



**PERALTA COMMUNITY COLLEGE DISTRICT
PARTICIPATORY GOVERNANCE COUNCIL
(PGC) AGENDA/MINUTES**

Friday, May 28, 2021

12:00 – 1:00p.m.

Join the meeting:

<https://cccconfer.zoom.us/j/94624926231>

CO-CHAIRS

Jannett N. Jackson, Interim Chancellor
Donald Moore, DAS
President

COUNCIL MEMBERSHIP

Angélica Garcia, President, BCC	Jannett N. Jackson, Interim Chancellor
Nathaniel Jones, President, COA	Ronald McKinley, Acting Vice Chancellor, HR
Rudy Besikof, President, Laney	Matthew Freeman, President, BCC Faculty Senate
David Johnson, President, Merritt	Matthew Goldstein, President, COA Faculty Senate
Eleni Gastis, President, Laney Faculty Senate	Thomas Renbarger, President, Merritt Faculty Senate
Jamille Teer, Representative, Local 1021	Anthony Edwards, Representative, Local 39
Jennifer Shanoski, President, PFT	Donald Moore, President, DAS
TBD, Student Representative	Tachetta Henry, Classified Senate President, Merritt
Maisha Jameson, Notetaker (non-voting)	

Members – 15; Quorum – 8

PRESENT:

Committee Members

Angélica Garcia, President, BCC
Nathaniel Jones, President, COA
David Johnson, President, Merritt
Rudy Besikof, Laney
Eleni Gastis, President, Laney Faculty Senate
Jamille Teer, Representative, Local 1021
Jennifer Shanoski, President, PFT
Jannett Jackson, Interim Chancellor
Ronald McKinley, Interim Vice Chancellor, HR
Matthew Freeman, President, BCC Faculty Senate
Matthew Goldstein, President, COA Faculty Senate
Thomas Renbarger, President, Merritt Faculty Senate
Donald Moore, President, DAS
Tachetta Henry, Classified Senate President, Merritt

Guests

Adil Ahmed
Joseph Bielanski
David Cabello
Jeff Sanceri
Metsihate Asfaw
Richard Thoele
Mark Johnson
Chris Weidenbach
Siri Brown
Atheria Smith
Lowell Bennett
CM

Minutes

Maisha Jameson

• **STANDING ITEMS**

A. CALL TO ORDER

B. ADOPTION OF THE AGENDA:

MOTION TO APPROVE THE MEETING AGENDA

MOTION – David Johnson

SECOND – Rudy Besikof

MOTION APPROVED

NO ABSTENSIONS

C. APPROVAL OF PGC & PBC JOINT MEETING MINUTES

MOTION TO APPROVE THE 4/30 MEETING MINUTES

MOTION – Angelica Garcia

SECOND – Matthew Freeman

MOTION APPROVED with friendly amendment to correct the spelling of Jennifer Shanowski's name

NO ABSTENSIONS

D. PUBLIC COMMENT

- None

E. COMMITTEE/COUNCIL REPORTS

- District Facilities Committee (DFC) - *Atheria Smith*
 - The DFC reviewed their Goals at their last committee meeting.
- District Technology Committee (DTC) - *Antoine Mehouelley*
 - The bulk of the last DTC meeting was dedicated to Peoplesoft 9.2 Training. Extensive reports from constituents.
 - Moving forward with HR implementation, but the go-live date may be delayed.
- District Academic Affairs and Student Services Committee
 - There is no further discussion or movement forward on the District Enrollment Management Sub-Committee.
- Planning & Budgeting Council – *Thomas Renbarger*
 - A report on the Tentative Budget was presented to the PBC. Working to confirm a BAM that takes into consideration the SCFF. The plan is to have a recommendation for the Board to consider by sometime in Sept or Oct.
 - Concern was expressed that there was no shared governance input on the budget given the adjustments made after the May revise. The PBC Committee voted against approving the budget given that it doesn't include the COLA. This is still being negotiated.
 - 2 recent motion's passed related to budget development.

• **CARRIED OVER AND NEW ITEMS**

Topic:	Presenter:	Purpose:	Discussion:
Recommendation to Endorse Adoption of the Holistic Plan for Community Safety & Wellness	<i>Chris Weidenbach</i>	<i>Action</i>	<ul style="list-style-type: none"> • A brief overview of the proposed recommendation was provided. • The Plan has been endorsed by the four faculty senates, the DAS, the Laney Health & Safety Committee and the Board. • The plan is to have a document and have the District agree to work towards this holistic plan for safety and wellness. • More was discussed about what is being done outside of the change in security firms. <p>MOTION TO ENDORSE ADOPTION OF THE HOLISTIC PLAN FOR COMMUNITY SAFETY & WELLNESS</p> <p>MOTION – Jennifer Shanoski SECOND – Angelica Garcia MOTION APPROVED NO ABSTENSIONS</p>
Update on Tentative Budget (including staff hires)	<i>Adil Ahmed & Jannett Jackson</i>	<i>Discussion</i>	<ul style="list-style-type: none"> • The Tentative Budget - 5 Year Projection, including the staff hires - • It was noted that there is no COLA included. • The \$6M surplus (includes COLA) and \$4.4M (with frozen positions) • Shared different scenarios for Fund Balances given various assumptions (including with and without the Hold Harmless - this amount increases annually- and one vs. multiple year COLAs.) • Chancellor Jackson noted that the District will be conducting a classification study. We will need funds to address appropriate changes according to where we fall within a comparison of compensation ranges across the Bay 10 colleges. • The \$4.4M frozen positions will not return if we do not increase enrollment to address our budget deficit. • Concerns were expressed about the District's priorities and cuts to faculty. • VC Ahmed noted that he would present all 3 scenarios. • It was noted that there is a report due to State at the end of the month to address the FCMAT Recommendations. We have not yet fully addressed all recommendations. • It was clarified that this agenda item is not presented as an action item • Colleges to be able to maintain carryover surplus balances.

Update on Strategic Planning and the District's Mission Statement	<i>Jannett Jackson</i>	<i>Discussion</i>	<ul style="list-style-type: none"> • Will be bringing back a discussion on the District's Mission to the Board with examples of other District statements through-out the region. • Are currently moving forward with the District's Strategic Plan • An Environmental Scan will be done at the District level (a regional scan) – to complete this asap so that colleges can move forward with their educational master planning. • It was noted that we need the Board to provide input or edits to the mission, so that we can move forward.
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- **ADJOURNMENT**
- **NEXT MEETING**
TBD - Fall of Next Year



Peralta Community
College District

Adopted Budget

FISCAL YEAR JULY 1, 2021 – JUNE 30, 2022

DRAFT



BERKELEY CITY COLLEGE • COLLEGE OF ALAMEDA • LANEY COLLEGE • MERRITT COLLEGE

This Budget was prepared by:

Adil Ahmed, Interim Vice Chancellor of Finance & Administration

Richard Ferreira, Executive Assistant, Finance & Administration

Marla Williams-Powell, Interim Executive Director of Fiscal Services

Andrea Stokes, Capital Projects Coordinator

Tami Taylor, Interim Budget Director

Fareha Bakre, Principal Budget Finance Analyst

Mark Johnson, Executive Director, Marketing, Communication & Public Relations

Marcus Creel, Graphic Design Specialist

Special Thanks to Faiza Ali and Jeejun Bertuso for the photographs.





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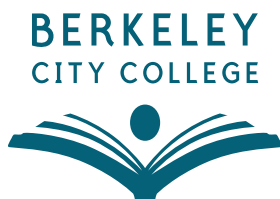


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Board of Trustees & Administrators

Board of Trustees

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

District Office Administrators

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

College Administrators

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

Board of Trustees / District Areas



Bill Withrow
Area 1



Kevin Jenkins
Area 2



Linda Handy
Area 3



Nicky González Yuen
Area 4



**Cynthia Napoli-
Abella Reiss**
Area 5



Dyana Delfin Polk
Area 6



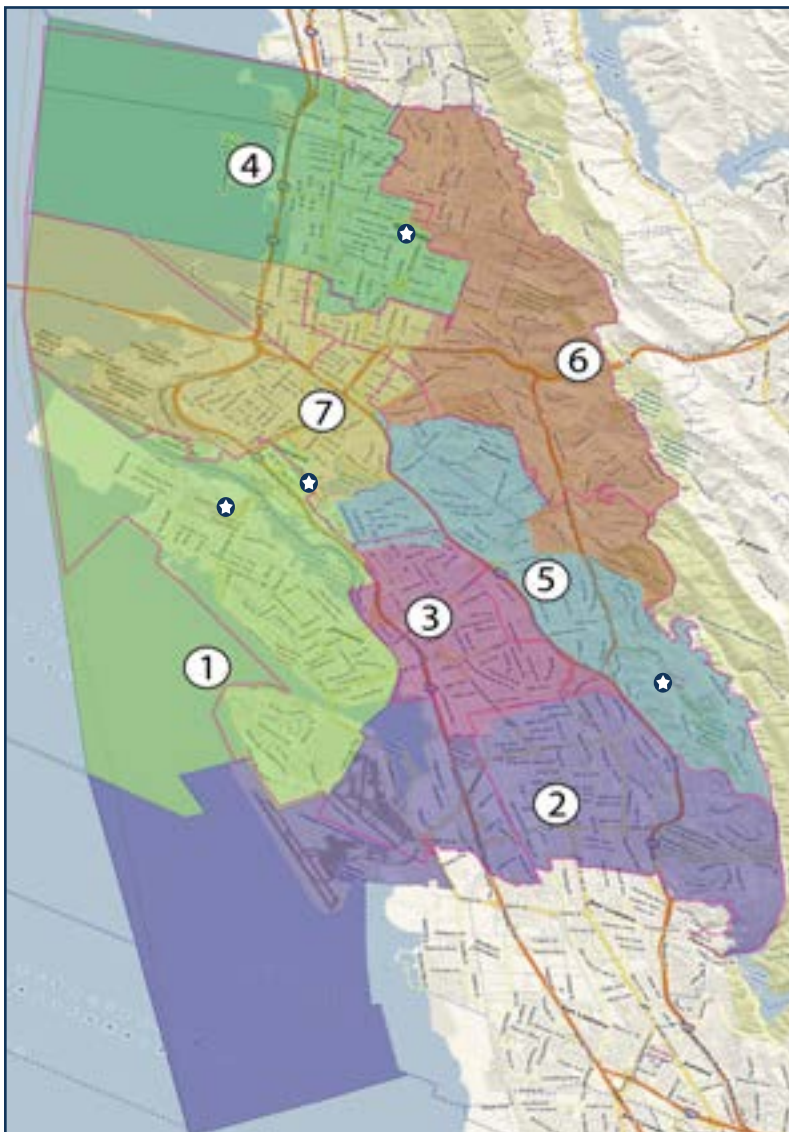
Julina Bonilla
Area 7



Leesa Hogan
Student Trustee



Micah Cooper
Student Trustee



Peralta College Location



City Boundaries



Area Boundaries (Year 2000)

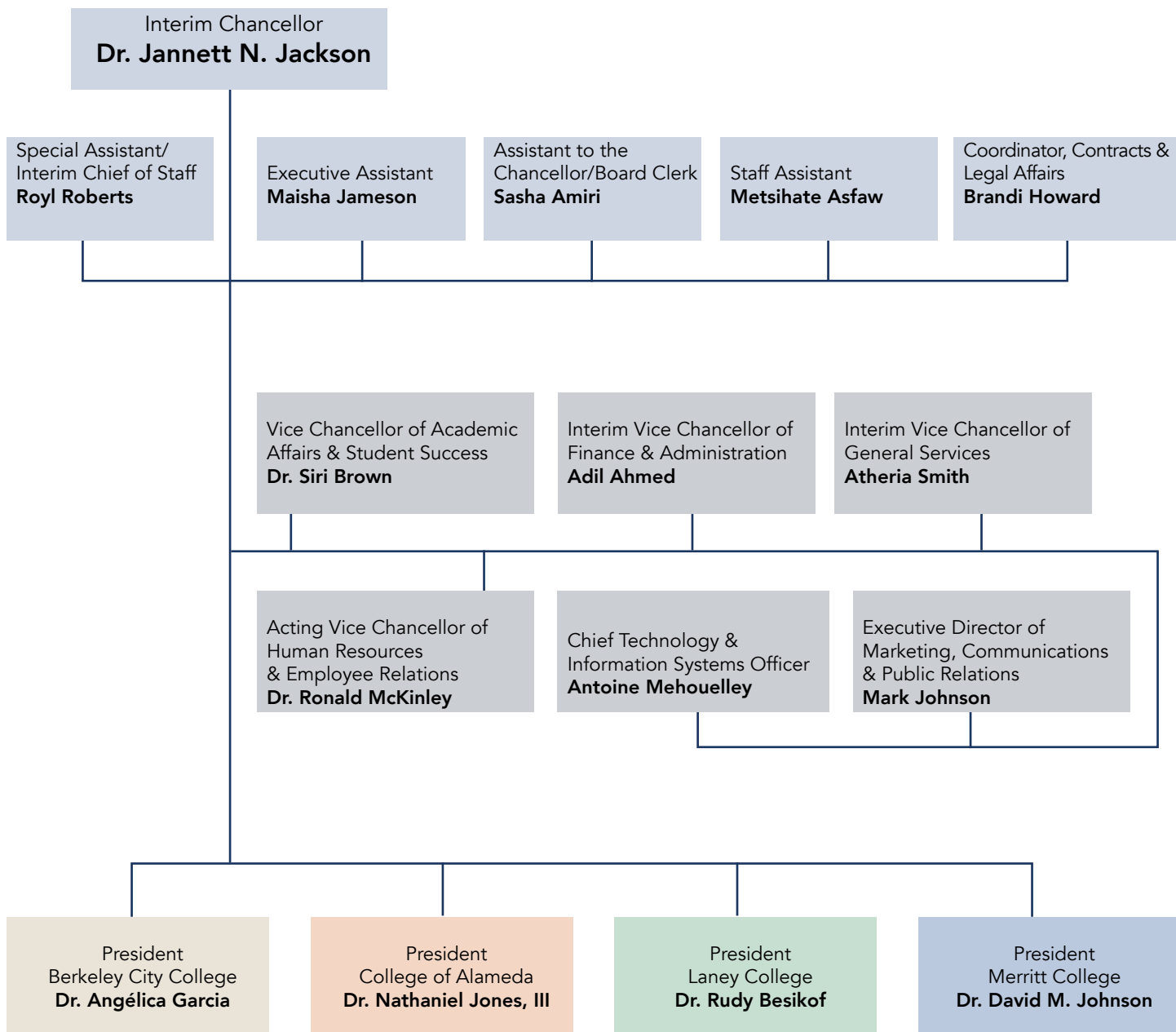


District Area (Color Coordinated)



District Area Number

Executive Leadership Team



Budget Development Calendar Fiscal Year 2021 - 22

Budget Development Calendar

Fiscal Year 2021-22

Tentative Budget		
Date	Responsible	Action Item
January 11, 2021	Vice Chancellor for Finance and Administration	Governor Proposed Budget releases.
January 18, 2021	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor.
January 25, 2021	Vice Chancellor for Finance and Administration	Projected Funds for 2021-22 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 26, 2021	Vice Chancellor for Finance and Administration	Budget calendar to Board of Trustees for adoption (AP 6250).
January 29, 2021	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor.
February 5, 2021	Budget Director	Round 1 positions control for 2021-22 fiscal year distribution to colleges.
February 5, 2021	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 19, 2021	Planning and Budgeting Council	Review Governor's 2021-22 Proposed Budget. Review Tentative Budget Assumptions. Review the Budget Allocation Model (Student Centered Funding Formula).
February 26, 2021	Vice Chancellor for Finance & Administration and Chancellor	Review Tentative Budget Assumptions and Allocation.
March 5, 2021	College Presidents Vice Chancellors Business Directors	Submit discretionary budget worksheets to Budget Director. Submit round 1 positions control worksheets with any changes to the Budget Director.



Budget Development Calendar Fiscal Year 2021-22 (Continued)

March 19, 2021	Vice Chancellor for Finance and Administration Budget Director	2021-22 preliminary budgets submissions are presented to the Planning and Budgeting Council. Round 2 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors.
March XX, 2021	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 2, 2021	College Presidents Vice Chancellors Business Directors	Submit round 2 positions control worksheets revisions to Budget Director.
April 5, 2021	Budget Director	Load positions control and discretionary budgets into OnePeralta.
April 19, 2021	Vice Chancellor for Finance and Administration	Chancellor's Cabinet updated on status of Preliminary Budget. Review, discussion, and recommended adjustments brought forward.
May XX, 2021	Vice Chancellor for Finance and Administration	Governor May Revision releases.
May 28, 2021	Vice Chancellor for Finance and Administration	Finalizes budget assumptions for the Tentative Budget. Preliminary budget is presented to the Planning and Budgeting Council.
June 08, 2021	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for first read.
June 22, 2021	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for approval.

Adopted Budget		
August 27, 2021	Planning and Budgeting Council	Review draft of the Adopted Budget.
August 23, 2021	Vice Chancellor for Finance & Administration and Chancellor	Review Adopted Budget Assumptions and Allocation.
September 14, 2021	Vice Chancellor for Finance and Administration	Present the Adopted Budget to the Board for approval.



Chancellor's Adopted Budget Address

August 16, 2021

The Peralta Community College District (PCCD) Adopted Budget for fiscal year 2021/22 presented to the Board of Trustees reflects our efforts to serve our students and improve our community while maintaining fiscal stability in accordance with established accounting principles and practices. Our dedication to provide high quality educational programs and services to our students continues to be our top commitment.

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

GOVERNOR'S ENACTED BUDGET

On June 28, 2021, California Governor Gavin Newsom signed the 2021 Budget Bill Act and various pieces of related legislation that were passed by the Legislature to implement the budget for the 2021-22 fiscal year. Additionally, the Governor signed several educational trailer bills as part of the budget package for 2021-22.

The Governor's Budget for FY 2021/22 spends \$262.5 billion in total state funds, consisting of approximately \$196.4 billion from the General Fund, \$61.2 billion from special funds, and \$4.9 billion from bond funds. The \$196.4 billion in General Fund includes \$47.1 billion for higher education entities which includes the University of California and California State University Systems, as well as, the California Community Colleges' Board of Governors.

The enacted budget relied on the Department of Finance (DOF) revenue estimates, which were somewhat lower than estimates made by the Legislative Analyst's Office (LAO). If revenues continue to outperform expectations, Proposition 98 funding requirements for 2021-22 could increase, and would be reflected in later budget measures.

However, even with the lower estimates, California Community Colleges continue to fare well as the Budget Act increased overall funding for community colleges by more than \$3.5 billion over 2020-21 levels through a combination of ongoing and one-time funds, and makes a number of investments, including in deferred maintenance, student basic needs, and support for faculty.

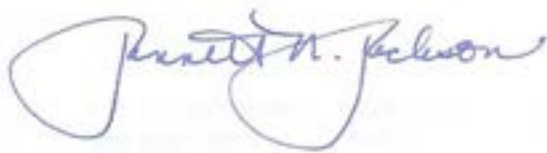
Some of the highlights of the budget include:

- fully paying off the deferral from 2020-21 (to be paid July and August 2021);
- a 5.07% cost-of-living-adjustment (COLA);
- an extension of the Hold Harmless provision for an additional year;
- support for both part time and full time faculty;
- increased funding for Guided Pathways;
- funding to reduce the cost of textbooks for students;
- allocations to boost student recruitment and retention efforts;
- support for expanding the dual-enrollment program between community colleges and high schools;
- ESL and vocational training funding; and
- funding to offset student food and housing insecurity.

It should also be noted, that although Peralta will see an increase in revenue, some of these funds are one-time in nature, and are focused on needs revealed or exacerbated by the pandemic, and will sunset at a future date; therefore, we must act responsibly in our efforts to utilize this temporary influx of funding. We remain mindful that our Hold Harmless and Stability Protection Funding as it relates to the Student Centered Funding Formula (SCFF) has only been extended for one year, and will end in 2024-25. The Peralta district will continue to focus on strategic assessments of the fiscal health of the district so that we are collectively prepared to handle ongoing operational expenditures beyond the loss of funding protections.

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

Thank you for your continued support,



Jannett N. Jackson, PhD

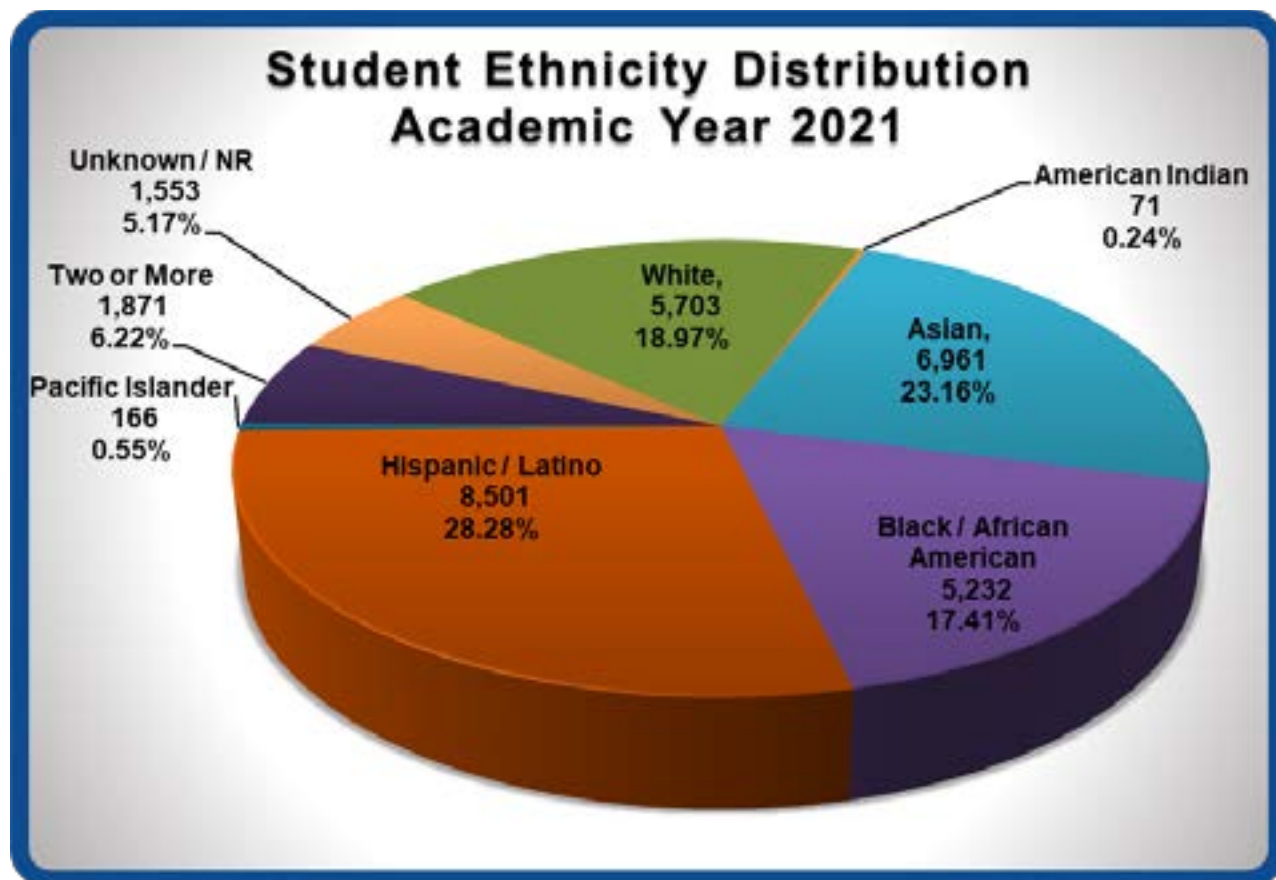
Interim Chancellor

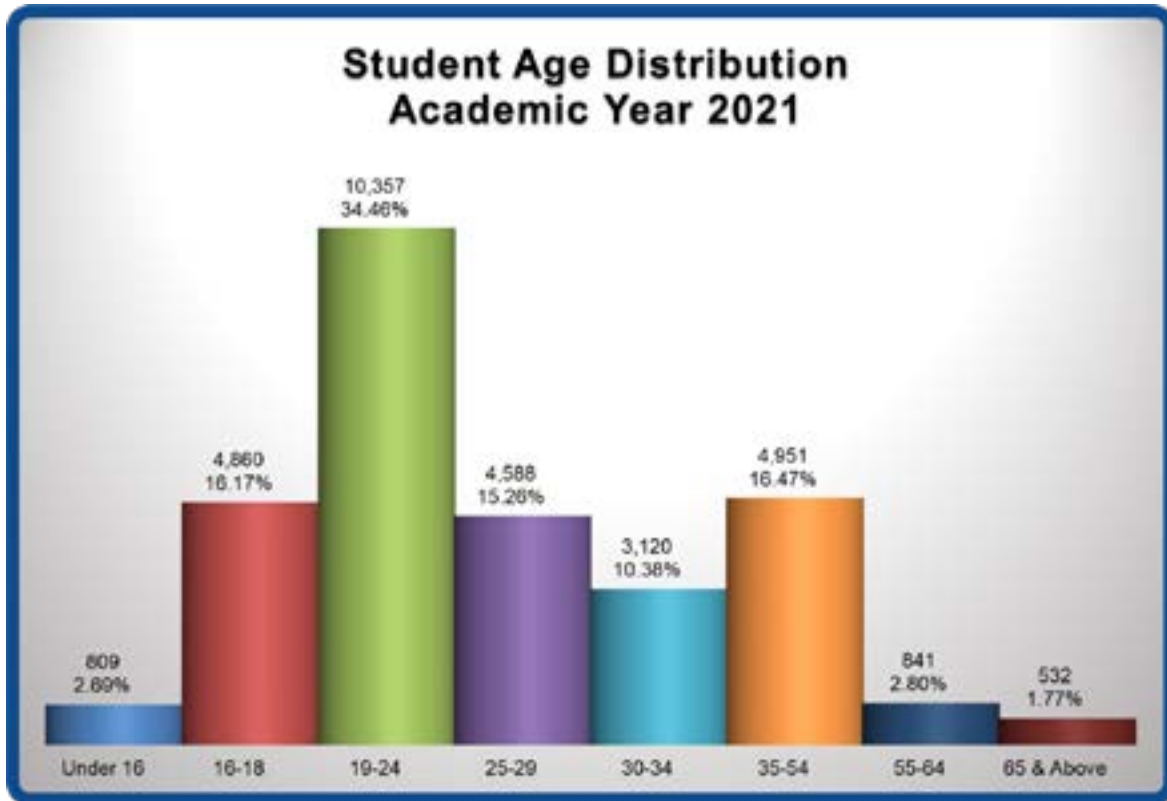
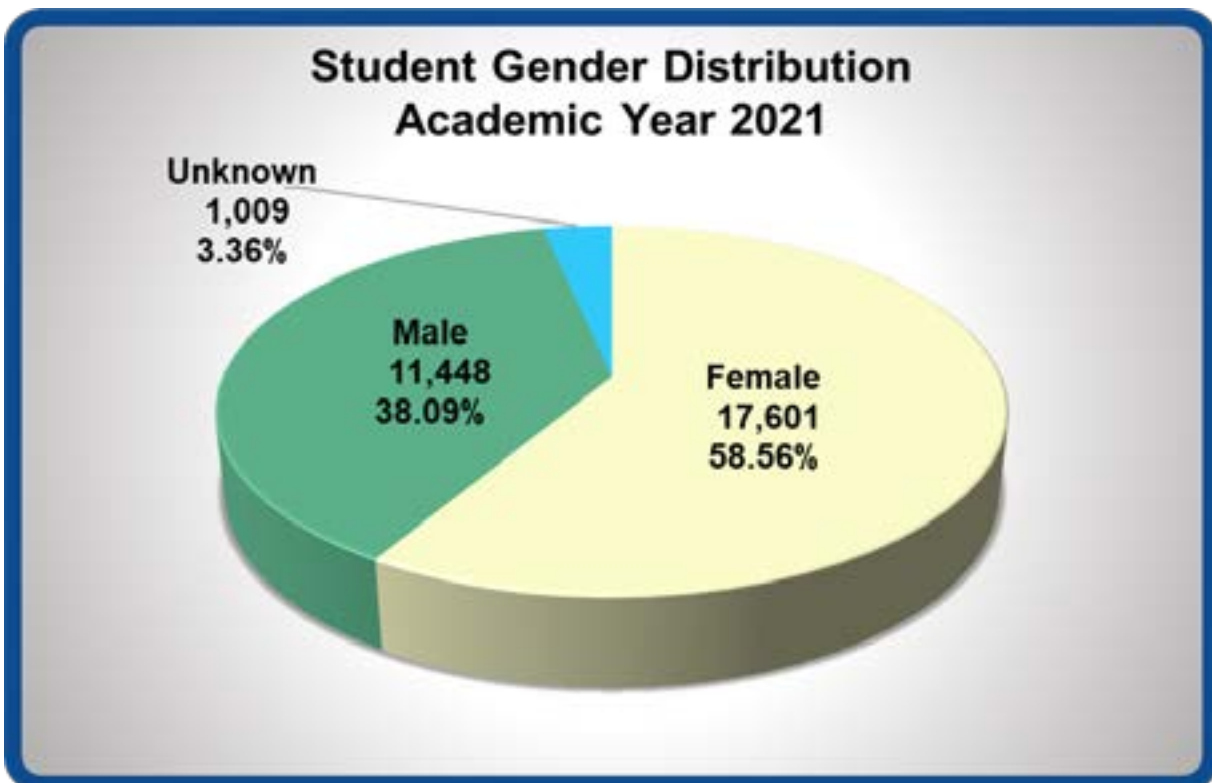
About the District

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

The Peralta Community College District was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation for developing effective approaches to serving the varied interests and needs of its vibrant community. The District serves over 30,058 students, and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 963 full-time employees and over 1,422 part-time faculty and part-time staff.

Graph 1



Graph 2**Graph 3**



Assessed Value of the District

Property Taxation System

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

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

Assessed Valuation of Property Within the District

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

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

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

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

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

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

**Peralta Community College District
(County of Alameda, California)
Assessed Valuations Fiscal Years 2010-11 through 2020-21**

Fiscal Year	Local Secured	Utility	Unsecured	Total	Percentage Change
2010-11	\$ 64,961,992,759	\$ 49,831,971	\$ 4,245,887,076	\$ 69,257,711,806	(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	22,729,282	5,437,541,097	120,967,509,813	8.73

Appeals of Assessed Valuation; Blanket Reductions of Assessed Values.

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

Our Missions

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

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





Berkeley City College

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



College of Alameda

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



Laney College

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



Merritt College

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



District

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

Office of Finance and Administration Executive Message

August 16, 2021

This presentation of the 2021/22 Adopted Budget is a balanced budget with a surplus of \$227,000. On June 28, 2021, Governor Newsom signed the 2021 Budget Bill Act. In total, the 2021/22 state budget reflects expenditures of \$262.5 billion, including \$196.4 billion in General Fund expenditures. The Budget Act includes components of the Governor's May Revision and additions or modifications adopted by the Legislature on June 14, 2021. This is along with other agreed upon changes between the Legislature and Governor.

The Enacted 2021/22 Budget provides total additional resources of \$3.5 billion to California Community Colleges apportionments and categorical programs. This is including full repayment of the \$1.5 billion in deferrals of system funding in 2020/21. The Enacted 2021/22 Budget continues the state's focus on maintaining reserves as protection against the next economic downturn. In terms of spending priorities, the budget focuses on assisting the state recover from the COVID-19 pandemic.

Senate Bill 85, passed in February 2021, amended the Budget Act of 2020. It did so by adding \$121.1 million in as a one-time local fund to provide assistance for immediate COVID-19 response and relief efforts. This also makes for investments in an equitable, inclusive and broad-based economic recovery.

The Enacted 2021/22 Budget is based on the Department of Finance revenue estimates. These estimates were less than expected by the Legislative Analyst's Office. If revenues continue to outperform what is now expected, then Proposition 98 funding requirements for 2021/22 could also increase. This would be reflected in later budget measures.

The state budget pursues implementation of the Student Centered Funding Formula (SCFF), providing over \$23 million for enrollment growth and a 5.07% cost-of-living adjustment (COLA) for apportionments. The state budget lengthens the formula's existing hold harmless (minimum revenue) provision by one year, through 2024/25. Under this provision, districts will collect at least their 2017/18 total computational income, adjusted by COLA each year, in years without base cuts. The budget also extends hold harmless provisions for the San Francisco and Compton Community College Districts by two years to 2025/26.

Under Education Code, Section 76300, community college districts are authorized to charge students a fee of \$46 per unit per semester and also authorized the waiver of this fee for students who meet certain criteria. Under Assembly Bill 132 (Higher Education Trailer Bill Language), community college districts are authorized to use accessible emergency relief funds provided by the federal government to waive this fee, if it is not paid by a student due to the impacts of the COVID-19 pandemic.

Also, the Enacted 2021/22 Budget includes a promise to restart the Middle Class Scholarship to assist the total cost of attendance for low and middle income students, including Cal Grant recipients, at UC and CSU. It states an intent to provide \$515 million continuously (on top of the existing \$117 million) beginning in 2022/23, but is subject to appropriation next year, and in future years. It does not incorporate community college students (unless they are enrolled in upper division courses in a community college baccalaureate program).

Therefore, the Fiscal Year 2020/21 Adopted Budget reflects months of collaboration and shared governance efforts. Predicated on the Governor's May Revise Budget and other fiscal assumptions, it served as the foundation for 2021/22 fiscal resource allocations to the Peralta District as determined by the District's Budget Allocation Model. Here then, is the Adopted Budget for Fiscal Year 2021/22, submitted to the Peralta Community College District, the Chancellor and the Board of Trustees.



Adil Ahmed
Interim Vice Chancellor for Finance & Administration

Principles of Sound Fiscal Management

(California Code of Regulations, Title 5, Section 58311)

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

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

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



Description of Funds

The following is a brief discussion of the funds that are included in the District's 2021/22 Adopted Budget.

Unrestricted General (Fund 01)

There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are 1) general apportionment, 2) local property taxes, and 3) enrollment fees and tuition that account for approximately 83% of the revenue received.

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

The California Community Colleges (CCC's) Chancellor's Office began implementation of the new Student Centered Funding Formula (SCFF) in 2018/19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 2021/22, 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 2021/22 with our FTES funded at 16,950.

