



**Peralta Community  
College District**

To: Dr. Jannett N. Jackson, Interim Chancellor  
Members of the Board of Trustees

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

Date: June 16, 2021

Subject: Fiscal Year 2021-22 Tentative Budget  
BAM Reporting Schedule Changes

The below information is to update the BAM Reporting Schedule changes for Tables 5, 6, and 8 on the Tentative Budget for Fiscal Year 2021-22. The following is to correct the Total Computation Revenue (TCR) amount. Please note that the changes were made after the Tentative Budget was uploaded and distributed.

**Table 5 on page 36**

<b>BAM Allocation Summary</b>	
Total Computation Revenue (TCR)	126,546,710
Other Revenues	20,878,582
<b>Total Revenues</b>	<b>147,425,292</b>
District-wide Costs (minus)	10,767,405
<b>Applicable Revenues</b>	<b>136,657,887</b>
Full Time Faculty Salary and Benefits (minus)	38,676,005
Part Time Faculty Salary and Benefits (minus)	9,573,520
<b>Available Revenues</b>	<b>88,408,362</b>
District Offices Cost (minus)	8,283,857
Centralized Costs (minus)	31,861,411
<b>Net Revenues</b>	<b><u>48,263,094</u></b>



**Table 6 on page 37**

<b>Budget Allocation Model</b>	
Total Computation Revenue (TCR)	126,546,710
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	680,416
Application Fees (Int'l)/Student records	5,850
Other Student Fees and Miscellaneous	667,697
Capital Outlay	136,359
Faculty Compensation	5,700,000
<b>Total Revenue</b>	<b>147,425,292</b>
<b>Less District Wide Cost</b>	
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	4,493,056
<b>Total Exclusions</b>	<b>10,767,405</b>
<b>Applicable Revenues</b>	<b>136,657,887</b>
Less Full Time Faculty Salary and Benefits	38,676,005
Less Part Time Faculty Salary and Benefits	9,573,520
<b>Available Revenues</b>	<b>88,408,362</b>



**Table 8 on page 38**

<b>Revenue Allocations</b>					
	<b>College of Alameda</b>	<b>Laney College</b>	<b>Merritt College</b>	<b>Berkeley City College</b>	<b>District Office</b>
Revenue Allocation By College	16,823,895	32,032,512	21,274,397	18,277,558	
DO Service Center Budget	(1,576,398)	(3,001,444)	(1,993,409)	(1,712,606)	(8,283,857)
Centralized Service Budgets	(6,063,149)	(11,544,169)	(7,667,061)	(6,587,033)	(31,861,411)
<b>Net College Revenue</b>	<b>9,184,349</b>	<b>17,486,899</b>	<b>11,613,927</b>	<b>9,977,919</b>	
<b>Unrestricted Expenditure Budget by College</b>					
Full Time Academic	-	-	-	-	-
Academic Admin	1,202,553	1,413,383	1,198,487	1,019,676	903,794
Other Faculty	1,209,956	2,104,657	1,317,542	1,100,408	773,547
Part Time Academic	-	-	-	-	-
Classified Salary	3,671,969	6,115,298	3,624,240	3,336,299	14,134,998
Benefits	2,696,960	4,339,871	2,774,381	2,303,947	10,069,009
Books, Supplies, Services	-	-	-	-	-
Equipment Capital Outlay	-	-	-	-	-
<b>Expenditure Totals</b>	<b>8,781,438</b>	<b>13,973,209</b>	<b>8,914,650</b>	<b>7,760,330</b>	<b>25,881,348</b>
<b>Surplus (Deficit)</b>	<b>402,911</b>	<b>3,513,690</b>	<b>2,699,277</b>	<b>2,217,589</b>	<b>(25,881,348)</b>



# Peralta Community College District

# TENTATIVE BUDGET

FISCAL YEAR JULY 1, 2021 – JUNE 30, 2022

DRAFT



This Budget was prepared by:

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





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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
Yin Ni .....	Student Trustee
(Vacant).....	Student Trustee
Jannett N. Jackson, Ph.D. ....	Board Secretary

### District Office Administrators

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

### College Administrators

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



# Board of Trustees / District Areas



**Bill Withrow**  
Area 1



**Kevin Jenkins**  
Area 2



**Linda Handy**  
Area 3



**Nicky González Yuen**  
Area 4



**Cynthia Napoli-Abella Reiss**  
Area 5



**Dyana Delfin Polk**  
Area 6



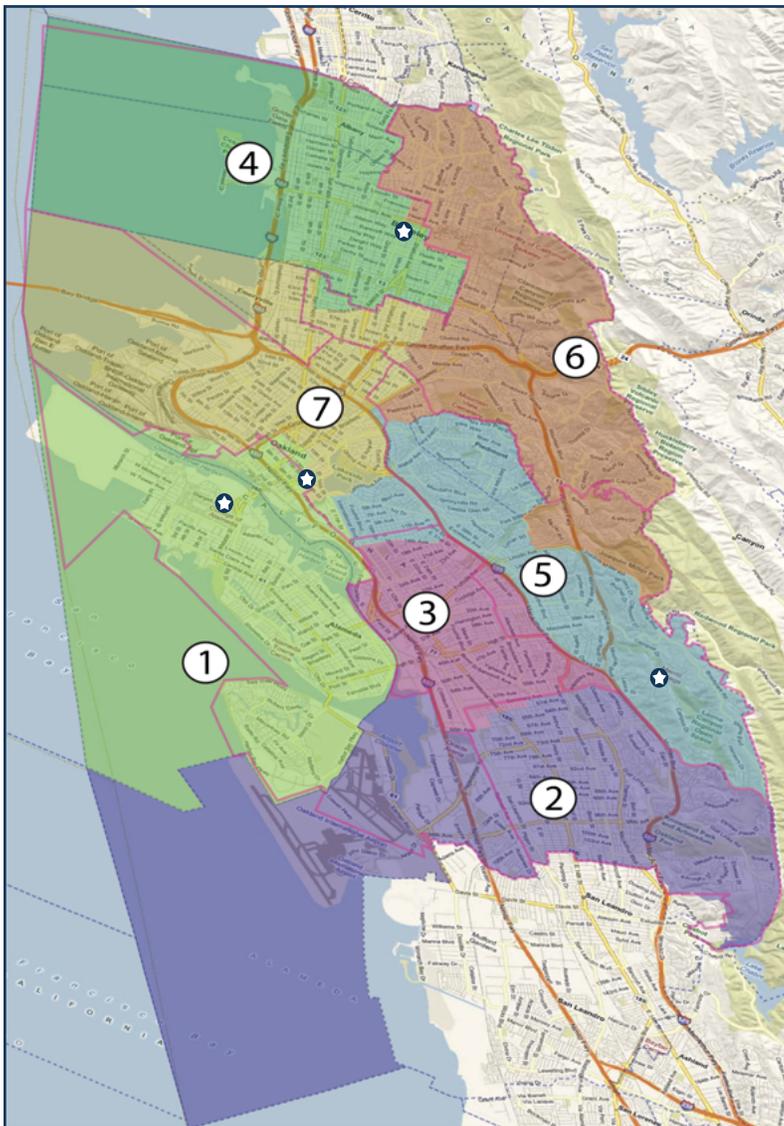
**Julina Bonilla,**  
Area 7



**Yin Ni**  
Student Trustee



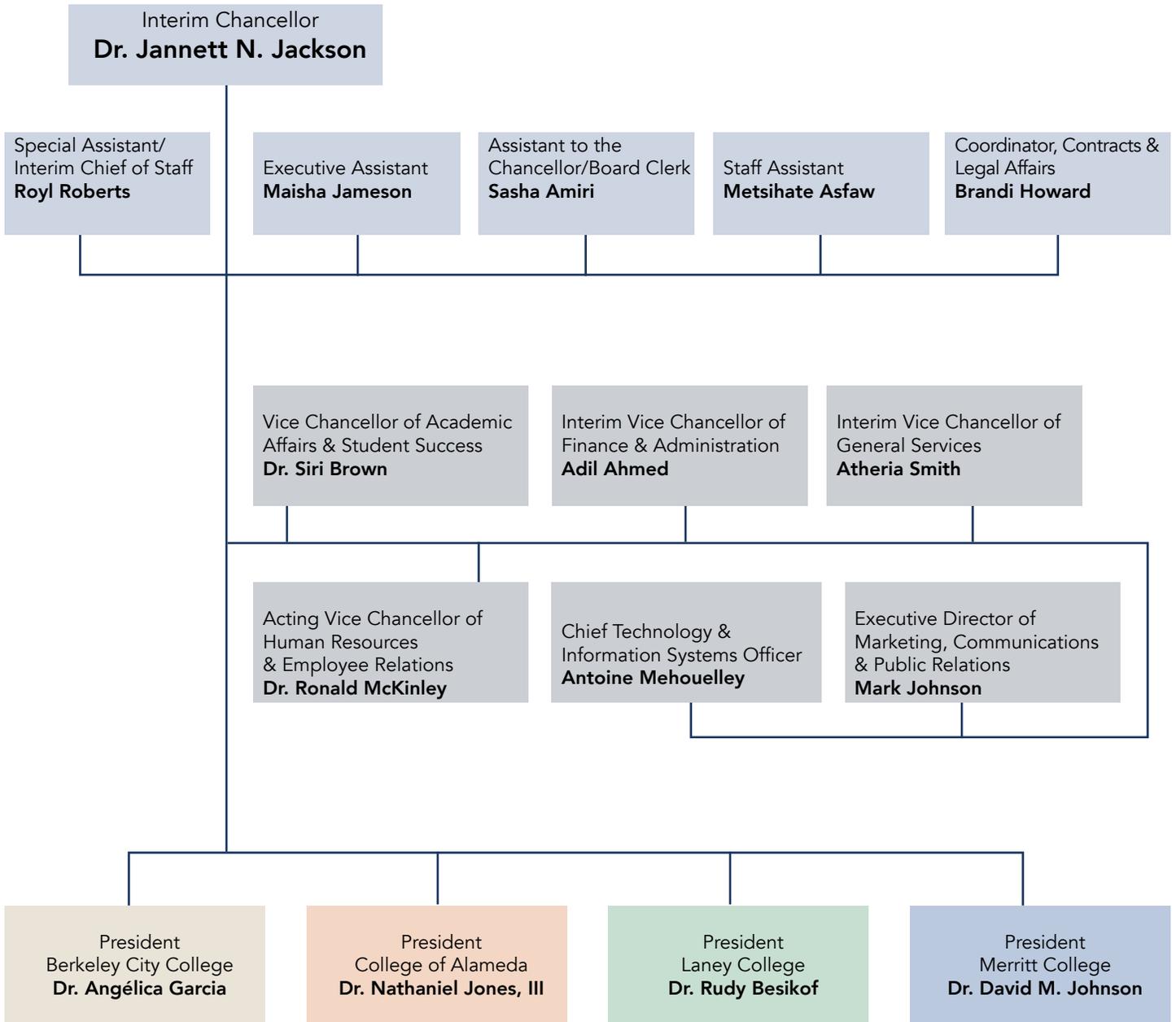
**(Vacant)**  
Student Trustee



- 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	<b>Planning and Budgeting Council</b>	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.
<b>Adopted Budget</b>		
August 27, 2021	<b>Planning and Budgeting Council</b>	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 Budget Address

### FY 2021/22 Tentative Budget



June 8, 2021

The Fiscal Year 2021/22 Tentative Budget presented to the Board of Trustees of the Peralta Community College District (PCCD) reflects our efforts to serve our students and improve our community. Our dedication to provide high quality educational programs and services to our students continues to be our top commitment.

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

#### Governor's May Revised Budget

On May 14, California Governor Gavin Newsom presented his May Revision Budget (also known as the May Revise), representing his best budget projection since the release of his January Budget Proposal which anticipated a \$54 billion deficit.

The Governor's May Revised Budget for FY 2021/22 is \$196.8 billion, This budget reflects a projected surplus of \$75.7 billion. And, when \$25 billion in federal relief funds is added to this surplus, California will go into FY 2021-22 with \$100 billion more funds to allocate. Using the projected surplus, coupled with the federal stimulus funding, the governor is proposing to use the \$100 billion increase in what he calls "The California Comeback Plan," which consists of a solid base budget augmented by "historic investments" in a wide range of organizations, projects, and initiatives to advance the state's many missions.

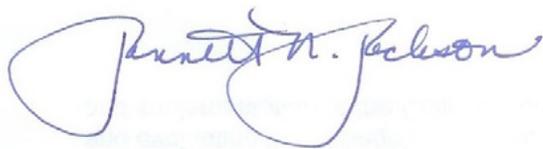
California Community Colleges did fare well in the Governor's May Revision budget, and are poised to receive an increase of \$3.6 billion, which includes the complete retirement of the deferrals (late compensation to conserve state resources); a cost-of-living-adjustment (COLA); more funding for Guided Pathways; funding to reduce the cost of textbooks for students; funding to boost student recruitment and retention efforts; support for expanding the dual-enrollment program between community colleges and high schools; funding for ESL and vocational training related to the immigrant integration initiative mentioned above; and funding to offset student food and housing insecurity.

This is an ambitious budget proposal; but, the question for the May Revision Budget and for the future-final FY 21-22 budget is how best to distribute this windfall of new funding, especially since it is a mixture of primarily one-time dollars with some continuous dollars. The next step in the state budget process is legislative review, in which both houses of the legislature will now engage in discussion in order to come to an agreement with the governor on a final budget by June 15 so as to comply with the Constitutional requirement of adopting a state budget by July 1. During the period leading up to the June 15 deadline, strong advocacy efforts will be made in order to shape the final budget. Like other community college districts in the state, Peralta Community College District will be actively engaged in this process, as we have to date.

It should also be noted, that although Peralta will see an increase in revenue, we must remain mindful that our Hold Harmless and Stability Protection Funding will end in 2023-24. Our efforts will be concentrated on continuous strategic assessments of the fiscal health of the district so that we are collectively prepared to handle ongoing operational expenditures beyond the loss of funding protections.

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

Thank you for your support.



Jannett N. Jackson, PhD  
Interim Chancellor

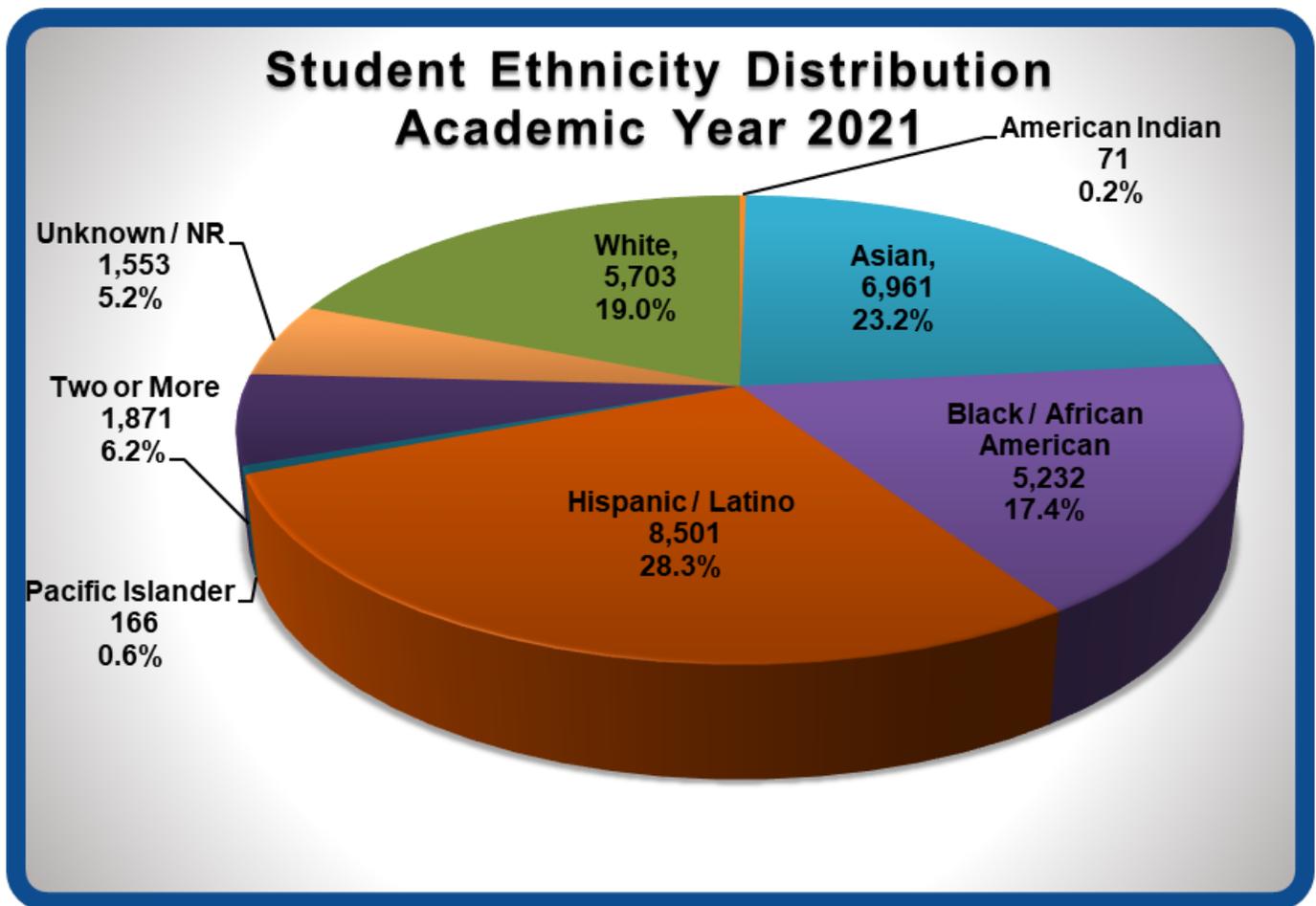


## About the District

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.

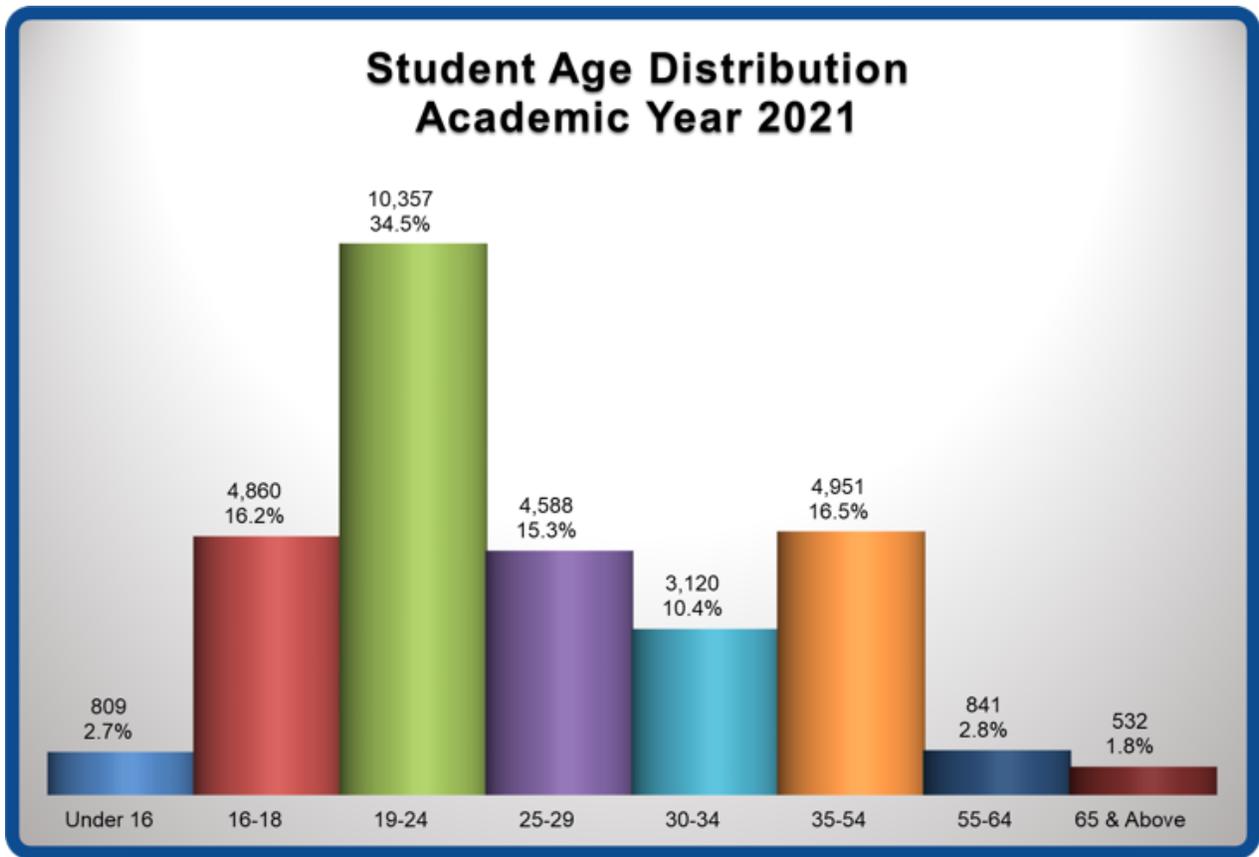
The Peralta Community College District was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation 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 1422 part-time faculty and part-time staff.

