



**Peralta Community
College District**

TENTATIVE BUDGET

FISCAL YEAR JULY 1, 2023 – JUNE 30, 2024





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Special thanks for the images provided by Marcus Creel, Graphic Design Specialist.



Table of Contents

Board of Trustees & Administrators.....	8
Board of Trustees / District Areas.....	9
Executive Leadership Team	11
Budget Development Calendar Fiscal Year 2023/24.....	12
Chancellor's Tentative Budget Address.....	14
About the District	16
Graph 1 – Student Ethnicity Distribution.....	16
Graph 2 – Student Age Distribution.....	17
Graph 3 – Student Gender Distribution	17
Assessed Value of the District.....	18
Our Missions.....	21
Office of Finance and Administration Executive Message.....	22
Principles of Sound Fiscal Management	24
Description of Funds.....	27
Table 1 – SCFF Calculations	28
Table 2 – Fund 43	30
Table 3 – Fund 63	31
Table 4 – OPEB Reserve Fund 69.....	34
2023/24 Tentative Budget Assumptions	36
Budget Allocation Model (BAM).....	39
Table 5 – BAM Allocation Summary.....	39
Table 6 – Budget Allocation Model.....	40
Table 7 – Three Year FTE Rolling Averages.....	41
Table 8 – Revenue Allocation.....	41
Table 9 – District Office Service Centers Budgets.....	42
Table 10 – Centralized Services Budgets.....	42
Table 11 – District-Wide Costs	43
Table 12 – Districtwide All Funds – Revenue	44
Table 13 – Districtwide All Funds – Expenses.....	44
Graph 4 – All Funds – Revenues.....	45
Graph 5 – All Funds – Expenditures.....	45
Table 14 – Five Year Projections.....	46
Graph 6 – Five Year Projections Ending Fund Balance	47
Table 15 – Unrestricted General Fund Summary (Fund 01)	48
Graph 7 – Unrestricted General Fund Expenditures (Summary).....	49
Graph 8 – Unrestricted General Fund Expenditures (Detail)	49
Table 16 – Unrestricted General Fund Detail (Fund 01).....	50
Table 17 – Unrestricted General Fund Summary (Fund 01)	
District Office – Central Services (Location 1)	55
Graph 9 – District Administration Center (Summary).....	56
Graph 10 – District Administration Center (Detail)	56
Table 18 – Unrestricted General Fund Detail (Fund 01)	
District Office – Central Services (Location 1)	57
Table 19 – Unrestricted General Fund Summary (Fund 01)	
College Of Alameda (Location 2).....	60
Graph 11 – College Of Alameda (Summary)	61
Graph 12 – College Of Alameda (Detail)	61
Table 20 – Unrestricted General Fund Detail (Fund 01)	
College Of Alameda (Location 2).....	62



Table 21 – Unrestricted General Fund Summary (Fund 01)	
Laney College (Location 5)	64
Graph 13 – Laney College (Summary)	65
Graph 14 – Laney College (Detail)	65
Table 22 – Unrestricted General Fund Detail (Fund 01)	
Laney College (Location 5)	66
Table 23 – Unrestricted General Fund Summary (Fund 01)	
Merritt College (Location 6)	69
Graph 15 – Merritt College (Summary)	70
Graph 16 – Merritt College (Detail)	70
Table 24 – Unrestricted General Fund Detail (Fund 01)	
Merritt College (Location 6)	71
Table 25 – Unrestricted General Fund Summary (Fund 01)	
Berkeley City College (Location 8)	74
Graph 17 – Berkeley City College (Summary)	75
Graph 18 – Berkeley City College (Detail)	75
Table 26 – Unrestricted General Fund Detail (Fund 01)	
Berkeley City College (Location 8)	76
Table 27 – Unrestricted General Fund FTE (Fund 01)	79
Table 28 – Restricted General Fund Summary (Fund 11)	88
Table 29 – Restricted General Fund Detail (Fund 11)	89
Table 30 – Restricted General Fund FTE (Fund 11)	93
Table 31 – Community Service (Fee Based) Fund Summary (Fund 03)	96
Table 32 – Community Service (Fee Based) Fund Detail (Fund 03)	97
Table 33 – Bookstore Commission Fee Fund Summary (Fund 07)	99
Table 34 – Bookstore Commission Fee Fund Detail (Fund 07)	100
Table 35 – Measure E – Parcel Tax Fund Summary (Fund 08)	101
Table 36 – Measure E – Parcel Tax Fund Detail (Fund 08)	102
Table 37 – Measure E - Parcel Tax Fund FTE (Fund 08)	104
Table 38 – Facility Rental Fee Fund Summary (Fund 10)	105
Table 39 – Facility Rental Fee Fund Detail (Fund 10)	106
Table 40 – Facility Rental Fund FTE (Fund 10)	109
Table 41 – Measure B – Parcel Tax Fund Summary (Fund 12)	110
Table 42 – Measure B – Parcel Tax Fund Detail (Fund 12)	111
Table 43 – Measure B - Parcel Tax Fund FTE (Fund 12)	114
Table 44 – Contract Education Fund Summary (Fund 30)	115
Table 45 – Contract Education Fund Detail (Fund 30)	116
Table 46 – Measure G General Obligation Bond Fund Summary (Fund 43)	118
Table 47 – Measure G General Obligation Bond Fund Detail (Fund 43)	119
Table 48 – Faculty Professional Development Summary (Fund 58)	120
Table 49 – Faculty Professional Development Detail (Fund 58)	121
Table 50 – Faculty Professional Development Summary (Fund 58)	
District Office – Central Services (Location 1)	122
Table 51 – Faculty Professional Development Detail (Fund 58)	
District Office – Central Services (Location 1)	123
Table 52 – Faculty Professional Development Summary (Fund 58)	
College of Alameda (Location 2)	124
Table 53 – Faculty Professional Development Detail (Fund 58)	
College of Alameda (Location 2)	125
Table 54 – Faculty Professional Development Summary (Fund 58)	
Laney College (Location 5)	126
Table 55 – Faculty Professional Development Detail (Fund 58)	
Laney College (Location 5)	127
Table 56 – Faculty Professional Development Summary (Fund 58)	
Merritt College (Location 6)	128



Table 57 – Faculty Professional Development Detail (Fund 58)	
Merritt College (Location 6).....	129
Table 58 – Faculty Professional Development Summary (Fund 58)	
Berkeley City College (Location 8).....	130
Table 59 – Faculty Professional Development Detail (Fund 58)	
Berkeley City College (Location 8).....	131
Table 60 – Parking Fee Fund Summary (Fund 59)	132
Table 61 – Parking Fee Fund Detail (Fund 59)	133
Table 62 – Capital Outlay Fund Summary (Fund 61)	134
Table 63 – Capital Outlay Fund Detail (Fund 61)	135
Table 64 – Parking Mitigation Fund Summary (Fund 62)	137
Table 65 – Parking Mitigation Fund Detail (Fund 62)	138
Table 66 – Measure A General Obligation Bond Fund Summary (Fund 63)	139
Table 67 – Measure A General Obligation Bond Fund Detail (Fund 63)	140
Table 68 – Measure A - General Obligation Bond Fund FTE (Fund 63)	142
Table 69 – Child Development Fund Summary (Fund 68)	143
Table 70 – Child Development Fund Detail (Fund 68)	144
Table 71 – Child Development Fund FTE (Fund 68)	146
Table 72 – OPEB Reserve Fund Summary (Fund 69)	147
Table 73 – Trust and Agency Fund Detail (Fund 71).....	148
Table 74 – Trust and Agency Fund Summary (Fund 71)	149
Table 75 – Trust and Agency Fund Detail (Fund 71).....	150
Table 76 – Student Representation Fee Fund Summary (Fund 72).....	151
Table 77 – Student Representation Fee Fund Detail (Fund 72).....	152
Table 78 – Student Representation Fee Fund Summary (Fund 72)	
District Office – Central Services (Location 1)	153
Table 79 – Student Representation Fee Fund Detail (Fund 72)	
District Office – Central Services (Location 1)	154
Table 80 – Student Representation Fee Fund Summary (Fund 72)	
College of Alameda (Location 2).....	155
Table 81 – Student Representation Fee Fund Detail (Fund 72)	
College of Alameda (Location 2).....	156
Table 82 – Student Representation Fee Fund Summary (Fund 72)	
Laney College (Location 5)	157
Table 83 – Student Representation Fee Fund Detail (Fund 72)	
Laney College (Location 5)	158
Table 84 – Student Representation Fee Fund Summary (Fund 72)	
Merritt College (Location 6).....	159
Table 85 – Student Representation Fee Fund Detail (Fund 72)	
Merritt College (Location 6).....	160
Table 86 – Student Representation Fee Fund Summary (Fund 72)	
Berkeley City College (Location 8).....	161
Table 87 – Student Representation Fee Fund Detail (Fund 72)	
Berkeley City College (Location 8).....	162
Table 88 – Project Trust Fund Summary (Fund 75)	163
Table 89 – Project Trust Fund Detail (Fund 75)	164
Table 90 – Project Trust Fund Summary (Fund 75)	
District Office – Central Services (Location 1)	165
Table 91 – Project Trust Fund Detail (Fund 75)	
District Office – Central Services (Location 1)	166
Table 92 – Project Trust Fund Summary (Fund 75)	
College of Alameda (Location 2).....	167
Table 93 – Project Trust Fund Detail (Fund 75)	
College of Alameda (Location 2).....	168
Table 94 – Project Trust Fund Summary (Fund 75)	
Laney College (Location 5)	169



Table 95 – Project Trust Fund Detail (Fund 75)	
Laney College (Location 5)	170
Table 96 – Project Trust Fund Summary (Fund 75)	
Merritt College (Location 6).....	171
Table 97 – Project Trust Fund Detail (Fund 75)	
Merritt College (Location 6).....	172
Table 98 – Project Trust Fund Summary (Fund 75)	
Berkeley City College (Location 8).....	173
Table 99 – Project Trust Fund Detail (Fund 75)	
Berkeley City College (Location 8).....	174
Table 100 – Self-Insurance Fund Summary (Fund 80)	175
Table 101 – Self-Insurance Fund Detail (Fund 80).....	176
Table 102 – Student Center Fund Summary (Fund 81)	
College of Alameda (Location 2).....	177
Table 103 – Student Center Fund Detail (Fund 81)	
College of Alameda (Location 2).....	178
Table 104 – Student Center Fund Summary (Fund 82)	
Laney College (Location 5)	179
Table 105 – Student Center Fund Detail (Fund 82)	
Laney College (Location 5)	180
Table 106 – Student Center Fund Summary (Fund 83)	
Merritt College (Location 6).....	181
Table 107 – Student Center Fund Detail (Fund 83)	
Merritt College (Location 6).....	182
Table 108 – Student Center Fund Summary (Fund 84)	
Berkeley City College (Location 8).....	183
Table 109 – Student Center Fund Detail (Fund 84)	
Berkeley City College (Location 8).....	184
Table 110 – Student Financial Aid Fund Summary (Fund 89).....	185
Table 111 – Student Financial Aid Fund Detail (Fund 89).....	186



Board of Trustees & Administrators

Board of Trustees

Dyana Delfin Polk	President
Louis Quindlen	Vice President
Bill Withrow	Trustee
Paulina Gonzalez-Brito	Trustee
Nicky González Yuen, Ph.D., JD.	Trustee
Cindi Napoli-Abella Reiss, Ph.D.	Trustee
Sheweeet Yohannes	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
Tina Vasconcellos, Ph.D.	Associate Vice Chancellor of Educational Services
Nathaniel Jones III, Ph.D., MBA	Interim Vice Chancellor of Finance and Administration
Atheria Smith	Interim Vice Chancellor of General Services
Ronald McKinley, Ph.D.	Interim Chancellor of Human Resources & Employee Relations
(Vacant)	General Counsel
Antoine Mehoulley	Chief Technology & Information Systems Officer
Mark Johnson	Executive Director of Marketing, Communication & Public Relations
Tim Thomas	Director of Public Safety

College Administrators

Maria Angelica Garcia, Ed.D.	President, Berkeley City College
Diana Bajrami, Ph.D.	Interim President, College of Alameda
Rudy Besikof, Ed.D.	President, Laney College
David M. Johnson, Ph.D.	President, Merritt College

Board of Trustees / District Areas



Bill Withrow
Area 1



Paulina Gonzalez-Brito
Area 2



Louis Quindlen
Area 3



Nicky González Yuen
Area 4



Cindi Napoli-Abella Reiss
Area 5



Dyana Delfin Polk
Area 6



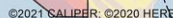
Sheweet Yohannes
Area 7



Leesa Hogan
Student Trustee

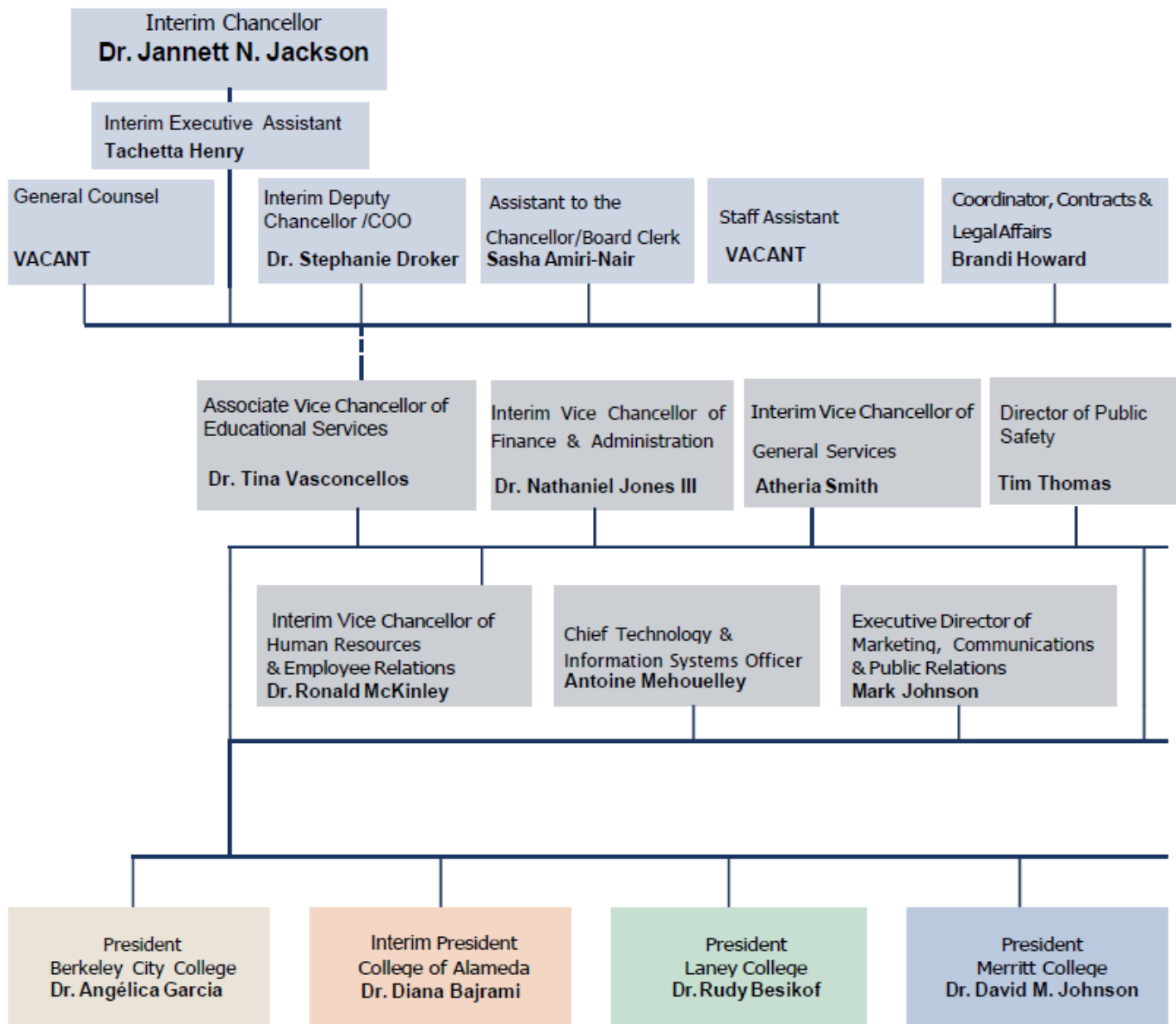


Sarah Latino
Student Trustee





Executive Leadership Team



Budget Development Calendar Fiscal Year 2023-24

Tentative Budget		
Date	Responsible	Action Item
January 09, 2023	Vice Chancellor for Finance and Administration	Governor Proposed Budget releases.
January 16, 2023	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor.
January 20, 2023*	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 23, 2023	Vice Chancellor for Finance and Administration	Projected Funds for 2023-24 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 24, 2023	Vice Chancellor for Finance and Administration	Budget calendar to Board of Trustees for adoption (AP 6250).
January 27, 2023	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor.
February 02, 2023	Budget Director	Round 1 positions control for 2023-24 fiscal year distribution to colleges.
February 03, 2023	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 17, 2023	Planning and Budgeting Council	Review Governor's 2023-24 Proposed Budget. Review Tentative Budget Assumptions. Review the Budget Allocation Model (Student Centered Funding Formula).
February 24, 2023	Vice Chancellor for Finance & Administration and Chancellor	Review Tentative Budget Assumptions and Allocation.
March 03, 2023	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 2023-24 (Continued)

March 17, 2023*	Vice Chancellor for Finance and Administration Budget Director	2023-24 preliminary budgets submissions are presented to the Planning and Budgeting Council. Round 2 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors.
March 24, 2023	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.)
March 31, 2023	College Presidents Vice Chancellors Business Directors	Submit round 2 positions control worksheets revisions to Budget Director.
April 03, 2023	Budget Director	Load positions control and discretionary budgets into Peoplesoft.
April 17, 2023	Vice Chancellor for Finance and Administration	Chancellor's Cabinet updated on status of Preliminary Budget. Review, discussion, and recommended adjustments brought forward.
May 05, 2023*	Vice Chancellor for Finance and Administration	Governor May Revision releases.
May 26, 2023	Vice Chancellor for Finance and Administration	Finalizes budget assumptions for the Tentative Budget. Preliminary budget is presented to the Planning and Budgeting Council.
June 02, 2023*	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 13, 2023	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for the first read.
June 27, 2023	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for approval.
Adopted Budget		
August 21, 2023	Vice Chancellor for Finance & Administration and Chancellor	Review Adopted Budget Assumptions and Allocation.
August 25, 2023*	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.
September 1, 2023	Planning and Budgeting Council	Review draft of the Adopted Budget.
September 12, 2023	Vice Chancellor for Finance and Administration	Present the Adopted Budget to the Board for approval.

*Estimated date(s).

Chancellor's Budget Address FY 2023/24 Tentative Budget

June 13, 2023



The Fiscal Year 2023/24 Tentative 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 dedication to providing high quality educational programs and services to our students continues to be our top commitment.

The PCCD Fiscal Year (FY) Tentative Budget is presented in accordance with Board Policy and Administrative Procedure 6250 - Budget Management. The foundation for the tentative budget is based on the Governor's 2023-2024 January Budget proposal and other fiscal resource allocations to the colleges and district.

The 2023-24 Governor's Budget proposal as presented reflected a deficit of more than \$22.5B.

The 2021 Budget Act extended the Student-Centered Funding Formula's (SCFF) hold harmless provision through 2024-25, under which districts will earn at least their 2017-18 total computational revenue (TCR) (adjusted by COLA each year). The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district's 2024-25 funding representing its new "floor."

Starting in 2025-26, districts will be funded at their FY26 SCFF calculated TCR or their "floor" (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, hence a district's hold harmless amount would not grow.

January Budget Summary

- The proposed budget for 2023-24 provides about \$778 million in Proposition 98 augmentations over the prior year, nearly all of it as ongoing spending which includes \$652.6 million for an 8.13% cost-of-living adjustment (COLA) for community college apportionments, \$90M for COLAs and adjustments to certain categorical programs, and \$28.8M for systemwide enrollment growth of 0.5%.
- One-time funding is for student retention and enrollment efforts.
- \$143.8M in capital outlay funds to support the construction phase for 10 continuing projects.

Governor's May Revised Budget

On Friday, May 12, California Governor Gavin Newsom presented his May Revision Budget (also known as the May Revise), representing his best budget projection since the release of his January Budget Proposal which projected a deficit of \$22.5B. The Governor's May Revised Budget for FY 2023-24 is \$306B. This budget now reflects a projected deficit of \$31.5B. The governor proposes additional ongoing resources of approximately \$746M to California Community Colleges appropriations and categorical programs, as compared to the 2022 Budget Act, somewhat lower than proposed in January.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by \$398M from \$9B to \$9.4B. This reflects a proposed COLA of 8.22% (\$678M) and \$26.4M for FTES growth of 0.5% and modified estimates for stability, hold harmless and other underlying estimation factors. Specifically, the May Revision provides \$503M in one-time resources to support necessary increases in the SCFF despite a reduction in the Proposition 98 guarantee.

The next step in the state budget process is legislative review, in which both houses of the legislature will now engage in discussion to come to an agreement with the Governor on a final budget by June 15 so as to comply with the Constitutional requirement of adopting a state budget by July 1. Once approved, the budgetary assumptions will be analyzed for its impact on Peralta and reflected in the Adopted Budget to be presented to the District community and the Board of Trustees. During the period leading up to the June 15 deadline, strong advocacy efforts will be made to shape the final budget. Like other community college districts in the state, Peralta Community College District will be actively engaged in this process, as we have to date.

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 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 manage ongoing operational expenditures beyond the loss of this protection amid continuing rising costs.

This tentative budget reflects that the District as well as the state are exercising prudence. The Board of Trustees, the faculty, the administrators, the classified professionals, the student leaders, our bargaining unions, and our community partners have all worked together and supported our District's efforts to stay solvent and to position us for the future, so that we can continue to provide high-quality instructional programs and services that serve our community and our students.

Thank you for your support.



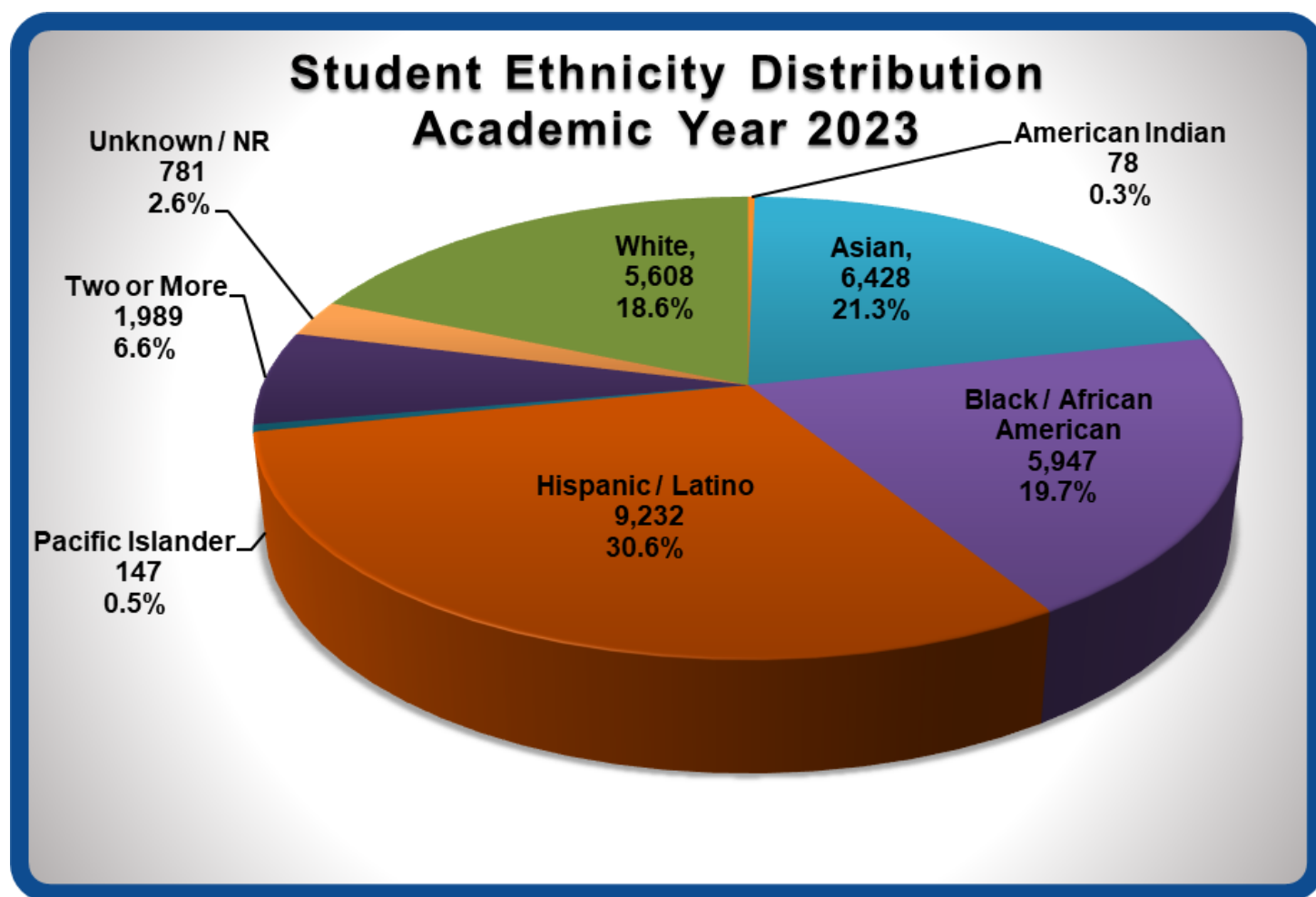
Jannett N. Jackson, Ph.D.
Interim Chancellor

About the District

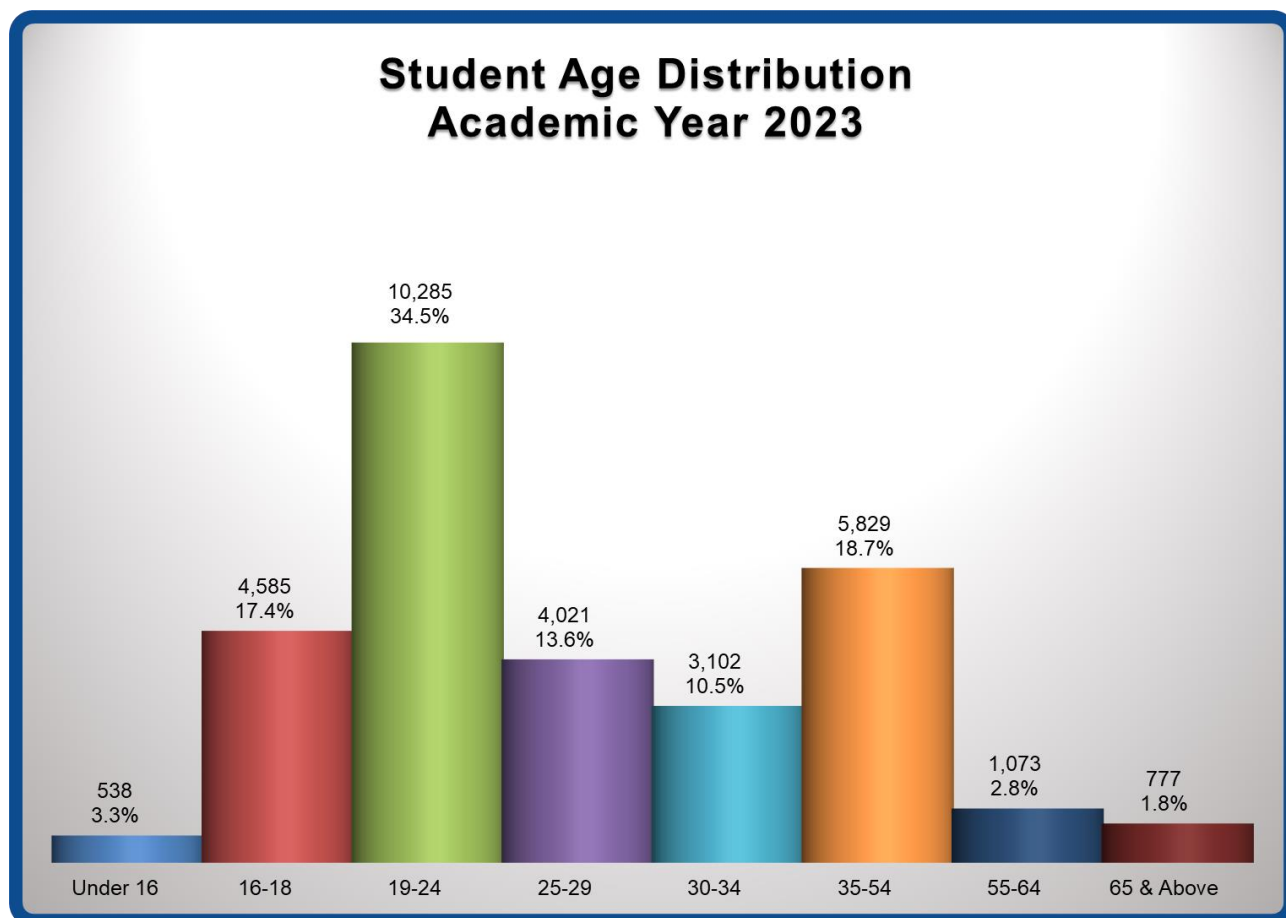
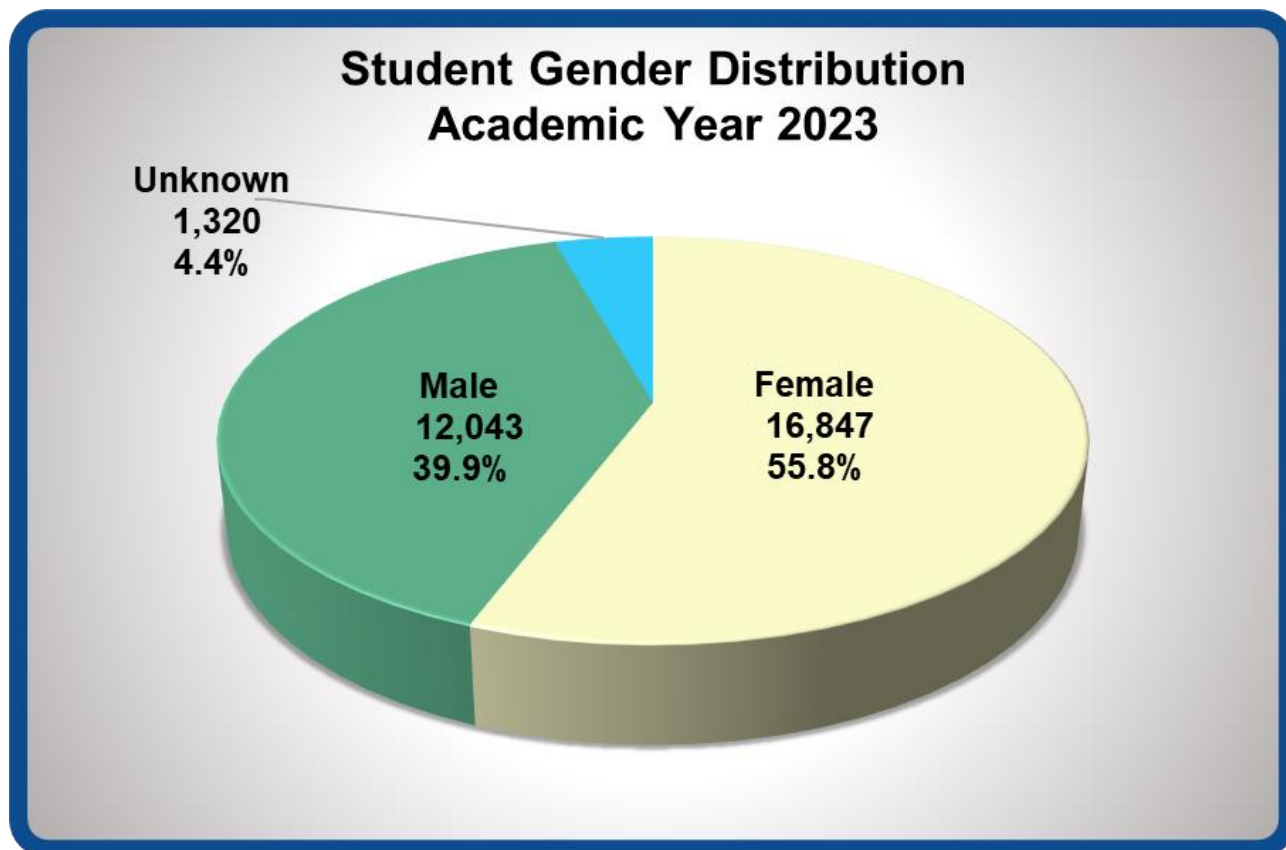
The Peralta District colleges are located in the beautiful San Francisco/Oakland Bay Area, which, adjacent to Silicon Valley, is known for its technology and innovation.

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 27,000 students and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 984 full-time employees and over 1507 part-time faculty and staff. Below are graphs that show a general profile of our students based on data from PCCD's Office of Institutional Research.

Graph 1



Source: PCCD Office of Institutional Research

Graph 2**Graph 3**

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 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 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.

