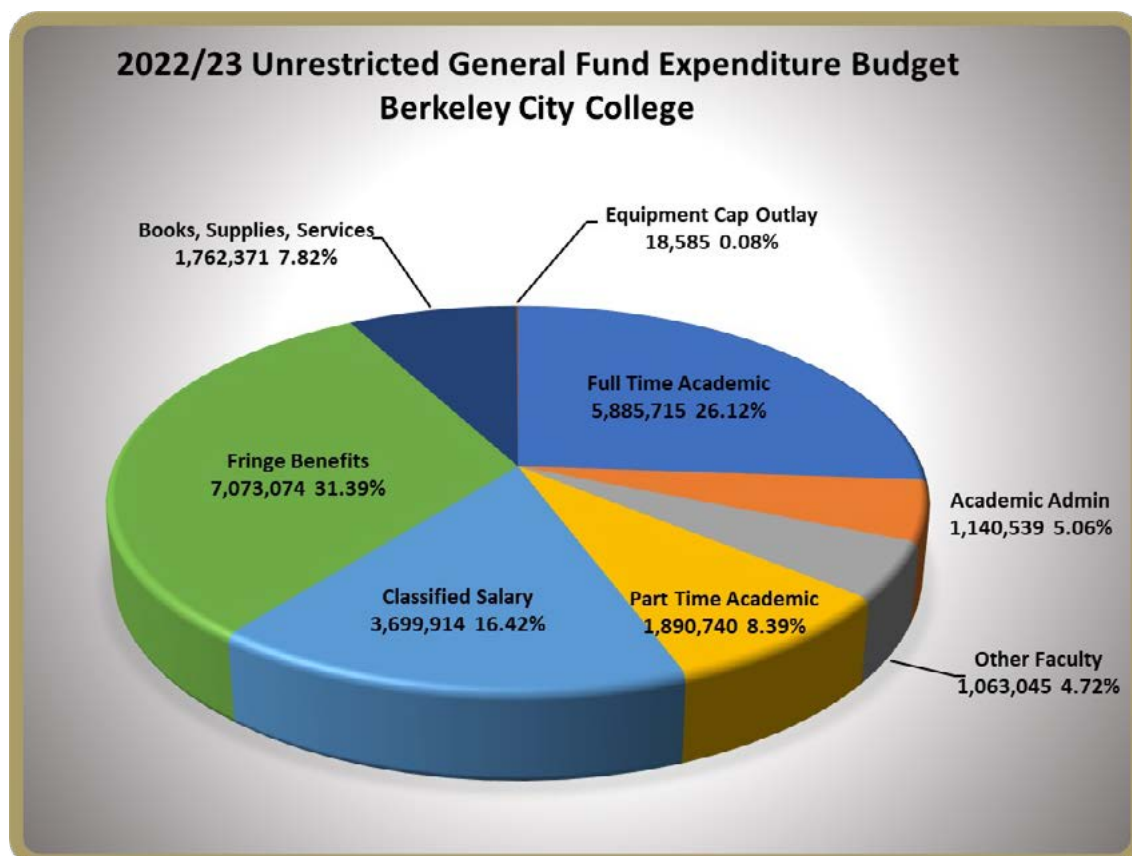




Graph 17 – Berkeley City College (Summary)



Graph 18 – Berkeley City College (Detail)





**Table 26 – Unrestricted General Fund Detail (Fund 01)  
Berkeley City College (Location 8)**

Unrestricted General Fund Detail (Fund 01)				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Expenses</b>				
1101 Instructor	4,456,330	5,384,193	4,866,318	5,770,590
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	98,792	106,396	99,792	115,125
<b>Full Time Academic</b>	<b>4,555,122</b>	<b>5,490,589</b>	<b>4,966,110</b>	<b>5,885,715</b>
1201 Administrators	1,004,883	1,075,594	1,085,815	1,140,539
<b>Academic Admin</b>	<b>1,004,883</b>	<b>1,075,594</b>	<b>1,085,815</b>	<b>1,140,539</b>
1202 Department Chair	306,824	12,155	352,149	-
1203 Counselors	80,054	673,782	670,133	737,794
1204 Librarians	-	281,845	292,733	325,251
1205 Faculty-Reassign	18,588	37,715	20,048	-
1209 Counselors-Lts	35,358	-	-	-
<b>Other Faculty</b>	<b>440,824</b>	<b>1,005,497</b>	<b>1,335,064</b>	<b>1,063,045</b>
1351 Instructor-PTIME & Ext-Se	3,588,474	1,608,191	2,666,453	1,719,342
1352 Instructor-Sub-Daily/Sick	2,157	-	9,381	-
1353 Instructor - Retiree	33,369	-	-	-
1356 Instructor-Pt-Office Hour	355,750	-	361,038	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	5,717	8,000	6,717	8,000
1453 Counselors	-	35,000	-	35,000
1454 Librarians	(7,923)	58,698	84,984	58,698
1456 Other Non-Teaching	76,566	67,800	15,827	69,700
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
<b>Part Time Academic</b>	<b>4,054,110</b>	<b>1,777,689</b>	<b>3,144,399</b>	<b>1,890,740</b>
2101 Administrators	259,971	389,113	379,127	451,439
2102 Clerical Tech & Sup Staff	2,754,194	2,836,133	2,754,030	2,973,833
2201 Instructional Aides	52,904	56,693	56,693	59,846
2352 Cler Tech & Sup Stf	224	30,300	-	24,500
2353 Student Employee Asst.	28,054	69,741	24,896	90,241
2354 Overtime	14,373	12,500	10,264	10,500
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	-	17,055	-	9,055
2452 Inst. Aides - Student	40,111	100,500	38,972	80,500
<b>Classified Salary</b>	<b>3,149,831</b>	<b>3,512,035</b>	<b>3,263,983</b>	<b>3,699,914</b>
3110 STRS - Academic	1,180,456	1,281,159	1,385,103	1,473,307
3140 STRS Cash Balance	104,214	122,529	77,065	2,420
3220 PERS	627,801	751,919	791,354	993,948
3310 OASDHI (FICA) Academic	5,455	38,434	23,893	48,223
3320 OASDHI Classified	189,467	203,500	197,034	216,100
3340 Medicare - Academic	143,590	132,035	151,266	118,211
3350 Medicare - Classified	44,684	47,612	46,093	50,554
3411 Medical -Academic	1,600,039	1,870,097	1,849,701	1,911,673
3412 Dental - Academic	75,307	93,518	87,532	90,602
3415 Life Ins. -Academic	14,911	17,989	17,522	18,756
3421 Medical -Classified	865,368	982,838	870,001	996,735



## Unrestricted General Fund Detail (Fund 01)

### Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3422 Dental -Classified	50,149	52,806	45,394	52,961
3425 Life Insurance-Class	10,159	11,080	9,922	11,087
3510 Unemployment Ins.-Aca	7,036	1,509	54,034	4,363
3520 Unemployment Ins -Class	2,169	2,318	16,877	18,143
3610 Work Comp-Academic	170,989	154,791	178,575	138,585
3620 Work Comp-Classfd	50,635	55,812	52,753	59,270
3712 OPEB Instructional	447,899	567,911	542,397	606,730
3720 Apple Ret.	8	-	-	-
3722 OPEB Classified	223,331	246,169	232,735	261,406
<b>Fringe Benefits</b>	<b>5,813,667</b>	<b>6,634,026</b>	<b>6,629,252</b>	<b>7,073,074</b>
4101 Classroom-Books	7,052	11,350	8,218	11,350
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	8,531	500	18,418	500
4303 Subs Periodicals	-	500	-	1,100
4304 Supplies-office	35,483	106,550	39,672	106,294
4306 Computer software/site lic.-cl	10,562	-	-	23,865
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	300	-
5105 Independent Contractor/Consult	32,840	57,350	15,262	59,350
5106 Events/Programs-Outside Prod	-	500	-	500
5110 Instructor Events-Personal Svs	-	2,000	-	-
5202 Travel Non-Local	(1,600)	10,950	14,545	22,450
5203 Travel Local	54	-	-	6,000
5205 Conference/Seminar Reg	13,599	20,169	11,331	23,219
5206 Internal Training- Staff Dev	150	150	-	150
5301 Dues and Membership	67,824	68,357	75,364	70,467
5501 Garbage and Trash	51,335	65,146	51,657	65,146
5502 Gas	10,076	42,502	88,778	42,502
5503 Light and Power (Electricity)	275,242	308,300	312,527	308,300
5504 Sewer Use	6,858	21,175	8,818	21,175
5505 Telephone Services	16,368	16,900	16,856	16,900
5506 Main Water System	10,989	19,105	13,196	19,105
5507 Pest Control	-	-	-	-
5602 Facility/Building Leases - Ann	306,162	549,784	511,753	803,784
5605 Equipment Rentals - Mon-Mon	-	2,000	-	2,000
5702 Graduation Expenses	-	15,000	16,265	15,000
5865 Publishing/ Doc Publication	6,812	12,500	1,325	10,500
5866 Testing License and Material	-	-	-	-
5867 Postage	7,985	8,000	7,690	8,000
5870 Cross Enrollment Waiver	138	150	-	150
5875 Employee Waiver	9,959	5,000	(1,702)	5,000
5880 Radio Licensing	309	650	647	650
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	10,601	10,700	1,772	10,700
5883 Net Internet Fees and Subs.	5,706	2,029	17,755	6,800
5885 Misc. Operational Exp.	1,677	131,554	(223,234)	74,414





## Unrestricted General Fund Detail (Fund 01)

### Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	12,740	2,000	-	12,000
5888 Advertising Print/ADS	-	-	-	10,000
5890 Service Contract-Equipment	-	5,000	739	5,000
5891 Service Contract-Software-DP	-	-	4,902	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
<b>Books, Supplies, Services</b>	<b>907,451</b>	<b>1,495,871</b>	<b>1,012,852</b>	<b>1,762,371</b>
6302 Library Software (CD DVD etc)	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	27,197	4,900	6,264	4,900
6403 Non-Instructional Equip & Furn	1,344	7,054	15,717	7,485
6406 Laptop Computers	18,368	6,200	7,034	6,200
6407 PC,SERV, Other Comput,Peripher	2,820	-	8,084	-
<b>Equipment Cap Outlay</b>	<b>49,729</b>	<b>18,154</b>	<b>37,100</b>	<b>18,585</b>
7301 Interfund Transfers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	-	-	2,000	-
7920 PFT Leave Banking	-	-	-	-
<b>Other Outgo</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
<b>Total Expense</b>	<b>19,975,617</b>	<b>21,009,455</b>	<b>21,476,574</b>	<b>22,533,983</b>





**Table 27 – Unrestricted General Fund FTE (Fund 01)**

Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Account Clerk I		1.00				1.00
Account Clerk II					1.00	1.00
Accounting Technician			1.00			1.00
Accounts Payable Specialist I	3.00					3.00
Accounts Payable Specialist II	2.00					2.00
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	2.00		6.00
Admissions & Records Specialist			2.00	1.80		3.80
Admissions & Records Technicia		2.00			2.00	4.00
AFRAM Instructor			1.00			1.00
African American Studies Instr				1.00		1.00
Apprentice Engineer	1.00					1.00
Art History Instructor					1.00	1.00
Art Instructor		1.00	1.00	1.00		3.00
Articulation Officer		1.00	1.02		1.00	3.02
ASL Instructor					1.00	1.00
Assoc VC for Planning & IR	1.00					1.00
Asst Chief Stationary Engineer	4.00					4.00
Asst Grounds Supervisor	1.00					1.00
Asst To The Chancellor	2.00					2.00
Asst Warehouse Supervisor	1.00					1.00
Astronomy/Physics Instructor				1.00		1.00
Athletic Trainer-Equipment Mgr				1.00		1.00
Auto Body Instructor		1.00				1.00
Aviation Maint Tech Instructor		1.00				1.00
Aviation Maint Tech Supervisor		1.00				1.00
Aviation Maintenance		1.00				1.00
Banking & Finance Instructor			1.00			1.00
Benefits Manager	1.00					1.00
Benefits Specialist (C)	1.00					1.00
Biology Instructor		1.00	2.00	1.00	1.00	5.00
Bio-Manufacturing Instructor			1.00			1.00
Board President	0.00					0.00
Budget Director	1.00					1.00
Bursar		1.00	1.00	1.00	1.00	4.00
Bus/Economics Instructor					1.00	1.00
Business (Acctng & Bus Law)			1.00			1.00
Business Econ Instructor			1.00			1.00
Business/CIS Instructor		1.00				1.00



## Unrestricted General Fund FTE (Fund 01)

### Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Business/Gen Bus. Instructor		1.00				1.00
Buyer	1.00					1.00
Buyer/Contract Specialist	1.00					1.00
Campus Warehouse Supervisor		1.00	1.00			2.00
Carpentry Instructor			1.00			1.00
Cashier			2.60			2.60
Chancellor	1.00					1.00
Chemistry Instructor			1.00			1.00
Chief Stationary Engineer	1.00					1.00
Chief Technology & IS Officer	1.00					1.00
Child Development Instructor				1.00		1.00
Chinese Instructor			1.00			1.00
CIS Instructor			1.00	1.00		2.00
Clerical Assistant II	1.00					1.00
College Dir of Financial Aid		1.00	1.00	1.00	1.00	4.00
College President		1.00	1.00	1.00	1.00	4.00
Communication Instructor					1.00	1.00
Computer (CIS) Instructor			1.00			1.00
Computer Network Technician		1.00	1.00			2.00
Computer Science Instructor					1.00	1.00
Construction Mgmt Instructor			1.00			1.00
Contract Ed & Comm Service Prg					0.54	0.54
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center		1.00		1.00		2.00
Coordinator		1.00				1.00
Coordinator - Fruitvale				1.00		1.00
Coordinator/Academic Supt Svcs			1.00			1.00
Coordinator/Art Department			1.00			1.00
Coordinator/Biology & Science		1.00	2.00	1.00	1.00	5.00
Coordinator/Grants & Spec Pgms	1.50					1.50
Coordinator/Landscape-Horticul				1.00		1.00
Coordinator/Learning Resources					1.00	1.00
Coordinator/Risk Management	1.00					1.00
Coordinator/Veteran Affairs			1.00		1.00	2.00
Cord Contract and Legal Affair	1.00					1.00
Counselor		2.91	7.22	4.30	2.00	16.43
Counselor - Veterans		1.00				1.00
Counselor (General)			1.00	1.00	3.20	5.20
Counselor (Mental Health)					1.00	1.00
Culinary Arts Instructor			1.00			1.00
Culinary Arts/Baking			1.00			1.00





## Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Curric & Systems Tech Analyst	1.00					1.00
Curriculum & Assess Specialist					1.00	1.00
Curriculum Specialist				1.00		1.00
Curriculum Stu Outcome Assess		1.00				1.00
Custodian	4.00	7.00	13.00	8.00	4.00	36.00
Dance Instructor			1.00			1.00
DAS President	0.70					0.70
Dean Allied Health Pub Safety				0.75		0.75
Dean Math, Sci, CE & App Tech					1.00	1.00
Dean of Career and Tech Edu			1.00			1.00
Dean of Counseling				0.70		0.70
Dean of Enrollment Services		0.60	1.00	1.00		2.60
Dean of Humanities and Soc Sci			1.00			1.00
Dean of Lib Art & Soc Science				1.00		1.00
Dean of Liberal Arts			1.00			1.00
Dean of Liberal Arts & Social		1.00				1.00
Dean of Liberal Arts Social Sc					1.00	1.00
Dean of Math, Sci and Tech				1.00		1.00
Dean of Mathematics & Sciences			1.00			1.00
Dean of STEAM		1.00				1.00
Dean of Student Services			1.00			1.00
Dean of Student Support Servic					1.00	1.00
Dean, Career Tech Ed		0.68				0.68
Dean, Special Programs & Grant		1.00				1.00
Department Network Coordinator			1.00	1.00		2.00
Deputy Chancellor & COO	1.00					1.00
Design Manager	1.00					1.00
Dir of College IT Services			1.00			1.00
Dir of College Research & Plan		0.85				0.85
Dir Of Empl Rel & Diversity	1.00					1.00
Dir of Facilities and Operatns	1.00		1.00			2.00
Dir Of Human Resources	1.00					1.00
Dir of Studt Activit Campus Li		1.00	1.00	1.00	1.00	4.00
Dir, Intn'l Svcs & Studt Supt	1.00					1.00
Director of Financial Aid	1.00					1.00
Director of Grants Management	1.00					1.00
Director of Payroll Services	1.00					1.00
Director of Public Safety	0.10					0.10
Director of Purchasing Svcs	1.00					1.00
Distance Ed. Coord/BCC	0.50					0.50
Distance Ed. Coordinator	0.40					0.40
District Accounting Tech	3.00					3.00
District Admissions Officer	1.00					1.00





## Unrestricted General Fund FTE (Fund 01)

### Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
District Student Support Servi	1.00					1.00
District Telecom Sysms Admin	1.00					1.00
District Trustee	0.00					0.00
DSPS Adapted Comp Learnng Tech		0.25				0.25
DSPS Instructor				0.25		0.25
Duplicating Services Technicia			2.00			2.00
Educ. Web Technology Analyst	1.00					1.00
Education Instructor					1.00	1.00
Electricity Instructor			1.00			1.00
Electricity/Electronics Instr			1.00			1.00
Engineering Instructor			1.00			1.00
English Instructor		2.00	3.67	1.00	1.00	7.67
Enlish Instructor			1.00			1.00
Enterprise Business Analyst	1.00					1.00
Env Cont Techn Instructor			1.00			1.00
EOPS Coordinator			0.70			0.70
EOPS Counselor			0.22			0.22
ESL Instructor		1.00	2.00			3.00
ESOL Instructor			1.00			1.00
Ethnic Studies Instructor			0.60		0.50	1.10
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 Dir of Fiscal Services	1.00					1.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant		3.00	2.00	1.00	1.00	7.00
Executive Asst/Chancellor's Of	1.00					1.00
Executive Director of Operations	1.00					1.00
Facilities Project Coord	2.00			0.29		2.29
Facilities Project Manager	1.00					1.00
Facilities Services Specialist		1.00	1.00			2.00
Faculty Diversity Officer	0.50					0.50
Faculty Release/Negotiator	2.50					2.50
Faculty/Staff Development	1.00					1.00
Financial Aid Officer		1.00	1.00	1.00	1.00	4.00
Financial Aid Specialist		2.00	3.50	3.03	2.00	10.53
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
Gen Counsel & Chief of Staff	1.00					1.00
Geography Instructor		1.00				1.00



## Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Grant Financial Analyst	1.00					1.00
Graphic Arts Instructor			1.00			1.00
Graphic Design Specialist	2.00					2.00
Grounds Supervisor	1.00					1.00
Groundswoker-Gardener	7.00					7.00
Head Custodian	1.00	1.00		1.00	1.00	4.00
Health Services Coordinator		1.00		1.07		2.07
Health Services Director	0.50					0.50
Help Desk Spt Tech I (Trainee)	1.00					1.00
Help Desk Tech I (Trainee)	1.00					1.00
History Instructor		0.70	2.00			2.70
HR Analyst (Leaves & Benefits)	1.00					1.00
Human Resources Analyst (C)	3.00					3.00
Human Resources Generalist	4.00					4.00
HVACR Instructor			1.00			1.00
Information Tech Supp Spec I			1.00			1.00
Instr Asst/Comput Assist Instr				1.00		1.00
Instr Asst/Tech Center			1.00			1.00
Instruct Asst./Child Developme				0.50		0.50
Instruct Asst/Computer Info Sy			1.00			1.00
Instructional Asst./Culinary A			4.00			4.00
Instructional Asst/Accompanist			0.75			0.75
Instructional Asst/Art				0.50		0.50
Instructional Asst/LRC			1.40			1.40
Instructional Asst/Mathematics			1.00			1.00
Instructional Asst/Writing Ctr			1.00			1.00
Instructor		34.52	59.44	41.01	30.09	165.06
Instructor - AFRAM				2.00		2.00
Instructor - Automotive		0.90				0.90
Instructor - Automotive Tech		1.00				1.00
Instructor - Diesel		1.00				1.00
Instructor - Diesel Mechanics		1.00				1.00
Instructor (English)			1.00			1.00
Instructor (Political Science)					1.00	1.00
Instructor/Anthropology			0.51			0.51
Instructor/Business			3.00			3.00
Instructor/Econ			1.00			1.00
Instructor/Mathematics				0.67		0.67
Instructor/MEDAS				1.00		1.00
Instructor/Multimedia			1.00			1.00
Instructor/NHS				1.00		1.00
Instructor/RADSCI				1.00		1.00
Internal Auditor	1.00					1.00
International Admissions Spec	2.00					2.00





