



Fiscal Year 2023-2024 Adopted Budget



PERALTA COMMUNITY COLLEGE DISTRICT

333 East 8th Street, Oakland, CA 94606



This Budget was prepared by:

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

Dr. Marla Williams-Powell, Interim Associate Vice Chancellor of Finance & Administration

Dave Vigo, Budget Director

Andrea Stokes, Senior Financial Analyst – Capital Outlay

Fareha Bakre, Principal Budget & Finance Analyst

Foziya Musse, Principal Budget & Finance Analyst

Tami Taylor, Senior District Accountant

Richard Ferreira, Executive Assistant, Finance & Administration



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Board of Trustees & Administrators

Board of Trustees

Dyana Delfin Polk	President
Louis Quindlen	Vice President
Nicky González Yuen, Ph.D., JD.....	Trustee
Paulina Gonzalez-Brito	Trustee
Cindi Napoli-Abella Reiss, Ph.D.	Trustee
Sheweeet Yohannes	Trustee
Bill Withrow	Trustee
Natasha Masand	Student Trustee
Vacant	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, Ed.D.	Interim Deputy Chancellor/Chief Operating Officer
Tina Vasconcellos, Ph.D.	Associate Vice Chancellor of Academic Affairs & Student Success
Nathaniel Jones III, Ph.D., MBA	Interim Vice Chancellor of Finance and Administration
Marla Williams-Powell, Ed.D.	Interim Associate Vice Chancellor of Finance and Administration
Atheria Smith	Interim Vice Chancellor of General Services
Ronald McKinley, Ph.D.	Interim Vice 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, Ph.D.....	President, Berkeley City College
Diana Bajrami, Ph.D.	Acting President, College of Alameda
Rudy Besikof, Ph.D.....	President, Laney College
David M. Johnson, Ph.D.	President, Merritt College

Board of Trustees / District Areas



Bill Withrow
Area 1



Paulina Gonzalez-Brito
Area 2



Louis Quindlen
Area 3



Nicky González Yuen
Area 4



Cindi Napoli-Abella Reiss
Area 5



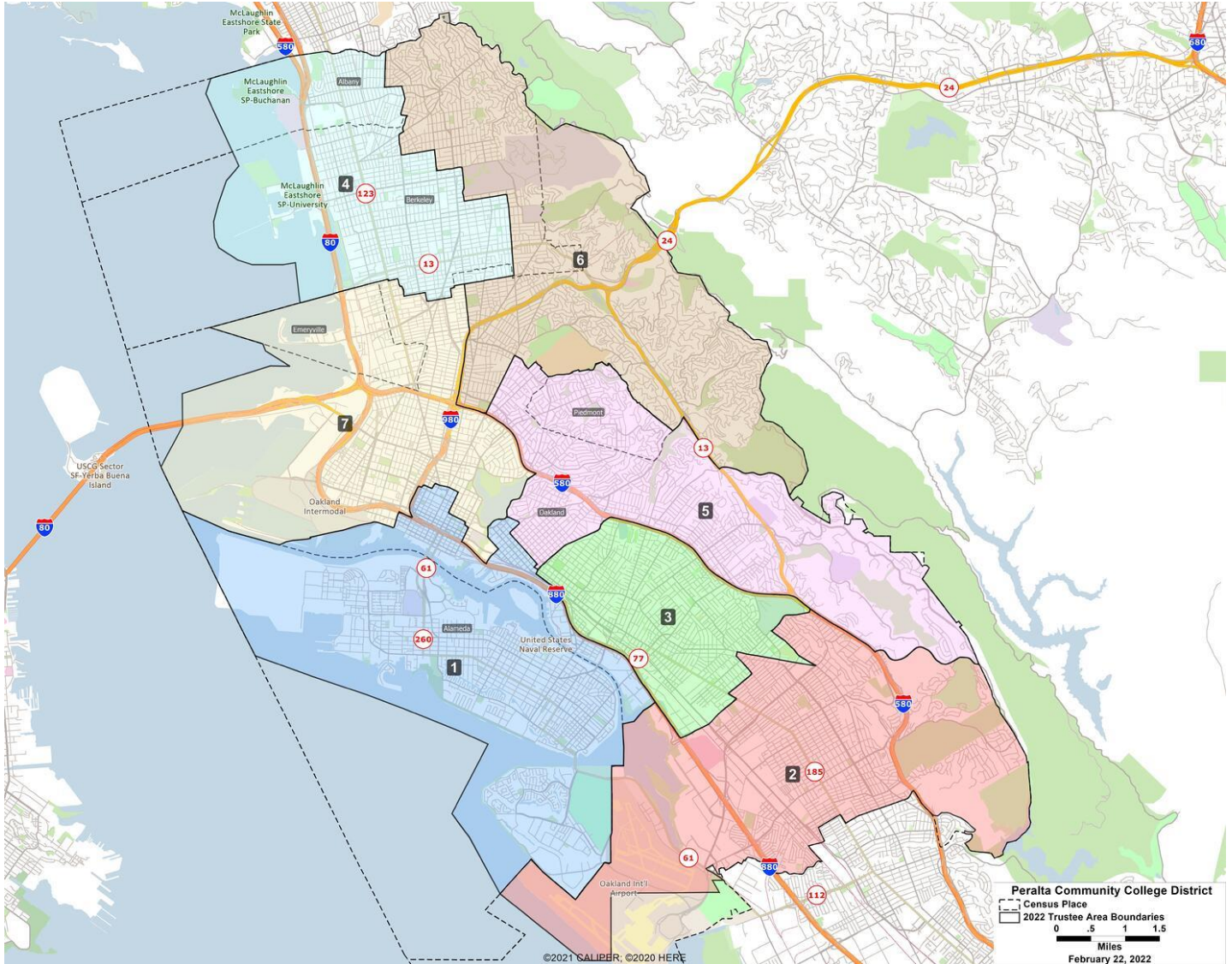
Dyana Delfín Polk
Area 6



Sheweet Yohannes
Area 7



Natasha Masand
Student Trustee



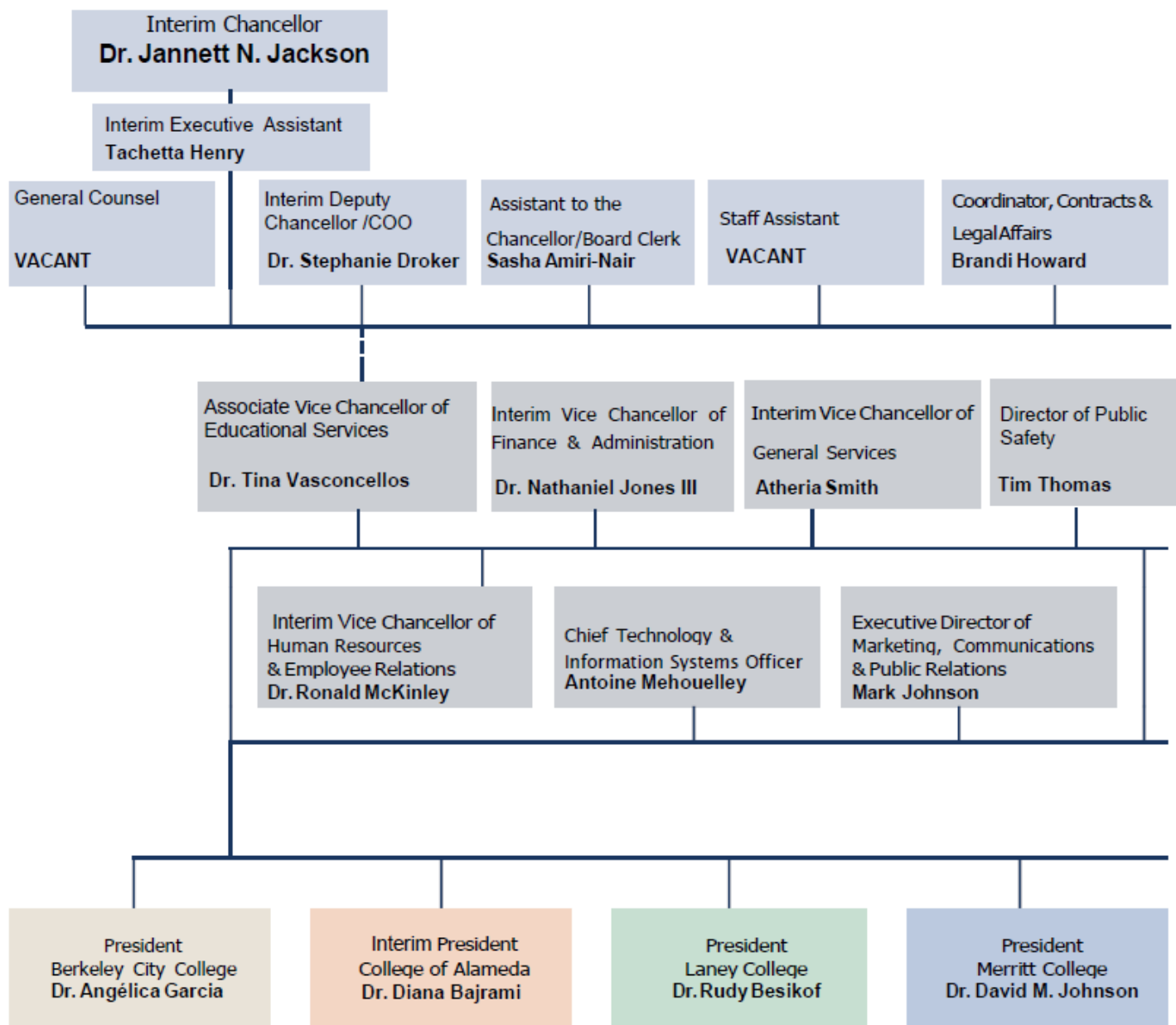
Peralta College Location(s)

City Boundaries

Area Boundaries (Year 2022)

District Area (Color Coordinated)

Executive Leadership Team



Berkely City College
College of Alameda
Laney College
Merritt College



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 and Administration & 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 & 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 2, 2023	Budget Director	Round 1 positions control for 2023-24 fiscal year distribution to colleges.
February 3, 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 3, 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 Administrator 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 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 12, 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 8, 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 (first read).
September 26, 2023	Vice Chancellor for Finance and Administration	Present the Adopted Budget to the Board for approval (second & final read).

* Estimated date(s)

Chancellor's Adopted Budget Address

September 12, 2023



The Fiscal Year 2023/24 Adopted Budget presented to the Board of Trustees of the Peralta Community College District (PCCD) reflects our efforts to serve our students and improve our community. Our commitment to continue to provide high quality educational programs and services to our students within a safe environment continues to be our top priority.

The PCCD Fiscal Year (FY) Adopted Budget for 2023-24, is presented for final adoption in accordance with Board Policy and Administrative Procedure 6250 - Budget Management.

Governor's Enacted Budget

The 2023 Budget Act reflects total state expenditures of approximately \$310 billion, a less than one percent increase over the 2022-23 enacted budget. General Fund spending decreases by more than 3% from its level in the 2022-23 enacted budget, to \$226 billion.

The enacted budgets for each segment of higher education continue to be shaped by multi-year frameworks introduced in 2022-23, including the Roadmap for the Future for the California Community Colleges. The Roadmap is intended to advance equity, student success and the system's ability to prepare students for California's future. Along with the Compacts for the University of California (UC) and California State University (CSU) systems, the Roadmap is part of the Administration's agenda to help the state reach a goal of having 70% of working-age Californians possess a degree or credential by 2030.

The enacted budget for the community colleges reflects stable total funding. It includes about \$790 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$678 million is for an 8.22% cost-of-living adjustment (COLA). Another \$112.4 million is provided for an 8.22% COLA to various categorical programs.

Similarly, the enacted budget reduces funds allocated in 2022-23 for deferred maintenance by \$500 million but provides \$5.7 million in new one-time funds, resulting in a reduction of \$494.3 million from the amount initially provided. The budget provides flexibility for the use of remaining funds for deferred maintenance, retention/enrollment, and the COVID-19 Block Grant.

It should also be noted that although Peralta will see an increase in revenue, we must remain mindful that the Hold Harmless provision will end in FY 2024-25. Hence, our efforts will be concentrated on continuous strategic assessments of the fiscal health of the District, so that we are collectively prepared to appropriately balance ongoing operational expenditures with available revenues.

The Board of Trustees, the Faculty, the Administrators, the Classified Professionals, the Student Leaders, our Bargaining Unions, and our Community Partners must continue to work together to ensure the District remains solvent so that we can continue to provide high-quality instructional programs and services that serve our community and our students now; as well as position us for any future challenges.

Thank you for your continued support,



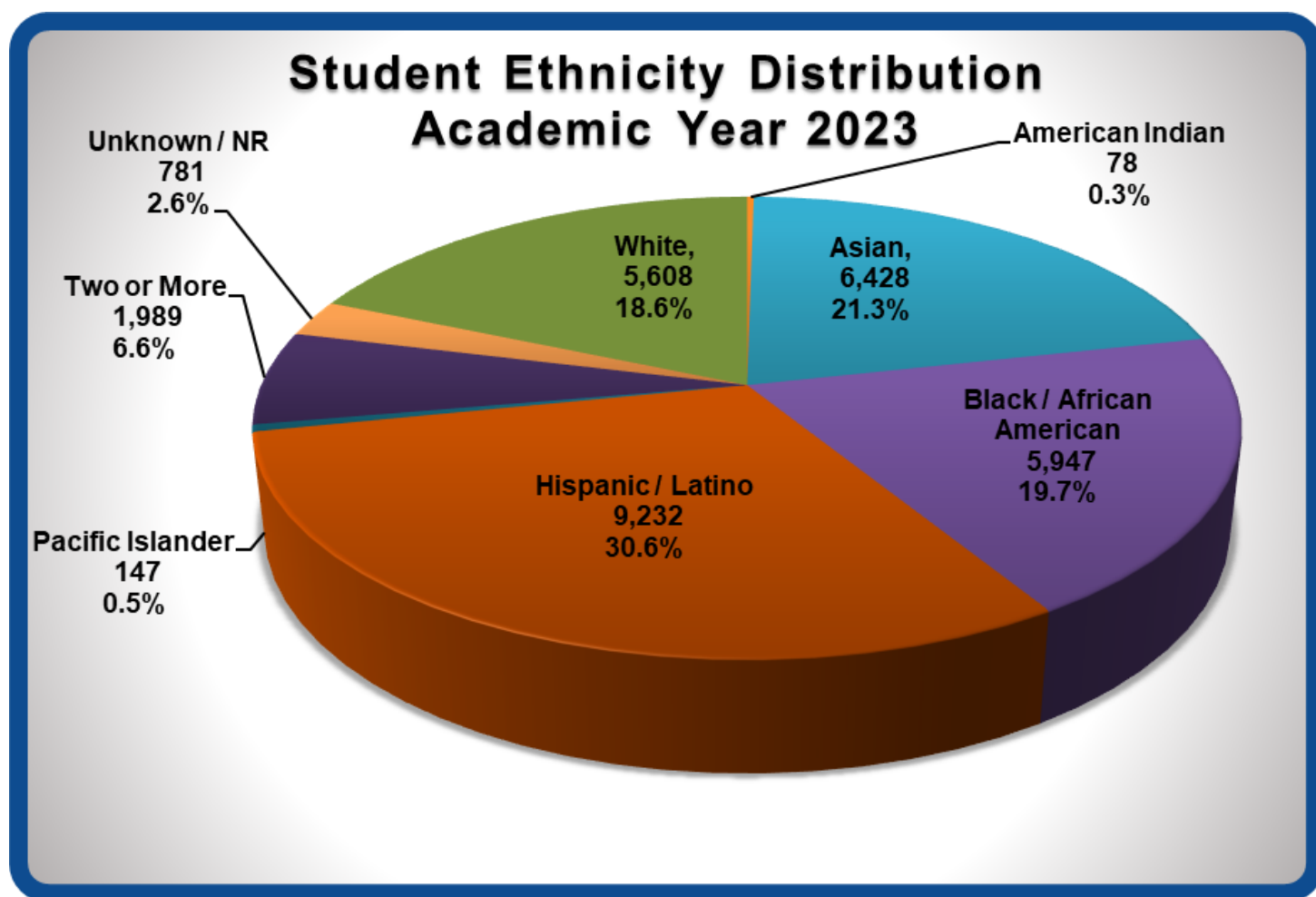
Jannett N. Jackson, PhD
Interim Chancellor

About the District

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

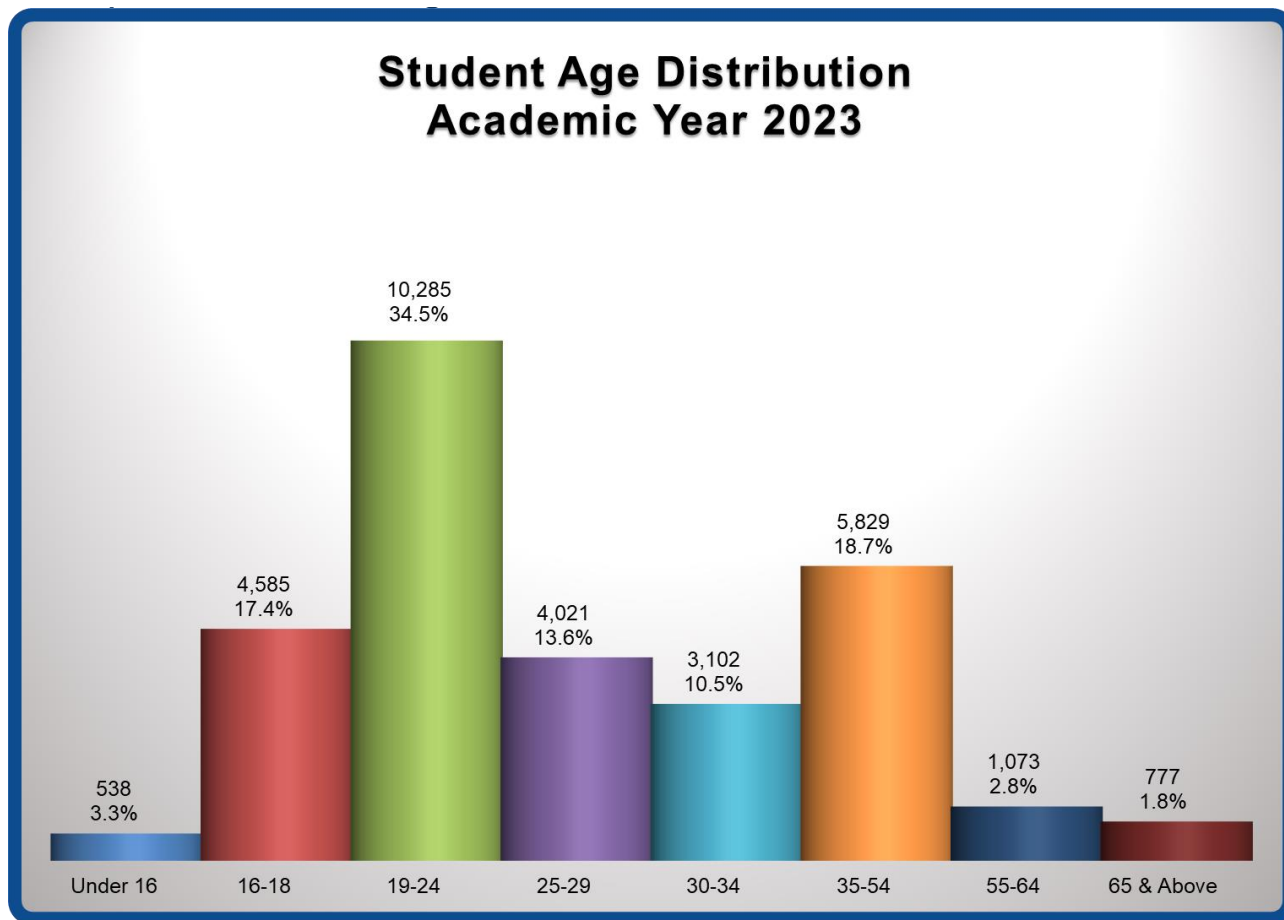
The Peralta Community College District was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation 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 part-time staff.

Graph 1

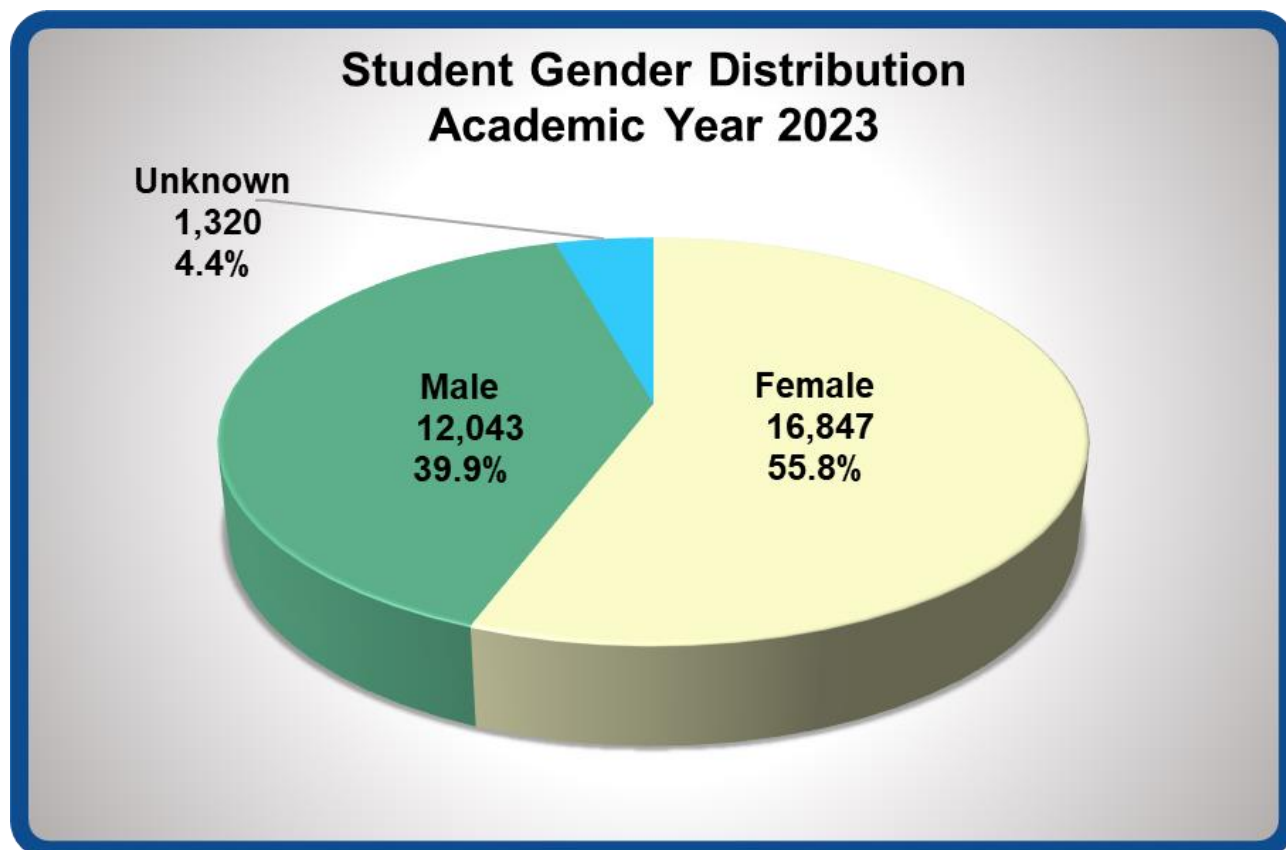


Source: PCCD Office of Institutional Research

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 course of the year when property changes ownership or new construction is completed. State law also affords an appeal procedure to taxpayers who disagree with the assessed value of any property. When necessitated by changes in assessed value during the course of a year, a supplemental assessment is prepared so that taxes can be levied on the new assessed value before the next regular assessment roll is completed. See “– *Appeals of Assessed Valuation; Blanket Reductions of Assessed Values*” below.

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

Assessed Value of the District (continued)

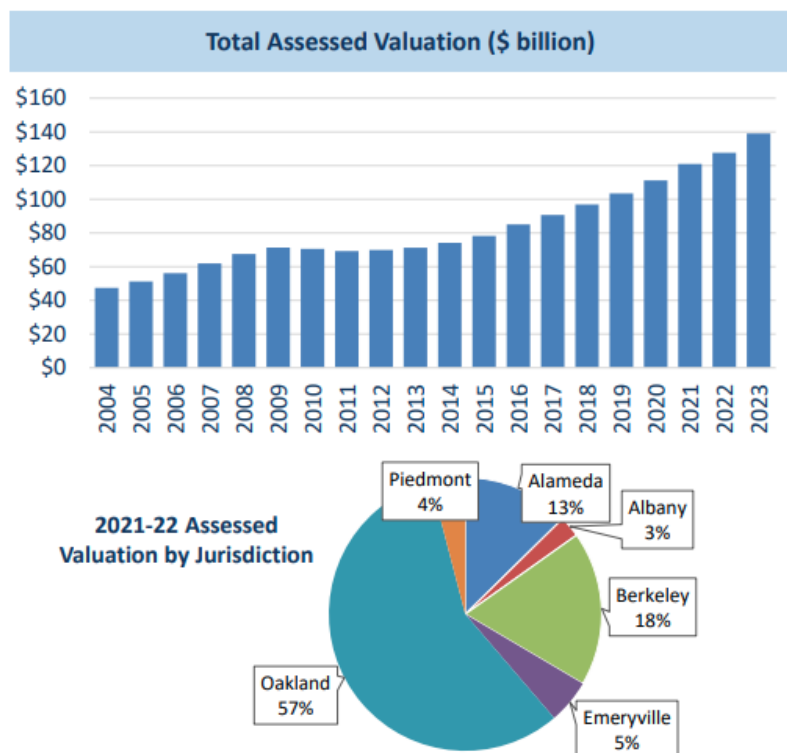
as the value is shared among the other jurisdictions in the County. The District is unable to predict future transfers of State-assessed property in the District and the County, the impact of such transfers on its utility property tax revenues, or whether future legislation or litigation may affect ownership 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%

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.

Our Missions



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: September 12, 2023

Subject: Adopted Budget Summary Fiscal Year 2023/24

On July 10, 2023, Governor Newsom signed the 2023-24 Budget Act.

The enacted budget for the community colleges reflects stable total funding. It includes about \$790 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$11.19 million is for an 8.22% cost-of-living adjustment (COLA) for Peralta Community College District. Another \$1.42 million is provided for an 8.22% COLA to various categorical programs for PCCD but also a huge reduction to student success completion allocation of \$5.68 million.

Similarly, the enacted budget reduces PCCD funds allocated in 2022-23 for deferred maintenance by \$6.85 million and \$1.07 million for retention and enrollment strategies. Still, the budget provides flexibility for the use of remaining funds for deferred maintenance, retention/enrollment, and the COVID-19 Block Grant.

This presentation of the 2023/24 PCCD Adopted Budget is a balanced budget with an anticipated surplus of \$16,923 for the general fund, which does not account for the costs related to ongoing discussions with various bargaining groups. The Governor's Enacted Budget for 2023-24 fiscal year reflects the state's prioritization of higher education but also the realities of a \$31.5 billion anticipated revenue shortfall.

Here then, is the Adopted Budget for Fiscal Year 2023/24, submitted to the Peralta Community College District, the Chancellor, and the Board of Trustees.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Nathaniel Jones III', with a stylized flourish at the end.

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

Principles of Sound Fiscal Management (California Code of Regulations, Title 5, Section 58311)

In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement, and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.

In addition, each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy-and decision-making processes. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.

Also, each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with district educational planning. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments.



Description of Funds

The following is a brief discussion of the funds that will be included in the District's 2023/24 Adopted Budget.

Unrestricted General (Fund 01)

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

The General Fund - Unrestricted accounts for all the revenues and expenditures used for financing the general operations of the District. General operations include areas such as Instruction, Student Services, Administration, Maintenance and Operations, and Information Technology.

The California Community Colleges (CCCs) Chancellor's Office began implementation of the new Student Centered Funding Formula (SCFF) in 2018/19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 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 FTES funded at 15,524.

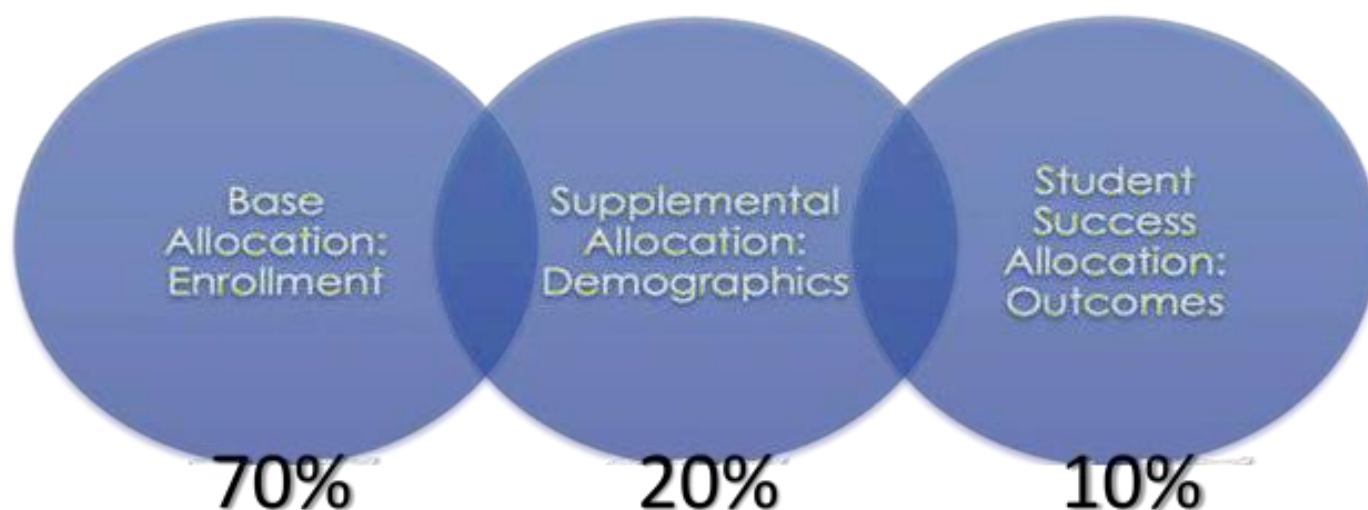
Student Centered Funding Formula (SCFF)

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

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

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

Description of Funds (Continued)



Base Allocation

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

Description of Funds (Continued)

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

This Updated Adopted Budget reflects the SCFF Allocations for FY 2023/24 based on the Governor's 2023/24 Budget Act. 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

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 (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 will represent its new "floor." Starting in 2025-26, districts will be funded at their SCFF generated amount that year 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, so a district's hold harmless amount would not grow.

