



PERALTA COMMUNITY
COLLEGE DISTRICT

UPDATED ADOPTED BUDGET

FISCAL YEAR JULY 1, 2022 – JUNE 30, 2023



This Budget was prepared by:

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

Adil Ahmed, Associate Vice Chancellor of Finance & Administration

Richard Ferreira, Executive Assistant, Finance & Administration

Marla Williams-Powell, Interim Executive Director of Fiscal Services

Andrea Stokes, Senior Financial Analyst – Capital Outlay

Tami Taylor, Senior District Accountant

Fareha Bakre, Principal Budget & Finance Analyst

Mark Johnson, Executive Director, Marketing, Communication & Public

Relations Marcus Creel, Graphic Design Specialist



Table of Contents

Board of Trustees & Administrators	7
Board of Trustees / District Areas	8
Executive Leadership Team	9
Budget Development Calendar Fiscal Year 2022/23	10
Chancellor’s Adopted Budget Address	12
About the District	14
Graph 1 – Student Ethnicity Distribution	14
Graph 2 – Student Age Distribution	15
Graph 3 – Student Gender Distribution	15
Assessed Value of the District	16
Our Missions.....	18
Office of Finance and Administration Executive Message	20
Principles of Sound Fiscal Management	21
Description of Funds	22
Table 1 – SCFF Calculations	25
Table 2 – Fund 43	27
Table 3 – Fund 63	28
Table 4 – OPEB Reserve Fund 69	31
2022/23 Adopted Budget Assumptions	33
Budget Allocation Model (BAM)	37
Table 5 – BAM Allocation Summary	37
Table 6 – Budget Allocation Model (Fund 01)	38
Table 7 – Three Year FTE Rolling Averages.....	39
Table 8 – Revenue Allocation	39
Table 9 – District Office Service Centers Budgets	40
Table 10 – Centralized Services Budgets.....	40
Table 11 – District-Wide Costs	41
Table 12 – Districtwide All Funds – Revenue.....	41
Table 13 – Districtwide All Funds – Expenses	42
Graph 4 – All Funds – Revenues.....	43
Graph 5 – All Funds – Expenditures	43
Table 14 – Five Year Projections.....	44
Graph 6 – Five Year Projections Ending Fund Balance.....	45
Table 15 – Unrestricted General Fund Summary (Fund 01).....	46
Graph 7 – Unrestricted General Fund Expenditures (Summary).....	47
Graph 8 – Unrestricted General Fund Expenditures (Detail)	47
Table 16 – Unrestricted General Fund Detail (Fund 01)	48
Table 17 – Unrestricted General Fund Summary (Fund 01) District Office – Central Services (Location 1).....	52
Graph 9 – District Administration Center (Summary)	53
Graph 10 – District Administration Center (Detail)	53
Table 18 – Unrestricted General Fund Detail (Fund 01) District Office – Central Services (Location 1).....	54
Table 19 – Unrestricted General Fund Summary (Fund 01) College Of Alameda (Location 2).....	57
Graph 11 – College Of Alameda (Summary).....	58
Graph 12 – College Of Alameda (Detail)	58
Table 20 – Unrestricted General Fund Detail (Fund 01) College Of Alameda (Location 2).....	59
Table 21 – Unrestricted General Fund Summary (Fund 01) Laney College (Location 5)	62
Graph 13 – Laney College (Summary).....	63



Graph 14 – Laney College (Detail)	63
Table 22 – Unrestricted General Fund Detail (Fund 01) Laney College (Location 5)	64
Table 23 – Unrestricted General Fund Summary (Fund 01) Merritt College (Location 6)	67
Graph 15 – Merritt College (Summary).....	68
Graph 16 – Merritt College (Detail)	68
Table 24 – Unrestricted General Fund Detail (Fund 01) Merritt College (Location 6)	69
Table 25 – Unrestricted General Fund Summary (Fund 01) Berkeley City College (Location 8).....	72
Graph 17 – Berkeley City College (Summary)	73
Graph 18 – Berkeley City College (Detail).....	73
Table 26 – Unrestricted General Fund Detail (Fund 01) Berkeley City College (Location 8).....	74
Table 27 – Unrestricted General Fund FTE (Fund 01).....	77
Table 28 – Restricted General Fund Summary (Fund 11)	85
Table 29 – Restricted General Fund Detail (Fund 11)	86
Table 30 – Restricted General Fund FTE (Fund 11).....	90
Table 31 – Community Service (Fee Based) Fund Summary (Fund 03)	94
Table 32 – Community Service (Fee Based) Fund Detail (Fund 03)	95
Table 33 – Bookstore Commission Fee Fund Summary (Fund 07)	97
Table 34 – Bookstore Commission Fee Fund Detail (Fund 07).....	98
Table 35 – Measure E – Parcel Tax Fund Summary (Fund 08)	99
Table 36 – Measure E – Parcel Tax Fund Detail (Fund 08).....	100
Table 37 – Measure E - Parcel Tax Fund FTE (Fund 08).....	102
Table 38 – Facility Rental Fee Fund Summary (Fund 10)	103
Table 39 – Facility Rental Fee Fund Detail (Fund 10).....	104
Table 40 – Facility Rental Fund FTE (Fund 10)	107
Table 41 – Measure B – Parcel Tax Fund Summary (Fund 12)	108
Table 42 – Measure B – Parcel Tax Fund Detail (Fund 12).....	109
Table 43 – Measure B - Parcel Tax Fund FTE (Fund 12).....	112
Table 44 – Contract Education Fund Summary (Fund 30)	113
Table 45 – Contract Education Fund Detail (Fund 30).....	114
Table 46 – Measure G General Obligation Bond Fund Summary (Fund 43)	116
Table 47 – Measure G General Obligation Bond Fund Detail (Fund 43).....	117
Table 48 – Faculty Professional Development Summary (Fund 58)	118
Table 49 – Faculty Professional Development Detail (Fund 58).....	119
Table 50 – Faculty Professional Development Summary (Fund 58) District Office – Central Services (Location 1)	120
Table 51 – Faculty Professional Development Detail (Fund 58) District Office – Central Services (Location 1)	121
Table 52 – Faculty Professional Development Summary (Fund 58) College of Alameda (Location 2).....	122
Table 53 – Faculty Professional Development Detail (Fund 58) College of Alameda (Location 2).....	123
Table 54 – Faculty Professional Development Summary (Fund 58) Laney College (Location 5)	124
Table 55 – Faculty Professional Development Detail (Fund 58) Laney College (Location 5)	125
Table 56 – Faculty Professional Development Summary (Fund 58) Merritt College (Location 6).....	126
Table 57 – Faculty Professional Development Detail (Fund 58) Merritt College (Location 6).....	127



Table 58 – Faculty Professional Development Summary (Fund 58)	
Berkeley City College (Location 8).....	128
Table 59 – Faculty Professional Development Detail (Fund 58)	
Berkeley City College (Location 8).....	129
Table 60 – Parking Fee Fund Summary (Fund 59).....	130
Table 61 – Parking Fee Fund Detail (Fund 59).....	131
Table 62 – Capital Outlay Fund Summary (Fund 61).....	132
Table 63 – Capital Outlay Fund Detail (Fund 61).....	133
Table 64 – Parking Mitigation Fund Summary (Fund 62).....	135
Table 65 – Parking Mitigation Fund Detail (Fund 62).....	136
Table 66 – Measure A General Obligation Bond Fund Summary (Fund 63).....	137
Table 67 – Measure A General Obligation Bond Fund Detail (Fund 63).....	138
Table 68 – Measure A - General Obligation Bond Fund FTE (Fund 63).....	140
Table 69 – Child Development Fund Summary (Fund 68).....	141
Table 70 – Child Development Fund Detail (Fund 68).....	142
Table 71 – Child Development Fund FTE (Fund 68).....	144
Table 72 – OPEB Reserve Fund Summary (Fund 69).....	145
Table 73 – Trust and Agency Fund Detail (Fund 71).....	146
Table 74 – Trust and Agency Fund Summary (Fund 71).....	147
Table 75 – Trust and Agency Fund Detail (Fund 71).....	148
Table 76 – Student Representation Fee Fund Summary (Fund 72).....	149
Table 77 – Student Representation Fee Fund Detail (Fund 72).....	150
Table 78 – Student Representation Fee Fund Summary (Fund 72)	
District Office – Central Services (Location 1).....	151
Table 79 – Student Representation Fee Fund Detail (Fund 72)	
District Office – Central Services (Location 1).....	152
Table 80 – Student Representation Fee Fund Summary (Fund 72)	
College of Alameda (Location 2).....	153
Table 81 – Student Representation Fee Fund Detail (Fund 72)	
College of Alameda (Location 2).....	154
Table 82 – Student Representation Fee Fund Summary (Fund 72)	
Laney College (Location 5).....	155
Table 83 – Student Representation Fee Fund Detail (Fund 72)	
Laney College (Location 5).....	156
Table 84 – Student Representation Fee Fund Summary (Fund 72)	
Merritt College (Location 6).....	157
Table 85 – Student Representation Fee Fund Detail (Fund 72)	
Merritt College (Location 6).....	158
Table 86 – Student Representation Fee Fund Summary (Fund 72)	
Berkeley City College (Location 8).....	159
Table 87 – Student Representation Fee Fund Detail (Fund 72)	
Berkeley City College (Location 8).....	160
Table 88 – Project Trust Fund Summary (Fund 75).....	161
Table 89 – Project Trust Fund Detail (Fund 75).....	162
Table 90 – Project Trust Fund Summary (Fund 75)	
District Office – Central Services (Location 1).....	163
Table 91 – Project Trust Fund Detail (Fund 75)	
District Office – Central Services (Location 1).....	164
Table 92 – Project Trust Fund Summary (Fund 75)	
College of Alameda (Location 2).....	165
Table 93 – Project Trust Fund Detail (Fund 75)	
College of Alameda (Location 2).....	166
Table 94 – Project Trust Fund Summary (Fund 75)	
Laney College (Location 5).....	167



Table 95 – Project Trust Fund Detail (Fund 75)	
Laney College (Location 5).....	168
Table 96 – Project Trust Fund Summary (Fund 75)	
Merritt College (Location 6).....	169
Table 97 – Project Trust Fund Detail (Fund 75)	
Merritt College (Location 6).....	170
Table 98 – Project Trust Fund Summary (Fund 75)	
Berkeley City College (Location 8)	171
Table 99 – Project Trust Fund Detail (Fund 75)	
Berkeley City College (Location 8)	172
Table 100 – Self-Insurance Fund Summary (Fund 80).....	173
Table 101 – Self-Insurance Fund Detail (Fund 80)	174
Table 102 – Student Center Fund Summary (Fund 81)	
College of Alameda (Location 2)	175
Table 103 – Student Center Fund Detail (Fund 81)	
College of Alameda (Location 2)	176
Table 104 – Student Center Fund Summary (Fund 82)	
Laney College (Location 5).....	177
Table 105 – Student Center Fund Detail (Fund 82)	
Laney College (Location 5).....	178
Table 106 – Student Center Fund Summary (Fund 83)	
Merritt College (Location 6).....	179
Table 107 – Student Center Fund Detail (Fund 83)	
Merritt College (Location 6).....	180
Table 108 – Student Center Fund Summary (Fund 84)	
Berkeley City College (Location 8)	181
Table 109 – Student Center Fund Detail (Fund 84)	
Berkeley City College (Location 8)	182
Table 110 – Student Financial Aid Fund Summary (Fund 89).....	183
Table 111 – Student Financial Aid Fund Detail (Fund 89)	184



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).....
Nathaniel Jones III, Ph.D., MBA	Associate Vice Chancellor of Academic Affairs & Student Success
Adil Ahmed	Acting Vice Chancellor of Finance and Administration
Atheria Smith	Associate Vice Chancellor of Finance and Administration
Ronald McKinley, Ph.D.	Interim Vice Chancellor of General Services
Royl L. Roberts JD, MBA.....	Interim Vice Chancellor of Human Resources & Employee Relations
Antoine Mehoulley.....	Interim Chief of Staff
Mark Johnson	Chief Technology & Information Systems Officer
	Executive Director of Marketing, Communication & Public Relations

College Administrators

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



Board of Trustees / District Areas



Bill Withrow
Area 1



Kevin Jenkins
Area 2



Linda Handy
Area 3



Nicky González Yuen
Area 4



**Cynthia Napoli-
Abella Reiss**
Area 5



Dyana Delfín Polk
Area 6



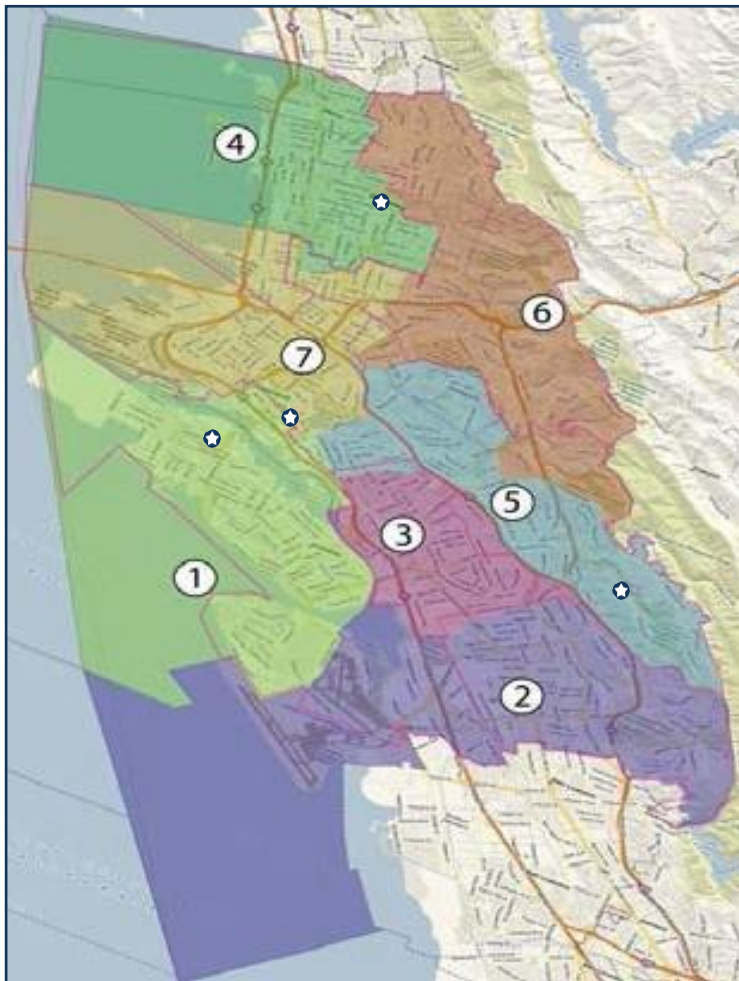
Julina Bonilla,
Area 7



Leesa Hogan
Student Trustee



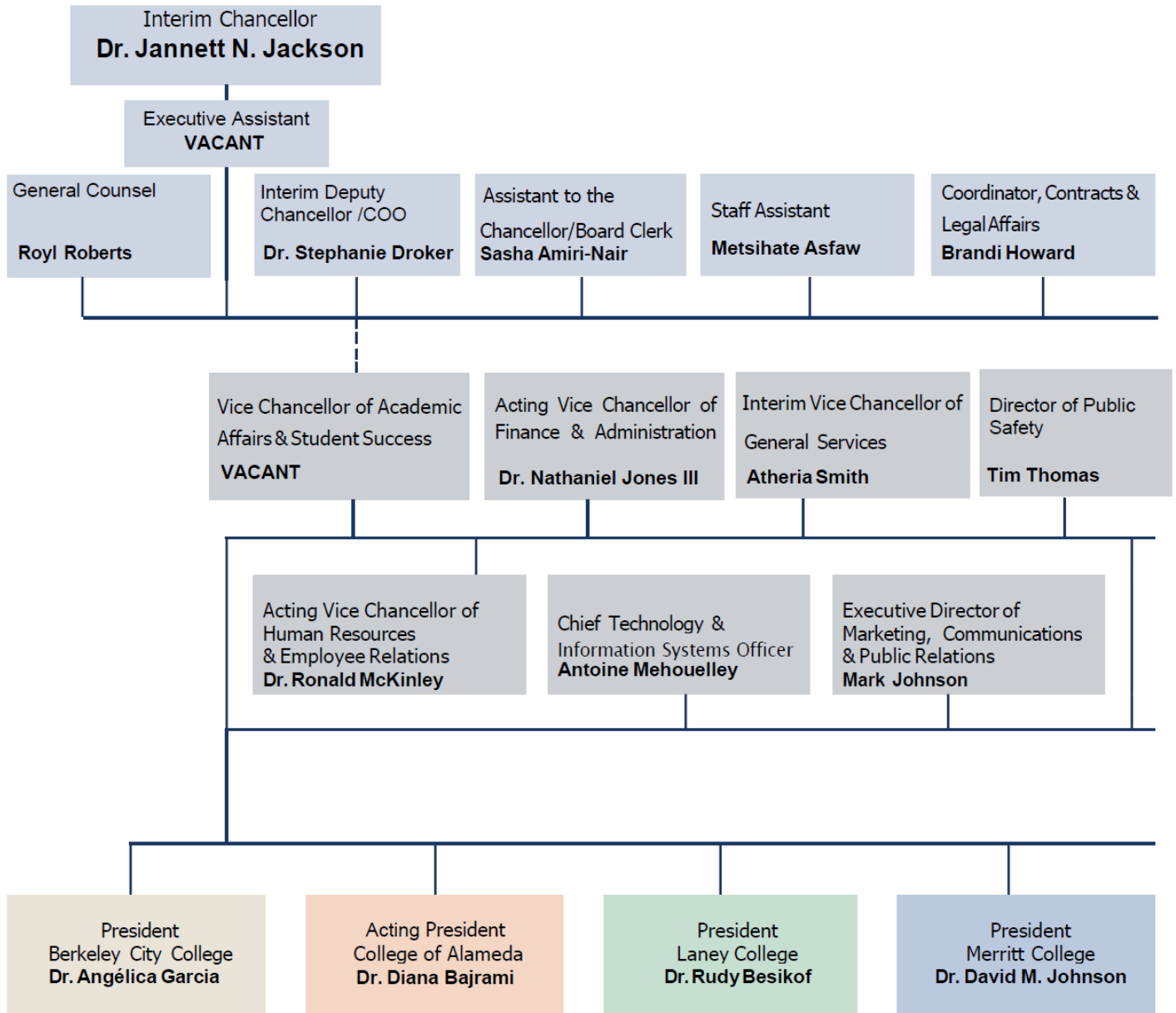
Sarah Latino
Student Trustee



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



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 Adopted Budget Address

September 13, 2022



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

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

Governor's Enacted Budget

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

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

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

- Will provide about \$4 billion in Proposition 98 funds over the prior year, including \$1.9 billion in ongoing spending and \$2.1 billion in one-time funding.
- COLA of 6.56% (for PCCD this equals \$6.8 million).
- Increased SCFF funding (\$600 million)
- Funding of \$200 million for Part-time Faculty Health Insurance Program



- One-time funding of \$840.7 million to be dedicated to deferred maintenance and energy efficiency projects.
- \$650 million for block grants addressing issues related to the pandemic.
- One-time funds of \$150 million dedicated to student retention and enrollment efforts.
- Capital Outlay funding from Proposition 51 totaling \$403 million.

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

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

Thank you for your continued support,

A handwritten signature in blue ink that reads "Jannett N. Jackson".

Jannett N. Jackson, PhD
Interim Chancellor

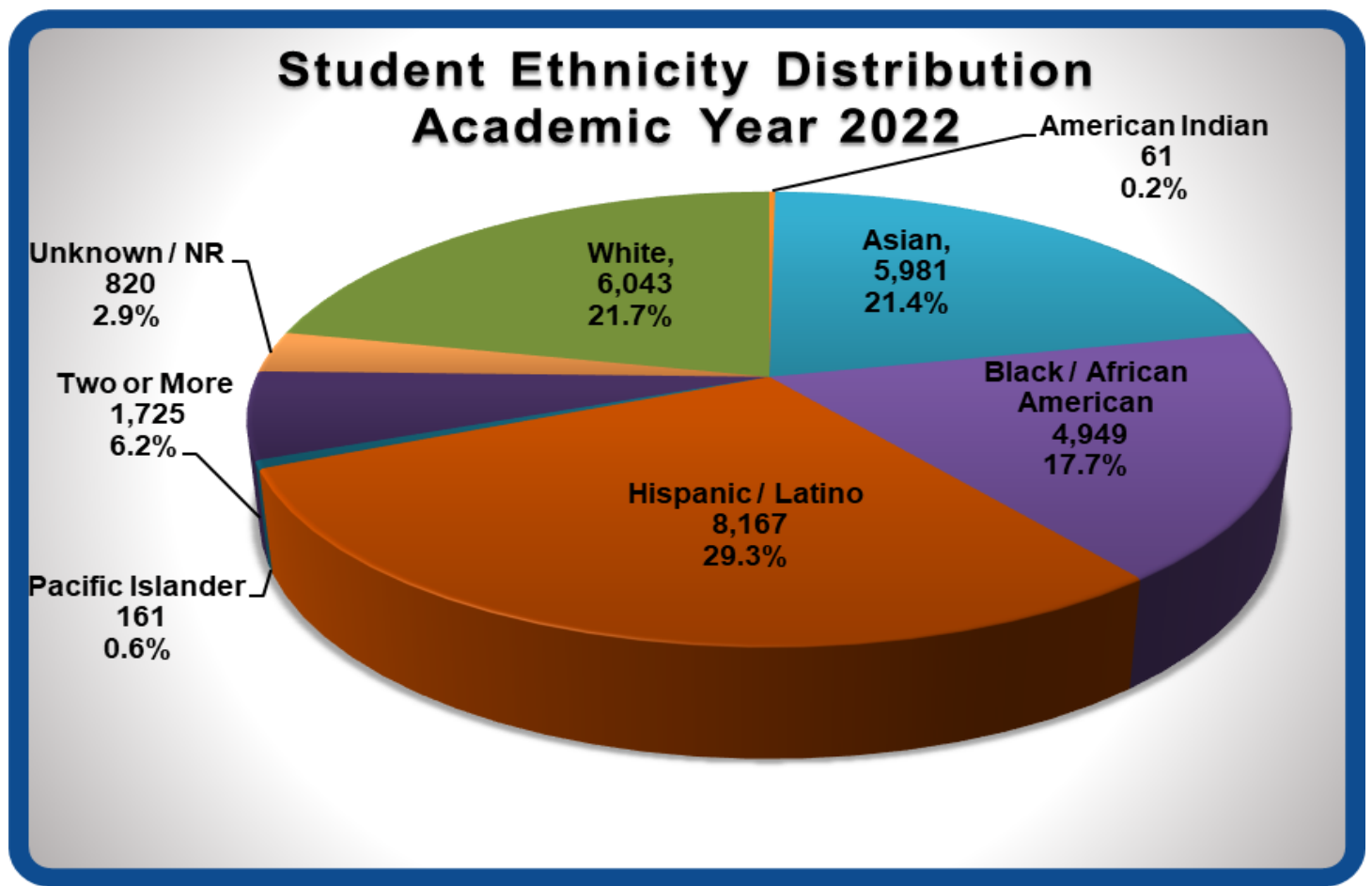


About the District

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.

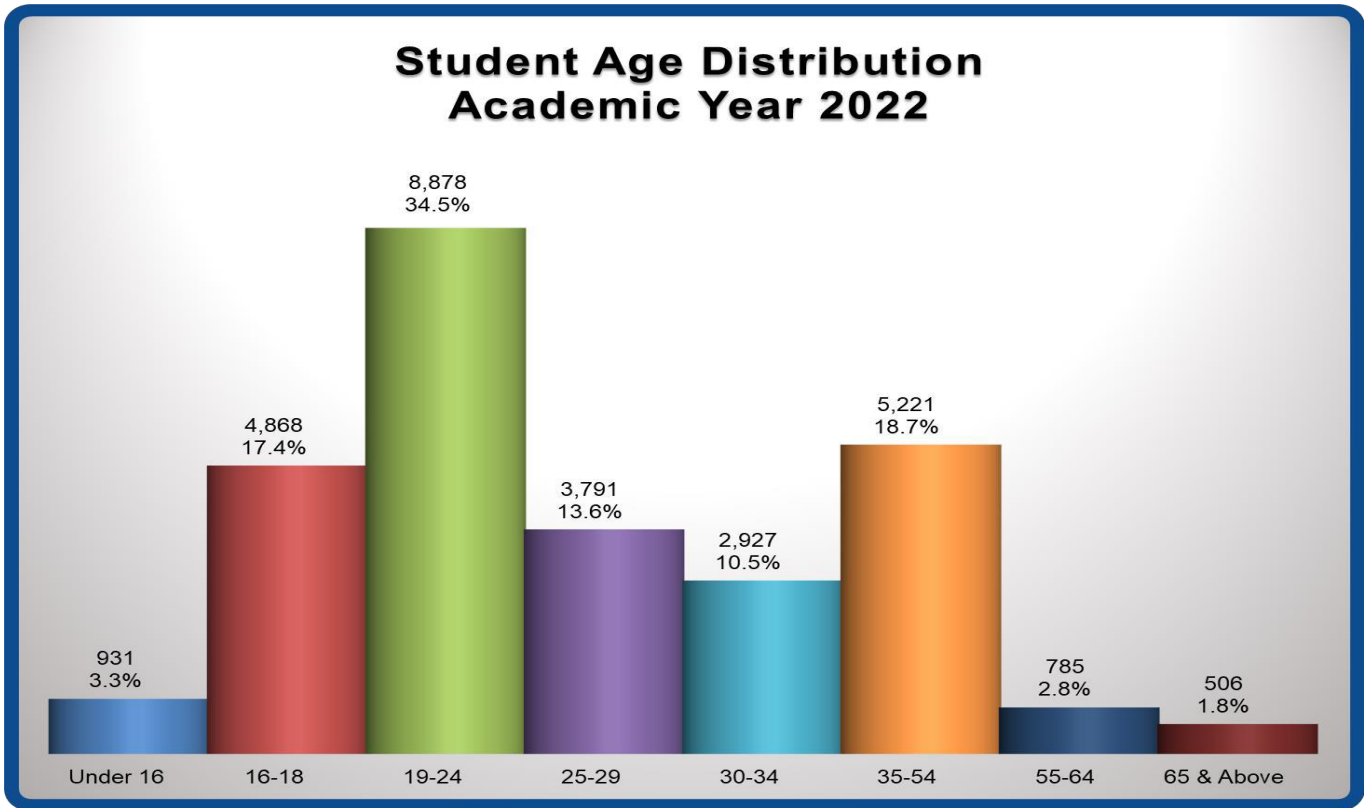
The Peralta Community College District was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation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

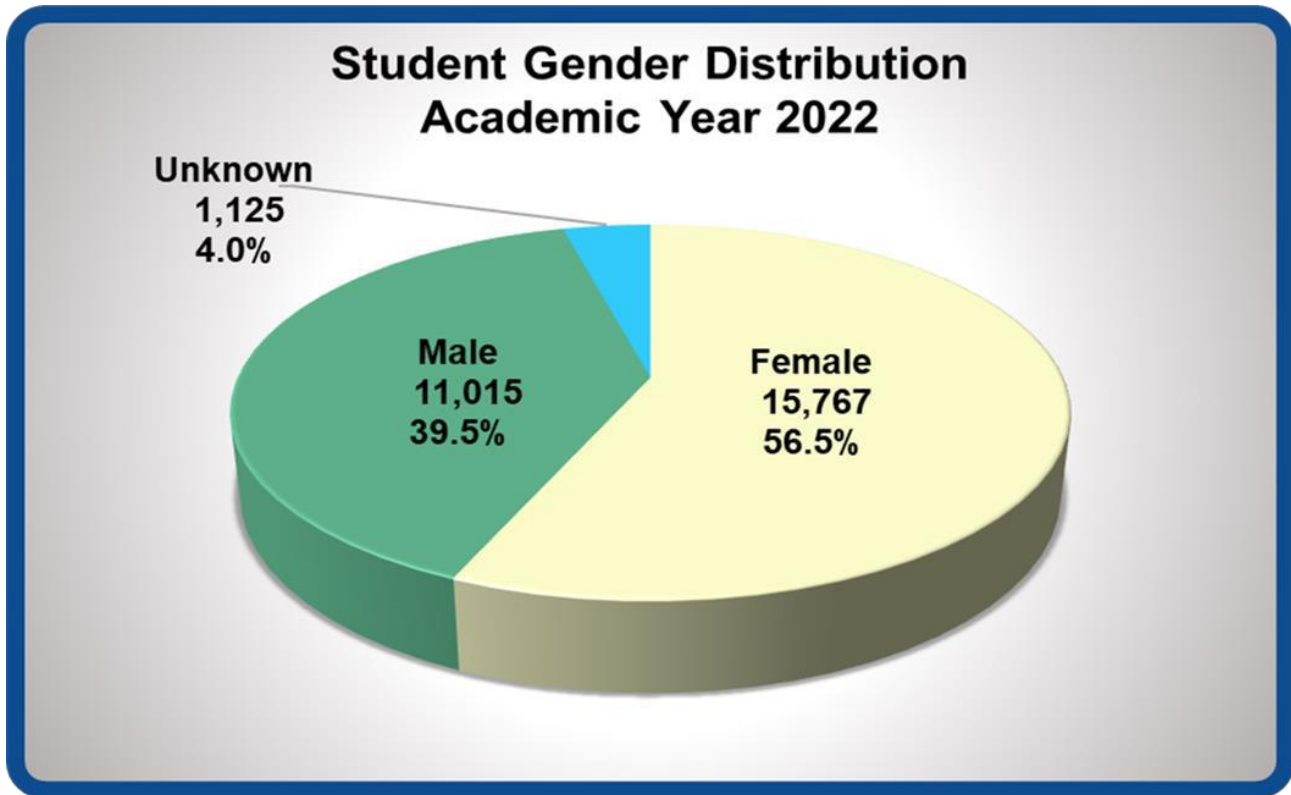




Graph 2



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,



Assessed Value of the District (continued)

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

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

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

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



Our Mission

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 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 student
- Supportive, satisfying, safe and functional work environment for faculty and staff
- Preparation for an environmentally sustainable future.



Berkeley City College

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



College of Alameda

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



Laney College

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



Merritt College

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



District

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



Office of Finance and Administration Executive Message

A handwritten signature in blue ink, appearing to read 'Adil', located to the right of the header.

To: Dr. Jannett N. Jackson, Interim Chancellor

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

Date: August 15, 2022

Subject: Adopted Budget Summary Fiscal Year 2022/23

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

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

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

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

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

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

Adil Ahmed
Interim Vice Chancellor for Finance & Administration



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

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

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

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



Description of Funds

The following is a brief discussion of the funds that 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.

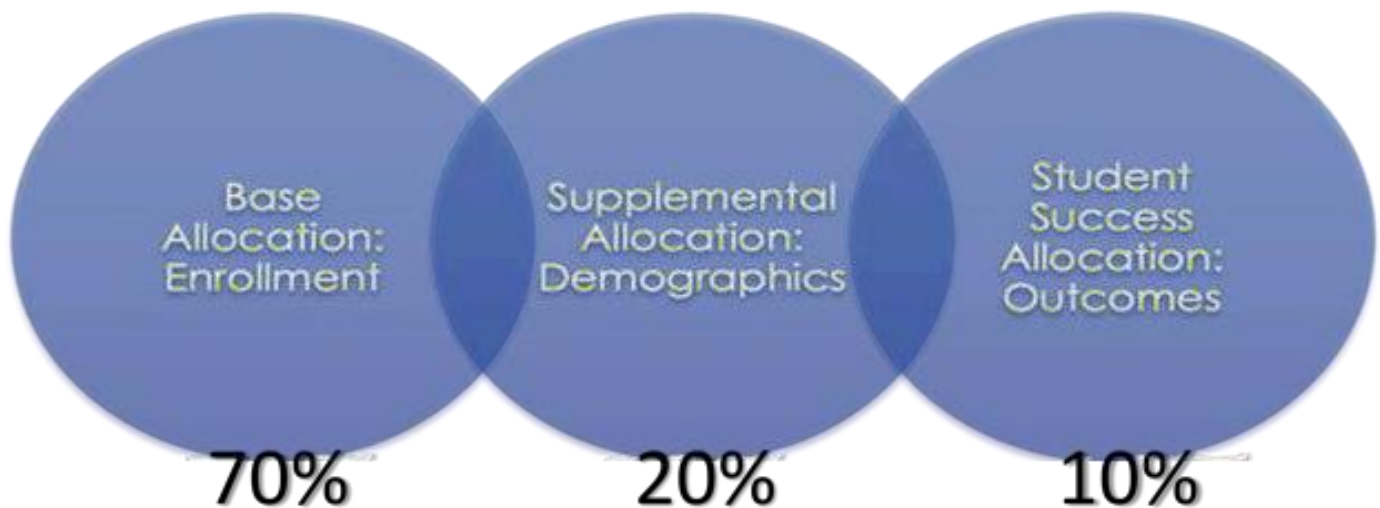
Student Centered Funding Formula (SCFF)

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 has remained the same.