## Unrestricted General Fund FTE (Fund 01)

### Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
International Services Manager	1.00					1.00
International Student Support	3.00					3.00
Kinesiology Instructor			1.07			1.07
Lead Custodian (B)		1.00	1.00		1.00	3.00
Lead Groundsworker-Gardener	1.00					1.00
Librarian		3.00	3.20	2.02	3.00	11.22
Library Network Coordinator			1.00			1.00
Library Technician II		1.00	3.00			4.00
MLAT Instructor			1.00			1.00
Machine Tech Instructor			1.00			1.00
Machine Technology Instructor			1.00			1.00
Math Instructor			2.00	1.00		3.00
Mathematics Instr					1.00	1.00
Mathematics Instructor			1.00		3.00	4.00
Mental Health Specialist			0.40			0.40
Multimedia Arts Instructor					1.00	1.00
Multimedia Instructor					2.00	2.00
Multimedia Services Specialist					1.00	1.00
Music Instructor					1.00	1.00
Network Support Svcs Specialist					1.00	1.00
Network Suppt Svcs Specialist		1.00	2.00	1.00	2.00	6.00
Nurse			0.50			0.50
Organic Chemistry Instructor					1.00	1.00
P.E. Instructor/Assist Coach			1.05			1.05
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
Payroll Specialist	3.00					3.00
PE Instr/Asst Football Coach			1.05			1.05
Philosophy Instructor					1.00	1.00
Physical Education Attendant			2.00			2.00
Physics Instructor					1.00	1.00
Physics-Astronomy Instructor		1.00				1.00
Political Science Instructor			1.00			1.00
Poly-Sci Instructor					1.00	1.00
Prin Budget Finance Analyst	1.00					1.00
Principal Accounting Technicia	1.00			2.00		3.00
Principal Clerk			1.00			1.00
Principal Financial Analyst			1.00	0.70		1.70
Principal Library Tech		1.00	2.00	1.00	1.00	5.00
Pro Specialist/Enrollment Serv			1.00			1.00
Program Specialist Radio	0.50					0.50
Program Specialist/ADN				0.50		0.50
Program Specialist/Athletics			1.00			1.00
Program Specialist/PCTV	1.00					1.00



## Unrestricted General Fund FTE (Fund 01)

### Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Project Manager	2.00					2.00
Project Manager, M & O	1.00					1.00
Project Manager/IT Budget	1.00					1.00
Psychology Instructor			1.00		1.00	2.00
Public Information Officer			0.60		1.00	1.60
Research Data Specialist	1.00					1.00
Risk & Safety Programs Manager	1.00					1.00
Scien Lab Tech/Landscape Horti				0.50		0.50
Science Lab Tech/Biological Sc				1.00		1.00
Science Lab Tech/Chemistry			1.00	1.00		2.00
Senior A & R Specialist		1.00			1.00	2.00
Senior District Accountant	3.00					3.00
Sociology Instructor			1.00	1.00	1.00	3.00
Sr Admissions & Records Clerk	1.00					1.00
Sr Appl Software Prog/Analyst	7.00					7.00
Sr Athletic Trainer Equip Mang			1.00			1.00
Sr Clerical Assist, Typing (C)	1.00					1.00
Sr Clerical Assistant		1.00		1.00		2.00
Sr College Info Sys Analyst				1.00	1.00	2.00
Sr Duplicating & Supp Svcs Tec	1.00				1.00	2.00
Sr Duplicating Services Techni		1.00		1.00		2.00
Sr Employ Relatn Analyst II (C	1.00					1.00
Sr Library Technician		2.00	1.00	2.00		5.00
SR NETWORK & SYS ADMIN	4.00	1.00				5.00
SR Ntwrk Spprt Srvs Specialist		1.00				1.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Research & Planning Analyst	1.00					1.00
Sr Storesworker				1.00	1.00	2.00
Sr System Analyst Pay/Std/Fin	1.00					1.00
Sr. Academic Support Serv Spec		1.00	1.00	1.00	1.00	4.00
Sr. Buyer/Cap Projects-Bonds	2.00					2.00
Sr. Human Resources Analyst (C	1.00					1.00
Sr. Human Resources Analyst II	1.00					1.00
Sr. Instl Lab Tech/Cosmetolog			1.00			1.00
Sr. Staff Services Spec/CTE			1.00			1.00
Sr. Staff Services Specialist					1.00	1.00
Sr. Supervisor Admin & Bus Sup		1.00			1.00	2.00
Staff Assistant/Benefits (C)	1.00					1.00
Staff Assistant/Instruction		3.00	3.00	3.00	1.00	10.00
Staff Assistant/Student Financ	1.00					1.00
Staff Asst,Vice President's Of			0.50	1.00	2.00	3.50
Staff Asst/AC Transit EasyPas	1.00					1.00
Staff Asst/Admin (General)	1.00					1.00
Staff Asst/Admin (Pub Info)	1.00					1.00





## Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Staff Asst/ASL & English					1.00	1.00
Staff Asst/Business Office				1.00		1.00
Staff Asst/Business Svcs	1.00		1.00		1.00	3.00
Staff Asst/Chanc Office (C)	1.00					1.00
Staff Asst/Communication Svcs				0.29		0.29
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Landscape Horticult				1.00		1.00
STAFF ASST/PRESIDENT'S OFFICE			1.00		0.20	1.20
Staff Asst/Purchasing	1.00					1.00
Staff Asst/Stud Life & Career		1.00				1.00
Staff Asst/Student Services			0.75	1.50		2.25
Staff Services Specialist M&O	1.00					1.00
Staff Svcs Special/Pres offic		1.00		1.00		2.00
Staff Svcs Spec			1.00			1.00
Staff Svcs Spec/Fiscal			2.00	1.00	1.00	4.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	6.00					6.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe				0.50		0.50
Student Services Specialist				1.00		1.00
Student Trustee	1.00					1.00
Systems Analyst(Stdt/Fin Apps)	1.00					1.00
Tech Svcs Access Librarian			1.00			1.00
Toolroom Keeper I/Welding			1.00			1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	3.00					3.00
Vice Chanc For General Svcs	1.00					1.00
Vice Chancellor For Human Reso	1.00					1.00
Vice Chancellor Student Affair	1.00					1.00
Vice Chancellor/Finance & Admi	1.00					1.00
Vice President of Admin Servic		1.00	1.00	1.00	1.00	4.00
Vice President Of Instruction		1.00	1.00	1.00	1.00	4.00
Vice President Of Student Serv		1.00	1.00	1.00	1.00	4.00
Warehouse Supervisor (B)	1.00	1.00				2.00
Warehouse Worker-Driver (B)	3.00					3.00
Web Content Developer	2.00	1.00		1.00	0.50	4.50
Welding Instructor			1.00			1.00
Wood Technology Instructor			2.00			2.00
<b>Grand Total</b>	<b>174.20</b>	<b>119.41</b>	<b>231.75</b>	<b>131.88</b>	<b>113.03</b>	<b>770.27</b>



**Table 28 – Restricted General Fund Summary (Fund 11)**

Restricted General Fund Summary (Fund 11) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Federal Revenue	14,819,671	63,289,946	32,365,914	29,905,744
State Revenue	26,977,163	59,772,741	50,033,603	67,282,421
Local Revenue	1,094,640	735,348	1,018,912	1,009,774
Other Funding Sources	9,148,939	-	9,734,001	8,733,647
<b>Total Revenue</b>	<b>52,040,413</b>	<b>123,798,035</b>	<b>93,152,431</b>	<b>106,931,586</b>
<b>Expenses</b>				
Full Time Academic	151,378	408,812	264,807	413,152
Academic Admin	659,342	905,648	746,182	597,652
Other Faculty	3,633,687	4,207,772	4,075,527	4,591,351
Part Time Academic	4,660,056	1,719,825	3,199,272	984,221
Classified Salary	9,534,058	12,459,857	13,653,033	11,591,844
Fringe Benefits	7,496,138	9,278,352	8,214,925	10,534,144
Books, Supplies, Services	6,348,529	66,340,936	15,789,268	61,396,108
Equipment Cap Outlay	2,065,214	2,950,955	5,042,562	562,504
Debt Service Transfers	-	-	2,151,735	-
Financial Aid	18,147,443	26,334,416	24,416,251	17,373,564
Unallocated	-	-	-	-
Reserve for Contingency	-	-	-	-
<b>Total Expense</b>	<b>52,695,846</b>	<b>124,606,574</b>	<b>77,553,562</b>	<b>108,044,540</b>
<b>Beginning Fund Balance</b>	<b>7,242,346</b>	<b>6,586,913</b>	<b>6,586,913</b>	<b>22,185,782</b>
Audit Adjustment	-	-	-	-
<b>Net Increase (Decrease)</b>	<b>(655,433)</b>	<b>(808,539)</b>	<b>15,598,869</b>	<b>(1,112,954)</b>
<b>Ending Fund Balance</b>	<b>6,586,913</b>	<b>5,778,374</b>	<b>22,185,782</b>	<b>21,072,828</b>



## Table 29 – Restricted General Fund Detail (Fund 11)

Restricted General Fund Detail (Fund 11) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8121 Higher Education Act of 1965	715,128	1,179,279	768,459	910,948
8130 Workforce Investment Act	-	-	-	-
8153 Fin Adm. Ad. Allow. SEOG,PELL	-	225,060	-	220,871
8170 Vocational Tech. Educ. Act	-	836,049	-	930,317
8191 Temp Assist Needy Families	133,933	-	102,272	619,769
8195 Department of Education	887,977	2,310,904	990,655	2,303,277
8199 CARES Act - Institutional	-	-	-	-
8199 CARES Act - Student Aid	-	-	-	-
8199 CARE MSI	-	-	-	-
8199 COVID - 19 Block Grant	13,082,633	-	-	-
8199 Other Federal Income	-	58,738,653	30,504,528	24,920,562
<b>Federal Revenue</b>	<b>14,819,671</b>	<b>63,289,946</b>	<b>32,365,914</b>	<b>29,905,744</b>
8612 Partnership for Excellence	-	-	-	-
8615 Board of Finan Assist Program	1,080,005	1,433,228	1,006,714	1,493,855
8617 Basic Skills	-	-	-	-
8620 General Categorical Programs	-	623,257	-	1,498,208
8621 Disabled Student Prg & Serv	2,597,628	3,798,973	2,590,251	2,984,728
8623 Student Success & Support Prog	-	4,248,990	-	4,960,031
8625 Extended Opport. Program & Svc	4,306,855	4,309,454	4,632,855	5,287,726
8626 Coop Agencies Resources Educ	555,047	593,570	643,540	751,811
8629 CalWorks	885,288	1,208,513	855,905	862,151
8654 Staff Diversity	50,000	-	50,000	-
8656 Instruct. Equip & Library Mat	-	122,550	-	258,350
8657 WorkAbility 2/3	-	229,541	-	335,497
8681 State Lottery Proceeds	1,351,267	1,196,588	1,918,906	1,183,323
8689 Other State Non-Tax Revenue	-	-	-	83,682
8699 COVID - 19 Block Grant	-	-	-	-
8699 Other State Revenue	16,151,073	42,008,078	38,335,432	47,583,058
<b>State Revenue</b>	<b>26,977,163</b>	<b>59,772,741</b>	<b>50,033,603</b>	<b>67,282,421</b>
8831 Contract Instructional Service	405,546	434,361	312,049	470,697
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8876 Health Services	-	-	-	-
8896 Student Health Fees	-	-	-	-
8897 Indirect Income	-	119,064	-	-
8899 Miscellaneous	689,094	181,923	706,863	539,077
<b>Local Revenue</b>	<b>1,094,640</b>	<b>735,348</b>	<b>1,018,912</b>	<b>1,009,774</b>
8970 Fiscal Agent Pass Through	8,201,826	-	8,534,001	7,533,647
8982 Interfund Transfers-In	947,113	-	1,200,000	1,200,000
8983 Intrafund Transfers-In	-	-	-	-
<b>Other Funding Sources</b>	<b>9,148,939</b>	<b>-</b>	<b>9,734,001</b>	<b>8,733,647</b>
<b>Total Revenue</b>	<b>52,040,413</b>	<b>123,798,035</b>	<b>93,152,431</b>	<b>106,931,586</b>
<b>Expenses</b>				
1101 Instructor	151,378	327,076	194,927	333,914
1102 Instructor - Long Term Subs	-	81,736	69,880	79,238
<b>Full Time Academic</b>	<b>151,378</b>	<b>408,812</b>	<b>264,807</b>	<b>413,152</b>





## Restricted General Fund Detail (Fund 11) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
1201 Administrators	659,342	905,648	746,182	597,652
<b>Academic Admin</b>	<b>659,342</b>	<b>905,648</b>	<b>746,182</b>	<b>597,652</b>
1202 Department Chairs	-	-	17,787	-
1203 Counselors	3,023,782	3,659,140	3,574,189	3,960,643
1205 Faculty - Special-Assigned	609,906	531,058	442,393	617,275
1206 Nurse	-	17,574	8,573	9,317
1209 Counselors-Lts	-	-	32,584	4,116
<b>Other Faculty</b>	<b>3,633,687</b>	<b>4,207,772</b>	<b>4,075,527</b>	<b>4,591,351</b>
1351 Instructor-Temp/PTime & Ext-Se	1,496,611	14,523	233,530	45,322
1352 Instructor-Sub-Daily/Sick	-	-	2,905	-
1353 Instructor - Retiree	-	10,224	25,632	-
1356 Instructor-Temp/Pt-Office Hour	-	-	11,133	-
1452 Department Chairs	8,005	9,000	23,169	-
1453 Counselors	1,213,091	826,543	1,293,698	690,116
1454 Librarians	40,410	-	-	-
1455 Coaches	9,490	-	-	-
1456 Other Non-Teaching Assignments	1,817,087	827,035	1,542,949	212,783
1457 Non-Teaching Retirees	75,362	32,500	66,255	36,000
1458 Parity Pay for Non-Teaching Faculty	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
<b>Part Time Academic</b>	<b>4,660,056</b>	<b>1,719,825</b>	<b>3,199,272</b>	<b>984,221</b>
2101 Administrators	745,260	1,203,483	1,056,523	1,336,126
2102 Clerical Tech & Support Staff	5,576,734	7,046,826	5,657,870	8,150,005
2201 Instructional Aides	149,805	216,943	198,283	337,986
2352 Cler Tech & Sup Stf (Repl)	26,065	213,741	183,670	46,000
2353 Student Employee Assistants	1,475,465	1,494,513	1,613,891	1,356,504
2354 Overtime for perm & non-perm	301,906	35,393	403,962	145,335
2357 Classified Retirees	-	-	6,214	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2399 NonInstructional Class Stipend	-	-	3,382,215	-
2451 Instructional Aides (Replace)	617,115	86,700	521,696	79,804
2452 Instructional Aides - Student	641,708	335,958	628,710	132,000
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
2454 Instructional Aides - Tutorial Asst	-	-	-	8,084
2499 Instructional Class Stipend	-	1,826,301	-	-
<b>Classified Salary</b>	<b>9,534,058</b>	<b>12,459,857</b>	<b>13,653,033</b>	<b>11,591,844</b>
3110 STRS - Academic	1,050,290	1,019,083	1,043,948	1,073,356
3140 STRS Cash Balance	64,687	39,095	48,423	16,158
3220 PERS	1,559,970	2,006,138	1,804,825	2,615,169
3310 OASDHI (FICA) Academic	56,507	109,243	67,767	81,848
3320 OASDHI (FICA) Classified	434,960	531,163	539,428	589,919
3340 Medicare - Academic	132,612	93,654	150,925	89,758
3350 Medicare - Classified	107,113	127,169	132,976	142,811
3411 Medical Coverage-Academic	908,354	1,129,725	1,025,842	1,193,139
3412 Dental Coverage-Academic	49,692	65,705	54,287	63,158
3415 Life Insurance-Academic	12,351	14,679	13,663	15,301
3421 Medical Coverage-Classified	1,878,776	2,618,361	1,937,012	2,971,841
3422 Dental Coverage-Classified	110,284	162,523	108,063	166,898
3425 Life Insurance-CLASS	21,862	29,401	22,519	31,543
3510 Unemployment Ins.-Academic	6,377	2,941	53,766	8,477
3520 Unemployment Ins -Classified	5,173	6,026	44,914	48,326
3530 Unemployment Insurance Reimbursement	-	-	-	-
3610 Worker's Compensation-Academic	156,666	110,202	144,315	105,342
3620 Worker's Compensation-Classfd	118,122	149,255	123,425	167,422
3712 OPEB Instructional	342,408	407,019	394,522	420,300
3720 Apple-Transamerica NonPerm-CI	5,465	453	8,411	2,299
3722 OPEB Classified	474,467	656,517	495,892	731,080
<b>Fringe Benefits</b>	<b>7,496,138</b>	<b>9,278,352</b>	<b>8,214,925</b>	<b>10,534,144</b>





## Restricted General Fund Detail (Fund 11) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
4101 Classroom-Books	14,294	685,757	28,252	11,000
4102 Book for Loan Student Program	102,675	3,000	38,765	6,000
4103 Office Professional Refer/Dict	-	4,090	4,127	-
4301 Instructional - (Classroom)	858,411	332,444	899,912	520,468
4302 Supplies Outreach recruitment	72,578	70,000	143,307	115,900
4303 Subs Periodicals - Other	19,812	-	18,014	-
4304 Supplies-office	321,935	202,525	725,289	129,350
4305 Fuel - gasoline/petroleum	-	-	128	-
4306 Computer software/site lic.-cl	176,128	199,427	273,408	12,195
4307 Computer software/site lic.-ad	131,808	120,485	81,776	98,013
5102 Guest Speakers Lectures-Non	42,321	2,000	9,748	34,000
5103 Legal	8,608	-	5,583	-
5105 Independent Contractor/Consult	3,322,450	2,305,533	7,004,345	2,143,435
5106 Events/Programs-Outside Prod	53,587	35,940	135,377	188,990
5202 Travel Non-Local	(2,659)	25,869	105,359	58,567
5203 Travel Local	173	500	937	24,900
5204 Student Transportation	1,828	3,000	30,482	125,800
5205 Conference/Seminar Reg	86,370	185,389	95,368	65,105
5206 Internal Training- Staff Dev	10,500	-	112	9,999
5301 Dues and Membership	47,894	5,000	36,727	16,648
5505 Telephone Services	9,878	3,258	2,969	2,500
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5604 Equipment Lease - Annual	301	7,275	13,574	7,616
5605 Equipment Rentals - Mon-Mon	1,650	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,937	3,500	5,542	-
5701 Athletics Meals and Lodging	3,696	-	-	-
5702 Graduation Expenses	2,215	1,200	20,686	-
5703 Meals for Needy Students	1,799	-	8,075	12,670
5704 Health Services	260	-	11,010	7,500
5706 Miscellaneous Student Services	316	-	-	-
5708 Athletic Transportation	10,624	-	7,818	-
5865 Publishing/ Doc Publication	4,364	-	8,824	1,500
5866 Testing License and Material	-	-	600	-
5867 Postage	-	100	10,969	2,000
5870 Cross Enrollment Waiver	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5881 Building Repairs & Services	22,250	-	130,165	104,100
5882 Equip Repairs Maint. & Svc	25,271	23,000	96,930	31,460
5883 Net Internet Fees and Subs.	242,670	215,775	272,990	37,150
5884 Laundry Services	-	-	1,504	-
5885 Misc. Operational Exp.	111,147	61,680,503	2,406,405	57,105,938
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	114,755	-	253,016	20,000
5888 Advertising Print/ADS	64,650	31,977	115,995	166,600
5890 Service Contract-Equipment	1,693	240	55,135	500
5891 Service Contract-Software-DP	230,762	131,010	178,461	11,159
5892 Service Contract-Hardware-DP	702	-	1,306	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	228,879	62,140	1,932,011	325,046
5899 Bad Debt Expense	-	-	618,266	-
<b>Books, Supplies, Services</b>	<b>6,348,529</b>	<b>66,340,936</b>	<b>15,789,268</b>	<b>61,396,108</b>
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	27,555	2,500	84,112	20,254
6302 Library Software (CD DVD etc)	8,050	1,064	(7,791)	-
6303 College Library Periodicals	5,399	5,800	5,801	5,600
6304 Library Videos and DVD's	-	-	-	-
6305 Library Textbooks	919	1,500	10,000	-
6306 Library Databases	189,778	55,297	276,703	34,957
6401 Software	5,000	-	14,766	1,056
6402 Inst Equipment and Furn	846,508	255,818	1,455,652	275,995



## Restricted General Fund Detail (Fund 11) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
6403 Non-Instructional Equip & Furn	192,261	726,723	739,397	173,638
6404 Telephone System Purchase	6,482	-	-	-
6406 Laptop Computers	543,738	324,852	412,265	1,000
6407 PC, SERV, Other Comput, Peripher	239,524	1,577,401	2,051,659	50,004
6408 Licensed Vehicles (Low Value)	-	-	-	-
6430 Inst Eq & Furn >\$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>2,065,214</b>	<b>2,950,955</b>	<b>5,042,562</b>	<b>562,504</b>
7301 Interfund Transfers	-	-	2,151,735	-
<b>Debt Service Transfers</b>	<b>-</b>	<b>-</b>	<b>2,151,735</b>	<b>-</b>
7400 Other Transfers	6,951,037	6,895,629	5,381,177	7,533,647
7510 Grants	7,626,440	12,599,081	12,018,560	6,409,802
7514 FINAIDCALC	-	-	-	-
7515 FINAIDEOPG	574,069	271,071	370,705	110,000
7516 FINAIDCARE	138,386	29,376	139,905	15,809
7521 Scholarships	-	-	-	-
7523 FINAID CC Completion Grant	1,749,221	769,568	1,660,187	2,350,835
7524 AB19 - Cal. Coll Promise 735	247,351	-	100,400	-
7530 Tuition Reduction	11,441	840,001	9,184	-
7536 CARE - Institutional	-	3,594,947	2,744,956	-
7610 Transportation Vouchers	11,127	-	116,602	116,612
7620 Child Care Vchrs or Child Care	-	-	-	35,000
7630 Book Vouchers	418,640	502,900	453,621	379,214
7640 Supply Vouchers (Surv Kits)	122,473	110,594	305,173	183,000
7641 Student Vouchers	262,091	410,768	1,013,590	179,645
7650 Meals for Students	15,567	5,000	32,881	35,000
7660 EOPS/CARE Auto Repair	-	-	-	-
7661 CARE Student Honor Society	-	-	-	-
7662 EOPS Graduation/Education Item	-	5,900	21,951	5,000
7670 Direct Aid for Graduates	1,830	12,000	20,705	20,000
7680 Health Services	-	-	-	-
7681 Parking Permits	-	-	-	-
7699 Other Student Aid	17,769	287,581	26,654	-
<b>Financial Aid</b>	<b>18,147,443</b>	<b>26,334,416</b>	<b>24,416,251</b>	<b>17,373,564</b>
7902 Undistributed Allocations	-	-	-	-
<b>Unallocated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7930 Reserve for Contingency	-	-	-	-
<b>Reserve for Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>52,695,846</b>	<b>124,606,574</b>	<b>75,401,827</b>	<b>108,044,540</b>