### Graph 1

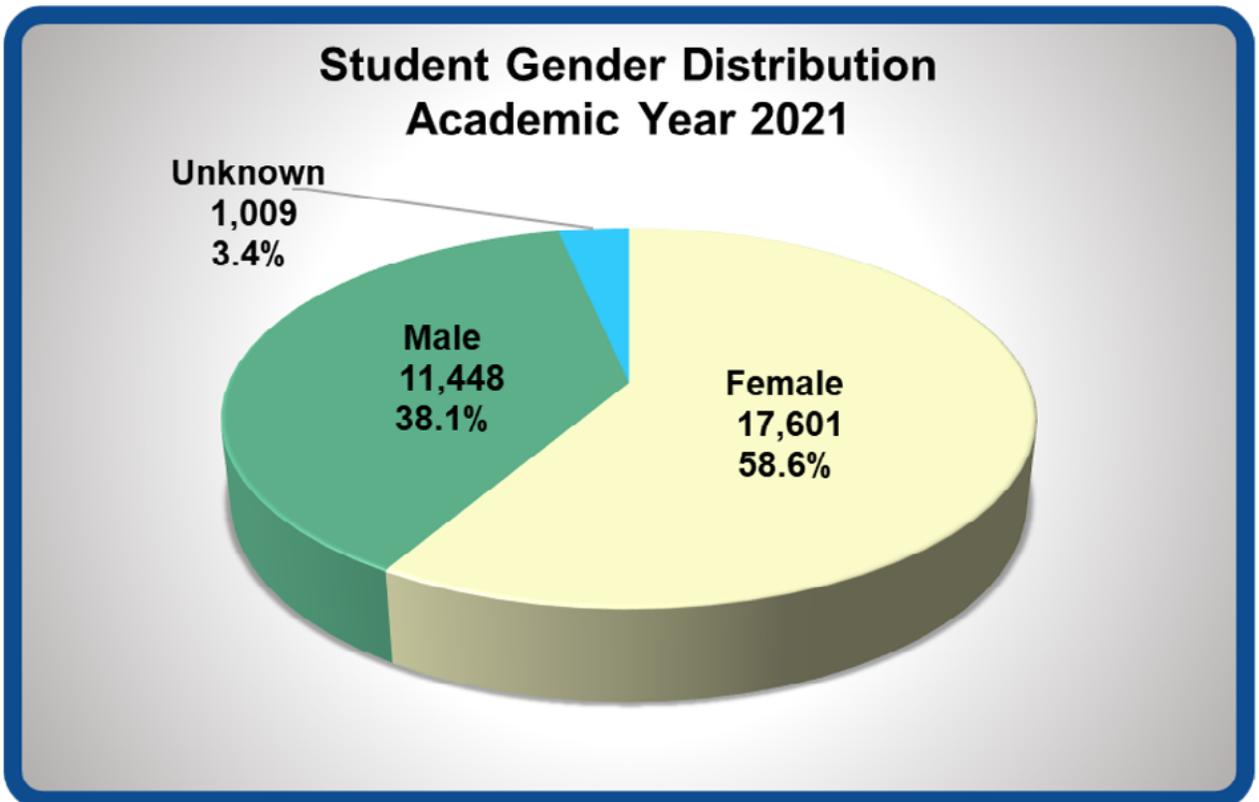




Graph 2



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

Source: California Municipal Statistics, Inc.

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

## Our Missions

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

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





### Berkeley City College

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



### College of Alameda

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



### Laney College

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



### Merritt College

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



### District

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



## Office of Finance and Administration Executive Message

To: Dr. Jannett N. Jackson, Interim Chancellor

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

Date: June 8, 2021

Subject: Tentative Budget Summary Fiscal Year 2021/22

On Friday, May 14, 2021, Governor Newsom presented the May Revision Budget proposal for the 2021/22 Fiscal Year. Highlighting the positive and enlightening revisions, the proposal deviated from what was presented in January of 2021 which anticipated negative economic and employment data from the effects of COVID-19. However, as is the case every year, the Governor's budget proposals are subject to change as a result of the economic outlook.

We will remain optimistic and watch for the Final Budget for 2021/22 to be signed by the Governor by June 30, 2021. The difference between the May Revised Budget and the Governor's 2020/21 Budget Act is that the funding for community colleges was forecasted to be cut. Instead, community colleges will see a boost in revenues related to compounded COLA increases. Therefore, for the Peralta District revenues are estimated for COLA as of the May Revise at \$4.9 million, in addition to, a series of one-time funding for FY 2021/22.

The state budget is subject to change prior to the Governor's Final Budget in June of 2021. At that point, any changes to the state's Final Budget will be incorporated into the District's Adopted Budget.

The Tentative Budget is being presented at this point in time, and the Adopted Budget will be presented to the Board of Trustees on September, 14, 2021. Here then, is the Tentative Budget, based on the information we have as of May 31, 2021.



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

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

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

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



## Description of Funds

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

### Unrestricted General (Fund 01)

There are three major sources of revenue that provide the resources necessary to fund the general operations of the District. These major sources are 1) general apportionment, 2) local property taxes, and 3) enrollment fees and tuition that account for approximately 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 (CCCs) Chancellor's Office began implementation of the new Student Centered Funding Formula (SCFF) in 2018/19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 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.

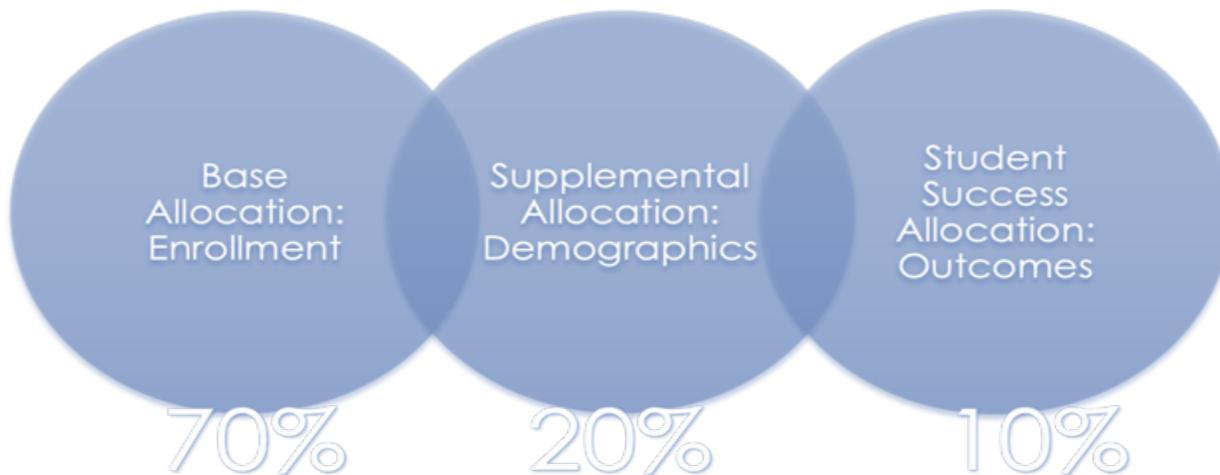
### Student Centered Funding Formula (SCFF)

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 here. <https://www.cccco.edu/-/media/CCCCO-Website/Files/Finance-and-Facilities/Student-Centered-Funding-Formula/A4-scff-201920-metric-definitions-v21222019ADA.pdf?la=en&hash=A8EC2FC76CF233C21591E22259DD2319C10153B8>

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

## Description of Funds (Con't)



### Base Allocation

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

### Supplemental

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

### Student Success

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

The legislation enacted the SCFF and created a Student Centered Funding Formula Oversight Committee <https://www.scffoversightcommittee.org> consisting of 12 members appointed by the Senate Rules Committee, the Assembly Speaker, and the Governor. The Oversight Committee was charged with providing recommendations to the State Legislature and Department of Finance on the implementation of the Supplemental Allocation of the SCFF. The Final Report offered recommendations on Priority Area One [https://drive.google.com/file/d/1AvqSzl\\_zaGD3p7-ZWNjfoqAlmWtt15qE/edit](https://drive.google.com/file/d/1AvqSzl_zaGD3p7-ZWNjfoqAlmWtt15qE/edit) relative to: (1) first-generation students; (2) definition of a low-income student relative to cost of living; and (3) inclusion of incoming students' level of academic proficiency in the SCFF.

## Description of Funds (Con't)

For Peralta, the SCFF for the FY 2021/22 year is as follows:

This Tentative 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 2020/21 extended the hold harmless minimum revenue provisions to FY 2023/24.

### 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 \$112,211,627 (includes 4.05% proposed COLA) and the Peralta District's Total Compensational Revenue is \$126,549,710. Our hold harmless amount is \$7,682,547 and Stability Projection Adjustment is \$6,652,536. Since we fall below the guaranteed amount of \$126,546,710, our amount will be the same as the State at \$126,546,710 for FY 2021-22.





# Description of Funds (Con't)

Table 1

Peralta Community College District					
SCFF Calculation					
Updated Budget 2021 Adopted Budget					
	<i>May Revise Cola for FY 2021-2022</i>	1.70%			
	<i>May Revise Cola for FY 2020-2021</i>	2.31%			
	<b>Total Cola</b>	<b>4.01%</b>			
			2021-22		
		FTES	Rate	Total	
<b>Base Allocation</b>	Basic Allocation			16,837,379	
	Credit FTES: 3-Year Average Credit	15,040.33	4,171	62,738,713	
	Special Admit	458	5,850	2,678,311	
	CDCP	42	5,850	243,988	
	Non Credit	60	3,518	210,033	
	Subtotal	<b>15,599.61</b>		<b>82,708,423</b>	
Non-Credit FTES					
	<b>Total</b>	<b>16,950.00</b>		<b>82,708,423</b>	
<b>Supplemental Allocation</b>		Headcount	Rate		
	Pell Grant Recipients	5,923.00	986	5,842,412	
	AB540 Students	1,013.00	986	999,217	
	California Promise Grant Recipients	12,198.00	986	12,032,034	
	<b>Total</b>	<b>24,767.22</b>		<b>18,873,663</b>	
<b>Student Success Allocation</b>	All Students:	Outcomes	Rate		
		Associate Degrees	862.33	1,745	1,504,696
		Associate Degrees for Transfer	565.00	2,327	1,314,505
		Credit Certificates	361.67	1,163	420,723
		Nine or More CTE Units	2,675.00	582	1,555,886
		Transfer	1,100.00	872	959,705
		Transfer Level Math and English	492.33	1,163	572,717
		Achieved Regional Living Wage	2,841.00	582	1,652,438
		<b>Subtotal</b>	<b>8,897.33</b>		<b>7,980,670</b>
		Pell Grant Recipients Bonus:	Associate Degrees	514.00	660
	Associate Degrees for Transfer	327.67	880	288,436	
	Credit Certificates	172.00	440	75,703	
	Nine or More CTE Units	1,185.67	220	260,925	
	Transfer	523.00	330	172,642	
	Transfer Level Math and English	199.00	440	87,586	
	Achieved Regional Living Wage	630.67	220	138,789	
	<b>Subtotal</b>	<b>3,552.01</b>		<b>1,363,422</b>	
California Promise Grant Recipients Bonus:	Associate Degrees	654.33	440	287,991	
	Associate Degrees for Transfer	430.33	587	252,536	
	Credit Certificates	243.00	293	71,301	
	Nine or More CTF Units	1,727.33	147	253,417	
	Transfer	705.00	220	155,146	
	Transfer Level Math and English	283.00	293	83,038	
	Achieved Regional Living Wage	1,240.67	147	182,019	
	<b>Subtotal</b>	<b>5,283.66</b>		<b>1,285,450</b>	
	<b>Total</b>	<b>17,733.00</b>		<b>10,629,541</b>	
<b>Total SCFF before Hold Harmless</b>				<b>112,211,627</b>	
Hold Harmless Funding				7,682,547	
Stability Protection Adjustment				6,652,536	
Total TCR 2020-2021				126,546,710	
<b>Total SCFF FY 2021-2022(Total Computation Revenue)</b>				<b>126,546,710</b>	



## Description of Funds (Con't)

**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	<b>2.71%</b>	3,107,680
Total Computation Revenue (TCR) 2018-2019		117,782,211
Cola 2019-2020	<b>3.26%</b>	3,839,700
Total Computation Revenue (TCR) 2019-2020		121,621,911
Cola 2020-2021	<b>2.31%</b>	2,809,466
Total Computation Revenue (TCR )2020-2021		124,431,377
Cola 2021-2022	<b>1.70%</b>	2,115,333
<b>Total Computation Revenue (TCR) 2021-2022</b>		<b>126,546,710</b>

### 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)

#### Facility Rental Fee (Fund 10)

#### Contract Education (Fund 30)

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

#### Community Service Fee-Based (Fund 03)

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

#### Bookstore Commission (Fund 07)

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



## Measure E – Parcel Tax (Fund 08)

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

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

## 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 a \$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 (Con't)

### Table 2

	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Beginning Fund Balance</b>	<b>45,198,626</b>	<b>32,282,646</b>
Audit Adjustment	-	-
Net Increase (Decrease)	(12,915,980)	(18,024,807)
<b>Ending Fund Balance</b>	<b>32,282,646</b>	<b>14,257,839</b>

#### Parking Services (Fund 59)

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

#### Capital Outlay (Fund 61)

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

#### Parking Mitigation (Fund 62)

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

#### General Obligation Bond Fund – Measures A (Fund 63)

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

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

### Table 3

	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Beginning Fund Balance</b>	<b>53,296,112</b>	<b>50,257,051</b>
Audit Adjustment	-	-
Net Increase (Decrease)	(3,039,061)	(18,414,073)
<b>Ending Fund Balance</b>	<b>50,257,051</b>	<b>31,842,978</b>

#### Child Development Fund (Fund 68)

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



## Description of Funds (Con't)

### Other Post-Employment Benefits Reserve (Fund 69)

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

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

OPEB Bond Program Sources include three specific funding streams:

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

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

### Background

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

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

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

### Sources of Funds

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

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

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

Dedicated OPEB Appropriations are typically transferred to the OPEB Special Reserve Fund (Fund 69).

The budgeted source of funds from Fund 69, inclusive of the Dedicated OPEB Appropriation for budget year 2021-22 is \$6,422,202



## Description of Funds (Con't)

### Supplemental General Fund Appropriation (District Fund 01)

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

## Uses of Funds

### Bond Debt Service, Fees, and Interest Rate Swaps

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

In 2006, the District entered into six forward starting interest rate swaps corresponding with the six series of convertible zero coupon securities, B-1 through B-6. On August 5, 2020, the third swap related to the B-3 tranche became effective. The District is paying a fixed rate of 5.279% and receiving one-month LIBOR. Historically, the fixed rate that the District has paid on its outstanding swaps exceeded its receipts. This negative spread is projected to continue in 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 (\$6.5 million, fund reserve 69; \$2.3 million, fund 01; and \$6.4million, fund 94).



## Description of Funds (Con't)

**Table 4**

<b>Summary Sources &amp; Uses</b>		
	<b>2020-21</b>	<b>2021-22</b>
	<b>Estimated Actuals</b>	<b>Tentative Budget</b>
<b>Sources</b>		
OPEB 7.5% Contribution for General Fund	6,510,162	6,612,128
<b>Total</b>	<b>6,510,162</b>	<b>6,612,128</b>
<b>Uses</b>		
Services	85,999	40,000
Pre-2004 Retiree Benefits	-	-
Debt Services, Fees, & Swap	9,474,000	6,572,128
<b>Total</b>	<b>9,559,999</b>	<b>6,612,128</b>
Beginning Balance	9,472,039	6,422,202
Audit Adjustment	-	-
Net Increase (Decrease)	(3,049,837)	-
<b>Ending Fund Balance</b>	<b>6,422,202</b>	<b>6,422,202</b>

### Trust and Agency (Fund 71)

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

### Student Representation Fees (Fund 72)

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

### Project Trust (Fund 75)

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

### Self-Insurance (Fund 80)

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

## Description of Funds (Con't)

### Student Body Center Fee Funds

**College of Alameda (Fund 81)**

**Laney College (Fund 82)**

**Merritt College (Fund 83)**

**Berkeley City College (Fund 84)**

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

### Student Financial Aid (Fund 89)

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





## 2021/22 Tentative Budget Assumptions

The following assumptions shall be utilized in developing the 2021/22 District and College's Tentative Budgets. These assumptions are estimates and are based, on the Governor's May 14, 2021 Revised Budget, and current year-to-date actuals. As more detailed information is received in the coming months from the Governor's Office and the State Chancellor's Office, i.e., the June Enacted Budget Summary, these assumptions may/will be adjusted accordingly.