Description of Funds (Continued)



Base Allocation

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

Supplemental

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

Student Success

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

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



Description of Funds (Continued)

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

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

Hold Harmless

The Peralta District's hold harmless is based on the State Chancellor minimum guaranteed revenue. The minimum guaranteed revenue for FY 2022-23 is the Total Compensational Revenue of FY 2017-18 plus allocated COLA for the subsequent years. In this case, for FY 2022-23, our Total Compensational Revenue will be based on FY 2021-22. The minimum guaranteed Total Compensational Revenue amount from the State is \$129,605,160 (includes 6.56% proposed COLA) and the Peralta District's Total Compensational Revenue is \$136,171,044 including the hold harmless amount of \$6,565,884.



Description of Funds (Continued)

Table 1 – SCFF Calculations

**Peralta Community College District
SCFF Calculation**

2023 Updated Adopted Budget

Cola FY 22-23	6.56%
Base Increase FY 22-23	5.89%
Basic Increase FY 22-23	2.46%
Total	14.91%

		FTEs	Rate	2022-23 Total
Base Allocation	Basic Allocation			23,801,684
	Credit FTEs: 3-Year Average Credit	14,964.43	4,840	72,432,450
	Special Admit	458	6,788	3,107,779
	CDCP	42	6,788	283,115
	Non Credit	60	4,082	241,352
	Subtotal	15,523.71		99,866,379
Non-Credit FTEs				
Total		15,523.71		99,866,379
Supplemental Allocation		Headcount	Rate	
	Pell Grant Recipients	4,608.00	1,145	5,274,190
	AB540 Students	641.00	1,145	733,671
	California Promise Grant Recipients	10,031.00	1,145	11,481,207
	Total	15,280.00		17,489,069
Student Success Allocation		Outcomes	Rate	
	All Students: Associate Degrees	816.00	2,025	1,652,186
	Associate Degrees for Transfer	592.00	2,700	1,598,199
	Credit Certificates	332.00	1,350	448,142
	Nine or More CTE Units	2,528.00	675	1,706,179
	Transfer	1,106.00	1,012	1,119,680
	Transfer Level Math and English	540.00	1,350	728,905
	Achieved Regional Living Wage	2,891.00	675	1,951,172
	Subtotal	8,805.00		9,204,462
	Pell Grant Recipients Bonus:			
	Associate Degrees	490.00	766	375,375
	Associate Degrees for Transfer	342.00	1,021	349,327
	Credit Certificates	158.00	511	80,693
Nine or More CTE Units	1,095.00	255	279,612	
Transfer	525.00	383	201,090	
Transfer Level Math and English	206.00	511	105,208	
Achieved Regional Living Wage	650.00	255	165,979	
Subtotal	3,466.00		1,557,284	
California Promise Grant Recipients Bonus:				
Associate Degrees	630.00	511	321,752	
Associate Degrees for Transfer	459.00	681	312,554	
Credit Certificates	222.00	340	75,586	
Nine or More CTE Units	1,599.00	170	272,212	
Transfer	719.00	255	183,599	
Transfer Level Math and English	315.00	340	107,251	
Achieved Regional Living Wage	1,263.00	170	215,012	
Subtotal	5,207.00		1,487,966	
Total		17,478.00		12,249,712
Total SCFF before Hold Harmless				129,605,160
Hold Harmless Funding				6,565,884
Total TCR 2022-2023				136,171,044
Total Revised SCFF FY 2022-2023 (Total Computation Revenue)				136,171,044



Description of Funds (Continued)

Restricted General (Fund 11)

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

Special Revenue Funds:

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

Measure E – Parcel Tax (Fund 08)

Facility Rental Fee (Fund 10)

Measure B – Parcel Tax (Fund 12)

Contract Education (Fund 30)

The Special Revenue Funds are established in accordance with the State Budget and Accounting Manual for budgeting and accounting, revenue received, and expenditures in support of contractual services provided by the colleges that are not integral to the general operations of the district.

Community Service Fee-Based (Fund 03)

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

Bookstore Commission (Fund 07)

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

Measure E – Parcel Tax (Fund 08)

Measure E was a special parcel tax measure approved by the voters on November 6, 2018. The approval provided the District with an annual parcel tax on all parcels located within the District's boundaries of \$48 per parcel per year for the duration of 8 years. The funding is used for maintaining core academic programs, such as Math, Science, and English; training students for careers; and preparing students to transfer to four-year universities. Funds generated by the measure may only be used to augment (rather than substitute for) funds already allocated for supporting core academic programs.

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



Description of Funds (Continued)

Facility Rental Fee (Fund 10)

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

Measure B – Parcel Tax (Fund 12)

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

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

Contract Education (Fund 30)

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

General Obligation Bond Fund - Measure G (Fund 43)

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

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

Table 2 – Measure G Fund 43

	2021/22 Unaudited Actuals	2022/23 Updated Adopted Budget
Beginning Fund Balance	28,080,995	14,054,336
Audit Adjustment	-	-
Net Increase (Decrease)	(14,026,659)	(8,948,563)
Ending Fund Balance	14,054,336	5,105,773



Description of Funds (Continued)

Faculty Professional Development (Fund 58)

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

Parking Services (Fund 59)

The Parking Services Fund is used to account for the revenues received from parking fees collected as authorized by Education Code Section 76360 and expenditures in support of parking services provided to students and employees.

Capital Outlay (Fund 61)

The Capital Outlay Fund is used to account for receipt and expenditures of State funded capital projects and scheduled maintenance projects.

Parking Mitigation (Fund 62)

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

General Obligation Bond Fund – Measures A (Fund 63)

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

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

Table 3 – Measure A Fund 63

	2021/22 Unaudited Actuals	2022/23 Updated Adopted Budget
Beginning Fund Balance	43,049,189	33,433,111
Audit Adjustment	-	-
Net Increase (Decrease)	(9,616,079)	(32,398,287)
Ending Fund Balance	33,433,111	1,034,824



Description of Funds (Continued)

Child Development Fund (Fund 68)

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

Other Post-Employment Benefits Reserve (Fund 69)

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

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

OPEB Bond Program Sources include three specific funding streams:

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

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

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.



Description of Funds (Continued)

Background

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

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

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

Sources of Funds

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

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

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

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

Supplemental General Fund Appropriation (District Fund 01)

In addition to the Dedicated OPEB Appropriation, the District has made supplemental appropriations of general fund monies to cover OPEB Bond Program Uses. In fiscal year 2022-23, the amount of such apportionment is \$3.0 million.



Description of Funds (Continued)

Uses of Funds

Bond Debt Service, Fees, and Interest Rate Swaps

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

In 2006, the District entered into six forward starting interest rate swaps corresponding with the six series of convertible zero coupon securities, B-1 through B-6. On August 5, 2020, the third swap related to the B-3 tranche became effective. The District is paying a fixed rate of 5.279% and receiving one-month LIBOR. Historically, the fixed rate that the District has paid on its outstanding swaps exceeded its receipts. This negative spread is projected to continue in 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 Unaudited Actuals	2022/23 Updated Adopted Budget
Sources		
OPEB 7.5% Contribution for General Fund	6,070,203	6,612,128
Total	6,070,203	6,612,128
Uses		
Services	14,317	20,000
Pre-2004 Retiree Benefits	-	-
Debt Services	8,154,106	6,572,128
Total	8,168,423	6,592,128
Beginning Balance	5,672,660	3,574,440
Audit Adjustment	-	-
Net Increase (Decrease)	(2,098,220)	20,000
Ending Fund Balance	3,574,440	3,594,440



Description of Funds (Continued)

Trust and Agency (Fund 71)

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

Student Representation Fees (Fund 72)

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

Project Trust (Fund 75)

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

Self-Insurance (Fund 80)

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

Student Body Center Fee Funds

College of Alameda (Fund 81)

Laney College (Fund 82)

Merritt College (Fund 83)

Berkeley City College (Fund 84)

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

Student Financial Aid (Fund 89)

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



2022/23 Updated Adopted Budget Assumptions

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

General Assumptions

1. The 2022/23 General Fund Unrestricted Ending Fund Balance is projected at approximately \$25.6 million with a reserve of 16.09%, 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. 6.56% Statutory Cost of Living Adjustment (COLA)
5. 5.89 % SCFF Base increase
6. \$200 million Basic increase
7. Unrestricted lottery estimated at \$228.00 per FTES, approximately \$2.7 million for PCCD
8. First Year of Parcel Tax - Measure E is estimated to be \$8,000,000



2022/23 Adopted Budget Assumptions (continued)

2022-23 Budget Highlights in Proposition 98 Funding for the System (In Millions)

	CCC System	PCCD
	<i>(In Millions)</i>	<i>(In Millions)</i>
TECHNICAL ADJUSTMENTS		
Student Centered Funding Formula (SCFF) other base adjustments (aside from COLA and Growth)	-\$312.6	-\$4.38
Subtotal Technical Adjustments	-\$312.6	-\$4.38
POLICY ADJUSTMENTS		
Ongoing (Proposition 98)		
Provide 6.56% COLA for SCFF	\$493.0	\$8.4
SCFF Basic Allocation Increase	\$200.0	\$6.4
SCFF Base Funding Increase	\$400.0	\$7.5
POLICY ADJUSTMENTS (contd.)		
Ongoing (Proposition 98)		
Augment Part-Time Faculty Health Insurance Program	\$200.0	\$2.8
Augment Student Success Completion Grants	\$250.1	\$3.5
Provide 6.56% COLA for Adult Ed	\$36.8	\$.5
Increase support for NextUp Program	\$30.0	\$0.4
Modernize CCC technology and protect sensitive data	\$24.0	\$0.3
Fund 0.5% enrollment growth for SCFF	\$26.7	\$0
Increase support for financial aid administration	\$10.0	\$0.1
Implement Equal Employment Opportunity best practices	\$10.0	\$0.1
Provide 6.56% COLA for Extended Opportunity Programs and Services (EOPS)	\$8.9	\$0.1
Provide 6.56% COLA for Disabled Students Programs and Services (DSPS)	\$8.3	\$.01
Provide 6.56% COLA for Apprenticeship	\$1.6	\$0.02
Provide 6.56% COLA for CalWORKs Student Services	\$3.1	\$0.04
Provide 6.56% COLA for Mandates Block Grant and Reimbursements	\$2.4	\$0.0
Expand African American Male Education Network and Development (A2MEND) student charters	\$1.1	\$0.0
Provide 6.56% COLA for Childcare Tax Bailout	\$0.2	\$0
Subtotal Ongoing (Proposition 98) Policy Adjustments	\$1,706.2	\$30.2
One-Time (Proposition 98)		
Address deferred maintenance	\$840.7	\$11.8
Support retention and enrollment strategies	\$150.0	\$2.1
Support healthcare focused vocational pathways in Adult Ed	\$130.0	\$1.8
Implement common course numbering systemwide	\$105.0	\$1.5
Modernize CCC technology and protect sensitive data	\$75.0	\$1.0
Implement transfer reforms of AB 928	\$65.0	\$0.9
Implement program pathways mapping technology	\$25.0	\$0.4
Provide emergency financial assistance grants to AB 540 students	\$20.0	\$0.3
Subtotal One-Time Policy Adjustments	\$1,410.7	\$19.8
TOTAL CHANGES	\$2,804.3	\$45.6



SCCF Funding Rate including the COLA:

Proposed 2022-23 Student Centered Funding Formula Rates (rounded)

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

Pension and Other Rates (STRS & PERS no increase in rate from fiscal 2021-22):

Planning Factors for Proposed 2022-23 Budget

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



Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$0.9 Million,
2. COLA budgeted for salaries 6.00%,
3. Maintain District contribution to DSPS program of approximately \$1.2 million,
4. OPEB Debt Service Payment of approximately \$3.0 million due to bond program restructuring,
5. Contribute to the new Irrevocable Trust for \$.25 million as per OPEB long term funding plan,
6. Contribute \$1.55 million to Self-Insurance Fund to cover costs of Property and Liability insurance,
7. Any restricted funding cuts or cost increases must be borne by the respective program,
8. OPEB payroll charge 7.50%,
9. Contribute \$.12 million for Faculty Professional Development,
10. Utilities to be budgeted at the campus level based on prior year actuals plus 5% increase,
11. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17.6 million (\$6.6 million, fund reserve 69; \$3.0 million, fund 01; and \$8.0 million, fund 94).

Facilities

CAPITAL OUTLAY

Bond Funding for Continuing and New Projects: the Governor provides \$373 million in capital outlay funding from Proposition 51, approved by voters in 2016. The funding is to support the construction phase for 18 continuing projects. State approved preliminary plans and working drawings will be included as continuing projects.⁴³

PCCD has the following projects that have state funding:

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



Budget Allocation Model (BAM)

BAM History and Partnership between the District Office & the Colleges

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

Historically, the move from an expenditure-based funding method to a revenue-based allocation model was a culture shift. The transition of the PCCD Budget Allocation Model required changes in many areas including: accountability, autonomy, transparency, regulatory compliance, and expenditures.

On the broadest level, the purpose of this partnership is to encourage and support collaboration between the colleges and the district office. The colleges have broad oversight of institutional responsibilities while the district office primarily ensures compliance with applicable statute and regulatory compliance, as well as essential support functions. With the understanding that the colleges have primary authority over educational programs and student services functions, each college develops autonomous and individualized processes to meet state and accreditation standards. The college president shall be responsible for the successful operation and performance of the college.

BAM Oversight

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

BAM Calculation

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

Table 5

BAM Allocation Summary	
Total Computation Revenue (TCR)	136,171,044
Other Revenues	23,131,303
Total Revenues	159,302,347
District-wide Costs (minus)	13,433,797
Applicable Revenues	145,868,550
Full Time Faculty Salary and Benefits (minus)	43,024,727
Part Time Faculty Salary and Benefits (minus)	6,134,100
Available Revenues	96,709,723
District Offices Cost (minus)	9,511,045
Centralized Costs (minus)	33,810,776
Net Revenues	53,387,902



Table 6

Budget Allocation Model (Fund 01)	
Total Computation Revenue (TCR)	136,171,044
HEERF Fund indirect and Loss Revenues	3,999,859
Mandated Cost	468,204
Unrestricted Lottery	2,699,748
Faculty Hiring and Parity	2,627,022
Non Resident Student Revenue	5,582,942
Student Health Fees	605,251
Application Fees (Int'l)/Student records	26,127
Other Student Fees and Miscellaneous	198,125
Capital Outlay	101,757
Faculty Compensation	4,000,000
Part Time Faculty Health Care	2,822,268
Total Revenue	159,302,347
Less District Wide Cost	
OPEB	3,000,000
Bad Debt Allowance	2,000,000
Contribution Trust 2	250,000
Properties liabilities	1,550,000
DSPS Contribution	1,200,000
District Utilities	737,741
College Utilities	4,481,056
Third Party Cost	215,000
Total Exclusions	13,433,797
Applicable Revenues	145,868,550
Less Full Time Faculty Salary and Benefits	43,024,727
Less Part Time Faculty Salary and Benefits	6,134,100
Available Revenues	96,709,723



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	18,412,164	34,417,856	23,578,398	20,301,304	96,709,723
DO Service Center Budget	(1,810,769)	(3,384,869)	(2,318,849)	(1,996,559)	(9,511,045)
Centralized Service Budgets	(6,437,094)	(12,032,859)	(8,243,266)	(7,097,558)	(33,810,776)
Net College Revenue	10,164,302	19,000,128	13,016,284	11,207,188	
Unrestricted Expenditure Budget by College					
Full Time Academic	-	-	-	-	-
Academic Admin	1,363,086	1,641,743	1,393,256	1,145,200	889,737
Other Faculty	1,454,805	2,445,468	1,312,926	1,359,820	944,805
Classified Salary	3,929,571	6,728,939	4,272,197	3,678,869	15,405,897
Benefits	4,238,516	6,607,392	4,477,712	3,535,796	11,044,059
Books, Supplies, Services	-	-	-	-	-
Equipment Capital Outlay	-	-	-	-	-
Expenditure Totals	10,985,978	17,423,542	11,456,091	9,719,685	28,284,498
Surplus (Deficit)	(821,676)	1,576,586	1,560,193	1,487,502	



Table 9

District Office Service Centers Budgets	
Chancellor's Office	2,827,768
Board of Trustees	306,252
General Counsel	203,060
Information Technology(DP)	1,097,346
Public Information	157,830
Employee Relations	340,516
Human Resources	513,558
Financial Services	1,262,691
General Services	1,258,162
Facilities Operations	1,188,720
Purchasing Division	355,142
Total	9,511,045

Table 10

Centralized Services Budgets	
General Counsel	812,240
Information Technology(DP)	4,389,385
Public Information	1,420,471
Risk Management	586,562
Academic Affairs Ed Svcs	2,449,205
Admissions and Records	730,918
Academic Affairs Student Svcs	621,720
International Educ. Program	1,510,784
Institutional Dev and Research	1,129,845
Employee Relations	1,362,064
Human Resources	2,054,230
Financial Services	5,050,764
General Services	5,032,650
Facilities Operations	4,754,881
Purchasing Division	1,420,567
Financial Aid	484,490
Total	33,810,776



Table 11

District-wide Costs	
OPEB	3,000,000
BAD DEBT	2,000,000
Irrevocable Trust	250,000
Properties Liabilities & Self Insurance	1,550,000
DSPS Contribution	1,200,000
District Utilities	737,741
College Utilities	4,481,056
Third Party Administrator	215,000
Total	13,433,797

Table 12

All Funds - (Excluding General Obligation Bonds) - Revenues \$342.3 million	
Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, 58, and 59)	162,607,218
Restricted General Funds	129,043,463
Parcel Tax Funds	8,000,000
Child Development Funds	1,862,370
Other Post Employment Benefits Reserve Fund	6,612,128
Trust Funds	34,157,195
	342,282,374

**Table 13**
All Funds - (Excluding General Obligation Bonds) - Expenditures \$349.9 million

Unrestricted General Funds	162,845,867
Restricted General Funds	136,213,570
Parcel Tax Funds	8,160,156
Child Development Funds	1,964,375
Other Post Employment Benefits Reserve Fund	6,592,128
Trust Funds	34,167,195
	349,943,291

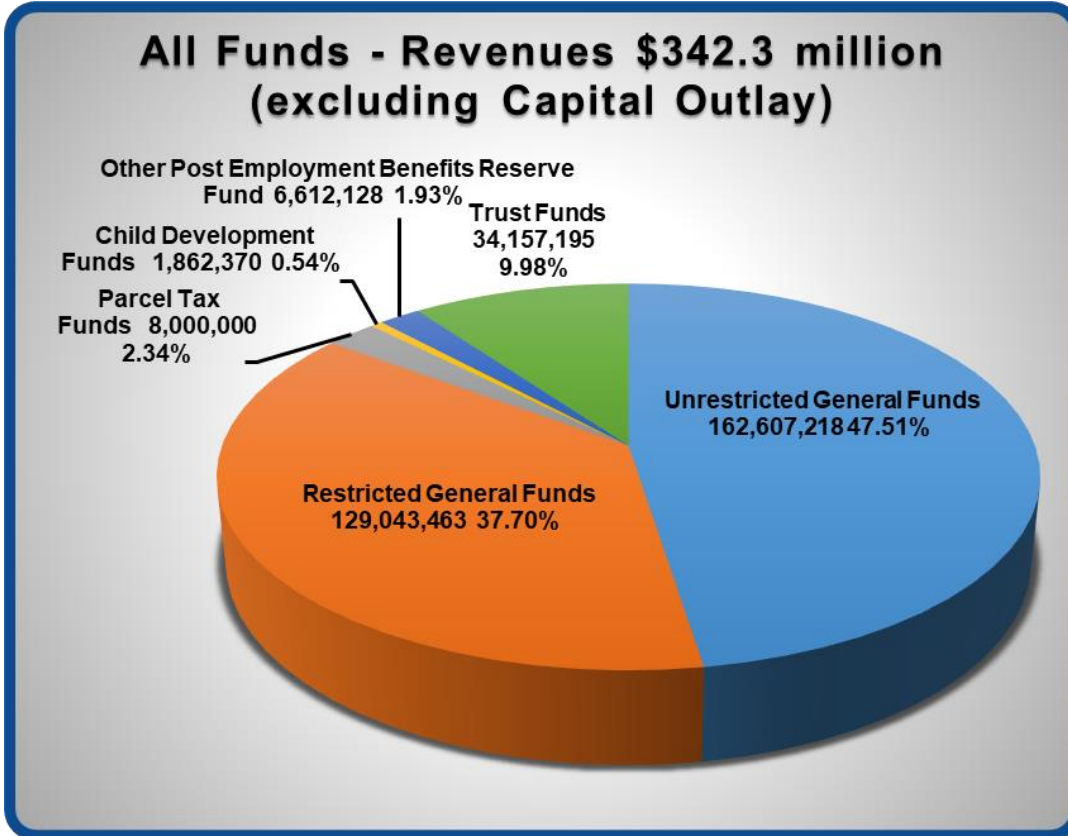
Capital Outlay Funds - Revenue & Expenditures

Revenue	126,178,537
Expenditures	167,500,387

The only revenue outside of any sale(s) is Interest on the funds received. The carryover in the fund balance covers any expenditures that occurred after the sale(s).



Graph 4



Graph 5

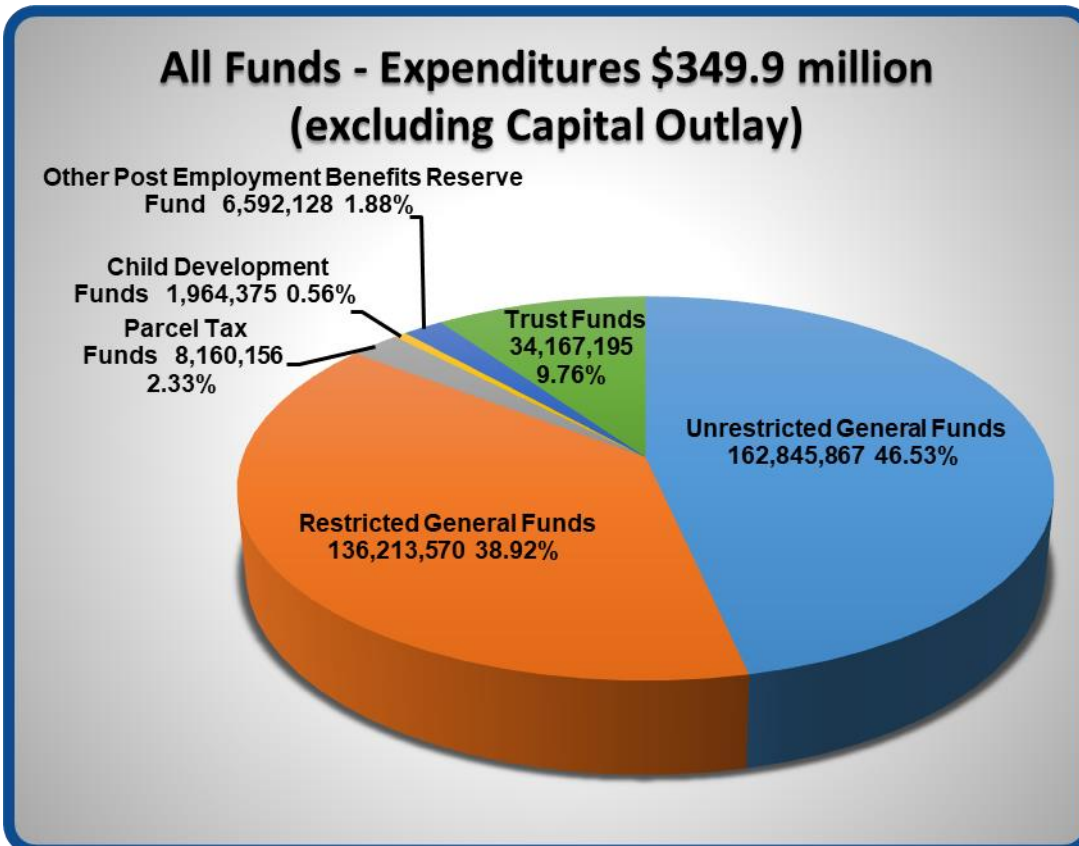




Table 14

Updated Adopted Budget 2023 Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2021/22	Unaudited Actuals F/Y 2021/222	Adopted Budget F/Y 2022/23	Projections F/Y 2023/24	Projections F/Y 2024/25	Projections F/Y 2025/26
	With Hold Harmless		With Hold Harmless	With Hold Harmless	With Hold Harmless	With Out Hold Harmless
Revenues:						
Federal Revenue	-	-	3,999,859	-	-	-
State Revenue ¹	76,530,675	77,818,251	87,160,712	91,072,985	95,280,670	95,280,670
Local Revenue ²	72,205,810	70,064,158	68,141,777	68,426,293	68,540,185	68,656,355
Total Revenues:	148,736,485	147,882,409	159,302,348	159,499,278	163,820,855	163,937,025
Expenditures:						
Full Time Academic ³	25,740,117	24,407,728	27,285,502	28,104,067	28,947,189	29,236,661
Academic Administration	6,167,997	5,779,597	6,433,022	6,626,013	6,824,793	6,893,041
Other Faculty	6,949,694	6,474,025	6,829,241	7,034,118	7,245,142	7,317,593
Part Time Academic	5,261,820	13,406,618	6,636,120	6,835,203	7,040,259	7,110,662
Classified Salary	33,107,442	29,574,815	34,015,473	35,035,938	36,087,016	36,447,886
Fringe Benefits	43,267,476	41,112,614	46,248,810	47,173,786	48,117,262	49,079,607
Bad Debts	850,000	850,000	2,000,000	1,550,000	2,000,000	850,000
Books Supplies, Svcs	22,304,944	6,382,716	23,414,742	22,244,005	22,244,005	22,244,005
Equipment Outlay	268,751	334,966	367,483	367,483	367,483	367,483
Debt Services-Bonds ⁴	2,334,000	121,704	3,000,000	2,334,000	2,334,000	2,334,000
Other Outgo (General Fund Contribution) ⁵	1,850,000	17,559,452	3,001,000	1,850,000	1,850,000	1,850,000
Contingency Reserve ⁶	406,950	-	-	200,000	200,000	200,000
Total Expenses:	148,509,191	146,004,235	159,231,393	159,354,613	163,257,149	163,930,938
Beginning Fund Balance:⁷	23,666,687	23,666,687	25,544,860	25,615,815	25,760,480	26,324,187
Net Increase (Decrease)	227,294	1,878,174	70,954	144,665	563,707	6,087
Audit Adjustment	-	-	-	-	-	-
Ending Fund Balance:	23,893,980	25,544,860	25,615,815	25,760,480	26,324,187	26,330,274
Fund Balance %	16.09%	17.50%	16.09%	16.17%	16.12%	16.06%

Revenue Assumptions

- ¹ State revenue for 22-23 includes a 6.56% COLA and 5.89% SCFF Base increase 2.46% (14.91%) & Hold Harmless (through 2025); years 23-24 and 24-25 reflect a 4% COLA. Beginning in 25-26 the State Revenue will be flat, there will be no COAL. \$200 million basic increase (increase of \$1.7 m from \$4.2 to \$5.9 per college)
- ² Local revenue (Out of State Student, International Student and miscellaneous Revenues) 2% increase annually starting 23-24. \$200 million part-time health cost increase is reflected in the 5 year projection-PCCD \$2.8 million

Expenditure Assumptions

- ³ Full Time Academic includes a 6.00% COLA and hiring of 11 new faculty positions. All others personnel costs include a 6.00% COLA. After 24-25 no COLA is budgeted for salary costs.
- ⁴ Debt services, increase in annual bond payment beginning 22-23. Debt payment from the General Fund will decrease in 24-25 to 2.3m.
- ⁵ Other Outgo - Includes DSPS contribution \$1.2m, Property Insurance \$1.5m and Post Retiree contribution \$.3m and will decrease in 23-24 to \$1.85m. Self insurance is becoming costly and requires encroachment on the General Fund for support.
- ⁶ Contingency reserve for unforeseen expenses 22-23.
- ⁷ Beginning Fund Balance for Fiscal Year 2022/23 is the Unaudited Actuals Ending Fund Balance for 2021/22. All expenditures increase 3% every year from 23-24 which represent 2% cola and 2% step increase. After 24-25 only a 1% step and column increase is budgeted, no COLA is applied. Fund Balance is committed for two months operations, PERS/STRS and step and column increase. Reduction discretionary 5% from 23-24-24-25 and 25-26