**Table 30 – Restricted General Fund FTE (Fund 11)**

Restricted General Fund FTE (Fund 11)						
Full Time Equivalent						
Position/Title	District	CoA	Laney	Merritt	BCC	Grand Total
Acad Support Services Special			1.00			1.00
Admissions & Records Specialis				0.20	1.00	1.20
Admissions & Records Technicia			1.00	1.00		2.00
Admns & Outrch Sys Tech Anlyst	1.00					1.00
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
Aquired Brain Injury Spec		0.50				0.50
Articulation Officer			0.08			0.08
Assessment Specialist					1.00	1.00
Assessment Specialist/StuAcces			1.00	1.00		2.00
Assoc Dean of Educational Succ		1.00	1.00	1.00	1.00	4.00
Clerical Assistant II			1.00		2.75	3.75
College to Career Coordinator		1.10				1.10
Consortium Director (NAAEC)	1.00					1.00
Coordinator - CalWORKs			1.00			1.00
Coordinator (Enrollment Svcs)					1.00	1.00
Coordinator (SEA)		1.00				1.00
Coordinator//CARE			1.00			1.00
Coordinator/Admissions&Records	1.00					1.00
Coordinator/Basic Needs		1.00				1.00
Coordinator/CalWORKs				1.00		1.00
Coordinator/CTE		1.00				1.00
Coordinator/Enrollment Svcs			1.00			1.00
Coordinator/EOPS			1.00	1.00	1.00	3.00
Coordinator/Grants & Spec Pgms	0.50					0.50
Coordinator/SEA					1.00	1.00
Coordinator/Workability III		2.00				2.00
Counselor		0.19	0.47		4.20	4.86
Counselor - Veterans		0.10				0.10
Counselor (DSPS) - SSSP			1.00			1.00
Counselor (Early Alert)		1.10				1.10
Counselor (Early Alert) SSSP			1.06			1.06
Counselor (EOPS/CARE)					1.00	1.00
Counselor (General)		1.10	0.10	2.20		3.40
Counselor (General) SSSP			1.10			1.10
Counselor (SSSP Coordinator)			1.00			1.00
Counselor (Student Success)		1.00				1.00
Counselor (Transition) SSSP			1.10			1.10
Counselor (Veterans) SSSP			1.10			1.10
Counselor- ACCESO PROJ/PUENTE		1.00				1.00
Counselor(Tenured-Categorical)		1.10				1.10
Counselor-HSI Conocimiento LC					1.00	1.00
Curr & Sys Tech Anlst Meas E	1.00					1.00



## Restricted General Fund FTE (Fund 11)

### Full Time Equivalent

Position/Title	District	CoA	Laney	Merritt	BCC	Grand Total
Dean Allied Health Pub Safety				0.25		0.25
Dean of Counseling				0.30		0.30
Dean of Enrollment Services		0.40				0.40
Dean, Career Tech Ed		0.32				0.32
Dir of College Research & Plan		0.15		1.00		1.15
Director of AANAPISI			1.00			1.00
Director of Academic Affairs	1.00					1.00
Director of HSI Program		1.00			1.00	2.00
Director of Workforce Systems		1.00				1.00
Director, DSN Program	1.00					1.00
Director, Gateway To College P			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			1.10	1.00		2.10
DSPS Counselor		2.13		1.00		3.13
DSPS Counselor/Coordinator					1.00	1.00
DSPS Instructor		1.10		0.75		1.85
EOPS Coordinator			0.30			0.30
EOPS Counselor		2.00	1.98	1.10		5.08
EOPS/CALWORKS/CARE Counselor			1.10			1.10
EOPS/CARE/CalWORKS Counselor		1.00				1.00
Ethnic Studies Instructor			0.40			0.40
Financial Aid Specialist		1.00	2.50	2.97	1.00	7.47
Financial Aids & Placemt Asst		1.00	2.00			3.00
Gateway to College Counselor			1.00			1.00
Health Services Coordinator		0.10				0.10
HSI Program Spcl/Outreach					1.00	1.00
Inst Asst/DSPS (AltMedia)					1.00	1.00
Instructional Asst (MATH/GP)			1.00			1.00
Instructional Asst/English			1.00		0.50	1.50
Instructional Asst/LRC			0.60			0.60
Instructor			1.45	0.75		2.20
Laney Instructor/LTS			1.00			1.00
Learning Disabilities Speciali		1.00	1.00		1.00	3.00
Manager of Special Projects	1.00					1.00
Mental Health Specialist			0.60			0.60
Merritt Instructor/LTS				1.00		1.00
Network Suppt Svcs Spec SSSP			1.00			1.00
Network Suppt Svcs Specialist			1.00			1.00
Prog Spec/Stdnt Svcs Coun Ret			1.00			1.00
Prog Specialist/Student Servic			1.00			1.00





## Restricted General Fund FTE (Fund 11)

### Full Time Equivalent

Position/Title	District	CoA	Laney	Merritt	BCC	Grand Total
Prog Specialist/Transfer Cente			1.00			1.00
Program Specialist Radio	0.50					0.50
Program Specialist/ADN				0.50		0.50
Program Specialist/C.A.R.E.				1.00		1.00
Program Specialist/Guided Path			1.00			1.00
Program Specialist/Outreach		2.00	2.75			4.75
Project Manager			1.00	1.00	1.00	3.00
Project Manager - Umoja Progr				1.00		1.00
Project Manager/CAFYES			1.00			1.00
Project Manager/CTE					1.00	1.00
Project Manager/EOPS		1.00				1.00
Project Manager/MESA		1.00				1.00
Project Mgr/Employment Srvcs			1.00			1.00
Project Mgr/Transition Liaison		1.00		1.00	1.00	3.00
Public Information Officer			0.40			0.40
Res Data Spclts/Guided Pathway					0.50	0.50
Scien Lab Tech/Landscape Horti				0.50		0.50
Science Lab Tech/Biological Sc			1.00			1.00
Sr Clerical Assistant		1.00	1.00	1.00		3.00
Sr Research & Planning Analyst			1.00		1.00	2.00
Staff Assistant/CHDEV Program				0.63		0.63
Staff Assistant/COSER Program				0.50		0.50
Staff Assistant/Dist SS Ofc	1.00					1.00
Staff Assistant/Instruction				1.00		1.00
Staff Asst (EOPS/CARE/NU/CalW)		1.00				1.00
Staff Asst/Admin (General)			1.01			1.01
Staff Asst/Admin (Grants)	0.63		1.50			2.13
Staff Asst/DSPS			1.00	1.00	1.00	3.00
Staff Asst/EOPS			1.01	1.00		2.01
Staff Asst/Instr Guided Pathw					0.50	0.50
STAFF ASST/PRESIDENT'S OFFICE					0.80	0.80
Staff Asst/Program (Enabler)		1.00				1.00
Staff Asst/Stu Serv Counseling					1.00	1.00
Staff Asst/Student Services		1.00	1.00	2.00		4.00
Staff Asst/Student Srvcs E Suc			1.00			1.00
Staff Asst/Studt Svcs (UCRC)					1.00	1.00
Stu Pers Svs Spec (Assessment)		1.00				1.00
Student Pers Svcs Spec/Outreac					1.00	1.00
Student Personnel Services Spe		1.00	1.00	1.50		3.50
Student Ser Spec- ACCESO PROJ		1.00				1.00
Student Services Specialist			2.00			2.00
Television Production Technici	2.00					2.00
Video Production Specialist	2.00					2.00
Web Content Developer					0.20	0.20
<b>Grand Total</b>	<b>14.63</b>	<b>38.64</b>	<b>61.59</b>	<b>32.15</b>	<b>32.45</b>	<b>179.46</b>



## Table 31 – Community Service (Fee Based) Fund Summary (Fund 03)

### Community Service (Fee Based) Fund Summary (Fund 03) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Local Revenue	67,079	34,149	71,655	42,765
Other Financing Sources	-	-	-	-
<b>Total Revenue</b>	<b>67,079</b>	<b>34,149</b>	<b>71,655</b>	<b>42,765</b>
<b>Expenses</b>				
Part Time Academic	29,146	63,924	30,816	22,000
Classified Salary	6,632	5,000	3,877	-
Fringe Benefits	939	2,945	2,315	4,470
Books, Supplies, Services	675	-	14,764	13,058
Equipment Cap Outlay	1,497	-	-	3,237
<b>Total Expense</b>	<b>38,888</b>	<b>71,869</b>	<b>51,772</b>	<b>42,765</b>
<b>Beginning Fund Balance</b>				
	<b>9,654</b>	<b>37,844</b>	<b>37,844</b>	<b>57,727</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	28,190	(37,720)	19,883	-
<b>Ending Fund Balance</b>	<b>37,844</b>	<b>124</b>	<b>57,727</b>	<b>57,727</b>



## Table 32 – Community Service (Fee Based) Fund Detail (Fund 03)

Community Service (Fee Based) Fund Detail (Fund 03) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8872 Community Services Classes	67,079	34,149	71,655	42,765
8899 Miscellaneous	-	-	-	-
8851 Facility & Athletic Field Ren	-	-	-	-
<b>Local Revenue</b>	<b>67,079</b>	<b>34,149</b>	<b>71,655</b>	<b>42,765</b>
8982 Interfund Transfers-In	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>67,079</b>	<b>34,149</b>	<b>71,655</b>	<b>42,765</b>
<b>Expenses</b>				
1351 Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355 Instructor-Fee Based/Contract	29,146	63,924	30,816	22,000
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	-	-	-	-
1457 Non-Teaching Retirees	-	-	-	-
<b>Part Time Academic</b>	<b>29,146</b>	<b>63,924</b>	<b>30,816</b>	<b>22,000</b>
2102 Clerical Tech & Support Staff	-	-	-	-
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	6,632	5,000	3,877	-
<b>Classified Salary</b>	<b>6,632</b>	<b>5,000</b>	<b>3,877</b>	<b>-</b>
3110 STRS - Academic	-	-	1,000	3,762
3140 STRS Cash Balance	-	-	-	-
3220 PERS	-	-	158	-
3310 OASDHI (FICA) Academic	-	-	43	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	423	1,324	468	319
3350 Medicare - Classified	-	-	-	-
3411 Medical Coverage-Academic	-	-	-	-
3421 Medical Coverage-Classified	-	-	-	-
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance-CLASS	-	-	-	-
3510 Unemployment Ins.-Academic	20	67	122	15
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	495	1,554	524	374
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	-	-	-
<b>Fringe Benefits</b>	<b>939</b>	<b>2,945</b>	<b>2,315</b>	<b>4,470</b>
4101 Classroom-Books	-	-	2,886	-
4301 Instructional - (Classroom)	-	-	878	2,500
4304 Supplies-office	-	-	-	3,400
4306 Computer software/site lic.-cl	-	-	1,300	-
5105 Independent Contractor/Consult	-	-	6,200	-
5106 Events/Programs-Outside Prod	-	-	-	3,100





## Community Service (Fee Based) Fund Detail (Fund 03) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5202 Travel Non-Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5505 Telephone Services	-	-	-	-
5708 Athletic Transportation	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5866 Testing License and Material	-	-	3,500	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	675	-	-	4,058
5890 Service Contract-Equipment	-	-	-	-
<b>Books, Supplies, Services</b>	<b>675</b>	<b>-</b>	<b>14,764</b>	<b>13,058</b>
6402 Inst Equipment and Furn	-	-	-	3,237
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	1,497	-	-	-
<b>Equipment Cap Outlay</b>	<b>1,497</b>	<b>-</b>	<b>-</b>	<b>3,237</b>
<b>Total Expense</b>	<b>38,888</b>	<b>71,869</b>	<b>51,772</b>	<b>42,765</b>







**Table 33 – Bookstore Commission Fee Fund Summary (Fund 07)**

**Bookstore Commission Fee Fund Summary (Fund 07)  
2022/23 Adopted Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Local Revenue	-	40,000	515	16,290
Other Financing Sources	-	-	10,038	-
<b>Total Revenue</b>	<b>-</b>	<b>40,000</b>	<b>10,553</b>	<b>16,290</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	20,964	37,570	22,327	14,790
Equipment Cap Outlay	-	-	-	-
Financial Aid	2,429	2,430	-	1,500
<b>Total Expense</b>	<b>23,393</b>	<b>40,000</b>	<b>22,327</b>	<b>16,290</b>
<b>Beginning Fund Balance</b>	<b>82,759</b>	<b>59,366</b>	<b>59,366</b>	<b>47,593</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(23,393)	-	(11,774)	-
<b>Ending Fund Balance</b>	<b>59,366</b>	<b>59,366</b>	<b>47,593</b>	<b>47,593</b>





# Table 34 – Bookstore Commission Fee Fund Detail (Fund 07)

Bookstore Commission Fee Fund Detail (Fund 07) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8846 Commission	-	40,000	515	16,290
8861 Interest/Investment Income	-	-	-	-
8872 Community Services Classes	-	-	-	-
<b>Local Revenue</b>	-	<b>40,000</b>	<b>515</b>	<b>16,290</b>
8982 Interfund Transfers-In	-	-	10,038	-
<b>Other Financing Sources</b>	-	-	<b>10,038</b>	-
<b>Total Revenue</b>	-	<b>40,000</b>	<b>10,553</b>	<b>16,290</b>
<b>Expenses</b>				
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
4304 Supplies-office	-	2,800	5,018	4,379
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	2,000	-	1,065	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	3,200	6,700	-	2,400
5206 Internal Training-Staff Dev	-	-	-	-
5301 Dues and Membership	26	2,000	700	1,350
5604 Equipment Lease - Annual	-	-	-	-
5701 Athletics Meals and Lodging	-	3,000	-	2,000
5702 Graduation Expenses	15,875	2,500	14,544	300
5708 Athletic Transportation	-	9,700	-	1,630
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	(138)	10,870	1,000	2,731
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/Ads	-	-	-	-
<b>Books, Supplies, Services</b>	<b>20,964</b>	<b>37,570</b>	<b>22,327</b>	<b>14,790</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	-	-	-	-
7641 Student Vouchers	2,429	2,430	-	1,500
7699 Other Student Aid	-	-	-	-
7610 Transportation Vouchers	-	-	-	-
<b>Financial Aid</b>	<b>2,429</b>	<b>2,430</b>	-	<b>1,500</b>
<b>Total Expense</b>	<b>23,393</b>	<b>40,000</b>	<b>22,327</b>	<b>16,290</b>



**Table 35 – Measure E – Parcel Tax Fund Summary (Fund 08)**

Measure E - Parcel Tax Summary (Fund 08) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Local Revenue	7,683,828	8,000,000	8,070,569	8,000,000
Other Financing Sources	331,000	129,362	-	-
<b>Total Revenue</b>	<b>8,014,828</b>	<b>8,129,362</b>	<b>8,070,569</b>	<b>8,000,000</b>
<b>Expenses</b>				
Full Time Academic	-	-	-	-
Other Faculty	3,255,745	1,081,212	121,272	131,897
Part Time Academic	1,912,724	5,626,947	6,452,433	6,933,011
Classified Salary	398,806	155,725	212,061	558,071
Fringe Benefits	2,091,117	667,152	1,118,203	258,685
Books, Supplies, Services	302,396	268,399	127,072	118,336
Equipment Cap Outlay	12,640	-	-	-
Financial Aid	-	-	-	-
<b>Total Expense</b>	<b>7,973,428</b>	<b>7,799,435</b>	<b>8,031,041</b>	<b>8,000,000</b>
<b>Beginning Fund Balance</b>	<b>(13,755)</b>	<b>27,645</b>	<b>27,645</b>	<b>67,173</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	41,400	329,927	39,528	-
<b>Ending Fund Balance</b>	<b>27,645</b>	<b>357,572</b>	<b>67,173</b>	<b>67,173</b>



## Table 36 – Measure E – Parcel Tax Fund Detail (Fund 08)

Measure E - Parcel Tax Detail (Fund 08) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8811 Tax Allocation Secured Roll	7,683,828	8,000,000	8,054,942	8,000,000
8814 PY Tax Alloc Secured Roll	-	-	2,998	-
8861 Interest/Investment Income	-	-	12,629	-
<b>Local Revenue</b>	<b>7,683,828</b>	<b>8,000,000</b>	<b>8,070,569</b>	<b>8,000,000</b>
8982 Interfund Transfer-In	331,000	129,362	-	-
8983 Intrafund Transfer-In	-	-	-	-
<b>Other Financing Sources</b>	<b>331,000</b>	<b>129,362</b>	-	-
<b>Total Revenue</b>	<b>8,014,828</b>	<b>8,129,362</b>	<b>8,070,569</b>	<b>8,000,000</b>
<b>Expenses</b>				
1101 Instructor	-	-	-	-
<b>Full Time Academic</b>	-	-	-	-
1203 Counselors	2,203,882	1,052,731	92,792	100,991
1204 Librarians	950,377	-	-	-
1205 Faculty - Special Assignment	75,335	28,481	28,480	30,906
1206 Nurse	-	-	-	-
1209 Counselors-Lts	26,151	-	-	-
1210 Librarians-Lts	-	-	-	-
<b>Other Faculty</b>	<b>3,255,745</b>	<b>1,081,212</b>	<b>121,272</b>	<b>131,897</b>
1351 Instructor-Temp/PTime & Ext-Se	1,111,212	5,424,921	5,897,328	6,714,185
1352 Instructor-Sub-Daily/Sick	-	-	7,117	-
1353 Instructor - Retiree	91,390	-	27,712	-
1452 Department Chairs	16,252	-	-	-
1453 Counselors	327,137	202,026	355,432	129,695
1454 Librarians	354,382	-	154,896	-
1456 Other Non-Teaching Assignments	12,351	-	9,948	89,131
1457 Non-Teaching Retirees	-	-	-	-
<b>Part Time Academic</b>	<b>1,912,724</b>	<b>5,626,947</b>	<b>6,452,433</b>	<b>6,933,011</b>
2102 Clerical Tech & Support Staff	26,071	94,496	34,791	180,600
2201 Instructional Aides	90,093	61,229	8,658	117,258
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	42,711	-	35,716	170,228
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	307	-	-	-
2452 Instructional Aides - Student	239,625	-	132,896	89,985
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
<b>Classified Salary</b>	<b>398,806</b>	<b>155,725</b>	<b>212,061</b>	<b>558,071</b>
3110 STRS - Academic	568,665	28,260	503,482	51,857
3140 STRS Cash Balance	36,768	217,567	129,328	6,304
3220 PERS	153,584	35,678	8,474	36,076
3310 OASDHI (FICA) Academic	33,090	-	4,006	-
3320 OASDHI (FICA) Classified	7,414	9,657	2,694	9,134
3340 Medicare - Academic	74,159	104,347	93,135	4,204
3350 Medicare - Classified	1,739	2,259	630	2,137
3411 Medical Coverage-Academic	782,170	50,206	201,964	29,248
3412 Dental Coverage-Academic	44,185	976	975	959
3415 Life Insurance-Academic	8,603	360	355	360
3421 Medical Coverage-Classified	33,635	61,411	9,747	82,106





## Measure E - Parcel Tax Detail (Fund 08) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3422 Dental Coverage-Classified	2,042	4,707	759	5,751
3425 Life Insurance-CLASS	480	635	145	584
3510 Unemployment Ins.-Academic	3,614	4,962	38,365	823
3520 Unemployment Ins -Classified	79	110	194	768
3610 Worker's Compensation-Academic	87,795	122,589	111,423	4,927
3620 Worker's Compensation-Classfd	1,980	2,648	604	2,505
3712 OPEB Instructional	242,390	9,098	9,259	9,894
3720 Apple-Transamerica NonPerm-CI	12	-	-	-
3722 OPEB Classified	8,712	11,681	2,664	11,048
<b>Fringe Benefits</b>	<b>2,091,117</b>	<b>667,152</b>	<b>1,118,203</b>	<b>258,685</b>
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	-	-	398	-
4302 Supplies Outreach recruitment	5,418	-	-	-
4304 Supplies-office	4,799	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	292,180	138,579	126,674	25,800
5106 Events/Programs-Outside Prod	-	-	-	-
5107 Election Cost	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5866 Testing License and Material	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	-	129,820	-	92,536
5888 Advertising Print/ADS	-	-	-	-
<b>Books, Supplies, Services</b>	<b>302,396</b>	<b>268,399</b>	<b>127,072</b>	<b>118,336</b>
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	9,049	-	-	-
6407 PC,SERV, Other Comput,Peripher	3,591	-	-	-
<b>Equipment Cap Outlay</b>	<b>12,640</b>	-	-	-
7610 Transportion Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
<b>Financial Aid</b>	-	-	-	-
<b>Total Expense</b>	<b>7,973,428</b>	<b>7,799,435</b>	<b>8,031,041</b>	<b>8,000,000</b>