In this case, for FY 2023-24, our Total Compensational Revenue will be based on FY 2022-23. The minimum guaranteed Total Compensational Revenue amount from the State is \$137,482,296 (includes 8.22% proposed COLA) and the Peralta District's Total Compensational Revenue is \$144,274,222 including the hold harmless amount of \$10,077,147 less \$3,090,082 deficit factor.



Description of Funds (Continued)

Table 1 – SCFF Calculations

Peralta Community College District SCFF Calculation

2023 Updated Adopted Budget				
Cola FY 23-24		8.22%		
Statewide Deficit Factor		2.0969%		
Total		8.22%		2023-24
		FTEs	Rate	Total
Base Allocation	Basic Allocation			25,758,193
	Credit FTEs: 3-Year Average Credit	13,960.59	5,238	73,130,732
	Special Admit	1,140.34	7,346	8,376,854
	CDCP	155.87	7,346	1,145,010
	Non Credit	24.50	4,417	108,224
	Subtotal	15,281.30		108,519,013
Non-Credit FTEs				
Total		15,281.30		108,519,013
Supplemental Allocation		Headcount	Rate	
	Pell Grant Recipients	4,217.00	1,239	5,223,629
	AB540 Students	249.00	1,239	308,438
	California Promise Grant Recipients	8,912.00	1,239	11,039,360
	Total	13,378.00		16,571,426
Student Success Allocation	All Students:	Outcomes	Rate	
	Associate Degrees	766.00	2,191	1,678,505
	Associate Degrees for Transfer	535.00	2,922	1,563,099
	Credit Certificates	267.00	1,461	390,044
	Nine or More CTE Units	2,249.33	730	1,642,956
	Transfer	1,126.00	1,096	1,233,679
	Transfer Level Math and English	445.33	1,461	650,556
	Achieved Regional Living Wage	2,830.33	730	2,067,330
	Subtotal	8,218.99		9,226,168
	Pell Grant Recipients Bonus:			
	Associate Degrees	430.33	829	356,774
	Associate Degrees for Transfer	298.00	1,105	329,418
	Credit Certificates	123.33	553	68,166
	Nine or More CTE Units	903.67	276	249,738
	Transfer	517.00	415	214,317
	Transfer Level Math and English	147.00	553	81,248
	Achieved Regional Living Wage	673.67	276	186,175
	Subtotal	3,093.00		1,485,834
California Promise Grant Recipients Bonus:	Associate Degrees	594.67	553	328,680
	Associate Degrees for Transfer	416.67	737	307,065
	Credit Certificates	183.67	368	67,679
	Nine or More CTE Units	1,372.33	184	252,838
	Transfer	736.00	276	203,401
	Transfer Level Math and English	251.33	368	92,610
	Achieved Regional Living Wage	1,261.67	184	232,450
	Subtotal	4,816.34		1,484,716
Total		16,128.33		12,196,717
Total SCFF before Hold Harmless				137,287,157
Hold Harmless Funding				10,077,147
Revenue Deficit				(3,090,082)
Total TCR 2023-2024				147,364,304
Total Revised SCFF FY 2023-2024(Total Computation Revenue)				144,274,222

Description of Funds (Continued)

Restricted General (Fund 11)

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

Special Revenue Funds:

Community Service Fee-Based (Fund 03) Bookstore Commission (Fund 07)

Measure E – Parcel Tax (Fund 08)

Facility Rental Fee (Fund 10)

Measure B – Parcel Tax (Fund 12)

Contract Education (Fund 30)

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 is not an integral to the general operations of the District.

Measure B – Parcel Tax (Fund 12)

Measure B was a special parcel tax measure approved by the voters on June 5, 2012. The approval provided the District with an annual parcel tax on all parcels located within the District's boundaries of \$48 per parcel per year for the duration of 8 years. The funding results in \$8,000,000 annually for eight (8) more years benefiting students in maintaining core academic programs, such as Math, Science, and English; training students for careers; and preparing students to transfer to four-year universities. Under Administrative Procedure 6741, it may not be used for administrative salaries and requires internal and citizens' oversight.

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

Contract Education (Fund 30)

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

General Obligation Bond Fund - Measure G (Fund 43)

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

General Obligation Bond fund 43 is used to account for revenues and expenditures related to 2018 Measure G. 2018 Measure G was an \$800 million bond measure approved by District voters on November 6, 2018. Proceeds of bonds issued under such authorization are deposited in Fund 43 pending their expenditure on authorized projects. The District's most recent bond issue under 2018 Measure G, \$50 million of Series A Bonds, were sold on May 5, 2020, \$125 million of Series B, were sold on November 10, 2022. After such issuance, the District has \$625 million of remaining bond authorization to be issued under 2018 Measure G.

Table 2 – Measure G Fund 43

Description	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Beginning Fund Balance	12,883,587	101,221,656
Audit Adjustment	-	-
Net Increase (Decrease)	88,338,069	(101,221,656)
Ending Fund Balance	101,221,656	(0)

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

Table 3 – Measure A Fund 63

Description	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Beginning Fund Balance	36,583,536	24,862,527
Audit Adjustment	-	-
Net Increase (Decrease)	(11,721,010)	(22,119,994)
Ending Fund Balance	24,862,527	2,742,533



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 costs and all sources of funds used to cover such costs. The purpose of this section is to provide a complete picture of the OPEB Bond Program across all the District’s funds, including the trust fund from which the District pays retiree health benefit costs.

OPEB Bond Program Sources include three specific funding streams:

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

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

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- Fund balance in Trust I

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

Description of Funds (Continued)

Background

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

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

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

Sources of Funds

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

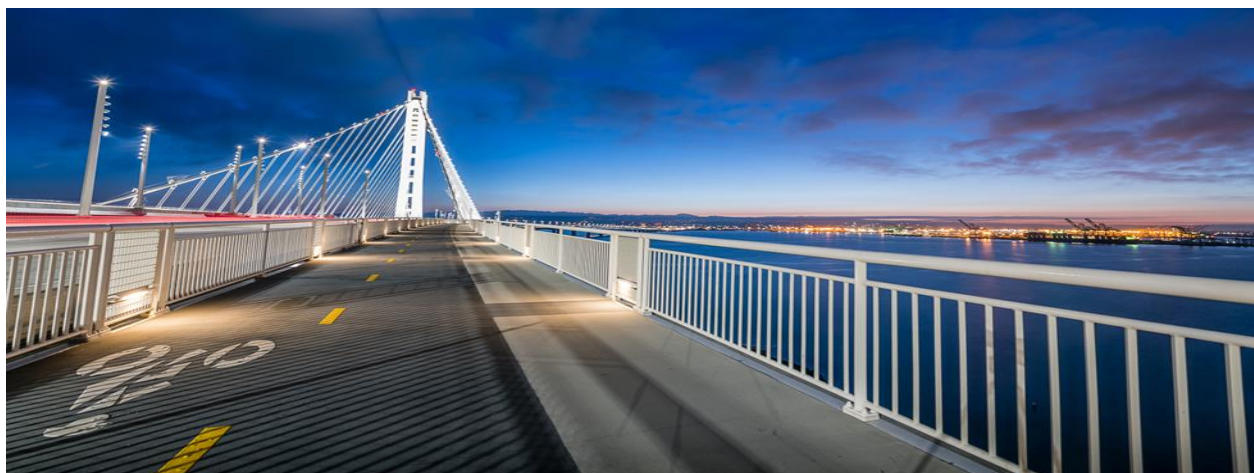
In fiscal year 2010-11, the District implemented an “OPEB Charge” to provide additional revenue to supplement funds available in the OPEB Trust to pay for Other Post-Employment Benefits in response to specific findings outlined in an ACCJC letter dated June 30, 2011.

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

Dedicated OPEB Appropriations are typically transferred to the OPEB Special Reserve Fund (Fund 69). The budgeted source of funds from Fund 69, inclusive of the Dedicated OPEB Appropriation for budget year 2023-24 is \$7,344,648.

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 2023-24, the amount of such apportionment is \$0.0 million.





Description of Funds (Continued)

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 2023-24 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 \$16.5 million (\$6.7 million, fund reserve 69; \$0.0 million, fund 01; and \$9.8 million, fund 94).

Table 4 - OPEB Reserve Fund 69

Description	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Sources		
OPEB 7.5% Contribution for General Fund	6,468,060	7,594,648
Total	6,468,060	7,594,648
Uses		
Books, Supplies, Services	15,396	20,000
Debt Service	6,983,902	7,324,648
Other Outgo	-	-
Total	6,999,298	7,344,648
Beginning Fund Balance	3,574,440	3,043,201
Audit Adjustment		-
Net Increase (Decrease)	(531,238)	250,000
Ending Fund Balance	3,043,201	3,293,201



Description of Funds (Continued)

Trust and Agency (Fund 71)

The Trust and Agency Fund is used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

Student Representation Fees (Fund 72)

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

Project Trust (Fund 75)

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

Self-Insurance (Fund 80)

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

Student Body Center Fee Funds

College of Alameda (Fund 81)

Laney College (Fund 82)

Merritt College (Fund 83)

Berkeley City College (Fund 84)

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

Student Financial Aid (Fund 89)

The Student Financial Aid Fund is used to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other funds intended for student support and aid.



2023/24 Updated Adopted Budget Assumptions

The following assumptions were utilized in developing the 2022/23 District and College's Adopted Budgets. These assumptions are estimates based on the Governor's Enacted budget and current year-to-date estimated actuals. These assumptions may/will be adjusted accordingly.

General Assumptions

1. The 2023/24 General Fund Unrestricted Ending Fund Balance is projected to be approximately \$25.6M representing 15.54% of the current year 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 current year costs or revenues.
2. The district will use plans, planning documents, and planning as a basis for the development of expenditure budgets through the participatory governance process.
3. Recommendations from the Budget Allocation Model Task Force will be presented to the Chancellor during the fiscal year with an expectation of adopting a model that incorporates the needs of the district and the colleges to serve students.

Revenue Assumptions

1. 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, but adjusted based on the CCCC deficit factor of 2.0969%.
2. Statutory Cost of Living Adjustment (COLA) from Governor's signed Budget Act of 8.22%.
3. Unrestricted lottery estimated at \$228.00 per FTES, approximately \$2.7 million for PCCD.
4. Parcel tax – Measure E is estimated to be \$8.0 million.

2023/24 Adopted Budget Assumptions (continued)

2023-24 State Budget Act Allocation Adjustments and PCCD Allocations (In Millions)

Program Areas	Adjustments (in the millions)	PCCD Adjustments (in the millions)	PCCD Allocation (in the millions)
POLICY ADJUSTMENTS			
Ongoing (Proposition 98)			
SCFF COLA (8.22%)	\$678.0	\$11.19	\$147.36
Provide 8.22% COLA for Adult Ed	\$49.1	\$0.75	\$9.84
Provide 8.22% COLA for Extended Opportunity Programs and Services (EOPS)	\$13.9	\$0.13	\$3.79
Provide 8.22% COLA for Disabled Students Programs and Services (DSPS)	\$13.1	\$0.31	\$3.39
Provide 8.22% COLA for CalWORKs Student Services	\$4.2	-\$0.04	\$0.79
Provide 8.22% COLA for NextUp	\$4.1	\$0.04	\$1.00
Provide 8.22% COLA for Basic Needs Centers	\$3.3	\$0.03	\$0.98
Provide 8.22% COLA for MESA	\$3.0	-\$0.45	\$0.84
Provide 8.22% COLA and enrollment-based adjustment for Mandates Block Grant and Reimbursements	\$2.2	\$0.04	\$0.55
Provide 8.22% COLA for Cooperative Agencies Resources for Education (CARE)	\$2.5	\$0.01	\$0.69
Provide 8.22% COLA for Mental Health Services	\$2.5	\$0.6	\$0.76
Provide 8.22% COLA for Puente	\$1.0	\$0.01	\$0.11
Provide 8.22% COLA for Veterans Resource Centers	\$0.8	\$0.01	\$0.19
Provide 8.22% COLA for Umoja	\$0.7	\$0.00	\$0.06
Provide 8.22% COLA for Childcare Tax Bailout	\$0.3	\$0.04	\$0.52
Financial Aid Administration workload adjustment	-\$3.1	-\$0.05	\$1.10
Reduce Student Success Completion Grant for enrollment-based adjustment	-\$50.0	-5.68	\$2.21
Subtotal Ongoing Policy Adjustments	\$775.1	\$6.94	\$174.18
One-Time (Proposition 98)			
Support retention and enrollment strategies	\$50.0	\$0.97	\$0.97
Provide funding for deferred maintenance	\$5.7	\$0.08	\$0.08
Provide funding for the Equal Employment Opportunity Program	\$4.2	\$0.0	\$0.14
Reduce prior-year funding for retention and enrollment strategies	-\$55.4	-\$1.07	\$1.55
Reduce prior-year deferred maintenance funding	-\$500.0	-\$6.85	\$4.67
Subtotal One-Time Policy Adjustments	-\$495.5	-\$6.87	\$7.41
TOTAL CHANGES	\$279.6	-\$0.07	\$181.59

SCCF Funding Rate including the COLA:

Proposed 2023-24 Student Centered Funding Formula Rates (rounded)

Category	2022-23 Rates (rounded)	2023-24 Rates (rounded) (2022-23 Rates plus 8.22% COLA)
Credit	4,840	5,238
Incarcerated Credit	6,788	7,346
Special Admit Credit	6,788	7,346
CDCP	6,788	7,346
Noncredit	4,082	4,417
Supplemental Point Value	1,145	1,239
Student Success Main Point Value	675	730
Student Success Equity Point Value	170	184

Pension and Other Rates:

Planning Factors for Proposed 2023-24 Budget

Factor	2021-22	2022-23	2023-24
Cost-of-living adjustment (COLA)	5.07%	6.56%	8.22%
State Lottery funding per FTES ^a	\$228	\$237	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$32.68	\$35.37
RSI reimbursement per hour	\$6.44	\$8.82	\$9.98
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	22.91%	25.37%	26.68%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.92%	19.10%	19.10%



Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$0.8 million,
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 - \$2.0 million,
8. Contingency Reserve - \$500,000,
9. Other Outgoes - \$1.85 million,
 - a. Property Insurance - \$400,000
 - b. DSPS - \$1.2 million
 - c. Post Retiree contribution - \$250,000
10. Contribute \$120,000 for Faculty Professional Development,
11. OPEB payroll charge 7.50%, approximately \$6.7 million,
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.

*The COLA budget line is a placeholder for salary increases but does not dictate the District's position in negotiations with labor partners. The District's obligations related to labor negotiations and labor agreements are distinct from budget planning.

Facilities

CAPITAL OUTLAY

Bond Funding for Continuing and New Projects: The Governor provides \$373 million in capital outlay funding from Proposition 51, approved by voters in 2016. The funding is to support the construction phase for eighteen continuing projects. State approved preliminary plans and working drawings will be included as continuing projects 43.

PCCD has the following projects that have state funding:

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



Budget Allocation Model (BAM)

BAM History and Partnership between the District Office & the Colleges

The Chancellor, under the direction of the Governing Board, is responsible for the successful operation, reputation, and fiscal integrity of the entire Peralta Community College District. This is based on Board Policy 3250 and Administrative Procedure 3250 (Institutional Planning) which defines and clarifies district-wide processes for developing recommendations leading to decision-making.

Historically, the move from an expenditure-based funding method to a revenue-based allocation model was a culture shift. The transition 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 compliance, as well as essential support functions. With the understanding that the colleges have primary authority over educational programs and student services functions, each college develops autonomous and individualized processes to meet state and accreditation standards. The college president shall be responsible for the successful operation and performance of the college.

BAM Oversight

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

BAM Calculation

The BAM model is calculated based on three-year averages FTES for each college. Once the three-year average for each College is calculated, the Total Computation Revenue is added to other revenues to determine the total revenues. Districtwide costs are excluded from the total revenues. Then, the Full-Time and Part-Time Faculty salaries and benefits are removed. The remaining available revenues are allocated to the colleges based on the three-year average percentages after the District Office costs and Centralized Costs are subtracted. This will determine the net revenues for each college. See summary.

Table 5

BAM Allocation Summary	
Total Computation Revenue (TCR)	144,274,245
Other Revenues	20,447,713
Total Revenues	164,721,960
District-wide Costs (minus)	9,071,985
Applicable Revenues	155,649,975
Full Time Faculty Salary and Benefits (minus)	47,192,915
Part Time Faculty Salary and Benefits (minus)	10,628,755
Available Revenues	97,828,305
District Offices Cost (minus)	10,690,744
Centralized Costs (minus)	38,605,914
Net Revenues	48,531,647

Table 6

Budget Allocation Model	
Total Computation Revenue (TCR)	144,274,245
Mandated Cost	507,315
Unrestricted Lottery	2,773,942
Faculty Hiring and Parity	2,627,042
Non Resident Student Revenue	5,489,686
Student Health Fees	605,251
Application Fees (Int'l)/Student records	26,127
Other Student Fees and Miscellaneous	498,125
Capital Outlay	101,757
STRS Paid on Behalf Other	4,791,285
Part Time Faculty Health Care	3,027,185
Total Revenue	164,721,960
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	155,649,975
Less Full Time Faculty Salary and Benefits	47,192,915
Less Part Time Faculty Salary and Benefits	10,628,755
Available Revenues	97,828,305

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	22,407,330	43,180,690	27,134,566	22,638,490	115,361,076
DO Service Center Budget	(2,014,162)	(3,755,406)	(2,613,125)	(2,308,051)	(10,690,744)
Centralized Service Budgets	(7,273,446)	(13,561,347)	(9,436,395)	(8,334,725)	(38,605,914)
Net College Revenue	13,119,722	25,863,937	15,085,045	11,995,714	
Unrestricted Expenditure Budget by College					
Full Time Academic	-	-	-	-	-
Academic Admin	1,392,244	1,683,292	1,482,397	1,336,808	806,753
Other Faculty	1,048,889	1,759,485	1,062,993	911,778	730,759
Part Time Academic	-	-	-	-	-
Classified Salary	4,085,910	6,886,888	4,831,995	3,408,167	15,875,478
Benefits	3,862,897	6,281,856	4,550,254	3,296,741	10,660,911
Books, Supplies, Services	-	-	-	-	-
Equipment Capital Outlay	-	-	-	-	-
Expenditure Totals	10,389,940	16,611,521	11,927,639	8,953,494	28,073,901
Surplus (Deficit)	2,729,782	9,252,416	3,157,406	3,042,220	

Table 9

District Office Service Centers Budgets

Chancellor's Office	2,087,801
Board of Trustees	402,247
General Counsel	515,262
Information Technology (DP)	1,091,769
Public Information	167,902
Workforce Development/Grants	48,694
Employee Relations	318,199
Human Resources	547,903
Financial Services	2,437,446
General Services	1,284,914
Facilities Operations	1,154,709
Purchasing Division	388,656
Districtwide Utilities	147,548
Financial Aid	97,694
Total	10,690,744

Table 10

Centralized Services Budgets

General Counsel	515,262
Information Technology(DP)	4,367,075
Public Information	1,511,122
Risk Management	350,995
Workforce Development/Grants	194,774
Academic Affairs Ed Svcs	2,127,154
Admissions and Records	764,872
Academic Affairs Student Svcs	505,394
International Educ. Program	1,355,503
Institutional Dev and Research	1,405,486
Employee Relations	1,272,797
Human Resources	2,191,612
Financial Services	9,749,784
General Services	5,139,658
Facilities Operations	4,618,834
Purchasing Division	1,554,622
Districtwide Utilities	590,193
Financial Aid	390,777
Total	38,605,914

**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 \$313.8 million	
Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, 58, and 59)	168,449,231
Restricted General Funds	90,655,203
Parcel Tax Funds	8,000,000
Child Development Funds	1,862,370
Other Post Employment Benefits Reserve Fund	7,594,648
Trust Funds	37,238,437
	313,799,889

Table 13
All Funds - (Excluding General Obligation Bonds) - Expenditures \$320 million

Unrestricted General Funds	168,974,190
Restricted General Funds	95,877,840
Parcel Tax Funds	8,306,091
Child Development Funds	2,226,970
Other Post Employment Benefits Reserve Fund	7,344,648
Trust Funds	37,238,439
	319,968,178

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.

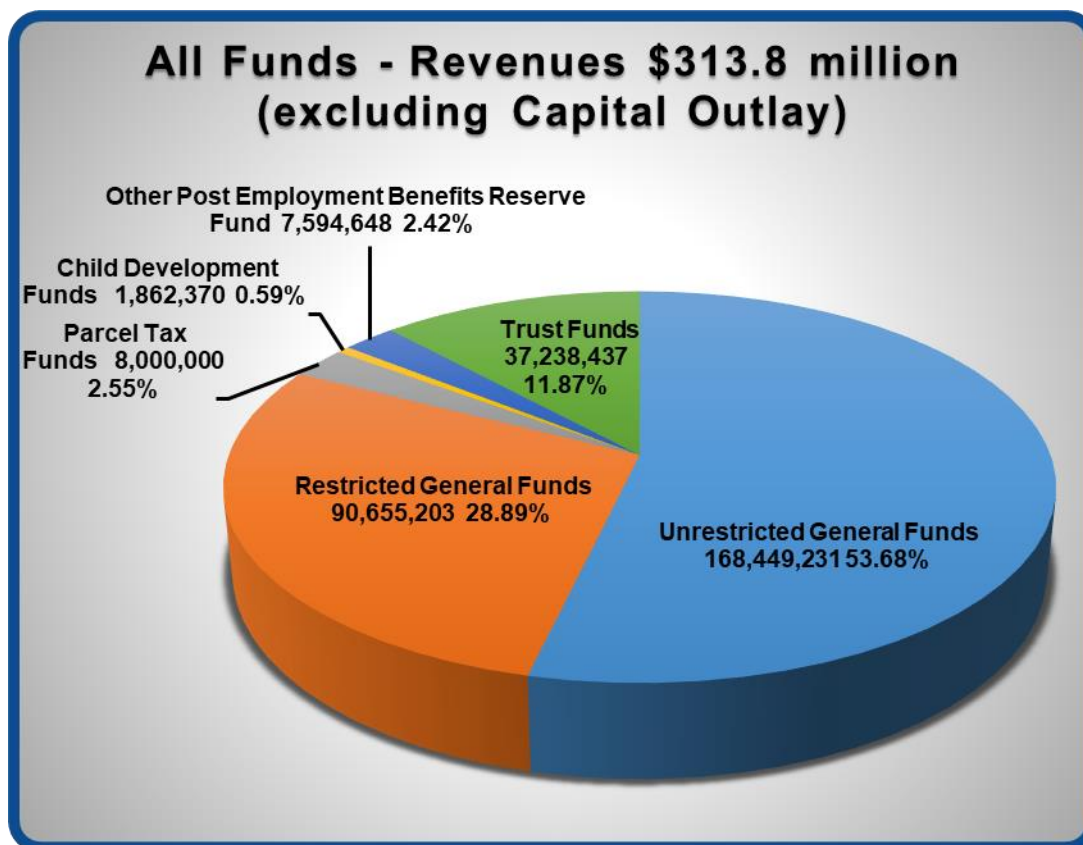
Capital Outlay Funds - Revenue & Expenditures

Revenue	800,000
Expenditures	124,141,570

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

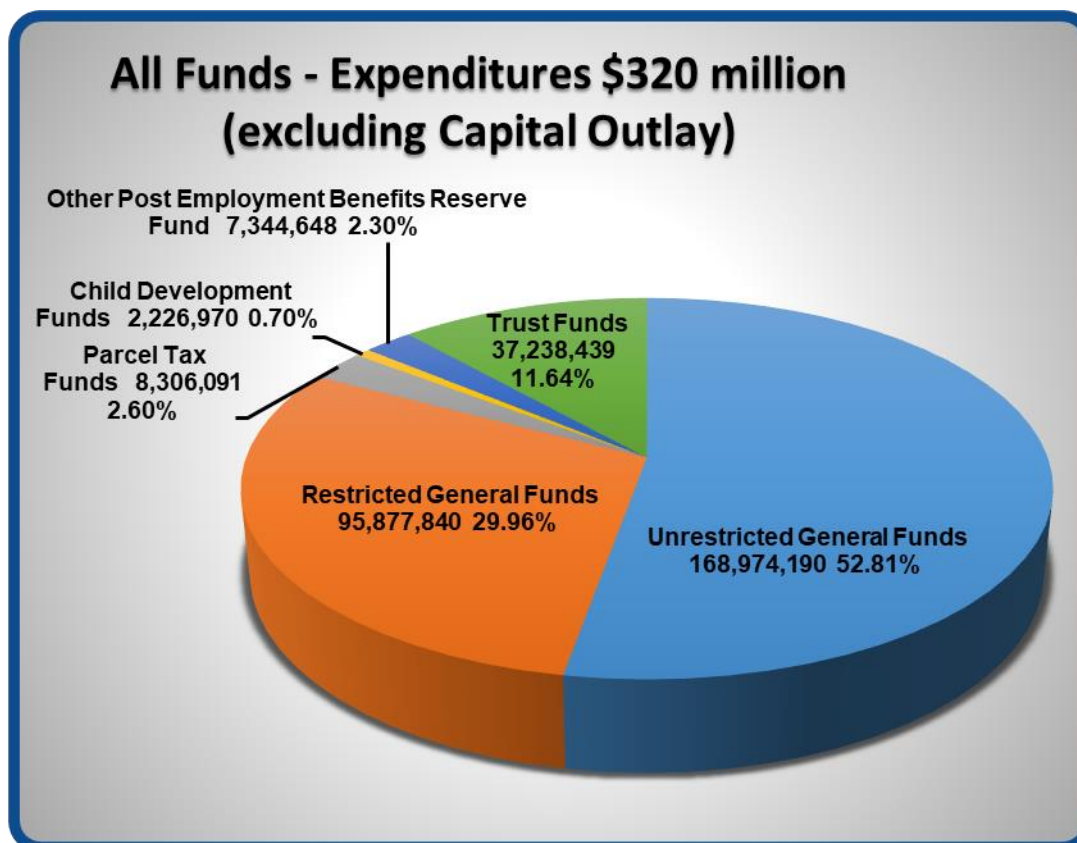




Table 14

Adopted Budget 2024 Unrestricted General Fund Multi-Year Projection						
	Adopted Budget F/Y 2022/23 Column2	Unaudited Actuals F/Y 2022/23 Column3	Adopted Budget F/Y 2023/24 Column4	Projections F/Y 2024/25 Column5	Projections F/Y 2025/26 Column6	Projections F/Y 2026/27 Column7
	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	-	-	-	-
State Revenue ¹	87,160,712	79,404,587	85,693,998	93,774,293	93,774,293	93,774,293
Local Revenue ²	68,141,776	76,877,134	79,027,962	79,346,769	79,462,939	79,581,433
Total Revenues:	159,302,347	160,281,580	164,721,960	173,121,062	173,237,232	173,355,726
Expenditures:						
Full Time Academic ³	27,285,502	24,817,309	30,929,981	31,857,880	32,176,459	32,498,224
Academic Administration ³	6,433,022	6,350,800	6,674,771	6,891,494	6,960,409	7,030,013
Other Faculty ³	6,829,241	7,000,333	6,844,227	7,049,554	7,120,049	7,191,250
Part Time Academic ^{3,1}	6,640,743	15,200,290	9,457,129	9,773,804	9,871,542	9,970,257
Classified Salary ³	27,395,956	26,221,634	28,867,345	29,819,688	30,117,885	30,419,064
Classified Administration ³	6,619,517	5,960,041	6,377,234	6,568,551	6,634,237	6,700,579
Fringe Benefits	46,244,187	41,872,380	49,384,320	51,876,706	52,395,473	52,919,428
Bad Debts ⁸	2,000,000	1,997,327	2,000,000	2,500,000	2,000,000	1,500,000
Books Supplies, Svcs ⁹	23,364,742	21,457,072	21,320,959	22,437,580	22,437,580	22,437,580
Equipment Outlay	367,483	452,910	499,071	797,246	297,246	297,246
Debt Services-Bonds	3,000,000	681,708	-	-	1,000,000	1,000,000
Other Outgo (General Fund Contribution) ⁵	3,000,000	8,228,719	1,850,000	2,850,000	1,600,000	1,200,000
Contingency Reserve ⁸	51,000	-	500,000	650,000	600,000	150,000
Total Expenses:	159,231,393	160,240,522	164,705,037	173,072,504	173,210,881	173,313,641
Beginning Fund Balance:⁷	25,536,583	25,536,583	25,577,641	25,594,564	25,643,122	25,669,474
Net Increase (Decrease)	70,954	41,058	16,923	48,558	26,352	42,084
Audit Adjustment	-	-	-	-	-	-
Ending Fund Balance:	25,607,536	25,577,641	25,594,564	25,643,122	25,669,474	25,711,558
Fund Balance %	16.08%	15.96%	15.54%	14.82%	14.82%	14.84%

Revenue Assumptions

State revenue for FY 2023-24 includes an 8.22% COLA. State Revenue for FY 2024-25 includes a 3.54% COLA. Hold Harmless is through 2025.

State revenue for FY 2023-24 includes a deficit factor of 2.0969%. There's no deficit factor from FY 2024-25 and beyond.

Note: Local Revenues for FY 2023-24 is based on 2023-24 Advance Apportionment (Property Tax & Enrollment).

Expenditure Assumptions

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

Salaries include 1% increases (PERS, STRS, and Step and Column but no COLA FY 2025-26 and 2026-27).

Salaries include reductions per location for frozen positions in FY 2023-24 amounting to \$4.5 million.

Note: FY 2023-24 Salaries includes the costs for all Filled Positions in the position control for a full 12 months.

Adopted Budget for FY 2023-24 included only 10 months for certain Vacant Positions and the total savings is \$1.2 million.

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

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

Other Outgo for FY 22-23 includes \$5,000,000 interfund contribution to OPEB. Contribution was taken from fringe benefits with the same amount.

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). Totals for Student Debt Allowance for FY 2023-24 is \$2,000,000.

Contingency reserve for unforeseen expenses is \$500,000.

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

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.

*The COLA budget line is a placeholder for salary increases but does not dictate the District's position in negotiations with labor partners. The District's obligations related to labor negotiations and labor agreements are distinct from budget planning.