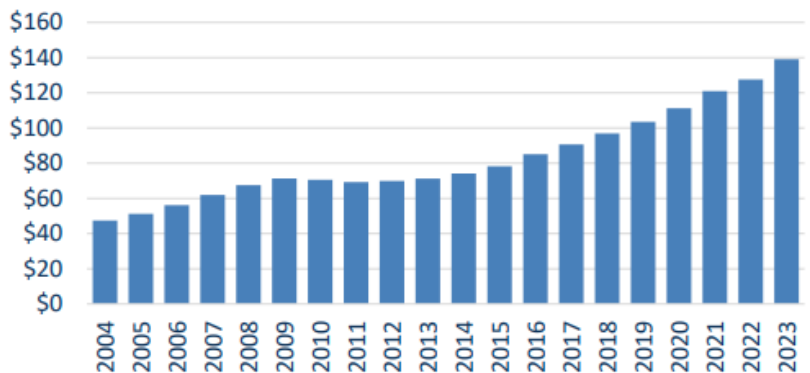
Property used in the generation of electricity by a company that does not also transmit or sell that electricity is taxed locally instead of by the Board of Equalization. Thus, the reorganization of regulated utilities and the transfer of electricity-generating property to non-utility companies, as often 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: 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.

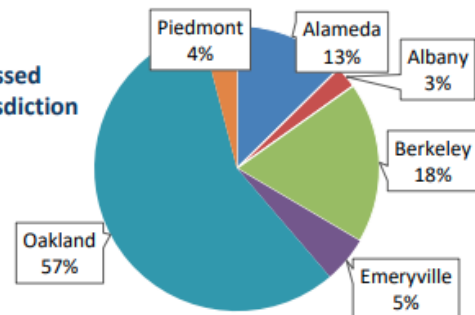
The greater the assessed value of taxable property in the District, the lower the tax rate necessary to generate taxes sufficient to pay scheduled debt service on the Bonds. The following table shows a recent history of taxable property assessed valuation in the District.

Fiscal Year Ending	Assessed Valuation Total (\$ billion)	Percentage Change (%)
2004	47.4	8.50%
2005	51.2	8.00%
2006	56.1	9.63%
2007	62.0	10.42%
2008	67.5	8.95%
2009	71.3	5.64%
2010	70.6	-1.02%
2011	69.3	-1.89%
2012	69.9	0.95%
2013	71.2	1.86%
2014	74.2	4.16%
2015	78.3	5.53%
2016	85.1	8.69%
2017	90.7	6.60%
2018	96.9	6.88%
2019	103.5	6.74%
2020	111.2	7.51%
2021	121.0	8.74%
2022	127.6	5.49%
2023	139.1	8.99%

Total Assessed Valuation (\$ billion)



2021-22 Assessed Valuation by Jurisdiction



Source: California Municipal Statistics, Inc.

Source: California Municipal Statistics, Inc.

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 after 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 by more than 2% annually unless and until another change in ownership and/or additional new construction activity occurs.



Berkeley City College

Berkeley City College's mission is to provide our diverse community with educational opportunities, promote student success, and to transform lives. The college achieves its mission through instruction, student support and learning resources which enable its students to earn associate degrees and certificates, and to attain college competency, careers, transfer, and skills for lifelong success.



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

Merritt College puts students first. Through our rich educational programs, we foster a culture of equity and inclusion that empowers students to achieve their greatest potential and make meaningful contributions to their respective communities and our global society.



District

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.

Office of Finance and Administration

Executive Message

To: Dr. Jannett N. Jackson, Interim Chancellor

From: Dr. Nathaniel Jones III, Interim Vice Chancellor, Finance & Administration

Date: June 13, 2023

Subject: Tentative Budget Summary Fiscal Year 2023/24



In January, Governor Newsom presented a 2023-24 budget proposal for a total budget of \$297.7B. The 2023-24 budget included a COLA of 8.13%, about \$90M for COLAs and adjustments to certain categorical programs, and \$28.8M for systemwide enrollment growth of 0.5%.

On Friday, May 12, 2023, Governor Newsom presented the May Revision Budget proposal for the 2023-24 Fiscal Year. The May Revised proposal deviated from what was presented in January of 2023, being slightly lower than the 2022-23 enacted budget. However, as is the case every year, the Governor's budget proposals are subject to change because of the economic and other relevant conditions.

We will remain cautiously optimistic and watch for the Final Budget for 2023-24 to be signed by the Governor by June 30, 2023. The 2023-24 May Revised Budget proposes an increase in funding for community colleges as compared to the Governor's 2022-23 Budget Act primarily related to an increase in Student Centered Funding Formula (SCFF) funding rates, statutory Cost of Living Adjustment (COLA) and a series of one-time funding.

The key change in the Governor's May Revised budget proposal compared to the January 2023 Budget proposal is an increase in the COLA from 8.13% to 8.22% (increase of \$25.4M) representing ongoing funding of \$678M. The proposal also includes an additional \$3M for COLAs and adjustments to certain categorical programs, on top of the approximately \$92M included in the Governor's Budget.

Further major one-time funding changes include:

- One-time funding proposals in the revised budget include \$100M to continue supporting community college efforts and targeted strategies to increase student retention rates and enrollment, reduced from the \$200M in the January Budget proposal.
- The May Revision reappropriates funds allocated in 2022-23 for Deferred Maintenance and the COVID-19 Recovery Block Grant by \$452M and \$344.7M respectively, even though most of these funds have already been distributed to districts through apportionment.



The state budget is subject to change prior to the Governor's Final Budget in June of 2023. At that point, the Final Budget will be analyzed for its impact on PCCD and incorporated into the District's Adopted Budget.

The Tentative Budget is being presented now, noting that the Adopted Budget will be presented to the Board of Trustees in September 2023. Here then, is the Tentative Budget, based on the information we have from the Governor's January Budget Proposal and approved expense assumptions and constraints.



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 will be included in the District's 2023/24 Tentative 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 Unrestricted General Fund - 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.

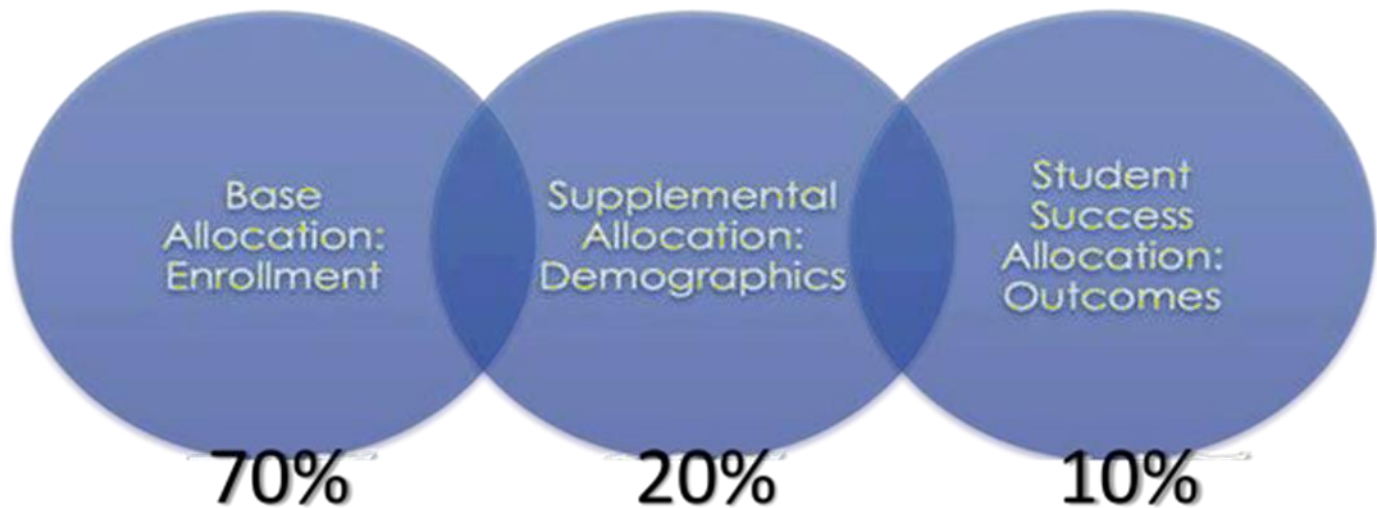
The California Community Colleges (CCCs) Chancellor's Office began implementation of the Student-Centered Funding Formula (SCFF) in 2018/19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 2023/24, 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 2023/24 with our Base Allocation determined by funded FTES of 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. [California Community Colleges Student Centered Funding Formula FY 2019-20 Metric Definitions.](#)

Description of Funds (Continued)



Base Allocation

Based on District wide enrollment. Formula considers the 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 <https://www.scffoversightcommittee.org> 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 [2019-12-30 SCFF Priority One Recommendations Report FINAL](#) 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 (Continued)

For Peralta, the SCFF for the FY 2023/24 year is as follows:

This Tentative Budget reflects the SCFF Allocations for FY 2023/24 based on the Governor's 2023/24 Budget January Proposal. It should be noted that the allocations will change based on revenues received into the California community college system as we move through the fiscal year. There are several aspects to the FY 2023/24 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

Districts receive no less than their 2017-18 TCR plus applicable cumulative annual cost of living adjustments through 2024-25. The 2022 Budget Act extended the Hold Harmless protection in a modified form. Starting in 2025-26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district's 2024-25 TCR will represent its new "floor," below which it cannot drop.



Description of Funds (Continued)

Table 1 – SCFF Calculations

Peralta Community College District SCFF Calculation

2023 Updated Adopted Budget

Cola FY 23-24

8.13%

		8.13%		2023-24
		Total	FTES	Rate
				Total
Base Allocation	Basic Allocation			23,801,684
	Credit FTES: 3-Year Average Credit	14,964.43	5,234	78,321,208
	Special Admit	458	7,339	3,360,442
	CDCP	42	7,340	306,132
	Non Credit	60	4,413	261,166
	Subtotal	15,523.71		106,050,631
Non-Credit FTES				
		Total	15,523.71	106,050,631
Supplemental Allocation		Headcount	Rate	
	Pell Grant Recipients	4,217.00	1,238	5,219,070
	AB540 Students	249.00	1,238	308,169
	California Promise Grant Recipients	8,912.00	1,238	11,029,726
	Total	13,378.00		16,556,965
Student Success Allocation	All Students:	Outcomes	Rate	
	Associate Degrees	790.00	2,189	1,729,585
	Associate Degrees for Transfer	569.67	2,919	1,662,948
	Credit Certificates	316.67	1,460	462,201
	Nine or More CTE Units	2,353.67	730	1,717,668
	Transfer	1,127.00	1,095	1,233,698
	Transfer Level Math and English	524.33	1,460	765,294
	Achieved Regional Living Wage	2,875.00	730	2,098,125
	Subtotal	8,556.34		9,669,519
	Pell Grant Recipients Bonus:			
	Associate Degrees	454.33	828	376,345
	Associate Degrees for Transfer	321.00	1,104	354,533
	Credit Certificates	146.00	552	80,627
	Nine or More CTE Units	990.00	276	273,352
	Transfer	529.67	414	219,373
	Transfer Level Math and English	188.33	552	104,003
	Achieved Regional Living Wage	670.33	276	185,087
	Subtotal	3,299.66		1,593,321
California Promise Grant Recipients Bonus:	Associate Degrees	604.00	552	333,552
	Associate Degrees for Transfer	444.33	736	327,163
	Credit Certificates	211.67	368	77,928
	Nine or More CTE Units	1,467.67	184	270,168
	Transfer	737.00	276	203,495
	Transfer Level Math and English	298.00	368	109,711
	Achieved Regional Living Wage	1,270.33	184	233,842
	Subtotal	5,033.00		1,555,860
		Total	16,889.00	12,818,700
		Total SCFF before Hold Harmless		135,426,296
		Hold Harmless Funding		11,815,453
		Total TCR 2023-2024		147,241,750
		Total Revised SCFF FY 2023-2024(Total Computation Revenue)		147,241,750

Description of Funds (Continued)

Restricted General (Fund 11)

The Restricted General 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)

The 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, which 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.

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.

Description of Funds (Continued)

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 are 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 of authorized projects.

General Obligation Bond fund 43 are used to account for revenues and expenditures related to 2018 Measure G. 2018 Measure G was an \$800M 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, \$120M for Series B Bonds sold on November 10, 2023, and \$50M of Series A Bonds, sold on May 5, 2020. After the issuances, the District has \$630M of remaining bond authorization to be issued under 2018 Measure G.

Table 2 – Measure G Fund 43

	2022/23 Estimated Actuals	2023/24 Tentative Budget
Beginning Fund Balance	12,883,587	120,510,033
Audit Adjustment	-	-
Net Increase (Decrease)	107,626,446	(60,000,000)
Ending Fund Balance	120,510,033	60,510,033

Description of Funds (Continued)

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 and scheduled maintenance projects.

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.

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 are used to account for revenues and expenditures related to 2006 Measure A. 2006 Measure A was a \$390M 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, \$65M 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

	2022/23 Estimated Actuals	2023/24 Tentative Budget
Beginning Fund Balance	36,583,536	29,683,943
Audit Adjustment	-	-
Net Increase (Decrease)	(6,899,594)	(12,339,855)
Ending Fund Balance	29,683,943	17,344,088



Description of Funds (Continued)

Child Development Fund (Fund 68)

The Child Development Fund accounts for the revenues and expenditures for the operations and support of childcare 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 expenses 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 to variable rate mode. These conversions did not extend or alter the existing maturity of the bonds.

Description of Funds (Continued)

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 was \$6,582,128.

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 2022-23, the amount of such apportionment was \$3.0M.

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 2022-23 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 \$16.5M (\$6.7M, fund reserve 69 and \$9.8M, fund 94) for FY23/24.

Description of Funds (Continued)

Table 4 – OPEB Reserve Fund 69

	2022/23 Estimated Actuals	2023/24 Tentative Budget
Sources		
OPEB 7.5% Contribution for General Fund	6,766,132	7,594,648
Total Revenue	6,766,132	7,594,648
Uses		
Books, Supplies, Services	1,295	20,000
Debt Services	4,616,911	7,324,648
Total Expense	4,618,206	7,344,648
Beginning Fund Balance	3,574,440	5,722,366
Audit Adjustment		-
Net Increase (Decrease)	2,147,927	250,000
Ending Fund Balance	5,722,366	5,972,366

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.

Description of Funds (Continued)

Self-Insurance (Fund 80)

The Self-Insurance Fund accounts for the resources and expenditures of the District's self-insured property, 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 centers.

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.

2023/24 Tentative Budget Assumptions

The following assumptions were utilized in developing the 2023/24 District and College's Tentative Budgets change based.

General Assumptions

1. The 2023/24 General Fund Unrestricted Reserve Fund Balance is projected to be approximately \$25.6M representing 15.39% of Current Year (CY) expense budget, exceeding the current Board policy of maintaining at least a 10% reserve level and meets the new policy setting the reserve level to two months of CY operating costs or revenues.
2. The development of expenditure budgets has been informed by college and district plans and our participatory governance process.
3. The expense budget total must be less than or equal to the projected revenue budget amount.
4. The projected revenues are based on the Governor's January Budget Proposal; the Adopted budget will reflect the revenues contained in the Final FY24 Budget Act to be signed by the Governor by June 30th.

Revenue Assumptions

1. Funded Enrollment: 3 Year Average (FTES) of 15,524 based on the approved Emergency Condition Allowance (ECA) and Max Total Computational Revenue (TCR) determined by the Hold Harmless calculation,
2. Enrollment growth funds of 0.5%,
3. Zero percent growth budgeted for PCCD in 2023/24,
4. 8.13% Statutory Cost of Living Adjustment (COLA) from Governor's January 2023 budget proposal,
5. Unrestricted lottery estimated at \$228.00 per FTES, approximately \$2.7M for PCCD,
6. Parcel Tax – Measure E is estimated to be \$8M.

2023/24 Tentative Budget Assumptions (Continued)

Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$0.8M,
2. Salaries increased by COLA of 2% (based on position control data),
3. Include reductions in salaries for frozen positions to achieve a balanced budget,
4. PT Faculty costs increased because of 40 FTEF for Dual enrollment @ \$41K/FTEF added,
5. Benefits costs based on estimates using new SISC rates,
6. Maintain Fund Balance at 2-months operating expenses level,
7. Bad debt payment - \$1.5M,
8. Contingency reserve - \$0.5M,
9. Other Outgoes - \$1.85M
 - a. Property Insurance - \$400K
 - b. DSPS - \$1.2M
 - c. Post Retiree contribution - \$250K,
10. OPEB payroll charge 7.50% approximately \$6.7M,
11. Contribute \$120,000 for Faculty Professional Development,
12. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$16.5 million (\$6.7 million, fund reserve 69 and \$9.8 million, fund 94),
13. Any restricted funding cuts or cost increases must be borne by the respective program.

Facilities

CAPITAL OUTLAY

Bond Funding for Continuing and New Projects: The Governor provides \$373M 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.

However, there are re-appropriations for delayed projects at:

- Merritt College – Child Development Center
- Merritt College – Horticulture Building Replacement
- Laney College – Learning Resource Center
- Laney College – Theater Building Modernization
- 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 of 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 requirements, 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	
Total Computation Revenue (TCR)	147,241,750
Other Revenues	19,001,292
Total Revenues	166,243,042
District-wide Costs (minus)	9,071,985
Applicable Revenues	157,171,057
Full Time Faculty Salary and Benefits (minus)	47,192,915
Part Time Faculty Salary and Benefits (minus)	10,628,755
Available Revenues	99,349,387
District Offices Cost (minus)	9,806,264
Centralized Costs (minus)	9,806,264
Net Revenues	79,736,859

Table 6

Budget Allocation Model	
Total Computation Revenue (TCR)	147,241,750
Mandated Cost	426,240
Unrestricted Lottery	2,633,083
Faculty Hiring and Parity	2,605,499
Non Resident Student Revenue	5,582,942
Student Health Fees	605,251
Application Fees (Int'l)/Student records	26,127
Other Student Fees and Miscellaneous	198,125
Capital Outlay	101,757
STRS Paid on Behalf Other	4,000,000
Part Time Faculty Health Care	2,822,268
Total Revenue	166,243,042
Less District Wide Cost	
OPEB	0
Bad Debt Allowance	2,000,000
Contribution Trust 2	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	737,741
College Utilities	4,484,244
Total Exclusions	9,071,985
Applicable Revenues	157,171,057
Less Full Time Faculty Salary and Benefits	47,192,915
Less Part Time Faculty Salary and Benefits	10,628,755
Available Revenues	99,349,387

Table 7

Three Year FTE Rolling Averages					
	College of Alameda	Laney College	Merritt College	Berkeley City College	Total
2020-2021 Recal	2,463	4,553	3,210	2,958	13,184
2021-2022 Recal	2,113	4,133	3,026	2,502	11,774
2022-2023 P2	2,627	4,744	3,109	2,794	13,274
Average	2,401	4,477	3,115	2,751	12,744
Percentage	18.84%	35.13%	24.44%	21.59%	100.00%

Table 8

Revenue Allocations					
	College of Alameda	Laney College	Merritt College	Berkeley City College	District Office
Revenue Allocation By College	18,717,662	34,899,097	24,283,847	21,448,782	99,349,387
DO Service Center Budget	(1,847,524)	(3,444,709)	(2,396,933)	(2,117,098)	(9,806,264)
Centralized Service Budgets	(6,875,290)	(12,818,985)	(8,919,837)	(7,878,474)	(36,492,586)
Net College Revenue	9,994,848	18,635,403	12,967,077	11,453,210	
Unrestricted Expenditure Budget by College					
Full Time Academic	-	-	-	-	-
Academic Admin	1,392,244	1,683,292	1,482,397	1,336,808	796,030
Other Faculty	1,388,072	2,354,553	1,429,200	1,401,752	847,200
Part Time Academic	-	-	-	-	-
Classified Salary	4,118,929	7,005,287	4,801,463	3,565,905	15,836,804
Benefits	3,796,833	6,460,395	4,565,810	3,431,771	14,453,493
Books, Supplies, Services	-	-	-	-	-
Equipment Capital Outlay	-	-	-	-	-
Expenditure Totals	10,696,078	17,503,527	12,278,870	9,736,236	31,933,527
Surplus (Deficit)	(701,230)	1,131,876	688,206	1,716,974	

Table 9

District Office Service Centers Budgets

Chancellor's Office	2,127,801
Board of Trustees	362,247
General Counsel	206,105
Information Technology (DP)	1,091,769
Public Information	167,902
Workforce Development/Grants	48,694
Employee Relations	328,599
Human Resources	529,903
Financial Services	2,017,272
General Services	1,284,914
Facilities Operations	1,154,709
Purchasing Division	388,656
Financial Aid	97,694
Total	9,806,264

Table 10

Centralized Services Budgets

General Counsel	824,418
Information Technology(DP)	4,367,075
Public Information	1,511,122
Risk Management	438,744
Workforce Development/Grants	194,774
Academic Affairs Ed Svcs	2,076,414
Admissions and Records	764,872
Academic Affairs Student Svcs	347,190
International Educ. Program	1,355,503
Institutional Dev and Research	1,405,486
Employee Relations	1,314,397
Human Resources	2,119,612
Financial Services	8,069,087
General Services	5,139,658
Facilities Operations	4,618,834
Purchasing Division	1,554,622
Financial Aid	390,777
Total	36,492,586

Table 11

District-wide Costs	
Bad Debt Allowance	2,000,000
Contribution Trust 2	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	737,741
College Utilities	4,484,244
Total	9,071,985

**Table 12**
All Funds - (Excluding General Obligation Bonds) - Revenues \$301.2 million

Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, 58, and 59)	168,240,836
Restricted General Funds	78,974,541
Parcel Tax Funds	8,000,000
Child Development Funds	1,862,370
Other Post Employment Benefits Reserve Fund	7,594,648
Trust Funds	36,551,568
	301,223,963

Table 13
All Funds - (Excluding General Obligation Bonds) - Expenditures \$302.2 million

Unrestricted General Funds	168,836,953
Restricted General Funds	78,974,541
Parcel Tax Funds	8,306,091
Child Development Funds	2,226,970
Other Post Employment Benefits Reserve Fund	7,344,648
Trust Funds	36,551,568
	302,240,771 *

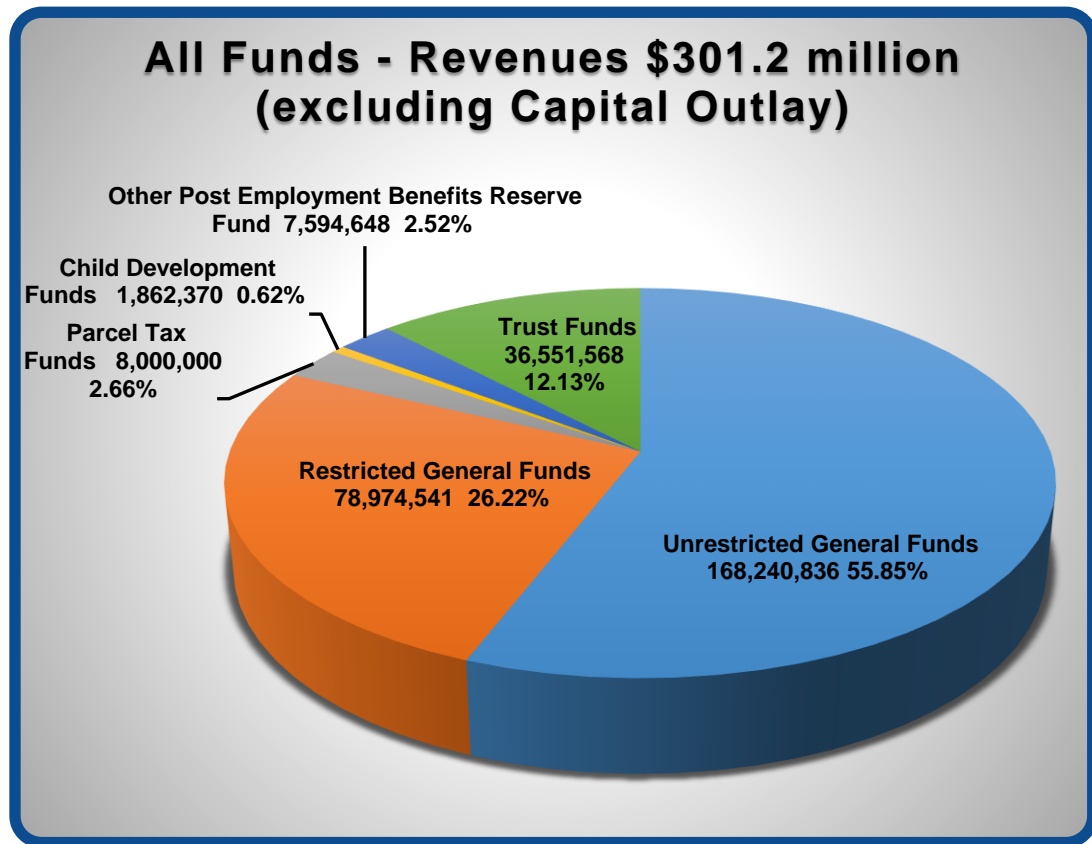
* All Funds Revenue are for the fiscal year 2023/24. There is no deficit due to the carryover in the fund balances will cover any expenditures that are beyond the projected revenue for 2023/24.

Capital Outlay Funds - Revenue & Expenditures

Revenue	-
Expenditures	72,839,855

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

Graph 4



Graph 5

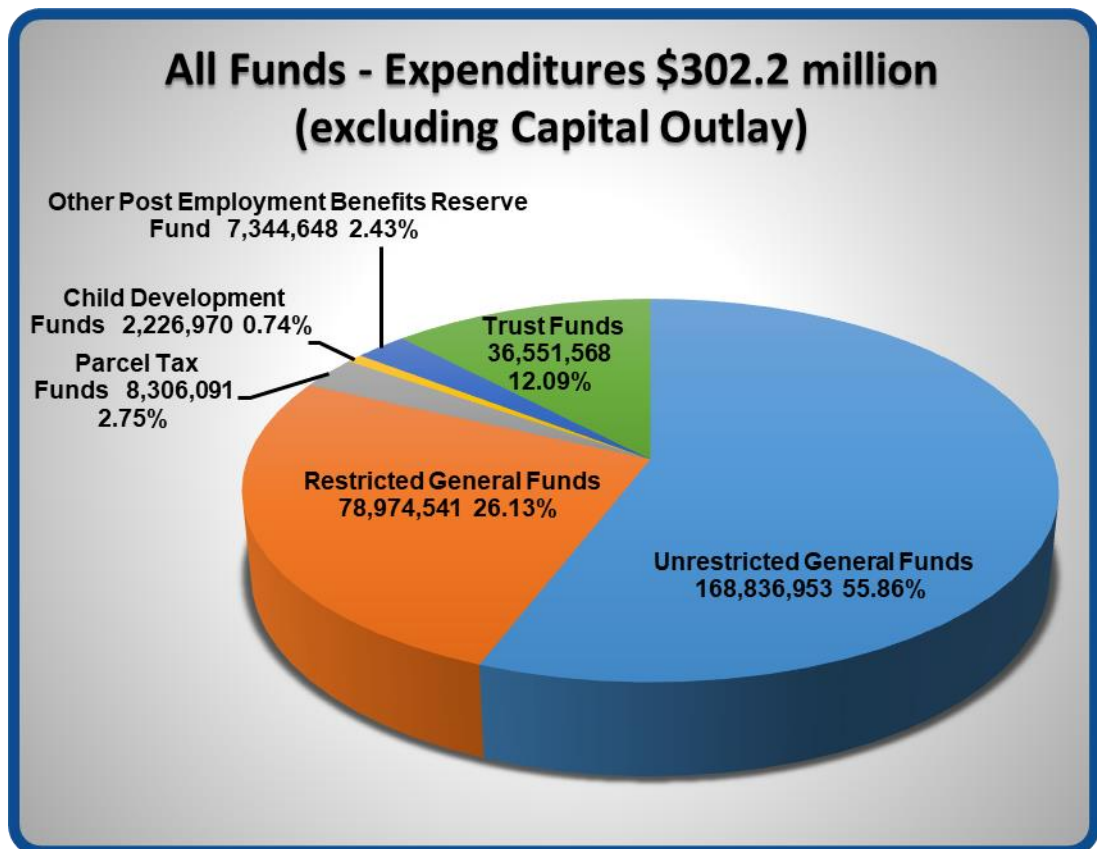




Table 14

Tentative Budget 2024 Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2022/23 Column2	Payroll Savings F/Y 2022/23 Column3	Adopted Budget Total F/Y 2022/23 Column4	Unaudited Actuals F/Y 2022/23 Column5	Projections F/Y 2023/24 Column6	Projections F/Y 2024/25 Column7	Projections F/Y 2025/26 Column8	Projections F/Y 2026/27 Column9
	With Hold Harmless	With Hold Harmless	With Hold Harmless	With Hold Harmless	With Hold Harmless	With Hold Harmless	With Out Hold Harmless	With Out Hold Harmless
Revenues:								
Federal Revenue	3,999,859	-	3,999,859	3,999,859	-	-	-	-
State Revenue ¹	87,160,712	-	87,160,712	87,160,712	97,277,847	102,317,347	102,317,347	102,317,347
Local Revenue ²	68,141,776	-	68,141,776	68,141,776	68,965,195	69,363,604	69,363,604	69,363,604
Total Revenues:	159,302,347		159,302,347	159,302,347	166,243,042	171,680,952	171,680,952	171,680,952
Expenditures:								
Full Time Academic ³	27,285,502	1,152,091	28,437,593	22,649,803	30,929,981	31,857,880	32,176,459	32,498,224
Academic Administration ³	6,433,022	-	6,433,022	6,211,569	6,690,771	6,891,494	6,960,409	7,030,013
Other Faculty ³	6,829,241	360,977	7,190,218	6,339,459	6,844,227	7,049,554	7,120,049	7,191,250
Part Time Academic ^{3,1}	6,640,743	-	6,640,743	18,416,553	9,489,130	9,773,804	9,871,542	9,970,257
Classified Salary ³	34,015,473	695,931	34,711,404	31,983,502	35,328,388	36,388,240	36,752,122	37,119,643
Fringe Benefits	46,244,187	1,604,468	47,848,655	42,376,135	50,365,734	51,876,706	52,395,473	52,919,428
Bad Debts ⁸	2,000,000	-	2,000,000	2,000,000	1,500,000	2,000,000	1,000,000	-
Books Supplies, Svcs ⁹	23,364,742	-	23,364,742	23,364,742	22,437,580	22,437,580	22,437,580	22,437,580
Equipment Outlay	367,483	-	367,483	367,483	297,246	297,246	297,246	297,246
Debt Services-Bonds	3,000,000	-	3,000,000	2,500,000	-	-	1,000,000	1,000,000
Other Outgo (General Fund Contribution) ⁵	3,000,000	-	3,000,000	3,000,000	1,850,000	2,850,000	1,600,000	1,200,000
Contingency Reserve ⁸	51,000	-	51,000	51,000	500,000	250,000	-	-
Total Expenses:	159,231,393	3,813,467	163,044,860	159,260,246	166,233,057	171,672,504	171,610,881	171,663,641
Beginning Fund Balance:⁷	25,536,583		25,536,583	25,536,583	25,578,684	25,588,669	25,597,117	25,667,187
Net Increase (Decrease)	70,954		42,102	42,101	9,985	8,448	70,071	17,310
Audit Adjustment	-		-	-	-	-	-	-
Ending Fund Balance:	25,607,537		25,578,685	25,578,684	25,588,669	25,597,117	25,667,187	25,684,498
Fund Balance %	16.08%		15.69%	16.06%	15.39%	14.91%	14.96%	14.96%

Revenue Assumptions

¹ State revenue for FY 23-24 includes an 8.13% COLA. State Revenue for 2024-25 includes a 3.54% COLA. Hold Harmless is through 2025.

² Note: Local Revenues for FY 2023-24 was based on FY 22-23 Estimated Actual (Property Tax, Non-Res Fee, Res/Non-Res Tuition)

Expenditure Assumptions

³ Salaries include 2% COLA and 1% other increases (PERS, STRS, and Step and Column FY 2024-25)

³ Salaries include 1% increases (PERS, STRS, and Step and Column FY 2025-26 and 2026-27)

³ Salaries include reductions per location for frozen positions in FY 2023-24

^{3,1} Part Time Faculty Salaries - Budgeted 40 FTEF for Dual Enrollment not previously Budgeted, FTEF Allocation - 961 (761 GF and 200 from Parcel Tax)

⁵ Other Outgo - Total \$1,850,000 (Property Insurance \$400,000, General Fund contribution to DSPS \$1,200,000, and Post Retiree contribution \$250,000)

⁷ The beginning Fund Balance for FY 2023/24 is the Unaudited Actuals Ending Fund Balance for FY 2022/23 (Maintaining two months of Operating Expenses Reserve)

⁸ Totals for Student Debt Allowance is \$1,500,000 & Contingency Reserve is \$500,000

⁹ Discretionary (Books, Supplies, Svcs) include reductions per location to balance the budget

Note: FY 2023-24 Salaries includes the costs for all positions in the position control for a full 12 months. Tentative Budget for FY 2022-23 included only 10 Months for certain Vacant Positions.