**Table 37 – Measure E - Parcel Tax Fund FTE (Fund 08)**

Measure E - Parcel Tax FTE (Fund 08) 2022/23 Adopted Budget				
Full Time Equivalent				
Row Labels	District	CoA	Merritt	Grand Total
Counselor (Career)/Job Plcmt			1.10	1.10
Instructor		0.30		0.30
Library Technician II			0.60	0.60
Research Data Specialist	1.00			1.00
Science Laboratory Specialist		1.00		1.00
Grand Total	1.00	1.30	1.70	4.00





## Table 38 – Facility Rental Fee Fund Summary (Fund 10)

Facility Rental Fee Fund Summary (Fund 10) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Federal Revenue	2,608	-	1,744	-
State Revenue	-	-	-	-
Local Revenue	599,082	527,974	1,208,348	998,393
Other Financing Sources	6,328,167	-	8,496,312	-
<b>Total Revenue</b>	<b>6,929,857</b>	<b>527,974</b>	<b>9,706,404</b>	<b>998,393</b>
<b>Expenses</b>				
Part Time Academic	25,537	300	154,575	5,000
Classified Salary	234,543	139,599	238,350	274,168
Fringe Benefits	120,576	83,070	111,673	155,190
Books, Supplies, Services	6,485,776	527,674	6,820,231	811,680
Equipment Cap Outlay	-	-	46,717	5,000
Financial Aid	-	-	-	-
<b>Expense Total</b>	<b>6,866,431</b>	<b>750,643</b>	<b>7,371,547</b>	<b>1,251,038</b>
<b>Beginning Fund Balance</b>	<b>1,135,728</b>	<b>1,199,154</b>	<b>1,199,154</b>	<b>3,534,011</b>
<b>Audit Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>63,426</b>	<b>(222,669)</b>	<b>2,334,857</b>	<b>(252,645)</b>
<b>Ending Fund Balance</b>	<b>1,199,154</b>	<b>976,485</b>	<b>3,534,011</b>	<b>3,281,366</b>



## Table 39 – Facility Rental Fee Fund Detail (Fund 10)

Facility Rental Fee Fund Detail (Fund 10) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8199 Other Federal Income	2,608	-	1,744	-
<b>Federal Revenue</b>	<b>2,608</b>	<b>-</b>	<b>1,744</b>	<b>-</b>
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	42,077	7,500	47,750	80,000
8846 Commission	-	-	-	-
8851 Facility & Athletic Field Rent	363,595	482,962	828,772	745,798
8861 Interest/Investment Income	-	-	-	-
8879 Student Records	-	-	-	-
8891 Food Service Revenue	30,165	-	113,985	-
8899 Miscellaneous	163,246	37,512	217,841	172,595
<b>Local Revenue</b>	<b>599,082</b>	<b>527,974</b>	<b>1,208,348</b>	<b>998,393</b>
8982 Interfund Transfers-In	6,328,167	-	8,496,312	-
<b>Other Financing Sources</b>	<b>6,328,167</b>	<b>-</b>	<b>8,496,312</b>	<b>-</b>
<b>Revenue</b>	<b>6,929,857</b>	<b>527,974</b>	<b>9,706,404</b>	<b>998,393</b>
<b>Expenses</b>				
1351 Instructor-Temp/Ptime & Ext-Se	-	-	2,953	-
1453 Counselors	-	-	-	-
1455 Coaches	3,542	-	53,202	5,000
1456 Other Non-Teaching Assignments	21,544	300	98,420	-
1457 Non-Teaching Retirees	451	-	-	-
<b>Part Time Academic</b>	<b>25,537</b>	<b>300</b>	<b>154,575</b>	<b>5,000</b>
2101 Administrators	-	-	-	-
2102 Clerical Tech & Support Staff	203,524	139,599	140,155	152,602
2201 Instructional Aides	-	-	-	58,566
2352 Cler Tech & Sup Stf (Repl)	-	-	31,260	10,000
2353 Student Employee Assistants	17,979	-	8,760	-
2354 Overtime for perm & non-perm	13,040	-	58,176	53,000
2357 Classified Retirees	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Students	-	-	-	-
2453 Student Employee Assistants	-	-	-	-
<b>Classified Salary</b>	<b>234,543</b>	<b>139,599</b>	<b>238,350</b>	<b>274,168</b>
3110 STRS - Academic	1,796	-	5,227	10,179
3140 STRS Cash Balance	535	-	4,948	200
3220 PERS	41,607	31,984	32,938	38,716
3310 OASDHI (FICA) Academic	-	-	-	-
3320 OASDHI (FICA) Classified	13,408	8,656	12,033	17,001
3340 Medicare - Academic	370	-	2,241	923
3350 Medicare - Classified	3,143	2,026	3,324	3,128
3411 Meical Coverage-Academic	-	-	-	26,747
3412 Denta Coverage-Academic	-	-	-	1,974
3415 Life Insurance-Academic	-	-	-	219
3421 Medical Coverage-Classified	36,956	25,174	29,701	32,102
3422 Dental Coverage-Classified	2,808	1,842	2,246	2,261





## Facility Rental Fee Fund Detail (Fund 10) 2022/23 Adopted Budget

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3425 Life Insurance-CLASS	631	442	446	449
3510 Unemployment Ins.-Academic	18	-	668	45
3520 Unemployment Ins -Classified	152	99	1,168	1,644
3610 Worker's Compensation-Academic	424	-	2,628	1,081
3620 Worker's Compensation-Classfd	3,460	2,375	2,861	2,681
3712 OPEB Instructional	-	-	15	4,393
3720 Apple-Transamerica NonPerm-CI	-	-	930	-
3722 OPEB Classified	15,267	10,472	10,299	11,447
<b>Fringe Benefits</b>	<b>120,576</b>	<b>83,070</b>	<b>111,673</b>	<b>155,190</b>
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	91,341	-	6,173	-
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	-	-	-	-
4304 Supplies-office	8,392	-	16,154	15,512
4306 Computer software/site lic.-cl	-	-	-	-
4305 Fuel Gasoline/Petroleum	-	-	-	-
4307 Computer software/site lic.-ad	-	-	11,150	3,000
5102 Guest Speakers Lectures-Non	-	-	-	-
5103 Legal	-	-	-	-
5105 Independent Contractor/Consult	6,367,755	-	6,510,778	54,995
5106 Events/Programs-Outside Prod	3,193	-	12,853	4,011
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	(299)	-	-	3,000
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	2,465	-
5205 Conference/Seminar Reg	250	-	-	3,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5501 Garbage and Trash	-	-	26,154	-
5502 Gas	7,598	10,000	5,353	10,000
5503 Light and Power (Electricity)	-	-	61,820	-
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	-	-	-
5603 Facility/Building Rentals-Month	-	-	-	-
5604 Equipment Lease - Annual	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5701 Athletics Meals and Lodging	-	-	17,997	-
5702 Graduation Exprens	-	-	12,583	7,000
5708 Athletic Transportation	-	-	20,333	-
5865 Publishing/Doc Publication	4,520	-	-	-
5866 Testing License and Material	300	-	-	-
5867 Postage	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5879 Site Repair and Services	-	-	-	-
5881 Building Repairs & Services	-	-	62,507	9,200
5882 Equip Repairs Maint. & Svc	-	-	15,956	-
5883 Net Internet Fees and Subs.	-	-	-	-
5884 Laundry Services	2,386	-	-	-
5885 Misc. Operational Exp.	339	517,674	37,955	701,962



## Facility Rental Fee Fund Detail (Fund 10) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	-	-	-	-
5891 Service Contract-Software-DP	-	-	-	-
5892 Service Contract-Hardware-DP	-	-	-	-
<b>Books, Supplies, Services</b>	<b>6,485,776</b>	<b>527,674</b>	<b>6,820,231</b>	<b>811,680</b>
6120 Site Improvement	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6304 Library Videos and DVD's	-	-	-	-
6305 Library Textbooks	-	-	-	-
6306 Library Database	-	-	-	-
6401 Software	-	-	500	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	21,159	-
6406 Laptop Computers	-	-	2,514	5,000
6407 PC, SERV, Other Comput, Peripher	-	-	22,545	-
6432 Non-Instructional Equip & Furn >\$49,	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>46,717</b>	<b>5,000</b>
7510 Grants	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Voucher	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
7699 Other Student Aid	-	-	-	-
<b>Financial Aid</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>6,866,431</b>	<b>750,643</b>	<b>7,371,547</b>	<b>1,251,038</b>



Table 40 – Facility Rental Fund FTE (Fund 10)

Facility Rental Fund FTE (Fund 10)	
Full Time Equivalent	
Position/Title	Merritt
Facilities Project Coord	0.71
Principal Financial Analyst	0.30
Staff Asst/Communication Svcs	0.71
Grand Total	1.72





## Table 41 – Measure B – Parcel Tax Fund Summary (Fund 12)

### Measure B - Parcel Tax Fund Summary (Fund 12) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Local Revenue	439,694	127,507	24,754	-
Other Financing Sources	-	-	-	-
<b>Total Revenue</b>	<b>439,694</b>	<b>127,507</b>	<b>24,754</b>	<b>-</b>
<b>Expenses</b>				
Full Time Academic	-	-	-	-
Other Faculty	-	-	-	-
Part Time Academic	9,013	-	329,751	-
Classified Salary	73,051	84,896	84,512	91,173
Fringe Benefits	37,843	60,450	107,538	66,756
Books, Supplies, Services	-	818,367	89,000	-
Equipment Cap Outlay	-	-	-	-
Other outgo	331,000	-	-	-
<b>Total Expense</b>	<b>450,907</b>	<b>963,713</b>	<b>610,801</b>	<b>157,929</b>
<b>Beginning Fund Balance</b>	<b>948,676</b>	<b>937,464</b>	<b>937,464</b>	<b>351,417</b>
Audit Adjustment		-	-	-
Net Increase (Decrease)	(11,213)	(836,206)	(586,047)	(157,929)
<b>Ending Fund Balance</b>	<b>937,464</b>	<b>101,258</b>	<b>351,417</b>	<b>193,488</b>





## Table 42 – Measure B – Parcel Tax Fund Detail (Fund 12)

Measure B - Parcel Tax Fund Detail (Fund 12) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8811 Tax Allocation Secured Roll	391,452	127,507	-	-
8814 PY Tax Alloc Secured Roll	(868)	-	643	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	49,110	-	24,111	-
8881 Parking Servcs & Public Transp	-	-	-	-
8892 Fines & Citations	-	-	-	-
8899 Miscellaneous	-	-	-	-
<b>Local Revenue</b>	<b>439,694</b>	<b>127,507</b>	<b>24,754</b>	<b>-</b>
8942 Sales of Bonds	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue Total</b>	<b>439,694</b>	<b>127,507</b>	<b>24,754</b>	<b>-</b>
<b>Expenses</b>				
1101 Instructor	-	-	-	-
<b>Full Time Academic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1201 Administrators	-	-	-	-
1202 Department Chair	-	-	-	-
1203 Counselors	-	-	-	-
1204 Librarians	-	-	-	-
1205 Faculty - Special Assignment	-	-	-	-
1206 Nurse	-	-	-	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	-	-	-	-
<b>Other Faculty</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1351 Instructor-Temp/PTime & Ext-Se	5,372	-	155,788	-
1352 Instructor-Sub-Daily/Sick	-	-	8,843	-
1353 Instructor - Retiree	-	-	-	-
1356 Instructor-Temp/Pt-Office Hour	-	-	1,322	-
1452 Department Chairs	-	-	-	-
1453 Counselors	-	-	-	-
1454 Librarians	-	-	153,598	-
1456 Other Non-Teaching Assignments	3,641	-	10,200	-
1457 Non-Teaching Retirees	-	-	-	-
<b>Part Time Academic</b>	<b>9,013</b>	<b>-</b>	<b>329,751</b>	<b>-</b>
2102 Clerical Tech & Support Staff	28,865	32,272	31,709	35,623
2201 Instructional Aides	17,871	52,624	52,624	55,550
2352 ClerTech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	26,315	-	-	-
2354 Overtime for perm & non-perm	-	-	179	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	-	-	-	-
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
<b>Classified Salary</b>	<b>73,051</b>	<b>84,896</b>	<b>84,512</b>	<b>91,173</b>



## Measure B - Parcel Tax Fund Detail (Fund 12) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3110 STRS - Academic	1,527	-	24,737	-
3140 STRS Cash Balance	-	-	5,926	-
3220 PERS	9,675	19,451	19,321	23,132
3310 OASDHI (FICA) Academic	-	-	1,721	-
3320 OASDHI (FICA) Classified	3,022	5,264	5,226	5,654
3340 Medicare - Academic	131	-	4,661	-
3350 Medicare - Classified	707	1,232	1,222	1,323
3411 Medical Coverage-Academic	-	-	2,510	-
3412 Dental Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	16,919	24,761	24,760	25,934
3422 Dental Coverage-Classified	1,160	1,518	1,518	1,476
3425 Life Insurance-CLASS	212	352	366	372
3510 Unemployment Ins.-Academic	6	-	1,749	-
3520 Unemployment Ins -Classified	31	60	455	475
3610 Worker's Compensation-Academic	153	-	5,606	-
3620 Worker's Compensation-Classfd	795	1,444	1,434	1,551
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	3,505	6,368	6,325	6,839
<b>Fringe Benefits</b>	<b>37,843</b>	<b>60,450</b>	<b>107,538</b>	<b>66,756</b>
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4302 Supplies Outreach recruitment	-	-	-	-
4304 Supplies-office	-	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	-	-	89,000	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5703 Meals for Needy Students	-	-	-	-
5866 Testing License and Material	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	-	818,367	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract-Equipment	-	-	-	-
<b>Books, Supplies, Services</b>	-	<b>818,367</b>	<b>89,000</b>	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6401 Software	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
<b>Equipment Cap Outlay</b>	-	-	-	-



## Measure B - Parcel Tax Fund Detail (Fund 12) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
7301 Interfund Transfers	331,000	-	-	-
7610 Transportation Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7650 Book Vouchers	-	-	-	-
7699 Other Student Aid	-	-	-	-
<b>Financial Aid</b>	<b>331,000</b>	-	-	-
<b>Expense Total</b>	<b>450,907</b>	<b>963,713</b>	<b>610,801</b>	<b>157,929</b>







Table 43 – Measure B - Parcel Tax Fund FTE (Fund 12)

Measure B - Parcel Tax Fund FTE (Fund 12)	
Full Time Equivalent	
Row Labels	BCC
Library Technician II	0.65
Science Lab Tech/Chemistry	1.00
Grand Total	1.65







**Table 44 – Contract Education Fund Summary (Fund 30)**

<b>Contract Education Fund Summary (Fund 30)</b> <b>2022/23 Adopted Budget</b>				
<b>Description</b>	<b>2020/21 Audited Actuals</b>	<b>2021/22 Adopted Budget</b>	<b>2021/22 Unaudited Actuals</b>	<b>2022/23 Adopted Budget</b>
<b>Revenue</b>				
Federal Revenue	-	-	-	-
Local Revenue	628,209	225,000	523,846	499,970
<b>Total Revenue</b>	<b>628,209</b>	<b>225,000</b>	<b>523,846</b>	<b>499,970</b>
<b>Expenses</b>				
Academic Admin	-	-	-	-
Part Time Academic	170,206	-	213,608	58,213
Classified Salary	11,119	-	3,867	25,280
Fringe Benefits	31,927	-	38,520	20,405
Books, Supplies, Services	65,216	225,000	30,957	376,566
Equipment Cap Outlay	5,158	-	4,236	19,506
Other Outgo	-	-	2,000	-
<b>Total Expense</b>	<b>283,626</b>	<b>225,000</b>	<b>293,188</b>	<b>499,970</b>
<b>Beginning Fund Balance</b>	<b>639,661</b>	<b>984,244</b>	<b>984,244</b>	<b>1,214,902</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	344,583	-	230,658	-
<b>Ending Fund Balance</b>	<b>984,244</b>	<b>984,244</b>	<b>1,214,902</b>	<b>1,214,902</b>



# Table 45 – Contract Education Fund Detail (Fund 30)

Contract Education Fund Detail (Fund 30) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8130 Workforce Investment Act	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8831 Contract Instructional Services	628,209	225,000	421,514	292,837
8835 Other Contract Services	-	-	-	122,259
8899 Miscellaneous	-	-	102,332	84,874
<b>Local Revenue</b>	<b>628,209</b>	<b>225,000</b>	<b>523,846</b>	<b>499,970</b>
<b>Revenue</b>	<b>628,209</b>	<b>225,000</b>	<b>523,846</b>	<b>499,970</b>
<b>Expenses</b>				
1201 Administrators	-	-	-	-
<b>Academic Admin</b>	-	-	-	-
1205 Faculty - Special-Assigned	-	-	-	-
1351 Instructor-Temp/PTime & Ext-Se	165,206	-	162,134	42,270
1352 Instructor-Sub	-	-	-	-
1353 Instructor - Retire	-	-	-	-
1456 Other Non-Teaching Assignments	5,000	-	51,474	15,943
1457 Non-Teaching Retirees	-	-	-	-
<b>Part Time Academic</b>	<b>170,206</b>	-	<b>213,608</b>	<b>58,213</b>
2102 Clerical Tech & Support Staff	-	-	-	-
2352 Cler Tech & Support Staff	-	-	-	-
2353 Student Employee Assistants	-	-	-	5,280
2354 Overtime for perm & non-perm	1,357	-	-	-
2451 Instructional Aides (Replace)	9,763	-	3,867	20,000
2452 Instructional Aides - Student	-	-	-	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>	<b>11,119</b>	-	<b>3,867</b>	<b>25,280</b>
3110 STRS - Academic	16,828	-	26,747	8,991
3140 STRS Cash Balance	2,530	-	2,238	103
3220 PERS	2,021	-	796	4,582
3320 OA SDHI (FICA) Classified	659	-	227	1,176
3310 OA SDHI (FICA) Academic	-	-	167	-
3340 Medicare - Academic	2,426	-	3,095	773
3350 Medicare - Classified	154	-	53	275
3411 Medical Coverage-Academic	2,788	-	-	-
3412 Dental Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	1,335	-	507	2,920
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance - Classified	-	-	-	-
3510 Unemployment Ins.-Academic	119	-	976	217
3520 Unemployment Ins.-Classified	8	-	23	122
3610 Worker's Compensation-Academic	2,894	-	3,631	906
3620 Worker's Compensation-Classfd	166	-	59	340
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	-	-	-
<b>Fringe Benefits</b>	<b>31,927</b>	-	<b>38,520</b>	<b>20,405</b>



## Contract Education Fund Detail (Fund 30) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
4101 Classroom-Books	13,721	-	2,913	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	1,641	-	14	9,895
4302 Supplies Outreach Recruitment	-	-	7,757	-
4304 Supplies-office	-	-	9,352	2,407
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures	-	-	-	-
5105 Independent Contractor/Consult	8,050	-	-	13,000
5106 Events/Programs-Outside Prod	-	-	-	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	75	-	-	-
5301 Dues and Membership	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	41,729	225,000	10,921	351,264
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Services Contract - Equipment	-	-	-	-
<b>Books, Supplies, Services</b>	<b>65,216</b>	<b>225,000</b>	<b>30,957</b>	<b>376,566</b>
6402 Inst Equipment and Furn	-	-	2,149	14,009
6403 Non-Instructional Equip & Furn	-	-	1,643	-
6406 Laptop Computers	5,158	-	-	5,497
6407 PC,SERV, Other Comput,Peripher	-	-	444	-
<b>Equipment Cap Outlay</b>	<b>5,158</b>	<b>-</b>	<b>4,236</b>	<b>19,506</b>
7641 Student Vouchers	-	-	2,000	-
7650 Meals for Students	-	-	-	-
7699 Other Student Aid	-	-	-	-
<b>Other Outgo</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
<b>Total Expense</b>	<b>283,626</b>	<b>225,000</b>	<b>293,188</b>	<b>499,970</b>





**Table 46 – Measure G General Obligation Bond Fund Summary (Fund 43)**

Measure G General Obligation Bond Fund Summary (Fund 43) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Local Revenue	-	40,500,000	250,000	500,000
<b>Total Revenue</b>	<b>-</b>	<b>40,500,000</b>	<b>250,000</b>	<b>500,000</b>
<b>Expenses</b>				
Books, Supplies, Services	10,527,350	24,663,819	7,264,353	9,042,100
Equipment Cap Outlay	6,023,920	39,297,146	7,012,306	5,457,900
Other Outlay	-	-	-	-
<b>Total Expense</b>	<b>16,551,270</b>	<b>63,960,964</b>	<b>14,276,659</b>	<b>14,500,000</b>
<b>Beginning Fund Balance</b>	<b>43,823,322</b>	<b>28,080,995</b>	<b>28,080,995</b>	<b>14,054,336</b>
Audit Adjustment	808,943	-	-	-
Net Increase (Decrease)	(16,551,270)	(23,460,964)	(14,026,659)	(14,000,000)
<b>Ending Fund Balance</b>	<b>28,080,995</b>	<b>4,620,031</b>	<b>14,054,336</b>	<b>54,336</b>