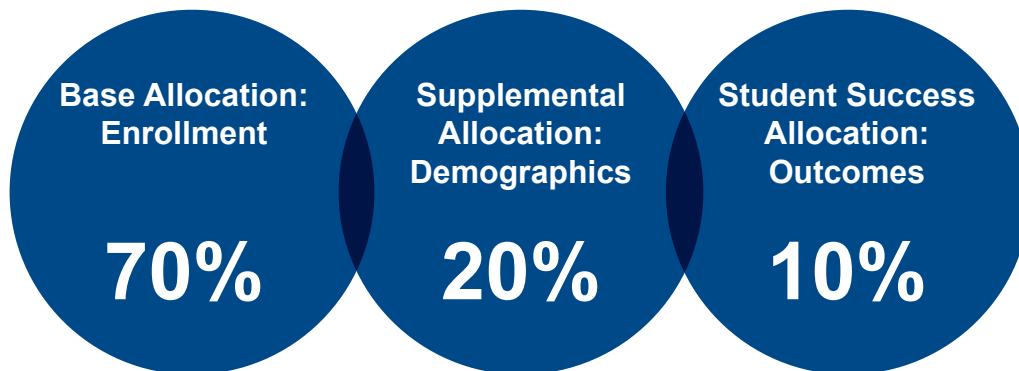
Student Centered Funding Formula (SCFF)

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 at the following link: [Definition of Metrics](#)

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 and 2020/21 fiscal years, the allocations have 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 student who have attained the regional living wage.

The legislation enacted the SCFF and created a [Student Centered Funding Formula 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](#) 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 2021/22 year is as follows:

This Adopted Budget reflects the SCFF Allocations for FY 2021/22 based on the Governor's 2021/22 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 2021/22 SCFF to keep in mind. First are the Hold Harmless provisions. The Budget Act of 2021 extended the hold harmless minimum revenue provisions to FY 2024/25.

Hold Harmless

The revised hold harmless provision ensures that no district will receive less in both Fiscal Year (FY) 2018/19 and FY 2019/20 than it received in FY 2017/18. Thereafter, each district would be held harmless to its FY 2017/18 marginal rate of funding. The Peralta District's hold harmless is based on the State Chancellor minimum guaranteed revenue. The minimum guaranteed revenue for FY 2021/22 is the Total Compensational Revenue of FY 2017/18 plus COLA for FY 2018/19 and FY 2019/20. In this case, for FY 2021/22, our Total Compensational Revenue will be based on FY 2020/21. The minimum guaranteed Total Compensational Revenue amount from the State is \$112,850,361 (includes 5.07% proposed COLA) and the Peralta District's Total Compensational Revenue is \$127,857,819. Our hold harmless amount is \$8,354,922 and Stability Projection Adjustment is \$6,652,536. Since we fall below the guaranteed amount of \$127,857,819, our amount will be the same as the State at \$127,857,819 for FY 2021/22.





Description of Funds (Continued)

Table 1 – SCFF Calculations

Peralta Community College District SCFF Calculation				
Adopted Budget FY 2021-2022				
May Revise Cola for FY 2021-2022				
3.37%				
May Revise Cola for FY 2020-2021				
1.70%				
Total Cola				
5.07%				
			2021/22	
			FTES	Rate
			Total	
Base Allocation	Basic Allocation			16,182,008
	Credit FTES: 3-Year Average Credit	15,040.33	4,212.26	63,353,739
	Special Admit	458	5,906.97	2,704,566
	CDCP	42	5,906.97	246,380
	Non Credit	60	3,552.03	212,092
	Subtotal	15,599.61		82,698,785
	Non-Credit			
Total			16,950.00	82,698,785
Supplemental Allocation		Headcount	Rate	
	Pell Grant Recipients	5,923.00	1,014.83	6,010,862
	AB540 Students	1,013.00	1,014.83	1,028,027
	California Promise Grant Recipients	12,198.00	1,014.83	12,378,945
	Total	24,767.22		19,417,834
Student Success Allocation	All Students:	Outcomes	Rate	
	Associate Degrees	862.33	1,762.02	1,519,446
	Associate Degrees for Transfer	565.00	2,349.37	1,327,391
	Credit Certificates	361.67	1,174.68	424,847
	Nine or More CTE Units	2,675.00	587.34	1,571,138
	Transfer	1,100.00	881.01	969,113
	Transfer Level Math and English	492.33	1,174.68	578,331
	Achieved Regional Living Wage	2,841.00	587.34	1,668,637
	Subtotal	8,897.33		8,058,904
	Pell Grant Recipients Bonus:			
	Associate Degrees	514.00	666.67	342,668
	Associate Degrees for Transfer	327.67	888.89	291,263
	Credit Certificates	172.00	444.45	76,445
	Nine or More CTE Units	1,185.67	222.22	263,483
	Transfer	523.00	333.33	174,334
	Transfer Level Math and English	199.00	444.45	88,445
	Achieved Regional Living Wage	630.67	222.22	140,149
Subtotal			3,552.01	1,376,787
California Promise Grant Recipients Bonus:	Associate Degrees	654.33	444.45	290,814
	Associate Degrees for Transfer	430.33	592.59	255,011
	Credit Certificates	243.00	296.30	72,000
	Nine or More CTE Units	1,727.33	148.15	255,902
	Transfer	705.00	222.22	156,667
	Transfer Level Math and English	283.00	296.30	83,852
	Achieved Regional Living Wage	1,240.67	148.15	183,804
	Subtotal	5,283.66		1,298,051
Total			17,733.00	10,733,742
Total SCFF before Hold Harmless				112,850,361
Hold Harmless Funding				8,354,922
Stability Protection Adjustment				6,652,536
Total TCR 2020-2021				127,857,819
Total SCFF FY 2021-2022 (Total Computation Revenue)				127,857,819

Description of Funds (Continued)

Table 1.1 – SCFF Calculations (Continued)

State Chancellor Guaranteed Revenue Amount based on 2017/18 TCR		
Total Computation Revenue (TCR) 2017-2018		114,674,531
Cola 2018-2019	2.71%	3,107,680
Total Computation Revenue (TCR) 2018-2019		117,782,211
Cola 2019-2020	3.26%	3,839,700
Total Computation Revenue (TCR) 2019-2020		121,621,911
Cola 2020-2021	3.37%	4,098,658
Total Computation Revenue (TCR) 2020-2021		125,720,569
Cola 2021-2022	1.70%	2,137,250
Total Computation Revenue (TCR) 2021-2022		127,857,819

Restricted General (Fund 11)

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

Special Revenue Funds:

Community Service Fee-Based (Fund 03)

Bookstore Commission (Fund 07)

Measure E – Parcel Tax (Fund 08)

Facility Rental Fee (Fund 10)

Measure B – Parcel Tax (Fund 12)

Contract Education (Fund 30)

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

Community Service Fee-Based (Fund 03)

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

Bookstore Commission (Fund 07)

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



Description of Funds (Continued)

Measure E – Parcel Tax (Fund 08)

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

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

Facility Rental Fee (Fund 10)

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

Measure B – Parcel Tax (Fund 12)

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

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

Contract Education (Fund 30)

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

General Obligation Bond Fund – Measure G (Fund 43)

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

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



Description of Funds (Continued)

Table 2 – Fund 43

	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Beginning Fund Balance	43,823,322	28,449,381
Audit Adjustment	808,943	-
Net Increase (Decrease)	(16,182,884)	(23,460,964)
Ending Fund Balance	28,449,381	4,988,417

Faculty Professional Development (Fund 58)

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

Parking Services (Fund 59)

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

Capital Outlay (Fund 61)

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

Parking Mitigation (Fund 62)

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

General Obligation Bond Fund – Measures A (Fund 63)

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

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

Table 3 – Fund 63

	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Beginning Fund Balance	53,296,112	43,239,286
Audit Adjustment	-	-
Net Increase (Decrease)	(10,056,826)	(29,940,375)
Ending Fund Balance	43,239,286	13,298,911



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 child care and development services. Sources of revenue within this fund include grants from the state and parent fees.

Other Post-Employment Benefits Reserve (Fund 69)

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

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

OPEB Bond Program Sources include three specific funding streams:

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

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

Background

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

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

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

Sources of Funds

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

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



Description of Funds (Continued)

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 2021/22 is \$6,612,128.

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 2021/22, the amount of such apportionment is \$2.3 million.

Uses of Funds

Bond Debt Service, Fees, and Interest Rate Swaps

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

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

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

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

Table 4 – OPEB Reserve Fund 69

	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Sources		
OPEB 7.5% Contribution for General Fund	5,695,095	6,612,128
Total	5,695,095	6,612,128
Uses		
Services	13,650	40,000
Pre-2004 Retiree Benefits	-	-
Debt Services, Fees, & Swap	8,675,437	6,572,128
Total	8,689,087	6,612,128
Beginning Balance	9,472,039	6,478,047
Audit Adjustment	-	-
Net Increase (Decrease)	(2,993,992)	-
Ending Fund Balance	6,478,047	6,478,047



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.

2021/22 Adopted Budget Assumptions

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

General Assumptions

1. The 2021/22 General Fund Unrestricted Beginning Fund Balance is projected at approximately \$23.9 million with a reserve of 16.14%, meeting the Board's policy of maintaining at least a 10% reserve level
2. The 2020/21 Adopted Budget will have an Ending Balance of no less than 10%
3. The district will use plans, planning documents, and planning as a basis for the development of expenditure budgets through the participatory governance process
4. 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 15,249 based on a hold harmless mechanism
2. Enrollment growth funds of \$23.6 million
3. 0% growth budgeted for PCCD in 2021/22
4. 5.07% Statutory Cost of Living Adjustment (COLA), approximately \$6.2 million
5. Unrestricted lottery estimated at \$199.00 per FTES, from the State May Revised Budget and projected calculation, approximately \$2.6 million for PCCD
6. First Year of Parcel Tax – Measure E is estimated to be \$8,000,000
7. Mandated Block Grants Programs which amount to \$0.4 million for PCCD
8. Strong Workforce program increase by \$42.4 million ongoing, approximately \$0.6 million to PCCD
9. Elimination of Budget Deferrals \$1.45 billion approximately \$20.5 million to PCCD
10. College Affordability Zero Cost Textbook Pathways increase by \$115 million approximately \$1.6 million to PCCD
11. One Time Additional \$ 100 million for Retention and Enrollment Efforts approximately \$1.4 million to PCCD
12. Increase of \$75 million for Dual Enrollment approximately \$1.0 million to PCCD
13. COVID 19 –Block Grants- May Revise include one-time \$50 million approximately \$0.7 to PCCD
14. Technology Focused Investments-May Revise proposes \$10 million ongoing for pathways technology approximately \$0.1 million



15. \$100 million one-time in emergency student financial assistance grants approximately \$1.4 million to PCCD, and \$30 million ongoing for technology and mental health approximately \$0.4 million to PCCD
16. \$3.1 million for outreach and application assistance to support students applying for Cal Fresh approximately \$0.04 million to PCCD
17. \$18 million for effort to bolster student retention rates and enrollment approximately \$0.3 to PCCD
18. \$10 million in one-time funding to support the development and implementation of common course numbering across the system approximately \$0.1 million to PCCD
19. \$10 million one-time to support a workgroup focusing on the planning and implementation of competency-based education (CBE), including the development of a funding model to support it, approximately \$0.1 million to PCCD
20. \$10 million one-time for targeted work-based learning in cloud computing, zero emission technology, and supply chain fuels, approximately \$0.1 million to PCCD
21. Increase Part-Time Faculty office hours – \$10 million ongoing (PCCD \$0.1 million) and \$90 million one-time (PCCD \$0.9 million)
22. Increase Regional Partnership by \$20 million one-time Proposition 98 (PCCD \$0.3 million)
23. Investment in faculty of \$100 million on-going to increase the number of Full-Time Faculty toward meeting the 75% Full-Time Faculty target, approximately \$1.2 million to PCCD

Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$0.9 Million
2. Public Employee Retirement System employer contribution increase from 20.70% to 22.91%, an increase estimated at \$694,193 to PCCD
3. State Teachers Retirement System employer contribution increased from 16.15% to 16.92% an estimated at \$290,747 to PCCD
4. Maintain District contribution to DSPS program of approximately \$1.2 million
5. OPEB Debt Service Payment of approximately \$2.3 million due to bond program restructuring
6. Contribute to the new Irrevocable Trust for \$250,000 as per OPEB long term funding plan
7. Contribute \$400,000 to Self-Insurance Fund to cover costs of Property and Liability insurance
8. Any restricted funding cuts or cost increases must be borne by the respective program
9. Medical premiums at \$19.0 million
10. OPEB payroll charge 7.50%
11. Contribute \$120,000 for Faculty Professional Development
12. Utilities to be budgeted at the campus level based on prior year actuals plus 5% increase
13. Expenditure costs are reduced by \$4.4 million of frozen vacancy positions
14. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$15.2 million (\$6.0 million, fund reserve 69; \$2.3 million, fund 01; and \$6.9 million, fund 94).

Facilities

CAPITAL OUTLAY

Bond Funding for Continuing and New Projects. In the May Revision, the Governor provides \$577.9 million in capital outlay funding from Proposition 51, approved by voters in 2016. The funding is to support the construction phase for 32 continuing projects (\$573.2 million) and the preliminary plans and working drawings phase for five new projects (\$4.7 million). The Governor provided \$3.5 million in capital outlay funding from Proposition 55, approved by voters in 2004.

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

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



Budget Allocation Model (BAM)

BAM History and Partnership between the District Office & the Colleges

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

Historically, the move from an expenditure based funding method to a revenue based allocation model was a culture shift. The transition 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)	127,857,819
Other Revenues	20,878,666
Total Revenues	148,736,485
District-wide Costs (minus)	10,909,405
Applicable Revenues	137,827,080
Full Time Faculty Salary and Benefits (minus)	40,516,910
Part Time Faculty Salary and Benefits (minus)	9,852,196
Available Revenues	87,457,974
District Offices Cost (minus)	9,033,444
Centralized Costs (minus)	33,651,409
Net Revenues	44,773,121

**Table 6**

Budget Allocation Model	
Total Computation Revenue (TCR)	127,857,819
Mandated Cost	535,805
Unrestricted Lottery	2,870,808
Faculty Hiring and Parity	1,188,950
Non Resident Student Revenue	9,092,697
Student Health Fees	680,500
Application Fees (Int'l)/Student records	5,850
Other Student Fees and Miscellaneous	667,697
Capital Outlay	136,359
Faculty Compensation	5,700,000
Total Revenue	148,736,485
Less District Wide Cost	
OPEB	2,334,000
Bad Debt Allowance	850,000
Contribution Trust 2	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	1,240,349
College Utilities	4,485,056
Third Party Cost	150,000
Total Exclusions	10,909,405
Applicable Revenues	137,827,080
Less Full Time Faculty Salary and Benefits	40,516,910
Less Part Time Faculty Salary and Benefits	9,852,196
Available Revenues	87,457,974

Table 7

Three Year FTE Rolling Averages					
	College of Alameda	Laney College	Merritt College	Berkeley City College	Total
2020-2021 P2	2,595	4,404	3,260	2,820	13,079
2019-2020 Recal	2,990	6,028	3,834	3,266	16,118
2018-2019 Recal	3,121	6,144	3,915	3,372	16,551
Average	2,902	5,525	3,670	3,153	15,249
Percentage	19.03%	36.23%	24.06%	20.67%	100.00%

Table 8

Revenue Allocations					
	College of Alameda	Laney College	Merritt College	Berkeley City College	District Office
Revenue Allocation By College	16,643,252	31,687,949	21,045,698	18,081,074	87,457,974
DO Service Center Budget	(1,719,064)	(3,273,038)	(2,173,788)	(1,867,576)	(9,033,466)
Centralized Service Budgets	(6,403,863)	(12,192,729)	(8,097,802)	(6,957,097)	(33,651,491)
Net College Revenue	8,520,325	16,222,183	10,774,107	9,256,402	
Unrestricted Expenditure Budget by College					
Full Time Academic	-	-	-	-	-
Academic Admin	1,274,687	1,513,435	1,275,458	1,075,594	880,323
Other Faculty	1,268,174	3,593,275	1,382,864	1,174,995	814,256
Part Time Academic	-	-	-	-	-
Classified Salary	3,884,490	4,997,261	4,136,034	3,512,035	15,104,572
Benefits	4,046,503	6,020,770	4,065,694	3,592,203	10,409,970
Books, Supplies, Services	-	-	-	-	-
Equipment Capital Outlay	-	-	-	-	-
Expenditure Totals	10,473,854	16,124,741	10,860,050	9,354,827	27,209,121
Surplus (Deficit)	(1,953,529)	97,442	(85,943)	(98,425)	(27,209,121)

Table 9

District Office Service Centers Budgets	
Chancellor's Office	2,036,036
Board of Trustees	254,200
General Counsel	381,513
Information Technology(DP)	1,109,336
Public Information	142,928
Employee Relations	311,970
Human Resources	498,869
Financial Services	1,408,991
General Services	1,258,681
Facilities Operations	1,061,345
Purchasing Division	349,995
Districtwide Utilites	147,548
Financial Aid	72,031
Total	9,033,444

Table 10

Centralized Services Budgets	
General Counsel	381,514
Information Technology(DP)	4,437,346
Public Information	1,286,353
Risk Management	689,677
Academic Affairs Ed Svcs	2,458,941
Admissions and Records	668,979
Academic Affairs Student Svcs	361,922
International Educ. Program	1,662,124
Institutional Dev and Research	1,266,832
Employee Relations	1,247,881
Human Resources	1,995,477
Financial Services	5,635,964
General Services	5,034,723
Facilities Operations	4,245,379
Purchasing Division	1,399,980
Districtwide Utilites	590,193
Financial Aid	288,125
Total	33,651,409

Table 11

District-wide Costs	
OPEB	2,334,000
BAD DEBT	850,000
Irrevocable Trust	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	1,240,349
College Utilities	4,485,056
Third Party Cost (Self Insurance)	150,000
Total	10,909,405



**Table 12**

All Funds - (Excluding General Obligation Bonds) - Revenues \$334.4 million	
Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, 58, and 59)	150,105,331
Restricted General Funds	124,998,035
Parcel Tax Funds	8,256,869
Child Development Funds	1,603,784
Other Post Employment Benefits Reserve Fund	6,612,128
Trust Funds	42,844,522
	334,420,670

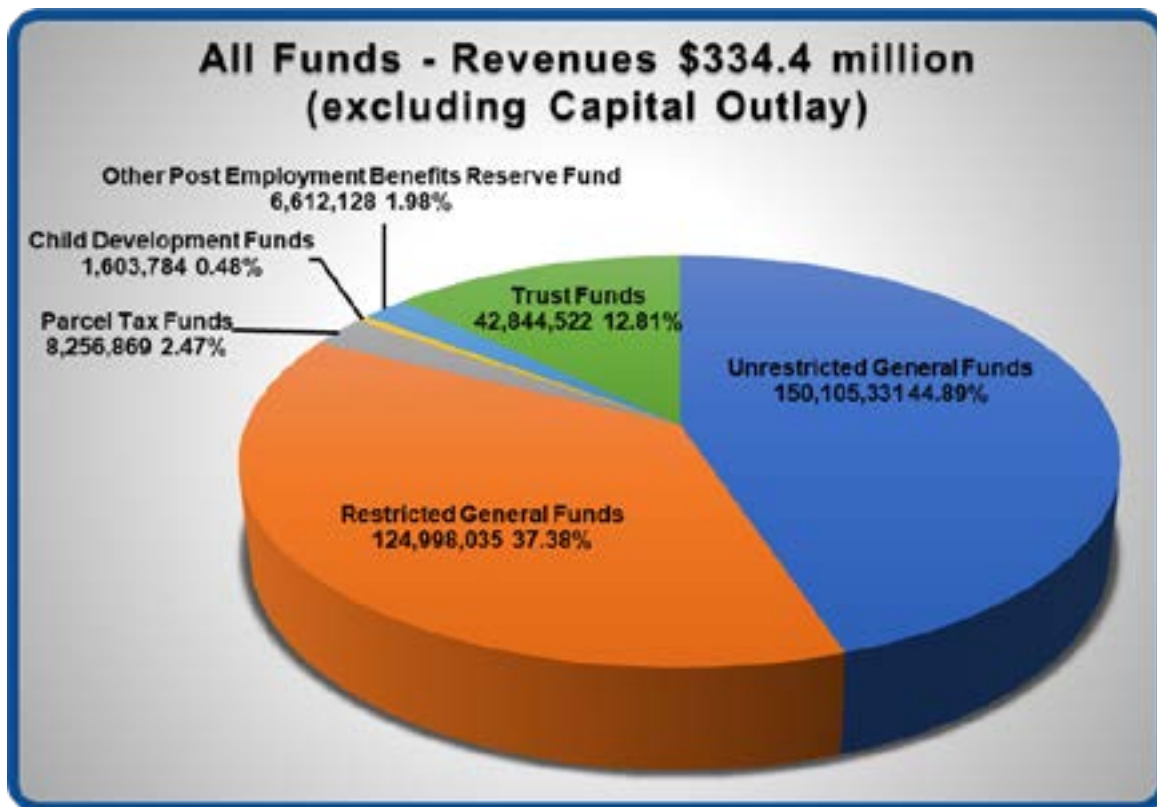
Table 13

All Funds - (Excluding General Obligation Bonds) - Expenditures \$342.5 million	
Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, 58, and 59)	149,936,708
Restricted General Funds	132,474,600
Parcel Tax Funds	9,102,766
Child Development Funds	1,898,648
Other Post Employment Benefits Reserve Fund	6,612,128
Trust Funds	42,444,522
	342,469,372

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

Capital Outlay Funds - Revenue & Expenditures	
Revenue	41,025,000
Expenditures	94,401,339

Graph 4



Graph 5

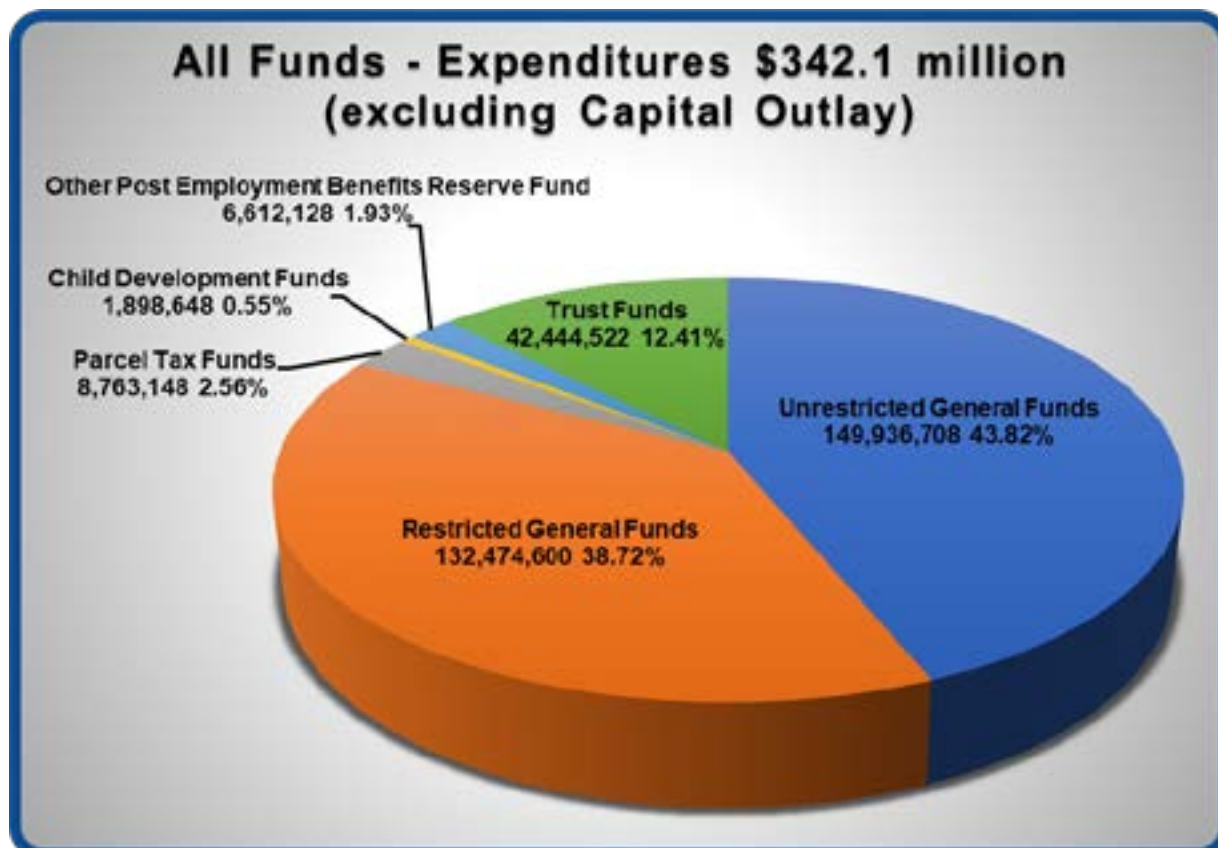


Table 14

Adpoted Budget 2022 Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2020/21	Adopted Budget F/Y 2021/22	Projection F/Y 2022/23	Projection F/Y 2023/24	Projection F/Y 2024/25
Revenues:					
Federal Revenue	-	-	-	-	-
State Revenue *	69,689,847	76,530,675	78,061,289	79,622,514	81,214,965
Local Revenue	75,127,953	72,205,810	73,649,926	75,122,925	76,625,383
Total Revenues:	144,817,800	148,736,485	151,711,215	154,745,439	157,840,348
Expenditures: **					
Full Time Academic	25,400,106	25,740,117	26,254,919	26,780,018	27,315,618
Academic Administration	6,126,601	6,019,497	6,139,887	6,262,685	6,387,938
Other Faculty	5,640,185	6,949,694	7,088,688	7,230,462	7,375,071
Part Time Academic***	9,042,082	5,261,820	5,367,056	5,474,398	5,583,885
Classified Salary	29,827,717	33,107,442	33,769,591	34,444,983	35,133,882
Fringe Benefits	39,892,236	43,222,926	44,087,385	44,969,132	45,868,515
Bad Debts	670,830	850,000	850,000	850,000	850,000
Books Supplies, SVcs	23,023,008	22,304,944	22,578,214	22,685,576	23,139,287
Equipment Outlay	261,743	268,751	214,830	221,296	225,722
Debt Services-Bonds	2,046,604	2,334,000	2,380,680	3,380,680	4,380,680
Other Outgo	1,878,885	1,850,000	2,314,174	2,360,457	2,407,667
Contingency Reserve	1,007,803	600,000	-	-	-
Total Expenses:	144,817,800	148,509,191	151,045,424	154,659,686	158,668,266
Beginning Fund Balance:	23,195,266	23,749,509	23,976,803	24,642,593	24,728,346
Net Increase (Decrease)	-	227,294	665,791	85,753	(827,918)
Audit Adjustment	-	-	-	-	-
Ending Fund Balance:	23,195,266	23,976,803	24,642,593	24,728,346	23,900,428
Fund Balance %	16.02%	16.14%	16.31%	15.99%	15.06%

*5.07% COLA included in budgeted revenues and expenses

** \$4.4 million frozen vacant positions are not included in the budgtd expenditures.

*** Part time Academic Salaries are reflective of the shift of the FON (Faculty Obligation Number) and allocating the expenses in each of the appropriate fund

Graph 6

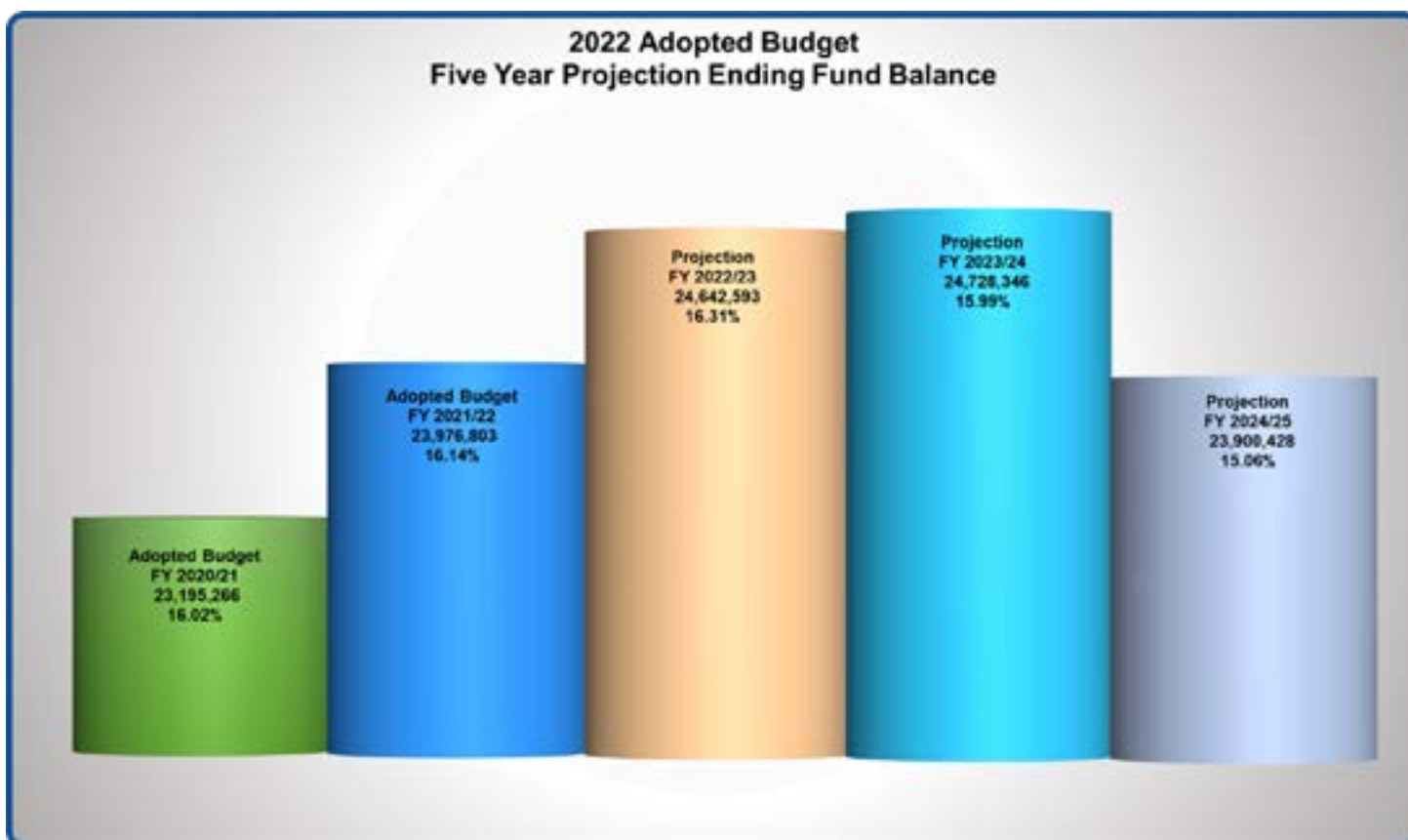




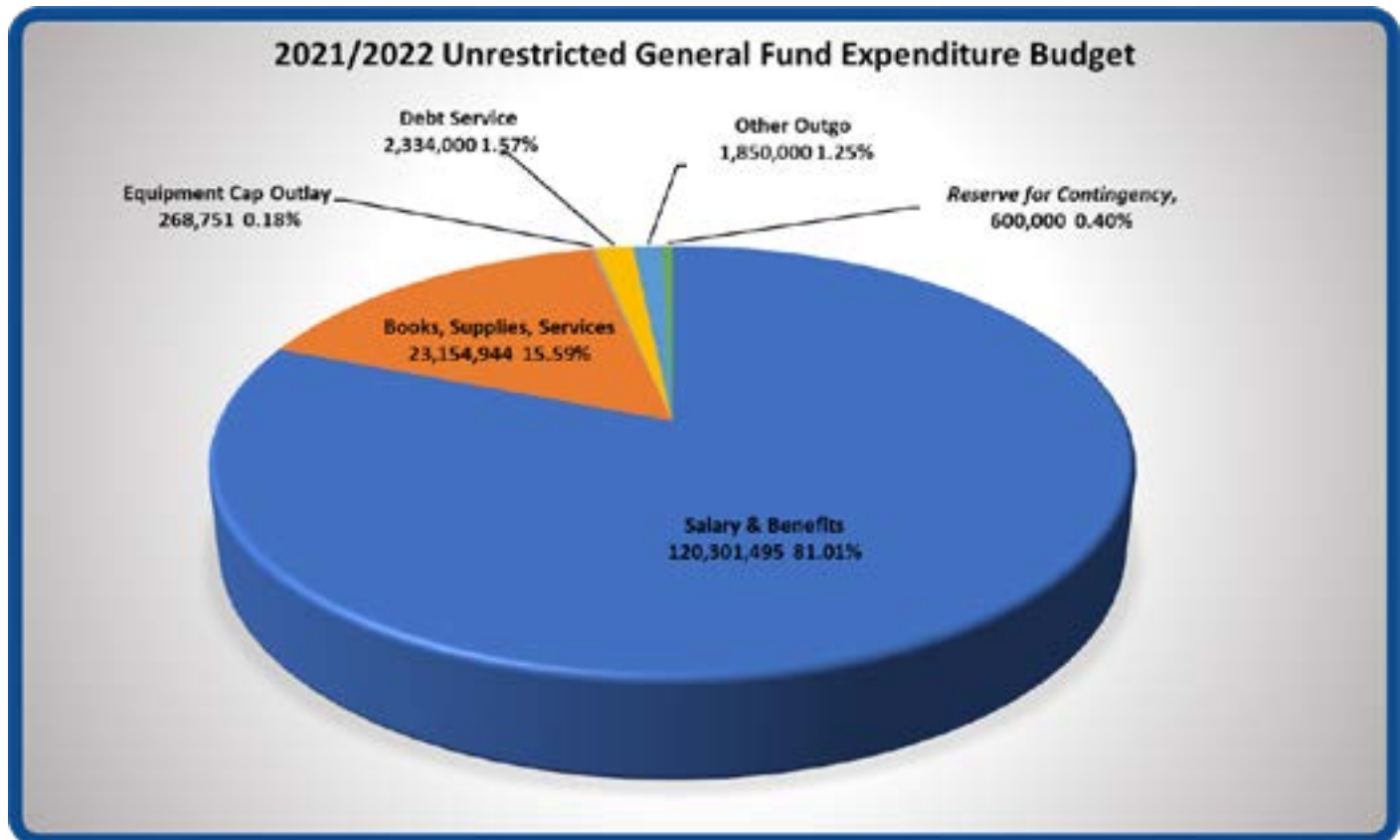
Table 15

Unrestricted General Fund Summary (Fund 01) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Federal Revenue	-	-	19,305	-
State Revenue	73,638,135	69,689,847	68,872,443	76,530,675
Local Revenue	71,417,559	75,127,953	74,403,328	72,205,810
Other Financing Sources	-	-	-	-
Total Revenue	145,055,694	144,817,800	143,295,076	148,736,485
Expenses				
Full Time Academic	23,438,020	25,400,106	22,660,509	25,740,117
Academic Admin	5,404,618	6,126,601	5,356,877	6,019,497
Other Faculty	4,292,968	5,640,185	4,939,170	6,226,218
Part Time Academic *	19,701,047	9,042,082	15,114,078	5,985,296
Classified Salary	25,299,000	29,827,717	27,613,227	33,107,442
Fringe Benefits	41,620,462	39,892,236	41,649,829	43,222,925
Books, Supplies, Services	15,649,715	23,693,838	16,171,441	23,154,944
Equipment Cap Outlay	402,896	261,743	299,275	268,751
Debt Service	-	2,046,604	2,206,978	2,334,000
Other Outgo	6,305,341	1,878,885	5,920,507	1,850,000
Reserve for Contingency	-	1,007,803	-	600,000
Total Expenses	142,114,067	144,817,800	141,931,891	148,509,191
Beginning Fund Balance	20,253,639	23,195,266	23,195,266	23,749,509
Audit Adjustment	-	-	(808,942)	-
Net Increase (Decrease)	2,941,627	(0)	1,363,185	227,294
Ending Fund Balance	23,195,266	23,195,266	23,749,509	23,976,803
Ending Fund Balance %	16.32%	16.02%	16.73%	16.14%

*Part time Academic Salaries are reflective of the shift of the FON (Faculty Obligation Number) and allocating the expenses in each of the appropriate fund sources.