Graph 6

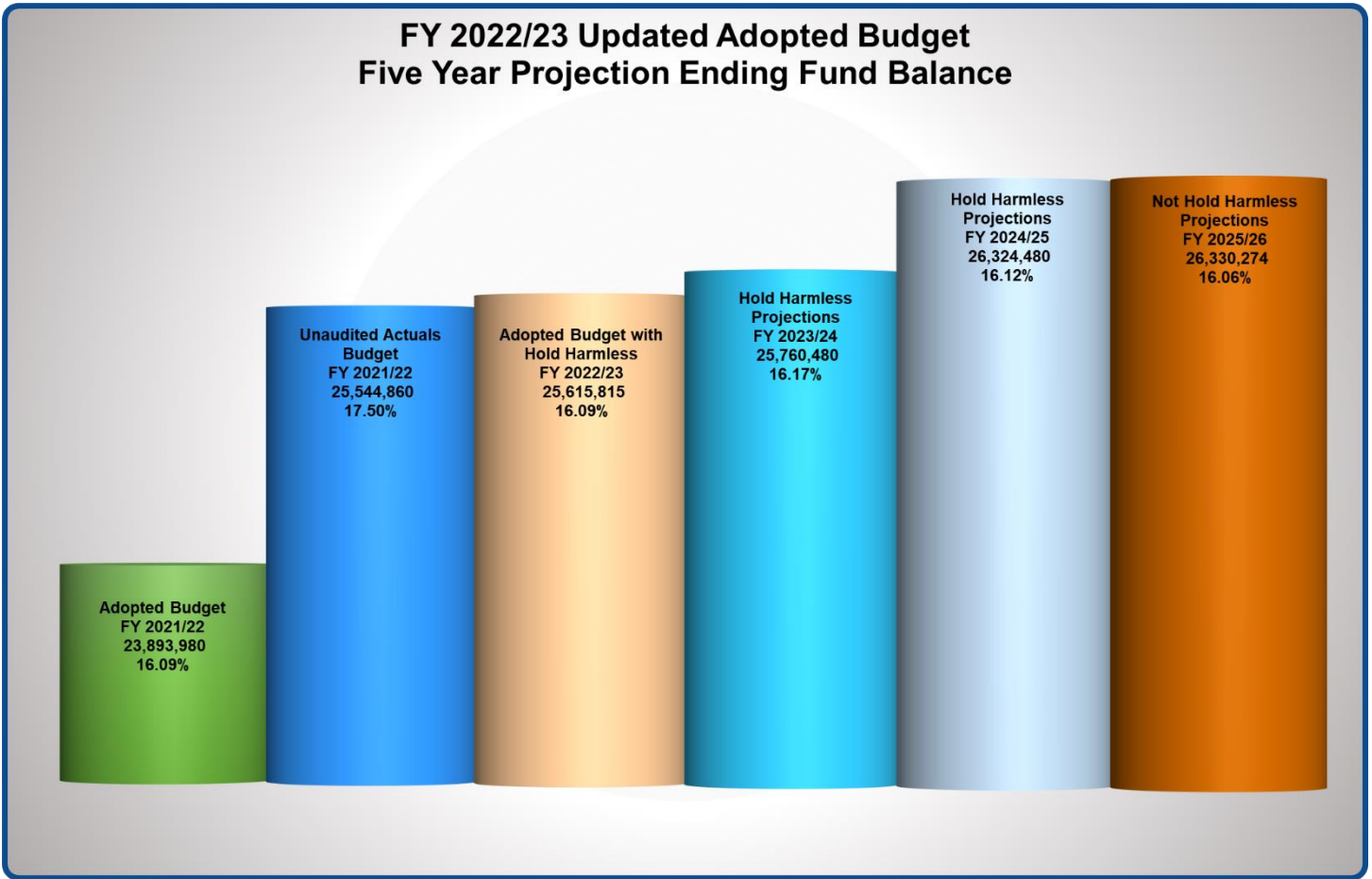




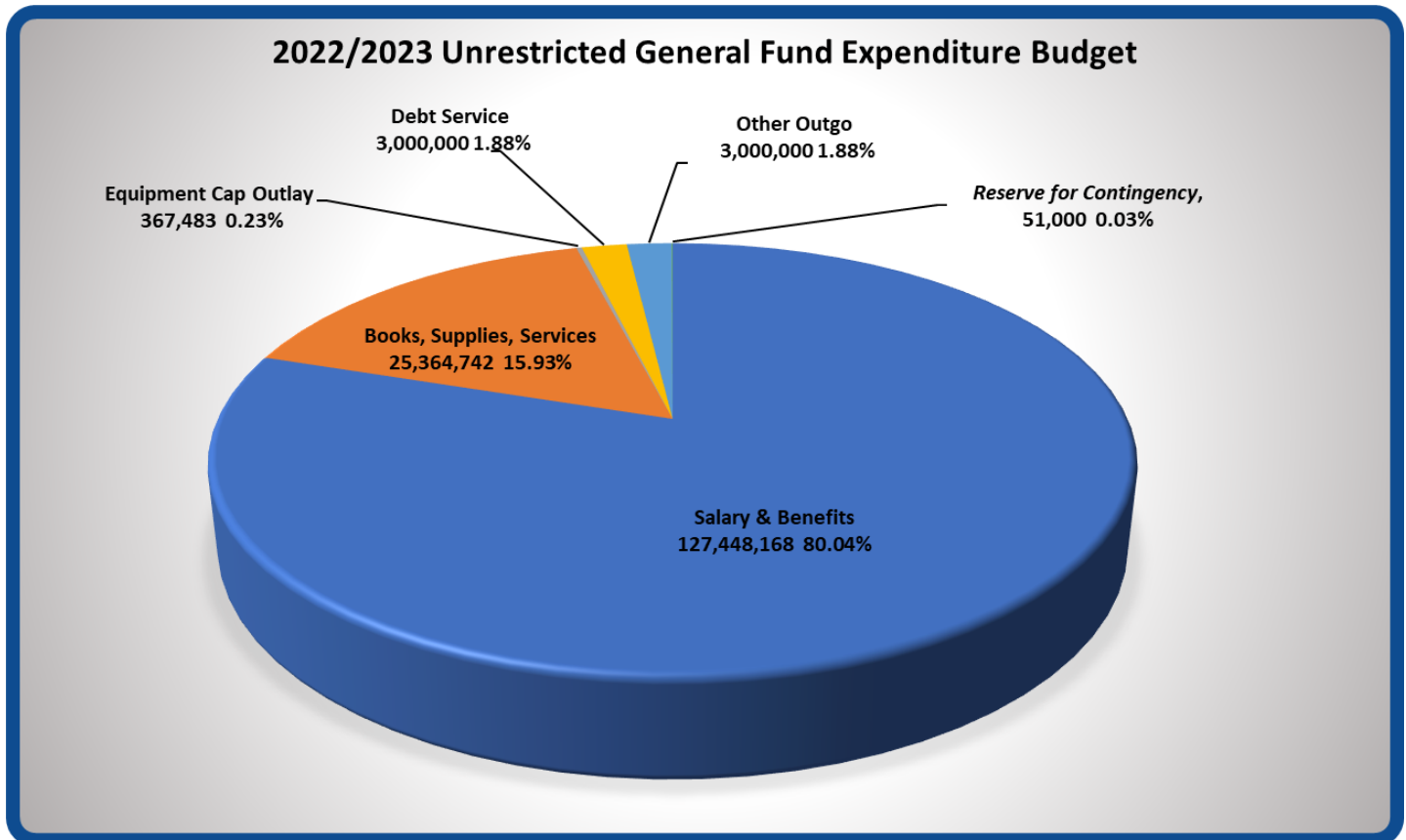
Table 15

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Federal Revenue	19,305	-	-	3,999,859
State Revenue	68,872,443	76,530,675	77,818,251	87,160,712
Local Revenue	74,404,396	72,205,810	70,064,158	68,141,776
Other Financing Sources	-	-	-	-
Total Revenue	143,296,144	148,736,485	147,882,409	159,302,347
Expenses				
Full Time Academic	22,660,509	25,740,117	24,407,728	27,285,502
Academic Admin	5,356,877	6,019,497	5,779,597	6,433,022
Other Faculty	2,905,667	6,226,218	6,474,025	6,829,241
Part Time Academic	17,875,262	5,985,296	13,406,618	6,640,743
Classified Salary	27,614,560	33,107,442	29,574,815	34,015,473
Fringe Benefits	36,706,776	43,222,925	41,112,614	46,244,187
Books, Supplies, Services	10,385,489	23,154,944	7,232,716	25,364,742
Equipment Cap Outlay	326,222	268,751	334,966	367,483
Debt Service	1,401,001	2,334,000	121,704	3,000,000
Other Outgo	16,783,417	1,850,000	17,559,452	3,000,000
Reserve for Contingency	-	600,000	-	51,000
Total Expenses	142,015,781	148,509,191	146,004,235	159,231,393
Beginning Fund Balance	23,195,266	23,666,687	23,666,687	25,544,861
Audit Adjustment	(808,943)	-	-	-
Net Increase (Decrease)	1,280,364	227,294	1,878,174	70,954
Ending Fund Balance	23,666,687	23,893,981	25,544,861	25,615,814
Ending Fund Balance %	16.66%	16.09%	17.50%	16.09%



Graph 7 - Summary



Graph 8 - Detail

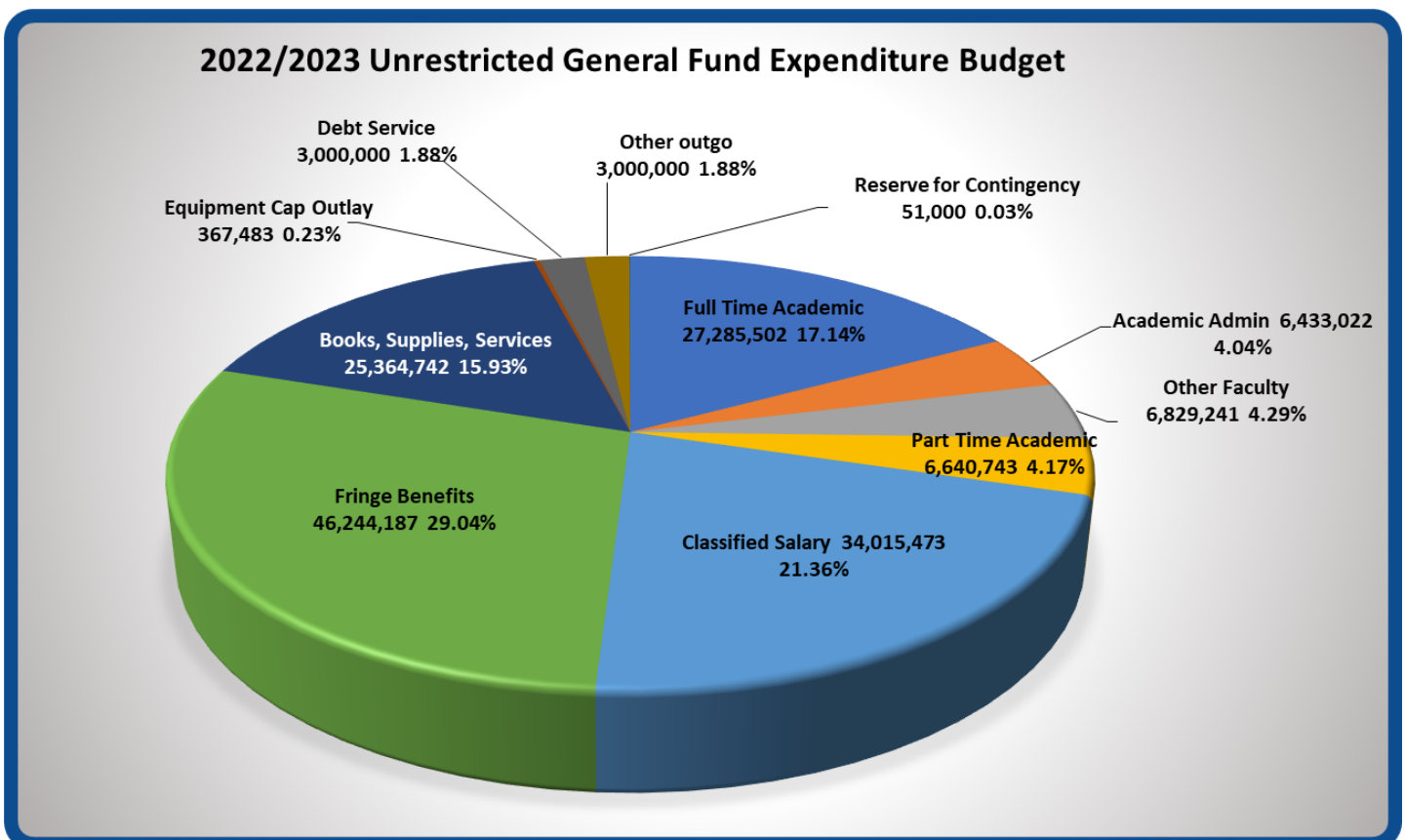




Table 16

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8121 Higher Education Act of 1965	-	-	-	-
8195 Department of Education	19,305	-	-	-
8199 Other Federal Income	-	-	-	3,999,859
Federal Revenue	19,305	-	-	3,999,859
8611 State General Apportionment	36,959,855	48,876,385	34,858,861	43,241,763
8613 2% Enrollment Fees	220,984	-	159,446	-
8618 Apprenticeship Apportionment	-	-	-	-
8630 Education Protection Account	22,308,957	17,185,869	30,895,493	31,128,849
8659 PT Health Benefits Rev	-	-	-	-
8660 PT Office Hrs Rev	-	-	-	-
8661 PT Faculty Parity Pay	489,894	353,807	330,369	355,996
8672 Homeowners Prop Tax Relief	171,911	172,858	173,110	172,858
8681 State Lottery Proceeds	2,681,366	2,870,808	2,973,072	2,699,748
8682 State Mandated Cost	507,255	535,805	478,183	468,204
8699 Other State Revenue	5,532,221	6,535,143	7,949,716	9,093,294
State Revenue	68,872,443	76,530,675	77,818,251	87,160,712
8811 Tax Secured Roll	27,369,794	21,190,188	23,303,788	22,613,933
8812 Tax Supplement Roll	161,131	429,577	790,825	429,577
8813 Tax Unsecured	1,510,927	1,859,388	1,566,758	1,859,388
8814 PY Tax Secured Roll	(112,752)	-	(55,016)	-
8817 Redevelopment Property Tax	2,574,103	-	8,654,871	-
8818 ERAF	23,034,971	29,737,525	23,943,606	32,080,668
8846 Commission	-	-	10,000	-
8851 Facility & Athletic Field Rent	-	-	1,870	-
8861 Interest/Investment Income	11,043	-	128,852	-
8872 Community Services Classes	-	-	1,793	-
8874 Enrollment	10,396,889	8,406,113	5,299,290	4,644,008
8879 Student Records	12,596	-	11,504	-
8880 Tuition Out of St	3,513,603	3,285,950	2,309,475	2,309,474
8881 Parking Services	31	-	-	-
8882 F-1 Visa Tuition	4,204,893	5,806,747	3,273,468	3,273,468
8883 Student Center	(4)	-	144	-
8884 Student AC Transit	(3,257)	-	(626)	-
8886 Application Fee	11,000	5,850	15,100	26,127
8887 Capital Outlay Fee	153,590	136,359	101,757	101,757
8895 St Drop Fees	1,530	-	1,570	-
8896 Student Health Fees	894,002	680,416	605,251	605,251
8897 Indirect Income	-	-	-	-
8898 Student Representation Fee	(30)	-	(15)	-
8899 Miscellaneous	670,337	667,697	99,895	198,125
Local Revenue	74,404,396	72,205,810	70,064,158	68,141,776
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfer In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	143,296,144	148,736,485	147,882,409	159,302,347



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
1101 Instructor	22,484,541	25,633,721	24,307,937	27,169,897
1102 Instructor -Subs	-	-	-	-
1103 Instructor - Sabbatical	175,968	106,396	99,792	115,605
Full Time Academic	22,660,509	25,740,117	24,407,728	27,285,502
1201 Administrators	5,356,877	6,019,497	5,779,597	6,433,022
Academic Admin	5,356,877	6,019,497	5,779,597	6,433,022
1202 Department Chair	1,302,607	1,088,915	1,416,644	1,287,163
1203 Counselors	247,568	264,962	2,516,736	2,855,954
1204 Librarians	1,425	982,208	1,078,212	1,278,905
1205 Faculty-Reassign	1,104,335	1,201,784	1,117,762	1,147,607
1206 Nurse	143,490	226,597	231,840	259,612
1207 Faculty Sabbatical	-	-	34,102	-
1209 Counselors-Lts	35,358	-	-	-
1210 Librarians-Lts	70,885	77,094	78,730	-
Other Faculty	2,905,667	6,226,218	6,474,025	6,829,241
1351 Instructor-PTIME & Ext-Se	15,174,139	5,261,820	10,871,819	5,952,160
1352 Instructor-Sub-Daily/Sick	37,034	-	48,763	11,183
1353 Instructor - Retiree	278,017	-	62,494	-
1356 Instructor-Pt-Office Hour	1,456,776	-	1,500,861	-
1357 Instructor-Parity	-	-	-	-
1452 Department Chairs	107,845	35,000	81,824	40,000
1453 Counselors	81,209	100,341	128,046	100,341
1454 Librarians	68,254	144,803	145,547	143,403
1455 Coaches	128,791	34,297	89,435	99,549
1456 Other Non-Teaching	543,196	402,135	477,829	292,607
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	13,406,618	6,640,743
2101 Administrators	4,336,079	6,061,809	5,236,676	6,619,517
2102 Clerical Tech & Sup Staff	20,625,103	24,076,502	21,265,654	24,431,523
2201 Instructional Aides	1,566,037	1,764,758	1,717,591	1,849,130
2351 Trustee Members - Board	83,529	45,450	82,649	48,300
2352 Cler Tech & Sup Stf	235,154	182,905	466,250	141,024
2353 Student Employee Asst.	138,919	296,499	120,147	309,002
2354 Overtime	425,623	236,257	389,930	267,767
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	-	-	52,689	-
2451 Instructional Aides	9,618	123,094	3,250	77,944
2452 Inst. Aides - Student	194,375	316,158	232,481	269,257
2453 Inst. Aides-O/T/Perm	124	4,010	7,498	2,010
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	27,614,560	33,107,442	29,574,815	34,015,473
3110 STRS - Academic	10,757,083	6,428,373	12,559,071	7,272,740
3140 STRS Cash Balance	334,494	402,011	246,265	323,856
3220 PERS	5,629,808	7,283,565	6,800,744	8,969,267
3310 OASDHI (FICA) Academic	122,716	294,147	154,233	263,802
3320 OASDHI Classified	1,657,833	1,966,715	1,749,173	2,023,287
3340 Medicare - Academic	694,169	621,687	721,005	645,606
3350 Medicare - Classified	400,485	462,798	421,864	477,334
3411 Medical -Academic	8,501,023	9,249,603	9,454,535	9,583,911



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3412 Dental - Academic	375,010	456,416	409,878	424,834
3415 Life Ins. -Academic	77,411	92,842	88,541	93,629
3421 Medical -Classified	7,008,963	8,792,060	7,237,866	8,568,630
3422 Dental -Classified	429,690	527,673	416,630	474,097
3425 Life Insurance-Class	86,262	99,405	88,141	98,732
3431 Medical reimbursement	(692,020)	-	(979,498)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	33,820	6,885	257,210	25,675
3520 Unemployment Ins -Class	19,398	22,404	154,280	169,245
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	826,811	731,703	853,089	759,991
3620 Work Comp-Classfd	443,819	542,534	479,754	560,258
3712 OPEB Instructional	(3,830,698)	2,849,168	-	3,040,833
3720 Apple Ret.	3,383	-	296	-
3722 OPEB Classified	3,827,316	2,392,936	(464)	2,468,461
3912 Retiree Benefits	(1,245,292)	-	-	-
3922 Retiree Benefit - Classified	1,245,292	-	-	-
Fringe Benefits	36,706,776	43,222,925	41,112,614	46,244,187
4101 Classroom-Books	7,717	11,350	8,218	11,350
4102 Book for Student Program	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	62,897	42,556	55,653	87,550
4302 Supplies Outreach recruitment	2,044	8,000	5,000	4,754
4303 Subs Periodicals	14,140	19,550	7,695	15,860
4304 Supplies-office	371,181	652,353	422,505	723,793
4305 Fuel - gasoline/petroleum	16,544	17,820	32,027	30,120
4306 Computer software/site lic.-cl	79,629	43,319	91,645	71,438
4307 Computer software/site lic.-ad	62,386	64,653	62,574	79,368
5102 Guest Speakers Lectures-Non	1,595	500	300	-
5103 Legal	973,923	906,000	765,658	1,012,000
5104 Audit	273,248	200,000	216,075	200,000
5105 Independent Contractor/Consult	29	7,688,671	338,534	8,195,663
5106 Events/Programs-Outside Prod	20,116	52,848	36,974	70,423
5107 Election Cost	212,028	-	-	-
5109 Legal Settlements	217,992	75,000	115,000	75,000
5110 Instructor Events-Personal Svs	-	2,000	398	-
5202 Travel Non-Local	3,795	211,936	108,123	350,937
5203 Travel Local	2,058	29,586	2,497	63,466
5204 Student Transportation	-	4,500	-	5,649
5205 Conference/Seminar Reg	66,743	156,468	95,348	164,062
5206 Internal Training- Staff Dev	1,150	24,033	117,000	24,033
5301 Dues and Membership	285,389	379,996	348,716	460,393
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	142,577	201,224	125,203	192,224
5501 Garbage and Trash	278,542	504,729	72,622	343,979
5502 Gas	296,734	1,032,116	56,869	857,116
5503 Light and Power (Electricity)	1,903,155	2,787,520	49,455	2,673,320
5504 Sewer Use	252,845	241,677	26,524	241,677
5505 Telephone Services	269,979	403,927	-	408,769
5506 Main Water System	654,636	684,369	31,753	684,369
5507 Pest Control	25,432	71,067	(0)	72,567



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5602 Facility/Building Leases - Ann	306,162	549,784	511,753	803,784
5603 Facility/Building Rentals-Mont	76,441	106,000	95,649	103,070
5604 Equipment Lease - Annual	27,385	89,514	26,692	129,784
5605 Equipment Rentals - Mon-Mon	23,834	48,500	316,735	158,800
5607 Print & Dup. Equip Leases/Rent	32,021	61,257	40,747	69,357
5701 Athletics Meals and Lodging	1,719	30,550	51,046	57,825
5702 Graduation Expenses	17,917	60,000	55,099	60,000
5704 Health Services	-	-	380	-
5708 Athletic Transportation	1,124	52,250	47,430	46,909
5865 Publishing/ Doc Publication	44,897	118,533	52,772	127,100
5866 Testing License and Material	484	400	484	484
5867 Postage	65,994	88,050	71,127	99,850
5870 Cross Enrollment Waiver	644	150	(434)	668
5875 Employee Waiver	38,755	5,000	(544)	8,184
5877 Payment of Fines -OSHA & Misc	-	26,500	72,639	3,200
5879 Site Repair and Services	101,616	150,000	40,074	-
5880 Radio Licensing	2,558	5,350	2,913	9,650
5881 Building Repairs & Services	476,993	360,404	479,901	1,106,839
5882 Equip Repairs Maint. & Svc	154,869	201,285	104,793	197,715
5883 Net Internet Fees and Subs.	137,066	127,241	137,858	196,577
5884 Laundry Services	4,895	5,500	7,276	5,500
5885 Misc. Operational Exp.	306,141	1,442,665	201,495	629,872
5886 Program TV License	17,396	30,000	29,868	30,000
5887 Advertising/Radio/TV	13,480	3,000	6,629	12,100
5888 Advertising Print/ADS	105,432	286,420	259,566	261,443
5889 Grounds Maintenance	36,581	30,000	63,900	100,000
5890 Service Contract-Equipment	52,765	165,863	63,049	192,866
5891 Service Contract-Software-DP	1,225,293	1,630,960	1,704,877	1,673,285
5892 Service Contract-Hardware-DP	8,566	100,000	100,502	80,000
5893 Permits & Fees - Risk Mgmt	15,323	12,000	14,467	12,000
5895 Indirect Costs	(259,367)	-	(1,978,171)	68,000
5899 Bad Debt Expense	850,000	850,000	1,459,776	2,000,000
Books, Supplies, Services	10,385,489	23,154,944	7,232,716	25,364,742
6301 College Library Books	31,444	30,207	30,668	20,517
6302 Library Software (CD DVD etc)	4,333	4,316	4,228	727
6303 College Library Periodicals	-	-	722	-
6305 Library Textbooks	-	6,425	6,521	8,000
6306 Library Databases	64,239	50,749	17,749	54,001
6401 Software	31,931	8,400	5,480	154
6402 Inst Equipment and Furn	32,705	7,900	71,618	15,700
6403 Non-Instructional Equip & Furn	42,357	97,054	144,283	164,000
6406 Laptop Computers	61,314	26,700	22,713	33,998
6407 PC,SERV, Other Comput,Peripher	57,899	37,000	30,985	70,386
Equipment Cap Outlay	326,222	268,751	334,966	367,483
7120 Debt Interest - Bonds	1,401,001	2,334,000	121,704	3,000,000
Debt Service	1,401,001	2,334,000	121,704	3,000,000
7301 Interfund Transfers	16,783,417	1,850,000	17,557,352	3,000,000
7640 Supply Vouchers (Surv Kits)	-	-	100	-
7641 Student Vouchers	-	-	2,000	-
Other Outgo	16,783,417	1,850,000	17,559,452	3,000,000
7930 Reserve for Contingency	-	600,000	-	51,000
Reserve for Contingecy	-	600,000	-	51,000
Total Expenses	142,015,781	148,509,191	146,004,235	159,231,393



Table 17

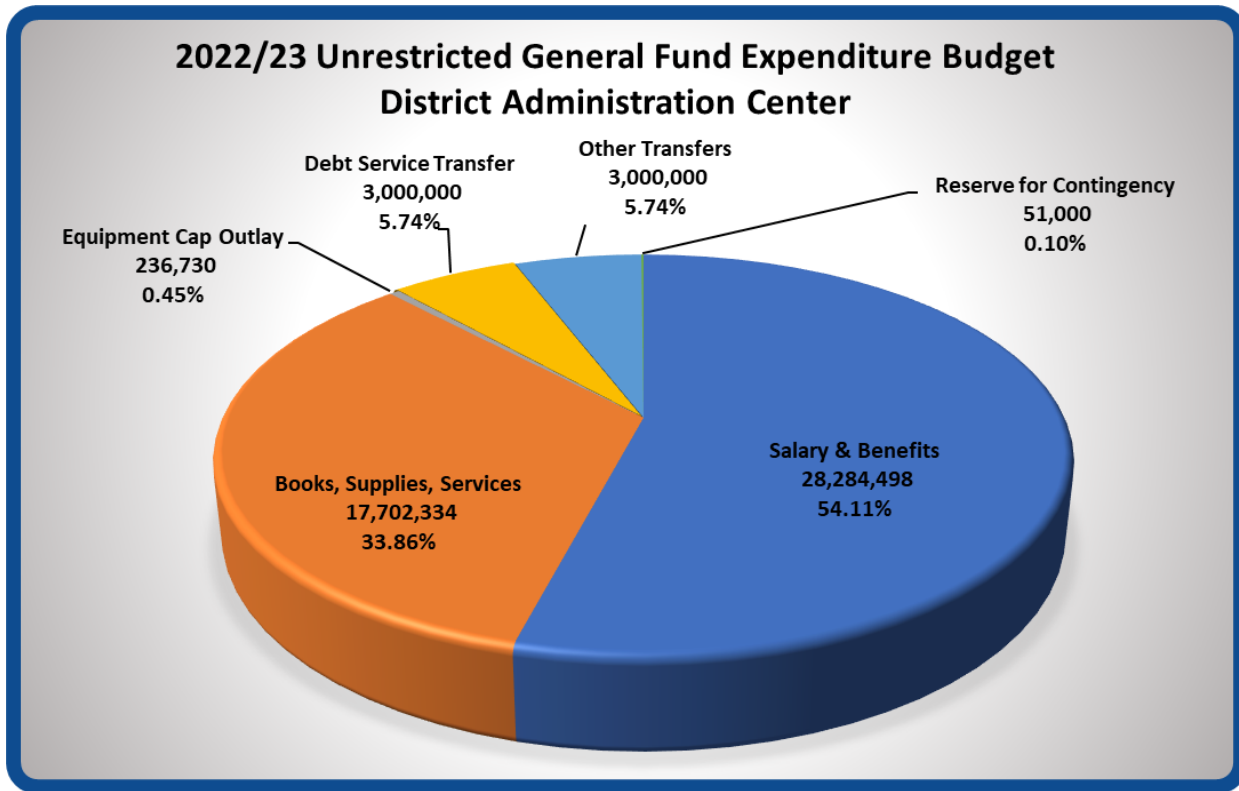
**Unrestricted General Fund Summary (Fund 01)
2022/23 Updated Adopted Budget**

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
Academic Admin	623,091	880,323	708,680	889,737
Other Faculty	641,442	717,815	762,841	817,964
Part Time Academic	273,211	277,876	248,584	126,841
Classified Salary	12,069,457	15,104,572	13,030,205	15,405,897
Fringe Benefits	8,459,575	10,409,970	9,076,782	11,044,059
Books, Supplies, Services	5,692,408	15,707,883	1,889,919	17,702,334
Equipment Cap Outlay	152,239	167,849	66,934	236,730
Debt Service Transfer	1,401,001	2,334,000	121,704	3,000,000
Other Transfers	16,783,417	1,850,000	17,557,352	3,000,000
Reserve for Contingency	-	600,000	-	51,000
Total Expense	46,095,841	48,050,288	43,463,001	52,274,562



Graph 9 - Summary



Graph 10 - Detail

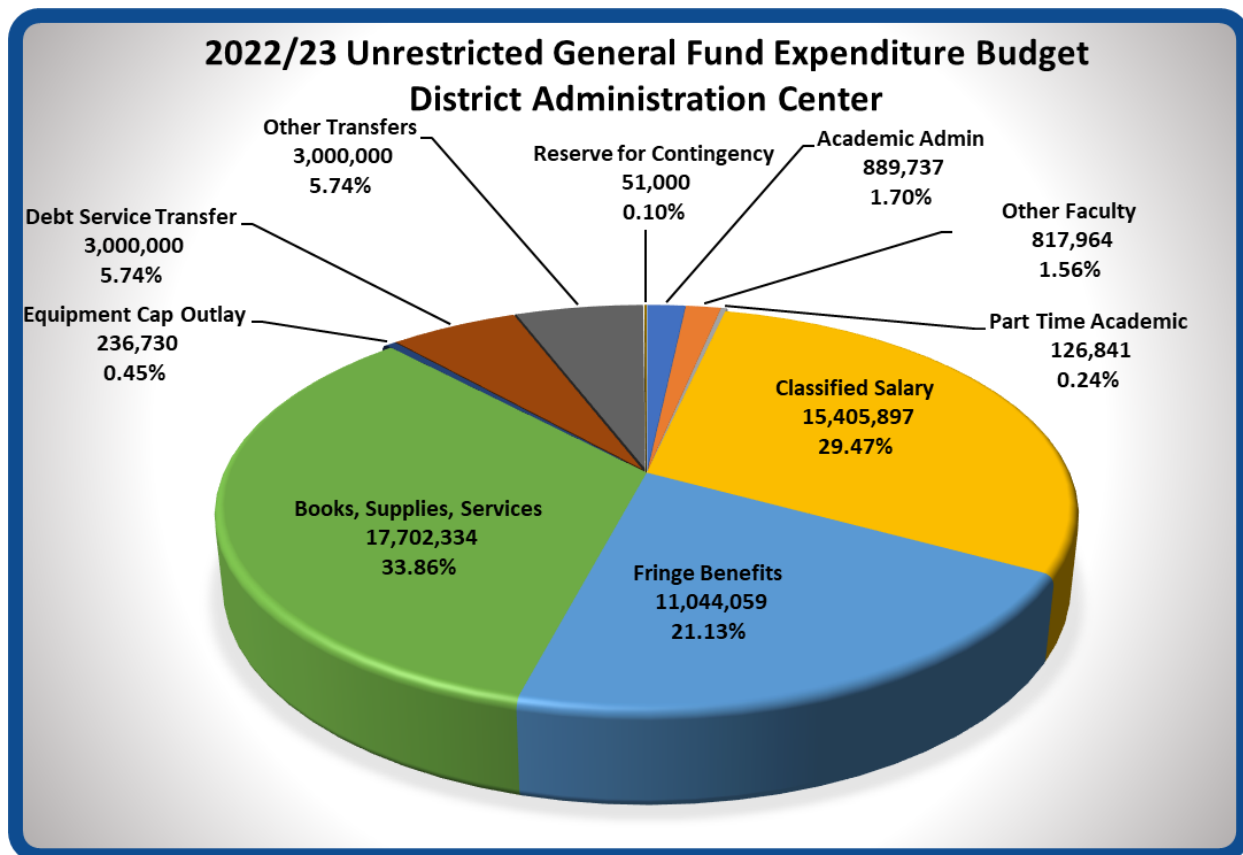




Table 18

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

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
1201 Administrators	623,091	880,323	708,680	889,737
Academic Admin	623,091	880,323	708,680	889,737
1205 Faculty-Reassign	641,442	717,815	762,841	817,964
Other Faculty	641,442	717,815	762,841	817,964
1351 Instructor-Temp/PTime	1,867	-	-	0
1357 Instructor-Parity	-	-	-	0
1453 Counselors	57,091	61,841	72,532	61,841
1456 Other Non-Teaching	214,252	216,035	176,053	65,000
1458 Parity Pay for Non-Teaching Fa	-	-	-	0
Part Time Academic	273,211	277,876	248,584	126,841
2101 Administrators	2,568,926	3,877,741	3,290,165	4,202,559
2102 Clerical Tech & Sup Staff	9,081,269	10,906,783	9,014,942	10,854,280
2351 Trustee Members - Board	83,529	45,450	82,649	48,300
2352 Cler Tech & Sup Stf	36,266	41,025	370,218	39,585
2353 Student Employee Asst.	30,917	80,000	39,118	99,600
2354 Overtime	268,550	153,573	233,113	161,573
2359 Instruct Aides(non-classroom)	-	-	-	-
Classified Salary	12,069,457	15,104,572	13,030,205	15,405,897
3110 STRS - Academic	4,943,783	271,376	5,953,559	303,456
3140 STRS Cash Balance	2,279	560	1,342	-
3220 PERS	2,311,994	3,368,337	2,730,971	3,821,319
3310 OASDHI (FICA) Academic	10,709	29,472	6,895	22,040
3320 OASDHI Classified	730,654	916,715	758,513	933,331
3340 Medicare - Academic	19,403	23,466	24,981	24,769
3350 Medicare - Classified	178,003	214,453	187,637	218,281
3411 Medical -Academic	982,127	237,365	856,003	336,424
3412 Dental - Academic	9,641	12,964	10,182	14,458
3415 Life Ins. -Academic	2,631	3,751	3,335	4,157
3421 Medical -Classified	2,830,774	3,568,242	2,804,587	3,515,361
3422 Dental -Classified	161,397	204,121	150,534	185,092
3425 Life Insurance-Class	35,161	40,662	34,999	40,574
3431 Medical reimbursement	(692,020)	-	(979,498)	-
3435 Life ins. reimbursement	-	-	-	-
3510 Unemployment Ins.-Aca	941	351	9,005	1,850
3520 Unemployment Ins -Class	8,622	10,428	68,396	78,324
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	25,246	27,511	28,718	29,042
3620 Work Comp-Classfd	195,005	251,404	215,078	256,698
3712 OPEB Instructional	(6,044,990)	119,872	(2,632,417)	128,085
3720 Apple Ret.	560	-	(2,294)	-
3722 OPEB Classified	2,747,655	1,108,920	(1,153,743)	1,130,798
3912 Retiree Benefits	(1,245,292)	-	-	-
3922 Retiree Benefit - Classified	1,245,292	-	-	-
Fringe Benefits	8,459,575	10,409,970	9,076,782	11,044,059