### General Assumptions

The 2021/22 General Fund Unrestricted Beginning Fund Balance is projected at approximately \$31.5 million with a reserve of 22.36%, meeting the Board's policy of maintaining at least a 10% reserve level

The 2020/21 Tentative Budget will have an Ending Balance of no less than 10%

The district will use plans, planning documents, and planning as a basis for the development of expenditure budgets through the participatory governance process

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. 4.05% Statutory Cost of Living Adjustment (COLA) – The breakdown is 2.31% for FY 2020-221 and 1.74% for fiscal year 2021-22, approximately \$4.9 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. Increase of one-time funding support for the CCC Strong workforce program by \$870 million approximately \$12.3 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

### **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 decreased 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 \$18.9 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 (\$6.5 million, fund reserve 69; \$2.3 million, fund 01; and \$6.4million, 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 provides \$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 for modernizing the Theater Building
- College of Alameda – Replacement of Buildings B and E (Auto and Diesel Technologies)





# Budget Allocation Model (BAM)

## BAM History and Partnership between the District Office & the Colleges

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

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

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

## BAM Oversight

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

## BAM Calculation

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

**Table 5**

<b>BAM Allocation Summary</b>	
Total Computation Revenue (TCR)	128,371,040
Other Revenues	20,878,582
<b>Total Revenues</b>	<b>149,249,622</b>
District-wide Costs (minus)	10,767,405
<b>Applicable Revenues</b>	<b>138,482,217</b>
Full Time Faculty Salary and Benefits (minus)	38,676,005
Part Time Faculty Salary and Benefits (minus)	9,573,520
<b>Available Revenues</b>	<b>90,232,692</b>
District Offices Cost (minus)	8,283,857
Centralized Costs (minus)	31,861,411
<b>Net Revenues</b>	<b><u>50,087,424</u></b>



Table 6

<b>Budget Allocation Model</b>	
Total Computation Revenue (TCR)	128,371,040
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	680,416
Application Fees (Int'l)/Student records	5,850
Other Student Fees and Miscellaneous	667,697
Capital Outlay	136,359
Faculty Compensation	5,700,000
<b>Total Revenue</b>	<b>149,249,622</b>
<b>Less District Wide Cost</b>	
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	4,493,056
<b>Total Exclusions</b>	<b>10,767,405</b>
<b>Applicable Revenues</b>	<b>138,482,217</b>
Less Full Time Faculty Salary and Benefits	38,676,005
Less Part Time Faculty Salary and Benefits	9,573,520
<b>Available Revenues</b>	<b>90,232,692</b>



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
<b>Average</b>	<b>2,902</b>	<b>5,525</b>	<b>3,670</b>	<b>3,153</b>	<b>15,249</b>
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	17,171,060	32,693,511	21,713,400	18,654,720	
DO Service Center Budget	(1,576,398)	(3,001,444)	(1,993,409)	(1,712,606)	(8,283,857)
Centralized Service Budgets	(6,063,149)	(11,544,169)	(7,667,061)	(6,587,033)	(31,861,411)
<b>Net College Revenue</b>	<b>9,531,514</b>	<b>18,147,899</b>	<b>12,052,929</b>	<b>10,355,081</b>	
<b>Unrestricted Expenditure Budget by College</b>					
Full Time Academic	-	-	-	-	-
Academic Admin	1,202,553	1,413,383	1,198,487	1,019,676	903,794
Other Faculty	1,209,956	2,104,657	1,317,542	1,100,408	773,547
Part Time Academic	-	-	-	-	-
Classified Salary	3,671,969	6,115,298	3,624,240	3,336,299	14,134,998
Benefits	2,696,960	4,339,871	2,774,381	2,303,947	10,069,009
Books, Supplies, Services	-	-	-	-	-
Equipment Capital Outlay	-	-	-	-	-
<b>Expenditure Totals</b>	<b>8,781,438</b>	<b>13,973,209</b>	<b>8,914,650</b>	<b>7,760,330</b>	<b>25,881,348</b>
<b>Surplus (Deficit)</b>	<b>750,076</b>	<b>4,174,690</b>	<b>3,138,279</b>	<b>2,594,751</b>	<b>(25,881,348)</b>



Table 9

### District Office Service Centers Budgets

Chancellor's Office	1,960,535
Board of Trustees	296,477
General Counsel	378,505
Information Technology(DP)	1,034,694
Public Information	138,186
Employee Relations	247,819
Human Resources	419,847
Financial Services	1,208,627
General Services	1,275,316
Facilities Operations	992,397
Purchasing Division	331,456
<b>Total</b>	<b>8,283,857</b>

Table 10

### Centralized Services Budgets

General Counsel	378,505
Information Technology(DP)	4,138,775
Public Information	1,243,670
Risk Management	658,526
Workforce Development/Grants	239,862
Academic Affairs Ed Svcs	3,353,471
Admissions and Records	641,204
Academic Affairs Student Svcs	344,649
International Educ. Program	1,597,622
Institutional Dev and Research	1,185,995
Employee Relations	991,276
Human Resources	1,679,386
Financial Services	4,834,508
General Services	5,101,262
Facilities Operations	3,969,588
Purchasing Division	1,325,823
Financial Aid	177,288
<b>Total</b>	<b>31,861,411</b>



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	4,493,056
<b>Total</b>	<b><u>10,767,405</u></b>





**Table 12**

<b>All Funds - (Excluding General Obligation Bonds) - Revenues \$273.3 million</b>	
Unrestricted General Funds (includes funds: 01, 03, 07, 10, 30, and 59)	148,450,385
Restricted General Funds	67,179,403
Parcel Tax Funds	8,256,869
Child Development Funds	1,603,784
Other Post Employment Benefits Reserve Fund	6,612,128
Trust Funds	41,188,599
	<b>273,291,167</b>

**Table 13**

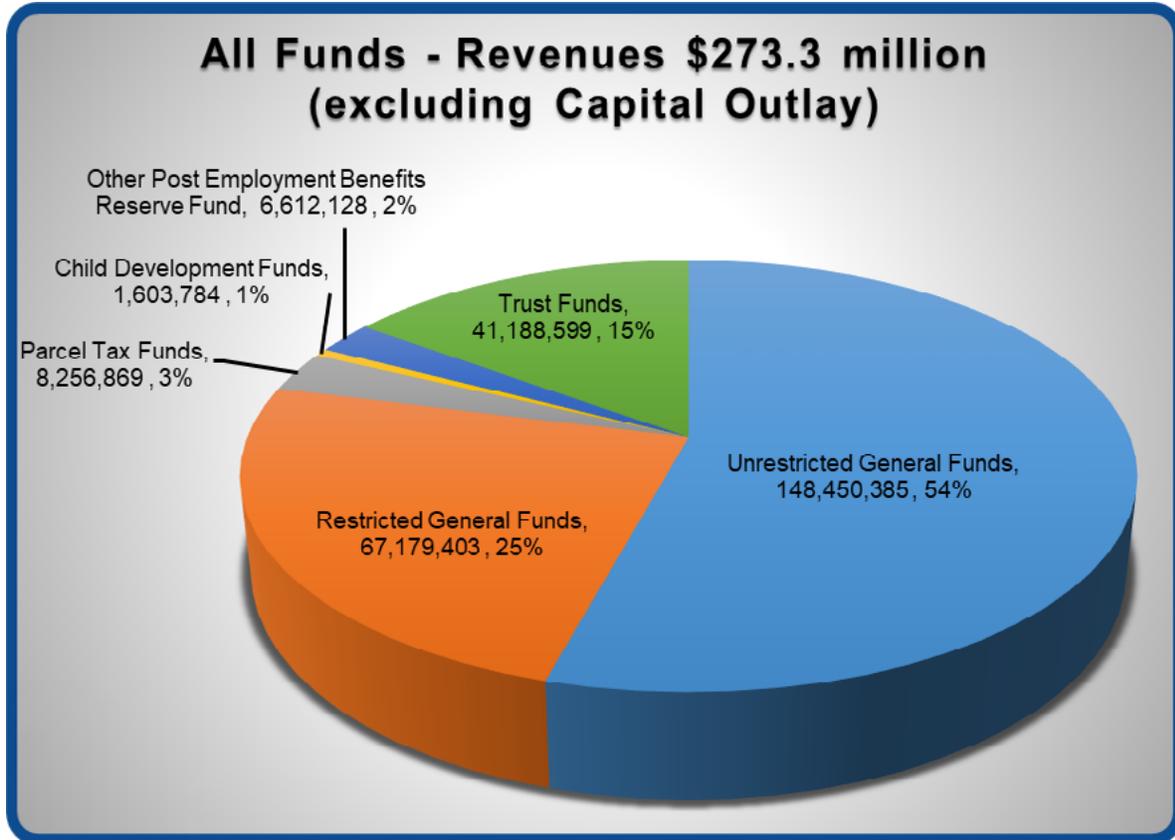
<b>All Funds - (Excluding General Obligation Bonds) - Expenditures \$269.2 million</b>	
Unrestricted General Funds	142,120,231
Restricted General Funds	68,347,491
Parcel Tax Funds	9,072,508
Child Development Funds	1,819,012
Other Post Employment Benefits Reserve Fund	6,612,128
Trust Funds	41,188,599
	<b>269,159,968</b>

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).

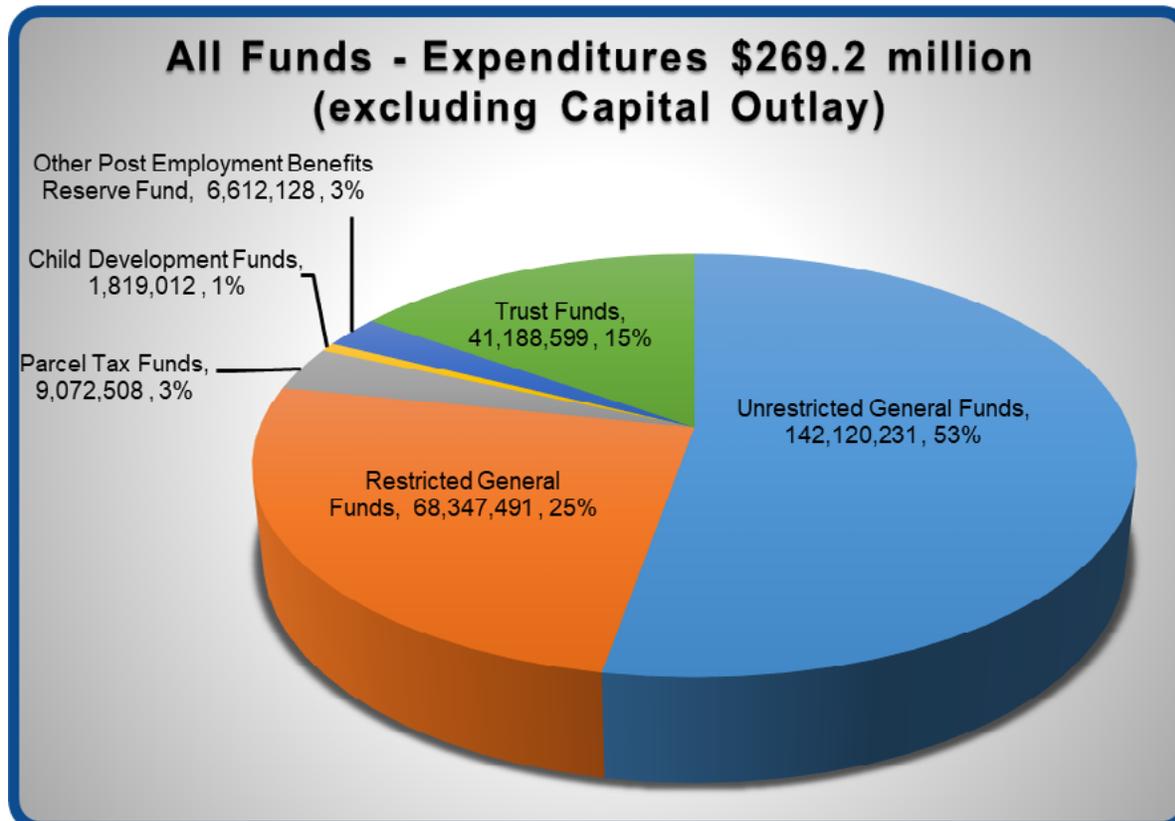
<b>General Obligation Bonds</b>	
Revenue	1,025,000
Expenditures	37,438,880



**Graph 4**



**Graph 5**





# Graph 14

## Tentative Budget 2022 Unrestricted General Fund 5 Year Projection

	Adopted Budget F/Y 2020/21	Tentative Budget F/Y 2021/22	Projections F/Y 2022/23	Projections F/Y 2023/24	Projections F/Y 2024/25 With Hold Harmless	Projections F/Y 2024/25 With Out Hold Harmless
<b>Revenues:</b>						
Federal Revenue	-	-	-	-	-	-
State Revenue *	69,689,847	75,219,476	75,971,672	76,731,388	79,033,430	71,350,883
Local Revenue	75,127,953	72,205,810	72,927,868	73,657,147	74,393,718	74,393,718
Interfund Transfer In	-	-	-	-	-	-
International Shortfall	-	-	-	-	-	-
Student Refund	-	-	-	-	-	-
<b>Total Revenues:</b>	<b>144,817,800</b>	<b>147,425,286</b>	<b>148,899,540</b>	<b>150,388,535</b>	<b>153,427,148</b>	<b>145,744,601</b>
<b>Expenditures: **</b>						
Full Time Academic	25,400,106	23,240,803	23,705,619	24,179,731	24,663,326	24,663,326
Full Time Academic Vacancies		1,237,705	1,262,459	1,287,708	1,313,462	1,313,462
Academic Administration	6,126,601	5,737,893	5,852,651	5,969,704	6,089,098	6,089,098
Academic Administration Vacancies		-	-	-	-	-
Other Faculty	5,640,185	6,506,110	6,636,232	6,768,957	6,904,336	6,904,336
Other Faculty Vacancies		-	-	-	-	-
Part Time Academic***	9,042,082	5,011,257	5,111,482	5,213,712	5,317,986	5,317,986
Classified Salary	29,827,717	26,193,898	26,717,776	27,252,131	27,797,174	27,797,174
Classified Salary Vacancies		4,688,906	4,782,684	4,878,338	4,975,905	4,975,905
Fringe Benefits	39,892,236	36,231,510	36,956,140	37,695,263	38,449,168	38,449,168
Benefits for Associated Vacancies		4,480,782	4,570,398	4,661,806	4,755,042	4,755,042
Bad Debts	670,830	850,000	867,000	884,340	902,027	920,067
Books Supplies, SVcs	23,023,008	22,354,667	22,578,214	22,685,576	23,139,287	23,602,073
Equipment Outlay	261,743	212,703	214,830	221,296	225,722	230,237
Debt Services-Bonds	2,046,604	2,334,000	2,380,680	3,380,680	4,380,680	4,380,680
Other Outgo	1,878,885	1,850,000	2,314,174	2,360,457	2,407,667	2,455,820
Staff COLA Increase = 0		-	-	-	-	-
Contingency Reserve	1,007,803	-	-	-	-	-
<b>Total Expenses:</b>	<b>144,817,800</b>	<b>140,930,234</b>	<b>143,950,339</b>	<b>147,439,699</b>	<b>151,320,880</b>	<b>151,854,374</b>
<b>Beginning Fund Balance:</b>	<b>23,195,266</b>	<b>23,195,266</b>	<b>29,690,318</b>	<b>34,639,519</b>	<b>37,588,355</b>	<b>39,694,623</b>
Net Increase (Decrease)	-	6,495,052	4,949,201	2,948,836	2,106,268	(6,109,773)
Audit Adjustment		-	-	-	-	-
<b>Ending Fund Balance:</b>	<b>23,195,266</b>	<b>29,690,318</b>	<b>34,639,519</b>	<b>37,588,355</b>	<b>39,694,623</b>	<b>33,584,851</b>
<b>Fund Balance %</b>	<b>16.02%</b>	<b>21.07%</b>	<b>24.06%</b>	<b>25.49%</b>	<b>26.23%</b>	<b>22.12%</b>

\* 4.05% COLA included in budgeted revenues

\*\* \$4.4 million frozen vacant positions are not included in the budgeted expenditures.  
The italic amounts are vacant positions to be hired