Graph 6

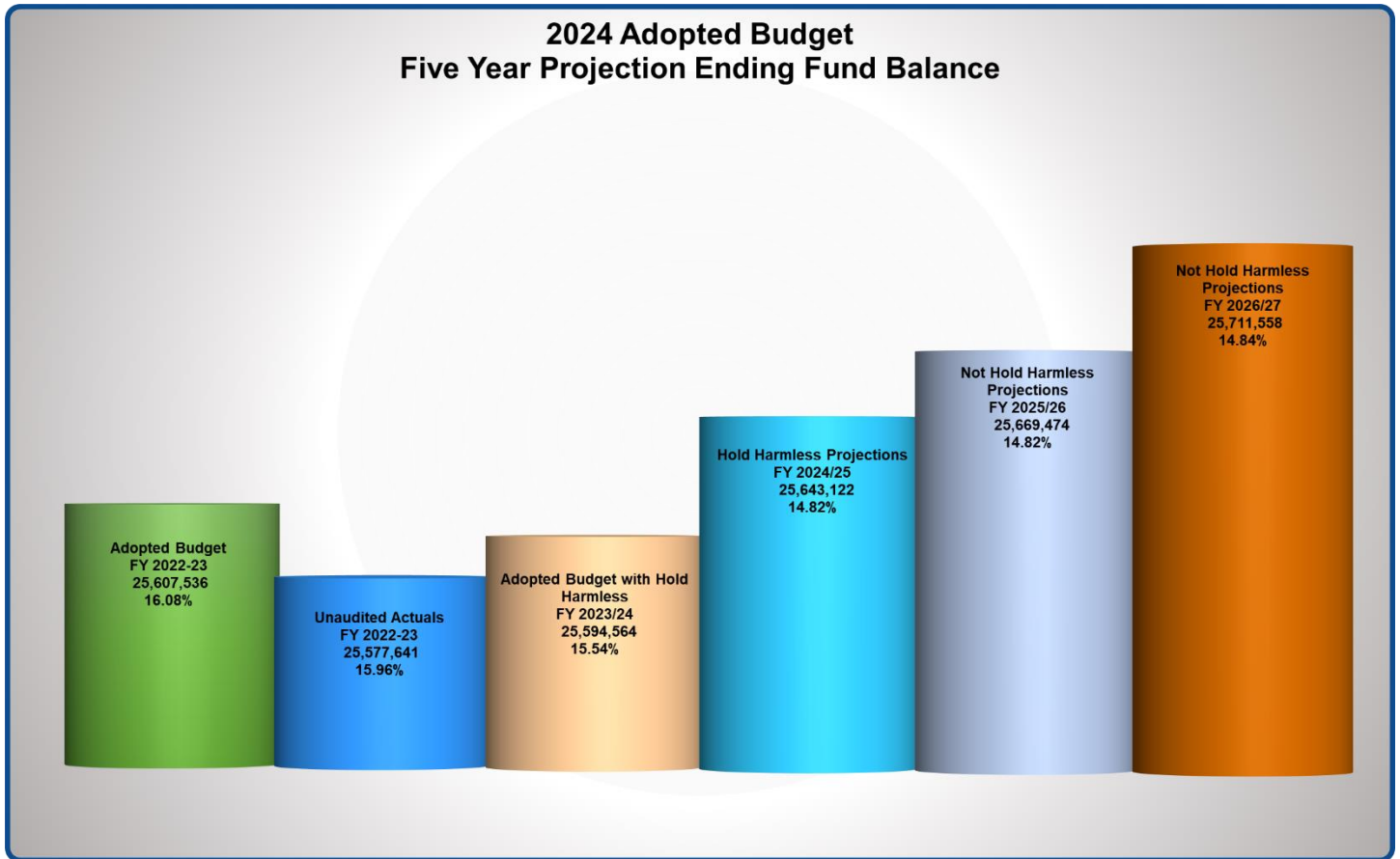




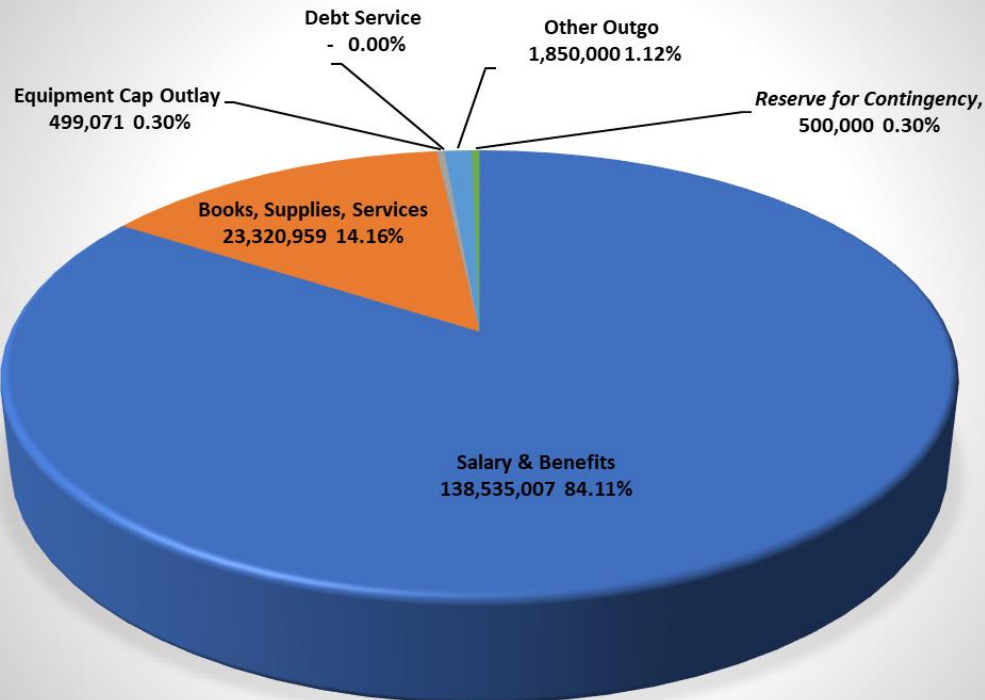
Table 15

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Federal Revenue	-	3,999,859	3,999,858	-
State Revenue	77,818,251	87,160,712	79,404,587	85,898,914
Local Revenue	70,064,158	68,141,776	76,877,134	78,823,046
Other Financing Sources	-	-	-	-
Total Revenue	147,882,409	159,302,347	160,281,580	164,721,960
Expenses				
Full Time Academic	24,407,728	27,285,502	24,817,309	30,929,981
Academic Admin	5,779,597	6,433,022	6,350,800	6,674,771
Other Faculty	6,474,025	6,829,241	7,000,333	6,844,227
Part Time Academic	13,406,618	6,640,743	15,200,290	9,457,129
Classified Salary	24,338,140	27,395,956	26,221,634	28,867,345
Classified Admin	5,236,676	6,619,517	5,960,041	6,377,234
Fringe Benefits	45,940,978	46,244,187	41,872,380	49,384,320
Books, Supplies, Services	17,813,699	25,364,742	23,454,399	23,320,959
Equipment Cap Outlay	334,966	367,483	452,910	499,071
Debt Service	121,704	3,000,000	681,707	-
Other Outgo	2,150,105	3,000,000	8,228,719	1,850,000
Reserve for Contingency	-	51,000	-	500,000
Total Expenses	146,004,235	159,231,393	160,240,521	164,705,037
Beginning Fund Balance	23,658,409	25,536,583	25,536,583	25,577,641
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	1,878,174	70,954	41,058	16,923
Ending Fund Balance	25,536,583	25,607,537	25,577,641	25,594,564
Ending Fund Balance %	17.49%	16.08%	15.96%	15.54%

Graph 7 - Summary

2023/2024 Unrestricted General Fund Expenditure Budget



Graph 8 - Detail

2023/2024 Unrestricted General Fund Expenditure Budget

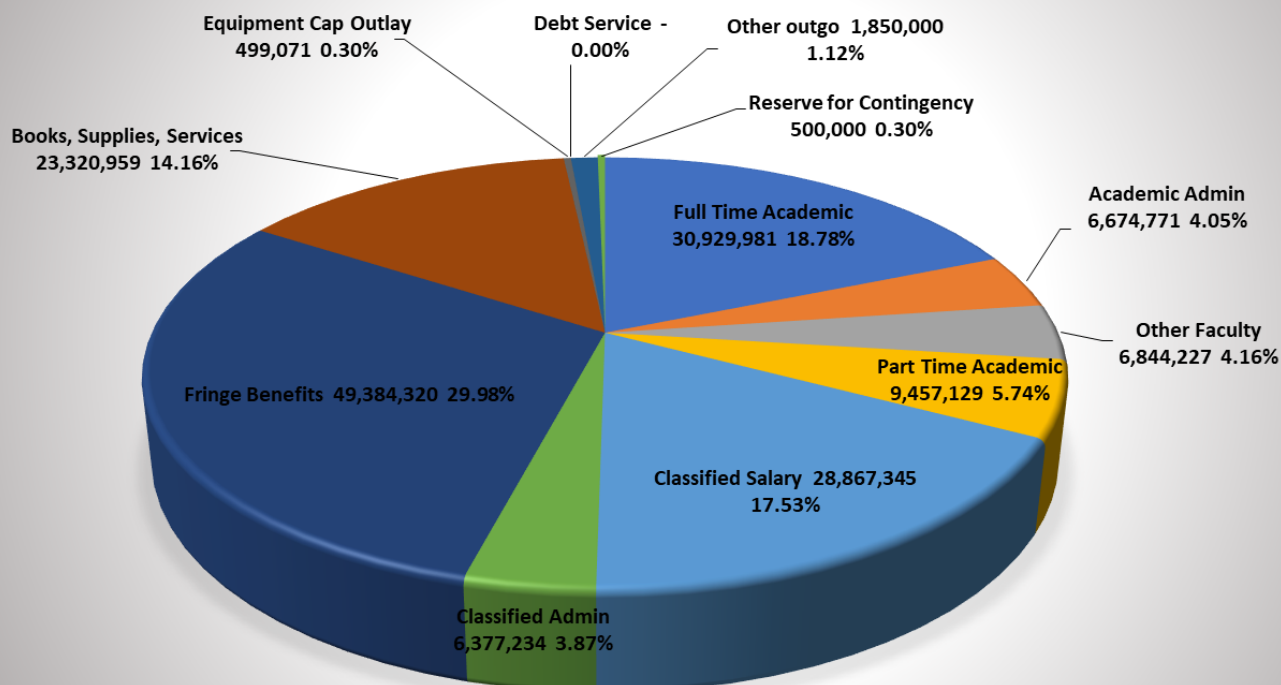




Table 16

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
8121 Higher Education Act of 1965	-	-	-	-
8195 Department of Education	-	-	-	-
8199 Other Federal Income	-	3,999,859	3,999,858	-
Federal Revenue	-	3,999,859	3,999,858	-
8611 State General Apportionment	34,858,861	43,241,763	43,956,540	44,251,857
8613 2% Enrollment Fees	159,446	-	159,771	-
8618 Apprenticeship Apportionment	-	-	-	-
8630 Education Protection Account	30,895,493	31,128,849	24,137,712	27,415,372
8659 PT Health Benefits Rev	-	-	-	-
8660 PT Office Hrs Rev	-	-	-	-
8661 PT Faculty Parity Pay	330,369	355,996	555,838	2,627,042
8672 Homeowners Prop Tax Relief	173,110	172,858	172,927	204,917
8681 State Lottery Proceeds	2,973,072	2,699,748	3,491,911	3,865,227
8682 State Mandated Cost	478,183	468,204	507,315	507,315
8698 State General Apptmnt Prior Yr	-	-	(639,758)	-
8699 Other State Revenue	7,949,716	9,093,294	7,062,331	7,027,184
State Revenue	77,818,251	87,160,712	79,404,587	85,898,914
8811 Tax Secured Roll	23,303,788	22,613,933	30,152,971	26,808,041
8812 Tax Supplement Roll	790,825	429,577	1,066,712	509,249
8813 Tax Unsecured	1,566,758	1,859,388	1,711,914	2,204,241
8814 PY Tax Secured Roll	(55,016)	-	(153,380)	-
8817 Redevelopment Property Tax	8,654,871	-	3,055,015	-
8818 ERAF	23,943,606	32,080,668	28,265,697	37,888,109
8846 Commission	10,000	-	-	-
8851 Facility & Athletic Field Rent	1,870	-	-	-
8861 Interest/Investment Income	128,852	-	538,199	-
8872 Community Services Classes	1,793	-	-	-
8874 Enrollment	5,299,290	4,644,008	5,040,366	4,992,460
8879 Student Records	11,504	-	6,584	-
8880 Tuition Out of St	2,309,475	2,309,474	2,647,957	2,250,771
8881 Parking Services	-	-	(60)	-
8882 F-1 VisaTuition	3,273,468	3,273,468	3,483,769	3,238,915
8883 Student Center	144	-	14	-
8884 Student AC Transit	(626)	-	861	-
8886 Application Fee	15,100	26,127	13,900	26,127
8887 Capital Outlay Fee	101,757	101,757	117,282	101,757
8895 St Drop Fees	1,570	-	960	-
8896 Student Health Fees	605,251	605,251	808,267	605,251
8897 Indirect Income	-	-	-	-
8898 Student Representation Fee	(15)	-	1,926	-
8899 Miscellaneous	99,895	198,125	118,183	198,125
Local Revenue	70,064,158	68,141,776	76,877,134	78,823,046
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfer In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	147,882,409	159,302,347	160,281,580	164,721,960



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
1101 Instructor	24,307,937	27,169,897	24,773,853	30,929,981
1102 Instructor -Subs	-	-	-	-
1103 Instructor - Sabbatical	99,792	115,605	43,456	-
Full Time Academic	24,407,728	27,285,502	24,817,309	30,929,981
1201 Administrators	5,779,597	6,433,022	6,350,800	6,674,771
Academic Admin	5,779,597	6,433,022	6,350,800	6,674,771
1202 Department Chair	1,416,644	1,287,163	1,408,261	1,378,608
1203 Counselors	2,516,736	2,855,954	2,792,995	2,760,502
1204 Librarians	1,078,212	1,278,905	1,293,370	1,421,560
1205 Faculty-Reassign	1,117,762	1,147,607	1,277,482	999,599
1206 Nurse	231,840	259,612	228,226	283,958
1207 Faculty Sabbatical	34,102	-	-	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	78,730	-	-	-
Other Faculty	6,474,025	6,829,241	7,000,333	6,844,227
1351 Instructor-PTime & Ext-Se	10,871,819	5,952,160	12,171,544	8,905,013
1352 Instructor-Sub-Daily/Sick	48,763	11,183	72,172	1,500
1353 Instructor - Retiree	62,494	-	29,464	-
1356 Instructor-Pt-Office Hour	1,500,861	-	1,805,826	-
1357 Instructor-Parity	-	-	-	-
1452 Department Chairs	81,824	40,000	55,660	42,000
1453 Counselors	128,046	100,341	124,274	105,341
1454 Librarians	145,547	143,403	335,365	120,714
1455 Coaches	89,435	99,549	108,106	46,359
1456 Other Non-Teaching	477,829	292,607	497,879	235,452
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,500	-	750
Part Time Academic	13,406,618	6,640,743	15,200,290	9,457,129
2101 Administrators	5,236,676	6,619,517	5,960,041	6,377,234
2102 Clerical Tech & Sup Staff	21,265,654	24,431,523	22,479,858	25,725,725
2201 Instructional Aides	1,717,591	1,849,130	1,785,489	2,165,277
2351 Trustee Members - Board	82,649	48,300	85,360	97,489
2352 Cler Tech & Sup Stf	466,250	141,024	610,338	156,499
2353 Student Employee Asst.	120,147	309,002	199,387	239,394
2354 Overtime	389,930	267,767	812,526	240,989
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	52,689	-	-	-
2451 Instructional Aides	3,250	77,944	40,623	7,055
2452 Inst. Aides - Student	232,481	269,257	187,031	234,917
2453 Inst. Aides-O/T/Perm	7,498	2,010	21,023	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	29,574,815	34,015,473	32,181,675	35,244,579
3110 STRS - Academic	12,559,071	7,272,740	13,031,694	12,510,033
3140 STRS Cash Balance	246,265	323,856	280,692	357,001
3220 PERS	6,800,744	8,969,267	7,839,031	8,671,125
3310 OASDHI (FICA) Academic	154,233	263,802	169,505	379,806
3320 OASDHI Classified	1,749,173	2,023,287	1,836,639	2,095,363
3340 Medicare - Academic	721,005	645,606	772,511	1,325,182
3350 Medicare - Classified	421,864	477,334	455,408	499,107
3411 Medical -Academic	9,454,535	9,583,911	8,368,230	8,405,391



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
3412 Dental - Academic	409,878	424,834	373,937	428,522
3415 Life Ins. -Academic	88,541	93,629	85,900	97,844
3421 Medical -Classified	7,237,866	8,568,630	6,976,713	6,926,285
3422 Dental -Classified	416,630	474,097	384,722	425,389
3425 Life Insurance-Class	88,141	98,732	86,744	98,317
3431 Medical reimbursement	(979,498)	-	(662,638)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	257,210	25,675	279,250	78,584
3520 Unemployment Ins -Class	154,280	169,245	164,103	176,296
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	853,089	759,991	918,189	909,119
3620 Work Comp-Classfd	479,754	560,258	501,891	585,113
3712 OPEB Instructional	2,740,754	3,040,833	-	3,335,035
3720 Apple Ret.	12,574	-	177	-
3722 OPEB Classified	2,074,868	2,468,461	-	2,580,808
3912 Retiree Benefits	-	-	5,962	-
3922 Retiree Benefit - Classified	-	-	3,719	-
Fringe Benefits	45,940,978	46,244,187	41,872,380	49,384,320
4101 Classroom-Books	8,218	11,350	11,108	11,350
4102 Book for Student Program	-	-	-	-
4103 Office Refer/Dict	-	-	49	49
4301 Instructional Supplies	55,653	87,550	68,438	172,378
4302 Supplies Outreach recruitment	5,000	4,754	40,767	4,408
4303 Subs Periodicals	7,695	15,860	11,036	11,820
4304 Supplies-office	422,505	723,793	622,691	511,061
4305 Fuel - gasoline/petroleum	32,027	30,120	38,745	45,600
4306 Computer software/site lic.-cl	91,645	71,438	85,945	83,319
4307 Computer software/site lic.-ad	62,574	79,368	114,248	93,599
4999 Unallocated Budget	-	-	-	429,648
5102 Guest Speakers Lectures-Non	300	-	980	1,100
5103 Legal	765,658	1,012,000	1,344,139	810,000
5104 Audit	216,075	200,000	309,143	285,200
5105 Independent Contractor/Consult	6,849,312	8,195,663	7,584,135	7,454,323
5106 Events/Programs-Outside Prod	36,974	70,423	72,386	56,022
5107 Election Cost	-	-	562,350	-
5109 Legal Settlements	115,000	75,000	-	75,000
5110 Instructor Events-Personal Svs	398	-	-	-
5202 Travel Non-Local	108,123	350,937	172,051	286,842
5203 Travel Local	2,497	63,466	10,261	38,836
5204 Student Transportation	-	5,649	6,608	11,000
5205 Conference/Seminar Reg	95,348	164,062	126,082	150,402
5206 Internal Training- Staff Dev	117,000	24,033	3,900	18,883
5301 Dues and Membership	348,716	460,393	414,705	339,456
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	125,203	192,224	122,613	201,224
5501 Garbage and Trash	357,933	343,979	363,824	341,479
5502 Gas	717,229	857,116	998,028	857,116
5503 Light and Power (Electricity)	2,276,982	2,673,320	2,764,803	2,673,320
5504 Sewer Use	235,933	241,677	276,091	241,677
5505 Telephone Services	106,361	408,769	115,498	353,769
5506 Main Water System	583,926	684,369	621,445	684,369
5507 Pest Control	29,064	72,567	20,911	70,255



Unrestricted General Fund Detail (Fund 01)

2023/24 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
5602 Facility/Building Leases - Ann	511,753	803,784	669,950	803,784
5603 Facility/Building Rentals-Mont	95,649	103,070	102,726	108,000
5604 Equipment Lease - Annual	26,692	129,784	46,735	70,134
5605 Equipment Rentals - Mon-Mon	316,735	158,800	(174,766)	35,365
5607 Print & Dup. Equip Leases/Rent	40,747	69,357	65,144	75,680
5701 Athletics Meals and Lodging	51,046	57,825	41,630	59,450
5702 Graduation Expenses	55,099	60,000	71,182	56,180
5704 Health Services	380	-	1,135	2,494
5708 Athletic Transportation	47,430	46,909	41,714	68,775
5865 Publishing/ Doc Publication	52,772	127,100	21,155	60,919
5866 Testing License and Material	484	484	484	-
5867 Postage	71,127	99,850	59,886	105,685
5870 Cross Enrollment Waiver	(434)	668	(482)	-
5875 Employee Waiver	(544)	8,184	9,223	11,183
5877 Payment of Fines -OSHA & Misc	72,639	3,200	69,720	26,500
5879 Site Repair and Services	40,074	-	16,109	-
5880 Radio Licensing	2,913	9,650	18,627	16,552
5881 Building Repairs & Services	479,901	1,106,839	300,965	524,404
5882 Equip Repairs Maint. & Svc	104,793	197,715	541,784	77,350
5883 Net Internet Fees and Subs.	137,858	196,577	160,918	188,252
5884 Laundry Services	7,276	5,500	6,573	5,500
5885 Misc. Operational Exp.	201,495	629,872	536,633	441,505
5886 Program TV License	29,868	30,000	29,716	30,000
5887 Advertising/Radio/TV	6,629	12,100	11,635	18,501
5888 Advertising Print/ADS	259,566	261,443	220,742	265,881
5889 Grounds Maintenance	63,900	100,000	32,512	100,000
5890 Service Contract-Equipment	63,049	192,866	97,190	113,202
5891 Service Contract-Software-DP	1,704,877	1,673,285	1,772,092	1,650,159
5892 Service Contract-Hardware-DP	100,502	80,000	66,316	80,000
5893 Permits & Fees - Risk Mgmt	14,467	12,000	15,699	12,000
5895 Indirect Costs	(1,978,171)	68,000	(278,851)	-
5899 Bad Debt Expense	1,459,776	2,000,000	1,997,327	2,000,000
Books, Supplies, Services	17,813,699	25,364,742	23,454,399	23,320,959
6120 Site Improvement	-	-	25,000	-
6206 Building Improvement	-	-	301	1,500
6301 College Library Books	30,668	20,517	20,138	-
6302 Library Software (CD DVD etc)	4,228	727	727	-
6303 College Library Periodicals	722	-	-	-
6305 Library Textbooks	6,521	8,000	-	-
6306 Library Databases	17,749	54,001	3,477	51,349
6401 Software	5,480	154	796	40,798
6402 Inst Equipment and Furn	71,618	15,700	48,479	13,280
6403 Non-Instructional Equip & Furn	144,283	164,000	221,188	304,849
6406 Laptop Computers	22,713	33,998	52,478	36,430
6407 PC,SERV, Other Comput,Peripher	30,985	70,386	80,326	50,865
Equipment Cap Outlay	334,966	367,483	452,910	499,071
7120 Debt Interest - Bonds	121,704	3,000,000	617,760	-
7650 Meals for Students	-	-	63,947	-
Debt Service	121,704	3,000,000	681,707	-
7301 Interfund Transfers	2,148,005	3,000,000	8,228,719	1,850,000
7640 Supply Vouchers (Surv Kits)	100	-	-	-
7641 Student Vouchers	2,000	-	-	-
Other Outgo	2,150,105	3,000,000	8,228,719	1,850,000
7930 Reserve for Contingency	-	51,000	-	500,000
Reserve for Contingency	-	51,000	-	500,000
Total Expenses	146,004,235	159,231,393	160,240,521	164,705,037

Table 17

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

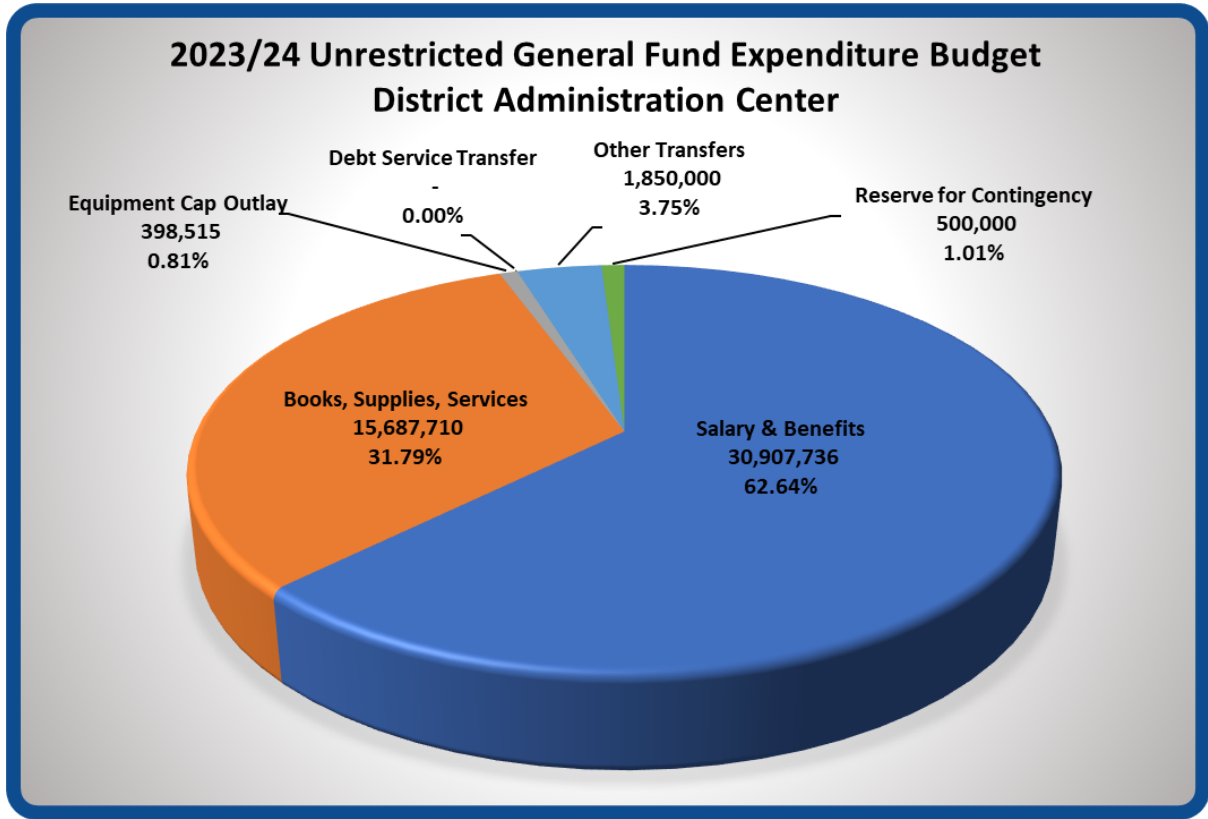
District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
Academic Admin	708,680	889,737	849,748	780,030
Other Faculty	762,841	817,964	995,543	730,759
Part Time Academic	248,584	126,841	228,089	120,441
Classified Salary	9,740,041	11,203,338	11,062,674	12,058,871
Classified Admin	3,290,165	4,202,559	3,624,943	3,764,142
Fringe Benefits	13,905,146	11,044,059	8,921,349	13,453,493
Books, Supplies, Services	12,470,901	17,702,334	16,340,993	15,687,710
Equipment Cap Outlay	66,934	236,730	157,170	398,515
Debt Service Transfer	121,704	3,000,000	617,760	-
Other Transfers	2,148,005	3,000,000	8,228,719	1,850,000
Reserve for Contingency	-	51,000	-	500,000
Total Expense	43,463,001	52,274,562	51,026,987	49,343,961