Note: OPEB - Debt payment required \$16.5M, FY 2023-24, \$6.7M to come from Fund 69 (7.5% of Active Employees) Proposed no additional funds from Fund 01(GF), Remainder from Fund 94(OPEB Trust) for \$9.8M

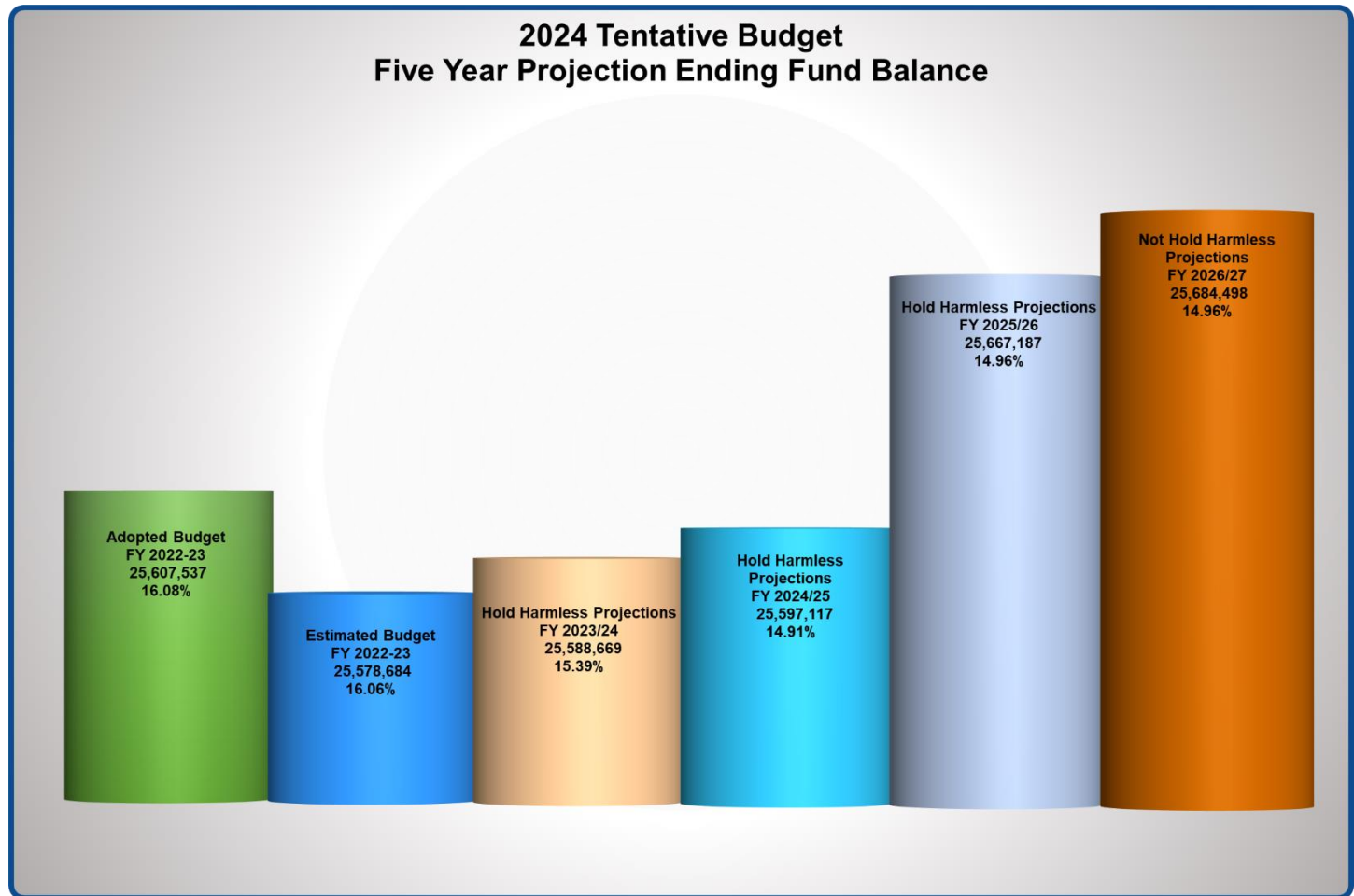
Graph 6



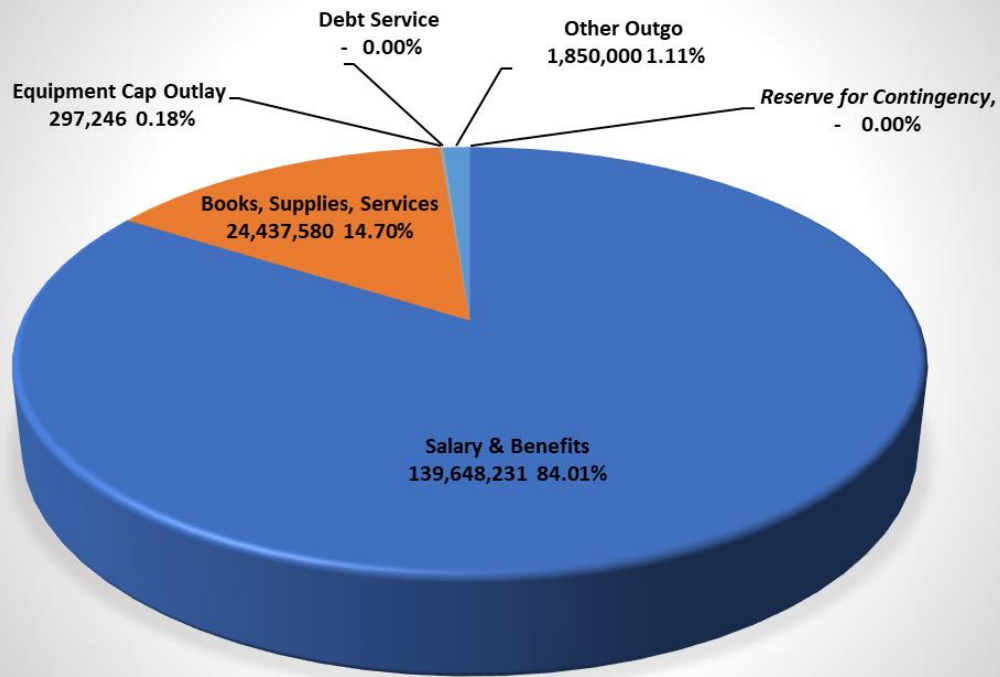
Table 15

Unrestricted General Fund Summary (Fund 01) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Federal Revenue	-	3,999,859	3,999,859	-
State Revenue	77,818,251	87,160,712	87,160,712	97,277,847
Local Revenue	70,064,158	68,141,776	68,141,776	68,965,195
Other Financing Sources	-	-	-	-
Total Revenue	147,882,409	159,302,347	159,302,347	166,243,042
Expenses				
Full Time Academic	24,407,728	27,285,502	22,649,803	30,929,981
Academic Admin	5,779,597	6,433,022	6,211,569	6,690,771
Other Faculty	6,474,025	6,829,241	6,339,459	6,844,227
Part Time Academic	13,406,618	6,640,743	18,416,553	9,489,130
Classified Salary	29,574,815	34,015,473	31,983,502	35,328,388
Fringe Benefits	45,940,978	46,244,187	42,376,135	50,365,734
Books, Supplies, Services	17,813,699	25,364,742	25,364,742	24,437,580
Equipment Cap Outlay	334,966	367,483	367,483	297,246
Debt Service	121,704	3,000,000	2,500,000	-
Other Outgo	2,150,105	3,000,000	3,000,000	1,850,000
Reserve for Contingency	-	51,000	51,000	-
Total Expenses	146,004,235	159,231,393	159,260,245	166,233,057
Beginning Fund Balance	23,658,409	25,536,583	25,536,583	25,578,684
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	1,878,174	70,954	42,102	9,985
Ending Fund Balance	25,536,583	25,607,537	25,578,684	25,588,669
Ending Fund Balance %	17.49%	16.08%	16.06%	15.39%

Graph 7 – Summary

2023/2024 Unrestricted General Fund Expenditure Budget



Graph 8 – Detail

2023/2024 Unrestricted General Fund Expenditure Budget

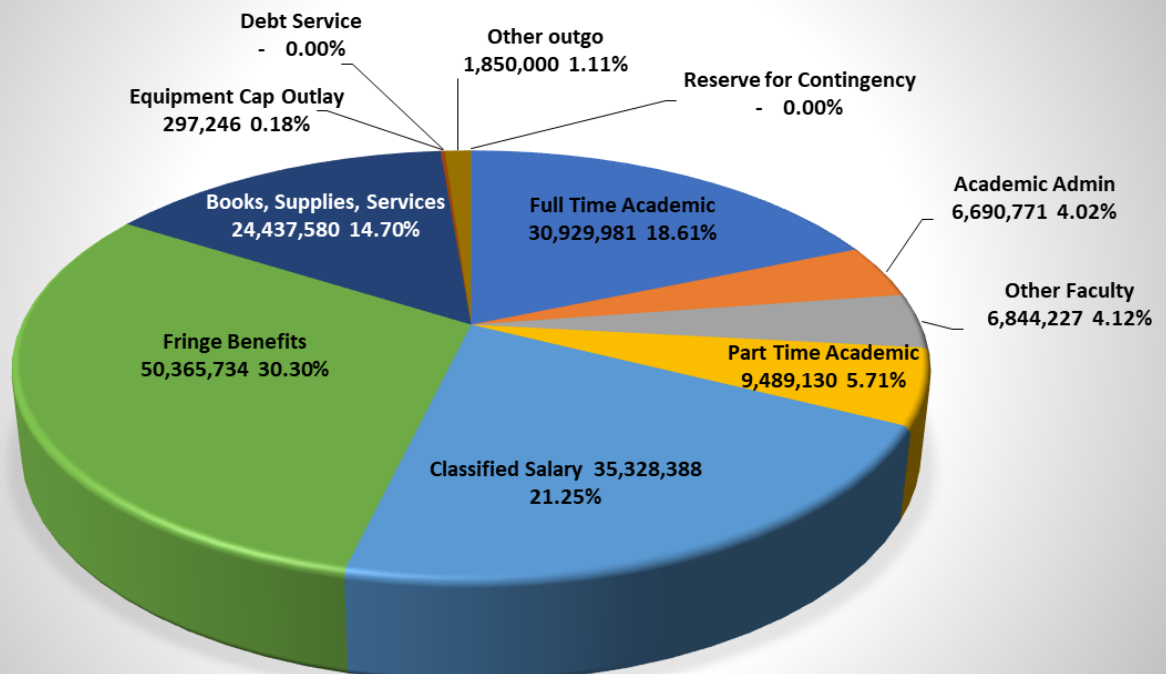




Table 16

Unrestricted General Fund Detail (Fund 01) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8121 Higher Education Act of 1965	-	-	-	-
8195 Department of Education	-	-	-	-
8199 Other Federal Income	-	3,999,859	3,999,859	-
Federal Revenue	-	3,999,859	3,999,859	-
8611 State General Apportionment	34,858,861	43,241,763	43,241,763	64,793,522
8613 2% Enrollment Fees	159,446	-	-	-
8618 Apprenticeship Apportionment	-	-	-	-
8630 Education Protection Account	30,895,493	31,128,849	31,128,849	19,824,377
8659 PT Health Benefits Rev	-	-	-	-
8660 PT Office Hrs Rev	-	-	-	-
8661 PT Faculty Parity Pay	330,369	355,996	355,996	2,605,499
8672 Homeowners Prop Tax Relief	173,110	172,858	172,858	172,858
8681 State Lottery Proceeds	2,973,072	2,699,748	2,699,748	2,633,083
8682 State Mandated Cost	478,183	468,204	468,204	426,240
8699 Other State Revenue	7,949,716	9,093,294	9,093,294	6,822,268
State Revenue	77,818,251	87,160,712	87,160,712	97,277,847
8811 Tax Secured Roll	23,303,788	22,613,933	22,613,933	22,613,933
8812 Tax Supplement Roll	790,825	429,577	429,577	429,577
8813 Tax Unsecured	1,566,758	1,859,388	1,859,388	1,859,388
8814 PY Tax Secured Roll	(55,016)	-	-	-
8817 Redevelopment Property Tax	8,654,871	-	-	-
8818 ERAF	23,943,606	32,080,668	32,080,668	31,960,529
8846 Commission	10,000	-	-	-
8851 Facility & Athletic Field Rent	1,870	-	-	-
8861 Interest/Investment Income	128,852	-	-	-
8872 Community Services Classes	1,793	-	-	-
8874 Enrollment	5,299,290	4,644,008	4,644,008	5,587,566
8879 Student Records	11,504	-	-	-
8880 Tuition Out of St	2,309,475	2,309,474	2,309,474	2,309,474
8881 Parking Services	-	-	-	-
8882 F-1 Visa Tuition	3,273,468	3,273,468	3,273,468	3,273,468
8883 Student Center	144	-	-	-
8884 Student AC Transit	(626)	-	-	-
8886 Application Fee	15,100	26,127	26,127	-
8887 Capital Outlay Fee	101,757	101,757	101,757	-
8895 St Drop Fees	1,570	-	-	-
8896 Student Health Fees	605,251	605,251	605,251	-
8897 Indirect Income	-	-	-	-
8898 Student Representation Fee	(15)	-	-	-
8899 Miscellaneous	99,895	198,125	198,125	931,260
Local Revenue	70,064,158	68,141,776	68,141,776	68,965,195
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfer In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	147,882,409	159,302,347	159,302,347	166,243,042



Unrestricted General Fund Detail (Fund 01) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
1101 Instructor	24,307,937	27,169,897	22,591,861	30,929,981
1102 Instructor -Subs	-	-	-	-
1103 Instructor - Sabbatical	99,792	115,605	57,941	-
Full Time Academic	24,407,728	27,285,502	22,649,803	30,929,981
1201 Administrators	5,779,597	6,433,022	6,211,569	6,690,771
Academic Admin	5,779,597	6,433,022	6,211,569	6,690,771
1202 Department Chair	1,416,644	1,287,163	1,262,680	1,378,608
1203 Counselors	2,516,736	2,855,954	2,527,981	2,760,502
1204 Librarians	1,078,212	1,278,905	1,175,533	1,421,560
1205 Faculty-Reassign	1,117,762	1,147,607	1,161,191	999,599
1206 Nurse	231,840	259,612	212,074	283,958
1207 Faculty Sabbatical	34,102	-	-	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	78,730	-	-	-
Other Faculty	6,474,025	6,829,241	6,339,459	6,844,227
1351 Instructor-PTime & Ext-Se	10,871,819	5,952,160	15,338,432	8,912,580
1352 Instructor-Sub-Daily/Sick	48,763	11,183	60,552	-
1353 Instructor - Retiree	62,494	-	39,286	-
1356 Instructor-Pt-Office Hour	1,500,861	-	1,909,996	-
1357 Instructor-Parity	-	-	-	-
1452 Department Chairs	81,824	40,000	49,676	42,000
1453 Counselors	128,046	100,341	153,007	105,341
1454 Librarians	145,547	143,403	364,256	112,098
1455 Coaches	89,435	99,549	97,421	46,359
1456 Other Non-Teaching	477,829	292,607	403,927	269,252
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,500	-	1,500
Part Time Academic	13,406,618	6,640,743	18,416,553	9,489,130
2101 Administrators	5,236,676	6,619,517	5,946,758	6,416,498
2102 Clerical Tech & Sup Staff	21,265,654	24,431,523	22,286,973	25,735,725
2201 Instructional Aides	1,717,591	1,849,130	1,748,065	2,165,277
2351 Trustee Members - Board	82,649	48,300	82,476	97,489
2352 Cler Tech & Sup Stf	466,250	141,024	677,366	128,475
2353 Student Employee Asst.	120,147	309,002	208,896	261,845
2354 Overtime	389,930	267,767	754,389	274,507
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	52,689	-	-	-
2451 Instructional Aides	3,250	77,944	20,044	7,055
2452 Inst. Aides - Student	232,481	269,257	239,343	241,517
2453 Inst. Aides-O/T/Perm	7,498	2,010	19,193	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	29,574,815	34,015,473	31,983,502	35,328,388
3110 STRS - Academic	12,559,071	7,272,740	8,985,650	12,493,953
3140 STRS Cash Balance	246,265	323,856	345,855	357,063
3220 PERS	6,800,744	8,969,267	7,689,040	8,671,125
3310 OASDHI (FICA) Academic	154,233	263,802	154,281	379,806
3320 OASDHI Classified	1,749,173	2,023,287	1,804,542	2,095,363
3340 Medicare - Academic	721,005	645,606	776,791	1,324,169
3350 Medicare - Classified	421,864	477,334	450,522	499,107
3411 Medical -Academic	9,454,535	9,583,911	8,334,478	8,405,391



Unrestricted General Fund Detail (Fund 01) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
3412 Dental - Academic	409,878	424,834	344,339	428,522
3415 Life Ins. -Academic	88,541	93,629	79,100	97,844
3421 Medical -Classified	7,237,866	8,568,630	7,085,803	7,426,285
3422 Dental -Classified	416,630	474,097	387,934	425,389
3425 Life Insurance-Class	88,141	98,732	86,915	98,317
3431 Medical reimbursement	(979,498)	-	(874,248)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	257,210	25,675	280,768	78,220
3520 Unemployment Ins -Class	154,280	169,245	162,110	176,296
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	853,089	759,991	922,472	907,928
3620 Work Comp-Classfd	479,754	560,258	499,122	585,113
3712 OPEB Instructional	2,740,754	3,040,833	2,683,117	3,335,035
3720 Apple Ret.	12,574	-	19,143	-
3722 OPEB Classified	2,074,868	2,468,461	2,153,460	2,580,808
3912 Retiree Benefits	-	-	3,358	-
3922 Retiree Benefit - Classified	-	-	1,583	-
Fringe Benefits	45,940,978	46,244,187	42,376,135	50,365,734
4101 Classroom-Books	8,218	11,350	11,350	11,660
4102 Book for Student Program	-	-	-	-
4103 Office Refer/Dict	-	-	-	49
4301 Instructional Supplies	55,653	87,550	87,550	195,921
4302 Supplies Outreach recruitment	5,000	4,754	4,754	4,754
4303 Subs Periodicals	7,695	15,860	15,860	11,530
4304 Supplies-office	422,505	723,793	723,793	540,204
4305 Fuel - gasoline/petroleum	32,027	30,120	30,120	9,100
4306 Computer software/site lic.-cl	91,645	71,438	71,438	44,636
4307 Computer software/site lic.-ad	62,574	79,368	79,368	63,818
5102 Guest Speakers Lectures-Non	300	-	-	1,100
5103 Legal	765,658	1,012,000	1,012,000	840,000
5104 Audit	216,075	200,000	200,000	200,000
5105 Independent Contractor/Consult	6,849,312	8,195,663	8,195,663	7,874,080
5106 Events/Programs-Outside Prod	36,974	70,423	70,423	68,212
5107 Election Cost	-	-	-	-
5109 Legal Settlements	115,000	75,000	75,000	75,000
5110 Instructor Events-Personal Svs	398	-	-	-
5202 Travel Non-Local	108,123	350,937	350,937	275,437
5203 Travel Local	2,497	63,466	63,466	46,665
5204 Student Transportation	-	5,649	5,649	5,649
5205 Conference/Seminar Reg	95,348	164,062	164,062	165,793
5206 Internal Training- Staff Dev	117,000	24,033	24,033	18,883
5301 Dues and Membership	348,716	460,393	460,393	313,269
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	125,203	192,224	192,224	201,224
5501 Garbage and Trash	357,933	343,979	343,979	341,479
5502 Gas	717,229	857,116	857,116	857,116
5503 Light and Power (Electricity)	2,276,982	2,673,320	2,673,320	2,673,320
5504 Sewer Use	235,933	241,677	241,677	241,677
5505 Telephone Services	106,361	408,769	408,769	353,769
5506 Main Water System	583,926	684,369	684,369	684,369
5507 Pest Control	29,064	72,567	72,567	70,255
5602 Facility/Building Leases - Ann	511,753	803,784	803,784	803,784



Unrestricted General Fund Detail (Fund 01) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
5603 Facility/Building Rentals-Mont	95,649	103,070	103,070	110,000
5604 Equipment Lease - Annual	26,692	129,784	129,784	118,784
5605 Equipment Rentals - Mon-Mon	316,735	158,800	158,800	42,212
5607 Print & Dup. Equip Leases/Rent	40,747	69,357	69,357	79,857
5701 Athletics Meals and Lodging	51,046	57,825	57,825	55,750
5702 Graduation Expenses	55,099	60,000	60,000	57,050
5704 Health Services	380	-	-	-
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	47,430	46,909	46,909	74,938
5865 Publishing/ Doc Publication	52,772	127,100	127,100	86,699
5866 Testing License and Material	484	484	484	484
5867 Postage	71,127	99,850	99,850	112,500
5870 Cross Enrollment Waiver	(434)	668	668	518
5875 Employee Waiver	(544)	8,184	8,184	6,350
5877 Payment of Fines -OSHA & Misc	72,639	3,200	3,200	26,500
5879 Site Repair and Services	40,074	-	-	-
5880 Radio Licensing	2,913	9,650	9,650	16,552
5881 Building Repairs & Services	479,901	1,106,839	1,106,839	1,641,404
5882 Equip Repairs Maint. & Svc	104,793	197,715	197,715	109,861
5883 Net Internet Fees and Subs.	137,858	196,577	196,577	205,581
5884 Laundry Services	7,276	5,500	5,500	5,500
5885 Misc. Operational Exp.	201,495	629,872	629,872	614,169
5886 Program TV License	29,868	30,000	30,000	30,000
5887 Advertising/Radio/TV	6,629	12,100	12,100	17,501
5888 Advertising Print/ADS	259,566	261,443	261,443	198,689
5889 Grounds Maintenance	63,900	100,000	100,000	-
5890 Service Contract-Equipment	63,049	192,866	192,866	129,318
5891 Service Contract-Software-DP	1,704,877	1,673,285	1,673,285	1,612,610
5892 Service Contract-Hardware-DP	100,502	80,000	80,000	80,000
5893 Permits & Fees - Risk Mgmt	14,467	12,000	12,000	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(1,978,171)	68,000	68,000	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	1,459,776	2,000,000	2,000,000	2,000,000
Books, Supplies, Services	17,813,699	25,364,742	25,364,742	24,437,580
6130 Special Assessments	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	30,668	20,517	20,517	20,517
6302 Library Software (CD DVD etc)	4,228	727	727	727
6303 College Library Periodicals	722	-	-	-
6305 Library Textbooks	6,521	8,000	8,000	8,000
6306 Library Databases	17,749	54,001	54,001	54,001
6401 Software	5,480	154	154	8,400
6402 Inst Equipment and Furn	71,618	15,700	15,700	14,280
6403 Non-Instructional Equip & Furn	144,283	164,000	164,000	93,778
6406 Laptop Computers	22,713	33,998	33,998	32,569
6407 PC,SERV, Other Comput,Peripher	30,985	70,386	70,386	64,974
Equipment Cap Outlay	334,966	367,483	367,483	297,246
7120 Debt Interest - Bonds	121,704	3,000,000	2,500,000	-
Debt Service	121,704	3,000,000	2,500,000	-



Unrestricted General Fund Detail (Fund 01) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
7301 Interfund Transfers	2,148,005	3,000,000	3,000,000	1,850,000
7535 OPD Payment for Academy	-	-	-	-
7640 Supply Vouchers (Surv Kits)	100	-	-	-
7641 Student Vouchers	2,000	-	-	-
7920 PFT Leave Banking	-	-	-	-
7515 FINAIDEOPG	-	-	-	-
7516 FINAIDCARE	-	-	-	-
Other Outgo	2,150,105	3,000,000	3,000,000	1,850,000
7930 Reserve for Contingency	-	51,000	51,000	-
Reserve for Contingency	-	51,000	51,000	-
Total Expenses	146,004,235	159,231,393	159,260,245	166,233,057

**Table 17**

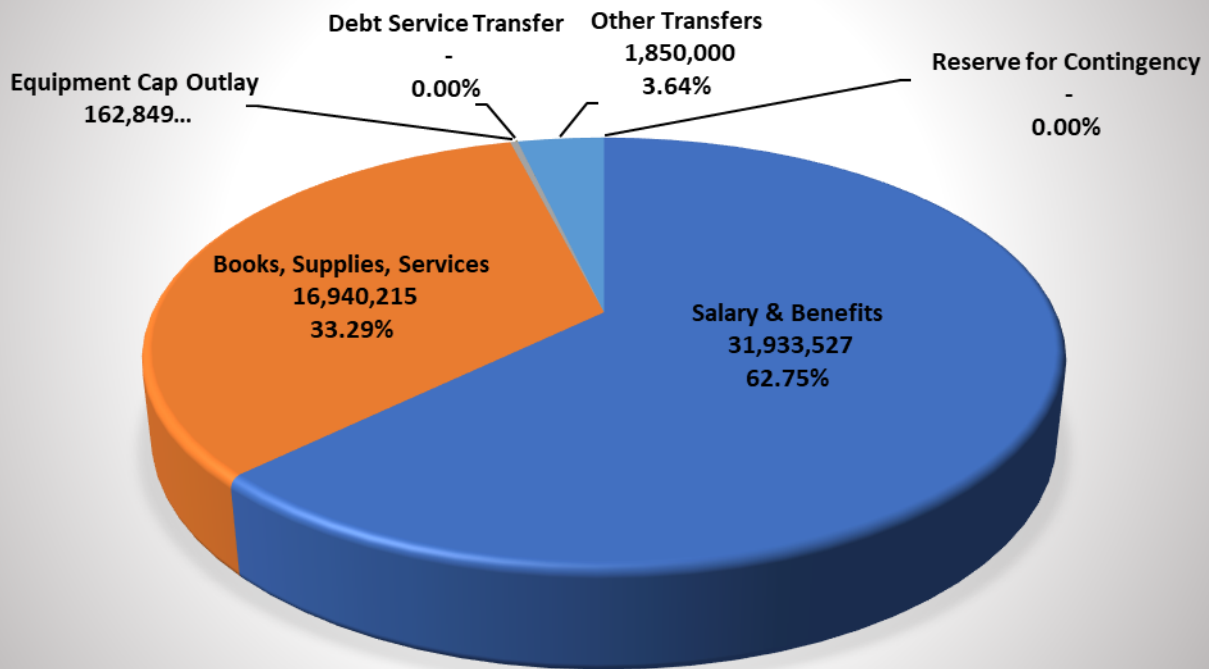
**Unrestricted General Fund Summary (Fund 01)
2023/24 Tentative Budget**

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
Academic Admin	708,680	889,737	809,885	796,030
Other Faculty	762,841	817,964	904,040	730,759
Part Time Academic	248,584	126,841	153,733	116,441
Classified Salary	13,030,205	15,405,897	14,523,825	15,836,804
Fringe Benefits	13,905,146	11,044,059	8,981,699	14,453,493
Books, Supplies, Services	12,470,901	17,702,334	17,702,334	16,940,215
Equipment Cap Outlay	66,934	236,730	236,730	162,849
Debt Service Transfer	121,704	3,000,000	2,500,000	-
Other Transfers	2,148,005	3,000,000	3,000,000	1,850,000
Reserve for Contingency	-	51,000	51,000	-
Total Expense	43,463,001	52,274,562	48,863,246	50,886,591

Graph 9 - Summary

2023/24 Unrestricted General Fund Expenditure Budget District Administration Center



Graph 10 - Detail

2023/24 Unrestricted General Fund Expenditure Budget District Administration Center

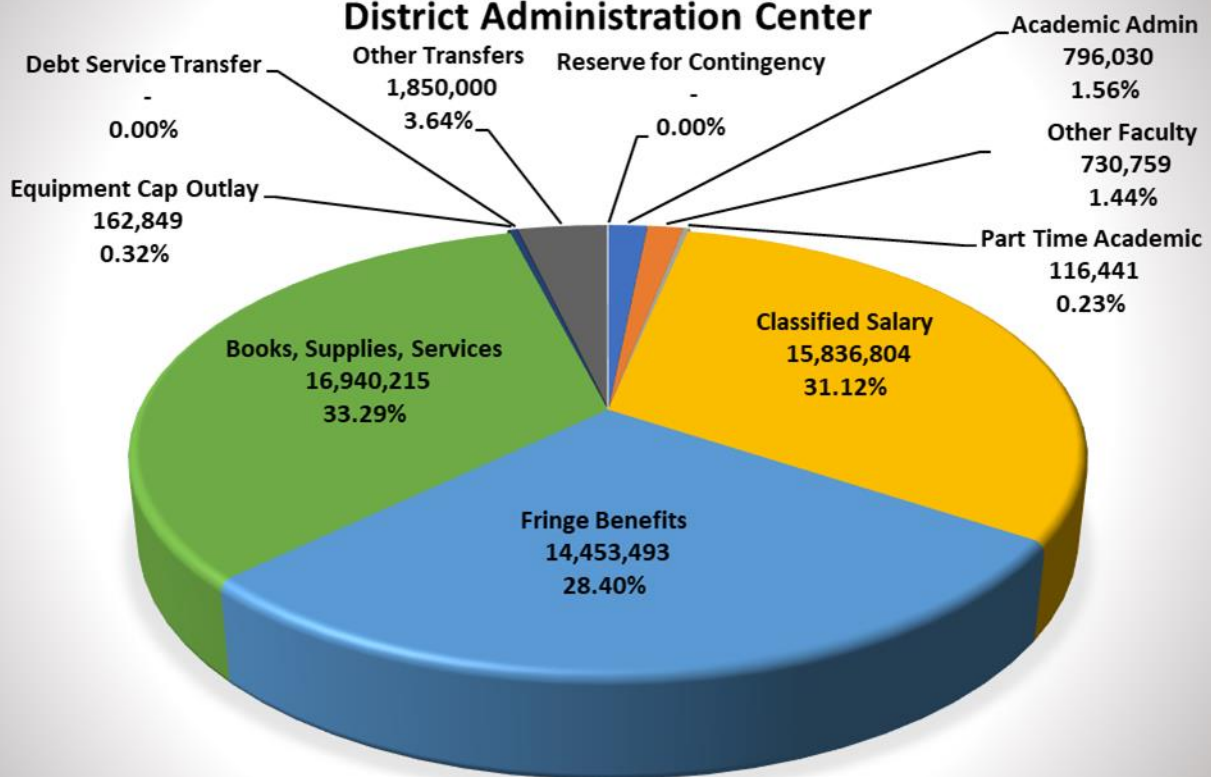




Table 18

Unrestricted General Fund Detail (Fund 01)
2023/24 Tentative Budget

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
1201 Administrators	708,680	889,737	809,885	796,030
Academic Admin	708,680	889,737	809,885	796,030
1205 Faculty-Reassign	762,840.9	817,964	904,040	730,759
Other Faculty	762,841	817,964	904,040	730,759
1351 Instructor-Temp/PTime	-	-	-	-
1357 Instructor-Parity	-	-	-	-
1453 Counselors	72,532	61,841	81,156	61,841
1456 Other Non-Teaching	176,053	65,000	72,576	54,600
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	248,584	126,841	153,733	116,441
2101 Administrators	3,290,165	4,202,559	3,590,683	3,803,406
2102 Clerical Tech & Sup Staff	9,014,942	10,854,280	9,831,045	11,654,751
2351 Trustee Members - Board	82,649	48,300	82,476	97,489
2352 Cler Tech & Sup Stf	370,218	39,585	500,830	39,585
2353 Student Employee Asst.	39,118	99,600	39,057	80,000
2354 Overtime	233,113	161,573	479,735	161,573
2359 Instruct Aides(non-classroom)	-	-	-	-
Classified Salary	13,030,205	15,405,897	14,523,825	15,836,804
3110 STRS - Academic	5,953,559	303,456	345,128	4,292,581
3140 STRS Cash Balance	1,342	-	533	560
3220 PERS	2,730,971	3,821,319	3,121,125	3,918,458
3310 OASDHI (FICA) Academic	6,895	22,040	8,124	11,137
3320 OASDHI Classified	758,513	933,331	800,958	955,927
3340 Medicare - Academic	24,981	24,769	27,406	22,429
3350 Medicare - Classified	187,637	218,281	208,315	225,536
3411 Medical -Academic	856,003	336,424	875,342	155,231
3412 Dental - Academic	10,182	14,458	9,567	7,188
3415 Life Ins. -Academic	3,335	4,157	3,683	2,359
3421 Medical -Classified	2,804,587	3,515,361	2,806,584	3,008,260
3422 Dental -Classified	150,534	185,092	142,972	161,107
3425 Life Insurance-Class	34,999	40,574	34,218	39,667
3431 Medical reimbursement	(979,498)	-	(874,248)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	9,005	1,850	9,802	950
3520 Unemployment Ins -Class	68,396	78,324	75,023	80,629
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	28,718	29,042	35,444	26,298
3620 Work Comp-Classfd	215,078	256,698	226,327	264,405
3712 OPEB Instructional	108,337	128,085	144,638	114,517
3720 Apple Ret.	9,984	-	14,382	-
3722 OPEB Classified	921,589	1,130,798	961,433	1,166,254
3912 Retiree Benefits	-	-	3,358	-
3922 Retiree Benefit - Classified	-	-	1,583	-
Fringe Benefits	13,905,146	11,044,059	8,981,699	14,453,493



Unrestricted General Fund Detail (Fund 01) 2023/24 Tentative Budget

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
4101 Classroom-Books	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4302 Supplies Outreach recruitment	5,000	-	-	-
4303 Subs Periodicals	-	5,550	5,550	3,720
4304 Supplies-office	171,405	296,948	296,948	171,704
4305 Fuel - gasoline/petroleum	32,027	29,620	29,620	8,600
4306 Computer software/site lic.-cl	80,391	44,442	44,442	19,000
4307 Computer software/site lic.-ad	57,570	74,283	74,283	58,283
5103 Legal	765,658	1,012,000	1,012,000	840,000
5104 Audit	216,075	200,000	200,000	200,000
5105 Independent Contractor/Consult	6,636,437	7,905,340	7,905,340	7,628,706
5106 Events/Programs-Outside Prod	1,221	8,800	8,800	8,800
5107 Election Cost	-	-	-	-
5109 Legal Settlements	115,000	75,000	75,000	75,000
5202 Travel Non-Local	54,177	252,193	252,193	171,888
5203 Travel Local	1,178	41,600	41,600	19,100
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	54,512	99,898	99,898	97,298
5206 Internal Training- Staff Dev	117,000	16,593	16,593	16,593
5301 Dues and Membership	77,742	154,717	154,717	99,077
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	125,203	192,224	192,224	201,224
5501 Garbage and Trash	127,710	56,563	56,563	56,563
5502 Gas	25,947	24,091	24,091	24,091
5503 Light and Power (Electricity)	126,081	297,104	297,104	297,104
5504 Sewer Use	43,796	22,002	22,002	22,002
5505 Telephone Services	28,655	337,168	337,168	282,168
5506 Main Water System	29,427	51,451	51,451	51,451
5507 Pest Control	4,393	4,362	4,362	4,362
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	63,649	52,900	52,900	60,000
5604 Equipment Lease - Annual	18,635	74,084	74,084	63,084
5605 Equipment Rentals - Mon-Mon	298,170	120,900	120,900	2,000
5607 Print & Dup. Equip Leases/Rent	2,562	16,930	16,930	16,830
5702 Graduation Expenses	568	-	-	-
5706 Misc. Student Services	-	-	-	-
5865 Publishing/ Doc Publication	19,643	66,300	66,300	58,500
5867 Postage	60,362	83,850	83,850	94,500
5875 Employee Waiver	-	-	-	-
5877 Payment of Fines -OSHA & Misc	72,639	3,200	3,200	26,500
5879 Site Repair and Services	40,074	-	-	-
5880 Radio Licensing	1,965	9,000	9,000	15,000
5881 Building Repairs & Services	450,822	1,100,404	1,100,404	1,636,404
5882 Equip Repairs Maint. & Svc	73,368	131,758	131,758	44,832
5883 Net Internet Fees and Subs.	91,506	159,462	159,462	159,112
5885 Misc. Operational Exp.	717,476	417,221	417,221	483,898
5886 Program TV License	29,868	30,000	30,000	30,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	256,860	236,443	236,443	174,789