\*\*\* 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 6

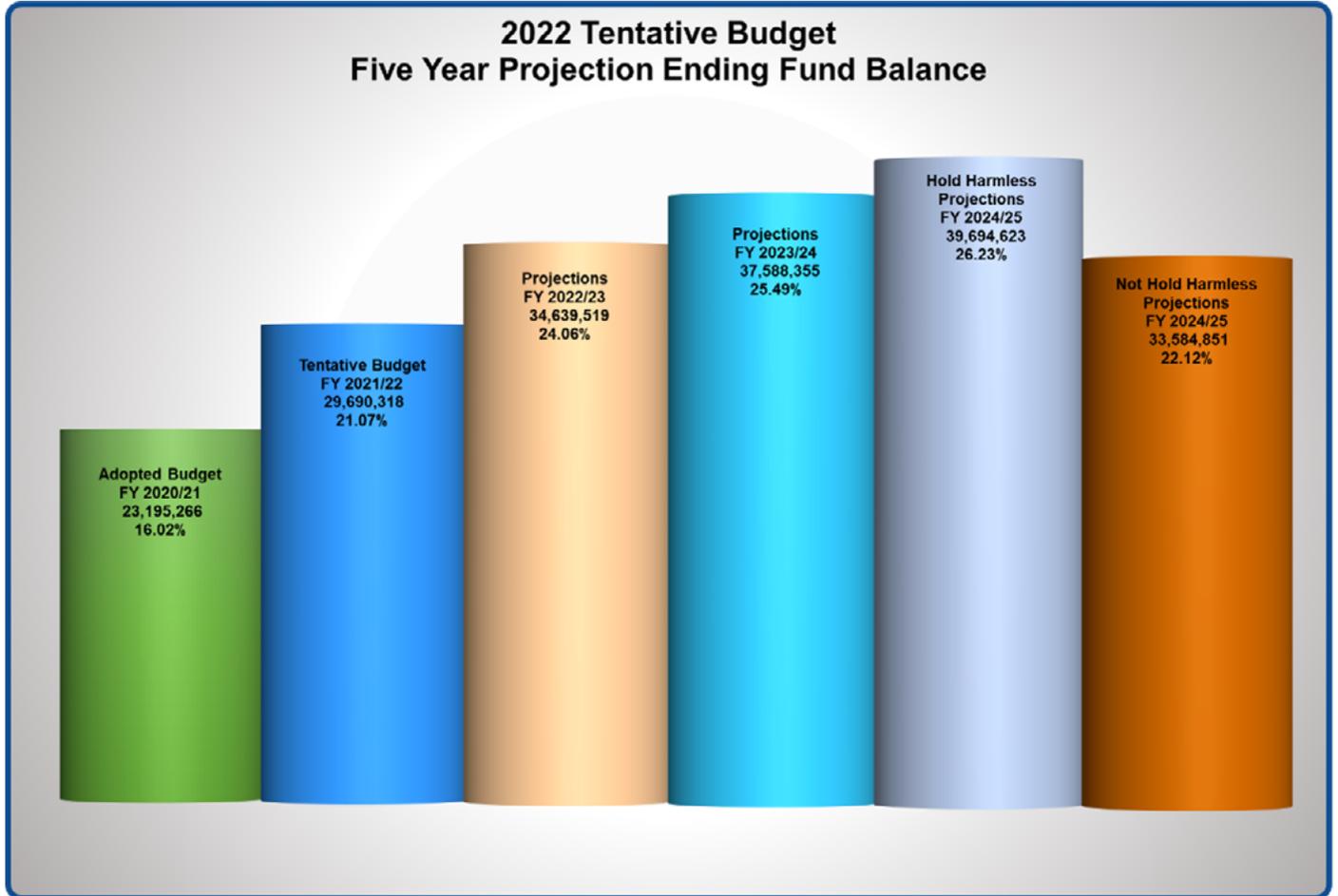




Table 15

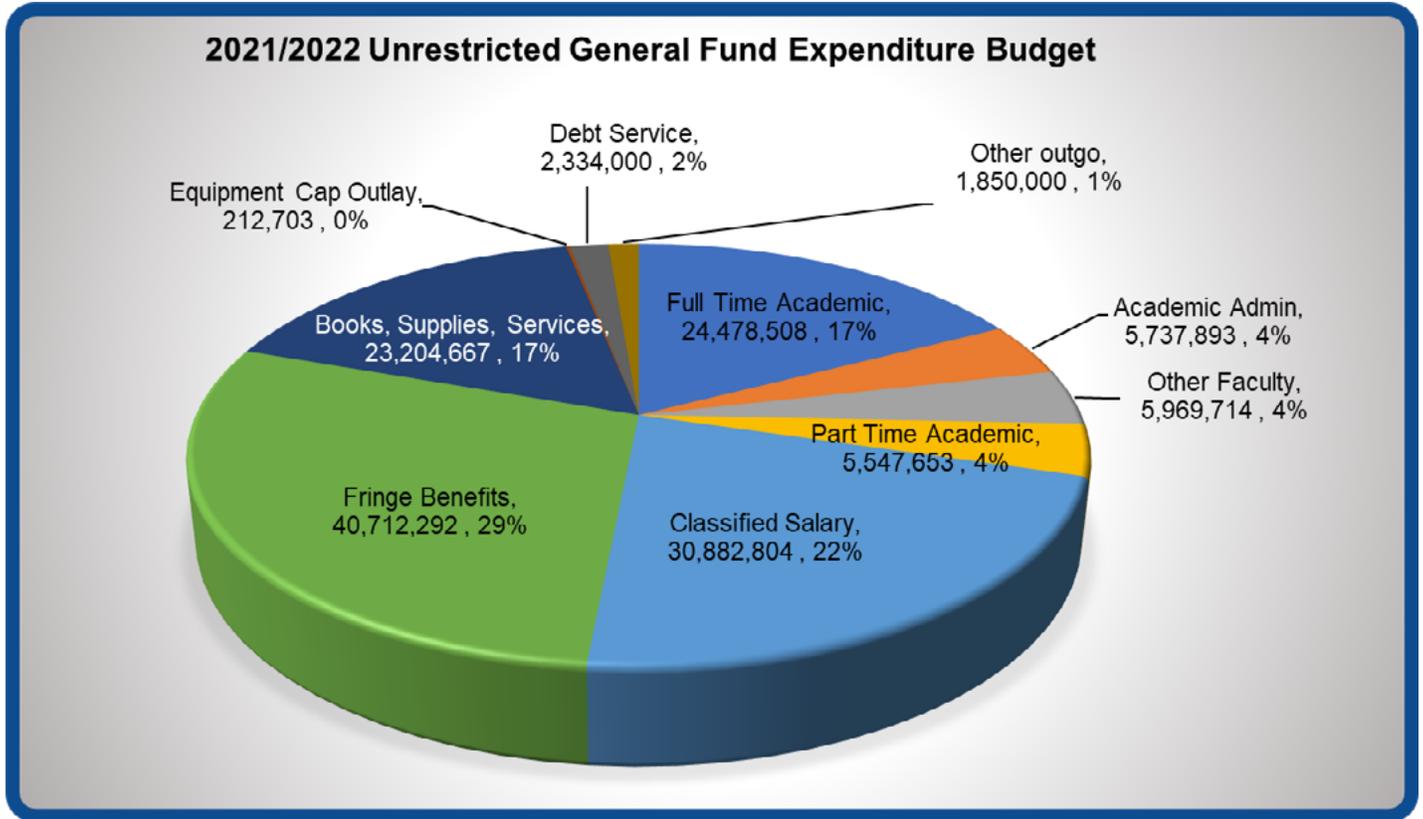
### Unrestricted General Fund Summary (Fund 01) 2021/22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
Federal Revenue	-	-	-	-
State Revenue	73,638,135	69,689,847	66,839,993	75,219,476
Local Revenue	71,417,559	75,127,953	73,727,953	72,205,810
Other Financing Sources	-	-	-	-
<b>Total Revenue</b>	<b>145,055,694</b>	<b>144,817,800</b>	<b>140,567,946</b>	<b>147,425,286</b>
<b>Expenses</b>				
Full Time Academic	23,438,020	25,400,106	19,971,972	24,478,508
Academic Admin	5,404,618	6,126,601	4,910,184	5,737,893
Other Faculty	4,292,968	5,640,185	4,987,544	5,969,714
Part Time Academic *	19,701,047	9,042,082	18,681,920	5,547,653
Classified Salary	25,299,000	29,827,717	26,818,049	30,882,804
Fringe Benefits	41,620,462	39,892,236	36,435,229	40,712,292
Books, Supplies, Services	15,649,715	23,693,838	23,508,251	23,204,667
Equipment Cap Outlay	402,896	261,743	449,366	212,703
Debt Service	-	2,046,604	2,876,022	2,334,000
Other Outgo	6,305,341	1,878,885	1,901,719	1,850,000
Reserve for Contingency	-	1,007,803	27,689	-
<b>Total Expenses</b>	<b>142,114,067</b>	<b>144,817,800</b>	<b>140,567,946</b>	<b>140,930,234</b>
<b>Beginning Fund Balance</b>	<b>20,253,639</b>	<b>23,195,266</b>	<b>23,195,266</b>	<b>23,195,267</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	2,941,627	(0)	0	6,495,052
<b>Ending Fund Balance</b>	<b>23,195,266</b>	<b>23,195,266</b>	<b>23,195,267</b>	<b>29,690,319</b>
<b>Ending Fund Balance %</b>	16.32%	16.02%	16.50%	21.07%

\*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**



**Graph 8**

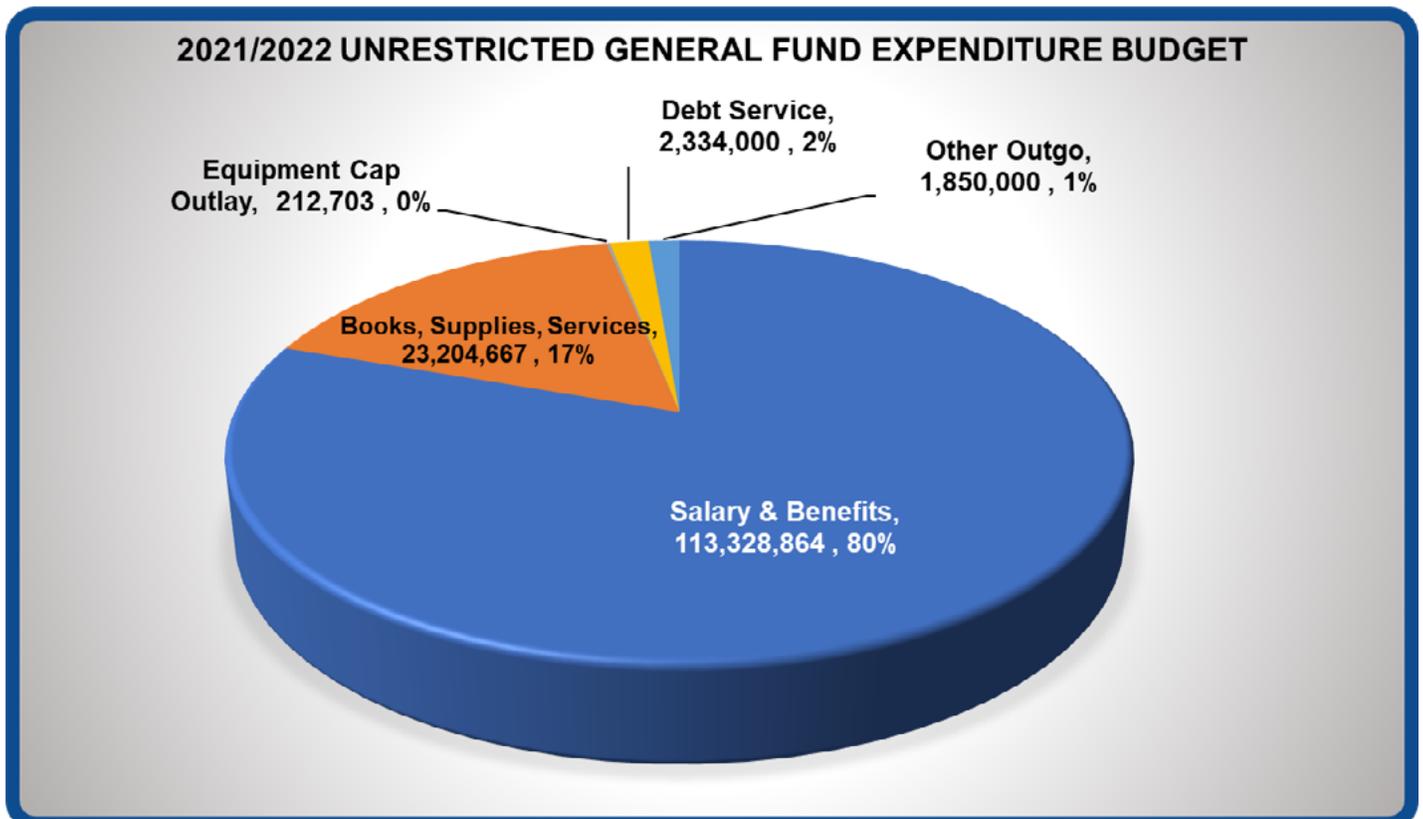




Table 16

### Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
8121 Higher Education Act of 1965	-	-	-	-
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8611 State General Apportionment	53,263,442	43,466,749	40,616,895	47,565,186
8613 2% Enrollment Fees	234,351	-	-	-
8618 Apprenticeship Apportionment	-	-	-	-
8630 Education Protection Account	8,757,309	16,570,371	16,570,371	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	393,470	353,807
8672 Homeowners Prop Tax Relief	171,401	172,858	172,858	172,858
8681 State Lottery Proceeds	2,371,223	3,769,172	3,769,172	2,870,808
8682 State Mandated Cost	521,808	504,728	504,728	535,805
8699 Other State Revenue	7,350,466	4,812,499	4,812,499	6,535,143
<b>State Revenue</b>	<b>73,638,135</b>	<b>69,689,847</b>	<b>66,839,993</b>	<b>75,219,476</b>
8811 Tax Secured Roll	21,020,778	25,902,059	25,902,059	21,190,188
8812 Tax Supplement Roll	586,872	429,577	429,577	429,577
8813 Tax Unsecured	1,415,179	1,859,388	1,859,388	1,859,388
8814 PY Tax Secured Roll	(103,713)	-	-	-
8817 Redevelopment Property Tax	5,779,677	-	-	-
8818 ERAF	24,722,275	29,737,525	29,737,525	29,737,525
8861 Interest/Investment Income	241,122	-	-	-
8874 Enrollment	7,103,312	6,278,272	6,278,272	8,406,113
8879 Student Records	27,644	50,000	50,000	-
8880 Tuition Out of St	2,869,655	3,285,950	2,585,950	3,285,950
8881 Parking Services	105,994	-	-	-
8882 F-1 Visa Tuition	5,527,335	5,806,747	5,106,747	5,806,747
8883 Student Center	13,142	-	-	-
8884 Student AC Transit	556,391	-	-	-
8886 Application Fee	15,005	50,000	50,000	5,850
8887 Capital Outlay Fee	188,115	189,000	189,000	136,359
8895 St Drop Fees	2,700	55,000	55,000	-
8896 Student Health Fees	902,849	925,000	925,000	680,416
8897 Indirect Income	-	-	-	-
8898 Student Representation Fee	11,110	-	-	-
8899 Miscellaneous	432,117	559,435	559,435	667,697
<b>Local Revenue</b>	<b>71,417,559</b>	<b>75,127,953</b>	<b>73,727,953</b>	<b>72,205,810</b>
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfer In	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>145,055,694</b>	<b>144,817,800</b>	<b>140,567,946</b>	<b>147,425,286</b>



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
1101 Instructor	23,074,806	25,200,627	19,786,865	24,377,179
1102 Instructor -Subs	34,241	100,687	-	-
1103 Instructor - Sabbatical	328,974	98,792	185,107	101,329
<b>Full Time Academic</b>	<b>23,438,020</b>	<b>25,400,106</b>	<b>19,971,972</b>	<b>24,478,508</b>
1201 Administrators	5,404,618	6,126,601	4,910,184	5,737,893
<b>Academic Admin</b>	<b>5,404,618</b>	<b>6,126,601</b>	<b>4,910,184</b>	<b>5,737,893</b>
1202 Department Chair	488,940	921,430	882,432	1,039,266
1203 Counselors	2,035,198	2353642	1999366.315	2539031
1204 Librarians	617,487	1,018,778	836,143	971,390
1205 Faculty-Reassign	967,687	1,045,794	1,028,060	1,128,980
1206 Nurse	183,655	238,127	123,796	217,625
1209 Counselors-Lts	-	-	56,591	-
1210 Librarians-Lts	-	62,414	61,156	73,422
<b>Other Faculty</b>	<b>4,292,968</b>	<b>5,640,185</b>	<b>4,987,544</b>	<b>5,969,714</b>
1351 Instructor-PTime & Ext-Se	16,417,124	8,211,718	15,891,437	5,011,257
1352 Instructor-Sub-Daily/Sick	143,964	-	11,492	-
1353 Instructor - Retiree	560,775	-	416,996	-
1356 Instructor-Pt-Office Hour	1,457,017	-	1,477,224	-
1357 Instructor-Parity	-	-	-	-
1452 Department Chairs	57,690	29,000	106,618	35,000
1453 Counselors	184,885	178,381	87,290	100,341
1454 Librarians	247,223	152,004	306,968	143,403
1455 Coaches	125,870	37,553	24,059	33,552
1456 Other Non-Teaching	505,011	429,526	359,835	222,200
1457 Non-Teaching Retirees	1,489	2,000	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,900	-	1,900
<b>Part Time Academic</b>	<b>19,701,047</b>	<b>9,042,082</b>	<b>18,681,920</b>	<b>5,547,653</b>
2101 Administrators	3,944,957	5,439,104	4,147,107	5,588,668
2102 Clerical Tech & Sup Staff	18,443,547	21,510,539	20,279,599	22,503,064
2201 Instructional Aides	1,563,251	1,543,298	1,532,567	1,619,914
2351 Trustee Members - Board	87,813	48,000	81,651	45,775
2352 Cler Tech & Sup Sff	252,448	286,134	184,723	165,733
2353 Student Employee Asst.	249,518	303,207	111,825	299,499
2354 Overtime	425,786	252,041	370,118	216,889
2357 Classified Retirees	1,799	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	39,507	127,688	7,957	123,094
2452 Inst. Aides - Student	289,639	313,696	102,344	316,158
2453 Inst. Aides-O/T/Perm	735	4,010	160	4,010
2454 Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>	<b>25,299,000</b>	<b>29,827,717</b>	<b>26,818,049</b>	<b>30,882,804</b>
3110 STRS - Academic	12,458,619	6,259,731	6,653,277	5,334,691
3140 STRS Cash Balance	374,464	125,137	352,450	402,011
3220 PERS	4,993,331	6,401,976	5,550,198	7,425,010
3310 OASDHI (FICA) Academic	148,444	397,356	138,233	291,059
3320 OASDHI Classified	1,501,158	1,738,180	1,608,957	1,833,979
3340 Medicare - Academic	749,892	544,849	694,176	595,657
3350 Medicare - Classified	365,457	409,136	390,617	431,605
3411 Medical -Academic	8,588,354	8,811,893	8,225,084	8,692,603



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
3412 Dental - Academic	398,308	504,697	363,883	459,101
3415 Life Ins. -Academic	82,493	23,806	74,883	92,347
3421 Medical -Classified	6,301,229	7,781,031	6,824,322	8,349,177
3422 Dental -Classified	400,718	553,929	418,060	524,889
3425 Life Insurance-Class	78,504	93,049	83,903	99,475
3431 Medical reimbursement	(413,777)	-	(388,858)	-
3435 Life ins. reimbursement	(501)	-	-	-
3510 Unemployment Ins.-Aca	36,647	32,307	33,783	6,830
3520 Unemployment Ins -Class	17,648	19,957	18,917	20,896
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	893,382	781,600	825,568	701,080
3620 Work Comp-Classfd	405,694	479,647	432,343	506,002
3712 OPEB Instructional	2,467,985	2,818,576	2,241,229	2,714,170
3720 Apple Ret.	6,883	-	3,187	-
3722 OPEB Classified	1,765,530	2,115,379	1,891,016	2,231,710
3912 Retiree Benefits	-	-	-	-
3922 Retiree Benefit - Classified	-	-	-	-
<b>Fringe Benefits</b>	<b>41,620,462</b>	<b>39,892,236</b>	<b>36,435,229</b>	<b>40,712,292</b>
4101 Classroom-Books	2,913	4,500	12,050	11,350
4102 Book for Student Program	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	33,082	37,504	80,667	38,824
4302 Supplies Outreach recruitment	878	1,388	5,588	3,000
4303 Subs Periodicals	16,429	18,350	26,871	14,550
4304 Supplies-office	734,543	601,863	656,347	551,238
4305 Fuel - gasoline/petroleum	15,110	24,487	24,467	8,820
4306 Computer software/site lic.-cl	41,809	13,655	73,207	20,560
4307 Computer software/site lic.-ad	83,921	157,903	106,185	29,653
5102 Guest Speakers Lectures-Non	925	2,000	3,175	500
5103 Legal	812,793	925,000	980,895	900,000
5104 Audit	180,780	200,000	277,000	200,000
5105 Independent Contractor/Consult	3,767,557	7,143,596	8,608,420	7,273,948
5106 Events/Programs-Outside Prod	44,742	62,873	51,375	54,048
5107 Election Cost	-	320,000	296,000	-
5109 Legal Settlements	213,975	475,000	266,104	75,000
5110 Instructor Events-Personal Svs	(368)	8,000	4,000	8,000
5202 Travel Non-Local	152,821	291,885	159,100	215,436
5203 Travel Local	4,700	32,110	14,061	27,586
5204 Student Transportation	-	2,900	1,000	4,500
5205 Conference/Seminar Reg	106,091	214,971	200,200	134,744
5206 Internal Training- Staff Dev	12,973	67,533	63,983	24,033
5301 Dues and Membership	310,292	385,784	360,805	362,406
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	148,810	220,474	165,474	201,224
5501 Garbage and Trash	344,538	445,933	404,933	504,729
5502 Gas	489,077	1,017,309	839,211	1,032,116
5503 Light and Power (Electricity)	2,260,939	2,733,102	2,619,102	2,787,520
5504 Sewer Use	219,670	236,937	255,035	241,677
5505 Telephone Services	303,722	497,633	517,633	403,927
5506 Main Water System	693,846	670,949	655,949	684,369
5507 Pest Control	22,978	99,281	100,281	79,067



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5602 Facility/Building Leases - Ann	581,449	648,784	538,784	549,784
5603 Facility/Building Rentals-Mont	85,884	91,000	91,000	110,000
5604 Equipment Lease - Annual	56,253	123,288	103,856	93,084
5605 Equipment Rentals - Mon-Mon	51,055	39,900	45,729	48,500
5607 Print & Dup. Equip Leases/Rent	63,643	65,342	65,742	56,257
5701 Athletics Meals and Lodging	36,841	33,420	14,295	30,550
5702 Graduation Expenses	44,962	60,000	46,000	60,000
5704 Health Services	-	-	-	-
5706 Misc. Student Services	2,765	-	-	-
5708 Athletic Transportation	51,159	34,090	6,219	52,250
5865 Publishing/ Doc Publication	53,389	117,507	127,184	113,533
5866 Testing License and Material	484	400	484	400
5867 Postage	68,244	81,124	73,086	88,050
5870 Cross Enrollment Waiver	2,252	-	716	150
5875 Employee Waiver	23,260	16,000	30,400	5,000
5877 Payment of Fines -OSHA & Misc	73,180	26,500	16,250	26,500
5879 Site Repair and Services	-	32,000	106,000	-
5880 Radio Licensing	9,325	4,625	2,780	5,350
5881 Building Repairs & Services	211,130	1,404,458	598,499	636,404
5882 Equip Repairs Maint. & Svc	126,215	184,303	223,996	97,571
5883 Net Internet Fees and Subs.	102,532	149,112	236,700	125,712
5884 Laundry Services	5,427	5,500	5,500	5,500
5885 Misc. Operational Exp.	722,343	1,100,548	672,929	2,195,982
5886 Program TV License	25,156	30,000	29,934	30,000
5887 Advertising/Radio/TV	4,021	1,000	13,000	3,000
5888 Advertising Print/ADS	79,773	140,500	159,989	266,420
5889 Grounds Maintenance	-	62,500	43,705	-
5890 Service Contract-Equipment	100,710	149,430	153,470	140,288
5891 Service Contract-Software-DP	1,338,715	1,394,757	1,553,557	1,609,557
5892 Service Contract-Hardware-DP	64,067	105,000	35,000	100,000
5893 Permits & Fees - Risk Mgmt	13,006	9,000	13,500	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(217,072)	-	-	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	670,830	670,830	850,000
<b>Books, Supplies, Services</b>	<b>15,649,715</b>	<b>23,693,838</b>	<b>23,508,251</b>	<b>23,204,667</b>
6130 Special Assessments	-	-	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	17,091	21,123	31,584	34,000
6302 Library Software (CD DVD etc)	4,078	1,770	4,334	-
6303 College Library Periodicals	2,691	3,000	1,083	8,000
6305 Library Textbooks	6,801	5,000	-	-
6306 Library Databases	52,713	62,449	65,146	50,449
6401 Software	49,676	11,700	15,870	8,400
6402 Inst Equipment and Furn	31,826	12,700	49,570	7,900
6403 Non-Instructional Equip & Furn	107,643	84,601	131,512	58,254
6406 Laptop Computers	79,306	30,900	73,121	22,700
6407 PC,SERV, Other Comput,Peripher	51,071	28,500	77,147	23,000
<b>Equipment Cap Outlay</b>	<b>402,896</b>	<b>261,743</b>	<b>449,366</b>	<b>212,703</b>
7120 Debt Interest - Bonds	-	2,046,604	2,876,022	2,334,000
<b>Debt Service</b>	<b>-</b>	<b>2,046,604</b>	<b>2,876,022</b>	<b>2,334,000</b>