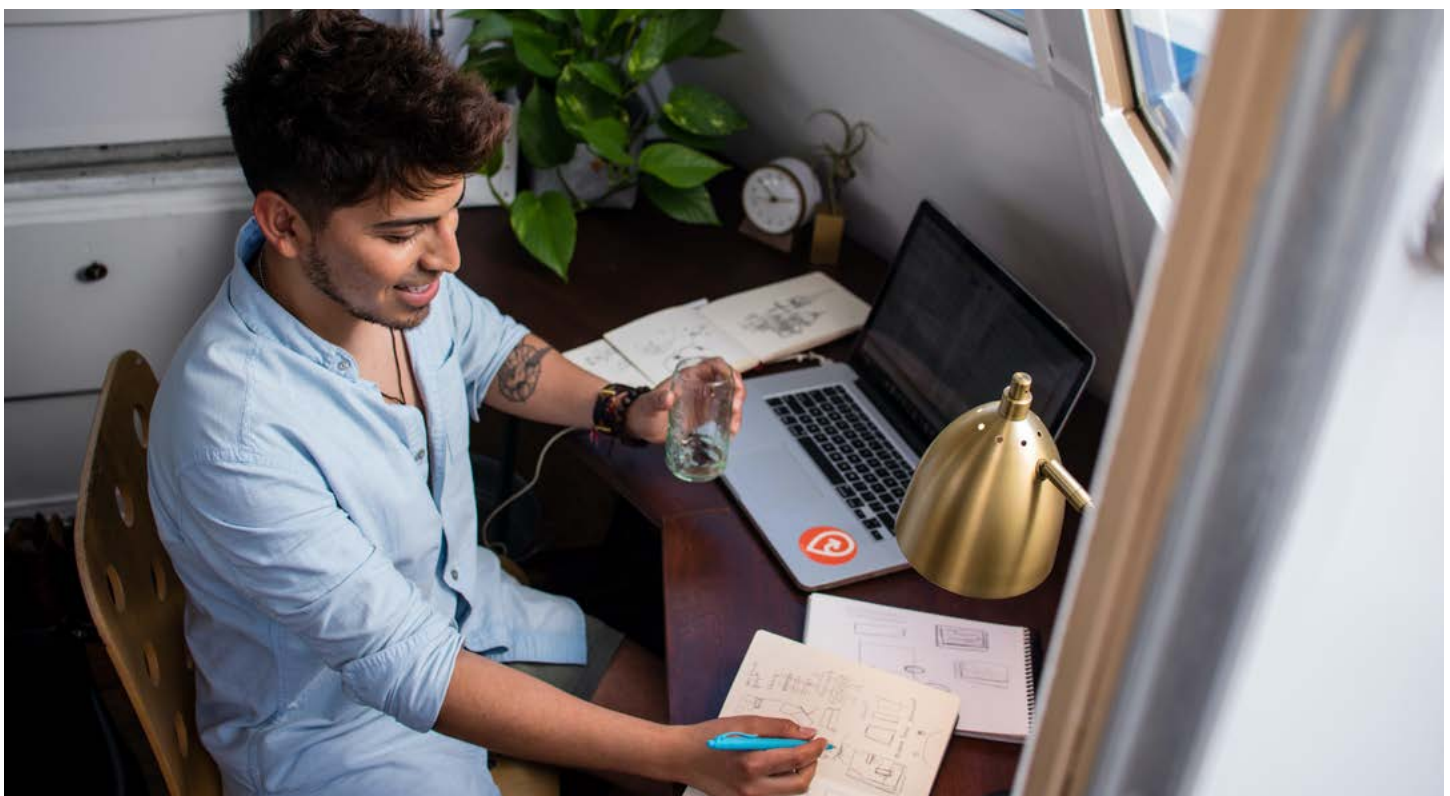
# Table 47 – Measure G General Obligation Bond Fund Detail (Fund 43)

## Measure G General Obligation Bond Fund Detail (Fund 43) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8861 Interest/Investment Income	-	500,000	250,000	500,000
8942 Sales of Bonds	-	40,000,000	-	-
<b>Local Revenue</b>	-	<b>40,500,000</b>	<b>250,000</b>	<b>500,000</b>
<b>Total Revenue</b>	-	<b>40,500,000</b>	<b>250,000</b>	<b>500,000</b>
<b>Expenses</b>				
4306 Computer Software/Site Lic	7,766	41,957	8,302	-
5103 Legal	87,464	419,360	152,064	-
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	10,428,038	23,859,904	6,972,500	8,494,372
5107 Election Cost	-	-	-	-
5603 Facility/Building Rentals-Mont	-	286,474	32,920	298,815
5605 Equipment Rentals - Mon-Mon	-	-	49,000	148,200
5607 Print & Dup. Equip Leases/Rent	-	6,000	343	5,630
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	255	561	3,564	-
5881 Building Repairs & Services	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	43
5888 Advertising Print/ADS	3,827	49,563	45,660	44,000
5891 Service Contract - Software	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	51,040
<b>Books, Supplies, Services</b>	<b>10,527,350</b>	<b>24,663,819</b>	<b>7,264,353</b>	<b>9,042,100</b>
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	555,574	5,929,016	536,095	539,800
6201 New Building Construction	567,520	3,291,598	2,249,669	3,195,000
6206 Building Improvement	812,331	23,581,329	3,613,149	1,003,100
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	4,088,494	2,693	(42,548)	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	2,087,510	511,129	600,000
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC, SERV, Other Comput, Peripher	-	4,405,000	109,402	120,000
6408 Licensed Vehicles (Low Value)	-	-	-	-
6409 Lease Purchase (LW)	-	-	35,410	-
6435 Com, Pmter, Srv, Etc. > \$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>6,023,920</b>	<b>39,297,146</b>	<b>7,012,306</b>	<b>5,457,900</b>
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
<b>Other Outgo</b>	-	-	-	-
<b>Total Expense</b>	<b>16,551,270</b>	<b>63,960,964</b>	<b>14,276,659</b>	<b>14,500,000</b>

**Table 48 – Faculty Professional Development Summary (Fund 58)**

Faculty Professional Development Summary (Fund 58) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	-	298,005	298,005	120,000
<b>Total Revenue</b>	<b>-</b>	<b>298,005</b>	<b>298,005</b>	<b>120,000</b>
<b>Expenses</b>				
Part Time Academic	-	18,004	28,299	4,202
Classified Salary	-	2,500	4,435	2,000
Fringe Benefits	-	4,012	5,116	853
Books, Supplies, Services	-	273,489	35,714	53,945
<b>Total Expense</b>	<b>-</b>	<b>298,005</b>	<b>73,563</b>	<b>61,000</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>224,442</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	224,442	59,000
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>224,442</b>	<b>283,442</b>





## Table 49 – Faculty Professional Development Detail (Fund 58)

Faculty Professional Development Detail (Fund 58) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	298,005	298,005	120,000
<b>Local Revenue</b>	-	<b>298,005</b>	<b>298,005</b>	<b>120,000</b>
<b>Total Revenue</b>	-	<b>298,005</b>	<b>298,005</b>	<b>120,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	18,004	28,299	4,202
<b>Part Time Academic</b>	-	<b>18,004</b>	<b>28,299</b>	<b>4,202</b>
2354 Overtime for perm & non-perm	-	2,500	4,435	2,000
<b>Classified Salary</b>	-	<b>2,500</b>	<b>4,435</b>	<b>2,000</b>
3110 STRS - Academic	-	2,662	3,272	711
3140 STRS Cash Balance	-	400	368	-
3320 OASDHI (FICA) Classified	-	159	275	-
3340 Medicare - Academic	-	238	410	61
3350 Medicare - Classified	-	37	64	-
3510 Unemployment Ins.-Academic	-	74	135	10
3520 Unemployment Ins -Classified	-	2	20	-
3610 Worker's Compensation-Academic	-	440	481	71
3712 OPEB Instructional	-	-	90	-
<b>Fringe Benefits</b>	-	<b>4,012</b>	<b>5,116</b>	<b>853</b>
5105 Independent Contractor/Consult	-	4,000	11,123	7,080
5106 Events/Programs-Outside Prod	-	10,000	400	5,000
5202 Travel Non-Local	-	3,234	11,701	-
5203 Travel Local	-	1,500	-	-
5205 Conference/Seminar Reg	-	18,000	8,225	-
5206 Internal Training- Staff Dev	-	5,000	-	-
5301 Dues and Membership	-	5,500	1,430	-
5885 Misc. Operational Exp.	-	226,255	1,800	41,865
7641 Student Vouchers	-	-	1,035	-
<b>Books, Supplies, Services</b>	-	<b>273,489</b>	<b>35,714</b>	<b>53,945</b>
<b>Total Expense</b>	-	<b>298,005</b>	<b>73,563</b>	<b>61,000</b>



**Table 50 – Faculty Professional Development Summary (Fund 58)  
District Office – Central Services (Location 1)**

Faculty Professional Development Summary (Fund 58) 2022/23 Adopted Budget					
District Office - Central Services (Location 1)					
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget	
<b>Revenues</b>					
State Revenue	-	-	-	-	
Local Revenue	-	-	-	-	
<b>Total Revenue</b>	-	-	-	-	
<b>Expenses</b>					
Part Time Academic	-	-	-	-	
Classified Salary			-		
Fringe Benefits			-		
Books, Supplies, Svs.	-	-	-	-	
<b>Total Expense</b>	-	-	-	-	
<b>Beginning Fund Balance</b>	-	-	-	-	
Audit Adjustment	-	-	-	-	
Net Increase (Decrease)	-	-	-	-	
<b>Ending Fund Balance</b>	-	-	-	-	

Note: There are no funds allocated for Faculty Professional Development at the District.





**Table 51 – Faculty Professional Development Detail (Fund 58)  
District Office – Central Services (Location 1)**

Faculty Professional Development Detail (Fund 58) 2022/23 Adopted Budget						
District Office - Central Services (Location 1)						
Description			2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues						
	8899	Miscellaneous	-	-	-	-
	8982	Interfund Transfers-In	-	-	-	-
	Local Revenue		-	-	-	-
		Total Revenue	-	-	-	-
Expenses						
	1456	Other Non-Teaching Assignments	-	-	-	-
	Part Time Academic		-	-	-	-
	2354	Overtime for perm & non-perm	-	-	-	-
	Classified Salary		-	-	-	-
	3110	STRS - Academic	-	-	-	-
	3140	STRS Cash Balance	-	-	-	-
	3320	OASDHI (FICA) Classified	-	-	-	-
	3340	Medicare - Academic	-	-	-	-
	3350	Medicare - Classified	-	-	-	-
	3510	Unemployment Ins.-Academic	-	-	-	-
	3520	Unemployment Ins -Classified	-	-	-	-
	3610	Worker's Compensation-Academic	-	-	-	-
	Fringe Benefits		-	-	-	-
	5105	Independent Contractor/Consult	-	-	-	-
	5106	Events/Programs-Outside Prod	-	-	-	-
	5202	Travel Non-Local	-	-	-	-
	5203	Travel Local	-	-	-	-
	5205	Conference/Seminar Reg	-	-	-	-
	5206	Internal Training- Staff Dev	-	-	-	-
	5301	Dues and Membership	-	-	-	-
	5885	Misc. Operational Exp.	-	-	-	-
	Books, Supplies, Svs.		-	-	-	-
		Total Expense	-	-	-	-

Note: There are no funds allocated for Faculty Professional Development at the District.



**Table 52 – Faculty Professional Development Summary (Fund 58)  
College of Alameda (Location 2)**

Faculty Professional Development Summary (Fund 58) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	-	32,167	32,167	22,848
<b>Total Revenue</b>	-	<b>32,167</b>	<b>32,167</b>	<b>22,848</b>
<b>Expenses</b>				
Part Time Academic	-	8,004	4,203	4,202
Classified Salary	-	2,500	1,390	-
Fringe Benefits	-	1,598	965	853
Books, Supplies, Svs.	-	20,065	4,460	10,945
<b>Total Expense</b>	-	<b>32,167</b>	<b>11,018</b>	<b>16,000</b>
<b>Beginning Fund Balance</b>	-	-	-	<b>21,149</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	21,149	6,848
<b>Ending Fund Balance</b>	-	-	<b>21,149</b>	<b>27,997</b>



**Table 53 – Faculty Professional Development Detail (Fund 58)  
College of Alameda (Location 2)**

Faculty Professional Development Detail (Fund 58) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	32,167	32,167	22,848
<b>Local Revenue</b>	-	<b>32,167</b>	<b>32,167</b>	<b>22,848</b>
<b>Total Revenue</b>	-	<b>32,167</b>	<b>32,167</b>	<b>22,848</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	8,004	4,203	4,202
<b>Part Time Academic</b>	-	<b>8,004</b>	<b>4,203</b>	<b>4,202</b>
2354 Overtime for perm & non-perm	-	2,500	1,390	-
<b>Classified Salary</b>	-	<b>2,500</b>	<b>1,390</b>	-
3110 STRS - Academic	-	1,034	711	711
3140 STRS Cash Balance	-	-	-	-
3320 OASDHI (FICA) Classified	-	159	86	-
3340 Medicare - Academic	-	92	61	61
3350 Medicare - Classified	-	37	20	-
3510 Unemployment Ins.-Academic	-	4	11	10
3520 Unemployment Ins -Classified	-	2	4	-
3610 Worker's Compensation-Academic	-	270	71	71
<b>Fringe Benefits</b>	-	<b>1,598</b>	<b>965</b>	<b>853</b>
5105 Independent Contractor/Consult	-	-	-	580
5106 Events/Programs-Outside Prod	-	-	-	5,000
5202 Travel Non-Local	-	2,734	3,480	-
5203 Travel Local	-	1,000	-	-
5205 Conference/Seminar Reg	-	7,000	980	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	9,331	-	5,365
<b>Books, Supplies, Svs.</b>	-	<b>20,065</b>	<b>4,460</b>	<b>10,945</b>
<b>Total Expense</b>	-	<b>32,167</b>	<b>11,018</b>	<b>16,000</b>



**Table 54 – Faculty Professional Development Summary (Fund 58)  
Laney College (Location 5)**

Faculty Professional Development Summary (Fund 58) 2022/23 Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	-	126,911	126,911	42,708
<b>Total Revenue</b>	<b>-</b>	<b>126,911</b>	<b>126,911</b>	<b>42,708</b>
<b>Expenses</b>				
Part Time Academic	-	-	1,555	-
Classified Salary	-	-	81	2,000
Fringe Benefits	-	-	229	-
Books, Supplies, Svs.	-	126,911	20,501	10,000
<b>Total Expense</b>	<b>-</b>	<b>126,911</b>	<b>22,367</b>	<b>12,000</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,544</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	104,544	30,708
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>104,544</b>	<b>135,252</b>







**Table 55 – Faculty Professional Development Detail (Fund 58)  
Laney College (Location 5)**

Faculty Professional Development Detail (Fund 58) 2022/23 Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	126,911	126,911	42,708
<b>Local Revenue</b>	-	<b>126,911</b>	<b>126,911</b>	<b>42,708</b>
<b>Total Revenue</b>	-	<b>126,911</b>	<b>126,911</b>	<b>42,708</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	-	1,555	-
<b>Part Time Academic</b>	-	-	<b>1,555</b>	-
2354 Overtime for perm & non-perm	-	-	81	2,000
<b>Classified Salary</b>	-	-	<b>81</b>	<b>2,000</b>
3110 STRS - Academic	-	-	136	-
3140 STRS Cash Balance	-	-	30	-
3320 OASDHI (FICA) Classified	-	-	5	-
3340 Medicare - Academic	-	-	23	-
3350 Medicare - Classified	-	-	1	-
3510 Unemployment Ins.-Academic	-	-	7	-
3520 Unemployment Ins -Classified	-	-	0	-
3610 Worker's Compensation-Academic	-	-	26	-
<b>Fringe Benefits</b>	-	-	<b>229</b>	-
5105 Independent Contractor/Consult	-	-	8,100	6,500
5106 Events/Programs-Outside Prod	-	10,000	400	-
5202 Travel Non-Local	-	-	4,961	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	5,000	4,270	-
5206 Internal Training- Staff Dev	-	5,000	-	-
5301 Dues and Membership	-	5,000	970	-
5885 Misc. Operational Exp.	-	101,911	1,800	3,500
<b>Books, Supplies, Svs.</b>	-	<b>126,911</b>	<b>20,501</b>	<b>10,000</b>
<b>Total Expense</b>	-	<b>126,911</b>	<b>22,367</b>	<b>12,000</b>



**Table 56 – Faculty Professional Development Summary (Fund 58)**  
**Merritt College (Location 6)**

Faculty Professional Development Summary (Fund 58)				
2022/23 Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	-	74,376	74,376	29,256
<b>Total Revenue</b>	-	<b>74,376</b>	<b>74,376</b>	<b>29,256</b>
<b>Expenses</b>				
Part Time Academic	-	-	7,352	-
Classified Salary	-	-	763	-
Fringe Benefits	-	-	1,499	-
Books, Supplies, Svs.	-	74,376	1,710	14,000
<b>Total Expense</b>	-	<b>74,376</b>	<b>11,323</b>	<b>14,000</b>
<b>Beginning Fund Balance</b>	-	-	-	<b>63,053</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	63,053	15,256
<b>Ending Fund Balance</b>	-	-	<b>63,053</b>	<b>78,309</b>



**Table 57 – Faculty Professional Development Detail (Fund 58)  
Merritt College (Location 6)**

Faculty Professional Development Detail (Fund 58) 2022/23 Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	74,376	74,376	29,256
<b>Local Revenue</b>	-	<b>74,376</b>	<b>74,376</b>	<b>29,256</b>
<b>Total Revenue</b>	-	<b>74,376</b>	<b>74,376</b>	<b>29,256</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	-	7,352	-
<b>Part Time Academic</b>	-	-	<b>7,352</b>	-
2354 Overtime for perm & non-perm	-	-	763	-
<b>Classified Salary</b>	-	-	<b>763</b>	-
3110 STRS - Academic	-	-	1,142	-
3140 STRS Cash Balance	-	-	24	-
3320 OASDHI (FICA) Classified	-	-	47	-
3340 Medicare - Academic	-	-	107	-
3350 Medicare - Classified	-	-	11	-
3510 Unemployment Ins.-Academic	-	-	38	-
3520 Unemployment Ins -Classified	-	-	4	-
3610 Worker's Compensation-Academic	-	-	125	-
<b>Fringe Benefits</b>	-	-	<b>1,499</b>	-
5105 Independent Contractor/Consult	-	-	1,600	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	110	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	74,376	-	14,000
<b>Books, Supplies, Svs.</b>	-	<b>74,376</b>	<b>1,710</b>	<b>14,000</b>
<b>Total Expense</b>	-	<b>74,376</b>	<b>11,323</b>	<b>14,000</b>



**Table 58 – Faculty Professional Development Summary (Fund 58)  
Berkeley City College (Location 8)**

Faculty Professional Development Summary (Fund 58) 2022/23 Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	-	64,551	64,551	25,188
<b>Total Revenue</b>	-	<b>64,551</b>	<b>64,551</b>	<b>25,188</b>
<b>Expenses</b>				
Part Time Academic	-	10,000	15,189	-
Classified Salary	-	-	2,201	-
Fringe Benefits	-	2,414	2,424	-
Books, Supplies, Svs.	-	52,137	9,042	19,000
<b>Total Expense</b>	-	<b>64,551</b>	<b>28,855</b>	<b>19,000</b>
<b>Beginning Fund Balance</b>	-	-	-	<b>35,696</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	35,696	6,188
<b>Ending Fund Balance</b>	-	-	<b>35,696</b>	<b>41,884</b>





**Table 59 – Faculty Professional Development Detail (Fund 58)  
Berkeley City College (Location 8)**

Faculty Professional Development Detail (Fund 58) 2022/23 Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	64,551	64,551	25,188
<b>Local Revenue</b>	-	<b>64,551</b>	<b>64,551</b>	<b>25,188</b>
<b>Total Revenue</b>	-	<b>64,551</b>	<b>64,551</b>	<b>25,188</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	10,000	15,189	-
<b>Part Time Academic</b>	-	<b>10,000</b>	<b>15,189</b>	-
2354 Overtime for perm & non-perm	-	-	2,201	-
<b>Classified Salary</b>	-	-	<b>2,201</b>	-
3110 STRS - Academic	-	1,628	1,282	-
3140 STRS Cash Balance	-	400	314	-
3320 OASDHI (FICA) Classified	-	-	136	-
3340 Medicare - Academic	-	146	220	-
3350 Medicare - Classified	-	-	32	-
3510 Unemployment Ins.-Academic	-	70	79	-
3520 Unemployment Ins -Classified	-	-	11	-
3610 Worker's Compensation-Academic	-	170	258	-
3712 OPEB Instructional	-	-	90	-
<b>Fringe Benefits</b>	-	<b>2,414</b>	<b>2,424</b>	-
5105 Independent Contractor/Consult	-	4,000	1,423	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	500	3,260	-
5203 Travel Local	-	500	-	-
5205 Conference/Seminar Reg	-	6,000	2,865	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	500	460	-
5885 Misc. Operational Exp.	-	40,637	-	19,000
7641 Student Vouchers	-	-	1,035	-
<b>Books, Supplies, Svs.</b>	-	<b>52,137</b>	<b>9,042</b>	<b>19,000</b>
<b>Total Expense</b>	-	<b>64,551</b>	<b>28,855</b>	<b>19,000</b>

