



PERALTA COMMUNITY
COLLEGE DISTRICT

TENTATIVE BUDGET

FISCAL YEAR JULY 1, 2022 – JUNE 30, 2023



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Board of Trustees & Administrators

Board of Trustees

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

District Office Administrators

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

College Administrators

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



Board of Trustees / District Areas



Bill Withrow
Area 1



Kevin Jenkins
Area 2



Linda Handy
Area 3



Nicky González Yuen
Area 4



**Cynthia Napoli-
Abella Reiss**
Area 5



Dyana Delfin Polk
Area 6



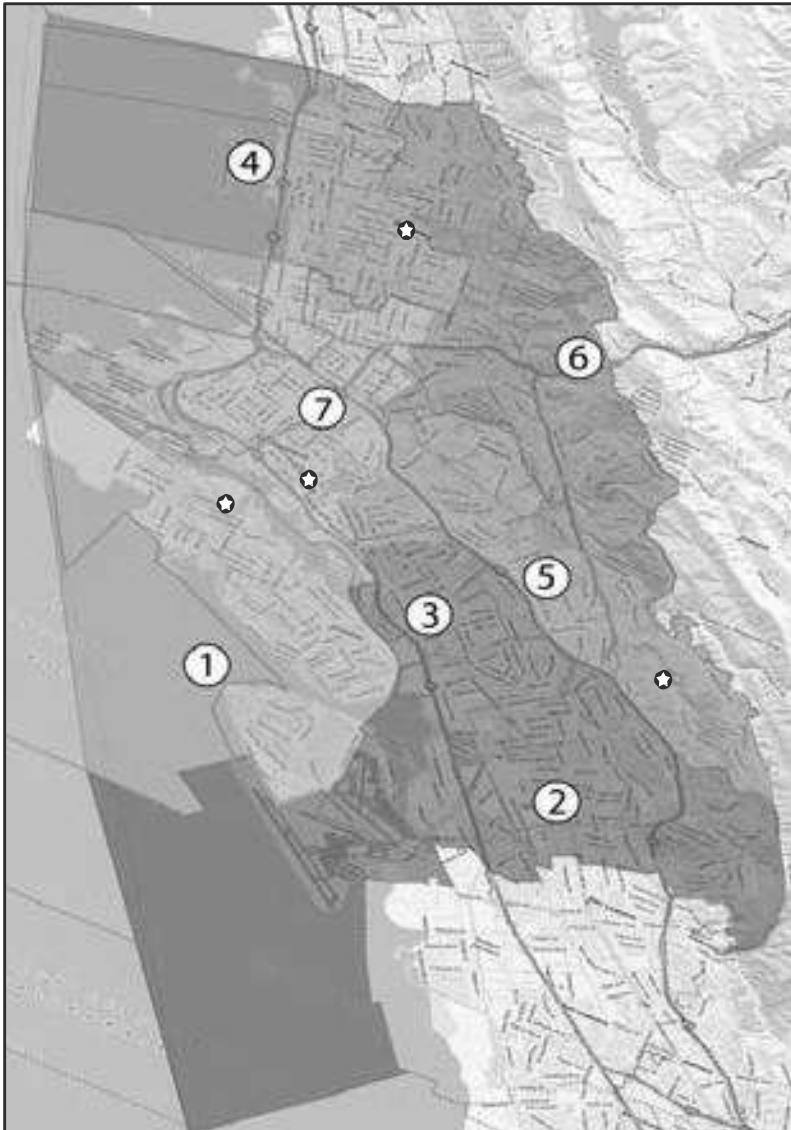
Julina Bonilla,
Area 7



Leesa Hogan
Student Trustee



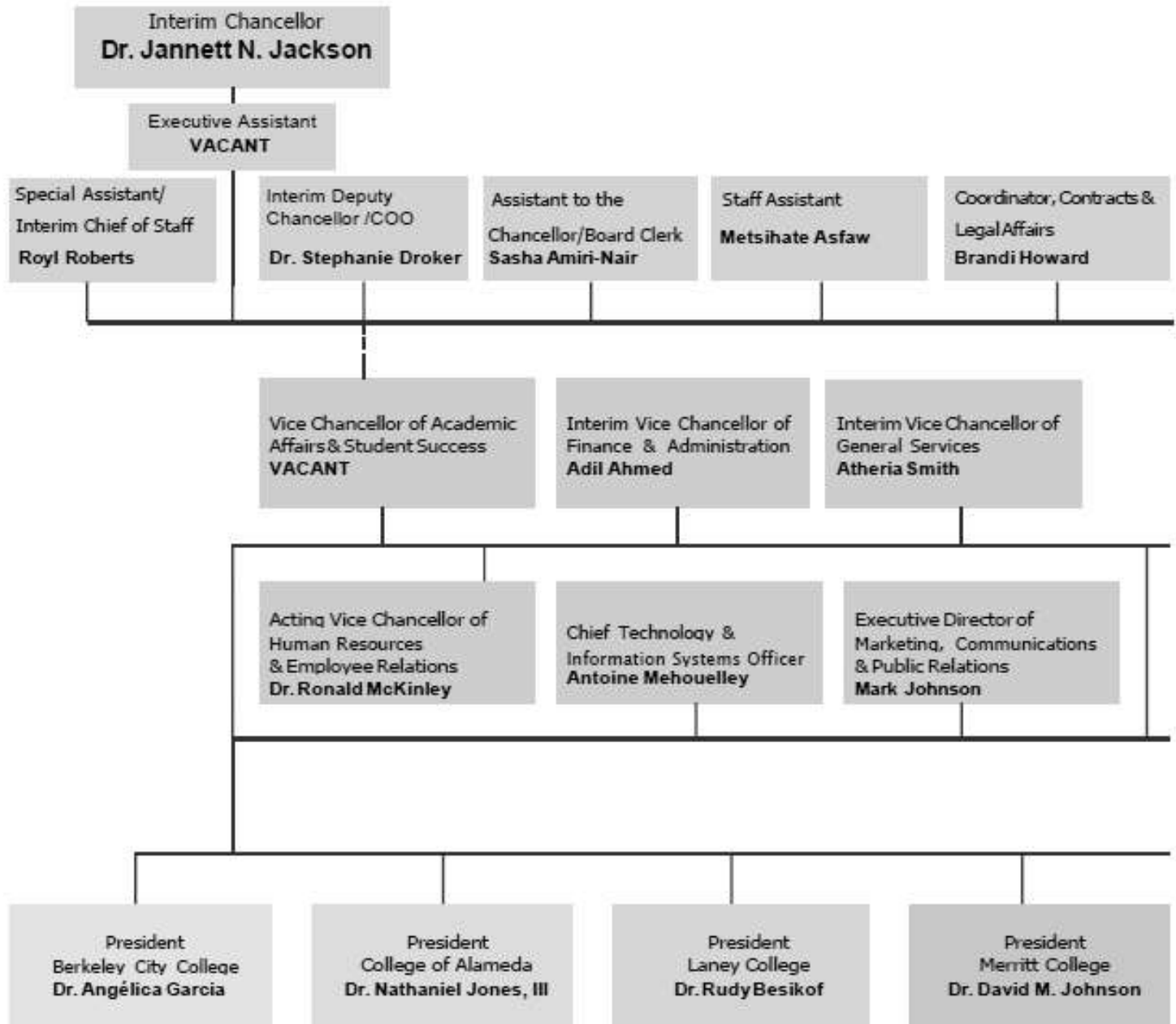
Sarah Latino
Student Trustee



- Peralta College Location
- City Boundaries
- Area Boundaries (Year 2000)
- District Area (Color Coordinated)
- District Area Number



Executive Leadership Team





Budget Development Calendar Fiscal Year 2022-23

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



Budget Development Calendar Fiscal Year 2022-23 (Continued)

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



Chancellor's Budget Address FY 2022/23 Tentative Budget



June 7, 2022

The Fiscal Year 2022/23 Tentative Budget presented to the Board of Trustees of the Peralta Community College District (PCCD) reflects our efforts to serve our students and improve our community. Our dedication to provide high quality educational programs and services to our students continues to be our top priorities.

The PCCD Fiscal Year (FY) Tentative Budget is presented in accordance with Board Policy and Administrative Procedure 6250 - Budget Management. The foundation for the Tentative Budget is based on fiscal resource allocations to the colleges and District as well as the Governor's January 2022 Budget proposal.

The 2022-23 Governor's Budget proposal as presented reflected a surplus of more than \$45 billion.

The budget outlined several areas of support for California Community Colleges, including an extension of the Hold Harmless provision through 2024-25. Under the January proposal, the District will continue to earn at least the 2017-18 TCR (Total Compensation Revenue) adjusted by COLA each year. The summary of the key points of the proposal are provided below:

January 2022 Budget Summary

- Will provide about \$1.8 billion in Proposition 98 funds over the prior year, including \$842 million in ongoing spending and \$983 million in one-time funding.
- COLA of at least 5.33% (for PCCD equals \$6.8 million).
- One-time funding of \$983M to be dedicated to deferred maintenance and retention/enrollment strategies.
- Capital Outlay funding from Proposition 51 of \$373 million.
- Investment of additional \$1.4 million in state operations to support nine new positions for FY 2022-23, and another \$1.4 million to support 10 more positions for FY 2023-24.

Governor's May Revised Budget

On Friday, May 13, California Governor Gavin Newsom presented his May Revision Budget (also known as the May Revise), representing his best budget projection since the release of the January Budget Proposal which anticipated a surplus of \$45.7 billion.



The Governor's May Revised Budget for FY 2022/23 is \$300.7 billion. This budget reflects a projected surplus of \$49.2 billion. The governor is proposing to increase funding to augment a wide range of organizational investments, projects, and initiatives to advance many goals including priorities that support various efforts for the state's educational institutions.

California Community Colleges did fare well in the Governor's May Revision budget, and are poised to receive an increase of \$2 billion, which includes increased funding rates for base, supplemental and success allocations, an increase in the cost-of-living-adjustment (COLA), additional deferred maintenance funds, and new funding for discretionary block grants to districts.

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

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

This Tentative Budget reflects that the District, as well as, the state, are on the road to recovery. 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 and to position us for any future challenges.

Thank you for your support.

A handwritten signature in cursive script that reads "Jannett N. Jackson".

Jannett N. Jackson, PhD
Interim Chancellor

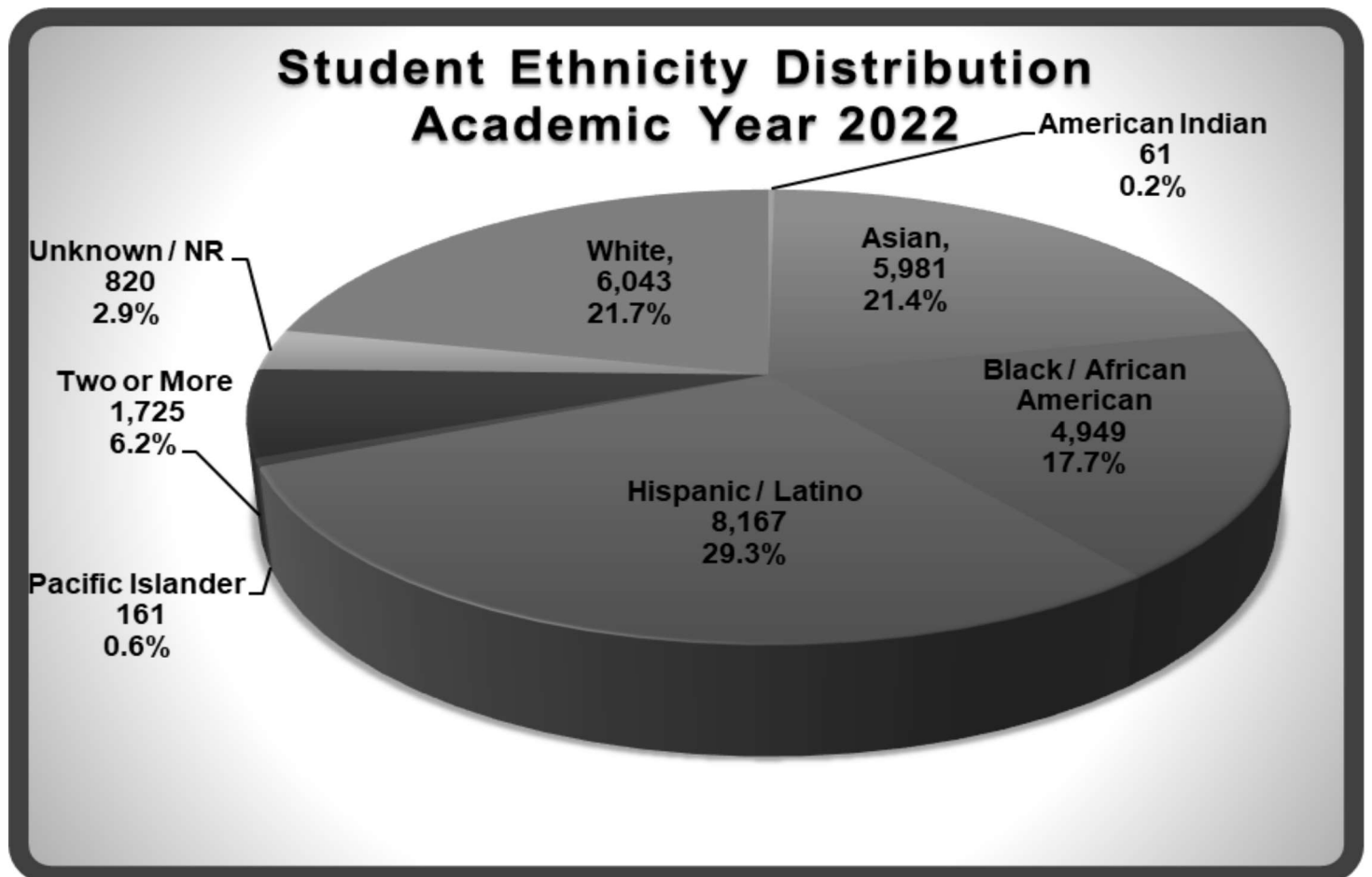


About the District

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

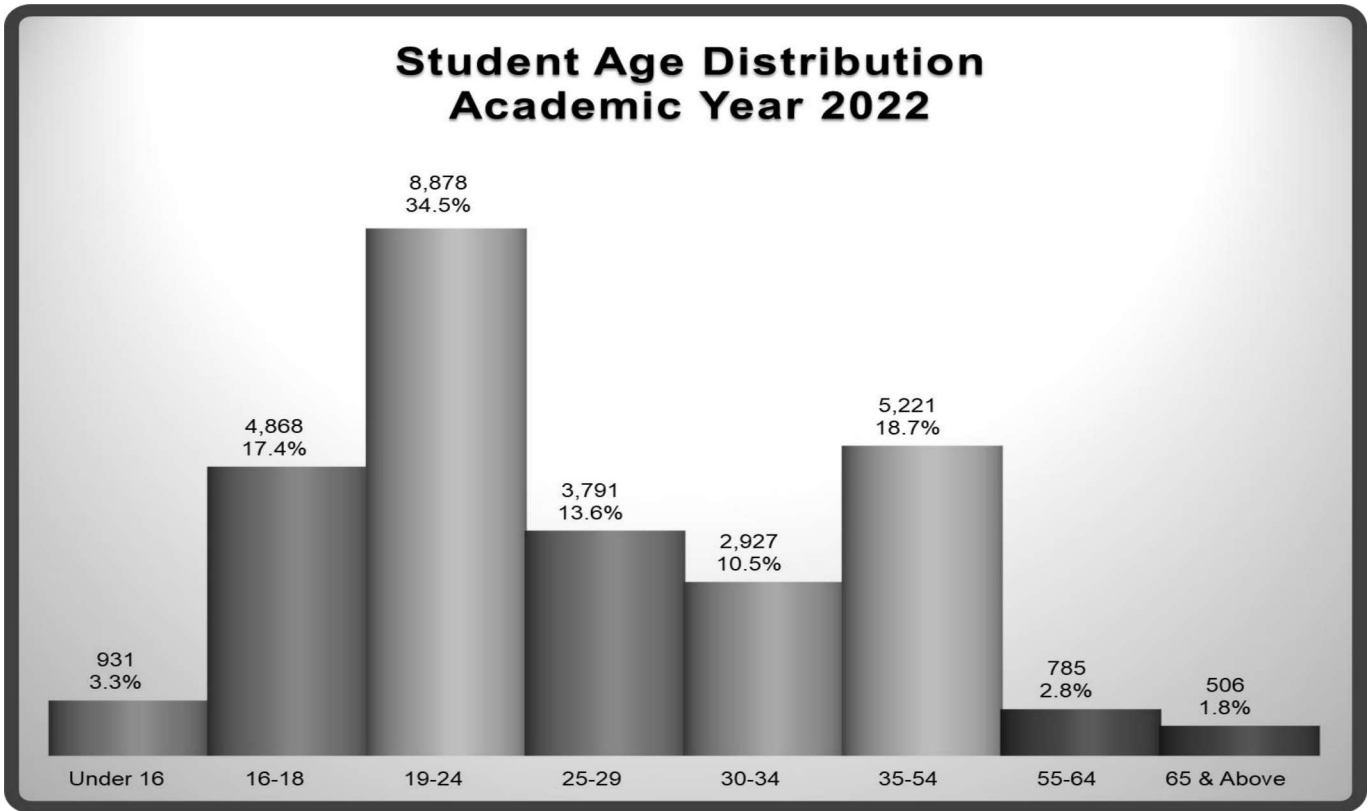
The Peralta Community College District was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation for developing effective approaches to serving the varied interests and needs of its vibrant community. The District serves over 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

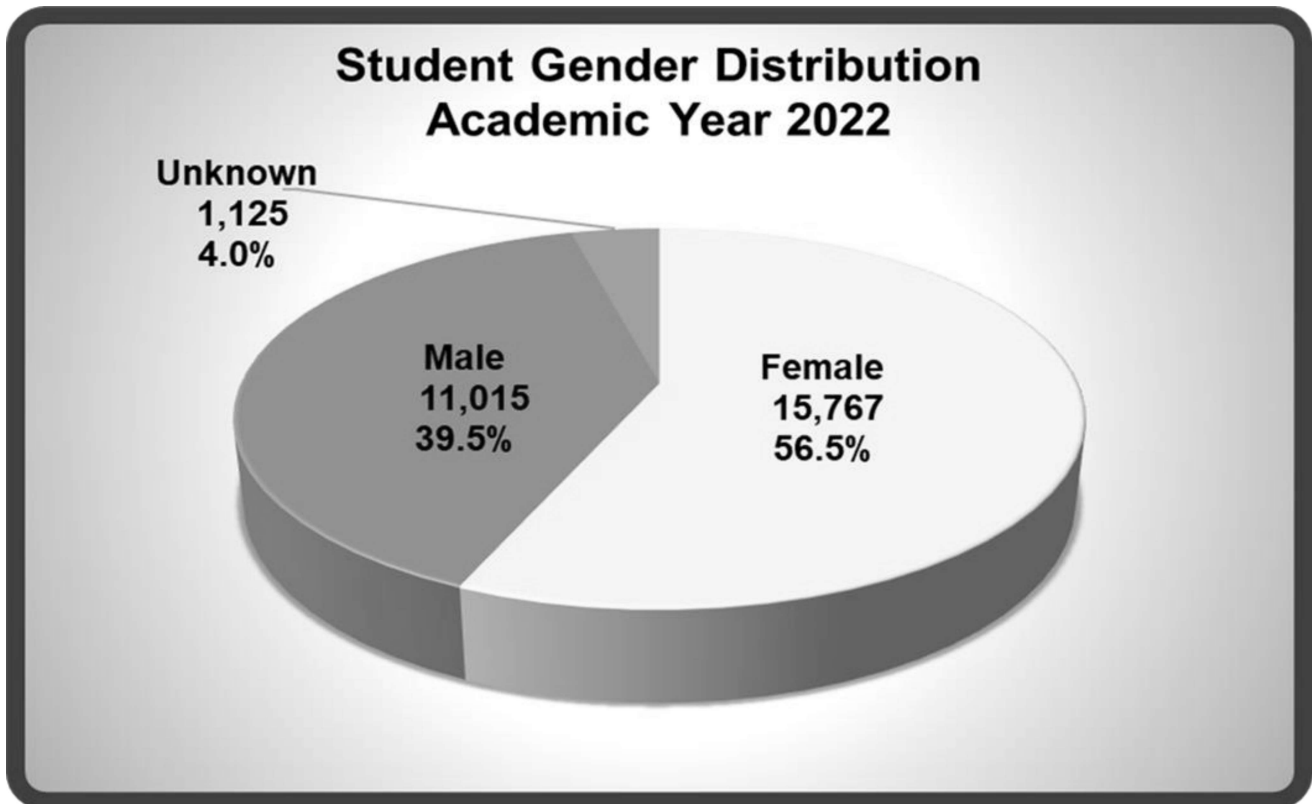




Graph 2



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, as the value is shared among the other jurisdictions in the County. The District is unable to predict future transfers



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

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

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

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

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

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 subsequent to an instance of a change in ownership or completion of new construction. If the base year value assigned by the assessor is reduced, the valuation of the property cannot increase in subsequent years more than 2% annually unless and until another change in ownership and/or additional new construction activity occurs.



Our Missions

We are a collaborative community of colleges. Together, we provide educational leadership for the East Bay, delivering programs and services that sustainably enhance the region's human, economic, environmental, and social development. We empower our students to achieve their highest aspirations. We develop leaders who create opportunities and transform lives. Together with our partners, we provide our diverse students and communities with equitable access to the educational resources, experiences, and life-long opportunities to meet and exceed their goals. In part, the Peralta Community College District provides accessible, high quality, educational programs and services to meet the following needs of our multi-cultural communities:

- Articulation agreements with a broad array of highly respected Universities
- Achievement of Associate Degrees of Arts and Science, and certificates of achievement;
- Acquisition of career-technical skills that are compatible with industry demand;
- Promotion of economic development and job growth;
- Foundational basic skills and continuing education
- Lifelong learning, life skills, civic engagement, and cultural enrichment
- Early college programs for community high school students;
- Supportive, satisfying, safe and functional work environment for faculty and staff; and
- Preparation for an environmentally sustainable future.



Berkeley City College

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



College of Alameda

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



Laney College

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



Merritt College

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




District

We are a collaborative community of colleges. Together, we provide educational leadership for the East Bay, delivering programs and services that sustainably enhance the region's human, economic, environmental, and social development. We empower our students to achieve their highest aspirations. We develop leaders who create opportunities and transform lives. Together with our partners, we provide our diverse students and communities with equitable access to the educational resources, experiences, and life-long opportunities to meet and exceed their goals.



Office of Finance and Administration Executive Message

To: Dr. Jannett N. Jackson, Interim Chancellor

From: Adil Ahmed, Interim Vice Chancellor for Finance & Administration 

Date: June 7, 2022

Subject: Tentative Budget Summary Fiscal Year 2022/23

In January, Governor Newsome presented a 2022-23 budget proposal for a total budget of \$286 billion. The 2022-23 budget included a COLA of 5.33%; extension of the Hold Harmless funding through 2024-25; on-going spending for Student Success Grants, Technology modernization, and part-time faculty health insurance and was projected to have a surplus of \$45.7 billion.

On Friday, May 13, 2022, Governor Newsom presented the May Revision Budget proposal for the 2022/23 Fiscal Year. The May Revise proposal deviated from what was presented in January of 2022, offering increased funding to California Community Colleges. However, as is the case every year, the Governor's budget proposals are subject to change as a result of the economic outlook.

We will remain optimistic and watch for the Final Budget for 2022/23 to be signed by the Governor by June 30, 2022. The difference between the May Revised Budget and the Governor's 2021/22 Budget Act is that the funding for community colleges will see a significant boost in revenues related to an increase in Student Centered Funding Formula (SCFF) funding rates, statutory Cost of Living Adjustment (COLA), deferred maintenance and a series of one-time funding for FY 2022/23.

The state budget is subject to change prior to the Governor's Final Budget in June of 2022. At that point, the Final Budget will be analyzed for its impact to PCCD and incorporated into the District's Adopted Budget.

The Tentative Budget is being presented at this point in time, and the Adopted Budget will be presented to the Board of Trustees on September 13, 2022. Here then, is the Tentative Budget, based on the information we have from the Governor's January Budget Proposal.



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 2022/23 Tentative Budget.

Unrestricted General (Fund 01)

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

The 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 2022/23, the allocation of apportionment funding is based on 70% Full Time Equivalent Students (FTES), 20% Supplemental, and 10% Student Success. Peralta CCD will be held- harmless for fiscal year 2022/23 with our FTES funded at 15,524.

Student Centered Funding Formula (SCFF)

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

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

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

Description of Funds (Con't)



Base Allocation

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

Supplemental

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

Student Success

A student success allocation based on outcomes that include the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units and the number of student 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 (Con't)

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

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

Hold Harmless

The revised hold harmless provision ensures that no district will receive less in both Fiscal Year (FY) 2018- 19 and FY 2019-20 than it received in FY 2017-18. Thereafter, each district would be held harmless to its FY 2017-18 marginal rate of funding. The Peralta District's hold harmless is based on the State Chancellor minimum guaranteed revenue. The minimum guaranteed revenue for FY 2022-23 is the Total Compensational Revenue of FY 2017-18 plus allocated COLA for the subsequent years. In this case, for FY 2022-23, our Total Compensational Revenue will be based on FY 2021-22. The minimum guaranteed Total Compensational Revenue amount from the State is \$114,821,752 (includes 5.33% proposed COLA) and the Peralta District's Total Compensational Revenue is \$134,599,250. Our hold harmless amount is \$19,777,498. Since we fall below the guaranteed amount of \$134,599,250, our amount will be the same as the State at \$134,599,250 for FY 2022-23.



Description of Funds (Con't)

Table 1 – SCFF Calculations

Peralta Community College District SCFF Calculation

		2023 Tentative Budget		
		January Release Cola for FY 2022-2023		2021-22
		5.33%		
		5.33%		
		FTES	Rate	Total
Base Allocation	Basic Allocation			17,908,666
	Credit FTES: 3-Year Average Credit	14,964.43	4,436.77	66,393,786
	Special Admit	458	6,221.74	2,848,685
	CDCP	42	6,221.81	259,512
	Non Credit	60	3,741.35	221,033
	Subtotal	15,523.71		87,631,681
Non-Credit				
Total		16,950.00		87,631,681
Supplemental Allocation		Headcount	Rate	
	Pell Grant Recipients	4,608.00	1,049.15	4,834,483
	AB540 Students	641.00	1,049.15	672,505
	California Promise Grant Recipients	9,965.00	1,049.15	10,454,780
Total		24,767.22		15,961,768
Student Success Allocation	All Students:	Outcomes	Rate	
	Associate Degrees	816.00	1,855.94	1,514,444
	Associate Degrees for Transfer	592.00	2,474.59	1,464,958
	Credit Certificates	332.00	1,237.29	410,780
	Nine or More CTE Units	2,528.00	618.65	1,563,935
	Transfer	1,106.00	927.97	1,026,332
	Transfer Level Math and English	540.00	1,237.29	668,137
	Achieved Regional Living Wage	2,891.00	618.65	1,788,503
	Subtotal	8,805.00		8,437,090
	Pell Grant Recipients Bonus:	Associate Degrees	490.00	702.20
Associate Degrees for Transfer		342.00	936.27	320,204
Credit Certificates		158.00	468.14	73,966
Nine or More CTE Units		1,095.00	234.06	256,300
Transfer		525.00	351.10	184,326
Transfer Level Math and English		206.00	468.14	96,437
Achieved Regional Living Wage		650.00	234.06	152,142
Subtotal	3,466.00		1,427,454	
California Promise Grant Recipients Bonus:	Associate Degrees	630.00	468.14	294,928
	Associate Degrees for Transfer	459.00	624.18	286,496
	Credit Certificates	222.00	312.09	69,285
	Nine or More CTE Units	1,599.00	156.05	249,518
	Transfer	719.00	234.06	168,292
	Transfer Level Math and English	315.00	312.09	98,309
	Achieved Regional Living Wage	1,262.00	156.05	196,931
Subtotal	5,206.00		1,363,759	
Total		17,477.00		11,228,303
Total SCFF before Hold Harmless				114,821,752
Hold Harmless Funding				19,777,498
Stability Protection Adjustment				0
Total TCR 2022-2023				134,599,250
Total SCFF FY 2022-2023 (Total Computation Revenue)				134,599,250



Description of Funds (Con't)

Table 1.1 – SCFF Calculations Continued

State Chancellor Garanteed Revenue Amount based on 2017-18 TCR

Total Computation Revenue (TCR)2017-2018		114,674,531
Cola 2019-2020	2.71%	3,107,680
Total Computation Revenue (TCR) 2019-2020		117,782,211
Cola 2020-2021	3.26%	3,839,700
Total Computation Revenue (TCR) 2020-2021		121,621,911
Cola 2021-2022	5.07%	6,166,231
Total Computation Revenue (TCR) 2021-2022		127,788,142
Cola 2022-2023	5.33%	6,811,108
Total Computation Revenue (TCR) 2022-2023		134,599,250

This represents COLA of 5.33% it does not include the May Revise of 6.56% the change will be noted in the Adopted Budget

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, that are designed for the physical, mental, moral, economic, or civic development of persons in attendance.



Description of Funds (Con't)

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.

Facility Rental Fee (Fund 10)

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

Measure B – Parcel Tax (Fund 12)

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

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

Contract Education (Fund 30)

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



Description of Funds (Con't)

General Obligation Bond Fund - Measure G (Fund 43)

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

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

Table 2 – Measure G Fund 43

	2021/22 Estimated Actuals	2022/23 Tentative Budget
Beginning Fund Balance	28,080,995	18,501,334
Audit Adjustment	-	-
Net Increase (Decrease)	(9,579,661)	(15,000,000)
Ending Fund Balance	18,501,334	3,501,334

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.



Description of Funds (Con't)

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

	2021/22 Estimated Actuals	2022/23 Tentative Budget
Beginning Fund Balance	43,049,189	39,362,926
Audit Adjustment	-	-
Net Increase (Decrease)	(3,686,263)	(33,000,000)
Ending Fund Balance	39,362,926	6,362,926

Child Development Fund (Fund 68)

The Child Development Fund accounts for the revenues and expenditures for the operations and support of child care and development services. Sources of revenue within this fund include grants from the state and parent fees.



Description of Funds (Con't)

Other Post-Employment Benefits Reserve (Fund 69)

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

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

OPEB Bond Program Sources include three specific funding streams:

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

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

Background

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

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

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

Sources of Funds

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

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

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

Dedicated OPEB Appropriations are typically transferred to the OPEB Special Reserve Fund (Fund 69). The budgeted source of funds from Fund 69, inclusive of the Dedicated OPEB Appropriation for budget year 2022-23 is \$6,582,128



Description of Funds (Con't)

Supplemental General Fund Appropriation (District Fund 01)

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

Uses of Funds

Bond Debt Service, Fees, and Interest Rate Swaps

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

In 2006, the District entered into six forward starting interest rate swaps corresponding with the six series of convertible zero coupon securities, B-1 through B-6. On August 5, 2020, the third swap related to the B-3 tranche became effective. The District is paying a fixed rate of 5.279% and receiving one-month LIBOR. Historically, the fixed rate that the District has paid on its outstanding swaps exceeded its receipts. This negative spread is projected to continue in 2022-23 and is included in the OPEB Bond Program Uses.

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

The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17.6 million (\$6.6 million, fund reserve 69; \$3.0 million, fund 01; and \$8.0 million, fund 94).

Table 4 – OPEB Reserve Fund 69

	2021/22 Estimated Actuals	2022/23 Tentative Budget
Sources		
OPEB 7.5% Contribution for General Fund	6,557,060	6,612,128
Total	6,557,060	6,612,128
Uses		
Services	20,513	20,000
Pre-2004 Retiree Benefits	-	-
Debt Services	7,004,757	6,572,128
Total	7,025,271	6,592,128
Beginning Balance	5,672,660	5,204,449
Audit Adjustment	-	-
Net Increase (Decrease)	(468,211)	20,000
Ending Fund Balance	5,204,449	5,224,449



Description of Funds (Con't)

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.