Graph 7 – Summary



Graph 8 – Detail

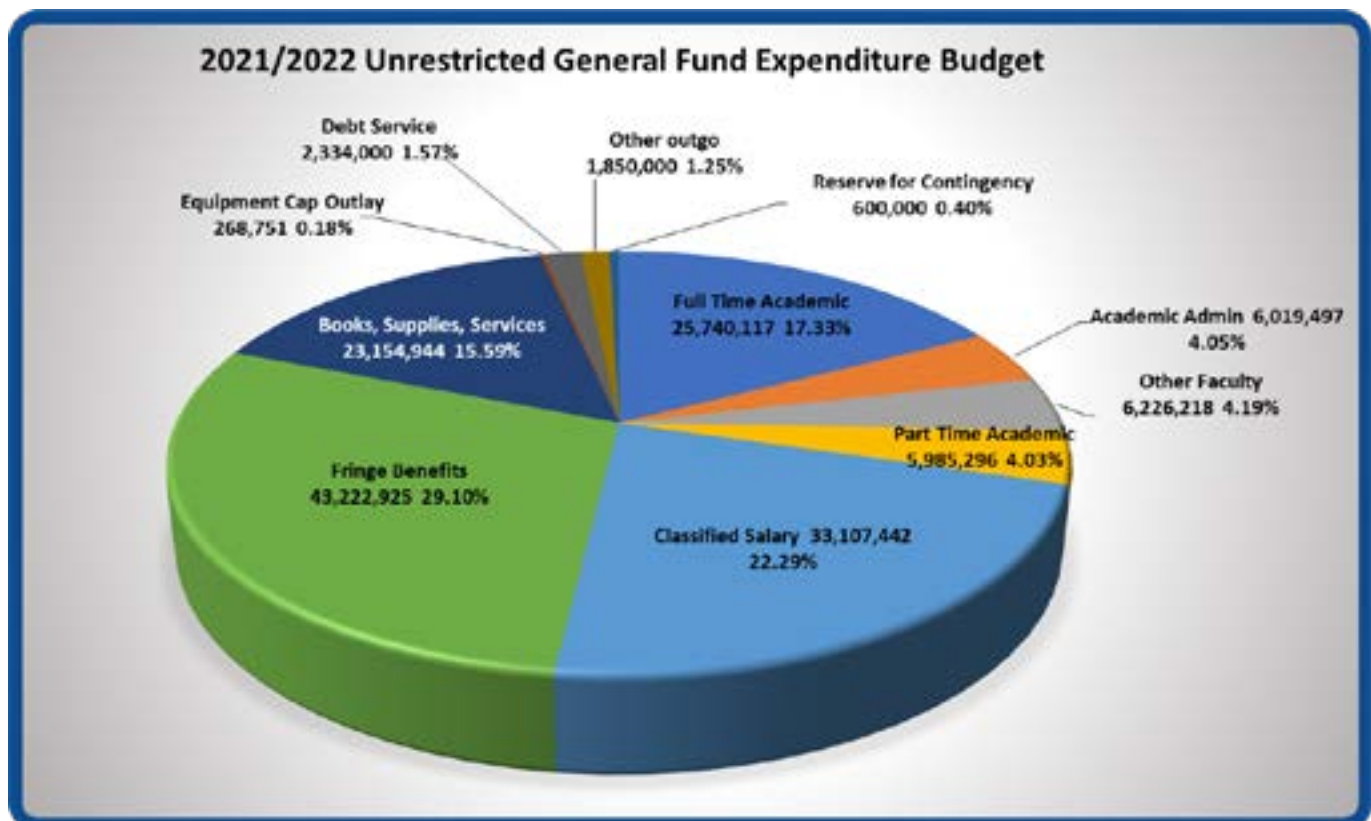




Table 16

Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8121 Higher Education Act of 1965	-	-	-	-
8195 Department of Education	-	-	19,305	-
8199 Other Federal Income	-	-	-	-
Federal Revenue	-	-	19,305	-
8611 State General Apportionment	53,263,442	43,466,749	36,959,855	48,876,385
8613 2% Enrollment Fees	234,351	-	220,984	-
8618 Apprenticeship Apportionment	-	-	-	-
8630 Education Protection Account	8,757,309	16,570,371	22,308,957	17,185,869
8659 PT Health Benefits Rev	4,910	-	-	-
8660 PT Office Hrs Rev	627,944	-	-	-
8661 PT Faculty Parity Pay	335,281	393,470	489,894	353,807
8672 Homeowners Prop Tax Relief	171,401	172,858	171,911	172,858
8681 State Lottery Proceeds	2,371,223	3,769,172	2,681,366	2,870,808
8682 State Mandated Cost	521,808	504,728	507,255	535,805
8699 Other State Revenue	7,350,466	4,812,499	5,532,221	6,535,143
State Revenue	73,638,135	69,689,847	68,872,443	76,530,675
8811 Tax Secured Roll	21,020,778	25,902,059	27,369,794	21,190,188
8812 Tax Supplement Roll	586,872	429,577	161,131	429,577
8813 Tax Unsecured	1,415,179	1,859,388	1,510,927	1,859,388
8814 PY Tax Secured Roll	(103,713)	-	(113,397)	-
8817 Redevelopment Property Tax	5,779,677	-	2,574,103	-
8818 ERAF	24,722,275	29,737,525	23,034,971	29,737,525
8861 Interest/Investment Income	241,122	-	11,043	-
8874 Enrollment	7,103,312	6,278,272	10,396,889	8,406,113
8879 Student Records	27,644	50,000	12,173	-
8880 Tuition Out of St	2,869,655	3,285,950	3,513,603	3,285,950
8881 Parking Services	105,994	-	31	-
8882 F-1 Visa Tuition	5,527,335	5,806,747	4,204,893	5,806,747
8883 Student Center	13,142	-	(4)	-
8884 Student AC Transit	556,391	-	(3,257)	-
8886 Application Fee	15,005	50,000	11,000	5,850
8887 Capital Outlay Fee	188,115	189,000	153,590	136,359
8895 St Drop Fees	2,700	55,000	1,530	-
8896 Student Health Fees	902,849	925,000	894,002	680,416
8897 Indirect Income	-	-	-	-
8898 Student Representation Fee	11,110	-	(30)	-
8899 Miscellaneous	432,117	559,435	670,337	667,697
Local Revenue	71,417,559	75,127,953	74,403,328	72,205,810
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfer In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	145,055,694	144,817,800	143,295,076	148,736,485



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
1101 Instructor	23,074,806	25,200,627	22,484,541	25,633,721
1102 Instructor -Subs	34,241	100,687	-	-
1103 Instructor - Sabbatical	328,974	98,792	175,968	106,396
Full Time Academic	23,438,020	25,400,106	22,660,509	25,740,117
1201 Administrators	5,404,618	6,126,601	5,356,877	6,019,497
Academic Admin	5,404,618	6,126,601	5,356,877	6,019,497
1202 Department Chair	488,940	921,430	1,302,607	1,088,915
1203 Counselors	2,035,198	235,364	138,776	264,962
1204 Librarians	617,487	1,018,778	845,291	982,208
1205 Faculty-Reassign	967,687	1,045,794	1,153,772	1,201,784
1206 Nurse	183,655	238,127	143,490	226,597
1209 Counselors-Lts	-	-	35,358	-
1210 Librarians-Lts	-	62,414	70,885	77,094
Other Faculty	4,292,968	5,640,185	4,939,170	6,226,218
1351 Instructor-PTime & Ext-Se	16,417,124	8,211,718	12,258,715	5,261,820
1352 Instructor-Sub-Daily/Sick	143,964	-	37,034	-
1353 Instructor - Retiree	560,775	-	278,017	-
1356 Instructor-Pt-Office Hour	1,457,017	-	1,456,776	-
1357 Instructor-Parity	-	-	-	-
1452 Department Chairs	57,690	29,000	120,186	35,000
1453 Counselors	184,885	178,381	86,005	100,341
1454 Librarians	247,223	152,004	205,357	144,803
1455 Coaches	125,870	37,553	128,791	34,297
1456 Other Non-Teaching	505,011	429,526	543,196	402,135
1457 Non-Teaching Retirees	1,489	2,000	-	5,000
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,900	-	1,900
Part Time Academic	19,701,047	9,042,082	15,114,078	5,985,296
2101 Administrators	3,944,957	5,439,104	4,336,079	6,061,809
2102 Clerical Tech & Sup Staff	18,443,547	21,510,539	20,625,103	24,076,502
2201 Instructional Aides	1,563,251	1,543,298	1,566,037	1,764,758
2351 Trustee Members - Board	87,813	48,000	83,529	45,450
2352 Cler Tech & Sup Stf	252,448	286,134	235,154	182,905
2353 Student Employee Asst.	249,518	303,207	138,919	296,499
2354 Overtime	425,786	252,041	425,623	236,257
2357 Classified Retirees	1,799	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	39,507	127,688	9,618	123,094
2452 Inst. Aides - Student	289,639	313,696	193,041	316,158
2453 Inst. Aides-O/T/Perm	735	4,010	124	4,010
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	25,299,000	29,827,717	27,613,227	33,107,442
3110 STRS - Academic	12,458,619	6,259,731	10,793,008	6,428,373
3140 STRS Cash Balance	374,464	125,137	279,504	402,011
3220 PERS	4,993,331	6,401,976	5,750,989	7,283,565
3310 OASDHI (FICA) Academic	148,444	397,356	152,095	294,147
3320 OASDHI Classified	1,501,158	1,738,180	1,657,833	1,966,715
3340 Medicare - Academic	749,892	544,849	684,604	621,687
3350 Medicare - Classified	365,457	409,136	400,485	462,798
3411 Medical -Academic	8,588,354	8,811,893	8,903,212	9,249,603



Unrestricted General Fund Detail (Fund 01)

2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5602 Facility/Building Leases - Ann	581,449	648,784	306,162	549,784
5603 Facility/Building Rentals-Mont	85,884	91,000	76,441	106,000
5604 Equipment Lease - Annual	56,253	123,288	25,042	89,514
5605 Equipment Rentals - Mon-Mon	51,055	39,900	23,668	48,500
5607 Print & Dup. Equip Leases/Rent	63,643	65,342	28,145	61,257
5701 Athletics Meals and Lodging	36,841	33,420	1,719	30,550
5702 Graduation Expenses	44,962	60,000	16,062	60,000
5704 Health Services	-	-	-	-
5706 Misc. Student Services	2,765	-	-	-
5708 Athletic Transportation	51,159	34,090	1,124	52,250
5865 Publishing/ Doc Publication	53,389	117,507	44,897	118,533
5866 Testing License and Material	484	400	484	400
5867 Postage	68,244	81,124	65,994	88,050
5870 Cross Enrollment Waiver	2,252	-	644	150
5875 Employee Waiver	23,260	16,000	38,755	5,000
5877 Payment of Fines -OSHA & Misc	73,180	26,500	-	26,500
5879 Site Repair and Services	-	32,000	100,255	150,000
5880 Radio Licensing	9,325	4,625	2,100	5,350
5881 Building Repairs & Services	211,130	1,404,458	437,391	360,404
5882 Equip Repairs Maint. & Svc	126,215	184,303	154,390	201,285
5883 Net Internet Fees and Subs.	102,532	149,112	124,845	127,241
5884 Laundry Services	5,427	5,500	4,895	5,500
5885 Misc. Operational Exp.	722,343	1,100,548	306,141	1,442,665
5886 Program TV License	25,156	30,000	17,396	30,000
5887 Advertising/Radio/TV	4,021	1,000	13,480	3,000
5888 Advertising Print/ADS	79,773	140,500	105,432	286,420
5889 Grounds Maintenance	-	62,500	11,206	30,000
5890 Service Contract-Equipment	100,710	149,430	51,768	165,863
5891 Service Contract-Software-DP	1,338,715	1,394,757	1,096,026	1,630,960
5892 Service Contract-Hardware-DP	64,067	105,000	8,566	100,000
5893 Permits & Fees - Risk Mgmt	13,006	9,000	15,323	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(217,072)	-	(49,898)	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	670,830	850,000	850,000
Books, Supplies, Services	15,649,715	23,693,838	16,171,441	23,154,944
6130 Special Assessments	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	17,091	21,123	31,444	30,207
6302 Library Software (CD DVD etc)	4,078	1,770	4,333	4,316
6303 College Library Periodicals	2,691	3,000	-	-
6305 Library Textbooks	6,801	5,000	-	6,425
6306 Library Databases	52,713	62,449	64,239	50,749
6401 Software	49,676	11,700	28,515	8,400
6402 Inst Equipment and Furn	31,826	12,700	32,705	7,900
6403 Non-Instructional Equip & Furn	107,643	84,601	42,291	97,054
6406 Laptop Computers	79,306	30,900	49,006	26,700
6407 PC,SERV, Other Comput,Peripher	51,071	28,500	46,742	37,000
Equipment Cap Outlay	402,896	261,743	299,275	268,751
7120 Debt Interest - Bonds	-	2,046,604	2,206,978	2,334,000
Debt Service	-	2,046,604	2,206,978	2,334,000



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
3412 Dental - Academic	398,308	504,697	402,423	456,416
3415 Life Ins. -Academic	82,493	23,806	82,797	92,842
3421 Medical -Classified	6,301,229	7,781,031	7,008,963	8,792,060
3422 Dental -Classified	400,718	553,929	429,690	527,673
3425 Life Insurance-Class	78,504	93,049	86,262	99,405
3431 Medical reimbursement	(413,777)	-	(692,020)	-
3435 Life ins. reimbursement	(501)	-	-	-
3510 Unemployment Ins.-Aca	36,647	32,307	33,315	6,885
3520 Unemployment Ins -Class	17,648	19,957	19,398	22,404
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	893,382	781,600	814,547	731,703
3620 Work Comp-Classfd	405,694	479,647	443,819	542,534
3712 OPEB Instructional	2,467,985	2,818,576	2,457,863	2,849,168
3720 Apple Ret.	6,883	-	3,383	-
3722 OPEB Classified	1,765,530	2,115,379	1,937,654	2,392,936
3912 Retiree Benefits	-	-	(1,245,292)	-
3922 Retiree Benefit - Classified	-	-	1,245,292	-
Fringe Benefits	41,620,462	39,892,236	41,649,829	43,222,925
4101 Classroom-Books	2,913	4,500	7,717	11,350
4102 Book for Student Program	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	33,082	37,504	62,897	42,556
4302 Supplies Outreach recruitment	878	1,388	2,044	8,000
4303 Subs Periodicals	16,429	18,350	10,866	19,550
4304 Supplies-office	734,543	601,863	362,106	652,353
4305 Fuel - gasoline/petroleum	15,110	24,487	16,544	17,820
4306 Computer software/site lic.-cl	41,809	13,655	40,045	43,319
4307 Computer software/site lic.-ad	83,921	157,903	62,386	64,653
5102 Guest Speakers Lectures-Non	925	2,000	1,595	500
5103 Legal	812,793	925,000	668,228	906,000
5104 Audit	180,780	200,000	273,248	200,000
5105 Independent Contractor/Consult	3,767,557	7,143,596	6,169,855	7,688,671
5106 Events/Programs-Outside Prod	44,742	62,873	20,116	52,848
5107 Election Cost	-	320,000	212,028	-
5109 Legal Settlements	213,975	475,000	217,992	75,000
5110 Instructor Events-Personal Svs	(368)	8,000	-	2,000
5202 Travel Non-Local	152,821	291,885	3,795	211,936
5203 Travel Local	4,700	32,110	2,058	29,586
5204 Student Transportation	-	2,900	-	4,500
5205 Conference/Seminar Reg	106,091	214,971	66,688	156,468
5206 Internal Training- Staff Dev	12,973	67,533	1,150	24,033
5301 Dues and Membership	310,292	385,784	285,389	379,996
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	148,810	220,474	142,577	201,224
5501 Garbage and Trash	344,538	445,933	278,542	504,729
5502 Gas	489,077	1,017,309	279,075	1,032,116
5503 Light and Power (Electricity)	2,260,939	2,733,102	1,903,155	2,787,520
5504 Sewer Use	219,670	236,937	252,845	241,677
5505 Telephone Services	303,722	497,633	269,979	403,927
5506 Main Water System	693,846	670,949	654,636	684,369
5507 Pest Control	22,978	99,281	25,432	71,067

Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
7301 Interfund Transfers	6,303,141	1,850,000	5,920,507	1,850,000
7535 OPD Payment for Academy	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	-	-	-	-
7920 PFT Leave Banking	-	28,885	-	-
7515 FINAIDEOPG	600	-	-	-
7516 FINAIDCARE	1,600	-	-	-
Other Outgo	6,305,341	1,878,885	5,920,507	1,850,000
7930 Reserve for Contingency	-	1,007,803	-	600,000
Reserve for Contingency	-	1,007,803	-	600,000
Total Expenses	142,114,067	144,817,800	141,931,891	148,509,191



Table 17

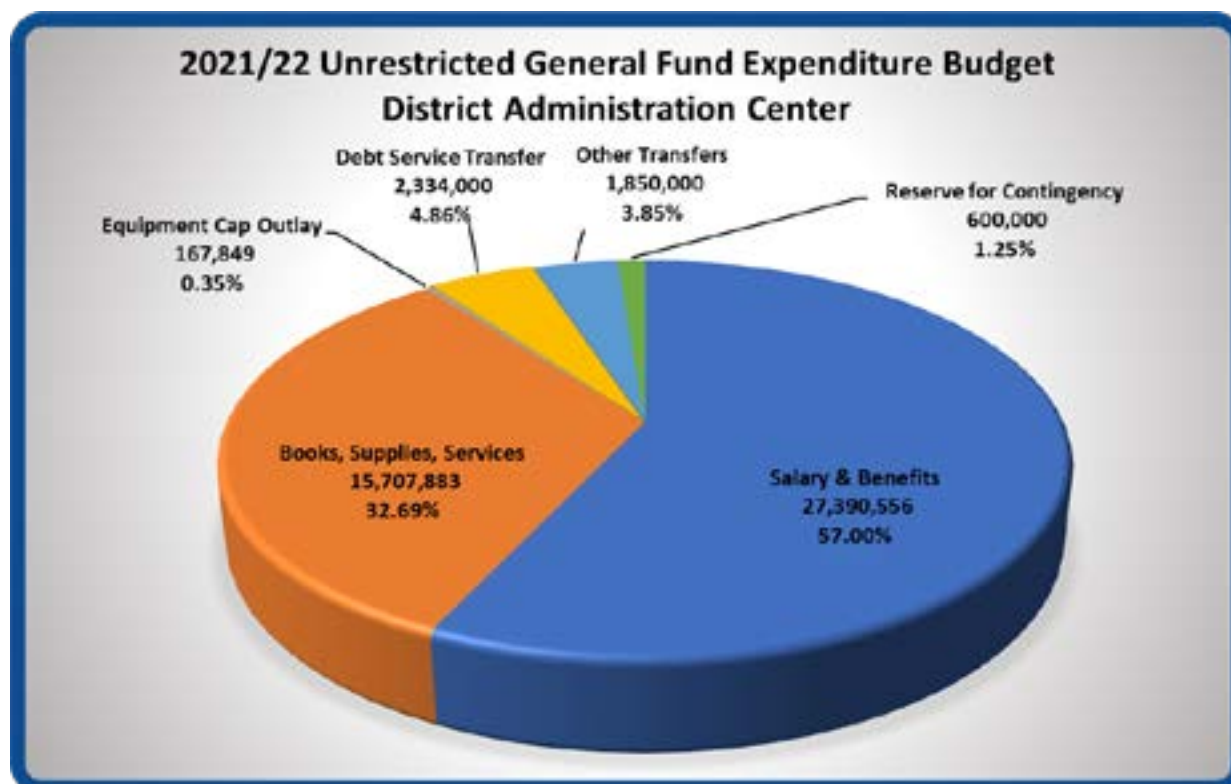
**Unrestricted General Fund Summary (Fund 01)
2021/22 Adopted Budget**

District Office - Central Services (Location 1)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
Academic Admin	1,072,100	1,106,346	623,091	880,323
Other Faculty	620,118	650,563	641,442	717,815
Part Time Academic	343,975	207,418	273,211	277,876
Classified Salary	11,701,413	14,560,731	12,069,457	15,104,572
Fringe Benefits	13,681,778	10,142,941	12,705,793	10,409,970
Books, Supplies, Services	9,525,596	16,051,428	11,497,818	15,707,883
Equipment Cap Outlay	206,778	156,549	124,477	167,849
Debt Service Transfer	-	2,046,604	2,206,978	2,334,000
Other Transfers	6,303,141	1,850,000	5,920,507	1,850,000
Reserve for Contingency	-	1,007,803	-	600,000
Total Expense	43,454,899	47,780,383	46,062,775	48,050,288



Graph 9 – Summary



Graph 10 – Detail

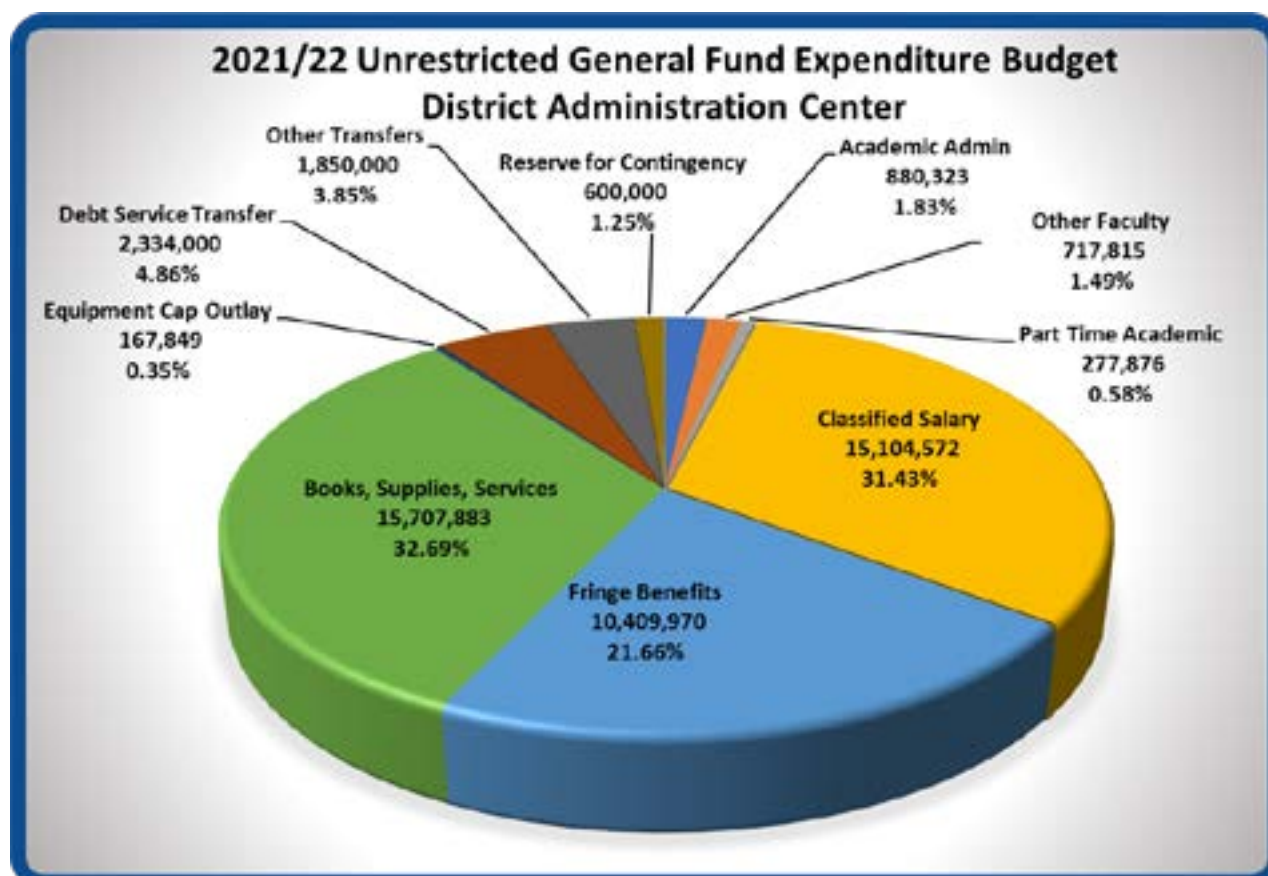




Table 18

**Unrestricted General Fund Detail (Fund 01)
2021/22 Adopted Budget**

District Office - Central Services (Location 1)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
1201 Administrators	1,072,100	1,106,346	623,091	880,323
Academic Admin	1,072,100	1,106,346	623,091	880,323
1205 Faculty-Reassign	620,118	650,563	641,442	717,815
Other Faculty	620,118	650,563	641,442	717,815
1351 Instructor-Temp/PTime	4,105	-	1,867	-
1357 Instructor-Parity	-	-	-	-
1453 Counselors	54,075	61,841	57,091	61,841
1456 Other Non-Teaching	285,795	145,577	214,252	216,035
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	343,975	207,418	273,211	277,876
2101 Administrators	2,358,255	3,565,010	2,568,926	3,877,741
2102 Clerical Tech & Sup Staff	8,708,551	10,620,353	9,081,269	10,906,783
2351 Trustee Members - Board	87,813	48,000	83,529	45,450
2352 Cler Tech & Sup Stf	155,295	84,335	36,266	41,025
2353 Student Employee Asst.	91,978	92,558	30,917	80,000
2354 Overtime	299,519	150,475	268,550	153,573
2359 Instruct Aides(non-classroom)	-	-	-	-
Classified Salary	11,701,413	14,560,731	12,069,457	15,104,572
3110 STRS - Academic	5,970,210	260,156	4,943,783	271,376
3140 STRS Cash Balance	775	5,100	2,279	560
3220 PERS	2,081,733	2,990,735	2,311,994	3,368,337
3310 OASDHI (FICA) Academic	7,219	45,522	10,709	29,472
3320 OASDHI Classified	699,490	881,626	730,654	916,715
3340 Medicare - Academic	25,132	27,630	19,403	23,466
3350 Medicare - Classified	172,691	206,247	178,003	214,453
3411 Medical -Academic	1,097,376	370,678	982,127	237,365
3412 Dental - Academic	13,139	20,380	9,641	12,964
3415 Life Ins. -Academic	3,768	1,523	2,631	3,751
3421 Medical -Classified	2,669,974	3,577,873	2,830,774	3,568,242
3422 Dental -Classified	159,747	229,307	161,397	204,121
3425 Life Insurance-Class	33,087	41,227	35,161	40,662
3431 Medical reimbursement	(413,777)	-	(692,020)	-
3435 Life ins. reimbursement	(501)	-	-	-
3510 Unemployment Ins.-Aca	1,226	1,344	941	351
3520 Unemployment Ins -Class	8,330	10,045	8,622	10,428
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	30,744	32,394	25,246	27,511
3620 Work Comp-Classfd	188,216	241,803	195,005	251,404
3712 OPEB Instructional	110,453	132,890	90,889	119,872
3720 Apple Ret.	3,415	-	560	-
3722 OPEB Classified	819,331	1,066,461	857,994	1,108,920
3912 Retiree Benefits	-	-	(1,245,292)	-
3922 Retiree Benefit - Classified	-	-	1,245,292	-
Fringe Benefits	13,681,778	10,142,941	12,705,793	10,409,970



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

District Office - Central Services (Location 1)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
4101 Classroom-Books	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional - (Classroom)	1,000	-	-	-
4302 Supplies Outreach recruitment	-	-	-	5,000
4303 Subs Periodicals	9,112	3,550	4,275	3,750
4304 Supplies-office	275,456	203,268	113,753	260,767
4305 Fuel - gasoline/petroleum	15,154	23,620	16,544	17,620
4306 Computer software/site lic.-cl	31,152	7,000	22,989	41,759
4307 Computer software/site lic.-ad	51,180	149,283	54,484	58,283
5103 Legal	812,793	925,000	668,228	906,000
5104 Audit	180,780	200,000	273,248	200,000
5105 Independent Contractor/Consult	3,462,038	6,893,490	5,995,533	7,433,025
5106 Events/Programs-Outside Prod	4,605	8,800	4,000	8,800
5107 Election Cost	-	320,000	212,028	-
5109 Legal Settlements	213,975	475,000	217,992	75,000
5202 Travel Non-Local	83,313	207,307	7,161	155,888
5203 Travel Local	1,805	16,600	1,763	19,600
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	57,094	101,950	29,267	92,798
5206 Internal Training- Staff Dev	10,865	30,093	-	16,593
5301 Dues and Membership	69,063	106,050	75,602	105,192
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	148,810	220,474	142,577	201,224
5501 Garbage and Trash	95,731	143,704	51,529	219,813
5502 Gas	25,697	198,618	5,345	199,091
5503 Light and Power (Electricity)	239,877	405,479	200,557	411,304
5504 Sewer Use	23,160	21,570	29,865	22,002
5505 Telephone Services	229,447	427,436	200,889	332,326
5506 Main Water System	45,976	50,442	39,051	51,451
5507 Pest Control	2,568	4,278	2,775	4,362
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	55,884	60,000	56,947	56,000
5604 Equipment Lease - Annual	36,229	73,288	17,253	59,514
5605 Equipment Rentals - Mon-Mon	5,482	2,000	4,411	2,000
5607 Print & Dup. Equip Leases/Rent	10,819	21,830	7,567	21,830
5702 Graduation Exprenses	4,406	-	-	-
5706 Misc. Student Services	-	-	-	-
5865 Publishing/ Doc Publication	12,425	27,500	2,575	29,500
5867 Postage	55,209	57,624	42,855	63,850
5875 Employee Waiver	138	-	414	-
5877 Payment of Fines -OSHA & Misc	73,180	26,500	-	26,500
5879 Site Repair and Services	-	32,000	100,255	150,000
5880 Radio Licensing	8,430	4,625	1,817	4,700
5881 Building Repairs & Services	211,121	1,404,458	382,833	352,404
5882 Equip Repairs Maint. & Svc	92,935	140,654	120,612	148,652
5883 Net Internet Fees and Subs.	66,453	117,012	93,215	98,512
5885 Misc. Operational Exp.	650,906	513,522	247,744	886,418
5886 Program TV License	25,156	30,000	17,396	30,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	68,614	138,000	101,786	283,920



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

District Office - Central Services (Location 1)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5889 Grounds Maintenance	-	60,000	8,781	30,000
5890 Service Contract-Equipment	8,843	19,816	1,885	29,475
5891 Service Contract-Software-DP	1,338,715	1,394,757	1,096,026	1,630,960
5892 Service Contract-Hardware-DP	64,067	105,000	8,566	100,000
5893 Permits & Fees - Risk Mgmt	13,006	9,000	15,323	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(217,072)	-	(49,898)	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	670,830	850,000	850,000
Books, Supplies, Services	9,525,596	16,051,428	11,497,818	15,707,883
6120 Site Improvement	-	-	-	-
6130 Special Assessments	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6306 Library Databases	50,449	50,449	52,215	50,449
6401 Software	7,235	9,000	5,480	8,400
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	102,299	55,100	26,325	55,500
6406 Laptop Computers	18,148	16,500	7,869	19,500
6407 PC,SERV, Other Comput,Peripher	28,647	25,500	32,588	34,000
Equipment Cap Outlay	206,778	156,549	124,477	167,849
7120 Debt Interest - Bonds	-	2,046,604	2,206,978	2,334,000
Debt Service	-	2,046,604	2,206,978	2,334,000
7301 Transfer Out to General Fund	6,303,141	1,850,000	5,920,507	1,850,000
7302 Special Reserve #1	-	-	-	-
7400 Other Transfers	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
Other Outgo	6,303,141	1,850,000	5,920,507	1,850,000
7930 Reserve for Contingency	-	1,007,803	-	600,000
Reserve for Contingency	-	1,007,803	-	600,000
Expense Total	43,454,899	47,780,383	46,062,775	48,050,288