Unrestricted General Fund Detail (Fund 01) 2023/24 Tentative Budget

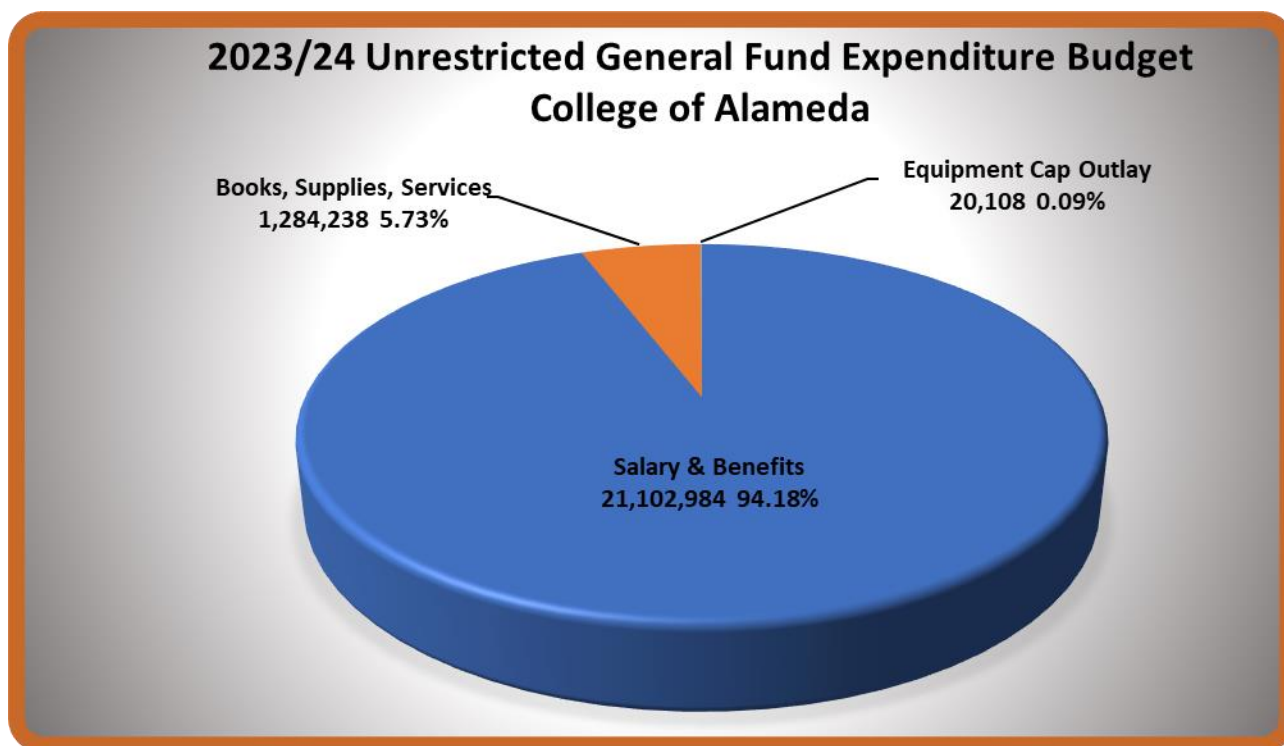
District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
5889 Grounds Maintenance	63,900	100,000	100,000	-
5890 Service Contract-Equipment	15,681	69,475	69,475	16,475
5891 Service Contract-Software-DP	1,699,975	1,668,458	1,668,458	1,609,557
5892 Service Contract-Hardware-DP	100,502	80,000	80,000	80,000
5893 Permits & Fees - Risk Mgmt	14,467	12,000	12,000	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(1,978,171)	68,000	68,000	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	1,459,776	2,000,000	2,000,000	2,000,000
Books, Supplies, Services	12,470,901	17,702,334	17,702,334	16,940,215
6120 Site Improvement	-	-	-	-
6130 Special Assessments	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6306 Library Databases	-	50,449	50,449	50,449
6401 Software	480	154	154	8,400
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	55,010	118,500	118,500	48,500
6406 Laptop Computers	(3,604)	22,259	22,259	15,500
6407 PC,SERV, Other Comput,Peripher	15,047	45,368	45,368	40,000
Equipment Cap Outlay	66,934	236,730	236,730	162,849
7120 Debt Interest - Bonds	121,704	3,000,000	2,500,000	-
Debt Service	121,704	3,000,000	2,500,000	-
7301 Transfer Out to General Fund	2,148,005	3,000,000	3,000,000	1,850,000
7302 Special Reserve #1	-	-	-	-
7400 Other Transfers	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
Other Outgo	2,148,005	3,000,000	3,000,000	1,850,000
7930 Reserve for Contingency	-	51,000	51,000	-
Reserve for Contingency	-	51,000	51,000	-
Expense Total	43,463,001	52,274,562	48,863,246	50,886,591

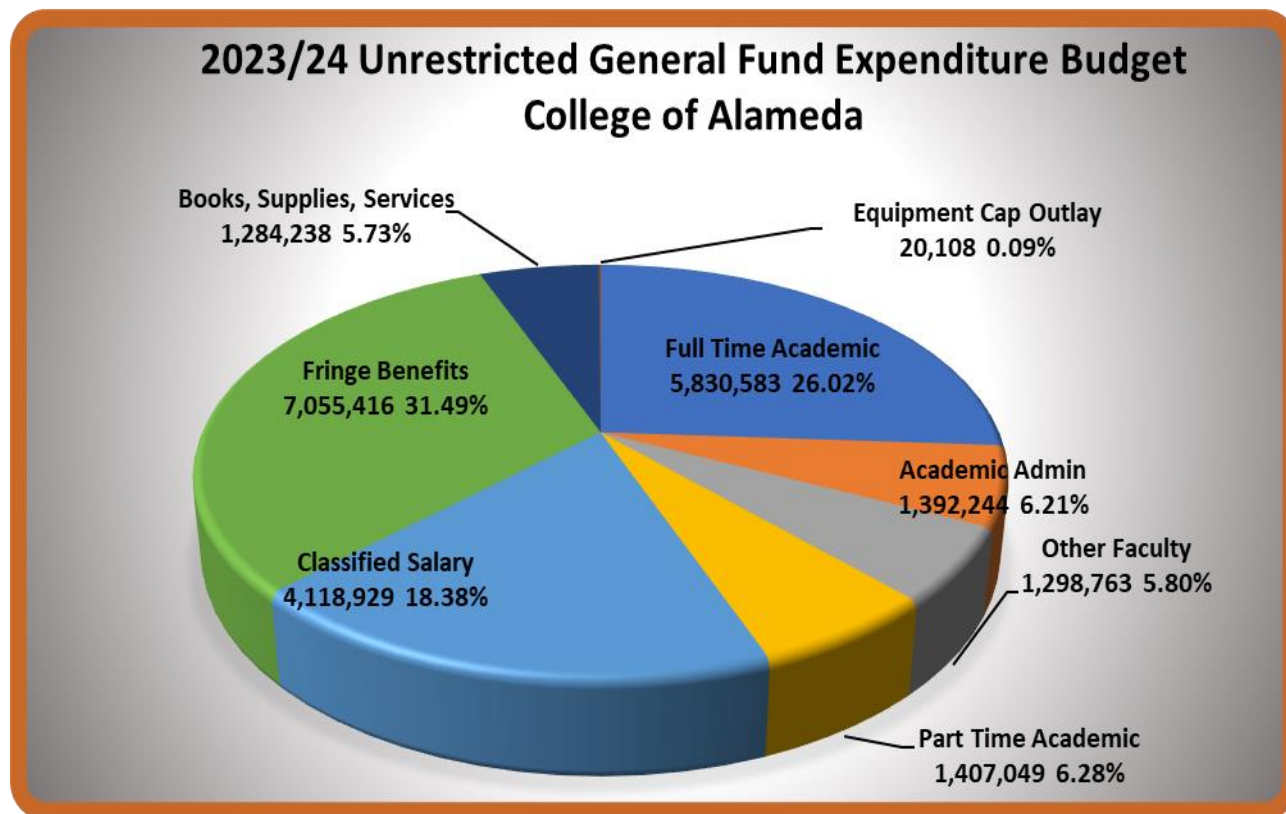
Table 19

Unrestricted General Fund Summary (Fund 01) 2023/24 Tentative Budget				
College of Alameda (Location 2)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
Full Time Academic	4,313,983	4,999,391	4,031,892	5,830,583
Academic Admin	1,251,589	1,363,086	1,257,116	1,392,244
Other Faculty	1,197,886	1,366,603	1,218,183	1,298,763
Part Time Academic	2,052,504	1,076,624	2,399,157	1,407,049
Classified Salary	3,348,808	3,929,571	3,454,005	4,118,929
Fringe Benefits	6,079,390	7,085,357	6,286,669	7,055,416
Books, Supplies, Services	1,289,647	1,435,434	1,435,434	1,284,238
Equipment Cap Outlay	34,636	15,400	15,400	20,108
Total Expense	19,568,442	21,271,466	20,097,855	22,407,330

Graph 11 - Summary



Graph 12 - Detail



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
1101 Instructor	4,313,983	4,999,391	4,031,892	5,830,583
1102 Instructor - Long Term Subs	-	-	-	-
Full Time Academic	4,313,983	4,999,391	4,031,892	5,830,583
1201 Administrators	1,251,589	1,363,086	1,257,116	1,392,244
Academic Admin	1,251,589	1,363,086	1,257,116	1,392,244
1202 Department Chair	346,570	357,887	316,354	241,482
1203 Counselors	391,978	494,306	440,094	512,877
1204 Librarians	282,545	323,188	289,087	345,833
1205 Faculty - Special - Assigned	91,063	97,687	88,296	96,520
1206 Nurse	85,730	93,535	84,353	102,051
Other Faculty	1,197,886	1,366,603	1,218,183	1,298,763
1351 Instructor-PTIME & Ext-Se	1,746,189	988,422	1,962,227	1,317,740
1352 Instructor-Sub-Daily/Sick	3,427	-	1,754	-
1353 Instructor - Retiree	13,276	-	26,822	-
1356 Instructor-Pt-Office Hour	204,365	-	285,902	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	8,945	5,000	5,159	5,000
1453 Counselors	-	-	-	-
1454 Librarians	12,929	12,000	20,928	16,000
1455 Coaches	8,682	10,592	22,211	19,780
1456 Other Non-Teaching	54,691	60,610	74,154	48,529
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	2,052,504	1,076,624	2,399,157	1,407,049
2101 Administrators	408,063	569,923	553,745	606,004
2102 Clerical Tech & Sup Staff	2,526,973	2,946,652	2,417,482	3,036,252
2201 Instructional Aides	253,515	261,346	230,198	353,673
2352 Cler Tech & Sup Stf	14,135	19,400	19,086	15,000
2353 Student Employee Asst.	-	4,000	-	4,000
2354 Overtime	67,869	19,600	70,836	27,000
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	-	21,650	20,044	-
2452 Inst. Aides - Student	77,198	87,000	139,673	77,000
2453 Instruct Aides-O/T/Perm & Non	1,055	-	2,940	-
Classified Salary	3,348,808	3,929,571	3,454,005	4,118,929
3110 STRS - Academic	1,295,841	1,392,478	1,682,528	1,627,664
3140 STRS Cash Balance	22,054	71,439	25,639	52,710
3220 PERS	795,474	1,073,491	852,713	1,006,996
3310 OASDHI (FICA) Academic	29,483	54,329	24,684	90,989
3320 OASDHI Classified	202,101	224,151	189,928	230,487
3340 Medicare - Academic	128,384	125,070	131,115	224,401
3350 Medicare - Classified	47,606	55,009	45,264	57,964
3411 Medical -Academic	1,610,349	1,817,683	1,436,933	1,551,751
3412 Dental - Academic	73,666	80,309	64,829	81,405
3415 Life Ins. -Academic	16,124	17,429	14,597	18,843
3421 Medical -Classified	793,979	1,003,161	766,743	839,235
3422 Dental -Classified	51,166	59,418	45,113	52,703
3425 Life Insurance-Class	10,035	12,085	9,851	12,316
3510 Unemployment Ins.-Aca	46,414	5,183	47,325	14,483
3520 Unemployment Ins -Class	16,777	18,818	16,263	19,349
3610 Work Comp-Academic	151,528	146,624	154,705	167,303
3620 Work Comp-Classfd	52,005	64,496	51,939	67,948
3712 OPEB Instructional	509,007	579,731	500,915	639,154
3720 Apple Ret.	530	-	1,363	-
3722 OPEB Classified	226,866	284,453	224,222	299,715
Fringe Benefits	6,079,390	7,085,357	6,286,669	7,055,416



Unrestricted General Fund Detail (Fund 01)

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
4301 Instructional Supplies	309	1,000	1,000	1,000
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	200	-	-	-
4304 Supplies-office	61,697	89,442	89,442	64,403
4306 Computer software/site lic.-cl	299	-	-	-
4307 Computer software/site lic.-ad	2,304	120	120	120
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	88,545	85,000	85,000	30,000
5106 Events/Programs-Outside Prod	2,137	12,400	12,400	12,400
5202 Travel Non-Local	8,741	21,500	21,500	15,600
5203 Travel Local	-	200	200	200
5204 Student Transportation	-	1,000	1,000	1,000
5205 Conference/Seminar Reg	4,569	11,548	11,548	8,398
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	72,821	67,650	67,650	24,400
5501 Garbage and Trash	62,152	52,323	52,323	52,323
5502 Gas	189,115	187,734	187,734	187,734
5503 Light and Power (Electricity)	521,067	519,123	519,123	519,123
5504 Sewer Use	92,559	79,123	79,123	79,123
5505 Telephone Services	12,668	10,312	10,312	10,312
5506 Main Water System	152,976	132,652	132,652	132,652
5507 Pest Control	4,712	4,903	4,903	4,903
5603 Facility/Building Rentals-Mont	-	170	170	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	23,630	33,000	33,000	38,000
5701 Athletics Meals and Lodging	5,861	8,000	8,000	9,000
5702 Graduation Expenses	11,957	15,000	15,000	10,000
5708 Athletic Transportation	3,188	6,000	6,000	7,000
5865 Publishing/ Doc Publication	6,089	18,000	18,000	8,000
5867 Postage	3,075	3,000	3,000	3,000
5870 CROSS ENROLLMENT WAIVER	-	-	-	-
5875 Employee Waiver	(253)	184	184	850
5879 Site Repair and Services	-	-	-	-
5880 Radio Licensing	301	-	-	500
5881 Building Repairs & Services	5,580	-	-	-
5882 Equip Repairs Maint. & Svc	3,348	6,963	6,963	6,963
5883 Net Internet Fees and Subs.	6,367	12,636	12,636	16,690
5884 Laundry Services	7,276	5,500	5,500	5,500
5885 Misc. Operational Exp.	(69,764)	23,761	23,761	6,592
5887 Advertising/Radio/TV	-	1,000	1,000	12,000
5888 Advertising Print/ADS	1,300	15,000	15,000	7,500
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	4,820	11,190	11,190	8,952
5891 Service Contract-Software-DP	-	-	-	-
5893 Permits & Fees - Risk Mgmt	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,289,647	1,435,434	1,435,434	1,284,238
6206 Building Improvement	-	-	-	-
6302 Library Software (CD DVD etc)	-	-	-	-
6401 Software	5,000	-	-	-
6402 Inst Equipment and Furn	1,130	2,000	2,000	580
6403 Non-Instructional Equip & Furn	19,253	8,100	8,100	7,900
6406 Laptop Computers	9,337	3,000	3,000	5,700
6407 PC, SERV, Other Comput, Peripher	(84)	2,300	2,300	5,928
Equipment Cap Outlay	34,636	15,400	15,400	20,108
7301 Transfer Out to General Fund	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	19,568,442	21,271,466	20,097,855	22,407,330

Table 21

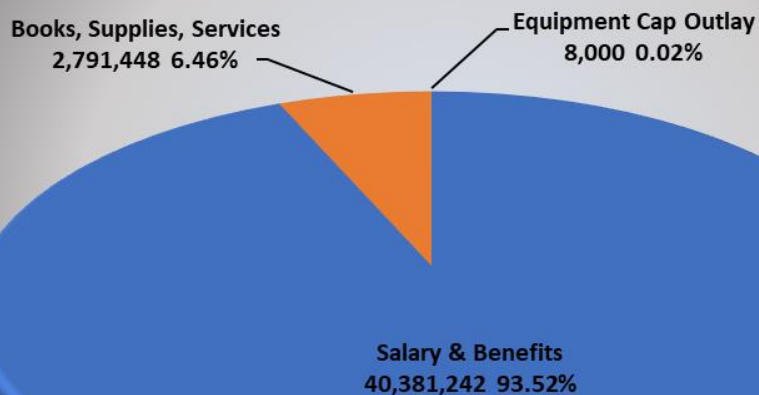
Unrestricted General Fund Summary (Fund 01) 2023/24 Tentative Budget

Laney (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
Full Time Academic	10,322,244	11,263,959	9,687,332	12,679,689
Academic Admin	1,465,310	1,641,743	1,644,738	1,683,292
Other Faculty	2,061,046	2,220,410	1,919,606	2,235,329
Part Time Academic	4,302,969	1,575,403	5,724,575	3,149,534
Classified Salary	6,172,645	6,728,939	6,449,576	7,005,287
Fringe Benefits	12,491,617	13,512,653	12,829,234	13,628,111
Books, Supplies, Services	1,735,750	2,724,000	2,724,000	2,791,448
Equipment Cap Outlay	94,696	9,500	9,500	8,000
Debt Service	100	-	-	-
Total Expense	38,646,378	39,676,607	40,988,561	43,180,690

Graph 13 - Summary

**2023/24 Unrestricted General Fund Expenditure Budget
Laney College**



Graph 14 - Detail

**2023/24 Unrestricted General Fund Expenditure Budget
Laney College**

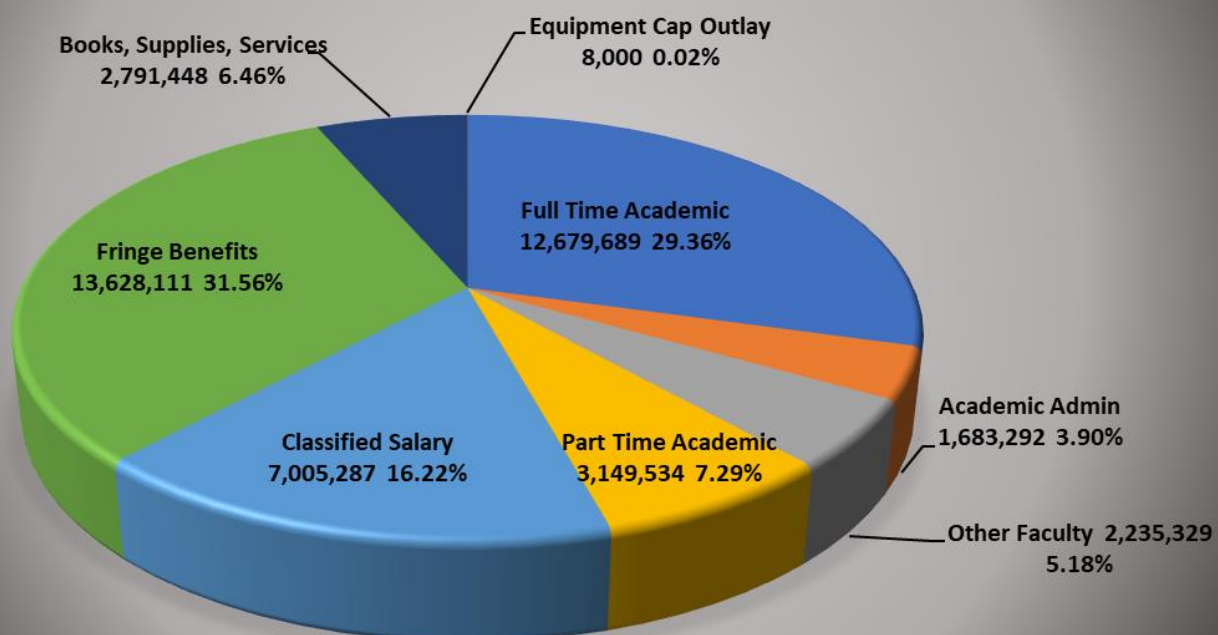




Table 22

Unrestricted General Fund Detail (Fund 01)				
Laney (Location 5)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
1101 Instructor	10,322,244	11,263,959	9,687,332	12,679,689
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	-	-	-	-
Full Time Academic	10,322,244	11,263,959	9,687,332	12,679,689
1201 Administrators	1,465,310	1,641,743	1,644,738	1,683,292
Academic Admin	1,465,310	1,641,743	1,644,738	1,683,292
1202 Department Chair	455,493	522,903	456,256	501,885
1203 Counselors	1,002,876	1,096,492	986,487	1,146,211
1204 Librarians	334,455	448,145	421,504	457,030
1205 Faculty - Special - Assigned	96,259	90,192	23,364	53,613
1206 Nurse	59,130	62,678	31,996	76,590
1207 Faculty Sabbatical	34,102	-	-	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	78,730	-	-	-
Other Faculty	2,061,046	2,220,410	1,919,606	2,235,329
1351 Instructor-PTIME & Ext-Se	3,457,716	1,350,345	4,612,684	3,030,310
1352 Instructor-Sub-Daily/Sick	30,011	6,596	48,395	-
1353 Instructor - Retiree	27,859	-	3,506	-
1356 Instructor-Pt-Office Hour	517,767	-	605,920	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	52,350	27,000	24,743	29,000
1453 Counselors	23,887	3,500	21,088	8,500
1454 Librarians	4,640	35,305	219,149	-
1455 Coaches	80,753	88,957	71,504	26,579
1456 Other Non-Teaching	107,986	63,700	117,586	55,145
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
Part Time Academic	4,302,969	1,575,403	5,724,575	3,149,534
2101 Administrators	818,114	935,458	917,569	986,469
2102 Clerical Tech & Sup Staff	4,076,899	4,364,779	4,147,703	4,530,818
2201 Instructional Aides	1,039,290	1,096,921	1,020,706	1,263,563
2352 Cler Tech & Sup Stf	54,842	51,139	96,041	40,000
2353 Student Employee Asst.	44,517	83,661	84,566	49,104
2354 Overtime	53,776	42,576	117,489	42,916
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	3,250	47,239	-	-
2452 Inst. Aides - Student	78,993	105,157	60,956	92,417
2453 Inst. Aides-O/T/Perm	2,964	2,010	4,546	-
Classified Salary	6,172,645	6,728,939	6,449,576	7,005,287
3110 STRS - Academic	2,565,846	2,706,303	3,317,193	3,170,343
3140 STRS Cash Balance	68,753	101,042	100,644	121,212
3220 PERS	1,534,807	1,864,755	1,695,920	1,708,816
3310 OASDHI (FICA) Academic	65,081	92,777	62,264	118,181
3320 OASDHI Classified	362,265	384,906	371,618	407,778
3340 Medicare - Academic	262,558	237,801	273,786	472,545



Unrestricted General Fund Detail (Fund 01)

Laney (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
3350 Medicare - Classified	86,836	92,803	91,508	98,363
3411 Medical -Academic	3,511,794	3,843,164	3,071,484	3,345,983
3412 Dental - Academic	159,920	164,755	135,414	165,762
3415 Life Ins. -Academic	34,492	35,779	30,670	37,696
3421 Medical -Classified	1,706,761	1,815,841	1,560,088	1,595,882
3422 Dental -Classified	106,164	109,093	94,292	101,288
3425 Life Insurance-Class	20,729	21,359	20,009	21,745
3510 Unemployment Ins.-Aca	92,347	8,739	98,567	25,672
3520 Unemployment Ins -Class	32,304	32,327	32,892	34,241
3610 Work Comp-Academic	310,307	278,790	325,294	333,753
3620 Work Comp-Classfd	98,094	108,656	100,045	115,316
3712 OPEB Instructional	1,043,893	1,134,546	1,005,581	1,244,933
3720 Apple Ret.	2,013	-	3,207	-
3722 OPEB Classified	426,653	479,217	438,759	508,602
Fringe Benefits	12,491,617	13,512,653	12,829,234	13,628,111
4101 Classroom-Books	-	-	-	-
4103 Office Professional Refer/Dict	-	-	-	-
4301 Instructional Supplies (Classroom)	28,286	61,157	61,157	176,828
4302 Supplies Outreach recruitment	-	4,754	4,754	4,754
4303 Subs Periodicals - Other	-	-	-	-
4304 Supplies-office	116,297	163,783	163,783	155,587
4305 Fuel - gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	10,385	1,645	1,645	285
4307 Computer software/site lic.-ad	2,700	4,965	4,965	5,415
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	77,827	103,403	103,403	120,033
5106 Events/Programs-Outside Prod	18,648	16,366	16,366	13,655
5202 Travel Non-Local	13,950	21,092	21,092	14,496
5203 Travel Local	761	8,586	8,586	12,986
5205 Conference/Seminar Reg	12,400	16,572	16,572	14,737
5206 Internal Training- Staff Dev	-	7,290	7,290	2,290
5301 Dues and Membership	51,257	84,027	84,027	71,937
5501 Garbage and Trash	44,302	108,864	108,864	108,864
5502 Gas	265,525	431,714	431,714	431,714
5503 Light and Power (Electricity)	834,836	1,046,930	1,046,930	1,046,930
5504 Sewer Use	40,792	60,974	60,974	60,974
5505 Telephone Services	21,443	19,819	19,819	19,819
5506 Main Water System	110,588	133,636	133,636	133,636
5507 Pest Control	13,859	62,146	62,146	59,834
5604 Equipment Lease - Annual	-	1,200	1,200	1,200
5605 Equipment Rentals - Mon-Mon	5,005	5,900	5,900	8,212
5607 Print & Dup. Equip Leases/Rent	14,555	19,427	19,427	25,027
5701 Athletics Meals and Lodging	24,827	38,825	38,825	32,750
5702 Graduation Expenses	1,312	-	-	-
5708 Athletic Transportation	31,318	31,886	31,886	55,915
5865 Publishing/ Doc Publication	3,300	21,500	21,500	15,700
5867 Postage	-	5,000	5,000	5,000
5870 CROSS ENROLLMENT WAIVER	-	-	-	-
5875 Employee Waiver	(437)	1,500	1,500	500
5881 Building Repairs & Services	23,499	6,435	6,435	5,000



Unrestricted General Fund Detail (Fund 01)

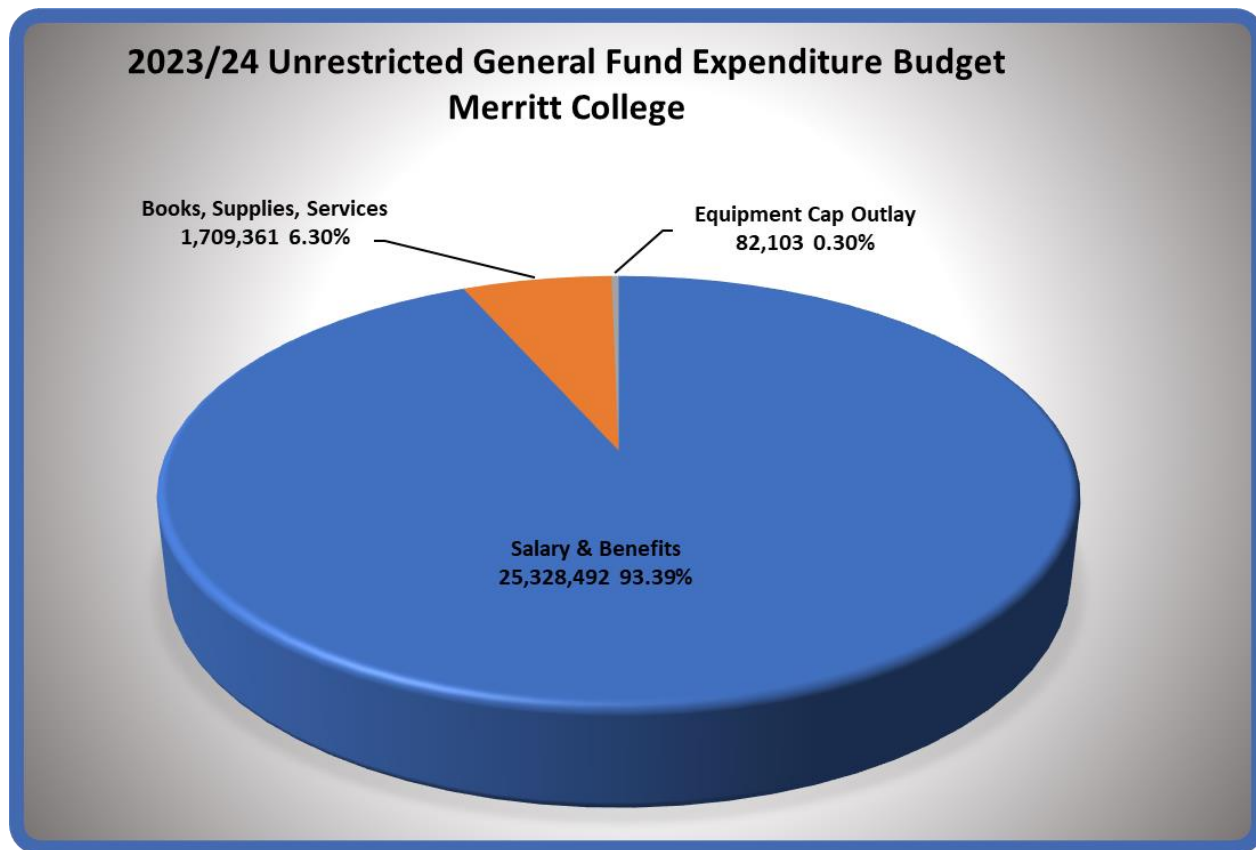
Laney (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
5882 Equip Repairs Maint. & Svc	13,382	17,361	17,361	12,800
5883 Net Internet Fees and Subs.	8,152	9,200	9,200	15,000
5885 Misc. Operational Exp.	(101,042)	99,290	99,290	60,901
5887 Advertising/Radio/TV	6,629	-	-	-
5888 Advertising Print/ADS	1,159	-	-	-
5890 Service Contract-Equipment	40,234	103,926	103,926	95,616
5891 Service Contract-Software-DP	-	4,827	4,827	3,053
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,735,750	2,724,000	2,724,000	2,791,448
6301 College Library Books	1,769	-	-	-
6302 Library Software (CD DVD etc)	886	-	-	-
6303 College Library Periodicals	722	-	-	-
6305 Library Textbooks	-	-	-	-
6306 Library Databases	16,500	-	-	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	62,099	6,500	6,500	6,500
6403 Non-Instructional Equip & Furn	4,828	-	-	-
6406 Laptop Computers	7,891	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	3,000	3,000	1,500
Equipment Cap Outlay	94,696	9,500	9,500	8,000
7515 FINAIDEOPG	-	-	-	-
7516 FINAIDCARE	-	-	-	-
7640 Supply Vouchers (Surv Kits)	100	-	-	-
Debt Service	100	-	-	-
Expense Total	38,646,378	39,676,607	40,988,561	43,180,690

Table 23

Unrestricted General Fund Summary (Fund 01) 2023/24 Tentative Budget				
Merritt (Location 6)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
Full Time Academic	4,805,392	5,285,215	4,328,010	6,122,725
Academic Admin	1,268,204	1,393,256	1,336,237	1,482,397
Other Faculty	1,117,189	1,240,787	1,121,347	1,352,230
Part Time Academic	3,634,953	2,140,651	5,710,074	3,290,140
Classified Salary	3,759,174	4,272,197	4,205,601	4,801,463
Fringe Benefits	6,832,483	7,615,047	7,485,236	8,279,537
Books, Supplies, Services	1,310,828	1,743,962	1,743,962	1,709,361
Equipment Cap Outlay	101,380	84,418	84,418	82,103
Total Expense	22,829,601	23,775,533	26,014,886	27,119,956