Description of Funds (Con't)

Student Body Center Fee Funds

College of Alameda (Fund 81)

Laney College (Fund 82)

Merritt College (Fund 83)

Berkeley City College (Fund 84)

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

Student Financial Aid (Fund 89)

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



2022/23 Tentative Budget Assumptions

The following assumptions shall be utilized in developing the 2022/23 District and College's Tentative Budgets. These assumptions are estimates and are based, on the Governor's January 2022 proposed budget, and current year-to-date estimated actuals. As more detailed information is received in the coming months from the Governor's Office and the State Chancellor's Office, i.e., the June Enacted Budget Summary, these assumptions may/will be adjusted accordingly.

General Assumptions

1. The 2022/23 General Fund Unrestricted Ending Fund Balance is projected at approximately \$25.9 million with a reserve of 16.73%, meeting the Board's policy of maintaining at least a 10% reserve level
2. The district will use plans, planning documents, and planning as a basis for the development of expenditure budgets through the participatory governance process
3. Recommendations from the Budget Allocation Model Task Force will be presented to the Chancellor during the fiscal year with an expectation of adopting a model that incorporates the needs of the district and the colleges to serve students

Revenue Assumptions

1. Enrollment: 3 Year Average (FTES) of 15,524 based on a hold harmless mechanism
2. Enrollment growth funds of .5%
3. 0% growth budgeted for PCCD in 2022/23
4. 5.33% Statutory Cost of Living Adjustment (COLA)
5. Unrestricted lottery estimated at \$199.00 per FTES, from the State May Revised Budget and projected calculation, approximately \$2.4 million for PCCD
6. First Year of Parcel Tax - Measure E is estimated to be \$8,000,000
7. Mandated Block Grants Programs which amount to \$0.4 million for PCCD
8. \$150 million one-time for Retention and Enrollment Efforts approximately \$2.1 million for PCCD
9. Technology Focused Investments-May Revise proposes \$25 million one-time for pathways technology approximately \$0.4 million for PCCD
10. \$20 million one-time in emergency student financial assistance grants approximately \$.3 million to PCCD
11. \$105 million in one-time funding to support common course numbering across the system approximately \$1.5 million for PCCD
12. \$65 million to implement transfer reforms of AB 928; approximately \$.9 million for PCCD
13. \$5 million to support Teacher Credentialing Partnership Program; approximately \$.07 million for PCCD



Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$0.9 Million
2. Maintain District contribution to DSPPS program of approximately \$1.2 million
3. OPEB Debt Service Payment of approximately \$3.0 million due to bond program restructuring
4. Contribute to the new Irrevocable Trust for \$250,000 as per OPEB long term funding plan
5. Contribute \$400,000 to Self-Insurance Fund to cover costs of Property and Liability insurance
6. Any restricted funding cuts or cost increases must be borne by the respective program
7. OPEB payroll charge 7.50%
8. Contribute \$120,000 for Faculty Professional Development
9. Utilities to be budgeted at the campus level based on prior year actuals plus 5% increase
10. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17.6 million (\$6.6 million, fund reserve 69; \$3.0 million, fund 01; and \$8.0 million, fund 94).



Facilities

CAPITAL OUTLAY

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

PCCD has the following projects that have state funding:

- Merritt College – Child Development Center
- Merritt College – Horticulture Building Replacement
- Laney College – Learning Resource Center
- Laney College 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 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)	134,599,250
Other Revenues	20,697,173
Total Revenues	155,296,423
District-wide Costs (minus)	10,918,797
Applicable Revenues	144,377,626
Full Time Faculty Salary and Benefits (minus)	43,236,359
Part Time Faculty Salary and Benefits (minus)	6,134,100
Available Revenues	95,007,167
District Offices Cost (minus)	9,711,734
Centralized Costs (minus)	33,604,530
Net Revenues	<u>51,690,904</u>



Table 6

Budget Allocation Model	
Total Computation Revenue (TCR)	134,599,250
Mandated Cost	535,805
Unrestricted Lottery	2,736,000
Faculty Hiring and Parity	2,605,499
Non Resident Student Revenue	9,092,697
Student Health Fees	894,002
Application Fees (Int'l)/Student records	11,000
Other Student Fees and Miscellaneous	668,580
Capital Outlay	153,590
Faculty Compensation	4,000,000
Total Revenue	155,296,423
Less District Wide Cost	
OPEB	2,334,000
Bad Debt Allowance	850,000
Contribution Trust 2	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	1,240,349
College Utilities	4,485,056
Third Party Cost	150,000
Total Exclusions	10,909,405
Applicable Revenues	144,387,018
Less Full Time Faculty Salary and Benefits	43,236,359
Less Part Time Faculty Salary and Benefits	6,134,100
Available Revenues	95,016,559



Table 7

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

Table 8

Revenue Allocations					
	College of Alameda	Laney College	Merritt College	Berkeley City College	District Office
Revenue Allocation By College	18,089,810	33,815,279	23,165,595	19,945,875	95,016,559
DO Service Center Budget	(1,848,977)	(3,456,292)	(2,367,778)	(2,038,687)	(9,711,734)
Centralized Service Budgets	(6,397,828)	(11,959,458)	(8,192,982)	(7,054,262)	(33,604,530)
Net College Revenue	9,843,006	18,399,529	12,604,836	10,852,926	
Unrestricted Expenditure Budget by College					
Full Time Academic	-	-	-	-	-
Academic Admin	1,329,423	1,588,229	1,352,623	1,110,662	1,139,487
Other Faculty	1,419,950	2,318,164	1,344,483	1,247,958	976,762
Part Time Academic	4,052,434	6,786,014	4,284,169	3,694,343	16,060,990
Classified Salary	4,016,033	6,228,397	4,153,493	3,413,425	10,894,701
Benefits	-	-	-	-	-
Books, Supplies, Services	-	-	-	-	-
Equipment Capital Outlay	-	-	-	-	-
Expenditure Totals	10,817,840	16,920,804	11,134,768	9,466,388	29,071,940
Surplus (Deficit)	(974,834)	1,478,725	1,470,068	1,386,537	(29,071,940)



Table 9

District Office Service Centers Budgets	
Chancellor's Office	2,872,188
Board of Trustees	302,281
General Counsel	384,636
Information Technology(DP)	1,123,114
Public Information	140,366
Employee Relations	333,686
Human Resources	502,103
Financial Services	1,167,576
General Services	1,284,481
Facilities Operations	1,241,145
Purchasing Division	360,157
Total	9,711,734

Table 10

Centralized Services Budgets	
General Counsel	384,636
Information Technology(DP)	4,492,456
Public Information	1,263,296
Risk Management	617,227
Academic Affairs Ed Svcs	2,630,808
Admissions and Records	688,409
Academic Affairs Student Svcs	398,519
International Educ. Program	1,608,241
Institutional Dev and Research	1,314,849
Employee Relations	1,334,743
Human Resources	2,008,414
Financial Services	4,670,305
General Services	5,137,922
Facilities Operations	4,964,582
Purchasing Division	1,440,630
Financial Aid	649,494
Total	33,604,530



Table 11

District-wide Costs	
OPEB	3,000,000
BAD DEBT	850,000
Irrevocable Trust	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	737,741
College Utilities	4,481,056
Total	<u>10,918,797</u>



Table 12

All Funds - (Excluding General Obligation Bonds) - Revenues \$283.7 million	
Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, 58, and 59)	156,661,222
Restricted General Funds	76,697,383
Parcel Tax Funds	8,000,000
Child Development Funds	1,862,370
Other Post Employment Benefits Reserve Fund	6,612,128
Trust Funds	33,897,235
	283,730,338

Table 13

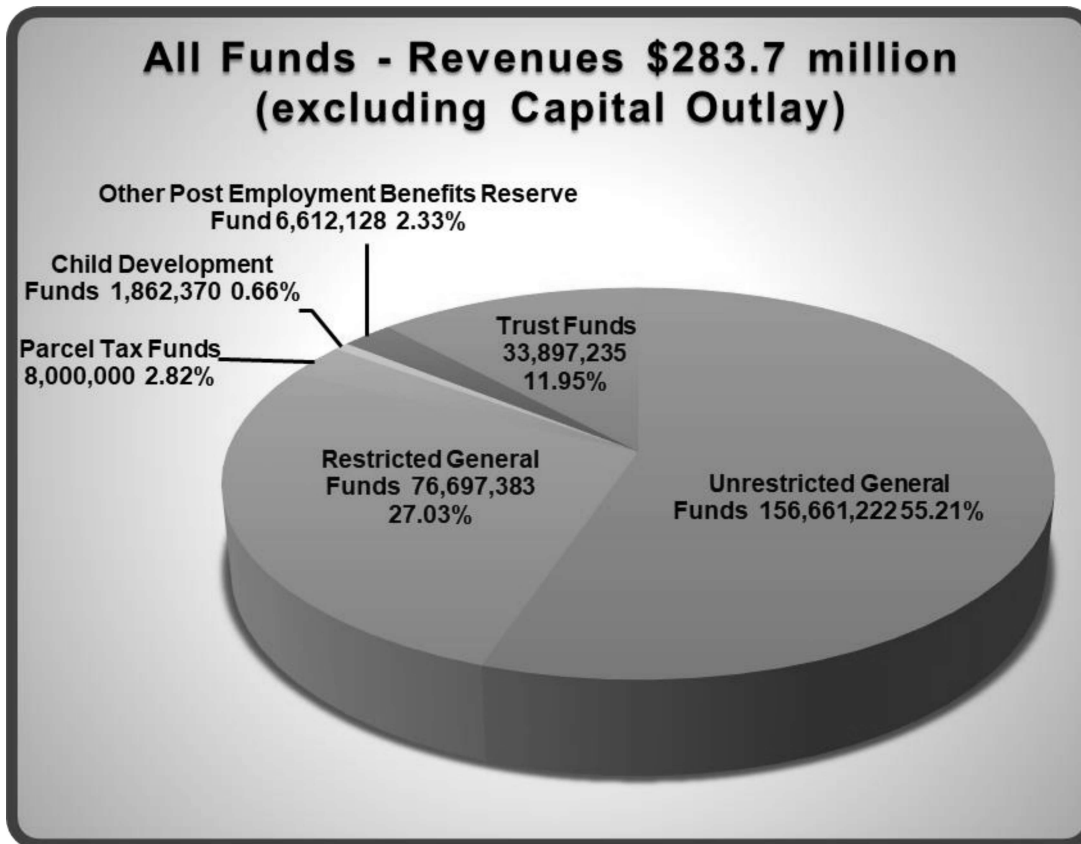
All Funds - (Excluding General Obligation Bonds) - Expenditures \$283.7 million	
Unrestricted General Funds	156,474,660
Restricted General Funds	78,497,383
Parcel Tax Funds	8,151,851
Child Development Funds	1,862,370
Other Post Employment Benefits Reserve Fund	6,592,128
Trust Funds	32,131,099
	283,709,491

Capital Outlay Funds - Revenue & Expenditures	
Revenue	25,000
Expenditures	48,000,000

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



Graph 4



Graph 5

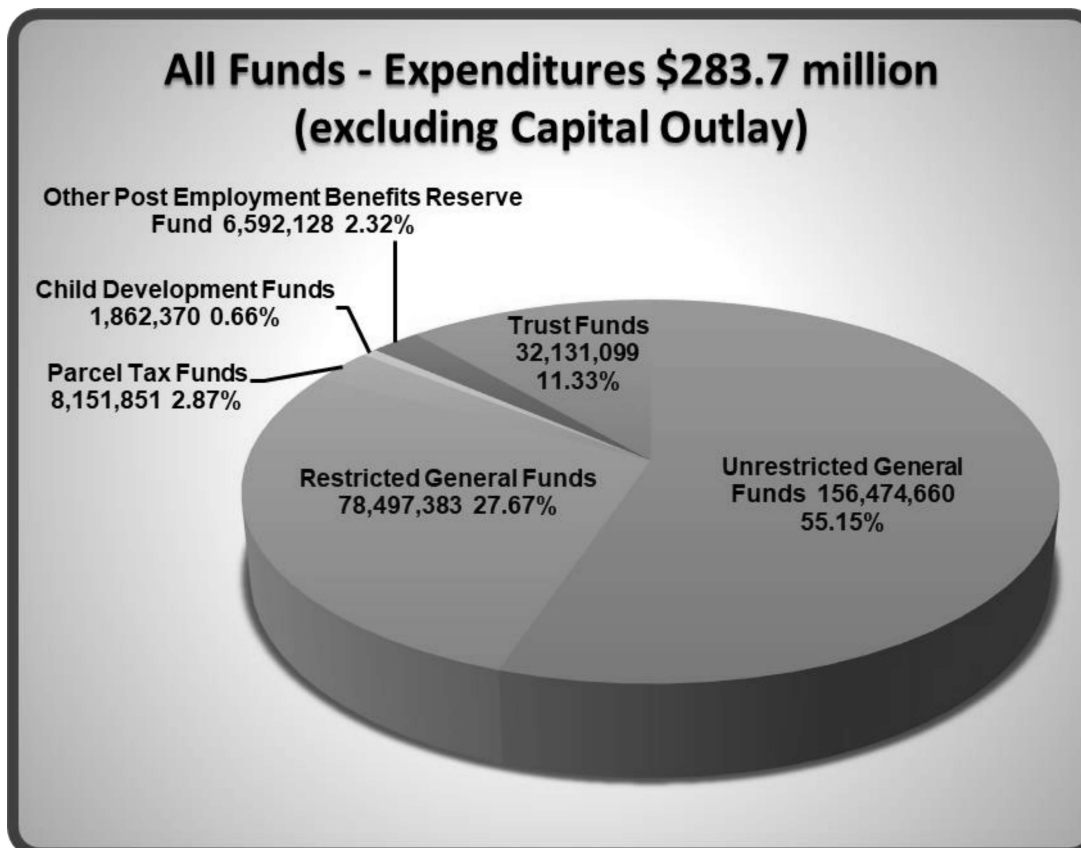




Table 14

Tentative Budget 2023 Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2021/22	Unaudited Actuals F/Y 2021/22	Projections F/Y 2022/23	Projections F/Y 2023/24	Projections F/Y 2024/25	Projections F/Y 2025/26
	With Hold Harmless		With Hold Harmless	With Hold Harmless	With Hold Harmless	With Out Hold Harmless
Revenues:						
Federal Revenue	-	-	-	-	-	-
State Revenue ¹	76,530,675	76,530,675	82,025,561	86,063,539	90,222,655	94,506,546
Local Revenue ²	72,205,810	70,205,810	73,270,862	73,764,727	74,283,286	74,827,772
Total Revenues:	148,736,485	146,736,485	155,296,423	159,828,266	164,505,941	169,334,318
Expenditures:						
Full Time Academic ³	25,740,117	22,024,997	27,834,994	28,948,394	30,106,330	31,310,583
Academic Administration	6,167,997	5,761,962	6,520,424	6,781,241	7,052,491	7,334,590
Other Faculty	6,949,694	5,934,350	7,307,317	7,599,610	7,903,594	8,219,738
Part Time Academic	5,261,820	13,591,506	5,515,285	5,735,896	5,965,332	6,203,946
Classified Salary	33,107,442	29,111,494	34,877,950	36,273,068	36,998,529	38,478,471
Fringe Benefits	43,267,476	40,819,579	44,641,673	44,229,590	44,671,886	45,118,604
Bad Debts	850,000	850,000	850,000	850,000	850,000	850,000
Books Supplies, SVcs	22,304,944	22,299,944	21,840,643	22,277,456	22,723,005	23,177,465
Equipment Outlay	268,751	268,751	287,624	287,624	287,624	287,624
Debt Services-Bonds ⁴	2,334,000	2,334,000	3,000,000	4,000,000	5,000,000	5,500,000
Other Outgo (General Fund Contribution) ⁵	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Contingency Reserve ⁶	406,950	2,715	400,000	500,000	500,000	500,000
Total Expenses:	148,509,191	144,849,299	154,925,910	159,332,878	163,908,791	168,831,020
Beginning Fund Balance: ⁷	23,666,687	23,666,687	25,553,873	25,924,386	26,419,774	27,016,924
Net Increase (Decrease)	227,294	1,887,186	370,513	495,388	597,150	503,298
Audit Adjustment	-	-	-	-	-	-
Ending Fund Balance:	23,893,980	25,553,873	25,924,386	26,419,774	27,016,924	27,520,222
Fund Balance %	16.09%	17.64%	16.73%	16.58%	16.48%	16.30%

Revenue Assumptions

¹ State revenue for 22-23 includes a 5.33% COLA (the May Revised the COLA has been increase to 6.56% which will show in the Adopted Budget). Hold Harmless is through 2025, and years 23-24 and after reflect a 3% COLA

² Local revenue (Out of State Student, International Student and miscellaneous Revenues) 5% increase annually starting 23-24

Expenditure Assumptions

³ Full Time Academic includes a 3.33% COLA and hiring of 11 new faculty positions

All others personnel costs include a 3.33% COLA

⁴ Debt services, increase in annual bond payment beginning 23-24

⁵ Other Outgo - Includes DSPS contribution \$1.2m, Property Insurance \$.4m and Post Retiree contribution \$.25m

⁶ Contingency reserve for unforeseen expenses

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

All expenditures increase 4% every year from 23-24 which represent 2% cola and 2% step increase (except Bad Debt, Other Outgo, Contingency Reserve and Contributions)



Graph 6

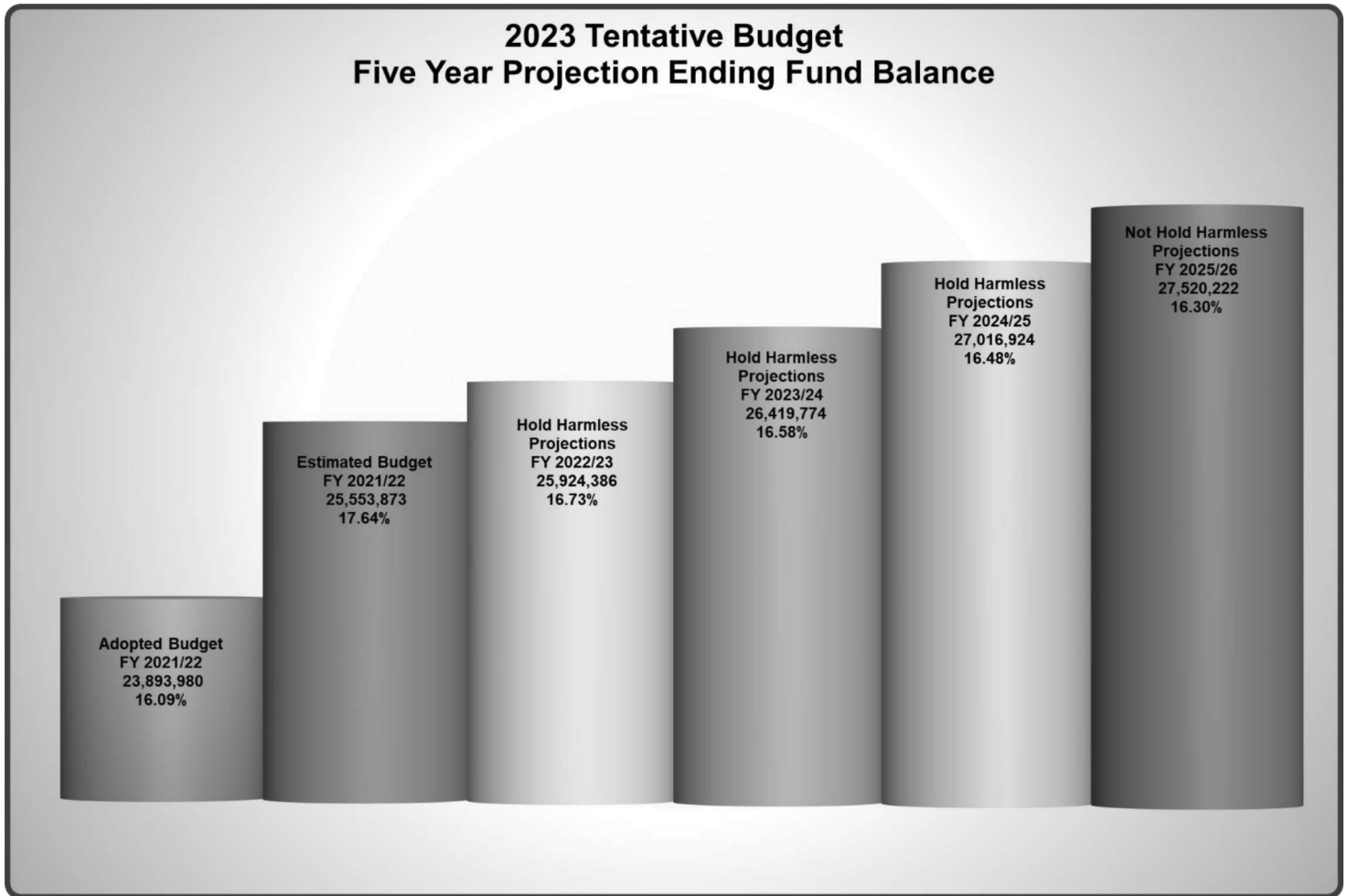




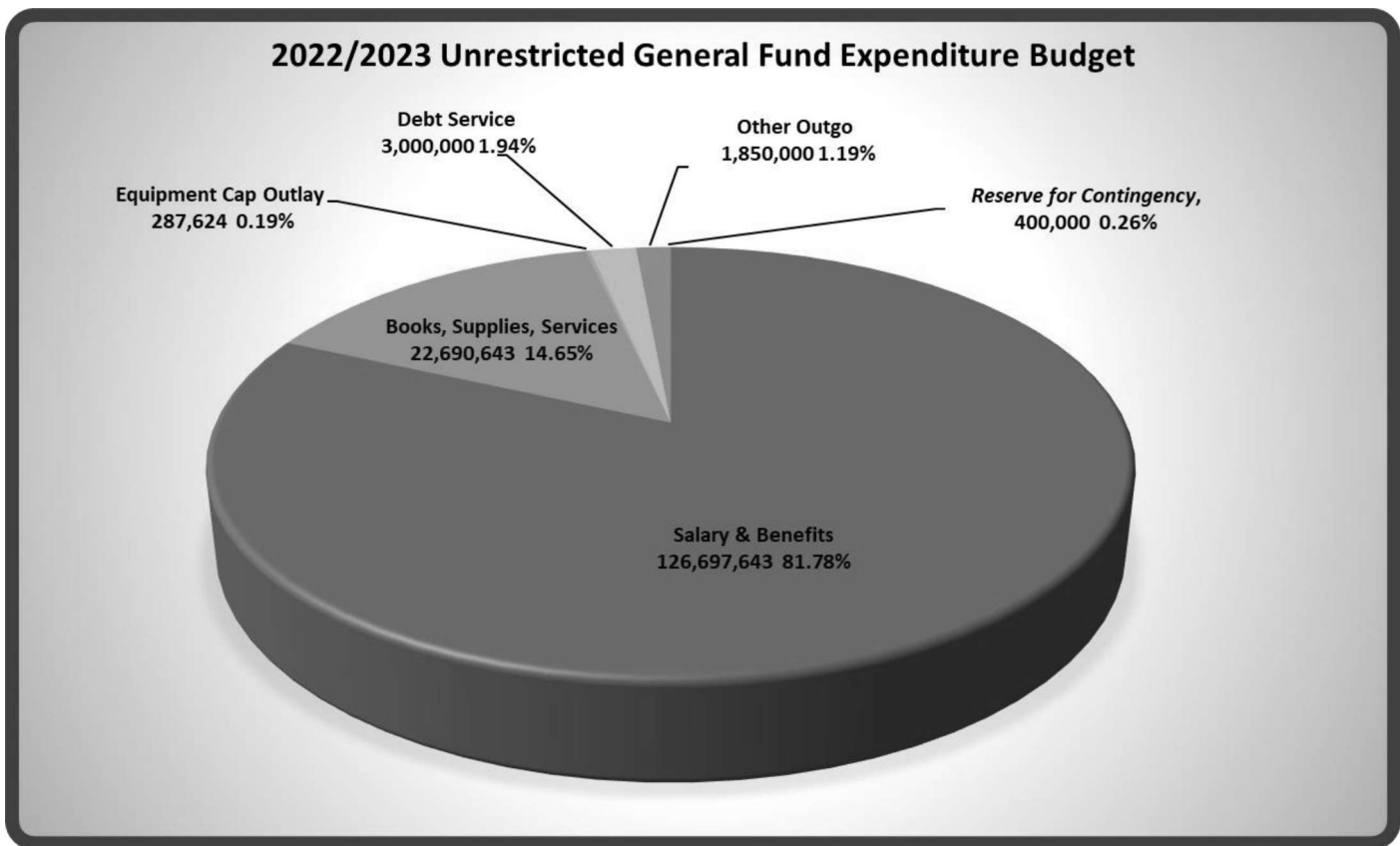
Table 15

Unrestricted General Fund Summary (Fund 01) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Federal Revenue	19,305	-	-	-
State Revenue	68,872,443	76,530,675	76,530,675	82,025,561
Local Revenue	74,404,396	72,205,810	70,205,810	73,270,862
Other Financing Sources	-	-	-	-
Total Revenue	143,296,144	148,736,485	146,736,485	155,296,423
Expenses				
Full Time Academic	22,660,509	25,740,117	22,024,997	27,834,994
Academic Admin	5,356,877	6,019,497	5,761,962	6,520,424
Other Faculty	2,905,667	6,226,218	5,934,350	6,724,631
Part Time Academic	17,875,262	5,985,296	13,591,506	6,097,971
Classified Salary	27,614,560	33,107,442	29,111,494	34,877,950
Fringe Benefits	36,706,776	43,222,925	40,819,579	44,641,673
Books, Supplies, Services	10,385,489	23,154,944	23,149,944	22,690,643
Equipment Cap Outlay	326,222	268,751	268,751	287,624
Debt Service	1,401,001	2,334,000	2,334,000	3,000,000
Other Outgo	16,783,417	1,850,000	1,850,000	1,850,000
Reserve for Contingency	-	600,000	2,715	400,000
Total Expenses	142,015,781	148,509,191	144,849,299	154,925,910
Beginning Fund Balance	23,195,266	23,666,687	23,666,687	25,553,873
Audit Adjustment	(808,943)	-	-	-
Net Increase (Decrease)	1,280,364	227,294	1,887,186	370,513
Ending Fund Balance	23,666,687	23,893,981	25,553,873	25,924,386
Ending Fund Balance %	16.66%	16.09%	17.64%	16.73%



Graph 7 - Summary



Graph 8 - Detail

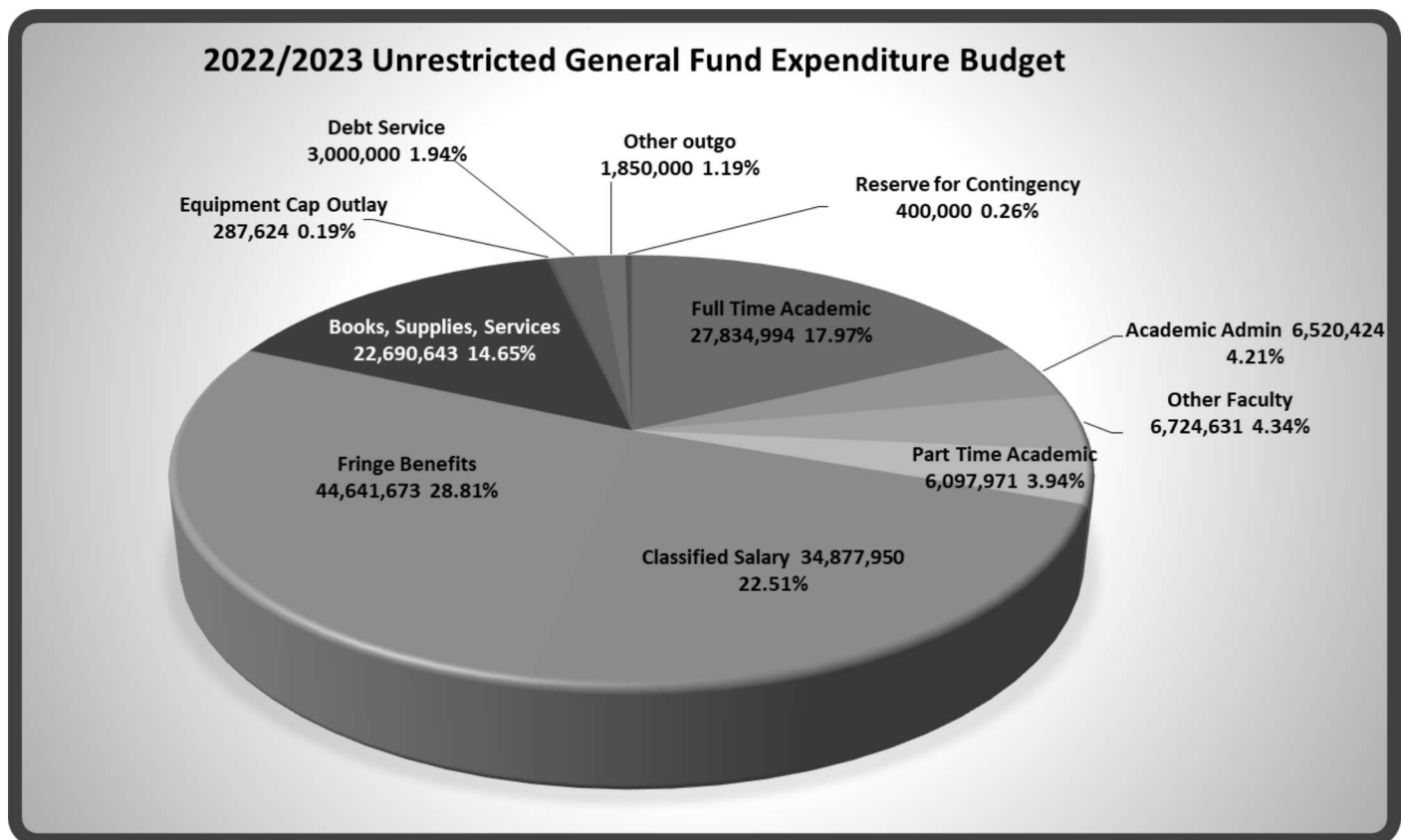




Table 16

**Unrestricted General Fund Detail (Fund 01)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8121 Higher Education Act of 1965	-	-	-	-
8195 Department of Education	19,305	-	-	-
8199 Other Federal Income	-	-	-	-
Federal Revenue	19,305	-	-	-
8611 State General Apportionment	36,959,855	48,876,385	48,876,385	52,151,022
8613 2% Enrollment Fees	220,984	-	-	-
8618 Apprenticeship Apportionment	-	-	-	-
8630 Education Protection Account	22,308,957	17,185,869	17,185,869	19,824,377
8659 PT Health Benefits Rev	-	-	-	-
8660 PT Office Hrs Rev	-	-	-	-
8661 PT Faculty Parity Pay	489,894	353,807	353,807	334,473
8672 Homeowners Prop Tax Relief	171,911	172,858	172,858	172,858
8681 State Lottery Proceeds	2,681,366	2,870,808	2,870,808	2,736,000
8682 State Mandated Cost	507,255	535,805	535,805	535,805
8699 Other State Revenue	5,532,221	6,535,143	6,535,143	6,271,026
State Revenue	68,872,443	76,530,675	76,530,675	82,025,561
8811 Tax Secured Roll	27,369,794	21,190,188	21,190,188	22,613,933
8812 Tax Supplement Roll	161,131	429,577	429,577	429,577
8813 Tax Unsecured	1,510,927	1,859,388	1,859,388	1,859,388
8814 PY Tax Secured Roll	(112,752)	-	-	-
8817 Redevelopment Property Tax	2,574,103	-	-	-
8818 ERAF	23,034,971	29,737,525	29,737,525	31,960,529
8861 Interest/Investment Income	11,043	-	-	-
8874 Enrollment	10,396,889	8,406,113	8,406,113	5,587,566
8879 Student Records	12,596	-	-	-
8880 Tuition Out of St	3,513,603	3,285,950	3,285,950	3,285,950
8881 Parking Services	31	-	-	-
8882 F-1 Visa Tuition	4,204,893	5,806,747	3,806,747	5,806,747
8883 Student Center	(4)	-	-	-
8884 Student AC Transit	(3,257)	-	-	-
8886 Application Fee	11,000	5,850	5,850	11,000
8887 Capital Outlay Fee	153,590	136,359	136,359	153,590
8895 St Drop Fees	1,530	-	-	-
8896 Student Health Fees	894,002	680,416	680,416	894,002
8897 Indirect Income	-	-	-	-
8898 Student Representation Fee	(30)	-	-	-
8899 Miscellaneous	670,337	667,697	667,697	668,580
Local Revenue	74,404,396	72,205,810	70,205,810	73,270,862
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfer In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	143,296,144	148,736,485	146,736,485	155,296,423