**Table 60 – Parking Fee Fund Summary (Fund 59)**

Parking Fee Fund Summary (Fund 59) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Local Revenue	12,069	42,000	3,161	54,838
Other Financing Sources	187,558	201,718	147,215	-
<b>Total Revenue</b>	<b>199,627</b>	<b>243,718</b>	<b>150,376</b>	<b>54,838</b>
<b>Expenses</b>				
Part Time Academic	-	-	-	-
Classified Salary	22,166	-	2,298	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	13,210	42,000	-	54,838
<b>Total Expense</b>	<b>35,376</b>	<b>42,000</b>	<b>2,298</b>	<b>54,838</b>
<b>Beginning Fund Balance</b>	<b>(164,252)</b>	<b>(1)</b>	<b>(1)</b>	<b>148,077</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	164,251	201,718	148,078	-
<b>Ending Fund Balance</b>	<b>(1)</b>	<b>201,717</b>	<b>148,077</b>	<b>148,077</b>





## Table 61 – Parking Fee Fund Detail (Fund 59)

Parking Fee Fund Detail (Fund 59) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8881 Parking Servcs & Public Transp	2,156	42,000	-	54,838
8892 Fines & Citations	7,910	-	3,161	-
8899 Miscellaneous	2,003	-	-	-
<b>Local Revenue</b>	<b>12,069</b>	<b>42,000</b>	<b>3,161</b>	<b>54,838</b>
8982 Interfund Transfers-In	187,558	201,718	147,215	-
<b>Other Financing Sources</b>	<b>187,558</b>	<b>201,718</b>	<b>147,215</b>	<b>-</b>
<b>Total Revenue</b>	<b>199,627</b>	<b>243,718</b>	<b>150,376</b>	<b>54,838</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	-	-	-
<b>Part Time Academic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2353 Student Employee Assistants	22,166	-	2,298	-
<b>Classified Salary</b>	<b>22,166</b>	<b>-</b>	<b>2,298</b>	<b>-</b>
3110 STRS - Academic	-	-	-	-
3340 Medicare - Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3510 Unemployment Ins.-Academic	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
<b>Fringe Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	189	-	-	-
5301 Dues and Membership	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	1,163	42,000	-	54,838
5890 Service Contract-Equipment	11,858	-	-	-
<b>Books, Supplies, Services</b>	<b>13,210</b>	<b>42,000</b>	<b>-</b>	<b>54,838</b>
<b>Total Expense</b>	<b>35,376</b>	<b>42,000</b>	<b>2,298</b>	<b>54,838</b>



**Table 62 – Capital Outlay Fund Summary (Fund 61)**

**Capital Outlay Fund Summary (Fund 61)  
2022/23 Adopted Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
State Revenue	3,026,000	-	7,020,486	11,517,915
Local Revenue	2,809,384	1,200,000	3,008,841	1,200,000
<b>Total Revenue</b>	<b>5,835,384</b>	<b>1,200,000</b>	<b>10,029,327</b>	<b>12,717,915</b>
<b>Expenses</b>				
Part Time Academic	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	1,439,549	7,605,583	1,095,066	15,964,450
Equipment Cap Outlay	110,181	262,443	172,928	5,114,647
<b>Total Expense</b>	<b>1,549,730</b>	<b>7,868,026</b>	<b>1,267,994</b>	<b>21,079,097</b>
<b>Beginning Fund Balance</b>	<b>3,515,756</b>	<b>7,801,410</b>	<b>7,801,410</b>	<b>16,562,743</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	4,285,654	(6,668,026)	8,761,333	(8,361,182)
<b>Ending Fund Balance</b>	<b>7,801,410</b>	<b>1,133,385</b>	<b>16,562,743</b>	<b>8,201,561</b>







## Table 63 – Capital Outlay Fund Detail (Fund 61)

### Measure G General Obligation Bond Fund Detail (Fund 43) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8861 Interest/Investment Income	-	500,000	250,000	500,000
8942 Sales of Bonds	-	40,000,000	-	-
<b>Local Revenue</b>	-	<b>40,500,000</b>	<b>250,000</b>	<b>500,000</b>
<b>Total Revenue</b>	-	<b>40,500,000</b>	<b>250,000</b>	<b>500,000</b>
<b>Expenses</b>				
4306 Computer Software/Site Lic	7,766	41,957	8,302	-
5103 Legal	87,464	419,360	152,064	-
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	10,428,038	23,859,904	6,972,500	8,494,372
5107 Election Cost	-	-	-	-
5603 Facility/Building Rentals-Mont	-	286,474	32,920	298,815
5605 Equipment Rentals - Mon-Mon	-	-	49,000	148,200
5607 Print & Dup. Equip Leases/Rent	-	6,000	343	5,630
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	255	561	3,564	-
5881 Building Repairs & Services	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	43
5888 Advertising Print/ADS	3,827	49,563	45,660	44,000
5891 Service Contract - Software	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	51,040
<b>Books, Supplies, Services</b>	<b>10,527,350</b>	<b>24,663,819</b>	<b>7,264,353</b>	<b>9,042,100</b>



## Measure G General Obligation Bond Fund Detail (Fund 43) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	555,574	5,929,016	536,095	539,800
6201 New Building Construction	567,520	3,291,598	2,249,669	3,195,000
6206 Building Improvement	812,331	23,581,329	3,613,149	1,003,100
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	4,088,494	2,693	(42,548)	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	2,087,510	511,129	600,000
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC, SERV, Other Comput, Peripher	-	4,405,000	109,402	120,000
6408 Licensed Vehicles (Low Value)	-	-	-	-
6409 Lease Purchase (LW)	-	-	35,410	-
6435 Com, Prnter, Srv, Etc. >\$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>6,023,920</b>	<b>39,297,146</b>	<b>7,012,306</b>	<b>5,457,900</b>
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
<b>Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>16,551,270</b>	<b>63,960,964</b>	<b>14,276,659</b>	<b>14,500,000</b>





**Table 64 – Parking Mitigation Fund Summary (Fund 62)**

Parking Mitigation Fund Summary (Fund 62) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Local Revenue	18,596	25,000	13,302	25,000
<b>Total Revenue</b>	<b>18,596</b>	<b>25,000</b>	<b>13,302</b>	<b>25,000</b>
<b>Expenses</b>				
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>4,278,784</b>	<b>4,297,380</b>	<b>4,297,380</b>	<b>4,310,682</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	18,596	25,000	13,302	25,000
<b>Ending Fund Balance</b>	<b>4,297,380</b>	<b>4,322,380</b>	<b>4,310,682</b>	<b>4,335,682</b>





## Table 65 – Parking Mitigation Fund Detail (Fund 62)

Parking Mitigation Fund Detail (Fund 62) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8861 Interest/Investment Income	18,596	25,000	13,302	25,000
8899 Miscellaneous	-	-	-	-
<b>Local Revenue</b>	<b>18,596</b>	<b>25,000</b>	<b>13,302</b>	<b>25,000</b>
<b>Total Revenue</b>	<b>18,596</b>	<b>25,000</b>	<b>13,302</b>	<b>25,000</b>
<b>Expenses</b>				
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6401 Software	-	-	-	-
6402 Instructional Equip & Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6404 Telephone System Purchase	-	-	-	-
6407 PC, SERV, Other Comput, Peripher	-	-	-	-
6435 Com, Prnter, Srv, Etc. >\$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>







**Table 66 – Measure A General Obligation Bond Fund Summary (Fund 63)**

**Measure A General Obligation Bond Fund Summary (Fund 63)  
2022/23 Adopted Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Local Revenue	948,533	500,000	374,735	500,000
<b>Total Revenue</b>	<b>948,533</b>	<b>500,000</b>	<b>374,735</b>	<b>500,000</b>
<b>Expenses</b>				
Classified Salary	417,941	1,185,899	662,611	1,138,459
Fringe Benefits	212,911	862,570	396,211	748,617
Books, Supplies, Services	6,926,476	16,318,263	3,515,272	25,101,410
Equipment Cap Outlay	3,638,127	12,073,643	5,416,719	6,324,000
Other Outgo	-	-	-	-
<b>Total Expense</b>	<b>11,195,455</b>	<b>30,440,375</b>	<b>9,990,814</b>	<b>33,312,486</b>
<b>Beginning Fund Balance</b>	<b>53,296,112</b>	<b>43,049,189</b>	<b>43,049,189</b>	<b>33,433,111</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(10,246,922)	(29,940,375)	(9,616,079)	(32,812,486)
<b>Ending Fund Balance</b>	<b>43,049,189</b>	<b>13,108,814</b>	<b>33,433,111</b>	<b>620,625</b>





## Table 67 – Measure A General Obligation Bond Fund Detail (Fund 63)

Measure A General Obligation Bond Fund Detail (Fund 63) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8699 Other State Revenue	-	-	-	-
8861 Interest/Investment Income	948,533	500,000	374,735	500,000
8899 Miscellaneous	-	-	-	-
8942 Sale of Bonds	-	-	-	-
<b>Local Revenue</b>	<b>948,533</b>	<b>500,000</b>	<b>374,735</b>	<b>500,000</b>
<b>Total Revenue</b>	<b>948,533</b>	<b>500,000</b>	<b>374,735</b>	<b>500,000</b>
<b>Expenses</b>				
2101 Administrators	70,431	823,356	259,663	732,365
2102 Clerical Tech & Support Staff	347,510	362,543	402,948	406,094
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime For Perm & Non-Perm	-	-	-	-
<b>Classified Salary</b>	<b>417,941</b>	<b>1,185,899</b>	<b>662,611</b>	<b>1,138,459</b>
3110 STRS - Academic	-	-	-	-
3220 PERS	82,931	290,783	147,164	288,831
3320 OASDHI (FICA) Classified	24,823	81,455	40,963	70,588
3350 Medicare - Classified	6,035	18,897	9,580	16,513
3421 Medical Coverage-Classified	55,261	331,357	129,978	248,894
3422 Dental Coverage-Classified	4,146	16,222	5,151	10,722
3425 Life Insurance-CLASS	973	3,187	1,359	2,399
3520 Unemployment Ins -Classified	293	922	3,470	5,923
3620 Worker's Compensation-Classfd	7,105	22,134	10,818	19,358
3722 OPEB Classified	31,346	97,613	47,728	85,389
<b>Fringe Benefits</b>	<b>212,911</b>	<b>862,570</b>	<b>396,211</b>	<b>748,617</b>
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5103 Legal	352,414	371,221	53,413	-
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	6,512,771	15,889,139	3,460,083	3,351,470
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	569	-	-	-
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	3,697	42	-	-
5881 Building Repairs & Services	-	54,600	-	-
5885 Misc. Operational Exp.	-	-	-	21,749,940
5888 Advertising Print/ADS	27,877	3,261	1,776	-
5891 Service Contract - Software	-	-	-	-
5893 Permits & Fees	1,200	-	-	-
5894 Moving/Relocation Expenses	27,947	-	-	-
<b>Books, Supplies, Services</b>	<b>6,926,476</b>	<b>16,318,263</b>	<b>3,515,272</b>	<b>25,101,410</b>



## Measure A General Obligation Bond Fund Detail (Fund 63) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	116,982	-	-	-
6201 New Building Construction	1,129,827	-	2,912,288	14,000
6206 Building Improvement	1,069,963	12,071,179	2,504,431	6,310,000
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	576,748	-	-	-
6403 Non-Instructional Equip & Furn	407,606	2,464	-	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	337,000	-	-	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com,Pmtr,Srv,Etc.>\$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>3,638,127</b>	<b>12,073,643</b>	<b>5,416,719</b>	<b>6,324,000</b>
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
<b>Other Outgo</b>	-	-	-	-
<b>Expense Total</b>	<b>11,195,455</b>	<b>30,440,375</b>	<b>9,990,814</b>	<b>33,312,486</b>







**Table 68 – Measure A - General Obligation Bond Fund FTE (Fund 63)**

Measure A General Obligation Bond Fund FTE (Fund 63)	
Full Time Equivalent	
Position/Title	District
Bond Construction Manager	1.00
Capital Projects Specialist	1.00
Dir Facilities Plan & Dev	1.00
Director of Capital Projects	1.00
Director of Public Safety	0.90
Facilities Project Manager	1.00
Senior Financial Analyst - CO	1.00
Sr Capital Projects Specialist	1.00
Staff Asst/DGS & Capital Bond	1.00
Grand Total	8.90



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**Table 69 – Child Development Fund Summary (Fund 68)**

Child Development Fund Summary (Fund 68) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
Federal Revenue	-	-	-	-
State Revenue	1,464,052	1,510,404	1,674,434	1,862,370
Local Revenue	161,183	93,380	260,392	-
<b>Total Revenue</b>	<b>1,625,235</b>	<b>1,603,784</b>	<b>1,934,826</b>	<b>1,862,370</b>
<b>Expenses</b>				
Classified Salary	679,904	971,502	769,094	999,976
Fringe Benefits	533,459	747,234	581,476	831,060
Books, Supplies, Services	63,658	164,912	115,314	127,663
Equipment Capital Outlay	168,365	15,000	120,055	-
<b>Total Expense</b>	<b>1,445,386</b>	<b>1,898,648</b>	<b>1,585,938</b>	<b>1,958,699</b>
<b>Beginning Fund Balance</b>	<b>1,876,062</b>	<b>2,055,912</b>	<b>2,055,912</b>	<b>2,404,799</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	179,849	(294,864)	348,888	(96,329)
<b>Ending Fund Balance</b>	<b>2,055,912</b>	<b>1,761,048</b>	<b>2,404,799</b>	<b>2,308,470</b>





## Table 70 – Child Development Fund Detail (Fund 68)

Child Development Fund Detail (Fund 68) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenue</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8622 Child Development - Dept of Ed	386,246	319,073	381,407	-
8699 Other State Revenue	1,077,806	1,191,331	1,293,027	1,862,370
<b>State Revenue</b>	<b>1,464,052</b>	<b>1,510,404</b>	<b>1,674,434</b>	<b>1,862,370</b>
8861 Interest/Investment Income	38,644	31,950	19,692	-
8871 Child Development Services	(907)	-	26,075	-
8899 Miscellaneous	123,446	61,430	214,625	-
<b>Local Revenue</b>	<b>161,183</b>	<b>93,380</b>	<b>260,392</b>	-
<b>Total Revenue</b>	<b>1,625,235</b>	<b>1,603,784</b>	<b>1,934,826</b>	<b>1,862,370</b>
<b>Expenses</b>				
2102 Clerical Tech & Support Staff	667,877	911,502	738,438	961,976
2352 Cler Tech & Sup Stf (Repl)	12,027	60,000	29,295	30,000
2354 Overtime for Perm & Non-perm	-	-	0	-
2357 Classified Retirees	-	-	1,361	8,000
<b>Classified Salary</b>	<b>679,904</b>	<b>971,502</b>	<b>769,094</b>	<b>999,976</b>
3220 PERS	137,706	208,837	165,330	244,062
3320 OASDHI (FICA) Classified	41,122	56,522	45,671	59,655
3350 Medicare - Classified	9,792	13,228	11,092	13,956
3421 Medical Coverage-Classified	261,186	356,515	266,667	390,723
3422 Dental Coverage-Classified	18,306	24,067	17,787	25,393
3425 Life Insurance-CLASS	2,830	3,539	2,942	3,737
3520 Unemployment Ins -Classified	476	649	3,973	5,012
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	11,547	15,504	12,783	16,363
3720 Apple-Transamerica NonPerm-CI	451	-	1,063	-
3722 OPEB Classified	50,042	68,373	54,169	72,159
<b>Fringe Benefits</b>	<b>533,459</b>	<b>747,234</b>	<b>581,476</b>	<b>831,060</b>
4304 Supplies-office	10,233	40,000	38,536	30,850
4308 Food Services Supplies	3,650	65,000	41,045	57,050
5103 Legal	-	-	0	-
5105 Independent Contractor/Consult	29,867	-	-	-
5202 Travel Non-Local	-	-	0	-
5203 Travel Local	-	-	-	-
5406 Other Insurance	-	-	-	-
5501 Garbage and Trash	-	3,000	4,988	2,000
5502 Gas	3,668	6,000	6,000	9,000
5503 Light and Power	10,852	16,000	16,000	19,000
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,517	3,500	865	2,600
5865 Publishing/Doc Publication	-	-	-	-
5881 Building Repairs & Services	-	-	-	-



## Child Development Fund Detail (Fund 68) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5882 Equipment Repairs Mtc	-	10,000	150	4,200
5885 Misc. Operational Exp.	2,420	21,412	7,730	2,963
5888 Advertising Print/Ads	1,451	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
<b>Books, Supplies, Services</b>	<b>63,658</b>	<b>164,912</b>	<b>115,314</b>	<b>127,663</b>
6120 Site Improvement	-	-	-	-
6206 Building Improvements	168,365	-	106,853	-
6403 Non-Instructional Equip & Furniture	-	-	0	-
6407 PC, Serv, Other Comput, Peripher	-	15,000	13,202	-
<b>Equipment Capital Outlay</b>	<b>168,365</b>	<b>15,000</b>	<b>120,055</b>	<b>-</b>
<b>Total Expense</b>	<b>1,445,386</b>	<b>1,898,648</b>	<b>1,585,938</b>	<b>1,958,699</b>

**Table 71 – Child Development Fund FTE (Fund 68)**

## Child Development Fund (Fund 68)

### Full Time Equivalent

Postion/Title	District	CoA	Laney	Merritt	Grand Total
Child Care Assistant II	4		2	3	9
Child Care Specialist	3	2			5
Clerical Assistant II			1		1
Clerical Assistant II Typing	1				1
Cook			0.75	0.75	1.5
District Child Care Prog Coord	1				1
Sr Clerical Assistant	1				1
<b>Grand Total</b>	<b>10</b>	<b>2</b>	<b>3.75</b>	<b>3.75</b>	<b>19.5</b>

**Table 72 – OPEB Reserve Fund Summary (Fund 69)**

OPEB Reserve Fund Summary (Fund 69) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	5,695,685	6,612,128	6,081,334	6,612,128
<b>Total Revenue</b>	<b>5,695,685</b>	<b>6,612,128</b>	<b>6,081,334</b>	<b>6,612,128</b>
<b>Expenses</b>				
Books, Supplies, Services	13,650	40,000	14,317	20,000
Debt Service	9,481,414	6,572,128	8,154,106	6,572,128
Other Outgo	-	-	-	-
<b>Total Expense</b>	<b>9,495,064</b>	<b>6,612,128</b>	<b>8,168,423</b>	<b>6,592,128</b>
<b>Beginning Fund Balance</b>	<b>9,472,039</b>	<b>5,672,660</b>	<b>5,672,660</b>	<b>3,585,570</b>
Audit Adjustment		-		-
Net Increase (Decrease)	(3,799,379)	-	(2,087,089)	20,000
<b>Ending Fund Balance</b>	<b>5,672,660</b>	<b>5,672,660</b>	<b>3,585,570</b>	<b>3,605,570</b>







## Table 73 – Trust and Agency Fund Detail (Fund 71)

Trust and Agency Fund Detail (Fund 71) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8846 Commission	-	60,000	1,778	39,300
8861 Interest Income	1,910	-	1,434	-
8899 Miscellaneous	175	-	269	2,000
8982 Interfund Transfers-In	-	-	8,948	-
8983 Intrafund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>2,085</b>	<b>60,000</b>	<b>12,429</b>	<b>41,300</b>
<b>Total Revenue</b>	<b>2,085</b>	<b>60,000</b>	<b>12,429</b>	<b>41,300</b>
<b>Expenses</b>				
2353 Student Employee Assistants	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
4304 Office Supplies	1,943	-	658	4,500
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consulta	600	-	1,500	1,500
5106 Events/Programs - Outside Prod	8,786	-	4,464	17,150
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	-	-	2,156	7,000
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	520	-	-	4,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip. Leases/Rent	-	-	-	-
5702 Graduation Expenses	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc.	-	-	-	-
5883 Net Internet Fees and Subs.	379	-	381	-
5885 Misc. Operational Exp.	10,875	60,000	16,082	40,250
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
<b>Books, Supplies, Services</b>	<b>23,103</b>	<b>60,000</b>	<b>25,241</b>	<b>74,400</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	853	-
<b>Equipment Capital Outlay</b>	-	-	<b>853</b>	-
7521 Scholarships	-	-	-	-
7641 Student Vouchers	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
<b>Others</b>	-	-	-	-
<b>Expense Total</b>	<b>23,103</b>	<b>60,000</b>	<b>26,095</b>	<b>74,400</b>

## Table 74 – Trust and Agency Fund Summary (Fund 71)

### Trust and Agency Fund Summary (Fund 71) 2022/23 Adopted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	2,085	60,000	12,429	41,300
<b>Total Revenue</b>	<b>2,085</b>	<b>60,000</b>	<b>12,429</b>	<b>41,300</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	23,103	60,000	25,241	74,400
Equipment Capital Outlay	-	-	853	-
Others	-	-	-	-
<b>Total Expense</b>	<b>23,103</b>	<b>60,000</b>	<b>26,095</b>	<b>74,400</b>
<b>Beginning Fund Balance</b>	<b>265,711</b>	<b>244,692</b>	<b>244,692</b>	<b>231,027</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(21,019)	-	(13,666)	(33,100)
<b>Ending Fund Balance</b>	<b>244,692</b>	<b>244,692</b>	<b>231,027</b>	<b>197,927</b>