Graph 9 - Summary



Graph 10 - Detail

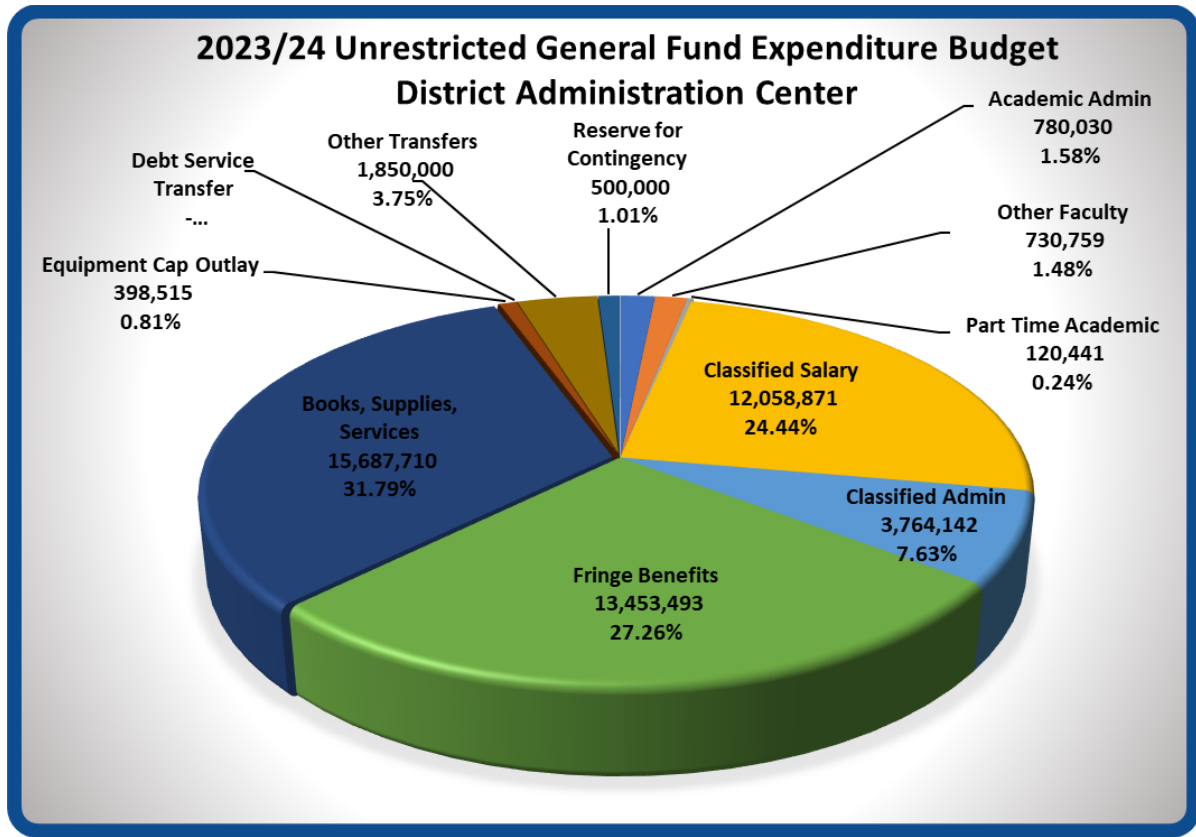




Table 18

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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
1201 Administrators	708,680	889,737	849,748	780,030
Academic Admin	708,680	889,737	849,748	780,030
1205 Faculty-Reassign	762,840.9	817,964	995,543	730,759
Other Faculty	762,841	817,964	995,543	730,759
1351 Instructor-Temp/PTime	-	-	-	-
1357 Instructor-Parity	-	-	-	-
1453 Counselors	72,532	61,841	83,847	61,841
1456 Other Non-Teaching	176,053	65,000	144,242	58,600
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	248,584	126,841	228,089	120,441
2101 Administrators	3,290,165	4,202,559	3,624,943	3,764,142
2102 Clerical Tech & Sup Staff	9,014,942	10,854,280	10,048,138	11,644,751
2351 Trustee Members - Board	82,649	48,300	85,360	97,489
2352 Cler Tech & Sup Stf	370,218	39,585	400,922	75,058
2353 Student Employee Asst.	39,118	99,600	44,723	80,000
2354 Overtime	233,113	161,573	483,532	161,573
2359 Instruct Aides(non-classroom)	-	-	-	-
Classified Salary	13,030,205	15,405,897	14,687,617	15,823,013
3110 STRS - Academic	5,953,559	303,456	5,156,615	4,292,581
3140 STRS Cash Balance	1,342	-	514	560
3220 PERS	2,730,971	3,821,319	3,215,381	3,418,458
3310 OASDHI (FICA) Academic	6,895	22,040	10,612	11,137
3320 OASDHI Classified	758,513	933,331	825,706	955,927
3340 Medicare - Academic	24,981	24,769	30,877	22,429
3350 Medicare - Classified	187,637	218,281	210,882	225,536
3411 Medical -Academic	856,003	336,424	735,389	155,231
3412 Dental - Academic	10,182	14,458	10,277	7,188
3415 Life Ins. -Academic	3,335	4,157	3,878	2,359
3421 Medical -Classified	2,804,587	3,515,361	2,784,592	2,508,260
3422 Dental -Classified	150,534	185,092	142,873	161,107
3425 Life Insurance-Class	34,999	40,574	34,447	39,667
3431 Medical reimbursement	(979,498)	-	(662,638)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	9,005	1,850	11,061	950
3520 Unemployment Ins -Class	68,396	78,324	76,158	80,629
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	28,718	29,042	39,199	26,298
3620 Work Comp-Classfd	215,078	256,698	229,028	264,405
3712 OPEB Instructional	108,337	128,085	(2,748,920)	114,517
3720 Apple Ret.	9,984	-	(5,853)	-
3722 OPEB Classified	921,589	1,130,798	(1,188,410)	1,166,254
3912 Retiree Benefits	-	-	5,962	-
3922 Retiree Benefit - Classified	-	-	3,719	-
Fringe Benefits	13,905,146	11,044,059	8,921,349	13,453,493



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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
4101 Classroom-Books	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4302 Supplies Outreach recruitment	5,000	-	11,170	-
4303 Subs Periodicals	-	5,550	3,420	10,720
4304 Supplies-office	171,405	296,948	239,529	173,099
4305 Fuel - gasoline/petroleum	32,027	29,620	38,640	45,600
4306 Computer software/site lic.-cl	80,391	44,442	61,124	59,183
4307 Computer software/site lic.-ad	57,570	74,283	106,414	83,283
5103 Legal	765,658	1,012,000	1,344,139	810,000
5104 Audit	216,075	200,000	309,143	285,200
5105 Independent Contractor/Consult	6,636,437	7,905,340	7,349,431	7,230,369
5106 Events/Programs-Outside Prod	1,221	8,800	30,394	23,800
5107 Election Cost	-	-	562,350	-
5109 Legal Settlements	115,000	75,000	-	75,000
5202 Travel Non-Local	54,177	252,193	99,493	205,557
5203 Travel Local	1,178	41,600	7,954	22,100
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	54,512	99,898	77,835	96,298
5206 Internal Training- Staff Dev	117,000	16,593	-	16,593
5301 Dues and Membership	77,742	154,717	153,121	116,747
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	125,203	192,224	122,613	201,224
5501 Garbage and Trash	127,710	56,563	59,335	56,563
5502 Gas	25,947	24,091	52,755	24,091
5503 Light and Power (Electricity)	126,081	297,104	312,771	297,104
5504 Sewer Use	43,796	22,002	21,899	22,002
5505 Telephone Services	28,655	337,168	44,323	282,168
5506 Main Water System	29,427	51,451	47,333	51,451
5507 Pest Control	4,393	4,362	935	4,362
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	63,649	52,900	54,448	60,000
5604 Equipment Lease - Annual	18,635	74,084	43,963	68,934
5605 Equipment Rentals - Mon-Mon	298,170	120,900	(202,380)	2,000
5607 Print & Dup. Equip Leases/Rent	2,562	16,930	2,658	20,630
5702 Graduation Expenses	568	-	-	-
5706 Misc. Student Services	-	-	-	-
5865 Publishing/ Doc Publication	19,643	66,300	987	35,607
5867 Postage	60,362	83,850	48,562	87,500
5875 Employee Waiver	-	-	-	-
5877 Payment of Fines -OSHA & Misc	72,639	3,200	69,720	26,500
5879 Site Repair and Services	40,074	-	12,144	-
5880 Radio Licensing	1,965	9,000	17,252	15,000
5881 Building Repairs & Services	450,822	1,100,404	296,233	519,404
5882 Equip Repairs Maint. & Svc	73,368	131,758	495,408	44,832
5883 Net Internet Fees and Subs.	91,506	159,462	132,498	159,112
5885 Misc. Operational Exp.	717,476	417,221	479,533	327,809
5886 Program TV License	29,868	30,000	29,716	30,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	256,860	236,443	199,863	240,932



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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
5889 Grounds Maintenance	63,900	100,000	32,512	100,000
5890 Service Contract-Equipment	15,681	69,475	4,731	17,975
5891 Service Contract-Software-DP	1,699,975	1,668,458	1,766,535	1,646,960
5892 Service Contract-Hardware-DP	100,502	80,000	66,316	80,000
5893 Permits & Fees - Risk Mgmt	14,467	12,000	15,699	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(1,978,171)	68,000	(278,851)	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	1,459,776	2,000,000	1,997,327	2,000,000
Books, Supplies, Services	12,470,901	17,702,334	16,340,993	15,687,710
6120 Site Improvement	-	-	25,000	-
6130 Special Assessments	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	301	1,500
6306 Library Databases	-	50,449	-	50,449
6401 Software	480	154	309	8,400
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	55,010	118,500	80,624	278,500
6406 Laptop Computers	(3,604)	22,259	26,818	16,500
6407 PC,SERV, Other Comput,Peripher	15,047	45,368	24,118	43,166
Equipment Cap Outlay	66,934	236,730	157,170	398,515
7120 Debt Interest - Bonds	121,704	3,000,000	617,760	-
Debt Service	121,704	3,000,000	617,760	-
7301 Transfer Out to General Fund	2,148,005	3,000,000	8,228,719	1,850,000
7302 Special Reserve #1	-	-	-	-
7400 Other Transfers	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
Other Outgo	2,148,005	3,000,000	8,228,719	1,850,000
7930 Reserve for Contingency	-	51,000	-	500,000
Reserve for Contingency	-	51,000	-	500,000
Expense Total	43,463,001	52,274,562	51,026,987	49,343,961

Table 19

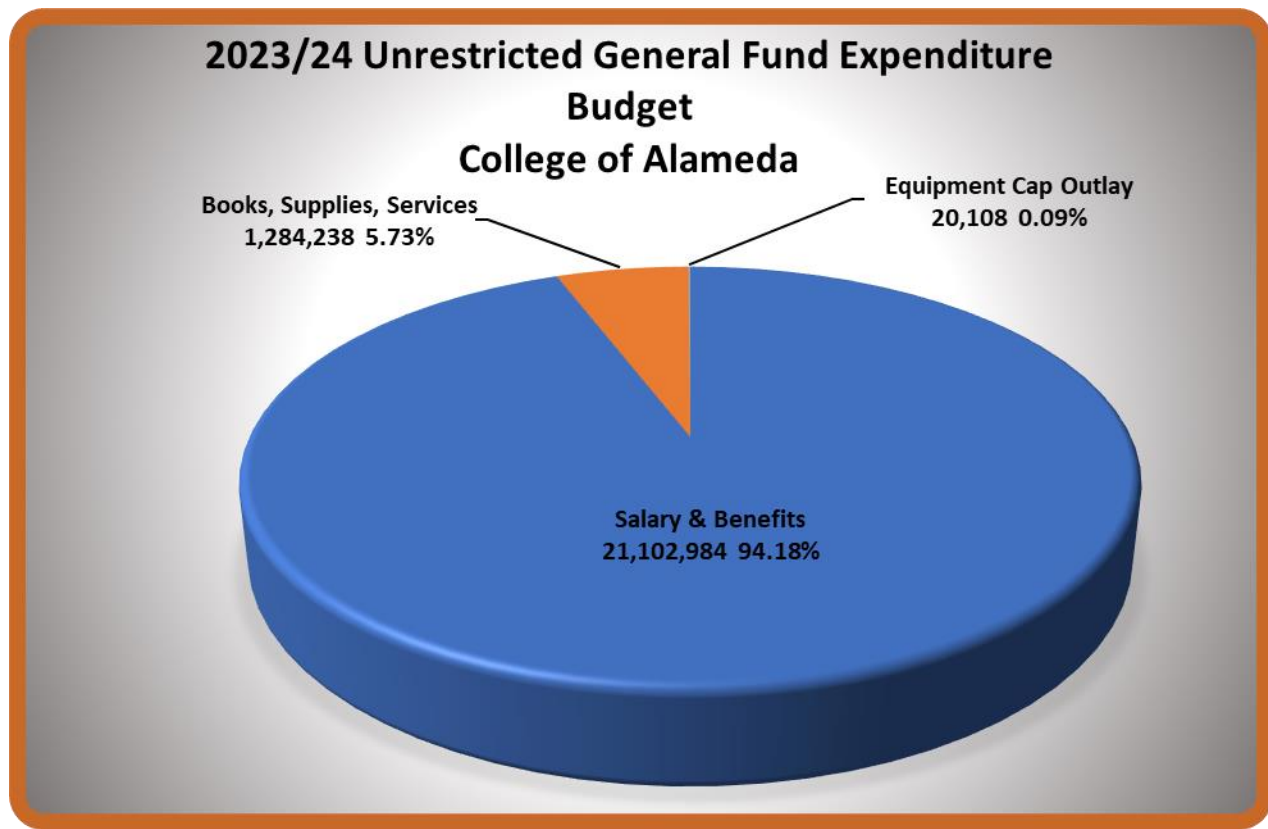
Unrestricted General Fund Summary (Fund 01) 2023/24 Adopted Budget

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
Full Time Academic	4,313,983	4,999,391	4,469,085	5,830,583
Academic Admin	1,251,589	1,363,086	1,276,000	1,392,244
Other Faculty	1,197,886	1,366,603	1,351,477	1,298,763
Part Time Academic	2,052,504	1,076,624	2,191,504	1,407,049
Classified Salary	2,940,744	3,359,648	2,916,136	3,512,925
Classified Admin	408,063	569,923	565,850	606,004
Fringe Benefits	6,079,390	7,085,357	6,355,548	7,055,416
Books, Supplies, Services	1,289,647	1,435,434	1,650,535	1,284,238
Equipment Cap Outlay	34,636	15,400	31,257	20,108
Total Expense	19,568,442	21,271,466	20,807,393	22,407,330



Graph 11 - Summary



Graph 12 - Detail

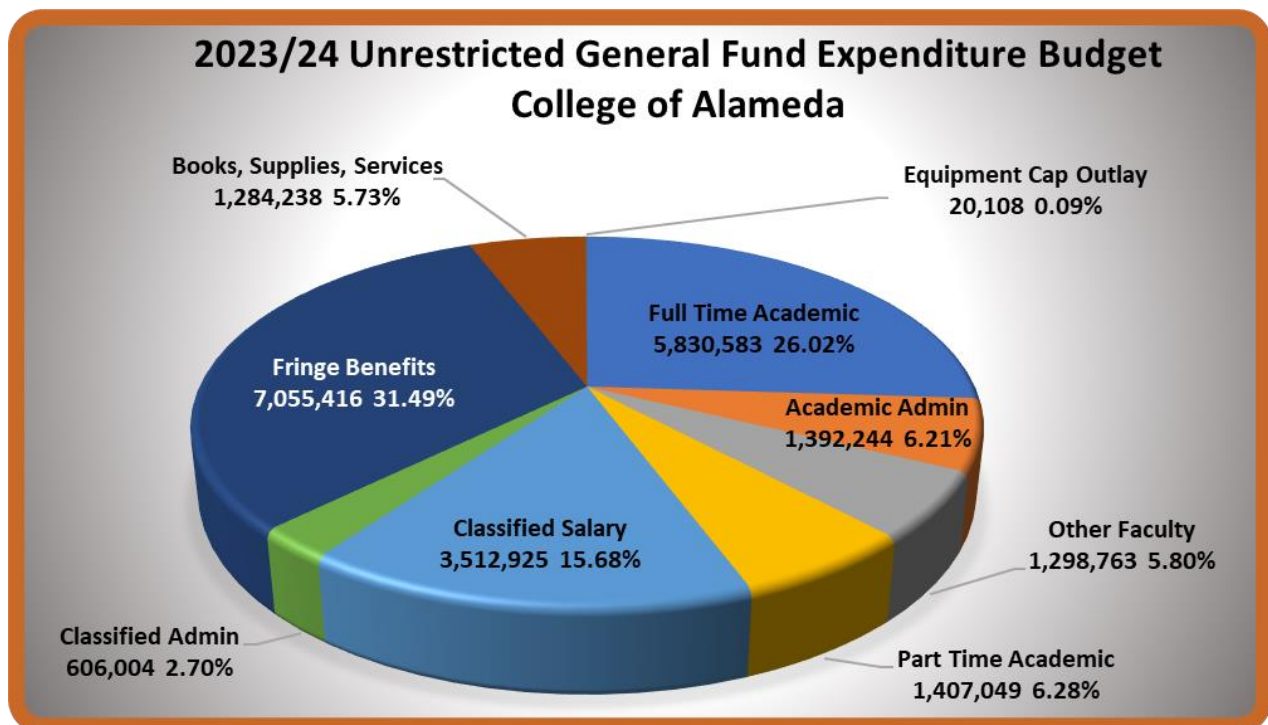




Table 20

Unrestricted General Fund Detail (Fund 01)

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
1101 Instructor	4,313,983	4,999,391	4,469,085	5,830,583
1102 Instructor - Long Term Subs	-	-	-	-
Full Time Academic	4,313,983	4,999,391	4,469,085	5,830,583
1201 Administrators	1,251,589	1,363,086	1,276,000	1,392,244
Academic Admin	1,251,589	1,363,086	1,276,000	1,392,244
1202 Department Chair	346,570	357,887	349,304	241,482
1203 Counselors	391,978	494,306	473,222	512,877
1204 Librarians	282,545	323,188	327,893	345,833
1205 Faculty - Special - Assigned	91,063	97,687	105,406	96,520
1206 Nurse	85,730	93,535	95,653	102,051
Other Faculty	1,197,886	1,366,603	1,351,477	1,298,763
1351 Instructor-PTime & Ext-Se	1,746,189	988,422	1,782,341	1,317,740
1352 Instructor-Sub-Daily/Sick	3,427	-	1,316	-
1353 Instructor - Retiree	13,276	-	20,116	-
1356 Instructor-Pt-Office Hour	204,365	-	271,894	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	8,945	5,000	6,577	5,000
1453 Counselors	-	-	-	-
1454 Librarians	12,929	12,000	17,988	16,000
1455 Coaches	8,682	10,592	21,132	19,780
1456 Other Non-Teaching	54,691	60,610	70,140	48,529
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	2,052,504	1,076,624	2,191,504	1,407,049
2101 Administrators	408,063	569,923	565,850	606,004
2102 Clerical Tech & Sup Staff	2,526,973	2,946,652	2,458,430	3,036,252
2201 Instructional Aides	253,515	261,346	244,857	353,673
2352 Cler Tech & Sup Stf	14,135	19,400	17,045	15,000
2353 Student Employee Asst.	-	4,000	-	4,000
2354 Overtime	67,869	19,600	86,602	27,000
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	-	21,650	35,530	-
2452 Inst. Aides - Student	77,198	87,000	71,026	77,000
2453 Instruct Aides-O/T/Perm & Non	1,055	-	2,645	-
Classified Salary	3,348,808	3,929,571	3,481,986	4,118,929
3110 STRS - Academic	1,295,841	1,392,478	1,586,751	1,627,664
3140 STRS Cash Balance	22,054	71,439	23,203	52,710
3220 PERS	795,474	1,073,491	886,779	1,006,996
3310 OASDHI (FICA) Academic	29,483	54,329	28,166	90,989
3320 OASDHI Classified	202,101	224,151	196,227	230,487
3340 Medicare - Academic	128,384	125,070	136,334	224,401
3350 Medicare - Classified	47,606	55,009	46,877	57,964
3411 Medical -Academic	1,610,349	1,817,683	1,497,345	1,551,751
3412 Dental - Academic	73,666	80,309	70,911	81,405
3415 Life Ins. -Academic	16,124	17,429	15,958	18,843
3421 Medical -Classified	793,979	1,003,161	759,148	839,235
3422 Dental -Classified	51,166	59,418	45,001	52,703



Unrestricted General Fund Detail (Fund 01)

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
3425 Life Insurance-Class	10,035	12,085	9,880	12,316
3510 Unemployment Ins.-Aca	46,414	5,183	49,188	14,483
3520 Unemployment Ins -Class	16,777	18,818	16,859	19,349
3610 Work Comp-Academic	151,528	146,624	161,137	167,303
3620 Work Comp-Classfd	52,005	64,496	53,072	67,948
3712 OPEB Instructional	509,007	579,731	545,281	639,154
3720 Apple Ret.	530	-	1,314	-
3722 OPEB Classified	226,866	284,453	226,117	299,715
Fringe Benefits	6,079,390	7,085,357	6,355,548	7,055,416
4301 Instructional Supplies	309	1,000	141	1,000
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	200	-	-	-
4304 Supplies-office	61,697	89,442	78,158	78,895
4306 Computer software/site lic.-cl	299	-	-	-
4307 Computer software/site lic.-ad	2,304	120	113	120
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	88,545	85,000	79,975	43,000
5106 Events/Programs-Outside Prod	2,137	12,400	2,849	12,540
5202 Travel Non-Local	8,741	21,500	11,567	9,600
5203 Travel Local	-	200	127	-
5204 Student Transportation	-	1,000	-	1,000
5205 Conference/Seminar Reg	4,569	11,548	4,380	3,898
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	72,821	67,650	58,176	27,200
5501 Garbage and Trash	62,152	52,323	78,306	52,323
5502 Gas	189,115	187,734	287,101	187,734
5503 Light and Power (Electricity)	521,067	519,123	564,233	519,123
5504 Sewer Use	92,559	79,123	200,164	79,123
5505 Telephone Services	12,668	10,312	13,473	10,312
5506 Main Water System	152,976	132,652	151,173	132,652
5507 Pest Control	4,712	4,903	4,333	4,903
5603 Facility/Building Rentals-Mont	-	170	170	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	23,630	33,000	31,197	33,000
5701 Athletics Meals and Lodging	5,861	8,000	1,605	8,000
5702 Graduation Exprensos	11,957	15,000	19,378	10,000
5708 Athletic Transportation	3,188	6,000	2,061	7,000
5865 Publishing/ Doc Publication	6,089	18,000	765	8,000
5867 Postage	3,075	3,000	2,055	3,000
5870 CROSS ENROLLMENT WAIVER	-	-	-	-
5875 Employee Waiver	(253)	184	1,472	850
5879 Site Repair and Services	-	-	3,964	-
5880 Radio Licensing	301	-	324	500
5881 Building Repairs & Services	5,580	-	397	-
5882 Equip Repairs Maint. & Svc	3,348	6,963	3,860	6,963
5883 Net Internet Fees and Subs.	6,367	12,636	6,193	6,990
5884 Laundry Services	7,276	5,500	6,573	5,500
5885 Misc. Operational Exp.	(69,764)	23,761	4,064	2,560
5887 Advertising/Radio/TV	-	1,000	11,635	12,000
5888 Advertising Print/ADS	1,300	15,000	14,352	7,500
5889 Grounds Maintenance	-	-	-	-



Unrestricted General Fund Detail (Fund 01)

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
5890 Service Contract-Equipment	4,820	11,190	6,200	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	1,650,535	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	578	580
6403 Non-Instructional Equip & Furn	19,253	8,100	24,857	7,900
6406 Laptop Computers	9,337	3,000	-	5,700
6407 PC,SERV, Other Comput,Peripher	(84)	2,300	5,822	5,928
Equipment Cap Outlay	34,636	15,400	31,257	20,108
7301 Transfer Out to General Fund	-	-	-	-
Other Outgo	-	-	-	-
		-	-	-
Total Expense	19,568,442	21,271,466	20,807,393	22,407,330

Table 21

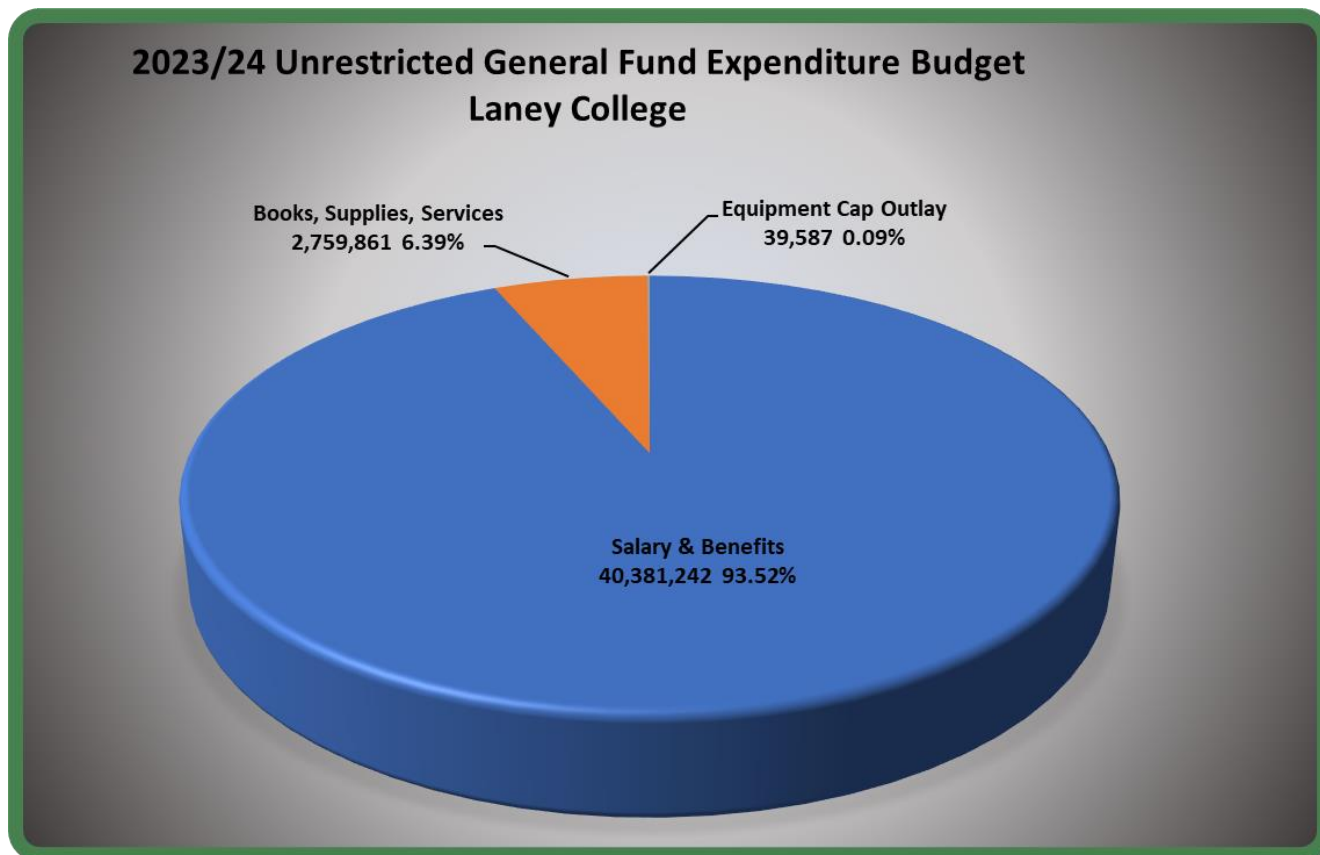
Unrestricted General Fund Summary (Fund 01) 2023/24 Adopted Budget

Laney (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
Full Time Academic	10,322,244	11,263,959	10,924,278	12,679,689
Academic Admin	1,465,310	1,641,743	1,638,967	1,683,292
Other Faculty	2,061,046	2,220,410	2,118,826	2,235,329
Part Time Academic	4,302,969	1,575,403	4,672,824	3,149,534
Classified Salary	5,354,532	5,793,481	5,547,281	6,018,818
Classified Admin	818,114	935,458	911,380	986,469
Fringe Benefits	12,491,617	13,512,653	12,910,070	13,628,111
Books, Supplies, Services	1,735,750	2,724,000	2,583,972	2,759,861
Equipment Cap Outlay	94,696	9,500	180,984	39,587
Debt Service	100	-	63,947	-
Total Expense	38,646,378	39,676,607	41,552,531	43,180,690



Graph 13 - Summary



Graph 14 - Detail

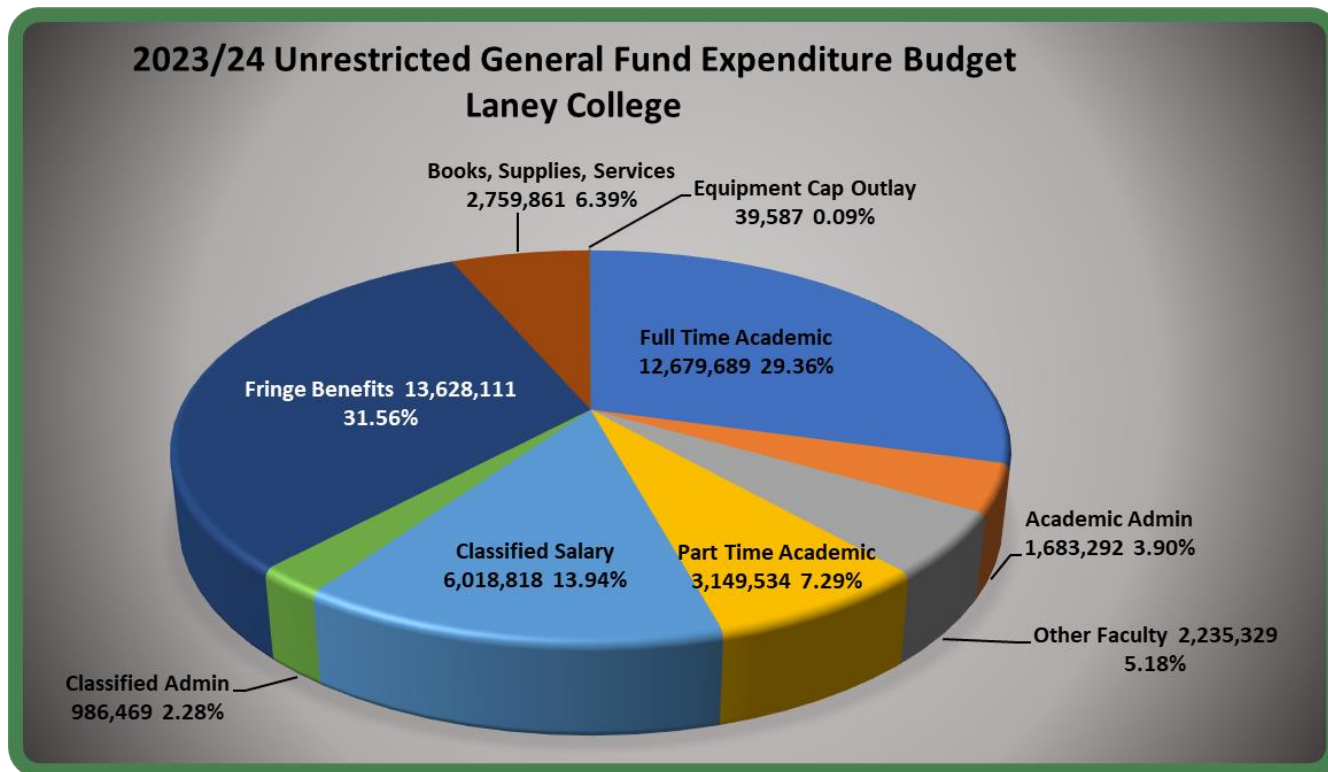




Table 22

Unrestricted General Fund Detail (Fund 01)