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

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
4101 Classroom-Books	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4302 Supplies Outreach recruitment	-	5,000	5,000	-
4303 Subs Periodicals	7,549	3,750	-	5,550
4304 Supplies-office	117,291	260,767	171,405	296,948
4305 Fuel - gasoline/petroleum	16,544	17,620	32,027	29,620
4306 Computer software/site lic.-cl	62,573	41,759	80,391	44,442
4307 Computer software/site lic.-ad	54,484	58,283	57,570	74,283
5103 Legal	973,923	906,000	765,658	1,012,000
5104 Audit	273,248	200,000	216,075	200,000
5105 Independent Contractor/Consult	(177,219)	7,433,025	125,659	7,905,340
5106 Events/Programs-Outside Prod	4,000	8,800	1,221	8,800
5107 Election Cost	212,028	-	-	-
5109 Legal Settlements	217,992	75,000	115,000	75,000
5202 Travel Non-Local	7,161	155,888	54,177	252,193
5203 Travel Local	1,763	19,600	1,178	41,600
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	29,322	92,798	54,512	99,898
5206 Internal Training- Staff Dev	-	16,593	117,000	16,593
5301 Dues and Membership	75,602	105,192	77,742	154,717
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	142,577	201,224	125,203	192,224
5501 Garbage and Trash	51,529	219,813	(157,602)	56,563
5502 Gas	23,003	199,091	(634,414)	24,091
5503 Light and Power (Electricity)	200,557	411,304	(2,101,447)	297,104
5504 Sewer Use	29,865	22,002	(165,612)	22,002
5505 Telephone Services	200,889	332,326	(77,706)	337,168
5506 Main Water System	39,051	51,451	(522,746)	51,451
5507 Pest Control	2,775	4,362	(24,671)	4,362
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	56,947	56,000	63,649	52,900
5604 Equipment Lease - Annual	19,597	59,514	18,635	74,084
5605 Equipment Rentals - Mon-Mon	4,577	2,000	298,170	120,900
5607 Print & Dup. Equip Leases/Rent	7,768	21,830	2,562	16,930
5702 Graduation Expenses	-	-	568	-
5706 Misc. Student Services	-	-	-	-
5865 Publishing/ Doc Publication	2,575	29,500	19,643	66,300
5867 Postage	42,855	63,850	60,362	83,850
5875 Employee Waiver	414	-	-	-
5877 Payment of Fines -OSHA & Misc	-	26,500	72,639	3,200
5879 Site Repair and Services	101,616	150,000	40,074	-
5880 Radio Licensing	1,966	4,700	1,965	9,000
5881 Building Repairs & Services	422,435	352,404	450,822	1,100,404
5882 Equip Repairs Maint. & Svc	121,091	148,652	73,368	131,758
5883 Net Internet Fees and Subs.	101,267	98,512	91,506	159,462
5885 Misc. Operational Exp.	247,744	886,418	717,476	417,221
5886 Program TV License	17,396	30,000	29,868	30,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	101,786	283,920	256,860	236,443



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

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5889 Grounds Maintenance	34,156	30,000	63,900	100,000
5890 Service Contract-Equipment	1,895	29,475	15,681	69,475
5891 Service Contract-Software-DP	1,225,293	1,630,960	1,699,975	1,668,458
5892 Service Contract-Hardware-DP	8,566	100,000	100,502	80,000
5893 Permits & Fees - Risk Mgmt	15,323	12,000	14,467	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(259,367)	-	(1,978,171)	68,000
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	850,000	1,459,776	2,000,000
Books, Supplies, Services	5,692,408	15,707,883	1,889,919	17,702,334
6120 Site Improvement	-	-	-	-
6130 Special Assessments	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6306 Library Databases	52,215	50,449	-	50,449
6401 Software	8,446	8,400	480	154
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	30,432	55,500	55,010	118,500
6406 Laptop Computers	18,628	19,500	(3,604)	22,259
6407 PC,SERV, Other Comput,Peripher	42,518	34,000	15,047	45,368
Equipment Cap Outlay	152,239	167,849	66,934	236,730
7120 Debt Interest - Bonds	1,401,001	2,334,000	121,704	3,000,000
Debt Service	1,401,001	2,334,000	121,704	3,000,000
7301 Transfer Out to General Fund	16,783,417	1,850,000	17,557,352	3,000,000
7302 Special Reserve #1	-	-	-	-
7400 Other Transfers	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
Other Outgo	16,783,417	1,850,000	17,557,352	3,000,000
7930 Reserve for Contingency	-	600,000	-	51,000
Reserve for Contingency	-	600,000	-	51,000
Expense Total	46,095,841	48,050,288	43,463,001	52,274,562

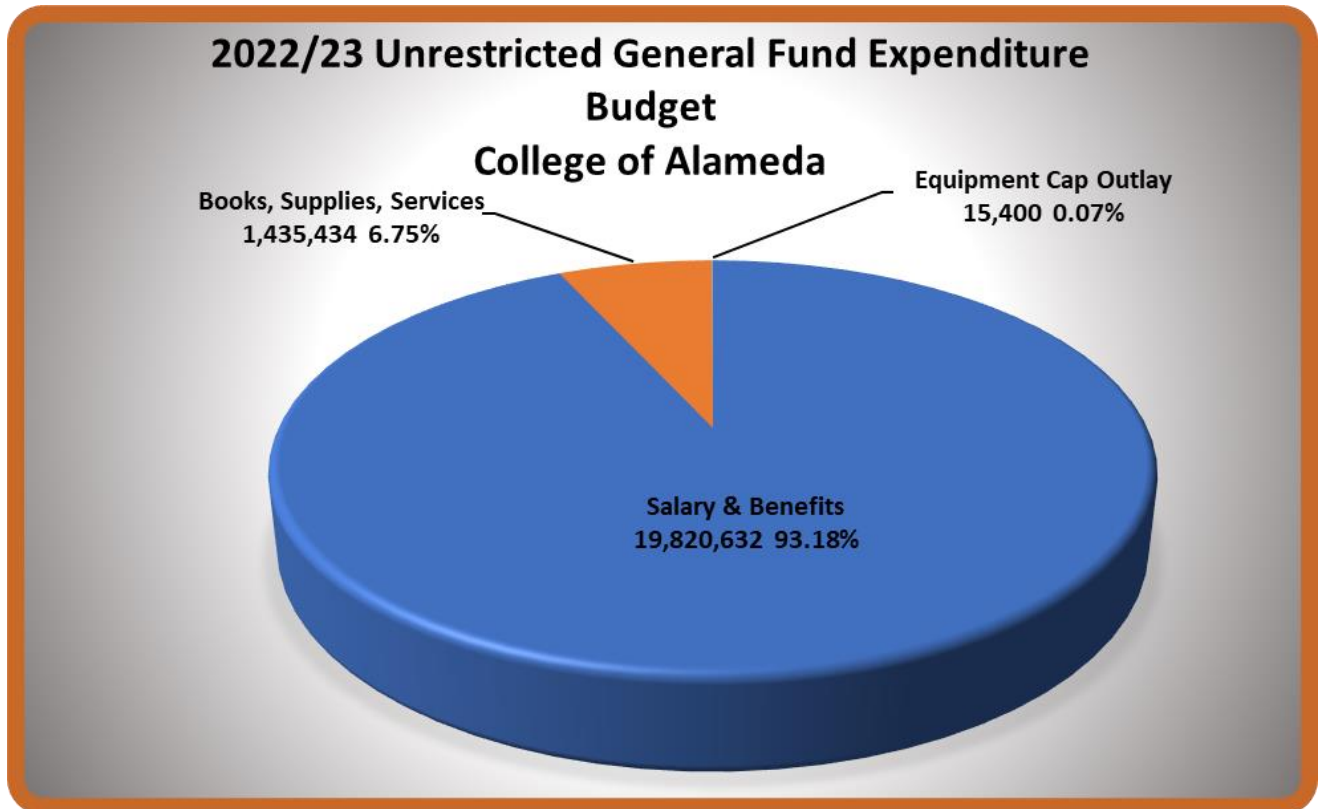


Table 19

Unrestricted General Fund Summary (Fund 01) 2022/23 Updated Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
Full Time Academic	4,090,667	4,597,220	4,313,983	4,999,391
Academic Admin	1,267,289	1,274,687	1,251,589	1,363,086
Other Faculty	644,415	1,207,582	1,197,886	1,366,603
Part Time Academic	2,777,119	902,771	2,052,504	1,076,624
Classified Salary	3,459,304	3,884,490	3,348,808	3,929,571
Fringe Benefits	5,597,001	6,610,830	6,079,390	7,085,357
Books, Supplies, Services	1,187,341	1,476,484	1,289,647	1,435,434
Equipment Cap Outlay	20,025	8,000	34,636	15,400
Total Expense	19,043,161	19,962,064	19,568,442	21,271,466



Graph 11 - Summary



Graph 12 - Detail Graph 12 – College Of Alameda (Detail)

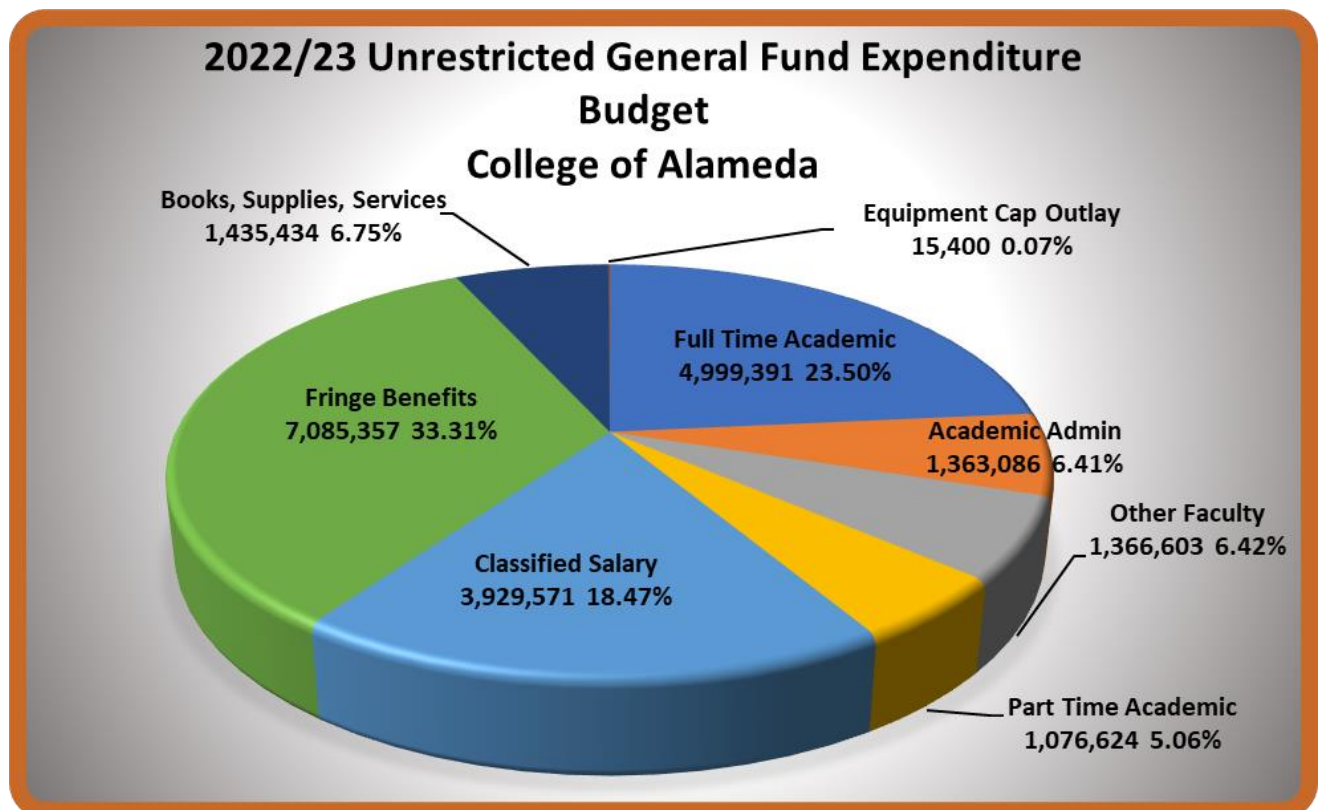




Table 20

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

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
1101 Instructor	4,090,667	4,597,220	4,313,983	4,999,391
1102 Instructor - Long Term Subs	-	-	-	-
Full Time Academic	4,090,667	4,597,220	4,313,983	4,999,391
1201 Administrators	1,267,289	1,274,687	1,251,589	1,363,086
Academic Admin	1,267,289	1,274,687	1,251,589	1,363,086
1202 Department Chair	304,131	336,428	346,570	357,887
1203 Counselors	167,514	470,033	391,978	494,306
1204 Librarians	-	224,374	282,545	323,188
1205 Faculty - Special - Assigned	85,594	91,016	91,063	97,687
1206 Nurse	87,176	85,731	85,730	93,535
Other Faculty	644,415	1,207,582	1,197,886	1,366,603
1351 Instructor-PTIME & Ext-Se	2,418,601	842,179	1,746,189	988,422
1352 Instructor-Sub-Daily/Sick	1,127	-	3,427	-
1353 Instructor - Retiree	43,288	-	13,276	-
1356 Instructor-Pt-Office Hour	208,469	-	204,365	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	12,265	-	8,945	5,000
1453 Counselors	-	-	-	-
1454 Librarians	15,441	12,000	12,929	12,000
1455 Coaches	11,268	10,592	8,682	10,592
1456 Other Non-Teaching	66,661	38,000	54,691	60,610
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	2,777,119	902,771	2,052,504	1,076,624
2101 Administrators	429,481	486,601	408,063	569,923
2102 Clerical Tech & Sup Staff	2,689,351	3,011,217	2,526,973	2,946,652
2201 Instructional Aides	227,916	256,522	253,515	261,346
2352 Cler Tech & Sup Stf	232	15,000	14,135	19,400
2353 Student Employee Asst.	1,035	4,500	-	4,000
2354 Overtime	29,521	13,500	67,869	19,600
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	9,386	10,150	-	21,650
2452 Inst. Aides - Student	72,259	87,000	77,198	87,000
2453 Instruct Aides-O/T/Perm & Non	124	-	1,055	-
Classified Salary	3,459,304	3,884,490	3,348,808	3,929,571
3110 STRS - Academic	1,127,600	1,197,895	1,295,841	1,392,478
3140 STRS Cash Balance	34,008	64,716	22,054	71,439
3220 PERS	765,887	860,144	795,474	1,073,491
3310 OASDHI (FICA) Academic	29,347	61,319	29,483	54,329
3320 OASDHI Classified	208,644	232,798	202,101	224,151
3340 Medicare - Academic	124,122	114,539	128,384	125,070
3350 Medicare - Classified	51,065	54,461	47,606	55,009
3411 Medical -Academic	1,419,949	1,695,738	1,610,349	1,817,683
3412 Dental - Academic	68,615	84,082	73,666	80,309
3415 Life Ins. -Academic	14,655	17,226	16,124	17,429
3421 Medical -Classified	791,744	1,125,502	793,979	1,003,161
3422 Dental -Classified	54,520	75,199	51,166	59,418



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

College of Alameda (Location 2)

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3425 Life Insurance-Class	10,469	12,592	10,035	12,085
3510 Unemployment Ins.-Aca	6,040	1,272	46,414	5,183
3520 Unemployment Ins -Class	2,469	2,654	16,777	18,818
3610 Work Comp-Academic	147,423	134,235	151,528	146,624
3620 Work Comp-Classfd	55,639	63,848	52,005	64,496
3712 OPEB Instructional	439,690	531,012	509,007	579,731
3720 Apple Ret.	352	-	530	-
3722 OPEB Classified	244,761	281,598	226,866	284,453
Fringe Benefits	5,597,001	6,610,830	6,079,390	7,085,357
4301 Instructional Supplies	-	1,000	309	1,000
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	-	-	200	-
4304 Supplies-office	56,913	77,895	61,697	89,442
4306 Computer software/site lic.-cl	-	-	299	-
4307 Computer software/site lic.-ad	119	120	2,304	120
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	29,845	59,098	88,545	85,000
5106 Events/Programs-Outside Prod	-	12,400	2,137	12,400
5202 Travel Non-Local	(622)	13,950	8,741	21,500
5203 Travel Local	61	200	-	200
5204 Student Transportation	-	1,000	-	1,000
5205 Conference/Seminar Reg	5,763	8,000	4,569	11,548
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	45,078	60,250	72,821	67,650
5501 Garbage and Trash	47,365	52,323	62,152	52,323
5502 Gas	127,075	187,734	189,115	187,734
5503 Light and Power (Electricity)	464,374	519,123	521,067	519,123
5504 Sewer Use	136,933	79,123	92,559	79,123
5505 Telephone Services	11,943	10,312	12,668	10,312
5506 Main Water System	176,667	132,652	152,976	132,652
5507 Pest Control	4,767	4,903	4,712	4,903
5603 Facility/Building Rentals-Mont	-	-	-	170
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	17,352	33,000	23,630	33,000
5701 Athletics Meals and Lodging	-	-	5,861	8,000
5702 Graduation Expenses	11,477	15,000	11,957	15,000
5708 Athletic Transportation	-	-	3,188	6,000
5865 Publishing/ Doc Publication	9,166	30,000	6,089	18,000
5867 Postage	10,082	11,000	3,075	3,000
5870 CROSS ENROLLMENT WAIVER	-	-	-	-
5875 Employee Waiver	4,876	-	(253)	184
5879 Site Repair and Services	-	-	-	-
5880 Radio Licensing	283	-	301	-
5881 Building Repairs & Services	-	-	5,580	-
5882 Equip Repairs Maint. & Svc	521	6,500	3,348	6,963
5883 Net Internet Fees and Subs.	11,095	10,000	6,367	12,636
5884 Laundry Services	4,895	5,500	7,276	5,500
5885 Misc. Operational Exp.	2,400	130,801	(69,764)	23,761
5887 Advertising/Radio/TV	-	1,000	-	1,000
5888 Advertising Print/ADS	206	2,500	1,300	15,000
5889 Grounds Maintenance	-	-	-	-



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

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5890 Service Contract-Equipment	8,704	11,100	4,820	11,190
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	1,289,647	1,435,434
6206 Building Improvement	-	-	-	-
6302 Library Software (CD DVD etc)	1,043	-	-	-
6401 Software	-	-	5,000	-
6402 Inst Equipment and Furn	1,073	2,000	1,130	2,000
6403 Non-Instructional Equip & Furn	643	5,000	19,253	8,100
6406 Laptop Computers	8,267	1,000	9,337	3,000
6407 PC,SERV, Other Comput,Peripher	8,998	-	(84)	2,300
Equipment Cap Outlay	20,025	8,000	34,636	15,400
7301 Transfer Out to General Fund	-	-	-	-
Other Outgo	-	-	-	-
	-	-	-	-
Total Expense	19,043,161	19,962,064	19,568,442	21,271,466



Table 21

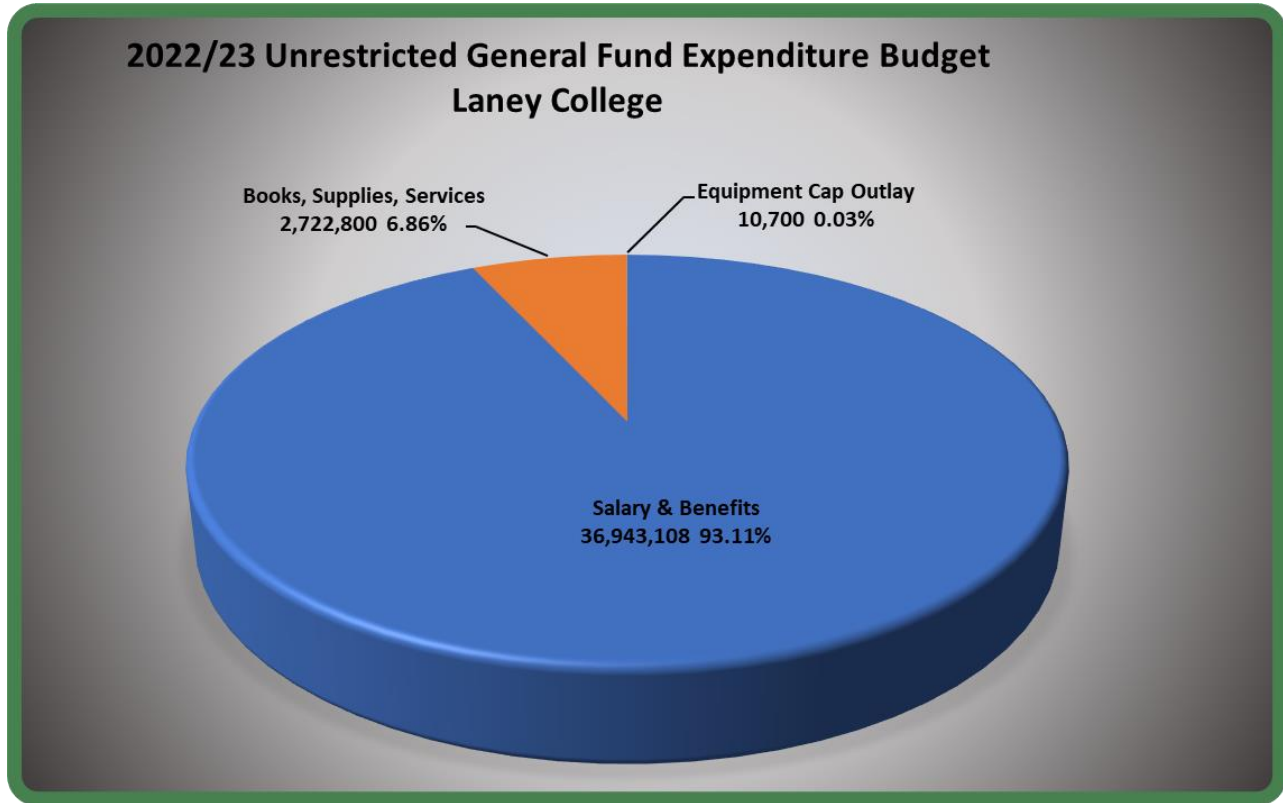
**Unrestricted General Fund Summary (Fund 01)
2022/23 Updated Adopted Budget**

Laney (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
Full Time Academic	9,447,128	10,646,293	10,322,244	11,263,959
Academic Admin	1,411,651	1,513,435	1,465,310	1,641,743
Other Faculty	688,977	1,984,260	2,061,046	2,220,410
Part Time Academic	6,582,534	1,608,260	4,302,969	1,575,403
Classified Salary	5,747,818	6,470,311	6,172,645	6,728,939
Fringe Benefits	11,051,125	12,456,037	12,491,617	13,512,653
Books, Supplies, Services	1,379,270	2,743,454	1,735,750	2,722,800
Equipment Cap Outlay	33,745	3,973	94,696	10,700
Debt Service	-	-	100	-
Total Expense	36,342,249	37,426,024	38,646,378	39,676,607



Graph 13 - Summary Graph 13 – Laney College (Summary)



Graph 14 - Detail

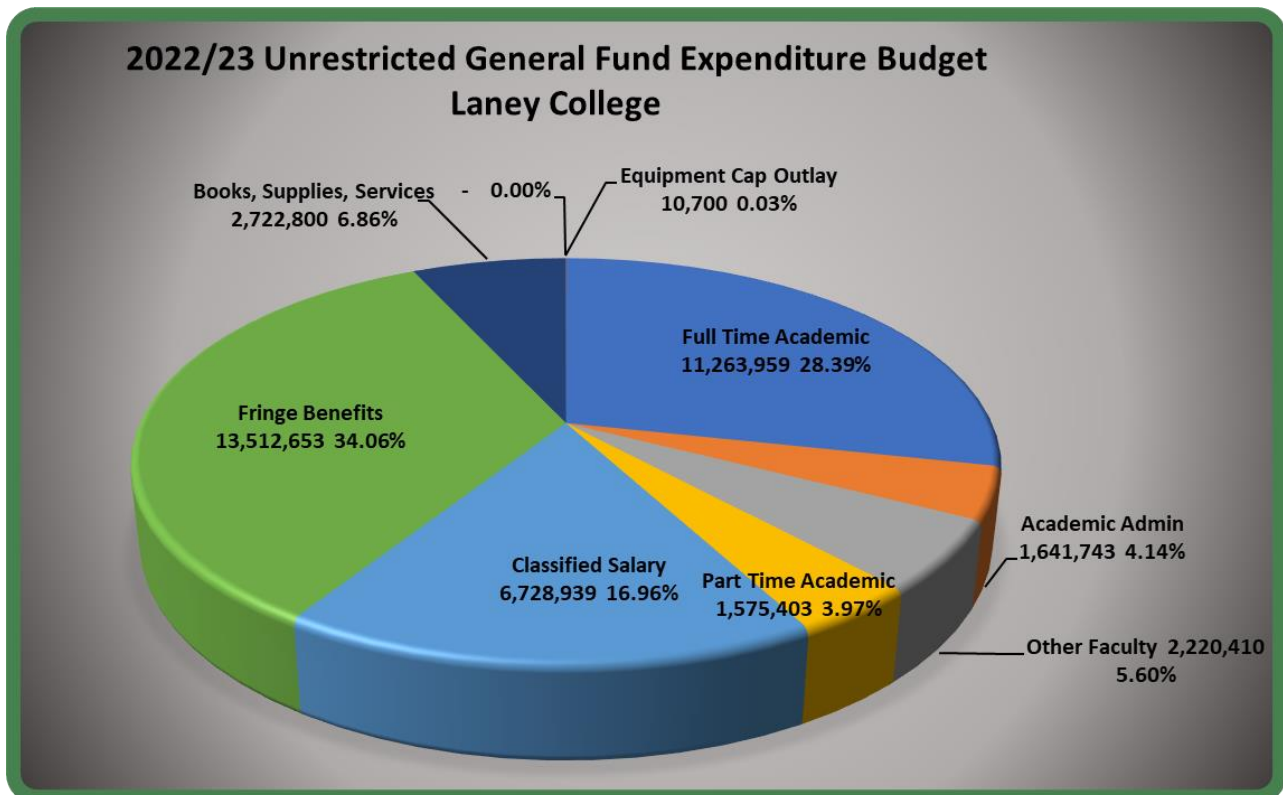




Table 22

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

Laney (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
1101 Instructor	9,369,952	10,646,293	10,322,244	11,263,959
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	77,176	-	-	-
Full Time Academic	9,447,128	10,646,293	10,322,244	11,263,959
1201 Administrators	1,411,651	1,513,435	1,465,310	1,641,743
Academic Admin	1,411,651	1,513,435	1,465,310	1,641,743
1202 Department Chair	469,085	456,611	455,493	522,903
1203 Counselors	-	985,018	1,002,876	1,096,492
1204 Librarians	1,425	310,146	334,455	448,145
1205 Faculty - Special - Assigned	91,268	96,261	96,259	90,192
1206 Nurse	56,314	59,130	59,130	62,678
1207 Faculty Sabbatical	-	-	34,102	-
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	70,885	77,094	78,730	-
Other Faculty	688,977	1,984,260	2,061,046	2,220,410
1351 Instructor-PTTime & Ext-Se	5,661,800	1,464,550	3,457,716	1,350,345
1352 Instructor-Sub-Daily/Sick	31,782	-	30,011	6,596
1353 Instructor - Retiree	125,737	-	27,859	-
1356 Instructor-Pt-Office Hour	512,770	-	517,767	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	60,806	27,000	52,350	27,000
1453 Counselors	9,431	3,500	23,887	3,500
1454 Librarians	4,337	35,305	4,640	35,305
1455 Coaches	72,917	23,705	80,753	88,957
1456 Other Non-Teaching	102,953	54,200	107,986	63,700
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	4,302,969	1,575,403
2101 Administrators	735,826	877,471	818,114	935,458
2102 Clerical Tech & Sup Staff	3,776,205	4,154,044	4,076,899	4,364,779
2201 Instructional Aides	957,762	1,046,817	1,039,290	1,096,921
2352 Cler Tech & Sup Stf	93,380	68,080	54,842	51,139
2353 Student Employee Asst.	65,130	88,658	44,517	83,661
2354 Overtime	57,338	46,284	53,776	42,576
2357 Classified Retirees	-	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	232	89,989	3,250	47,239
2452 Inst. Aides - Student	61,945	94,958	78,993	105,157
2453 Inst. Aides-O/T/Perm	-	4,010	2,964	2,010
Classified Salary	5,747,818	6,470,311	6,172,645	6,728,939
3110 STRS - Academic	2,256,142	2,393,242	2,565,846	2,706,303
3140 STRS Cash Balance	116,364	111,585	68,753	101,042
3220 PERS	1,254,776	1,392,599	1,534,807	1,864,755
3310 OASDHI (FICA) Academic	61,417	108,320	65,081	92,777
3320 OASDHI Classified	336,413	365,426	362,265	384,906



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

Laney (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3340 Medicare - Academic	261,166	225,401	262,558	237,801
3350 Medicare - Classified	80,475	88,181	86,836	92,803
3411 Medical -Academic	3,118,777	3,707,176	3,511,794	3,843,164
3412 Dental - Academic	147,177	175,511	159,920	164,755
3415 Life Ins. -Academic	30,110	35,613	34,492	35,779
3421 Medical -Classified	1,591,242	1,826,384	1,706,761	1,815,841
3422 Dental -Classified	104,676	114,668	106,164	109,093
3425 Life Insurance-Class	19,520	21,127	20,729	21,359
3510 Unemployment Ins.-Aca	12,684	2,210	92,347	8,739
3520 Unemployment Ins -Class	3,901	4,169	32,304	32,327
3610 Work Comp-Academic	308,745	264,244	310,307	278,790
3620 Work Comp-Classfd	90,030	103,374	98,094	108,656
3712 OPEB Instructional	868,493	1,060,885	1,043,893	1,134,546
3720 Apple Ret.	1,238	-	2,013	-
3722 OPEB Classified	387,782	455,922	426,653	479,217
Fringe Benefits	11,051,125	12,456,037	12,491,617	13,512,653
4101 Classroom-Books	666	-	-	-
4103 Office Professional Refer/Dict	-	-	-	-
4301 Instructional Supplies (Classroom)	48,123	26,876	28,286	61,157
4302 Supplies Outreach recruitment	322	3,000	-	4,754
4303 Subs Periodicals - Other	-	1,800	-	-
4304 Supplies-office	116,938	168,782	116,297	163,783
4305 Fuel - gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	1,000	1,560	10,385	1,645
4307 Computer software/site lic.-ad	7,782	4,050	2,700	4,965
5102 Guest Speakers Lectures-Non	720	-	-	-
5105 Independent Contractor/Consult	39,996	55,098	77,827	103,403
5106 Events/Programs-Outside Prod	12,824	13,248	18,648	16,366
5202 Travel Non-Local	75	12,348	13,950	21,092
5203 Travel Local	-	9,286	761	8,586
5205 Conference/Seminar Reg	8,661	10,601	12,400	16,572
5206 Internal Training- Staff Dev	1,000	7,290	-	7,290
5301 Dues and Membership	50,440	87,347	51,257	84,027
5501 Garbage and Trash	66,028	108,864	44,302	108,864
5502 Gas	65,841	431,714	265,525	431,714
5503 Light and Power (Electricity)	602,449	1,046,930	834,836	1,046,930
5504 Sewer Use	53,236	60,974	40,792	60,974
5505 Telephone Services	18,084	19,819	21,443	19,819
5506 Main Water System	110,107	133,636	110,588	133,636
5507 Pest Control	10,960	60,646	13,859	62,146
5605 Equipment Rentals - Mon-Mon	1,268	2,500	5,005	5,900
5607 Print & Dup. Equip Leases/Rent	6,901	6,427	14,555	19,427
5701 Athletics Meals and Lodging	180	22,250	24,827	38,825
5702 Graduation Expenses	-	-	1,312	-
5708 Athletic Transportation	66	30,250	31,318	31,886
5865 Publishing/ Doc Publication	445	27,507	3,300	21,500
5867 Postage	5,072	5,000	-	5,000
5870 CROSS ENROLLMENT WAIVER	368	-	-	-
5875 Employee Waiver	13,524	-	(437)	1,500