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
7301 Interfund Transfers	6,303,141	1,850,000	1,850,000	1,850,000
7535 OPD Payment for Academy	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	-	-	-	-
7920 PFT Leave Banking	-	28,885	51,719	-
7515 FINAIDEOPG	600	-	-	-
7516 FINAIDCARE	1,600	-	-	-
<b>Other Outgo</b>	<b>6,305,341</b>	<b>1,878,885</b>	<b>1,901,719</b>	<b>1,850,000</b>
7930 Reserve for Contingency	-	1,007,803	27,689	-
<b>Reserve for Contingency</b>	<b>-</b>	<b>1,007,803</b>	<b>27,689</b>	<b>-</b>
<b>Total Expenses</b>	<b>142,114,067</b>	<b>144,817,800</b>	<b>140,567,946</b>	<b>140,930,234</b>

**Table 17**

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

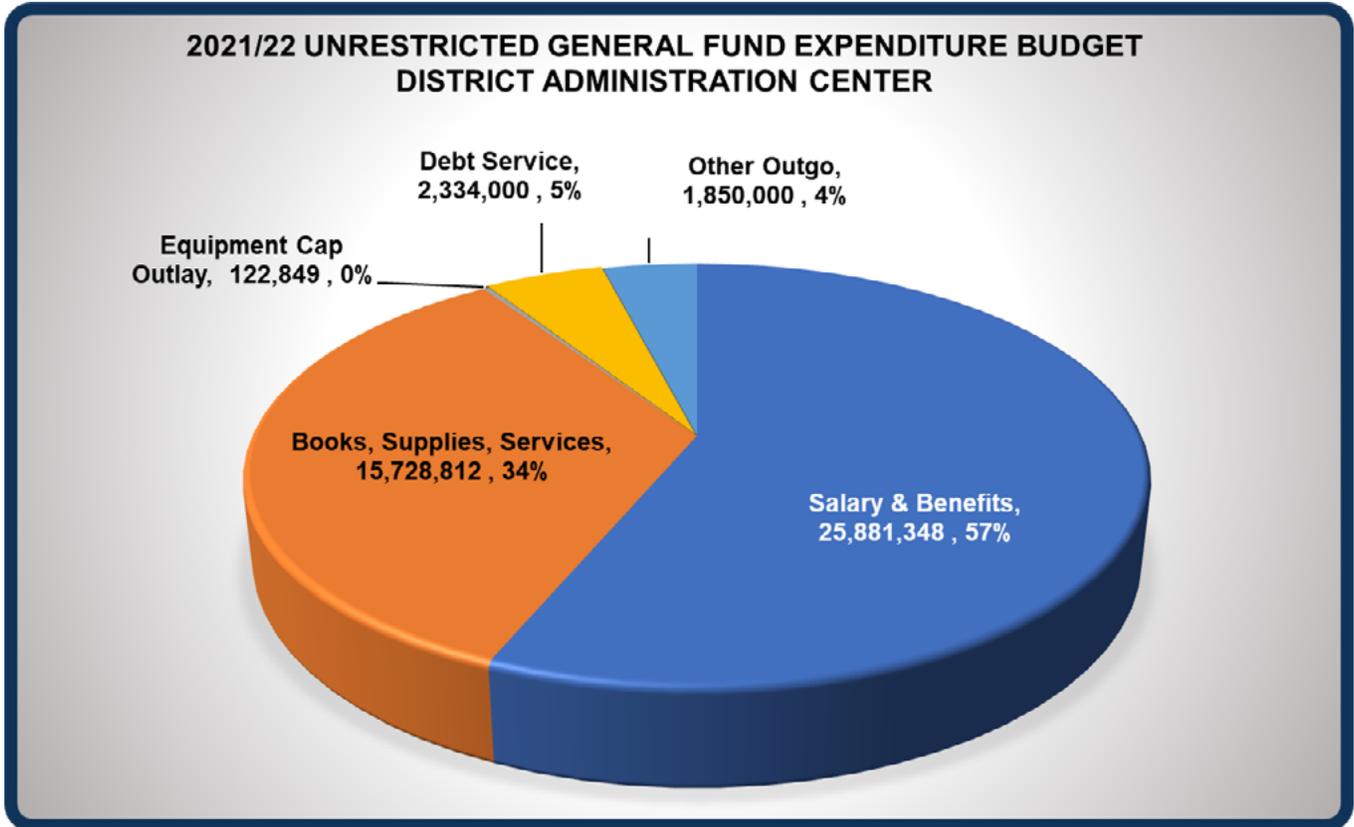
**District Office - Central Services (Location 1)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
Academic Admin	1,072,100	1,106,346	486,574	903,794
Other Faculty	620,118	650,563	583,553	677,106
Part Time Academic	343,975	207,418	155,839	96,441
Classified Salary	11,701,413	14,560,731	11,694,854	14,134,998
Fringe Benefits	13,681,778	10,142,941	8,127,112	10,069,009
Books, Supplies, Services	9,525,596	16,051,428	15,989,480	15,728,812
Equipment Cap Outlay	206,778	156,549	233,752	122,849
Debt Service Transfer	-	2,046,604	2,876,022	2,334,000
Other Transfers	6,303,141	1,850,000	1,850,000	1,850,000
Reserve for Contingency	-	1,007,803	27,689	-
<b>Total Expense</b>	<b>43,454,899</b>	<b>47,780,383</b>	<b>42,024,876</b>	<b>45,917,009</b>





Graph 9



Graph 10

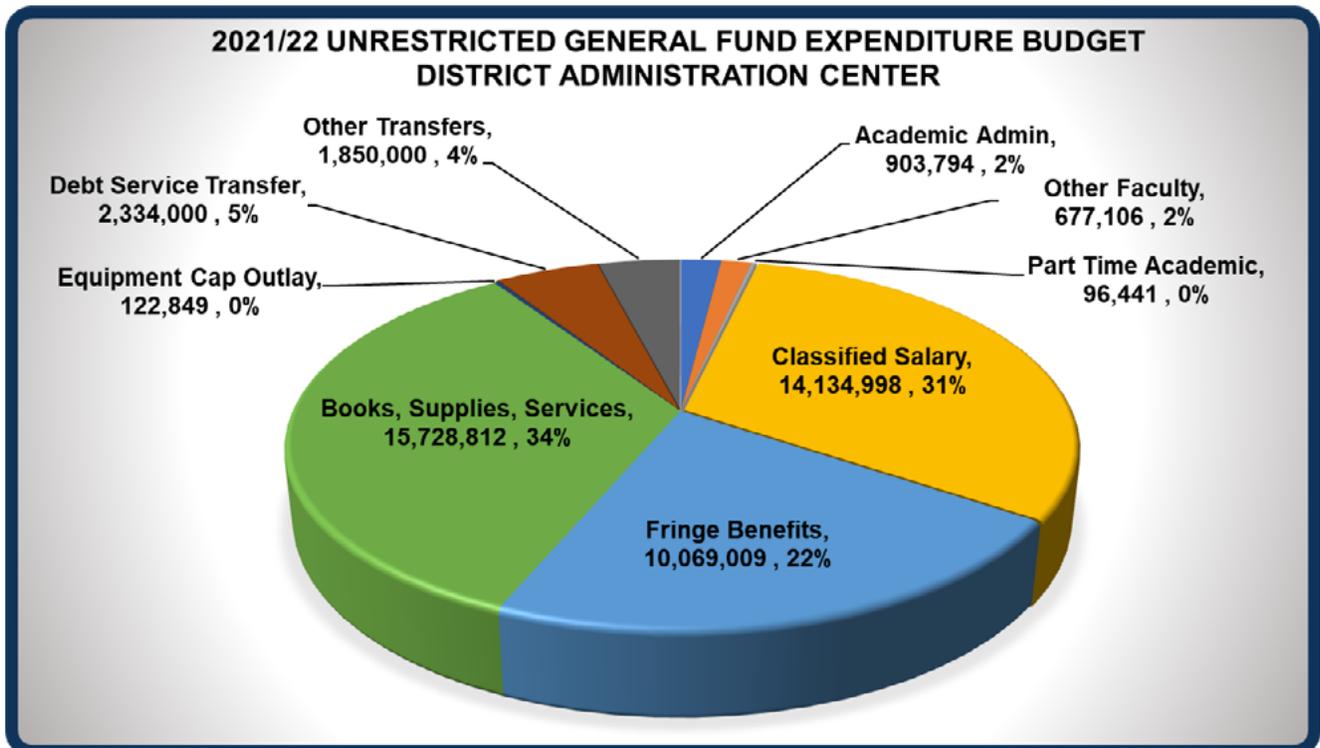




Table 18

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

**District Office - Central Services (Location 1)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
1201 Administrators	1,072,100	1,106,346	486,574	903,794
<b>Academic Admin</b>	<b>1,072,100</b>	<b>1,106,346</b>	<b>486,574</b>	<b>903,794</b>
1205 Faculty-Reassign	620,118	650,563	583,553	677,106
<b>Other Faculty</b>	<b>620,118</b>	<b>650,563</b>	<b>583,553</b>	<b>677,106</b>
1351 Instructor-Temp/PTime	4,105	-	-	-
1357 Instructor-Parity	-	-	-	-
1453 Counselors	54,075	61,841	54,765	61,841
1456 Other Non-Teaching	285,795	145,577	101,074	34,600
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
<b>Part Time Academic</b>	<b>343,975</b>	<b>207,418</b>	<b>155,839</b>	<b>96,441</b>
2101 Administrators	2,358,255	3,565,010	2,402,719	3,603,828
2102 Clerical Tech & Sup Staff	8,708,551	10,620,353	8,926,482	10,232,237
2351 Trustee Members - Board	87,813	48,000	81,651	45,775
2352 Cler Tech & Sup Stf	155,295	84,335	13,767	39,585
2353 Student Employee Asst.	91,978	92,558	22,264	80,000
2354 Overtime	299,519	150,475	247,970	133,573
2359 Instruct Aides(non-classroom)	-	-	-	-
<b>Classified Salary</b>	<b>11,701,413</b>	<b>14,560,731</b>	<b>11,694,854</b>	<b>14,134,998</b>
3110 STRS - Academic	5,970,210	260,156	255,980	182,872
3140 STRS Cash Balance	775	5,100	1,650	560
3220 PERS	2,081,733	2,990,735	2,232,610	3,263,511
3310 OASDHI (FICA) Academic	7,219	45,522	8,185	53,926
3320 OASDHI Classified	699,490	881,626	705,469	860,521
3340 Medicare - Academic	25,132	27,630	15,502	23,215
3350 Medicare - Classified	172,691	206,247	174,064	201,301
3411 Medical -Academic	1,097,376	370,678	1,013,296	332,329
3412 Dental - Academic	13,139	20,380	8,867	17,889
3415 Life Ins. -Academic	3,768	1,523	2,359	4,223
3421 Medical -Classified	2,669,974	3,577,873	2,765,448	3,450,100
3422 Dental -Classified	159,747	229,307	157,735	203,532
3425 Life Insurance-Class	33,087	41,227	34,244	41,895
3431 Medical reimbursement	(413,777)	-	(388,858)	-
3435 Life ins. reimbursement	(501)	-	-	-
3510 Unemployment Ins.-Aca	1,226	1,344	753	624
3520 Unemployment Ins -Class	8,330	10,045	8,431	9,790
3530 Unemployment insurance reimbur	-	-	-	-
3610 Work Comp-Academic	30,744	32,394	22,064	27,214
3620 Work Comp-Classfd	188,216	241,803	189,228	236,002
3712 OPEB Instructional	110,453	132,890	85,237	118,573
3720 Apple Ret.	3,415	-	460	-
3722 OPEB Classified	819,331	1,066,461	834,388	1,040,932
3912 Retiree Benefits	-	-	-	-
3922 Retiree Benefit - Classified	-	-	-	-
<b>Fringe Benefits</b>	<b>13,681,778</b>	<b>10,142,941</b>	<b>8,127,112</b>	<b>10,069,009</b>



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

### District Office - Central Services (Location 1)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
4101 Classroom-Books	-	-	-	-
4103 Office Refer/Dict	-	-	-	-
4301 Instructional - (Classroom)	1,000	-	-	-
4303 Subs Periodicals	9,112	3,550	15,871	3,750
4304 Supplies-office	275,456	203,268	238,916	163,138
4305 Fuel - gasoline/petroleum	15,154	23,620	23,600	8,620
4306 Computer software/site lic.-cl	31,152	7,000	32,505	19,000
4307 Computer software/site lic.-ad	51,180	149,283	98,283	23,283
5103 Legal	812,793	925,000	980,895	900,000
5104 Audit	180,780	200,000	277,000	200,000
5105 Independent Contractor/Consult	3,462,038	6,893,490	8,284,854	7,026,302
5106 Events/Programs-Outside Prod	4,605	8,800	10,300	8,800
5107 Election Cost	-	320,000	296,000	-
5109 Legal Settlements	213,975	475,000	266,104	75,000
5202 Travel Non-Local	83,313	207,307	104,791	158,888
5203 Travel Local	1,805	16,600	10,674	14,600
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	57,094	101,950	87,450	73,798
5206 Internal Training- Staff Dev	10,865	30,093	26,543	16,593
5301 Dues and Membership	69,063	106,050	91,825	85,077
5406 Other Insurance	-	-	-	-
5407 Student Accident Insurance	148,810	220,474	165,474	201,224
5501 Garbage and Trash	95,731	143,704	110,704	219,813
5502 Gas	25,697	198,618	23,618	199,091
5503 Light and Power (Electricity)	239,877	405,479	291,479	411,304
5504 Sewer Use	23,160	21,570	21,570	22,002
5505 Telephone Services	229,447	427,436	447,436	332,326
5506 Main Water System	45,976	50,442	50,442	51,451
5507 Pest Control	2,568	4,278	4,278	4,362
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	55,884	60,000	60,000	60,000
5604 Equipment Lease - Annual	36,229	73,288	72,013	63,084
5605 Equipment Rentals - Mon-Mon	5,482	2,000	6,510	2,000
5607 Print & Dup. Equip Leases/Rent	10,819	21,830	21,830	16,830
5702 Graduation Expenses	4,406	-	-	-
5706 Misc. Student Services	-	-	-	-
5865 Publishing/ Doc Publication	12,425	27,500	24,500	24,500
5867 Postage	55,209	57,624	47,414	63,850
5875 Employee Waiver	138	-	600	-
5877 Payment of Fines -OSHA & Misc	73,180	26,500	16,250	26,500
5879 Site Repair and Services	-	32,000	106,000	-
5880 Radio Licensing	8,430	4,625	2,188	4,700
5881 Building Repairs & Services	211,121	1,404,458	569,099	636,404
5882 Equip Repairs Maint. & Svc	92,935	140,654	173,054	42,832
5883 Net Internet Fees and Subs.	66,453	117,012	196,792	98,512
5885 Misc. Operational Exp.	650,906	513,522	211,187	1,596,226
5886 Program TV License	25,156	30,000	29,934	30,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	68,614	138,000	155,089	263,920



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

### District Office - Central Services (Location 1)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5889 Grounds Maintenance	-	60,000	43,705	-
5890 Service Contract-Equipment	8,843	19,816	19,816	9,475
5891 Service Contract-Software-DP	1,338,715	1,394,757	1,553,557	1,609,557
5892 Service Contract-Hardware-DP	64,067	105,000	35,000	100,000
5893 Permits & Fees - Risk Mgmt	13,006	9,000	13,500	12,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	(217,072)	-	-	-
5896 Prior Year Audit Adjustments	-	-	-	-
5899 Bad Debt Expense	850,000	670,830	670,830	850,000
<b>Books, Supplies, Services</b>	<b>9,525,596</b>	<b>16,051,428</b>	<b>15,989,480</b>	<b>15,728,812</b>
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	13,170	8,400
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	102,299	55,100	91,427	28,500
6406 Laptop Computers	18,148	16,500	23,000	15,500
6407 PC,SERV, Other Comput,Peripher	28,647	25,500	53,940	20,000
<b>Equipment Cap Outlay</b>	<b>206,778</b>	<b>156,549</b>	<b>233,752</b>	<b>122,849</b>
7120 Debt Interest - Bonds	-	2,046,604	2,876,022	2,334,000
<b>Debt Service</b>	<b>-</b>	<b>2,046,604</b>	<b>2,876,022</b>	<b>2,334,000</b>
7301 Transfer Out to General Fund	6,303,141	1,850,000	1,850,000	1,850,000
7302 Special Reserve #1	-	-	-	-
7400 Other Transfers	-	-	-	-
7535 OPD Payment for Academy	-	-	-	-
<b>Other Outgo</b>	<b>6,303,141</b>	<b>1,850,000</b>	<b>1,850,000</b>	<b>1,850,000</b>
7930 Reserve for Contingency	-	1,007,803	27,689	-
<b>Reserve for Contingency</b>	<b>-</b>	<b>1,007,803</b>	<b>27,689</b>	<b>-</b>
<b>Expense Total</b>	<b>43,454,899</b>	<b>47,780,383</b>	<b>42,024,876</b>	<b>45,917,009</b>