Laney (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
1101 Instructor	10,322,244	11,263,959	10,924,278	12,679,689
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	-	-	-	-
Full Time Academic	10,322,244	11,263,959	10,924,278	12,679,689
1201 Administrators	1,465,310	1,641,743	1,638,967	1,683,292
Academic Admin	1,465,310	1,641,743	1,638,967	1,683,292
1202 Department Chair	455,493	522,903	510,672	501,885
1203 Counselors	1,002,876	1,096,492	1,108,551	1,146,211
1204 Librarians	334,455	448,145	458,084	457,030
1205 Faculty - Special - Assigned	96,259	90,192	17,523	53,613
1206 Nurse	59,130	62,678	23,997	76,590
1207 Faculty Sabbatical	34,102	-	-	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	78,730	-	-	-
Other Faculty	2,061,046	2,220,410	2,118,826	2,235,329
1351 Instructor-PTIME & Ext-Se	3,457,716	1,350,345	3,589,304	3,030,310
1352 Instructor-Sub-Daily/Sick	30,011	6,596	58,688	-
1353 Instructor - Retiree	27,859	-	2,630	-
1356 Instructor-Pt-Office Hour	517,767	-	565,338	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	52,350	27,000	26,431	29,000
1453 Counselors	23,887	3,500	23,835	8,500
1454 Librarians	4,640	35,305	202,479	-
1455 Coaches	80,753	88,957	82,341	26,579
1456 Other Non-Teaching	107,986	63,700	121,779	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	4,672,824	3,149,534
2101 Administrators	818,114	935,458	911,380	986,469
2102 Clerical Tech & Sup Staff	4,076,899	4,364,779	4,110,195	4,530,818
2201 Instructional Aides	1,039,290	1,096,921	1,034,042	1,263,563
2352 Cler Tech & Sup Stf	54,842	51,139	99,914	40,000
2353 Student Employee Asst.	44,517	83,661	72,914	49,104
2354 Overtime	53,776	42,576	151,284	42,916
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	3,250	47,239	5,094	-
2452 Inst. Aides - Student	78,993	105,157	69,942	92,417
2453 Inst. Aides-O/T/Perm	2,964	2,010	3,897	-
Classified Salary	6,172,645	6,728,939	6,458,662	7,005,287
3110 STRS - Academic	2,565,846	2,706,303	3,099,037	3,170,343
3140 STRS Cash Balance	68,753	101,042	79,963	121,212
3220 PERS	1,534,807	1,864,755	1,706,442	1,708,816
3310 OASDHI (FICA) Academic	65,081	92,777	64,976	118,181
3320 OASDHI Classified	362,265	384,906	371,958	407,778



Unrestricted General Fund Detail (Fund 01)

Laney (Location 5)

Description	2021/22	2022/23	2022/23	2023/24
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3340 Medicare - Academic	262,558	237,801	279,826	472,545
3350 Medicare - Classified	86,836	92,803	91,572	98,363
3411 Medical -Academic	3,511,794	3,843,164	3,264,136	3,345,983
3412 Dental - Academic	159,920	164,755	151,435	165,762
3415 Life Ins. -Academic	34,492	35,779	34,043	37,696
3421 Medical -Classified	1,706,761	1,815,841	1,534,021	1,595,882
3422 Dental -Classified	106,164	109,093	93,577	101,288
3425 Life Insurance-Class	20,729	21,359	19,901	21,745
3510 Unemployment Ins.-Aca	92,347	8,739	100,565	25,672
3520 Unemployment Ins -Class	32,304	32,327	32,917	34,241
3610 Work Comp-Academic	310,307	278,790	331,875	333,753
3620 Work Comp-Classfd	98,094	108,656	99,856	115,316
3712 OPEB Instructional	1,043,893	1,134,546	1,113,578	1,244,933
3720 Apple Ret.	2,013	-	3,460	-
3722 OPEB Classified	426,653	479,217	436,932	508,602
Fringe Benefits	12,491,617	13,512,653	12,910,070	13,628,111
4101 Classroom-Books	-	-	-	-
4103 Office Professional Refer/Dict	-	-	-	-
4301 Instructional Supplies (Classroom)	28,286	61,157	46,658	161,419
4302 Supplies Outreach recruitment	-	4,754	27,761	4,408
4303 Subs Periodicals - Other	-	-	189	-
4304 Supplies-office	116,297	163,783	166,264	156,087
4305 Fuel - gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	10,385	1,645	970	285
4307 Computer software/site lic.-ad	2,700	4,965	7,721	10,196
4999 Unallocated Budget	-	-	-	3,853
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	77,827	103,403	92,683	90,588
5106 Events/Programs-Outside Prod	18,648	16,366	11,518	16,955
5202 Travel Non-Local	13,950	21,092	13,937	19,205
5203 Travel Local	761	8,586	232	12,986
5205 Conference/Seminar Reg	12,400	16,572	14,260	13,737
5206 Internal Training- Staff Dev	-	7,290	3,900	2,290
5301 Dues and Membership	51,257	84,027	56,757	74,937
5501 Garbage and Trash	44,302	108,864	107,030	108,864
5502 Gas	265,525	431,714	496,068	431,714
5503 Light and Power (Electricity)	834,836	1,046,930	1,050,263	1,046,930
5504 Sewer Use	40,792	60,974	40,544	60,974
5505 Telephone Services	21,443	19,819	18,077	19,819
5506 Main Water System	110,588	133,636	127,725	133,636
5507 Pest Control	13,859	62,146	14,965	59,834
5604 Equipment Lease - Annual	-	1,200	800	1,200
5605 Equipment Rentals - Mon-Mon	5,005	5,900	9,639	8,212
5607 Print & Dup. Equip Leases/Rent	14,555	19,427	31,289	22,050
5701 Athletics Meals and Lodging	24,827	38,825	31,107	32,750
5702 Graduation Expenses	1,312	-	5,702	-
5708 Athletic Transportation	31,318	31,886	34,074	55,915
5865 Publishing/ Doc Publication	3,300	21,500	17,785	8,200
5867 Postage	-	5,000	3,350	5,200
5870 CROSS ENROLLMENT WAIVER	-	-	-	-
5875 Employee Waiver	(437)	1,500	2,622	500



Unrestricted General Fund Detail (Fund 01)

Laney (Location 5)

Description	2021/22	2022/23	2022/23	2023/24
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
5881 Building Repairs & Services	23,499	6,435	4,335	5,000
5882 Equip Repairs Maint. & Svc	13,382	17,361	17,044	12,800
5883 Net Internet Fees and Subs.	8,152	9,200	9,200	15,000
5885 Misc. Operational Exp.	(101,042)	99,290	31,334	78,843
5887 Advertising/Radio/TV	6,629	-	-	1,000
5888 Advertising Print/ADS	1,159	-	-	-
5890 Service Contract-Equipment	40,234	103,926	82,614	81,275
5891 Service Contract-Software-DP	-	4,827	5,556	3,199
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,735,750	2,724,000	2,583,972	2,759,861
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	-	-	-	24,017
6402 Inst Equipment and Furn	62,099	6,500	45,152	6,500
6403 Non-Instructional Equip & Furn	4,828	-	83,464	2,170
6406 Laptop Computers	7,891	-	12,968	5,400
6407 PC,SERV, Other Comput,Peripher	-	3,000	39,401	1,500
Equipment Cap Outlay	94,696	9,500	180,984	39,587
7515 FINAIDEOPG	-	-	-	-
7516 FINAIDCARE	-	-	-	-
7640 Supply Vouchers (Surv Kits)	100	-	-	-
7650 Meals for Students	-	-	63,947	-
Debt Service	100	-	63,947	-
Expense Total	38,646,378	39,676,607	41,552,531	43,180,690

Table 23

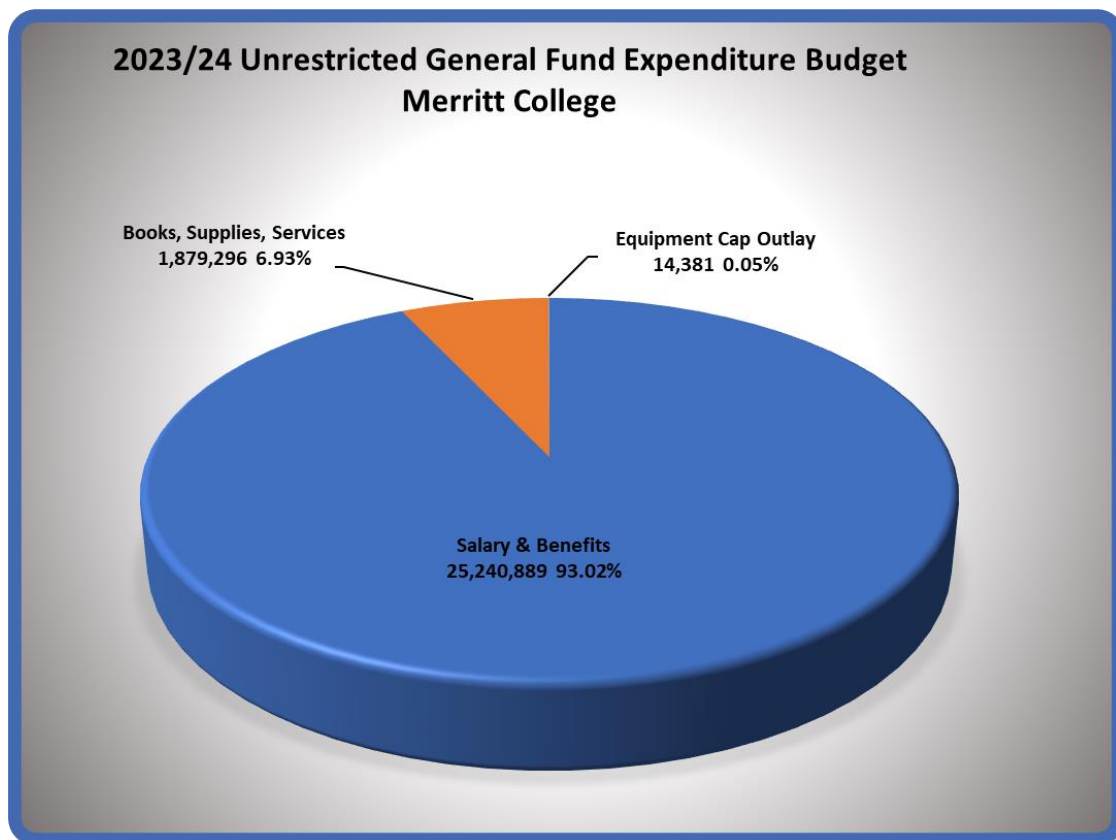
**Unrestricted General Fund Summary (Fund 01)
2023/24 Adopted Budget**

Merritt (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
Full Time Academic	4,805,392	5,285,215	4,882,976	6,122,725
Academic Admin	1,268,204	1,393,256	1,345,922	1,482,397
Other Faculty	1,117,189	1,240,787	1,231,599	1,352,230
Part Time Academic	3,634,953	2,140,651	4,064,745	3,259,286
Classified Salary	3,417,968	3,813,924	3,712,420	4,030,475
Classified Admin	341,207	458,273	545,222	701,921
Fringe Benefits	6,832,483	7,615,047	7,295,872	8,291,855
Books, Supplies, Services	1,310,828	1,743,962	1,365,083	1,879,296
Equipment Cap Outlay	101,380	84,418	58,999	14,381
Total Expense	22,829,601	23,775,533	24,502,838	27,134,566



Graph 15 - Summary



Graph 16 - Detail

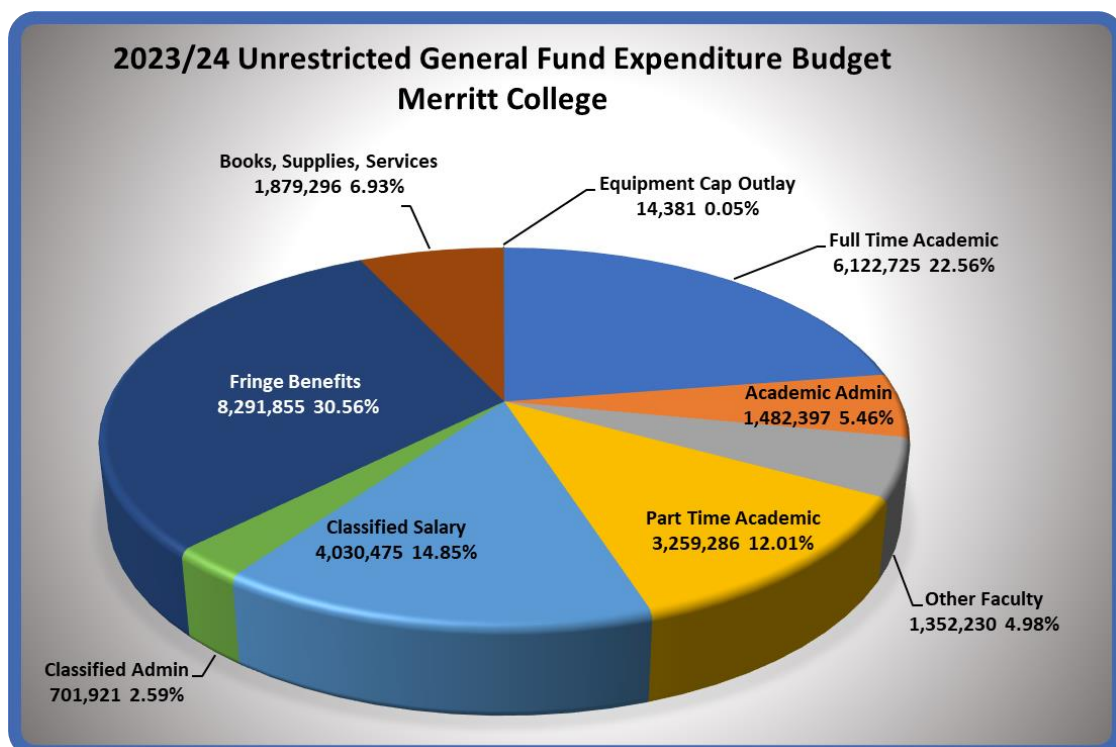




Table 24

Unrestricted General Fund Detail (Fund 01)				
Merritt (Location 6)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
1101 Instructor	4,805,392	5,285,215	4,882,976	6,122,725
1102 Instructor - Long Term Subs	-	-	-	0
Full Time Academic	4,805,392	5,285,215	4,882,976	6,122,725
1201 Administrators	1,268,204	1,393,256	1,345,922	1,482,397
Academic Admin	1,268,204	1,393,256	1,345,922	1,482,397
1202 Department Chair	262,432	290,373	288,683	319,873
1203 Counselors	451,748	524,286	492,409	542,078
1204 Librarians	168,479	180,965	182,920	266,255
1205 Faculty - Special - Assigned	147,550	141,764	159,011	118,707
1206 Nurse	86,979	103,399	108,575	105,317
Other Faculty	1,117,189	1,240,787	1,231,599	1,352,230
1351 Instructor-PTIME & Ext-Se	2,998,461	2,068,512	3,353,480	3,213,170
1352 Instructor-Sub-Daily/Sick	5,944	-	4,492	-
1353 Instructor - Retiree	21,359	-	6,719	-
1356 Instructor-Pt-Office Hour	417,692	-	519,968	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	13,812	-	10,991	-
1453 Counselors	11,418	-	-	-
1454 Librarians	42,993	37,400	51,581	46,016
1455 Coaches	-	-	4,633	-
1456 Other Non-Teaching	123,272	33,239	112,881	100
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,500	-	-
Part Time Academic	3,634,953	2,140,651	4,064,745	3,259,286
2101 Administrators	341,207	458,273	545,222	701,921
2102 Clerical Tech & Sup Staff	2,892,810	3,315,138	3,060,595	3,548,804
2201 Instructional Aides	368,093	430,768	442,522	479,730
2352 Cler Tech & Sup Stf	27,055	6,400	89,280	1,941
2353 Student Employee Asst.	11,616	21,500	14,724	-
2354 Overtime	24,908	33,518	76,554	-
2359 Instruct Aides(non-classroom)	52,689	-	-	-
2451 Instructional Aides (Relace)	-	-	-	-
2452 Inst. Aides - Student	37,318	6,600	14,265	-
2453 Instruct Aides-O/T/Perm & Non	3,478	-	14,480	-
Classified Salary	3,759,174	4,272,197	4,257,642	4,732,396
3110 STRS - Academic	1,356,888	1,394,234	1,666,976	1,722,467
3140 STRS Cash Balance	76,556	146,505	77,089	127,583
3220 PERS	948,138	1,220,749	1,125,199	1,192,104
3310 OASDHI (FICA) Academic	28,881	56,978	33,858	100,893
3320 OASDHI Classified	229,259	258,910	251,939	293,320
3340 Medicare - Academic	153,480	139,206	164,466	373,572
3350 Medicare - Classified	53,693	60,996	60,050	68,618



Unrestricted General Fund Detail (Fund 01)

Merritt (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
3411 Medical -Academic	1,626,689	1,731,071	1,427,463	1,616,239
3412 Dental - Academic	78,578	78,546	68,603	84,321
3415 Life Ins. -Academic	17,067	17,623	16,195	19,815
3421 Medical -Classified	1,062,538	1,252,984	1,126,940	1,243,930
3422 Dental -Classified	63,372	68,920	62,033	69,640
3425 Life Insurance-Classified	12,455	13,801	12,649	14,518
3510 Unemployment Ins.-Academic	55,381	6,151	60,422	25,409
3520 Unemployment Ins -Classified	19,926	21,742	21,576	24,628
3610 Work Comp-Academic	183,567	166,303	196,990	207,714
3620 Work Comp-Classfd	61,823	71,499	66,884	80,440
3712 OPEB Instructional	537,119	593,489	565,153	671,833
3720 Apple Ret.	48	-	1,137	-
3722 OPEB Classified	267,025	315,340	290,252	354,811
Fringe Benefits	6,832,483	7,615,047	7,295,872	8,291,855
4101	-	-	-	-
4102 Book for Student Program	-	-	-	-
4301 Instructional Supplies (Classroom)	6,179	24,893	12,572	9,459
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	7,495	9,210	7,352	-
4304 Supplies-office	32,345	60,146	53,298	14,058
4305 Fuel - gasoline/petroleum	-	500	104	-
4306 Computer software/site lic.-cl	570	1,500	-	-
4307 Computer software/site lic.-ad	-	-	-	-
4999 Unallocated Budget	-	-	-	425,795
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	31,041	43,870	37,491	43,200
5106 Events/Programs-Outside Prod	14,968	32,357	27,625	2,727
5110 Instructor Events-Personal Svs	398	-	-	-
5202 Travel Non-Local	16,361	24,152	11,648	3,880
5203 Travel Local	558	10,580	1,705	250
5204 Student Transportation	-	4,649	6,608	10,000
5205 Conference/Seminar Reg	12,536	11,375	9,270	2,500
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	71,532	85,532	66,243	58,543
5407 Student Accident Insurance	-	-	-	-
5501 Garbage and Trash	72,114	61,083	67,893	58,583
5502 Gas	147,865	171,075	116,603	171,075
5503 Light and Power (Electricity)	482,471	501,863	491,565	501,863
5504 Sewer Use	49,967	58,403	1,435	58,403
5505 Telephone Services	26,739	24,570	22,724	24,570
5506 Main Water System	277,738	347,525	279,496	347,525
5507 Pest Control	6,099	1,156	679	1,156
5603 Facility/Building Rentals-Mont	32,000	50,000	48,108	48,000
5604 Equipment Lease - Annual	8,057	54,500	1,972	-
5605 Equipment Rentals - Mon-Mon	13,560	30,000	17,975	23,153
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5701 Athletics Meals and Lodging	20,358	11,000	8,918	18,700
5702 Graduation Expenses	22,690	30,000	26,726	29,130
5704 Health Services	380	-	1,135	2,494
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	12,924	9,023	5,579	5,860



Unrestricted General Fund Detail (Fund 01)

Merritt (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
5865 Publishing/ Doc Publication	22,416	10,800	220	5,513
5866 Testing License and Material	484	484	484	-
5867 Postage	-	-	339	1,985
5870 Cross Enrollment Waiver	(434)	518	(482)	-
5875 Employee Waiver	1,848	1,500	3,519	4,833
5880 Radio Licensing	-	-	-	-
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	12,295	30,933	21,542	721
5883 Net Internet Fees and Subs.	14,079	7,979	6,727	350
5885 Misc. Operational Exp.	(108,628)	29,511	6,435	3,922
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	247	-	-	1,049
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	1,575	3,275	1,575	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,310,828	1,743,962	1,365,083	1,879,296
6301 College Library Books	28,900	20,517	20,138	-
6302 Library Software (CD DVD etc)	3,342	727	727	-
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	6,521	8,000	-	-
6306 Library Databases	1,249	2,652	2,602	-
6401 Software	-	-	487	8,381
6402 Inst Equipment and Furn	2,124	1,000	1,539	-
6403 Non-Instructional Equip & Furn	49,473	29,415	26,139	6,000
6406 Laptop Computers	2,054	2,539	2,535	-
6407 PC,SERV, Other Comput,Peripher	7,718	19,568	4,832	-
Equipment Cap Outlay	101,380	84,418	58,999	14,381
Total Expense	22,829,601	23,775,533	24,502,838	27,134,566

Table 25

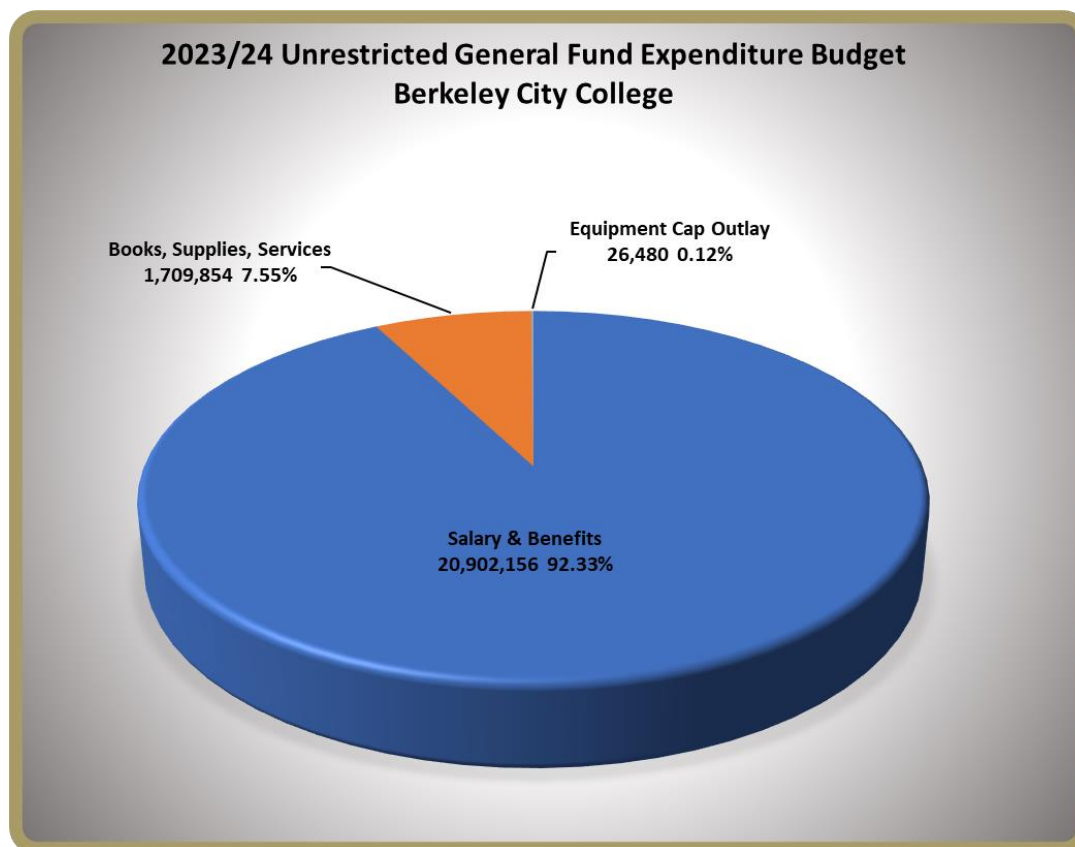
**Unrestricted General Fund Summary (Fund 01)
2023/24 Adopted Budget**

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
Full Time Academic	4,966,110	5,736,937	4,540,970	6,296,984
Academic Admin	1,085,815	1,145,200	1,240,162	1,336,808
Other Faculty	1,335,064	1,183,477	1,302,888	1,227,146
Part Time Academic	8,931,959	7,285,170	5,563,946	1,520,819
Classified Salary	2,884,855	3,225,565	2,983,122	3,246,256
Classified Admin	379,127	453,304	312,646	318,698
Fringe Benefits	6,632,342	6,987,071	6,389,541	6,955,445
Books, Supplies, Services	1,006,573	1,759,012	1,513,815	1,709,854
Equipment Cap Outlay	37,320	21,435	24,499	26,480
Other Outgo	2,000	-	-	-
Total Expense	27,261,165	27,797,171	23,871,591	22,638,490



Graph 17 - Summary



Graph 18 - Detail

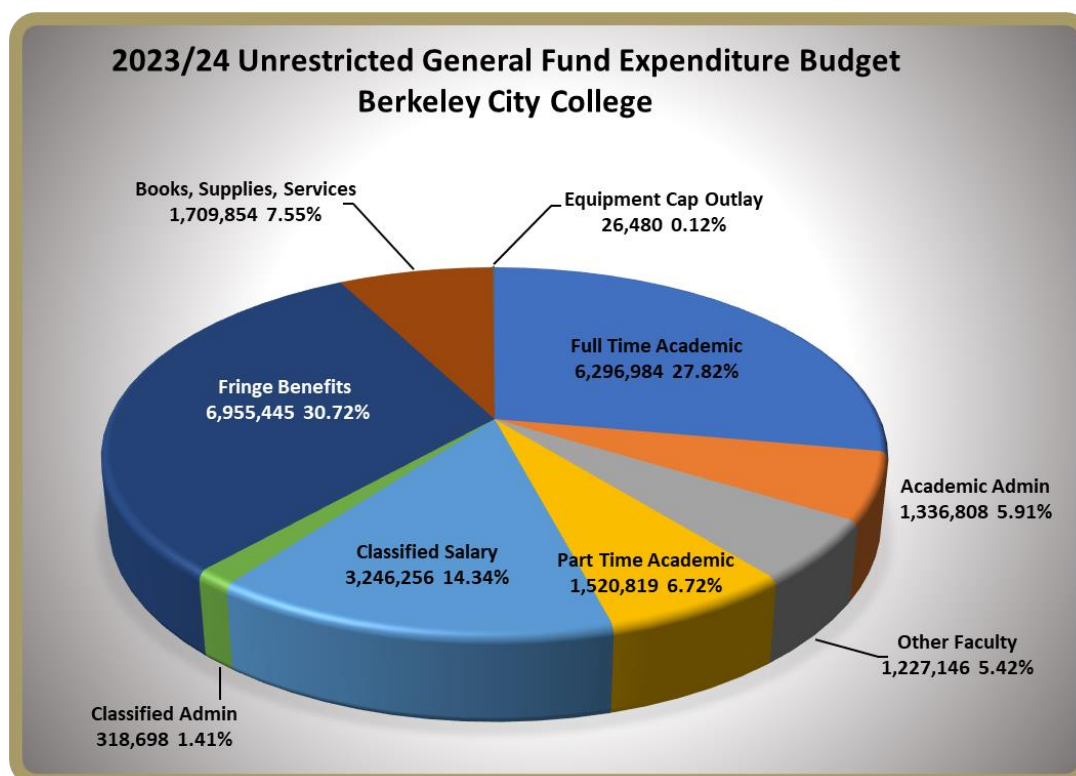




Table 26

Unrestricted General Fund Detail (Fund 01)

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Expenses				
1101 Instructor	4,866,318	5,621,332	4,497,514	6,296,984
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	99,792	115,605	43,456	-
Full Time Academic	4,966,110	5,736,937	4,540,970	6,296,984
1201 Administrators	1,085,815	1,145,200	1,240,162	1,336,808
Academic Admin	1,085,815	1,145,200	1,240,162	1,336,808
1202 Department Chair	352,149	116,000	259,602	315,368
1203 Counselors	670,133	740,870	718,813	559,336
1204 Librarians	292,733	326,607	324,472	352,442
1205 Faculty-Reassign	20,048	-	-	-
1209 Counselors-Lts	-	-	-	-
Other Faculty	1,335,064	1,183,477	1,302,888	1,227,146
1351 Instructor-PTime & Ext-Se	2,669,453	1,544,881	3,446,419	1,343,793
1352 Instructor-Sub-Daily/Sick	9,381	4,587	7,675	1,500
1353 Instructor - Retiree	-	-	-	-
1356 Instructor-Pt-Office Hour	361,038	-	448,626	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	6,717	8,000	11,661	8,000
1453 Counselors	20,209	35,000	16,592	35,000
1454 Librarians	84,984	58,698	63,317	58,698
1456 Other Non-Teaching	15,827	70,058	48,836	73,078
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	750
Part Time Academic	8,931,959	7,285,170	5,563,946	1,520,819
2101 Administrators	379,127	453,304	312,646	318,698
2102 Clerical Tech & Sup Staff	2,754,030	2,950,674	2,802,500	2,965,100
2201 Instructional Aides	56,693	60,095	64,067	68,311
2352 Cler Tech & Sup Stf	-	24,500	3,178	24,500
2353 Student Employee Asst.	24,896	100,241	67,026	106,290
2354 Overtime	10,264	10,500	14,554	9,500
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	-	9,055	-	7,055
2452 Inst. Aides - Student	38,972	70,500	31,797	65,500
Classified Salary	3,263,983	3,678,869	3,295,768	3,564,954
3110 STRS - Academic	1,386,937	1,476,269	1,522,315	1,696,978
3140 STRS Cash Balance	77,559	4,870	99,924	54,936
3220 PERS	791,354	988,953	905,230	844,751
3310 OASDHI (FICA) Academic	23,893	37,678	31,893	58,606
3320 OASDHI Classified	197,034	221,989	190,808	207,851
3340 Medicare - Academic	151,603	118,760	161,008	232,235
3350 Medicare - Classified	46,093	50,244	46,028	48,626
3411 Medical -Academic	1,849,701	1,855,569	1,443,896	1,736,187
3412 Dental - Academic	87,532	86,766	72,711	89,846
3415 Life Ins. -Academic	17,522	18,641	15,828	19,131
3421 Medical -Classified	870,001	981,283	772,013	738,978
3422 Dental -Classified	45,394	51,574	41,239	40,651
3425 Life Insurance-Class	9,922	10,913	9,867	10,071



Unrestricted General Fund Detail (Fund 01)

Berkeley City College (Location 8)