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

Laney (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5881 Building Repairs & Services	40,188	8,000	23,499	6,435
5882 Equip Repairs Maint. & Svc	8,096	14,987	13,382	17,361
5883 Net Internet Fees and Subs.	9,310	9,200	8,152	9,200
5885 Misc. Operational Exp.	32,254	234,751	(101,042)	99,290
5887 Advertising/Radio/TV	740	-	6,629	-
5888 Advertising Print/ADS	3,440	-	1,159	-
5890 Service Contract-Equipment	42,166	118,713	40,234	103,926
5891 Service Contract-Software-DP	-	-	-	4,827
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,379,270	2,743,454	1,735,750	2,722,800
6301 College Library Books	7,396	-	1,769	-
6302 Library Software (CD DVD etc)	-	973	886	-
6303 College Library Periodicals	-	-	722	-
6305 Library Textbooks	-	-	-	-
6306 Library Databases	-	-	16,500	-
6401 Software	21,935	-	-	-
6402 Inst Equipment and Furn	-	-	62,099	6,500
6403 Non-Instructional Equip & Furn	4,415	-	4,828	-
5604 Equipment Lease - Annual	-	-	-	1,200
6406 Laptop Computers	-	-	7,891	-
6407 PC,SERV, Other Comput,Peripher	-	3,000	-	3,000
Equipment Cap Outlay	33,745	3,973	94,696	10,700
7515 FINAIDEOPG	-	-	-	-
7516 FINAIDCARE	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	100	-
Debt Service	-	-	100	-
Expense Total	36,342,249	37,426,024	38,646,378	39,676,607



Table 23

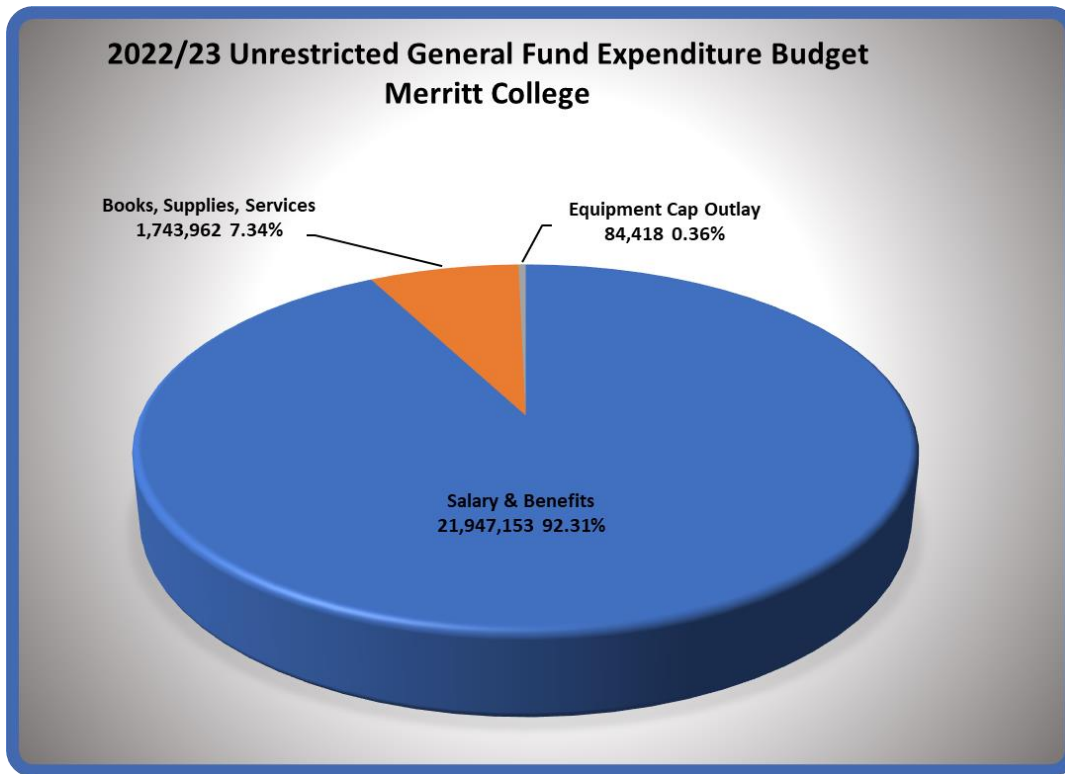
**Unrestricted General Fund Summary (Fund 01)
2022/23 Updated Adopted Budget**

Merritt (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
Full Time Academic	4,567,592	5,006,015	4,805,392	5,285,215
Academic Admin	1,049,963	1,275,458	1,268,204	1,393,256
Other Faculty	490,009	1,311,064	1,117,189	1,240,787
Part Time Academic	4,188,288	1,418,700	3,634,953	2,140,651
Classified Salary	3,188,150	4,136,034	3,759,174	4,272,197
Fringe Benefits	5,785,408	7,112,062	6,832,483	7,615,047
Books, Supplies, Services	1,219,018	1,731,252	1,310,828	1,743,962
Equipment Cap Outlay	70,484	70,775	101,380	84,418
Total Expense	20,558,912	22,061,360	22,829,601	23,775,533



Graph 15 - Summary



Graph 16 - Detail

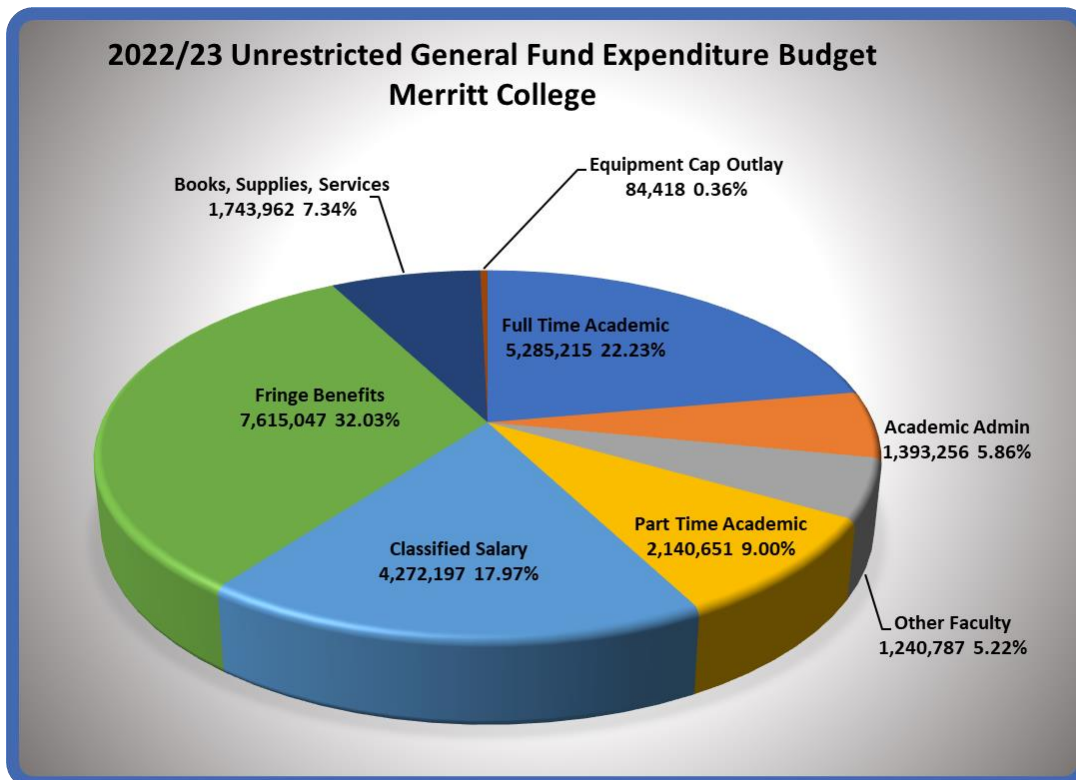




Table 24

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

Merritt (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
1101 Instructor	4,567,592	5,006,015	4,805,392	5,285,215
1102 Instructor - Long Term Subs	-	-	-	-
Full Time Academic	4,567,592	5,006,015	4,805,392	5,285,215
1201 Administrators	1,049,963	1,275,458	1,268,204	1,393,256
Academic Admin	1,049,963	1,275,458	1,268,204	1,393,256
1202 Department Chair	222,567	283,721	262,432	290,373
1203 Counselors	-	520,787	451,748	524,286
1204 Librarians	-	165,843	168,479	180,965
1205 Faculty - Special - Assigned	267,443	258,977	147,550	141,764
1206 Nurse	-	81,736	86,979	103,399
Other Faculty	490,009	1,311,064	1,117,189	1,240,787
1351 Instructor-PTIME & Ext-Se	3,503,396	1,346,900	2,998,461	2,068,512
1352 Instructor-Sub-Daily/Sick	1,970	-	5,944	-
1353 Instructor - Retiree	75,623	-	21,359	-
1356 Instructor-Pt-Office Hour	379,787	-	417,692	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	29,057	-	13,812	-
1453 Counselors	14,686	-	11,418	-
1454 Librarians	56,399	38,800	42,993	37,400
1455 Coaches	44,606	-	-	-
1456 Other Non-Teaching	82,764	26,100	123,272	33,239
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	3,634,953	2,140,651
2101 Administrators	341,875	430,883	341,207	458,273
2102 Clerical Tech & Sup Staff	2,324,084	3,168,325	2,892,810	3,315,138
2201 Instructional Aides	327,455	404,726	368,093	430,768
2352 Cler Tech & Sup Stf	105,052	28,500	27,055	6,400
2353 Student Employee Asst.	13,783	53,600	11,616	21,500
2354 Overtime	55,841	10,400	24,908	33,518
2359 Instruct Aides(non-classroom)	-	-	52,689	-
2451 Instructional Aides (Relace)	-	5,900	-	-
2452 Inst. Aides - Student	20,060	33,700	37,318	6,600
2453 Instruct Aides-O/T/Perm & Non	-	-	3,478	-
Classified Salary	3,188,150	4,136,034	3,759,174	4,272,197
3110 STRS - Academic	1,249,102	1,284,701	1,356,888	1,394,234
3140 STRS Cash Balance	77,630	102,621	76,556	146,505
3220 PERS	669,351	910,566	948,138	1,220,749
3310 OASDHI (FICA) Academic	15,789	56,602	28,881	56,978
3320 OASDHI Classified	192,654	248,276	229,259	258,910
3340 Medicare - Academic	145,887	126,246	153,480	139,206
3350 Medicare - Classified	46,259	58,091	53,693	60,996



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

Merritt (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3411 Medical -Academic	1,380,131	1,739,227	1,626,689	1,731,071
3412 Dental - Academic	74,270	90,341	78,578	78,546
3415 Life Ins. -Academic	15,104	18,263	17,067	17,623
3421 Medical -Classified	929,835	1,289,094	1,062,538	1,252,984
3422 Dental -Classified	58,947	80,879	63,372	68,920
3425 Life Insurance-Classified	10,953	13,944	12,455	13,801
3510 Unemployment Ins.-Academic	7,119	1,543	55,381	6,151
3520 Unemployment Ins -Classified	2,238	2,835	19,926	21,742
3610 Work Comp-Academic	174,408	150,922	183,567	166,303
3620 Work Comp-Classfd	52,511	68,096	61,823	71,499
3712 OPEB Instructional	458,209	569,488	537,119	593,489
3720 Apple Ret.	1,224	-	48	-
3722 OPEB Classified	223,786	300,327	267,025	315,340
Fringe Benefits	5,785,408	7,112,062	6,832,483	7,615,047
4102 Book for Student Program	-	-	-	-
4301 Instructional Supplies (Classroom)	6,243	14,180	6,179	24,893
4302 Supplies Outreach recruitment	1,722	-	-	-
4303 Subs Periodicals - Other	6,591	13,500	7,495	9,210
4304 Supplies-office	44,557	38,359	32,345	60,146
4305 Fuel - gasoline/petroleum	-	200	-	500
4306 Computer software/site lic.-cl	5,494	-	570	1,500
4307 Computer software/site lic.-ad	-	2,200	-	-
5102 Guest Speakers Lectures-Non	875	500	-	-
5105 Independent Contractor/Consult	74,567	84,100	31,041	43,870
5106 Events/Programs-Outside Prod	3,292	17,900	14,968	32,357
5110 Instructor Events-Personal Svs	-	-	398	-
5202 Travel Non-Local	(1,219)	18,800	16,361	24,152
5203 Travel Local	180	500	558	10,580
5204 Student Transportation	-	3,500	-	4,649
5205 Conference/Seminar Reg	9,398	24,900	12,536	11,375
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	46,444	58,850	71,532	85,532
5407 Student Accident Insurance	-	-	-	-
5501 Garbage and Trash	62,285	58,583	72,114	61,083
5502 Gas	70,738	171,075	147,865	171,075
5503 Light and Power (Electricity)	360,533	501,863	482,471	501,863
5504 Sewer Use	25,952	58,403	49,967	58,403
5505 Telephone Services	22,694	24,570	26,739	24,570
5506 Main Water System	317,823	347,525	277,738	347,525
5507 Pest Control	6,929	1,156	6,099	1,156
5603 Facility/Building Rentals-Mont	19,494	50,000	32,000	50,000
5604 Equipment Lease - Annual	7,789	30,000	8,057	54,500
5605 Equipment Rentals - Mon-Mon	17,989	42,000	13,560	30,000
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5701 Athletics Meals and Lodging	1,539	8,300	20,358	11,000
5702 Graduation Expenses	6,440	30,000	22,690	30,000
5704 Health Services	-	-	380	-
5706 Misc. Student Services	-	-	-	-
5708 Athletic Transportation	1,058	22,000	12,924	9,023



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

Merritt (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5865 Publishing/ Doc Publication	25,899	19,026	22,416	10,800
5866 Testing License and Material	484	400	484	484
5867 Postage	-	200	-	-
5870 Cross Enrollment Waiver	138	-	(434)	518
5875 Employee Waiver	9,982	-	1,848	1,500
5880 Radio Licensing	-	-	-	-
5881 Building Repairs & Services	14,370	-	-	-
5882 Equip Repairs Maint. & Svc	14,560	20,446	12,295	30,933
5883 Net Internet Fees and Subs.	9,687	7,500	14,079	7,979
5885 Misc. Operational Exp.	22,067	59,141	(108,628)	29,511
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	247	-
5889 Grounds Maintenance	2,425	-	-	-
5890 Service Contract-Equipment	-	1,575	1,575	3,275
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,219,018	1,731,252	1,310,828	1,743,962
6301 College Library Books	24,049	30,207	28,900	20,517
6302 Library Software (CD DVD etc)	3,291	3,343	3,342	727
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	6,425	6,521	8,000
6306 Library Databases	12,024	300	1,249	2,652
6401 Software	1,550	-	-	-
6402 Inst Equipment and Furn	4,435	1,000	2,124	1,000
6403 Non-Instructional Equip & Furn	5,522	29,500	49,473	29,415
6406 Laptop Computers	16,051	-	2,054	2,539
6407 PC,SERV, Other Comput,Peripher	3,562	-	7,718	19,568
Equipment Cap Outlay	70,484	70,775	101,380	84,418
Total Expense	20,558,912	22,061,360	22,829,601	23,775,533

**Table 25**

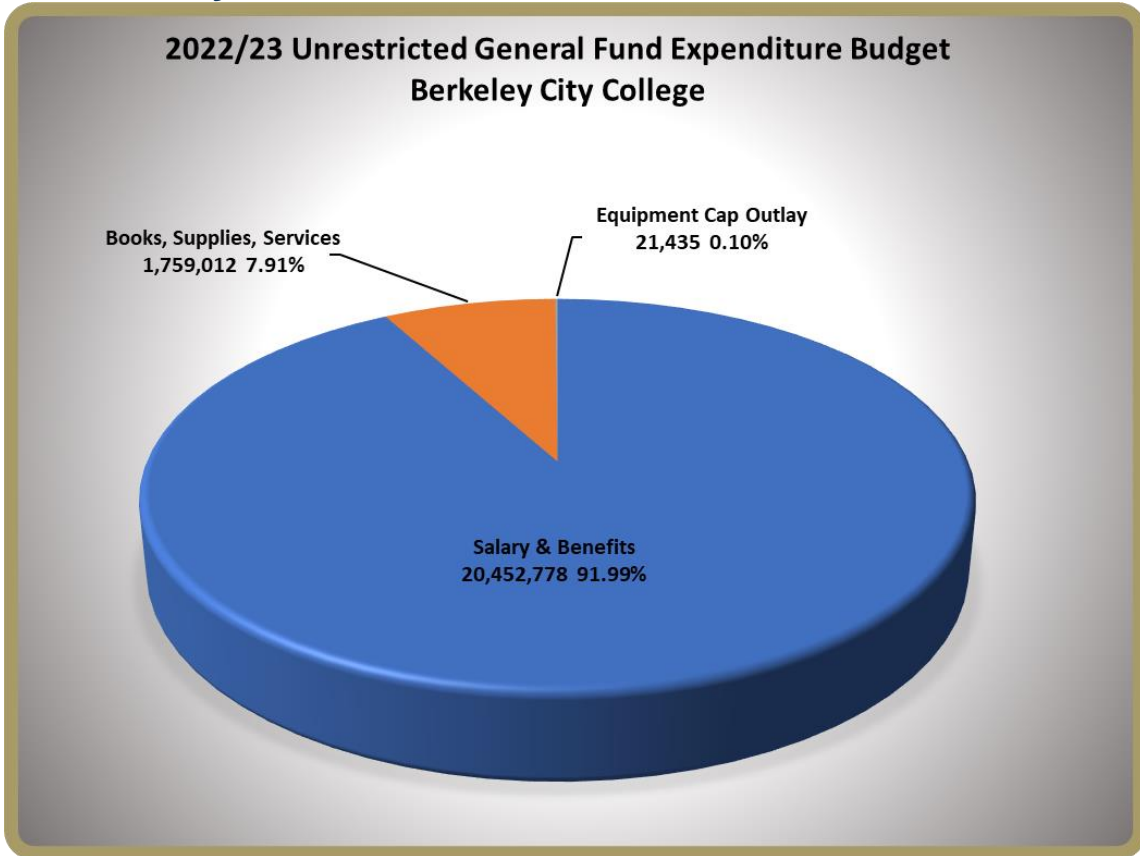
**Unrestricted General Fund Summary (Fund 01)
2022/23 Updated Adopted Budget**

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
Full Time Academic	4,555,122	5,490,589	4,966,110	5,736,937
Academic Admin	1,004,883	1,075,594	1,085,815	1,145,200
Other Faculty	440,824	1,005,497	1,335,064	1,183,477
Part Time Academic	4,054,110	1,777,689	3,167,608	1,721,224
Classified Salary	3,149,831	3,512,035	3,263,983	3,678,869
Fringe Benefits	5,813,667	6,634,026	6,632,342	6,987,071
Books, Supplies, Services	907,451	1,495,871	1,006,573	1,759,012
Equipment Cap Outlay	49,729	18,154	37,320	21,435
Other Outgo	-	-	2,000	-
Total Expense	19,975,617	21,009,455	21,496,813	22,233,225



Graph 17 - Summary



Graph 18 - Detail

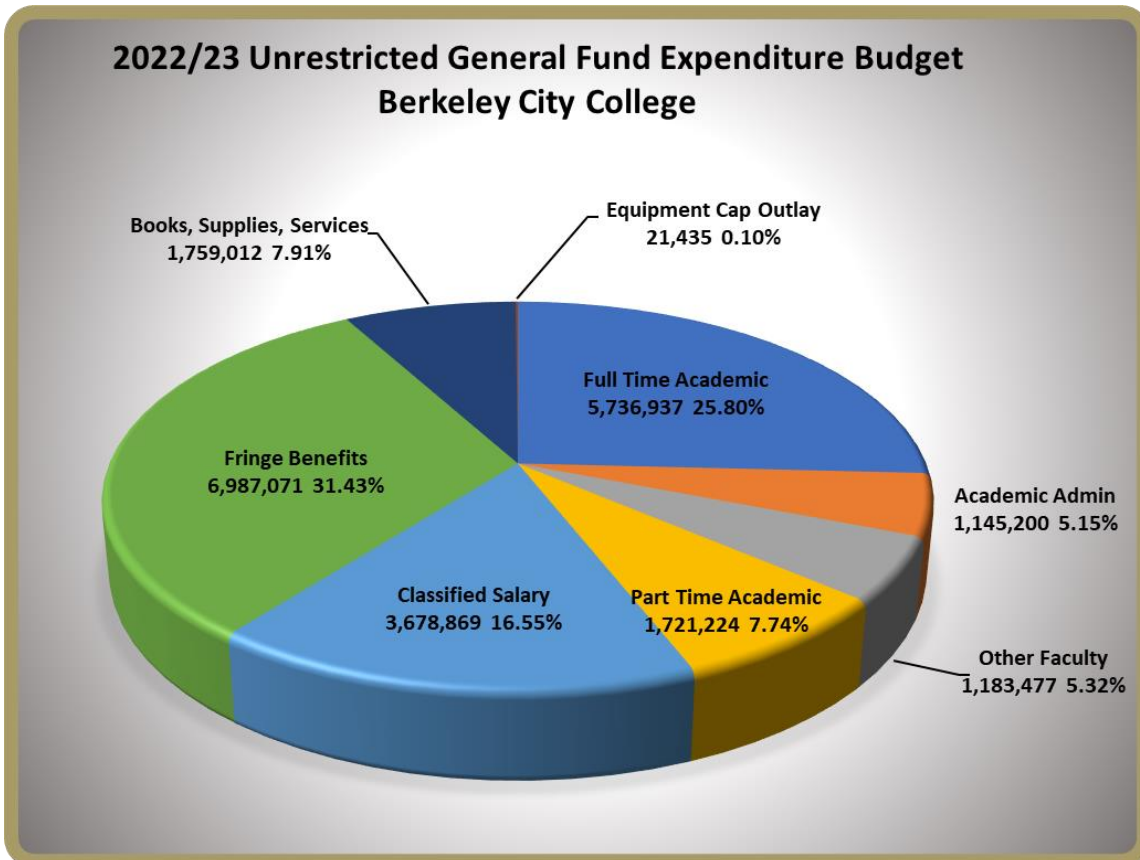




Table 26

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

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Expenses				
1101 Instructor	4,456,330	5,384,193	4,866,318	5,621,332
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	98,792	106,396	99,792	115,605
Full Time Academic	4,555,122	5,490,589	4,966,110	5,736,937
1201 Administrators	1,004,883	1,075,594	1,085,815	1,145,200
Academic Admin	1,004,883	1,075,594	1,085,815	1,145,200
1202 Department Chair	306,824	12,155	352,149	116,000
1203 Counselors	80,054	673,782	670,133	740,870
1204 Librarians	-	281,845	292,733	326,607
1205 Faculty-Reassign	18,588	37,715	20,048	-
1209 Counselors-Lts	35,358	-	-	-
Other Faculty	440,824	1,005,497	1,335,064	1,183,477
1351 Instructor-PTIME & Ext-Se	3,588,474	1,608,191	2,669,453	1,544,881
1352 Instructor-Sub-Daily/Sick	2,157	-	9,381	4,587
1353 Instructor - Retiree	33,369	-	-	-
1356 Instructor-Pt-Office Hour	355,750	-	361,038	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	5,717	8,000	6,717	8,000
1453 Counselors	-	35,000	20,209	35,000
1454 Librarians	(7,923)	58,698	84,984	58,698
1456 Other Non-Teaching	76,566	67,800	15,827	70,058
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	4,054,110	1,777,689	3,167,608	1,721,224
2101 Administrators	259,971	389,113	379,127	453,304
2102 Clerical Tech & Sup Staff	2,754,194	2,836,133	2,754,030	2,950,674
2201 Instructional Aides	52,904	56,693	56,693	60,095
2352 Cler Tech & Sup Stf	224	30,300	-	24,500
2353 Student Employee Asst.	28,054	69,741	24,896	100,241
2354 Overtime	14,373	12,500	10,264	10,500
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	-	17,055	-	9,055
2452 Inst. Aides - Student	40,111	100,500	38,972	70,500
Classified Salary	3,149,831	3,512,035	3,263,983	3,678,869
3110 STRS - Academic	1,180,456	1,281,159	1,386,937	1,476,269
3140 STRS Cash Balance	104,214	122,529	77,559	4,870
3220 PERS	627,801	751,919	791,354	988,953
3310 OASDHI (FICA) Academic	5,455	38,434	23,893	37,678
3320 OASDHI Classified	189,467	203,500	197,034	221,989
3340 Medicare - Academic	143,590	132,035	151,603	118,760
3350 Medicare - Classified	44,684	47,612	46,093	50,244
3411 Medical -Academic	1,600,039	1,870,097	1,849,701	1,855,569
3412 Dental - Academic	75,307	93,518	87,532	86,766
3415 Life Ins. -Academic	14,911	17,989	17,522	18,641
3421 Medical -Classified	865,368	982,838	870,001	981,283
3422 Dental -Classified	50,149	52,806	45,394	51,574
3425 Life Insurance-Class	10,159	11,080	9,922	10,913



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

Berkeley City College (Location 8)

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3510 Unemployment Ins.-Aca	7,036	1,509	54,063	3,752
3520 Unemployment Ins -Class	2,169	2,318	16,877	18,034
3610 Work Comp-Academic	170,989	154,791	178,970	139,232
3620 Work Comp-Classfd	50,635	55,812	52,753	58,909
3712 OPEB Instructional	447,899	567,911	542,397	604,982
3720 Apple Ret.	8	-	-	-
3722 OPEB Classified	223,331	246,169	232,735	258,653
Fringe Benefits	5,813,667	6,634,026	6,632,342	6,987,071
4101 Classroom-Books	7,052	11,350	8,218	11,350
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	8,531	500	20,879	500
4303 Subs Periodicals	-	500	-	1,100
4304 Supplies-office	35,483	106,550	40,762	113,474
4306 Computer software/site lic.-cl	10,562	-	-	23,851
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	300	-
5105 Independent Contractor/Consult	32,840	57,350	15,462	58,050
5106 Events/Programs-Outside Prod	-	500	-	500
5110 Instructor Events-Personal Svs	-	2,000	-	-
5202 Travel Non-Local	(1,600)	10,950	14,894	32,000
5203 Travel Local	54	-	-	2,500
5205 Conference/Seminar Reg	13,599	20,169	11,331	24,669
5206 Internal Training- Staff Dev	150	150	-	150
5301 Dues and Membership	67,824	68,357	75,364	68,467
5501 Garbage and Trash	51,335	65,146	51,657	65,146
5502 Gas	10,076	42,502	88,778	42,502
5503 Light and Power (Electricity)	275,242	308,300	312,527	308,300
5504 Sewer Use	6,858	21,175	8,818	21,175
5505 Telephone Services	16,368	16,900	16,856	16,900
5506 Main Water System	10,989	19,105	13,196	19,105
5507 Pest Control	-	-	-	-
5602 Facility/Building Leases - Ann	306,162	549,784	511,753	803,784
5605 Equipment Rentals - Mon-Mon	-	2,000	-	2,000
5702 Graduation Expenses	-	15,000	18,573	15,000
5865 Publishing/ Doc Publication	6,812	12,500	1,325	10,500
5866 Testing License and Material	-	-	-	-
5867 Postage	7,985	8,000	7,690	8,000
5870 Cross Enrollment Waiver	138	150	-	150
5875 Employee Waiver	9,959	5,000	(1,702)	5,000
5880 Radio Licensing	309	650	647	650
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	10,601	10,700	2,399	10,700
5883 Net Internet Fees and Subs.	5,706	2,029	17,755	7,300
5885 Misc. Operational Exp.	1,677	131,554	(236,548)	60,089
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	12,740	2,000	-	11,100
5888 Advertising Print/ADS	-	-	-	10,000



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

Berkeley City College (Location 8)

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
5890 Service Contract-Equipment	-	5,000	739	5,000
5891 Service Contract-Software-DP	-	-	4,902	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	907,451	1,495,871	1,006,573	1,759,012
6302 Library Software (CD DVD etc)	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	-	-	-	900
6402 Inst Equipment and Furn	27,197	4,900	6,264	6,200
6403 Non-Instructional Equip & Furn	1,344	7,054	15,717	7,985
6406 Laptop Computers	18,368	6,200	7,034	6,200
6407 PC,SERV, Other Comput,Peripher	2,820	-	8,304	150
Equipment Cap Outlay	49,729	18,154	37,320	21,435
7301 Interfund Transfers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	-	-	2,000	-
7920 PFT Leave Banking	-	-	-	-
Other Outgo	-	-	2,000	-
Total Expense	19,975,617	21,009,455	21,496,813	22,233,225