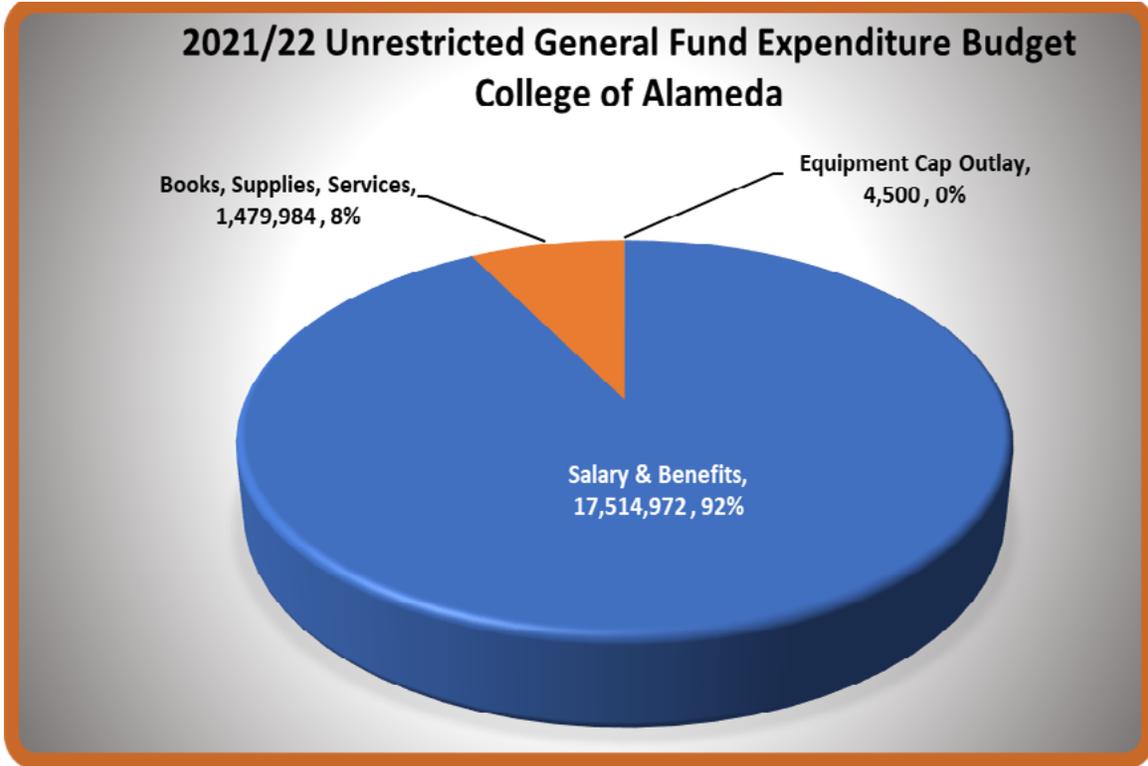


**Table 19**

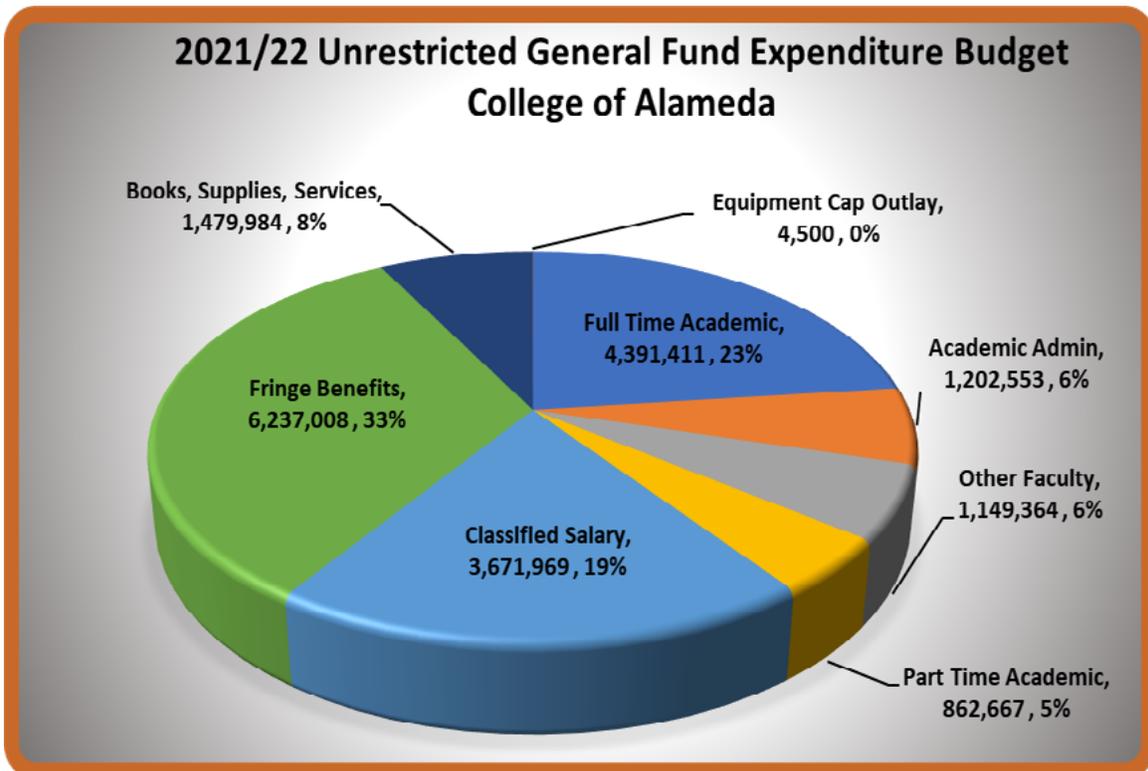
Unrestricted General Fund Summary (Fund 01) 2021/22 Tentative Budget				
College of Alameda (Location 2)				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
Full Time Academic	4,271,307	4,458,667	3,567,616	4,391,411
Academic Admin	1,219,269	1,150,942	1,152,498	1,202,553
Other Faculty	707,294	945,095	968,152	1,149,364
Part Time Academic	3,005,509	1,569,950	2,363,632	862,667
Classified Salary	3,200,367	3,246,676	3,446,726	3,671,969
Fringe Benefits	5,623,201	5,650,106	5,533,847	6,237,008
Books, Supplies, Services	1,383,277	1,508,735	1,481,284	1,479,984
Equipment Cap Outlay	24,039	10,243	26,494	4,500
<b>Total Expense</b>	<b>19,434,262</b>	<b>18,540,414</b>	<b>18,540,249</b>	<b>18,999,456</b>



**Graph 11**



**Graph 12**





**Table 20**

Unrestricted General Fund Detail (Fund 01)					
2021/22 Tentative Budget					
College of Alameda (Location 2)					
	2019/20	2020/21	2020/21	2021/22	
	Audited Actuals	Adopted Budget	Estimated Actuals	Tentative Budget	
<b>Expenses</b>					
1101 Instructor	4,271,307	4,458,667	3,567,616	4,391,411	
1102 Instructor - Long Term Subs	-	-	-	-	
<b>Full Time Academic</b>	<b>4,271,307</b>	<b>4,458,667</b>	<b>3,567,616</b>	<b>4,391,411</b>	
1201 Administrators	1,219,269	1,150,942	1,152,498	1,202,553	
<b>Academic Admin</b>	<b>1,219,269</b>	<b>1,150,942</b>	<b>1,152,498</b>	<b>1,202,553</b>	
1202 Department Chair	127,400	226,883	266,327	319,509	
1203 Counselors	267,984	380,397	370,490	439,531	
1204 Librarians	206,330	186,029	182,279	213,688	
1205 Faculty - Special - Assigned	105,579	75,364	73,846	86,680	
1206 Nurse	-	76,422	75,210	89,956	
<b>Other Faculty</b>	<b>707,294</b>	<b>945,095</b>	<b>968,152</b>	<b>1,149,364</b>	
1351 Instructor-PTIME & Ext-Se	2,585,686	1,482,737	1,978,269	802,075	
1352 Instructor-Sub-Daily/Sick	19,022	-	-	-	
1353 Instructor - Retiree	97,458	-	56,020	-	
1356 Instructor-Pt-Office Hour	220,046	-	209,008	-	
1357 Instructor-PT/Extra Serv Parit	-	-	-	-	
1452 Department Chairs	5,749	-	12,439	-	
1453 Counselors	6,048	-	6,207	-	
1454 Librarians	-	12,000	19,117	12,000	
1455 Coaches	10,592	14,593	14,582	10,592	
1456 Other Non-Teaching	60,376	60,620	67,990	38,000	
1457 Non-Teaching Retirees	533	-	-	-	
1458 Parity Pay for Non-Teaching Fa	-	-	-	-	
<b>Part Time Academic</b>	<b>3,005,509</b>	<b>1,569,950</b>	<b>2,363,632</b>	<b>862,667</b>	
2101 Administrators	364,508	462,598	422,175	454,008	
2102 Clerical Tech & Sup Staff	2,410,990	2,423,210	2,702,816	2,852,811	
2201 Instructional Aides	291,939	219,918	237,143	235,000	
2352 Cler Tech & Sup Stf	13,217	15,000	300	15,000	
2353 Student Employee Asst.	8,860	5,650	1,339	4,500	
2354 Overtime	13,970	18,500	32,187	13,500	
2359 Instruct Aides(non-classroom)	-	-	-	-	
2451 Instructional Aides (Relace)	9,972	14,800	7,656	10,150	
2452 Inst. Aides - Student	86,910	87,000	42,949	87,000	
2453 Instruct Aides-O/T/Perm & Non	-	-	160	-	
<b>Classified Salary</b>	<b>3,200,367</b>	<b>3,246,676</b>	<b>3,446,726</b>	<b>3,671,969</b>	
3110 STRS - Academic	1,211,150	1,071,053	1,181,407	958,441	
3140 STRS Cash Balance	42,454	22,050	27,931	64,716	
3220 PERS	743,153	767,676	770,128	980,986	
3310 OASDHI (FICA) Academic	42,962	70,250	30,176	62,536	
3320 OASDHI Classified	192,102	185,317	207,525	219,613	
3340 Medicare - Academic	131,168	96,994	114,540	109,656	
3350 Medicare - Classified	47,011	43,359	50,600	51,376	
3411 Medical -Academic	1,364,066	1,481,261	1,367,196	1,610,537	



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

### College of Alameda (Location 2)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
3412 Dental - Academic	72,465	83,695	65,841	81,598
3415 Life Ins. -Academic	15,631	3,420	14,006	16,971
3421 Medical -Classified	784,840	823,106	774,010	1,031,496
3422 Dental -Classified	54,451	69,211	52,860	72,689
3425 Life Insurance-Class	10,413	10,500	10,269	12,406
3510 Unemployment Ins.-Aca	6,350	5,767	5,569	1,278
3520 Unemployment Ins -Class	2,268	2,117	2,445	2,501
3610 Work Comp-Academic	156,356	138,879	135,562	128,520
3620 Work Comp-Classfd	52,340	50,839	56,006	60,234
3712 OPEB Instructional	464,350	500,442	420,980	505,795
3720 Apple Ret.	497	-	287	-
3722 OPEB Classified	229,175	224,170	246,509	265,659
<b>Fringe Benefits</b>	<b>5,623,201</b>	<b>5,650,106</b>	<b>5,533,847</b>	<b>6,237,008</b>
4301 Instructional Supplies	-	1,000	1,000	1,000
4302 Supplies Outreach recruitment	-	-	-	-
4304 Supplies-office	114,515	76,832	82,715	76,895
4306 Computer software/site lic.-cl	4,534	-	-	-
4307 Computer software/site lic.-ad	215	120	120	120
5102 Guest Speakers Lectures-Non	75	-	-	-
5105 Independent Contractor/Consult	150,197	67,098	77,398	57,098
5106 Events/Programs-Outside Prod	8,817	10,950	9,150	13,600
5202 Travel Non-Local	16,280	12,950	10,050	13,950
5203 Travel Local	383	263	285	200
5204 Student Transportation	-	1,000	1,000	1,000
5205 Conference/Seminar Reg	5,248	23,018	22,718	8,000
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	61,029	60,350	62,250	59,050
5501 Garbage and Trash	45,097	51,297	51,297	52,323
5502 Gas	111,023	184,053	180,955	187,734
5503 Light and Power (Electricity)	489,483	508,944	508,944	519,123
5504 Sewer Use	74,256	77,571	80,669	79,123
5505 Telephone Services	12,740	10,109	10,109	10,312
5506 Main Water System	167,297	130,051	130,051	132,652
5507 Pest Control	5,427	4,807	4,807	4,903
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	1,450	-	-	-
5607 Print & Dup. Equip Leases/Rent	28,882	33,000	33,400	33,000
5701 Athletics Meals and Lodging	9,309	-	-	-
5702 Graduation Expresnes	5,574	15,000	15,000	15,000
5708 Athletic Transportation	412	-	-	-
5865 Publishing/ Doc Publication	11,539	30,000	30,000	30,000
5867 Postage	6,512	11,500	12,500	11,000
5870 CROSS ENROLLMENT WAIVER	-	-	-	-
5875 Employee Waiver	3,066	2,500	3,800	-
5879 Site Repair and Services	-	-	-	-
5880 Radio Licensing	280	-	283	-
5881 Building Repairs & Services	10	-	-	-
5882 Equip Repairs Maint. & Svc	5,892	6,500	6,500	6,500
5883 Net Internet Fees and Subs.	14,010	10,000	10,000	10,000



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

**College of Alameda (Location 2)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5884 Laundry Services	5,427	5,500	5,500	5,500
5885 Misc. Operational Exp.	5,071	160,765	116,502	137,301
5887 Advertising/Radio/TV	609	1,000	1,000	1,000
5888 Advertising Print/ADS	11,159	2,500	2,500	2,500
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract-Equipment	7,460	10,057	10,781	11,100
5891 Service Contract-Software-DP	-	-	-	-
5893 Permits & Fees - Risk Mgmt	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,383,277</b>	<b>1,508,735</b>	<b>1,481,284</b>	<b>1,479,984</b>
6206 Building Improvement	-	-	-	-
6302 Library Software (CD DVD etc)	788	1,043	1,043	-
6401 Software	-	-	-	-
6402 Inst Equipment and Furn	993	2,000	1,052	2,000
6403 Non-Instructional Equip & Furn	2,700	1,500	6,309	1,500
6406 Laptop Computers	3,290	5,700	9,756	1,000
6407 PC,SERV, Other Comput,Peripher	16,268	-	8,334	-
<b>Equipment Cap Outlay</b>	<b>24,039</b>	<b>10,243</b>	<b>26,494</b>	<b>4,500</b>
7301 Transfer Out to General Fund	-	-	-	-
<b>Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>19,434,262</b>	<b>18,540,414</b>	<b>18,540,249</b>	<b>18,999,456</b>

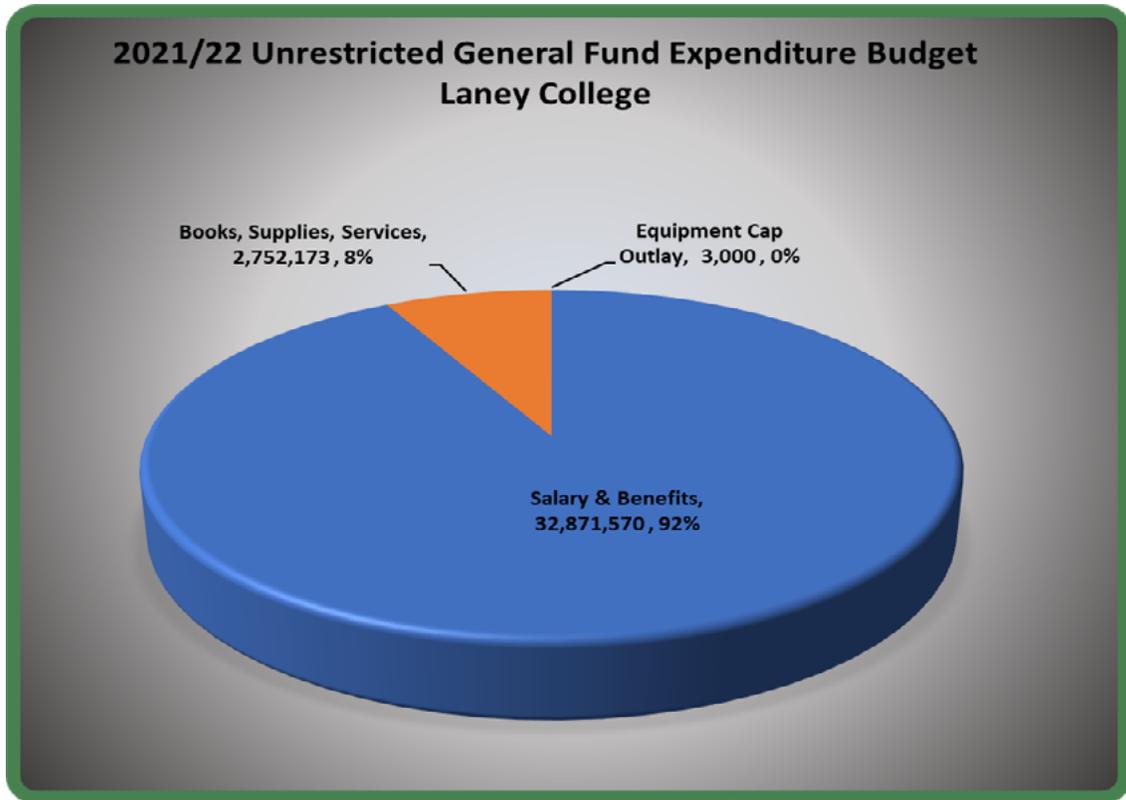
**Table 21**

Unrestricted General Fund Summary (Fund 01) 2021/22 Tentative Budget				
Laney (Location 5)				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
Full Time Academic	9,631,366	10,401,856	8,187,082	10,137,299
Academic Admin	1,310,734	1,440,643	1,316,872	1,413,383
Other Faculty	980,380	1,979,741	1,685,710	1,960,192
Part Time Academic	7,571,881	2,748,481	7,371,400	1,539,275
Classified Salary	5,055,521	5,570,327	5,571,179	6,115,298
Fringe Benefits	10,931,490	11,438,527	11,080,809	11,706,123
Books, Supplies, Services	1,854,157	2,834,340	2,751,470	2,752,173
Equipment Cap Outlay	55,725	4,147	26,777	3,000
Debt Service	2,200	-	-	-
<b>Total Expense</b>	<b>37,393,455</b>	<b>36,418,062</b>	<b>37,991,298</b>	<b>35,626,743</b>