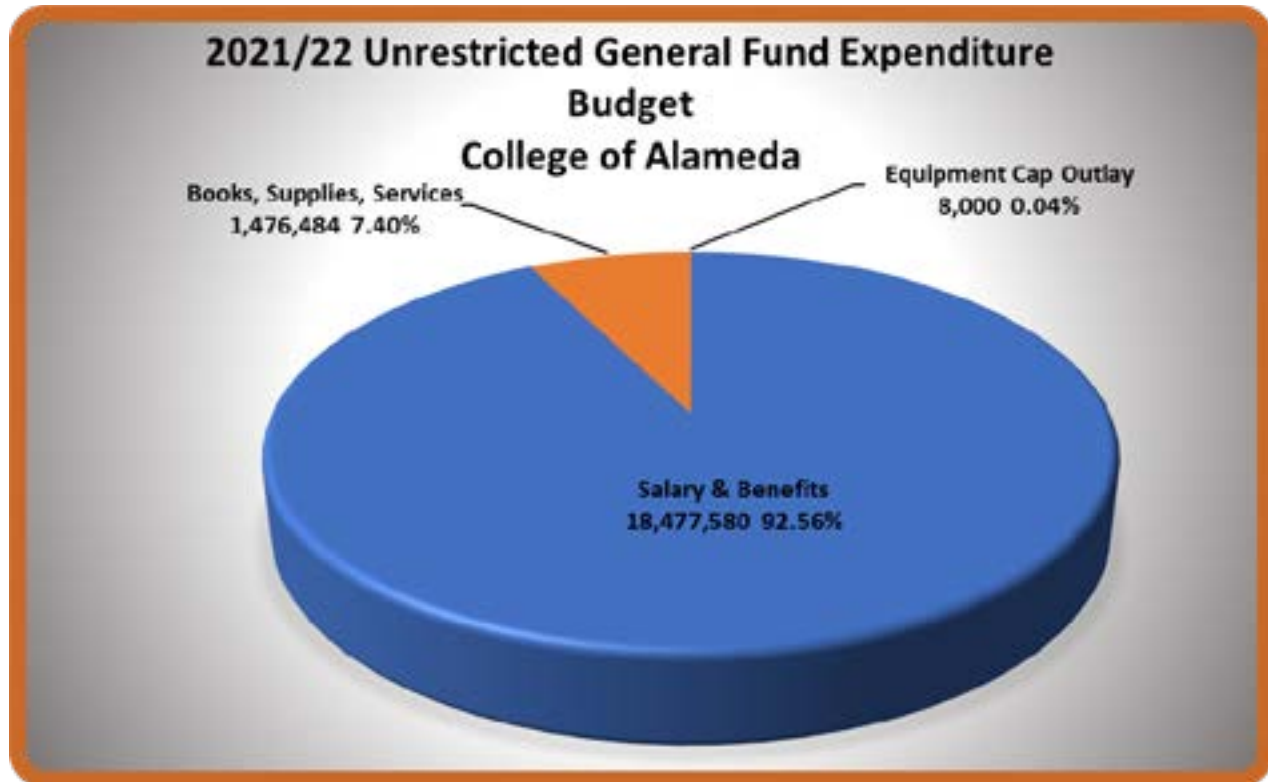
Table 19

Unrestricted General Fund Summary (Fund 01)
2021/22 Adopted Budget

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
Full Time Academic	4,271,307	4,458,667	4,090,667	4,597,220
Academic Admin	1,219,269	1,150,942	1,267,289	1,274,687
Other Faculty	707,294	945,095	1,117,610	1,207,582
Part Time Academic	3,005,509	1,569,950	2,318,508	902,771
Classified Salary	3,200,367	3,246,676	3,459,304	3,884,490
Fringe Benefits	5,623,201	5,650,106	5,809,547	6,610,830
Books, Supplies, Services	1,383,277	1,508,735	1,174,472	1,476,484
Equipment Cap Outlay	24,039	10,243	17,247	8,000
Total Expense	19,434,262	18,540,414	19,254,645	19,962,064

Graph 11 – Summary



Graph 12 – Detail

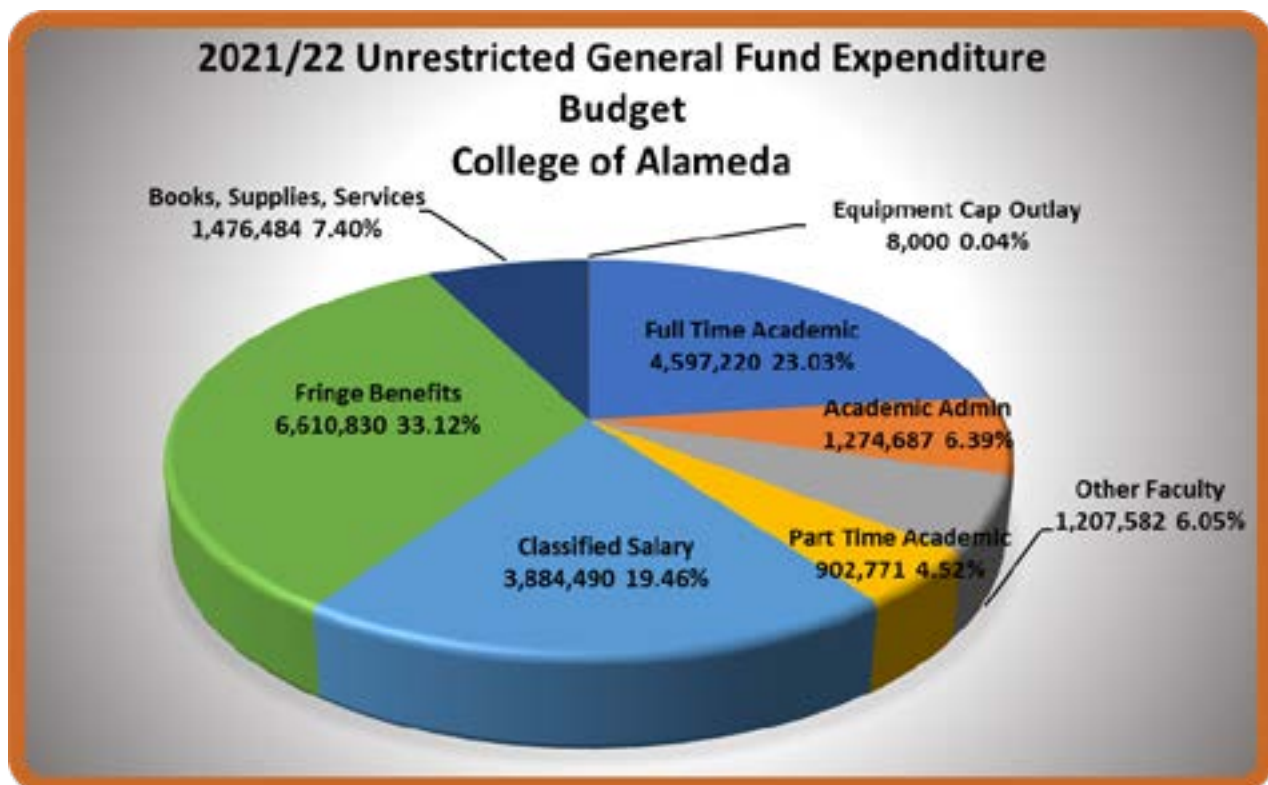


Table 20

**Unrestricted General Fund Detail (Fund 01)
2021/22 Adopted Budget**

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
1101 Instructor	4,271,307	4,458,667	4,090,667	4,597,220
1102 Instructor - Long Term Subs	-	-	-	-
Full Time Academic	4,271,307	4,458,667	4,090,667	4,597,220
1201 Administrators	1,219,269	1,150,942	1,267,289	1,274,687
Academic Admin	1,219,269	1,150,942	1,267,289	1,274,687
1202 Department Chair	127,400	226,883	304,131	336,428
1203 Counselors	267,984	380,397	429,431	470,033
1204 Librarians	206,330	186,029	211,278	224,374
1205 Faculty - Special - Assigned	105,579	75,364	85,594	91,016
1206 Nurse	-	76,422	87,176	85,731
Other Faculty	707,294	945,095	1,117,610	1,207,582
1351 Instructor-PTime & Ext-Se	2,585,686	1,482,737	1,955,194	842,179
1352 Instructor-Sub-Daily/Sick	19,022	-	1,127	-
1353 Instructor - Retiree	97,458	-	43,288	-
1356 Instructor-Pt-Office Hour	220,046	-	208,469	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	5,749	-	12,265	-
1453 Counselors	6,048	-	4,796	-
1454 Librarians	-	12,000	15,441	12,000
1455 Coaches	10,592	14,593	11,268	10,592
1456 Other Non-Teaching	60,376	60,620	66,661	38,000
1457 Non-Teaching Retirees	533	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	3,005,509	1,569,950	2,318,508	902,771
2101 Administrators	364,508	462,598	429,481	486,601
2102 Clerical Tech & Sup Staff	2,410,990	2,423,210	2,689,351	3,011,217
2201 Instructional Aides	291,939	219,918	227,916	256,522
2352 Cler Tech & Sup Stf	13,217	15,000	232	15,000
2353 Student Employee Asst.	8,860	5,650	1,035	4,500
2354 Overtime	13,970	18,500	29,521	13,500
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	9,972	14,800	9,386	10,150
2452 Inst. Aides - Student	86,910	87,000	72,259	87,000
2453 Instruct Aides-O/T/Perm & Non	-	-	124	-
Classified Salary	3,200,367	3,246,676	3,459,304	3,884,490
3110 STRS - Academic	1,211,150	1,071,053	1,150,478	1,197,895
3140 STRS Cash Balance	42,454	22,050	28,110	64,716
3220 PERS	743,153	767,676	782,314	860,144
3310 OASDHI (FICA) Academic	42,962	70,250	34,273	61,319
3320 OASDHI Classified	192,102	185,317	208,644	232,798
3340 Medicare - Academic	131,168	96,994	124,463	114,539
3350 Medicare - Classified	47,011	43,359	51,065	54,461
3411 Medical -Academic	1,364,066	1,481,261	1,549,904	1,695,738



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
3412 Dental - Academic	72,465	83,695	75,433	84,082
3415 Life Ins. -Academic	15,631	3,420	16,008	17,226
3421 Medical -Classified	784,840	823,106	791,744	1,125,502
3422 Dental -Classified	54,451	69,211	54,520	75,199
3425 Life Insurance-Class	10,413	10,500	10,469	12,592
3510 Unemployment Ins.-Aca	6,350	5,767	6,050	1,272
3520 Unemployment Ins -Class	2,268	2,117	2,469	2,654
3610 Work Comp-Academic	156,356	138,879	147,670	134,235
3620 Work Comp-Classfd	52,340	50,839	55,639	63,848
3712 OPEB Instructional	464,350	500,442	475,180	531,012
3720 Apple Ret.	497	-	352	-
3722 OPEB Classified	229,175	224,170	244,761	281,598
Fringe Benefits	5,623,201	5,650,106	5,809,547	6,610,830
4301 Instructional Supplies	-	1,000	-	1,000
4302 Supplies Outreach recruitment	-	-	-	-
4304 Supplies-office	114,515	76,832	53,485	77,895
4306 Computer software/site lic.-cl	4,534	-	-	-
4307 Computer software/site lic.-ad	215	120	119	120
5102 Guest Speakers Lectures-Non	75	-	-	-
5105 Independent Contractor/Consult	150,197	67,098	26,920	59,098
5106 Events/Programs-Outside Prod	8,817	10,950	-	12,400
5202 Travel Non-Local	16,280	12,950	(622)	13,950
5203 Travel Local	383	263	61	200
5204 Student Transportation	-	1,000	-	1,000
5205 Conference/Seminar Reg	5,248	23,018	5,763	8,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	61,029	60,350	45,078	60,250
5501 Garbage and Trash	45,097	51,297	47,365	52,323
5502 Gas	111,023	184,053	127,075	187,734
5503 Light and Power (Electricity)	489,483	508,944	464,374	519,123
5504 Sewer Use	74,256	77,571	136,933	79,123
5505 Telephone Services	12,740	10,109	11,943	10,312
5506 Main Water System	167,297	130,051	176,667	132,652
5507 Pest Control	5,427	4,807	4,767	4,903
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	1,450	-	-	-
5607 Print & Dup. Equip Leases/Rent	28,882	33,000	13,677	33,000
5701 Athletics Meals and Lodging	9,309	-	-	-
5702 Graduation Expenses	5,574	15,000	9,622	15,000
5708 Athletic Transportation	412	-	-	-
5865 Publishing/ Doc Publication	11,539	30,000	9,166	30,000
5867 Postage	6,512	11,500	10,082	11,000
5870 CROSS ENROLLMENT WAIVER	-	-	-	-
5875 Employee Waiver	3,066	2,500	4,876	-
5879 Site Repair and Services	-	-	-	-
5880 Radio Licensing	280	-	283	-
5881 Building Repairs & Services	10	-	-	-
5882 Equip Repairs Maint. & Svc	5,892	6,500	521	6,500
5883 Net Internet Fees and Subs.	14,010	10,000	11,095	10,000

Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5884 Laundry Services	5,427	5,500	4,895	5,500
5885 Misc. Operational Exp.	5,071	160,765	2,400	130,801
5887 Advertising/Radio/TV	609	1,000	-	1,000
5888 Advertising Print/ADS	11,159	2,500	206	2,500
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	7,460	10,057	7,717	11,100
5891 Service Contract-Software-DP	-	-	-	-
5893 Permits & Fees - Risk Mgmt	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,383,277	1,508,735	1,174,472	1,476,484
6206 Building Improvement	-	-	-	-
6302 Library Software (CD DVD etc)	788	1,043	1,043	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	993	2,000	1,073	2,000
6403 Non-Instructional Equip & Furn	2,700	1,500	643	5,000
6406 Laptop Computers	3,290	5,700	6,718	1,000
6407 PC,SERV, Other Comput,Peripher	16,268	-	7,771	-
Equipment Cap Outlay	24,039	10,243	17,247	8,000
7301 Transfer Out to General Fund	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	19,434,262	18,540,414	19,254,645	19,962,064



Table 21

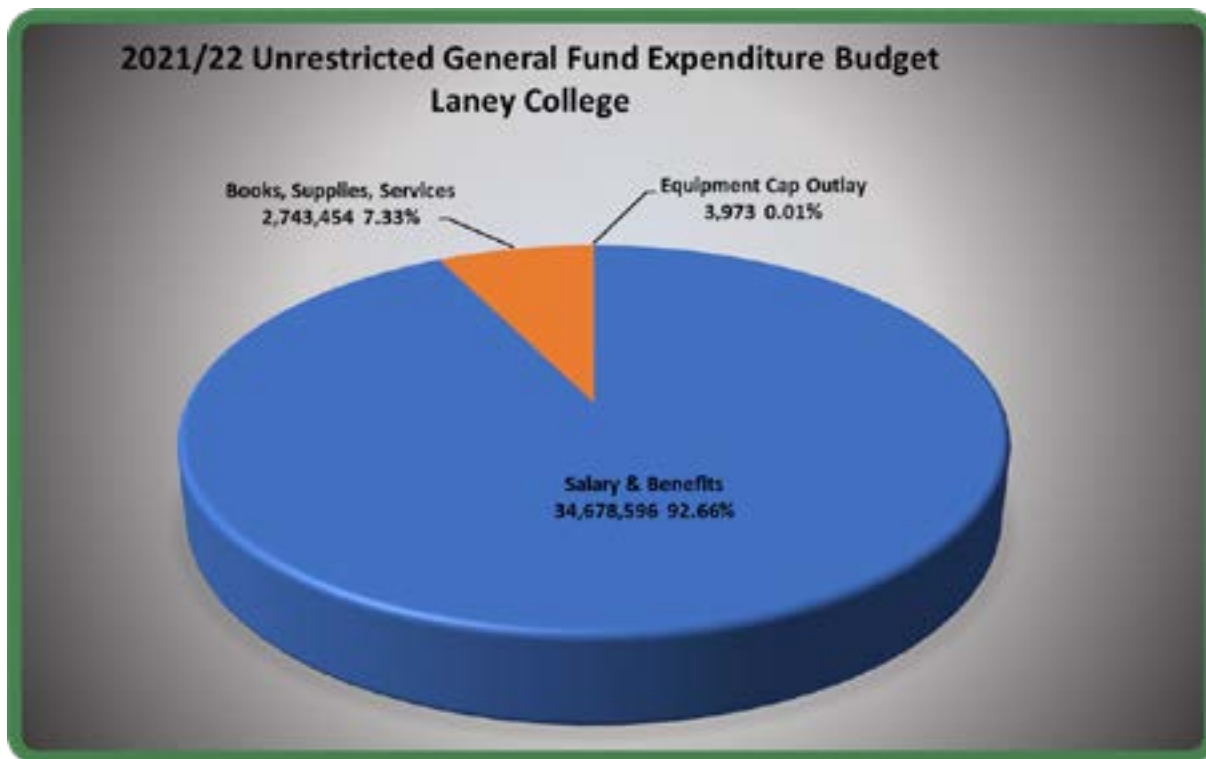
Unrestricted General Fund Summary (Fund 01) 2021/22 Adopted Budget

Laney (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
Full Time Academic	9,631,366	10,401,856	9,447,128	10,646,293
Academic Admin	1,310,734	1,440,643	1,411,651	1,513,435
Other Faculty	980,380	1,979,741	894,506	1,984,260
Part Time Academic	7,571,881	2,748,481	5,947,800	1,608,260
Classified Salary	5,055,521	5,570,327	5,747,818	6,470,311
Fringe Benefits	10,931,490	11,438,527	11,036,676	12,456,037
Books, Supplies, Services	1,854,157	2,834,340	1,379,095	2,743,454
Equipment Cap Outlay	55,725	4,147	33,745	3,973
Debt Service	2,200	-	-	-
Total Expense	37,393,455	36,418,062	35,898,420	37,426,024



Graph 13 – Summary



Graph 14 – Detail

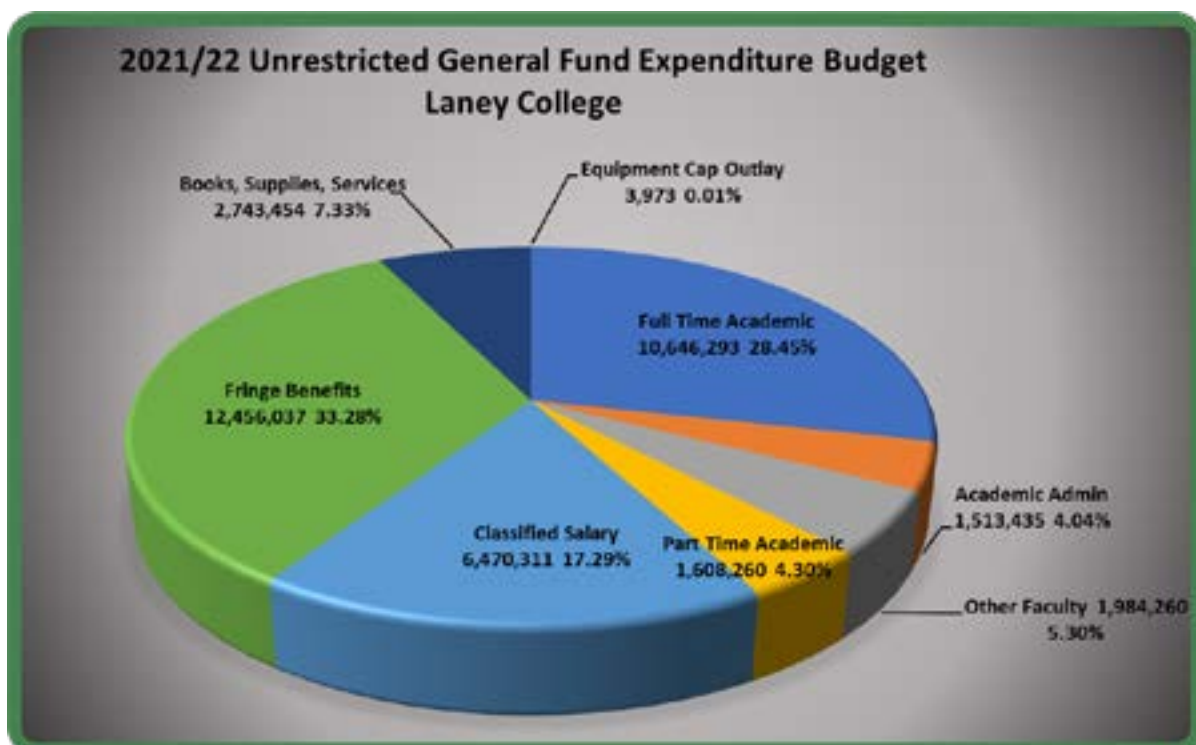




Table 22

Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Laney (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
1101 Instructor	9,398,648	10,401,856	9,369,952	10,646,293
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	232,718	-	77,176	-
Full Time Academic	9,631,366	10,401,856	9,447,128	10,646,293
1201 Administrators	1,310,734	1,440,643	1,411,651	1,513,435
Academic Admin	1,310,734	1,440,643	1,411,651	1,513,435
1202 Department Chair	245,518	447,498	469,085	456,611
1203 Counselors	676,454	997,817	-	985,018
1204 Librarians	2,094	351,077	206,954	310,146
1205 Faculty - Special - Assigned	-	71,351	91,268	96,261
1206 Nurse	56,314	49,584	56,314	59,130
1209 Counselors-Lts	-	-	-	-
1210 Librarians-Lts	-	62,414	70,885	77,094
Other Faculty	980,380	1,979,741	894,506	1,984,260
1351 Instructor-PTIME & Ext-Se	6,443,370	2,556,015	4,889,963	1,464,550
1352 Instructor-Sub-Daily/Sick	51,356	-	31,782	-
1353 Instructor - Retiree	216,926	-	125,737	-
1356 Instructor-Pt-Office Hour	593,513	-	512,770	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	44,782	21,000	60,806	27,000
1453 Counselors	38,149	55,500	9,431	3,500
1454 Librarians	72,986	35,306	141,440	35,305
1455 Coaches	74,084	22,960	72,917	23,705
1456 Other Non-Teaching	36,715	57,700	102,953	54,200
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
Part Time Academic	7,571,881	2,748,481	5,947,800	1,608,260
2101 Administrators	691,924	756,802	735,826	877,471
2102 Clerical Tech & Sup Staff	3,187,769	3,552,602	3,776,205	4,154,044
2201 Instructional Aides	877,546	868,656	957,762	1,046,817
2352 Cler Tech & Sup Stf	48,750	83,949	93,380	68,080
2353 Student Employee Asst.	74,333	81,158	65,130	88,658
2354 Overtime	41,003	47,166	57,338	46,284
2357 Classified Retirees	1,799	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	22,080	84,988	232	89,989
2452 Inst. Aides - Student	110,065	90,996	61,945	94,958
2453 Inst. Aides-O/T/Perm	252	4,010	-	4,010
Classified Salary	5,055,521	5,570,327	5,747,818	6,470,311



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Laney (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
3110 STRS - Academic	2,565,142	2,298,669	2,232,662	2,393,242
3140 STRS Cash Balance	136,672	37,062	106,979	111,585
3220 PERS	1,039,877	1,227,905	1,254,776	1,392,599
3310 OASDHI (FICA) Academic	49,884	134,315	60,384	108,320
3320 OASDHI Classified	290,487	295,149	336,413	365,426
3340 Medicare - Academic	280,470	204,093	255,449	225,401
3350 Medicare - Classified	68,968	71,534	80,475	88,181
3411 Medical -Academic	3,131,118	3,505,851	3,133,135	3,707,176
3412 Dental - Academic	152,378	196,567	149,537	175,511
3415 Life Ins. -Academic	30,897	9,132	30,601	35,613
3421 Medical -Classified	1,391,381	1,509,959	1,591,242	1,826,384
3422 Dental -Classified	95,123	121,702	104,676	114,668
3425 Life Insurance-Class	17,244	19,609	19,520	21,127
3510 Unemployment Ins.-Aca	13,741	11,735	12,387	2,210
3520 Unemployment Ins -Class	3,343	3,498	3,901	4,169
3610 Work Comp-Academic	333,344	282,726	301,475	264,244
3620 Work Comp-Classfd	79,813	83,856	90,030	103,374
3712 OPEB Instructional	905,115	1,055,343	884,015	1,060,885
3720 Apple Ret.	1,904	-	1,238	-
3722 OPEB Classified	344,590	369,822	387,782	455,922
Fringe Benefits	10,931,490	11,438,527	11,036,676	12,456,037
4101 Classroom-Books	-	-	666	-
4103 Office Professional Refer/Dict	-	-	-	-
4301 Instructional Supplies (Classroom)	25,572	26,009	48,123	26,876
4302 Supplies Outreach recruitment	878	1,388	322	3,000
4303 Subs Periodicals - Other	-	1,800	-	1,800
4304 Supplies-office	205,310	141,973	116,938	168,782
4305 Fuel - gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	1,123	360	1,000	1,560
4307 Computer software/site lic.-ad	31,250	4,050	7,782	4,050
5102 Guest Speakers Lectures-Non	-	-	720	-
5105 Independent Contractor/Consult	50,815	47,435	39,996	55,098
5106 Events/Programs-Outside Prod	10,378	26,223	12,824	13,248
5202 Travel Non-Local	18,814	32,078	75	12,348
5203 Travel Local	1,646	12,037	-	9,286
5205 Conference/Seminar Reg	12,949	35,977	8,661	10,601
5206 Internal Training- Staff Dev	2,108	37,290	1,000	7,290
5301 Dues and Membership	53,568	92,572	50,440	87,347
5501 Garbage and Trash	113,831	106,729	66,028	108,864
5502 Gas	163,860	423,249	65,841	431,714
5503 Light and Power (Electricity)	753,731	1,026,402	602,449	1,046,930
5504 Sewer Use	50,450	59,778	53,236	60,974
5505 Telephone Services	22,975	19,431	18,084	19,819
5506 Main Water System	125,275	131,015	110,107	133,636
5507 Pest Control	12,991	89,062	10,960	60,646
5605 Equipment Rentals - Mon-Mon	13,075	5,900	1,268	2,500
5607 Print & Dup. Equip Leases/Rent	18,450	10,512	6,901	6,427
5701 Athletics Meals and Lodging	11,904	22,250	180	22,250
5702 Graduation Expenses	-	-	-	-
5708 Athletic Transportation	23,686	30,250	66	30,250



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Laney (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5865 Publishing/ Doc Publication	3,567	35,307	445	27,507
5867 Postage	4,152	5,000	5,072	5,000
5870 CROSS ENROLLMENT WAIVER	-	-	368	-
5875 Employee Waiver	14,053	2,000	13,524	-
5881 Building Repairs & Services	-	-	40,188	8,000
5882 Equip Repairs Maint. & Svc	21,919	20,739	8,096	14,987
5883 Net Internet Fees and Subs.	8,893	9,200	9,135	9,200
5885 Misc. Operational Exp.	2,064	266,767	32,254	234,751
5887 Advertising/Radio/TV	390	-	740	-
5888 Advertising Print/ADS	-	-	3,440	-
5890 Service Contract-Equipment	74,479	111,557	42,166	118,713
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,854,157	2,834,340	1,379,095	2,743,454
6301 College Library Books	4,731	-	7,396	-
6302 Library Software (CD DVD etc)	-	-	-	973
6303 College Library Periodicals	-	-	-	-
6305 Library Textbooks	-	-	-	-
6401 Software	42,441	-	21,935	-
6402 Inst Equipment and Furn	6,855	-	-	-
6403 Non-Instructional Equip & Furn	1,490	1,147	4,415	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	208	3,000	-	3,000
Equipment Cap Outlay	55,725	4,147	33,745	3,973
7515 FINAIDEOPG	600	-	-	-
7516 FINAIDCARE	1,600	-	-	-
Debt Service	2,200	-	-	-
Expense Total	37,393,455	36,418,062	35,898,420	37,426,024

Table 23

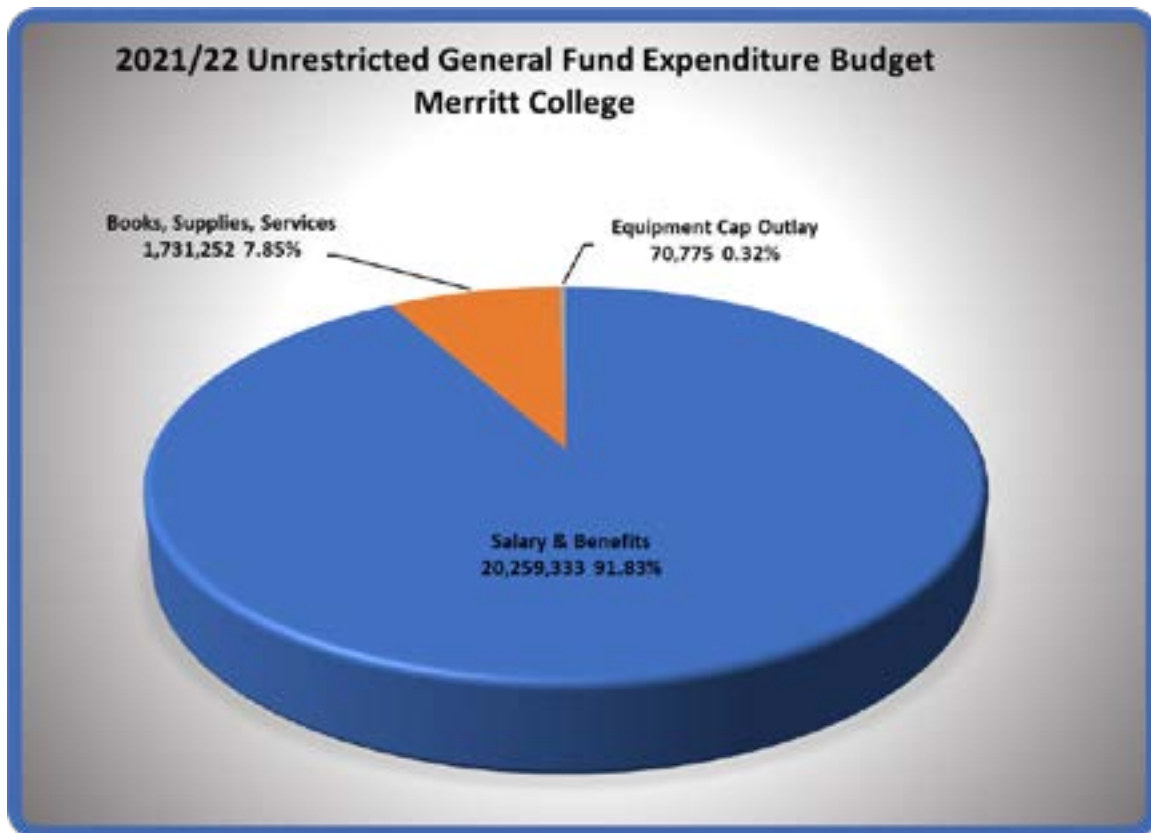
**Unrestricted General Fund Summary (Fund 01)
2021/22 Adopted Budget**

Merritt (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
Full Time Academic	4,752,703	5,434,160	4,567,592	5,006,015
Academic Admin	883,709	1,232,134	1,049,963	1,275,458
Other Faculty	1,184,737	1,247,881	1,134,964	1,311,064
Part Time Academic	4,311,695	2,008,671	3,300,034	1,418,700
Classified Salary	2,804,579	3,315,734	3,188,150	4,136,034
Fringe Benefits	5,756,857	6,662,952	6,007,359	7,112,062
Books, Supplies, Services	1,537,340	1,785,368	1,216,732	1,731,252
Equipment Cap Outlay	39,713	67,150	74,075	70,775
Total Expense	21,271,333	21,754,050	20,538,869	22,061,360



Graph 15 – Summary



Graph 16 – Detail

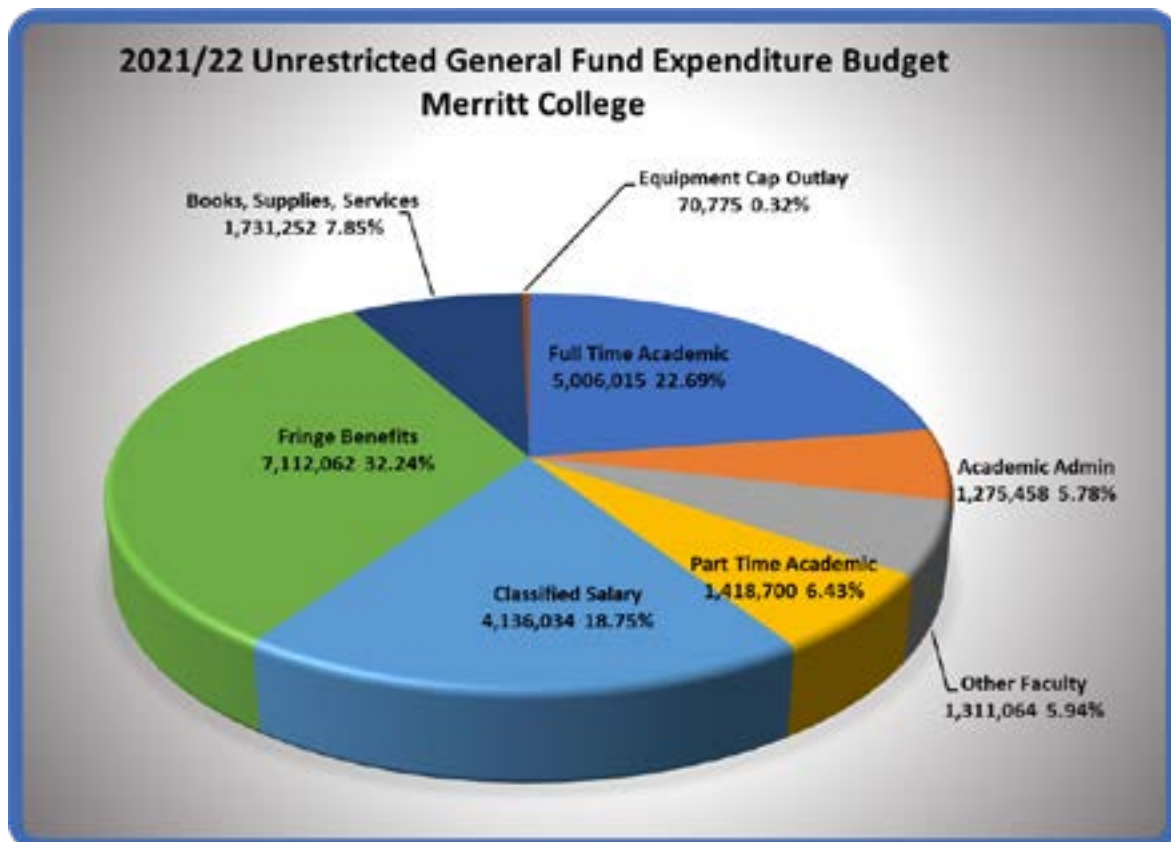




Table 24

Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Merritt (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
1101 Instructor	4,752,703	5,333,473	4,567,592	5,006,015
1102 Instructor - Long Term Subs	-	100,687	-	-
Full Time Academic	4,752,703	5,434,160	4,567,592	5,006,015
1201 Administrators	883,709	1,232,134	1,049,963	1,275,458
Academic Admin	883,709	1,232,134	1,049,963	1,275,458
1202 Department Chair	116,022	237,079	222,567	283,721
1203 Counselors	517,733	426,556	446,106	520,787
1204 Librarians	181,651	239,976	165,730	165,843
1205 Faculty - Special - Assigned	241,991	232,149	300,563	258,977
1206 Nurse	127,340	112,121	-	81,736
Other Faculty	1,184,737	1,247,881	1,134,964	1,311,064
1351 Instructor-PTIME & Ext-Se	3,620,540	1,906,671	2,612,140	1,346,900
1352 Instructor-Sub-Daily/Sick	40,071	-	1,970	-
1353 Instructor - Retiree	190,236	-	75,623	-
1356 Instructor-Pt-Office Hour	262,683	-	379,787	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	3,419	-	32,059	-
1453 Counselors	13,822	26,000	14,686	-
1454 Librarians	76,918	46,000	56,399	38,800
1455 Coaches	41,194	-	44,606	-
1456 Other Non-Teaching	61,855	26,100	82,764	26,100
1457 Non-Teaching Retirees	956	2,000	-	5,000
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,900	-	1,900
Part Time Academic	4,311,695	2,008,671	3,300,034	1,418,700
2101 Administrators	273,987	282,312	341,875	430,883
2102 Clerical Tech & Sup Staff	2,005,095	2,486,154	2,324,084	3,168,325
2201 Instructional Aides	339,932	353,268	327,455	404,726
2352 Cler Tech & Sup Stf	35,185	76,900	105,052	28,500
2353 Student Employee Asst.	27,861	55,600	13,783	53,600
2354 Overtime	28,987	10,400	55,841	10,400
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	7,454	15,900	-	5,900
2452 Inst. Aides - Student	85,594	35,200	20,060	33,700
2453 Instruct Aides-O/T/Perm & Non	483	-	-	-
Classified Salary	2,804,579	3,315,734	3,188,150	4,136,034
3110 STRS - Academic	1,392,165	1,347,474	1,240,014	1,284,701
3140 STRS Cash Balance	83,837	27,645	60,704	102,621
3220 PERS	581,081	757,766	723,820	910,566
3310 OASDHI (FICA) Academic	27,092	93,991	26,485	56,602
3320 OASDHI Classified	165,801	199,827	192,654	248,276
3340 Medicare - Academic	157,077	112,014	142,343	126,246
3350 Medicare - Classified	40,095	46,757	46,259	58,091