Unrestricted General Fund Detail (Fund 01) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
1101 Instructor	22,484,541	25,633,721	21,931,940	27,722,301
1102 Instructor -Subs	-	-	-	-
1103 Instructor - Sabbatical	175,968	106,396	93,058	112,693
Full Time Academic	22,660,509	25,740,117	22,024,997	27,834,994
1201 Administrators	5,356,877	6,019,497	5,761,962	6,520,424
Academic Admin	5,356,877	6,019,497	5,761,962	6,520,424
1202 Department Chair	1,302,607	1,088,915	1,289,698	1,149,511
1203 Counselors	247,568	264,962	2,344,750	287,307
1204 Librarians	1,425	982,208	980,397	1,246,685
1205 Faculty-Reassign	1,104,335	1,201,784	1,041,824	1,202,225
1206 Nurse	143,490	226,597	206,342	253,140
1209 Counselors-Lts	35,358	-	-	-
1210 Librarians-Lts	70,885	77,094	71,338	-
Other Faculty	2,905,667	6,226,218	5,934,350	6,724,631
1351 Instructor-PTime & Ext-Se	15,174,139	5,261,820	10,846,184	5,515,285
1352 Instructor-Sub-Daily/Sick	37,034	-	44,104	-
1353 Instructor - Retiree	278,017	-	78,448	-
1356 Instructor-Pt-Office Hour	1,456,776	-	1,626,487	-
1357 Instructor-Parity	-	-	-	-
1452 Department Chairs	107,845	35,000	88,946	40,000
1453 Counselors	81,209	100,341	130,293	100,341
1454 Librarians	68,254	144,803	326,665	143,403
1455 Coaches	128,791	34,297	87,126	42,742
1456 Other Non-Teaching	543,196	402,135	363,254	254,700
1457 Non-Teaching Retirees	-	5,000	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,900	-	1,500
Part Time Academic	17,875,262	5,985,296	13,591,506	6,097,971
2101 Administrators	4,336,079	6,061,809	5,147,044	6,758,941
2102 Clerical Tech & Sup Staff	20,625,103	24,076,502	21,050,651	25,111,843
2201 Instructional Aides	1,566,037	1,764,758	1,695,316	1,849,381
2351 Trustee Members - Board	83,529	45,450	82,250	48,400
2352 Cler Tech & Sup Stf	235,154	182,905	404,157	141,318
2353 Student Employee Asst.	138,919	296,499	93,532	283,808
2354 Overtime	425,623	236,257	299,700	270,807
2357 Classified Retirees	-	-	63,227	-
2359 Instruct Aides(non-classroom)	-	-	63,227	-
2451 Instructional Aides	9,618	123,094	3,900	116,760
2452 Inst. Aides - Student	194,375	316,158	208,491	292,682
2453 Inst. Aides-O/T/Perm	124	4,010	-	4,010
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	27,614,560	33,107,442	29,111,494	34,877,950
3110 STRS - Academic	10,757,083	6,428,373	7,469,930	6,524,776
3140 STRS Cash Balance	334,494	402,011	332,376	442,071
3220 PERS	5,629,808	7,283,565	6,679,800	8,277,788
3310 OASDHI (FICA) Academic	122,716	294,147	150,226	316,406
3320 OASDHI Classified	1,657,833	1,966,715	1,715,855	2,063,036
3340 Medicare - Academic	694,169	621,687	732,682	673,716
3350 Medicare - Classified	400,485	462,798	414,167	489,803
3411 Medical -Academic	8,501,023	9,249,603	8,881,411	9,276,126



Unrestricted General Fund Detail (Fund 01) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
3412 Dental - Academic	375,010	456,416	372,862	439,605
3415 Life Ins. -Academic	77,411	92,842	80,919	97,833
3421 Medical -Classified	7,008,963	8,792,060	7,230,479	8,276,504
3422 Dental -Classified	429,690	527,673	416,758	485,732
3425 Life Insurance-Class	86,262	99,405	87,793	104,311
3431 Medical reimbursement	(692,020)	-	(593,510)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	33,820	6,885	262,760	30,450
3520 Unemployment Ins -Class	19,398	22,404	152,465	173,237
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	826,811	731,703	866,593	792,860
3620 Work Comp-Classfd	443,819	542,534	472,471	572,254
3712 OPEB Instructional	(3,830,698)	2,849,168	2,517,615	3,081,201
3720 Apple Ret.	3,383	-	10,582	-
3722 OPEB Classified	3,827,316	2,392,936	2,047,316	2,523,964
3912 Retiree Benefits	(1,245,292)	-	422,849	-
3922 Retiree Benefit - Classified	1,245,292	-	95,182	-
Fringe Benefits	36,706,776	43,222,925	40,819,579	44,641,673
4101 Classroom-Books	7,717	11,350	11,350	11,350
4102 Book for Student Program	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	62,897	42,556	42,556	42,746
4302 Supplies Outreach recruitment	2,044	8,000	3,000	3,000
4303 Subs Periodicals	14,140	19,550	19,550	16,650
4304 Supplies-office	371,181	652,353	652,353	566,239
4305 Fuel - gasoline/petroleum	16,544	17,820	17,820	9,120
4306 Computer software/site lic.-cl	79,629	43,319	43,319	22,060
4307 Computer software/site lic.-ad	62,386	64,653	64,653	67,453
5102 Guest Speakers Lectures-Non	1,595	500	500	17,600
5103 Legal	973,923	906,000	906,000	900,000
5104 Audit	273,248	200,000	200,000	200,000
5105 Independent Contractor/Consult	29	7,688,671	7,688,671	7,440,087
5106 Events/Programs-Outside Prod	20,116	52,848	52,848	48,748
5107 Election Cost	212,028	-	-	-
5109 Legal Settlements	217,992	75,000	75,000	75,000
5110 Instructor Events-Personal Svs	-	2,000	2,000	8,000
5202 Travel Non-Local	3,795	211,936	211,936	240,486
5203 Travel Local	2,058	29,586	29,586	50,166
5204 Student Transportation	-	4,500	4,500	4,500
5205 Conference/Seminar Reg	66,743	156,468	156,468	156,817
5206 Internal Training- Staff Dev	1,150	24,033	24,033	24,033
5301 Dues and Membership	285,389	379,996	379,996	370,921
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	142,577	201,224	201,224	192,224
5501 Garbage and Trash	278,542	504,729	504,729	341,479
5502 Gas	296,734	1,032,116	1,032,116	857,116
5503 Light and Power (Electricity)	1,903,155	2,787,520	2,787,520	2,673,320
5504 Sewer Use	252,845	241,677	241,677	241,677
5505 Telephone Services	269,979	403,927	403,927	353,769
5506 Main Water System	654,636	684,369	684,369	684,369
5507 Pest Control	25,432	71,067	71,067	79,067



Unrestricted General Fund Detail (Fund 01) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
5602 Facility/Building Leases - Ann	306,162	549,784	549,784	549,784
5603 Facility/Building Rentals-Mont	76,441	106,000	106,000	110,000
5604 Equipment Lease - Annual	27,385	89,514	89,514	115,084
5605 Equipment Rentals - Mon-Mon	23,834	48,500	48,500	36,500
5607 Print & Dup. Equip Leases/Rent	32,021	61,257	61,257	56,257
5701 Athletics Meals and Lodging	1,719	30,550	30,550	53,250
5702 Graduation Expenses	17,917	60,000	60,000	60,000
5704 Health Services	-	-	-	-
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	1,124	52,250	52,250	38,636
5865 Publishing/ Doc Publication	44,897	118,533	118,533	90,307
5866 Testing License and Material	484	400	400	484
5867 Postage	65,994	88,050	88,050	79,850
5870 Cross Enrollment Waiver	644	150	150	150
5875 Employee Waiver	38,755	5,000	5,000	5,000
5877 Payment of Fines -OSHA & Misc	-	26,500	26,500	26,500
5879 Site Repair and Services	101,616	150,000	150,000	-
5880 Radio Licensing	2,558	5,350	5,350	5,350
5881 Building Repairs & Services	476,993	360,404	360,404	1,636,404
5882 Equip Repairs Maint. & Svc	154,869	201,285	201,285	103,052
5883 Net Internet Fees and Subs.	137,066	127,241	127,241	141,162
5884 Laundry Services	4,895	5,500	5,500	5,500
5885 Misc. Operational Exp.	306,141	1,442,665	1,442,665	990,198
5886 Program TV License	17,396	30,000	30,000	30,000
5887 Advertising/Radio/TV	13,480	3,000	3,000	3,000
5888 Advertising Print/ADS	105,432	286,420	286,420	136,420
5889 Grounds Maintenance	36,581	30,000	30,000	-
5890 Service Contract-Equipment	52,765	165,863	165,863	148,201
5891 Service Contract-Software-DP	1,225,293	1,630,960	1,630,960	1,609,557
5892 Service Contract-Hardware-DP	8,566	100,000	100,000	100,000
5893 Permits & Fees - Risk Mgmt	15,323	12,000	12,000	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(259,367)	-	-	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	850,000	850,000	850,000
Books, Supplies, Services	10,385,489	23,154,944	23,149,944	22,690,643
6130 Special Assessments	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	31,444	30,207	30,207	25,621
6302 Library Software (CD DVD etc)	4,333	4,316	4,316	-
6303 College Library Periodicals	-	-	-	8,000
6305 Library Textbooks	-	6,425	6,425	-
6306 Library Databases	64,239	50,749	50,749	50,449
6401 Software	31,931	8,400	8,400	8,400
6402 Inst Equipment and Furn	32,705	7,900	7,900	7,900
6403 Non-Instructional Equip & Furn	42,357	97,054	97,054	93,554
6406 Laptop Computers	61,314	26,700	26,700	27,700
6407 PC,SERV, Other Comput,Peripher	57,899	37,000	37,000	66,000
Equipment Cap Outlay	326,222	268,751	268,751	287,624
7120 Debt Interest - Bonds	1,401,001	2,334,000	2,334,000	3,000,000
Debt Service	1,401,001	2,334,000	2,334,000	3,000,000



**Unrestricted General Fund Detail (Fund 01)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
7301 Interfund Transfers	16,783,417	1,850,000	1,850,000	1,850,000
7535 OPD Payment for Academy	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	-	-	-	-
7920 PFT Leave Banking	-	-	-	-
7515 FINAIDEOPG	-	-	-	-
7516 FINAIDCARE	-	-	-	-
Other Outgo	16,783,417	1,850,000	1,850,000	1,850,000
7930 Reserve for Contingency	-	600,000	2,715	400,000
Reserve for Contingency	-	600,000	2,715	400,000
Total Expenses	142,015,781	148,509,191	144,849,299	154,925,910

**Table 17**

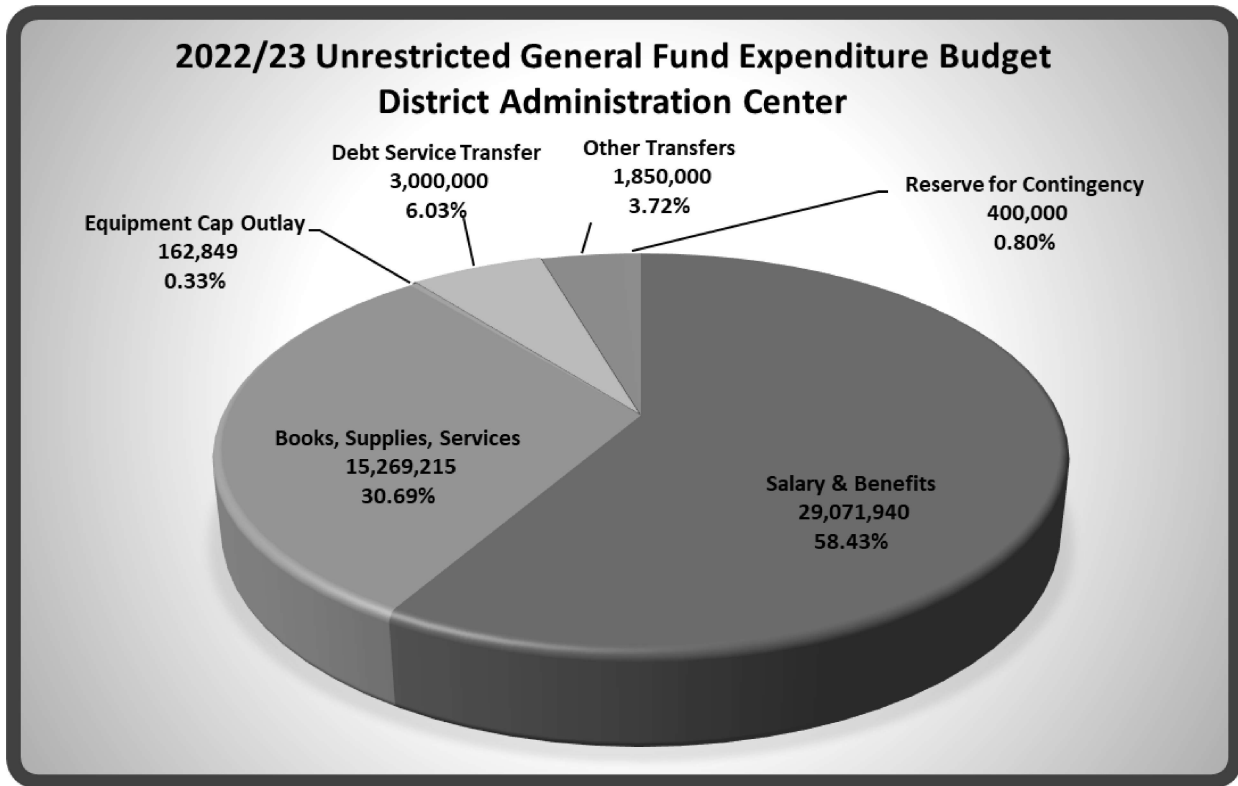
**Unrestricted General Fund Summary (Fund 01)
2022/23 Tentative Budget**

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
Academic Admin	623,091	880,323	702,322	1,139,487
Other Faculty	641,442	717,815	706,924	860,321
Part Time Academic	273,211	277,876	139,256	116,441
Classified Salary	12,069,457	15,104,572	12,847,274	16,060,990
Fringe Benefits	8,459,575	10,409,970	9,102,071	10,894,701
Books, Supplies, Services	5,692,408	15,707,883	15,707,883	15,269,215
Equipment Cap Outlay	152,239	167,849	167,849	162,849
Debt Service Transfer	1,401,001	2,334,000	2,334,000	3,000,000
Other Transfers	16,783,417	1,850,000	1,850,000	1,850,000
Reserve for Contingency	-	600,000	2,715	400,000
Total Expense	46,095,841	48,050,288	43,560,294	49,754,004



Graph 9 - Summary



Graph 10 - Detail

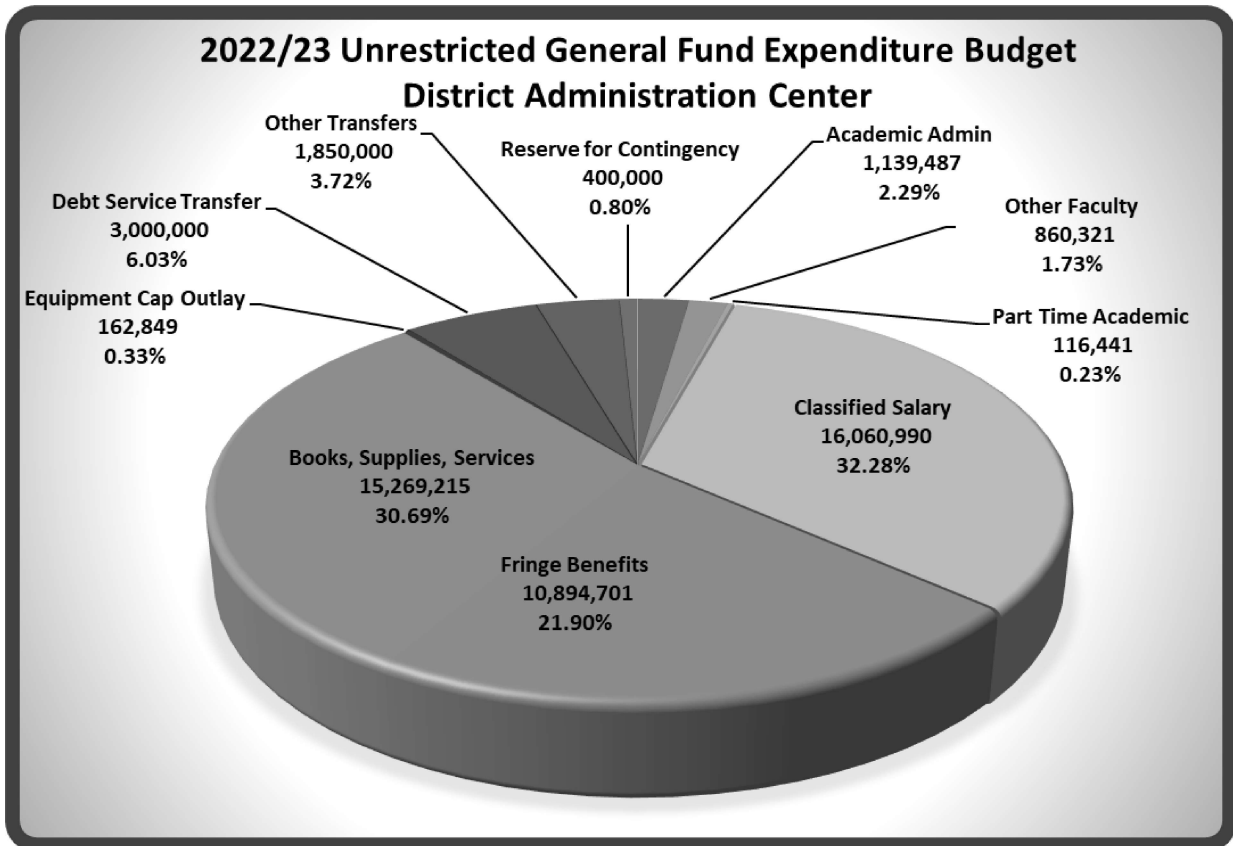




Table 18

**Unrestricted General Fund Detail (Fund 01)
2022/23 Tentative Budget**

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
1201 Administrators	623,091	880,323	702,322	1,139,487
Academic Admin	623,091	880,323	702,322	1,139,487
1205 Faculty-Reassign	641,442	717,815	706,924	860,321
Other Faculty	641,442	717,815	706,924	860,321
1351 Instructor-Temp/PTime	1,867	-	-	-
1357 Instructor-Parity	-	-	-	-
1453 Counselors	57,091	61,841	69,744	61,841
1456 Other Non-Teaching	214,252	216,035	69,512	54,600
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	273,211	277,876	139,256	116,441
2101 Administrators	2,568,926	3,877,741	3,245,842	4,406,524
2102 Clerical Tech & Sup Staff	9,081,269	10,906,783	8,977,697	11,324,908
2351 Trustee Members - Board	83,529	45,450	82,250	48,400
2352 Cler Tech & Sup Stf	36,266	41,025	340,178	39,585
2353 Student Employee Asst.	30,917	80,000	28,602	80,000
2354 Overtime	268,550	153,573	172,704	161,573
2359 Instruct Aides(non-classroom)	-	-	-	-
Classified Salary	12,069,457	15,104,572	12,847,274	16,060,990
3110 STRS - Academic	4,943,783	271,376	267,019	319,704
3140 STRS Cash Balance	2,279	560	643	560
3220 PERS	2,311,994	3,368,337	2,698,303	3,611,243
3310 OASDHI (FICA) Academic	10,709	29,472	6,726	42,540
3320 OASDHI Classified	730,654	916,715	745,763	978,238
3340 Medicare - Academic	19,403	23,466	22,518	29,292
3350 Medicare - Classified	178,003	214,453	185,323	228,848
3411 Medical -Academic	982,127	237,365	900,121	363,245
3412 Dental - Academic	9,641	12,964	9,439	16,684
3415 Life Ins. -Academic	2,631	3,751	3,192	5,107
3421 Medical -Classified	2,830,774	3,568,242	2,810,392	3,356,133
3422 Dental -Classified	161,397	204,121	150,922	185,452
3425 Life Insurance-Class	35,161	40,662	34,958	43,809
3431 Medical reimbursement	(692,020)	-	(593,510)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	941	351	8,125	3,584
3520 Unemployment Ins -Class	8,622	10,428	67,745	82,124
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	25,246	27,511	25,804	34,344
3620 Work Comp-Classfd	195,005	251,404	213,114	266,839
3712 OPEB Instructional	(6,044,990)	119,872	103,261	149,993
3720 Apple Ret.	560	-	8,911	-
3722 OPEB Classified	2,747,655	1,108,920	915,273	1,176,962
3912 Retiree Benefits	(1,245,292)	-	422,849	-
3922 Retiree Benefit - Classified	1,245,292	-	95,182	-
Fringe Benefits	8,459,575	10,409,970	9,102,071	10,894,701



Unrestricted General Fund Detail (Fund 01) 2022/23 Tentative Budget

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
4101 Classroom-Books	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4302 Supplies Outreach recruitment	-	5,000	5,000	-
4303 Subs Periodicals	7,549	3,750	3,750	3,750
4304 Supplies-office	117,291	260,767	260,767	181,138
4305 Fuel - gasoline/petroleum	16,544	17,620	17,620	8,620
4306 Computer software/site lic.-cl	62,573	41,759	41,759	19,000
4307 Computer software/site lic.-ad	54,484	58,283	58,283	63,283
5103 Legal	973,923	906,000	906,000	900,000
5104 Audit	273,248	200,000	200,000	200,000
5105 Independent Contractor/Consult	(177,219)	7,433,025	7,433,025	7,229,302
5106 Events/Programs-Outside Prod	4,000	8,800	8,800	8,800
5107 Election Cost	212,028	-	-	-
5109 Legal Settlements	217,992	75,000	75,000	75,000
5202 Travel Non-Local	7,161	155,888	155,888	171,888
5203 Travel Local	1,763	19,600	19,600	21,600
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	29,322	92,798	92,798	92,798
5206 Internal Training- Staff Dev	-	16,593	16,593	16,593
5301 Dues and Membership	75,602	105,192	105,192	89,077
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	142,577	201,224	201,224	192,224
5501 Garbage and Trash	51,529	219,813	219,813	56,563
5502 Gas	23,003	199,091	199,091	24,091
5503 Light and Power (Electricity)	200,557	411,304	411,304	297,104
5504 Sewer Use	29,865	22,002	22,002	22,002
5505 Telephone Services	200,889	332,326	332,326	282,168
5506 Main Water System	39,051	51,451	51,451	51,451
5507 Pest Control	2,775	4,362	4,362	4,362
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	56,947	56,000	56,000	60,000
5604 Equipment Lease - Annual	19,597	59,514	59,514	63,084
5605 Equipment Rentals - Mon-Mon	4,577	2,000	2,000	2,000
5607 Print & Dup. Equip Leases/Rent	7,768	21,830	21,830	16,830
5702 Graduation Expenses	-	-	-	-
5706 Misc. Student Services	-	-	-	-
5865 Publishing/ Doc Publication	2,575	29,500	29,500	23,500
5867 Postage	42,855	63,850	63,850	58,850
5875 Employee Waiver	414	-	-	-
5877 Payment of Fines -OSHA & Misc	-	26,500	26,500	26,500
5879 Site Repair and Services	101,616	150,000	150,000	-
5880 Radio Licensing	1,966	4,700	4,700	4,700
5881 Building Repairs & Services	422,435	352,404	352,404	1,636,404
5882 Equip Repairs Maint. & Svc	121,091	148,652	148,652	44,832
5883 Net Internet Fees and Subs.	101,267	98,512	98,512	98,512
5885 Misc. Operational Exp.	247,744	886,418	886,418	468,237
5886 Program TV License	17,396	30,000	30,000	30,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	101,786	283,920	283,920	133,920



**Unrestricted General Fund Detail (Fund 01)
2022/23 Tentative Budget**

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
5889 Grounds Maintenance	34,156	30,000	30,000	-
5890 Service Contract-Equipment	1,895	29,475	29,475	19,475
5891 Service Contract-Software-DP	1,225,293	1,630,960	1,630,960	1,609,557
5892 Service Contract-Hardware-DP	8,566	100,000	100,000	100,000
5893 Permits & Fees - Risk Mgmt	15,323	12,000	12,000	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(259,367)	-	-	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	850,000	850,000	850,000
Books, Supplies, Services	5,692,408	15,707,883	15,707,883	15,269,215
6120 Site Improvement	-	-	-	-
6130 Special Assessments	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6306 Library Databases	52,215	50,449	50,449	50,449
6401 Software	8,446	8,400	8,400	8,400
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	30,432	55,500	55,500	48,500
6406 Laptop Computers	18,628	19,500	19,500	15,500
6407 PC, SERV, Other Comput, Peripher	42,518	34,000	34,000	40,000
Equipment Cap Outlay	152,239	167,849	167,849	162,849
7120 Debt Interest - Bonds	1,401,001	2,334,000	2,334,000	3,000,000
Debt Service	1,401,001	2,334,000	2,334,000	3,000,000
7301 Transfer Out to General Fund	16,783,417	1,850,000	1,850,000	1,850,000
7302 Special Reserve #1	-	-	-	-
7400 Other Transfers	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
Other Outgo	16,783,417	1,850,000	1,850,000	1,850,000
7930 Reserve for Contingency	-	600,000	2,715	400,000
Reserve for Contingency	-	600,000	2,715	400,000
Expense Total	46,095,841	48,050,288	43,560,294	49,754,004

**Table 19**

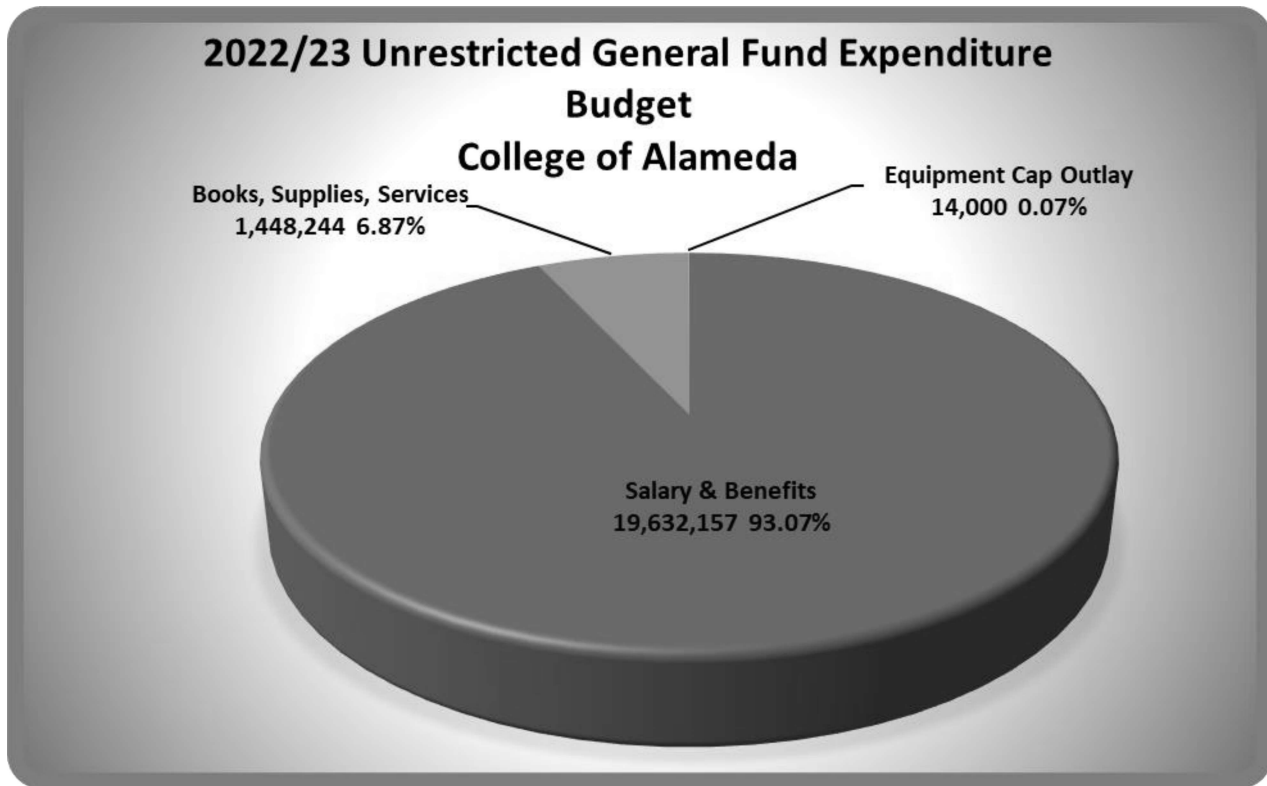
**Unrestricted General Fund Summary (Fund 01)
2022/23 Tentative Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
Full Time Academic	4,090,667	4,597,220	3,905,638	5,125,038
Academic Admin	1,267,289	1,274,687	1,247,967	1,329,423
Other Faculty	644,415	1,207,582	1,151,510	1,341,158
Part Time Academic	2,777,119	902,771	1,830,656	971,779
Classified Salary	3,459,304	3,884,490	3,290,723	4,052,434
Fringe Benefits	5,597,001	6,610,830	5,919,914	6,812,325
Books, Supplies, Services	1,187,341	1,476,484	1,476,484	1,448,244
Equipment Cap Outlay	20,025	8,000	8,000	14,000
Total Expense	19,043,161	19,962,064	18,830,892	21,094,401