### Graph 13



### Graph 14

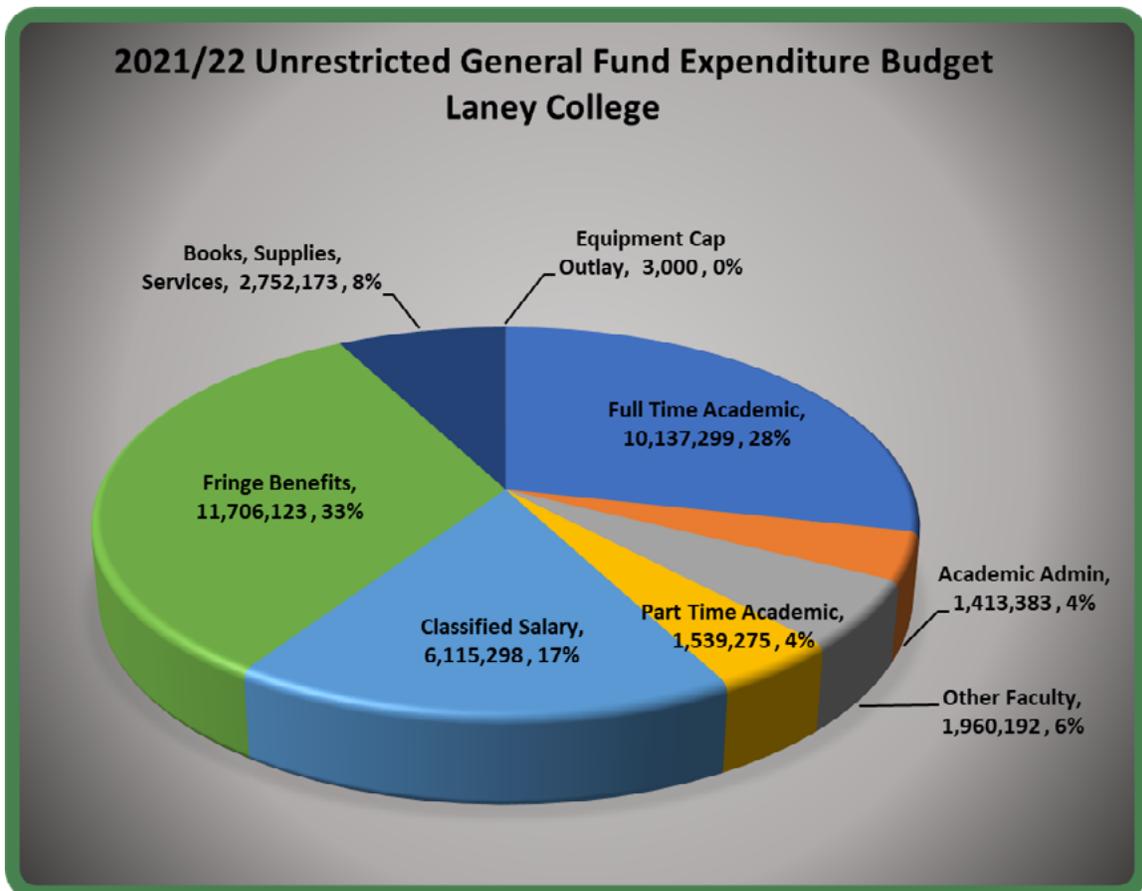




Table 22

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

**Laney (Location 5)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
1101 Instructor	9,398,648	10,401,856	8,087,208	10,137,299
1102 Instructor - Long Term Subs	-	-	-	-
1103 Instructor - Sabbatical	232,718	-	99,875	-
<b>Full Time Academic</b>	<b>9,631,366</b>	<b>10,401,856</b>	<b>8,187,082</b>	<b>10,137,299</b>
1201 Administrators	1,310,734	1,440,643	1,316,872	1,413,383
<b>Academic Admin</b>	<b>1,310,734</b>	<b>1,440,643</b>	<b>1,316,872</b>	<b>1,413,383</b>
1202 Department Chair	245,518	447,498	411,876	431,731
1203 Counselors	676,454	997,817	766,088	988,521
1204 Librarians	2,094	351,077	285,421	318,528
1205 Faculty - Special - Assigned	-	71,351	78,741	91,676
1206 Nurse	56,314	49,584	48,585	56,314
1209 Counselors-Lts	-	-	33,843	-
1210 Librarians-Lts	-	62,414	61,156	73,422
<b>Other Faculty</b>	<b>980,380</b>	<b>1,979,741</b>	<b>1,685,710</b>	<b>1,960,192</b>
1351 Instructor-PTIME & Ext-Se	6,443,370	2,556,015	6,363,017	1,394,810
1352 Instructor-Sub-Daily/Sick	51,356	-	9,682	-
1353 Instructor - Retiree	216,926	-	186,529	-
1356 Instructor-Pt-Office Hour	593,513	-	526,504	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	44,782	21,000	66,656	27,000
1453 Counselors	38,149	55,500	7,313	3,500
1454 Librarians	72,986	35,306	145,453	35,305
1455 Coaches	74,084	22,960	2,059	22,960
1456 Other Non-Teaching	36,715	57,700	64,188	55,700
1457 Non-Teaching Retirees	-	-	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
<b>Part Time Academic</b>	<b>7,571,881</b>	<b>2,748,481</b>	<b>7,371,400</b>	<b>1,539,275</b>
2101 Administrators	691,924	756,802	727,523	820,868
2102 Clerical Tech & Sup Staff	3,187,769	3,552,602	3,701,246	3,920,264
2201 Instructional Aides	877,546	868,656	926,327	990,687
2352 Cler Tech & Sup Stf	48,750	83,949	86,398	55,948
2353 Student Employee Asst.	74,333	81,158	65,503	91,658
2354 Overtime	41,003	47,166	45,429	46,916
2357 Classified Retirees	1,799	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Relace)	22,080	84,988	300	89,989
2452 Inst. Aides - Student	110,065	90,996	18,453	94,958
2453 Inst. Aides-O/T/Perm	252	4,010	-	4,010
<b>Classified Salary</b>	<b>5,055,521</b>	<b>5,570,327</b>	<b>5,571,179</b>	<b>6,115,298</b>



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

### Laney (Location 5)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
3110 STRS - Academic	2,565,142	2,298,669	2,561,408	2,052,110
3140 STRS Cash Balance	136,672	37,062	129,053	111,585
3220 PERS	1,039,877	1,227,905	1,211,676	1,461,231
3310 OASDHI (FICA) Academic	49,884	134,315	57,931	84,853
3320 OASDHI Classified	290,487	295,149	326,534	344,473
3340 Medicare - Academic	280,470	204,093	268,385	216,202
3350 Medicare - Classified	68,968	71,534	78,184	83,153
3411 Medical -Academic	3,131,118	3,505,851	2,967,966	3,420,879
3412 Dental - Academic	152,378	196,567	143,700	176,489
3415 Life Ins. -Academic	30,897	9,132	29,064	35,331
3421 Medical -Classified	1,391,381	1,509,959	1,545,052	1,780,508
3422 Dental -Classified	95,123	121,702	101,651	118,089
3425 Life Insurance-Class	17,244	19,609	18,983	21,070
3510 Unemployment Ins.-Aca	13,741	11,735	13,017	1,941
3520 Unemployment Ins -Class	3,343	3,498	3,788	3,936
3610 Work Comp-Academic	333,344	282,726	316,303	253,466
3620 Work Comp-Classfd	79,813	83,856	87,647	97,485
3712 OPEB Instructional	905,115	1,055,343	841,697	1,013,396
3720 Apple Ret.	1,904	-	1,126	-
3722 OPEB Classified	344,590	369,822	377,645	429,926
<b>Fringe Benefits</b>	<b>10,931,490</b>	<b>11,438,527</b>	<b>11,080,809</b>	<b>11,706,123</b>
4101 Classroom-Books	-	-	700	-
4103 Office Professional Refer/Dict	-	-	-	-
4301 Instructional Supplies (Classroom)	25,572	26,009	63,429	24,324
4302 Supplies Outreach recruitment	878	1,388	1,388	3,000
4303 Subs Periodicals - Other	-	1,800	-	1,800
4304 Supplies-office	205,310	141,973	166,145	170,850
4305 Fuel - gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	1,123	360	19,560	1,560
4307 Computer software/site lic.-ad	31,250	4,050	7,782	4,050
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	50,815	47,435	40,675	59,098
5106 Events/Programs-Outside Prod	10,378	26,223	21,550	13,248
5202 Travel Non-Local	18,814	32,078	26,515	12,348
5203 Travel Local	1,646	12,037	2,547	12,786
5205 Conference/Seminar Reg	12,949	35,977	34,342	13,877
5206 Internal Training- Staff Dev	2,108	37,290	37,290	7,290
5301 Dues and Membership	53,568	92,572	80,199	87,222
5501 Garbage and Trash	113,831	106,729	106,729	108,864
5502 Gas	163,860	423,249	423,249	431,714
5503 Light and Power (Electricity)	753,731	1,026,402	1,026,402	1,046,930
5504 Sewer Use	50,450	59,778	59,778	60,974
5505 Telephone Services	22,975	19,431	19,431	19,819
5506 Main Water System	125,275	131,015	131,015	133,636
5507 Pest Control	12,991	89,062	87,062	68,646
5605 Equipment Rentals - Mon-Mon	13,075	5,900	5,900	2,500
5607 Print & Dup. Equip Leases/Rent	18,450	10,512	10,512	6,427
5701 Athletics Meals and Lodging	11,904	22,250	3,125	22,250
5702 Graduation Exprensens	-	-	-	-
5708 Athletic Transportation	23,686	30,250	2,379	30,250



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

### Laney (Location 5)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5865 Publishing/ Doc Publication	3,567	35,307	32,782	27,507
5867 Postage	4,152	5,000	5,072	5,000
<b>5870 CROSS ENROLLMENT WAIVER</b>	-	-	576	-
5875 Employee Waiver	14,053	2,000	12,900	-
5881 Building Repairs & Services	-	-	15,000	-
5882 Equip Repairs Maint. & Svc	21,919	20,739	18,552	17,539
5883 Net Internet Fees and Subs.	8,893	9,200	11,300	9,200
5885 Misc. Operational Exp.	2,064	266,767	160,311	234,751
5887 Advertising/Radio/TV	390	-	-	-
5888 Advertising Print/ADS	-	-	2,400	-
5890 Service Contract-Equipment	74,479	111,557	114,873	114,713
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,854,157</b>	<b>2,834,340</b>	<b>2,751,470</b>	<b>2,752,173</b>
6301 College Library Books	4,731	-	7,461	-
6302 Library Software (CD DVD etc)	-	-	-	-
6303 College Library Periodicals	-	-	1,083	-
6305 Library Textbooks	-	-	-	-
6401 Software	42,441	-	-	-
6402 Inst Equipment and Furn	6,855	-	10,818	-
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	3,000
<b>Equipment Cap Outlay</b>	<b>55,725</b>	<b>4,147</b>	<b>26,777</b>	<b>3,000</b>
7515 FINAIDEOPG	600	-	-	-
7516 FINAIDCARE	1,600	-	-	-
<b>Debt Service</b>	<b>2,200</b>	-	-	-
<b>Expense Total</b>	<b>37,393,455</b>	<b>36,418,062</b>	<b>37,991,298</b>	<b>35,626,743</b>



**Table 23**

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

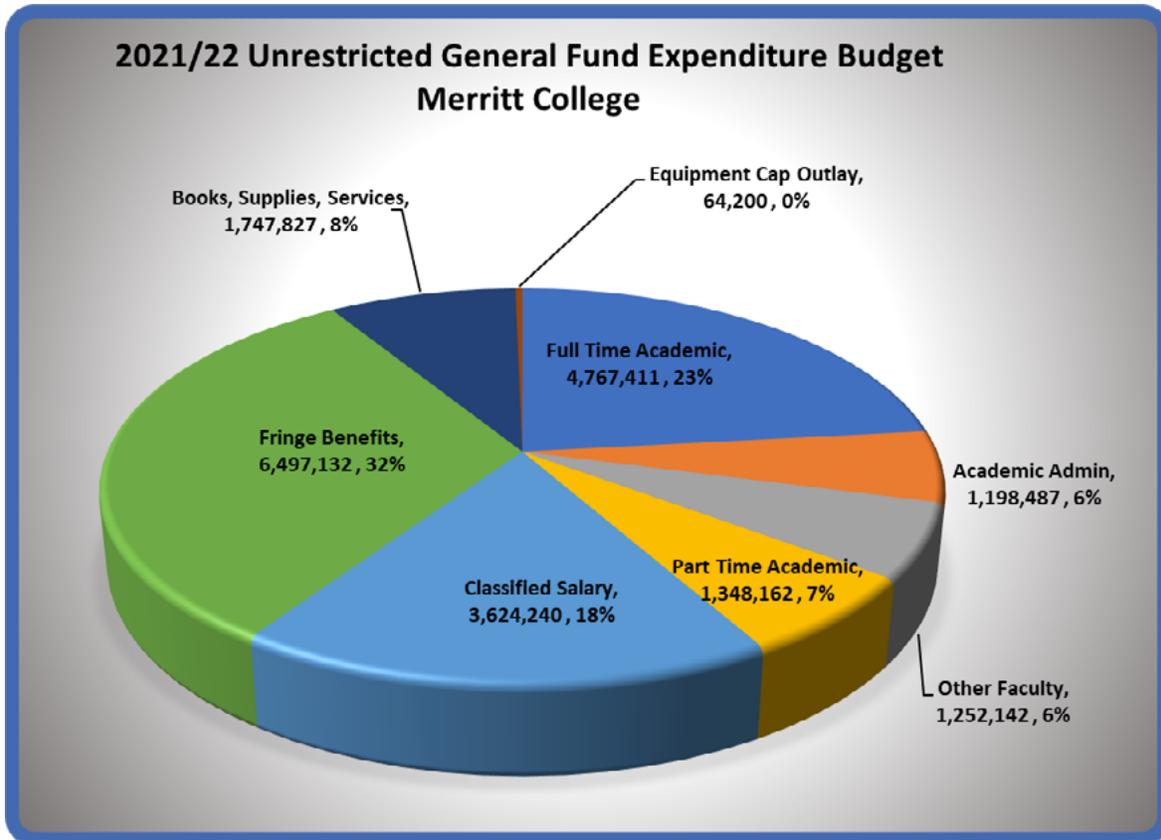
**Merritt (Location 6)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
Full Time Academic	4,752,703	5,434,160	3,967,971	4,767,411
Academic Admin	883,709	1,232,134	981,891	1,198,487
Other Faculty	1,184,737	1,247,881	984,124	1,252,142
Part Time Academic	4,311,695	2,008,671	4,468,898	1,348,162
Classified Salary	2,804,579	3,315,734	3,001,665	3,624,240
Fringe Benefits	5,756,857	6,662,952	5,769,249	6,497,132
Books, Supplies, Services	1,537,340	1,785,368	1,729,735	1,747,827
Equipment Cap Outlay	39,713	67,150	99,827	64,200
<b>Total Expense</b>	<b>21,271,333</b>	<b>21,754,050</b>	<b>21,003,360</b>	<b>20,499,601</b>





**Graph 15**



**Graph 16**

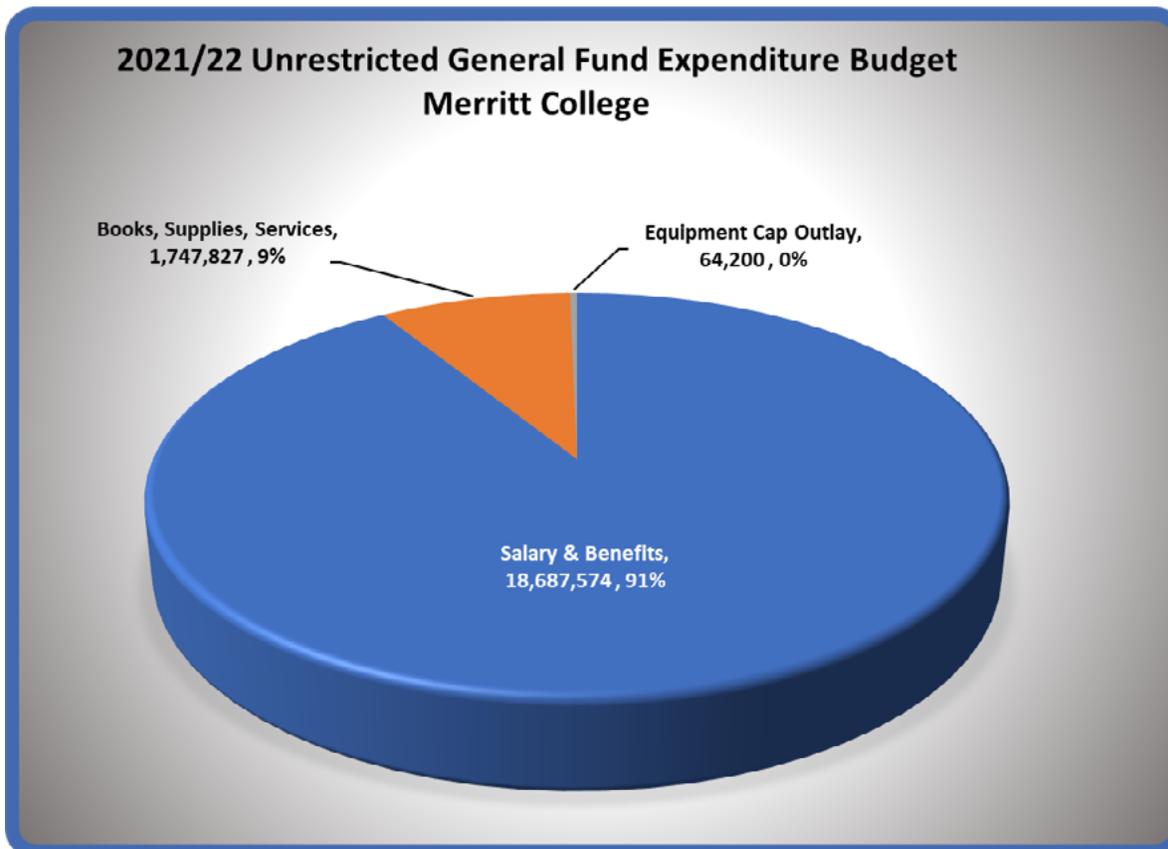




Table 24

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

**Merritt (Location 6)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
1101 Instructor	4,752,703	5,333,473	3,967,971	4,767,411
1102 Instructor - Long Term Subs	-	100,687	-	-
<b>Full Time Academic</b>	<b>4,752,703</b>	<b>5,434,160</b>	<b>3,967,971</b>	<b>4,767,411</b>
1201 Administrators	883,709	1,232,134	981,891	1,198,487
<b>Academic Admin</b>	<b>883,709</b>	<b>1,232,134</b>	<b>981,891</b>	<b>1,198,487</b>
1202 Department Chair	116,022	237,079	194,461	276,450
1203 Counselors	517,733	426,556	384,875	495,986
1204 Librarians	181,651	239,976	142,982	170,751
1205 Faculty - Special - Assigned	241,991	232,149	261,806	237,600
1206 Nurse	127,340	112,121	-	71,355
<b>Other Faculty</b>	<b>1,184,737</b>	<b>1,247,881</b>	<b>984,124</b>	<b>1,252,142</b>
1351 Instructor-PTIME & Ext-Se	3,620,540	1,906,671	3,761,681	1,282,762
1352 Instructor-Sub-Daily/Sick	40,071	-	1,810	-
1353 Instructor - Retiree	190,236	-	139,266	-
1356 Instructor-Pt-Office Hour	262,683	-	380,616	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	3,419	-	13,096	-
1453 Counselors	13,822	26,000	19,006	-
1454 Librarians	76,918	46,000	69,214	37,400
1455 Coaches	41,194	-	7,418	-
1456 Other Non-Teaching	61,855	26,100	76,792	26,100
1457 Non-Teaching Retirees	956	2,000	-	-
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
1459 Staff Developing Training Fac	-	1,900	-	1,900
<b>Part Time Academic</b>	<b>4,311,695</b>	<b>2,008,671</b>	<b>4,468,898</b>	<b>1,348,162</b>
2101 Administrators	273,987	282,312	336,079	348,918
2102 Clerical Tech & Sup Staff	2,005,095	2,486,154	2,202,003	2,806,588
2201 Instructional Aides	339,932	353,268	318,102	340,234
2352 Cler Tech & Sup Stf	35,185	76,900	83,967	24,900
2353 Student Employee Asst.	27,861	55,600	8,582	53,600
2354 Overtime	28,987	10,400	33,338	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	19,595	33,700
2453 Instruct Aides-O/T/Perm & Non	483	-	-	-
<b>Classified Salary</b>	<b>2,804,579</b>	<b>3,315,734</b>	<b>3,001,665</b>	<b>3,624,240</b>
3110 STRS - Academic	1,392,165	1,347,474	1,350,628	1,059,867
3140 STRS Cash Balance	83,837	27,645	81,165	102,621
3220 PERS	581,081	757,766	673,786	926,526
3310 OASDHI (FICA) Academic	27,092	93,991	24,264	55,554
3320 OASDHI Classified	165,801	199,827	180,943	216,767
3340 Medicare - Academic	157,077	112,014	148,019	120,920
3350 Medicare - Classified	40,095	46,757	43,400	50,716