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Merritt (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
3411 Medical -Academic	1,390,926	1,777,685	1,512,340	1,739,227
3412 Dental - Academic	80,523	110,376	82,598	90,341
3415 Life Ins. -Academic	16,114	6,096	16,779	18,263
3421 Medical -Classified	823,563	1,034,990	929,835	1,289,094
3422 Dental -Classified	52,192	74,082	58,947	80,879
3425 Life Insurance-Classified	9,306	10,646	10,953	13,944
3510 Unemployment Ins.-Academic	7,686	6,793	6,949	1,543
3520 Unemployment Ins -Classified	1,926	2,287	2,238	2,835
3610 Work Comp-Academic	187,155	166,516	170,339	150,922
3620 Work Comp-Classfd	43,590	54,808	52,511	68,096
3712 OPEB Instructional	507,350	591,488	506,581	569,488
3720 Apple Ret.	1,067	-	1,224	-
3722 OPEB Classified	188,312	241,711	223,786	300,327
Fringe Benefits	5,756,857	6,662,952	6,007,359	7,112,062
4102 Book for Student Program	-	-	-	-
4301 Instructional Supplies (Classroom)	6,144	9,995	6,243	14,180
4302 Supplies Outreach recruitment	-	-	1,722	-
4303 Subs Periodicals - Other	7,148	8,500	6,591	13,500
4304 Supplies-office	59,231	72,300	42,447	38,359
4305 Fuel - gasoline/petroleum	(44)	867	-	200
4306 Computer software/site lic.-cl	-	6,295	5,494	-
4307 Computer software/site lic.-ad	-	2,200	-	2,200
5102 Guest Speakers Lectures-Non	250	-	875	500
5105 Independent Contractor/Consult	61,730	79,700	74,567	84,100
5106 Events/Programs-Outside Prod	19,060	12,900	3,292	17,900
5110 Instructor Events-Personal Svs	(368)	-	-	-
5202 Travel Non-Local	14,952	17,600	(1,219)	18,800
5203 Travel Local	866	3,210	180	500
5204 Student Transportation	-	1,900	-	3,500
5205 Conference/Seminar Reg	11,598	23,300	9,398	24,900
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	62,801	55,640	46,444	58,850
5407 Student Accident Insurance	-	-	-	-
5501 Garbage and Trash	40,203	80,334	62,285	58,583
5502 Gas	143,494	167,721	70,738	171,075
5503 Light and Power (Electricity)	466,123	492,022	360,533	501,863
5504 Sewer Use	53,626	57,258	25,952	58,403
5505 Telephone Services	22,714	24,088	22,694	24,570
5506 Main Water System	337,635	340,711	317,823	347,525
5507 Pest Control	1,991	1,134	6,929	1,156
5603 Facility/Building Rentals-Mont	30,000	31,000	19,494	50,000
5604 Equipment Lease - Annual	20,024	50,000	7,789	30,000
5605 Equipment Rentals - Mon-Mon	31,048	30,000	17,989	42,000
5607 Print & Dup. Equip Leases/Rent	5,491	-	-	-
5701 Athletics Meals and Lodging	15,628	11,170	1,539	8,300
5702 Graduation Expresnes	21,177	30,000	6,440	30,000
5704 Health Services	-	-	-	-
5706 Misc. Student Services	2,765	-	-	-
5708 Athletic Transportation	27,061	3,840	1,058	22,000



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Merritt (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5865 Publishing/ Doc Publication	16,900	12,200	25,899	19,026
5866 Testing License and Material	484	400	484	400
5867 Postage	41	-	-	200
5870 Cross Enrollment Waiver	2,252	-	138	-
5875 Employee Waiver	1,357	6,000	9,982	-
5880 Radio Licensing	-	-	-	-
5881 Building Repairs & Services	-	-	14,370	-
5882 Equip Repairs Maint. & Svc	605	5,800	14,560	20,446
5883 Net Internet Fees and Subs.	7,856	10,800	9,512	7,500
5885 Misc. Operational Exp.	40,376	133,983	22,067	59,141
5887 Advertising/Radio/TV	993	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	-	2,500	2,425	-
5890 Service Contract-Equipment	4,127	-	-	1,575
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,537,340	1,785,368	1,216,732	1,731,252
6301 College Library Books	12,360	21,123	24,049	30,207
6302 Library Software (CD DVD etc)	3,291	727	3,291	3,343
6303 College Library Periodicals	2,691	3,000	-	-
6305 Library Textbooks	6,801	5,000	-	6,425
6306 Library Databases	2,264	12,000	12,024	300
6401 Software	-	2,700	1,100	-
6402 Inst Equipment and Furn	2,791	5,800	4,435	1,000
6403 Non-Instructional Equip & Furn	1,155	16,800	9,564	29,500
6406 Laptop Computers	3,835	-	16,051	-
6407 PC,SERV, Other Comput,Peripher	4,525	-	3,562	-
Equipment Cap Outlay	39,713	67,150	74,075	70,775
Total Expense	21,271,333	21,754,050	20,538,869	22,061,360

Table 25

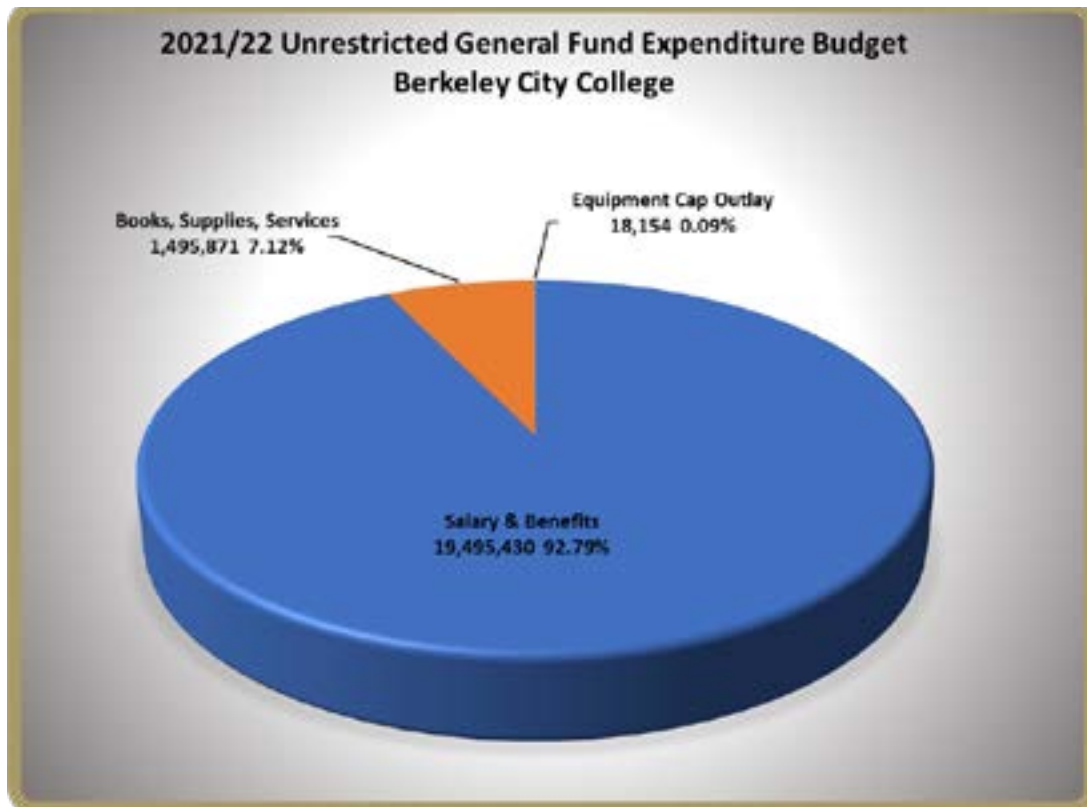
**Unrestricted General Fund Summary (Fund 01)
2021/22 Adopted Budget**

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
Full Time Academic	4,782,644	5,105,423	4,555,122	5,490,589
Academic Admin	918,805	1,196,536	1,004,883	1,075,594
Other Faculty	800,439	816,905	1,150,647	1,005,497
Part Time Academic	4,467,986	2,507,562	3,274,525	1,777,689
Classified Salary	2,537,121	3,134,249	3,148,497	3,512,035
Fringe Benefits	5,627,137	5,997,710	6,090,454	6,634,026
Books, Supplies, Services	1,349,345	1,513,967	903,324	1,495,871
Equipment Cap Outlay	76,642	23,654	49,729	18,154
Other Outgo	-	28,885	-	-
Total Expense	20,560,118	20,324,891	20,177,182	21,009,455



Graph 17 – Summary



Graph 18 – Detail

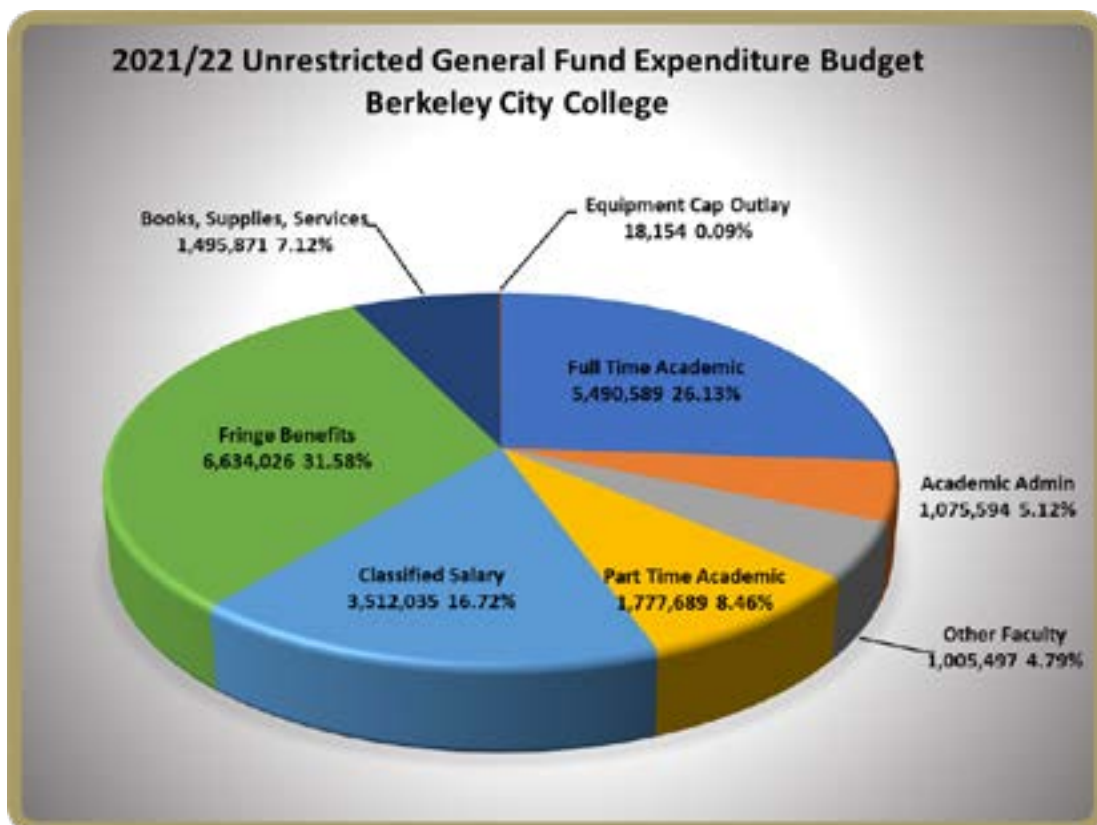


Table 26

Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget				
Berkeley City College (Location 8)				
Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Expenses				
1101 Instructor	4,652,148	5,006,631	4,456,330	5,384,193
1102 Instructor - Long Term Subs	34,241	-	-	-
1103 Instructor - Sabbatical	96,256	98,792	98,792	106,396
Full Time Academic	4,782,644	5,105,423	4,555,122	5,490,589
1201 Administrators	918,805	1,196,536	1,004,883	1,075,594
Academic Admin	918,805	1,196,536	1,004,883	1,075,594
1202 Department Chair	-	9,970	306,824	12,155
1203 Counselors	573,027	548,872	512,230	673,782
1204 Librarians	227,412	241,696	261,329	281,845
1205 Faculty-Reassign	-	16,367	34,906	37,715
1209 Counselors-Lts	-	-	35,358	-
Other Faculty	800,439	816,905	1,150,647	1,005,497
1351 Instructor-PTIME & Ext-Se	3,763,423	2,266,295	2,799,551	1,608,191
1352 Instructor-Sub-Daily/Sick	33,516	-	2,157	-
1353 Instructor - Retiree	56,154	-	33,369	-
1356 Instructor-Pt-Office Hour	380,774	-	355,750	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	3,739	8,000	15,056	8,000
1453 Counselors	72,791	35,040	-	35,000
1454 Librarians	97,319	58,698	(7,923)	58,698
1456 Other Non-Teaching	60,270	139,529	76,566	67,800
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
Part Time Academic	4,467,986	2,507,562	3,274,525	1,777,689
2101 Administrators	256,283	372,382	259,971	389,113
2102 Clerical Tech & Sup Staff	2,131,142	2,428,220	2,754,194	2,836,133
2201 Instructional Aides	53,834	101,456	52,904	56,693
2352 Cler Tech & Sup Stf	-	25,950	224	30,300
2353 Student Employee Asst.	46,486	68,241	28,054	69,741
2354 Overtime	42,307	25,500	14,373	12,500
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	-	12,000	-	17,055
2452 Inst. Aides - Student	7,070	100,500	38,777	100,500
Classified Salary	2,537,121	3,134,249	3,148,497	3,512,035
3110 STRS - Academic	1,319,953	1,282,379	1,226,071	1,281,159
3140 STRS Cash Balance	110,727	33,280	81,432	122,529
3220 PERS	547,486	657,894	678,085	751,919
3310 OASDHI (FICA) Academic	21,287	53,278	20,245	38,434
3320 OASDHI Classified	153,279	176,261	189,467	203,500
3340 Medicare - Academic	156,044	104,118	142,946	132,035
3350 Medicare - Classified	36,693	41,239	44,684	47,612
3411 Medical -Academic	1,604,869	1,676,418	1,725,707	1,870,097
3412 Dental - Academic	79,803	93,679	85,214	93,518
3415 Life Ins. -Academic	16,083	3,635	16,779	17,989
3421 Medical -Classified	631,471	835,103	865,368	982,838



Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
3422 Dental -Classified	39,205	59,627	50,149	52,806
3425 Life Insurance-Class	8,453	11,067	10,159	11,080
3510 Unemployment Ins.-Aca	7,645	6,668	6,988	1,509
3520 Unemployment Ins -Class	1,781	2,010	2,169	2,318
3610 Work Comp-Academic	185,784	161,085	169,817	154,791
3620 Work Comp-Classfd	41,735	48,341	50,635	55,812
3712 OPEB Instructional	480,717	538,413	501,199	567,911
3720 Apple Ret.	-	-	8	-
3722 OPEB Classified	184,123	213,215	223,331	246,169
Fringe Benefits	5,627,137	5,997,710	6,090,454	6,634,026
4101 Classroom-Books	2,913	4,500	7,052	11,350
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	365	500	8,531	500
4303 Subs Periodicals	168	4,500	-	500
4304 Supplies-office	80,031	107,490	35,483	106,550
4306 Computer software/site lic.-cl	5,000	-	10,562	-
4307 Computer software/site lic.-ad	1,276	2,250	-	-
5102 Guest Speakers Lectures-Non	600	2,000	-	-
5105 Independent Contractor/Consult	42,778	55,873	32,840	57,350
5106 Events/Programs-Outside Prod	1,882	4,000	-	500
5110 Instructor Events-Personal Svs	-	8,000	-	2,000
5202 Travel Non-Local	19,462	21,950	(1,600)	10,950
5203 Travel Local	-	-	54	-
5205 Conference/Seminar Reg	19,203	30,726	13,599	20,169
5206 Internal Training- Staff Dev	-	150	150	150
5301 Dues and Membership	63,830	71,172	67,824	68,357
5501 Garbage and Trash	49,677	63,869	51,335	65,146
5502 Gas	45,002	43,668	10,076	42,502
5503 Light and Power (Electricity)	311,726	300,255	275,242	308,300
5504 Sewer Use	18,178	20,760	6,858	21,175
5505 Telephone Services	15,846	16,569	16,368	16,900
5506 Main Water System	17,664	18,730	10,989	19,105
5507 Pest Control	-	-	-	-
5602 Facility/Building Leases - Ann	581,449	648,784	306,162	549,784
5605 Equipment Rentals - Mon-Mon	-	2,000	-	2,000
5702 Graduation Expenses	13,804	15,000	-	15,000
5865 Publishing/ Doc Publication	8,959	12,500	6,812	12,500
5866 Testing License and Material	-	-	-	-
5867 Postage	2,330	7,000	7,985	8,000
5870 Cross Enrollment Waiver	-	-	138	150
5875 Employee Waiver	4,646	5,500	9,959	5,000
5880 Radio Licensing	615	-	-	650
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	4,864	10,610	10,601	10,700
5883 Net Internet Fees and Subs.	5,320	2,100	1,888	2,029
5885 Misc. Operational Exp.	23,927	25,511	1,677	131,554

Unrestricted General Fund Detail (Fund 01) 2021/22 Adopted Budget

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	2,029	-	12,740	2,000
5890 Service Contract-Equipment	5,802	8,000	-	5,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
Books, Supplies, Services	1,349,345	1,513,967	903,324	1,495,871
6302 Library Software (CD DVD etc)	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	21,187	4,900	27,197	4,900
6403 Non-Instructional Equip & Furn	-	10,054	1,344	7,054
6406 Laptop Computers	54,032	8,700	18,368	6,200
6407 PC, SERV, Other Comput, Peripher	1,422	-	2,820	-
Equipment Cap Outlay	76,642	23,654	49,729	18,154
7301 Interfund Transfers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	-	-	-	-
7920 PFT Leave Banking	-	28,885	-	-
Other Outgo	-	28,885	-	-
Total Expense	20,560,118	20,324,891	20,177,182	21,009,455



**Table 27**

Unrestricted General Fund FTE (Fund 01)						
Full Time Equivalent						
Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
A/P Supervisor	1.00					1.00
Account Clerk I		1.00				1.00
Account Clerk II					1.00	1.00
Accounting Technician			1.00			1.00
Accounts Payable Specialist I	4.00					4.00
Accounts Payable Specialist II	1.00					1.00
Adm & Rcds Sys Technol Analyst	1.00					1.00
Admin of Justice Instructor				1.00		1.00
Admissions & Records Clerk	1.00	1.00	2.00	1.00		5.00
Admissions & Records Specialis			1.00	1.00		2.00
Admissions & Records Technicia		1.00	1.00		2.00	4.00
AFRAM Instructor			1.00			1.00
African American Studies Instr				1.00		1.00
Apprentice Engineer	1.00					1.00
Art History Instructor					1.00	1.00
Art Instructor		1.00	1.00	1.00		3.00
Articulation Officer		1.00	1.08		1.00	3.08
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	1.00					1.00
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
AVC Workforce Dev & Con Ed	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
Benefits Manager	1.00					1.00
Benefits Specialist (C)	1.00					1.00
Biology Instructor			1.00	1.00	1.00	3.00
Bio-Manufacturing Instructor			1.00			1.00
Board President	0.00					0.00
Budget Director	1.00					1.00
Bursar		1.00	1.00	1.00	1.00	4.00
Bus/Economics Instructor					1.00	1.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Business (Acctng & Bus Law)			1.00			1.00
Business Econ Instructor			1.00			1.00
Business/CIS Instructor		1.00				1.00
Business/Gen Bus. Instructor		0.75				0.75
Buyer	2.00					2.00
Buyer/Contract Specialist	1.00					1.00
Campus Warehouse Supervisor		1.00				1.00
Carpentry Instructor			1.00			1.00
Cashier			2.60			2.60
Chancellor	1.00					1.00
Chemistry Instructor			1.00			1.00
Chief Stationary Engineer	1.00					1.00
Chief Technology & IS Officer	1.00					1.00
Child Development Instructor				1.00		1.00
Chinese Instructor			1.00			1.00
CIS Instructor			1.00	1.00		2.00
Clerical Assistant II	1.00					1.00
College Dir of Financial Aid		1.00	1.00	1.00	1.00	4.00
College President		1.00	1.00	1.00	1.00	4.00
Computer (CIS) Instructor			1.00			1.00
Computer Network Technician		1.00	1.00			2.00
Computer Science Instructor					1.00	1.00
Construction Mgmt Instructor			1.00			1.00
Contract Ed & Comm Service Prg					0.44	0.44
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/Biology & Science		1.00	2.00	1.00	1.00	5.00
Coordinator/Grants & Spec Pgms	1.00					1.00
Coordinator/Landscape-Horticul				1.00		1.00
Coordinator/Learning Resources					1.00	1.00
Coordinator/Risk Management	1.00					1.00
Coordinator/Veteran Affairs			1.00			1.00
Cord Contract and Legal Affair	1.00					1.00
Cosmetology Instructor			1.00			1.00
Counselor		3.01	8.78	5.40	1.87	19.06
Counselor - Veterans		0.96				0.96
Counselor (General)			1.10	1.10	2.92	5.12
Counselor (Mental Health)					1.00	1.00
Culinary Arts Instructor			1.00			1.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Culinary Arts/Baking			1.00			1.00
Curric & Systems Tech Analyst	1.00					1.00
Curriculum & Assess Specialist					1.00	1.00
Curriculum Specialist				1.00		1.00
Curriculum Stu Outcome Assess		1.00				1.00
Custodian	4.00	7.00	15.00	8.00	4.00	38.00
Dance Instructor			1.00			1.00
DAS President	0.70					0.70
Dean Allied Health Pub Safety				0.75		0.75
Dean Math, Sci & App Tech					1.00	1.00
Dean of Academic & Std Affair			1.00			1.00
Dean of Academic & Student Aff			5.00			5.00
Dean of Counseling				0.70		0.70
Dean of Enrollment Services		0.60		1.00		1.60
Dean of Lib Art & Soc Science				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 STEAM		1.00				1.00
Dean of Student Equity and Enrollment					1.00	1.00
Dean of Student Support Servic					1.00	1.00
Dean Workf Dev & Applied Scie				1.00		1.00
Dean, Career Tech Ed		0.68				0.68
Dean, Special Programs & Grant		1.00		1.00		2.00
Department Network Coordinator			1.00	1.00		2.00
Dir Energy & Environ Sustain	0.10					0.10
Dir of Bus & Admin Svcs		1.00		1.00	1.00	3.00
Dir of College IT Services			1.00			1.00
Dir of College Research & Plan		0.85				0.85
Dir Of Employee Relations	1.00					1.00
Dir of Facilities and Operatns	1.00		1.00			2.00
Dir Of Human Resources	1.00					1.00
Dir of Network Services	1.00					1.00
Dir of Studt Activit Campus Li		1.00	1.00	1.00	1.00	4.00
Dir, Intr'l Svcs & Studt Supt	1.00					1.00
Director of Academic Affairs	1.00					1.00
Director of Enterprise Svcs	1.00					1.00
Director of Payroll Services	1.00					1.00
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	4.00					4.00
District Admissions Officer	1.00					1.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
District Senior Accountant	2.00					2.00
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			2.00			2.00
Educ. Web Technology Analyst	1.00					1.00
Electricity Instructor			1.00			1.00
Engineering Instructor			1.00			1.00
English Instructor		2.00	4.00		1.00	7.00
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	1.00		4.00
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		1.00			1.00	2.00
Executive Asst/Chancellor's Of	1.00					1.00
Facilities Project Coord	2.00					2.00
Facilities Project Manager	1.00					1.00
Facilities Services Specialist		1.00	1.00	0.29		2.29
Faculty Diversity Officer	0.50					0.50
Faculty Release/Negotiator	2.50					2.50
Faculty/Staff Development	1.10					1.10
Financial Aid Officer		1.00	1.00	1.00	1.00	4.00
Financial Aid Specialist		2.00	3.50	2.03	2.00	9.53
Financial Aid Systems Tech Ana	2.00					2.00
Food Service Manager			1.00			1.00
Food Service Supervisor			1.00			1.00
Food Services Worker			1.00			1.00
Gen Counsel & Chief of Staff	1.00					1.00
Geography Instructor		1.00				1.00
Grants Manager	1.00					1.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Graphic Design Specialist	2.00					2.00
Grounds Supervisor	1.00					1.00
Groundswoker-Gardener	7.00					7.00
Head Custodian	1.00	1.00			1.00	3.00
Health Services Coordinator		1.10				1.10
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	1.00					1.00
HR Analyst (Leaves & Benefits)	1.00					1.00
Human Resources Analyst (C)	2.00					2.00
Human Resources Generalist	4.00					4.00
Human Resources Supervisor	1.00					1.00
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			1.00	0.50		1.50
Instructional Asst/LRC			1.40			1.40
Instructional Asst/Mathematics			1.00			1.00
Instructional Asst/Writing Ctr			1.00			1.00
Instructor		34.02	67.42	46.52	32.67	180.63
Instructor - AFRAM				1.00		1.00
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				1.00		1.00
Instructor/Multimedia			1.00			1.00
Instructor/RADSCI				1.10		1.10
Internal Auditor	1.00					1.00
International Services Manager	1.00					1.00
International Student Support	4.00					4.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Kinesiology Instructor			1.07			1.07
Lead Custodian (B)		1.00	1.00	1.00	1.00	4.00
Lead Groundworker-Gardener	1.00					1.00
Librarian		1.95	3.20	3.00	3.00	11.15
Librarian (Intra-Dist Xfer)			1.00			1.00
Librarian/Long-Term Substitute				1.00		1.00
Library Network Coordinator			1.00			1.00
Library Technician II		1.00	3.00			4.00
M/LAT Instructor			1.00			1.00
Machine Tech Instructor			1.00			1.00
Machine Technology Instructor			1.00			1.00
Math Instructor			2.00	1.00		3.00
Mathematics Instr					1.00	1.00
Mathematics Instructor			1.00		3.00	4.00
Mental Health Specialist			0.40			0.40
Multimedia Arts Instructor					1.00	1.00
Multimedia Instructor					1.00	1.00
Multimedia Services Specialist					1.00	1.00
Music Instructor					1.00	1.00
Network Suppot Svcs Specialist					1.00	1.00
Network Suppt Svcs Specialist		2.00	2.00	1.00	2.00	7.00
Nurse			0.50	1.00		1.50
Organic Chemistry Instructor					1.00	1.00
P.E. Instructor/Assist Coach			1.05			1.05
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
Payroll Specialist	3.00					3.00
PE Instr/Asst Football Coach			1.05			1.05
Philosophy Instructor					1.00	1.00
Physical Education Attendant			2.00			2.00
Physics Instructor					1.00	1.00
Physics-Astronomy Instructor		1.00				1.00
Political Science Instructor			1.00			1.00
Poly-Sci Instructor					1.00	1.00
Prin Budget Finance Analyst	1.00					1.00
Principal Accounting Technicia	1.00			2.00		3.00
Principal Clerk			1.00			1.00
Principal Financial Analyst		0.75	1.00			1.75
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



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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
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	2.00
Science Lab Tech/Chemistry			1.00	1.00		2.00
Senior A & R Specialist		1.00			1.00	2.00
Sociology Instructor			1.00	1.00	1.00	3.00
Sr Admissions & Records Clerk	1.00					1.00
Sr Appl Software Prog/Analyst	6.00					6.00
Sr Athletic Trainer Equip Mang			1.00			1.00
Sr Clerical Assist, Typing (C)	1.00					1.00
Sr Clerical Assistant		2.00		2.00		4.00
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 PeopleSoft Database Admin	1.00					1.00
Sr Research & Planning Analyst	1.00					1.00
Sr Storesworker			1.00	1.00	1.00	3.00
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	1.00					1.00
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	2.00	1.00	9.00
Staff Assistant/Student Financ	1.00					1.00
Staff Asst,Vice President's Of			2.50	2.00	2.00	6.50
Staff Asst/AC Transit Easy Pas	1.00					1.00



Unrestricted General Fund FTE (Fund 01)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Staff Asst/Academic Affairs	1.00					1.00
Staff Asst/Admin (General)	1.00				1.00	2.00
Staff Asst/Admin (Pub Info)	1.00					1.00
Staff Asst/ASL & English					1.00	1.00
Staff Asst/Business Svcs	1.00		1.00			2.00
Staff Asst/Chanc Office (C)	1.00					1.00
Staff Asst/Communication Svcs				0.29	1.00	1.29
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Landscape Horticult				1.00		1.00
STAFF ASST/PRESIDENT'S OFFICE			1.00			1.00
Staff Asst/Purchasing	1.00					1.00
Staff Asst/Stud Life & Career		1.00				1.00
Staff Asst/Student Services			0.75	1.00		1.75
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			2.00
Staff Svcs Spec/Fiscal			2.00	1.00	1.00	4.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	6.00					6.00
Student Employment Specialist			1.00			1.00
Student Personnel Services Spe				0.50		0.50
Student Services Spec (BCC)					1.00	1.00
Student Services Specialist				1.00		1.00
Student Trustee	1.00					1.00
Systems Analyst(Std/Fin Apps)	1.00					1.00
Tech Svcs Access Librarian			1.00			1.00
Toolroom Keeper I/Welding			1.00			1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	3.00					3.00
VC Acad Affairs & Stud Support	1.00					1.00
Vice Chanc For General Svcs	1.00					1.00
Vice Chancellor For Human Reso	1.00					1.00
Vice Chancellor Student Affair	1.00					1.00
Vice Chancellor/Finance & Admi	1.00					1.00
Vice President of Admin Servic			1.00			1.00
Vice President Of Instruction		1.00	1.00	1.00	1.00	4.00
Vice President Of Student Serv		1.00	1.00	1.00	1.00	4.00
Warehouse Supervisor (B)	1.00	1.00				2.00
Warehouse Worker-Driver (B)	3.00					3.00
Web Architect	1.00					1.00
Web Content Developer	1.00	1.00		1.00	1.50	4.50
Wood Technology Instructor			1.00			1.00
Grand Total	173.30	117.52	238.78	133.93	114.90	778.43

Table 28

Restricted General Fund Summary (Fund 11) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Federal Revenue	4,931,576	17,950,879	12,750,876	63,289,946
State Revenue	27,193,802	44,236,659	42,732,995	59,772,741
Local Revenue	1,509,071	1,639,595	912,169	735,348
Other Funding Sources	9,401,825	9,259,176	9,147,972	-
Total Revenue	43,036,274	73,086,309	65,544,012	123,798,035
Expenses				
Full Time Academic	331,209	451,178	151,378	408,812
Academic Admin	569,354	837,706	659,342	905,648
Other Faculty	3,505,973	3,244,797	3,628,935	4,207,772
Part Time Academic	2,640,443	1,920,338	4,653,186	1,719,825
Classified Salary	10,208,714	9,020,538	9,525,807	12,459,857
Fringe Benefits	6,808,521	7,805,665	7,493,407	9,278,352
Books, Supplies, Services	6,807,184	36,267,506	6,045,119	66,340,936
Equipment Cap Outlay	1,703,904	900,254	2,017,064	2,950,955
Debt Service Transfers	-	-	-	-
Financial Aid	10,581,938	12,681,005	18,143,563	26,334,416
Unallocated	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	43,157,240	73,128,989	52,317,801	124,606,574
Beginning Fund Balance	7,363,312	7,242,346	7,242,346	20,468,557
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(120,966)	(42,680)	13,226,211	(808,539)
Ending Fund Balance	7,242,346	7,199,666	20,468,557	19,660,018





Table 29

Restricted General Fund Detail (Fund 11) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8121 Higher Education Act of 1965	1,193,483	757,569	9,668	1,179,279
8130 Workforce Investment Act	-	-	-	-
8153 Fin Adm. Ad. Allow. SEOG,PELL	-	229,031	-	225,060
8170 Vocational Tech. Educ. Act	-	1,064,100	-	836,049
8191 Temp Assist Needy Families	124,018	166,950	133,933	-
8195 Department of Education	428,946	5,583,087	887,977	2,310,904
8199 CARES Act - Institutional	-	3,786,223	-	-
8199 CARES Act - Student Aid	-	3,852,223	-	-
8199 CARE MSI	-	332,152	-	-
8199 COVID - 19 Block Grant	3,185,131	-	-	-
8199 Other Federal Income	-	2,179,544	11,719,298	58,738,653
Federal Revenue	4,931,576	17,950,879	12,750,876	63,289,946
8612 Partnership for Excellence	-	-	-	-
8615 Board of Finan Assist Program	1,103,527	1,217,906	1,080,005	1,433,228
8617 Basic Skills	570,237	-	-	-
8620 General Categorical Programs	-	597,475	-	623,257
8621 Disabled Student Prg & Serv	2,615,244	2,521,527	2,597,628	3,798,973
8623 Student Success & Support Prog	764,209	4,162,175	-	4,248,990
8625 Extended Opport. Program & Svc	4,211,461	4,074,786	4,306,855	4,309,454
8626 Coop Agencies Resources Educ	688,597	555,047	555,047	593,570
8629 CalWorks	869,333	896,299	885,288	1,208,513
8654 Staff Diversity	50,000	98,737	50,000	-
8656 Instruct. Equipt & Library Mat	652,449	-	-	122,550
8657 WorkAbility 2/3	-	166,617	-	229,541
8681 State Lottery Proceeds	836,902	1,213,003	1,351,267	1,196,588
8699 COVID - 19 Block Grant	992,988	992,988	-	-
8699 Other State Revenue	13,838,855	27,740,099	31,906,905	42,008,078
State Revenue	27,193,802	44,236,659	42,732,995	59,772,741
8831 Contract Instructional Service	370,578	687,401	223,075	434,361
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8876 Health Services	-	-	-	-
8896 Student Health Fees	-	-	-	-
8897 Indirect Income	67,108	69,623	-	119,064
8899 Miscellaneous	1,071,385	882,571	689,094	181,923
Local Revenue	1,509,071	1,639,595	912,169	735,348
8970 Fiscal Agent Pass Through	8,201,825	8,059,176	8,201,826	-
8982 Interfund Transfers-In	1,200,000	-	946,146	-
8983 Intrafund Transfers-In	-	1,200,000	-	-
Other Funding Sources	9,401,825	9,259,176	9,147,972	-
Total Revenue	43,036,274	73,086,309	65,544,012	123,798,035
Expenses				
1101 Instructor	331,209	451,178	151,378	327,076
1102 Instructor - Long Term Subs	-	-	-	81,736
Full Time Academic	331,209	451,178	151,378	408,812
1201 Administrators	569,354	837,706	659,342	905,648
Academic Admin	569,354	837,706	659,342	905,648