Graph 11 - Summary



Graph 12 - Detail

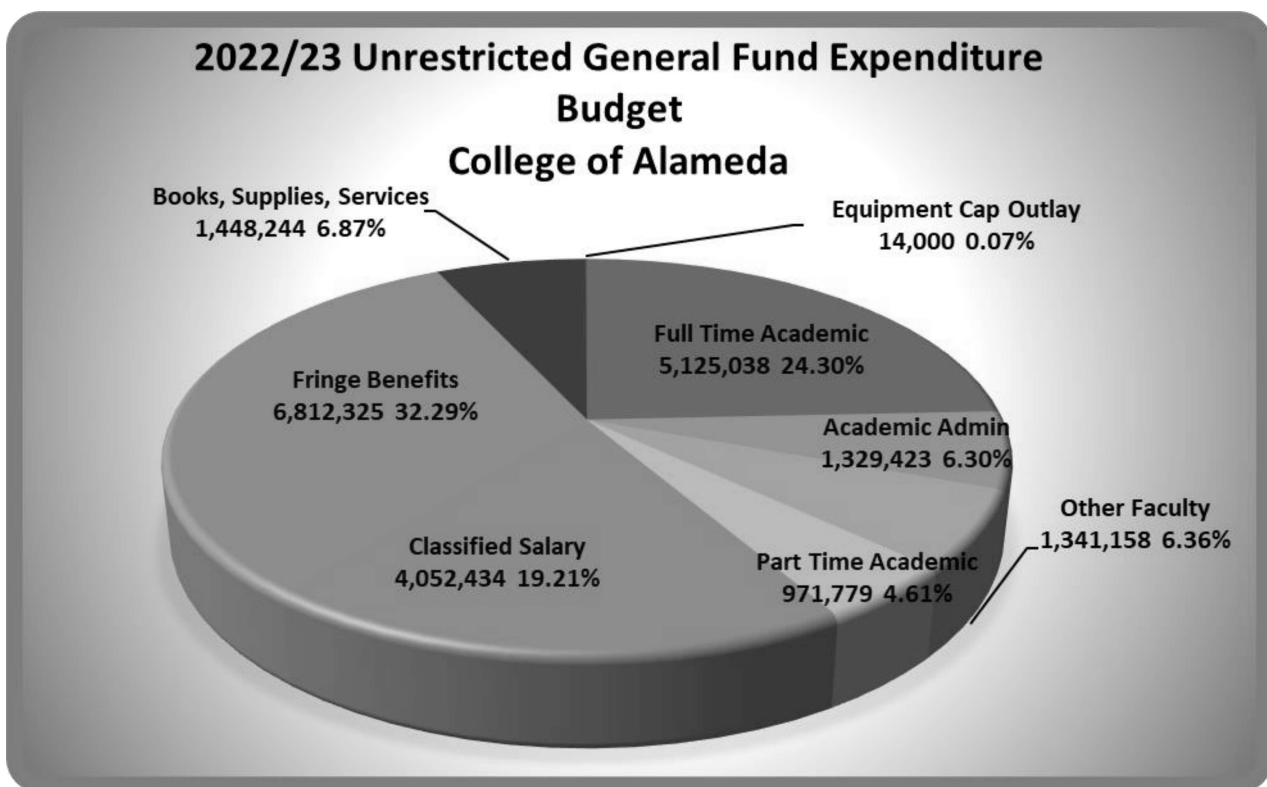




Table 20

**Unrestricted General Fund Detail (Fund 01)
2022/23 Tentative Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
1101 Instructor	4,090,667	4,597,220	3,905,638	5,125,038
1102 Instructor - Long Term Subs	-	-	-	-
Full Time Academic	4,090,667	4,597,220	3,905,638	5,125,038
1201 Administrators	1,267,289	1,274,687	1,247,967	1,329,423
Academic Admin	1,267,289	1,274,687	1,247,967	1,329,423
1202 Department Chair	304,131	336,428	319,381	348,871
1203 Counselors	167,514	470,033	422,183	490,769
1204 Librarians	-	224,374	250,818	315,046
1205 Faculty - Special - Assigned	85,594	91,016	81,971	95,225
1206 Nurse	87,176	85,731	77,157	91,247
Other Faculty	644,415	1,207,582	1,151,510	1,341,158
1351 Instructor-PTIME & Ext-Se	2,418,601	842,179	1,503,916	892,987
1352 Instructor-Sub-Daily/Sick	1,127	-	3,191	-
1353 Instructor - Retiree	43,288	-	15,931	-
1356 Instructor-Pt-Office Hour	208,469	-	223,100	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	12,265	-	9,660	5,000
1453 Counselors	-	-	-	-
1454 Librarians	15,441	12,000	15,515	12,000
1455 Coaches	11,268	10,592	10,418	10,592
1456 Other Non-Teaching	66,661	38,000	48,924	51,200
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	2,777,119	902,771	1,830,656	971,779
2101 Administrators	429,481	486,601	384,483	555,748
2102 Clerical Tech & Sup Staff	2,689,351	3,011,217	2,495,369	3,096,532
2201 Instructional Aides	227,916	256,522	258,472	265,004
2352 Cler Tech & Sup Stf	232	15,000	8,139	15,000
2353 Student Employee Asst.	1,035	4,500	-	4,000
2354 Overtime	29,521	13,500	59,453	19,000
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	9,386	10,150	-	10,150
2452 Inst. Aides - Student	72,259	87,000	84,807	87,000
2453 Instruct Aides-O/T/Perm & Non	124	-	-	-
Classified Salary	3,459,304	3,884,490	3,290,723	4,052,434
3110 STRS - Academic	1,127,600	1,197,895	1,361,700	1,246,656
3140 STRS Cash Balance	34,008	64,716	22,726	71,439
3220 PERS	765,887	860,144	770,918	995,523
3310 OASDHI (FICA) Academic	29,347	61,319	27,325	68,687
3320 OASDHI Classified	208,644	232,798	194,578	228,760
3340 Medicare - Academic	124,122	114,539	120,960	126,035
3350 Medicare - Classified	51,065	54,461	45,795	56,825
3411 Medical -Academic	1,419,949	1,695,738	1,492,282	1,745,875



Unrestricted General Fund Detail (Fund 01) 2022/23 Tentative Budget

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
3412 Dental - Academic	68,615	84,082	67,766	81,202
3415 Life Ins. -Academic	14,655	17,226	14,906	18,352
3421 Medical -Classified	791,744	1,125,502	792,807	977,886
3422 Dental -Classified	54,520	75,199	51,317	63,646
3425 Life Insurance-Class	10,469	12,592	9,944	12,914
3510 Unemployment Ins.-Aca	6,040	1,272	44,072	6,393
3520 Unemployment Ins -Class	2,469	2,654	16,524	19,211
3610 Work Comp-Academic	147,423	134,235	142,658	147,757
3620 Work Comp-Classfd	55,639	63,848	50,192	66,621
3712 OPEB Instructional	439,690	531,012	472,314	584,718
3720 Apple Ret.	352	-	305	-
3722 OPEB Classified	244,761	281,598	220,824	293,825
Fringe Benefits	5,597,001	6,610,830	5,919,914	6,812,325
4301 Instructional Supplies	-	1,000	1,000	1,000
4302 Supplies Outreach recruitment	-	-	-	-
4304 Supplies-office	56,913	77,895	77,895	78,895
4306 Computer software/site lic.-cl	-	-	-	-
4307 Computer software/site lic.-ad	119	120	120	120
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	29,845	59,098	59,098	60,000
5106 Events/Programs-Outside Prod	-	12,400	12,400	12,400
5202 Travel Non-Local	(622)	13,950	13,950	21,500
5203 Travel Local	61	200	200	200
5204 Student Transportation	-	1,000	1,000	1,000
5205 Conference/Seminar Reg	5,763	8,000	8,000	10,348
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	45,078	60,250	60,250	67,550
5501 Garbage and Trash	47,365	52,323	52,323	52,323
5502 Gas	127,075	187,734	187,734	187,734
5503 Light and Power (Electricity)	464,374	519,123	519,123	519,123
5504 Sewer Use	136,933	79,123	79,123	79,123
5505 Telephone Services	11,943	10,312	10,312	10,312
5506 Main Water System	176,667	132,652	132,652	132,652
5507 Pest Control	4,767	4,903	4,903	4,903
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	17,352	33,000	33,000	33,000
5701 Athletics Meals and Lodging	-	-	-	8,000
5702 Graduation Expenses	11,477	15,000	15,000	15,000
5708 Athletic Transportation	-	-	-	6,000
5865 Publishing/ Doc Publication	9,166	30,000	30,000	18,000
5867 Postage	10,082	11,000	11,000	8,000
5870 CROSS ENROLLMENT WAMER	-	-	-	-
5875 Employee Waiver	4,876	-	-	-
5879 Site Repair and Services	-	-	-	-
5880 Radio Licensing	283	-	-	-
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	521	6,500	6,500	6,500
5883 Net Internet Fees and Subs.	11,095	10,000	10,000	11,050



**Unrestricted General Fund Detail (Fund 01)
2022/23 Tentative Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
5884 Laundry Services	4,895	5,500	5,500	5,500
5885 Misc. Operational Exp.	2,400	130,801	130,801	83,411
5887 Advertising/Radio/TV	-	1,000	1,000	1,000
5888 Advertising Print/ADS	206	2,500	2,500	2,500
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	8,704	11,100	11,100	11,100
5891 Service Contract-Software-DP	-	-	-	-
5893 Permits & Fees - Risk Mgmt	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,187,341	1,476,484	1,476,484	1,448,244
6206 Building Improvement	-	-	-	-
6302 Library Software (CD DVD etc)	1,043	-	-	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	1,073	2,000	2,000	2,000
6403 Non-Instructional Equip & Furn	643	5,000	5,000	3,000
6406 Laptop Computers	8,267	1,000	1,000	6,000
6407 PC,SERV, Other Comput,Peripher	8,998	-	-	3,000
Equipment Cap Outlay	20,025	8,000	8,000	14,000
7301 Transfer Out to General Fund	-	-	-	-
Other Outgo	-	-	-	-
	-	-	-	-
Total Expense	19,043,161	19,962,064	18,830,892	21,094,401



Table 21

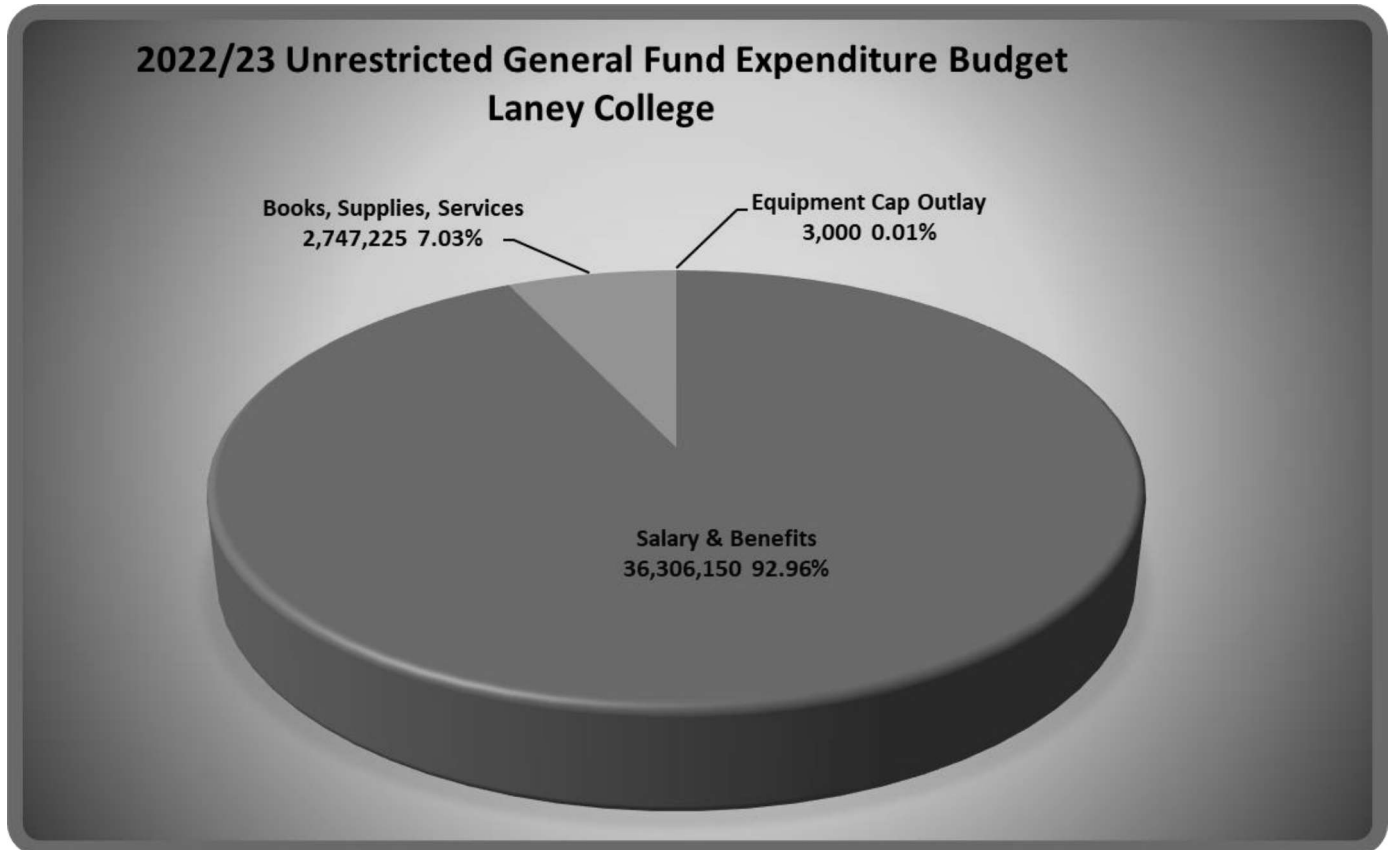
**Unrestricted General Fund Summary (Fund 01)
2022/23 Tentative Budget**

Laney (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
Full Time Academic	9,447,128	10,646,293	9,318,345	11,515,189
Academic Admin	1,411,651	1,513,435	1,458,972	1,588,229
Other Faculty	688,977	1,984,260	1,834,543	2,164,509
Part Time Academic	6,582,534	1,608,260	4,568,225	1,413,078
Classified Salary	5,747,818	6,470,311	6,046,418	6,786,014
Fringe Benefits	11,051,125	12,456,037	12,341,995	12,839,131
Books, Supplies, Services	1,379,270	2,743,454	2,743,454	2,747,225
Equipment Cap Outlay	33,745	3,973	3,973	3,000
Debt Service	-	-	-	-
Total Expense	36,342,249	37,426,024	38,315,925	39,056,375



Graph 13 - Summary



Graph 14 - Detail

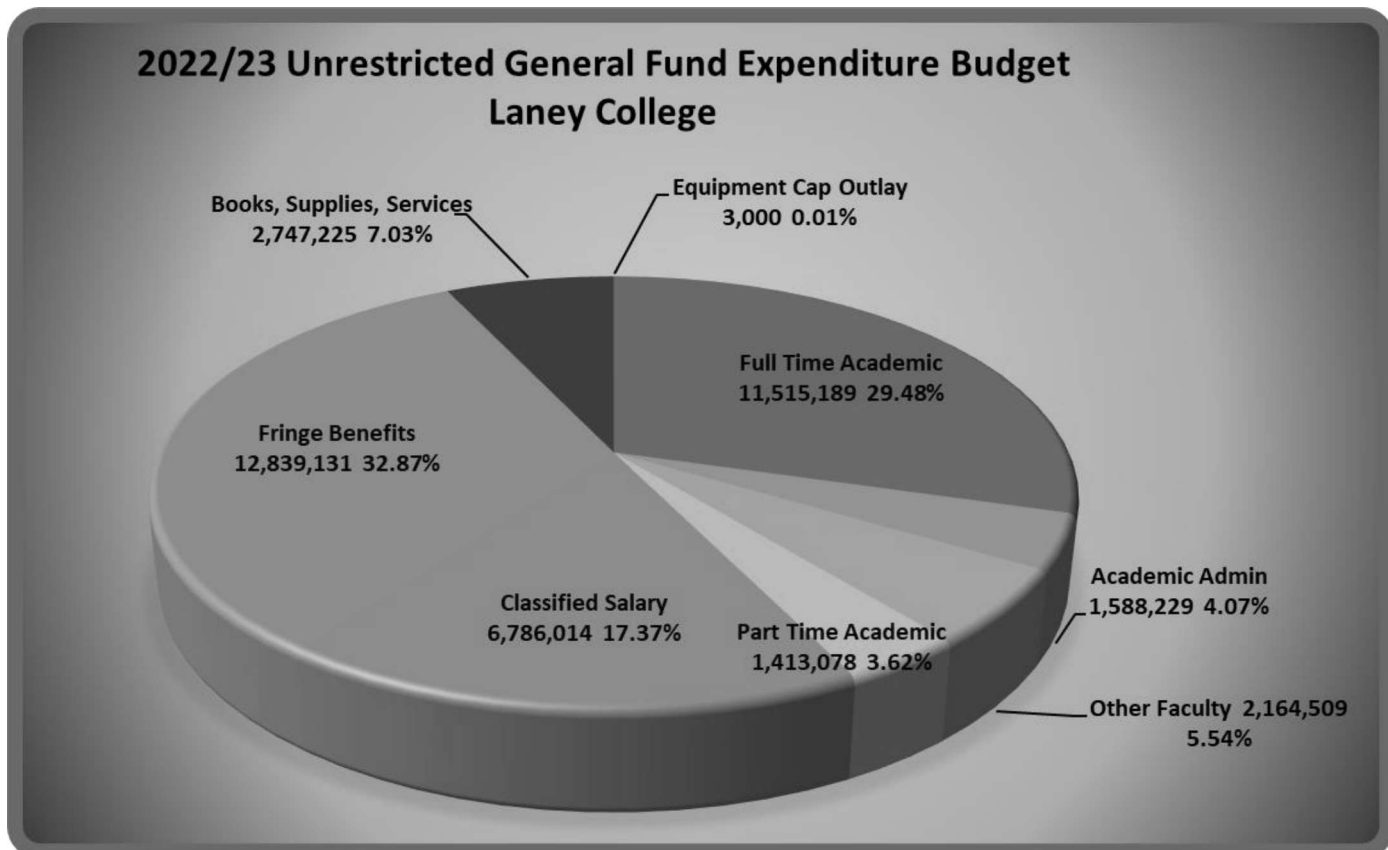




Table 22

Unrestricted General Fund Detail (Fund 01)				
Laney (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
1101 Instructor	9,369,952	10,646,293	9,318,345	11,515,189
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	77,176	-	-	-
Full Time Academic	9,447,128	10,646,293	9,318,345	11,515,189
1201 Administrators	1,411,651	1,513,435	1,458,972	1,588,229
Academic Admin	1,411,651	1,513,435	1,458,972	1,588,229
1202 Department Chair	469,085	456,611	404,591	509,722
1203 Counselors	-	985,018	903,168	1,068,914
1204 Librarians	1,425	310,146	315,596	436,855
1205 Faculty - Special - Assigned	91,268	96,261	86,634	87,919
1206 Nurse	56,314	59,130	53,217	61,099
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	70,885	77,094	71,338	-
Other Faculty	688,977	1,984,260	1,834,543	2,164,509
1351 Instructor-PTIME & Ext-Se	5,661,800	1,464,550	3,482,196	1,259,423
1352 Instructor-Sub-Daily/Sick	31,782	-	30,423	-
1353 Instructor - Retiree	125,737	-	39,157	-
1356 Instructor-Pt-Office Hour	512,770	-	560,171	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	60,806	27,000	54,791	27,000
1453 Counselors	9,431	3,500	46,847	3,500
1454 Librarians	4,337	35,305	168,801	35,305
1455 Coaches	72,917	23,705	76,708	32,150
1456 Other Non-Teaching	102,953	54,200	109,129	55,700
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
Part Time Academic	6,582,534	1,608,260	4,568,225	1,413,078
2101 Administrators	735,826	877,471	794,854	906,089
2102 Clerical Tech & Sup Staff	3,776,205	4,154,044	4,050,521	4,395,930
2201 Instructional Aides	957,762	1,046,817	1,019,381	1,105,632
2352 Cler Tech & Sup Stf	93,380	68,080	37,822	55,833
2353 Student Employee Asst.	65,130	88,658	38,534	88,467
2354 Overtime	57,338	46,284	44,488	46,916
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	232	89,989	3,900	89,555
2452 Inst. Aides - Student	61,945	94,958	56,917	93,582
2453 Inst. Aides-O/T/Perm	-	4,010	-	4,010
Classified Salary	5,747,818	6,470,311	6,046,418	6,786,014



Unrestricted General Fund Detail (Fund 01)

Laney (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
3110 STRS - Academic	2,256,142	2,393,242	2,804,934	2,426,219
3140 STRS Cash Balance	116,364	111,585	99,358	101,042
3220 PERS	1,254,776	1,392,599	1,514,792	1,681,264
3310 OASDHI (FICA) Academic	61,417	108,320	66,368	100,517
3320 OASDHI Classified	336,413	365,426	357,647	385,858
3340 Medicare - Academic	261,166	225,401	266,746	239,874
3350 Medicare - Classified	80,475	88,181	85,255	92,955
3411 Medical -Academic	3,118,777	3,707,176	3,230,602	3,631,926
3412 Dental - Academic	147,177	175,511	144,714	169,206
3415 Life Ins. -Academic	30,110	35,613	31,266	37,057
3421 Medical -Classified	1,591,242	1,826,384	1,698,729	1,781,623
3422 Dental -Classified	104,676	114,668	106,175	111,892
3425 Life Insurance-Class	19,520	21,127	20,614	21,971
3510 Unemployment Ins.-Aca	12,684	2,210	93,556	9,330
3520 Unemployment Ins -Class	3,901	4,169	31,945	32,415
3610 Work Comp-Academic	308,745	264,244	315,198	281,217
3620 Work Comp-Classfd	90,030	103,374	97,120	108,973
3712 OPEB Instructional	868,493	1,060,885	952,717	1,145,172
3720 Apple Ret.	1,238	-	1,366	-
3722 OPEB Classified	387,782	455,922	422,890	480,620
Fringe Benefits	11,051,125	12,456,037	12,341,995	12,839,131
4101 Classroom-Books	666	-	-	-
4103 Office Professional Refer/Dict	-	-	-	-
4301 Instructional Supplies (Classroom)	48,123	26,876	26,876	22,046
4302 Supplies Outreach recruitment	322	3,000	3,000	3,000
4303 Subs Periodicals - Other	-	1,800	1,800	1,800
4304 Supplies-office	116,938	168,782	168,782	162,857
4305 Fuel - gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	1,000	1,560	1,560	1,560
4307 Computer software/site lic.-ad	7,782	4,050	4,050	4,050
5102 Guest Speakers Lectures-Non	720	-	-	-
5105 Independent Contractor/Consult	39,996	55,098	55,098	62,935
5106 Events/Programs-Outside Prod	12,824	13,248	13,248	13,248
5202 Travel Non-Local	75	12,348	12,348	12,348
5203 Travel Local	-	9,286	9,286	12,786
5205 Conference/Seminar Reg	8,661	10,601	10,601	13,877
5206 Internal Training- Staff Dev	1,000	7,290	7,290	7,290
5301 Dues and Membership	50,440	87,347	87,347	84,337
5501 Garbage and Trash	66,028	108,864	108,864	108,864
5502 Gas	65,841	431,714	431,714	431,714
5503 Light and Power (Electricity)	602,449	1,046,930	1,046,930	1,046,930
5504 Sewer Use	53,236	60,974	60,974	60,974
5505 Telephone Services	18,084	19,819	19,819	19,819
5506 Main Water System	110,107	133,636	133,636	133,636
5507 Pest Control	10,960	60,646	60,646	68,646
5605 Equipment Rentals - Mon-Mon	1,268	2,500	2,500	2,500
5607 Print & Dup. Equip Leases/Rent	6,901	6,427	6,427	6,427
5701 Athletics Meals and Lodging	180	22,250	22,250	39,250
5702 Graduation Expenses	-	-	-	-



Unrestricted General Fund Detail (Fund 01)

Laney (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
5708 Athletic Transportation	66	30,250	30,250	31,886
5865 Publishing/ Doc Publication	445	27,507	27,507	27,507
5867 Postage	5,072	5,000	5,000	5,000
5870 CROSS ENROLLMENT WAMER	368	-	-	-
5875 Employee Waiver	13,524	-	-	-
5881 Building Repairs & Services	40,188	8,000	8,000	-
5882 Equip Repairs Maint. & Svc	8,096	14,987	14,987	17,361
5883 Net Internet Fees and Subs.	9,310	9,200	9,200	9,200
5885 Misc. Operational Exp.	32,254	234,751	234,751	222,751
5887 Advertising/Radio/TV	740	-	-	-
5888 Advertising Print/ADS	3,440	-	-	-
5890 Service Contract-Equipment	42,166	118,713	118,713	112,626
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,379,270	2,743,454	2,743,454	2,747,225
6301 College Library Books	7,396	-	-	-
6302 Library Software (CD DVD etc)	-	973	973	-
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	-	-	-
6401 Software	21,935	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	4,415	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	3,000	3,000	3,000
Equipment Cap Outlay	33,745	3,973	3,973	3,000
7515 FINAIDEOPG	-	-	-	-
7516 FINAIDCARE	-	-	-	-
Debt Service	-	-	-	-
Expense Total	36,342,249	37,426,024	38,315,925	39,056,375

**Table 23**

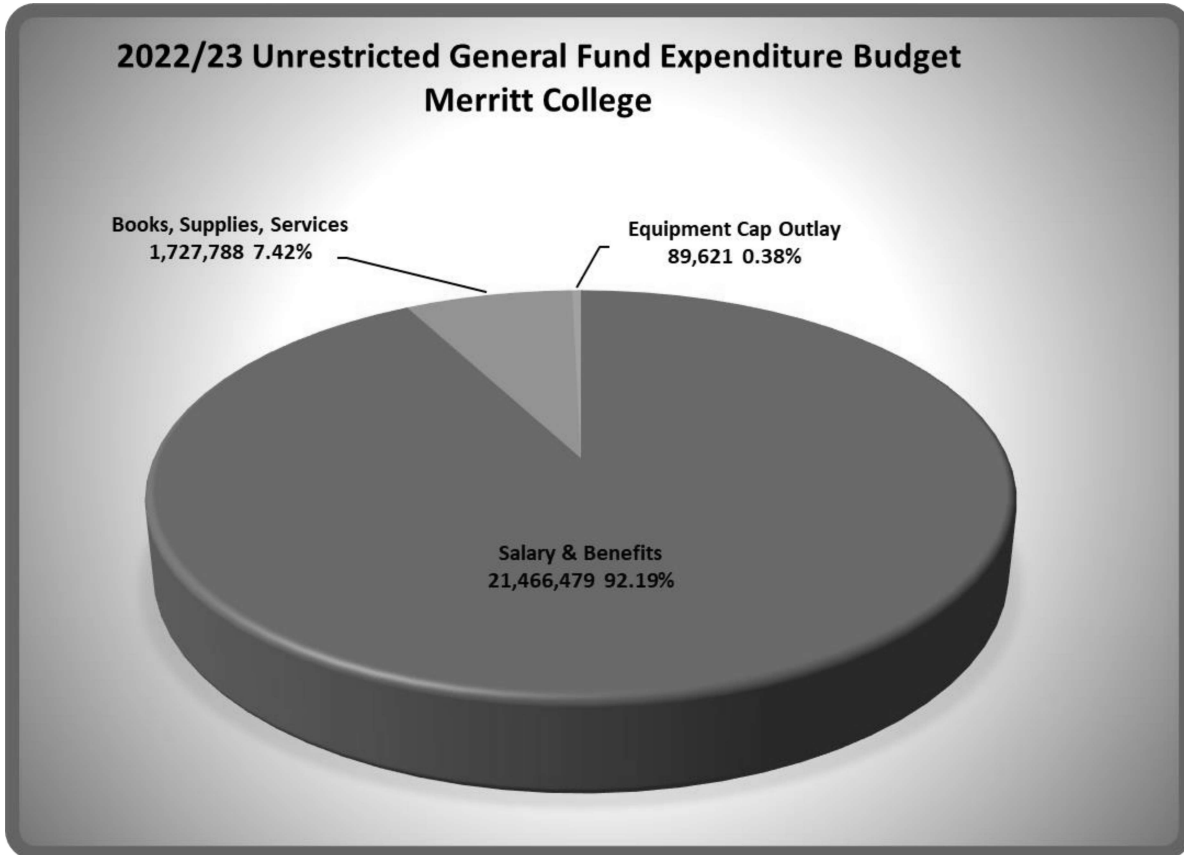
**Unrestricted General Fund Summary (Fund 01)
2022/23 Tentative Budget**

Merritt (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
Full Time Academic	4,567,592	5,006,015	4,347,482	5,353,943
Academic Admin	1,049,963	1,275,458	1,263,631	1,352,623
Other Faculty	490,009	1,311,064	1,020,751	1,280,183
Part Time Academic	4,188,288	1,418,700	3,788,789	1,917,438
Classified Salary	3,188,150	4,136,034	3,737,901	4,284,169
Fringe Benefits	5,785,408	7,112,062	6,836,285	7,278,123
Books, Supplies, Services	1,219,018	1,731,252	1,731,252	1,727,788
Equipment Cap Outlay	70,484	70,775	70,775	89,621
Total Expense	20,558,912	22,061,360	22,796,865	23,283,888



Graph 15 - Summary



Graph 16 - Detail

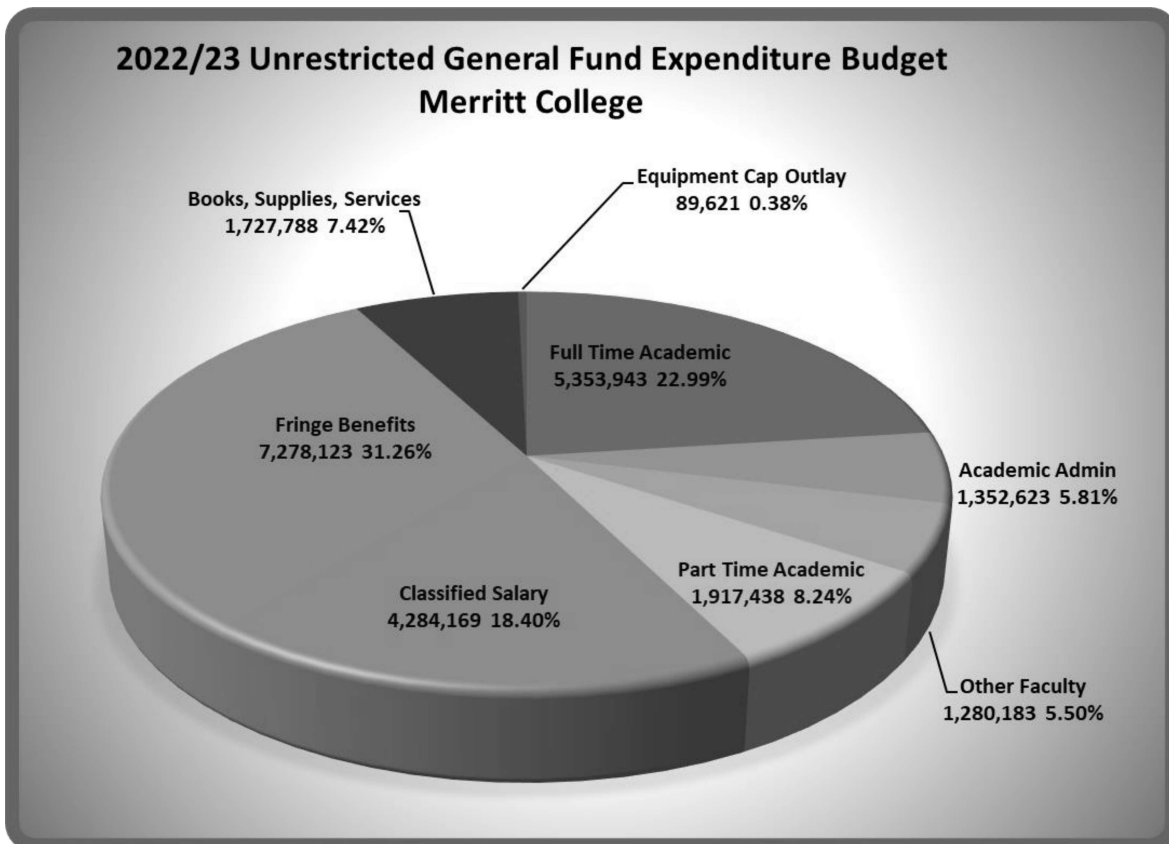




Table 24

Unrestricted General Fund Detail (Fund 01)				
Merritt (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
1101 Instructor	4,567,592	5,006,015	4,347,482	5,353,943
1102 Instructor - Long Term Subs	-	-	-	-
Full Time Academic	4,567,592	5,006,015	4,347,482	5,353,943
1201 Administrators	1,049,963	1,275,458	1,263,631	1,352,623
Academic Admin	1,049,963	1,275,458	1,263,631	1,352,623
1202 Department Chair	222,567	283,721	238,276	290,918
1203 Counselors	-	520,787	407,730	553,306
1204 Librarians	-	165,843	150,524	176,405
1205 Faculty - Special - Assigned	267,443	258,977	148,253	158,760
1206 Nurse	-	81,736	75,968	100,794
Other Faculty	490,009	1,311,064	1,020,751	1,280,183
1351 Instructor-PTime & Ext-Se	3,503,396	1,346,900	3,099,311	1,853,138
1352 Instructor-Sub-Daily/Sick	1,970	-	5,972	-
1353 Instructor - Retiree	75,623	-	23,360	-
1356 Instructor-Pt-Office Hour	379,787	-	452,807	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	29,057	-	14,981	-
1453 Counselors	14,686	-	13,702	-
1454 Librarians	56,399	38,800	51,592	37,400
1455 Coaches	44,606	-	-	-
1456 Other Non-Teaching	82,764	26,100	127,064	25,400
1457 Non-Teaching Retirees	-	5,000	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,900	-	1,500
Part Time Academic	4,188,288	1,418,700	3,788,789	1,917,438
2101 Administrators	341,875	430,883	348,858	448,590
2102 Clerical Tech & Sup Staff	2,324,084	3,168,325	2,884,208	3,328,497
2201 Instructional Aides	327,455	404,726	360,770	420,164
2352 Cler Tech & Sup Stf	105,052	28,500	18,017	6,400
2353 Student Employee Asst.	13,783	53,600	8,264	36,100
2354 Overtime	55,841	10,400	11,898	32,818
2359 Instruct Aides(non-classroom)	-	-	63,227	-
2451 Instructional Aides (Relace)	-	5,900	-	-
2452 Inst. Aides - Student	20,060	33,700	42,659	11,600
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	3,188,150	4,136,034	3,737,901	4,284,169
3110 STRS - Academic	1,249,102	1,284,701	1,506,690	1,246,053
3140 STRS Cash Balance	77,630	102,621	93,322	148,251
3220 PERS	669,351	910,566	936,343	1,097,305
3310 OASDHI (FICA) Academic	15,789	56,602	27,385	67,601
3320 OASDHI Classified	192,654	248,276	227,966	255,229
3340 Medicare - Academic	145,887	126,246	160,124	140,152
3350 Medicare - Classified	46,259	58,091	53,367	60,893