Description	2021/22	2022/23	2022/23	2023/24
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3510 Unemployment Ins.-Aca	54,063	3,752	58,015	12,070
3520 Unemployment Ins -Class	16,877	18,034	16,594	17,449
3610 Work Comp-Academic	178,970	139,232	188,987	174,051
3620 Work Comp-Classfd	52,753	58,909	53,052	57,004
3712 OPEB Instructional	542,397	604,982	524,907	664,598
3720 Apple Ret.	-	-	119	-
3722 OPEB Classified	232,735	258,653	235,109	251,426
Fringe Benefits	6,632,342	6,987,071	6,389,541	6,955,445
4101 Classroom-Books	8,218	11,350	11,108	11,350
4103 Office Refer/Dict	-	-	49	49
4301 Instructional Supplies	20,879	500	9,068	500
4302 Supplies Outreach recruitment	-	-	1,836	-
4303 Subs Periodicals	-	1,100	75	1,100
4304 Supplies-office	40,762	113,474	85,441	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	-	980	1,100
5105 Independent Contractor/Consult	15,462	58,050	24,555	47,166
5106 Events/Programs-Outside Prod	-	500	-	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	14,894	32,000	35,405	48,600
5203 Travel Local	-	2,500	242	3,500
5205 Conference/Seminar Reg	11,331	24,669	20,338	33,969
5206 Internal Training- Staff Dev	-	150	-	-
5301 Dues and Membership	75,364	68,467	80,408	62,029
5501 Garbage and Trash	51,657	65,146	51,260	65,146
5502 Gas	88,778	42,502	45,502	42,502
5503 Light and Power (Electricity)	312,527	308,300	345,971	308,300
5504 Sewer Use	8,818	21,175	12,049	21,175
5505 Telephone Services	16,856	16,900	16,900	16,900
5506 Main Water System	13,196	19,105	15,718	19,105
5507 Pest Control	-	-	-	-
5602 Facility/Building Leases - Ann	511,753	803,784	669,950	803,784
5605 Equipment Rentals - Mon-Mon	-	2,000	-	2,000
5702 Graduation Expresnes	18,573	15,000	19,376	17,050
5865 Publishing/ Doc Publication	1,325	10,500	1,398	3,599
5866 Testing License and Material	-	-	-	-
5867 Postage	7,690	8,000	5,580	8,000
5870 Cross Enrollment Waiver	-	150	-	-
5875 Employee Waiver	(1,702)	5,000	1,610	5,000
5880 Radio Licensing	647	650	1,051	1,052
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	2,399	10,700	3,930	12,034
5883 Net Internet Fees and Subs.	17,755	7,300	6,300	6,800
5885 Misc. Operational Exp.	(236,548)	60,089	15,267	28,370
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	-	11,100	-	5,501
5888 Advertising Print/ADS	-	10,000	6,527	16,400



Unrestricted General Fund Detail (Fund 01)

Berkeley City College (Location 8)

Description	2021/22	2022/23	2022/23	2023/24
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
5890 Service Contract-Equipment	739	5,000	2,070	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	1,513,815	1,709,854
6302 Library Software (CD DVD etc)	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	-	900	875	900
6402 Inst Equipment and Furn	6,264	6,200	1,210	6,200
6403 Non-Instructional Equip & Furn	15,717	7,985	6,103	10,279
6406 Laptop Computers	7,034	6,200	10,157	8,830
6407 PC,SERV, Other Comput,Peripher	8,304	150	6,154	271
Equipment Cap Outlay	37,320	21,435	24,499	26,480
7301 Interfund Transfers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	2,000	-	-	-
7920 PFT Leave Banking	-	-	-	-
Other Outgo	2,000	-	-	-
Total Expense	27,261,165	27,797,171	23,871,591	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 & Rcds Sys Technol Analyst	1.00					1.00
Admin of Justice Instructor				1.00		1.00
Admissions & Records Clerk	1.00	1.00	2.00	2.00		6.00
Admissions & Records 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
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



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Educ. Web Technology Analyst	1.00					1.00
Education Instructor					1.00	1.00
Electricity Instructor			1.00			1.00
Electricity/Electronics Instr			1.00			1.00
Engineering Instructor			1.00			1.00
English Instructor		2.00	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
Groundswoker-Gardener	8.00					8.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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
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 Groundsworker-Gardener	1.00					1.00
Librarian		3.00	3.00	3.00	3.00	12.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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
Network Suppot Svcs Specialist					1.00	1.00
Network Suppt 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



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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
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



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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 Srvcs 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
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 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Federal Revenue	39,165,166	29,689,271	21,941,458	6,947,541
State Revenue	32,070,651	76,428,131	79,481,556	66,447,603
Local Revenue	1,018,912	1,365,779	1,439,356	1,422,490
Other Funding Sources	9,734,001	8,842,367	13,172,549	8,637,569
Total Revenue	81,988,731	116,325,548	116,034,919	83,455,203
Expenses				
Full Time Academic	264,807	443,228	893,574	466,333
Academic Admin	746,182	661,186	462,180	641,996
Other Faculty	4,075,527	4,566,127	4,356,700	4,833,102
Part Time Academic	3,211,954	2,370,151	3,555,660	1,509,857
Classified Salary	13,683,454	16,460,969	12,024,566	13,369,296
Fringe Benefits	8,218,682	10,799,762	9,490,586	10,677,330
Books, Supplies, Services	16,407,510	53,644,343	14,431,823	36,396,481
Equipment Cap Outlay	5,209,629	2,502,367	3,381,027	957,609
Debt Service Transfers	2,151,735	-	312,071	-
Financial Aid	26,233,804	25,486,339	26,320,776	14,603,198
Unallocated	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	80,203,284	116,934,473	75,228,963	83,455,203
Beginning Fund Balance	6,595,191	8,380,638	8,380,638	49,186,594
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	1,785,447	(608,925)	40,805,956	-
Ending Fund Balance	8,380,638	7,771,713	49,186,594	49,186,594



Table 29

Restricted General Fund Detail (Fund 11) 2023/24 Adopted 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	768,459	924,462	1,403,283	540,564
8130 Workforce Investment Act	-	-	-	-
8153 Fin Adm. Ad. Allow. SEOG,PELL	-	319,427	23,830	166,030
8170 Vocational Tech. Educ. Act	-	1,056,242	-	1,064,486
8191 Temp Assist Needy Families	102,272	645,087	110,512	495,837
8195 Department of Education	1,500,678	4,272,397	1,264,533	2,993,653
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	19,139,301	1,686,971
Federal Revenue	39,165,166	29,689,271	21,941,458	6,947,541
8612 Partnership for Excellence	-	-	-	-
8615 Board of Finan Assist Program	1,006,714	1,502,453	1,147,458	1,596,397
8617 Basic Skills	-	-	-	-
8620 General Categorical Programs	-	1,452,969	-	1,525,008
8621 Disabled Student Prg & Serv	2,590,251	4,187,700	3,722,733	4,719,878
8623 Student Success & Support Prog	-	5,382,487	-	412,194
8625 Extended Opport. Program & Svc	4,632,855	5,387,229	4,744,541	5,458,573
8626 Coop Agencies Resources Educ	643,540	780,166	682,881	819,205
8629 CalWorks	855,905	1,135,214	830,364	1,030,919
8654 Staff Diversity	26,274	-	162,614	-
8656 Instruct. Equip & Library Mat	-	258,350	-	311,586
8657 WorkAbility 2/3	-	306,891	-	205,989
8681 State Lottery Proceeds	1,919,006	1,544,223	2,022,491	1,507,303
8689 Other State Non-Tax Revenue	-	83,682	-	5,536
8699 COVID - 19 Block Grant	-	-	-	-
8699 Other State Revenue	20,396,106	54,406,769	66,168,473	48,855,015
State Revenue	32,070,651	76,428,131	79,481,556	66,447,603
8831 Contract Instructional Service	312,049	470,697	412,247	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	1,027,109	906,840
Local Revenue	1,018,912	1,365,779	1,439,356	1,422,490
8970 Fiscal Agent Pass Through	8,534,001	7,642,368	9,093,837	7,642,368
8982 Interfund Transfers-In	1,200,000	1,199,999	1,200,000	995,201
8983 Intrafund Transfers-In	-	-	-	-
Other Funding Sources	9,734,001	8,842,367	13,172,549	8,637,569
Total Revenue	81,988,731	116,325,548	116,034,919	83,455,203
Expenses				
1101 Instructor	194,927	363,660	893,574	374,425.00
1102 Instructor - Long Term Subs	69,880	79,568	-	91,908.00
Full Time Academic	264,807	443,228	893,574	466,333



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
1201 Administrators	746,182	661,186	462,180	641,996.00
Academic Admin	746,182	661,186	462,180	641,996
1202 Department Chairs	17,787	15,000	46,854	-
1203 Counselors	3,574,189	3,956,021	3,569,353	4,096,630
1205 Faculty - Special-Assigned	442,393	581,328	730,927	736,472
1206 Nurse	8,573	9,355	9,566	-
1209 Counselors-Lts	32,584	4,423	-	-
Other Faculty	4,075,527	4,566,127	4,356,700	4,833,102
1351 Instructor-Temp/PTime & Ext-Se	233,530	101,346	256,045	48,425
1352 Instructor-Sub-Daily/Sick	2,905	5,132	8,619	-
1353 Instructor - Retiree	25,632	22,582	27,815	20,012
1356 Instructor-Temp/Pt-Office Hour	11,133	-	-	-
1452 Department Chairs	23,169	50,000	47,216	13,200
1453 Counselors	1,299,918	1,033,454	1,661,486	520,491
1454 Librarians	-	-	-	7,029
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	1,549,412	1,071,638	1,474,343	851,700
1457 Non-Teaching Retirees	66,255	86,000	71,638	49,000
1458 Parity Pay for Non-Teaching Faculty	-	-	-	-
1459 Staff-Developing Training Fac	-	-	8,500	-
Part Time Academic	3,211,954	2,370,151	3,555,660	1,509,857
2101 Administrators	1,056,523	1,541,863	1,186,557	1,450,034
2102 Clerical Tech & Support Staff	5,654,351	8,085,989	6,684,459	9,146,292
2201 Instructional Aides	198,283	289,271	181,962	332,520
2352 Cler Tech & Sup Stf (Repl)	186,205	147,368	219,182	190,688
2353 Student Employee Assistants	1,628,120	5,508,881	2,069,964	1,734,388
2354 Overtime for perm & non-perm	415,085	378,865	437,032	207,943
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	661,511	88,000
2452 Instructional Aides - Student	634,064	308,036	568,889	174,613
2453 Instruct Aides-O/T/Perm & Non	-	-	2,189	12,000
2454 Instructional Aides - Tutorial Asst	-	8,084	-	32,818
2456 Classified Retirees - Instruct	-	-	12,820	-
2499 Instructional Class Stipend	-	-	-	-
Classified Salary	13,683,454	16,460,969	12,024,566	13,369,296
3110 STRS - Academic	1,045,989	1,233,492	1,435,178	1,330,584
3140 STRS Cash Balance	48,503	37,378	47,104	20,887
3220 PERS	1,804,863	2,630,782	2,255,615	2,818,135
3310 OASDHI (FICA) Academic	67,767	83,919	62,162	119,414
3320 OASDHI (FICA) Classified	540,128	600,935	517,974	626,442
3340 Medicare - Academic	151,109	106,448	138,281	102,924
3350 Medicare - Classified	133,187	146,983	130,259	161,029
3411 Medical Coverage-Academic	1,025,842	1,225,519	1,294,182	1,102,961
3412 Dental Coverage-Academic	54,287	62,351	59,643	63,364
3415 Life Insurance-Academic	13,663	15,918	14,336	15,254
3421 Medical Coverage-Classified	1,937,012	2,930,238	1,959,182	2,499,336
3422 Dental Coverage-Classified	108,063	164,475	105,354	140,420
3425 Life Insurance-CLASS	22,519	31,209	24,293	33,610
3510 Unemployment Ins.-Academic	53,832	12,755	50,234	19,685
3520 Unemployment Ins -Classified	44,990	48,496	46,714	54,316
3530 Unemployment Insurance Reimbursement	-	-	-	-
3610 Worker's Compensation-Academic	144,531	125,562	164,256	118,241
3620 Worker's Compensation-Classfd	123,440	170,047	143,196	187,607



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
3712 OPEB Instructional	394,522	441,325	457,757	449,354
3720 Apple-Transamerica NonPerm-CI	8,532	3,816	14,890	8,644
3722 OPEB Classified	495,905	728,111	569,977	805,123
Fringe Benefits	8,218,682	10,799,762	9,490,586	10,677,330
4101 Classroom-Books	28,252	26,626	25,356	2,220
4102 Book for Loan Student Program	38,765	34,111	29,757	1,015
4103 Office Professional Refer/Dict	4,127	-	-	-
4301 Instructional - (Classroom)	927,711	1,321,464	950,222	555,537
4302 Supplies Outreach recruitment	147,186	193,814	272,792	112,210
4303 Subs Periodicals - Other	18,014	7,009	8,332	2,800
4304 Supplies-office	729,278	587,453	759,872	259,946
4305 Fuel - gasoline/petroleum	128	-	-	-
4306 Computer software/site lic.-cl	273,408	97,209	101,180	8,227
4307 Computer software/site lic.-ad	81,776	146,372	140,401	-
4999 Unallocated Budget	-	-	-	6,776,685
5102 Guest Speakers Lectures-Non	9,748	49,850	38,149	7,050
5103 Legal	5,583	-	-	-
5105 Independent Contractor/Consult	7,452,245	4,010,920	4,160,149	2,658,097
5106 Events/Programs-Outside Prod	135,837	477,445	461,082	381,568
5202 Travel Non-Local	113,725	264,886	210,444	219,474
5203 Travel Local	937	47,092	7,343	49,305
5204 Student Transportation	31,178	165,964	65,926	43,375
5205 Conference/Seminar Reg	95,988	213,942	230,796	122,884
5206 Internal Training- Staff Dev	112	14,999	14,859	16,732
5301 Dues and Membership	36,727	57,835	87,607	40,473
5505 Telephone Services	2,969	3,340	2,290	-
5602 Facility/Building Leases - Ann	-	100,000	76,380	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5604 Equipment Lease - Annual	13,574	9,116	6,336	6,316
5605 Equipment Rentals - Mon-Mon	-	91,000	78,969	-
5606 Film and Exhibit Material Rent	-	-	450	-
5607 Print & Dup. Equip Leases/Rent	5,542	500	373	8,277
5701 Athletics Meals and Lodging	-	3,800	2,749	-
5702 Graduation Expenses	20,686	2,300	77,881	10,000
5703 Meals for Needy Students	8,075	37,365	34,781	13,500
5704 Health Services	11,010	51,300	54,750	42,662
5706 Miscellaneous Student Services	-	57,500	63,865	-
5708 Athletic Transportation	7,818	-	-	-
5810 Housing Allowance	-	30,000	-	-
5865 Publishing/ Doc Publication	8,824	6,650	15,786	1,590
5866 Testing License and Material	600	-	-	-
5867 Postage	10,969	2,019	1,206	1,570
5870 Cross Enrollment Waiver	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5881 Building Repairs & Services	130,165	256,372	90,423	-
5882 Equip Repairs Maint. & Svc	96,930	76,968	77,007	27,630
5883 Net Internet Fees and Subs.	273,445	255,892	268,717	199,823
5884 Laundry Services	1,888	4,500	3,388	-
5885 Misc. Operational Exp.	2,455,803	43,718,125	4,843,108	24,446,124
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	253,016	98,057	104,411	61,889
5888 Advertising Print/ADS	115,995	559,714	500,514	61,400
5890 Service Contract-Equipment	55,141	22,368	6,987	2,591
5891 Service Contract-Software-DP	194,273	69,648	60,902	9,597
5892 Service Contract-Hardware-DP	1,306	10,000	-	-



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	1,990,489	460,542	270,772	245,914
5899 Bad Debt Expense	618,266	276	225,512	-
Books, Supplies, Services	2,608,755	53,644,343	14,431,823	36,396,481
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	137,220	118,283	-
6301 College Library Books	84,203	82,579	62,357	1,000
6302 Library Software (CD DVD etc)	(7,791)	4,051	427	-
6303 College Library Periodicals	5,801	7,131	8,015	-
6304 Library Videos and DVD's	-	10,503	12,152	-
6305 Library Textbooks	10,000	-	6,357	-
6306 Library Databases	276,703	273,857	242,457	228,128
6401 Software	23,399	18,700	10,802	2,061
6402 Inst Equipment and Furn	1,541,948	648,776	1,128,803	411,166
6403 Non-Instructional Equip & Furn	752,747	745,183	360,363	35,500
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	450,598	277,600	511,137	170,719
6407 PC, SERV, Other Comput, Peripher	2,072,021	296,768	844,311	109,035
6408 Licensed Vehicles (Low Value)	-	-	-	-
6430 Inst Eq & Furn >\$49,999.99	-	-	75,563	-
Equipment Cap Outlay	5,209,629	2,502,367	3,381,027	957,609
7301 Interfund Transfers	2,151,735	-	312,071	-
Debt Service Transfers	2,151,735	-	312,071	-
7400 Other Transfers	7,174,902	7,642,368	7,483,152	7,642,368
7510 Grants	12,018,560	9,514,855	8,409,448	1,496,347
7514 FINAIDCALC	-	-	-	-
7515 FINAIDEOPG	370,705	220,000	212,942	90,301
7516 FINAIDCARE	139,905	98,688	116,037	70,836
7521 Scholarships	-	-	-	-
7523 FINAID CC Completion Grant	1,660,187	3,643,021	3,191,346	3,155,182
7524 AB19 - Cal. Coll Promise 735	100,400	21,380	26,082	-
7530 Tuition Reduction	15,042	1,614,010	1,017,461	23,150
7536 CARE - Institutional	2,744,956	397,478	(3,269)	-
7550 Free College Tuition	-	-	2,922,967	833,186
7610 Transportation Vouchers	116,602	211,112	166,210	98,896
7620 Child Care Vchrs or Child Care	-	49,500	21,600	27,500
7630 Book Vouchers	458,283	1,292,400	1,756,719	599,967
7640 Supply Vouchers (Surv Kits)	305,173	264,970	385,345	313,100
7641 Student Vouchers	1,020,048	74,818	57,924	61,251
7650 Meals for Students	32,881	96,739	405,262	105,795
7660 EOPS/CARE Auto Repair	-	-	-	-
7661 CARE Student Honor Society	-	-	-	-
7662 EOPS Graduation/Education Item	28,801	25,000	30,393	20,000
7670 Direct Aid for Graduates	20,705	20,000	10,000	10,000
7680 Health Services	-	-	-	-
7681 Parking Permits	-	-	-	-
7699 Other Student Aid	26,654	300,000	111,157	55,320
Financial Aid	26,233,804	25,486,339	26,320,776	14,603,198
7902 Undistributed Allocations	-	-	-	-
Unallocated	-	-	-	-
7930 Reserve for Contingency	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	66,404,528	116,934,473	75,228,963	83,455,203



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 (DSPS) - 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



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

Full Time Equivalent						
Position/Title	District	CoA	Laney	Merritt	BCC	Grand Total
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
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 Learning 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



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

Full Time Equivalent						
Position/Title	District	CoA	Laney	Merritt	BCC	Grand Total
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 Srvcs			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
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

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

Full Time Equivalent						
Position/Title	District	CoA	Laney	Merritt	BCC	Grand Total
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 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Local Revenue	71,655	49,320	57,858	52,388
Other Financing Sources	-	-	-	-
Total Revenue	71,655	49,320	57,858	52,388
Expenses				
Part Time Academic	30,816	26,326	41,818	38,153
Classified Salary	3,877	-	-	-
Fringe Benefits	2,315	4,628	4,136	4,253
Books, Supplies, Services	14,764	15,129	492	9,982
Equipment Cap Outlay	-	3,237	-	-
Total Expense	51,772	49,320	46,447	52,388
Beginning Fund Balance	37,844	57,727	57,727	69,138
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	19,883	-	11,412	-
Ending Fund Balance	57,727	57,727	69,138	69,138

**Table 32**

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
8872 Community Services Classes	71,655	49,320	57,858	52,388
8899 Miscellaneous	-	-	-	-
8851 Facility & Athletic Field Ren	-	-	-	-
Local Revenue	71,655	49,320	57,858	52,388
8982 Interfund Transfers-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	71,655	49,320	57,858	52,388
Expenses				
1351 Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355 Instructor-Fee Based/Contract	30,816	26,326	41,818	38,153
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	-	-	-	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	30,816	26,326	41,818	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	2,232	2,679
3140 STRS Cash Balance	-	-	391	200
3220 PERS	158	-	-	-
3310 OASDHI (FICA) Academic	43	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	468	369	585	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	217	198
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	524	455	711	649
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	-	-	-
Fringe Benefits	2,315	4,628	4,136	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	492	2,150

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
5202 Travel Non-Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5505 Telephone Services	-	-	-	-
5708 Athletic Transportation	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5866 Testing License and Material	3,500	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	6,129	-	7,832
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	3,500	15,129	492	9,982
6402 Inst Equipment and Furn	-	3,237	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
Equipment Cap Outlay	-	3,237	-	-
Total Expense	40,508	49,320	46,447	52,388



**Table 33**

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Local Revenue	515	16,290	10,000	19,600
Other Financing Sources	10,038	-	17,483	-
Total Revenue	10,553	16,290	27,483	19,600
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	22,327	14,790	6,299	18,100
Equipment Cap Outlay	-	-	-	-
Financial Aid	-	1,500	-	1,500
Total Expense	22,327	16,290	6,299	19,600
Beginning Fund Balance	59,366	47,592	47,592	68,776
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(11,774)	-	21,184	-
Ending Fund Balance	47,592	47,592	68,776	68,776



Table 34

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted 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	-	17,483	-
Other Financing Sources	10,038	-	17,483	-
Total Revenue	10,553	16,290	27,483	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	2,752	2,000
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	1,065	-	-	-
5205 Conference/Seminar Reg	-	2,400	-	2,400
5206 Internal Training-Staff Dev	-	-	-	-
5301 Dues and Membership	700	1,350	900	1,350
5604 Equipment Lease - Annual	-	-	-	-
5701 Athletics Meals and Lodging	-	2,000	-	2,000
5702 Graduation Expenses	14,544	300	2,548	2,381
5708 Athletic Transportation	-	1,630	-	930
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	1,000	2,731	99	7,039
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/Ads	-	-	-	-
Books, Supplies, Services	22,327	14,790	6,299	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	6,299	19,600



Table 35

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Tentative Budget
Revenue				
Local Revenue	8,078,094	8,000,000	8,117,299	8,000,000
Other Financing Sources	-	-	-	-
Total Revenue	8,078,094	8,000,000	8,117,299	8,000,000
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	121,272	132,447	189,635	100,782
Part Time Academic	6,432,225	6,295,323	5,785,029	6,977,128
Classified Salary	212,061	911,264	635,079	529,606
Fringe Benefits	1,115,602	271,053	1,250,948	392,484
Books, Supplies, Services	127,822	391,598	196,970	-
Equipment Cap Outlay	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	8,008,982	8,001,685	8,057,661	8,000,000
Beginning Fund Balance	27,645	96,757	96,757	156,395
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	69,112	(1,685)	59,638	-
Ending Fund Balance	96,757	95,072	156,395	156,395



Table 36

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited 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	-	10,113	-
8861 Interest/Investment Income	20,154	-	25,936	-
Local Revenue	8,078,094	8,000,000	8,117,299	8,000,000
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	8,078,094	8,000,000	8,117,299	8,000,000
Expenses				
1101 Instructor	-	-	-	-
Full Time Academic	-	-	-	-
1203 Counselors	92,792	101,412	103,451	100,782
1204 Librarians	-	-	-	-
1205 Faculty - Special Assignment	28,480	31,035	86,184	-
1206 Nurse	-	-	-	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	-	-	-	-
Other Faculty	121,272	132,447	189,635	100,782
1351 Instructor-Temp/PTime & Ext-Se	5,897,328	6,064,947	5,142,720	6,977,128
1352 Instructor-Sub-Daily/Sick	7,117	7,550	2,189	-
1353 Instructor - Retiree	27,712	-	42,222	-
1452 Department Chairs	-	-	-	-
1453 Counselors	335,224	129,695	411,928	-
1454 Librarians	154,896	-	165,812	0
1456 Other Non-Teaching Assignments	9,948	93,131	20,158	0
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	6,432,225	6,295,323	5,785,029	6,977,128
2102 Clerical Tech & Support Staff	34,791	181,016	174,327	449,936
2201 Instructional Aides	8,658	103,087	53,546	79,670
2352 Cler Tech & Sup Stf (Repl)	-	5,276	4,120	-
2353 Student Employee Assistants	35,716	389,460	150,223	0
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	-	14,440	12,841	-
2452 Instructional Aides - Student	132,896	217,985	240,021	0
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	212,061	911,264	635,079	529,606
3110 STRS - Academic	501,986	59,513	542,509	19,250
3140 STRS Cash Balance	128,874	7,751	108,847	-
3220 PERS	8,474	37,341	57,448	133,466
3310 OASDHI (FICA) Academic	4,006	-	3,158	0
3320 OASDHI (FICA) Classified	2,694	9,176	14,024	26,573
3340 Medicare - Academic	92,842	4,795	84,561	1,462
3350 Medicare - Classified	630	2,224	3,612	7,682



Measure E - Parcel Tax Detail (Fund 08)

2023/24 Adopted Budget

Description		2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Tentative Budget
3411	Medical Coverage-Academic	201,964	29,248	217,288	10,044
3412	Dental Coverage-Academic	975	959	1,750	383
3415	Life Insurance-Academic	355	360	496	276
3421	Medical Coverage-Classified	9,747	82,106	44,372	123,456
3422	Dental Coverage-Classified	759	5,751	2,509	7,716
3425	Life Insurance-CLASS	145	584	804	1,938
3510	Unemployment Ins.-Academic	38,351	1,015	30,828	0
3520	Unemployment Ins -Classified	194	774	1,305	2,234
3610	Worker's Compensation-Academic	111,079	5,619	101,526	1,714
3620	Worker's Compensation-Classfd	604	2,606	4,212	9,007
3712	OPEB Instructional	9,259	9,934	14,022	7,559
3720	Apple-Transamerica NonPerm-CI	-	198	586	-
3722	OPEB Classified	2,664	11,099	17,090	39,724
Fringe Benefits		1,115,602	271,053	1,250,948	392,484
4102	Book for Loan Student Program	-	-	-	-
4301	Instructional - (Classroom)	398	-	35,802	-
4302	Supplies Outreach recruitment	-	-	-	-
4304	Supplies-office	-	-	-	-
4306	Computer software/site lic.-cl	-	-	3,000	-
5102	Guest Speakers Lectures-Non	-	-	-	-
5105	Independent Contractor/Consult	127,424	25,800	88,123	-
5106	Events/Programs-Outside Prod	-	-	-	-
5107	Election Cost	-	-	50,518	-
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	-	-	19,528	-
5883	Net Internet Fees and Subs.	-	-	-	-
5885	Misc. Operational Exp.	-	365,798	-	-
5888	Advertising Print/ADS	-	-	-	-
Books, Supplies, Services		127,822	391,598	196,970	-
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	-	-
6406	Laptop Computers	-	-	-	-
6407	PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay		-	-	-	-
7610	Transportion Vouchers	-	-	-	-
7630	Book Vouchers	-	-	-	-
Financial Aid		-	-	-	-
Total Expense		8,008,982	8,001,685	8,057,661	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 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Federal Revenue	1,744	-	2,912	-
State Revenue	-	-	-	-
Local Revenue	1,208,348	1,200,155	1,527,427	1,610,018
Other Financing Sources	12,566,517	420,000	10,294,589	10,640,948
Total Revenue	13,776,609	1,620,155	11,824,927	12,250,965
Expenses				
Part Time Academic	154,575	53,175	114,571	-
Classified Salary	238,754	286,491	228,871	303,851
Fringe Benefits	111,706	159,029	118,082	204,031
Books, Supplies, Services	10,907,294	1,158,161	10,651,363	12,115,965
Equipment Cap Outlay	46,718	216,850	50,440	124,000
Financial Aid	-	-	-	5,000
Expense Total	11,459,047	1,873,706	11,163,326	12,752,847
Beginning Fund Balance	1,199,154	3,516,716	3,516,716	4,178,317
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	2,317,562	(253,551)	661,601	(501,882)
Ending Fund Balance	3,516,716	3,263,165	4,178,317	3,676,435



Table 39

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8199 Other Federal Income	1,744	-	2,912	-
Federal Revenue	1,744	-	2,912	-
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	47,750	80,000	50,138	-
8846 Commission	-	-	-	-
8851 Facility & Athletic Field Rent	828,772	878,298	1,041,183	1,037,499
8861 Interest/Investment Income	-	-	-	-
8879 Student Records	-	-	-	-
8891 Food Service Revenue	113,985	-	181,846	-
8899 Miscellaneous	217,841	241,857	254,260	572,519
Local Revenue	1,208,348	1,200,155	1,527,427	1,610,018
8982 Interfund Transfers-In	12,566,517	420,000	294,589	10,640,948
Other Financing Sources	12,566,517	420,000	294,589	10,640,948
Revenue	13,776,609	1,620,155	1,824,927	12,250,965
Expenses				
1351 Instructor-Temp/Ptime & Ext-Se	2,953	-	-	-
1453 Counselors	-	-	-	-
1455 Coaches	53,202	51,500	41,983	-
1456 Other Non-Teaching Assignments	98,420	1,675	72,588	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	154,575	53,175	114,571	-
2101 Administrators	-	-	-	-
2102 Clerical Tech & Support Staff	140,155	153,235	155,433	231,996
2201 Instructional Aides	-	58,566	-	65,855
2352 Cler Tech & Sup Stf (Repl)	31,260	10,000	2,830	-
2353 Student Employee Assistants	8,760	-	-	5,000
2354 Overtime for perm & non-perm	58,579	64,690	70,609	1,000
2357 Classified Retirees	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Students	-	-	-	-
2453 Student Employee Assistants	-	-	-	-
Classified Salary	238,754	286,491	228,871	303,851
3110 STRS - Academic	5,227	10,179	3,371	-
3140 STRS Cash Balance	4,948	2,080	3,877	-
3220 PERS	32,938	38,877	39,202	75,062
3310 OASDHI (FICA) Academic	-	-	-	-
3320 OASDHI (FICA) Classified	12,058	17,147	13,735	18,470
3340 Medicare - Academic	2,241	1,605	1,661	-
3350 Medicare - Classified	3,330	3,164	3,314	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	32,009	71,389
3422 Dental Coverage-Classified	2,246	2,261	2,259	4,840