## Table 75 – Trust and Agency Fund Detail (Fund 71)

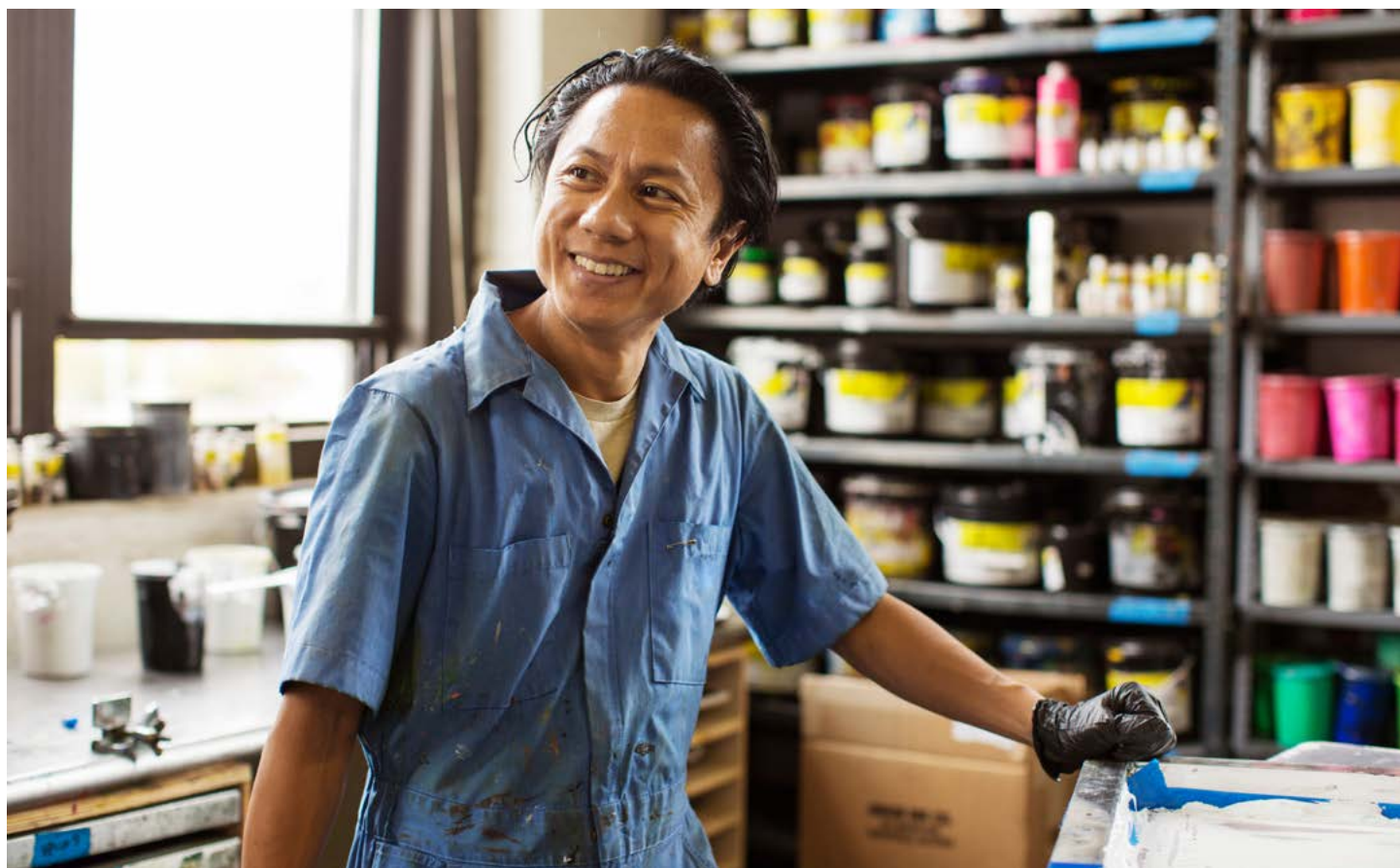
Trust and Agency Fund Detail (Fund 71) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8846 Commission	-	60,000	1,778	39,300
8861 Interest Income	1,910	-	1,434	-
8899 Miscellaneous	175	-	269	2,000
8982 Interfund Transfers-In	-	-	8,948	-
8983 Intrafund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>2,085</b>	<b>60,000</b>	<b>12,429</b>	<b>41,300</b>
<b>Total Revenue</b>	<b>2,085</b>	<b>60,000</b>	<b>12,429</b>	<b>41,300</b>
<b>Expenses</b>				
2353 Student Employee Assistants	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
4304 Office Supplies	1,943	-	658	4,500
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consulta	600	-	1,500	1,500
5106 Events/Programs - Outside Prod	8,786	-	4,464	17,150
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	-	-	2,156	7,000
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	520	-	-	4,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip. Leases/Rent	-	-	-	-
5702 Graduation Expenses	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc.	-	-	-	-
5883 Net Internet Fees and Subs.	379	-	381	-
5885 Misc. Operational Exp.	10,875	60,000	16,082	40,250
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
<b>Books, Supplies, Services</b>	<b>23,103</b>	<b>60,000</b>	<b>25,241</b>	<b>74,400</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	853	-
<b>Equipment Capital Outlay</b>	-	-	<b>853</b>	-
7521 Scholarships	-	-	-	-
7641 Student Vouchers	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
<b>Others</b>	-	-	-	-
<b>Expense Total</b>	<b>23,103</b>	<b>60,000</b>	<b>26,095</b>	<b>74,400</b>





**Table 76 – Student Representation Fee Fund Summary (Fund 72)**

Student Representation Fee Fund Summary (Fund 72) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	79,253	30,000	54,786	55,000
<b>Total Revenue</b>	<b>79,253</b>	<b>30,000</b>	<b>54,786</b>	<b>55,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	1,930	30,000	5,514	55,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>1,930</b>	<b>30,000</b>	<b>5,514</b>	<b>55,000</b>
<b>Beginning Fund Balance</b>	<b>200,820</b>	<b>278,143</b>	<b>278,143</b>	<b>327,415</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	77,323	-	49,271	-
<b>Ending Fund Balance</b>	<b>278,143</b>	<b>278,143</b>	<b>327,415</b>	<b>327,415</b>







## Table 77 – Student Representation Fee Fund Detail (Fund 72)

### Student Representation Fee Fund Detail (Fund 72) 2022/23 Adopted Budget

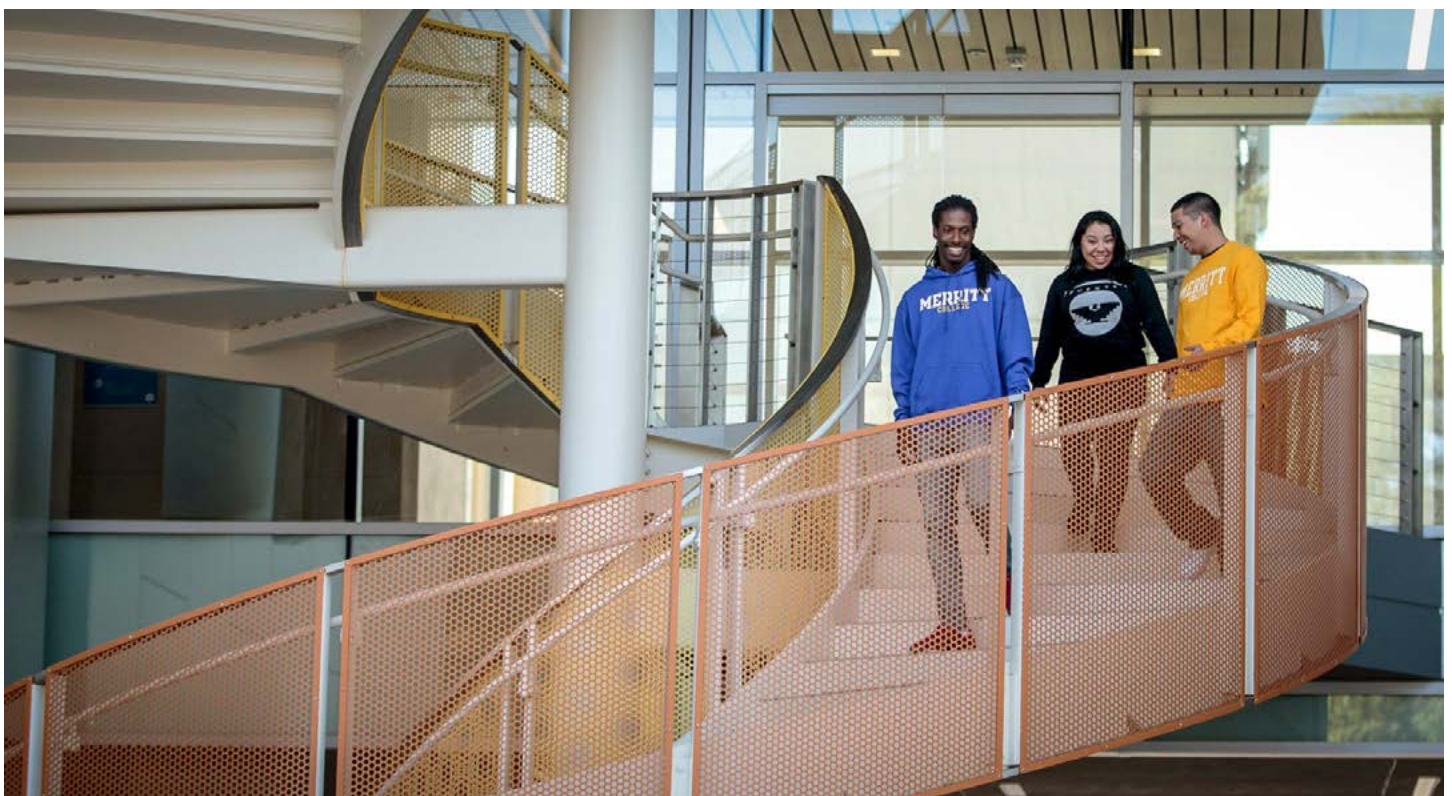
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,730	-	3,886	-
8898 Student Representation Fee	75,523	30,000	50,900	55,000
<b>Local Revenue</b>	<b>79,253</b>	<b>30,000</b>	<b>54,786</b>	<b>55,000</b>
<b>Total Revenue</b>	<b>79,253</b>	<b>30,000</b>	<b>54,786</b>	<b>55,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	6,300
5106 Events/Programs-Outside Prod	1,600	-	-	-
5202 Local Travel	-	-	3,043	-
5205 Conference/Seminar Reg	230	-	2,167	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	100	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	305	-
5885 Misc. Operational Exp.	-	30,000	-	48,700
<b>Books, Supplies, Svs.</b>	<b>1,930</b>	<b>30,000</b>	<b>5,514</b>	<b>55,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>1,930</b>	<b>30,000</b>	<b>5,514</b>	<b>55,000</b>





**Table 78 – Student Representation Fee Fund Summary (Fund 72)  
District Office – Central Services (Location 1)**

Student Representation Fee Fund Summary (Fund 72) 2022/23 Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	3,730	-	3,886	-
<b>Total Revenue</b>	<b>3,730</b>	<b>-</b>	<b>3,886</b>	<b>-</b>
<b>Expenses</b>				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>17,339</b>	<b>21,069</b>	<b>21,069</b>	<b>24,955</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,730	-	3,886	-
<b>Ending Fund Balance</b>	<b>21,069</b>	<b>21,069</b>	<b>24,955</b>	<b>24,955</b>





**Table 79 – Student Representation Fee Fund Detail (Fund 72)  
District Office – Central Services (Location 1)**

Student Representation Fee Fund Detail (Fund 72) 2022/23 Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,730	-	3,886	-
8898 Student Representation Fee	-	-	-	-
<b>Local Revenue</b>	<b>3,730</b>	<b>-</b>	<b>3,886</b>	<b>-</b>
<b>Total Revenue</b>	<b>3,730</b>	<b>-</b>	<b>3,886</b>	<b>-</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	-
<b>Books, Supplies, Svs.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Table 80 – Student Representation Fee Fund Summary (Fund 72)  
College of Alameda (Location 2)**

Student Representation Fee Fund Summary (Fund 72) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Tentative Budget
<b>Revenues</b>				
Local Revenue	15,030	5,000	10,161	10,000
<b>Total Revenue</b>	<b>15,030</b>	<b>5,000</b>	<b>10,161</b>	<b>10,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	-	5,000	-	10,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>10,000</b>
<b>Beginning Fund Balance</b>	<b>29,926</b>	<b>44,956</b>	<b>44,956</b>	<b>55,117</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	15,030	-	10,161	-
<b>Ending Fund Balance</b>	<b>44,956</b>	<b>44,956</b>	<b>55,117</b>	<b>55,117</b>







**Table 81 – Student Representation Fee Fund Detail (Fund 72)  
College of Alameda (Location 2)**

Student Representation Fee Fund Detail (Fund 72) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	15,030	5,000	10,161	10,000
<b>Local Revenue</b>	<b>15,030</b>	<b>5,000</b>	<b>10,161</b>	<b>10,000</b>
<b>Total Revenue</b>	<b>15,030</b>	<b>5,000</b>	<b>10,161</b>	<b>10,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	5,000	-	10,000
<b>Books, Supplies, Svs.</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>10,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>10,000</b>



**Table 82 – Student Representation Fee Fund Summary (Fund 72)  
Laney College (Location 5)**

Student Representation Fee Fund Summary (Fund 72) 2022/23 Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	25,141	10,000	16,880	20,000
<b>Total Revenue</b>	<b>25,141</b>	<b>10,000</b>	<b>16,880</b>	<b>20,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	230	10,000	3,462	20,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>230</b>	<b>10,000</b>	<b>3,462</b>	<b>20,000</b>
<b>Beginning Fund Balance</b>	<b>55,273</b>	<b>80,184</b>	<b>80,184</b>	<b>93,602</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	24,911	-	13,418	-
<b>Ending Fund Balance</b>	<b>80,184</b>	<b>80,184</b>	<b>93,602</b>	<b>93,602</b>





**Table 83 – Student Representation Fee Fund Detail (Fund 72)  
Laney College (Location 5)**

Student Representation Fee Fund Detail (Fund 72) 2022/23 Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	25,141	10,000	16,880	20,000
<b>Local Revenue</b>	<b>25,141</b>	<b>10,000</b>	<b>16,880</b>	<b>20,000</b>
<b>Total Revenue</b>	<b>25,141</b>	<b>10,000</b>	<b>16,880</b>	<b>20,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	2,370	-
5205 Conference/Seminar Reg	230	-	1,092	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	20,000
<b>Books, Supplies, Svs.</b>	<b>230</b>	<b>10,000</b>	<b>3,462</b>	<b>20,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>230</b>	<b>10,000</b>	<b>3,462</b>	<b>20,000</b>



**Table 84 – Student Representation Fee Fund Summary (Fund 72)  
Merritt College (Location 6)**

Student Representation Fee Fund Summary (Fund 72) 2022/23 Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	18,251	8,000	13,018	15,000
<b>Total Revenue</b>	<b>18,251</b>	<b>8,000</b>	<b>13,018</b>	<b>15,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	1,700	8,000	2,053	15,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>1,700</b>	<b>8,000</b>	<b>2,053</b>	<b>15,000</b>
<b>Beginning Fund Balance</b>	<b>49,318</b>	<b>65,869</b>	<b>65,869</b>	<b>76,834</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	16,551	-	10,965	-
<b>Ending Fund Balance</b>	<b>65,869</b>	<b>65,869</b>	<b>76,834</b>	<b>76,834</b>





**Table 85 – Student Representation Fee Fund Detail (Fund 72)  
Merritt College (Location 6)**

Student Representation Fee Fund Detail (Fund 72) 2022/23 Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	18,251	8,000	13,018	15,000
<b>Local Revenue</b>	<b>18,251</b>	<b>8,000</b>	<b>13,018</b>	<b>15,000</b>
<b>Total Revenue</b>	<b>18,251</b>	<b>8,000</b>	<b>13,018</b>	<b>15,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	6,300
5106 Events/Programs-Outside Prod	1,600	-	-	-
5202 Local Travel	-	-	673	-
5205 Conference/Seminar Reg	-	-	1,075	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	100	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	305	-
5885 Misc. Operational Exp.	-	8,000	-	8,700
<b>Books, Supplies, Svs.</b>	<b>1,700</b>	<b>8,000</b>	<b>2,053</b>	<b>15,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>1,700</b>	<b>8,000</b>	<b>2,053</b>	<b>15,000</b>



**Table 86 – Student Representation Fee Fund Summary (Fund 72)  
Berkeley City College (Location 8)**

Student Representation Fee Fund Summary (Fund 72) 2022/23 Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	17,101	7,000	10,841	10,000
<b>Total Revenue</b>	<b>17,101</b>	<b>7,000</b>	<b>10,841</b>	<b>10,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	-	7,000	-	10,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>10,000</b>
<b>Beginning Fund Balance</b>	<b>48,964</b>	<b>66,065</b>	<b>66,065</b>	<b>76,906</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	17,101	-	10,841	-
<b>Ending Fund Balance</b>	<b>66,065</b>	<b>66,065</b>	<b>76,906</b>	<b>76,906</b>





**Table 87 – Student Representation Fee Fund Detail (Fund 72)  
Berkeley City College (Location 8)**

Student Representation Fee Fund Detail (Fund 72) 2022/23 Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	17,101	7,000	10,841	10,000
<b>Local Revenue</b>	<b>17,101</b>	<b>7,000</b>	<b>10,841</b>	<b>10,000</b>
<b>Total Revenue</b>	<b>17,101</b>	<b>7,000</b>	<b>10,841</b>	<b>10,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	7,000	-	10,000
<b>Books, Supplies, Svs.</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>10,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>10,000</b>



**Table 88 – Project Trust Fund Summary (Fund 75)**

Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
State Revenue	-	12,281	2,500	-
Local Revenue	44,221	76,860	53,256	27,000
<b>Total Revenue</b>	<b>44,221</b>	<b>89,141</b>	<b>55,756</b>	<b>27,000</b>
<b>Expenses</b>				
Part Time Academic	-	2,509	300	-
Fringe Benefits	-	-	60	-
Books, Supplies, Services	12,362	86,632	11,674	27,000
Equipment Capital Outlay	7,518	-	82	-
<b>Total Expense</b>	<b>19,880</b>	<b>89,141</b>	<b>12,117</b>	<b>27,000</b>
<b>Beginning Fund Balance</b>	<b>356,204</b>	<b>380,546</b>	<b>380,546</b>	<b>424,186</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	24,342	0	43,640	-
<b>Ending Fund Balance</b>	<b>380,546</b>	<b>380,546</b>	<b>424,186</b>	<b>424,186</b>







## Table 89 – Project Trust Fund Detail (Fund 75)

Project Trust Fund Detail (Fund 75) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8699 Other State Revenue	-	12,281	2,500	-
<b>State Revenue</b>	-	<b>12,281</b>	<b>2,500</b>	-
8851 Facility & Athletic Field Rent	-	-	-	-
8861 Interest/Investment Income	3,526	-	3,005	-
8890 CREDIT CARD CHARGE BACK	2,000	-	-	-
8899 Miscellaneous	38,696	76,860	50,251	27,000
8982 Interfund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>44,221</b>	<b>76,860</b>	<b>53,256</b>	<b>27,000</b>
<b>Total Revenue</b>	<b>44,221</b>	<b>89,141</b>	<b>55,756</b>	<b>27,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	2,509	300	-
<b>Part Time Academic</b>	-	<b>2,509</b>	<b>300</b>	-
3110 STRS - Academic	-	-	51	-
3340 Medicare - Academic	-	-	4	-
3510 Unemployment Ins.-Academic	-	-	0	-
3610 Worker's Compensation-Academic	-	-	5	-
<b>Fringe Benefits</b>	-	-	<b>60</b>	-
4301 Instructional - Classroom	698	-	416	-
4304 Supplies-office	-	-	-	-
4305 Fuel - gasoline/petroleum	-	-	913	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	1,010	-
5203 Travel Local	-	-	31	-
5607 Print & Dup. Equip Leases/Rent	5,491	-	-	-
5882 Equip Repairs Maint. & Svc	-	7,100	6,729	-
5885 Misc. Operational Exp.	1,185	79,532	2,576	27,000
5890 Service Contract-Equipment	2,015	-	-	-
5891 Service Contract-Software-DP	1,666	-	-	-
5892 Service Contract-Hardware-DP	1,306	-	-	-
<b>Books, Supplies, Services</b>	<b>12,362</b>	<b>86,632</b>	<b>11,674</b>	<b>27,000</b>
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	5,000	-	-	-
6402 Inst Equipment and Furn	2,518	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	82	-
<b>Equipment Capital Outlay</b>	<b>7,518</b>	-	<b>82</b>	-
<b>Total Expense</b>	<b>19,880</b>	<b>89,141</b>	<b>12,117</b>	<b>27,000</b>



**Table 90 – Project Trust Fund Summary (Fund 75)  
District Office – Central Services (Location 1)**

Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
State Revenue	-	-	-	-
Local Revenue	3,526	-	3,005	-
<b>Total Revenue</b>	<b>3,526</b>	<b>-</b>	<b>3,005</b>	<b>-</b>
<b>Expenses</b>				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>3,357</b>	<b>6,883</b>	<b>6,883</b>	<b>9,888</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,526	-	3,005	-
<b>Ending Fund Balance</b>	<b>6,883</b>	<b>6,883</b>	<b>9,888</b>	<b>9,888</b>



**Table 91 – Project Trust Fund Detail (Fund 75)  
District Office – Central Services (Location 1)**

Project Trust Fund Detail (Fund 75) 2022/23 Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,526	-	3,005	-
8898 Student Representation Fee	-	-	-	-
<b>Local Revenue</b>	<b>3,526</b>	-	<b>3,005</b>	-
<b>Total Revenue</b>	<b>3,526</b>	-	<b>3,005</b>	-
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	-	-	-
<b>Part Time Academic</b>	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	-
<b>Books, Supplies, Svs.</b>	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Total Expense</b>	-	-	-	-