Unrestricted General Fund Detail (Fund 01)

Merritt (Location 6)

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Estimated Actuals	Tentative Budget
3411 Medical -Academic	1,380,131	1,739,227	1,518,323	1,700,583
3412 Dental - Academic	74,270	90,341	71,590	82,117
3415 Life Ins. -Academic	15,104	18,263	15,638	18,789
3421 Medical -Classified	929,835	1,289,094	1,058,745	1,196,725
3422 Dental -Classified	58,947	80,879	63,136	71,907
3425 Life Insurance-Classified	10,953	13,944	12,384	14,322
3510 Unemployment Ins.-Academic	7,119	1,543	57,933	6,974
3520 Unemployment Ins -Classified	2,238	2,835	19,932	21,438
3610 Work Comp-Academic	174,408	150,922	191,146	167,328
3620 Work Comp-Classfd	52,511	68,096	61,580	70,866
3712 OPEB Instructional	458,209	569,488	494,989	599,046
3720 Apple Ret.	1,224	-	-	-
3722 OPEB Classified	223,786	300,327	265,693	312,544
Fringe Benefits	5,785,408	7,112,062	6,836,285	7,278,123
4102 Book for Student Program	-	-	-	-
4301 Instructional Supplies (Classroom)	6,243	14,180	14,180	19,200
4302 Supplies Outreach recruitment	1,722	-	-	-
4303 Subs Periodicals - Other	6,591	13,500	13,500	10,000
4304 Supplies-office	44,557	38,359	38,359	30,530
4305 Fuel - gasoline/petroleum	-	200	200	500
4306 Computer software/site lic.-cl	5,494	-	-	1,500
4307 Computer software/site lic.-ad	-	2,200	2,200	-
5102 Guest Speakers Lectures-Non	875	500	500	17,600
5105 Independent Contractor/Consult	74,567	84,100	84,100	36,500
5106 Events/Programs-Outside Prod	3,292	17,900	17,900	13,800
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	(1,219)	18,800	18,800	23,300
5203 Travel Local	180	500	500	10,580
5204 Student Transportation	-	3,500	3,500	3,500
5205 Conference/Seminar Reg	9,398	24,900	24,900	17,625
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	46,444	58,850	58,850	60,100
5407 Student Accident Insurance	-	-	-	-
5501 Garbage and Trash	62,285	58,583	58,583	58,583
5502 Gas	70,738	171,075	171,075	171,075
5503 Light and Power (Electricity)	360,533	501,863	501,863	501,863
5504 Sewer Use	25,952	58,403	58,403	58,403
5505 Telephone Services	22,694	24,570	24,570	24,570
5506 Main Water System	317,823	347,525	347,525	347,525
5507 Pest Control	6,929	1,156	1,156	1,156
5603 Facility/Building Rentals-Mont	19,494	50,000	50,000	50,000
5604 Equipment Lease - Annual	7,789	30,000	30,000	52,000
5605 Equipment Rentals - Mon-Mon	17,989	42,000	42,000	30,000
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5701 Athletics Meals and Lodging	1,539	8,300	8,300	6,000
5702 Graduation Expenses	6,440	30,000	30,000	30,000
5704 Health Services	-	-	-	-
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	1,058	22,000	22,000	750



Unrestricted General Fund Detail (Fund 01)

Merritt (Location 6)

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Estimated Actuals	Tentative Budget
5865 Publishing/ Doc Publication	25,899	19,026	19,026	10,800
5866 Testing License and Material	484	400	400	484
5867 Postage	-	200	200	-
5870 Cross Enrollment Waiver	138	-	-	-
5875 Employee Waiver	9,982	-	-	-
5880 Radio Licensing	-	-	-	-
5881 Building Repairs & Services	14,370	-	-	-
5882 Equip Repairs Maint. & Svc	14,560	20,446	20,446	23,659
5883 Net Internet Fees and Subs.	9,687	7,500	7,500	21,900
5885 Misc. Operational Exp.	22,067	59,141	59,141	94,285
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	2,425	-	-	-
5890 Service Contract-Equipment	-	1,575	1,575	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,219,018	1,731,252	1,731,252	1,727,788
6301 College Library Books	24,049	30,207	30,207	25,621
6302 Library Software (CD DVD etc)	3,291	3,343	3,343	-
6303 College Library Periodicals	-	-	-	8,000
6305 Library Textbooks	-	6,425	6,425	-
6306 Library Databases	12,024	300	300	-
6401 Software	1,550	-	-	-
6402 Inst Equipment and Furn	4,435	1,000	1,000	1,000
6403 Non-Instructional Equip & Furn	5,522	29,500	29,500	35,000
6406 Laptop Computers	16,051	-	-	-
6407 PC,SERV, Other Comput,Peripher	3,562	-	-	20,000
Equipment Cap Outlay	70,484	70,775	70,775	89,621
Total Expense	20,558,912	22,061,360	22,796,865	23,283,888



Table 25

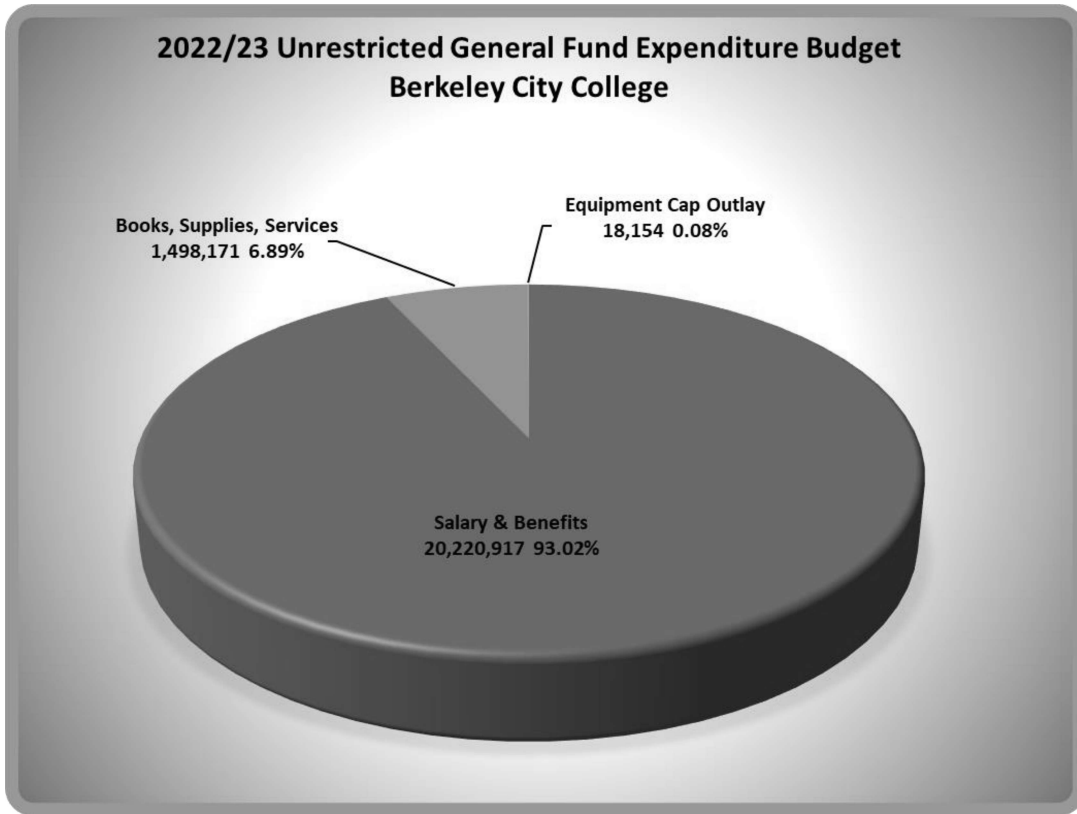
**Unrestricted General Fund Summary (Fund 01)
2022/23 Tentative Budget**

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
Full Time Academic	4,555,122	5,490,589	4,453,532	5,840,824
Academic Admin	1,004,883	1,075,594	1,089,070	1,110,662
Other Faculty	440,824	1,005,497	1,220,623	1,078,460
Part Time Academic	4,054,110	1,777,689	3,264,581	1,679,235
Classified Salary	3,149,831	3,512,035	3,125,951	3,694,343
Fringe Benefits	5,813,667	6,634,026	6,619,315	6,817,393
Books, Supplies, Services	907,451	1,495,871	1,495,871	1,498,171
Equipment Cap Outlay	49,729	18,154	18,154	18,154
Other Outgo	-	-	-	-
Total Expense	19,975,617	21,009,455	21,287,096	21,737,242



Graph 17 - Summary



Graph 18 - Detail

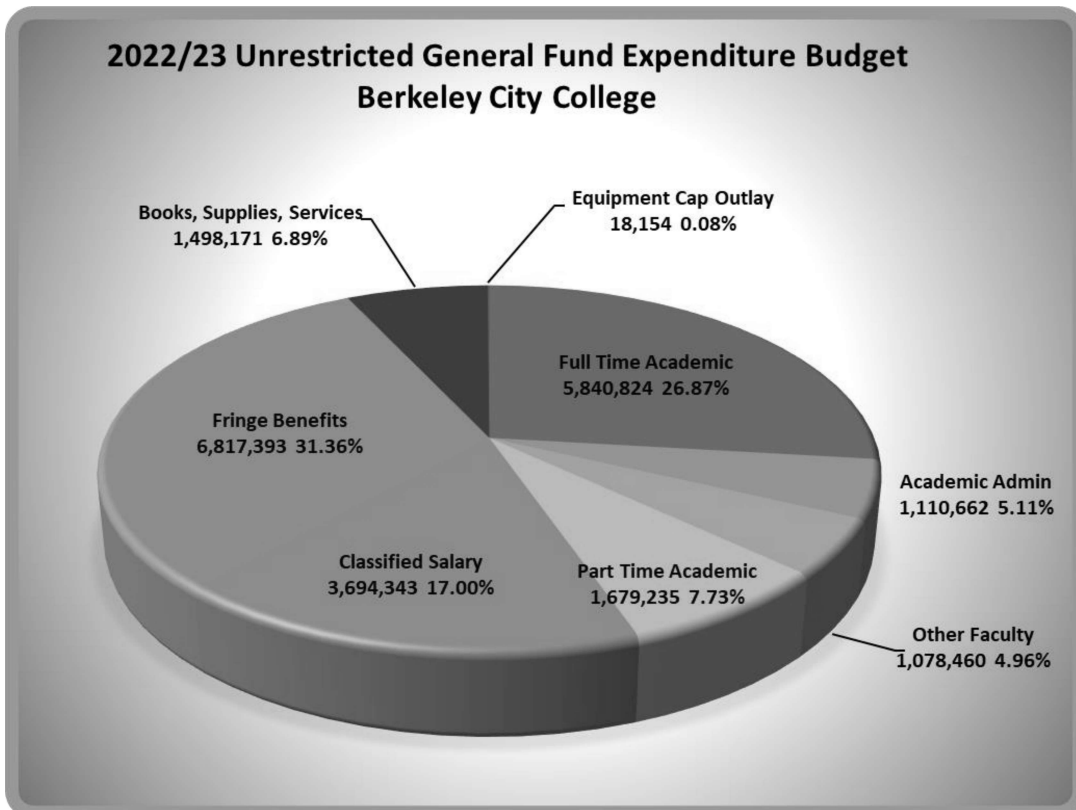




Table 26

Unrestricted General Fund Detail (Fund 01)				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Expenses				
1101 Instructor	4,456,330	5,384,193	4,360,474	5,728,131
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	98,792	106,396	93,058	112,693
Full Time Academic	4,555,122	5,490,589	4,453,532	5,840,824
1201 Administrators	1,004,883	1,075,594	1,089,070	1,110,662
Academic Admin	1,004,883	1,075,594	1,089,070	1,110,662
1202 Department Chair	306,824	12,155	327,450	-
1203 Counselors	80,054	673,782	611,669	760,081
1204 Librarians	-	281,845	263,460	318,379
1205 Faculty-Reassign	18,588	37,715	18,043	-
1209 Counselors-Lts	35,358	-	-	-
Other Faculty	440,824	1,005,497	1,220,623	1,078,460
1351 Instructor-PTIME & Ext-Se	3,588,474	1,608,191	2,760,760	1,509,737
1352 Instructor-Sub-Daily/Sick	2,157	-	4,518	-
1353 Instructor - Retiree	33,369	-	-	-
1356 Instructor-Pt-Office Hour	355,750	-	390,409	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	5,717	8,000	9,513	8,000
1453 Counselors	-	35,000	-	35,000
1454 Librarians	(7,923)	58,698	90,757	58,698
1456 Other Non-Teaching	76,566	67,800	8,624	67,800
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	4,054,110	1,777,689	3,264,581	1,679,235
2101 Administrators	259,971	389,113	373,008	441,990
2102 Clerical Tech & Sup Staff	2,754,194	2,836,133	2,642,854	2,965,976
2201 Instructional Aides	52,904	56,693	56,693	58,581
2352 Cler Tech & Sup Stf	224	30,300	-	24,500
2353 Student Employee Asst.	28,054	69,741	18,131	75,241
2354 Overtime	14,373	12,500	11,157	10,500
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	-	17,055	-	17,055
2452 Inst. Aides - Student	40,111	100,500	24,108	100,500
Classified Salary	3,149,831	3,512,035	3,125,951	3,694,343
3110 STRS - Academic	1,180,456	1,281,159	1,529,587	1,286,144
3140 STRS Cash Balance	104,214	122,529	116,328	120,779
3220 PERS	627,801	751,919	759,443	892,453
3310 OASDHI (FICA) Academic	5,455	38,434	22,422	37,061
3320 OASDHI Classified	189,467	203,500	189,900	214,951
3340 Medicare - Academic	143,590	132,035	162,334	138,363
3350 Medicare - Classified	44,684	47,612	44,427	50,282
3411 Medical -Academic	1,600,039	1,870,097	1,740,083	1,834,497
3412 Dental - Academic	75,307	93,518	79,353	90,396
3415 Life Ins. -Academic	14,911	17,989	15,915	18,528
3421 Medical -Classified	865,368	982,838	869,807	964,137



Unrestricted General Fund Detail (Fund 01)

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
3422 Dental -Classified	50,149	52,806	45,209	52,835
3425 Life Insurance-Class	10,159	11,080	9,893	11,295
3510 Unemployment Ins.-Aca	7,036	1,509	59,074	4,169
3520 Unemployment Ins -Class	2,169	2,318	16,319	18,049
3610 Work Comp-Academic	170,989	154,791	191,786	162,214
3620 Work Comp-Classfd	50,635	55,812	50,465	58,955
3712 OPEB Instructional	447,899	567,911	494,334	602,272
3720 Apple Ret.	8	-	-	-
3722 OPEB Classified	223,331	246,169	222,637	260,013
Fringe Benefits	5,813,667	6,634,026	6,619,315	6,817,393
4101 Classroom-Books	7,052	11,350	11,350	11,350
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	8,531	500	500	500
4303 Subs Periodicals	-	500	500	1,100
4304 Supplies-office	35,483	106,550	106,550	112,819
4306 Computer software/site lic.-cl	10,562	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	32,840	57,350	57,350	51,350
5106 Events/Programs-Outside Prod	-	500	500	500
5110 Instructor Events-Personal Svs	-	2,000	2,000	8,000
5202 Travel Non-Local	(1,600)	10,950	10,950	11,450
5203 Travel Local	54	-	-	5,000
5205 Conference/Seminar Reg	13,599	20,169	20,169	22,169
5206 Internal Training- Staff Dev	150	150	150	150
5301 Dues and Membership	67,824	68,357	68,357	69,857
5501 Garbage and Trash	51,335	65,146	65,146	65,146
5502 Gas	10,076	42,502	42,502	42,502
5503 Light and Power (Electricity)	275,242	308,300	308,300	308,300
5504 Sewer Use	6,858	21,175	21,175	21,175
5505 Telephone Services	16,368	16,900	16,900	16,900
5506 Main Water System	10,989	19,105	19,105	19,105
5507 Pest Control	-	-	-	-
5602 Facility/Building Leases - Ann	306,162	549,784	549,784	549,784
5605 Equipment Rentals - Mon-Mon	-	2,000	2,000	2,000
5702 Graduation Expenses	-	15,000	15,000	15,000
5865 Publishing/ Doc Publication	6,812	12,500	12,500	10,500
5866 Testing License and Material	-	-	-	-
5867 Postage	7,985	8,000	8,000	8,000
5870 Cross Enrollment Waiver	138	150	150	150
5875 Employee Waiver	9,959	5,000	5,000	5,000
5880 Radio Licensing	309	650	650	650
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	10,601	10,700	10,700	10,700
5883 Net Internet Fees and Subs.	5,706	2,029	2,029	500
5885 Misc. Operational Exp.	1,677	131,554	131,554	121,514



Unrestricted General Fund Detail (Fund 01)

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	12,740	2,000	2,000	2,000
5890 Service Contract-Equipment	-	5,000	5,000	5,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	907,451	1,495,871	1,495,871	1,498,171
6302 Library Software (CD DVD etc)	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	27,197	4,900	4,900	4,900
6403 Non-Instructional Equip & Furn	1,344	7,054	7,054	7,054
6406 Laptop Computers	18,368	6,200	6,200	6,200
6407 PC,SERV, Other Comput,Peripher	2,820	-	-	-
Equipment Cap Outlay	49,729	18,154	18,154	18,154
7301 Interfund Transfers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	-	-	-	-
7920 PFT Leave Banking	-	-	-	-
Other Outgo	-	-	-	-
	-	-	-	-
Total Expense	19,975,617	21,009,455	21,287,096	21,737,242



Table 27

Unrestricted General Fund Detail (Fund 01)						
Full Time Equivalent						
Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Account Clerk I		1.00				1.00
Account Clerk II					1.00	1.00
Accounting Technician			1.00			1.00
Accounts Payable Specialist I	3.00					3.00
Accounts Payable Specialist II	2.00					2.00
Adm & Rcds Sys Technol Analyst	1.00					1.00
Admin of Justice Instructor				1.00		1.00
Admissions & Records Clerk	1.00	1.00	2.00	2.00		6.00
Admissions & Records 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		2.00	1.00	1.00		4.00
Articulation Officer		1.00	1.02		1.10	3.12
ASL Instructor					1.00	1.00
Assoc VC for Planning & IR	1.00					1.00
Asst Chief Stationary Engineer	4.00					4.00
Asst Grounds Supervisor	1.00					1.00
Asst To The Chancellor	2.00					2.00
Asst Warehouse Supervisor	1.00					1.00
Astronomy/Physics Instructor				1.00		1.00
Athletic Trainer-Equipment Mgr				1.00		1.00
Auto Body Instructor		1.00				1.00
Aviation Maint Tech Instructor		1.00				1.00
Aviation Maint Tech Supervisor		1.00				1.00
Aviation Maintenance		1.00				1.00
Banking & Finance Instructor			1.00			1.00
Benefits Manager	1.00					1.00
Benefits Specialist (C)	1.00					1.00
Biology Instructor		1.00	2.00	1.00	1.00	5.00
Bio-Manufacturing Instructor			1.00			1.00
Board President	0.00					0.00
Budget Director	1.00					1.00
Bursar		1.00	1.00	1.00	1.00	4.00
Bus/Economics Instructor					1.00	1.00



Unrestricted General Fund Detail (Fund 01)

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
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
Campus Warehouse Supervisor		1.00	1.00			2.00
Carpentry Instructor			1.00			1.00
Cashier			2.60			2.60
Chancellor	1.00					1.00
Chemistry Instructor			1.00			1.00
Chief Stationary Engineer	1.00					1.00
Chief Technology & IS Officer	1.00					1.00
Child Development Instructor				1.00		1.00
Chinese Instructor			1.00			1.00
CIS Instructor			1.00	1.00		2.00
Clerical Assistant II	1.00					1.00
College Dir of Financial Aid		1.00	1.00	1.00	1.00	4.00
College President		1.00	1.00	1.00	1.00	4.00
Computer (CIS) Instructor			1.00			1.00
Computer Network Technician		1.00	1.00			2.00
Computer Science Instructor					1.00	1.00
Construction Mgmt Instructor			1.00			1.00
Contract Ed & Comm Service Prg					0.54	0.54
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center		1.00		1.00		2.00
Coordinator		1.00				1.00
Coordinator - Fruitvale				1.00		1.00
Coordinator/Academic Supt Svcs			1.00			1.00
Coordinator/Art Department			1.00			1.00
Coordinator/Biology & Science		1.00	2.00	1.00	1.00	5.00
Coordinator/Grants & Spec Pgms	1.50					1.50
Coordinator/Landscape-Horticul				1.00		1.00
Coordinator/Learning Resources					1.00	1.00
Coordinator/Risk Management	1.00					1.00
Coordinator/Veteran Affairs			1.00		1.00	2.00
Cord Contract and Legal Affair	1.00					1.00
Counselor		3.00	7.22	5.30	2.10	17.62
Counselor - Veterans		1.00				1.00
Counselor (General)			1.00		3.30	4.30
Counselor (Mental Health)					1.10	1.10
Culinary Arts Instructor			1.00			1.00



Unrestricted General Fund Detail (Fund 01)

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Culinary Arts/Baking			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	4.00	7.00	13.00	8.00	4.00	36.00
Dance Instructor			1.00			1.00
DAS President	0.70					0.70
Dean Allied Health Pub Safety				0.75		0.75
Dean Math, Sci, CE & App Tech					1.00	1.00
Dean of Career and Tech Edu			1.00			1.00
Dean of Counseling				0.70		0.70
Dean of Enrollment Services		0.60	1.00	1.00		2.60
Dean of Humanities and Soc Sci			1.00			1.00
Dean of Lib Art & Soc Science				1.00		1.00
Dean of Liberal Arts			1.00			1.00
Dean of Liberal Arts & Social		1.00				1.00
Dean of Liberal Arts Social Sc					1.00	1.00
Dean of Math, Sci and Tech				1.00		1.00
Dean of Mathematics & Sciences			1.00			1.00
Dean of STEAM		1.00				1.00
Dean of Student Services			1.00			1.00
Dean of Student Support Servic					1.00	1.00
Dean, Career Tech Ed		0.68				0.68
Dean, Special Programs & Grant		1.00				1.00
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	1.00		1.00			2.00
Dir Of Human Resources	1.00					1.00
Dir of Network Services	1.00					1.00
Dir of Studt Activit Campus Li		1.00	1.00	1.00	1.00	4.00
Dir, Intrnl Svcs & Studt Supt	1.00					1.00
Director of Enterprise Svcs	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
Distance Ed. Coord/BCC	0.50					0.50
Distance Ed. Coordinator	0.40					0.40



Unrestricted General Fund Detail (Fund 01)

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
District Accounting Tech	3.00					3.00
District Admissions Officer	1.00					1.00
District Student Support Servi	1.00					1.00
District Telecom Sysms Admin	1.00					1.00
District Trustee	0.00					0.00
DSPS Adapted Comp Learnng Tech		0.25				0.25
DSPS Instructor				0.25		0.25
Duplicating Services Technicia			2.00			2.00
Educ. Web Technology Analyst	1.00					1.00
Educational Child Development Instructor					1.00	1.00
Electricity Instructor			1.00			1.00
Electricity/Electronics Instr			1.00			1.00
Engineering Instructor			1.00			1.00
English Instructor		2.00	3.67	1.00	1.00	7.67
Enlish Instructor			1.00			1.00
Enterprise Business Analyst	1.00					1.00
Env Cont Techn Instructor			1.00			1.00
EOPS Coordinator			0.70			0.70
EOPS Counselor			0.22			0.22
ESL Instructor		1.00	2.00			3.00
ESOL Instructor			1.00			1.00
Ethnic Studies Instructor			0.60		0.50	1.10
Exec Asst/Employee Relatio (C)	1.00					1.00
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/General Services (C)	1.00					1.00
Exec Asst/President's Office		1.00	1.00	1.00	1.00	4.00
Exec Dir of Fiscal Services	1.00					1.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant		3.00	2.00	1.00	1.00	7.00
Executive Asst/Chancellor's Of	1.00					1.00
Facilities Project Coord	2.00			0.29		2.29
Facilities Project Manager	1.00					1.00
Facilities Services Specialist		1.00	1.00			2.00
Faculty Diversity Officer	0.50					0.50
Faculty Release/Negotiator	2.50					2.50
Faculty/Staff Development	1.00					1.00
Financial Aid Officer		1.00	1.00	1.00	1.00	4.00
Financial Aid Specialist		2.00	3.50	3.03	2.00	10.53
Financial Aid Systems Tech Ana	2.00					2.00
Food Service Manager			1.00			1.00
Food Service Supervisor			1.00			1.00
Food Services Worker			1.00			1.00



Unrestricted General Fund Detail (Fund 01)

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Gen Counsel & Chief of Staff	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	7.00					7.00
Head Custodian	1.00	1.00		1.00	1.00	4.00
Health Services Coordinator		1.00		1.07		2.07
Health Services Director	0.50					0.50
Help Desk Spt Tech I (Trainee)	1.00					1.00
Help Desk Tech I (Trainee)	1.00					1.00
History Instructor		0.70	2.00			2.70
HR Analyst (Leaves & Benefits)	1.00					1.00
Human Resources Analyst (C)	3.00					3.00
Human Resources Generalist	4.00					4.00
HVACR Instructor			1.00			1.00
Information Tech Supp Spec I			1.00			1.00
Instr Asst/Comput Assist Instr				1.00		1.00
Instr Asst/Tech Center			1.00			1.00
Instruct Asst./Child Developme				0.50		0.50
Instruct Asst/Computer Info Sy			1.00			1.00
Instructional Asst./Culinary A			4.00			4.00
Instructional Asst/Accompanist			0.75			0.75
Instructional Asst/Art				0.50		0.50
Instructional Asst/LRC			1.40			1.40
Instructional Asst/Mathematics			1.00			1.00
Instructional Asst/Writing Ctr			1.00			1.00
Instructor		34.52	59.52	40.97	32.09	167.10
Instructor - AFRAM				2.00		2.00
Instructor - Automotive		0.90				0.90
Instructor - Automotive Tech		1.00				1.00
Instructor - Diesel		1.00				1.00
Instructor - Diesel Mechanics		1.00				1.00
Instructor (English)			1.00			1.00
Instructor (Political Science)					1.00	1.00
Instructor/Anthropology			0.51			0.51
Instructor/Business			3.00			3.00
Instructor/Econ			1.00			1.00
Instructor/Mathematics				0.67		0.67
Instructor/Multimedia			1.00			1.00



Unrestricted General Fund Detail (Fund 01)

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Instructor/RADSCI				1.00		1.00
Internal Auditor	1.00					1.00
International Admissions Spec	2.00					2.00
International Services Manager	1.00					1.00
International Student Support	3.00					3.00
Kinesiology Instructor			1.07			1.07
Lead Custodian (B)		1.00	1.00		1.00	3.00
Lead Groundsworker-Gardener	1.00					1.00
Librarian		3.00	3.20	2.02	3.00	11.22
Library Network Coordinator			1.00			1.00
Library Technician II		1.00	3.00			4.00
M/LAT Instructor			1.00			1.00
Machine Tech Instructor			1.00			1.00
Machine Technology Instructor			1.00			1.00
Math Instructor			2.00	1.00		3.00
Mathematics Instr					1.00	1.00
Mathematics Instructor			1.00		3.00	4.00
Mental Health Specialist			0.40			0.40
Multimedia Arts Instructor					1.00	1.00
Multimedia Instructor					1.00	1.00
Multimedia Services Specialist					1.00	1.00
Music Instructor					1.00	1.00
Natural History/Sustainability Instructor				1.00		1.00
Network Suppot Svcs Specialist					1.00	1.00
Network Suppt Svcs Specialist		1.00	2.00	1.00	2.00	6.00
Nurse			0.50			0.50
Nutritional & Diet Instructor				1.00		1.00
Organic Chemistry Instructor					1.00	1.00
P.E. Instructor/Assist Coach			1.05			1.05
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
Payroll Specialist	3.00					3.00
PE Instr/Asst Football Coach			1.05			1.05
Philosophy Instructor					1.00	1.00
Physical Education Attendant			2.00			2.00
Physics Instructor					1.00	1.00
Physics-Astronomy Instructor		1.00				1.00
Political Science Instructor			1.00			1.00
Poly-Sci Instructor					1.00	1.00
Prin Budget Finance Analyst	1.00					1.00



Unrestricted General Fund Detail (Fund 01)

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
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, M & O	1.00					1.00
Project Manager/IT Budget	1.00					1.00
Psychology Instructor			1.00		1.00	2.00
Public Information Officer			0.60		1.00	1.60
Research Data Specialist	1.00					1.00
Risk & Safety Programs Manager	1.00					1.00
Scien Lab Tech/Landscape Horti				0.50		0.50
Science Lab Tech/Biological Sc				1.00		1.00
Science Lab Tech/Chemistry			1.00	1.00		2.00
Senior A & R Specialist		1.00			1.00	2.00
Senior District Accountant	3.00					3.00
Sociology Instructor			1.00	1.00	1.00	3.00
Sr Admissions & Records Clerk	1.00					1.00
Sr Appl Software Prog/Analyst	7.00					7.00
Sr Athletic Trainer Equip Mang			1.00			1.00
Sr Clerical Assist, Typing (C)	1.00					1.00
Sr Clerical Assistant		1.00		1.00		2.00
Sr College Info Sys Analyst				1.00	1.00	2.00
Sr Duplicating & Supp Svcs Tec	1.00				1.00	2.00
Sr Duplicating Services Techni		1.00		1.00		2.00
Sr Employ Relatn Analyst II (C	1.00					1.00
Sr Library Technician		2.00	1.00	2.00		5.00
SR NETWORK & SYS ADMIN	4.00	1.00				5.00
SR Ntwrk Spprt Svc Specialist		1.00				1.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Research & Planning Analyst	1.00					1.00
Sr Storesworker				1.00	1.00	2.00
Sr System Analyst Pay/Std/Fin	1.00					1.00
Sr. Academic Support Serv Spec		1.00	1.00	1.00	1.00	4.00
Sr. Buyer/Cap Projects-Bonds	2.00					2.00
Sr. Human Resources Analyst (C	1.00					1.00
Sr. Human Resources Analyst II	1.00					1.00



Unrestricted General Fund Detail (Fund 01)

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Sr. Instl Lab Tech/Cosmetolog			1.00			1.00
Sr. Staff Services Spec/CTE			1.00			1.00
Sr. Staff Services Specialist					1.00	1.00
Sr. Supervisor Admin & Bus Sup		1.00			1.00	2.00
Staff Assistant/Benefits (C)	1.00					1.00
Staff Assistant/Instruction		3.00	3.00	3.00	1.00	10.00
Staff Assistant/Student Financ	1.00					1.00
Staff Asst,Vice President's Of			0.50	1.00	2.00	3.50
Staff Asst/AC Transit Easy Pas	1.00					1.00
Staff Asst/Admin (General)	1.00				1.00	2.00
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		1.00	3.00
Staff Asst/Chanc Office (C)	1.00					1.00
Staff Asst/Communication Svcs				0.29		0.29
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Landscape Horticult				1.00		1.00
STAFF ASST/PRESIDENT'S OFFICE			1.00		0.20	1.20
Staff Asst/Purchasing	1.00					1.00
Staff Asst/Stud Life & Career		1.00				1.00
Staff Asst/Student Services			0.75	1.50		2.25
Staff Services Specailist M&O	1.00					1.00
Staff Svcs Special/Pres offic		1.00		1.00		2.00
Staff Svcs Spec			1.00			1.00
Staff Svcs Spec/Fiscal			2.00	1.00	1.00	4.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	6.00					6.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe				0.50		0.50
Student Services Specialist				1.00		1.00
Student Trustee	1.00					1.00
Systems Analyst(Std/Fin Apps)	1.00					1.00
Tech Svcs Access Librarian			1.00			1.00
Toolroom Keeper IWelding			1.00			1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	3.00					3.00
VC Acad Affairs & Stud Support	1.00					1.00
Vice Chanc For General Svcs	1.00					1.00
Vice Chancellor For Human Reso	1.00					1.00
Vice Chancellor Student Affair	1.00					1.00