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
3425 Life Insurance-CLASS	446	449	460	989
3510 Unemployment Ins.-Academic	668	78	596	-
3520 Unemployment Ins -Classified	1,170	1,658	1,190	1,552
3610 Worker's Compensation-Academic	2,628	1,880	1,948	-
3620 Worker's Compensation-Classfd	2,861	2,722	2,691	5,066
3712 OPEB Instructional	15	4,393	-	-
3720 Apple-Transamerica NonPerm-CI	930	-	115	-
3722 OPEB Classified	10,299	11,494	11,654	22,342
Fringe Benefits	111,706	159,029	118,082	204,031
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	6,173	13,362	12,133	7,000
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	-	-	-	-
4304 Supplies-office	19,185	63,100	93,413	19,268
4306 Computer software/site lic.-cl	-	-	550	3,000
4305 Fuel Gasoline/Petroleum	-	-	-	-
4307 Computer software/site lic.-ad	11,150	3,000	-	-
4308 Food Services Supplies	-	-	-	87,900
4999 Unallocated Budget	-	-	-	175,753
5102 Guest Speakers Lectures-Non	-	-	-	-
5103 Legal	-	-	-	-
5105 Independent Contractor/Consult	6,510,778	104,995	104,351	10,152,750
5106 Events/Programs-Outside Prod	12,853	12,561	31,468	10,625
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	-	8,000	6,148	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	2,465	33,000	4,904	-
5205 Conference/Seminar Reg	-	8,000	1,425	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	15,300	11,300	-
5501 Garbage and Trash	311,466	90,000	9,816	-
5502 Gas	665,713	10,000	60,392	11,000
5503 Light and Power (Electricity)	2,289,348	-	73,389	-
5504 Sewer Use	209,408	-	-	-
5505 Telephone Services	106,361	-	909	-
5506 Main Water System	552,173	-	-	-
5507 Pest Control	29,064	10,000	5,995	-
5603 Facility/Building Rentals-Month	-	-	-	-
5604 Equipment Lease - Annual	-	-	-	2,500
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	5,550	4,394	-
5701 Athletics Meals and Lodging	17,997	8,106	21,927	-
5702 Graduation Expresnes	14,033	7,000	38,938	-
5708 Athletic Transportation	20,333	-	14,254	-
5865 Publishing/Doc Publication	-	-	-	-
5866 Testing License and Material	-	-	-	-
5867 Postage	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5879 Site Repair and Services	-	-	-	-



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
5881 Building Repairs & Services	62,507	95,200	50,277	5,000
5882 Equip Repairs Maint. & Svc	19,332	39,300	29,638	16,000
5883 Net Internet Fees and Subs.	-	-	4,666	-
5884 Laundry Services	-	-	-	12,000
5885 Misc. Operational Exp.	46,955	630,737	71,070	1,613,170
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	-	950	8	-
5891 Service Contract-Software-DP	-	-	-	-
5892 Service Contract-Hardware-DP	-	-	-	-
Books, Supplies, Services	10,907,294	1,158,161	651,363	12,115,965
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	1,400	-
6402 Inst Equipment and Furn	-	8,000	4,992	-
6403 Non-Instructional Equip & Furn	21,159	203,000	40,422	124,000
6406 Laptop Computers	2,514	5,000	-	-
6407 PC, SERV, Other Comput, Peripher	22,545	-	3,626	-
6432 Non-Instructional Equip & Furn >\$49,	-	-	-	-
Equipment Cap Outlay	46,718	216,850	50,440	124,000
7510 Grants	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Voucher	-	-	-	-
7650 Meals for Students	-	-	-	5,000
7670 Direct Aid for Graduates	-	-	-	-
7699 Other Student Aid	-	-	-	-
Financial Aid	-	-	-	5,000
Total Expense	11,459,047	1,873,706	1,163,326	12,752,847

Table 40 - Facility Rental Fund FTE (Fund 10)**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 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Local Revenue	28,428	-	17,335	-
Other Financing Sources	-	-	-	-
Total Revenue	28,428	-	17,335	-
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	-	-	-	-
Part Time Academic	329,751	-	-	-
Classified Salary	84,512	91,553	8,022	-
Fringe Benefits	107,538	66,918	5,902	-
Books, Supplies, Services	138,000	-	(49,000)	306,091
Equipment Cap Outlay	-	-	-	-
Other outgo	-	-	-	-
Total Expense	659,801	158,471	(35,077)	306,091
Beginning Fund Balance	937,464	306,091	306,091	358,503
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(631,373)	(158,471)	52,411	(306,091)
Ending Fund Balance	306,091	147,620	358,503	52,412



Table 42

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted 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	-	17,335	-
8881 Parking Servcs & Public Transp	-	-	-	-
8892 Fines & Citations	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	28,428	-	17,335	-
8942 Sales of Bonds	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	-	-	-	-
Revenue Total	28,428	-	17,335	-
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	3,220	-
2201 Instructional Aides	52,624	55,782	4,801	-
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	8,022	-



Measure B - Parcel Tax Fund Detail (Fund 12)

2023/24 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
3110 STRS - Academic	24,737	-	-	-
3140 STRS Cash Balance	5,926	-	-	-
3220 PERS	19,321	23,228	2,035	-
3310 OASDHI (FICA) Academic	1,721	-	-	-
3320 OASDHI (FICA) Classified	5,226	5,677	496	-
3340 Medicare - Academic	4,661	-	-	-
3350 Medicare - Classified	1,222	1,328	116	-
3411 Medical Coverage-Academic	2,510	-	-	-
3412 Dental Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	24,760	25,934	2,309	-
3422 Dental Coverage-Classified	1,518	1,476	133	-
3425 Life Insurance-CLASS	366	372	33	-
3510 Unemployment Ins.-Academic	1,749	-	-	-
3520 Unemployment Ins -Classified	455	478	42	-
3610 Worker's Compensation-Academic	5,606	-	-	-
3620 Worker's Compensation-Classfd	1,434	1,558	136	-
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	6,325	6,867	602	-
Fringe Benefits	107,538	66,918	5,902	-
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 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted 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	(35,077)	306,091



Table 43

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	666,816	398,840
Total Revenue	523,846	1,383,822	666,816	398,840
Expenses				
Academic Admin	-	-	3,563	-
Full Time Academic	-	-	3,563	-
Part Time Academic	213,608	323,328	278,198	22,943
Classified Salary	3,867	128,480	45,154	40,912
Fringe Benefits	38,519	182,990	82,138	40,365
Books, Supplies, Services	33,707	734,818	93,567	294,620
Equipment Cap Outlay	4,236	14,206	-	-
Other Outgo	2,000	-	-	-
Total Expense	295,937	1,383,822	502,620	398,840
Beginning Fund Balance	984,244	1,212,153	1,212,153	1,376,349
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	227,909	-	164,196	-
Ending Fund Balance	1,212,153	1,212,153	1,376,349	1,376,349



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	516,922	398,840
8835 Other Contract Services	-	122,259	-	-
8899 Miscellaneous	102,332	723,376	149,894	-
Local Revenue	523,846	1,383,822	666,816	398,840
Total Revenue	523,846	1,383,822	666,816	398,840
Expenses				
1101 Instructor	-	-	3,563	-
Full Time Academic	-	-	3,563	-
1205 Faculty - Special-Assigned	-	33,220	16,303	22,943
1351 Instructor-Temp/PTime & Ext-Se	162,134	206,228	205,360	-
1352 Instructor-Sub	-	-	-	-
1353 Instructor - Retire	-	-	-	-
1453 Counselors	-	60,937	-	-
1456 Other Non-Teaching Assignments	51,474	22,943	56,535	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	213,608	323,328	278,198	22,943
2102 Clerical Tech & Support Staff	-	103,200	28,325	40,912
2352 Cler Tech & Support Staff	-	-	-	-
2353 Student Employee Assistants	-	5,280	11,990	-
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	3,867	20,000	4,840	-
2452 Instructional Aides - Student	-	-	-	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	3,867	128,480	45,154	40,912
3110 STRS - Academic	26,747	31,143	39,867	4,383
3140 STRS Cash Balance	2,238	1,383	2,792	-
3220 PERS	796	30,958	8,415	10,310
3310 OASDHI (FICA) Academic	167	6,864	-	-
3320 OASDHI (FICA) Classified	227	-	1,941	2,537
3340 Medicare - Academic	3,095	2,522	4,086	333
3350 Medicare - Classified	53	1,619	454	594
3411 Medical Coverage-Academic	-	27,140	516	-
3412 Dental Coverage-Academic	-	1,107	292	384
3415 Life Insurance-Academic	-	248	45	56
3421 Medical Coverage-Classified	507	58,048	12,756	14,913
3422 Dental Coverage-Classified	-	1,896	470	627
3425 Life Insurance - Classified	-	432	103	138
3510 Unemployment Ins.-Academic	976	523	1,457	-
3520 Unemployment Ins -Classified	23	674	172	213
3610 Worker's Compensation-Academic	3,631	2,952	4,790	391
3620 Worker's Compensation-Classfd	59	2,116	564	696
3712 OPEB Instructional	-	5,565	1,295	1,721
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	7,800	2,124	3,069
Fringe Benefits	38,519	182,990	82,138	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	6,087	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	2,738	9,895	352	-
4302 Supplies Outreach Recruitment	7,757	3,000	2,906	-
4303 Subs Periodicals - Other	-	2,000	1,881	-
4304 Supplies-office	9,378	21,407	14,147	-
4306 Computer software/site lic.-cl	-	-	8,754	-
5102 Guest Speakers Lectures	-	-	-	-
5105 Independent Contractor/Consult	-	39,000	39,500	-
5106 Events/Programs-Outside Prod	-	-	295	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	-	4,000	10,257	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	1,300	600	-
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	8,787	294,620
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Services Contract - Equipment	-	-	-	-
Books, Supplies, Services	33,707	734,818	93,567	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	502,620	398,840

Table 46

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Local Revenue	241,973	125,653,537	126,062,588	500,000
Total Revenue	241,973	125,653,537	126,062,588	500,000
Expenses				
Books, Supplies, Services	8,408,985	46,997,185	13,576,595	35,044,551
Equipment Cap Outlay	7,030,396	87,604,915	24,147,924	66,677,105
Other Outlay	-	-	-	-
Total Expense	15,439,381	134,602,100	37,724,519	101,721,656
Beginning Fund Balance	28,080,995	12,883,587	12,883,587	101,221,656
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(15,197,408)	(8,948,563)	88,338,069	(101,221,656)
Ending Fund Balance	12,883,587	3,935,024	101,221,656	(0)





Table 47

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
8861 Interest/Investment Income	241,973	500,000	909,051	500,000
8942 Sales of Bonds	-	125,153,537	125,153,537	-
Local Revenue	241,973	125,653,537	126,062,588	500,000
Total Revenue	241,973	125,653,537	126,062,588	500,000
Expenses				
4306 Computer Software/Site Lic	8,302	-	-	-
5103 Legal	197,554	166,667	163,697	-
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	8,055,235	45,103,935	10,513,151	34,574,351
5107 Election Cost	-	102,100	102,001	83
5503 Light and Power (Electricity)	-	-	-	158,694
5603 Facility/Building Rentals-Mont	47,645	303,615	155,946	244,826
5605 Equipment Rentals - Mon-Mon	49,000	148,200	-	-
5607 Print & Dup. Equip Leases/Rent	356	5,630	189	176
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	3,564	-	3,278	24,205
5881 Building Reparis & Services	-	-	-	-
5885 Misc. Operational Exp.	-	1,068,428	1,068,384	-
5888 Advertising Print/ADS	47,329	47,570	6,003	42,098
5891 Service Contract - Software	-	-	1,501,486	118
5894 Moving/Relocation Expenses	-	51,040	62,460	-
Books, Supplies, Services	8,408,985	46,997,185	13,576,595	35,044,551
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	536,095	13,004,833	1,691,618	11,731,099
6201 New Building Construction	2,267,689	30,905,283	15,028,950	23,179,127
6206 Building Improvement	3,613,219	35,091,032	2,556,000	26,682,801
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	(42,548)	160,000	158,632	1,164
6402 Inst Equipment and Furn	-	2,404,364	-	2,090,793
6403 Non-Instructional Equip & Furn	511,129	1,710,614	4,579,859	750,855
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	1,491,951	-	689,743
6407 PC,SERV, Other Comput,Peripher	109,402	2,825,398	118,441	1,551,159
6408 Licensed Vehicles (Low Value)	-	-	-	-
6409 Lease Purchase (LW)	35,410	-	-	-
6430 Inst Eq & Furn >\$49,999.99	-	11,440	14,425	364
6435 Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	7,030,396	87,604,915	24,147,924	66,677,105
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	15,439,381	134,602,100	37,724,519	101,721,656



Table 48

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	298,005	180,446	138,000	312,606
Total Revenue	298,005	180,446	138,000	312,606
Expenses				
Part Time Academic	28,299	32,708	14,557	5,669
Classified Salary	4,435	4,250	1,178	4,000
Fringe Benefits	5,116	5,109	2,829	855
Books, Supplies, Services	37,924	186,267	61,461	302,082
Total Expense	75,773	228,334	80,024	312,606
Beginning Fund Balance	-	222,232	222,232	280,208
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	222,232	(47,888)	57,976	-
Ending Fund Balance	222,232	174,344	280,208	280,208



Table 49

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	298,005	180,446	138,000	312,606
Local Revenue	298,005	180,446	138,000	312,606
Total Revenue	298,005	180,446	138,000	312,606
Expenses				
1456 Other Non-Teaching Assignments	28,299	32,708	14,557	5,669
Part Time Academic	28,299	32,708	14,557	5,669
2354 Overtime for perm & non-perm	4,435	4,250	1,178	4,000
Classified Salary	4,435	4,250	1,178	4,000
3110 STRS - Academic	3,272	3,723	2,221	711
3140 STRS Cash Balance	368	456	112	-
3310 OASDHI (FICA) Academic	-	-	62	-
3320 OASDHI (FICA) Classified	275	140	73	-
3340 Medicare - Academic	410	337	211	61
3350 Medicare - Classified	64	33	17	-
3411 Medical Coverage-Academic	-	-	(136)	-
3412 Dental Coverage-Academic	-	-	(9)	-
3415 Life Insurance-Academic	-	-	(2)	-
3510 Unemployment Ins.-Academic	135	24	76	11
3520 Unemployment Ins -Classified	20	2	6	-
3610 Worker's Compensation-Academic	481	394	247	72
3712 OPEB Instructional	90	-	(49)	-
Fringe Benefits	5,116	5,109	2,829	855
4302 Supplies Outreach recruitment	-	-	2,957	-
4999 Unallocated Budget	-	-	-	42,563
5102 Guest Speakers Lectures-Non	-	6,900	1,600	-
5105 Independent Contractor/Consult	11,123	8,580	4,130	10,000
5106 Events/Programs-Outside Prod	400	6,000	15,246	4,124
5202 Travel Non-Local	11,701	5,851	14,772	21,150
5203 Travel Local	110	970	28	15,000
5205 Conference/Seminar Reg	7,155	3,780	6,675	15,350
5206 Internal Training- Staff Dev	960	14,541	1,050	8,000
5301 Dues and Membership	1,680	-	430	10,000
5885 Misc. Operational Exp.	3,760	139,645	14,573	175,895
7641 Student Vouchers	1,035	-	-	-
Books, Supplies, Services	37,924	186,267	61,461	302,082
Total Expense	75,773	228,334	80,024	312,606



Table 50

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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	-	24,750	18,000	18,000
Total Revenue	-	24,750	18,000	18,000
Expenses				
Part Time Academic	655	-	-	-
Classified Salary	-	-	-	-
Fringe Benefits	135	-	-	-
Books, Supplies, Svs.	5,960	18,000	(500)	-
Total Expense	6,750	18,000	(500)	18,000
Beginning Fund Balance	-	(6,750)	(6,750)	11,750
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(6,750)	6,750	18,500	-
Ending Fund Balance	(6,750)	(0)	11,750	11,750



Table 51

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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	24,750	18,000	18,000
Local Revenue	-	24,750	18,000	18,000
Total Revenue	-	24,750	18,000	18,000
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	-	-	-	-
3310 OASDHI (FICA) Academic	-	-	-	-
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	-	-	-
4999 Unallocated Budget	-	-	-	18,000
5105 Independent Contractor/Consult	5,000	-	(500)	-
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	(500)	18,000
Total Expense	6,750	18,000	(500)	18,000

**Table 52**

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

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	32,167	22,848	22,848	28,257
Total Revenue	32,167	22,848	22,848	28,257
Expenses				
Part Time Academic	4,203	4,202	2,157	669
Classified Salary	1,390	-	594	-
Fringe Benefits	965	853	319	855
Books, Supplies, Svs.	4,460	17,793	12,432	26,733
Total Expense	11,018	22,848	15,501	28,257
Beginning Fund Balance	-	42,299	42,299	49,646
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	21,149	-	7,347	-
Ending Fund Balance	21,149	42,299	49,646	49,646



Table 53

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

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	32,167	22,848	22,848	28,257
Local Revenue	32,167	22,848	22,848	28,257
Total Revenue	32,167	22,848	22,848	28,257
Expenses				
1456 Other Non-Teaching Assignments	4,203	4,202	2,157	669
Part Time Academic	4,203	4,202	2,157	669
2354 Overtime for perm & non-perm	1,390	-	594	-
Classified Salary	1,390	-	594	-
3110 STRS - Academic	711	711	387	711
3140 STRS Cash Balance	-	-	-	-
3310 OASDHI (FICA) Academic	-	-	-	-
3320 OASDHI (FICA) Classified	86	-	37	-
3340 Medicare - Academic	61	61	31	61
3350 Medicare - Classified	20	-	9	-
3411 Medical Coverage-Academic	-	-	(136)	-
3412 Dental Coverage-Academic	-	-	(9)	-
3415 Life Insurance-Academic	-	-	(2)	-
3510 Unemployment Ins.-Academic	11	10	11	11
3520 Unemployment Ins -Classified	4	-	3	-
3610 Worker's Compensation-Academic	71	71	37	72
3712 OPEB Instructional	-	-	(49)	-
Fringe Benefits	965	853	319	855
5105 Independent Contractor/Consult	-	580	580	-
5106 Events/Programs-Outside Prod	-	5,000	8,377	4,124
5202 Travel Non-Local	3,480	1,100	2,287	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	980	-	1,188	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	11,113	-	22,609
Books, Supplies, Svs.	4,460	17,793	12,432	26,733
Total Expense	11,018	22,848	15,501	28,257



Table 54

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

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	126,911	42,708	42,708	132,527
Total Revenue	126,911	42,708	42,708	132,527
Expenses				
Part Time Academic	900	908	300	5,000
Classified Salary	81	2,000	584	3,000
Fringe Benefits	94	-	71	-
Books, Supplies, Svs.	14,541	39,800	19,966	124,527
Total Expense	15,617	42,708	20,921	132,527
Beginning Fund Balance	-	111,294	111,294	133,081
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	111,294	-	21,787	-
Ending Fund Balance	111,294	111,294	133,081	133,081



Table 55

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

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	126,911	42,708	42,708	132,527
Local Revenue	126,911	42,708	42,708	132,527
Total Revenue	126,911	42,708	42,708	132,527
Expenses				
1456 Other Non-Teaching Assignments	900	908	300	5,000
Part Time Academic	900	908	300	5,000
2354 Overtime for perm & non-perm	81	2,000	584	3,000
Classified Salary	81	2,000	584	3,000
3110 STRS - Academic	25	-	-	-
3140 STRS Cash Balance	30	-	12	-
3310 OASDHI (FICA) Academic	-	-	-	-
3320 OASDHI (FICA) Classified	5	-	36	-
3340 Medicare - Academic	13	-	4	-
3350 Medicare - Classified	1	-	8	-
3510 Unemployment Ins.-Academic	4	-	2	-
3520 Unemployment Ins -Classified	0	-	3	-
3610 Worker's Compensation-Academic	15	-	5	-
Fringe Benefits	94	-	71	-
4999 Unallocated Budget	-	-	-	4374
5105 Independent Contractor/Consult	3,100	6,500	2,550	10,000
5106 Events/Programs-Outside Prod	400	-	-	-
5202 Travel Non-Local	4,961	15,000	7,927	20,000
5203 Travel Local	-	2,000	28	15,000
5205 Conference/Seminar Reg	3,310	10,000	2,934	15,000
5206 Internal Training- Staff Dev	-	1,000	1,050	8,000
5301 Dues and Membership	970	2,500	430	10,000
5885 Misc. Operational Exp.	1,800	2,800	5,047	42,153
Books, Supplies, Svs.	14,541	39,800	19,966	124,527
Total Expense	15,617	42,708	20,921	132,527

Table 56

Faculty Professional Development Summary (Fund 58) 2023/24 Adopted Budget				
Merritt College (Location 6)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	74,376	29,256	29,256	78,641
Total Revenue	74,376	29,256	29,256	78,641
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	13,493	78,641
Total Expense	11,573	92,058	13,493	78,641
Beginning Fund Balance	-	62,803	62,802	78,565
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	62,803	(62,802)	15,763	-
Ending Fund Balance	62,803	1	78,565	78,565



Table 57

Faculty Professional Development Detail (Fund 58) 2023/24 Adopted Budget				
Merritt College (Location 6)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	74,376	29,256	29,256	78,641
Local Revenue	74,376	29,256	29,256	78,641
Total Revenue	74,376	29,256	29,256	78,641
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	-	-	-
3310 OASDHI (FICA) Academic	-	-	-	-
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	-	-	2,957	-
5102 Guest Speakers Lectures-Non	-	6,900	1,600	-
5105 Independent Contractor/Consult	1,600	-	-	-
5106 Events/Programs-Outside Prod	-	1,000	6,869	-
5202 Travel Non-Local	-	1,400	1,708	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	110	1,000	359	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	250	70,332	-	78,641
Books, Supplies, Svs.	1,960	80,632	13,493	78,641
Total Expense	11,573	92,058	13,493	78,641

**Table 58**

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

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	64,551	60,884	25,188	55,181
Total Revenue	64,551	60,884	25,188	55,181
Expenses				
Part Time Academic	15,189	20,078	12,100	-
Classified Salary	2,201	-	-	1,000
Fringe Benefits	2,424	2,639	2,440	-
Books, Supplies, Svs.	9,042	38,167	16,070	54,181
Total Expense	28,855	60,884	30,609	55,181
Beginning Fund Balance	-	35,696	35,696	30,275
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	35,696	-	(5,421)	-
Ending Fund Balance	35,696	35,696	30,275	30,275

Table 59

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

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	64,551	60,884	25,188	55,181
Local Revenue	64,551	60,884	25,188	55,181
Total Revenue	64,551	60,884	25,188	55,181
Expenses				
1456 Other Non-Teaching Assignments	15,189	20,078	12,100	-
Part Time Academic	15,189	20,078	12,100	-
2354 Overtime for perm & non-perm	2,201	-	-	1,000
Classified Salary	2,201	-	-	1,000
3110 STRS - Academic	1,282	1,814	1,834	-
3140 STRS Cash Balance	314	456	100	-
3310 OASDHI (FICA) Academic	-	-	62	-
3320 OASDHI (FICA) Classified	136	-	-	-
3340 Medicare - Academic	220	166	175	-
3350 Medicare - Classified	32	-	-	-
3510 Unemployment Ins.-Academic	79	8	63	-
3520 Unemployment Ins -Classified	11	-	-	-
3610 Worker's Compensation-Academic	258	195	206	-
3712 OPEB Instructional	90	-	-	-
Fringe Benefits	2,424	2,639	2,440	-
4999 Unallocated Budget	-	-	-	20,189
5105 Independent Contractor/Consult	1,423	1,500	1,500	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	3,260	971	2,850	1,150
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	2,865	-	2,194	350
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	460	-	-	-
5885 Misc. Operational Exp.	-	35,696	9,526	32,492
7641 Student Vouchers	1,035	-	-	-
Books, Supplies, Svs.	9,042	38,167	16,070	54,181
Total Expense	28,855	60,884	30,609	55,181

Table 60

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted 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	-	-	-	1,000
Classified Salary	2,298	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	-	54,838	29,729	53,557
Total Expense	2,298	54,838	29,729	54,557
Beginning Fund Balance	-	148,118	148,118	118,489
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	148,118	-	(29,629)	-
Ending Fund Balance	148,118	148,118	118,489	118,489





Table 61

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted 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	-	-	-	1,000
Part Time Academic	-	-	-	1,000
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	-	-	29,729	-
5301 Dues and Membership	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	54,838	-	53,557
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	-	54,838	29,729	53,557
Total Expense	2,298	54,838	29,729	54,557



Table 62

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
State Revenue	7,020,486	9,517,915	9,517,915	(6,772,203)
Local Revenue	3,008,841	1,200,000	3,520,601	2,000,000
Total Revenue	10,029,327	10,717,915	13,038,516	(4,772,203)
Expenses				
Part Time Academic	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	1,238,071	14,144,450	2,895,861	9,255,792
Equipment Cap Outlay	(1,537,736)	328,465	297,821	9,112,631
Total Expense	(299,664)	14,472,915	3,193,682	18,368,423
Beginning Fund Balance	7,801,410	18,130,401	18,130,401	27,975,235
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,328,991	(3,755,000)	9,844,834	(23,140,626)
Ending Fund Balance	18,130,401	14,375,401	27,975,235	4,834,609



Table 63

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
8652 Scheduled Maintenance	7,020,486	9,517,915	9,517,915	(6,772,203)
8699 Other State Revenue	-	-	-	-
State Revenue	7,020,486	9,517,915	9,517,915	(6,772,203)
8811 Tax Allocation Secured Roll	-	-	-	-
8817 Redevelopment Property Tax	3,008,841	1,200,000	3,520,601	2,000,000
8861 Interest/Investment Income	-	-	-	-
8887 Capital Outlay Fee	-	-	-	-
8889 Student fees	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	3,008,841	1,200,000	3,520,601	2,000,000
Total Revenue	10,029,327	10,717,915	13,038,516	(4,772,203)
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	139,969	30,699
5105 Independent Contractor	460,118	193,670	1,788,505	1,697,441
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	-	2,920
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5865 Publishing/Doc Publication	-	-	-	-
5879 Site Repair and Services	4,808	43,998	9,388	59,610
5881 Building Repairs & Services	705,976	13,737,059	957,999	7,465,122
5882 Equip Repairs Maint. & Svc	18,627	136	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	(100)	-	-	-
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	2,895,861	9,255,792



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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	82,397	35,886	24,495	35,750
6201 New Building Construction	-	-	-	1,694,289
6206 Building Improvement	(1,622,034)	292,579	264,854	6,379,055
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	2,100	-	8,473	1,003,537
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	(199)	-	-	-
6407 PC, Servers, Other Computer	-	-	-	-
Equipment Cap Outlay	(1,537,736)	328,465	297,821	9,112,631
Total Expense	(299,664)	14,472,915	3,193,682	18,368,423

**Table 64**

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Local Revenue	13,302	25,000	85,080	25,000
Total Revenue	13,302	25,000	85,080	25,000
Expenses				
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	4,297,380	4,310,682	4,310,682	4,395,762
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	13,302	25,000	85,080	25,000
Ending Fund Balance	4,310,682	4,335,682	4,395,762	4,420,762



Table 65

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
8861 Interest/Investment Income	13,302	25,000	85,080	25,000
8899 Miscellaneous	-	-	-	-
Local Revenue	13,302	25,000	85,080	25,000
Total Revenue	13,302	25,000	85,080	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,Pmter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-



Table 66

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Local Revenue	438,459	500,000	338,713	300,000
Total Revenue	438,459	500,000	338,713	300,000
Expenses				
Classified Salary	662,611	1,794,409	1,017,394	1,765,545
Fringe Benefits	396,211	1,169,927	614,860	1,074,310
Books, Supplies, Services	3,364,121	8,571,586	2,194,139	5,766,811
Equipment Cap Outlay	2,481,169	21,362,365	8,233,330	13,813,328
Other Outgo	-	-	-	-
Total Expense	6,904,112	32,898,287	12,059,722	22,419,994
Beginning Fund Balance	43,049,189	36,583,536	36,583,536	24,862,527
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(6,465,653)	(32,398,287)	(11,721,010)	(22,119,994)
Ending Fund Balance	36,583,536	4,185,249	24,862,527	2,742,533



Table 67

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
8699 Other State Revenue	-	-	-	-
8861 Interest/Investment Income	438,459	500,000	338,713	300,000
8899 Miscellaneous	-	-	-	-
8942 Sale of Bonds	-	-	-	-
Local Revenue	438,459	500,000	338,713	300,000
Total Revenue	438,459	500,000	338,713	300,000
Expenses				
2101 Administrators	259,663	1,268,216	538,368	955,517
2102 Clerical Tech & Support Staff	402,948	526,193	454,086	810,028
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime For Perm & Non-Perm	-	-	24,940	-
Classified Salary	662,611	1,794,409	1,017,394	1,765,545
3110 STRS - Academic	-	-	-	-
3220 PERS	147,164	455,250	243,673	444,923
3320 OASDHI (FICA) Classified	40,963	111,260	61,447	109,472
3350 Medicare - Classified	9,580	26,027	14,692	25,608
3421 Medical Coverage-Classified	129,978	380,093	189,556	303,870
3422 Dental Coverage-Classified	5,151	19,139	8,044	15,060
3425 Life Insurance-CLASS	1,359	3,719	2,128	3,747
3520 Unemployment Ins -Classified	3,470	9,335	5,290	9,187
3620 Worker's Compensation-Classfd	10,818	30,514	16,636	30,021
3722 OPEB Classified	47,728	134,590	73,394	132,422
Fringe Benefits	396,211	1,169,927	614,860	1,074,310
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5103 Legal	74,298	166,667	161,388	5,274
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	3,290,879	8,401,109	2,031,205	5,761,537
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.	-	-	-	-
5888 Advertising Print/ADS	554	3,810	1,545	-
5891 Service Contract - Software	-	-	-	-
5893 Permits & Fees	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	3,364,121	8,571,586	2,194,139	5,766,811

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	-	342,395	968,318	874,078
6201 New Building Construction	2,912,288	2,611,717	3,565,529	425,483
6206 Building Improvement	(430,724)	18,407,253	3,699,483	12,513,767
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	-	-	-	-
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	8,233,330	13,813,328
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
Other Outgo	-	-	-	-
Expense Total	6,904,112	32,898,287	12,059,722	22,419,994