Graph 15 - Summary



Graph 16 - Detail

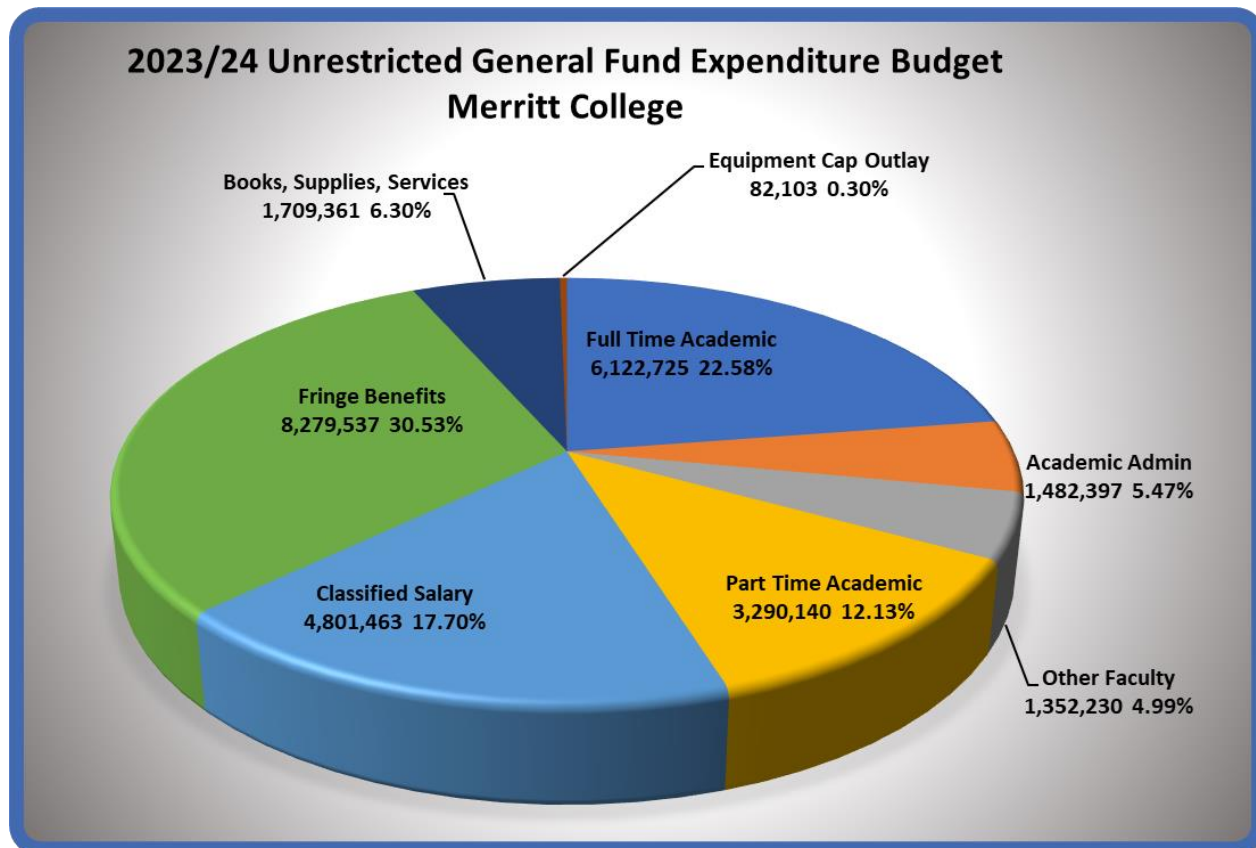




Table 24

Unrestricted General Fund Detail (Fund 01)				
Merritt (Location 6)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
1101 Instructor	4,805,392	5,285,215	4,328,010	6,122,725
1102 Instructor - Long Term Subs	-	-	-	-
Full Time Academic	4,805,392	5,285,215	4,328,010	6,122,725
1201 Administrators	1,268,204	1,393,256	1,336,237	1,482,397
Academic Admin	1,268,204	1,393,256	1,336,237	1,482,397
1202 Department Chair	262,432	290,373	256,221	319,873
1203 Counselors	451,748	524,286	445,714	542,078
1204 Librarians	168,479	180,965	178,195	266,255
1205 Faculty - Special - Assigned	147,550	141,764	145,491	118,707
1206 Nurse	86,979	103,399	95,726	105,317
Other Faculty	1,117,189	1,240,787	1,121,347	1,352,230
1351 Instructor-PTIME & Ext-Se	2,998,461	2,068,512	4,965,418	3,213,170
1352 Instructor-Sub-Daily/Sick	5,944	-	2,592	-
1353 Instructor - Retiree	21,359	-	8,958	-
1356 Instructor-Pt-Office Hour	417,692	-	547,716	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	13,812	-	8,994	-
1453 Counselors	11,418	-	-	-
1454 Librarians	42,993	37,400	65,386	37,400
1455 Coaches	-	-	3,706	-
1456 Other Non-Teaching	123,272	33,239	107,304	38,070
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,500	-	1,500
Part Time Academic	3,634,953	2,140,651	5,710,074	3,290,140
2101 Administrators	341,207	458,273	508,136	701,921
2102 Clerical Tech & Sup Staff	2,892,810	3,315,138	3,085,679	3,548,804
2201 Instructional Aides	368,093	430,768	434,070	479,730
2352 Cler Tech & Sup Stf	27,055	6,400	61,409	9,390
2353 Student Employee Asst.	11,616	21,500	17,502	21,500
2354 Overtime	24,908	33,518	77,212	33,518
2359 Instruct Aides(non-classroom)	52,689	-	-	-
2451 Instructional Aides (Relace)	-	-	-	-
2452 Inst. Aides - Student	37,318	6,600	9,887	6,600
2453 Instruct Aides-O/T/Perm & Non	3,478	-	11,706	-
Classified Salary	3,759,174	4,272,197	4,205,601	4,801,463
3110 STRS - Academic	1,356,888	1,394,234	1,863,304	1,710,893
3140 STRS Cash Balance	76,556	146,505	110,190	128,527
3220 PERS	948,138	1,220,749	1,120,097	1,192,104
3310 OASDHI (FICA) Academic	28,881	56,978	29,255	100,893
3320 OASDHI Classified	229,259	258,910	251,596	293,320
3340 Medicare - Academic	153,480	139,206	178,456	372,905
3350 Medicare - Classified	53,693	60,996	59,833	68,618
3411 Medical -Academic	1,626,689	1,731,071	1,389,747	1,616,239
3412 Dental - Academic	78,578	78,546	61,979	84,321



Unrestricted General Fund Detail (Fund 01)

Merritt (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
3415 Life Ins. -Academic	17,067	17,623	14,615	19,815
3421 Medical -Classified	1,062,538	1,252,984	1,156,576	1,243,930
3422 Dental -Classified	63,372	68,920	63,422	69,640
3425 Life Insurance-Classified	12,455	13,801	12,880	14,518
3510 Unemployment Ins.-Academic	55,381	6,151	65,247	25,170
3520 Unemployment Ins -Classified	19,926	21,742	21,499	24,628
3610 Work Comp-Academic	183,567	166,303	212,898	206,932
3620 Work Comp-Classfd	61,823	71,499	67,619	80,440
3712 OPEB Instructional	537,119	593,489	511,737	671,833
3720 Apple Ret.	48	-	190	-
3722 OPEB Classified	267,025	315,340	294,096	354,811
Fringe Benefits	6,832,483	7,615,047	7,485,236	8,279,537
4101	-	-	-	310
4102 Book for Student Program	-	-	-	-
4301 Instructional Supplies (Classroom)	6,179	24,893	24,893	17,593
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	7,495	9,210	9,210	6,710
4304 Supplies-office	32,345	60,146	60,146	59,588
4305 Fuel - gasoline/petroleum	-	500	500	500
4306 Computer software/site lic.-cl	570	1,500	1,500	1,500
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	31,041	43,870	43,870	46,141
5106 Events/Programs-Outside Prod	14,968	32,357	32,357	33,357
5110 Instructor Events-Personal Svs	398	-	-	-
5202 Travel Non-Local	16,361	24,152	24,152	24,853
5203 Travel Local	558	10,580	10,580	10,879
5204 Student Transportation	-	4,649	4,649	4,649
5205 Conference/Seminar Reg	12,536	11,375	11,375	11,391
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	71,532	85,532	85,532	56,834
5407 Student Accident Insurance	-	-	-	-
5501 Garbage and Trash	72,114	61,083	61,083	58,583
5502 Gas	147,865	171,075	171,075	171,075
5503 Light and Power (Electricity)	482,471	501,863	501,863	501,863
5504 Sewer Use	49,967	58,403	58,403	58,403
5505 Telephone Services	26,739	24,570	24,570	24,570
5506 Main Water System	277,738	347,525	347,525	347,525
5507 Pest Control	6,099	1,156	1,156	1,156
5603 Facility/Building Rentals-Mont	32,000	50,000	50,000	50,000
5604 Equipment Lease - Annual	8,057	54,500	54,500	54,500
5605 Equipment Rentals - Mon-Mon	13,560	30,000	30,000	30,000
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5701 Athletics Meals and Lodging	20,358	11,000	11,000	14,000
5702 Graduation Expenses	22,690	30,000	30,000	30,000
5704 Health Services	380	-	-	-
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	12,924	9,023	9,023	12,023
5865 Publishing/ Doc Publication	22,416	10,800	10,800	900
5866 Testing License and Material	484	484	484	484
5867 Postage	-	-	-	2,000



Unrestricted General Fund Detail (Fund 01)

Merritt (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
5870 Cross Enrollment Waiver	(434)	518	518	518
5875 Employee Waiver	1,848	1,500	1,500	-
5880 Radio Licensing	-	-	-	-
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	12,295	30,933	30,933	33,232
5883 Net Internet Fees and Subs.	14,079	7,979	7,979	7,979
5885 Misc. Operational Exp.	(108,628)	29,511	29,511	32,970
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	247	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	1,575	3,275	3,275	3,275
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,310,828	1,743,962	1,743,962	1,709,361
6301 College Library Books	28,900	20,517	20,517	20,517
6302 Library Software (CD DVD etc)	3,342	727	727	727
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	6,521	8,000	8,000	8,000
6306 Library Databases	1,249	2,652	2,652	2,652
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	2,124	1,000	1,000	1,000
6403 Non-Instructional Equip & Furn	49,473	29,415	29,415	29,393
6406 Laptop Computers	2,054	2,539	2,539	2,539
6407 PC, SERV, Other Comput, Peripher	7,718	19,568	19,568	17,275
Equipment Cap Outlay	101,380	84,418	84,418	82,103
Total Expense	22,829,601	23,775,533	26,014,886	27,119,956

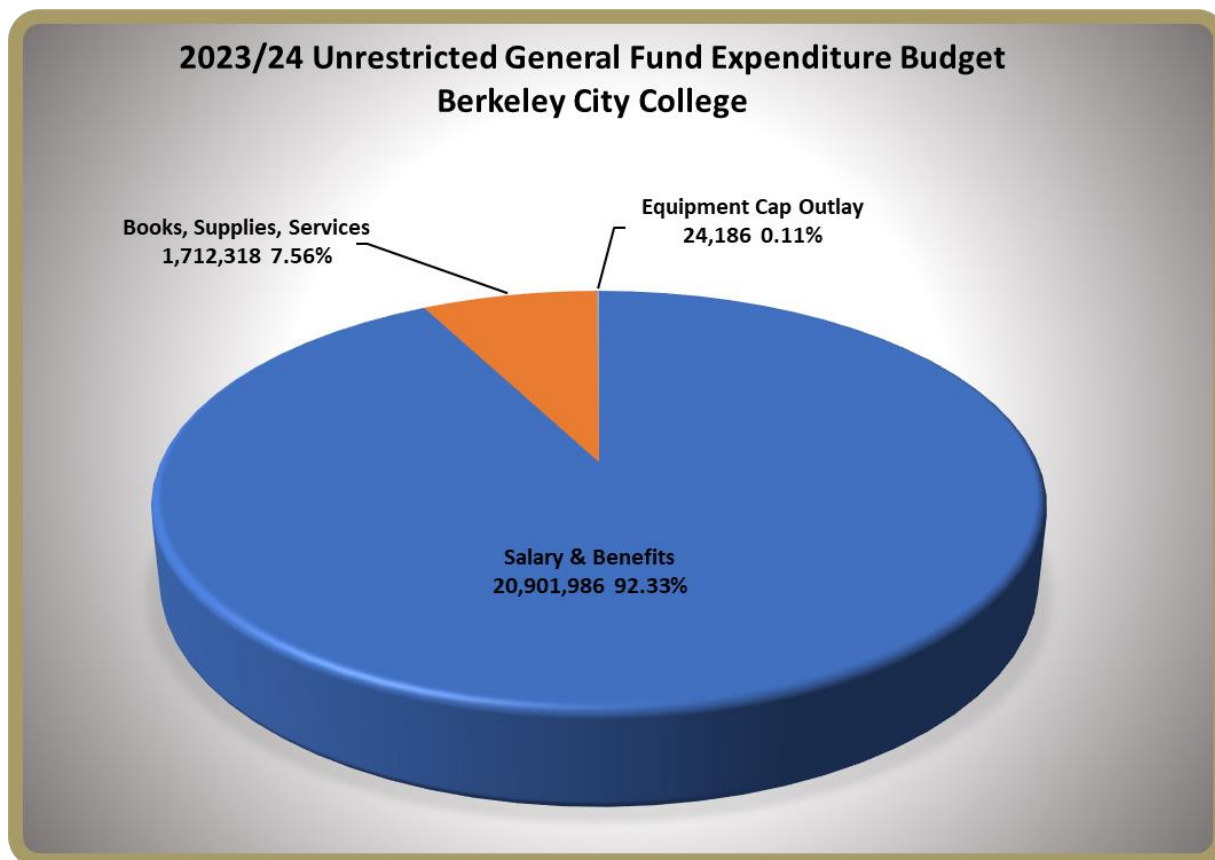
Table 25

**Unrestricted General Fund Summary (Fund 01)
2023/24 Tentative Budget**

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
Full Time Academic	4,966,110	5,736,937	4,602,568	6,296,984
Academic Admin	1,085,815	1,145,200	1,163,593	1,336,808
Other Faculty	1,335,064	1,183,477	1,176,283	1,227,146
Part Time Academic	3,167,608	1,721,224	4,429,015	1,525,966
Classified Salary	3,263,983	3,678,869	3,350,496	3,565,905
Fringe Benefits	6,632,342	6,987,071	6,793,296	6,949,177
Books, Supplies, Services	1,006,573	1,759,012	1,759,012	1,712,318
Equipment Cap Outlay	37,320	21,435	21,435	24,186
Other Outgo	2,000	-	-	-
Total Expense	21,496,813	22,233,225	23,295,698	22,638,490

Graph 17 - Summary



Graph 18 - Detail

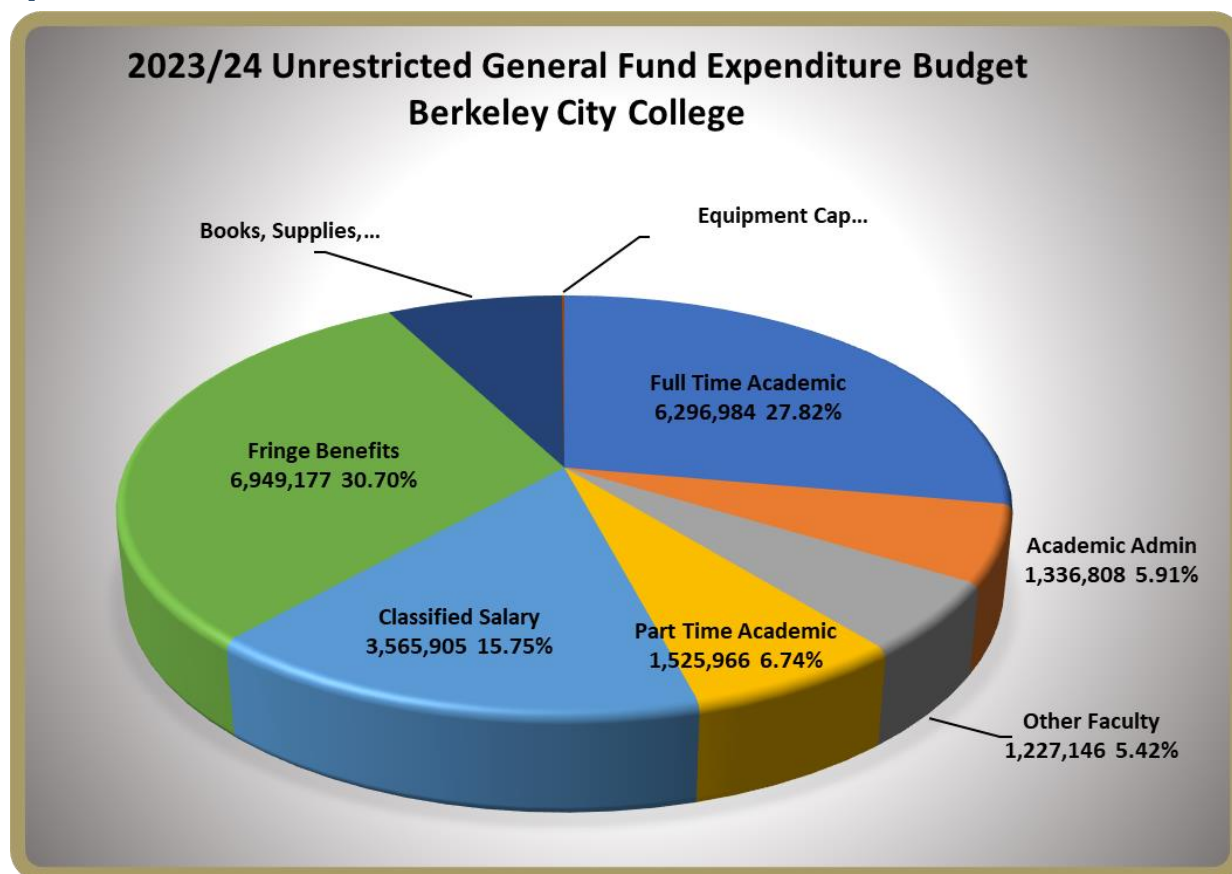




Table 26

Unrestricted General Fund Detail (Fund 01)

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Expenses				
1101 Instructor	4,866,318	5,621,332	4,544,627	6,296,984
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	99,792	115,605	57,941	-
Full Time Academic	4,966,110	5,736,937	4,602,568	6,296,984
1201 Administrators	1,085,815	1,145,200	1,163,593	1,336,808
Academic Admin	1,085,815	1,145,200	1,163,593	1,336,808
1202 Department Chair	352,149	116,000	233,849	315,368
1203 Counselors	670,133	740,870	655,687	559,336
1204 Librarians	292,733	326,607	286,747	352,442
1205 Faculty-Reassign	20,048	-	-	-
1209 Counselors-Lts	-	-	-	-
Other Faculty	1,335,064	1,183,477	1,176,283	1,227,146
1351 Instructor-PTIME & Ext-Se	2,669,453	1,544,881	3,798,103	1,351,360
1352 Instructor-Sub-Daily/Sick	9,381	4,587	7,811	-
1353 Instructor - Retiree	-	-	-	-
1356 Instructor-Pt-Office Hour	361,038	-	470,458	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	6,717	8,000	10,780	8,000
1453 Counselors	20,209	35,000	50,763	35,000
1454 Librarians	84,984	58,698	58,793	58,698
1456 Other Non-Teaching	15,827	70,058	32,306	72,908
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	3,167,608	1,721,224	4,429,015	1,525,966
2101 Administrators	379,127	453,304	376,626	318,698
2102 Clerical Tech & Sup Staff	2,754,030	2,950,674	2,805,064	2,965,100
2201 Instructional Aides	56,693	60,095	63,090	68,311
2352 Cler Tech & Sup Stf	-	24,500	-	24,500
2353 Student Employee Asst.	24,896	100,241	67,772	107,241
2354 Overtime	10,264	10,500	9,117	9,500
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	-	9,055	-	7,055
2452 Inst. Aides - Student	38,972	70,500	28,826	65,500
Classified Salary	3,263,983	3,678,869	3,350,496	3,565,905
3110 STRS - Academic	1,386,937	1,476,269	1,777,495	1,692,472
3140 STRS Cash Balance	77,559	4,870	108,849	54,054
3220 PERS	791,354	988,953	899,184	844,751
3310 OASDHI (FICA) Academic	23,893	37,678	29,954	58,606
3320 OASDHI Classified	197,034	221,989	190,442	207,851
3340 Medicare - Academic	151,603	118,760	166,028	231,889
3350 Medicare - Classified	46,093	50,244	45,602	48,626
3411 Medical -Academic	1,849,701	1,855,569	1,560,972	1,736,187
3412 Dental - Academic	87,532	86,766	72,550	89,846
3415 Life Ins. -Academic	17,522	18,641	15,535	19,131
3421 Medical -Classified	870,001	981,283	795,813	738,978
3422 Dental -Classified	45,394	51,574	42,136	40,651



Unrestricted General Fund Detail (Fund 01)

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
3425 Life Insurance-Class	9,922	10,913	9,958	10,071
3510 Unemployment Ins.-Aca	54,063	3,752	59,827	11,945
3520 Unemployment Ins -Class	16,877	18,034	16,433	17,449
3610 Work Comp-Academic	178,970	139,232	194,132	173,642
3620 Work Comp-Classfd	52,753	58,909	53,191	57,004
3712 OPEB Instructional	542,397	604,982	520,246	664,598
3720 Apple Ret.	-	-	-	-
3722 OPEB Classified	232,735	258,653	234,949	251,426
Fringe Benefits	6,632,342	6,987,071	6,793,296	6,949,177
4101 Classroom-Books	8,218	11,350	11,350	11,350
4103 Office Refer/Dict	-	-	-	49
4301 Instructional Supplies	20,879	500	500	500
4303 Subs Periodicals	-	1,100	1,100	1,100
4304 Supplies-office	40,762	113,474	113,474	88,922
4306 Computer software/site lic.-cl	-	23,851	23,851	23,851
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	300	-	-	1,100
5105 Independent Contractor/Consult	15,462	58,050	58,050	49,200
5106 Events/Programs-Outside Prod	-	500	500	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	14,894	32,000	32,000	48,600
5203 Travel Local	-	2,500	2,500	3,500
5205 Conference/Seminar Reg	11,331	24,669	24,669	33,969
5206 Internal Training- Staff Dev	-	150	150	-
5301 Dues and Membership	75,364	68,467	68,467	61,021
5501 Garbage and Trash	51,657	65,146	65,146	65,146
5502 Gas	88,778	42,502	42,502	42,502
5503 Light and Power (Electricity)	312,527	308,300	308,300	308,300
5504 Sewer Use	8,818	21,175	21,175	21,175
5505 Telephone Services	16,856	16,900	16,900	16,900
5506 Main Water System	13,196	19,105	19,105	19,105
5507 Pest Control	-	-	-	-
5602 Facility/Building Leases - Ann	511,753	803,784	803,784	803,784
5605 Equipment Rentals - Mon-Mon	-	2,000	2,000	2,000
5702 Graduation Expnses	18,573	15,000	15,000	17,050
5865 Publishing/ Doc Publication	1,325	10,500	10,500	3,599
5866 Testing License and Material	-	-	-	-
5867 Postage	7,690	8,000	8,000	8,000
5870 Cross Enrollment Waiver	-	150	150	-
5875 Employee Waiver	(1,702)	5,000	5,000	5,000
5880 Radio Licensing	647	650	650	1,052
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	2,399	10,700	10,700	12,034
5883 Net Internet Fees and Subs.	17,755	7,300	7,300	6,800
5885 Misc. Operational Exp.	(236,548)	60,089	60,089	29,808
5886 Program TV License	-	-	-	-



Unrestricted General Fund Detail (Fund 01)

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
5887 Advertising/Radio/TV	-	11,100	11,100	5,501
5888 Advertising Print/ADS	-	10,000	10,000	16,400
5890 Service Contract-Equipment	739	5,000	5,000	5,000
5891 Service Contract-Software-DP	4,902	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,006,573	1,759,012	1,759,012	1,712,318
6302 Library Software (CD DVD etc)	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	-	900	900	900
6402 Inst Equipment and Furn	6,264	6,200	6,200	6,200
6403 Non-Instructional Equip & Furn	15,717	7,985	7,985	7,985
6406 Laptop Computers	7,034	6,200	6,200	8,830
6407 PC, SERV, Other Comput, Peripher	8,304	150	150	271
Equipment Cap Outlay	37,320	21,435	21,435	24,186
7301 Interfund Transfers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	2,000	-	-	-
7920 PFT Leave Banking	-	-	-	-
Other Outgo	2,000	-	-	-
Total Expense	21,496,813	22,233,225	23,295,698	22,638,490

Table 27

Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Accounting Technician			1.00			1.00
Accounts Payable Specialist I	4.00					4.00
Accounts Payable Specialist II	1.00					1.00
Adm & Rclds 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 Specialis			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	2.00	5.00
Articulation Officer		1.00	1.00		1.00	3.00
Asian American Studies Instr			1.00			1.00
ASL Instructor					1.00	1.00
Assoc VC for Planning & IR	1.00					1.00
Assoc Vice Chanc for Finance	1.00					1.00
Associate Director, Safety	1.00					1.00
Asst Chief Stationary Engineer	3.00					3.00
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	2.00	6.00
Bio-Manufacturing Instructor			1.00			1.00
Board President	1.00					1.00
Board Vice-President	1.00					1.00
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
Business/Gen Bus. Instructor		1.00				1.00
Buyer	1.00					1.00
Buyer/Contract Specialist	1.00					1.00



Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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			2.00	1.00		3.00
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					2.00	2.00
Communications Instructor			2.00			2.00
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					0.73	0.73
Coord/Learning Resource Center		1.00		1.00		2.00
Coordinator		1.00		1.00		2.00
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		4.00
Coordinator/Chemistry		0.79				0.79
Coordinator/Grants & Spec Pgms	0.50					0.50
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
Cosmetology-Esthetics Instr			1.00			1.00
Counselor		3.00	7.00	4.00	2.00	16.00
Counselor - Veterans		1.00				1.00
Counselor (General)			1.00	1.00	1.50	3.50
Counselor (Mental Health)					1.00	1.00
Culinary Arts Instructor			1.00			1.00
Curric & Systems Tech Analyst	1.00					1.00
Curriculum & Assess Specialist					1.00	1.00
Curriculum Specialist				1.00		1.00
Curriculum Stu Outcome Assess		1.00				1.00
Custodian	2.00	6.00	12.00	7.00	4.00	31.00



Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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			2.00	1.00		3.00
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					2.00	2.00
Communications Instructor			2.00			2.00
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					0.73	0.73
Coord/Learning Resource Center		1.00		1.00		2.00
Coordinator		1.00		1.00		2.00
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		4.00
Coordinator/Chemistry		0.79				0.79
Coordinator/Grants & Spec Pgms	0.50					0.50
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
Cosmetology-Esthetics Instr			1.00			1.00
Counselor		3.00	7.00	4.00	2.00	16.00
Counselor - Veterans		1.00				1.00
Counselor (General)			1.00	1.00	1.50	3.50
Counselor (Mental Health)					1.00	1.00
Culinary Arts Instructor			1.00			1.00
Curric & Systems Tech Analyst	1.00					1.00
Curriculum & Assess Specialist					1.00	1.00
Curriculum Specialist				1.00		1.00
Curriculum Stu Outcome Assess		1.00				1.00
Custodian	2.00	6.00	12.00	7.00	4.00	31.00



Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Dance Instructor			1.00			1.00
DAS President	0.70					0.70
Dean Counseling Student Equity					1.00	1.00
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	2.00	1.00	4.60
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 STEM		1.00				1.00
Dean of Student Services			1.00			1.00
Dean, Career Tech Ed		0.68				0.68
Dean, Special Programs & Grant		1.00				1.00
Dental Assisting Instructor		1.00				1.00
Department Network Coordinator			1.00	1.00		2.00
Deputy Chancellor & COO	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	0.10		1.00			1.10
Dir Of Human Resources	1.00					1.00
Dir of Studt Activit Campus Li		1.00	1.00	1.00		3.00
Dir, Intn'l Svcs & Studt Supt	1.00					1.00
Director of Financial Aid	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
District Accounting Tech	3.00					3.00
District Admissions Officer	1.00					1.00
District Student Support Servi	1.00					1.00
District Telecom Systms Admin	1.00					1.00
District Trustee	6.00					6.00
DSPS Adapted Comp Learng Tech		0.25				0.25
DSPS Instructor				0.25		0.25
Duplicating Services Technicia			1.00			1.00
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



Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Engineering Instructor			1.00			1.00
English Instructor		2.00	4.00	1.00	1.00	8.00
Enlish Instructor			1.00			1.00
Enterprise Business Analyst	1.00					1.00
Env Cont Techn Instructor			1.00			1.00
EOPS Counselor			0.90			0.90
ESL Instructor		1.00	2.00			3.00
ESOL Instructor			1.00			1.00
Ethnic Studies Instructor			0.40		1.00	1.40
Exec Asst/Employee Relatio (C)	1.00					1.00
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/President's Office		1.00	1.00	1.00	1.00	4.00
Exec Dir of Grants Management	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	2.00	8.00
Executive Asst/Chancellor's Of	1.00					1.00
Executive Director of Operations	1.00					1.00
Facilities Project Coord	1.00			0.29		1.29
Facilities Services Specialist		1.00	1.00			2.00
Faculty Diversity Officer	1.00					1.00
Faculty Release/Negotiator	2.00					2.00
Faculty/Staff Development	1.00					1.00
Financial Aid Officer		1.00	1.00	1.00	0.51	3.51
Financial Aid Specialist		2.00	3.50	3.03	2.00	10.53
Financial Aid Systems Tech Ana	1.00					1.00
Food Service Manager			1.00			1.00
Food Service Supervisor			1.00			1.00
Food Services Worker			1.00			1.00
Geography Instructor		1.00				1.00
Graphic Arts Instructor			1.00			1.00
Graphic Design Specialist	2.00					2.00
Grounds Supervisor	1.00					1.00
Groundsworker-Gardener	8.00					8.00
Head Custodian	1.00	1.00		1.00	1.00	4.00
Health Services Coordinator		1.00		1.00		2.00
Health Services Director	0.70					0.70
Help Desk Spt Tech I (Trainee)	1.00					1.00
Help Desk Tech I (Trainee)	1.00					1.00
History Instructor		1.00	2.00			3.00
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



Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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		35.00	53.24	40.32	23.00	151.56
Instructor - AFRAM				1.00		1.00
Instructor - Automotive		1.00				1.00
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 Nutrition-Dietetics				1.00		1.00
Instructor/Anthropology			1.00			1.00
Instructor/Business			3.00			3.00
Instructor/Econ			1.00			1.00
Instructor/Mathematics				1.00		1.00
Instructor/MEDAS				1.00		1.00
Instructor/Multimedia			1.00			1.00
Instructor/NHS				1.00		1.00
Internal Auditor	1.00					1.00
International Admissions Spec	1.00					1.00
International Student Support	3.00					3.00
Kinesiology Instructor			1.00			1.00
Lead Custodian (B)		1.00	0.69		1.00	2.69
Lead Groundworker-Gardener	1.00					1.00
Librarian		3.00	3.00	3.00	3.00	12.00
Library Network Coordinator			1.00			1.00
Library Technician II			3.00			3.00
M/LAT Instructor			1.00			1.00
Machine Tech Instructor			1.00			1.00
Machine Technology Instructor			1.00			1.00
Math Instructor			1.00	1.00		2.00
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



Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Network Support Svcs Specialist					1.00	1.00
Network Support Svcs Specialist		1.00	2.00	1.00		4.00
Nurse			1.00			1.00
Organic Chemistry Instructor					1.00	1.00
P.E. Instructor/Assist Coach			1.00			1.00
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
Payroll Specialist	3.00					3.00
PE Instr/Asst Football Coach			1.00			1.00
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	2.00					2.00
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
Project Manager	1.00					1.00
Project Manager/IT Budget	1.00					1.00
Psychology Instructor					2.00	2.00
Public Information Officer			0.60		1.00	1.60
Research Data Specialist	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	2.00					2.00
Sociology Instructor			1.00	1.00	2.00	4.00
Sr Admissions & Records Clerk	1.00					1.00
Sr Appl Software Prog/Analyst	6.00					6.00
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
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 Library Tech (Evngng/Rsvr)		1.00				1.00
Sr Library Technician		2.00	1.00	2.00		5.00



Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
SR NETWORK & SYS ADMIN	4.00					4.00
SR Ntwrk Spprt Srvs Specialist		1.00			2.00	3.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Research & Planning Analyst	2.00					2.00
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	1.00					1.00
Staff Assistant/Benefits (C)	1.00					1.00
Staff Assistant/Instruction		3.00	3.73	3.00	1.00	10.73
Staff Assistant/Student Financ	1.00					1.00
Staff Asst,Vice President's Of			0.50	1.00	1.00	2.50
Staff Asst/AC Transit Easy Pas	1.00					1.00
Staff Asst/Admin (General)	1.00					1.00
Staff Asst/Admin (Pub Info)	1.00					1.00
Staff Asst/ASL & English					1.00	1.00
Staff Asst/Business Office				1.00		1.00
Staff Asst/Business Svcs			1.00		1.00	2.00
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/Student Services				1.50		1.50
Staff Services Specailist M&O	1.00					1.00
Staff Svcs Special/Pres offic		1.00		1.00		2.00
Staff Svcs Spec/Fiscal			2.00	1.00		3.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	6.00					6.00
Student Employment Specialist			1.00			1.00
Student Trustee	2.00					2.00
Systems Analyst(Std/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	5.00					5.00
Vice Chanc For General Svcs	1.00					1.00
Vice Chancellor For Human Reso	1.00					1.00
Vice Chancellor/Finance & Admi	1.00					1.00



Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Vice President of Admin Servic		1.00	1.00	2.00	1.00	5.00
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)	2.00					2.00
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
Grand Total	164.60	117.17	224.71	131.88	106.98	745.34