Table 30

Restricted General Fund Detail (Fund 11)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
1202 Department Chairs	-	-	-	-
1203 Counselors	2,731,245	2,829,808	3,019,029	3,659,140
1205 Faculty - Special-Assigned	774,728	414,989	609,906	531,058
1206 Nurse	-	-	-	17,574
1209 Counselors-Lts	-	-	-	-
Other Faculty	3,505,973	3,244,797	3,628,935	4,207,772
1351 Instructor-Temp/PTime & Ext-Se	229,171	170,932	1,496,611	14,523
1352 Instructor-Sub-Daily/Sick	-	-	-	-
1353 Instructor - Retiree	3,174	-	-	10,224
1452 Department Chairs	8,692	9,000	8,005	9,000
1453 Counselors	962,278	628,212	1,213,091	826,543
1454 Librarians	-	-	40,410	-
1455 Coaches	-	-	9,490	-
1456 Other Non-Teaching Assignments	1,350,294	1,034,194	1,810,217	827,035
1457 Non-Teaching Retirees	86,834	78,000	75,362	32,500
1458 Parity Pay for Non-Teaching Faculty	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
Part Time Academic	2,640,443	1,920,338	4,653,186	1,719,825
2101 Administrators	571,551	849,732	745,260	1,203,483
2102 Clerical Tech & Support Staff	5,281,635	5,713,112	5,569,515	7,046,826
2201 Instructional Aides	170,080	200,451	149,805	216,943
2352 Cler Tech & Sup Stf (Repl)	140,667	14,300	26,065	213,741
2353 Student Employee Assistants	2,245,580	1,165,252	1,475,408	1,494,513
2354 Overtime for perm & non-perm	291,287	219,303	300,429	35,393
2357 Classified Retirees	392	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Replace)	704,694	315,981	617,115	86,700
2452 Instructional Aides - Student	800,102	529,407	642,209	335,958
2453 Instruct Aides-O/T/Perm & Non	2,726	-	-	-
2454 Instructional Aides - Tutorial Asst	-	13,000	-	-
2499 Instructional Class Stipend	-	-	-	1,826,301
Classified Salary	10,208,714	9,020,538	9,525,807	12,459,857
3110 STRS - Academic	915,427	838,165	1,049,358	1,019,083
3140 STRS Cash Balance	38,167	29,071	64,687	39,095
3220 PERS	1,374,304	1,600,052	1,559,970	2,006,138
3310 OASDHI (FICA) Academic	40,423	109,707	56,507	109,243
3320 OASDHI (FICA) Classified	414,283	437,970	434,421	531,163
3340 Medicare - Academic	100,892	101,277	132,443	93,654
3350 Medicare - Classified	105,094	110,173	106,987	127,169
3411 Medical Coverage-Academic	893,743	1,038,174	907,907	1,129,725
3412 Dental Coverage-Academic	51,020	73,318	49,654	65,705
3415 Life Insurance-Academic	12,054	5,594	12,338	14,679
3421 Medical Coverage-Classified	1,697,204	2,131,764	1,878,776	2,618,361
3422 Dental Coverage-Classified	107,574	145,645	110,284	162,523
3425 Life Insurance-CLASS	20,818	26,177	21,862	29,401
3510 Unemployment Ins.-Academic	4,859	7,089	6,370	2,941
3520 Unemployment Ins -Classified	5,060	6,229	5,167	6,026
3530 Unemployment Insurance Reimbursement	-	-	-	-
3610 Worker's Compensation-Academic	119,313	106,437	156,570	110,202
3620 Worker's Compensation-Classfd	115,379	126,057	118,122	149,255
3712 OPEB Instructional	330,070	368,645	342,051	407,019
3720 Apple-Transamerica NonPerm-CI	13,675	7,024	5,465	453
3722 OPEB Classified	449,161	537,098	474,467	656,517
Fringe Benefits	6,808,521	7,805,665	7,493,407	9,278,352



Restricted General Fund Detail (Fund 11) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
4101 Classroom-Books	14,136	9,000	14,294	685,757
4102 Book for Loan Student Program	45,944	63,874	99,247	3,000
4103 Office Professional Refer/Dict	-	-	-	4,090
4301 Instructional - (Classroom)	753,047	658,301	829,628	332,444
4302 Supplies Outreach recruitment	111,643	45,900	65,335	70,000
4303 Subs Periodicals - Other	1,000	6,000	19,812	-
4304 Supplies-office	396,172	230,309	320,916	202,525
4305 Fuel - gasoline/petroleum	457	-	-	-
4306 Computer software/site lic.-cl	131,626	106,290	174,916	199,427
4307 Computer software/site lic.-ad	102,800	11,000	131,808	120,485
5102 Guest Speakers Lectures-Non	6,800	19,450	42,321	2,000
5103 Legal	17,331	30,000	8,608	-
5105 Independent Contractor/Consult	3,359,059	2,166,555	3,295,894	2,305,533
5106 Events/Programs-Outside Prod	182,393	76,918	53,587	35,940
5202 Travel Non-Local	238,778	32,044	(2,659)	25,869
5203 Travel Local	2,203	8,450	173	500
5204 Student Transportation	14,746	2,500	1,828	3,000
5205 Conference/Seminar Reg	156,731	93,923	86,370	185,389
5206 Internal Training- Staff Dev	1,670	52,500	10,500	-
5301 Dues and Membership	71,081	13,600	47,894	5,000
5505 Telephone Services	5,581	500	9,878	3,258
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	22,173	-	-	-
5604 Equipment Lease - Annual	6,201	21,508	301	7,275
5605 Equipment Rentals - Mon-Mon	1,153	-	1,650	-
5607 Print & Dup. Equip Leases/Rent	4,916	3,600	1,937	3,500
5701 Athletics Meals and Lodging	368	-	3,696	-
5702 Graduation Expenses	521	3,000	2,215	1,200
5703 Meals for Needy Students	17,704	2,000	1,799	-
5704 Health Services	-	-	260	-
5706 Miscellaneous Student Services	8,506	2,850	316	-
5708 Athletic Transportation	330	-	10,624	-
5865 Publishing/ Doc Publication	10,731	8,800	4,364	-
5866 Testing License and Material	1,772	5,000	-	-
5867 Postage	484	1,200	-	100
5870 Cross Enrollment Waiver	-	2,500	-	-
5871 Misc Fee Waivers	11	-	-	-
5881 Building Repairs & Services	-	-	22,250	-
5882 Equip Repairs Maint. & Svc	18,121	600	25,271	23,000
5883 Net Internet Fees and Subs.	60,103	93,920	242,495	215,775
5884 Laundry Services	-	1,000	-	-
5885 Misc. Operational Exp.	594,254	32,040,016	111,147	61,680,503
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	73,880	35,000	114,755	-
5888 Advertising Print/ADS	36,276	37,500	64,650	31,977
5890 Service Contract-Equipment	12,642	7,681	1,661	240
5891 Service Contract-Software-DP	103,214	217,112	205,269	131,010
5892 Service Contract-Hardware-DP	3,558	-	702	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	217,072	157,106	19,410	62,140
Books, Supplies, Services	6,807,184	36,267,506	6,045,119	66,340,936



Restricted General Fund Detail (Fund 11) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	23,000	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	35,239	10,107	27,555	2,500
6302 Library Software (CD DVD etc)	-	-	8,050	1,064
6303 College Library Periodicals	8,347	500	5,399	5,800
6304 Library Videos and DVD's	-	-	-	-
6305 Library Textbooks	4,297	1,103	919	1,500
6306 Library Databases	190,683	182,492	181,527	55,297
6401 Software	28,196	-	5,000	-
6402 Inst Equipment and Furn	884,917	383,167	815,006	255,818
6403 Non-Instructional Equip & Furn	41,758	93,023	203,913	726,723
6404 Telephone System Purchase	-	-	6,482	-
6406 Laptop Computers	183,367	109,362	528,755	324,852
6407 PC, SERV, Other Comput, Peripher	247,365	57,500	234,458	1,577,401
6408 Licensed Vehicles (Low Value)	-	-	-	-
6430 Inst Eq & Furn >\$49,999.99	79,736	40,000	-	-
Equipment Cap Outlay	1,703,904	900,254	2,017,064	2,950,955
7301 Interfund Transfers	-	-	-	-
Debt Service Transfers	-	-	-	-
7400 Other Transfers	6,415,100	6,895,628	6,951,037	6,895,629
7510 Grants	285,466	4,183,197	7,626,440	12,599,081
7514 FINAIDCALC	-	-	-	-
7515 FINAIDEOPG	366,239	265,000	574,069	271,071
7516 FINAIDCARE	164,353	70,569	138,386	29,376
7521 Scholarships	-	-	-	-
7523 FINAID CC Completion Grant	2,055,542	45,000	1,749,221	769,568
7524 AB19 - Cal. Coll Promise 735	68,843	367,882	247,351	-
7530 Tuition Reduction	4,030	3,514	11,441	840,001
7536 CARE - Institutional	-	-	-	3,594,947
7610 Transportation Vouchers	65,422	1,000	11,127	-
7620 Child Care Vchrs or Child Care	-	49,269	-	-
7630 Book Vouchers	608,129	684,726	414,760	502,900
7640 Supply Vouchers (Surv Kits)	231,316	55,050	122,473	110,594
7641 Student Vouchers	207,082	26,500	262,091	410,768
7650 Meals for Students	87,447	20,421	15,567	5,000
7660 EOPS/CARE Auto Repair	-	-	-	-
7661 CARE Student Honor Society	-	-	-	-
7662 EOPS Graduation/Education Item	-	10,000	-	5,900
7670 Direct Aid for Graduates	1,031	2,000	1,830	12,000
7680 Health Services	108	250	-	-
7681 Parking Permits	690	1,000	-	-
7699 Other Student Aid	21,140	-	17,769	287,581
Financial Aid	10,581,938	12,681,005	18,143,563	26,334,416
7902 Undistributed Allocations	-	-	-	-
Unallocated	-	-	-	-
7930 Reserve for Contingency	-	-	-	-
Reserve for Contingency	-	-	-	-
Total Expense	43,157,240	73,128,989	52,317,801	124,606,574



Restricted General Fund FTE (Fund 11)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Admissions & Records Technicia			1.00	2.00	1.00	4.00
Admns & Outrch Sys Tech Anlyst	1.00					1.00
Alternate Media Technology Spe			1.00	1.00	1.00	3.00
Aquired Brain Injury Spec		0.50				0.50
Assessment Specialist/StuAcces				1.00		1.00
Assistant VC Enrollment Mangt	1.00					1.00
Assoc Dean of Educational Succ		1.00	1.00	1.00	1.00	4.00
BEST PROGRAM DIRECTOR			1.00			1.00
Business/Gen Bus. Instructor		0.25				0.25
Clerical Assistant II			1.00		2.75	3.75
Clerical Assistant II (SEA)		1.00				1.00
College to Career Coordinator		1.10				1.10
Consortium Director (NACAE)	1.00					1.00
Contract Ed & Comm Service Prg					0.10	0.10
Coordinator - CalWORKs			1.00			1.00
Coordinator (Enrollment Svcs)					1.00	1.00
Coordinator (SEA)		1.00				1.00
Coordinator//CARE			1.00			1.00
Coordinator/Admissions&Records	1.00					1.00
Coordinator/CalWORKs				1.00		1.00
Coordinator/EOPS			1.00	1.00	1.00	3.00
Coordinator/SEA					1.00	1.00
Coordinator/Workability III		1.00				1.00
Counselor		0.19			4.70	4.89
Counselor - Veterans		0.04				0.04
Counselor (DSPS) - SSSP			1.10			1.10
Counselor (Early Alert)		1.00				1.00
Counselor (Early Alert) SSSP			1.08			1.08
Counselor (EOPS/CARE)					1.10	1.10
Counselor (General)		1.10		2.20	0.28	3.58
Counselor (General) SSSP			1.10			1.10
Counselor (Mental Health)					0.10	0.10
Counselor (SSSP Coordinator)			1.00			1.00
Counselor (Student Success)		1.10				1.10
Counselor (Transition) SSSP			1.00			1.00
Counselor (Veterans) SSSP			1.10			1.10
Counselor- ACCESO PROJ/PUENTE		1.10				1.10
Counselor(Tenured-Categorical)		1.10				1.10
Curr & Sys Tech Anlst Meas E	1.00					1.00
Dean Allied Health Pub Safety				0.25		0.25



Restricted General Fund FTE (Fund 11)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
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 HSI Program		1.00			1.00	2.00
Director of Workforce Systems		1.00				1.00
Director, DSN Program	1.00					1.00
Director, Gateway To College P			1.00			1.00
District Interpreting Svcs Sup	1.00					1.00
DSPS Adapted Comm Spec		0.50				0.50
DSPS Adapted Comp Learnng Tech		0.75	0.88			1.63
DSPS Coordinator			1.10	1.10		2.20
DSPS Counselor		2.15		1.10		3.25
DSPS Counselor/Coordinator					1.00	1.00
DSPS Instructor		1.10	1.00	0.75		2.85
EOPS Coordinator			0.30			0.30
EOPS Counselor		2.20	1.98	1.10		5.28
EOPS/CALWORKs/CARE Counselor			1.00			1.00
EOPS/CARE/CalWORKS Counselor		1.10				1.10
Ethnic Studies Instructor			0.40			0.40
Financial Aid Specialist		1.00	2.50	2.97	1.00	7.47
Financial Aids & Placemt Asst		1.00	2.00			3.00
Gateway to College Counselor			1.00			1.00
HSI Program Spcl/Outreach					1.00	1.00
Inst Asst/DSPS (AltMedia)					1.00	1.00
Instructional Asst/English					0.50	0.50
Instructional Asst/LRC			0.60			0.60
Instructor		0.50	1.42	0.75		2.67
Learning Disabilities Speciali		1.00	1.00		1.00	3.00
Librarian		0.05				0.05
Manager of Special Projects	1.00					1.00
Mental Health Specialist			0.60			0.60
Merritt Instructor/LTS				1.00		1.00
Network Suppt Svcs Spec SSSP			1.00			1.00
Network Suppt Svcs Specialist			1.00			1.00
Prog Specialist/Student Activi				1.00		1.00
Prog Specialist/Transfer Cente			1.00			1.00
Program Coordinator/BEST Prog			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



Restricted General Fund FTE (Fund 11)

Full Time Equivalent

Position/Title	District	COA	Laney	Merritt	BCC	Grand Total
Program Specialist/Outreach		2.00	1.75			3.75
Project Manager			1.00	1.00		2.00
Project Manager - Umoja Progr				1.00		1.00
Project Manager (BEST) Program			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 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 Spclts/Guided Pathway					0.50	0.50
Resear Data Special/Matriculat				1.00		1.00
Research & Sys Tech Analyst			1.00			1.00
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		2.00
Sr Research & Planning Analyst					1.00	1.00
Staff Assistant/CHDEV Program				0.50		0.50
Staff Assistant/COSER Program				0.50		0.50
Staff Assistant/Dist SS Ofc	1.00					1.00
Staff Assistant/Instruction				1.00		1.00
Staff Asst (EOPS/CARE/NU/CalW)		1.00				1.00
Staff Asst/Admin (General)			1.01			1.01
Staff Asst/Admin (Grants)	0.63		1.50			2.13
Staff Asst/DSPS			1.00	1.00	2.00	4.00
Staff Asst/EOPS			1.01	1.00		2.01
Staff Asst/Instr Guided Pathw					0.50	0.50
Staff Asst/Program (Enabler)		1.00				1.00
Staff Asst/Stu Serv Counseling					1.00	1.00
Staff Asst/Stu Svcs SSSP			1.00			1.00
Staff Asst/Student Services		1.00	1.00	1.00		3.00
Staff Asst/Student Svcs E Suc			1.00			1.00
Staff Asst/Student Svcs UMOJA			0.75			0.75
Staff Asst/Studt Svcs (UCRC)					0.75	0.75
Staff Svcs Spec/Special Projec		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	2.00	1.50		4.50
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
Grand Total	14.13	36.70	57.58	34.02	30.28	172.71

**Table 31**

**Community Service (Fee Based) Fund Summary (Fund 03)
2021/22 Adopted Budget**

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Local Revenue	128,882	158,324	67,079	34,149
Other Financing Sources	-	-	-	-
Total Revenue	128,882	158,324	67,079	34,149
Expenses				
Part Time Academic	63,924	73,933	29,146	63,924
Classified Salary	22,572	21,924	6,632	5,000
Fringe Benefits	2,945	13,019	939	2,945
Books, Supplies, Services	18,271	49,448	-	-
Equipment Cap Outlay	11,517	-	1,497	-
Total Expense	119,229	158,324	38,213	71,869
Beginning Fund Balance	2	9,654	9,654	38,519
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	9,653	-	28,865	(37,720)
Ending Fund Balance	9,654	9,654	38,519	799



Table 32

Community Service (Fee Based) Fund Detail (Fund 03)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8872 Community Services Classes	128,882	152,934	67,079	34,149
8899 Miscellaneous	-	5,390	-	-
8851 Facility & Athletic Field Ren	-	-	-	-
Local Revenue	128,882	158,324	67,079	34,149
8982 Interfund Transfers-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	128,882	158,324	67,079	34,149
Expenses				
1351 Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355 Instructor-Fee Based/Contract	63,924	67,933	29,146	63,924
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	-	5,000	-	-
1457 Non-Teaching Retirees	-	1,000	-	-
Part Time Academic	63,924	73,933	29,146	63,924
2102 Clerical Tech & Support Staff	-	-	-	-
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	718	5,251	-	-
2354 Overtime for perm & non-perm	2,045	1,800	-	-
2451 Instructional Aides (Replace)	10,218	2,000	-	-
2452 Instructional Aides - Student	9,592	12,873	6,632	5,000
Classified Salary	22,572	21,924	6,632	5,000
3110 STRS - Academic	17	5,925	-	-
3140 STRS Cash Balance	-	1,428	-	-
3220 PERS	-	-	-	-
3320 OASDHI (FICA) Classified	127	91	-	-
3340 Medicare - Academic	927	2,461	423	1,324
3350 Medicare - Classified	178	21	-	-
3411 Medical Coverage-Academic	-	-	-	-
3421 Medical Coverage-Classified	-	-	-	-
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance-CLASS	-	-	-	-
3510 Unemployment Ins.-Academic	45	134	20	67
3520 Unemployment Ins -Classified	9	2	-	-
3610 Worker's Compensation-Academic	1,087	2,933	495	1,554
3620 Worker's Compensation-Classfd	174	24	-	-
3720 Apple-Transamerica NonPerm-CI	383	-	-	-
3722 OPEB Classified	-	-	-	-
Fringe Benefits	2,945	13,019	939	2,945
4101 Classroom-Books	2,499	1,241	-	-
4301 Instructional - (Classroom)	1,990	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	5,000	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-

Community Service (Fee Based) Fund Detail (Fund 03) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5202 Travel Non-Local	-	7,500	-	-
5205 Conference/Seminar Reg	-	4,650	-	-
5301 Dues and Membership	-	4,888	-	-
5505 Telephone Services	-	-	-	-
5708 Athletic Transportation	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5866 Testing License and Material	4,066	3,500	-	-
5882 Equip Repairs Maint. & Svc	1,968	-	-	-
5885 Misc. Operational Exp.	2,748	27,669	-	-
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	18,271	49,448	-	-
6402 Inst Equipment and Furn	11,517	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	1,497	-
Equipment Cap Outlay	11,517	-	1,497	-
Total Expense	119,229	158,324	38,213	71,869



Table 33

Bookstore Commission Fee Fund Summary (Fund 07)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Local Revenue	109,729	61,500	-	40,000
Other Financing Sources	-	-	-	-
Total Revenue	109,729	61,500	-	40,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	24,766	61,500	17,145	37,570
Equipment Cap Outlay	-	-	-	-
Financial Aid	4,814	-	2,429	2,430
Total Expense	29,580	61,500	19,574	40,000
Beginning Fund Balance	2,611	82,759	82,759	63,185
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	80,149	-	(19,574)	-
Ending Fund Balance	82,759	82,759	63,185	63,185



Table 34

Bookstore Commission Fee Fund Detail (Fund 07) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8846 Commission	109,729	61,500	-	40,000
8861 Interest/Investment Income	-	-	-	-
8872 Community Services Classes	-	-	-	-
Local Revenue	109,729	61,500	-	40,000
8982 Interfund Transfers-In	-	-	-	-
Other Financing Sources	-	-	-	-
Total Revenue	109,729	61,500	-	40,000
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	1,422	2,800	-	2,800
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	6,252	-	2,000	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	600	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	-	-	3,200	6,700
5206 Internal Training-Staff Dev	-	-	-	-
5301 Dues and Membership	3,340	2,000	26	2,000
5604 Equipment Lease - Annual	1,792	-	-	-
5701 Athletics Meals and Lodging	7,500	3,000	-	3,000
5702 Graduation Expenses	3,231	29,000	12,056	2,500
5708 Athletic Transportation	-	9,700	-	9,700
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc	410	-	-	-
5885 Misc. Operational Exp.	219	15,000	(138)	10,870
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/Ads	-	-	-	-
Books, Supplies, Services	24,766	61,500	17,145	37,570
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
7641 Student Vouchers	4,814	-	2,429	2,430
7699 Other Student Aid	-	-	-	-
7610 Transportation Vouchers	-	-	-	-
Financial Aid	4,814	-	2,429	2,430
Total Expense	29,580	61,500	19,574	40,000

Table 35

Measure E - Parcel Tax Summary (Fund 08) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Local Revenue	-	8,000,000	7,683,828	8,000,000
Other Financing Sources	-	128,154	-	129,362
Total Revenue	-	8,128,154	7,683,828	8,129,362
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	-	303,845	1,218,780	1,081,212
Part Time Academic	-	2,207,914	4,673,908	5,626,947
Classified Salary	-	428,262	398,806	155,725
Fringe Benefits	-	458,161	1,393,678	667,152
Books, Supplies, Services	-	4,700,817	302,189	268,399
Equipment Cap Outlay	-	15,400	12,640	-
Financial Aid	-	-	-	-
Total Expense	-	8,114,399	8,000,000	7,799,435
Beginning Fund Balance	(13,755)	(13,755)	(13,755)	(329,927)
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	13,755	(316,172)	329,927
Ending Fund Balance	(13,755)	-	(329,927)	-





Table 36

Measure E - Parcel Tax Detail (Fund 08)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8811 Tax Allocation Secured Roll	-	8,000,000	7,683,828	8,000,000
8814 PY Tax Alloc Secured Roll	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
Local Revenue	-	8,000,000	7,683,828	8,000,000
8982 Interfund Transfer-In	-	128,154	-	129,362
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	-	128,154	-	129,362
Total Revenue	-	8,128,154	7,683,828	8,129,362
Expenses				
1101 Instructor	-	-	-	-
Full Time Academic	-	-	-	-
1203 Counselors	-	256,215	1,060,220	1,052,731
1204 Librarians	-	-	106,511	-
1205 Faculty - Special Assignment	-	47,630	25,897	28,481
1206 Nurse	-	-	-	-
1209 Counselors-Lts	-	-	26,151	-
1210 Librarians-Lts	-	-	-	-
Other Faculty	-	303,845	1,218,780	1,081,212
1351 Instructor-Temp/PTime & Ext-Se	-	2,158,520	4,026,636	5,424,921
1352 Instructor-Sub-Daily/Sick	-	-	-	-
1353 Instructor - Retiree	-	-	91,390	-
1452 Department Chairs	-	-	3,911	-
1453 Counselors	-	-	322,341	202,026
1454 Librarians	-	37,400	217,279	0
1456 Other Non-Teaching Assignments	-	11,994	12,351	0
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	-	2,207,914	4,673,908	5,626,947
2102 Clerical Tech & Support Staff	-	121,569	26,071	94,496
2201 Instructional Aides	-	97,619	90,093	61,229
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	34,900	42,711	0
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	-	-	307	-
2452 Instructional Aides - Student	-	174,174	239,625	0
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	-	428,262	398,806	155,725
3110 STRS - Academic	-	227,004	532,009	28,260
3140 STRS Cash Balance	-	-	91,758	217,567
3220 PERS	-	47,560	32,403	35,678
3310 OASDHI (FICA) Academic	-	2,302	3,711	0
3320 OASDHI (FICA) Classified	-	10,740	7,414	9,657
3340 Medicare - Academic	-	4,416	83,673	104,347
3350 Medicare - Classified	-	2,512	1,739	2,259
3411 Medical Coverage-Academic	-	55,817	380,428	50,206
3412 Dental Coverage-Academic	-	2,793	16,810	976
3415 Life Insurance-Academic	-	607	3,230	360
3421 Medical Coverage-Classified	-	55,084	33,635	61,411
3422 Dental Coverage-Classified	-	4,347	2,042	4,707



Measure E - Parcel Tax Detail (Fund 08) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
3425 Life Insurance-CLASS	-	722	480	635
3510 Unemployment Ins.-Academic	-	222	4,116	4,962
3520 Unemployment Ins -Classified	-	124	79	110
3610 Worker's Compensation-Academic	-	5,175	100,000	122,589
3620 Worker's Compensation-Classfd	-	2,946	1,980	2,648
3712 OPEB Instructional	-	22,799	89,447	9,098
3720 Apple-Transamerica NonPerm-CI	-	-	12	-
3722 OPEB Classified	-	12,991	8,712	11,681
Fringe Benefits	-	458,161	1,393,678	667,152
4102 Book for Loan Student Program	-	-	-	-
4302 Supplies Outreach recruitment	-	2,500	5,418	-
4304 Supplies-office	-	5,000	4,591	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	1,000	-	-
5105 Independent Contractor/Consult	-	296,140	292,180	138,579
5106 Events/Programs-Outside Prod	-	3,000	-	-
5107 Election Cost	-	-	-	-
5202 Travel Non-Local	-	2,000	-	-
5203 Travel Local	-	2,000	-	-
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.	-	4,389,177	-	129,820
5888 Advertising Print/ADS	-	-	-	-
Books, Supplies, Services	-	4,700,817	302,189	268,399
6402 Inst Equipment and Furn	-	10,000	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	5,400	9,049	-
6407 PC,SERV, Other Comput,Peripher	-	-	3,591	-
Equipment Cap Outlay	-	15,400	12,640	-
7610 Transportion Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	-	8,114,399	8,000,000	7,799,435

Table 37
Measure E - Parcel Tax Fund FTE (Fund 08)
Full Time Equivalent

Position/Title	District	COA	Merritt	Grand Total
Counselor (Career)/Job Plcmt			1.10	1.10
Instructor		0.30		0.30
Library Technician II			0.60	0.60
Research Data Specialist	1.00			1.00
Science Laboratory Specialist		1.00		1.00
Grand Total	1.00	1.30	1.70	4.00



Table 38

Facility Rental Fee Fund Summary (Fund 10) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Federal Revenue	4,403	1,000	2,608	-
State Revenue	-	-	-	-
Local Revenue	1,976,378	1,586,302	593,782	527,974
Other Financing Sources	4,103,141	-	-	-
Total Revenue	6,083,922	1,587,302	596,390	527,974
Expenses				
Part Time Academic	85,096	68,000	25,537	300
Classified Salary	425,412	473,017	234,543	139,599
Fringe Benefits	154,098	183,778	120,576	83,070
Books, Supplies, Services	4,926,347	827,217	157,608	527,674
Equipment Cap Outlay	63,588	46,829	-	-
Financial Aid	-	-	-	-
Expense Total	5,654,541	1,598,841	538,264	750,643
Beginning Fund Balance	706,347	1,135,728	1,135,728	1,193,854
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	429,381	(11,539)	58,126	(222,669)
Ending Fund Balance	1,135,728	1,124,189	1,193,854	971,185





Table 39

Facility Rental Fee Fund Detail (Fund 10) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8199 Other Federal Income	4,403	1,000	2,608	-
Federal Revenue	4,403	1,000	2,608	-
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	43,311	41,580	42,077	7,500
8846 Commission	-	-	-	-
8851 Facility & Athletic Field Rent	1,140,952	981,218	358,295	482,962
8861 Interest/Investment Income	-	-	-	-
8879 Student Records	-	-	-	-
8891 Food Service Revenue	544,352	494,434	30,165	-
8899 Miscellaneous	247,762	69,070	163,246	37,512
Local Revenue	1,976,378	1,586,302	593,782	527,974
8982 Interfund Transfers-In	4,103,141	-	-	-
Other Financing Sources	4,103,141	-	-	-
Revenue	6,083,922	1,587,302	596,390	527,974
Expenses				
1351 Instructor-Temp/Ptime & Ext-Se	-	-	-	-
1453 Counselors	-	-	-	-
1455 Coaches	2,389	-	3,542	-
1456 Other Non-Teaching Assignments	82,707	68,000	21,544	300
1457 Non-Teaching Retirees	-	-	451	-
Part Time Academic	85,096	68,000	25,537	300
2101 Administrators	-	-	-	-
2102 Clerical Tech & Support Staff	221,833	253,330	203,524	139,599
2352 Cler Tech & Sup Stf (Repl)	3,670	93,687	-	-
2353 Student Employee Assistants	65,329	44,000	17,979	-
2354 Overtime for perm & non-perm	133,972	82,000	13,040	-
2357 Classified Retirees	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Students	608	-	-	-
2453 Student Employee Assistants	-	-	-	-
Classified Salary	425,412	473,017	234,543	139,599
3110 STRS - Academic	5,935	4,285	1,796	-
3140 STRS Cash Balance	2,016	1,299	535	-
3220 PERS	43,938	53,029	41,607	31,984
3320 OASDHI (FICA) Classified	22,031	20,423	13,408	8,656
3340 Medicare - Academic	1,234	824	370	-
3350 Medicare - Classified	5,221	6,385	3,143	2,026
3411 Meical Coverage-Academic	-	447	-	-
3412 Denta Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	46,813	60,261	36,956	25,174
3422 Dental Coverage-Classified	3,662	4,825	2,808	1,842
3425 Life Insurance-CLASS	793	1,027	631	442



Facility Rental Fee Fund Detail (Fund 10)

2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
3510 Unemployment Ins.-Academic	60	40	18	-
3520 Unemployment Ins -Classified	252	310	152	99
3610 Worker's Compensation-Academic	1,447	847	424	-
3620 Worker's Compensation-Classfd	3,850	6,814	3,460	2,375
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	138	3,961	-	-
3722 OPEB Classified	16,710	19,001	15,267	10,472
Fringe Benefits	154,098	183,778	120,576	83,070
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	433,897	314,204	91,341	-
4302 Supplies Outreach recruitment	-	2,000	-	-
4303 Subs Periodicals - Other	-	-	-	-
4304 Supplies-office	66,244	114,170	8,392	-
4306 Computer software/site lic.-cl	-	-	-	-
4305 Fuel Gasoline/Petroleum	-	600	-	-
4307 Computer software/site lic.-ad	999	2,300	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5103 Legal	-	-	-	-
5105 Independent Contractor/Consult	4,186,725	61,050	39,588	-
5106 Events/Programs-Outside Prod	19,315	41,000	3,193	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	1,996	1,500	(299)	-
5203 Travel Local	295	13,000	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	2,360	1,620	250	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	95	2,240	-	-
5501 Garbage and Trash	39,229	-	-	-
5502 Gas	4,874	6,500	7,598	10,000
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	-	-	-
5603 Facility/Building Rentals-Month	12,348	-	-	-
5604 Equipment Lease - Annual	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	6,780	7,080	-	-
5701 Athletics Meals and Lodging	3,744	8,000	-	-
5702 Graduation Expresnes	7,676	-	-	-
5708 Athletic Transportation	10,301	-	-	-
5865 Publishing/Doc Publication	21,436	20,000	4,520	-
5866 Testing License and Material	300	600	300	-
5867 Postage	1,521	8,000	-	-
5871 Misc Fee Waivers	-	-	-	-
5879 Site Repair and Services	-	1,500	-	-
5881 Building Repairs & Services	6,110	-	-	-
5882 Equip Repairs Maint. & Svc	7,473	19,000	-	-
5883 Net Internet Fees and Subs.	-	-	-	-



Facility Rental Fee Fund Detail (Fund 10) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5884 Laundry Services	2,007	2,500	2,386	-
5885 Misc. Operational Exp.	85,194	182,055	339	517,674
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	486	15,000	-	-
5890 Service Contract-Equipment	1,068	1,300	-	-
5891 Service Contract-Software-DP	2,448	1,998	-	-
5892 Service Contract-Hardware-DP	1,427	-	-	-
Books, Supplies, Services	4,926,347	827,217	157,608	527,674
6120 Site Improvement	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	-	2,000	-	-
6303 College Library Periodicals	809	1,000	-	-
6304 Library Videos and DVD's	514	-	-	-
6305 Library Textbooks	-	-	-	-
6306 Library Database	-	680	-	-
6401 Software	514	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	35,754	43,149	-	-
6406 Laptop Computers	25,998	-	-	-
6407 PC, SERV, Other Comput, Peripher	-	-	-	-
6432 Non-Instructional Equip & Furn >\$49,	-	-	-	-
Equipment Cap Outlay	63,588	46,829	-	-
7510 Grants	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Voucher	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
7699 Other Student Aid	-	-	-	-
Financial Aid	-	-	-	-
Total Expense	5,654,541	1,598,841	538,264	750,643

Table 40

Facility Rental Fund FTE (Fund 10)	
Full Time Equivalent	
Position/Title	Merritt
Facilities Services Specialist	0.71
Principal Financial Analyst	1.00
Staff Asst/Communication Svcs	0.71
Grand Total	2.42



Table 41

Measure B - Parcel Tax Fund Summary (Fund 12) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Local Revenue	8,140,298	-	439,694	127,507
Other Financing Sources	-	-	-	-
Total Revenue	8,140,298	-	439,694	127,507
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	1,883,601	-	-	-
Part Time Academic	1,975,776	-	9,013	-
Classified Salary	1,808,922	-	73,051	84,896
Fringe Benefits	2,345,454	-	37,843	60,450
Books, Supplies, Services	227,279	1,019,616	-	818,367
Equipment Cap Outlay	-	-	-	-
Other outgo	4,732	-	-	-
Total Expense	8,245,764	1,019,616	119,907	963,713
Beginning Fund Balance	1,054,142	948,676	948,676	1,268,464
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(105,466)	(1,019,616)	319,787	(836,206)
Ending Fund Balance	948,676	(70,940)	1,268,464	432,258