Unrestricted General Fund Detail (Fund 01)

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Vice Chancellor/Finance & Admi	1.00					1.00
Vice President of Admin Servic		1.00	1.00	1.00	1.00	4.00
Vice President Of Instruction		1.00	1.00	1.00	1.00	4.00
Vice President Of Student Serv		1.00	1.00	1.00	1.00	4.00
Warehouse Supervisor (B)	1.00	1.00				2.00
Warehouse Worker-Driver (B)	3.00					3.00
Web Content Developer	2.00	1.00		1.00	0.50	4.50
Welding Instructor			1.00			1.00
Wood Technology Instructor			2.00			2.00
Grand Total	172.20	121.50	231.83	131.84	114.43	771.80



Table 28

Restricted General Fund Summary (Fund 11)
2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Federal Revenue	14,819,671	63,289,946	25,255,960	15,125,548
State Revenue	26,977,163	59,772,741	41,828,196	51,167,491
Local Revenue	1,094,640	735,348	587,338	470,697
Other Funding Sources	9,148,939	-	7,168,561	8,733,647
Total Revenue	52,040,413	123,798,035	74,840,054	75,497,383
Expenses				
Full Time Academic	151,378	408,812	242,790	342,794
Academic Admin	659,342	905,648	733,637	763,640
Other Faculty	3,633,687	4,207,772	3,595,767	4,478,509
Part Time Academic	4,660,056	1,719,825	2,928,890	-
Classified Salary	9,534,058	12,459,857	10,081,503	9,282,938
Fringe Benefits	7,496,138	9,278,352	8,047,246	9,469,349
Books, Supplies, Services	6,348,529	66,340,936	11,749,614	37,553,201
Equipment Cap Outlay	2,065,214	2,950,955	4,027,965	-
Debt Service Transfers	-	-	2,367,289	-
Financial Aid	18,147,443	26,334,416	23,089,953	13,606,952
Unallocated	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	52,695,846	124,606,574	66,864,654	75,497,383
Beginning Fund Balance	7,242,346	6,586,913	6,586,913	14,562,313
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(655,433)	(808,539)	7,975,400	-
Ending Fund Balance	6,586,913	5,778,374	14,562,313	14,562,313



Table 29

**Restricted General Fund Detail (Fund 11)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8121 Higher Education Act of 1965	715,128	1,179,279	-	-
8130 Workforce Investment Act		-	-	-
8153 Fin Adm. Ad. Allow. SEOG,PELL		225,060	-	-
8170 Vocational Tech. Educ. Act		836,049	-	914,692
8191 Temp Assist Needy Families	133,933	-	102,272	593,614
8195 Department of Education	887,977	2,310,904	784,006	1,130,082
8199 CARES Act - Institutional	-			-
8199 CARES Act - Student Aid	-			-
8199 CARE MSI	-			-
8199 COVID - 19 Block Grant	13,082,633			-
8199 Other Federal Income	-	58,738,653	24,369,682	12,487,160
Federal Revenue	14,819,671	63,289,946	25,255,960	15,125,548
8612 Partnership for Excellence		-	-	-
8615 Board of Finan Assist Program	1,080,005	1,433,228	845,640	1,464,111
8617 Basic Skills	-	-	-	-
8620 General Categorical Programs	-	623,257	-	1,528,556
8621 Disabled Student Prg & Serv	2,597,628	3,798,973	2,175,811	2,814,410
8623 Student Success & Support Prog	-	4,248,990	-	4,960,031
8625 Extended Opport. Program & Svc	4,306,855	4,309,454	3,891,598	4,984,663
8626 Coop Agencies Resources Educ	555,047	593,570	540,574	712,159
8629 CalWorks	885,288	1,208,513	718,960	855,905
8654 Staff Diversity	50,000	-	50,000	-
8656 Instruct. Equipt & Library Mat	-	122,550	-	-
8657 WorkAbility 2/3	-	229,541	-	335,497
8681 State Lottery Proceeds	1,351,267	1,196,588	819,267	592,050
8699 COVID - 19 Block Grant	-			-
8699 Other State Revenue	16,151,073	42,008,078	32,786,346	32,920,109
State Revenue	26,977,163	59,772,741	41,828,196	51,167,491
8831 Contract Instructional Service	405,546	434,361	-	470,697
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8876 Health Services	-	-	-	-
8896 Student Health Fees	-	-	-	-
8897 Indirect Income	-	119,064	-	-
8899 Miscellaneous	689,094	181,923	587,338	-
Local Revenue	1,094,640	735,348	587,338	470,697
8970 Fiscal Agent Pass Through	8,201,826	-	7,168,561	7,533,647
8982 Interfund Transfers-In	947,113	-	-	1,200,000
8983 Intrafund Transfers-In	-	-	-	-
Other Funding Sources	9,148,939	-	7,168,561	8,733,647
Total Revenue	52,040,413	123,798,035	74,840,054	75,497,383
Expenses				
1101 Instructor	151,378	327,076	180,667	258,337
1102 Instructor - Long Term Subs	-	81,736	62,123	84,457
Full Time Academic	151,378	408,812	242,790	342,794



Restricted General Fund Detail (Fund 11) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
1201 Administrators	659,342	905,648	733,637	763,640
Academic Admin	659,342	905,648	733,637	763,640
1202 Department Chairs	-	-	21,345	-
1203 Counselors	3,023,782	3,659,140	3,148,215	3,799,067
1205 Faculty - Special-Assigned	609,906	531,058	391,649	604,285
1206 Nurse	-	17,574	7,716	-
1209 Counselors-Lts	-	-	26,842	75,157
Other Faculty	3,633,687	4,207,772	3,595,767	4,478,509
1351 Instructor-Temp/PTime & Ext-Se	1,496,611	14,523	281,848	-
1352 Instructor-Sub-Daily/Sick	-	-	3,486	-
1353 Instructor - Retiree	-	10,224	27,113	-
1452 Department Chairs	8,005	9,000	24,633	-
1453 Counselors	1,213,091	826,543	1,371,642	-
1454 Librarians	40,410	-	-	-
1455 Coaches	9,490	-	-	-
1456 Other Non-Teaching Assignments	1,817,087	827,035	1,149,128	-
1457 Non-Teaching Retirees	75,362	32,500	71,040	-
1458 Parity Pay for Non-Teaching Faculty	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
Part Time Academic	4,660,056	1,719,825	2,928,890	-
2101 Administrators	745,260	1,203,483	1,058,187	1,354,439
2102 Clerical Tech & Support Staff	5,576,734	7,046,826	5,684,021	7,600,114
2201 Instructional Aides	149,805	216,943	196,206	328,385
2352 Cler Tech & Sup Stf (Repl)	26,065	213,741	165,433	-
2353 Student Employee Assistants	1,475,465	1,494,513	1,503,172	-
2354 Overtime for perm & non-perm	301,906	35,393	369,175	-
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Replace)	617,115	86,700	487,367	-
2452 Instructional Aides - Student	641,708	335,958	617,942	-
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
2454 Instructional Aides - Tutorial Asst	-	-	-	-
2499 Instructional Class Stipend	-	1,826,301	-	-
Classified Salary	9,534,058	12,459,857	10,081,503	9,282,938
3110 STRS - Academic	1,050,290	1,019,083	1,001,793	863,099
3140 STRS Cash Balance	64,687	39,095	44,552	-
3220 PERS	1,559,970	2,006,138	1,806,810	2,237,704
3310 OASDHI (FICA) Academic	56,507	109,243	65,096	88,510
3320 OASDHI (FICA) Classified	434,960	531,163	559,000	548,110
3340 Medicare - Academic	132,612	93,654	145,306	81,025
3350 Medicare - Classified	107,113	127,169	137,369	134,679
3411 Medical Coverage-Academic	908,354	1,129,725	930,810	1,066,851
3412 Dental Coverage-Academic	49,692	65,705	48,769	60,421
3415 Life Insurance-Academic	12,351	14,679	12,244	14,677
3421 Medical Coverage-Classified	1,878,776	2,618,361	1,944,797	2,754,198
3422 Dental Coverage-Classified	110,284	162,523	108,847	167,719
3425 Life Insurance-CLASS	21,862	29,401	22,657	30,811
3510 Unemployment Ins.-Academic	6,377	2,941	51,575	7,435
3520 Unemployment Ins -Classified	5,173	6,026	45,860	46,038
3530 Unemployment Insurance Reimbursement	-	-	-	-
3610 Worker's Compensation-Academic	156,666	110,202	131,584	94,985
3620 Worker's Compensation-Classfd	118,122	149,255	123,996	157,887
3712 OPEB Instructional	342,408	407,019	357,042	418,910
3720 Apple-Transamerica NonPerm-CI	5,465	453	7,318	-
3722 OPEB Classified	474,467	656,517	501,818	696,290
Fringe Benefits	7,496,138	9,278,352	8,047,246	9,469,349



Restricted General Fund Detail (Fund 11) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
4101 Classroom-Books	14,294	685,757	27,877	-
4102 Book for Loan Student Program	102,675	3,000	30,716	-
4103 Office Professional Refer/Dict	-	4,090	4,953	-
4301 Instructional - (Classroom)	858,411	332,444	499,165	-
4302 Supplies Outreach recruitment	72,578	70,000	36,978	-
4303 Subs Periodicals - Other	19,812	-	21,616	-
4304 Supplies-office	321,935	202,525	499,105	-
4305 Fuel - gasoline/petroleum	-	-	153	-
4306 Computer software/site lic.-cl	176,128	199,427	287,991	-
4307 Computer software/site lic.-ad	131,808	120,485	71,245	-
5102 Guest Speakers Lectures-Non	42,321	2,000	7,438	-
5103 Legal	8,608	-	5,611	-
5105 Independent Contractor/Consult	3,322,450	2,305,533	4,716,459	-
5106 Events/Programs-Outside Prod	53,587	35,940	104,301	-
5202 Travel Non-Local	(2,659)	25,869	29,371	-
5203 Travel Local	173	500	559	-
5204 Student Transportation	1,828	3,000	16,488	-
5205 Conference/Seminar Reg	86,370	185,389	73,163	-
5206 Internal Training- Staff Dev	10,500	-	-	-
5301 Dues and Membership	47,894	5,000	25,907	-
5505 Telephone Services	9,878	3,258	3,563	-
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5604 Equipment Lease - Annual	301	7,275	10,324	-
5605 Equipment Rentals - Mon-Mon	1,650	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,937	3,500	4,987	-
5701 Athletics Meals and Lodging	3,696	-	-	-
5702 Graduation Expenses	2,215	1,200	890	-
5703 Meals for Needy Students	1,799	-	-	-
5704 Health Services	260	-	732	-
5706 Miscellaneous Student Services	316	-	-	-
5708 Athletic Transportation	10,624	-	9,382	-
5865 Publishing/ Doc Publication	4,364	-	250	-
5866 Testing License and Material	-	-	720	-
5867 Postage	-	100	577	-
5870 Cross Enrollment Waiver	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5881 Building Repairs & Services	22,250	-	120,254	-
5882 Equip Repairs Maint. & Svc	25,271	23,000	33,516	-
5883 Net Internet Fees and Subs.	242,670	215,775	317,600	-
5884 Laundry Services	-	-	-	-
5885 Misc. Operational Exp.	111,147	61,680,503	2,073,795	37,370,448
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	114,755	-	285,754	-
5888 Advertising Print/ADS	64,650	31,977	61,360	-
5890 Service Contract-Equipment	1,693	240	58,286	-
5891 Service Contract-Software-DP	230,762	131,010	163,734	-
5892 Service Contract-Hardware-DP	702	-	1,567	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	228,879	62,140	2,143,228	182,753
Books, Supplies, Services	6,348,529	66,340,936	11,749,614	37,553,201
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	27,555	2,500	98,579	-
6302 Library Software (CD DVD etc)	8,050	1,064	13,211	-



Restricted General Fund Detail (Fund 11) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
6303 College Library Periodicals	5,399	5,800	6,961	-
6304 Library Videos and DVD's	-	-	-	-
6305 Library Textbooks	919	1,500	12,000	-
6306 Library Databases	189,778	55,297	215,283	-
6401 Software	5,000	-	2,094	-
6402 Inst Equipment and Furn	846,508	255,818	591,157	-
6403 Non-Instructional Equip & Furn	192,261	726,723	788,972	-
6404 Telephone System Purchase	6,482	-	-	-
6406 Laptop Computers	543,738	324,852	278,724	-
6407 PC,SERV, Other Comput,Peripher	239,524	1,577,401	2,020,984	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6430 Inst Eq & Furn >\$49,999.99	-	-	-	-
Equipment Cap Outlay	2,065,214	2,950,955	4,027,965	-
7301 Interfund Transfers	-	-	2,367,289	-
Debt Service Transfers	-	-	2,367,289	-
7400 Other Transfers	6,951,037	6,895,629	4,304,941	7,533,647
7510 Grants	7,626,440	12,599,081	11,213,532	3,699,310
7514 FINAIDCALC	-	-	-	-
7515 FINAIDEOPG	574,069	271,071	370,266	-
7516 FINAIDCARE	138,386	29,376	84,957	-
7521 Scholarships	-	-	-	-
7523 FINAID CC Completion Grant	1,749,221	769,568	1,762,425	2,314,113
7524 AB19 - Cal. Coll Promise 735	247,351	-	104,665	-
7530 Tuition Reduction	11,441	840,001	11,021	-
7536 CARE - Institutional	-	3,594,947	3,294,471	-
7610 Transportation Vouchers	11,127	-	139,922	-
7620 Child Care Vchrs or Child Care	-	-	-	-
7630 Book Vouchers	418,640	502,900	349,148	-
7640 Supply Vouchers (Surv Kits)	122,473	110,594	230,086	-
7641 Student Vouchers	262,091	410,768	1,132,664	59,882
7650 Meals for Students	15,567	5,000	29,618	-
7660 EOPS/CARE Auto Repair	-	-	-	-
7661 CARE Student Honor Society	-	-	-	-
7662 EOPS Graduation/Education Item	-	5,900	6,251	-
7670 Direct Aid for Graduates	1,830	12,000	24,000	-
7680 Health Services	-	-	-	-
7681 Parking Permits	-	-	-	-
7699 Other Student Aid	17,769	287,581	31,985	-
Financial Aid	18,147,443	26,334,416	23,089,953	13,606,952
7902 Undistributed Allocations	-	-	-	-
Unallocated	-	-	-	-
7930 Reserve for Contingency	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	52,695,846	124,606,574	66,864,654	75,497,383



Table 30

**Restricted General FTE (Fund 11)
2022/23 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
Articulation Officer			0.08			0.08
Assessment Specialist					1.00	1.00
Assessment Specialist/StuAcces			1.00	1.00		2.00
Assoc Dean of Educational Succ		1.00	1.00	1.00	1.00	4.00
Clerical Assistant II			1.00		2.75	3.75
College to Career Coordinator		1.10				1.10
Consortium Director (NAAEC)	1.00					1.00
Coordinator - CalWORKs			1.00			1.00
Coordinator (Enrollment Svcs)					1.00	1.00
Coordinator (SEA)		1.00				1.00
Coordinator//CARE			1.00			1.00
Coordinator/Admissions&Records	1.00					1.00
Coordinator/CalWORKs				1.00		1.00
Coordinator/CTE		1.00				1.00
Coordinator/Enrollment Svcs			1.00			1.00
Coordinator/EOPS			1.00	1.00	1.00	3.00
Coordinator/Grants & Spec Pgms	0.50					0.50
Coordinator/SEA					1.00	1.00
Coordinator/Workability III		2.00				2.00
Counselor			0.47		4.50	4.97
Counselor (DSPS) - SSSP			1.10			1.10
Counselor (Early Alert)		1.00				1.00
Counselor (Early Alert) SSSP			1.06			1.06
Counselor (EOPS/CARE)					1.00	1.00
Counselor (General)		1.00	0.10	2.20		3.30
Counselor (General) SSSP			1.10			1.10
Counselor (SSSP Coordinator)			1.00			1.00
Counselor (Student Success)		1.00				1.00



Restricted General FTE (Fund 11) 2022/23 Tentative Budget

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Counselor (Transition) SSSP			1.10			1.10
Counselor (Veterans) SSSP			1.10			1.10
Counselor- ACCESO PROJ/PUENTE		1.10				1.10
Counselor(Tenured-Categorical)		1.00				1.00
Counselor-HSI Conocimiento LC					1.10	1.10
Curr & Sys Tech Anlst Meas E	1.00					1.00
Dean Allied Health Pub Safety				0.25		0.25
Dean of Counseling				0.30		0.30
Dean of Enrollment Services		0.40				0.40
Dean, Career Tech Ed		0.32				0.32
Dir of College Research & Plan		0.15		1.00		1.15
Director of AANAPISI			1.00			1.00
Director of Academic Affairs	1.00					1.00
Director of HSI Program		1.00			1.00	2.00
Director of Workforce Systems		1.00				1.00
Director, DSN Program	1.00					1.00
Director, Gateway To College P			1.00			1.00
District Interpreting Svcs Sup	1.00					1.00
DSPS Adapted Comm Spec		0.50				0.50
DSPS Adapted Comp Learnng Tech		0.75	0.88			1.63
DSPS Coordinator			1.10	1.10		2.20
DSPS Counselor		2.08		1.10		3.18
DSPS Counselor/Coordinator					1.00	1.00
DSPS Instructor		1.00		0.75		1.75
EOPS Coordinator			0.30			0.30
EOPS Counselor		2.20	1.98	1.10		5.28
EOPS/CALWORKS/CARE Counselor			1.10			1.10
EOPS/CARE/CalWORKS Counselor		1.10				1.10
Ethnic Studies Instructor			0.40			0.40
Financial Aid Specialist		1.00	2.50	2.97	1.00	7.47
Financial Aids & Placemt Asst		1.00	2.00			3.00
Gateway to College Counselor			1.00			1.00
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 FTE (Fund 11) 2022/23 Tentative Budget

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Instructional Asst/English			1.00		0.50	1.50
Instructional Asst/LRC			0.60			0.60
Instructor			1.45	0.75		2.20
Laney Instructor/LTS			1.00			1.00
Learning Disabilities Speciali		1.00	1.00		1.00	3.00
Manager of Special Projects	1.00					1.00
Mental Health Specialist			0.60			0.60
Merritt Instructor/LTS				1.00		1.00
Network Suppt Svcs Spec SSSP			1.00			1.00
Network Suppt Svcs Specialist			1.00			1.00
Prog Spec/Stdnt Svcs Coun Ret			1.00			1.00
Prog Specialist/Student Servic			1.00			1.00
Prog Specialist/Transfer Cente			1.00			1.00
Program Specialist Radio	0.50					0.50
Program Specialist/ADN				0.50		0.50
Program Specialist/C.A.R.E.				1.00		1.00
Program Specialist/Guided Path			1.00			1.00
Program Specialist/Outreach		2.00	2.75			4.75
Project Manager			1.00	1.00		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		1.00				1.00
Project Manager/MESA		1.00				1.00
Project Mgr/Employment Srvcs			1.00			1.00
Project Mgr/Transition Liaison		1.00		1.00	1.00	3.00
Public Information Officer			0.40			0.40
Res Data Splcls/Guided Pathway					0.50	0.50
Scien Lab Tech/Landscape Horti				0.50		0.50
Science Lab Tech/Biological Sc			1.00			1.00
Sr Clerical Assistant		1.00	1.00	1.00		3.00
Sr Research & Planning Analyst			1.00		1.00	2.00
Staff Assistant/CHDEV Program				0.63		0.63
Staff Assistant/COSER Program				0.50		0.50
Staff Assistant/Dist SS Ofc	1.00					1.00
Staff Assistant/Instruction				1.00		1.00



Restricted General FTE (Fund 11) 2022/23 Tentative Budget

Full Time Equivalent

Position Title	District	CoA	Laney	Merritt	BCC	Grand Total
Staff Asst (EOPS/CARE/NU/CalW)		1.00				1.00
Staff Asst/Admin (General)			1.01			1.01
Staff Asst/Admin (Grants)	0.63		1.50			2.13
Staff Asst/DSPS			1.00	1.00	1.00	3.00
Staff Asst/EOPS			1.01	1.00		2.01
Staff Asst/Instr Guided Pathw					0.50	0.50
STAFF ASST/PRESIDENT'S OFFICE					0.80	0.80
Staff Asst/Program (Enabler)		1.00				1.00
Staff Asst/Stu Serv Counseling					1.00	1.00
Staff Asst/Student Services		1.00	1.00	2.00		4.00
Staff Asst/Student Srvcs E Suc			1.00			1.00
Staff Asst/Studt Svcs (UCRC)					1.00	1.00
Stu Pers Svs Spec (Assessment)		1.00				1.00
Student Pers Svcs Spec/Outreac					1.00	1.00
Student Personnel Services Spe		1.00	1.00	1.50		3.50
Student Ser Spec- ACCESO PROJ		1.00				1.00
Student Services Specialist			2.00			2.00
Television Production Technici	2.00					2.00
Video Production Specialist	2.00					2.00
Web Content Developer					0.20	0.20
Grand Total	14.63	37.20	61.69	32.35	31.85	177.72



Table 31

**Community Service (Fee Based) Fund Summary (Fund 03)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Local Revenue	67,079	34,149	47,909	4,058
Other Financing Sources	-	-	-	-
Total Revenue	67,079	34,149	47,909	4,058
Expenses				
Part Time Academic	29,146	63,924	21,274	-
Classified Salary	6,632	5,000	4,653	-
Fringe Benefits	939	2,945	2,176	-
Books, Supplies, Services	675	-	1,560	4,058
Equipment Cap Outlay	1,497	-	-	-
Total Expense	38,888	71,869	29,663	4,058
Beginning Fund Balance				
	9,654	37,844	37,844	56,090
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	28,190	(37,720)	18,246	-
Ending Fund Balance	37,844	124	56,090	56,090



Table 32

**Community Service (Fee Based) Fund Detail (Fund 03)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8872 Community Services Classes	67,079	34,149	47,909	4,058
8899 Miscellaneous	-	-	-	-
8851 Facility & Athletic Field Ren	-	-	-	-
Local Revenue	67,079	34,149	47,909	4,058
8982 Interfund Transfers-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	67,079	34,149	47,909	4,058
Expenses				
1351 Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355 Instructor-Fee Based/Contract	29,146	63,924	21,274	-
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	-	-	-	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	29,146	63,924	21,274	-
2102 Clerical Tech & Support Staff	-	-	-	-
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	6,632	5,000	4,653	-
Classified Salary	6,632	5,000	4,653	-
3110 STRS - Academic	-	-	1,200	-
3140 STRS Cash Balance	-	-	-	-
3220 PERS	-	-	189	-
3310 OASDHI (FICA) Academic	-	-	51	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	423	1,324	308	-
3350 Medicare - Classified	-	-	-	-
3411 Medical Coverage-Academic	-	-	-	-
3421 Medical Coverage-Classified	-	-	-	-
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance-CLASS	-	-	-	-
3510 Unemployment Ins.-Academic	20	67	65	-
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	495	1,554	362	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	-	-	-
Fringe Benefits	939	2,945	2,176	-
4101 Classroom-Books	-	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4304 Supplies-office	-	-	-	-
4306 Computer software/site lic.-cl	-	-	1,560	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-



**Community Service (Fee Based) Fund Detail (Fund 03)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
5202 Travel Non-Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5505 Telephone Services	-	-	-	-
5708 Athletic Transportation	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5866 Testing License and Material	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	675	-	-	4,058
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	675	-	1,560	4,058
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	1,497	-	-	-
Equipment Cap Outlay	1,497	-	-	-
Total Expense	38,888	71,869	29,663	4,058



Table 33

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

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



Table 34

**Bookstore Commission Fee Fund Detail (Fund 07)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8846 Commission	-	40,000	40,000	16,290
8861 Interest/Investment Income	-	-	-	-
8872 Community Services Classes	-	-	-	-
Local Revenue	-	40,000	40,000	16,290
8982 Interfund Transfers-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	-	40,000	40,000	16,290
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-Cl	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Supplies-office	-	2,800	2,800	2,000
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	2,000	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	3,200	6,700	6,700	2,400
5206 Internal Training-Staff Dev	-	-	-	-
5301 Dues and Membership	26	2,000	2,000	1,350
5604 Equipment Lease - Annual	-	-	-	-
5701 Athletics Meals and Lodging	-	3,000	3,000	2,000
5702 Graduation Expenses	15,875	2,500	2,500	300
5708 Athletic Transportation	-	9,700	9,700	1,630
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	(138)	10,870	10,870	5,110
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/Ads	-	-	-	-
Books, Supplies, Services	20,964	37,570	37,570	14,790
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
7641 Student Vouchers	2,429	2,430	2,430	1,500
7699 Other Student Aid	-	-	-	-
7610 Transportation Vouchers	-	-	-	-
Financial Aid	2,429	2,430	2,430	1,500
Total Expense	23,393	40,000	40,000	16,290



Table 35

**Measure E - Parcel Tax Summary (Fund 08)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Local Revenue	7,683,828	8,000,000	8,069,999	8,000,000
Other Financing Sources	331,000	129,362	-	-
Total Revenue	8,014,828	8,129,362	8,069,999	8,000,000
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	3,255,745	1,081,212	109,145	129,109
Part Time Academic	1,912,724	5,626,947	6,943,318	7,511,578
Classified Salary	398,806	155,725	200,893	162,285
Fringe Benefits	2,091,117	667,152	766,004	197,028
Books, Supplies, Services	302,396	268,399	50,639	-
Equipment Cap Outlay	12,640	-	-	-
Financial Aid	-	-	-	-
Total Expense	7,973,428	7,799,435	8,070,000	8,000,000
Beginning Fund Balance	(13,755)	27,645	27,645	27,644
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	41,400	329,927	(0)	-
Ending Fund Balance	27,645	357,572	27,644	27,644



Table 36

**Measure E - Parcel Tax Detail (Fund 08)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8811 Tax Allocation Secured Roll	7,683,828	8,000,000	8,054,942	8,000,000
8814 PY Tax Alloc Secured Roll	-	-	2,428	-
8861 Interest/Investment Income	-	-	12,629	-
Local Revenue	7,683,828	8,000,000	8,069,999	8,000,000
8982 Interfund Transfer-In	331,000	129,362	-	-
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	331,000	129,362	-	-
Total Revenue	8,014,828	8,129,362	8,069,999	8,000,000
Expenses				
1101 Instructor	-	-	-	-
Full Time Academic	-	-	-	-
1203 Counselors	2,203,882	1,052,731	83,513	98,857
1204 Librarians	950,377	-	-	-
1205 Faculty - Special Assignment	75,335	28,481	25,632	30,252
1206 Nurse	-	-	-	-
1209 Counselors-Lts	26,151	-	-	-
1210 Librarians-Lts	-	-	-	-
Other Faculty	3,255,745	1,081,212	109,145	129,109
1351 Instructor-Temp/PTime & Ext-Se	1,111,212	5,424,921	6,381,430	7,511,578
1352 Instructor-Sub-Daily/Sick	-	-	2,637	-
1353 Instructor - Retiree	91,390	-	20,760	-
1452 Department Chairs	16,252	-	-	-
1453 Counselors	327,137	202,026	368,762	-
1454 Librarians	354,382	-	162,382	0
1456 Other Non-Teaching Assignments	12,351	-	7,349	0
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	1,912,724	5,626,947	6,943,318	7,511,578
2102 Clerical Tech & Support Staff	26,071	94,496	28,458	99,017
2201 Instructional Aides	90,093	61,229	10,389	63,268
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	42,711	-	33,479	0
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	307	-	-	-
2452 Instructional Aides - Student	239,625	-	128,567	0
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	398,806	155,725	200,893	162,285
3110 STRS - Academic	568,665	28,260	367,099	21,847
3140 STRS Cash Balance	36,768	217,567	76,518	-
3220 PERS	153,584	35,678	7,775	37,180
3310 OASDHI (FICA) Academic	33,090	-	2,474	0
3320 OASDHI (FICA) Classified	7,414	9,657	2,409	10,063
3340 Medicare - Academic	74,159	104,347	61,813	1,874
3350 Medicare - Classified	1,739	2,259	563	2,355
3411 Medical Coverage-Academic	782,170	50,206	122,898	27,931
3412 Dental Coverage-Academic	44,185	976	877	976
3415 Life Insurance-Academic	8,603	360	319	360
3421 Medical Coverage-Classified	33,635	61,411	10,775	61,411
3422 Dental Coverage-Classified	2,042	4,707	835	4,707
3425 Life Insurance-CLASS	480	635	160	664
	102			



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
3510 Unemployment Ins.-Academic	3,614	4,962	26,353	0
3520 Unemployment Ins -Classified	79	110	163	845
3610 Worker's Compensation-Academic	87,795	122,589	73,808	2,196
3620 Worker's Compensation-Classfd	1,980	2,648	556	2,761
3712 OPEB Instructional	242,390	9,098	8,156	9,685
3720 Apple-Transamerica NonPerm-CI	12	-	-	-
3722 OPEB Classified	8,712	11,681	2,452	12,173
Fringe Benefits	2,091,117	667,152	766,004	197,028
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	-	-	77	-
4302 Supplies Outreach recruitment	5,418	-	-	-
4304 Supplies-office	4,799	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	292,180	138,579	50,562	-
5106 Events/Programs-Outside Prod	-	-	-	-
5107 Election Cost	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5866 Testing License and Material	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	-	129,820	-	-
5888 Advertising Print/ADS	-	-	-	-
Books, Supplies, Services	302,396	268,399	50,639	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	9,049	-	-	-
6407 PC,SERV, Other Comput,Peripher	3,591	-	-	-
Equipment Cap Outlay	12,640	-	-	-
7610 Transportion Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	7,973,428	7,799,435	8,070,000	8,000,000



Table 37

Measure E - Parcel Tax Fund FTE (Fund 08)				
Full Time Equivalent				
Position/Title	District	COA	Merritt	Grand Total
Counselor (Career)/Job Plcmt			1.10	1.10
Instructor		0.30		0.30
Library Technician II			0.60	0.60
Research Data Specialist	1.00			1.00
Science Laboratory Specialist		1.00		1.00
Grand Total	1.00	1.30	1.70	4.00



Table 38

**Facility Rental Fee Fund Summary (Fund 10)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Federal Revenue	2,608	-	1,744	-
State Revenue	-	-	-	-
Local Revenue	599,082	527,974	814,827	844,898
Other Financing Sources	6,328,167	-	1,854,322	-
Total Revenue	6,929,857	527,974	2,670,893	844,898
Expenses				
Part Time Academic	25,537	300	130,386	-
Classified Salary	234,543	139,599	246,873	149,386
Fringe Benefits	120,576	83,070	109,616	93,565
Books, Supplies, Services	6,485,776	527,674	2,161,929	844,898
Equipment Cap Outlay	-	-	22,089	-
Financial Aid	-	-	-	-
Expense Total	6,866,431	750,643	2,670,893	1,087,849
Beginning Fund Balance	1,135,728	1,199,154	1,199,154	1,199,154
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	63,426	(222,669)	0	(242,951)
Ending Fund Balance	1,199,154	976,485	1,199,154	956,203