Table 28

Restricted General Fund Summary (Fund 11)
2023/24 Updated Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Federal Revenue	39,165,166	29,689,271	29,689,271	5,990,280
State Revenue	32,070,651	76,428,131	76,428,131	55,807,703
Local Revenue	1,018,912	1,365,779	1,365,779	1,338,989
Other Funding Sources	9,734,001	8,842,367	8,842,367	8,637,569
Total Revenue	81,988,731	116,325,548	116,325,548	71,774,541
Expenses				
Full Time Academic	264,807	443,228	204,802	378,233
Academic Admin	746,182	661,186	488,168	632,340
Other Faculty	4,075,527	4,566,127	3,801,989	4,675,850
Part Time Academic	3,211,954	2,370,151	3,336,347	77,122
Classified Salary	13,683,454	16,460,969	11,613,717	11,173,389
Fringe Benefits	8,218,682	10,799,762	8,657,401	10,169,614
Books, Supplies, Services	16,407,510	53,644,343	12,268,229	32,840,399
Equipment Cap Outlay	5,209,629	2,502,367	1,674,040	389,648
Debt Service Transfers	2,151,735	-	321,791	-
Financial Aid	26,233,804	25,486,339	26,328,876	11,437,946
Unallocated	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	80,203,284	116,934,473	68,695,361	71,774,541
Beginning Fund Balance	6,595,191	8,380,638	8,380,638	56,010,826
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	1,785,447	(608,925)	47,630,188	-
Ending Fund Balance	8,380,638	7,771,713	56,010,826	56,010,826



Table 29

Restricted General Fund Detail (Fund 11) 2023/24 Updated Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8121 Higher Education Act of 1965	768,459	924,462	924,462	252,766
8130 Workforce Investment Act	-	-	-	-
8153 Fin. Adm. Ad. Allow. SEOG, PELL	-	319,427	319,427	111,489
8170 Vocational Tech. Educ. Act	-	1,056,242	1,056,242	1,064,486
8191 Temp Assist Needy Families	102,272	645,087	645,087	495,837
8195 Department of Education	1,500,678	4,272,397	4,272,397	2,554,034
8199 CARES Act - Institutional	-	-	-	-
8199 CARES Act - Student Aid	-	-	-	-
8199 CARE MSI	-	-	-	-
8199 COVID - 19 Block Grant	-	-	-	-
8199 Other Federal Income	36,793,756	22,471,656	22,471,656	1,511,668
Federal Revenue	39,165,166	29,689,271	29,689,271	5,990,280
8612 Partnership for Excellence	-	-	-	-
8615 Board of Finan Assist Program	1,006,714	1,502,453	1,502,453	1,669,732
8617 Basic Skills	-	-	-	-
8620 General Categorical Programs	-	1,452,969	1,452,969	1,525,008
8621 Disabled Student Prg & Serv	2,590,251	4,187,700	4,187,700	4,719,878
8623 Student Success & Support Prog	-	5,382,487	5,382,487	693,692
8625 Extended Opport. Program & Svc	4,632,855	5,387,229	5,387,229	5,458,573
8626 Coop Agencies Resources Educ	643,540	780,166	780,166	819,205
8629 CalWorks	855,905	1,135,214	1,135,214	1,030,919
8654 Staff Diversity	26,274	-	-	-
8656 Instruct. Equip & Library Mat	-	258,350	258,350	311,586
8657 WorkAbility 2/3	-	306,891	306,891	205,989
8681 State Lottery Proceeds	1,919,006	1,544,223	1,544,223	363,768
8689 Other State Non-Tax Revenue	-	83,682	83,682	5,536
8699 COVID - 19 Block Grant	-	-	-	-
8699 Other State Revenue	20,396,106	54,406,769	54,406,769	39,003,817
State Revenue	32,070,651	76,428,131	76,428,131	55,807,703
8831 Contract Instructional Service	312,049	470,697	470,697	515,650
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8876 Health Services	-	-	-	-
8896 Student Health Fees	-	-	-	-
8897 Indirect Income	-	-	-	-
8899 Miscellaneous	706,863	895,082	895,082	823,339
Local Revenue	1,018,912	1,365,779	1,365,779	1,338,989
8970 Fiscal Agent Pass Through	8,534,001	7,642,368	7,642,368	7,642,368
8982 Interfund Transfers-In	1,200,000	1,199,999	1,199,999	995,201
8983 Intrafund Transfers-In	-	-	-	-
Other Funding Sources	9,734,001	8,842,367	8,842,367	8,637,569
Total Revenue	81,988,731	116,325,548	116,325,548	71,774,541
Expenses				
1101 Instructor	194,927	363,660	204,802	286,325
1102 Instructor - Long Term Subs	69,880	79,568	-	91,908
Full Time Academic	264,807	443,228	204,802	378,233
1201 Administrators	746,182	661,186	488,168	632,340
Academic Admin	746,182	661,186	488,168	632,340



Restricted General Fund Detail (Fund 11) 2023/24 Updated Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
1202 Department Chairs	17,787	15,000	17,057	-
1203 Counselors	3,574,189	3,956,021	3,208,861	4,115,161
1205 Faculty - Special-Assigned	442,393	581,328	567,635	560,689
1206 Nurse	8,573	9,355	8,435	-
1209 Counselors-Lts	32,584	4,423	-	-
Other Faculty	4,075,527	4,566,127	3,801,989	4,675,850
1351 Instructor-Temp/PTime & Ext-Se	233,530	101,346	233,550	-
1352 Instructor-Sub-Daily/Sick	2,905	5,132	7,030	-
1353 Instructor - Retiree	25,632	22,582	28,155	-
1356 Instructor-Temp/Pt-Office Hour	11,133	-	-	-
1452 Department Chairs	23,169	50,000	56,736	-
1453 Counselors	1,299,918	1,033,454	1,771,767	-
1454 Librarians	-	-	-	-
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	1,549,412	1,071,638	1,158,119	77,122
1457 Non-Teaching Retirees	66,255	86,000	80,989	-
1458 Parity Pay for Non-Teaching Faculty	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
Part Time Academic	3,211,954	2,370,151	3,336,347	77,122
2101 Administrators	1,056,523	1,541,863	1,162,073	1,450,034
2102 Clerical Tech & Support Staff	5,654,351	8,085,989	6,443,039	9,139,194
2201 Instructional Aides	198,283	289,271	193,261	299,520
2352 Cler Tech & Sup Stf (Repl)	186,205	147,368	223,463	30,000
2353 Student Employee Assistants	1,628,120	5,508,881	1,971,243	224,641
2354 Overtime for perm & non-perm	415,085	378,865	412,623	30,000
2357 Classified Retirees	6,214	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2399 NonInstructional Class Stipend	3,382,215	-	-	-
2451 Instructional Aides (Replace)	522,394	192,613	704,236	-
2452 Instructional Aides - Student	634,064	308,036	493,672	-
2453 Instruct Aides-O/T/Perm & Non	-	-	2,870	-
2454 Instructional Aides - Tutorial Asst	-	8,084	-	-
2456 Classified Retirees - Instruct	-	-	7,235	-
2499 Instructional Class Stipend	-	-	-	-
Classified Salary	13,683,454	16,460,969	11,613,717	11,173,389
3110 STRS - Academic	1,045,989	1,233,492	1,217,297	1,089,008
3140 STRS Cash Balance	48,503	37,378	47,399	600
3220 PERS	1,804,863	2,630,782	2,172,823	2,748,664
3310 OASDHI (FICA) Academic	67,767	83,919	57,445	106,581
3320 OASDHI (FICA) Classified	540,128	600,935	500,311	633,085
3340 Medicare - Academic	151,109	106,448	117,789	82,705
3350 Medicare - Classified	133,187	146,983	126,838	158,406
3411 Medical Coverage-Academic	1,025,842	1,225,519	990,356	993,879
3412 Dental Coverage-Academic	54,287	62,351	45,718	55,751
3415 Life Insurance-Academic	13,663	15,918	11,572	14,421
3421 Medical Coverage-Classified	1,937,012	2,930,238	1,942,347	2,519,860
3422 Dental Coverage-Classified	108,063	164,475	102,657	142,545
3425 Life Insurance-CLASS	22,519	31,209	23,530	34,012
3510 Unemployment Ins.-Academic	53,832	12,755	42,795	9,024
3520 Unemployment Ins -Classified	44,990	48,496	45,486	54,025
3530 Unemployment Insurance Reimbursement	-	-	-	-
3610 Worker's Compensation-Academic	144,531	125,562	139,887	96,964
3620 Worker's Compensation-Classfd	123,440	170,047	139,163	185,694
3712 OPEB Instructional	394,522	441,325	366,140	426,519
3720 Apple-Transamerica NonPerm-CI	8,532	3,816	15,966	1,125
3722 OPEB Classified	495,905	728,111	551,882	816,746
Fringe Benefits	8,218,682	10,799,762	8,657,401	10,169,614



Restricted General Fund Detail (Fund 11) 2023/24 Updated Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
4101 Classroom-Books	28,252	26,626	32,556	-
4102 Book for Loan Student Program	38,765	34,111	35,792	-
4103 Office Professional Refer/Dict	4,127	-	-	-
4301 Instructional - (Classroom)	927,711	1,321,464	507,180	25,529
4302 Supplies Outreach recruitment	147,186	193,814	126,277	55,646
4303 Subs Periodicals - Other	18,014	7,009	9,941	-
4304 Supplies-office	729,278	587,453	588,191	72,806
4305 Fuel - gasoline/petroleum	128	-	-	-
4306 Computer software/site lic.-cl	273,408	97,209	83,059	-
4307 Computer software/site lic.-ad	81,776	146,372	147,101	-
5102 Guest Speakers Lectures-Non	9,748	49,850	11,867	-
5103 Legal	5,583	-	-	-
5105 Independent Contractor/Consult	7,452,245	4,010,920	2,696,217	882,947
5106 Events/Programs-Outside Prod	135,837	477,445	369,620	118,068
5202 Travel Non-Local	113,725	264,886	165,765	60,000
5203 Travel Local	937	47,092	2,876	600
5204 Student Transportation	31,178	165,964	24,374	10,000
5205 Conference/Seminar Reg	95,988	213,942	158,691	22,000
5206 Internal Training- Staff Dev	112	14,999	8,878	2,500
5301 Dues and Membership	36,727	57,835	64,172	-
5505 Telephone Services	2,969	3,340	3,053	-
5602 Facility/Building Leases - Ann	-	100,000	29,606	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5604 Equipment Lease - Annual	13,574	9,116	7,001	-
5605 Equipment Rentals - Mon-Mon	-	91,000	81,836	-
5606 Film and Exhibit Material Rent	-	-	600	-
5607 Print & Dup. Equip Leases/Rent	5,542	500	252	-
5701 Athletics Meals and Lodging	-	3,800	3,665	-
5702 Graduation Expenses	20,686	2,300	237	-
5703 Meals for Needy Students	8,075	37,365	8,453	-
5704 Health Services	11,010	51,300	29,400	-
5706 Miscellaneous Student Services	-	57,500	50,313	-
5708 Athletic Transportation	7,818	-	-	-
5810 Housing Allowance	-	30,000	-	-
5865 Publishing/ Doc Publication	8,824	6,650	7,973	-
5866 Testing License and Material	600	-	-	-
5867 Postage	10,969	2,019	1,607	1,500
5870 Cross Enrollment Waiver	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5881 Building Repairs & Services	130,165	256,372	120,564	-
5882 Equip Repairs Maint. & Svc	96,930	76,968	63,565	-
5883 Net Internet Fees and Subs.	273,445	255,892	229,286	28,000
5884 Laundry Services	1,888	4,500	4,517	-
5885 Misc. Operational Exp.	2,455,803	43,718,125	5,637,976	31,418,293
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	253,016	98,057	95,652	-
5888 Advertising Print/ADS	115,995	559,714	458,885	50,000
5890 Service Contract-Equipment	55,141	22,368	7,281	-
5891 Service Contract-Software-DP	194,273	69,648	51,996	-
5892 Service Contract-Hardware-DP	1,306	10,000	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	1,990,489	460,542	41,331	92,510
5899 Bad Debt Expense	618,266	276	300,621	-
Books, Supplies, Services	16,407,510	53,644,343	12,268,229	32,840,399
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	137,220	84,313	-
6301 College Library Books	84,203	82,579	53,347	1,000
6302 Library Software (CD DVD etc)	(7,791)	4,051	570	-



Restricted General Fund Detail (Fund 11) 2023/24 Updated Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
6303 College Library Periodicals	5,801	7,131	10,686	-
6304 Library Videos and DVD's	-	10,503	14,371	-
6305 Library Textbooks	10,000	-	6,667	-
6306 Library Databases	276,703	273,857	293,328	-
6401 Software	23,399	18,700	(1,515)	-
6402 Inst Equipment and Furn	1,541,948	648,776	485,517	374,227
6403 Non-Instructional Equip & Furn	752,747	745,183	210,458	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	450,598	277,600	373,089	-
6407 PC,SERV, Other Comput,Peripher	2,072,021	296,768	143,209	14,421
6408 Licensed Vehicles (Low Value)	-	-	-	-
6430 Inst Eq & Furn >\$49,999.99	-	-	-	-
Equipment Cap Outlay	5,209,629	2,502,367	1,674,040	389,648
7301 Interfund Transfers	2,151,735	-	321,791	-
Debt Service Transfers	2,151,735	-	321,791	-
7400 Other Transfers	7,174,902	7,642,368	4,882,624	7,642,368
7510 Grants	12,018,560	9,514,855	9,540,533	-
7514 FINAIDCALC	-	-	-	-
7515 FINAIDEOPG	370,705	220,000	171,590	-
7516 FINAIDCARE	139,905	98,688	103,751	-
7521 Scholarships	-	-	-	-
7523 FINAID CC Completion Grant	1,660,187	3,643,021	3,592,810	3,155,182
7524 AB19 - Cal. Coll Promise 735	100,400	21,380	34,163	-
7530 Tuition Reduction	15,042	1,614,010	1,350,609	-
7536 CARE - Institutional	2,744,956	397,478	(4,324)	-
7550 Free College Tuition	-	-	3,947,860	579,145
7610 Transportation Vouchers	116,602	211,112	194,246	-
7620 Child Care Vchrs or Child Care	-	49,500	27,467	-
7630 Book Vouchers	458,283	1,292,400	1,869,410	10,000
7640 Supply Vouchers (Surv Kits)	305,173	264,970	229,831	-
7641 Student Vouchers	1,020,048	74,818	4,364	41,251
7650 Meals for Students	32,881	96,739	262,184	-
7660 EOPS/CARE Auto Repair	-	-	-	-
7661 CARE Student Honor Society	-	-	-	-
7662 EOPS Graduation/Education Item	28,801	25,000	8,925	-
7670 Direct Aid for Graduates	20,705	20,000	-	-
7680 Health Services	-	-	-	-
7681 Parking Permits	-	-	-	-
7699 Other Student Aid	26,654	300,000	112,834	10,000
Financial Aid	26,233,804	25,486,339	26,328,876	11,437,946
7902 Undistributed Allocations	-	-	-	-
Unallocated	-	-	-	-
7930 Reserve for Contingency	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	80,203,284	116,934,473	68,695,361	71,774,541



Table 30

Restricted General Fund FTE (Fund 11) 2023/24 Updated Tentative Budget						
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
Assessment Specialist					1.00	1.00
Assessment Specialist/StuAcces			1.00	1.00		2.00
Assoc Dean of Educational Succ			1.00		1.00	2.00
Clerical Assistant II			1.00		2.75	3.75
College to Career Coordinator		1.00				1.00
Consortium Director (NAAEC)	1.00					1.00
Coord/Career & Transfer Center					0.27	0.27
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	1.00	3.00
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		1.00			1.50
Coordinator/SEA					1.00	1.00
Coordinator/Workability III		1.00				1.00
Counselor			1.00		5.00	6.00
Counselor (DSPPS) - SSSP			1.00			1.00
Counselor (Early Alert)		1.00				1.00
Counselor (Early Alert) SSSP			1.00			1.00
Counselor (EOPS/CARE)					1.00	1.00
Counselor (General)		1.00		2.00	1.50	4.50
Counselor (General) SSSP			1.00			1.00
Counselor (SSSP Coordinator)			1.00			1.00
Counselor (Student Success)		1.00				1.00
Counselor (Transition) SSSP			1.00			1.00
Counselor (Veterans) SSSP			1.00			1.00
Counselor- ACCESO PROJ/PUENTE		1.00				1.00
Counselor(Tenured-Categorical)		1.00				1.00
Counselor-EOPS/NextUp/Umoja		1.00				1.00
Counselor-HSI Conocimiento LC					1.00	1.00
Curr & Sys Tech Anlst Meas E	1.00					1.00
Dean Equity and Inclusion		1.00				1.00
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



Restricted General Fund FTE (Fund 11) 2023/24 Updated Tentative Budget

Full Time Equivalent						
Position/Title	District	CoA	Laney	Merritt	BCC	Grand Total
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 Learnng Tech		0.75	0.88			1.63
DSPS Coordinator			1.00	1.00		2.00
DSPS Counselor		2.00				2.00
DSPS Counselor/Coordinator					1.00	1.00
DSPS Instructor		1.00		0.75		1.75
EOPS Counselor		2.00	2.10	1.00		5.10
EOPS/CALWORKs/CARE Counselor			1.00			1.00
Ethnic Studies Instructor			0.40			0.40
Financial Aid Officer					0.49	0.49
Financial Aid Specialist		2.00	2.50	2.97	1.00	8.47
Financial Aids & Placemt Asst			2.00			2.00
Gateway to College Counselor			1.00			1.00
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			1.00
Instructional Asst/LRC			0.60			0.60
Instructor			1.40	0.75		2.15
Learning Disabilities Speciali		1.00			1.00	2.00
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 Specialist/Student Servic			1.00			1.00
Prog Specialist/Transfer Cente			1.00			1.00
Program Specialist (CAT/Grant)			2.00			2.00
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/Outreach		2.00	2.00			4.00
Project Manager				1.00	1.00	2.00
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				1
Project Manager/MESA		1				1
Project Mgr/Employment Svcs			1			1
Project Mgr/Transition Liaison		1		1	1	3
Public Information Officer			0.4			0.4
Res Data Spclts/Guided Pathway					0.5	0.5



Restricted General Fund FTE (Fund 11) 2023/24 Updated Tentative Budget

Full Time Equivalent						
Position/Title	District	CoA	Laney	Merritt	BCC	Grand Total
SAS Counselor				1		1
Scien Lab Tech/Landscape Horti				0.5		0.5
Science Lab Tech/Biological Sc			1			1
Sr Clerical Assistant		1	1	1		3
Sr Research & Planning Analyst			1		1	2
Staff Assistant		1				1
Staff Assistant/CHDEV Program				0.63		0.63
Staff Assistant/COSER Program				0.5		0.5
Staff Assistant/Dist SS Ofc	1					1
Staff Assistant/Instruction			0.27	1		1.27
Staff Asst (EOPS/CARE/NU/CalW)		1				1
Staff Asst/Admin (General)			1		1	2
Staff Asst/Admin (Grants)	0.63		1.5			2.13
Staff Asst/DSPS			1	1	1	3
Staff Asst/EOPS			1	1		2
Staff Asst/Instr Guided Pathw					0.5	0.5
STAFF ASST/PRESIDENT'S OFFICE					0.8	0.8
Staff Asst/Program (Enabler)		1				1
Staff Asst/Stu Serv Counseling					1	1
Staff Asst/Student Services		1	2.25	2		5.25
Staff Asst/Studt Svcs (UCRC)					0.5	0.5
Stu Pers Svs Spec (Assessment)		1				1
Student Pers Svcs Spec/Outreac					1	1
Student Personnel Services Spe		1	1	1		3
Student Ser Spec- ACCESO PROJ		1				1
Student Services Specialist			2.5			2.5
Television Production Technici	2					2
Video Production Specialist	2					2
Web Content Developer			1		0.2	1.2
Grand Total	14.63	37.62	60.40	31.10	36.51	180.26

**Table 31**

Community Service (Fee Based) Fund Summary (Fund 03)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	71,655	49,320	52,211	52,388
Other Financing Sources	-	-	-	-
Total Revenue	71,655	49,320	52,211	52,388
Expenses				
Part Time Academic	30,816	26,326	38,153	38,153
Classified Salary	3,877	-	-	-
Fringe Benefits	2,315	4,628	4,252	4,253
Books, Supplies, Services	14,764	15,129	591	9,982
Equipment Cap Outlay	-	3,237	-	-
Total Expense	51,772	49,320	42,996	52,388
Beginning Fund Balance	37,844	57,727	57,727	66,942
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	19,883	-	9,215	-
Ending Fund Balance	57,727	57,727	66,942	66,942



Table 32

Community Service (Fee Based) Fund Detail (Fund 03) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8872 Community Services Classes	71,655	49,320	52,211	52,388
8899 Miscellaneous	-	-	-	-
8851 Facility & Athletic Field Ren	-	-	-	-
Local Revenue	71,655	49,320	52,211	52,388
8982 Interfund Transfers-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	71,655	49,320	52,211	52,388
Expenses				
1351 Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355 Instructor-Fee Based/Contract	30,816	26,326	38,153	38,153
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	-	-	-	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	30,816	26,326	38,153	38,153
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	3,877	-	-	-
Classified Salary	3,877	-	-	-
3110 STRS - Academic	1,000	3,762	2,679	2,679
3140 STRS Cash Balance	-	-	200	200
3220 PERS	158	-	-	-
3310 OASDHI (FICA) Academic	43	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	468	369	527	527
3350 Medicare - Classified	-	-	-	-
3411 Medical Coverage-Academic	-	-	-	-
3421 Medical Coverage-Classified	-	-	-	-
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance-CLASS	-	-	-	-
3510 Unemployment Ins.-Academic	122	42	198	198
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	524	455	648	649
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	-	-	-
Fringe Benefits	2,315	4,628	4,252	4,253
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	591	2,150



Community Service (Fee Based) Fund Detail (Fund 03) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative 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.	-	6,129	-	7,832
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	14,764	15,129	591	9,982
6402 Inst Equipment and Furn	-	3,237	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
Equipment Cap Outlay	-	3,237	-	-
Total Expense	51,772	49,320	42,996	52,388

**Table 33**

Bookstore Commission Fee Fund Summary (Fund 07)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	515	16,290	10,000	19,600
Other Financing Sources	10,038	-	13,322	-
Total Revenue	10,553	16,290	23,322	19,600
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	22,327	14,790	3,566	18,100
Equipment Cap Outlay	-	-	-	-
Financial Aid	-	1,500	-	1,500
Total Expense	22,327	16,290	3,566	19,600
Beginning Fund Balance	59,366	47,592	47,592	67,348
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(11,774)	-	19,756	-
Ending Fund Balance	47,592	47,592	67,348	67,348

Table 34

Bookstore Commission Fee Fund Detail (Fund 07) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8846 Commission	515	16,290	10,000	19,600
8861 Interest/Investment Income	-	-	-	-
8872 Community Services Classes	-	-	-	-
Local Revenue	515	16,290	10,000	19,600
8982 Interfund Transfers-In	10,038	-	13,322	-
Other Financing Sources	10,038	-	13,322	-
Total Revenue	10,553	16,290	23,322	19,600
Expenses				
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
Classified Salary	-	-	-	-
3220 PERS	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Supplies-office	5,018	4,379	-	2,000
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	1,065	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	2,400	-	2,400
5206 Internal Training-Staff Dev	-	-	-	-
5301 Dues and Membership	700	1,350	1,080	1,350
5604 Equipment Lease - Annual	-	-	-	-
5701 Athletics Meals and Lodging	-	2,000	-	2,000
5702 Graduation Expenses	14,544	300	-	2,381
5708 Athletic Transportation	-	1,630	2,400	930
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	1,000	2,731	86	7,039
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/Ads	-	-	-	-
Books, Supplies, Services	22,327	14,790	3,566	18,100
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
7641 Student Vouchers	-	1,500	-	1,500
7699 Other Student Aid	-	-	-	-
7610 Transportation Vouchers	-	-	-	-
Financial Aid	-	1,500	-	1,500
Total Expense	22,327	16,290	3,566	19,600



Table 35

Measure E - Parcel Tax Summary (Fund 08) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	8,078,094	8,000,000	8,093,359	8,000,000
Other Financing Sources	-	-	-	-
Total Revenue	8,078,094	8,000,000	8,093,359	8,000,000
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	121,272	132,447	149,033	100,782
Part Time Academic	6,432,225	6,295,323	6,430,876	6,977,128
Classified Salary	212,061	911,264	534,014	529,606
Fringe Benefits	1,115,602	271,053	873,806	392,484
Books, Supplies, Services	127,822	391,598	105,630	-
Equipment Cap Outlay	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	8,008,982	8,001,685	8,093,359	8,000,000
Beginning Fund Balance	27,645	96,757	96,757	96,757
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	69,112	(1,685)	-	-
Ending Fund Balance	96,757	95,072	96,757	96,757



Table 36

Measure E - Parcel Tax Detail (Fund 08) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8811 Tax Allocation Secured Roll	8,054,942	8,000,000	8,081,250	8,000,000
8814 PY Tax Alloc Secured Roll	2,998	-	1,600	-
8861 Interest/Investment Income	20,154	-	10,509	-
Local Revenue	8,078,094	8,000,000	8,093,359	8,000,000
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	8,078,094	8,000,000	8,093,359	8,000,000
Expenses				
1101 Instructor	-	-	-	-
Full Time Academic	-	-	-	-
1203 Counselors	92,792	101,412	82,346	100,782
1204 Librarians	-	-	-	-
1205 Faculty - Special Assignment	28,480	31,035	66,687	-
1206 Nurse	-	-	-	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	-	-	-	-
Other Faculty	121,272	132,447	149,033	100,782
1351 Instructor-Temp/PTime & Ext-Se	5,897,328	6,064,947	5,891,207	6,977,128
1352 Instructor-Sub-Daily/Sick	7,117	7,550	2,626	-
1353 Instructor - Retiree	27,712	-	26,379	-
1452 Department Chairs	-	-	-	-
1453 Counselors	335,224	129,695	328,120	-
1454 Librarians	154,896	-	163,996	0
1456 Other Non-Teaching Assignments	9,948	93,131	18,548	0
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	6,432,225	6,295,323	6,430,876	6,977,128
2102 Clerical Tech & Support Staff	34,791	181,016	144,267	449,936
2201 Instructional Aides	8,658	103,087	45,981	79,670
2352 Cler Tech & Sup Stf (Repl)	-	5,276	4,105	-
2353 Student Employee Assistants	35,716	389,460	146,111	0
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	-	14,440	15,410	-
2452 Instructional Aides - Student	132,896	217,985	178,140	0
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	212,061	911,264	534,014	529,606
3110 STRS - Academic	501,986	59,513	368,579	19,250
3140 STRS Cash Balance	128,874	7,751	65,400	-
3220 PERS	8,474	37,341	47,830	133,466
3310 OASDHI (FICA) Academic	4,006	-	3,412	0
3320 OASDHI (FICA) Classified	2,694	9,176	11,733	26,573
3340 Medicare - Academic	92,842	4,795	54,791	1,462
3350 Medicare - Classified	630	2,224	3,130	7,682
3411 Medical Coverage-Academic	201,964	29,248	163,833	10,044
3412 Dental Coverage-Academic	975	959	1,383	383
3415 Life Insurance-Academic	355	360	389	276
3421 Medical Coverage-Classified	9,747	82,106	34,711	123,456
3422 Dental Coverage-Classified	759	5,751	1,905	7,716
3425 Life Insurance-CLASS	145	584	619	1,938



Measure E - Parcel Tax Detail (Fund 08) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
3510 Unemployment Ins.-Academic	38,351	1,015	20,011	0
3520 Unemployment Ins -Classified	194	774	1,129	2,234
3610 Worker's Compensation-Academic	111,079	5,619	65,534	1,714
3620 Worker's Compensation-Classfd	604	2,606	3,539	9,007
3712 OPEB Instructional	9,259	9,934	10,937	7,559
3720 Apple-Transamerica NonPerm-CI	-	198	672	-
3722 OPEB Classified	2,664	11,099	14,269	39,724
Fringe Benefits	1,115,602	271,053	873,806	392,484
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	398	-	-	-
4302 Supplies Outreach recruitment	-	-	-	-
4304 Supplies-office	-	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	127,424	25,800	32,076	-
5106 Events/Programs-Outside Prod	-	-	-	-
5107 Election Cost	-	-	60,622	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5866 Testing License and Material	-	-	-	-
5882 Equip Repairs maint. & Svc	-	-	12,932	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	-	365,798	-	-
5888 Advertising Print/ADS	-	-	-	-
Books, Supplies, Services	127,822	391,598	105,630	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay	-	-	-	-
7610 Transportation Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	8,008,982	8,001,685	8,093,359	8,000,000

**Table 37**

Measure E - Parcel Tax FTE (Fund 08)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Coord/Learning Resource Center					1.00	1.00
Coordinator/Biology & Science					1.00	1.00
Coordinator/Chemistry		0.21				0.21
Counselor (Career)/Job Plcmt				1.00		1.00
Instructional Asst/English					0.50	0.50
Library Technician II				0.60	0.65	1.25
Project Manager			1.00			1.00
Research Data Specialist	1.00					1.00
Science Lab Tech/Chemistry					1.00	1.00
Grand Total	1.00	0.21	1.00	1.60	4.15	7.96



Table 38

Facility Rental Fee Fund Summary (Fund 10) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Federal Revenue	1,744	-	1,680	-
State Revenue	-	-	-	-
Local Revenue	1,208,348	1,200,155	1,325,933	1,330,658
Other Financing Sources	12,566,517	420,000	228,022	-
Total Revenue	13,776,609	1,620,155	1,555,635	1,330,658
Expenses				
Part Time Academic	154,575	53,175	86,500	-
Classified Salary	238,754	286,491	186,467	297,851
Fringe Benefits	111,706	159,029	102,509	204,031
Books, Supplies, Services	10,907,294	1,158,161	366,712	1,330,658
Equipment Cap Outlay	46,718	216,850	21,627	-
Financial Aid	-	-	-	-
Expense Total	11,459,047	1,873,706	763,815	1,832,540
Beginning Fund Balance	1,199,154	3,516,716	3,516,716	4,308,536
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	2,317,562	(253,551)	791,820	(501,882)
Ending Fund Balance	3,516,716	3,263,165	4,308,536	3,806,654



Table 39

Facility Rental Fee Fund Detail (Fund 10) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8199 Other Federal Income	1,744	-	1,680	-
Federal Revenue	1,744	-	1,680	-
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	47,750	80,000	41,715	-
8846 Commission	-	-	-	-
8851 Facility & Athletic Field Rent	828,772	878,298	930,010	1,110,752
8861 Interest/Investment Income	-	-	-	-
8879 Student Records	-	-	-	-
8891 Food Service Revenue	113,985	-	132,962	-
8899 Miscellaneous	217,841	241,857	221,246	219,906
Local Revenue	1,208,348	1,200,155	1,325,933	1,330,658
8982 Interfund Transfers-In	12,566,517	420,000	228,022	-
Other Financing Sources	12,566,517	420,000	228,022	-
I Revenue	13,776,609	1,620,155	1,555,635	1,330,658
Expenses				
1351 Instructor-Temp/Ptime & Ext-Se	2,953	-	-	-
1453 Counselors	-	-	-	-
1455 Coaches	53,202	51,500	22,030	-
1456 Other Non-Teaching Assignments	98,420	1,675	64,470	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	154,575	53,175	86,500	-
2101 Administrators	-	-	-	-
2102 Clerical Tech & Support Staff	140,155	153,235	137,723	231,996
2201 Instructional Aides	-	58,566	-	65,855
2352 Cler Tech & Sup Stf (Repl)	31,260	10,000	-	-
2353 Student Employee Assistants	8,760	-	-	-
2354 Overtime for perm & non-perm	58,579	64,690	48,744	-
2357 Classified Retirees	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Students	-	-	-	-
2453 Student Employee Assistants	-	-	-	-
Classified Salary	238,754	286,491	186,467	297,851
3110 STRS - Academic	5,227	10,179	2,825	-
3140 STRS Cash Balance	4,948	2,080	2,868	-
3220 PERS	32,938	38,877	34,707	75,062
3310 OASDHI (FICA) Academic	-	-	-	-
3320 OASDHI (FICA) Classified	12,058	17,147	11,276	18,470
3340 Medicare - Academic	2,241	1,605	1,254	-
3350 Medicare - Classified	3,330	3,164	2,700	4,321
3411 Meical Coverage-Academic	-	26,747	-	-
3412 Denta Coverage-Academic	-	1,974	-	-
3415 Life Insurance-Academic	-	219	-	-
3421 Medical Coverage-Classified	29,701	32,102	28,861	71,389
3422 Dental Coverage-Classified	2,246	2,261	2,034	4,840



Facility Rental Fee Fund Detail (Fund 10)

2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
3425 Life Insurance-CLASS	446	449	412	989
3510 Unemployment Ins.-Academic	668	78	450	-
3520 Unemployment Ins -Classified	1,170	1,658	970	1,552
3610 Worker's Compensation-Academic	2,628	1,880	1,471	-
3620 Worker's Compensation-Classfd	2,861	2,722	2,342	5,066
3712 OPEB Instructional	15	4,393	-	-
3720 Apple-Transamerica NonPerm-CI	930	-	11	-
3722 OPEB Classified	10,299	11,494	10,328	22,342
Fringe Benefits	111,706	159,029	102,509	204,031
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	6,173	13,362	5,274	-
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	-	-	-	-
4304 Supplies-office	19,185	63,100	34,208	-
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	6,510,778	104,995	-	-
5106 Events/Programs-Outside Prod	12,853	12,561	27,962	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	-	8,000	4,117	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	2,465	33,000	3,208	-
5205 Conference/Seminar Reg	-	8,000	1,944	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	15,300	13,560	-
5501 Garbage and Trash	311,466	90,000	-	-
5502 Gas	665,713	10,000	61,570	-
5503 Light and Power (Electricity)	2,289,348	-	-	-
5504 Sewer Use	209,408	-	27,732	-
5505 Telephone Services	106,361	-	-	-
5506 Main Water System	552,173	-	-	-
5507 Pest Control	29,064	10,000	5,142	-
5603 Facility/Building Rentals-Month	-	-	-	-
5604 Equipment Lease - Annual	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	5,550	1,813	-
5701 Athletics Meals and Lodging	17,997	8,106	5,812	-
5702 Graduation Expenses	14,033	7,000	11,400	-
5708 Athletic Transportation	20,333	-	10,108	-
5865 Publishing/Doc Publication	-	-	-	-
5866 Testing License and Material	-	-	-	-
5867 Postage	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5879 Site Repair and Services	-	-	-	-
5881 Building Repairs & Services	62,507	95,200	54,016	-
5882 Equip Repairs Maint. & Svc	19,332	39,300	27,861	-
5883 Net Internet Fees and Subs.	-	-	-	-
5884 Laundry Services	-	-	-	-
5885 Misc. Operational Exp.	46,955	630,737	70,975	1,330,658