Table 42

Measure B - Parcel Tax Fund Detail (Fund 12)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8811 Tax Allocation Secured Roll	8,075,590	-	391,452	127,507
8814 PY Tax Alloc Secured Roll	5,905	-	(868)	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	58,803	-	49,110	-
8881 Parking Servcs & Public Transp	-	-	-	-
8892 Fines & Citations	-	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	8,140,298	-	439,694	127,507
8942 Sales of Bonds	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
Other Financing Sources	-	-	-	-
Revenue Total	8,140,298	-	439,694	127,507
Expenses				
1101 Instructor	-	-	-	-
Full Time Academic	-	-	-	-
1201 Administrators	11,501	-	-	-
1202 Department Chair	563,176	-	-	-
1203 Counselors	738,373	-	-	-
1204 Librarians	308,978	-	-	-
1205 Faculty - Special Assignment	155,317	-	-	-
1206 Nurse	-	-	-	-
1209 Counselors-Lts	37,909	-	-	-
1210 Librarians-Lts	68,348	-	-	-
Other Faculty	1,883,601	-	-	-
1351 Instructor-Temp/PTime & Ext-Se	1,086,873	-	5,372	-
1352 Instructor-Sub-Daily/Sick	2,686	-	-	-
1353 Instructor - Retiree	12,738	-	-	-
1356 Instructor-Temp/Pt-Office Hour	115,571	-	-	-
1452 Department Chairs	54,553	-	-	-
1453 Counselors	352,705	-	-	-
1454 Librarians	206,911	-	-	-
1456 Other Non-Teaching Assignments	143,738	-	3,641	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	1,975,776	-	9,013	-
2102 Clerical Tech & Support Staff	1,581,811	-	28,865	32,272
2201 Instructional Aides	-	-	17,871	52,624
2352 Cler Tech & Sup Stf (Repl)	56,515	-	-	-
2353 Student Employee Assistants	18,266	-	26,315	-
2354 Overtime for perm & non-perm	33,380	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	118,950	-	-	-
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary	1,808,922	-	73,051	84,896



Measure B - Parcel Tax Fund Detail (Fund 12) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
3110 STRS - Academic	464,270	-	1,527	-
3140 STRS Cash Balance	31,275	-	-	-
3220 PERS	343,844	-	9,675	19,451
3310 OASDHI (FICA) Academic	7,681	-	-	-
3320 OASDHI (FICA) Classified	104,250	-	3,022	5,264
3340 Medicare - Academic	55,772	-	131	-
3350 Medicare - Classified	24,384	-	707	1,232
3411 Medical Coverage-Academic	419,596	-	-	-
3412 Dental Coverage-Academic	22,514	-	-	-
3415 Life Insurance-Academic	4,974	-	-	-
3421 Medical Coverage-Classified	476,576	-	16,919	24,761
3422 Dental Coverage-Classified	32,821	-	1,160	1,518
3425 Life Insurance-CLASS	5,855	-	212	352
3510 Unemployment Ins.-Academic	2,685	-	6	-
3520 Unemployment Ins -Classified	1,175	-	31	60
3610 Worker's Compensation-Academic	64,613	-	153	-
3620 Worker's Compensation-Classfd	27,966	-	795	1,444
3712 OPEB Instructional	136,063	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	119,139	-	3,505	6,368
Fringe Benefits	2,345,454	-	37,843	60,450
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	1,800	-	-	-
4301 Instructional - (Classroom)	-	-	-	-
4302 Supplies Outreach recruitment	-	-	-	-
4304 Supplies-office	766	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	81,683	-	-	-
5106 Events/Programs-Outside Prod	5,306	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	457	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5703 Meals for Needy Students	996	-	-	-
5866 Testing License and Material	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	135,503	1,019,616	-	818,367
5888 Advertising Print/ADS	768	-	-	-
5890 Service Contract-Equipment	-	-	-	-
Books, Supplies, Services	227,279	1,019,616	-	818,367
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) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
7120 Debt Int & Other Svc Chrg Bond	-	-	-	-
7301 Interfund Transfers	-	-	-	-
7610 Transportation Vouchers	1,732	-	-	-
7630 Book Vouchers	2,000	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7650 Book Vouchers	1,000	-	-	-
7699 Other Student Aid	-	-	-	-
Financial Aid	4,732	-	-	-
Expense Total	8,245,764	1,019,616	119,907	963,713



Table 43
Measure B - Parcel Tax Fund FTE (Fund 12)
Full Time Equivalent

Position/Title	BCC
Library Technician II	0.65
Science Lab Tech/Chemistry	1.00
Grand Total	1.65



Table 44

Contract Education Fund Summary (Fund 30) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Federal Revenue	13,297	-	-	-
Local Revenue	549,182	238,098	430,449	225,000
Total Revenue	562,480	238,098	430,449	225,000
Expenses				
Academic Admin	-	-	-	-
Part Time Academic	145,886	77,314	170,206	-
Classified Salary	14,574	11,133	11,119	-
Fringe Benefits	39,955	16,451	31,927	-
Books, Supplies, Services	129,069	133,200	65,216	225,000
Equipment Cap Outlay	3,098	-	5,158	-
Other Outgo	193	-	-	-
Total Expense	332,775	238,098	283,626	225,000
Beginning Fund Balance	409,956	639,661	639,661	786,484
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	229,704	-	146,823	-
Ending Fund Balance	639,661	639,661	786,484	786,484





Table 45

Contract Education Fund Detail (Fund 30) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8130 Workforce Investment Act	13,297	-	-	-
Federal Revenue	13,297	-	-	-
8831 Contract Instructional Services	490,089	238,098	430,449	225,000
8835 Other Contract Services	59,094	-	-	-
8899 Miscellaneous	-	-	-	-
Local Revenue	549,182	238,098	430,449	225,000
I Revenue	562,480	238,098	430,449	225,000
Expenses				
1201 Administrators	-	-	-	-
Academic Admin	-	-	-	-
1205 Faculty - Special-Assigned	18,127	-	-	-
1351 Instructor-Temp/PTime & Ext-Se	122,760	67,614	165,206	-
1352 Instructor-Sub	-	-	-	-
1353 Instructor - Retire	-	9,700	-	-
1456 Other Non-Teaching Assignments	5,000	-	5,000	-
1457 Non-Teaching Retirees	-	-	-	-
Part Time Academic	145,886	77,314	170,206	-
2102 Clerical Tech & Support Staff	-	6,133	-	-
2352 Cler Tech & Support Staff	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	1,001	-	1,357	-
2451 Instructional Aides (Replace)	13,572	5,000	9,763	-
2452 Instructional Aides - Student	-	-	-	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary	14,574	11,133	11,119	-
3110 STRS - Academic	13,512	6,448	16,828	-
3140 STRS Cash Balance	1,941	1,549	2,530	-
3220 PERS	6,251	2,076	2,021	-
3320 OASDHI (FICA) Classified	873	690	659	-
3310 OASDHI (FICA) Academic	1,123	-	-	-
3340 Medicare - Academic	2,091	1,344	2,426	-
3350 Medicare - Classified	204	162	154	-
3411 Medical Coverage-Academic	7,905	-	2,788	-
3412 Dental Coverage-Academic	239	-	-	-
3415 Life Insurance-Academic	50	-	-	-
3421 Medical Coverage-Classified	1,661	1,687	1,335	-
3422 Dental Coverage-Classified	-	75	-	-
3425 Life Insurance - Classified	-	47	-	-
3510 Unemployment Ins.-Academic	102	66	119	-
3520 Unemployment Ins -Classified	10	9	8	-
3610 Worker's Compensation-Academic	2,480	1,630	2,894	-
3620 Worker's Compensation-Classfd	231	209	166	-
3712 OPEB Instructional	1,282	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	460	-	-
Fringe Benefits	39,955	16,451	31,927	-



Contract Education Fund Detail (Fund 30) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
4101 Classroom-Books	26,167	-	13,721	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	916	449	1,641	-
4302 Supplies Outreach Recruitment	-	-	-	-
4304 Supplies-office	3,404	2,450	-	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures	1,175	125	-	-
5105 Independent Contractor/Consult	69,367	-	8,050	-
5106 Events/Programs-Outside Prod	17,058	-	-	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	4,001	-	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	1,826	-	75	-
5301 Dues and Membership	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	5,156	130,176	41,729	225,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Services Contract - Equipment	-	-	-	-
Books, Supplies, Services	129,069	133,200	65,216	225,000
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	3,098	-	5,158	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay	3,098	-	5,158	-
7650 Meals for Students	193	-	-	-
7699 Other Student Aid	-	-	-	-
Other Outgo	193	-	-	-
Total Expense	332,775	238,098	283,626	225,000

Table 46

Measure G General Obligation Bond Fund Summary (Fund 43)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Local Revenue	50,000,000	-	-	40,500,000
Total Revenue	50,000,000	-	-	40,500,000
Expenses				
Books, Supplies, Services	995,794	14,989,394	10,385,347	24,663,819
Equipment Cap Outlay	3,525,580	32,333,928	5,797,537	39,297,146
Other Outlay	280,000	-	-	-
Total Expense	4,801,374	47,323,322	16,182,884	63,960,964
Beginning Fund Balance	-	45,198,626	43,823,322	28,449,381
Audit Adjustment	(1,375,304)		808,943	-
Net Increase (Decrease)	45,198,626	(47,323,322)	(16,182,884)	(23,460,964)
Ending Fund Balance	43,823,322	(2,124,696)	28,449,381	4,988,417





Table 47

Measure G General Obligation Bond Fund Detail (Fund 43) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8861 Interest/Investment Income	-	-	-	500,000
8942 Sales of Bonds	50,000,000	-	-	40,000,000
Local Revenue	50,000,000	-	-	40,500,000
Total Revenue	50,000,000	-	-	40,500,000
Expenses				
4306 Computer Software/Site Lic	-	-	7,766	41,957
5103 Legal	-	587,493	(36)	419,360
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	995,794	14,395,901	10,373,535	23,859,904
5107 Election Cost	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	286,474
5607 Print & Dup. Equip Leases/Rent	-	-	-	6,000
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	-	1,000	255	561
5881 Building Repairs & Services	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	-
5888 Advertising Print/ADS	-	5,000	3,827	49,563
5891 Service Contract - Software	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	995,794	14,989,394	10,385,347	24,663,819
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	-	1,215,873	555,574	5,929,016
6201 New Building Construction	-	18,600,161	567,520	3,291,598
6206 Building Improvement	25,580	8,251,704	803,452	23,581,329
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	-	3,930,480	3,870,990	2,693
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	335,710	-	2,087,510
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC, SERV, Other Comput, Periphe	3,500,000	-	-	4,405,000
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com, Pmter, Srv, Etc. > \$49,999.99	-	-	-	-
Equipment Cap Outlay	3,525,580	32,333,928	5,797,537	39,297,146
7120 Debt Int & Other Svc Chrg Bond	280,000	-	-	-
Other Outgo	280,000	-	-	-
Total Expense	4,801,374	47,323,322	16,182,884	63,960,964

Table 48

Faculty Professional Development Summary (Fund 58) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	-	-	-	298,005
Total Revenue	-	-	-	298,005
Expenses				
Part Time Academic	-	-	-	18,004
Classified Salary	-	-	-	2,500
Fringe Benefits	-	-	-	4,012
Books, Supplies, Services	-	-	-	273,489
Total Expense	-	-	-	298,005
Beginning Fund Balance	-	-	-	-
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	-	-
Ending Fund Balance	-	-	-	-



Table 49

**Faculty Professional Development Detail (Fund 58)
2021/22 Adopted Budget**

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	-	-	298,005
Local Revenue	-	-	-	298,005
Total Revenue	-	-	-	298,005
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	18,004
Part Time Academic	-	-	-	18,004
2354 Overtime for perm & non-perm	-	-	-	2,500
Classified Salary	-	-	-	2,500
3110 STRS - Academic	-	-	-	2,662
3140 STRS Cash Balance	-	-	-	400
3320 OASDHI (FICA) Classified	-	-	-	159
3340 Medicare - Academic	-	-	-	238
3350 Medicare - Classified	-	-	-	37
3510 Unemployment Ins.-Academic	-	-	-	74
3520 Unemployment Ins -Classified	-	-	-	2
3610 Worker's Compensation-Academic	-	-	-	440
Fringe Benefits	-	-	-	4,012
5105 Independent Contractor/Consult	-	-	-	4,000
5106 Events/Programs-Outside Prod	-	-	-	10,000
5202 Travel Non-Local	-	-	-	3,234
5203 Travel Local	-	-	-	1,500
5205 Conference/Seminar Reg	-	-	-	18,000
5206 Internal Training- Staff Dev	-	-	-	5,000
5301 Dues and Membership	-	-	-	5,500
5885 Misc. Operational Exp.	-	-	-	226,255
Books, Supplies, Services	-	-	-	273,489
Total Expense	-	-	-	298,005

Table 50

Faculty Professional Development Summary (Fund 58)
2021/22 Adopted Budget

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	-	-	-	32,167
Total Revenue	-	-	-	32,167
Expenses				
Part Time Academic	-	-	-	8,004
Classified Salary	-	-	-	2,500
Fringe Benefits	-	-	-	1,598
Books, Supplies, Svs.	-	-	-	20,065
Total Expense	-	-	-	32,167
Beginning Fund Balance	-	-	-	-
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	-	-
Ending Fund Balance	-	-	-	-



Table 51

Faculty Professional Development Detail (Fund 58) 2021/22 Adopted Budget

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	-	-	32,167
Local Revenue	-	-	-	32,167
Total Revenue	-	-	-	32,167
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	8,004
Part Time Academic	-	-	-	8,004
2354 Overtime for perm & non-perm	-	-	-	2,500
Classified Salary	-	-	-	2,500
3110 STRS - Academic	-	-	-	1,034
3140 STRS Cash Balance	-	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	159
3340 Medicare - Academic	-	-	-	92
3350 Medicare - Classified	-	-	-	37
3510 Unemployment Ins.-Academic	-	-	-	4
3520 Unemployment Ins -Classified	-	-	-	2
3610 Worker's Compensation-Academic	-	-	-	270
Fringe Benefits	-	-	-	1,598
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	2,734
5203 Travel Local	-	-	-	1,000
5205 Conference/Seminar Reg	-	-	-	7,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	9,331
Books, Supplies, Svs.	-	-	-	20,065
Total Expense	-	-	-	32,167

Table 52

Faculty Professional Development Summary (Fund 58) 2021/22 Adopted Budget

Laney College (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	-	-	-	126,911
Total Revenue	-	-	-	126,911
Expenses				
Part Time Academic	-	-	-	-
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	-	-	126,911
Total Expense	-	-	-	126,911
Beginning Fund Balance				
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	-	-
Ending Fund Balance	-	-	-	-





Table 53

**Faculty Professional Development Detail (Fund 58)
2021/22 Adopted Budget**

Laney College (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	-	-	126,911
Local Revenue	-	-	-	126,911
Total Revenue	-	-	-	126,911
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
Classified Salary	-	-	-	-
3110 STRS - Academic	-	-	-	-
3140 STRS Cash Balance	-	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3510 Unemployment Ins.-Academic	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
Fringe Benefits	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	10,000
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	5,000
5206 Internal Training- Staff Dev	-	-	-	5,000
5301 Dues and Membership	-	-	-	5,000
5885 Misc. Operational Exp.	-	-	-	101,911
Books, Supplies, Svs.	-	-	-	126,911
Total Expense	-	-	-	126,911

Table 54

Faculty Professional Development Summary (Fund 58) 2021/22 Adopted Budget

Merritt College (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	-	-	-	74,376
Total Revenue	-	-	-	74,376
Expenses				
Part Time Academic	-	-	-	-
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	-	-	74,376
Total Expense	-	-	-	74,376
Beginning Fund Balance	-	-	-	-
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	-	-
Ending Fund Balance	-	-	-	-





Table 55

Faculty Professional Development Detail (Fund 58) 2021/22 Adopted Budget

Merritt College (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	-	-	74,376
Local Revenue	-	-	-	74,376
Total Revenue	-	-	-	74,376
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
Classified Salary	-	-	-	-
3110 STRS - Academic	-	-	-	-
3140 STRS Cash Balance	-	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3510 Unemployment Ins.-Academic	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
Fringe Benefits	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5203 Travel Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	74,376
Books, Supplies, Svs.	-	-	-	74,376
Total Expense	-	-	-	74,376

Table 56

**Faculty Professional Development Summary (Fund 58)
2021/22 Adopted Budget**

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	-	-	-	64,551
Total Revenue	-	-	-	64,551
Expenses				
Part Time Academic	-	-	-	10,000
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	2,414
Books, Supplies, Svs.	-	-	-	52,137
Total Expense	-	-	-	64,551
Beginning Fund Balance	-	-	-	-
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	-	-
Ending Fund Balance	-	-	-	-



Table 57

**Faculty Professional Development Detail (Fund 58)
2021/22 Adopted Budget**

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfers-In	-	-	-	64,551
Local Revenue	-	-	-	64,551
Total Revenue	-	-	-	64,551
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	10,000
Part Time Academic	-	-	-	10,000
2354 Overtime for perm & non-perm	-	-	-	-
Classified Salary	-	-	-	-
3110 STRS - Academic	-	-	-	1,628
3140 STRS Cash Balance	-	-	-	400
3320 OASDHI (FICA) Classified	-	-	-	-
3340 Medicare - Academic	-	-	-	146
3350 Medicare - Classified	-	-	-	-
3510 Unemployment Ins.-Academic	-	-	-	70
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	170
Fringe Benefits	-	-	-	2,414
5105 Independent Contractor/Consult	-	-	-	4,000
5106 Events/Programs-Outside Prod	-	-	-	-
5202 Travel Non-Local	-	-	-	500
5203 Travel Local	-	-	-	500
5205 Conference/Seminar Reg	-	-	-	6,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	-	-	-	500
5885 Misc. Operational Exp.	-	-	-	40,637
Books, Supplies, Svs.	-	-	-	52,137
Total Expense	-	-	-	64,551

Table 58

Parking Fee Fund Summary (Fund 59) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Local Revenue	151,051	220,000	12,069	42,000
Other Financing Sources	-	-	-	201,718
Total Revenue	151,051	220,000	12,069	243,718
Expenses				
Part Time Academic	1,477	-	-	-
Classified Salary	201,971	45,063	22,166	-
Fringe Benefits	300	-	-	-
Books, Supplies, Services	113,463	-	13,210	42,000
Total Expense	317,210	45,063	35,376	42,000
Beginning Fund Balance	1,908	(164,252)	(164,252)	(187,558)
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(166,159)	174,937	(23,307)	201,718
Ending Fund Balance	(164,252)	10,685	(187,558)	14,160



Table 59

Parking Fee Fund Detail (Fund 59)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8881 Parking Servcs & Public Transp	62,215	160,000	2,156	42,000
8892 Fines & Citations	88,836	60,000	7,910	-
8899 Miscellaneous	-	-	2,003	-
Local Revenue	151,051	220,000	12,069	42,000
8982 Interfund Transfers-In	-	-	-	201,718
Other Financing Sources	-	-	-	201,718
Total Revenue	151,051	220,000	12,069	243,718
Expenses				
1456 Other Non-Teaching Assignments	1,477	-	-	-
Part Time Academic	1,477	-	-	-
2353 Student Employee Assistants	201,971	45,063	22,166	-
Classified Salary	201,971	45,063	22,166	-
3110 STRS - Academic	253	-	-	-
3340 Medicare - Academic	21	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3510 Unemployment Ins.-Academic	1	-	-	-
3610 Worker's Compensation-Academic	25	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
Fringe Benefits	300	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	26,827	-	189	-
5301 Dues and Membership	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	66,786	-	1,163	42,000
5890 Service Contract-Equipment	19,849	-	11,858	-
Books, Supplies, Services	113,463	-	13,210	42,000
Total Expense	317,210	45,063	35,376	42,000

Table 60

Capital Outlay Fund Summary (Fund 61) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
State Revenue	203,035	138,064	3,026,000	-
Local Revenue	2,121,752	1,200,000	2,809,384	1,200,000
Total Revenue	2,324,787	1,338,064	5,835,384	1,200,000
Expenses				
Part Time Academic	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	2,996,018	3,634,593	1,373,132	7,605,583
Equipment Cap Outlay	1,596,215	58,247	109,982	262,443
Total Expense	4,592,233	3,692,840	1,483,115	7,868,026
Beginning Fund Balance	8,535,576	6,268,130	3,515,756	7,868,026
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(2,267,446)	(2,354,776)	4,352,269	(6,668,026)
Ending Fund Balance	6,268,130	3,913,354	7,868,026	1,200,000



Table 61

Capital Outlay Fund Detail (Fund 61) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8652 Scheduled Maintenance	203,035	138,064	-	-
8699 Other State Revenue	-	-	3,026,000	-
State Revenue	203,035	138,064	3,026,000	-
8811 Tax Allocation Secured Roll	-	-	-	-
8817 Redevelopment Property Tax	2,152,249	1,200,000	2,809,384	1,200,000
8861 Interest/Investment Income	-	-	-	-
8887 Capital Outlay Fee	-	-	-	-
8889 Student fees	-	-	-	-
8899 Miscellaneous	(30,496)	-	-	-
Local Revenue	2,121,752	1,200,000	2,809,384	1,200,000
Total Revenue	2,324,787	1,338,064	5,835,384	1,200,000
Expenses				
1456 Other Non-Teaching Assignments	19,600	-	-	-
Part Time Academic	19,600	-	-	-
3110 STRS - Academic	958	-	-	-
3140 STRS Cash Balance	560	-	-	-
3340 Medicare - Academic	284	-	-	-
3510 Unemployment Ins.-Academic	14	-	-	-
3610 Worker's Compensation-Academic	333	-	-	-
Fringe Benefits	2,149	-	-	-
4304 Supplies - Office	55	45	-	-
4305 Fuel - Gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	-	-	43,244	-
4307 Computer Software	-	-	-	-
5103 Legal	148,006	-	439,343	-
5105 Independent Contractor	162,025	147,110	442,876	1,120,326
5202 Travel Non-Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	5,451	-	1,317	-
5503 Light and Power (Electricity)	-	-	-	-
5505 Telephone Services	-	-	-	-
5602 Facility/Building Leases - Ann	-	-	-	-
5604 Equipment Lease - Annual	-	9,800	-	21,982
5605 Equipment Rentals - Mon-Mon	119,640	-	-	-
5865 Publishing/Doc Publication	-	-	-	-
5879 Site Repair and Services	7,582	176,184	98,328	465,348
5881 Building Repairs & Services	2,494,013	3,259,404	274,680	5,901,795
5882 Equip Repairs Maint. & Svc	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	-	-	100	-
5888 Advertising Print/Ads	1,156	50	-	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
5891 Service Contract - Software	58,092	42,000	73,244	96,132
Books, Supplies, Services	2,996,018	3,634,593	1,373,132	7,605,583

Capital Outlay Fund Detail (Fund 61) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	17,228	15,224	20,061	-
6206 Building Improvement	1,550,320	36,643	84,357	262,443
6401 Software	15,000	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	9,220	4,733	5,564	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	4,448	1,647	-	-
6407 PC, Servers, Other Computer	-	-	-	-
Equipment Cap Outlay	1,596,215	58,247	109,982	262,443
Total Expense	4,613,982	3,692,840	1,483,115	7,868,026



Table 62

Parking Mitigation Fund Summary (Fund 62)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Local Revenue	95,006	104,985	18,596	25,000
Total Revenue	95,006	104,985	18,596	25,000
Expenses				
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	4,183,779	4,278,784	4,278,784	4,297,380
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	95,006	104,985	18,596	25,000
Ending Fund Balance	4,278,784	4,383,770	4,297,380	4,322,380

**Table 63**

Parking Mitigation Fund Detail (Fund 62)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8861 Interest/Investment Income	95,006	104,985	18,596	25,000
8899 Miscellaneous	-	-	-	-
Local Revenue	95,006	104,985	18,596	25,000
Total Revenue	95,006	104,985	18,596	25,000
Expenses				
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6401 Software	-	-	-	-
6402 Instructional Equip & Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6404 Telephone System Purchase	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
6435 Com,Pmter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-

Table 64

Measure A General Obligation Bond Fund Summary (Fund 63)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Local Revenue	65,781,328	503,409	948,533	500,000
Total Revenue	65,781,328	503,409	948,533	500,000
Expenses				
Classified Salary	548,103	938,808	417,941	1,185,899
Fringe Benefits	320,092	579,097	212,911	862,570
Books, Supplies, Services	7,771,013	21,144,747	6,881,532	16,318,263
Equipment Cap Outlay	24,755,725	25,070,823	3,492,975	12,073,643
Other Outgo	292,000	-	-	-
Total Expense	33,686,932	47,733,475	11,005,358	30,440,375
Beginning Fund Balance	20,992,105	53,296,112	53,296,112	43,239,286
Audit Adjustment	209,611	-	-	-
Net Increase (Decrease)	32,094,395	(47,230,066)	(10,056,825)	(29,940,375)
Ending Fund Balance	53,296,112	6,066,046	43,239,286	13,298,911





Table 65

Measure A General Obligation Bond Fund Detail (Fund 63)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8699 Other State Revenue	-	-	-	-
8861 Interest/Investment Income	781,328	500,000	948,533	500,000
8899 Miscellaneous	-	-	-	-
8942 Sale of Bonds	65,000,000	3,409	-	-
Local Revenue	65,781,328	503,409	948,533	500,000
Total Revenue	65,781,328	503,409	948,533	500,000
Expenses				
2101 Administrators	250,109	645,720	70,431	823,356
2102 Clerical Tech & Support Staff	296,255	293,088	347,510	362,543
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	1,739	-	-	-
2354 Overtime For Perm & Non-Perm	-	-	-	-
Classified Salary	548,103	938,808	417,941	1,185,899
3110 STRS - Academic	-	-	-	-
3220 PERS	104,479	194,339	82,931	290,783
3320 OASDHI (FICA) Classified	33,850	58,210	24,823	81,455
3350 Medicare - Classified	7,917	13,617	6,035	18,897
3421 Medical Coverage-Classified	117,314	210,388	55,261	331,357
3422 Dental Coverage-Classified	5,819	13,296	4,146	16,222
3425 Life Insurance-CLASS	1,476	2,204	973	3,187
3520 Unemployment Ins -Classified	386	663	293	922
3620 Worker's Compensation-Classfd	9,027	15,965	7,105	22,134
3722 OPEB Classified	39,824	70,415	31,346	97,613
Fringe Benefits	320,092	579,097	212,911	862,570
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5103 Legal	476,284	391,430	352,414	371,221
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	7,280,148	20,596,326	6,467,827	15,889,139
5607 Print & Dup. Equip Leases/Rent	2,617	5,591	569	-
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	-	200	3,697	42
5881 Building Repairs & Services	-	78,000	-	54,600
5885 Misc. Operational Exp.	-	-	-	-
5888 Advertising Print/ADS	11,963	31,392	27,877	3,261
5891 Service Contract - Software	-	7,400	-	-
5893 Permits & Fees	-	-	1,200	-
5894 Moving/Relocation Expenses	-	34,408	27,947	-
Books, Supplies, Services	7,771,013	21,144,747	6,881,532	16,318,263
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	206,964	166,736	73,053	-
6201 New Building Construction	17,817,477	4,458,192	1,129,827	-
6206 Building Improvement	3,923,654	14,436,329	1,069,963	12,071,179
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	9,990	9,990	-	-

Measure A General Obligation Bond Fund Detail (Fund 63) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
6402 Inst Equipment and Furn	1,796,575	1,646,778	549,942	-
6403 Non-Instructional Equip & Furn	490,684	605,135	378,286	2,464
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	510,382	3,747,663	291,903	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com,Pmter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay	24,755,725	25,070,823	3,492,975	12,073,643
7120 Debt Int & Other Svc Chrg Bond	292,000	-	-	-
Other Outgo	292,000	-	-	-
Expense Total	33,686,932	47,733,475	11,005,358	30,440,375



Table 66**Measure A - General Obligation Bond Fund FTE (Fund 63)**

Full Time Equivalent	
Position/Title	District
Capital Projects Coordinator	1.00
Capital Projects Specialist	1.00
Dir Energy & Environ Sustain	0.90
Dir Facilities Plan & Dev	1.00
Director of Capital Projects	1.00
Facilities Project Manager	1.00
Sr Staff Serv Spec/Gen Srv	1.00
Staff Asst/DGS & Capital Bond	1.00
Grand Total	7.90





Table 67

Child Development Fund Summary (Fund 68) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
Federal Revenue	19,847	50,000	-	-
State Revenue	1,525,555	1,345,923	1,506,353	1,510,404
Local Revenue	158,272	300,000	219,458	93,380
Total Revenue	1,703,673	1,695,923	1,725,811	1,603,784
Expenses				
Classified Salary	716,643	943,405	717,851	971,502
Fringe Benefits	518,538	718,767	573,801	747,234
Books, Supplies, Services	102,535	111,828	65,782	164,912
Equipment Capital Outlay	67,740	364,819	237,320	15,000
Total Expense	1,405,456	2,138,819	1,594,755	1,898,648
Beginning Fund Balance	1,577,846	1,876,062	1,876,062	2,007,119
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	298,217	(442,896)	131,056	(294,864)
Ending Fund Balance	1,876,062	1,433,166	2,007,119	1,712,255



Table 68

Child Development Fund Detail (Fund 68) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenue				
8199 Other Federal Income	19,847	50,000	-	-
Federal Revenue	19,847	50,000	-	-
8622 Child Development - Dept of Ed	429,833	-	419,833	319,073
8699 Other State Revenue	1,095,722	1,345,923	1,086,520	1,191,331
State Revenue	1,525,555	1,345,923	1,506,353	1,510,404
8861 Interest/Investment Income	57,521	-	38,644	31,950
8871 Child Development Services	19,218	-	(907)	-
8899 Miscellaneous	81,533	300,000	181,721	61,430
Local Revenue	158,272	300,000	219,458	93,380
Total Revenue	1,703,673	1,695,923	1,725,811	1,603,784
Expenses				
2102 Clerical Tech & Support Staff	668,433	941,405	704,736	911,502
2352 Cler Tech & Sup Stf (Repl)	38,153	-	13,115	60,000
2354 Overtime for Perm & Non-perm	74	2,000	0	-
2357 Classified Retirees	9,984	-	0	-
Classified Salary	716,643	943,405	717,851	971,502
3220 PERS	136,816	191,154	145,326	208,837
3320 OASDHI (FICA) Classified	44,024	54,457	43,381	56,522
3350 Medicare - Classified	10,460	12,742	10,336	13,228
3421 Medical Coverage-Classified	243,776	348,290	285,653	356,515
3422 Dental Coverage-Classified	17,395	25,797	20,020	24,067
3425 Life Insurance-CLASS	2,785	3,085	3,093	3,539
3520 Unemployment Ins -Classified	509	604	502	649
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	12,167	14,907	12,192	15,504
3720 Apple-Transamerica NonPerm-CI	425	-	492	-
3722 OPEB Classified	50,182	67,731	52,806	68,373
Fringe Benefits	518,538	718,767	573,801	747,234
4304 Supplies-office	34,193	30,513	10,233	40,000
4308 Food Services Supplies	40,904	44,700	3,650	65,000
5103 Legal	-	-	0	-
5105 Independent Contractor/Consult	-	-	29,867	-
5202 Travel Non-Local	304	-	0	-
5203 Travel Local	-	-	-	-
5406 Other Insurance	-	-	-	-
5501 Garbage and Trash	2,958	2,000	-	3,000
5502 Gas	4,691	5,000	4,385	6,000
5503 Light and Power	15,624	16,000	11,885	16,000
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	4,000	-	-
5607 Print & Dup. Equip Leases/Rent	1,442	4,115	1,892	3,500
5865 Publishing/Doc Publication	-	-	-	-
5881 Building Repairs & Services	-	-	-	-

Child Development Fund Detail (Fund 68) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
5882 Equipment Repairs Mtc	-	300	-	10,000
5885 Misc. Operational Exp.	2,420	3,200	2,420	21,412
5888 Advertising Print/Ads	-	2,000	1,451	-
5894 Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services	102,535	111,828	65,782	164,912
6120 Site Improvement	-	-	-	-
6206 Building Improvements	24,780	357,644	237,320	-
6403 Non-Instructional Equip & Furniture	42,960	1,075	0	-
6407 PC, Serv, Other Comput, Peripher	-	6,100	-	15,000
Equipment Capital Outlay	67,740	364,819	237,320	15,000
Total Expense	1,405,456	2,138,819	1,594,755	1,898,648



**Table 69**

Child Development Fund FTE (Fund 68)					
Full Time Equivalent					
Position/Title	District	COA	Laney	Merritt	Grand Total
Child Care Assistant II	4.00		2.00	3.00	9.00
Child Care Specialist	3.00	2.00			5.00
Clerical Assistant II	0.75		1.00		1.75
Clerical Assistant II Typing	1.00				1.00
Cook			0.75	0.75	1.50
District Child Care Prog Coord	1.00				1.00
Grand Total	9.75	2.00	3.75	3.75	19.25



Table 70

OPEB Reserve Fund Summary (Fund 69) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	1,415,548	6,551,039	5,695,095	6,612,128
Total Revenue	1,415,548	6,551,039	5,695,095	6,612,128
Expenses				
Services	25,350	60,000	13,650	40,000
Debt Service	5,970,721	9,300,000	8,675,437	6,572,128
Other Outgo	-	-	-	-
Total Expense	5,996,071	9,360,000	8,689,087	6,612,128
Beginning Fund Balance	14,052,562	9,472,039	9,472,039	6,478,047
Audit Adjustment		-		-
Net Increase (Decrease)	(4,580,523)	(2,808,961)	(2,993,992)	-
Ending Fund Balance	9,472,039	6,663,078	6,478,047	6,478,047

Table 71

OPEB Reserve Fund Detail (Fund 69) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8199 Other Federal Income	-	-	-	-
Federal Revenue	-	-	-	-
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8831 Contract Instructional Services	-	-	-	-
8861 Interest/Investment Income	169,684	63,000	22,623	280,000
8899 Miscellaneous	(4,377,046)	6,238,039	1,023,571	6,332,128
8982 Transfer In - Other Funds	5,622,910	250,000	4,648,901	-
Local Revenue	1,415,548	6,551,039	5,695,095	6,612,128
Total Revenue	1,415,548	6,551,039	5,695,095	6,612,128
Expenses				
5103 Legal	-	60,000	0	20,000
5105 Independent Contractor/Consult	11,700	-	0	-
5109 Legal Settlements	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5406 Other Insurance	13,650	-	13,650	20,000
5885 Misc. Operational Exp.	-	-	-	-
Books, Supplies, Services	25,350	60,000	13,650	40,000
7110 Debt Service - Bonds	726,867	-	-	-
7120 Debt Interest - Bonds	5,243,854	9,300,000	8,675,437	6,572,128
7130 Debt -Service Expense	-	-	-	-
Debt Service	5,970,721	9,300,000	8,675,437	6,572,128
7301 Interfund Transfer	-	-	-	-
Other Outgo	-	-	-	-
Total Expense	5,996,071	9,360,000	8,689,087	6,612,128