Table 39

**Facility Rental Fee Fund Detail (Fund 10)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8199 Other Federal Income	2,608	-	1,744	-
Federal Revenue	2,608	-	1,744	-
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	42,077	7,500	39,728	11,005
8846 Commission	-	-	-	-
8851 Facility & Athletic Field Rent	363,595	482,962	538,984	652,798
8861 Interest/Investment Income	-	-	-	-
8879 Student Records	-	-	-	-
8891 Food Service Revenue	30,165	-	85,838	-
8899 Miscellaneous	163,246	37,512	150,277	181,095
Local Revenue	599,082	527,974	814,827	844,898
8982 Interfund Transfers-In	6,328,167	-	1,854,322	-
Other Financing Sources	6,328,167	-	1,854,322	-
Revenue	6,929,857	527,974	2,670,893	844,898
Expenses				
1351 Instructor-Temp/Ptime & Ext-Se	-	-	3,544	-
1453 Counselors	-	-	-	-
1455 Coaches	3,542	-	43,979	-
1456 Other Non-Teaching Assignments	21,544	300	82,863	-
1457 Non-Teaching Retirees	451	-	-	-
Part Time Academic	25,537	300	130,386	-
2101 Administrators	-	-	-	-
2102 Clerical Tech & Support Staff	203,524	139,599	140,267	149,386
2352 Cler Tech & Sup Stf (Repl)	-	-	37,512	-
2353 Student Employee Assistants	17,979	-	10,512	-
2354 Overtime for perm & non-perm	13,040	-	58,583	-
2357 Classified Retirees	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Students	-	-	-	-
2453 Student Employee Assistants	-	-	-	-
Classified Salary	234,543	139,599	246,873	149,386
3110 STRS - Academic	1,796	-	4,511	-
3140 STRS Cash Balance	535	-	4,145	-
3220 PERS	41,607	31,984	33,129	34,225
3310 OASDHI (FICA) Academic	-	-	7	-
3320 OASDHI (FICA) Classified	13,408	8,656	12,028	9,264
3340 Medicare - Academic	370	-	1,891	-
3350 Medicare - Classified	3,143	2,026	3,423	2,168
3411 Meical Coverage-Academic	-	-	-	-
3412 Denta Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	36,956	25,174	29,520	30,608
3422 Dental Coverage-Classified	2,808	1,842	2,230	2,327



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
3425 Life Insurance-CLASS	631	442	446	449
3510 Unemployment Ins.-Academic	18	-	515	-
3520 Unemployment Ins -Classified	152	99	1,198	778
3610 Worker's Compensation-Academic	424	-	2,217	-
3620 Worker's Compensation-Classfd	3,460	2,375	2,958	2,541
3712 OPEB Instructional	-	-	18	-
3720 Apple-Transamerica NonPerm-CI	-	-	1,116	-
3722 OPEB Classified	15,267	10,472	10,264	11,205
Fringe Benefits	120,576	83,070	109,616	93,565
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	91,341	-	3,270	-
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	-	-	-	-
4304 Supplies-office	8,392	-	5,480	-
4306 Computer software/site lic.-cl	-	-	359	-
4305 Fuel Gasoline/Petroleum	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5103 Legal	-	-	-	-
5105 Independent Contractor/Consult	6,367,755	-	1,963,397	-
5106 Events/Programs-Outside Prod	3,193	-	5,136	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	(299)	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	660	-
5205 Conference/Seminar Reg	250	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5501 Garbage and Trash	-	-	9,690	-
5502 Gas	7,598	10,000	5,157	-
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	-	-	-
5603 Facility/Building Rentals-Month	-	-	-	-
5604 Equipment Lease - Annual	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5701 Athletics Meals and Lodging	-	-	21,390	-
5702 Graduation Expenses	-	-	-	-
5708 Athletic Transportation	-	-	22,680	-
5865 Publishing/Doc Publication	4,520	-	-	-
5866 Testing License and Material	300	-	-	-
5867 Postage	-	-	79	-
5871 Misc Fee Waivers	-	-	-	-
5879 Site Repair and Services	-	-	-	-
5881 Building Repairs & Services	-	-	63,203	-
5882 Equip Repairs Maint. & Svc	-	-	17,869	-
5883 Net Internet Fees and Subs.	-	-	-	-
5884 Laundry Services	2,386	-	-	-
5885 Misc. Operational Exp.	339	517,674	43,559	844,898



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	-	-	-	-
5891 Service Contract-Software-DP	-	-	-	-
5892 Service Contract-Hardware-DP	-	-	-	-
Books, Supplies, Services	6,485,776	527,674	2,161,929	844,898
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	-	-	-	-
6402 Inst Equipment and Furn	-	-	800	-
6403 Non-Instructional Equip & Furn	-	-	21,289	-
6406 Laptop Computers	-	-	-	-
6407 PC, SERV, Other Comput, Peripher	-	-	-	-
6432 Non-Instructional Equip & Furn >\$49,	-	-	-	-
Equipment Cap Outlay	-	-	22,089	-
7510 Grants	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Voucher	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
7699 Other Student Aid	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	6,866,431	750,643	2,670,893	1,087,849



Table 40

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



Table 41

**Measure B - Parcel Tax Fund Summary (Fund 12)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Local Revenue	439,694	127,507	-	-
Other Financing Sources	-	-	-	-
Total Revenue	439,694	127,507	-	-
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	-	-	-	-
Part Time Academic	9,013	-	164,772	-
Classified Salary	73,051	84,896	84,220	89,246
Fringe Benefits	37,843	60,450	84,140	62,605
Books, Supplies, Services	-	818,367	48,000	-
Equipment Cap Outlay	-	-	-	-
Other outgo	331,000	-	-	-
Total Expense	450,907	963,713	381,133	151,851
Beginning Fund Balance	948,676	937,464	937,464	556,331
Audit Adjustment		-	-	-
Net Increase (Decrease)	(11,213)	(836,206)	(381,133)	(151,851)
Ending Fund Balance	937,464	101,258	556,331	404,480



Table 42

**Measure B - Parcel Tax Fund Detail (Fund 12)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8811 Tax Allocation Secured Roll	391,452	127,507	0	-
8814 PY Tax Alloc Secured Roll	(868)	-	0	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	49,110	-	-	-
8881 Parking Servcs & Public Transp	-	-	-	-
8892 Fines & Citations	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	439,694	127,507	-	-
8942 Sales of Bonds	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	-	-	-	-
Revenue Total	439,694	127,507	-	-
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	5,372	-	154,160	-
1352 Instructor-Sub-Daily/Sick	-	-	10,612	-
1353 Instructor - Retiree	-	-	-	-
1356 Instructor-Temp/Pt-Office Hour	-	-	-	-
1452 Department Chairs	-	-	-	-
1453 Counselors	-	-	-	-
1454 Librarians	-	-	-	-
1456 Other Non-Teaching Assignments	3,641	-	0	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	9,013	-	164,772	-
2102 Clerical Tech & Support Staff	28,865	32,272	31,596	34,870
2201 Instructional Aides	17,871	52,624	52,624	54,376
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	26,315	-	0	-
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	-	-	-	-
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	73,051	84,896	84,220	89,246
3110 STRS - Academic	1,527	-	10,360	-
3140 STRS Cash Balance	-	-	4,142	-



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
3220 PERS	9,675	19,451	19,295	20,447
3310 OASDHI (FICA) Academic	-	-	-	-
3320 OASDHI (FICA) Classified	3,022	5,264	5,208	5,534
3340 Medicare - Academic	131	-	2,264	-
3350 Medicare - Classified	707	1,232	1,218	1,295
3411 Medical Coverage-Academic	-	-	3,012	-
3412 Dental Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	16,919	24,761	24,760	24,761
3422 Dental Coverage-Classified	1,160	1,518	1,518	1,518
3425 Life Insurance-CLASS	212	352	366	372
3510 Unemployment Ins.-Academic	6	-	992	-
3520 Unemployment Ins -Classified	31	60	457	465
3610 Worker's Compensation-Academic	153	-	2,801	-
3620 Worker's Compensation-Classfd	795	1,444	1,432	1,518
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	3,505	6,368	6,317	6,695
Fringe Benefits	37,843	60,450	84,140	62,605
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	-	-	48,000	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5703 Meals for Needy Students	-	-	-	-
5866 Testing License and Material	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	-	818,367	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	-	818,367	48,000	-
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)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
7301 Interfund Transfers	331,000	-	-	-
7610 Transportation Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7650 Book Vouchers	-	-	-	-
7699 Other Student Aid	-	-	-	-
Financial Aid	331,000	-	-	-
Expense Total	450,907	963,713	381,133	151,851

**Table 43**

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

**Table 44**

**Contract Education Fund Summary (Fund 30)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Federal Revenue	-	-	-	-
Local Revenue	628,209	225,000	405,601	324,715
Total Revenue	628,209	225,000	405,601	324,715
Expenses				
Academic Admin	-	-	-	-
Part Time Academic	170,206	-	194,114	-
Classified Salary	11,119	-	3,626	-
Fringe Benefits	31,927	-	34,716	-
Books, Supplies, Services	65,216	225,000	8,103	324,715
Equipment Cap Outlay	5,158	-	2,121	-
Other Outgo	-	-	-	-
Total Expense	283,626	225,000	242,681	324,715
Beginning Fund Balance	639,661	984,244	984,244	1,147,164
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	344,583	-	162,920	-
Ending Fund Balance	984,244	984,244	1,147,164	1,147,164



Table 45

**Contract Education Fund Detail (Fund 30)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8130 Workforce Investment Act	-	-	-	-
Federal Revenue	-	-	-	-
8831 Contract Instructional Services	628,209	225,000	328,269	324,715
8835 Other Contract Services	-	-	-	-
8899 Miscellaneous	-	-	77,332	-
Local Revenue	628,209	225,000	405,601	324,715
I Revenue	628,209	225,000	405,601	324,715
Expenses				
1201 Administrators	-	-	-	-
Academic Admin	-	-	-	-
1205 Faculty - Special-Assigned	-	-	-	-
1351 Instructor-Temp/PTime & Ext-Se	165,206	-	179,714	-
1352 Instructor-Sub	-	-	-	-
1353 Instructor - Retire	-	-	-	-
1456 Other Non-Teaching Assignments	5,000	-	14,400	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	170,206	-	194,114	-
2102 Clerical Tech & Support Staff	-	-	-	-
2352 Cler Tech & Support Staff	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	1,357	-	-	-
2451 Instructional Aides (Replace)	9,763	-	3,626	-
2452 Instructional Aides - Student	-	-	-	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	11,119	-	3,626	-
3110 STRS - Academic	16,828	-	23,686	-
3140 STRS Cash Balance	2,530	-	2,165	-
3220 PERS	2,021	-	831	-
3320 OASDHI (FICA) Classified	659	-	213	-
3310 OASDHI (FICA) Academic	-	-	200	-
3340 Medicare - Academic	2,426	-	2,812	-
3350 Medicare - Classified	154	-	50	-
3411 Medical Coverage-Academic	2,788	-	-	-
3412 Dental Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	1,335	-	527	-
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance - Classified	-	-	-	-
3510 Unemployment Ins.-Academic	119	-	847	-
3520 Unemployment Ins -Classified	8	-	23	-
3610 Worker's Compensation-Academic	2,894	-	3,300	-
3620 Worker's Compensation-Classfd	166	-	62	-
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	-	-	-
Fringe Benefits	31,927	-	34,716	-



Contract Education Fund Detail (Fund 30) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
4101 Classroom-Books	13,721	-	856	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	1,641	-	-	-
4302 Supplies Outreach Recruitment	-	-	-	-
4304 Supplies-office	-	-	4,366	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures	-	-	-	-
5105 Independent Contractor/Consult	8,050	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	75	-	-	-
5301 Dues and Membership	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	41,729	225,000	2,881	324,715
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Services Contract - Equipment	-	-	-	-
Books, Supplies, Services	65,216	225,000	8,103	324,715
6402 Inst Equipment and Furn	-	-	536	-
6403 Non-Instructional Equip & Furn	-	-	1,255	-
6406 Laptop Computers	5,158	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	331	-
Equipment Cap Outlay	5,158	-	2,121	-
7650 Meals for Students	-	-	-	-
7699 Other Student Aid	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	283,626	225,000	242,681	324,715



Table 46

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Local Revenue	-	40,500,000	210,232	-
Total Revenue	-	40,500,000	210,232	-
Expenses				
Books, Supplies, Services	10,527,350	24,663,819	4,925,539	15,000,000
Equipment Cap Outlay	6,023,920	39,297,146	4,864,354	-
Other Outlay	-	-	-	-
Total Expense	16,551,270	63,960,964	9,789,893	15,000,000
Beginning Fund Balance	43,823,322	28,080,995	28,080,995	18,501,334
Audit Adjustment	808,943	-	-	-
Net Increase (Decrease)	(16,551,270)	(23,460,964)	(9,579,661)	(15,000,000)
Ending Fund Balance	28,080,995	4,620,031	18,501,334	3,501,334



Table 47

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8861 Interest/Investment Income	-	500,000	210,232	-
8942 Sales of Bonds	-	40,000,000	-	-
Local Revenue	-	40,500,000	210,232	-
Total Revenue	-	40,500,000	210,232	-
Expenses				
4306 Computer Software/Site Lic	7,766	41,957	9,963	-
5103 Legal	87,464	419,360	157,727	-
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	10,428,038	23,859,904	4,699,628	-
5107 Election Cost	-	-	-	-
5603 Facility/Building Rentals-Mont	-	286,474	33,984	-
5607 Print & Dup. Equip Leases/Rent	-	6,000	291	-
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	255	561	2,825	-
5881 Building Reparis & Services	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	15,000,000
5888 Advertising Print/ADS	3,827	49,563	21,121	-
5891 Service Contract - Software	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	10,527,350	24,663,819	4,925,539	15,000,000
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	555,574	5,929,016	558,378	-
6201 New Building Construction	567,520	3,291,598	2,281,155	-
6206 Building Improvement	812,331	23,581,329	1,936,290	-
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	4,088,494	2,693	(262,906)	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	2,087,510	220,155	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	4,405,000	131,282	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	6,023,920	39,297,146	4,864,354	-
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	16,551,270	63,960,964	9,789,893	15,000,000



Table 48

**Faculty Professional Development Summary (Fund 58)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	-	298,005	338,455	120,000
Total Revenue	-	298,005	338,455	120,000
Expenses				
Part Time Academic	-	18,004	30,932	-
Classified Salary	-	2,500	2,681	-
Fringe Benefits	-	4,012	5,724	-
Books, Supplies, Services	-	273,489	22,693	61,000
Total Expense	-	298,005	62,030	61,000
Beginning Fund Balance	-	-	-	276,425
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	276,425	59,000
Ending Fund Balance	-	-	276,425	335,425



Table 49

**Faculty Professional Development Detail (Fund 58)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	298,005	338,455	120,000
Local Revenue	-	298,005	338,455	120,000
Total Revenue	-	298,005	338,455	120,000
Expenses				
1456 Other Non-Teaching Assignments	-	18,004	30,932	-
Part Time Academic	-	18,004	30,932	-
2354 Overtime for perm & non-perm	-	2,500	2,681	-
Classified Salary	-	2,500	2,681	-
3110 STRS - Academic	-	2,662	3,968	-
3140 STRS Cash Balance	-	400	311	-
3320 OASDHI (FICA) Classified	-	159	166	-
3340 Medicare - Academic	-	238	449	-
3350 Medicare - Classified	-	37	39	-
3510 Unemployment Ins.-Academic	-	74	146	-
3520 Unemployment Ins -Classified	-	2	10	-
3610 Worker's Compensation-Academic	-	440	526	-
3712 OPEB Instructional	-	-	108	-
Fringe Benefits	-	4,012	5,724	-
5105 Independent Contractor/Consult	-	4,000	3,627	-
5106 Events/Programs-Outside Prod	-	10,000	480	-
5202 Travel Non-Local	-	3,234	6,924	-
5203 Travel Local	-	1,500	-	-
5205 Conference/Seminar Reg	-	18,000	5,945	-
5206 Internal Training- Staff Dev	-	5,000	1,152	-
5301 Dues and Membership	-	5,500	1,164	-
5885 Misc. Operational Exp.	-	226,255	2,160	61,000
7641 Student Vouchers	-	-	1,242	-
Books, Supplies, Services	-	273,489	22,693	61,000
Total Expense	-	298,005	62,030	61,000



Table 50

Faculty Professional Development Summary (Fund 58)				
2022/23 Tentative Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	-	-	40,450	-
Total Revenue	-	-	40,450	-
Expenses				
Part Time Academic	-	-	786	-
Classified Salary	-	-	-	-
Fringe Benefits	-	-	162	-
Books, Supplies, Svs.	-	-	1,152	-
Total Expense	-	-	2,100	-
Beginning Fund Balance	-	-	-	38,350
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	38,350	-
Ending Fund Balance	-	-	38,350	38,350



Table 51

Faculty Professional Development Detail (Fund 58)						
2022/23 Tentative Budget						
District Office - Central Services (Location 1)						
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget		
Revenues						
8899 Miscellaneous	-	-	-	-		
8982 Interfund Transfers-In	-	-	40,450	-		
Local Revenue	-	-	40,450	-		
Total Revenue	-	-	40,450	-		
Expenses						
1456 Other Non-Teaching Assignments	-	-	786	-		
Part Time Academic	-	-	786	-		
2354 Overtime for perm & non-perm	-	-	-	-		
Classified Salary	-	-	-	-		
3110 STRS - Academic	-	-	133	-		
3140 STRS Cash Balance	-	-	-	-		
3320 OASDHI (FICA) Classified	-	-	-	-		
3340 Medicare - Academic	-	-	11	-		
3350 Medicare - Classified	-	-	-	-		
3510 Unemployment Ins.-Academic	-	-	4	-		
3520 Unemployment Ins -Classified	-	-	-	-		
3610 Worker's Compensation-Academic	-	-	13	-		
Fringe Benefits	-	-	162	-		
5105 Independent Contractor/Consult	-	-	-	-		
5106 Events/Programs-Outside Prod	-	-	-	-		
5202 Travel Non-Local	-	-	-	-		
5203 Travel Local	-	-	-	-		
5205 Conference/Seminar Reg	-	-	-	-		
5206 Internal Training- Staff Dev	-	-	1,152	-		
5301 Dues and Membership	-	-	-	-		
5885 Misc. Operational Exp.	-	-	-	-		
Books, Supplies, Svs.	-	-	1,152	-		
Total Expense	-	-	2,100	-		



Table 52

**Faculty Professional Development Summary (Fund 58)
2022/23 Tentative Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	-	32,167	32,167	22,848
Total Revenue	-	32,167	32,167	22,848
Expenses				
Part Time Academic	-	8,004	9,078	-
Classified Salary	-	2,500	1,668	-
Fringe Benefits	-	1,598	1,988	-
Books, Supplies, Svs.	-	20,065	2,838	16,000
Total Expense	-	32,167	15,572	16,000
Beginning Fund Balance	-	-	-	16,595
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	16,595	6,848
Ending Fund Balance	-	-	16,595	23,443



Table 53

Faculty Professional Development Detail (Fund 58) 2022/23 Tentative Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	32,167	32,167	22,848
Local Revenue	-	32,167	32,167	22,848
Total Revenue	-	32,167	32,167	22,848
Expenses				
1456 Other Non-Teaching Assignments	-	8,004	9,078	-
Part Time Academic	-	8,004	9,078	-
2354 Overtime for perm & non-perm	-	2,500	1,668	-
Classified Salary	-	2,500	1,668	-
3110 STRS - Academic	-	1,034	1,536	-
3140 STRS Cash Balance	-	-	-	-
3320 OASDHI (FICA) Classified	-	159	103	-
3340 Medicare - Academic	-	92	132	-
3350 Medicare - Classified	-	37	24	-
3510 Unemployment Ins.-Academic	-	4	34	-
3520 Unemployment Ins -Classified	-	2	5	-
3610 Worker's Compensation-Academic	-	270	154	-
Fringe Benefits	-	1,598	1,988	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	2,734	2,292	-
5203 Travel Local	-	1,000	-	-
5205 Conference/Seminar Reg	-	7,000	546	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	9,331	-	16,000
Books, Supplies, Svs.	-	20,065	2,838	16,000
Total Expense	-	32,167	15,572	16,000



Table 54

Faculty Professional Development Summary (Fund 58)				
2022/23 Tentative Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	-	126,911	126,911	42,708
Total Revenue	-	126,911	126,911	42,708
Expenses				
Part Time Academic	-	-	1,080	-
Classified Salary	-	-	97	-
Fringe Benefits	-	-	113	-
Books, Supplies, Svs.	-	126,911	10,469	12,000
Total Expense	-	126,911	11,759	12,000
Beginning Fund Balance	-	-	-	115,152
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	115,152	30,708
Ending Fund Balance	-	-	115,152	145,860



Table 55

**Faculty Professional Development Detail (Fund 58)
2022/23 Tentative Budget**

Laney College (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	126,911	126,911	42,708
Local Revenue	-	126,911	126,911	42,708
Total Revenue	-	126,911	126,911	42,708
Expenses				
1456 Other Non-Teaching Assignments	-	-	1,080	-
Part Time Academic	-	-	1,080	-
2354 Overtime for perm & non-perm	-	-	97	-
Classified Salary	-	-	97	-
3110 STRS - Academic	-	-	30	-
3140 STRS Cash Balance	-	-	36	-
3320 OASDHI (FICA) Classified	-	-	6	-
3340 Medicare - Academic	-	-	16	-
3350 Medicare - Classified	-	-	1	-
3510 Unemployment Ins.-Academic	-	-	5	-
3520 Unemployment Ins -Classified	-	-	1	-
3610 Worker's Compensation-Academic	-	-	18	-
Fringe Benefits	-	-	113	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	10,000	480	-
5202 Travel Non-Local	-	-	3,966	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	5,000	2,699	-
5206 Internal Training- Staff Dev	-	5,000	-	-
5301 Dues and Membership	-	5,000	1,164	-
5885 Misc. Operational Exp.	-	101,911	2,160	12,000
Books, Supplies, Svs.	-	126,911	10,469	12,000
Total Expense	-	126,911	11,759	12,000



Table 56

Faculty Professional Development Summary (Fund 58)				
2022/23 Tentative Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	-	74,376	74,376	29,256
Total Revenue	-	74,376	74,376	29,256
Expenses				
Part Time Academic	-	-	8,822	-
Classified Salary	-	-	915	-
Fringe Benefits	-	-	1,798	-
Books, Supplies, Svs.	-	74,376	2,052	14,000
Total Expense	-	74,376	13,588	14,000
Beginning Fund Balance	-	-	-	60,788
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	60,788	15,256
Ending Fund Balance	-	-	60,788	76,044



Table 57

**Faculty Professional Development Detail (Fund 58)
2022/23 Tentative Budget**

Merritt College (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	74,376	74,376	29,256
Local Revenue	-	74,376	74,376	29,256
Total Revenue	-	74,376	74,376	29,256
Expenses				
1456 Other Non-Teaching Assignments	-	-	8,822	-
Part Time Academic	-	-	8,822	-
2354 Overtime for perm & non-perm	-	-	915	-
Classified Salary	-	-	915	-
3110 STRS - Academic	-	-	1,371	-
3140 STRS Cash Balance	-	-	29	-
3320 OASDHI (FICA) Classified	-	-	57	-
3340 Medicare - Academic	-	-	128	-
3350 Medicare - Classified	-	-	13	-
3510 Unemployment Ins.-Academic	-	-	46	-
3520 Unemployment Ins -Classified	-	-	5	-
3610 Worker's Compensation-Academic	-	-	150	-
Fringe Benefits	-	-	1,798	-
5105 Independent Contractor/Consult	-	-	1,920	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	132	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	74,376	-	14,000
Books, Supplies, Svs.	-	74,376	2,052	14,000
Total Expense	-	74,376	13,588	14,000



Table 58

**Faculty Professional Development Summary (Fund 58)
2022/23 Tentative Budget**

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	-	64,551	64,551	25,188
Total Revenue	-	64,551	64,551	25,188
Expenses				
Part Time Academic	-	10,000	11,165	-
Classified Salary	-	-	-	-
Fringe Benefits	-	2,414	1,662	-
Books, Supplies, Svs.	-	52,137	6,183	19,000
Total Expense	-	64,551	19,010	19,000
Beginning Fund Balance	-	-	-	45,541
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	45,541	6,188
Ending Fund Balance	-	-	45,541	51,729



Table 59

**Faculty Professional Development Detail (Fund 58)
2022/23 Tentative Budget**

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	64,551	64,551	25,188
Local Revenue	-	64,551	64,551	25,188
Total Revenue	-	64,551	64,551	25,188
Expenses				
1456 Other Non-Teaching Assignments	-	10,000	11,165	-
Part Time Academic	-	10,000	11,165	-
2354 Overtime for perm & non-perm	-	-	-	-
Classified Salary	-	-	-	-
3110 STRS - Academic	-	1,628	898	-
3140 STRS Cash Balance	-	400	246	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	-	146	162	-
3350 Medicare - Classified	-	-	-	-
3510 Unemployment Ins.-Academic	-	70	58	-
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	-	170	190	-
3712 OPEB Instructional	-	-	108	-
Fringe Benefits	-	2,414	1,662	-
5105 Independent Contractor/Consult	-	4,000	1,707	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	500	666	-
5203 Travel Local	-	500	-	-
5205 Conference/Seminar Reg	-	6,000	2,568	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	500	-	-
5885 Misc. Operational Exp.	-	40,637	-	19,000
7641 Student Vouchers	-	-	1,242	-
Books, Supplies, Svs.	-	52,137	6,183	19,000
Total Expense	-	64,551	19,010	19,000



Table 60

**Parking Fee Fund Summary (Fund 59)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Local Revenue	12,069	42,000	2,911	54,838
Other Financing Sources	187,558	201,718	118,419	-
Total Revenue	199,627	243,718	121,330	54,838
Expenses				
Part Time Academic	-	-	-	-
Classified Salary	22,166	-	2,757	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	13,210	42,000	-	54,838
Total Expense	35,376	42,000	2,757	54,838
Beginning Fund Balance	(164,252)	(1)	(1)	118,572
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	164,251	201,718	118,573	-
Ending Fund Balance	(1)	201,717	118,572	118,572



Table 61

Parking Fee Fund Summary (Fund 59)				
2022/23 Tentative Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8881 Parking Servcs & Public Transp	2,156	42,000	-	54,838
8892 Fines & Citations	7,910	-	2,911	-
8899 Miscellaneous	2,003	-	-	-
Local Revenue	12,069	42,000	2,911	54,838
8982 Interfund Transfers-In	187,558	201,718	118,419	-
Other Financing Sources	187,558	201,718	118,419	-
Total Revenue	199,627	243,718	121,330	54,838
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
2353 Student Employee Assistants	22,166	-	2,757	-
Classified Salary	22,166	-	2,757	-
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	189	-	-	-
5301 Dues and Membership	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	1,163	42,000	-	54,838
5890 Service Contract-Equipment	11,858	-	-	-
Books, Supplies, Services	13,210	42,000	-	54,838
Total Expense	35,376	42,000	2,757	54,838

**Table 62**

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
State Revenue	3,026,000	-	7,020,486	-
Local Revenue	2,809,384	1,200,000	1,323,960	1,200,000
Total Revenue	5,835,384	1,200,000	8,344,446	1,200,000
Expenses				
Part Time Academic	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	1,439,549	7,605,583	913,505	3,000,000
Equipment Cap Outlay	110,181	262,443	77,098	-
Total Expense	1,549,730	7,868,026	990,603	3,000,000
Beginning Fund Balance	3,515,756	7,801,410	7,801,410	15,155,254
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	4,285,654	(6,668,026)	7,353,843	(1,800,000)
Ending Fund Balance	7,801,410	1,133,385	15,155,254	13,355,254



Table 63

Capital Outlay Fund Detail (Fund 61)
2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8652 Scheduled Maintenance	3,026,000	-	-	-
8699 Other State Revenue	-	-	3,026,000	-
State Revenue	3,026,000	-	3,026,000	-
8811 Tax Allocation Secured Roll	-	-	-	-
8817 Redevelopment Property Tax	2,809,384	1,200,000	2,809,384	1,200,000
8861 Interest/Investment Income	-	-	-	-
8887 Capital Outlay Fee	-	-	-	-
8889 Student fees	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	2,809,384	1,200,000	2,809,384	1,200,000
Total Revenue	5,835,384	1,200,000	5,835,384	1,200,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
3110 STRS - Academic	-	-	-	-
3140 STRS Cash Balance	-	-	-	-
3340 Medicare - Academic	-	-	-	-
3510 Unemployment Ins.-Academic	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Supplies - Office	-	-	-	-
4305 Fuel - Gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	43,244	-	-	-
4307 Computer Software	-	-	-	-
5103 Legal	439,343	-	-	-
5105 Independent Contractor	442,933	1,120,326	441,761	-
5202 Travel Non-Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	1,317	-	-	-
5503 Light and Power (Electricity)	-	-	-	-
5505 Telephone Services	-	-	-	-
5602 Facility/Building Leases - Ann	-	-	-	-
5604 Equipment Lease - Annual	-	21,982	4,396	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5865 Publishing/Doc Publication	-	-	-	-
5879 Site Repair and Services	111,406	465,348	93,070	-
5881 Building Repairs & Services	327,962	5,901,795	338,278	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	100	-	-	3,000,000
5888 Advertising Print/Ads	-	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
5891 Service Contract - Software	73,244	96,132	36,000	-
Books, Supplies, Services	1,439,549	7,605,583	913,505	3,000,000



Capital Outlay Fund Detail (Fund 61) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	20,061	-	-	-
6206 Building Improvement	84,357	262,443	74,578	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	5,564	-	2,520	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	199	-	-	-
6407 PC, Servers, Other Computer	-	-	-	-
Equipment Cap Outlay	110,181	262,443	77,098	-
Total Expense	1,549,730	7,868,026	990,603	3,000,000



Table 64

**Parking Mitigation Fund Summary (Fund 62)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Local Revenue	18,596	25,000	7,844	25,000
Total Revenue	18,596	25,000	7,844	25,000
Expenses				
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	4,278,784	4,297,380	4,297,380	4,305,224
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	18,596	25,000	7,844	25,000
Ending Fund Balance	4,297,380	4,322,380	4,305,224	4,330,224



Table 65

**Parking Mitigation Fund Detail (Fund 62)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8861 Interest/Investment Income	18,596	25,000	7,844	25,000
8899 Miscellaneous	-	-	-	-
Local Revenue	18,596	25,000	7,844	25,000
Total Revenue	18,596	25,000	7,844	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)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Local Revenue	948,533	500,000	374,735	-
Total Revenue	948,533	500,000	374,735	-
Expenses				
Classified Salary	417,941	1,185,899	657,441	963,879
Fringe Benefits	212,911	862,570	386,965	610,711
Books, Supplies, Services	6,926,476	16,318,263	1,677,560	31,425,410
Equipment Cap Outlay	3,638,127	12,073,643	1,339,033	-
Other Outgo	-	-	-	-
Total Expense	11,195,455	30,440,375	4,060,998	33,000,000
Beginning Fund Balance	53,296,112	43,049,189	43,049,189	39,362,926
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(10,246,922)	(29,940,375)	(3,686,263)	(33,000,000)
Ending Fund Balance	43,049,189	13,108,814	39,362,926	6,362,926



Table 67

**Measure A General Obligation Bond Fund Detail (Fund 63)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8699 Other State Revenue	-	-	-	-
8861 Interest/Investment Income	948,533	500,000	374,735	-
8899 Miscellaneous	-	-	-	-
8942 Sale of Bonds	-	-	-	-
Local Revenue	948,533	500,000	374,735	-
Total Revenue	948,533	500,000	374,735	-
Expenses				
2101 Administrators	70,431	823,356	238,729	573,198
2102 Clerical Tech & Support Staff	347,510	362,543	418,712	390,681
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime For Perm & Non-Perm	-	-	-	-
Classified Salary	417,941	1,185,899	657,441	963,879
3110 STRS - Academic	-	-	-	-
3220 PERS	82,931	290,783	145,216	220,828
3320 OASDHI (FICA) Classified	24,823	81,455	40,656	59,764
3350 Medicare - Classified	6,035	18,897	9,508	13,981
3421 Medical Coverage-Classified	55,261	331,357	124,271	211,359
3422 Dental Coverage-Classified	4,146	16,222	4,972	8,955
3425 Life Insurance-CLASS	973	3,187	1,306	2,123
3520 Unemployment Ins -Classified	293	922	3,448	5,016
3620 Worker's Compensation-Classfd	7,105	22,134	10,641	16,391
3722 OPEB Classified	31,346	97,613	46,946	72,294
Fringe Benefits	212,911	862,570	386,965	610,711
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5103 Legal	352,414	371,221	56,112	-
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	6,512,771	15,889,139	1,622,393	-
5605 Equipment Rentals - Mon-Mon	-	-	(1,609)	-
5607 Print & Dup. Equip Leases/Rent	569	-	-	-
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	3,697	42	-	-
5881 Building Reparis & Services	-	54,600	-	-
5885 Misc. Operational Exp.	-	-	-	-
5888 Advertising Print/ADS	27,877	3,261	664	31,425,410
5891 Service Contract - Software	-	-	-	-
5893 Permits & Fees	1,200	-	-	-
5894 Moving/Relocation Expenses	27,947	-	-	-
Books, Supplies, Services	6,926,476	16,318,263	1,677,560	31,425,410
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	116,982	-	-	-
6201 New Building Construction	1,129,827	-	3,460,075	-
6206 Building Improvement	1,069,963	12,071,179	(2,120,647)	-
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	-	-	-	-