Table 27

Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Account Clerk I		1.00				1.00
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		1.00	3.02
ASL Instructor					1.00	1.00
Assoc VC for Planning & IR	1.00					1.00
Asst Chief Stationary Engineer	4.00					4.00
Asst Grounds Supervisor	1.00					1.00
Asst To The Chancellor	2.00					2.00
Asst Warehouse Supervisor	1.00					1.00
Astronomy/Physics Instructor				1.00		1.00
Athletic Trainer-Equipment Mgr				1.00		1.00
Auto Body Instructor		1.00				1.00
Aviation Maint Tech Instructor		1.00				1.00
Aviation Maint Tech Supervisor		1.00				1.00
Aviation Maintenance		1.00				1.00
Banking & Finance Instructor			1.00			1.00
Benefits Manager	1.00					1.00
Benefits Specialist (C)	1.00					1.00
Biology Instructor		1.00	2.00	1.00	1.00	5.00
Bio-Manufacturing Instructor			1.00			1.00
Board President	0.00					0.00
Budget Director	1.00					1.00
Bursar		1.00	1.00	1.00	1.00	4.00
Bus/Economics Instructor					1.00	1.00
Business (Acctng & Bus Law)			1.00			1.00
Business Econ Instructor			1.00			1.00
Business/CIS Instructor		1.00				1.00
Business/Gen Bus. Instructor		1.00				1.00
Buyer	1.00					1.00
Buyer/Contract Specialist	1.00					1.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Campus Warehouse Supervisor		1.00	1.00			2.00
Carpentry Instructor			1.00			1.00
Cashier			2.60			2.60
Chancellor	1.00					1.00
Chemistry Instructor			1.00			1.00
Chief Stationary Engineer	1.00					1.00
Chief Technology & IS Officer	1.00					1.00
Child Development Instructor				1.00		1.00
Chinese Instructor			1.00			1.00
CIS Instructor			1.00	1.00		2.00
Clerical Assistant II	1.00					1.00
College Dir of Financial Aid		1.00	1.00	1.00	1.00	4.00
College President		1.00	1.00	1.00	1.00	4.00
Communication Instructor					1.00	1.00
Computer (CIS) Instructor			1.00			1.00
Computer Network Technician		1.00	1.00			2.00
Computer Science Instructor					1.00	1.00
Construction Mgmt Instructor			1.00			1.00
Contract Ed & Comm Service Prg					0.54	0.54
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center		1.00		1.00		2.00
Coordinator		1.00				1.00
Coordinator - Fruitvale				1.00		1.00
Coordinator/Academic Supt Svcs			1.00			1.00
Coordinator/Art Department			1.00			1.00
Coordinator/Biology & Science		1.00	2.00	1.00	1.00	5.00
Coordinator/Grants & Spec Pgms	0.50					0.50
Coordinator/Landscape-Hortical				1.00		1.00
Coordinator/Learning Resources					1.00	1.00
Coordinator/Risk Management	1.00					1.00
Coordinator/Veteran Affairs			1.00		1.00	2.00
Cord Contract and Legal Affair	1.00					1.00
Counselor		2.91	7.22	4.30	2.00	16.43
Counselor - Veterans		1.00				1.00
Counselor (General)			1.00	1.00	3.20	5.20
Counselor (Mental Health)					1.00	1.00
Culinary Arts Instructor			1.00			1.00
Culinary Arts/Baking			1.00			1.00
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	6.00	12.00	7.00	4.00	33.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Dance Instructor			1.00			1.00
DAS President	0.70					0.70
Dean 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
Design Manager	1.00					1.00
Dir of College IT Services			1.00			1.00
Dir of College Research & Plan		0.85				0.85
Dir Of Empl Rel & Diversity	1.00					1.00
Dir of Facilities and Operatns	1.00		1.00			2.00
Dir Of Human Resources	1.00					1.00
Dir of Studt Activit Campus Li		1.00	1.00	1.00	1.00	4.00
Dir, Intn'l Svcs & Studt Supt	1.00					1.00
Director of Financial Aid	1.00					1.00
Director of Grants Management	1.00					1.00
Director of Payroll Services	1.00					1.00
Director of Public Safety	0.10					0.10
Director of Purchasing Svcs	1.00					1.00
Distance Ed. Coord/BCC	0.50					0.50
Distance Ed. Coordinator	0.40					0.40
District Accounting Tech	3.00					3.00
District Admissions Officer	1.00					1.00
District Student Support Servi	1.00					1.00
District Telecom Systms 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			1.00			1.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Educ. Web Technology Analyst	1.00					1.00
Education Instructor					1.00	1.00
Electricity Instructor			1.00			1.00
Electricity/Electronics Instr			1.00			1.00
Engineering Instructor			1.00			1.00
English Instructor		2.00	3.67	1.00	1.00	7.67
Enlish Instructor			1.00			1.00
Enterprise Business Analyst	1.00					1.00
Env Cont Techn Instructor			1.00			1.00
EOPS Coordinator			0.70			0.70
EOPS Counselor			0.22			0.22
ESL Instructor		1.00	2.00			3.00
ESOL Instructor			1.00			1.00
Ethnic Studies Instructor			0.60		0.50	1.10
Exec Asst/Employee Relatio (C)	1.00					1.00
Exec Asst/Finance & Accounting	1.00					1.00
Exec Asst/General Services (C)	1.00					1.00
Exec Asst/President's Office		1.00	1.00	1.00	1.00	4.00
Exec Dir of Fiscal Services	1.00					1.00
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Assistant		3.00	2.00	1.00	1.00	7.00
Executive Asst/Chancellor's Of	1.00					1.00
Executive Director of Operations	1.00					1.00
Facilities Project Coord	2.00			0.29		2.29
Facilities Project Manager	1.00					1.00
Facilities Services Specialist		1.00	1.00			2.00
Faculty Diversity Officer	0.50					0.50
Faculty Release/Negotiator	2.50					2.50
Faculty/Staff Development	1.00					1.00
Financial Aid Officer		1.00	1.00	1.00	1.00	4.00
Financial Aid Specialist		2.00	3.50	3.03	2.00	10.53
Financial Aid Systems Tech Ana	1.00					1.00
Food Service Manager			1.00			1.00
Food Service Supervisor			1.00			1.00
Food Services Worker			1.00			1.00
Gen Counsel & Chief of Staff	1.00					1.00
Geography Instructor		1.00				1.00
Grant Financial Analyst	1.00					1.00
Graphic Arts Instructor			1.00			1.00
Graphic Design Specialist	2.00					2.00
Grounds Supervisor	1.00					1.00
Groundswoker-Gardener	7.00					7.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Head Custodian	1.00	1.00		1.00	1.00	4.00
Health Services Coordinator		1.00		1.07		2.07
Health Services Director	0.50					0.50
Help Desk Spt Tech I (Trainee)	1.00					1.00
Help Desk Tech I (Trainee)	1.00					1.00
History Instructor		0.70	2.00			2.70
HR Analyst (Leaves & Benefits)	1.00					1.00
Human Resources Analyst (C)	3.00					3.00
Human Resources Generalist	4.00					4.00
HVACR Instructor			1.00			1.00
Information Tech Supp Spec I			1.00			1.00
Instr Asst/Comput Assist Instr				1.00		1.00
Instr Asst/Tech Center			1.00			1.00
Instruct Asst./Child Developme				0.50		0.50
Instruct Asst/Computer Info Sy			1.00			1.00
Instructional Asst./Culinary A			4.00			4.00
Instructional Asst/Accompanist			0.75			0.75
Instructional Asst/Art				0.50		0.50
Instructional Asst/LRC			1.40			1.40
Instructional Asst/Mathematics			1.00			1.00
Instructional Asst/Writing Ctr			1.00			1.00
Instructor		34.52	59.44	41.01	30.09	165.06
Instructor - AFRAM				2.00		2.00
Instructor - Automotive		0.90				0.90
Instructor - Automotive Tech		1.00				1.00
Instructor - Diesel		1.00				1.00
Instructor - Diesel Mechanics		1.00				1.00
Instructor (English)			1.00			1.00
Instructor (Political Science)					1.00	1.00
Instructor/Anthropology			0.51			0.51
Instructor/Business			3.00			3.00
Instructor/Econ			1.00			1.00
Instructor/Mathematics				0.67		0.67
Instructor/MEDAS				1.00		1.00
Instructor/Multimedia			1.00			1.00
Instructor/NHS				1.00		1.00
Instructor/RADSCI				1.00		1.00
Internal Auditor	1.00					1.00
International Admissions Spec	1.00					1.00
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 Groundworker-Gardener	1.00					1.00
Librarian		3.00	3.20	2.02	3.00	11.22



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Library Network Coordinator			1.00			1.00
Library Technician II		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					2.00	2.00
Multimedia Services Specialist					1.00	1.00
Music Instructor					1.00	1.00
Network Support Svcs Specialist					1.00	1.00
Network Support 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
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	2.00					2.00
Project Manager, M & O	1.00					1.00
Project Manager/IT Budget	1.00					1.00
Psychology Instructor			1.00		1.00	2.00
Public Information Officer			0.60		1.00	1.60



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Research Data Specialist	1.00					1.00
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
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 Srvc Specialist		1.00				1.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Research & Planning Analyst	1.00					1.00
Sr Storesworker				1.00	1.00	2.00
Sr System Analyst Pay/Std/Fin	1.00					1.00
Sr. Academic Support Serv Spec		1.00	1.00	1.00	1.00	4.00
Sr. Buyer/Cap Projects-Bonds	2.00					2.00
Sr. Human Resources Analyst (C	1.00					1.00
Sr. Human Resources Analyst II	1.00					1.00
Sr. Instl Lab Tech/Cosmetolog			1.00			1.00
Sr. Staff Services Spec/CTE			1.00			1.00
Sr. Staff Services Specialist					1.00	1.00
Sr. Supervisor Admin & Bus Sup		1.00			1.00	2.00
Staff Assistant/Benefits (C)	1.00					1.00
Staff Assistant/Instruction		3.00	3.00	3.00	1.00	10.00
Staff Assistant/Student Financ	1.00					1.00
Staff Asst,Vice President's Of			0.50	1.00	2.00	3.50
Staff Asst/AC Transit Easy Pas	1.00					1.00
Staff Asst/Admin (General)	1.00					1.00
Staff Asst/Admin (Pub Info)	1.00					1.00
Staff Asst/ASL & English					1.00	1.00
Staff Asst/Business Office				1.00		1.00
Staff Asst/Business Svcs	1.00		1.00		1.00	3.00
Staff Asst/Chanc Office (C)	1.00					1.00
Staff Asst/Communication Svcs				0.29		0.29



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Landscape Horticult				1.00		1.00
STAFF ASST/PRESIDENT'S OFFICE			1.00		0.20	1.20
Staff Asst/Purchasing	1.00					1.00
Staff Asst/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 Services Specialist				1.00		1.00
Student Trustee	1.00					1.00
Systems Analyst(Stdt/Fin Apps)	1.00					1.00
Tech Svcs Access Librarian			1.00			1.00
Toolroom Keeper I/Welding			1.00			1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	3.00					3.00
Vice Chanc For General Svcs	1.00					1.00
Vice Chancellor For Human Reso	1.00					1.00
Vice Chancellor Student Affair	1.00					1.00
Vice Chancellor/Finance & Admi	1.00					1.00
Vice President of Admin Servic		1.00	1.00	1.00	1.00	4.00
Vice President Of Instruction		1.00	1.00	1.00	1.00	4.00
Vice President Of Student Serv		1.00	1.00	1.00	1.00	4.00
Warehouse Supervisor (B)	1.00	1.00				2.00
Warehouse Worker-Driver (B)	2.00					2.00
Web Content Developer	2.00	1.00		1.00	0.50	4.50
Welding Instructor			1.00			1.00
Wood Technology Instructor			2.00			2.00
Grand Total	170.20	119.41	229.75	131.38	112.03	762.77



Table 28

**Restricted General Fund Summary (Fund 11)
2022/23 Updated Adopted Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Federal Revenue	14,819,671	63,289,946	32,365,914	29,689,271
State Revenue	26,977,163	59,772,741	50,033,603	76,428,131
Local Revenue	1,094,640	735,348	1,018,912	1,365,779
Other Funding Sources	9,148,939	-	9,734,001	8,842,367
Total Revenue	52,040,413	123,798,035	93,152,431	116,325,548
Expenses				
Full Time Academic	151,378	408,812	264,807	443,228
Academic Admin	659,342	905,648	746,182	661,186
Other Faculty	3,633,687	4,207,772	4,075,527	4,566,127
Part Time Academic	4,660,056	1,719,825	3,199,272	2,370,151
Classified Salary	9,534,058	12,459,857	13,653,033	16,460,969
Fringe Benefits	7,496,138	9,278,352	8,214,925	10,799,762
Books, Supplies, Services	6,348,529	66,340,936	15,789,268	53,644,343
Equipment Cap Outlay	2,065,214	2,950,955	5,042,562	2,502,367
Debt Service Transfers	-	-	2,151,735	-
Financial Aid	18,147,443	26,334,416	24,416,251	25,486,339
Unallocated	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	52,695,846	124,606,574	77,553,562	116,934,473
Beginning Fund Balance	7,242,346	6,586,913	6,586,913	22,185,782
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(655,433)	(808,539)	15,598,869	(608,925)
Ending Fund Balance	6,586,913	5,778,374	22,185,782	21,576,857



Table 29

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8121 Higher Education Act of 1965	715,128	1,179,279	768,459	924,462
8130 Workforce Investment Act		-	-	-
8153 Fin Adm. Ad. Allow. SEOG,PELL		225,060	-	319,427
8170 Vocational Tech. Educ. Act		836,049	-	1,056,242
8191 Temp Assist Needy Families	133,933	-	102,272	645,087
8195 Department of Education	887,977	2,310,904	990,655	4,272,397
8199 CARES Act - Institutional	-	-	-	-
8199 CARES Act - Student Aid	-	-	-	-
8199 CARE MSI	-	-	-	-
8199 COVID - 19 Block Grant	13,082,633	-	-	-
8199 Other Federal Income	-	58,738,653	30,504,528	22,471,656
Federal Revenue	14,819,671	63,289,946	32,365,914	29,689,271
8612 Partnership for Excellence		-	-	-
8615 Board of Finan Assist Program	1,080,005	1,433,228	1,006,714	1,502,453
8617 Basic Skills	-	-	-	-
8620 General Categorical Programs	-	623,257	-	1,452,969
8621 Disabled Student Prg & Serv	2,597,628	3,798,973	2,590,251	4,187,700
8623 Student Success & Support Prog	-	4,248,990	-	5,382,487
8625 Extended Opport. Program & Svc	4,306,855	4,309,454	4,632,855	5,387,229
8626 Coop Agencies Resources Educ	555,047	593,570	643,540	780,166
8629 CalWorks	885,288	1,208,513	855,905	1,135,214
8654 Staff Diversity	50,000	-	50,000	-
8656 Instruct. Equip & Library Mat	-	122,550	-	258,350
8657 WorkAbility 2/3	-	229,541	-	306,891
8681 State Lottery Proceeds	1,351,267	1,196,588	1,918,906	1,544,223
8689 Other State Non-Tax Revenue	-	-	-	83,682
8699 COVID - 19 Block Grant	-	-	-	-
8699 Other State Revenue	16,151,073	42,008,078	38,335,432	54,406,769
State Revenue	26,977,163	59,772,741	50,033,603	76,428,131
8831 Contract Instructional Service	405,546	434,361	312,049	470,697
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8876 Health Services	-	-	-	-
8896 Student Health Fees	-	-	-	-
8897 Indirect Income	-	119,064	-	-
8899 Miscellaneous	689,094	181,923	706,863	895,082
Local Revenue	1,094,640	735,348	1,018,912	1,365,779
8970 Fiscal Agent Pass Through	8,201,826	-	8,534,001	7,642,368
8982 Interfund Transfers-In	947,113	-	1,200,000	1,199,999
8983 Intrafund Transfers-In	-	-	-	-
Other Funding Sources	9,148,939	-	9,734,001	8,842,367
Total Revenue	52,040,413	123,798,035	93,152,431	116,325,548
Expenses				
1101 Instructor	151,378	327,076	194,927	363,660
1102 Instructor - Long Term Subs	-	81,736	69,880	79,568
Full Time Academic	151,378	408,812	264,807	443,228
1201 Administrators	659,342	905,648	746,182	661,186
Academic Admin	659,342	905,648	746,182	661,186



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
1202 Department Chairs	-	-	17,787	15,000
1203 Counselors	3,023,782	3,659,140	3,574,189	3,956,021
1205 Faculty - Special-Assigned	609,906	531,058	442,393	581,328
1206 Nurse	-	17,574	8,573	9,355
1209 Counselors-Lts	-	-	32,584	4,423
Other Faculty	3,633,687	4,207,772	4,075,527	4,566,127
1351 Instructor-Temp/PTime & Ext-Se	1,496,611	14,523	233,530	101,346
1352 Instructor-Sub-Daily/Sick	-	-	2,905	5,132
1353 Instructor - Retiree	-	10,224	25,632	22,582
1356 Instructor-Temp/Pt-Office Hour	-	-	11,133	-
1452 Department Chairs	8,005	9,000	23,169	50,000
1453 Counselors	1,213,091	826,543	1,293,698	1,033,454
1454 Librarians	40,410	-	-	-
1455 Coaches	9,490	-	-	-
1456 Other Non-Teaching Assignments	1,817,087	827,035	1,542,949	1,071,638
1457 Non-Teaching Retirees	75,362	32,500	66,255	86,000
1458 Parity Pay for Non-Teaching Faculty	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
Part Time Academic	4,660,056	1,719,825	3,199,272	2,370,151
2101 Administrators	745,260	1,203,483	1,056,523	1,541,863
2102 Clerical Tech & Support Staff	5,576,734	7,046,826	5,657,870	8,085,989
2201 Instructional Aides	149,805	216,943	198,283	289,271
2352 Cler Tech & Sup Stf (Repl)	26,065	213,741	183,670	147,368
2353 Student Employee Assistants	1,475,465	1,494,513	1,613,891	5,508,881
2354 Overtime for perm & non-perm	301,906	35,393	403,962	378,865
2357 Classified Retirees	-	-	6,214	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2399 NonInstructional Class Stipend	-	-	3,382,215	-
2451 Instructional Aides (Replace)	617,115	86,700	521,696	192,613
2452 Instructional Aides - Student	641,708	335,958	628,710	308,036
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
2454 Instructional Aides - Tutorial Asst	-	-	-	8,084
2499 Instructional Class Stipend	-	1,826,301	-	-
Classified Salary	9,534,058	12,459,857	13,653,033	16,460,969
3110 STRS - Academic	1,050,290	1,019,083	1,043,948	1,233,492
3140 STRS Cash Balance	64,687	39,095	48,423	37,378
3220 PERS	1,559,970	2,006,138	1,804,825	2,630,782
3310 OASDHI (FICA) Academic	56,507	109,243	67,767	83,919
3320 OASDHI (FICA) Classified	434,960	531,163	539,428	600,935
3340 Medicare - Academic	132,612	93,654	150,925	106,448
3350 Medicare - Classified	107,113	127,169	132,976	146,983
3411 Medical Coverage-Academic	908,354	1,129,725	1,025,842	1,225,519
3412 Dental Coverage-Academic	49,692	65,705	54,287	62,351
3415 Life Insurance-Academic	12,351	14,679	13,663	15,918
3421 Medical Coverage-Classified	1,878,776	2,618,361	1,937,012	2,930,238
3422 Dental Coverage-Classified	110,284	162,523	108,063	164,475
3425 Life Insurance-CLASS	21,862	29,401	22,519	31,209
3510 Unemployment Ins.-Academic	6,377	2,941	53,766	12,755
3520 Unemployment Ins -Classified	5,173	6,026	44,914	48,496
3530 Unemployment Insurance Reimbursement	-	-	-	-
3610 Worker's Compensation-Academic	156,666	110,202	144,315	125,562
3620 Worker's Compensation-Classfd	118,122	149,255	123,425	170,047



Restricted General Fund Detail (Fund 11) 2022/23 Updated Adpoted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3712 OPEB Instructional	342,408	407,019	394,522	441,325
3720 Apple-Transamerica NonPerm-CI	5,465	453	8,411	3,816
3722 OPEB Classified	474,467	656,517	495,892	728,111
Fringe Benefits	7,496,138	9,278,352	8,214,925	10,799,762
4101 Classroom-Books	14,294	685,757	28,252	26,626
4102 Book for Loan Student Program	102,675	3,000	38,765	34,111
4103 Office Professional Refer/Dict	-	4,090	4,127	-
4301 Instructional - (Classroom)	858,411	332,444	899,912	1,321,464
4302 Supplies Outreach recruitment	72,578	70,000	143,307	193,814
4303 Subs Periodicals - Other	19,812	-	18,014	7,009
4304 Supplies-office	321,935	202,525	725,289	587,453
4305 Fuel - gasoline/petroleum	-	-	128	-
4306 Computer software/site lic.-cl	176,128	199,427	273,408	97,209
4307 Computer software/site lic.-ad	131,808	120,485	81,776	146,372
5102 Guest Speakers Lectures-Non	42,321	2,000	9,748	49,850
5103 Legal	8,608	-	5,583	-
5105 Independent Contractor/Consult	3,322,450	2,305,533	7,004,345	4,010,920
5106 Events/Programs-Outside Prod	53,587	35,940	135,377	477,445
5202 Travel Non-Local	(2,659)	25,869	105,359	264,886
5203 Travel Local	173	500	937	47,092
5204 Student Transportation	1,828	3,000	30,482	165,964
5205 Conference/Seminar Reg	86,370	185,389	95,368	213,942
5206 Internal Training- Staff Dev	10,500	-	112	14,999
5301 Dues and Membership	47,894	5,000	36,727	57,835
5505 Telephone Services	9,878	3,258	2,969	3,340
5602 Facility/Building Leases - Ann	-	-	-	100,000
5603 Facility/Building Rentals-Mont	-	-	-	-
5604 Equipment Lease - Annual	301	7,275	13,574	9,116
5605 Equipment Rentals - Mon-Mon	1,650	-	-	91,000
5607 Print & Dup. Equip Leases/Rent	1,937	3,500	5,542	500
5701 Athletics Meals and Lodging	3,696	-	-	3,800
5702 Graduation Expenses	2,215	1,200	20,686	2,300
5703 Meals for Needy Students	1,799	-	8,075	37,365
5704 Health Services	260	-	11,010	51,300
5706 Miscellaneous Student Services	316	-	-	57,500
5708 Athletic Transportation	10,624	-	7,818	-
5810 Housing Allowance	-	-	-	30,000
5865 Publishing/ Doc Publication	4,364	-	8,824	6,650
5866 Testing License and Material	-	-	600	-
5867 Postage	-	100	10,969	2,019
5870 Cross Enrollment Waiver	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5881 Building Repairs & Services	22,250	-	130,165	256,372
5882 Equip Repairs Maint. & Svc	25,271	23,000	96,930	76,968
5883 Net Internet Fees and Subs.	242,670	215,775	272,990	255,892
5884 Laundry Services	-	-	1,504	4,500
5885 Misc. Operational Exp.	111,147	61,680,503	2,406,405	43,718,125
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	114,755	-	253,016	98,057
5888 Advertising Print/ADS	64,650	31,977	115,995	559,714
5890 Service Contract-Equipment	1,693	240	55,135	22,368
5891 Service Contract-Software-DP	230,762	131,010	178,461	69,648
5892 Service Contract-Hardware-DP	702	-	1,306	10,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	228,879	62,140	1,932,011	460,542
5899 Bad Debt Expense	-	-	618,266	276
Books, Supplies, Services	6,348,529	66,340,936	15,789,268	53,644,343



Restricted General Fund Detail (Fund 11) 2022/23 Updated Adpoted Budget

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	137,220
6301 College Library Books	27,555	2,500	84,112	82,579
6302 Library Software (CD DVD etc)	8,050	1,064	(7,791)	4,051
6303 College Library Periodicals	5,399	5,800	5,801	7,131
6304 Library Videos and DVD's	-	-	-	10,503
6305 Library Textbooks	919	1,500	10,000	-
6306 Library Databases	189,778	55,297	276,703	273,857
6401 Software	5,000	-	14,766	18,700
6402 Inst Equipment and Furn	846,508	255,818	1,455,652	648,776
6403 Non-Instructional Equip & Furn	192,261	726,723	739,397	745,183
6404 Telephone System Purchase	6,482	-	-	-
6406 Laptop Computers	543,738	324,852	412,265	277,600
6407 PC, SERV, Other Comput, Peripher	239,524	1,577,401	2,051,659	296,768
6408 Licensed Vehicles (Low Value)	-	-	-	-
6430 Inst Eq & Furn >\$49,999.99	-	-	-	-
Equipment Cap Outlay	2,065,214	2,950,955	5,042,562	2,502,367
7301 Interfund Transfers	-	-	2,151,735	-
Debt Service Transfers	-	-	2,151,735	-
7400 Other Transfers	6,951,037	6,895,629	5,381,177	7,642,368
7510 Grants	7,626,440	12,599,081	12,018,560	9,514,855
7514 FINAIDCALC	-	-	-	-
7515 FINAIDEOPG	574,069	271,071	370,705	220,000
7516 FINAIDCARE	138,386	29,376	139,905	98,688
7521 Scholarships	-	-	-	-
7523 FINAID CC Completion Grant	1,749,221	769,568	1,660,187	3,643,021
7524 AB19 - Cal. Coll Promise 735	247,351	-	100,400	21,380
7530 Tuition Reduction	11,441	840,001	9,184	1,614,010
7536 CARE - Institutional	-	3,594,947	2,744,956	397,478
7610 Transportation Vouchers	11,127	-	116,602	211,112
7620 Child Care Vchrs or Child Care	-	-	-	49,500
7630 Book Vouchers	418,640	502,900	453,621	1,292,400
7640 Supply Vouchers (Surv Kits)	122,473	110,594	305,173	264,970
7641 Student Vouchers	262,091	410,768	1,013,590	74,818
7650 Meals for Students	15,567	5,000	32,881	96,739
7660 EOPS/CARE Auto Repair	-	-	-	-
7661 CARE Student Honor Society	-	-	-	-
7662 EOPS Graduation/Education Item	-	5,900	21,951	25,000
7670 Direct Aid for Graduates	1,830	12,000	20,705	20,000
7680 Health Services	-	-	-	-
7681 Parking Permits	-	-	-	-
7699 Other Student Aid	17,769	287,581	26,654	300,000
Financial Aid	18,147,443	26,334,416	24,416,251	25,486,339
7902 Undistributed Allocations	-	-	-	-
Unallocated	-	-	-	-
7930 Reserve for Contingency	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	52,695,846	124,606,574	77,553,562	116,934,473

**Table 30**

Restricted General Fund 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/Basic Needs		1.00				1.00
Coordinator/CalWORKs				1.00		1.00
Coordinator/CTE		1.00				1.00
Coordinator/Enrollment Svcs			1.00			1.00
Coordinator/EOPS			1.00	1.00	1.00	3.00
Coordinator/Grants & Spec Pgms	0.50					0.50
Coordinator/SEA					1.00	1.00
Coordinator/Workability III		2.00				2.00
Counselor		0.19	0.47		4.20	4.86
Counselor - Veterans		0.10				0.10
Counselor (DSPS) - SSSP			1.00			1.00
Counselor (Early Alert)		1.10				1.10
Counselor (Early Alert) SSSP			1.06			1.06
Counselor (EOPS/CARE)					1.00	1.00
Counselor (General)		1.10	0.10	2.20		3.40
Counselor (General) SSSP			1.10			1.10
Counselor (SSSP Coordinator)			1.00			1.00
Counselor (Student Success)		1.00				1.00



Restricted General Fund 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		1.00				1.00
Counselor(Tenured-Categorical)		1.10				1.10
Counselor-HSI Conocimiento LC					1.00	1.00
Curr & Sys Tech Anlst Meas E	1.00					1.00
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	1.00		2.10
DSPS Counselor		2.13		1.00		3.13
DSPS Counselor/Coordinator					1.00	1.00
DSPS Instructor		1.10		0.75		1.85
EOPS Coordinator			0.30			0.30
EOPS Counselor		2.00	1.98	1.10		5.08
EOPS/CALWORKs/CARE Counselor			1.10			1.10
EOPS/CARE/CalWORKS Counselor		1.00				1.00
Ethnic Studies Instructor			0.40			0.40
Financial Aid Specialist		1.00	2.50	2.97	1.00	7.47
Financial Aids & Placemt Asst		1.00	2.00			3.00
Gateway to College Counselor			1.00			1.00
Health Services Coordinator		0.10				0.10
HSI Program Spcl/Outreach					1.00	1.00
Inst Asst/DSPS (AltMedia)					1.00	1.00
Instructional Asst (MATH/GP)			1.00			1.00



Restricted General Fund 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	1.00	3.00
Project Manager - Umoja Progr				1.00		1.00
Project Manager/CAFYES			1.00			1.00
Project Manager/CTE					1.00	1.00
Project Manager/EOPS		1.00				1.00
Project Manager/MESA		1.00				1.00
Project Mgr/Employment Svcs			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 Fund 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 Svcs 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	38.64	61.59	32.15	32.45	179.46



Table 31

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Local Revenue	67,079	34,149	71,655	49,320
Other Financing Sources	-	-	-	-
Total Revenue	67,079	34,149	71,655	49,320
Expenses				
Part Time Academic	29,146	63,924	30,816	26,326
Classified Salary	6,632	5,000	3,877	-
Fringe Benefits	939	2,945	2,315	4,628
Books, Supplies, Services	675	-	14,764	15,129
Equipment Cap Outlay	1,497	-	-	3,237
Total Expense	38,888	71,869	51,772	49,320
Beginning Fund Balance				
	9,654	37,844	37,844	57,727
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	28,190	(37,720)	19,883	-
Ending Fund Balance	37,844	124	57,727	57,727



Table 32

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8872 Community Services Classes	67,079	34,149	71,655	49,320
8899 Miscellaneous	-	-	-	-
8851 Facility & Athletic Field Ren	-	-	-	-
Local Revenue	67,079	34,149	71,655	49,320
8982 Interfund Transfers-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	67,079	34,149	71,655	49,320
Expenses				
1351 Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355 Instructor-Fee Based/Contract	29,146	63,924	30,816	26,326
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	-	-	-	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	29,146	63,924	30,816	26,326
2102 Clerical Tech & Support Staff	-	-	-	-
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	6,632	5,000	3,877	-
Classified Salary	6,632	5,000	3,877	-
3110 STRS - Academic	-	-	1,000	3,762
3140 STRS Cash Balance	-	-	-	-
3220 PERS	-	-	158	-
3310 OASDHI (FICA) Academic	-	-	43	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	423	1,324	468	369
3350 Medicare - Classified	-	-	-	-
3411 Medical Coverage-Academic	-	-	-	-
3421 Medical Coverage-Classified	-	-	-	-
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance-CLASS	-	-	-	-
3510 Unemployment Ins.-Academic	20	67	122	42
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	495	1,554	524	455
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	-	-	-
Fringe Benefits	939	2,945	2,315	4,628
4101 Classroom-Books	-	-	2,886	-
4301 Instructional - (Classroom)	-	-	878	2,500
4304 Supplies-office	-	-	-	3,400
4306 Computer software/site lic.-cl	-	-	1,300	-
5105 Independent Contractor/Consult	-	-	6,200	-
5106 Events/Programs-Outside Prod	-	-	-	3,100



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5202 Travel Non-Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5505 Telephone Services	-	-	-	-
5708 Athletic Transportation	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5866 Testing License and Material	-	-	3,500	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	675	-	-	6,129
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	675	-	14,764	15,129
6402 Inst Equipment and Furn	-	-	-	3,237
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	1,497	-	-	-
Equipment Cap Outlay	1,497	-	-	3,237
Total Expense	38,888	71,869	51,772	49,320



Table 33

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

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



Table 34

Bookstore Commission Fee Fund Detail (Fund 07)
2022/23 Updated Adopted Budget

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



Table 35

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Local Revenue	7,683,828	8,000,000	8,078,094	8,000,000
Other Financing Sources	331,000	129,362	-	-
Total Revenue	8,014,828	8,129,362	8,078,094	8,000,000
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	3,255,745	1,081,212	121,272	132,447
Part Time Academic	1,912,724	5,626,947	6,432,225	6,295,323
Classified Salary	398,806	155,725	212,061	911,264
Fringe Benefits	2,091,117	667,152	1,115,602	271,053
Books, Supplies, Services	302,396	268,399	127,822	391,598
Equipment Cap Outlay	12,640	-	-	-
Financial Aid	-	-	-	-
Total Expense	7,973,428	7,799,435	8,008,981	8,001,685
Beginning Fund Balance	(13,755)	27,645	27,645	96,758
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	41,400	329,927	69,113	(1,685)
Ending Fund Balance	27,645	357,572	96,758	95,073



Table 36

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted 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	-	-	2,998	-
8861 Interest/Investment Income	-	-	20,154	-
Local Revenue	7,683,828	8,000,000	8,078,094	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	8,078,094	8,000,000
Expenses				
1101 Instructor	-	-	-	-
Full Time Academic	-	-	-	-
1203 Counselors	2,203,882	1,052,731	92,792	101,412
1204 Librarians	950,377	-	-	-
1205 Faculty - Special Assignment	75,335	28,481	28,480	31,035
1206 Nurse	-	-	-	-
1209 Counselors-Lts	26,151	-	-	-
1210 Librarians-Lts	-	-	-	-
Other Faculty	3,255,745	1,081,212	121,272	132,447
1351 Instructor-Temp/PTime & Ext-Se	1,111,212	5,424,921	5,897,328	6,064,947
1352 Instructor-Sub-Daily/Sick	-	-	7,117	7,550
1353 Instructor - Retiree	91,390	-	27,712	-
1452 Department Chairs	16,252	-	-	-
1453 Counselors	327,137	202,026	335,224	129,695
1454 Librarians	354,382	-	154,896	-
1456 Other Non-Teaching Assignments	12,351	-	9,948	93,131
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	1,912,724	5,626,947	6,432,225	6,295,323
2102 Clerical Tech & Support Staff	26,071	94,496	34,791	181,016
2201 Instructional Aides	90,093	61,229	8,658	103,087
2352 Cler Tech & Sup Stf (Repl)	-	-	-	5,276
2353 Student Employee Assistants	42,711	-	35,716	389,460
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	307	-	-	14,440
2452 Instructional Aides - Student	239,625	-	132,896	217,985
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	398,806	155,725	212,061	911,264
3110 STRS - Academic	568,665	28,260	501,986	59,513
3140 STRS Cash Balance	36,768	217,567	128,874	7,751
3220 PERS	153,584	35,678	8,474	37,341
3310 OASDHI (FICA) Academic	33,090	-	4,006	-
3320 OASDHI (FICA) Classified	7,414	9,657	2,694	9,176
3340 Medicare - Academic	74,159	104,347	92,842	4,795
3350 Medicare - Classified	1,739	2,259	630	2,224
3411 Medical Coverage-Academic	782,170	50,206	201,964	29,248
3412 Dental Coverage-Academic	44,185	976	975	959
3415 Life Insurance-Academic	8,603	360	355	360
3421 Medical Coverage-Classified	33,635	61,411	9,747	82,106