**Table 92 – Project Trust Fund Summary (Fund 75)  
College of Alameda (Location 2)**

Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
State Revenue	-	12,281	-	-
Local Revenue	16,346	36,187	16,893	16,000
<b>Total Revenue</b>	<b>16,346</b>	<b>48,468</b>	<b>16,893</b>	<b>16,000</b>
<b>Expenses</b>				
Part Time Academic	-	2,509	300	-
Fringe Benefits	-	-	60	-
Books, Supplies, Svs.	873	45,959	11,178	16,000
Equipment Cap Outlay	2,518	-	82	-
<b>Total Expense</b>	<b>3,391</b>	<b>48,468</b>	<b>11,621</b>	<b>16,000</b>
<b>Beginning Fund Balance</b>	<b>80,742</b>	<b>93,697</b>	<b>93,697</b>	<b>98,969</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	12,955	0	5,272	-
<b>Ending Fund Balance</b>	<b>93,697</b>	<b>93,697</b>	<b>98,969</b>	<b>98,969</b>





**Table 93 – Project Trust Fund Detail (Fund 75)  
College of Alameda (Location 2)**

Project Trust Fund Detail (Fund 75) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8699 Other State Revenue	-	12,281	-	-
<b>State Revenue</b>	-	<b>12,281</b>	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8890 CREDIT CARD CHARGE BACK	2,000	-	-	-
8899 Miscellaneous	14,346	36,187	16,893	16,000
8982 Interfund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>16,346</b>	<b>36,187</b>	<b>16,893</b>	<b>16,000</b>
<b>Total Revenue</b>	<b>16,346</b>	<b>48,468</b>	<b>16,893</b>	<b>16,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	2,509	300	-
<b>Part Time Academic</b>	-	<b>2,509</b>	<b>300</b>	-
3110 STRS - Academic	-	-	51	-
3340 Medicare - Academic	-	-	4	-
3510 Unemployment Ins.-Academic	-	-	0	-
3610 Worker's Compensation-Academic	-	-	5	-
<b>Fringe Benefits</b>	-	-	<b>60</b>	-
4301 Instructional - Classroom	448	-	416	-
4304 Supplies-office	-	-	-	-
4305 Fuel - gasoline/petroleum	-	-	913	-
4306 Computer software/site lic.-cl	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	514	-
5203 Travel Local	-	-	31	-
5882 Equip Repairs Maint. & Svc	-	7,100	6,729	-
5885 Misc. Operational Exp.	425	38,859	2,576	16,000
5890 Service Contract-Equipment	-	-	-	-
<b>Books, Supplies, Svs.</b>	<b>873</b>	<b>45,959</b>	<b>11,178</b>	<b>16,000</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	2,518	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	82	-
<b>Equipment Capital Outlay</b>	<b>2,518</b>	-	<b>82</b>	-
<b>Total Expense</b>	<b>3,391</b>	<b>48,468</b>	<b>11,621</b>	<b>16,000</b>



**Table 94 – Project Trust Fund Summary (Fund 75)  
Laney College (Location 5)**

Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
State Revenue	-	-	-	-
Local Revenue	490	10,000	27,468	1,000
<b>Total Revenue</b>	<b>490</b>	<b>10,000</b>	<b>27,468</b>	<b>1,000</b>
<b>Expenses</b>				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	10,000	496	1,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>10,000</b>	<b>496</b>	<b>1,000</b>
<b>Beginning Fund Balance</b>	<b>75,931</b>	<b>76,421</b>	<b>76,421</b>	<b>103,393</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	490	-	26,972	-
<b>Ending Fund Balance</b>	<b>76,421</b>	<b>76,421</b>	<b>103,393</b>	<b>103,393</b>



**Table 95 – Project Trust Fund Detail (Fund 75)  
Laney College (Location 5)**

Project Trust Fund Detail (Fund 75) 2022/23 Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	490	10,000	27,468	1,000
8982 Interfund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>490</b>	<b>10,000</b>	<b>27,468</b>	<b>1,000</b>
<b>Total Revenue</b>	<b>490</b>	<b>10,000</b>	<b>27,468</b>	<b>1,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	-	-	-
<b>Part Time Academic</b>	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	496	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	1,000
<b>Books, Supplies, Svs.</b>	-	<b>10,000</b>	<b>496</b>	<b>1,000</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Capital Outlay</b>	-	-	-	-
<b>Total Expense</b>	-	<b>10,000</b>	<b>496</b>	<b>1,000</b>



**Table 96 – Project Trust Fund Summary (Fund 75)  
Merritt College (Location 6)**

Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
State Revenue	-	-	2,500	-
Local Revenue	20	10,000	2,700	7,000
<b>Total Revenue</b>	<b>20</b>	<b>10,000</b>	<b>5,200</b>	<b>7,000</b>
<b>Expenses</b>				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	7,757	10,000	-	7,000
Equipment Cap Outlay	5,000	-	-	-
<b>Total Expense</b>	<b>12,757</b>	<b>10,000</b>	<b>-</b>	<b>7,000</b>
<b>Beginning Fund Balance</b>	<b>82,810</b>	<b>70,074</b>	<b>70,074</b>	<b>75,274</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(12,737)	-	5,200	-
<b>Ending Fund Balance</b>	<b>70,074</b>	<b>70,074</b>	<b>75,274</b>	<b>75,274</b>





**Table 97 – Project Trust Fund Detail (Fund 75)  
Merritt College (Location 6)**

Project Trust Fund Detail (Fund 75) 2022/23 Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8699 Other State Revenue	-	-	2,500	-
<b>State Revenue</b>	-	-	<b>2,500</b>	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	20	10,000	2,700	7,000
8982 Interfund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>20</b>	<b>10,000</b>	<b>2,700</b>	<b>7,000</b>
<b>Total Revenue</b>	<b>20</b>	<b>10,000</b>	<b>5,200</b>	<b>7,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	-	-	-
<b>Part Time Academic</b>	-	-	-	-
4301 Instructional - Classroom	250	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	5,491	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	7,000
5890 Service Contract-Equipment	2,015	-	-	-
<b>Books, Supplies, Svs.</b>	<b>7,757</b>	<b>10,000</b>	-	<b>7,000</b>
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	5,000	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Capital Outlay</b>	<b>5,000</b>	-	-	-
<b>Total Expense</b>	<b>12,757</b>	<b>10,000</b>	-	<b>7,000</b>



**Table 98 – Project Trust Fund Summary (Fund 75)  
Berkeley City College (Location 8)**

Project Trust Fund Summary (Fund 75) 2022/23 Adopted Budget				
Berkeley City College				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
State Revenue	-	-	-	-
Local Revenue	23,841	20,673	3,190	3,000
<b>Total Revenue</b>	<b>23,841</b>	<b>20,673</b>	<b>3,190</b>	<b>3,000</b>
<b>Expenses</b>				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	3,732	20,673	-	3,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>3,732</b>	<b>20,673</b>	<b>-</b>	<b>3,000</b>
<b>Beginning Fund Balance</b>	<b>113,363</b>	<b>133,471</b>	<b>133,471</b>	<b>136,661</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	20,109	-	3,190	-
<b>Ending Fund Balance</b>	<b>133,471</b>	<b>133,471</b>	<b>136,661</b>	<b>136,661</b>



**Table 99 – Project Trust Fund Detail (Fund 75)  
Berkeley City College (Location 8)**

Project Trust Fund Detail (Fund 75) 2022/23 Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	23,841	20,673	3,190	3,000
8982 Interfund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>23,841</b>	<b>20,673</b>	<b>3,190</b>	<b>3,000</b>
<b>Total Revenue</b>	<b>23,841</b>	<b>20,673</b>	<b>3,190</b>	<b>3,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	-	-	-	-
<b>Part Time Academic</b>	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	760	20,673	-	3,000
5891 Service Contract-Software-DP	1,666	-	-	-
5892 Service Contract-Hardware-DP	1,306	-	-	-
<b>Books, Supplies, Svs.</b>	<b>3,732</b>	<b>20,673</b>	-	<b>3,000</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Capital Outlay</b>	-	-	-	-
<b>Total Expense</b>	<b>3,732</b>	<b>20,673</b>	-	<b>3,000</b>

## Table 100 – Self-Insurance Fund Summary (Fund 80)

Self-Insurance Fund Summary (Fund 80) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	12,244	2,000,000	6,994	-
Other Financing Sources	4,824,361	400,000	400,000	684,000
<b>Total Revenue</b>	<b>4,836,605</b>	<b>2,400,000</b>	<b>406,994</b>	<b>684,000</b>
<b>Expenses</b>				
Fringe Benefits	1,431,945	-	-	-
Books, Supplies, Services	1,456,840	2,000,000	413,791	684,000
<b>Total Expense</b>	<b>2,888,785</b>	<b>2,000,000</b>	<b>413,791</b>	<b>684,000</b>
<b>Beginning Fund Balance</b>	<b>(1,941,024)</b>	<b>6,797</b>	<b>6,797</b>	<b>0</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	1,947,820	400,000	(6,797)	-
<b>Ending Fund Balance</b>	<b>6,797</b>	<b>406,797</b>	<b>0</b>	<b>0</b>





## Table 101 – Self-Insurance Fund Detail (Fund 80)

Self-Insurance Fund Detail (Fund 80) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8831 Contract Instructional Service	-	2,000,000	-	-
8861 Interest/Investment Income	12,244	-	6,196	-
8899 Miscellaneous	-	-	798	-
<b>Local Revenue</b>	<b>12,244</b>	<b>2,000,000</b>	<b>6,994</b>	<b>-</b>
8911 Compensation-Fixed Assets Loss	-	-	-	-
8982 Interfund Transfers In	4,824,361	400,000	400,000	684,000
<b>Other Financing Sources</b>	<b>4,824,361</b>	<b>400,000</b>	<b>400,000</b>	<b>684,000</b>
	-			
<b>Total Revenue</b>	<b>4,836,605</b>	<b>2,400,000</b>	<b>406,994</b>	<b>684,000</b>
<b>Expenses</b>				
3620 Worker's Compensation-Classfd	1,431,945	-	-	-
<b>Fringe Benefits</b>	<b>1,431,945</b>	<b>-</b>	<b>-</b>	<b>-</b>
4304 Office Supplies	4,963	-	-	-
5103 Legal	48,217	-	(92,203)	100,000
5108 Liability Insurance Claims	114,028	-	-	-
5402 Property Insurance	524,227	-	183,474	584,000
5403 Workers Comp Insurance	221,268	-	155,598	-
5405 Liability Insurance	359,874	-	105,188	-
5406 Other Insurance	184,264	-	61,734	-
5885 Misc. Operational Exp.	-	2,000,000	-	-
<b>Books, Supplies, Services</b>	<b>1,456,840</b>	<b>2,000,000</b>	<b>413,791</b>	<b>684,000</b>
<b>Total Expense</b>	<b>2,888,785</b>	<b>2,000,000</b>	<b>413,791</b>	<b>684,000</b>





**Table 102 – Student Center Fund Summary (Fund 81)  
College of Alameda (Location 2)**

Student Center Fund Summary (Fund 81) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	38,923	18,000	28,385	9,000
<b>Total Revenue</b>	<b>38,923</b>	<b>18,000</b>	<b>28,385</b>	<b>9,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Books, Supplies, Services	1,058	18,000	-	9,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>1,058</b>	<b>18,000</b>	<b>-</b>	<b>9,000</b>
<b>Beginning Fund Balance</b>	<b>138,250</b>	<b>176,115</b>	<b>176,115</b>	<b>204,500</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	37,865	-	28,385	-
<b>Ending Fund Balance</b>	<b>176,115</b>	<b>176,115</b>	<b>204,500</b>	<b>204,500</b>





**Table 103 – Student Center Fund Detail (Fund 81)  
College of Alameda (Location 2)**

Student Center Fund Detail (Fund 81) 2022/23 Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8861 Interest/Investment Income	8,927	-	8,081	-
8883 Student Center Use Fee(R,R)	29,996	18,000	20,304	9,000
<b>Local Revenue</b>	<b>38,923</b>	<b>18,000</b>	<b>28,385</b>	<b>9,000</b>
<b>Total Revenue</b>	<b>38,923</b>	<b>18,000</b>	<b>28,385</b>	<b>9,000</b>
<b>Expenses</b>				
2352 Clerical Tech & Support Replace	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5501 Garbage and Trash	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	3	-	-	-
5507 Pest Control	-	-	-	-
5881 Building Repairs & Services	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc Operating Exp	-	18,000	-	9,000
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract-equipment	1,055	-	-	-
<b>Books, Supplies, Services</b>	<b>1,058</b>	<b>18,000</b>	-	<b>9,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Total Expense</b>	<b>1,058</b>	<b>18,000</b>	-	<b>9,000</b>



**Table 104 – Student Center Fund Summary (Fund 82)  
Laney College (Location 5)**

Student Center Fee Fund Summary (Fund 82) 2022/23 Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	50,280	25,000	33,756	12,000
<b>Total Revenue</b>	<b>50,280</b>	<b>25,000</b>	<b>33,756</b>	<b>12,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	150	25,000	-	12,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>150</b>	<b>25,000</b>	<b>-</b>	<b>12,000</b>
<b>Beginning Fund Balance</b>	<b>407,186</b>	<b>457,316</b>	<b>457,316</b>	<b>491,072</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	50,130	-	33,756	-
<b>Ending Fund Balance</b>	<b>457,316</b>	<b>457,316</b>	<b>491,072</b>	<b>491,072</b>





**Table 105 – Student Center Fund Detail (Fund 82)  
Laney College (Location 5)**

Student Center Fee Fund Detail (Fund 82) 2022/23 Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8883 Student Center Use Fee(R,R)	50,280	25,000	33,756	12,000
<b>Local Revenue</b>	<b>50,280</b>	<b>25,000</b>	<b>33,756</b>	<b>12,000</b>
<b>Total Revenue</b>	<b>50,280</b>	<b>25,000</b>	<b>33,756</b>	<b>12,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for Perm & Non-perm	-	-	-	-
<b>Classified Salary</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3220 PERS	-	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consultant	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5881 Building Repairs & Services	150	-	-	12,000
5885 Misc. Operational Exp.	-	25,000	-	-
5891 Service Contract-Software-DP	-	-	-	-
<b>Books, Supplies, Services</b>	<b>150</b>	<b>25,000</b>	<b>-</b>	<b>12,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>150</b>	<b>25,000</b>	<b>-</b>	<b>12,000</b>



**Table 106 – Student Center Fund Summary (Fund 83)  
Merritt College (Location 6)**

Student Center Fee Fund Summary (Fund 83) 2022/23 Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	36,498	8,000	26,028	8,000
<b>Total Revenue</b>	<b>36,498</b>	<b>8,000</b>	<b>26,028</b>	<b>8,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	14,112	8,000	6,028	8,000
Equipment Cap Outlay	2,781	-	-	-
<b>Total Expense</b>	<b>16,892</b>	<b>8,000</b>	<b>6,028</b>	<b>8,000</b>
<b>Beginning Fund Balance</b>	<b>107,030</b>	<b>126,635</b>	<b>126,635</b>	<b>146,635</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	19,606	-	20,000	-
<b>Ending Fund Balance</b>	<b>126,635</b>	<b>126,635</b>	<b>146,635</b>	<b>146,635</b>



**Table 107 – Student Center Fund Detail (Fund 83)**  
**Merritt College (Location 6)**

Student Center Fee Fund Detail (Fund 83)				
2022/23 Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	36,498	8,000	26,028	8,000
<b>Local Revenue</b>	<b>36,498</b>	<b>8,000</b>	<b>26,028</b>	<b>8,000</b>
<b>Total Revenue</b>	<b>36,498</b>	<b>8,000</b>	<b>26,028</b>	<b>8,000</b>
<b>Expenses</b>				
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for Classified	-	-	-	-
<b>Classified Salary</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
3320 FICA	-	-	-	-
3350 Medicare	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
<b>Fringe Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4302 Supplies Outreach recruitment	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5501 Garbage and Trash	-	-	-	-
5505 Telephone Services	-	-	-	-
5604 Equipment Lease - Annual	14,112	-	6,028	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Miscellaneous	-	8,000	-	8,000
<b>Books, Supplies, Services</b>	<b>14,112</b>	<b>8,000</b>	<b>6,028</b>	<b>8,000</b>
6403 Non-Instructional Equip & Furn	2,781	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>2,781</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>16,892</b>	<b>8,000</b>	<b>6,028</b>	<b>8,000</b>



**Table 108 – Student Center Fund Summary (Fund 84)  
Berkeley City College (Location 8)**

Student Center Fee Fund Summary (Fund 84) 2022/23 Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Local Revenue	34,210	20,000	21,708	10,000
<b>Total Revenue</b>	<b>34,210</b>	<b>20,000</b>	<b>21,708</b>	<b>10,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	20,000	-	10,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>10,000</b>
<b>Beginning Fund Balance</b>	<b>206,520</b>	<b>240,730</b>	<b>240,730</b>	<b>262,438</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	34,210	-	21,708	-
<b>Ending Fund Balance</b>	<b>240,730</b>	<b>240,730</b>	<b>262,438</b>	<b>262,438</b>





**Table 109 – Student Center Fund Detail (Fund 84)  
Berkeley City College (Location 8)**

Student Center Fee Fund Detail (Fund 84) 2022/23 Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	34,210	20,000	21,708	10,000
<b>Local Revenue</b>	<b>34,210</b>	<b>20,000</b>	<b>21,708</b>	<b>10,000</b>
<b>Total Revenue</b>	<b>34,210</b>	<b>20,000</b>	<b>21,708</b>	<b>10,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5885 Misc. Operational Exp.	-	20,000	-	10,000
<b>Books, Supplies, Svs.</b>	-	<b>20,000</b>	-	<b>10,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Total Expense</b>	-	<b>20,000</b>	-	<b>10,000</b>



**Table 110 – Student Financial Aid Fund Summary (Fund 89)**

Student Financial Aid Fund Summary (Fund 89) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
Federal Revenue	20,078,383	36,230,754	18,803,405	28,705,507
State Revenue	2,482,015	3,963,628	2,672,767	3,286,349
Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>22,560,398</b>	<b>40,194,381</b>	<b>21,476,172</b>	<b>31,991,856</b>
<b>Expenses</b>				
Financial Aid	22,560,398	40,194,381	21,313,253	31,991,856
<b>Total Expense</b>	<b>22,560,398</b>	<b>40,194,381</b>	<b>21,313,253</b>	<b>31,991,856</b>
<b>Beginning Fund Balance</b>	<b>(162,918)</b>	<b>(162,918)</b>	<b>(162,918)</b>	<b>0</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	0	-	162,919	-
<b>Ending Fund Balance</b>	<b>(162,918)</b>	<b>(162,918)</b>	<b>0</b>	<b>0</b>





## Table 111 – Student Financial Aid Fund Detail (Fund 89)

Student Financial Aid Fund Detail (Fund 89) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
<b>Revenues</b>				
8121 Higher Education Act of 1965	-	-	-	-
8151 FinAid-Pell	16,571,361	30,284,284	15,998,184	24,736,038
8152 FINAID-SEOG	1,016,196	984,270	1,500,489	2,351,487
8155 Americo (was a/C 8633)	47,457	96,889	34,988	96,888
8156 DLUSU-FED	-	1,956,576	-	849,947
8157 DLSUB-FED 0910 FED Loan	1,263,489	2,908,735	1,268,724	671,147
8199 Other Federal Income	1,179,881	-	1,020	-
<b>Federal Revenue</b>	<b>20,078,383</b>	<b>36,230,754</b>	<b>18,803,405</b>	<b>28,705,507</b>
8631 FINAIDCALB	2,560,637	2,482,552	2,594,144	2,290,368
8632 FINAIDCALC	-	86,276	-	131,475
8634 STUDENT SUCCESS	-	1,180,300	-	-
8635 FINAID CC Completion Grant	-	214,500	-	-
8699 Other State Revenue	(78,622)	-	78,623	864,506
<b>State Revenue</b>	<b>2,482,015</b>	<b>3,963,628</b>	<b>2,672,767</b>	<b>3,286,349</b>
8861 Interest/Investment Income	-	-	-	-
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>22,560,398</b>	<b>40,194,381</b>	<b>21,476,172</b>	<b>31,991,856</b>
<b>Expenses</b>				
5885 Misc. Operational Exp.	-	-	0	327,909
7510 Grants	-	-	518705	505,597
7511 FinAid-Pell	17,351,884	29,813,484	15191468.93	24,736,038
7512 FINAID-SEOG	1,305,851	1,391,270	1743783	2,034,243
7513 FINAIDCALB	2,204,877	2,482,552	2421311	2,290,368
7514 FINAIDCALC	271,887	159,976	120705	131,475
7517 FINAIDAMERICORP	48,955	96,889	30384.93	96,888
7519 DLSUB-FED	524,381	2,914,235	553878	988,391
7522 STUDENT SUCCESS	-	1,180,300	0	-
7523 FA CC Completion Grants	-	214,500	0	-
7524 AB19 - Cal. Coll Promise 735	-	-	0	-
7525 DLUSU-FED	847,314	1,935,676	709017	849,947
7540 FINAIDCALA	5,250	5,500	24000	31,000
<b>Financial Aid</b>	<b>22,560,398</b>	<b>40,194,381</b>	<b>21,313,253</b>	<b>31,991,856</b>
<b>Total Expense</b>	<b>22,560,398</b>	<b>40,194,381</b>	<b>21,313,253</b>	<b>31,991,856</b>



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