Facility Rental Fee Fund Detail (Fund 10) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	-	950	10	-
5891 Service Contract-Software-DP	-	-	-	-
5892 Service Contract-Hardware-DP	-	-	-	-
Books, Supplies, Services	10,907,294	1,158,161	366,712	1,330,658
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	850	1,680	-
6402 Inst Equipment and Furn	-	8,000	5,990	-
6403 Non-Instructional Equip & Furn	21,159	203,000	10,604	-
6406 Laptop Computers	2,514	5,000	3,353	-
6407 PC, SERV, Other Comput, Peripher	22,545	-	-	-
6432 Non-Instructional Equip & Furn >\$49,	-	-	-	-
Equipment Cap Outlay	46,718	216,850	21,627	-
7510 Grants	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Voucher	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
7699 Other Student Aid	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	11,459,047	1,873,706	763,815	1,832,540

**Table 40**

Facility Rental Fund FTE (Fund 10)			
Full Time Equivalent			
Position/Title	Laney	Merritt	Grand Total
Athletic Trainer-Equipment Mgr	1.00		1.00
Facilities Project Coord		0.71	0.71
Lead Custodian (B)	0.31		0.31
Principal Financial Analyst		0.30	0.30
Staff Asst/Communication Svcs		0.71	0.71
Staff Asst/Student Services	0.75		0.75
Grand Total	2.06	1.72	3.78

**Table 41**

Measure B - Parcel Tax Fund Summary (Fund 12)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	28,428	-	9,072	-
Other Financing Sources	-	-	-	-
Total Revenue	28,428	-	9,072	-
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	-	-	-	-
Part Time Academic	329,751	-	-	-
Classified Salary	84,512	91,553	10,696	-
Fringe Benefits	107,538	66,918	7,869	-
Books, Supplies, Services	138,000	-	(49,000)	306,091
Equipment Cap Outlay	-	-	-	-
Other outgo	-	-	-	-
Total Expense	659,801	158,471	(30,435)	306,091
Beginning Fund Balance	937,464	306,091	306,091	345,599
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(631,373)	(158,471)	39,507	(306,091)
Ending Fund Balance	306,091	147,620	345,599	39,508



Table 42

Measure B - Parcel Tax Fund Detail (Fund 12) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8811 Tax Allocation Secured Roll		-	-	-
8814 PY Tax Alloc Secured Roll	643	-	-	-
8831 Contract Instructional Service		-	-	-
8835 Other Contract Services		-	-	-
8861 Interest/Investment Income	27,785	-	9,072	-
8881 Parking Servcs & Public Transp	-	-	-	-
8892 Fines & Citations	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	28,428	-	9,072	-
8942 Sales of Bonds	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	-	-	-	-
Revenue Total	28,428	-	9,072	-
Expenses				
1101 Instructor	-	-	-	-
Full Time Academic	-	-	-	-
1201 Administrators	-	-	-	-
1202 Department Chair	-	-	-	-
1203 Counselors	-	-	-	-
1204 Librarians	-	-	-	-
1205 Faculty - Special Assignment	-	-	-	-
1206 Nurse	-	-	-	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	-	-	-	-
Other Faculty	-	-	-	-
1351 Instructor-Temp/PTime & Ext-Se	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	10,200	-	-	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	329,751	-	-	-
2102 Clerical Tech & Support Staff	31,709	35,771	4,294	-
2201 Instructional Aides	52,624	55,782	6,402	-
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	179	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	-	-	-	-
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	84,512	91,553	10,696	-
3110 STRS - Academic	24,737	-	-	-
3140 STRS Cash Balance	5,926	-	-	-



Measure B - Parcel Tax Fund Detail (Fund 12)

2023/24 Tentative Budget

Description		2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
3220	PERS	19,321	23,228	2,714	-
3310	OASDHI (FICA) Academic	1,721	-	-	-
3320	OASDHI (FICA) Classified	5,226	5,677	661	-
3340	Medicare - Academic	4,661	-	-	-
3350	Medicare - Classified	1,222	1,328	155	-
3411	Medical Coverage-Academic	2,510	-	-	-
3412	Dental Coverage-Academic	-	-	-	-
3415	Life Insurance-Academic	-	-	-	-
3421	Medical Coverage-Classified	24,760	25,934	3,078	-
3422	Dental Coverage-Classified	1,518	1,476	177	-
3425	Life Insurance-CLASS	366	372	44	-
3510	Unemployment Ins.-Academic	1,749	-	-	-
3520	Unemployment Ins -Classified	455	478	56	-
3610	Worker's Compensation-Academic	5,606	-	-	-
3620	Worker's Compensation-Classfd	1,434	1,558	182	-
3712	OPEB Instructional	-	-	-	-
3720	Apple-Transamerica NonPerm-CI	-	-	-	-
3722	OPEB Classified	6,325	6,867	802	-
Fringe Benefits		107,538	66,918	7,869	-
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	138,000	-	(49,000)	-
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.	-	-	-	306,091
5888	Advertising Print/ADS	-	-	-	-
5890	Service Contract-Equipment	-	-	-	-
Books, Supplies, Services		138,000	-	(49,000)	306,091
6201	New Building Construction	-	-	-	-
6206	Building Improvement	-	-	-	-
6401	Software	-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	-	-
6406	Laptop Computers	-	-	-	-
6407	PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay		-	-	-	-



Measure B - Parcel Tax Fund Detail (Fund 12) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
7301 Interfund Transfers	-	-	-	-
7610 Transportation Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7650 Book Vouchers	-	-	-	-
7699 Other Student Aid	-	-	-	-
Financial Aid	-	-	-	-
Expense Total	659,801	158,471	(30,435)	306,091



Table 43

Measure B - Parcel Tax Fund FTE (Fund 12)	
Full Time Equivalent	
Position/Title	College
Grand Total	0.00*

* No FTE for Fund 12



Table 44

Contract Education Fund Summary (Fund 30) 2023/24 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Federal Revenue	-	-	-	-
Local Revenue	523,846	1,383,822	599,071	398,840
Total Revenue	523,846	1,383,822	599,071	398,840
Expenses				
Academic Admin	-	-	-	-
Part Time Academic	213,608	323,328	236,315	22,943
Classified Salary	3,867	128,480	36,575	40,912
Fringe Benefits	38,519	182,990	67,831	40,365
Books, Supplies, Services	33,707	734,818	92,344	294,620
Equipment Cap Outlay	4,236	14,206	-	-
Other Outgo	2,000	-	-	-
Total Expense	295,937	1,383,822	433,065	398,840
Beginning Fund Balance	984,244	1,212,153	1,212,153	1,378,159
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	227,909	-	166,006	-
Ending Fund Balance	1,212,153	1,212,153	1,378,159	1,378,159



Table 45

Contract Education Fund Detail (Fund 30) 2023/24 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
8130 Workforce Investment Act	-	-	-	-
Federal Revenue	-	-	-	-
8831 Contract Instructional Services	421,514	538,187	498,091	398,840
8835 Other Contract Services	-	122,259	-	-
8899 Miscellaneous	102,332	723,376	100,980	-
Local Revenue	523,846	1,383,822	599,071	398,840
Revenue	523,846	1,383,822	599,071	398,840
Expenses				
1201 Administrators	-	-	-	-
Academic Admin	-	-	-	-
1205 Faculty - Special-Assigned	-	33,220	10,797	22,943
1351 Instructor-Temp/PTime & Ext-Se	162,134	206,228	168,211	-
1352 Instructor-Sub	-	-	-	-
1353 Instructor - Retire	-	-	-	-
1453 Counselors	-	60,937	-	-
1456 Other Non-Teaching Assignments	51,474	22,943	57,307	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	213,608	323,328	236,315	22,943
2102 Clerical Tech & Support Staff	-	103,200	22,356	40,912
2352 Cler Tech & Support Staff	-	-	10,248	-
2353 Student Employee Assistants	-	5,280	-	-
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	3,867	20,000	3,971	-
2452 Instructional Aides - Student	-	-	-	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	3,867	128,480	36,575	40,912
3110 STRS - Academic	26,747	31,143	33,458	4,383
3140 STRS Cash Balance	2,238	1,383	2,418	-
3220 PERS	796	30,958	6,679	10,310
3310 OASDHI (FICA) Academic	167	6,864	-	-
3320 OASDHI (FICA) Classified	227	-	1,521	2,537
3340 Medicare - Academic	3,095	2,522	3,427	333
3350 Medicare - Classified	53	1,619	356	594
3411 Medical Coverage-Academic	-	27,140	516	-
3412 Dental Coverage-Academic	-	1,107	184	384
3415 Life Insurance-Academic	-	248	25	56
3421 Medical Coverage-Classified	507	58,048	10,548	14,913
3422 Dental Coverage-Classified	-	1,896	376	627
3425 Life Insurance - Classified	-	432	83	138
3510 Unemployment Ins.-Academic	976	523	1,229	-
3520 Unemployment Ins -Classified	23	674	137	213
3610 Worker's Compensation-Academic	3,631	2,952	4,017	391
3620 Worker's Compensation-Classfd	59	2,116	448	696
3712 OPEB Instructional	-	5,565	732	1,721
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	7,800	1,677	3,069
Fringe Benefits	38,519	182,990	67,831	40,365



Contract Education Fund Detail (Fund 30) 2023/24 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
4101 Classroom-Books	2,913	1,500	1,799	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	2,738	9,895	413	-
4302 Supplies Outreach Recruitment	7,757	3,000	3,488	-
4303 Subs Periodicals - Other	-	2,000	2,258	-
4304 Supplies-office	9,378	21,407	9,400	-
4306 Computer software/site lic.-cl	-	-	10,505	-
5102 Guest Speakers Lectures	-	-	-	-
5105 Independent Contractor/Consult	-	39,000	47,400	-
5106 Events/Programs-Outside Prod	-	-	354	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	-	4,000	7,421	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	1,300	720	-
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.	10,921	652,716	8,586	294,620
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Services Contract - Equipment	-	-	-	-
Books, Supplies, Services	33,707	734,818	92,344	294,620
6402 Inst Equipment and Furn	2,149	14,009	-	-
6403 Non-Instructional Equip & Furn	1,643	-	-	-
6406 Laptop Computers	-	197	-	-
6407 PC,SERV, Other Comput,Peripher	444	-	-	-
Equipment Cap Outlay	4,236	14,206	-	-
7641 Student Vouchers	2,000	-	-	-
7650 Meals for Students	-	-	-	-
7699 Other Student Aid	-	-	-	-
Other Outgo	2,000	-	-	-
Total Expense	295,937	1,383,822	433,065	398,840

**Table 46**

Measure G General Obligation Bond Fund Summary (Fund 43)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	241,973	125,653,537	126,062,588	-
Total Revenue	241,973	125,653,537	126,062,588	-
Expenses				
Books, Supplies, Services	8,408,985	46,997,185	8,757,899	60,000,000
Equipment Cap Outlay	7,030,396	87,604,915	9,678,243	-
Other Outlay	-	-	-	-
Total Expense	15,439,381	134,602,100	18,436,142	60,000,000
Beginning Fund Balance	28,080,995	12,883,587	12,883,587	120,510,033
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(15,197,408)	(8,948,563)	107,626,446	(60,000,000)
Ending Fund Balance	12,883,587	3,935,024	120,510,033	60,510,033



Table 47

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8861 Interest/Investment Income	241,973	500,000	909,051	-
8942 Sales of Bonds	-	125,153,537	125,153,537	-
Local Revenue	241,973	125,653,537	126,062,588	-
Total Revenue	241,973	125,653,537	126,062,588	-
Expenses				
4306 Computer Software/Site Lic	8,302	-	-	-
5103 Legal	197,554	166,667	193,070	-
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	8,055,235	45,103,935	6,940,424	-
5107 Election Cost	-	102,100	122,402	-
5603 Facility/Building Rentals-Mont	47,645	303,615	138,731	-
5605 Equipment Rentals - Mon-Mon	49,000	148,200	-	-
5607 Print & Dup. Equip Leases/Rent	356	5,630	135	-
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	3,564	-	-	-
5881 Building Repairs & Services	-	-	-	-
5885 Misc. Operational Exp.	-	1,068,428	1,282,061	60,000,000
5888 Advertising Print/ADS	47,329	47,570	6,124	-
5891 Service Contract - Software	-	-	-	-
5894 Moving/Relocation Expenses	-	51,040	74,952	-
Books, Supplies, Services	8,408,985	46,997,185	8,757,899	60,000,000
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	536,095	13,004,833	892,166	-
6201 New Building Construction	2,267,689	30,905,283	5,141,307	-
6206 Building Improvement	3,613,219	35,091,032	1,673,569	-
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	(42,548)	160,000	190,358	-
6402 Inst Equipment and Furn	-	2,404,364	-	-
6403 Non-Instructional Equip & Furn	511,129	1,710,614	1,633,588	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	1,491,951	-	-
6407 PC, SERV, Other Comput, Peripher	109,402	2,825,398	139,642	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6409 Lease Purchase (LW)	35,410	-	-	-
6430 Inst Eq & Furn >\$49,999.99	-	11,440	7,613	-
6435 Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	7,030,396	87,604,915	9,678,243	-
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	15,439,381	134,602,100	18,436,142	60,000,000



Table 48

Faculty Professional Development Summary (Fund 58) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	298,005	180,446	123,150	141,751
Total Revenue	298,005	180,446	123,150	141,751
Expenses				
Part Time Academic	28,299	32,708	5,708	-
Classified Salary	4,435	4,250	1,413	-
Fringe Benefits	5,026	5,109	1,039	-
Books, Supplies, Services	35,964	164,380	52,352	79,591
Total Expense	73,723	206,447	60,512	79,591
Beginning Fund Balance	230,942	455,224	455,224	517,862
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	224,282	(26,001)	62,638	62,160
Ending Fund Balance	455,224	429,223	517,862	580,022



Table 49

Faculty Professional Development Detail (Fund 58) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	298,005	180,446	123,150	141,751
Local Revenue	298,005	180,446	123,150	141,751
Total Revenue	298,005	180,446	123,150	141,751
Expenses				
1456 Other Non-Teaching Assignments	28,299	32,708	5,708	-
Part Time Academic	28,299	32,708	5,708	-
2354 Overtime for perm & non-perm	4,435	4,250	1,413	-
Classified Salary	4,435	4,250	1,413	-
3110 STRS - Academic	3,272	3,723	687	-
3140 STRS Cash Balance	368	456	28	-
3320 OASDHI (FICA) Classified	275	140	87	-
3340 Medicare - Academic	410	337	82	-
3350 Medicare - Classified	64	33	20	-
3510 Unemployment Ins.-Academic	135	24	29	-
3520 Unemployment Ins -Classified	20	2	8	-
3610 Worker's Compensation-Academic	481	394	97	-
3712 OPEB Instructional	90	-	-	-
Fringe Benefits	5,026	5,109	1,039	-
4302 Supplies Outreach recruitment	-	-	3,548	-
5102 Guest Speakers Lectures-Non	-	6,900	1,920	-
5105 Independent Contractor/Consult	11,123	8,580	1,596	-
5106 Events/Programs-Outside Prod	400	6,000	10,885	-
5202 Travel Non-Local	11,701	10,812	13,911	8,441
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	7,265	5,290	6,778	4,290
5206 Internal Training- Staff Dev	960	-	-	-
5301 Dues and Membership	1,430	970	970	970
5885 Misc. Operational Exp.	2,050	125,828	12,744	65,890
7641 Student Vouchers	1,035	-	-	-
Books, Supplies, Services	35,964	164,380	52,352	79,591
Total Expense	73,723	206,447	60,512	79,591



Table 50

Faculty Professional Development Summary (Fund 58) 2023/24 Tentative Budget

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	-	24,750	3,150	-
Total Revenue	-	24,750	3,150	-
Expenses				
Part Time Academic	655	-	-	-
Classified Salary	-	-	-	-
Fringe Benefits	135	-	-	-
Books, Supplies, Svs.	5,960	18,000	(3,600)	-
Total Expense	6,750	18,000	(3,600)	-
Beginning Fund Balance	-	(6,750)	(6,750)	-
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(6,750)	6,750	6,750	-
Ending Fund Balance	(6,750)	(0)	-	-



Table 51

Faculty Professional Development Detail (Fund 58) 2023/24 Tentative Budget

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	24,750	3,150	-
Local Revenue	-	24,750	3,150	-
Total Revenue	-	24,750	3,150	-
Expenses				
1456 Other Non-Teaching Assignments	655	-	-	-
Part Time Academic	655	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
Classified Salary	-	-	-	-
3110 STRS - Academic	111	-	-	-
3140 STRS Cash Balance	-	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	10	-	-	-
3350 Medicare - Classified	-	-	-	-
3510 Unemployment Ins.-Academic	3	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	11	-	-	-
3710 OPEB Instructional	-	-	-	-
Fringe Benefits	135	-	-	-
5105 Independent Contractor/Consult	5,000	-	(3,600)	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	960	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	18,000	-	-
Books, Supplies, Svs.	5,960	18,000	(3,600)	-
Total Expense	6,750	18,000	(3,600)	-

**Table 52**

Faculty Professional Development Summary (Fund 58) 2023/24 Tentative Budget

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	32,167	22,848	22,848	29,271
Total Revenue	32,167	22,848	22,848	29,271
Expenses				
Part Time Academic	4,203	4,202	2,588	-
Classified Salary	1,390	-	713	-
Fringe Benefits	965	853	381	-
Books, Supplies, Svs.	4,460	17,793	12,537	29,271
Total Expense	11,018	22,848	16,219	29,271
Beginning Fund Balance	21,149	21,149	21,149	27,778
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	21,149	-	6,629	-
Ending Fund Balance	42,299	21,149	27,778	27,778

Table 53

**Faculty Professional Development Detail (Fund 58)
2023/24 Tentative Budget**

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	32,167	22,848	22,848	29,271
Local Revenue	32,167	22,848	22,848	29,271
Total Revenue	32,167	22,848	22,848	29,271
Expenses				
1456 Other Non-Teaching Assignments	4,203	4,202	2,588	-
Part Time Academic	4,203	4,202	2,588	-
2354 Overtime for perm & non-perm	1,390	-	713	-
Classified Salary	1,390	-	713	-
3110 STRS - Academic	711	711	229	-
3140 STRS Cash Balance	-	-	-	-
3320 OASDHI (FICA) Classified	86	-	44	-
3340 Medicare - Academic	61	61	37	-
3350 Medicare - Classified	20	-	10	-
3510 Unemployment Ins.-Academic	11	10	13	-
3520 Unemployment Ins -Classified	4	-	4	-
3610 Worker's Compensation-Academic	71	71	44	-
Fringe Benefits	965	853	381	-
5105 Independent Contractor/Consult	-	580	696	-
5106 Events/Programs-Outside Prod	-	5,000	10,053	-
5202 Travel Non-Local	3,480	1,100	1,320	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	980	-	468	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	11,113	-	29,271
Books, Supplies, Svs.	4,460	17,793	12,537	29,271
Total Expense	11,018	22,848	16,219	29,271



Table 54

Faculty Professional Development Summary (Fund 58) 2023/24 Tentative Budget

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	126,911	42,708	42,708	48,390
Total Revenue	126,911	42,708	42,708	48,390
Expenses				
Part Time Academic	900	908	360	-
Classified Salary	81	2,000	700	-
Fringe Benefits	94	-	84	-
Books, Supplies, Svs.	14,541	39,800	19,884	48,390
Total Expense	15,617	42,708	21,028	48,390
Beginning Fund Balance	111,294	111,294	111,294	132,974
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	111,294	-	21,680	-
Ending Fund Balance	222,588	111,294	132,974	132,974

Table 55

Faculty Professional Development Detail (Fund 58) 2023/24 Tentative Budget

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	126,911	42,708	42,708	48,390
Local Revenue	126,911	42,708	42,708	48,390
Total Revenue	126,911	42,708	42,708	48,390
Expenses				
1456 Other Non-Teaching Assignments	900	908	360	-
Part Time Academic	900	908	360	-
2354 Overtime for perm & non-perm	81	2,000	700	-
Classified Salary	81	2,000	700	-
3110 STRS - Academic	25	-	-	-
3140 STRS Cash Balance	30	-	14	-
3320 OASDHI (FICA) Classified	5	-	43	-
3340 Medicare - Academic	13	-	5	-
3350 Medicare - Classified	1	-	10	-
3510 Unemployment Ins.-Academic	4	-	2	-
3520 Unemployment Ins -Classified	0	-	4	-
3610 Worker's Compensation-Academic	15	-	6	-
Fringe Benefits	94	-	84	-
5105 Independent Contractor/Consult	3,100	6,500	2,700	-
5106 Events/Programs-Outside Prod	400	-	-	-
5202 Travel Non-Local	4,961	15,000	7,300	-
5203 Travel Local	-	2,000	-	-
5205 Conference/Seminar Reg	3,310	10,000	3,329	-
5206 Internal Training- Staff Dev	-	1,000	1,260	-
5301 Dues and Membership	970	2,500	234	-
5885 Misc. Operational Exp.	1,800	2,800	5,061	48,390
Books, Supplies, Svs.	14,541	39,800	19,884	48,390
Total Expense	15,617	42,708	21,028	48,390

**Table 56**

Faculty Professional Development Summary (Fund 58)
2023/24 Tentative Budget

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	74,376	29,256	29,256	32,619
Total Revenue	74,376	29,256	29,256	32,619
Expenses				
Part Time Academic	7,352	7,520	-	-
Classified Salary	763	2,250	-	-
Fringe Benefits	1,499	1,656	-	-
Books, Supplies, Svs.	1,960	80,632	8,781	32,619
Total Expense	11,573	92,058	8,781	32,619
Beginning Fund Balance	62,803	62,803	62,802	83,277
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	62,803	(62,802)	20,475	-
Ending Fund Balance	125,606	1	83,277	83,277

Table 57

Faculty Professional Development Detail (Fund 58) 2023/24 Tentative Budget				
Merritt College (Location 6)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	74,376	29,256	29,256	32,619
Local Revenue	74,376	29,256	29,256	32,619
Total Revenue	74,376	29,256	29,256	32,619
Expenses				
1456 Other Non-Teaching Assignments	7,352	7,520	-	-
Part Time Academic	7,352	7,520	-	-
2354 Overtime for perm & non-perm	763	2,250	-	-
Classified Salary	763	2,250	-	-
3110 STRS - Academic	1,142	1,198	-	-
3140 STRS Cash Balance	24	-	-	-
3320 OASDHI (FICA) Classified	47	140	-	-
3340 Medicare - Academic	107	110	-	-
3350 Medicare - Classified	11	33	-	-
3510 Unemployment Ins.-Academic	38	6	-	-
3520 Unemployment Ins -Classified	4	2	-	-
3610 Worker's Compensation-Academic	125	128	-	-
3620 Worker's Compensation-Classfd	-	39	-	-
Fringe Benefits	1,499	1,656	-	-
4302 Supplies Outreach recruitment	-	-	3,548	-
5102 Guest Speakers Lectures-Non	-	6,900	1,920	-
5105 Independent Contractor/Consult	1,600	-	-	-
5106 Events/Programs-Outside Prod	-	1,000	832	-
5202 Travel Non-Local	-	1,400	2,050	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	110	1,000	431	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	250	70,332	-	32,619
Books, Supplies, Svs.	1,960	80,632	8,781	32,619
Total Expense	11,573	92,058	8,781	32,619

**Table 58**

Faculty Professional Development Summary (Fund 58)
2023/24 Tentative Budget

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	64,551	60,884	25,188	31,471
Total Revenue	64,551	60,884	25,188	31,471
Expenses				
Part Time Academic	15,189	20,078	2,760	-
Classified Salary	2,201	-	-	-
Fringe Benefits	2,424	2,639	574	-
Books, Supplies, Svs.	9,042	38,167	18,221	31,471
Total Expense	28,855	60,884	21,555	31,471
Beginning Fund Balance	35,696	35,696	35,696	39,329
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	35,696	-	3,633	-
Ending Fund Balance	71,392	35,696	39,329	39,329

Table 59

Faculty Professional Development Detail (Fund 58)
2023/24 Tentative Budget

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	64,551	60,884	25,188	31,471
Local Revenue	64,551	60,884	25,188	31,471
Total Revenue	64,551	60,884	25,188	31,471
Expenses				
1456 Other Non-Teaching Assignments	15,189	20,078	2,760	-
Part Time Academic	15,189	20,078	2,760	-
2354 Overtime for perm & non-perm	2,201	-	-	-
Classified Salary	2,201	-	-	-
3110 STRS - Academic	1,282	1,814	458	-
3140 STRS Cash Balance	314	456	14	-
3320 OASDHI (FICA) Classified	136	-	-	-
3340 Medicare - Academic	220	166	40	-
3350 Medicare - Classified	32	-	-	-
3510 Unemployment Ins.-Academic	79	8	14	-
3520 Unemployment Ins -Classified	11	-	-	-
3610 Worker's Compensation-Academic	258	195	47	-
3712 OPEB Instructional	90	-	-	-
Fringe Benefits	2,424	2,639	574	-
5105 Independent Contractor/Consult	1,423	1,500	1,800	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	3,260	971	3,420	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	2,865	-	2,057	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	460	-	-	-
5885 Misc. Operational Exp.	-	35,696	10,944	31,471
7641 Student Vouchers	1,035	-	-	-
Books, Supplies, Svs.	9,042	38,167	18,221	31,471
Total Expense	28,855	60,884	21,555	31,471

Table 60

Parking Fee Fund Summary (Fund 59)
2023/24 Tentative Budget



Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	3,201	54,838	100	54,557
Other Financing Sources	147,215	-	-	-
Total Revenue	150,416	54,838	100	54,557
Expenses				
Part Time Academic	-	-	-	-
Classified Salary	2,298	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	-	54,838	35,675	54,557
Total Expense	2,298	54,838	35,675	54,557
Beginning Fund Balance	-	148,118 	148,118	112,543
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	148,118	-	(35,575)	-
Ending Fund Balance	148,118	148,118	112,543	112,543 



Table 61

Parking Fee Fund Detail (Fund 59)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8881 Parking Servcs & Public Transp	-	54,838	-	54,557
8892 Fines & Citations	3,201	-	100	-
8899 Miscellaneous	-	-	-	-
Local Revenue	3,201	54,838	100	54,557
8982 Interfund Transfers-In	147,215	-	-	-
Other Financing Sources	147,215	-	-	-
Total Revenue	150,416	54,838	100	54,557
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
2353 Student Employee Assistants	2,298	-	-	-
Classified Salary	2,298	-	-	-
3110 STRS - Academic	-	-	-	-
3340 Medicare - Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3510 Unemployment Ins.-Academic	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	35,675	-
5301 Dues and Membership	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	54,838	-	54,557
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	-	54,838	35,675	54,557
Total Expense	2,298	54,838	35,675	54,557



Table 62

Capital Outlay Fund Summary (Fund 61) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
State Revenue	7,020,486	9,517,915	9,675,049	6,000,000
Local Revenue	3,008,841	1,200,000	1,733,282	1,200,000
Total Revenue	10,029,327	10,717,915	11,408,331	7,200,000
Expenses				
Part Time Academic	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	1,238,071	14,144,450	433,472	7,200,000
Equipment Cap Outlay	(1,537,736)	328,465	286,924	-
Total Expense	(299,664)	14,472,915	720,396	7,200,000
Beginning Fund Balance	7,801,410	18,130,401	18,130,401	28,818,336
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,328,991	(3,755,000)	10,687,935	-
Ending Fund Balance	18,130,401	14,375,401	28,818,336	28,818,336



Table 63

Capital Outlay Fund Detail (Fund 61) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8652 Scheduled Maintenance	7,020,486	9,517,915	9,675,049	6,000,000
8699 Other State Revenue	-	-	-	-
State Revenue	7,020,486	9,517,915	9,675,049	6,000,000
8811 Tax Allocation Secured Roll	-	-	-	-
8817 Redevelopment Property Tax	3,008,841	1,200,000	1,733,282	1,200,000
8861 Interest/Investment Income	-	-	-	-
8887 Capital Outlay Fee	-	-	-	-
8889 Student fees	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	3,008,841	1,200,000	1,733,282	1,200,000
Total Revenue	10,029,327	10,717,915	11,408,331	7,200,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
3110 STRS - Academic	-	-	-	-
3140 STRS Cash Balance	-	-	-	-
3340 Medicare - Academic	-	-	-	-
3510 Unemployment Ins.-Academic	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Supplies - Office	-	-	-	-
4305 Fuel - Gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	(43,244)	-	-	-
4307 Computer Software	-	-	-	-
5103 Legal	61,886	166,667	90,511	-
5105 Independent Contractor	460,118	193,670	159,522	-
5202 Travel Non-Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5503 Light and Power (Electricity)	-	-	-	-
5505 Telephone Services	-	-	-	-
5602 Facility/Building Leases - Ann	-	-	-	-
5604 Equipment Lease - Annual	-	2,920	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5865 Publishing/Doc Publication	-	-	-	-
5879 Site Repair and Services	4,808	43,998	9,435	-
5881 Building Repairs & Services	705,976	13,737,059	174,005	-
5882 Equip Repairs Maint. & Svc	18,627	136	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	(100)	-	-	7,200,000
5888 Advertising Print/Ads	-	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
5891 Service Contract - Software	30,000	-	-	-
Books, Supplies, Services	1,238,071	14,144,450	433,472	7,200,000



Capital Outlay Fund Detail (Fund 61) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	82,397	35,886	(30,901)	-
6206 Building Improvement	(1,622,034)	292,579	317,824	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	2,100	-	-	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	(199)	-	-	-
6407 PC, Servers, Other Computer	-	-	-	-
Equipment Cap Outlay	(1,537,736)	328,465	286,924	-
Total Expense	(299,664)	14,472,915	720,396	7,200,000

**Table 64**

Parking Mitigation Fund Summary (Fund 62)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	13,302	25,000	62,256	25,000
Total Revenue	13,302	25,000	62,256	25,000
Expenses				
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	4,297,380	4,310,682	4,310,682	4,372,938
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	13,302	25,000	62,256	25,000
Ending Fund Balance	4,310,682	4,335,682	4,372,938	4,397,938

Table 65

Parking Mitigation Fund Detail (Fund 62)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8861 Interest/Investment Income	13,302	25,000	62,256	25,000
8899 Miscellaneous	-	-	-	-
Local Revenue	13,302	25,000	62,256	25,000
Total Revenue	13,302	25,000	62,256	25,000
Expenses				
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	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-



Table 66

Measure A General Obligation Bond Fund Summary (Fund 63) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	438,459	500,000	186,157	500,000
Total Revenue	438,459	500,000	186,157	500,000
Expenses				
Classified Salary	662,611	1,794,409	951,734	1,765,545
Fringe Benefits	396,211	1,169,927	585,345	1,074,310
Books, Supplies, Services	3,364,121	8,571,586	1,017,189	10,000,000
Equipment Cap Outlay	2,481,169	21,362,365	4,531,482	-
Other Outgo	-	-	-	-
Total Expense	6,904,112	32,898,287	7,085,751	12,839,855
Beginning Fund Balance	43,049,189	36,583,536	36,583,536	29,683,943
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(6,465,653)	(32,398,287)	(6,899,594)	(12,339,855)
Ending Fund Balance	36,583,536	4,185,249	29,683,943	17,344,088



Table 67

Measure A General Obligation Bond Fund Detail (Fund 63) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8699 Other State Revenue	-	-	-	-
8861 Interest/Investment Income	438,459	500,000	186,157	500,000
8899 Miscellaneous	-	-	-	-
8942 Sale of Bonds	-	-	-	-
Local Revenue	438,459	500,000	186,157	500,000
Total Revenue	438,459	500,000	186,157	500,000
Expenses				
2101 Administrators	259,663	1,268,216	518,535	955,517
2102 Clerical Tech & Support Staff	402,948	526,193	417,670	810,028
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime For Perm & Non-Perm	-	-	15,529	-
Classified Salary	662,611	1,794,409	951,734	1,765,545
3110 STRS - Academic	-	-	-	-
3220 PERS	147,164	455,250	232,203	444,923
3320 OASDHI (FICA) Classified	40,963	111,260	57,126	109,472
3350 Medicare - Classified	9,580	26,027	13,746	25,608
3421 Medical Coverage-Classified	129,978	380,093	181,851	303,870
3422 Dental Coverage-Classified	5,151	19,139	7,377	15,060
3425 Life Insurance-CLASS	1,359	3,719	2,015	3,747
3520 Unemployment Ins -Classified	3,470	9,335	4,949	9,187
3620 Worker's Compensation-Classfd	10,818	30,514	15,906	30,021
3722 OPEB Classified	47,728	134,590	70,172	132,422
Fringe Benefits	396,211	1,169,927	585,345	1,074,310
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5103 Legal	74,298	166,667	-	-
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	3,290,879	8,401,109	1,016,078	-
5605 Equipment Rentals - Mon-Mon	(1,609)	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5881 Building Repairs & Services	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	10,000,000
5888 Advertising Print/ADS	554	3,810	1,111	-
5891 Service Contract - Software	-	-	-	-
5893 Permits & Fees	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	3,364,121	8,571,586	1,017,189	10,000,000
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	-	342,395	34,724	-
6201 New Building Construction	2,912,288	2,611,717	2,591,858	-
6206 Building Improvement	(430,724)	18,407,253	1,904,899	-
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	-	-	-	-