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3422 Dental Coverage-Classified	2,042	4,707	759	5,751
3425 Life Insurance-CLASS	480	635	145	584
3510 Unemployment Ins.-Academic	3,614	4,962	38,351	1,015
3520 Unemployment Ins -Classified	79	110	194	774
3610 Worker's Compensation-Academic	87,795	122,589	111,079	5,619
3620 Worker's Compensation-Classfd	1,980	2,648	604	2,606
3712 OPEB Instructional	242,390	9,098	9,259	9,934
3720 Apple-Transamerica NonPerm-CI	12	-	-	198
3722 OPEB Classified	8,712	11,681	2,664	11,099
Fringe Benefits	2,091,117	667,152	1,115,602	271,053
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	-	-	398	-
4302 Supplies Outreach recruitment	5,418	-	-	-
4304 Supplies-office	4,799	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	292,180	138,579	127,424	25,800
5106 Events/Programs-Outside Prod	-	-	-	-
5107 Election Cost	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5866 Testing License and Material	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	-	129,820	-	365,798
5888 Advertising Print/ADS	-	-	-	-
Books, Supplies, Services	302,396	268,399	127,822	391,598
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 Transportation Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	7,973,428	7,799,435	8,008,981	8,001,685



Table 37

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



Table 38

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Federal Revenue	2,608	-	1,744	-
State Revenue	-	-	-	-
Local Revenue	599,082	527,974	1,217,613	1,200,155
Other Financing Sources	6,328,167	-	12,566,517	420,000
Total Revenue	6,929,857	527,974	13,785,874	1,620,155
Expenses				
Part Time Academic	25,537	300	154,575	53,175
Classified Salary	234,543	139,599	238,754	286,491
Fringe Benefits	120,576	83,070	111,706	159,029
Books, Supplies, Services	6,485,776	527,674	10,905,643	1,158,161
Equipment Cap Outlay	-	-	46,717	216,850
Financial Aid	-	-	-	-
Expense Total	6,866,431	750,643	11,457,395	1,873,706
Beginning Fund Balance	1,135,728	1,199,154	1,199,154	3,527,633
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	63,426	(222,669)	2,328,479	(253,551)
Ending Fund Balance	1,199,154	976,485	3,527,633	3,274,082



Table 39

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted 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	47,750	80,000
8846 Commission	-	-	-	-
8851 Facility & Athletic Field Rent	363,595	482,962	838,037	878,298
8861 Interest/Investment Income	-	-	-	-
8879 Student Records	-	-	-	-
8891 Food Service Revenue	30,165	-	113,985	-
8899 Miscellaneous	163,246	37,512	217,841	241,857
Local Revenue	599,082	527,974	1,217,613	1,200,155
8982 Interfund Transfers-In	6,328,167	-	12,566,517	420,000
Other Financing Sources	6,328,167	-	12,566,517	420,000
Revenue	6,929,857	527,974	13,785,874	1,620,155
Expenses				
1351 Instructor-Temp/Ptime & Ext-Se	-	-	2,953	-
1453 Counselors	-	-	-	-
1455 Coaches	3,542	-	53,202	51,500
1456 Other Non-Teaching Assignments	21,544	300	98,420	1,675
1457 Non-Teaching Retirees	451	-	-	-
Part Time Academic	25,537	300	154,575	53,175
2101 Administrators	-	-	-	-
2102 Clerical Tech & Support Staff	203,524	139,599	140,155	153,235
2201 Instructional Aides	-	-	-	58,566
2352 Cler Tech & Sup Stf (Repl)	-	-	31,260	10,000
2353 Student Employee Assistants	17,979	-	8,760	-
2354 Overtime for perm & non-perm	13,040	-	58,579	64,690
2357 Classified Retirees	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Students	-	-	-	-
2453 Student Employee Assistants	-	-	-	-
Classified Salary	234,543	139,599	238,754	286,491
3110 STRS - Academic	1,796	-	5,227	10,179
3140 STRS Cash Balance	535	-	4,948	2,080
3220 PERS	41,607	31,984	32,938	38,877
3310 OASDHI (FICA) Academic	-	-	-	-
3320 OASDHI (FICA) Classified	13,408	8,656	12,058	17,147
3340 Medicare - Academic	370	-	2,241	1,605
3350 Medicare - Classified	3,143	2,026	3,330	3,164
3411 Meical Coverage-Academic	-	-	-	26,747
3412 Denta Coverage-Academic	-	-	-	1,974
3415 Life Insurance-Academic	-	-	-	219
3421 Medical Coverage-Classified	36,956	25,174	29,701	32,102
3422 Dental Coverage-Classified	2,808	1,842	2,246	2,261



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

Description	2020/21	2021/22	2021/22	2022/23
	Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
3425 Life Insurance-CLASS	631	442	446	449
3510 Unemployment Ins.-Academic	18	-	668	78
3520 Unemployment Ins -Classified	152	99	1,170	1,658
3610 Worker's Compensation-Academic	424	-	2,628	1,880
3620 Worker's Compensation-Classfd	3,460	2,375	2,861	2,722
3712 OPEB Instructional	-	-	15	4,393
3720 Apple-Transamerica NonPerm-CI	-	-	930	-
3722 OPEB Classified	15,267	10,472	10,299	11,494
Fringe Benefits	120,576	83,070	111,706	159,029
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	91,341	-	6,173	13,362
4302 Supplies Outreach recruitment	-	-	-	-
4303 Subs Periodicals - Other	-	-	-	-
4304 Supplies-office	8,392	-	19,185	63,100
4306 Computer software/site lic.-cl	-	-	-	-
4305 Fuel Gasoline/Petroleum	-	-	-	-
4307 Computer software/site lic.-ad	-	-	11,150	3,000
5102 Guest Speakers Lectures-Non	-	-	-	-
5103 Legal	-	-	-	-
5105 Independent Contractor/Consult	6,367,755	-	6,510,778	104,995
5106 Events/Programs-Outside Prod	3,193	-	12,853	12,561
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	(299)	-	-	8,000
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	2,465	33,000
5205 Conference/Seminar Reg	250	-	-	8,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	15,300
5501 Garbage and Trash	-	-	311,466	90,000
5502 Gas	7,598	10,000	665,713	10,000
5503 Light and Power (Electricity)	-	-	2,289,348	-
5504 Sewer Use	-	-	209,408	-
5505 Telephone Services	-	-	106,361	-
5506 Main Water System	-	-	552,173	-
5507 Pest Control	-	-	29,064	10,000
5603 Facility/Building Rentals-Month	-	-	-	-
5604 Equipment Lease - Annual	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	5,550
5701 Athletics Meals and Lodging	-	-	16,348	8,106
5702 Graduation Expenses	-	-	14,033	7,000
5708 Athletic Transportation	-	-	20,333	-
5865 Publishing/Doc Publication	4,520	-	-	-
5866 Testing License and Material	300	-	-	-
5867 Postage	-	-	-	-
5871 Misc Fee Waivers	-	-	-	-
5879 Site Repair and Services	-	-	-	-
5881 Building Repairs & Services	-	-	62,507	95,200
5882 Equip Repairs Maint. & Svc	-	-	19,332	39,300
5883 Net Internet Fees and Subs.	-	-	-	-
5884 Laundry Services	2,386	-	-	-
5885 Misc. Operational Exp.	339	517,674	46,955	630,737



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	-	-	-	950
5891 Service Contract-Software-DP	-	-	-	-
5892 Service Contract-Hardware-DP	-	-	-	-
Books, Supplies, Services	6,485,776	527,674	10,905,643	1,158,161
6120 Site Improvement	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6304 Library Videos and DVD's	-	-	-	-
6305 Library Textbooks	-	-	-	-
6306 Library Database	-	-	-	-
6401 Software	-	-	500	850
6402 Inst Equipment and Furn	-	-	-	8,000
6403 Non-Instructional Equip & Furn	-	-	21,159	203,000
6406 Laptop Computers	-	-	2,514	5,000
6407 PC, SERV, Other Comput, Peripher	-	-	22,545	-
6432 Non-Instructional Equip & Furn >\$49,	-	-	-	-
Equipment Cap Outlay	-	-	46,717	216,850
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	11,457,395	1,873,706

**Table 40**

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



Table 41

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Local Revenue	439,694	127,507	28,428	-
Other Financing Sources	-	-	-	-
Total Revenue	439,694	127,507	28,428	-
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	-	-	-	-
Part Time Academic	9,013	-	329,751	-
Classified Salary	73,051	84,896	84,512	91,553
Fringe Benefits	37,843	60,450	107,538	66,918
Books, Supplies, Services	-	818,367	138,000	-
Equipment Cap Outlay	-	-	-	-
Other outgo	331,000	-	-	-
Total Expense	450,907	963,713	659,801	158,471
Beginning Fund Balance	948,676	937,464	937,464	306,091
Audit Adjustmt		-	-	-
Net Increase (Decrease)	(11,213)	(836,206)	(631,373)	(158,471)
Ending Fund Balance	937,464	101,258	306,091	147,620



Table 42

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8811 Tax Allocation Secured Roll	391,452	127,507	-	-
8814 PY Tax Alloc Secured Roll	(868)	-	643	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	49,110	-	27,785	-
8881 Parking Servcs & Public Transp	-	-	-	-
8892 Fines & Citations	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	439,694	127,507	28,428	-
8942 Sales of Bonds	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	-	-	-	-
Revenue Total	439,694	127,507	28,428	-
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	-	155,788	-
1352 Instructor-Sub-Daily/Sick	-	-	8,843	-
1353 Instructor - Retiree	-	-	-	-
1356 Instructor-Temp/Pt-Office Hour	-	-	1,322	-
1452 Department Chairs	-	-	-	-
1453 Counselors	-	-	-	-
1454 Librarians	-	-	153,598	-
1456 Other Non-Teaching Assignments	3,641	-	10,200	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	9,013	-	329,751	-
2102 Clerical Tech & Support Staff	28,865	32,272	31,709	35,771
2201 Instructional Aides	17,871	52,624	52,624	55,782
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	26,315	-	-	-
2354 Overtime for perm & non-perm	-	-	179	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	-	-	-	-
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	73,051	84,896	84,512	91,553



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
3110 STRS - Academic	1,527	-	24,737	-
3140 STRS Cash Balance	-	-	5,926	-
3220 PERS	9,675	19,451	19,321	23,228
3310 OASDHI (FICA) Academic	-	-	1,721	-
3320 OASDHI (FICA) Classified	3,022	5,264	5,226	5,677
3340 Medicare - Academic	131	-	4,661	-
3350 Medicare - Classified	707	1,232	1,222	1,328
3411 Medical Coverage-Academic	-	-	2,510	-
3412 Dental Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	16,919	24,761	24,760	25,934
3422 Dental Coverage-Classified	1,160	1,518	1,518	1,476
3425 Life Insurance-CLASS	212	352	366	372
3510 Unemployment Ins.-Academic	6	-	1,749	-
3520 Unemployment Ins -Classified	31	60	455	478
3610 Worker's Compensation-Academic	153	-	5,606	-
3620 Worker's Compensation-Classfd	795	1,444	1,434	1,558
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	3,505	6,368	6,325	6,867
Fringe Benefits	37,843	60,450	107,538	66,918
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4302 Supplies Outreach recruitment	-	-	-	-
4304 Supplies-office	-	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	-	-	138,000	-
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	138,000	-
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 Updated Adopted Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
7301 Interfund Transfers	331,000	-	-	-
7610 Transportation Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7650 Book Vouchers	-	-	-	-
7699 Other Student Aid	-	-	-	-
Financial Aid	331,000	-	-	-
Expense Total	450,907	963,713	659,801	158,471



Table 43

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



Table 44

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Federal Revenue	-	-	-	-
Local Revenue	628,209	225,000	523,846	1,383,822
Total Revenue	628,209	225,000	523,846	1,383,822
Expenses				
Academic Admin	-	-	-	-
Part Time Academic	170,206	-	213,608	323,328
Classified Salary	11,119	-	3,867	128,480
Fringe Benefits	31,927	-	38,520	182,990
Books, Supplies, Services	65,216	225,000	33,707	734,818
Equipment Cap Outlay	5,158	-	4,236	14,206
Other Outgo	-	-	2,000	-
Total Expense	283,626	225,000	295,938	1,383,822
Beginning Fund Balance	639,661	984,244	984,244	1,212,152
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	344,583	-	227,908	-
Ending Fund Balance	984,244	984,244	1,212,152	1,212,152



Table 45

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8130 Workforce Investment Act	-	-	-	-
Federal Revenue	-	-	-	-
8831 Contract Instructional Services	628,209	225,000	421,514	538,187
8835 Other Contract Services	-	-	-	122,259
8899 Miscellaneous	-	-	102,332	723,376
Local Revenue	628,209	225,000	523,846	1,383,822
Revenue	628,209	225,000	523,846	1,383,822
Expenses				
1201 Administrators	-	-	-	-
Academic Admin	-	-	-	-
1205 Faculty - Special-Assigned	-	-	-	33,220
1351 Instructor-Temp/PTime & Ext-Se	165,206	-	162,134	206,228
1352 Instructor-Sub	-	-	-	-
1353 Instructor - Retire	-	-	-	-
1453 Counselors	-	-	-	60,937
1456 Other Non-Teaching Assignments	5,000	-	51,474	22,943
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	170,206	-	213,608	323,328
2102 Clerical Tech & Support Staff	-	-	-	103,200
2352 Cler Tech & Support Staff	-	-	-	-
2353 Student Employee Assistants	-	-	-	5,280
2354 Overtime for perm & non-perm	1,357	-	-	-
2451 Instructional Aides (Replace)	9,763	-	3,867	20,000
2452 Instructional Aides - Student	-	-	-	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	11,119	-	3,867	128,480
3110 STRS - Academic	16,828	-	26,747	31,143
3140 STRS Cash Balance	2,530	-	2,238	1,383
3220 PERS	2,021	-	796	30,958
3320 OASDHI (FICA) Classified	659	-	227	6,864
3310 OASDHI (FICA) Academic	-	-	167	-
3340 Medicare - Academic	2,426	-	3,095	2,522
3350 Medicare - Classified	154	-	53	1,619
3411 Medical Coverage-Academic	2,788	-	-	27,140
3412 Dental Coverage-Academic	-	-	-	1,107
3415 Life Insurance-Academic	-	-	-	248
3421 Medical Coverage-Classified	1,335	-	507	58,048
3422 Dental Coverage-Classified	-	-	-	1,896
3425 Life Insurance - Classified	-	-	-	432
3510 Unemployment Ins.-Academic	119	-	976	523
3520 Unemployment Ins -Classified	8	-	23	674
3610 Worker's Compensation-Academic	2,894	-	3,631	2,952
3620 Worker's Compensation-Classfd	166	-	59	2,116
3712 OPEB Instructional	-	-	-	5,565
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	-	-	7,800
Fringe Benefits	31,927	-	38,520	182,990



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
4101 Classroom-Books	13,721	-	2,913	1,500
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	1,641	-	2,738	9,895
4302 Supplies Outreach Recruitment	-	-	7,757	3,000
4303 Subs Periodicals - Other	-	-	-	2,000
4304 Supplies-office	-	-	9,378	21,407
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures	-	-	-	-
5105 Independent Contractor/Consult	8,050	-	-	39,000
5106 Events/Programs-Outside Prod	-	-	-	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	-	-	-	4,000
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	75	-	-	1,300
5301 Dues and Membership	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	41,729	225,000	10,921	652,716
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Services Contract - Equipment	-	-	-	-
Books, Supplies, Services	65,216	225,000	33,707	734,818
6402 Inst Equipment and Furn	-	-	2,149	14,009
6403 Non-Instructional Equip & Furn	-	-	1,643	-
6406 Laptop Computers	5,158	-	-	197
6407 PC,SERV, Other Comput,Peripher	-	-	444	-
Equipment Cap Outlay	5,158	-	4,236	14,206
7641 Student Vouchers	-	-	2,000	-
7650 Meals for Students	-	-	-	-
7699 Other Student Aid	-	-	-	-
Other Outgo	-	-	2,000	-
Total Expense	283,626	225,000	295,938	1,383,822



Table 46

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Local Revenue	-	40,500,000	250,000	125,653,537
Total Revenue	-	40,500,000	250,000	125,653,537
Expenses				
Books, Supplies, Services	10,527,350	24,663,819	7,264,353	46,997,185
Equipment Cap Outlay	6,023,920	39,297,146	7,012,306	87,604,915
Other Outlay	-	-	-	-
Total Expense	16,551,270	63,960,964	14,276,659	134,602,100
Beginning Fund Balance	43,823,322	28,080,995	28,080,995	14,054,336
Audit Adjustment	808,943	-	-	-
Net Increase (Decrease)	(16,551,270)	(23,460,964)	(14,026,659)	(8,948,563)
Ending Fund Balance	28,080,995	4,620,031	14,054,336	5,105,773



Table 47

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8861 Interest/Investment Income	-	500,000	250,000	500,000
8942 Sales of Bonds	-	40,000,000	-	125,153,537
Local Revenue	-	40,500,000	250,000	125,653,537
Total Revenue	-	40,500,000	250,000	125,653,537
Expenses				
4306 Computer Software/Site Lic	7,766	41,957	8,302	-
5103 Legal	87,464	419,360	152,064	166,667
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	10,428,038	23,859,904	6,972,500	45,103,935
5107 Election Cost	-	-	-	102,100
5603 Facility/Building Rentals-Mont	-	286,474	32,920	303,615
5605 Equipment Rentals - Mon-Mon	-	-	49,000	148,200
5607 Print & Dup. Equip Leases/Rent	-	6,000	343	5,630
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	255	561	3,564	-
5881 Building Reparis & Services	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	1,068,428
5888 Advertising Print/ADS	3,827	49,563	45,660	47,570
5891 Service Contract - Software	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	51,040
Books, Supplies, Services	10,527,350	24,663,819	7,264,353	46,997,185
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	555,574	5,929,016	536,095	13,004,833
6201 New Building Construction	567,520	3,291,598	2,249,669	30,905,283
6206 Building Improvement	812,331	23,581,329	3,613,149	35,091,032
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	4,088,494	2,693	(42,548)	160,000
6402 Inst Equipment and Furn	-	-	-	2,404,364
6403 Non-Instructional Equip & Furn	-	2,087,510	511,129	1,710,614
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	1,491,951
6407 PC,SERV, Other Comput,Periphei	-	4,405,000	109,402	2,825,398
6408 Licensed Vehicles (Low Value)	-	-	-	-
6409 Lease Purchase (LW)	-	-	35,410	-
6430 Inst Eq & Furn >\$49,999.99	-	-	-	11,440
6435 Com,Pntr, Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	6,023,920	39,297,146	7,012,306	87,604,915
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	16,551,270	63,960,964	14,276,659	134,602,100

**Table 48**

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	-	298,005	298,005	180,446
Total Revenue	-	298,005	298,005	180,446
Expenses				
Part Time Academic	-	18,004	28,299	32,708
Classified Salary	-	2,500	4,435	4,250
Fringe Benefits	-	4,012	5,116	5,148
Books, Supplies, Services	-	273,489	35,964	194,391
Total Expense	-	298,005	73,813	236,498
Beginning Fund Balance	-	-	-	224,192
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	224,192	(56,052)
Ending Fund Balance	-	-	224,192	168,140



Table 49

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	298,005	298,005	180,446
Local Revenue	-	298,005	298,005	180,446
Total Revenue	-	298,005	298,005	180,446
Expenses				
1456 Other Non-Teaching Assignments	-	18,004	28,299	32,708
Part Time Academic	-	18,004	28,299	32,708
2354 Overtime for perm & non-perm	-	2,500	4,435	4,250
Classified Salary	-	2,500	4,435	4,250
3110 STRS - Academic	-	2,662	3,272	3,723
3140 STRS Cash Balance	-	400	368	456
3320 OASDHI (FICA) Classified	-	159	275	140
3340 Medicare - Academic	-	238	410	337
3350 Medicare - Classified	-	37	64	33
3510 Unemployment Ins.-Academic	-	74	135	24
3520 Unemployment Ins -Classified	-	2	20	2
3610 Worker's Compensation-Academic	-	440	481	394
3620 Worker's Compensation-Classfd	-	-	-	39
3712 OPEB Instructional	-	-	90	-
Fringe Benefits	-	4,012	5,116	5,148
5102 Guest Speakers Lectures-Non	-	-	-	6,900
5105 Independent Contractor/Consult	-	4,000	11,123	8,580
5106 Events/Programs-Outside Prod	-	10,000	400	6,000
5202 Travel Non-Local	-	3,234	11,701	18,471
5203 Travel Local	-	1,500	-	2,000
5205 Conference/Seminar Reg	-	18,000	7,265	11,000
5206 Internal Training- Staff Dev	-	5,000	960	1,000
5301 Dues and Membership	-	5,500	1,430	2,500
5885 Misc. Operational Exp.	-	226,255	2,050	137,941
7641 Student Vouchers	-	-	1,035	-
Books, Supplies, Services	-	273,489	35,964	194,391
Total Expense	-	298,005	73,813	236,498



Table 50

Faculty Professional Development Summary (Fund 58) 2022/23 Updated Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	-	-	-	24,750
Total Revenue	-	-	-	24,750
Expenses				
Part Time Academic	-	-	655	-
Classified Salary	-	-	-	-
Fringe Benefits	-	-	135	-
Books, Supplies, Svs.	-	-	5,960	-
Total Expense	-	-	6,750	18,000
Beginning Fund Balance	-	-	-	(6,750)
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	(6,750)	6,750
Ending Fund Balance	-	-	(6,750)	(0)



Table 51

Faculty Professional Development Detail (Fund 58)						
2022/23 Updated Adopted Budget						
District Office - Central Services (Location 1)						
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget		
Revenues						
8899 Miscellaneous	-	-	-	-		
8982 Interfund Transfers-In	-	-	-	24,750		
Local Revenue	-	-	-	24,750		
Total Revenue	-	-	-	24,750		
Expenses						
1456 Other Non-Teaching Assignments	-	-	655.26	-		
Part Time Academic	-	-	655	-		
2354 Overtime for perm & non-perm	-	-	-	-		
Classified Salary	-	-	-	-		
3110 STRS - Academic	-	-	110.87	-		
3140 STRS Cash Balance	-	-	-	-		
3320 OASDHI (FICA) Classified	-	-	-	-		
3340 Medicare - Academic	-	-	10	-		
3350 Medicare - Classified	-	-	-	-		
3510 Unemployment Ins.-Academic	-	-	3	-		
3520 Unemployment Ins -Classified	-	-	-	-		
3610 Worker's Compensation-Academic	-	-	11	-		
Fringe Benefits	-	-	135	-		
5105 Independent Contractor/Consult	-	-	5,000	-		
5106 Events/Programs-Outside Prod	-	-	-	-		
5202 Travel Non-Local	-	-	-	-		
5203 Travel Local	-	-	-	-		
5205 Conference/Seminar Reg	-	-	-	-		
5206 Internal Training- Staff Dev	-	-	960	-		
5301 Dues and Membership	-	-	-	-		
5885 Misc. Operational Exp.	-	-	-	18,000		
Books, Supplies, Svs.	-	-	5,960	18,000		
Total Expense	-	-	6,750	18,000		



Table 52

Faculty Professional Development Summary (Fund 58)				
2022/23 Updated Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	-	32,167	32,167	22,848
Total Revenue	-	32,167	32,167	22,848
Expenses				
Part Time Academic	-	8,004	4,203	4,202
Classified Salary	-	2,500	1,390	-
Fringe Benefits	-	1,598	965	853
Books, Supplies, Svs.	-	20,065	4,460	17,793
Total Expense	-	32,167	11,018	22,848
Beginning Fund Balance	-	-	-	21,149
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	21,149	-
Ending Fund Balance	-	-	21,149	21,149



Table 53

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

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted 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	4,203	4,202
Part Time Academic	-	8,004	4,203	4,202
2354 Overtime for perm & non-perm	-	2,500	1,390	-
Classified Salary	-	2,500	1,390	-
3110 STRS - Academic	-	1,034	711	711
3140 STRS Cash Balance	-	-	-	-
3320 OASDHI (FICA) Classified	-	159	86	-
3340 Medicare - Academic	-	92	61	61
3350 Medicare - Classified	-	37	20	-
3510 Unemployment Ins.-Academic	-	4	11	10
3520 Unemployment Ins -Classified	-	2	4	-
3610 Worker's Compensation-Academic	-	270	71	71
Fringe Benefits	-	1,598	965	853
5105 Independent Contractor/Consult	-	-	-	580
5106 Events/Programs-Outside Prod	-	-	-	5,000
5202 Travel Non-Local	-	2,734	3,480	1,100
5203 Travel Local	-	1,000	-	-
5205 Conference/Seminar Reg	-	7,000	980	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	9,331	-	11,113
Books, Supplies, Svs.	-	20,065	4,460	17,793
Total Expense	-	32,167	11,018	22,848



Table 54

Faculty Professional Development Summary (Fund 58)				
2022/23 Updated Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	-	126,911	126,911	42,708
Total Revenue	-	126,911	126,911	42,708
Expenses				
Part Time Academic	-	-	900	908
Classified Salary	-	-	81	2,000
Fringe Benefits	-	-	94	-
Books, Supplies, Svs.	-	126,911	14,541	39,800
Total Expense	-	126,911	15,617	42,708
Beginning Fund Balance				
Audit Adjustment	-	-	-	111,294
Net Increase (Decrease)	-	-	111,294	-
Ending Fund Balance	-	-	111,294	111,294



Table 55

Faculty Professional Development Detail (Fund 58)				
2022/23 Updated Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted 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	-	-	900	908
Part Time Academic	-	-	900	908
2354 Overtime for perm & non-perm	-	-	81	2,000
Classified Salary	-	-	81	2,000
3110 STRS - Academic	-	-	25	-
3140 STRS Cash Balance	-	-	30	-
3320 OASDHI (FICA) Classified	-	-	5	-
3340 Medicare - Academic	-	-	13	-
3350 Medicare - Classified	-	-	1	-
3510 Unemployment Ins.-Academic	-	-	4	-
3520 Unemployment Ins -Classified	-	-	0	-
3610 Worker's Compensation-Academic	-	-	15	-
Fringe Benefits	-	-	94	-
5105 Independent Contractor/Consult	-	-	3,100	6,500
5106 Events/Programs-Outside Prod	-	10,000	400	-
5202 Travel Non-Local	-	-	4,961	15,000
5203 Travel Local	-	-	-	2,000
5205 Conference/Seminar Reg	-	5,000	3,310	10,000
5206 Internal Training- Staff Dev	-	5,000	-	1,000
5301 Dues and Membership	-	5,000	970	2,500
5885 Misc. Operational Exp.	-	101,911	1,800	2,800
Books, Supplies, Svs.	-	126,911	14,541	39,800
Total Expense	-	126,911	15,617	42,708



Table 56

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

Merritt College (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	-	74,376	74,376	29,256
Total Revenue	-	74,376	74,376	29,256
Expenses				
Part Time Academic	-	-	7,352	7,520
Classified Salary	-	-	763	2,250
Fringe Benefits	-	-	1,499	1,656
Books, Supplies, Svs.	-	74,376	1,960	80,632
Total Expense	-	74,376	11,573	92,058
Beginning Fund Balance	-	-	-	62,803
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	62,803	(62,802)
Ending Fund Balance	-	-	62,803	1



Table 57

Faculty Professional Development Detail (Fund 58) 2022/23 Updated Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted 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	-	-	7,352	7,520
Part Time Academic	-	-	7,352	7,520
2354 Overtime for perm & non-perm	-	-	763	2,250
Classified Salary	-	-	763	2,250
3110 STRS - Academic	-	-	1,142	1,198
3140 STRS Cash Balance	-	-	24	-
3320 OASDHI (FICA) Classified	-	-	47	140
3340 Medicare - Academic	-	-	107	110
3350 Medicare - Classified	-	-	11	33
3510 Unemployment Ins.-Academic	-	-	38	6
3520 Unemployment Ins -Classified	-	-	4	2
3610 Worker's Compensation-Academic	-	-	125	128
3620 Worker's Compensation-Classfd	-	-	-	39
Fringe Benefits	-	-	1,499	1,656
5102 Guest Speakers Lectures-Non	-	-	-	6,900
5105 Independent Contractor/Consult	-	-	1,600	-
5106 Events/Programs-Outside Prod	-	-	-	1,000
5202 Travel Non-Local	-	-	-	1,400
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	110	1,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	74,376	250	70,332
Books, Supplies, Svs.	-	74,376	1,960	80,632
Total Expense	-	74,376	11,573	92,058



Table 58

Faculty Professional Development Summary (Fund 58) 2022/23 Updated Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	-	64,551	64,551	60,884
Total Revenue	-	64,551	64,551	60,884
Expenses				
Part Time Academic	-	10,000	15,189	20,078
Classified Salary	-	-	2,201	-
Fringe Benefits	-	2,414	2,424	2,639
Books, Supplies, Svs.	-	52,137	9,042	38,166
Total Expense	-	64,551	28,855	60,884
Beginning Fund Balance	-	-	-	35,696
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	35,696	-
Ending Fund Balance	-	-	35,696	35,696



Table 59

Faculty Professional Development Detail (Fund 58)
2022/23 Updated Adopted Budget

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	64,551	64,551	60,884
Local Revenue	-	64,551	64,551	60,884
Total Revenue	-	64,551	64,551	60,884
Expenses				
1456 Other Non-Teaching Assignments	-	10,000	15,189	20,078
Part Time Academic	-	10,000	15,189	20,078
2354 Overtime for perm & non-perm	-	-	2,201	-
Classified Salary	-	-	2,201	-
3110 STRS - Academic	-	1,628	1,282	1,814
3140 STRS Cash Balance	-	400	314	456
3320 OASDHI (FICA) Classified	-	-	136	-
3340 Medicare - Academic	-	146	220	166
3350 Medicare - Classified	-	-	32	-
3510 Unemployment Ins.-Academic	-	70	79	8
3520 Unemployment Ins -Classified	-	-	11	-
3610 Worker's Compensation-Academic	-	170	258	195
3712 OPEB Instructional	-	-	90	-
Fringe Benefits	-	2,414	2,424	2,639
5105 Independent Contractor/Consult	-	4,000	1,423	1,500
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	500	3,260	971
5203 Travel Local	-	500	-	-
5205 Conference/Seminar Reg	-	6,000	2,865	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	500	460	-
5885 Misc. Operational Exp.	-	40,637	-	35,696
7641 Student Vouchers	-	-	1,035	-
Books, Supplies, Svs.	-	52,137	9,042	38,166
Total Expense	-	64,551	28,855	60,884



Table 60

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Local Revenue	12,069	42,000	3,201	54,838
Other Financing Sources	187,558	201,718	147,215	-
Total Revenue	199,627	243,718	150,416	54,838
Expenses				
Part Time Academic	-	-	-	-
Classified Salary	22,166	-	2,298	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	13,210	42,000	-	54,838
Total Expense	35,376	42,000	2,298	54,838
Beginning Fund Balance	(164,252)	(1)	(1)	148,117
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	164,251	201,718	148,118	-
Ending Fund Balance	(1)	201,717	148,117	148,117



Table 61

**Parking Fee Fund Detail (Fund 59)
2022/23 Updated Adopted Budget**

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8881 Parking Servcs & Public Transp	2,156	42,000	-	54,838
8892 Fines & Citations	7,910	-	3,201	-
8899 Miscellaneous	2,003	-	-	-
Local Revenue	12,069	42,000	3,201	54,838
8982 Interfund Transfers-In	187,558	201,718	147,215	-
Other Financing Sources	187,558	201,718	147,215	-
Total Revenue	199,627	243,718	150,416	54,838
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
2353 Student Employee Assistants	22,166	-	2,298	-
Classified Salary	22,166	-	2,298	-
3110 STRS - Academic	-	-	-	-
3340 Medicare - Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3510 Unemployment Ins.-Academic	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	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	2,298	54,838



Table 62

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
State Revenue	3,026,000	-	7,020,486	9,517,915
Local Revenue	2,809,384	1,200,000	3,008,841	1,200,000
Total Revenue	5,835,384	1,200,000	10,029,327	10,717,915
Expenses				
Part Time Academic	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	1,439,549	7,605,583	1,095,066	14,144,450
Equipment Cap Outlay	110,181	262,443	172,928	328,465
Total Expense	1,549,730	7,868,026	1,267,994	14,472,915
Beginning Fund Balance	3,515,756	7,801,410	7,801,410	16,562,743
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	4,285,654	(6,668,026)	8,761,333	(3,755,000)
Ending Fund Balance	7,801,410	1,133,385	16,562,743	12,807,743