Table 72

Trust and Agency Fund Summary (Fund 71) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	125,769	94,500	2,085	60,000
Total Revenue	125,769	94,500	2,085	60,000
Expenses				
Classified Salary	1,049	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	83,929	92,000	23,103	60,000
Equipment Capital Outlay	-	2,500	-	-
Others	-	-	-	-
Total Expense	84,978	94,500	23,103	60,000
Beginning Fund Balance	224,920	265,711	265,711	244,693
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	40,791	-	(21,018)	-
Ending Fund Balance	265,711	265,711	244,693	244,693



Table 73

Trust and Agency Fund Detail (Fund 71)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8846 Commission	105,258	94,500	-	60,000
8861 Interest Income	6,117	-	1,910	-
8899 Miscellaneous	14,394	-	175	-
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
Local Revenue	125,769	94,500	2,085	60,000
Total Revenue	125,769	94,500	2,085	60,000
Expenses				
2353 Student Employee Assistants	1,049	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
Classified Salary	1,049	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits	-	-	-	-
4304 Office Supplies	16,416	19,000	1,943	-
4307 Computer software/site lic.-ad	181	-	-	-
5102 Guest Speakers Lectures-Non	800	-	-	-
5105 Independent Contractor/Consulta	4,000	7,000	600	-
5106 Events/Programs - Outside Prod	35,086	17,500	8,786	-
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	4,923	5,000	-	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	1,084	5,000	520	-
5206 Internal Training- Staff Dev	568	5,500	-	-
5301 Dues and Membership	1,254	1,500	-	-
5507 Pest Control	200	-	-	-
5607 Print & Dup. Equip. Leases/Rent	-	-	-	-
5702 Graduation Expenses	-	-	-	-
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc.	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	379	-
5885 Misc. Operational Exp.	17,022	30,000	10,875	60,000
5888 Advertising Print/ADS	-	1,500	-	-
5890 Service Contract - Equipment	2,396	-	-	-
Books, Supplies, Services	83,929	92,000	23,103	60,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	2,500	-	-
Equipment Capital Outlay	-	2,500	-	-
7521 Scholarships	-	-	-	-
7641 Student Vouchers	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
Others	-	-	-	-
Expense Total	84,978	94,500	23,103	60,000

Table 74

Student Representation Fee Fund Summary (Fund 72) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	61,343	64,000	79,253	30,000
Total Revenue	61,343	64,000	79,253	30,000
Expenses				
Books, Supplies, Svs.	9,234	64,000	1,930	30,000
Equipment Cap Outlay	-	-	-	-
Total Expense	9,234	64,000	1,930	30,000
Beginning Fund Balance	148,713	200,821	200,821	278,145
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	52,109	-	77,323	-
Ending Fund Balance	200,821	200,821	278,145	278,145

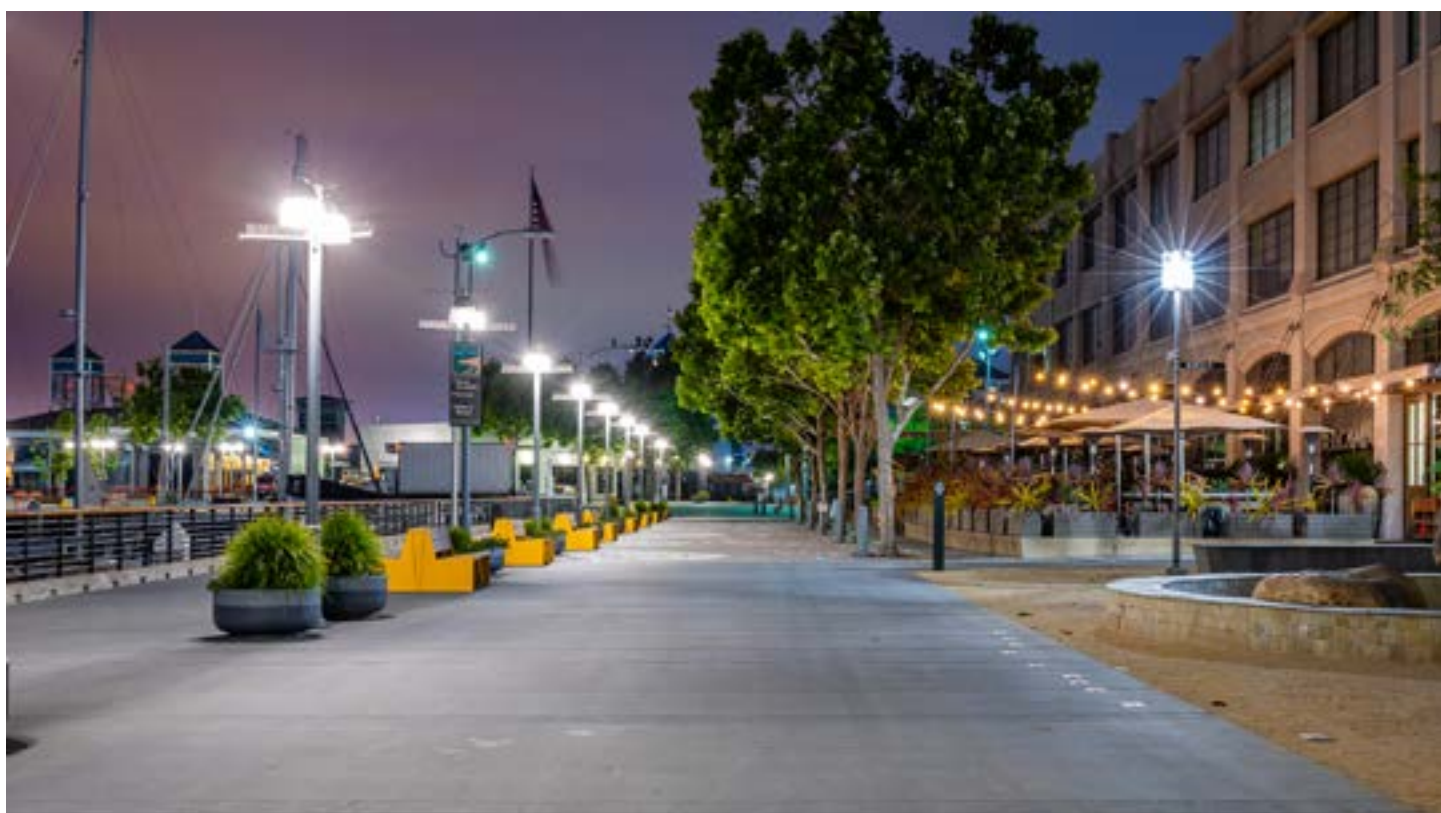


Table 75

**Student Representation Fee Fund Detail (Fund 72)
2021/22 Adopted Budget**

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	7,624	-	3,730	-
8898 Student Representation Fee	53,719	64,000	75,523	30,000
Local Revenue	61,343	64,000	79,253	30,000
Total Revenue	61,343	64,000	79,253	30,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	363	-	-	-
5106 Events/Programs-Outside Prod			1,600	-
5202 Local Travel	6,035	14,500	-	-
5205 Conference/Seminar Reg	1,540	16,000	230	-
5206 Internal Training- Staff Dev	-	6,000	-	-
5301 Dues and Membership	100	-	100	-
5885 Misc. Operational Exp.	1,196	27,500	-	30,000
Books, Supplies, Svs.	9,234	64,000	1,930	30,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	9,234	64,000	1,930	30,000

**Table 76**

Student Representation Fee Fund Summary (Fund 72)
2021/22 Adopted Budget

District Office - Central Services (Location 1)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	7,624	-	3,730	-
Total Revenue	7,624	-	3,730	-
Expenses				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	9,716	17,339	17,339	21,069
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	7,624	-	3,730	-
Ending Fund Balance	17,339	17,339	21,069	21,069

Table 77

Student Representation Fee Fund Detail (Fund 72)
2021/22 Adopted Budget

District Office - Central Services (Location 1)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	7,624	-	3,730	-
8898 Student Representation Fee	-	-	-	-
Local Revenue	7,624	-	3,730	-
Total Revenue	7,624	-	3,730	-
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 78

Student Representation Fee Fund Summary (Fund 72)
2021/22 Adopted Budget

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	7,470	12,000	15,030	5,000
Total Revenue	7,470	12,000	15,030	5,000
Expenses				
Books, Supplies, Svs.	4,210	12,000	-	5,000
Equipment Cap Outlay	-	-	-	-
Total Expense	4,210	12,000	-	5,000
Beginning Fund Balance	26,666	29,926	29,926	44,956
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,260	-	15,030	-
Ending Fund Balance	29,926	29,926	44,956	44,956

Table 79

Student Representation Fee Fund Detail (Fund 72)
2021/22 Adopted Budget

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	7,470	12,000	15,030	5,000
Local Revenue	7,470	12,000	15,030	5,000
Total Revenue	7,470	12,000	15,030	5,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	363	-	-	-
5202 Local Travel	3,847	6,000	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	6,000	-	-
5885 Misc. Operational Exp.	-	-	-	5,000
Books, Supplies, Svs.	4,210	12,000	-	5,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	4,210	12,000	-	5,000



**Table 80**

Student Representation Fee Fund Summary (Fund 72)
2021/22 Adopted Budget

Laney College (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	21,580	24,000	25,141	10,000
Total Revenue	21,580	24,000	25,141	10,000
Expenses				
Books, Supplies, Svs.	4,092	24,000	230	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	4,092	24,000	230	10,000
Beginning Fund Balance	37,785	55,273	55,273	80,184
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	17,488	-	24,911	-
Ending Fund Balance	55,273	55,273	80,184	80,184

Table 81

Student Representation Fee Fund Detail (Fund 72)
2021/22 Adopted Budget

Laney College (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	21,580	24,000	25,141	10,000
Local Revenue	21,580	24,000	25,141	10,000
Total Revenue	21,580	24,000	25,141	10,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	2,189	8,500	-	-
5205 Conference/Seminar Reg	1,540	3,000	230	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	363	12,500	-	10,000
Books, Supplies, Svs.	4,092	24,000	230	10,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	4,092	24,000	230	10,000

Table 82

Student Representation Fee Fund Summary (Fund 72)
2021/22 Adopted Budget

Merritt College (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	14,483	15,000	18,251	8,000
Total Revenue	14,483	15,000	18,251	8,000
Expenses				
Books, Supplies, Svs.	933	15,000	1,700	8,000
Equipment Cap Outlay	-	-	-	-
Total Expense	933	15,000	1,700	8,000
Beginning Fund Balance	35,768	49,318	49,318	65,869
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	13,550	-	16,551	-
Ending Fund Balance	49,318	49,318	65,869	65,869

Table 83

Student Representation Fee Fund Detail (Fund 72) 2021/22 Adopted Budget

Merritt College (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	14,483	15,000	18,251	8,000
Local Revenue	14,483	15,000	18,251	8,000
Total Revenue	14,483	15,000	18,251	8,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5106 Events/Programs-Outside Prod	-	-	1,600	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	100	-	100	-
5885 Misc. Operational Exp.	833	15,000	-	8,000
Books, Supplies, Svs.	933	15,000	1,700	8,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	933	15,000	1,700	8,000



Table 84

Student Representation Fee Fund Summary (Fund 72)
2021/22 Adopted Budget

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	10,186	13,000	17,101	7,000
Total Revenue	10,186	13,000	17,101	7,000
Expenses				
Books, Supplies, Svs.	-	13,000	-	7,000
Equipment Cap Outlay	-	-	-	-
Total Expense	-	13,000	-	7,000
Beginning Fund Balance	38,778	48,964	48,964	66,065
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,186	-	17,101	-
Ending Fund Balance	48,964	48,964	66,065	66,065

Table 85

**Student Representation Fee Fund Detail (Fund 72)
2021/22 Adopted Budget**

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	10,186	13,000	17,101	7,000
Local Revenue	10,186	13,000	17,101	7,000
Total Revenue	10,186	13,000	17,101	7,000
Expenses				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	13,000	-	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	7,000
Books, Supplies, Svs.	-	13,000	-	7,000
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	13,000	-	7,000

Table 86

Project Trust Fund Summary (Fund 75) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
State Revenue	-	-	-	12,281
Local Revenue	390,492	11,856	42,925	76,860
Total Revenue	390,492	11,856	42,925	89,141
Expenses				
Part Time Academic	-	-	-	2,509
Books, Supplies, Services	32,092	39,000	12,362	86,632
Equipment Capital Outlay	2,195	-	7,518	-
Total Expense	34,288	39,000	19,880	89,141
Beginning Fund Balance	-	356,204	356,204	379,250
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	356,204	(27,144)	23,046	0
Ending Fund Balance	356,204	329,060	379,250	379,250



Table 87

Project Trust Fund Detail (Fund 75)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	12,281
State Revenue	-	-	-	12,281
8851 Facility & Athletic Field Rent	1,500	1,500	-	-
8861 Interest/Investment Income	3,357	-	3,526	-
8890 CREDIT CARD CHARGE BACK	-	-	2,000	-
8899 Miscellaneous	35,634	10,356	37,400	76,860
8982 Interfund Transfers-In	350,000	-	-	-
Local Revenue	390,492	11,856	42,925	76,860
Total Revenue	390,492	11,856	42,925	89,141
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	2,509
Part Time Academic	-	-	-	2,509
4301 Instructional - Classroom	5,553	-	698	-
4304 Supplies-office	3,240	-	-	-
4307 Computer software/site lic.-ad	2,195	-	-	-
5105 Independent Contractor/Consult	8,970	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	5,491	-
5882 Equip Repairs Maint. & Svc	2,953	-	-	7,100
5885 Misc. Operational Exp.	7,387	39,000	1,185	79,532
5890 Service Contract-Equipment	1,099	-	2,015	-
5891 Service Contract-Software-DP	-	-	1,666	-
5892 Service Contract-Hardware-DP	695	-	1,306	-
Books, Supplies, Services	32,092	39,000	12,362	86,632
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	-	-	5,000	-
6402 Inst Equipment and Furn	-	-	2,518	-
6403 Non-Instructional Equip & Furn	2,075	-	-	-
6407 PC,SERV, Other Comput,Peripher	120	-	-	-
Equipment Capital Outlay	2,195	-	7,518	-
Total Expense	34,288	39,000	19,880	89,141

**Table 88**

**Project Trust Fund Summary (Fund 75)
2021/22 Adopted Budget**

District Office - Central Services (Location 1)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	3,357	-	3,526	-
Total Revenue	3,357	-	3,526	-
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Total Expense	-	-	-	-
Beginning Fund Balance	-	3,357	3,357	6,883
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,357	-	3,526	-
Ending Fund Balance	3,357	3,357	6,883	6,883

Table 89

**Project Trust Fund Detail (Fund 75)
2021/22 Adopted Budget**

District Office - Central Services (Location 1)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,357	-	3,526	-
8898 Student Representation Fee	-	-	-	-
Local Revenue	3,357	-	3,526	-
Total Revenue	3,357	-	3,526	-
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 90**

**Project Trust Fund Summary (Fund 75)
2021/22 Adopted Budget**

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
State Revenue	-	-	-	12,281
Local Revenue	91,365	3,322	16,346	36,187
Total Revenue	91,365	3,322	16,346	48,468
Expenses				
Part Time Academic	-	-	-	2,509
Books, Supplies, Svs.	9,973	9,000	873	45,959
Equipment Cap Outlay	650	-	2,518	-
Total Expense	10,623	9,000	3,391	48,468
Beginning Fund Balance	-	80,742	80,742	93,697
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	80,742	(5,678)	12,955	0
Ending Fund Balance	80,742	75,064	93,697	93,697

Table 91

**Project Trust Fund Detail (Fund 75)
2021/22 Adopted Budget**

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 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	16,365	3,322	14,346	36,187
8982 Interfund Transfers-In	75,000	-	-	-
Local Revenue	91,365	3,322	16,346	36,187
Total Revenue	91,365	3,322	16,346	48,468
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	2,509
Part Time Academic	-	-	-	2,509
4301 Instructional - Classroom	1,280	-	448	-
4304 Supplies-office	3,240	-	-	-
4307 Computer software/site lic.-ad	1,400	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5882 Equip Repairs Maint. & Svc	2,953	-	-	7,100
5885 Misc. Operational Exp.	-	9,000	425	38,859
5890 Service Contract-Equipment	1,099	-	-	-
Books, Supplies, Svs.	9,973	9,000	873	45,959
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	2,518	-
6403 Non-Instructional Equip & Furn	529	-	-	-
6407 PC,SERV, Other Comput,Peripher	120	-	-	-
Equipment Capital Outlay	650	-	2,518	-
Total Expense	10,623	9,000	3,391	48,468

Table 92

**Project Trust Fund Summary (Fund 75)
2021/22 Adopted Budget**

Laney College (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	76,259	1,259	490	10,000
Total Revenue	76,259	1,259	490	10,000
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	328	10,000	-	10,000
Equipment Cap Outlay	-	-	-	-
Total Expense	328	10,000	-	10,000
Beginning Fund Balance	-	75,931	75,931	76,421
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	75,931	(8,741)	490	-
Ending Fund Balance	75,931	67,190	76,421	76,421



Table 93

**Project Trust Fund Detail (Fund 75)
2021/22 Adopted Budget**

Laney College (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	1,259	1,259	490	10,000
8982 Interfund Transfers-In	75,000	-	-	-
Local Revenue	76,259	1,259	490	10,000
Total Revenue	76,259	1,259	490	10,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	328	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	10,000
Books, Supplies, Svs.	328	10,000	-	10,000
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	-	-
Total Expense	328	10,000	-	10,000

**Table 94**

**Project Trust Fund Summary (Fund 75)
2021/22 Adopted Budget**

Merritt College (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	86,755	1,620	20	10,000
Total Revenue	86,755	1,620	20	10,000
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	3,945	10,000	7,757	10,000
Equipment Cap Outlay	-	-	5,000	-
Total Expense	3,945	10,000	12,757	10,000
Beginning Fund Balance	-	82,810	82,810	70,074
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	82,810	(8,380)	(12,737)	-
Ending Fund Balance	82,810	74,430	70,074	70,074

Table 95

**Project Trust Fund Detail (Fund 75)
2021/22 Adopted Budget**

Merritt College (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	1,500	1,500	-	-
8899 Miscellaneous	10,255	120	20	10,000
8982 Interfund Transfers-In	75,000	-	-	-
Local Revenue	86,755	1,620	20	10,000
Total Revenue	86,755	1,620	20	10,000
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	3,945	-	250	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	5,491	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	-	10,000
5890 Service Contract-Equipment	-	-	2,015	-
Books, Supplies, Svs.	3,945	10,000	7,757	10,000
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	-	-	5,000	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
Equipment Capital Outlay	-	-	5,000	-
Total Expense	3,945	10,000	12,757	10,000

Table 96

**Project Trust Fund Summary (Fund 75)
2021/22 Adopted Budget**

Berkeley City College

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
State Revenue	-	-	-	-
Local Revenue	132,756	5,655	22,545	20,673
Total Revenue	132,756	5,655	22,545	20,673
Expenses				
Part Time Academic	-	-	-	-
Books, Supplies, Svs.	17,847	10,000	3,732	20,673
Equipment Cap Outlay	1,546	-	-	-
Total Expense	19,393	10,000	3,732	20,673
Beginning Fund Balance	-	113,363	113,363	132,175
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	113,363	(4,345)	18,813	-
Ending Fund Balance	113,363	109,018	132,175	132,175



Table 97

**Project Trust Fund Detail (Fund 75)
2021/22 Adopted Budget**

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8699 Other State Revenue	-	-	-	-
State Revenue	-	-	-	-
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	7,756	5,655	22,545	20,673
8982 Interfund Transfers-In	125,000	-	-	-
Local Revenue	132,756	5,655	22,545	20,673
Total Revenue	132,756	5,655	22,545	20,673
Expenses				
1456 Other Non-Teaching Assignments	-	-	-	-
Part Time Academic	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	795	-	-	-
5105 Independent Contractor/Consult	8,970	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	7,387	10,000	760	20,673
5891 Service Contract-Software-DP	-	-	1,666	-
5892 Service Contract-Hardware-DP	695	-	1,306	-
Books, Supplies, Svs.	17,847	10,000	3,732	20,673
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	1,546	-	-	-
Equipment Capital Outlay	1,546	-	-	-
Total Expense	19,393	10,000	3,732	20,673

Table 98

Self-Insurance Fund Summary (Fund 80) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	3,989,779	1,600,000	12,244	2,000,000
Other Financing Sources	400,000	-	5,024,361	400,000
Total Revenue	4,389,779	1,600,000	5,036,605	2,400,000
Expenses				
Fringe Benefits	-	-	1,431,945	-
Books, Supplies, Services	1,231,546	2,100,000	1,663,637	2,000,000
Total Expense	1,231,546	2,100,000	3,095,582	2,000,000
Beginning Fund Balance	(1,147,821)	(1,941,024)	(1,941,024)	-
Audit Adjustment	(3,951,436)	-	-	-
Net Increase (Decrease)	3,158,233	(500,000)	1,941,024	400,000
Ending Fund Balance	(1,941,024)	(2,441,024)	-	400,000



Table 99

Self-Insurance Fund Detail (Fund 80) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8831 Contract Instructional Service	-	1,600,000	-	2,000,000
8861 Interest/Investment Income	38,779	-	12,244	-
8899 Miscellaneous	3,951,000	-	0	-
Local Revenue	3,989,779	1,600,000	12,244	2,000,000
8911 Compensation-Fixed Assets Loss	-	-	-	-
8982 Interfund Transfers In	400,000	-	5,024,361	400,000
Other Financing Sources	400,000	-	5,024,361	400,000
	-			
Total Revenue	4,389,779	1,600,000	5,036,605	2,400,000
Expenses				
3620 Worker's Compensation-Classfd	-	-	1,431,945	-
Fringe Benefits	-	-	1,431,945	-
4304 Office Supplies	4,554	5,000	4,963	-
5103 Legal	40,294	100,000	300,000	-
5108 Liability Insurance Claims	(164,218)	449,269	114,028	-
5402 Property Insurance	428,412	524,227	524,227	-
5403 Workers Comp Insurance	442,591	460,000	176,281	-
5405 Liability Insurance	347,738	371,700	359,874	-
5406 Other Insurance	132,175	184,804	184,264	-
5885 Misc. Operational Exp.	-	5,000	-	2,000,000
Books, Supplies, Services	1,231,546	2,100,000	1,663,637	2,000,000
Total Expense	1,231,546	2,100,000	3,095,582	2,000,000

Table 100

**Student Center Fund Summary (Fund 81)
2021/22 Adopted Budget**

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	45,777	53,800	38,923	18,000
Total Revenue	45,777	53,800	38,923	18,000
Expenses				
Classified Salary	-	-	-	-
Books, Supplies, Services	2,519	52,800	1,055	18,000
Equipment Cap Outlay	-	1,000	-	-
Total Expense	2,519	53,800	1,055	18,000
Beginning Fund Balance	94,991	138,250	138,250	176,118
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	43,259	-	37,868	-
Ending Fund Balance	138,250	138,250	176,118	176,118



Table 101

Student Center Fund Detail (Fund 81)
2021/22 Adopted Budget

College of Alameda (Location 2)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8861 Interest/Investment Income	21,023	4,000	8,927	-
8883 Student Center Use Fee(R,R)	24,754	49,800	29,996	18,000
Local Revenue	45,777	53,800	38,923	18,000
Total Revenue	45,777	53,800	38,923	18,000
Expenses				
2352 Clerical Tech & Support Replace	-	-	-	-
Classified Salary	-	-	-	-
4301 Instructional - Classroom	-	800	-	-
4304 Supplies-office	1,032	2,000	-	-
4306 Computer software/site lic.-cl	-	-	-	-
4307 Computer software/site lic.-ad	-	2,200	-	-
5105 Independent Contractor	-	10,000	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5501 Garbage and Trash	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,486	2,800	-	-
5507 Pest Control	-	-	-	-
5881 Building Repairs & Services	-	10,000	-	-
5882 Equipment Repairs Maint. & Svc	-	10,000	-	-
5885 Misc Operating Exp	-	10,000	-	18,000
5888 Advertising Print/ADS	-	5,000	-	-
5890 Service Contract-equipment	-	-	1,055	-
Books, Supplies, Services	2,519	52,800	1,055	18,000
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	1,000	-	-
Equipment Cap Outlay	-	1,000	-	-
Total Expense	2,519	53,800	1,055	18,000

Table 102

Student Center Fee Fund Summary (Fund 82)
2021/22 Adopted Budget

Laney College (Location 5)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	43,148	127,200	50,280	25,000
Total Revenue	43,148	127,200	50,280	25,000
Expenses				
Classified Salary	-	25,000	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	1,611	61,000	150	25,000
Equipment Cap Outlay	1,867	41,200	-	-
Total Expense	3,478	127,200	150	25,000
Beginning Fund Balance	367,516	407,186	407,186	457,316
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	39,670	-	50,130	-
Ending Fund Balance	407,186	407,186	457,316	457,316

Table 103

Student Center Fee Fund Detail (Fund 82) 2021/22 Adopted Budget				
Laney College (Location 5)				
Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8883 Student Center Use Fee(R,R)	43,148	127,200	50,280	25,000
Local Revenue	43,148	127,200	50,280	25,000
Total Revenue	43,148	127,200	50,280	25,000
Expenses				
2352 Cler Tech & Sup Stf (Repl)	-	25,000	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for Perm & Non-perm	-	-	-	-
Classified Salary	-	25,000	-	-
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	-	5,000	-	-
5105 Independent Contractor/Consultant	-	1,000	-	-
5106 Events/Programs-Outside Prod	-	-	-	-
5881 Building Repairs & Services	-	5,000	150	-
5885 Misc. Operational Exp.	1,611	50,000	0	25,000
5891 Service Contract-Software-DP	-	-	-	-
Books, Supplies, Services	1,611	61,000	150	25,000
6403 Non-Instructional Equip & Furn	1,867	31,200	0	-
6406 Laptop Computers	-	10,000	-	-
Equipment Cap Outlay	1,867	41,200	-	-
Total Expense	3,478	127,200	150	25,000

**Table 104**

Student Center Fee Fund Summary (Fund 83)
2021/22 Adopted Budget

Merritt College (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	28,944	53,989	36,498	8,000
Total Revenue	28,944	53,989	36,498	8,000
Expenses				
Classified Salary	9,737	11,000	-	-
Fringe Benefits	213	-	-	-
Books, Supplies, Services	11,268	37,500	-	8,000
Equipment Cap Outlay	(490)	5,489	2,781	-
Total Expense	20,727	53,989	2,781	8,000
Beginning Fund Balance	98,813	107,030	107,030	140,747
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	8,217	-	33,717	-
Ending Fund Balance	107,030	107,030	140,747	140,747



Table 105

**Student Center Fee Fund Detail (Fund 83)
2021/22 Adopted Budget**

Merritt College (Location 6)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	28,944	53,989	36,498	8,000
Local Revenue	28,944	53,989	36,498	8,000
Total Revenue	28,944	53,989	36,498	8,000
Expenses				
2353 Student Employee Assistants	6,983	6,000	-	-
2354 Overtime for Classified	2,754	5,000	-	-
Classified Salary	9,737	11,000	-	-
3320 FICA	171	-	-	-
3350 Medicare	40	-	-	-
3520 Unemployment Ins -Classified	2	-	-	-
Fringe Benefits	213	-	-	-
4302 Supplies Outreach recruitment	-	3,000	-	-
4304 Supplies-office	-	12,500	-	-
5105 Independent Contractor/Consult	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5501 Garbage and Trash	-	2,000	-	-
5505 Telephone Services	-	-	-	-
5604 Equipment Lease - Annual	11,268	5,000	-	-
5882 Equipment Repairs Maint. & Svc	-	5,000	-	-
5885 Miscellaneous	-	10,000	-	8,000
Books, Supplies, Services	11,268	37,500	-	8,000
6403 Non-Instructional Equip & Furn	(490)	5,489	2,781	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay	(490)	5,489	2,781	-
Total Expense	20,727	53,989	2,781	8,000

Table 106

**Student Center Fee Fund Summary (Fund 84)
2021/22 Adopted Budget**

Berkeley City College (Location 8)

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Local Revenue	26,884	37,000	34,210	20,000
Total Revenue	26,884	37,000	34,210	20,000
Expenses				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	37,000	-	20,000
Equipment Cap Outlay	603	-	-	-
Total Expense	603	37,000	-	20,000
Beginning Fund Balance	180,239	206,520	206,520	240,730
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	26,281	-	34,210	-
Ending Fund Balance	206,520	206,520	240,730	240,730



**Table 107**

Student Center Fee Fund Detail (Fund 84) 2021/22 Adopted Budget				
Berkeley City College (Location 8)				
Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	26,884	37,000	34,210	20,000
Local Revenue	26,884	37,000	34,210	20,000
Total Revenue	26,884	37,000	34,210	20,000
Expenses				
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
Classified Salary	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	7,000	-	-
5885 Misc. Operational Exp.	-	30,000	-	20,000
Books, Supplies, Svs.	-	37,000	-	20,000
6403 Non-Instructional Equip & Furn	603	-	-	-
Equipment Cap Outlay	603	-	-	-
Total Expense	603	37,000	-	20,000

Table 108

Student Financial Aid Fund Summary (Fund 89)
2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
Federal Revenue	27,912,694	31,812,089	20,241,300	36,230,754
State Revenue	3,118,428	3,603,298	2,482,014	3,963,628
Local Revenue	-	-	-	-
Total Revenue	31,031,122	35,415,387	22,723,314	40,194,381
Expenses				
Financial Aid	31,394,421	35,415,387	22,560,397	40,194,381
Total Expense	31,394,421	35,415,387	22,560,397	40,194,381
Beginning Fund Balance	200,380	(162,918)	(162,918)	-
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(363,299)	-	162,918	-
Ending Fund Balance	(162,918)	(162,918)	-	-



Table 109

Student Financial Aid Fund Detail (Fund 89) 2021/22 Adopted Budget

Description	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Unaudited Actuals	2021/22 Adopted Budget
Revenues				
8121 Higher Education Act of 1965	-	-	-	-
8151 FinAid-Pell	24,135,929	27,531,167	17,514,800	30,284,284
8152 FINAID-SEOG	1,552,689	894,791	1,305,851	984,270
8155 Americo (was a/C 8633)	99,521	88,081	48,955	96,889
8156 DLUSU-FED	-	1,778,705	-	1,956,576
8157 DLSUB-FED 0910 FED Loan	2,124,556	1,519,345	1,371,695	2,908,735
8199 Other Federal Income	-	-	-	-
Federal Revenue	27,912,694	31,812,089	20,241,300	36,230,754
8631 FINAIDCALB	3,118,428	2,256,865	2,204,877	2,482,552
8632 FINAIDCALC	-	78,433	277,137	86,276
8634 STUDENT SUCCESS	-	1,073,000	-	1,180,300
8635 FINAID CC Completion Grant	-	195,000	-	214,500
State Revenue	3,118,428	3,603,298	2,482,014	3,963,628
8861 Interest/Investment Income	-	-	-	-
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
Local Revenue	-	-	-	-
Total Revenue	31,031,122	35,415,387	22,723,314	40,194,381
Expenses				
7511 FinAid-Pell	24,452,240	27,531,167	17,351,883	29,813,484
7512 FINAID-SEOG	1,572,188	894,791	1,305,851	1,391,270
7513 FINAIDCALB	2,759,790	2,256,865	2,204,877	2,482,552
7514 FINAIDCALC	300,623	78,433	271,886	159,976
7517 FINAIDAMERICORP	103,223	88,081	48,955	96,889
7519 DLSUB-FED	1,004,954	1,519,345	524,381	2,914,235
7522 STUDENT SUCCESS	-	1,073,000	-	1,180,300
7523 FA CC Completion Grants	29,240	195,000	-	214,500
7524 AB19 - Cal. Coll Promise 735	-	-	-	-
7525 DLUSU-FED	1,168,413	1,778,705	847,314	1,935,676
7540 FINAIDCALA	3,750	-	5,250	5,500
Financial Aid	31,394,421	35,415,387	22,560,397	40,194,381
Total Expense	31,394,421	35,415,387	22,560,397	40,194,381



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Table 14

Adpoted Budget 2022 Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2020/21	Adopted Budget F/Y 2021/22	Projection F/Y 2022/23	Projection F/Y 2023/24	Projection F/Y 2024/25
Revenues:					
Federal Revenue	-	-	-	-	-
State Revenue *	69,689,847	76,530,675	78,061,289	79,622,514	81,214,965
Local Revenue	75,127,953	72,205,810	73,649,926	75,122,925	76,625,383
Total Revenues:	144,817,800	148,736,485	151,711,215	154,745,439	157,840,348
Expenditures: **					
Full Time Academic	25,400,106	25,740,117	26,254,919	26,780,018	27,315,618
Academic Administration	6,126,601	6,019,497	6,139,887	6,262,685	6,387,938
Other Faculty	5,640,185	6,949,694	7,088,688	7,230,462	7,375,071
Part Time Academic***	9,042,082	5,261,820	5,367,056	5,474,398	5,583,885
Classified Salary	29,827,717	33,107,442	33,769,591	34,444,983	35,133,882
Fringe Benefits	39,892,236	43,222,926	44,087,385	44,969,132	45,868,515
Bad Debts	670,830	850,000	850,000	850,000	850,000
Books Supplies, SVcs	23,023,008	22,304,944	22,578,214	22,685,576	23,139,287
Equipment Outlay	261,743	268,751	214,830	221,296	225,722
Debt Services-Bonds	2,046,604	2,334,000	2,380,680	3,380,680	4,380,680
Other Outgo	1,878,885	1,850,000	2,314,174	2,360,457	2,407,667
Contingency Reserve	1,007,803	600,000	-	-	-
Total Expenses:	144,817,800	148,509,191	151,045,424	154,659,686	158,668,266
Beginning Fund Balance:	23,195,266	23,749,509	23,976,803	24,642,593	24,728,346
Net Increase (Decrease)	-	227,294	665,791	85,753	(827,918)
Audit Adjustment	-	-	-	-	-
Ending Fund Balance:	23,195,266	23,976,803	24,642,593	24,728,346	23,900,428
Fund Balance %	16.02%	16.14%	16.31%	15.99%	15.06%

*5.07% COLA included in budgeted revenues and expenses

** \$4.4 million frozen vacant positions are not included in the budgtd expenditures.

*** Part time Academic Salaries are reflective of the shift of the FON (Faculty Obligation Number) and allocating the expenses in each of the appropriate fund