Measure A General Obligation Bond Fund Detail (Fund 63) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	1,000	-	-
6407 PC,SERV, Other Comput,Peripher	(395)	-	-	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	2,481,169	21,362,365	4,531,482	-
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
Other Outgo	-	-	-	-
Expense Total	6,904,112	32,898,287	7,085,751	12,839,855

**Table 68**

Measure A General Obligation Bond Fund Detail (Fund 63)	
Full Time Equivalent	
Position/Title	District
Capital Projects Specialist	1.00
Dir Facilities Plan & Dev	1.00
Dir of Facilities and Operatns	0.90
Director of Capital Projects	1.00
Director of Public Safety	0.90
Exec Asst/General Services (C)	1.00
Executive Director of Operations	1.00
Facilities Project Coord	3.00
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	13.80



Table 69

Child Development Fund Summary (Fund 68) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
Federal Revenue	-	-	-	-
State Revenue	1,687,460	1,862,370	1,229,510	1,862,370
Local Revenue	264,722	-	502,013	-
Total Revenue	1,952,182	1,862,370	1,731,523	1,862,370
Expenses				
Classified Salary	749,569	1,003,952	806,433	1,136,039
Fringe Benefits	581,568	832,760	583,658	863,268
Books, Supplies, Services	116,192	126,463	135,580	226,463
Equipment Capital Outlay	120,055	1,200	1,420	1,200
Total Expense	1,567,384	1,964,375	1,527,091	2,226,970
Beginning Fund Balance	2,001,509	2,386,308 ▲	2,386,308	2,590,740
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	384,799	(102,005)	204,432	(364,600)
Ending Fund Balance	2,386,308	2,284,303	2,590,740	2,226,140 ▲



Table 70

Child Development Fund Detail (Fund 68) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenue				
8199 Other Federal Income	-	-	-	-
Federal Revenue	-	-	-	-
8622 Child Development - Dept of Ed	381,407	-	400,396	-
8699 Other State Revenue	1,306,053	1,862,370	829,114	1,862,370
State Revenue	1,687,460	1,862,370	1,229,510	1,862,370
8861 Interest/Investment Income	24,023	-	15,231	-
8871 Child Development Services	26,075	-	4,345	-
8899 Miscellaneous	214,625	-	482,437	-
Local Revenue	264,722	-	502,013	-
Total Revenue	1,952,182	1,862,370	1,731,523	1,862,370
Expenses				
2102 Clerical Tech & Support Staff	718,913	965,952	736,454	1,136,039
2352 Cler Tech & Sup Stf (Repl)	29,295	30,000	62,717	-
2354 Overtime for Perm & Non-perm	-	-	7,261	-
2357 Classified Retirees	1,361	8,000	-	-
Classified Salary	749,569	1,003,952	806,433	1,136,039
3220 PERS	165,330	245,072	179,489	286,293
3320 OASDHI (FICA) Classified	45,741	59,898	44,280	70,444
3350 Medicare - Classified	11,108	14,016	11,210	16,487
3421 Medical Coverage-Classified	266,667	390,723	257,579	352,380
3422 Dental Coverage-Classified	17,787	25,393	15,989	22,741
3425 Life Insurance-CLASS	2,942	3,737	3,036	4,464
3520 Unemployment Ins -Classified	3,979	5,034	4,024	5,921
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	12,783	16,431	13,032	19,325
3720 Apple-Transamerica NonPerm-CI	1,063	-	2,117	-
3722 OPEB Classified	54,169	72,456	52,902	85,213
Fringe Benefits	581,568	832,760	583,658	863,268
4304 Supplies-office	38,536	29,295	25,912	24,795
4308 Food Services Supplies	41,574	57,050	65,814	59,950
5103 Legal	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	100,000
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5406 Other Insurance	-	1,500	-	-
5501 Garbage and Trash	4,988	9,000	-	-
5502 Gas	6,000	-	12,874	11,300
5503 Light and Power	16,000	19,000	22,380	19,000
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,064	3,455	502	3,455
5865 Publishing/Doc Publication	-	-	-	-
5881 Building Repairs & Services	-	-	-	-



Child Development Fund Detail (Fund 68) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
5882 Equipment Repairs Mtc	300	4,200	5,194	5,500
5885 Misc. Operational Exp.	7,730	2,963	2,904	2,463
5888 Advertising Print/Ads	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	116,192	126,463	135,580	226,463
6120 Site Improvement	-	-	-	-
6206 Building Improvements	106,853	-	-	-
6403 Non-Instructional Equip & Furniture	-	-	-	-
6407 PC, Serv, Other Comput, Peripher	13,202	1,200	1,420	1,200
Equipment Capital Outlay	120,055	1,200	1,420	1,200
Total Expense	1,567,384	1,964,375	1,527,091	2,226,970

**Table 71**

Child Development Fund (Fund 68)					
Full Time Equivalent					
Position/Title	District	COA	Laney	Merritt	Grand Total
Child Care Assistant II	5.00		2.00	3.00	10.00
Child Care Specialist	4.00	2.00			6.00
Clerical Assistant II			1.00		1.00
Clerical Assistant II Typing	1.00				1.00
Cook			0.75	0.75	1.50
District Child Care Prog Coord	1.00				1.00
Sr Clerical Assistant	1.00				1.00
Grand Total	12.00	2.00	3.75	3.75	21.50



Table 72

OPEB Reserve Fund Summary (Fund 69) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	6,070,203	6,612,128	6,766,132	7,594,648
Total Revenue	6,070,203	6,612,128	6,766,132	7,594,648
Expenses				
Books, Supplies, Services	14,317	20,000	1,295	20,000
Debt Service	8,154,106	6,572,128	4,616,911	7,324,648
Other Outgo	-	-	-	-
Total Expense	8,168,423	6,592,128	4,618,206	7,344,648
Beginning Fund Balance	5,672,660	3,574,440	3,574,440	5,722,366
Audit Adjustment		-		-
Net Increase (Decrease)	(2,098,220)	20,000	2,147,927	250,000
Ending Fund Balance	3,574,440	3,594,440	5,722,366	5,972,366



Table 73

OPEB Reserve Fund Detail (Fund 69)
2023/24 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8199 Other Federal Income	-	-	-	-
Federal Revenue	-	-	-	-
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8831 Contract Instructional Services	-	-	-	-
8861 Interest/Investment Income	(39,063)	30,000	(65,910.00)	20,000
8899 Miscellaneous	1,030,902	-	-	7,324,648
8982 Transfer In - Other Funds	5,078,365	6,582,128	6,832,042	250,000
Local Revenue	6,070,203	6,612,128	6,766,132.13	7,594,648
Total Revenue	6,070,203	6,612,128	6,766,132.13	7,594,648
Expenses				
5103 Legal	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5109 Legal Settlements	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5406 Other Insurance	14,317	20,000	1,295	20,000
5885 Misc. Operational Exp.	-	-	-	-
Books, Supplies, Services	14,317	20,000	1,295	20,000
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	8,154,106	6,572,128	4,616,911	7,324,648
7130 Debt -Service Expense	-	-	-	-
Debt Service	8,154,106	6,572,128	4,616,911	7,324,648
7301 Interfund Transfer	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	8,168,423	6,592,128	4,618,206	7,344,648



Table 74

Trust and Agency Fund Summary (Fund 71) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	12,709	69,807	1,614	15,000
Total Revenue	12,709	69,807	1,614	15,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	26,791	79,807	33,072	15,000
Equipment Capital Outlay	853	-	-	-
Others	-	-	-	-
Total Expense	27,644	79,807	33,072	15,000
Beginning Fund Balance	244,692	229,757	229,757	198,299
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(14,935)	(10,000)	(31,458)	-
Ending Fund Balance	229,757	219,757	198,299	198,299



Table 75

Trust and Agency Fund Detail (Fund 71)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8846 Commission	1,778	67,807	543	15,000
8861 Interest Income	1,715	-	1,071	-
8899 Miscellaneous	269	2,000	-	-
8982 Interfund Transfers-In	8,948	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
Local Revenue	12,709	69,807	1,614	15,000
Total Revenue	12,709	69,807	1,614	15,000
Expenses				
2353 Student Employee Assistants	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
Classified Salary	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Office Supplies	658	8,500	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consulta	1,500	1,500	-	-
5106 Events/Programs - Outside Prod	4,464	17,150	6,632	-
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	2,981	6,000	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	725	4,500	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	200	240	-
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.	381	700	143	-
5885 Misc. Operational Exp.	16,082	41,257	26,057	15,000
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
Books, Supplies, Services	26,791	79,807	33,072	15,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	853	-	-	-
Equipment Capital Outlay	853	-	-	-
7521 Scholarships	-	-	-	-
7641 Student Vouchers	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
Others	-	-	-	-
Expense Total	27,644	79,807	33,072	15,000



Table 76

Student Representation Fee Fund Summary (Fund 72) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	55,684	80,623	50,827	40,000
Total Revenue	55,684	80,623	50,827	40,000
Expenses				
Books, Supplies, Svs.	5,515	80,623	46,876	40,000
Equipment Cap Outlay	-	-	-	-
Total Expense	5,515	80,623	46,876	40,000
Beginning Fund Balance	278,145	328,314	328,314	332,265
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	50,170	-	3,951	-
Ending Fund Balance	328,314	328,314	332,265	332,265



Table 77

Student Representation Fee Fund Detail (Fund 72)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	4,784	-	4,208	-
8898 Student Representation Fee	50,900	80,623	46,619	40,000
Local Revenue	55,684	80,623	50,827	40,000
Total Revenue	55,684	80,623	50,827	40,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	6,300	7,600	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Local Travel	3,043	35,224	33,986	-
5203 Travel Local	-	1,276	278	-
5205 Conference/Seminar Reg	2,167	13,250	4,212	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5605 Equipment Rentals - MonMon	305	-	-	-
5865 Publishing/Doc Publication	-	600	800	-
5885 Misc. Operational Exp.	-	23,973	-	40,000
Books, Supplies, Svs.	5,515	80,623	46,876	40,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	5,515	80,623	46,876	40,000



Table 78

Student Representation Fee Fund Summary (Fund 72)
2023/24 Tentative Budget

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	4,784	-	4,208	-
Total Revenue	4,784	-	4,208	-
Expenses				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	160,066	25,854	164,851	169,059
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	4,784	-	4,208	-
Ending Fund Balance	164,851	25,854	169,059	169,059



Table 79

Student Representation Fee Fund Detail (Fund 72)
2023/24 Estimated Budget

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	4,784	-	4,208	-
8898 Student Representation Fee	-	-	-	-
Local Revenue	4,784	-	4,208	-
Total Revenue	4,784	-	4,208	-
Expenses				
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.	-	-	-	-
Books, Supplies, Svs.	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-

**Table 80**

Student Representation Fee Fund Summary (Fund 72)
2023/24 Tentative Budget

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	10,161	10,000	8,876	10,000
Total Revenue	10,161	10,000	8,876	10,000
Expenses				
Books, Supplies, Svs.	-	10,000	7,306	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	10,000	7,306	10,000
Beginning Fund Balance	18,290	55,117	28,451	30,021
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,161	-	1,570	-
Ending Fund Balance	28,451	55,117	30,021	30,021

**Table 81**

Student Representation Fee Fund Detail (Fund 72)
2023/24 Estimated Budget

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	10,161	10,000	8,876	10,000
Local Revenue	10,161	10,000	8,876	10,000
Total Revenue	10,161	10,000	8,876	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	5,000	6,295	-
5203 Travel Local	-	1,000	278	-
5205 Conference/Seminar Reg	-	1,100	733	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	2,900	-	10,000
Books, Supplies, Svs.	-	10,000	7,306	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	10,000	7,306	10,000

Table 82

Student Representation Fee Fund Summary (Fund 72)
2023/24 Tentative Budget

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	16,880	20,000	16,865	10,000
Total Revenue	16,880	20,000	16,865	10,000
Expenses				
Books, Supplies, Svs.	3,462	20,000	10,526	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	3,462	20,000	10,526	10,000
Beginning Fund Balance	42,399	93,602	55,818	62,157
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	13,418	-	6,339	-
Ending Fund Balance	55,818	93,602	62,157	62,157



Table 83

Student Representation Fee Fund Detail (Fund 72) 2023/24 Estimated Budget				
Laney College (Location 5)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	16,880	20,000	16,865	10,000
Local Revenue	16,880	20,000	16,865	10,000
Total Revenue	16,880	20,000	16,865	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	2,370	4,000	8,720	-
5205 Conference/Seminar Reg	1,092	550	1,806	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	15,450	-	10,000
Books, Supplies, Svs.	3,462	20,000	10,526	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	3,462	20,000	10,526	10,000

**Table 84**

Student Representation Fee Fund Summary (Fund 72)
2023/24 Tentative Budget

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	13,018	15,000	10,839	10,000
Total Revenue	13,018	15,000	10,839	10,000
Expenses				
Books, Supplies, Svs.	2,053	15,000	13,655	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	2,053	15,000	13,655	10,000
Beginning Fund Balance	30,101	76,834	41,066	38,250
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,965	-	(2,816)	-
Ending Fund Balance	41,066	76,834	38,250	38,250

Table 85

Student Representation Fee Fund Detail (Fund 72) 2023/24 Estimated Budget				
Merritt College (Location 6)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	13,018	15,000	10,839	10,000
Local Revenue	13,018	15,000	10,839	10,000
Total Revenue	13,018	15,000	10,839	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	6,300	7,600	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Local Travel	673	6,224	5,255	-
5203 Travel Local	-	276	-	-
5205 Conference/Seminar Reg	1,075	1,600	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5605 Equipment Rentals - Mon-Mon	305	-	-	-
5865 Publishing/Doc Publication	-	600	800	-
5885 Misc. Operational Exp.	-	-	-	10,000
Books, Supplies, Svs.	2,053	15,000	13,655	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	2,053	15,000	13,655	10,000

**Table 86**

Student Representation Fee Fund Summary (Fund 72)
2023/24 Tentative Budget

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	10,841	35,623	10,039	10,000
Total Revenue	10,841	35,623	10,039	10,000
Expenses				
Books, Supplies, Svs.	-	35,623	15,389	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	35,623	15,389	10,000
Beginning Fund Balance	27,287	76,906	38,128	32,778
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,841	-	(5,350)	-
Ending Fund Balance	38,128	76,906	32,778	32,778



Table 87

Student Representation Fee Fund Detail (Fund 72) 2023/24 Estimated Budget				
Berkeley City College (Location 8)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	10,841	35,623	10,039	10,000
Local Revenue	10,841	35,623	10,039	10,000
Total Revenue	10,841	35,623	10,039	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	20,000	13,716	-
5205 Conference/Seminar Reg	-	10,000	1,673	-
5206 Internal Training- Staff Dev	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5885 Misc. Operational Exp.	-	5,623	-	10,000
Books, Supplies, Svs.	-	35,623	15,389	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	35,623	15,389	10,000



Table 88

Project Trust Fund Summary (Fund 75) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
State Revenue	2,500	12,281	-	-
Local Revenue	20,540	76,860	85,400	30,000
Total Revenue	23,040	89,141	85,400	30,000
Expenses				
Part Time Academic	300	2,509	7,053	-
Fringe Benefits	60	-	1,606	-
Books, Supplies, Services	11,178	97,083	17,461	30,000
Equipment Capital Outlay	82	1,000	2,498	-
Total Expense	11,621	100,592	28,618	30,000
Beginning Fund Balance	380,546	391,965	391,965	448,747
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	11,419	(11,451)	56,782	-
Ending Fund Balance	391,965	380,514	448,747	448,747

Table 89

Project Trust Fund Detail (Fund 75) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8699 Other State Revenue	2,500	12,281	-	-
State Revenue	2,500	12,281	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8861 Interest/Investment Income	3,647	-	3,057	-
8890 CREDIT CARD CHARGE BACK	-	-	-	-
8898 Student Representation Fee	-	-	27	-
8899 Miscellaneous	16,893	76,860	82,316	30,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	20,540	76,860	85,400	30,000
Total Revenue	23,040	89,141	85,400	30,000
Expenses				
1456 Other Non-Teaching Assignments	300	2,509	7,053	-
Part Time Academic	300	2,509	7,053	-
3110 STRS - Academic	51	-	1,347	-
3340 Medicare - Academic	4	-	102	-
3510 Unemployment Ins.-Academic	0	-	37	-
3610 Worker's Compensation-Academic	5	-	120	-
Fringe Benefits	60	-	1,606	-
4301 Instructional - Classroom	416	-	6,188	-
4304 Supplies-office	-	-	1,740	-
4305 Fuel - gasoline/petroleum	913	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	514	-	320	-
5202 Travel Non-Local	-	4,612	-	-
5203 Travel Local	31	112	-	-
5205 Conference/Seminar Reg	-	2,000	-	-
5301 Dues and Membership	-	3,727	1,256	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5882 Equip Repairs Maint. & Svc	6,729	7,100	667	-
5885 Misc. Operational Exp.	2,576	79,532	4,716	30,000
5890 Service Contract-Equipment	-	-	-	-
5891 Service Contract-Software-DP	-	-	1,327	-
5892 Service Contract-Hardware-DP	-	-	1,247	-
Books, Supplies, Services	11,178	97,083	17,461	30,000
6301 College Library Books	-	1,619	-	-
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	1,000	2,436	-
6306 Library Databases	-	-	-	-
6402 Inst Equipment and Furn	-	-	62	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	82	-	-	-
Equipment Capital Outlay	82	1,000	2,498	-
Total Expense	11,621	100,592	28,618	30,000



Table 90

Project Trust Fund Summary (Fund 75)
2023/24 Tentative Budget

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	3,647	-	3,084	-
Total Revenue	3,647	-	3,084	-
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	6,883	10,530	10,530	13,614
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,647	-	3,084	-
Ending Fund Balance	10,530	10,530	13,614	13,614



Table 91

Project Trust Fund Detail (Fund 75)
2023/24 Tentative Budget

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,647	-	3,057	-
8898 Student Representation Fee	-	-	27	-
Local Revenue	3,647	-	3,084	-
Total Revenue	3,647	-	3,084	-
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4305 Fuel - gasoline/petroleum	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Local Travel	-	-	-	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	-
Books, Supplies, Svs.	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-

**Table 92**

Project Trust Fund Summary (Fund 75)
2023/24 Tentative Budget

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	16,893	76,117	17,256	10,000
Total Revenue	16,893	76,117	17,256	10,000
Expenses				
Part Time Academic	300	-	-	-
Fringe Benefits	60	-	-	-
Books, Supplies, Svs.	11,178	48,998	9,424	10,000
Equipment Cap Outlay	82	27,119	2,498	-
Total Expense	11,621	76,117	11,922	10,000
Beginning Fund Balance	93,697	98,969	98,969	104,303
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	5,272	-	5,334	-
Ending Fund Balance	98,969	98,969	104,303	104,303

Table 93

**Project Trust Fund Detail (Fund 75)
2023/24 Tentative Budget**

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8890 CREDIT CARD CHARGE BACK	-	-	-	-
8899 Miscellaneous	16,893	76,117	17,256	10,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	16,893	76,117	17,256	10,000
Total Revenue	16,893	76,117	17,256	10,000
Expenses				
1456 Other Non-Teaching Assignments	300	-	-	-
Part Time Academic	300	-	-	-
3110 STRS - Academic	51	-	-	-
3340 Medicare - Academic	4	-	-	-
3510 Unemployment Ins.-Academic	0	-	-	-
3610 Worker's Compensation-Academic	5	-	-	-
Fringe Benefits	60	-	-	-
4301 Instructional - Classroom	416	7,532	6,188	-
4304 Supplies-office	-	14,807	593	-
4305 Fuel - gasoline/petroleum	913	-	-	-
4306 Computer software/site lic.-cl	-	5,138	-	-
4307 Computer software/site lic.-ad	-	2,000	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	514	350	320	-
5202 Travel Non-Local	-	4,612	-	-
5203 Travel Local	31	112	-	-
5205 Conference/Seminar Reg	-	2,000	-	-
5301 Dues and Membership	-	3,727	1,256	-
5867 Postage	-	700	-	-
5882 Equip Repairs Maint. & Svc	6,729	6,000	667	-
5885 Misc. Operational Exp.	2,576	2,020	400	10,000
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Svs.	11,178	48,998	9,424	10,000
6301 College Library Books	-	1,619	-	-
6303 College Library Periodicals	-	-	-	-
6305 College Library Textbooks	-	1,000	2,436	-
6402 Inst Equipment and Furn	-	7,500	62	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	82	17,000	-	-
Equipment Capital Outlay	82	27,119	2,498	-
Total Expense	11,621	76,117	11,922	10,000

**Table 94**

**Project Trust Fund Summary (Fund 75)
2023/24 Tentative Budget**

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	27,468	1,000	57,565	10,000
Total Revenue	27,468	1,000	57,565	10,000
Expenses				
Part Time Academic	-	-	7,053	-
Fringe Benefits	-	-	1,606	-
Books, Supplies, Svs.	496	1,000	17,318	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	496	1,000	25,977	10,000
Beginning Fund Balance	76,421	103,393	103,393	134,981
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	26,972	-	31,588	-
Ending Fund Balance	103,393	103,393	134,981	134,981



Table 95

**Project Trust Fund Detail (Fund 75)
2023/24 Tentative Budget**

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	27,468	1,000	57,565	10,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	27,468	1,000	57,565	10,000
Total Revenue	27,468	1,000	57,565	10,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	7,053	-
Part Time Academic	-	-	7,053	-
3110 STRS - Academic	-	-	1,347	-
3340 Medicare - Academic	-	-	102	-
3510 Unemployment Ins.-Academic	-	-	37	-
3610 Worker's Compensation-Academic	-	-	120	-
Fringe Benefits	-	-	1,606	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4305 Fuel - gasoline/petroleum	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	496	-	-	-
5203 Travel Local	-	-	-	-
5301 Dues and Membership	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	1,000	-	10,000
Books, Supplies, Svs.	496	1,000	17,318	10,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	496	1,000	25,977	10,000



Table 96

Project Trust Fund Summary (Fund 75)
2023/24 Tentative Budget

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
State Revenue	2,500	-	-	-
Local Revenue	2,700	8,500	4,467	5,000
Total Revenue	5,200	8,500	4,467	5,000
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	8,500	-	5,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	8,500	-	5,000
Beginning Fund Balance	70,074	75,274	75,274	79,741
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	5,200	-	4,467	-
Ending Fund Balance	75,274	75,274	79,741	79,741



Table 97

Project Trust Fund Detail (Fund 75)
2023/24 Tentative Budget

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8699 Other State Revenue	2,500	-	-	-
State Revenue	2,500	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	2,700	8,500	4,467	5,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	2,700	8,500	4,467	5,000
Total Revenue	5,200	8,500	4,467	5,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	-	1,500	-	-
4304 Supplies-office	-	-	-	-
4305 Fuel - gasoline/petroleum	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5203 Travel Local	-	-	-	-
5301 Dues and Membership	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	7,000	-	5,000
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Svs.	-	8,500	-	5,000
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	-	8,500	-	5,000

**Table 98**

Project Trust Fund Summary (Fund 75) 2023/24 Tentative Budget				
Berkeley City College				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	3,190	20,673	3,028	5,000
Total Revenue	3,190	20,673	3,028	5,000
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	20,673	8,037	5,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	20,673	8,037	5,000
Beginning Fund Balance	133,471	136,661	136,661	131,652
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,190	-	(5,009)	-
Ending Fund Balance	136,661	136,661	131,652	131,652

Table 99

**Project Trust Fund Detail (Fund 75)
2023/24 Tentative Budget**

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	3,190	20,673	3,028	5,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	3,190	20,673	3,028	5,000
Total Revenue	3,190	20,673	3,028	5,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	1,147	-
4305 Fuel - gasoline/petroleum	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5203 Travel Local	-	-	-	-
5301 Dues and Membership	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	20,673	4,316	5,000
5891 Service Contract-Software-DP	-	-	1,327	-
5892 Service Contract-Hardware-DP	-	-	1,247	-
Books, Supplies, Svs.	-	20,673	8,037	5,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	-	20,673	8,037	5,000



Table 100

Self-Insurance Fund Summary (Fund 80) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	7,199	-	35,098	1,257,511
Other Financing Sources	400,000	1,757,511	1,757,511	400,000
Total Revenue	407,199	1,757,511	1,792,609	1,657,511
Expenses				
Fringe Benefits	-	-	-	-
Books, Supplies, Services	413,791	1,757,511	1,764,158	1,657,511
Total Expense	413,791	1,757,511	1,764,158	1,657,511
Beginning Fund Balance	6,797	205	205	28,656
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(6,592)	-	28,451	-
Ending Fund Balance	205	205	28,656	28,656



Table 101

Self-Insurance Fund Detail (Fund 80) 2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8831 Contract Instructional Service	-	-	-	-
8861 Interest/Investment Income	6,401	-	35,098	-
8899 Miscellaneous	798	-	0	1,257,511
Local Revenue	7,199	-	35,098	1,257,511
8911 Compensation-Fixed Assets Loss	-	-	-	-
8982 Interfund Transfers In	400,000	1,757,511	1,757,511	400,000
Other Financing Sources	400,000	1,757,511	1,757,511	400,000
	-	-	-	-
Total Revenue	407,199	1,757,511	1,792,609	1,657,511
Expenses				
3620 Worker's Compensation-Classfd	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Office Supplies	-	-	0	-
5103 Legal	(92,203)	100,000	0	-
5108 Liability Insurance Claims	-	-	0	-
5402 Property Insurance	183,474	615,406	738,487	615,406
5403 Workers Comp Insurance	155,598	533,153	463,144	533,153
5405 Liability Insurance	105,188	256,138	307,366	256,138
5406 Other Insurance	61,734	212,814	247,937	212,814
5885 Misc. Operational Exp.	-	40,000	7,224	40,000
Books, Supplies, Services	413,791	1,757,511	1,764,158	1,657,511
	-	-	-	-
Total Expense	413,791	1,757,511	1,764,158	1,657,511

**Table 102**

Student Center Fund Summary (Fund 81)
2023/24 Tentative Budget

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	30,140	9,000	30,901	9,000
Total Revenue	30,140	9,000	30,901	9,000
Expenses				
Classified Salary	-	-	-	-
Books, Supplies, Services	-	9,000	-	9,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	9,000	-	9,000
Beginning Fund Balance	176,115	206,255	206,255	237,156
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	30,140	-	30,901	-
Ending Fund Balance	206,255	206,255	237,156	237,156



Table 103

Student Center Fund Detail (Fund 81) 2023/24 Tentative Budget				
College of Alameda (Location 2)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8861 Interest/Investment Income	9,836	-	8,010	-
8883 Student Center Use Fee(R,R)	20,304	9,000	22,891	9,000
Local Revenue	30,140	9,000	30,901	9,000
Total Revenue	30,140	9,000	30,901	9,000
Expenses				
2352 Clerical Tech & Support Replace	-	-	-	-
Classified Salary	-	-	-	-
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	-	-	-	-
5507 Pest Control	-	-	-	-
5881 Building Repairs & Services	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc Operating Exp	-	9,000	-	9,000
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract-equipment	-	-	-	-
Books, Supplies, Services	-	9,000	-	9,000
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	9,000	-	9,000

Table 104

Student Center Fee Fund Summary (Fund 82)
2023/24 Tentative Budget

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	33,756	12,000	33,728	12,000
Total Revenue	33,756	12,000	33,728	12,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	-	12,000	7,520	12,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	12,000	7,520	12,000
Beginning Fund Balance	457,316	491,072	491,072	517,280
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	33,756	-	26,208	-
Ending Fund Balance	491,072	491,072	517,280	517,280

Table 105

Student Center Fee Fund Detail (Fund 82) 2023/24 Tentative Budget				
Laney College (Location 5)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8883 Student Center Use Fee(R,R)	33,756	12,000	33,728	12,000
Local Revenue	33,756	12,000	33,728	12,000
Total Revenue	33,756	12,000	33,728	12,000
Expenses				
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for Perm & Non-perm	-	-	-	-
Classified Salary	-	-	-	-
3220 PERS	-	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consultant	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5881 Building Repairs & Services	-	12,000	7,520	-
5885 Misc. Operational Exp.	-	-	-	12,000
5891 Service Contract-Software-DP	-	-	-	-
Books, Supplies, Services	-	12,000	7,520	12,000
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	12,000	7,520	12,000

**Table 106**

Student Center Fee Fund Summary (Fund 83)
2023/24 Tentative Budget

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	26,028	8,000	21,675	8,000
Total Revenue	26,028	8,000	21,675	8,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	6,028	8,000	1,242	8,000
Equipment Cap Outlay	-	-	-	-
Total Expense	6,028	8,000	1,242	8,000
Beginning Fund Balance	126,635	146,635	146,635	167,068
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	20,000	-	20,433	-
Ending Fund Balance	146,635	146,635	167,068	167,068



Table 107

Student Center Fee Fund Detail (Fund 83)
2023/24 Tentative Budget

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	26,028	8,000	21,675	8,000
Local Revenue	26,028	8,000	21,675	8,000
Total Revenue	26,028	8,000	21,675	8,000
Expenses				
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for Classified	-	-	-	-
Classified Salary	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
Fringe Benefits	-	-	-	-
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	6,028	-	1,242	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Miscellaneous	-	8,000	-	8,000
Books, Supplies, Services	6,028	8,000	1,242	8,000
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	6,028	8,000	1,242	8,000

Table 108

Student Center Fee Fund Summary (Fund 84)
2023/24 Tentative Budget

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
Local Revenue	21,708	78,977	20,104	10,000
Total Revenue	21,708	78,977	20,104	10,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	78,977	-	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	78,977	-	10,000
Beginning Fund Balance	240,730	262,438	262,438	282,542
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	21,708	-	20,104	-
Ending Fund Balance	262,438	262,438	282,542	282,542

Table 109

Student Center Fee Fund Detail (Fund 84) 2023/24 Tentative Budget				
Berkeley City College (Location 8)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Estimated Actuals	2023/24 Tentative Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	21,708	78,977	20,104	10,000
Local Revenue	21,708	78,977	20,104	10,000
Total Revenue	21,708	78,977	20,104	10,000
Expenses				
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
Classified Salary	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5885 Misc. Operational Exp.	-	78,977	-	10,000
Books, Supplies, Svs.	-	78,977	-	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	78,977	-	10,000

Table 110

Student Financial Aid Fund Summary (Fund 89)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Federal Revenue	18,094,271	28,705,507	22,980,241	29,054,813
State Revenue	1,747,407	3,286,349	7,290,429	5,715,244
Local Revenue	1,634,493	-	-	-
Total Revenue	21,476,171	31,991,856	30,270,670	34,770,057
Expenses				
Financial Aid	21,313,253	31,991,856	30,270,670	34,770,057
Total Expense	21,313,253	31,991,856	30,270,670	34,770,057
Beginning Fund Balance	(162,918)	-	(0)	0
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	162,918	-	0	-
Ending Fund Balance	(0)	-	0	0



Table 111

Student Financial Aid Fund Detail (Fund 89)
2023/24 Tentative Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8121 Higher Education Act of 1965	(154,726)	-	0	-
8151 FinAid-Pell	15,210,914	24,736,038	20,122,892	24,736,038
8152 FINAID-SEOG	1,743,783	2,351,487	814,931	2,383,694
8155 Americo (was a/C 8633)	30,385	96,888	16,534	85,081
8156 DLUSU-FED	-	849,947	-	1,100,000
8157 DLSUB-FED 0910 FED Loan	1,262,895	671,147	2,027,244	750,000
8199 Other Federal Income	1,020	-	(1,360)	-
Federal Revenue	18,094,271	28,705,507	22,980,241	29,054,813
8631 FINAIDCALB	2,594,144	2,290,368	3,420,496	3,364,600
8632 FINAIDCALC	-	131,475	-	56,451
8634 STUDENT SUCCESS	-	-	-	-
8635 FINAID CC Completion Grant	-	-	-	-
8699 Other State Revenue	(846,737)	864,506	3,869,933	2,294,193
State Revenue	1,747,407	3,286,349	7,290,429	5,715,244
8861 Interest/Investment Income	-	-	-	-
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfer-In	1,471,574	-	-	-
8983 Intrafund Transfers-In	162,919	-	-	-
Local Revenue	1,634,493	-	-	-
Total Revenue	21,476,171	31,991,856	30,270,670	34,770,057
Expenses				
5885 Misc. Operational Exp.	-	327,909	-	-
7510 Grants	518,705	505,597	275,787	2,188,860
7511 FinAid-Pell	15,191,469	24,736,038	22,067,307	24,736,038
7512 FINAID-SEOG	1,743,783	2,034,243	2,259,474	2,383,694
7513 FINAIDCALB	2,421,311	2,290,368	3,364,600	3,364,600
7514 FINAIDCALC	120,705	131,475	40,013	56,451
7517 FINAIDAMERICORP	30,385	96,888	15,743	85,081
7519 DLSUB-FED	553,878	988,391	892,627	750,000
7522 STUDENT SUCCESS	-	-	-	-
7523 FA CC Completion Grants	-	-	-	-
7524 AB19 - Cal. Coll Promise 735	-	-	-	-
7525 DLUSU-FED	709,017	849,947	1,243,119	1,100,000
7540 FINAIDCALA	24,000	31,000	112,000	105,333
Financial Aid	21,313,253	31,991,856	30,270,670	34,770,057
Total Expense	21,313,253	31,991,856	30,270,670	34,770,057

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