Table 63

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8652 Scheduled Maintenance	3,026,000	-	7,020,486	9,517,915
8699 Other State Revenue	-	-	-	-
State Revenue	3,026,000	-	7,020,486	9,517,915
8811 Tax Allocation Secured Roll	-	-	-	-
8817 Redevelopment Property Tax	2,809,384	1,200,000	3,008,841	1,200,000
8861 Interest/Investment Income	-	-	-	-
8887 Capital Outlay Fee	-	-	-	-
8889 Student fees	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	2,809,384	1,200,000	3,008,841	1,200,000
Total Revenue	5,835,384	1,200,000	10,029,327	10,717,915
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	-	19,827	166,667
5105 Independent Contractor	442,933	1,120,326	457,974	193,670
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	-	2,920
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5865 Publishing/Doc Publication	-	-	-	-
5879 Site Repair and Services	111,406	465,348	-	43,998
5881 Building Repairs & Services	327,962	5,901,795	580,557	13,737,059
5882 Equip Repairs Maint. & Svc	-	-	6,708	136
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	100	-	-	-
5888 Advertising Print/Ads	-	-	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
5891 Service Contract - Software	73,244	96,132	30,000	-
Books, Supplies, Services	1,439,549	7,605,583	1,095,066	14,144,450



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	20,061	-	12,680	35,886
6206 Building Improvement	84,357	262,443	158,148	292,579
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	5,564	-	2,100	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	199	-	-	-
6407 PC, Servers, Other Computer	-	-	-	-
Equipment Cap Outlay	110,181	262,443	172,928	328,465
Total Expense	1,549,730	7,868,026	1,267,994	14,472,915



Table 64

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

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



Table 65

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

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



Table 137

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Local Revenue	948,533	500,000	374,735	500,000
Total Revenue	948,533	500,000	374,735	500,000
Expenses				
Classified Salary	417,941	1,185,899	662,611	1,794,409
Fringe Benefits	212,911	862,570	396,211	1,169,927
Books, Supplies, Services	6,926,476	16,318,263	3,515,272	8,571,586
Equipment Cap Outlay	3,638,127	12,073,643	5,416,719	21,362,365
Other Outgo	-	-	-	-
Total Expense	11,195,455	30,440,375	9,990,814	32,898,287
Beginning Fund Balance	53,296,112	43,049,189	43,049,189	33,433,111
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(10,246,922)	(29,940,375)	(9,616,079)	(32,398,287)
Ending Fund Balance	43,049,189	13,108,814	33,433,111	1,034,824



Table 67

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8699 Other State Revenue	-	-	-	-
8861 Interest/Investment Income	948,533	500,000	374,735	500,000
8899 Miscellaneous	-	-	-	-
8942 Sale of Bonds	-	-	-	-
Local Revenue	948,533	500,000	374,735	500,000
Total Revenue	948,533	500,000	374,735	500,000
Expenses				
2101 Administrators	70,431	823,356	259,663	1,268,216
2102 Clerical Tech & Support Staff	347,510	362,543	402,948	526,193
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime For Perm & Non-Perm	-	-	-	-
Classified Salary	417,941	1,185,899	662,611	1,794,409
3110 STRS - Academic	-	-	-	-
3220 PERS	82,931	290,783	147,164	455,250
3320 OASDHI (FICA) Classified	24,823	81,455	40,963	111,260
3350 Medicare - Classified	6,035	18,897	9,580	26,027
3421 Medical Coverage-Classified	55,261	331,357	129,978	380,093
3422 Dental Coverage-Classified	4,146	16,222	5,151	19,139
3425 Life Insurance-CLASS	973	3,187	1,359	3,719
3520 Unemployment Ins -Classified	293	922	3,470	9,335
3620 Worker's Compensation-Classfd	7,105	22,134	10,818	30,514
3722 OPEB Classified	31,346	97,613	47,728	134,590
Fringe Benefits	212,911	862,570	396,211	1,169,927
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5103 Legal	352,414	371,221	53,413	166,667
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	6,512,771	15,889,139	3,460,083	8,401,109
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	569	-	-	-
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	3,697	42	-	-
5881 Building Reparis & Services	-	54,600	-	-
5885 Misc. Operational Exp.	-	-	-	0
5888 Advertising Print/ADS	27,877	3,261	1,776	3,810
5891 Service Contract - Software	-	-	-	-
5893 Permits & Fees	1,200	-	-	-
5894 Moving/Relocation Expenses	27,947	-	-	-
Books, Supplies, Services	6,926,476	16,318,263	3,515,272	8,571,586



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	116,982	-	-	342,395
6201 New Building Construction	1,129,827	-	2,912,288	2,611,717
6206 Building Improvement	1,069,963	12,071,179	2,504,431	18,407,253
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	576,748	-	-	-
6403 Non-Instructional Equip & Furn	407,606	2,464	-	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	1,000
6407 PC,SERV, Other Comput,Peripher	337,000	-	-	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com,Pmter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	3,638,127	12,073,643	5,416,719	21,362,365
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
Other Outgo	-	-	-	-
Expense Total	11,195,455	30,440,375	9,990,814	32,898,287



Table 68

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



Table 69

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
Federal Revenue	-	-	-	-
State Revenue	1,464,052	1,510,404	1,687,460	1,862,370
Local Revenue	161,183	93,380	264,722	-
Total Revenue	1,625,235	1,603,784	1,952,182	1,862,370
Expenses				
Classified Salary	679,904	971,502	749,569	1,003,952
Fringe Benefits	533,459	747,234	581,568	832,760
Books, Supplies, Services	63,658	164,912	116,192	126,463
Equipment Capital Outlay	168,365	15,000	120,055	1,200
Total Expense	1,445,386	1,898,648	1,567,384	1,964,375
Beginning Fund Balance	1,876,062	2,055,912	2,055,912	2,440,710
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	179,849	(294,864)	384,799	(102,005)
Ending Fund Balance	2,055,912	1,761,048	2,440,710	2,338,705



Table 70

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenue				
8199 Other Federal Income	-	-	-	-
Federal Revenue	-	-	-	-
8622 Child Development - Dept of Ed	386,246	319,073	381,407	-
8699 Other State Revenue	1,077,806	1,191,331	1,306,053	1,862,370
State Revenue	1,464,052	1,510,404	1,687,460	1,862,370
8861 Interest/Investment Income	38,644	31,950	24,023	-
8871 Child Development Services	(907)	-	26,075	-
8899 Miscellaneous	123,446	61,430	214,625	-
Local Revenue	161,183	93,380	264,722	-
Total Revenue	1,625,235	1,603,784	1,952,182	1,862,370
Expenses				
2102 Clerical Tech & Support Staff	667,877	911,502	718,913	965,952
2352 Cler Tech & Sup Stf (Repl)	12,027	60,000	29,295	30,000
2354 Overtime for Perm & Non-perm	-	-	0	-
2357 Classified Retirees	-	-	1,361	8,000
Classified Salary	679,904	971,502	749,569	1,003,952
3220 PERS	137,706	208,837	165,330	245,072
3320 OASDHI (FICA) Classified	41,122	56,522	45,741	59,898
3350 Medicare - Classified	9,792	13,228	11,108	14,016
3421 Medical Coverage-Classified	261,186	356,515	266,667	390,723
3422 Dental Coverage-Classified	18,306	24,067	17,787	25,393
3425 Life Insurance-CLASS	2,830	3,539	2,942	3,737
3520 Unemployment Ins -Classified	476	649	3,979	5,034
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	11,547	15,504	12,783	16,431
3720 Apple-Transamerica NonPerm-CI	451	-	1,063	-
3722 OPEB Classified	50,042	68,373	54,169	72,456
Fringe Benefits	533,459	747,234	581,568	832,760
4304 Supplies-office	10,233	40,000	38,536	29,295
4308 Food Services Supplies	3,650	65,000	41,574	57,050
5103 Legal	-	-	0	-
5105 Independent Contractor/Consult	29,867	-	-	-
5202 Travel Non-Local	-	-	0	-
5203 Travel Local	-	-	-	-
5406 Other Insurance	-	-	-	-
5501 Garbage and Trash	-	3,000	4,988	1,500
5502 Gas	3,668	6,000	6,000	9,000
5503 Light and Power	10,852	16,000	16,000	19,000
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,517	3,500	1,064	3,455
5865 Publishing/Doc Publication	-	-	-	-
5881 Building Repairs & Services	-	-	-	-



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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
5882 Equipment Repairs Mtc	-	10,000	300	4,200
5885 Misc. Operational Exp.	2,420	21,412	7,730	2,963
5888 Advertising Print/Ads	1,451	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	63,658	164,912	116,192	126,463
6120 Site Improvement	-	-	-	-
6206 Building Improvements	168,365	-	106,853	-
6403 Non-Instructional Equip & Furniture	-	-	-	-
6407 PC, Serv, Other Comput, Peripher	-	15,000	13,202	1,200
Equipment Capital Outlay	168,365	15,000	120,055	1,200
Total Expense	1,445,386	1,898,648	1,567,384	1,964,375



Table 71

Child Development Fund (Fund 68)					
Full Time Equivalent					
Postion/Title	District	CoA	Laney	Merritt	Grand Total
Child Care Assistant II	4		2	3	9
Child Care Specialist	3	2			5
Clerical Assistant II			1		1
Clerical Assistant II Typing	1				1
Cook			0.75	0.75	1.5
District Child Care Prog Coord	1				1
Sr Clerical Assistant	1				1
Grand Total	10	2	3.75	3.75	19.5



Table 72

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	5,695,685	6,612,128	6,070,203	6,612,128
Total Revenue	5,695,685	6,612,128	6,070,203	6,612,128
Expenses				
Books, Supplies, Services	13,650	40,000	14,317	20,000
Debt Service	9,481,414	6,572,128	8,154,106	6,572,128
Other Outgo	-	-	-	-
Total Expense	9,495,064	6,612,128	8,168,423	6,592,128
Beginning Fund Balance	9,472,039	5,672,660	5,672,660	3,574,440
Audit Adjustment		-		-
Net Increase (Decrease)	(3,799,379)	-	(2,098,220)	20,000
Ending Fund Balance	5,672,660	5,672,660	3,574,440	3,594,440



Table 73

OPEB Reserve Fund Detail (Fund 69) 2022/23 Updated Adopted Budget				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted 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	(39,062.78)	30,000
8899 Miscellaneous	1,176,844	6,332,128	1,030,902	-
8982 Transfer In - Other Funds	4,496,218	-	5,078,365	6,582,128
Local Revenue	5,695,685	6,612,128	6,070,203	6,612,128
Total Revenue	5,695,685	6,612,128	6,070,203	6,612,128
Expenses				
5103 Legal	-	20,000	-	-
5105 Independent Contractor/Consult	-	-	-	-
5109 Legal Settlements	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5406 Other Insurance	13,650	20,000	14,317	20,000
5885 Misc. Operational Exp.	-	-	-	-
Books, Supplies, Services	13,650	40,000	14,317	20,000
7110 Debt Service - Bonds	-	-	-	-
7120 Debt Interest - Bonds	9,481,414	6,572,128	8,154,106	6,572,128
7130 Debt -Service Expense	-	-	-	-
Debt Service	9,481,414	6,572,128	8,154,106	6,572,128
7301 Interfund Transfer	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	9,495,064	6,612,128	8,168,423	6,592,128



Table 74

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	2,085	60,000	12,709	69,807
Total Revenue	2,085	60,000	12,709	69,807
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	23,103	60,000	26,791	79,807
Equipment Capital Outlay	-	-	853	-
Others	-	-	-	-
Total Expense	23,103	60,000	27,644	79,807
Beginning Fund Balance	265,711	244,692	244,692	229,757
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(21,019)	-	(14,935)	(10,000)
Ending Fund Balance	244,692	244,692	229,757	219,757



Table 75

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8846 Commission	-	60,000	1,778	67,807
8861 Interest Income	1,910	-	1,715	
8899 Miscellaneous	175	-	269	2,000
8982 Interfund Transfers-In	-	-	8,948	
8983 Intrafund Transfers-In	-	-	-	
Local Revenue	2,085	60,000	12,709	69,807
Total Revenue	2,085	60,000	12,709	69,807
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	-	658	8,500
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consulta	600	-	1,500	1,500
5106 Events/Programs - Outside Prod	8,786	-	4,464	17,150
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	-	-	2,981	6,000
5205 Conference/Seminar Reg	520	-	725	4,500
5301 Dues and Membership	-	-	-	200
5883 Net Internet Fees and Subs.	379	-	381	700
5885 Misc. Operational Exp.	10,875	60,000	16,082	41,257
5888 Advertising Print/ADS	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
Books, Supplies, Services	23,103	60,000	26,791	79,807
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	853	
Equipment Capital Outlay	-	-	853	-
7521 Scholarships	-	-	-	-
7641 Student Vouchers	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
Others	-	-	-	-
Expense Total	23,103	60,000	27,644	79,807



Table 76

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	79,253	30,000	55,684	80,623
Total Revenue	79,253	30,000	55,684	80,623
Expenses				
Books, Supplies, Svs.	1,930	30,000	5,514	80,623
Equipment Cap Outlay	-	-	-	-
Total Expense	1,930	30,000	5,514	80,623
Beginning Fund Balance	200,820	278,143	278,143	328,313
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	77,323	-	50,170	-
Ending Fund Balance	278,143	278,143	328,313	328,313



Table 77

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,730	-	4,784	-
8898 Student Representation Fee	75,523	30,000	50,900	80,623
Local Revenue	79,253	30,000	55,684	80,623
Total Revenue	79,253	30,000	55,684	80,623
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	6,300
5106 Events/Programs-Outside Prod	1,600	-	-	-
5202 Local Travel	-	-	3,043	35,224
5203 Travel Local	-	-	-	1,276
5205 Conference/Seminar Reg	230	-	2,167	13,250
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	100	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	305	-
5865 Publishing/ Doc Publication	-	-	-	600
5885 Misc. Operational Exp.	-	30,000	-	23,973
Books, Supplies, Svs.	1,930	30,000	5,514	80,623
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	1,930	30,000	5,514	80,623



Table 78

Student Representation Fee Fund Summary (Fund 72) 2022/23 Updated Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	3,730	-	4,784	-
Total Revenue	3,730	-	4,784	-
Expenses				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	17,339	21,069	21,069	25,854
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,730	-	4,784	-
Ending Fund Balance	21,069	21,069	25,854	25,854



Table 79

Student Representation Fee Fund Detail (Fund 72) 2022/23 Updated Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,730	-	4,784	-
8898 Student Representation Fee	-	-	-	-
Local Revenue	3,730	-	4,784	-
Total Revenue	3,730	-	4,784	-
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 Updated Adopted Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	15,030	5,000	10,161	10,000
Total Revenue	15,030	5,000	10,161	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	55,117
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	15,030	-	10,161	-
Ending Fund Balance	44,956	44,956	55,117	55,117



Table 81

Student Representation Fee Fund Detail (Fund 72) 2022/23 Updated Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	15,030	5,000	10,161	10,000
Local Revenue	15,030	5,000	10,161	10,000
Total Revenue	15,030	5,000	10,161	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	-	5,000
5203 Travel Local	-	-	-	1,000
5205 Conference/Seminar Reg	-	-	-	1,100
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	5,000	-	2,900
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 Updated Adopted Budget**

Laney College (Location 5)

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



Table 83

Student Representation Fee Fund Detail (Fund 72)				
2022/23 Updated Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	25,141	10,000	16,880	20,000
Local Revenue	25,141	10,000	16,880	20,000
Total Revenue	25,141	10,000	16,880	20,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	2,370	4,000
5205 Conference/Seminar Reg	230	-	1,092	550
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	15,450
Books, Supplies, Svs.	230	10,000	3,462	20,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	230	10,000	3,462	20,000



Table 84

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



Table 85

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

Merritt College (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	18,251	8,000	13,018	15,000
Local Revenue	18,251	8,000	13,018	15,000
Total Revenue	18,251	8,000	13,018	15,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	6,300
5106 Events/Programs-Outside Prod	1,600	-	-	-
5202 Local Travel	-	-	673	6,224
5203 Travel Local	-	-	-	276
5205 Conference/Seminar Reg	-	-	1,075	1,600
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	100	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	305	-
5865 Publishing/ Doc Publication	-	-	-	600
5885 Misc. Operational Exp.	-	8,000	-	-
Books, Supplies, Svs.	1,700	8,000	2,053	15,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	1,700	8,000	2,053	15,000



Table 86

Student Representation Fee Fund Summary (Fund 72)				
2022/23 Updated Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	17,101	7,000	10,841	35,623
Total Revenue	17,101	7,000	10,841	35,623
Expenses				
Books, Supplies, Svs.	-	7,000	-	35,623
Equipment Cap Outlay	-	-	-	-
Total Expense	-	7,000	-	35,623
Beginning Fund Balance	48,964	66,065	66,065	76,906
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	17,101	-	10,841	-
Ending Fund Balance	66,065	66,065	76,906	76,906



Table

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

Berkeley City College (Location 8)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	17,101	7,000	10,841	35,623
Local Revenue	17,101	7,000	10,841	35,623
Total Revenue	17,101	7,000	10,841	35,623
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	-	20,000
5205 Conference/Seminar Reg	-	-	-	10,000
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	7,000	-	5,623
Books, Supplies, Svs.	-	7,000	-	35,623
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	7,000	-	35,623



Table 88

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
State Revenue	-	12,281	2,500	-
Local Revenue	44,221	76,860	53,898	149,421
Total Revenue	44,221	89,141	56,398	149,421
Expenses				
Part Time Academic	-	2,509	300	-
Fringe Benefits	-	-	60	-
Books, Supplies, Services	12,362	86,632	11,674	122,302
Equipment Capital Outlay	7,518	-	82	27,119
Total Expense	19,880	89,141	12,117	149,421
Beginning Fund Balance	356,204	380,546	380,546	424,827
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	24,342	0	44,281	-
Ending Fund Balance	380,546	380,546	424,827	424,827



Table 89

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8699 Other State Revenue	-	12,281	2,500	-
State Revenue	-	12,281	2,500	-
8851 Facility & Athletic Field Rent	-	-	-	-
8861 Interest/Investment Income	3,526	-	3,647	-
8890 CREDIT CARD CHARGE BACK	2,000	-	-	-
8899 Miscellaneous	38,696	76,860	50,251	149,421
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	44,221	76,860	53,898	149,421
Total Revenue	44,221	89,141	56,398	149,421
Expenses				
1456 Other Non-Teaching Assignments	-	2,509	300	-
Part Time Academic	-	2,509	300	-
3110 STRS - Academic	-	-	51	-
3340 Medicare - Academic	-	-	4	-
3510 Unemployment Ins.-Academic	-	-	0	-
3610 Worker's Compensation-Academic	-	-	5	-
Fringe Benefits	-	-	60	-
4301 Instructional - Classroom	698	-	416	9,032
4304 Supplies-office	-	-	-	14,807
4305 Fuel - gasoline/petroleum	-	-	913	-
4306 Computer software/site lic.-cl	-	-	-	5,138
4307 Computer software/site lic.-ad	-	-	-	2,000
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	1,010	350
5202 Travel Non-Local	-	-	-	4,612
5203 Travel Local	-	-	31	112
5205 Conference/Seminar Reg	-	-	-	2,000
5301 Dues and Membership	-	-	-	3,727
5607 Print & Dup. Equip Leases/Rent	5,491	-	-	-
5867 Postage	-	-	-	700
5882 Equip Repairs Maint. & Svc	-	7,100	6,729	6,000
5885 Misc. Operational Exp.	1,185	79,532	2,576	73,824
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	11,674	122,302
6301 College Library Books	-	-	-	1,619
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	-	-	1,000
6306 Library Databases	5,000	-	-	-
6402 Inst Equipment and Furn	2,518	-	-	7,500
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	82	17,000
Equipment Capital Outlay	7,518	-	82	27,119
Total Expense	19,880	89,141	12,117	149,421



Table 90

Project Trust Fund Summary (Fund 75)				
2022/23 Updated Adopted Budget				
District Office - Central Services (Location 1)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	3,526	-	3,647	-
Total Revenue	3,526	-	3,647	-
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	3,357	6,883	6,883	10,529
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,526	-	3,647	-
Ending Fund Balance	6,883	6,883	10,529	10,529



Table 91

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

District Office - Central Services (Location 1)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,526	-	3,647	-
8898 Student Representation Fee	-	-	-	-
Local Revenue	3,526	-	3,647	-
Total Revenue	3,526	-	3,647	-
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 Updated Adopted Budget**

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
State Revenue	-	12,281	-	-
Local Revenue	16,346	36,187	16,893	76,117
Total Revenue	16,346	48,468	16,893	76,117
Expenses				
Part Time Academic	-	2,509	300	-
Fringe Benefits	-	-	60	-
Books, Supplies, Svs.	873	45,959	11,178	48,998
Equipment Cap Outlay	2,518	-	82	27,119
Total Expense	3,391	48,468	11,621	76,117
Beginning Fund Balance	80,742	93,697	93,697	98,969
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	12,955	0	5,272	-
Ending Fund Balance	93,697	93,697	98,969	98,969



Table 93

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

College of Alameda (Location 2)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted 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	16,893	76,117
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	16,346	36,187	16,893	76,117
Total Revenue	16,346	48,468	16,893	76,117
Expenses				
1456 Other Non-Teaching Assignments	-	2,509	300	-
Part Time Academic	-	2,509	300	-
3110 STRS - Academic	-	-	51	-
3340 Medicare - Academic	-	-	4	-
3510 Unemployment Ins.-Academic	-	-	0	-
3610 Worker's Compensation-Academic	-	-	5	-
Fringe Benefits	-	-	60	-
4301 Instructional - Classroom	448	-	416	7,532
4304 Supplies-office	-	-	-	14,807
4305 Fuel - gasoline/petroleum	-	-	913	-
4306 Computer software/site lic.-cl	-	-	-	5,138
4307 Computer software/site lic.-ad	-	-	-	2,000
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	514	350
5202 Travel Non-Local	-	-	-	4,612
5203 Travel Local	-	-	31	112
5205 Conference/Seminar Reg	-	-	-	2,000
5301 Dues and Membership	-	-	-	3,727
5867 Postage	-	-	-	700
5882 Equip Repairs Maint. & Svc	-	7,100	6,729	6,000
5885 Misc. Operational Exp.	425	38,859	2,576	2,020
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Svs.	873	45,959	11,178	48,998
6301 College Library Books	-	-	-	1,619
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	-	-	1,000
6402 Inst Equipment and Furn	2,518	-	-	7,500
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	82	17,000
Equipment Capital Outlay	2,518	-	82	27,119
Total Expense	3,391	48,468	11,621	76,117



Table 94

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



Table 95

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

Laney College (Location 5)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	490	10,000	27,468	1,000
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	490	10,000	27,468	1,000
Total Revenue	490	10,000	27,468	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	-	-	496	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	1,000
Books, Supplies, Svs.	-	10,000	496	1,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	-	10,000	496	1,000



Table 96

Project Trust Fund Summary (Fund 75) 2022/23 Updated Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
State Revenue	-	-	2,500	-
Local Revenue	20	10,000	2,700	8,500
Total Revenue	20	10,000	5,200	8,500
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	7,757	10,000	-	8,500
Equipment Cap Outlay	5,000	-	-	-
Total Expense	12,757	10,000	-	8,500
Beginning Fund Balance	82,810	70,074	70,074	75,274
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(12,737)	-	5,200	-
Ending Fund Balance	70,074	70,074	75,274	75,274



Table 97

Project Trust Fund Detail (Fund 75) 2022/23 Updated Adopted Budget				
Merritt College (Location 6)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	2,500	-
State Revenue	-	-	2,500	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	20	10,000	2,700	8,500
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	20	10,000	2,700	8,500
Total Revenue	20	10,000	5,200	8,500
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	250	-	-	1,500
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	-	8,500
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	-	8,500



Table 98

Project Trust Fund Summary (Fund 75) 2022/23 Updated Adopted Budget				
Berkeley City College				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	23,841	20,673	3,190	63,804
Total Revenue	23,841	20,673	3,190	63,804
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	3,732	20,673	-	63,804
Equipment Cap Outlay	-	-	-	-
Total Expense	3,732	20,673	-	63,804
Beginning Fund Balance	113,363	133,471	133,471	136,661
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	20,109	-	3,190	-
Ending Fund Balance	133,471	133,471	136,661	136,661



Table 99

Project Trust Fund Detail (Fund 75) 2022/23 Updated Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	23,841	20,673	3,190	63,804
8982 Interfund Transfers-In	-	-	-	-
Local Revenue	23,841	20,673	3,190	63,804
Total Revenue	23,841	20,673	3,190	63,804
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	-	63,804
5891 Service Contract-Software-DP	1,666	-	-	-
5892 Service Contract-Hardware-DP	1,306	-	-	-
Books, Supplies, Svs.	3,732	20,673	-	63,804
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	3,732	20,673	-	63,804

**Table 100**

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	12,244	2,000,000	7,200	-
Other Financing Sources	4,824,361	400,000	400,000	1,757,511
Total Revenue	4,836,605	2,400,000	407,200	1,757,511
Expenses				
Fringe Benefits	1,431,945	-	-	-
Books, Supplies, Services	1,456,840	2,000,000	413,791	1,757,511
Total Expense	2,888,785	2,000,000	413,791	1,757,511
Beginning Fund Balance	(1,941,024)	6,797	6,797	206
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	1,947,820	400,000	(6,591)	-
Ending Fund Balance	6,797	406,797	206	206



Table 101

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8831 Contract Instructional Service	-	2,000,000	-	-
8861 Interest/Investment Income	12,244	-	6,401	-
8899 Miscellaneous	-	-	798	-
Local Revenue	12,244	2,000,000	7,200	-
8911 Compensation-Fixed Assets Loss	-	-	-	-
8982 Interfund Transfers In	4,824,361	400,000	400,000	1,757,511
Other Financing Sources	4,824,361	400,000	400,000	1,757,511
	-			
Total Revenue	4,836,605	2,400,000	407,200	1,757,511
Expenses				
3620 Worker's Compensation-Classfd	1,431,945	-	-	-
Fringe Benefits	1,431,945	-	-	-
4304 Office Supplies	4,963	-	-	-
5103 Legal	48,217	-	(92,203)	100,000
5108 Liability Insurance Claims	114,028	-	-	-
5402 Property Insurance	524,227	-	183,474	615,406
5403 Workers Comp Insurance	221,268	-	155,598	533,153
5405 Liability Insurance	359,874	-	105,188	256,138
5406 Other Insurance	184,264	-	61,734	212,814
5885 Misc. Operational Exp.	-	2,000,000	-	40,000
Books, Supplies, Services	1,456,840	2,000,000	413,791	1,757,511
Total Expense	2,888,785	2,000,000	413,791	1,757,511



Table 102

Student Center Fund Summary (Fund 81) 2022/23 Updated Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	38,923	18,000	30,140	9,000
Total Revenue	38,923	18,000	30,140	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	206,256
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	37,865	-	30,140	-
Ending Fund Balance	176,115	176,115	206,256	206,256



Table 103

Student Center Fund Detail (Fund 81) 2022/23 Updated Adopted Budget				
College of Alameda (Location 2)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8861 Interest/Investment Income	8,927	-	9,836	-
8883 Student Center Use Fee(R,R)	29,996	18,000	20,304	9,000
Local Revenue	38,923	18,000	30,140	9,000
Total Revenue	38,923	18,000	30,140	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 Updated Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	50,280	25,000	33,756	12,000
Total Revenue	50,280	25,000	33,756	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	491,072
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	50,130	-	33,756	-
Ending Fund Balance	457,316	457,316	491,072	491,072



Table 105

Student Center Fee Fund Detail (Fund 82) 2022/23 Updated Adopted Budget				
Laney College (Location 5)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8883 Student Center Use Fee(R,R)	50,280	25,000	33,756	12,000
Local Revenue	50,280	25,000	33,756	12,000
Total Revenue	50,280	25,000	33,756	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	-	-	12,000
5885 Misc. Operational Exp.	-	25,000	-	-
5891 Service Contract-Software-DP	-	-	-	-
Books, Supplies, Services	150	25,000	-	12,000
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	150	25,000	-	12,000



Table 106

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



Table 107

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

Merritt College (Location 6)

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	36,498	8,000	26,028	8,000
Local Revenue	36,498	8,000	26,028	8,000
Total Revenue	36,498	8,000	26,028	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	-	6,028	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Miscellaneous	-	8,000	-	8,000
Books, Supplies, Services	14,112	8,000	6,028	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	6,028	8,000



Table 108

Student Center Fee Fund Summary (Fund 84) 2022/23 Updated Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Local Revenue	34,210	20,000	21,708	78,977
Total Revenue	34,210	20,000	21,708	78,977
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	20,000	-	78,977
Equipment Cap Outlay	-	-	-	-
Total Expense	-	20,000	-	78,977
Beginning Fund Balance	206,520	240,730	240,730	262,438
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	34,210	-	21,708	-
Ending Fund Balance	240,730	240,730	262,438	262,438



Table 109

Student Center Fee Fund Detail (Fund 84) 2022/23 Updated Adopted Budget				
Berkeley City College (Location 8)				
Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	34,210	20,000	21,708	78,977
Local Revenue	34,210	20,000	21,708	78,977
Total Revenue	34,210	20,000	21,708	78,977
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	-	78,977
Books, Supplies, Svs.	-	20,000	-	78,977
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	20,000	-	78,977

**Table 110**

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
Federal Revenue	20,078,383	36,230,754	18,391,451	28,705,507
State Revenue	2,482,015	3,963,628	3,084,721	3,286,349
Local Revenue	-	-	-	-
Total Revenue	22,560,398	40,194,381	21,476,172	31,991,856
Expenses				
Financial Aid	22,560,398	40,194,381	21,313,253	31,991,856
Total Expense	22,560,398	40,194,381	21,313,253	31,991,856
Beginning Fund Balance	(162,918)	(162,918)	(162,918)	0
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	0	-	162,919	-
Ending Fund Balance	(162,918)	(162,918)	0	0



Table 111

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

Description	2020/21 Audited Actuals	2021/22 Adopted Budget	2021/22 Unaudited Actuals	2022/23 Adopted Budget
Revenues				
8121 Higher Education Act of 1965	-	-	-	-
8151 FinAid-Pell	16,571,361	30,284,284	15,353,368	24,736,038
8152 FINAID-SEOG	1,016,196	984,270	1,743,783	2,351,487
8155 Americo (was a/C 8633)	47,457	96,889	30,385	96,888
8156 DLUSU-FED	-	1,956,576	-	849,947
8157 DLSUB-FED 0910 FED Loan	1,263,489	2,908,735	1,262,895	671,147
8199 Other Federal Income	1,179,881	-	1,020	-
Federal Revenue	20,078,383	36,230,754	18,391,451	28,705,507
8631 FINAIDCALB	2,560,637	2,482,552	2,594,144	2,290,368
8632 FINAIDCALC	-	86,276	-	131,475
8634 STUDENT SUCCESS	-	1,180,300	-	-
8635 FINAID CC Completion Grant	-	214,500	-	-
8699 Other State Revenue	(78,622)	-	490,577	864,506
State Revenue	2,482,015	3,963,628	3,084,721	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	21,476,172	31,991,856
Expenses				
5885 Misc. Operational Exp.	-	-	-	327,909
7510 Grants	-	-	518,705	505,597
7511 FinAid-Pell	17,351,884	29,813,484	15,191,469	24,736,038
7512 FINAID-SEOG	1,305,851	1,391,270	1,743,783	2,034,243
7513 FINAIDCALB	2,204,877	2,482,552	2,421,311	2,290,368
7514 FINAIDCALC	271,887	159,976	120,705	131,475
7517 FINAIDAMERICORP	48,955	96,889	30,385	96,888
7519 DLSUB-FED	524,381	2,914,235	553,878	988,391
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	709,017	849,947
7540 FINAIDCALA	5,250	5,500	24,000	31,000
Financial Aid	22,560,398	40,194,381	21,313,253	31,991,856
Total Expense	22,560,398	40,194,381	21,313,253	31,991,856