**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 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
Federal Revenue	-	-	-	-
State Revenue	1,687,460	1,862,370	1,296,611	1,862,370
Local Revenue	264,722	-	701,333	-
Total Revenue	1,952,182	1,862,370	1,997,944	1,862,370
Expenses				
Classified Salary	749,569	1,003,952	787,958	1,136,039
Fringe Benefits	581,568	832,760	590,769	863,268
Books, Supplies, Services	116,192	126,463	126,974	226,463
Equipment Capital Outlay	120,055	1,200	1,184	1,200
Total Expense	1,567,384	1,964,375	1,506,885	2,226,970
Beginning Fund Balance	2,001,509	2,386,308	2,386,308	2,877,367
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	384,799	(102,005)	491,059	(364,600)
Ending Fund Balance	2,386,308	2,284,303	2,877,367	2,512,767



Table 70

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenue				
8199 Other Federal Income	-	-	-	-
Federal Revenue	-	-	-	-
8622 Child Development - Dept of Ed	381,407	-	476,662	-
8699 Other State Revenue	1,306,053	1,862,370	819,949	1,862,370
State Revenue	1,687,460	1,862,370	1,296,611	1,862,370
8861 Interest/Investment Income	24,023	-	30,144	-
8871 Child Development Services	26,075	-	4,345	-
8899 Miscellaneous	214,625	-	666,844	-
Local Revenue	264,722	-	701,333	-
Total Revenue	1,952,182	1,862,370	1,997,944	1,862,370
Expenses				
2102 Clerical Tech & Support Staff	718,913	965,952	724,863	1,136,039
2352 Cler Tech & Sup Stf (Repl)	29,295	30,000	54,301	-
2354 Overtime for Perm & Non-perm	-	-	8,794	-
2357 Classified Retirees	1,361	8,000	-	-
Classified Salary	749,569	1,003,952	787,958	1,136,039
3220 PERS	165,330	245,072	178,264	286,293
3320 OASDHI (FICA) Classified	45,741	59,898	44,079	70,444
3350 Medicare - Classified	11,108	14,016	11,020	16,487
3421 Medical Coverage-Classified	266,667	390,723	266,586	352,380
3422 Dental Coverage-Classified	17,787	25,393	16,731	22,741
3425 Life Insurance-CLASS	2,942	3,737	3,161	4,464
3520 Unemployment Ins -Classified	3,979	5,034	3,956	5,921
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	12,783	16,431	12,784	19,325
3720 Apple-Transamerica NonPerm-CI	1,063	-	1,764	-
3722 OPEB Classified	54,169	72,456	52,421	85,213
Fringe Benefits	581,568	832,760	590,769	863,268
4304 Supplies-office	38,536	29,295	24,677	11,095
4308 Food Services Supplies	41,574	57,050	59,578	64,950
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	-	14,383	14,000
5503 Light and Power	16,000	19,000	20,694	24,000
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,064	3,455	543	3,455
5865 Publishing/Doc Publication	-	-	-	-
5881 Building Repairs & Services	-	-	-	-

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
5882 Equipment Repairs Mtc	300	4,200	4,679	6,500
5885 Misc. Operational Exp.	7,730	2,963	2,420	2,463
5888 Advertising Print/Ads	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	116,192	126,463	126,974	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	1,184	1,200
Equipment Capital Outlay	120,055	1,200	1,184	1,200
Total Expense	1,567,384	1,964,375	1,506,885	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 Adopted Budget

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	6,070,203	6,612,128	6,468,060	7,594,648
Total Revenue	6,070,203	6,612,128	6,468,060	7,594,648
Expenses				
Books, Supplies, Services	14,317	20,000	15,396	20,000
Debt Service	8,154,106	6,572,128	6,983,902	7,324,648
Other Outgo	-	-	-	-
Total Expense	8,168,423	6,592,128	6,999,298	7,344,648
Beginning Fund Balance	5,672,660	3,574,440	3,574,440	3,043,201
Audit Adjustment		-		-
Net Increase (Decrease)	(2,098,220)	20,000	(531,238)	250,000
Ending Fund Balance	3,574,440	3,594,440	3,043,201	3,293,201



Table 73

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted 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	(89,924.41)	20,000
8899 Miscellaneous	1,030,902	-	1,217,266	7,324,648
8982 Transfer In - Other Funds	5,078,365	6,582,128	5,340,719	250,000
Local Revenue	6,070,203	6,612,128	6,468,060.02	7,594,648
Total Revenue	6,070,203	6,612,128	6,468,060.02	7,594,648
Expenses				
5103 Legal	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5109 Legal Settlements	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5406 Other Insurance	14,317	20,000	15,396	20,000
5885 Misc. Operational Exp.	-	-	-	-
Books, Supplies, Services	14,317	20,000	15,396	20,000
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	8,154,106	6,572,128	6,983,902	7,324,648
7130 Debt -Service Expense	-	-	-	-
Debt Service	8,154,106	6,572,128	6,983,902	7,324,648
7301 Interfund Transfer	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	8,168,423	6,592,128	6,999,298	7,344,648



Table 74

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	12,709	69,807	2,144	20,254
Total Revenue	12,709	69,807	2,144	20,254
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	26,791	79,807	44,144	20,254
Equipment Capital Outlay	853	-	-	-
Others	-	-	-	-
Total Expense	27,644	79,807	44,144	20,254
Beginning Fund Balance	244,692	229,757	229,757	187,757
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(14,935)	(10,000)	(42,000)	-
Ending Fund Balance	229,757	219,757	187,757	187,757



Table 75

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8846 Commission	1,778	67,807	453	20,254
8861 Interest Income	1,715	-	1,642	-
8899 Miscellaneous	269	2,000	50	-
8982 Interfund Transfers-In	8,948	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
Local Revenue	12,709	69,807	2,144	20,254
Total Revenue	12,709	69,807	2,144	20,254
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	-	-	-	-
4302 Supplies Outreach recruitment	-	-	1,368	-
4304 Office Supplies	658	8,500	-	-
4307 Computer software/site lic.-ad	-	-	-	-
4999 Unallocated Budget	-	-	-	5,254
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consulta	1,500	1,500	-	-
5106 Events/Programs - Outside Prod	4,464	17,150	11,485	-
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	2,981	6,000	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	725	4,500	1,150	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	200	200	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip. Leases/Rent	-	-	-	-
5702 Graduation Expenses	-	-	3,995	-
5865 Publishing/ Doc Publication	-	-	-	-
5883 Net Internet Fees and Subs.	381	700	119	-
5885 Misc. Operational Exp.	16,082	41,257	25,827	15,000
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
Books, Supplies, Services	26,791	79,807	44,144	20,254
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	44,144	20,254



Table 76

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	55,684	80,623	41,133	90,000
Total Revenue	55,684	80,623	41,133	90,000
Expenses				
Books, Supplies, Svs.	5,515	80,623	39,941	90,000
Equipment Cap Outlay	-	-	-	-
Total Expense	5,515	80,623	39,941	90,000
Beginning Fund Balance	278,145	328,314	328,314	329,506
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	50,170	-	1,192	-
Ending Fund Balance	328,314	328,314	329,506	329,506



Table 77

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	4,784	-	6,165	-
8898 Student Representation Fee	50,900	80,623	34,968	90,000
Local Revenue	55,684	80,623	41,133	90,000
Total Revenue	55,684	80,623	41,133	90,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4999 Unallocated Budget	-	-	-	50,000
5105 Independent Contractor/Consult	-	6,300	5,700	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Local Travel	3,043	35,224	29,723	-
5203 Travel Local	-	1,276	209	-
5205 Conference/Seminar Reg	2,167	13,250	3,709	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5605 Equipment Rentals - MonMon	305	-	-	-
5865 Publishing/Doc Publication	-	600	600	-
5885 Misc. Operational Exp.	-	23,973	-	40,000
Books, Supplies, Svs.	5,515	80,623	39,941	90,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	5,515	80,623	39,941	90,000



Table 78

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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	4,784	-	6,165	-
Total Revenue	4,784	-	6,165	-
Expenses				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	160,066	25,854	164,851	171,016
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	4,784	-	6,165	-
Ending Fund Balance	164,851	25,854	171,016	171,016



Table 79

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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	4,784	-	6,165	-
8898 Student Representation Fee	-	-	-	-
Local Revenue	4,784	-	6,165	-
Total Revenue	4,784	-	6,165	-
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 Adopted Budget

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	10,161	10,000	6,655	10,000
Total Revenue	10,161	10,000	6,655	10,000
Expenses				
Books, Supplies, Svs.	-	10,000	5,982	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	10,000	5,982	10,000
Beginning Fund Balance	18,290	55,117	28,451	29,124
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,161	-	673	-
Ending Fund Balance	28,451	55,117	29,124	29,124

Table 81

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

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	10,161	10,000	6,655	10,000
Local Revenue	10,161	10,000	6,655	10,000
Total Revenue	10,161	10,000	6,655	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	5,000	5,224	-
5203 Travel Local	-	1,000	209	-
5205 Conference/Seminar Reg	-	1,100	550	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	2,900	-	10,000
Books, Supplies, Svs.	-	10,000	5,982	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	10,000	5,982	10,000

**Table 82**

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

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	16,880	20,000	12,656	10,000
Total Revenue	16,880	20,000	12,656	10,000
Expenses				
Books, Supplies, Svs.	3,462	20,000	10,677	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	3,462	20,000	10,677	10,000
Beginning Fund Balance	42,399	93,602	55,818	57,796
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	13,418	-	1,979	-
Ending Fund Balance	55,818	93,602	57,796	57,796

**Table 83**

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

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	16,880	20,000	12,656	10,000
Local Revenue	16,880	20,000	12,656	10,000
Total Revenue	16,880	20,000	12,656	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	2,370	4,000	9,323	-
5205 Conference/Seminar Reg	1,092	550	1,354	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	15,450	-	10,000
Books, Supplies, Svs.	3,462	20,000	10,677	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	3,462	20,000	10,677	10,000

**Table 84**

Student Representation Fee Fund Summary (Fund 72) 2023/24 Adopted Budget				
Merritt College (Location 6)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	13,018	15,000	8,146	10,000
Total Revenue	13,018	15,000	8,146	10,000
Expenses				
Books, Supplies, Svs.	2,053	15,000	11,739	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	2,053	15,000	11,739	10,000
Beginning Fund Balance	30,101	76,834	41,066	37,473
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,965	-	(3,593)	-
Ending Fund Balance	41,066	76,834	37,473	37,473

Table 85

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

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	13,018	15,000	8,146	10,000
Local Revenue	13,018	15,000	8,146	10,000
Total Revenue	13,018	15,000	8,146	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	6,300	5,700	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Local Travel	673	6,224	4,889	-
5203 Travel Local	-	276	-	-
5205 Conference/Seminar Reg	1,075	1,600	550	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5605 Equipment Rentals - Mon-Mon	305	-	-	-
5865 Publishing/Doc Publication	-	600	600	-
5885 Misc. Operational Exp.	-	-	-	10,000
Books, Supplies, Svs.	2,053	15,000	11,739	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	2,053	15,000	11,739	10,000

**Table 86**

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

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	10,841	35,623	7,511	60,000
Total Revenue	10,841	35,623	7,511	60,000
Expenses				
Books, Supplies, Svs.	-	35,623	11,542	60,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	35,623	11,542	60,000
Beginning Fund Balance	27,287	76,906	38,128	34,097
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,841	-	(4,031)	-
Ending Fund Balance	38,128	76,906	34,097	34,097

Table 87

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

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	10,841	35,623	7,511	60,000
Local Revenue	10,841	35,623	7,511	60,000
Total Revenue	10,841	35,623	7,511	60,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4999 Unallocated Budget	-	-	-	50,000
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	20,000	10,287	-
5205 Conference/Seminar Reg	-	10,000	1,255	-
5206 Internal Training- Staff Dev	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5885 Misc. Operational Exp.	-	5,623	-	10,000
Books, Supplies, Svs.	-	35,623	11,542	60,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	35,623	11,542	60,000



Table 88

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
State Revenue	2,500	12,281	-	-
Local Revenue	20,540	76,860	69,369	30,000
Total Revenue	23,040	89,141	69,369	30,000
Expenses				
Part Time Academic	300	2,509	5,290	-
Fringe Benefits	60	-	1,205	-
Books, Supplies, Services	11,178	97,083	16,347	30,000
Equipment Capital Outlay	82	1,000	4,279	-
Total Expense	11,621	100,592	27,120	30,000
Beginning Fund Balance	380,546	391,965	391,965	434,214
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	11,419	(11,451)	42,249	-
Ending Fund Balance	391,965	380,514	434,214	434,214



Table 89

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted 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	-	4,460	-
8890 CREDIT CARD CHARGE BACK	-	-	-	-
8898 Student Representation Fee	-	-	-	-
8899 Miscellaneous	16,893	76,860	64,909	30,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	20,540	76,860	69,369	30,000
Total Revenue	23,040	89,141	69,369	30,000
Expenses				
1456 Other Non-Teaching Assignments	300	2,509	5,290	-
Part Time Academic	300	2,509	5,290	-
3110 STRS - Academic	51	-	1,010	-
3340 Medicare - Academic	4	-	77	-
3510 Unemployment Ins.-Academic	0	-	28	-
3610 Worker's Compensation-Academic	5	-	90	-
Fringe Benefits	60	-	1,205	-
4301 Instructional - Classroom	416	-	3,332	-
4304 Supplies-office	-	-	1,331	-
4305 Fuel - gasoline/petroleum	913	-	-	-
4307 Computer software/site lic.-ad	-	-	1,854	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	514	-	395	-
5202 Travel Non-Local	-	4,612	901	-
5203 Travel Local	31	112	-	-
5205 Conference/Seminar Reg	-	2,000	-	-
5301 Dues and Membership	-	3,727	942	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5882 Equip Repairs Maint. & Svc	6,729	7,100	500	-
5885 Misc. Operational Exp.	2,576	79,532	3,537	30,000
5890 Service Contract-Equipment	-	-	-	-
5891 Service Contract-Software-DP	-	-	2,619	-
5892 Service Contract-Hardware-DP	-	-	935	-
Books, Supplies, Services	11,178	97,083	16,347	30,000
6301 College Library Books	-	1,619	-	-
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	1,000	1,827	-
6306 Library Databases	-	-	-	-
6402 Inst Equipment and Furn	-	-	2,451	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	82	-	-	-
Equipment Capital Outlay	82	1,000	4,279	-
Total Expense	11,621	100,592	27,120	30,000



Table 90

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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	3,647	-	4,481	-
Total Revenue	3,647	-	4,481	-
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	6,883	10,530	10,530	15,011
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,647	-	4,481	-
Ending Fund Balance	10,530	10,530	15,011	15,011



Table 91

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

District Office - Central Services (Location 1)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,647	-	4,460	-
8898 Student Representation Fee	-	-	-	-
8899 Miscellaneous	-	-	20	-
Local Revenue	3,647	-	4,481	-
Total Revenue	3,647	-	4,481	-
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 Adopted Budget**

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	16,893	76,117	14,375	10,000
Total Revenue	16,893	76,117	14,375	10,000
Expenses				
Part Time Academic	300	-	-	-
Fringe Benefits	60	-	-	-
Books, Supplies, Svs.	11,178	48,998	7,795	10,000
Equipment Cap Outlay	82	27,119	4,279	-
Total Expense	11,621	76,117	12,073	10,000
Beginning Fund Balance	93,697	98,969	98,969	101,270
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	5,272	-	2,301	-
Ending Fund Balance	98,969	98,969	101,270	101,270



Table 93

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

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8890 CREDIT CARD CHARGE BACK	-	-	-	-
8899 Miscellaneous	16,893	76,117	14,375	10,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	16,893	76,117	14,375	10,000
Total Revenue	16,893	76,117	14,375	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	3,332	-
4304 Supplies-office	-	14,807	471	-
4305 Fuel - gasoline/petroleum	913	-	-	-
4306 Computer software/site lic.-cl	-	5,138	-	-
4307 Computer software/site lic.-ad	-	2,000	1,854	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	514	350	395	-
5202 Travel Non-Local	-	4,612	-	-
5203 Travel Local	31	112	-	-
5205 Conference/Seminar Reg	-	2,000	-	-
5301 Dues and Membership	-	3,727	942	-
5867 Postage	-	700	-	-
5882 Equip Repairs Maint. & Svc	6,729	6,000	500	-
5885 Misc. Operational Exp.	2,576	2,020	300	10,000
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Svs.	11,178	48,998	7,795	10,000
6301 College Library Books	-	1,619	-	-
6303 College Library Periodicals	-	-	-	-
6305 College Library Textbooks	-	1,000	1,827	-
6402 Inst Equipment and Furn	-	7,500	2,451	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	82	17,000	-	-
Equipment Capital Outlay	82	27,119	4,279	-
Total Expense	11,561	76,117	12,073	10,000

**Table 94**

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

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	27,468	1,000	43,174	10,000
Total Revenue	27,468	1,000	43,174	10,000
Expenses				
Part Time Academic	-	-	5,290	-
Fringe Benefits	-	-	1,205	-
Books, Supplies, Svs.	496	1,000	-	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	496	1,000	6,495	10,000
Beginning Fund Balance	76,421	103,393	103,393	140,072
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	26,972	-	36,680	-
Ending Fund Balance	103,393	103,393	140,072	140,072



Table 95

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

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	27,468	1,000	43,174	10,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	27,468	1,000	43,174	10,000
Total Revenue	27,468	1,000	43,174	10,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	5,290	-
Part Time Academic	-	-	5,290	-
3110 STRS - Academic	-	-	1,010	-
3340 Medicare - Academic	-	-	77	-
3510 Unemployment Ins.-Academic	-	-	28	-
3610 Worker's Compensation-Academic	-	-	90	-
Fringe Benefits	-	-	1,205	-
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	-	10,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	496	1,000	6,495	10,000

**Table 96**

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

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
State Revenue	2,500	-	-	-
Local Revenue	2,700	8,500	3,968	5,000
Total Revenue	5,200	8,500	3,968	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	79,242
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	5,200	-	3,968	-
Ending Fund Balance	75,274	75,274	79,242	79,242



Table 97

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

Merritt College (Location 6)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8699 Other State Revenue	2,500	-	-	-
State Revenue	2,500	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	2,700	8,500	3,968	5,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	2,700	8,500	3,968	5,000
Total Revenue	5,200	8,500	3,968	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 Adopted Budget**

Berkeley City College

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	3,190	20,673	3,392	5,000
Total Revenue	3,190	20,673	3,392	5,000
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	20,673	8,552	5,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	20,673	8,552	5,000
Beginning Fund Balance	133,471	136,661	136,661	131,501
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,190	-	(5,160)	-
Ending Fund Balance	136,661	136,661	131,501	131,501



Table 99

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

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	3,190	20,673	3,392	5,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	3,190	20,673	3,392	5,000
Total Revenue	3,190	20,673	3,392	5,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	860	-
4305 Fuel - gasoline/petroleum	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	901	-
5203 Travel Local	-	-	-	-
5301 Dues and Membership	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	20,673	3,237	5,000
5891 Service Contract-Software-DP	-	-	2,619	-
5892 Service Contract-Hardware-DP	-	-	935	-
Books, Supplies, Svs.	-	20,673	8,552	5,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	-	20,673	8,552	5,000

Table 100

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	7,199	-	53,180	1,257,511
Other Financing Sources	400,000	1,757,511	1,550,000	400,000
Total Revenue	407,199	1,757,511	1,603,180	1,657,511
Expenses				
Fringe Benefits	-	-	-	-
Books, Supplies, Services	413,791	1,757,511	1,470,132	1,657,511
Total Expense	413,791	1,757,511	1,470,132	1,657,511
Beginning Fund Balance	6,797	205	205	133,253
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(6,592)	-	133,048	-
Ending Fund Balance	205	205	133,253	133,253





Table 101

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8831 Contract Instructional Service	-	-	-	-
8861 Interest/Investment Income	6,401	-	53,180	-
8899 Miscellaneous	798	-	0	1,257,511
Local Revenue	7,199	-	53,180	1,257,511
8911 Compensation-Fixed Assets Loss	-	-	-	-
8982 Interfund Transfers In	400,000	1,757,511	1,550,000	400,000
Other Financing Sources	400,000	1,757,511	1,550,000	400,000
	-	-	-	-
Total Revenue	407,199	1,757,511	1,603,180	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	615,406	615,406
5403 Workers Comp Insurance	155,598	533,153	385,954	533,153
5405 Liability Insurance	105,188	256,138	256,138	256,138
5406 Other Insurance	61,734	212,814	206,614	212,814
5885 Misc. Operational Exp.	-	40,000	6,020	40,000
Books, Supplies, Services	413,791	1,757,511	1,470,132	1,657,511
	-	-	-	-
Total Expense	413,791	1,757,511	1,470,132	1,657,511

**Table 102**

Student Center Fund Summary (Fund 81) 2023/24 Adopted Budget				
College of Alameda (Location 2)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	30,140	9,000	28,853	9,000
Total Revenue	30,140	9,000	28,853	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	235,108
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	30,140	-	28,853	-
Ending Fund Balance	206,255	206,255	235,108	235,108

Table 103

**Student Center Fund Detail (Fund 81)
2023/24 Adopted Budget**

College of Alameda (Location 2)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8861 Interest/Investment Income	9,836	-	11,687	-
8883 Student Center Use Fee(R,R)	20,304	9,000	17,166	9,000
Local Revenue	30,140	9,000	28,853	9,000
Total Revenue	30,140	9,000	28,853	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 Adopted Budget

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	33,756	12,000	25,310	12,000
Total Revenue	33,756	12,000	25,310	12,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	-	12,000	5,640	12,000
Equipment Cap Outlay	-	-	30,777	-
Total Expense	-	12,000	36,417	12,000
Beginning Fund Balance	457,316	491,072	491,072	479,965
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	33,756	-	(11,107)	-
Ending Fund Balance	491,072	491,072	479,965	479,965



Table 105

Student Center Fee Fund Detail (Fund 82)
2023/24 Adopted Budget

Laney College (Location 5)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8883 Student Center Use Fee(R,R)	33,756	12,000	25,310	12,000
Local Revenue	33,756	12,000	25,310	12,000
Total Revenue	33,756	12,000	25,310	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	5,640	-
5885 Misc. Operational Exp.	-	-	-	12,000
5891 Service Contract-Software-DP	-	-	-	-
Books, Supplies, Services	-	12,000	5,640	12,000
6403 Non-Instructional Equip & Furn	-	-	30,777	-
6406 Laptop Computers	-	-	-	-
Equipment Cap Outlay	-	-	30,777	-
Total Expense	-	12,000	36,417	12,000

**Table 106**

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	26,028	8,000	16,290	8,000
Total Revenue	26,028	8,000	16,290	8,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	6,028	8,000	5,449	8,000
Equipment Cap Outlay	-	-	-	-
Total Expense	6,028	8,000	5,449	8,000
Beginning Fund Balance	126,635	146,635	146,635	157,476
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	20,000	-	10,841	-
Ending Fund Balance	146,635	146,635	157,476	157,476

Table 107

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

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	26,028	8,000	16,290	8,000
Local Revenue	26,028	8,000	16,290	8,000
Total Revenue	26,028	8,000	16,290	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	-	5,449	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Miscellaneous	-	8,000	-	8,000
Books, Supplies, Services	6,028	8,000	5,449	8,000
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	6,028	8,000	5,449	8,000

**Table 108**

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

Berkeley City College (Location 8)

Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Local Revenue	21,708	78,977	15,064	10,000
Total Revenue	21,708	78,977	15,064	10,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	78,977	-	10,000
Equipment Cap Outlay	-	-	983	-
Total Expense	-	78,977	983	10,000
Beginning Fund Balance	240,730	262,438	262,438	276,519
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	21,708	-	14,081	-
Ending Fund Balance	262,438	262,438	276,519	276,519

Table 109

Student Center Fee Fund Detail (Fund 84) 2023/24 Adopted Budget				
Berkeley City College (Location 8)				
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	21,708	78,977	15,064	10,000
Local Revenue	21,708	78,977	15,064	10,000
Total Revenue	21,708	78,977	15,064	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	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	983	-
Equipment Cap Outlay	-	-	983	-
Total Expense	-	78,977	983	10,000

**Table 110**

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

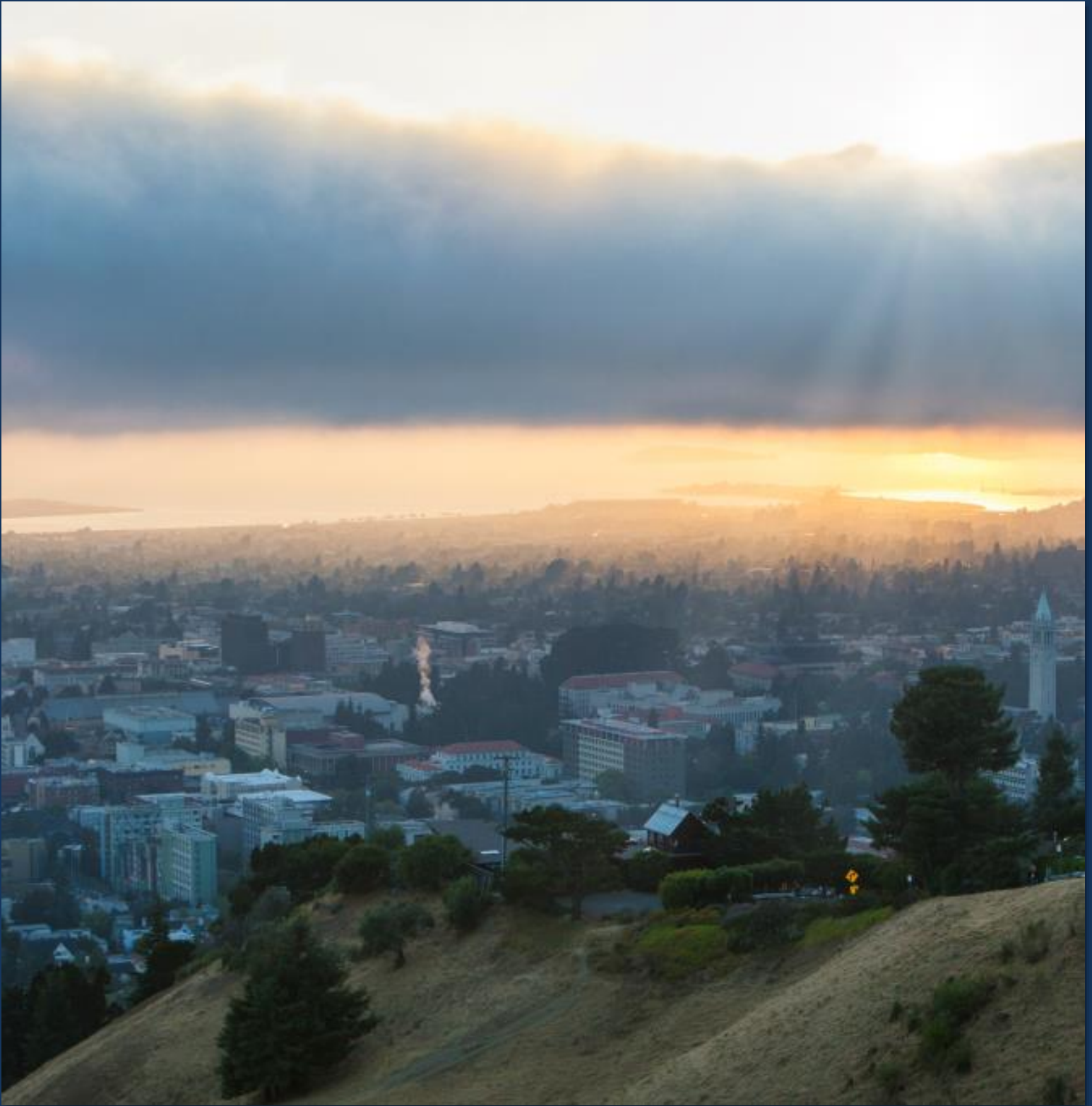
Description	2021/22 Audited Actuals	2022/23 Adopted Budget	2022/23 Unaudited Actuals	2023/24 Adopted Budget
Revenues				
Federal Revenue	18,094,271	28,705,507	18,811,110	29,530,506
State Revenue	1,747,407	3,286,349	5,722,963	5,871,165
Local Revenue	1,634,493	-	-	-
Total Revenue	21,476,171	31,991,856	24,534,073	35,401,671
Expenses				
Financial Aid	21,313,253	31,991,856	24,534,073	35,401,673
Total Expense	21,313,253	31,991,856	24,534,073	35,401,673
Beginning Fund Balance	(162,918)	-	(0)	0
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	162,918	-	0	(2)
Ending Fund Balance	(0)	-	0	(2)



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	15,233,460	25,505,242
8152 FINAID-SEOG	1,743,783	2,351,487	1,863,029	2,067,915
8155 Americo (was a/C 8633)	30,385	96,888	15,400	91,082
8156 DLUSU-FED	-	849,947	-	1,109,336
8157 DLSUB-FED 0910 FED Loan	1,262,895	671,147	1,700,241	756,931
8199 Other Federal Income	1,020	-	(1,020)	-
Federal Revenue	18,094,271	28,705,507	18,811,110	29,530,506
8631 FINAIDCALB	2,594,144	2,290,368	2,810,513	3,417,520
8632 FINAIDCALC	-	131,475	-	56,451
8634 STUDENT SUCCESS	-	-	-	-
8635 FINAID CC Completion Grant	-	-	-	-
8699 Other State Revenue	(846,737)	864,506	2,912,450	2,397,194
State Revenue	1,747,407	3,286,349	5,722,963	5,871,165
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	24,534,073	35,401,671
Expenses				
5885 Misc. Operational Exp.	-	327,909	-	-
7510 Grants	518,705	505,597	214,840	2,288,860
7511 FinAid-Pell	15,191,469	24,736,038	17,753,881	25,505,242
7512 FINAID-SEOG	1,743,783	2,034,243	2,019,819	2,067,917
7513 FINAIDCALB	2,421,311	2,290,368	2,730,218	3,417,520
7514 FINAIDCALC	120,705	131,475	34,057	56,451
7517 FINAIDAMERICORP	30,385	96,888	11,807	91,082
7519 DLSUB-FED	553,878	988,391	724,040	756,931
7522 STUDENT SUCCESS	-	-	-	-
7523 FA CC Completion Grants	-	-	(28,874)	-
7524 AB19 - Cal. Coll Promise 735	-	-	-	-
7525 DLUSU-FED	709,017	849,947	984,285	1,109,336
7540 FINAIDCALA	24,000	31,000	90,000	108,334
Financial Aid	21,313,253	31,991,856	24,534,073	35,401,673
Total Expense	21,313,253	31,991,856	24,534,073	35,401,673



333 East 8th Street
Oakland CA 94606
510.466.7200
www.peralta.edu