**Measure A General Obligation Bond Fund Detail (Fund 63)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
6402 Inst Equipment and Furn	576,748	-	-	-
6403 Non-Instructional Equip & Furn	407,606	2,464	-	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	337,000	-	(395)	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	3,638,127	12,073,643	1,339,033	-
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
Other Outgo	-	-	-	-
Expense Total	11,195,455	30,440,375	4,060,998	33,000,000



Table 68

Measure A - General Obligation Bond Fund FTE (Fund 63) 2022/23 Tentative Budget	
Full Time Equivalent	
Position Title	District
Capital Projects Specialist	1.00
Dir Facilities Plan & Dev	1.00
Director of Capital Projects	1.00
Director of Public Safety	0.90
Facilities Project Manager	1.00
Senior Financial Analyst - CO	1.00
Sr Capital Projects Specialist	1.00
Staff Asst/DGS & Capital Bond	1.00
Grand Total	7.90

**Table 69**

**Child Development Fund Summary (Fund 68)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
Federal Revenue	-	-	-	-
State Revenue	1,464,052	1,510,404	1,551,307	1,862,370
Local Revenue	161,183	93,380	134,172	-
Total Revenue	1,625,235	1,603,784	1,685,480	1,862,370
Expenses				
Classified Salary	679,904	971,502	766,176	934,237
Fringe Benefits	533,459	747,234	578,354	762,470
Books, Supplies, Services	63,658	164,912	113,208	165,663
Equipment Capital Outlay	168,365	15,000	104,749	-
Total Expense	1,445,386	1,898,648	1,562,488	1,862,370
Beginning Fund Balance	1,876,062	2,055,912	2,055,912	2,178,904
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	179,849	(294,864)	122,992	-
Ending Fund Balance	2,055,912	1,761,048	2,178,904	2,178,904



Table 70

**Child Development Fund Detail (Fund 68)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenue				
8199 Other Federal Income	-	-	-	-
Federal Revenue	-	-	-	-
8622 Child Development - Dept of Ed	386,246	319,073	359,420	-
8699 Other State Revenue	1,077,806	1,191,331	1,191,887	1,862,370
State Revenue	1,464,052	1,510,404	1,551,307	1,862,370
8861 Interest/Investment Income	38,644	31,950	19,692	-
8871 Child Development Services	(907)	-	16,975	-
8899 Miscellaneous	123,446	61,430	97,505	-
Local Revenue	161,183	93,380	134,172	-
Total Revenue	1,625,235	1,603,784	1,685,480	1,862,370
Expenses				
2102 Clerical Tech & Support Staff	667,877	911,502	734,058	934,237
2352 Cler Tech & Sup Stf (Repl)	12,027	60,000	30,484	-
2354 Overtime for Perm & Non-perm	-	-	0	-
2357 Classified Retirees	-	-	1,633	-
Classified Salary	679,904	971,502	766,176	934,237
3220 PERS	137,706	208,837	164,545	214,042
3320 OASDHI (FICA) Classified	41,122	56,522	45,428	57,932
3350 Medicare - Classified	9,792	13,228	11,050	13,558
3421 Medical Coverage-Classified	261,186	356,515	265,046	357,669
3422 Dental Coverage-Classified	18,306	24,067	17,656	24,751
3425 Life Insurance-CLASS	2,830	3,539	2,920	3,683
3520 Unemployment Ins -Classified	476	649	3,953	4,866
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	11,547	15,504	12,746	15,891
3720 Apple-Transamerica NonPerm-CI	451	-	1,100	-
3722 OPEB Classified	50,042	68,373	53,912	70,078
Fringe Benefits	533,459	747,234	578,354	762,470
4304 Supplies-office	10,233	40,000	42,169	-
4308 Food Services Supplies	3,650	65,000	37,078	-
5103 Legal	-	-	0	-
5105 Independent Contractor/Consult	29,867	-	-	-
5202 Travel Non-Local	-	-	0	-
5203 Travel Local	-	-	-	-
5406 Other Insurance	-	-	-	-
5501 Garbage and Trash	-	3,000	5,986	-
5502 Gas	3,668	6,000	7,200	-
5503 Light and Power	10,852	16,000	17,171	-
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,517	3,500	621	-
5865 Publishing/Doc Publication	-	-	-	-
5881 Building Repairs & Services	-	-	-	-



Child Development Fund Detail (Fund 68) 2022/23 Tentative Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
5882 Equipment Repairs Mtc	-	10,000	-	-
5885 Misc. Operational Exp.	2,420	21,412	2,982	165,663
5888 Advertising Print/Ads	1,451	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	63,658	164,912	113,208	165,663
6120 Site Improvement	-	-	-	-
6206 Building Improvements	168,365	-	104,749	-
6403 Non-Instructional Equip & Furniture	-	-	0	-
6407 PC, Serv, Other Comput, Peripher	-	15,000	-	-
Equipment Capital Outlay	168,365	15,000	104,749	-
Total Expense	1,445,386	1,898,648	1,562,488	1,862,370



Table 71

Child Development Fund FTE (Fund 68)					
Full Time Equivalent					
Position Title	District	CoA	Laney	Merritt	Grand Total
Child Care Assistant II	4.00		2.00	3.00	9.00
Child Care Specialist	3.00	2.00			5.00
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	0.75				0.75
Grand Total	9.75	2.00	3.75	3.75	19.25

**Table 72**

**OPEB Reserve Fund Summary (Fund 69)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	5,695,685	6,612,128	6,557,060	6,612,128
Total Revenue	5,695,685	6,612,128	6,557,060	6,612,128
Expenses				
Books, Supplies, Services	13,650	40,000	20,513	20,000
Debt Service	9,481,414	6,572,128	7,004,757	6,572,128
Other Outgo	-	-	-	-
Total Expense	9,495,064	6,612,128	7,025,271	6,592,128
Beginning Fund Balance	9,472,039	5,672,660	5,672,660	5,204,449
Audit Adjustment		-		-
Net Increase (Decrease)	(3,799,379)	-	(468,211)	20,000
Ending Fund Balance	5,672,660	5,672,660	5,204,449	5,224,449



Table 73

OPEB Reserve Fund Detail (Fund 69) 2022/23 Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8199 Other Federal Income	-	-	-	-
Federal Revenue	-	-	-	-
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8831 Contract Instructional Services	-	-	-	-
8861 Interest/Investment Income	22,623	280,000	(27,931.97)	30,000
8899 Miscellaneous	1,176,844	6,332,128	0.00	-
8982 Transfer In - Other Funds	4,496,218	-	6,584,992	6,582,128
Local Revenue	5,695,685	6,612,128	6,557,059.95	6,612,128
Total Revenue	5,695,685	6,612,128	6,557,059.95	6,612,128
Expenses				
5103 Legal	-	20,000	3,333	-
5105 Independent Contractor/Consult	-	-	0	-
5109 Legal Settlements	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5406 Other Insurance	13,650	20,000	17,180	20,000
5885 Misc. Operational Exp.	-	-	-	-
Books, Supplies, Services	13,650	40,000	20,513	20,000
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	9,481,414	6,572,128	7,004,757	6,572,128
7130 Debt -Service Expense	-	-	-	-
Debt Service	9,481,414	6,572,128	7,004,757	6,572,128
7301 Interfund Transfer	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	9,495,064	6,612,128	7,025,271	6,592,128



Table 74

**Trust and Agency Fund Summary (Fund 71)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	2,085	60,000	3,927	1,800
Total Revenue	2,085	60,000	3,927	1,800
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	23,103	60,000	18,850	34,900
Equipment Capital Outlay	-	-	1,022	-
Others	-	-	-	-
Total Expense	23,103	60,000	19,872	34,900
Beginning Fund Balance	265,711	244,692	244,692	228,748
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(21,019)	-	(15,945)	(33,100)
Ending Fund Balance	244,692	244,692	228,748	195,648



Table 75

**Trust and Agency Fund Detail (Fund 71)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8846 Commission	-	60,000	1,944	1,800
8861 Interest Income	1,910	-	1,721	-
8899 Miscellaneous	175	-	262	-
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
Local Revenue	2,085	60,000	3,927	1,800
Total Revenue	2,085	60,000	3,927	1,800
Expenses				
2353 Student Employee Assistants	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
Classified Salary	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Office Supplies	1,943	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consulta	600	-	1,800	-
5106 Events/Programs - Outside Prod	8,786	-	4,940	-
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	520	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip. Leases/Rent	-	-	-	-
5702 Graduation Expenses	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc.	-	-	-	-
5883 Net Internet Fees and Subs.	379	-	457	-
5885 Misc. Operational Exp.	10,875	60,000	11,653	34,900
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
Books, Supplies, Services	23,103	60,000	18,850	34,900
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	1,022	-
Equipment Capital Outlay	-	-	1,022	-
7521 Scholarships	-	-	-	-
7641 Student Vouchers	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
Others	-	-	-	-
Expense Total	23,103	60,000	19,872	34,900



Table 76

Student Representation Fee Fund Summary (Fund 72) 2022/23 Tentative Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	79,253	30,000	74,965	55,000
Total Revenue	79,253	30,000	74,965	55,000
Expenses				
Books, Supplies, Svs.	1,930	30,000	3,953	55,000
Equipment Cap Outlay	-	-	-	-
Total Expense	1,930	30,000	3,953	55,000
Beginning Fund Balance	200,820	278,143	278,143	349,155
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	77,323	-	71,012	-
Ending Fund Balance	278,143	278,143	349,155	349,155



Table 77

**Student Representation Fee Fund Detail (Fund 72)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,730	-	4,663	-
8898 Student Representation Fee	75,523	30,000	70,302	55,000
Local Revenue	79,253	30,000	74,965	55,000
Total Revenue	79,253	30,000	74,965	55,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	1,600	-	-	-
5202 Local Travel	-	-	1,353	-
5205 Conference/Seminar Reg	230	-	2,600	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	100	-	-	-
5885 Misc. Operational Exp.	-	30,000	-	55,000
Books, Supplies, Svs.	1,930	30,000	3,953	55,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	1,930	30,000	3,953	55,000



Table 78

Student Representation Fee Fund Summary (Fund 72)				
2022/23 Tentative Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	3,730	-	4,663	-
Total Revenue	3,730	-	4,663	-
Expenses				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	17,339	21,069	21,069	25,732
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,730	-	4,663	-
Ending Fund Balance	21,069	21,069	25,732	25,732



Table 79

**Student Representation Fee Fund Detail (Fund 72)
2022/23 Estimated Budget**

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,730	-	4,663	-
8898 Student Representation Fee	-	-	-	-
Local Revenue	3,730	-	4,663	-
Total Revenue	3,730	-	4,663	-
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)
2022/23 Tentative Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	15,030	5,000	13,808	10,000
Total Revenue	15,030	5,000	13,808	10,000
Expenses				
Books, Supplies, Svs.	-	5,000	-	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	5,000	-	10,000
Beginning Fund Balance	29,926	44,956	44,956	58,764
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	15,030	-	13,808	-
Ending Fund Balance	44,956	44,956	58,764	58,764



Table 81

**Student Representation Fee Fund Detail (Fund 72)
2022/23 Tentative Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	15,030	5,000	13,808	10,000
Local Revenue	15,030	5,000	13,808	10,000
Total Revenue	15,030	5,000	13,808	10,000
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.	-	5,000	-	10,000
Books, Supplies, Svs.	-	5,000	-	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	5,000	-	10,000



Table 82

Student Representation Fee Fund Summary (Fund 72)				
2022/23 Tentative Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	25,141	10,000	23,393	20,000
Total Revenue	25,141	10,000	23,393	20,000
Expenses				
Books, Supplies, Svs.	230	10,000	1,855	20,000
Equipment Cap Outlay	-	-	-	-
Total Expense	230	10,000	1,855	20,000
Beginning Fund Balance	55,273	80,184	80,184	101,722
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	24,911	-	21,538	-
Ending Fund Balance	80,184	80,184	101,722	101,722

**Table 83**

**Student Representation Fee Fund Detail (Fund 72)
2022/23 Tentative Budget**

Laney College (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	25,141	10,000	23,393	20,000
Local Revenue	25,141	10,000	23,393	20,000
Total Revenue	25,141	10,000	23,393	20,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	545	-
5205 Conference/Seminar Reg	230	-	1,310	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	20,000
Books, Supplies, Svs.	230	10,000	1,855	20,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	230	10,000	1,855	20,000



Table 84

Student Representation Fee Fund Summary (Fund 72)				
2022/23 Tentative Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	18,251	8,000	18,232	15,000
Total Revenue	18,251	8,000	18,232	15,000
Expenses				
Books, Supplies, Svs.	1,700	8,000	2,098	15,000
Equipment Cap Outlay	-	-	-	-
Total Expense	1,700	8,000	2,098	15,000
Beginning Fund Balance	49,318	65,869	65,869	82,003
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	16,551	-	16,134	-
Ending Fund Balance	65,869	65,869	82,003	82,003



Table 85

**Student Representation Fee Fund Detail (Fund 72)
2022/23 Tentative Budget**

Merritt College (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	18,251	8,000	18,232	15,000
Local Revenue	18,251	8,000	18,232	15,000
Total Revenue	18,251	8,000	18,232	15,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	1,600	-	-	-
5202 Local Travel	-	-	808	-
5205 Conference/Seminar Reg	-	-	1,290	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	100	-	-	-
5885 Misc. Operational Exp.	-	8,000	-	15,000
Books, Supplies, Svs.	1,700	8,000	2,098	15,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	1,700	8,000	2,098	15,000

**Table 86**

**Student Representation Fee Fund Summary (Fund 72)
2022/23 Tentative Budget**

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tenative Budget
Revenues				
Local Revenue	17,101	7,000	14,869	10,000
Total Revenue	17,101	7,000	14,869	10,000
Expenses				
Books, Supplies, Svs.	-	7,000	-	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	7,000	-	10,000
Beginning Fund Balance	48,964	66,065	66,065	80,934
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	17,101	-	14,869	-
Ending Fund Balance	66,065	66,065	80,934	80,934



Table 87

Student Representation Fee Fund Detail (Fund 72)				
2022/23 Tentative Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	17,101	7,000	14,869	10,000
Local Revenue	17,101	7,000	14,869	10,000
Total Revenue	17,101	7,000	14,869	10,000
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.	-	7,000	-	10,000
Books, Supplies, Svs.	-	7,000	-	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	7,000	-	10,000



Table 88

**Project Trust Fund Summary (Fund 75)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
State Revenue	-	12,281	3,000	-
Local Revenue	44,221	76,860	24,579	27,000
Total Revenue	44,221	89,141	27,579	27,000
Expenses				
Part Time Academic	-	2,509	360	-
Fringe Benefits	-	-	73	-
Books, Supplies, Services	12,362	86,632	12,620	27,000
Equipment Capital Outlay	7,518	-	99	-
Total Expense	19,880	89,141	13,151	27,000
Beginning Fund Balance	356,204	380,546	380,546	394,974
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	24,342	0	14,428	-
Ending Fund Balance	380,546	380,546	394,974	394,974



Table 89

**Project Trust Fund Detail (Fund 75)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8699 Other State Revenue	-	12,281	3,000	-
State Revenue	-	12,281	3,000	-
8851 Facility & Athletic Field Rent	-	-	-	-
8861 Interest/Investment Income	3,526	-	3,606	-
8890 CREDIT CARD CHARGE BACK	2,000	-	-	-
8899 Miscellaneous	38,696	76,860	20,973	27,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	44,221	76,860	24,579	27,000
Total Revenue	44,221	89,141	27,579	27,000
Expenses				
1456 Other Non-Teaching Assignments	-	2,509	360	-
Part Time Academic	-	2,509	360	-
3110 STRS - Academic	-	-	61	-
3340 Medicare - Academic	-	-	5	-
3510 Unemployment Ins.-Academic	-	-	0	-
3610 Worker's Compensation-Academic	-	-	6	-
Fringe Benefits	-	-	73	-
4301 Instructional - Classroom	698	-	-	-
4304 Supplies-office	-	-	-	-
4305 Fuel - gasoline/petroleum	-	-	1,095	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	922	-
5203 Travel Local	-	-	38	-
5607 Print & Dup. Equip Leases/Rent	5,491	-	-	-
5882 Equip Repairs Maint. & Svc	-	7,100	8,074	-
5885 Misc. Operational Exp.	1,185	79,532	2,491	27,000
5890 Service Contract-Equipment	2,015	-	-	-
5891 Service Contract-Software-DP	1,666	-	-	-
5892 Service Contract-Hardware-DP	1,306	-	-	-
Books, Supplies, Services	12,362	86,632	12,620	27,000
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	5,000	-	-	-
6402 Inst Equipment and Furn	2,518	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	99	-
Equipment Capital Outlay	7,518	-	99	-
Total Expense	19,880	89,141	13,151	27,000



Table 90

Project Trust Fund Summary (Fund 75)				
2022/23 Tentative Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	3,526	-	3,606	-
Total Revenue	3,526	-	3,606	-
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	3,357	6,883	6,883	10,489
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,526	-	3,606	-
Ending Fund Balance	6,883	6,883	10,489	10,489



Table 91

**Project Trust Fund Detail (Fund 75)
2022/23 Tentative Budget**

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,526	-	3,606	-
8898 Student Representation Fee	-	-	-	-
Local Revenue	3,526	-	3,606	-
Total Revenue	3,526	-	3,606	-
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
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 92**

**Project Trust Fund Summary (Fund 75)
2022/23 Tentative Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
State Revenue	-	12,281	-	-
Local Revenue	16,346	36,187	16,012	16,000
Total Revenue	16,346	48,468	16,012	16,000
Expenses				
Part Time Academic	-	2,509	360	-
Fringe Benefits	-	-	73	-
Books, Supplies, Svs.	873	45,959	12,025	16,000
Equipment Cap Outlay	2,518	-	99	-
Total Expense	3,391	48,468	12,556	16,000
Beginning Fund Balance	80,742	93,697	93,697	97,153
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	12,955	0	3,455	-
Ending Fund Balance	93,697	93,697	97,153	97,153



Table 93

**Project Trust Fund Detail (Fund 75)
2022/23 Tentative Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8699 Other State Revenue	-	12,281	-	-
State Revenue	-	12,281	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8890 CREDIT CARD CHARGE BACK	2,000	-	-	-
8899 Miscellaneous	14,346	36,187	16,012	16,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	16,346	36,187	16,012	16,000
Total Revenue	16,346	48,468	16,012	16,000
Expenses				
1456 Other Non-Teaching Assignments	-	2,509	360	-
Part Time Academic	-	2,509	360	-
3110 STRS - Academic	-	-	61	-
3340 Medicare - Academic	-	-	5	-
3510 Unemployment Ins.-Academic	-	-	0	-
3610 Worker's Compensation-Academic	-	-	6	-
Fringe Benefits	-	-	73	-
4301 Instructional - Classroom	448	-	-	-
4304 Supplies-office	-	-	-	-
4305 Fuel - gasoline/petroleum	-	-	1,095	-
4306 Computer software/site lic.-cl	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	326	-
5203 Travel Local	-	-	38	-
5882 Equip Repairs Maint. & Svc	-	7,100	8,074	-
5885 Misc. Operational Exp.	425	38,859	2,491	16,000
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Svs.	873	45,959	12,025	16,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	2,518	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	99	-
Equipment Capital Outlay	2,518	-	99	-
Total Expense	3,391	48,468	12,556	16,000



Table 94

Project Trust Fund Summary (Fund 75)				
2022/23 Tentative Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	490	10,000	443	1,000
Total Revenue	490	10,000	443	1,000
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	10,000	595	1,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	10,000	595	1,000
Beginning Fund Balance	75,931	76,421	76,421	76,269
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	490	-	(152)	-
Ending Fund Balance	76,421	76,421	76,269	76,269



Table 95

**Project Trust Fund Detail (Fund 75)
2022/23 Tentative Budget**

Laney College (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	490	10,000	443	1,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	490	10,000	443	1,000
Total Revenue	490	10,000	443	1,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	595	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	1,000
Books, Supplies, Svs.	-	10,000	595	1,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	-	10,000	595	1,000



Table 96

Project Trust Fund Summary (Fund 75)				
2022/23 Tentative Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
State Revenue	-	-	3,000	-
Local Revenue	20	10,000	3,240	7,000
Total Revenue	20	10,000	6,240	7,000
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	7,757	10,000	-	7,000
Equipment Cap Outlay	5,000	-	-	-
Total Expense	12,757	10,000	-	7,000
Beginning Fund Balance	82,810	70,074	70,074	76,314
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(12,737)	-	6,240	-
Ending Fund Balance	70,074	70,074	76,314	76,314



Table 97

Project Trust Fund Detail (Fund 75) 2022/23 Tentative Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	3,000	-
State Revenue	-	-	3,000	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	20	10,000	3,240	7,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	20	10,000	3,240	7,000
Total Revenue	20	10,000	6,240	7,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	250	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	5,491	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	7,000
5890 Service Contract-Equipment	2,015	-	-	-
Books, Supplies, Svs.	7,757	10,000	-	7,000
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	5,000	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	5,000	-	-	-
Total Expense	12,757	10,000	-	7,000



Table 98

Project Trust Fund Summary (Fund 75) 2022/23 Tentative Budget				
Berkeley City College				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	23,841	20,673	1,278	3,000
Total Revenue	23,841	20,673	1,278	3,000
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	3,732	20,673	-	3,000
Equipment Cap Outlay	-	-	-	-
Total Expense	3,732	20,673	-	3,000
Beginning Fund Balance	113,363	133,471	133,471	134,749
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	20,109	-	1,278	-
Ending Fund Balance	133,471	133,471	134,749	134,749



Table 99

Project Trust Fund Detail (Fund 75) 2022/23 Tentative Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	23,841	20,673	1,278	3,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	23,841	20,673	1,278	3,000
Total Revenue	23,841	20,673	1,278	3,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	760	20,673	-	3,000
5891 Service Contract-Software-DP	1,666	-	-	-
5892 Service Contract-Hardware-DP	1,306	-	-	-
Books, Supplies, Svs.	3,732	20,673	-	3,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	3,732	20,673	-	3,000



Table 100

**Self-Insurance Fund Summary (Fund 80)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	12,244	2,000,000	8,393	-
Other Financing Sources	4,824,361	400,000	-	2,483,236
Total Revenue	4,836,605	2,400,000	8,393	2,483,236
Expenses				
Fringe Benefits	1,431,945	-	-	-
Books, Supplies, Services	1,456,840	2,000,000	1,814,425	684,000
Total Expense	2,888,785	2,000,000	1,814,425	684,000
Beginning Fund Balance	(1,941,024)	6,797	6,797	(1,799,236)
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	1,947,820	400,000	(1,806,032)	1,799,236
Ending Fund Balance	6,797	406,797	(1,799,236)	0



Table 101

**Self-Insurance Fund Detail (Fund 80)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8831 Contract Instructional Service	-	2,000,000	-	-
8861 Interest/Investment Income	12,244	-	7,435	-
8899 Miscellaneous	-	-	958	-
Local Revenue	12,244	2,000,000	8,393	-
8911 Compensation-Fixed Assets Loss	-	-	-	-
8982 Interfund Transfers In	4,824,361	400,000	0	2,483,236
Other Financing Sources	4,824,361	400,000	0	2,483,236
	-			
Total Revenue	4,836,605	2,400,000	8,393	2,483,236
Expenses				
3620 Worker's Compensation-Classfd	1,431,945	-	-	-
Fringe Benefits	1,431,945	-	-	-
4304 Office Supplies	4,963	-	0	-
5103 Legal	48,217	-	(110,644)	100,000
5108 Liability Insurance Claims	114,028	-	0	-
5402 Property Insurance	524,227	-	698,033	584,000
5403 Workers Comp Insurance	221,268	-	591,978	-
5405 Liability Insurance	359,874	-	400,189	-
5406 Other Insurance	184,264	-	234,869	-
5885 Misc. Operational Exp.	-	2,000,000	-	-
Books, Supplies, Services	1,456,840	2,000,000	1,814,425	684,000
Total Expense	2,888,785	2,000,000	1,814,425	684,000



Table 102

Student Center Fund Summary (Fund 81)				
2022/23 Tentative Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	38,923	18,000	37,292	9,000
Total Revenue	38,923	18,000	37,292	9,000
Expenses				
Classified Salary	-	-	-	-
Books, Supplies, Services	1,058	18,000	-	9,000
Equipment Cap Outlay	-	-	-	-
Total Expense	1,058	18,000	-	9,000
Beginning Fund Balance	138,250	176,115	176,115	213,407
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	37,865	-	37,292	-
Ending Fund Balance	176,115	176,115	213,407	213,407



Table 103

Student Center Fund Detail (Fund 81) 2022/23 Tentative Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimate Actuals	2022/23 Tentative Budget
Revenues				
8861 Interest/Investment Income	8,927	-	9,697	-
8883 Student Center Use Fee(R,R)	29,996	18,000	27,595	9,000
Local Revenue	38,923	18,000	37,292	9,000
Total Revenue	38,923	18,000	37,292	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	3	-	-	-
5507 Pest Control	-	-	-	-
5881 Building Repairs & Services	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc Operating Exp	-	18,000	-	9,000
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract-equipment	1,055	-	-	-
Books, Supplies, Services	1,058	18,000	-	9,000
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	1,058	18,000	-	9,000



Table 104

**Student Center Fee Fund Summary (Fund 82)
2022/23 Tentative Budget**

Laney College (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	50,280	25,000	46,781	12,000
Total Revenue	50,280	25,000	46,781	12,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	150	25,000	-	12,000
Equipment Cap Outlay	-	-	-	-
Total Expense	150	25,000	-	12,000
Beginning Fund Balance	407,186	457,316	457,316	504,097
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	50,130	-	46,781	-
Ending Fund Balance	457,316	457,316	504,097	504,097



Table 105

Student Center Fee Fund Detail (Fund 82)				
2022/23 Tentative Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8883 Student Center Use Fee(R,R)	50,280	25,000	46,781	12,000
Local Revenue	50,280	25,000	46,781	12,000
Total Revenue	50,280	25,000	46,781	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	150	-	-	-
5885 Misc. Operational Exp.	-	25,000	0	12,000
5891 Service Contract-Software-DP	-	-	-	-
Books, Supplies, Services	150	25,000	-	12,000
6403 Non-Instructional Equip & Furn	-	-	0	-
6406 Laptop Computers	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	150	25,000	-	12,000



Table 106

**Student Center Fee Fund Summary (Fund 83)
2022/23 Tentative Budget**

Merritt College (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	36,498	8,000	36,454	8,000
Total Revenue	36,498	8,000	36,454	8,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	14,112	8,000	-	8,000
Equipment Cap Outlay	2,781	-	-	-
Total Expense	16,892	8,000	-	8,000
Beginning Fund Balance	107,030	126,635	126,635	163,089
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	19,606	-	36,454	-
Ending Fund Balance	126,635	126,635	163,089	163,089



Table 107

**Student Center Fee Fund Detail (Fund 83)
2022/23 Tentative Budget**

Merritt College (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	36,498	8,000	36,454	8,000
Local Revenue	36,498	8,000	36,454	8,000
Total Revenue	36,498	8,000	36,454	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	14,112	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Miscellaneous	-	8,000	-	8,000
Books, Supplies, Services	14,112	8,000	-	8,000
6403 Non-Instructional Equip & Furn	2,781	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay	2,781	-	-	-
Total Expense	16,892	8,000	-	8,000



Table 108

Student Center Fee Fund Summary (Fund 84)				
2022/23 Tentative Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Local Revenue	34,210	20,000	29,770	10,000
Total Revenue	34,210	20,000	29,770	10,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	20,000	-	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	20,000	-	10,000
Beginning Fund Balance	206,520	240,730	240,730	270,499
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	34,210	-	29,770	-
Ending Fund Balance	240,730	240,730	270,499	270,499



Table 109

Student Center Fee Fund Detail (Fund 84)				
2022/23 Tentative Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	34,210	20,000	29,770	10,000
Local Revenue	34,210	20,000	29,770	10,000
Total Revenue	34,210	20,000	29,770	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.	-	20,000	-	10,000
Books, Supplies, Svs.	-	20,000	-	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	20,000	-	10,000



Table 110

**Student Financial Aid Fund Summary (Fund 89)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
Federal Revenue	20,078,383	36,230,754	20,646,409	28,004,850
State Revenue	2,482,015	3,963,628	3,016,255	3,286,349
Local Revenue	-	-	-	-
Total Revenue	22,560,398	40,194,381	23,662,664	31,291,199
Expenses				
Financial Aid	22,560,398	40,194,381	23,499,745	31,291,199
Total Expense	22,560,398	40,194,381	23,499,745	31,291,199
Beginning Fund Balance	(162,918)	(162,918)	(162,918)	-
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	0	-	162,919	-
Ending Fund Balance	(162,918)	(162,918)	-	-



Table 111

**Student Financial Aid Fund Detail (Fund 89)
2022/23 Tentative Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Estimated Actuals	2022/23 Tentative Budget
Revenues				
8121 Higher Education Act of 1965	-	-	-	-
8151 FinAid-Pell	16,571,361	30,284,284	19,297,248	24,736,038
8152 FINAID-SEOG	1,016,196	984,270	-	1,650,830
8155 Americo (was a/C 8633)	47,457	96,889	32,596	96,888
8156 DLUSU-FED	-	1,956,576	-	849,947
8157 DLSUB-FED 0910 FED Loan	1,263,489	2,908,735	1,315,342	671,147
8199 Other Federal Income	1,179,881	-	1,224	-
Federal Revenue	20,078,383	36,230,754	20,646,409	28,004,850
8631 FINAIDCALB	2,560,637	2,482,552	2,921,908	2,290,368
8632 FINAIDCALC	-	86,276	-	131,475
8634 STUDENT SUCCESS	-	1,180,300	-	-
8635 FINAID CC Completion Grant	-	214,500	-	-
8699 Other State Revenue	(78,622)	-	94,348	864,506
State Revenue	2,482,015	3,963,628	3,016,255	3,286,349
8861 Interest/Investment Income	-	-	-	-
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
Local Revenue	-	-	-	-
Total Revenue	22,560,398	40,194,381	23,662,664	31,291,199
Expenses				
5885 Misc. Operational Exp.	-	-	-	327,909
7510 Grants	-	-	555,918	505,597
7511 FinAid-Pell	17,351,883	29,813,484	16,877,048	24,736,038
7512 FINAID-SEOG	1,305,851	1,391,270	1,877,147	1,650,830
7513 FINAIDCALB	2,204,877	2,482,552	2,667,870	2,290,368
7514 FINAIDCALC	271,887	159,976	143,861	131,475
7517 FINAIDAMERICORP	48,955	96,889	31,793	96,888
7519 DLSUB-FED	524,381	2,914,235	585,676	671,147
7522 STUDENT SUCCESS	-	1,180,300	-	-
7523 FA CC Completion Grants	-	214,500	-	-
7524 AB19 - Cal. Coll Promise 735	-	-	-	-
7525 DLUSU-FED	847,314	1,935,676	731,633	849,947
7540 FINAIDCALA	5,250	5,500	28,800	31,000
Financial Aid	22,560,398	40,194,381	23,499,745	31,291,199
Total Expense	22,560,398	40,194,381	23,499,745	31,291,199