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

### Merritt (Location 6)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
3411 Medical -Academic	1,390,926	1,777,685	1,331,066	1,587,442
3412 Dental - Academic	80,523	110,376	71,779	90,836
3415 Life Ins. -Academic	16,114	6,096	14,662	18,036
3421 Medical -Classified	823,563	1,034,990	889,852	1,166,140
3422 Dental -Classified	52,192	74,082	56,335	76,868
3425 Life Insurance-Classified	9,306	10,646	10,476	13,225
3510 Unemployment Ins.-Academic	7,686	6,793	7,218	1,526
3520 Unemployment Ins -Classified	1,926	2,287	2,099	2,476
3610 Work Comp-Academic	187,155	166,516	176,210	144,552
3620 Work Comp-Classfd	43,590	54,808	49,357	59,455
3712 OPEB Instructional	507,350	591,488	445,233	541,397
3720 Apple Ret.	1,067	-	1,303	-
3722 OPEB Classified	188,312	241,711	211,455	262,208
<b>Fringe Benefits</b>	<b>5,756,857</b>	<b>6,662,952</b>	<b>5,769,249</b>	<b>6,497,132</b>
4102 Book for Student Program	-	-	-	-
4301 Instructional Supplies (Classroom)	6,144	9,995	7,650	13,000
4302 Supplies Outreach recruitment	-	-	4,200	-
4303 Subs Periodicals - Other	7,148	8,500	8,500	8,500
4304 Supplies-office	59,231	72,300	72,639	33,805
4305 Fuel - gasoline/petroleum	(44)	867	867	200
4306 Computer software/site lic.-cl	-	6,295	10,580	-
4307 Computer software/site lic.-ad	-	2,200	-	2,200
5102 Guest Speakers Lectures-Non	250	-	1,175	500
5105 Independent Contractor/Consult	61,730	79,700	92,920	80,100
5106 Events/Programs-Outside Prod	19,060	12,900	9,875	17,900
5110 Instructor Events-Personal Svs	(368)	-	-	-
5202 Travel Non-Local	14,952	17,600	4,808	19,300
5203 Travel Local	866	3,210	500	-
5204 Student Transportation	-	1,900	-	3,500
5205 Conference/Seminar Reg	11,598	23,300	20,113	18,900
5206 Internal Training- Staff Dev	-	-	-	-
5301 Dues and Membership	62,801	55,640	53,090	62,700
5407 Student Accident Insurance	-	-	-	-
5501 Garbage and Trash	40,203	80,334	72,334	58,583
5502 Gas	143,494	167,721	167,721	171,075
5503 Light and Power (Electricity)	466,123	492,022	492,022	501,863
5504 Sewer Use	53,626	57,258	72,258	58,403
5505 Telephone Services	22,714	24,088	24,088	24,570
5506 Main Water System	337,635	340,711	325,711	347,525
5507 Pest Control	1,991	1,134	4,134	1,156
5603 Facility/Building Rentals-Mont	30,000	31,000	31,000	50,000
5604 Equipment Lease - Annual	20,024	50,000	31,843	30,000
5605 Equipment Rentals - Mon-Mon	31,048	30,000	31,319	42,000
5607 Print & Dup. Equip Leases/Rent	5,491	-	-	-
5701 Athletics Meals and Lodging	15,628	11,170	11,170	8,300
5702 Graduation Expenses	21,177	30,000	16,000	30,000
5704 Health Services	-	-	-	-
5706 Misc. Student Services	2,765	-	-	-
5708 Athletic Transportation	27,061	3,840	3,840	22,000



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

### Merritt (Location 6)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5865 Publishing/ Doc Publication	16,900	12,200	27,402	19,026
5866 Testing License and Material	484	400	484	400
5867 Postage	41	-	-	200
5870 Cross Enrollment Waiver	2,252	-	-	-
5875 Employee Waiver	1,357	6,000	6,400	-
5880 Radio Licensing	-	-	-	-
5881 Building Repairs & Services	-	-	14,400	-
5882 Equip Repairs Maint. & Svc	605	5,800	10,700	20,000
5883 Net Internet Fees and Subs.	7,856	10,800	12,697	7,500
5885 Misc. Operational Exp.	40,376	133,983	87,296	94,621
5887 Advertising/Radio/TV	993	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5889 Grounds Maintenance	-	2,500	-	-
5890 Service Contract-Equipment	4,127	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,537,340</b>	<b>1,785,368</b>	<b>1,729,735</b>	<b>1,747,827</b>
6301 College Library Books	12,360	21,123	24,123	34,000
6302 Library Software (CD DVD etc)	3,291	727	3,291	-
6303 College Library Periodicals	2,691	3,000	-	8,000
6305 Library Textbooks	6,801	5,000	-	-
6306 Library Databases	2,264	12,000	12,931	-
6401 Software	-	2,700	2,700	-
6402 Inst Equipment and Furn	2,791	5,800	5,800	1,000
6403 Non-Instructional Equip & Furn	1,155	16,800	20,507	21,200
6406 Laptop Computers	3,835	-	21,699	-
6407 PC,SERV, Other Comput,Peripher	4,525	-	8,776	-
<b>Equipment Cap Outlay</b>	<b>39,713</b>	<b>67,150</b>	<b>99,827</b>	<b>64,200</b>
<b>Total Expense</b>	<b>21,271,333</b>	<b>21,754,050</b>	<b>21,003,360</b>	<b>20,499,601</b>

**Table 25**

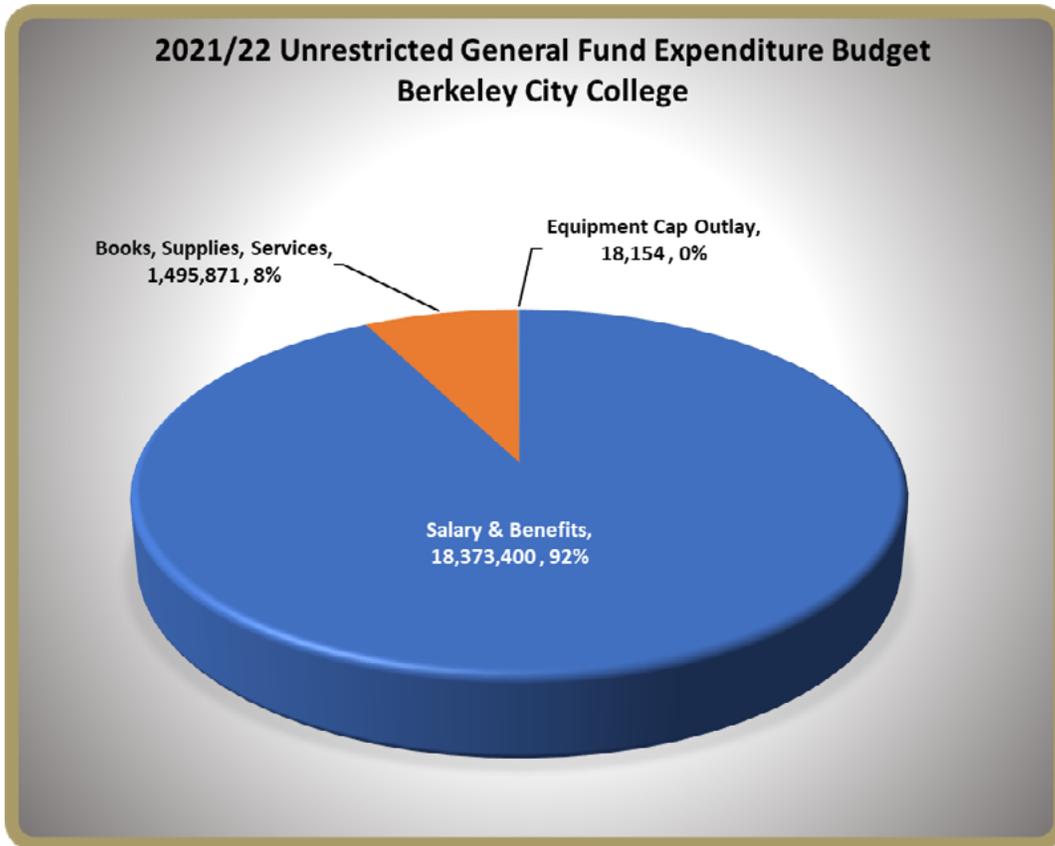
**Unrestricted General Fund Summary (Fund 01)  
2021/22 Tentative Budget**

**Berkeley City College (Location 8)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
Full Time Academic	4,782,644	5,105,423	4,249,302	5,182,387
Academic Admin	918,805	1,196,536	972,349	1,019,676
Other Faculty	800,439	816,905	766,005	930,910
Part Time Academic	4,467,986	2,507,562	4,322,150	1,701,108
Classified Salary	2,537,121	3,134,249	3,103,626	3,336,299
Fringe Benefits	5,627,137	5,997,710	5,924,211	6,203,020
Books, Supplies, Services	1,349,345	1,513,967	1,556,282	1,495,871
Equipment Cap Outlay	76,642	23,654	62,517	18,154
Other Outgo	-	28,885	51,719	-
<b>Total Expense</b>	<b>20,560,118</b>	<b>20,324,891</b>	<b>21,008,162</b>	<b>19,887,425</b>



### Graph 17



### Graph 18

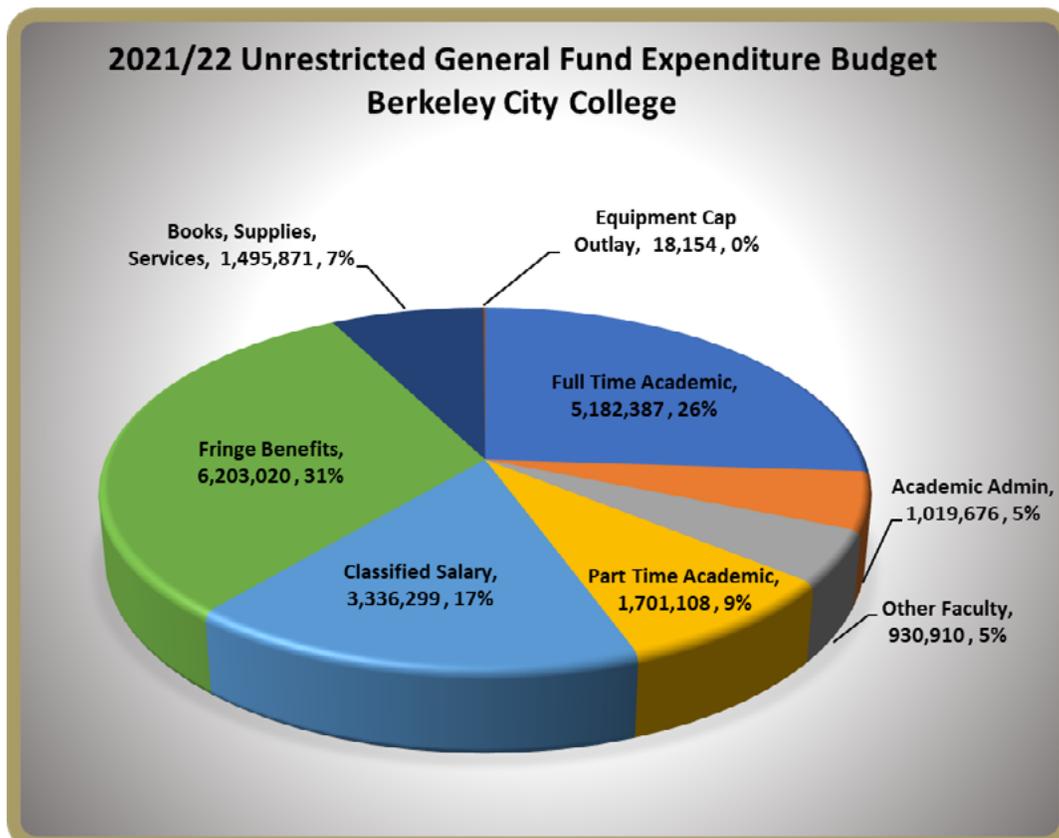




Table 26

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

**Berkeley City College (Location 8)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
1101 Instructor	4,652,148	5,006,631	4,164,069	5,081,058
1102 Instructor - Long Term Subs	34,241	-	-	-
1103 Instructor - Sabbatical	96,256	98,792	85,233	101,329
<b>Full Time Academic</b>	<b>4,782,644</b>	<b>5,105,423</b>	<b>4,249,302</b>	<b>5,182,387</b>
1201 Administrators	918,805	1,196,536	972,349	1,019,676
<b>Academic Admin</b>	<b>918,805</b>	<b>1,196,536</b>	<b>972,349</b>	<b>1,019,676</b>
1202 Department Chair	-	9,970	9,769	11,576
1203 Counselors	573,027	548,872	477,913	614,993
1204 Librarians	227,412	241,696	225,460	268,423
1205 Faculty-Reassign	-	16,367	30,115	35,918
1209 Counselors-Lts	-	-	22,748	-
<b>Other Faculty</b>	<b>800,439</b>	<b>816,905</b>	<b>766,005</b>	<b>930,910</b>
1351 Instructor-PTIME & Ext-Se	3,763,423	2,266,295	3,788,470	1,531,610
1352 Instructor-Sub-Daily/Sick	33,516	-	-	-
1353 Instructor - Retiree	56,154	-	35,182	-
1356 Instructor-Pt-Office Hour	380,774	-	361,096	-
1357 Instructor-PT/Extra Serv Parit	-	-	-	-
1452 Department Chairs	3,739	8,000	14,427	8,000
1453 Counselors	72,791	35,040	-	35,000
1454 Librarians	97,319	58,698	73,184	58,698
1456 Other Non-Teaching	60,270	139,529	49,792	67,800
1458 Parity Pay for Non-Teaching Fa	-	-	-	-
<b>Part Time Academic</b>	<b>4,467,986</b>	<b>2,507,562</b>	<b>4,322,150</b>	<b>1,701,108</b>
2101 Administrators	256,283	372,382	258,611	361,046
2102 Clerical Tech & Sup Staff	2,131,142	2,428,220	2,747,052	2,691,164
2201 Instructional Aides	53,834	101,456	50,995	53,993
2352 Cler Tech & Sup Stf	-	25,950	290	30,300
2353 Student Employee Asst.	46,486	68,241	14,136	69,741
2354 Overtime	42,307	25,500	11,193	12,500
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides	-	12,000	-	17,055
2452 Inst. Aides - Student	7,070	100,500	21,348	100,500
<b>Classified Salary</b>	<b>2,537,121</b>	<b>3,134,249</b>	<b>3,103,626</b>	<b>3,336,299</b>
3110 STRS - Academic	1,319,953	1,282,379	1,303,855	1,081,401
3140 STRS Cash Balance	110,727	33,280	112,652	122,529
3220 PERS	547,486	657,894	661,998	792,756
3310 OASDHI (FICA) Academic	21,287	53,278	17,677	34,190
3320 OASDHI Classified	153,279	176,261	188,485	192,605
3340 Medicare - Academic	156,044	104,118	147,730	125,664
3350 Medicare - Classified	36,693	41,239	44,369	45,059
3411 Medical -Academic	1,604,869	1,676,418	1,545,559	1,741,416
3412 Dental - Academic	79,803	93,679	73,697	92,289
3415 Life Ins. -Academic	16,083	3,635	14,793	17,786
3421 Medical -Classified	631,471	835,103	849,961	920,933



## Unrestricted General Fund Detail (Fund 01) 2021/22 Tentative Budget

### Berkeley City College (Location 8)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
3422 Dental -Classified	39,205	59,627	49,480	53,711
3425 Life Insurance-Class	8,453	11,067	9,930	10,879
3510 Unemployment Ins.-Aca	7,645	6,668	7,226	1,461
3520 Unemployment Ins -Class	1,781	2,010	2,154	2,193
3610 Work Comp-Academic	185,784	161,085	175,428	147,328
3620 Work Comp-Classfd	41,735	48,341	50,105	52,826
3712 OPEB Instructional	480,717	538,413	448,082	535,009
3720 Apple Ret.	-	-	11	-
3722 OPEB Classified	184,123	213,215	221,020	232,985
<b>Fringe Benefits</b>	<b>5,627,137</b>	<b>5,997,710</b>	<b>5,924,211</b>	<b>6,203,020</b>
4101 Classroom-Books	2,913	4,500	11,350	11,350
4103 Office Refer/Dict	-	-	-	-
4301 Instructional Supplies	365	500	8,588	500
4303 Subs Periodicals	168	4,500	2,500	500
4304 Supplies-office	80,031	107,490	95,932	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	2,000	-
5105 Independent Contractor/Consult	42,778	55,873	112,573	51,350
5106 Events/Programs-Outside Prod	1,882	4,000	500	500
5110 Instructor Events-Personal Svs	-	8,000	4,000	8,000
5202 Travel Non-Local	19,462	21,950	12,936	10,950
5203 Travel Local	-	-	55	-
5205 Conference/Seminar Reg	19,203	30,726	35,577	20,169
5206 Internal Training- Staff Dev	-	150	150	150
5301 Dues and Membership	63,830	71,172	73,441	68,357
5501 Garbage and Trash	49,677	63,869	63,869	65,146
5502 Gas	45,002	43,668	43,668	42,502
5503 Light and Power (Electricity)	311,726	300,255	300,255	308,300
5504 Sewer Use	18,178	20,760	20,760	21,175
5505 Telephone Services	15,846	16,569	16,569	16,900
5506 Main Water System	17,664	18,730	18,730	19,105
5507 Pest Control	-	-	-	-
5602 Facility/Building Leases - Ann	581,449	648,784	538,784	549,784
5605 Equipment Rentals - Mon-Mon	-	2,000	2,000	2,000
5702 Graduation Expenses	13,804	15,000	15,000	15,000
5865 Publishing/ Doc Publication	8,959	12,500	12,500	12,500
5866 Testing License and Material	-	-	-	-
5867 Postage	2,330	7,000	8,100	8,000
5870 Cross Enrollment Waiver	-	-	140	150
5875 Employee Waiver	4,646	5,500	6,700	5,000
5880 Radio Licensing	615	-	309	650
5881 Building Repairs & Services	-	-	-	-
5882 Equip Repairs Maint. & Svc	4,864	10,610	15,190	10,700
5883 Net Internet Fees and Subs.	5,320	2,100	5,911	500
5885 Misc. Operational Exp.	23,927	25,511	97,633	133,083



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

**Berkeley City College (Location 8)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	2,029	-	12,000	2,000
5890 Service Contract-Equipment	5,802	8,000	8,000	5,000
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,349,345</b>	<b>1,513,967</b>	<b>1,556,282</b>	<b>1,495,871</b>
6302 Library Software (CD DVD etc)	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	21,187	4,900	31,900	4,900
6403 Non-Instructional Equip & Furn	-	10,054	8,854	7,054
6406 Laptop Computers	54,032	8,700	18,666	6,200
6407 PC,SERV, Other Comput,Peripher	1,422	-	3,097	-
<b>Equipment Cap Outlay</b>	<b>76,642</b>	<b>23,654</b>	<b>62,517</b>	<b>18,154</b>
7301 Interfund Transfers	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Vouchers	-	-	-	-
7920 PFT Leave Banking	-	28,885	51,719	-
<b>Other Outgo</b>	<b>-</b>	<b>28,885</b>	<b>51,719</b>	<b>-</b>
<b>Total Expense</b>	<b>20,560,118</b>	<b>20,324,891</b>	<b>21,008,162</b>	<b>19,887,425</b>



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 & Rclds Sys Technol Analyst	1.00					1.00
Admin of Justice Instructor				1.00		1.00
Admissions & Records Clerk	1.00	1.00	2.00	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-Horticult				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, Intn'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 Sysms Admin	1.00					1.00
District Trustee	0.00					0.00
DSPS Adapted Comp Learnng Tech		0.25				0.25
DSPS Instructor				0.25		0.25
Duplicating Services Technicia			2.00			2.00
Educ. Web Technology Analyst	1.00					1.00
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 Groundswoker-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
<b>Grand Total</b>	<b>173.30</b>	<b>117.52</b>	<b>238.78</b>	<b>133.93</b>	<b>114.90</b>	<b>778.43</b>



Table 28

### Restricted General Fund Summary (Fund 11) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Federal Revenue	4,931,576	17,950,879	4,378,691	17,220,524
State Revenue	27,193,802	44,236,659	30,746,458	48,205,453
Local Revenue	1,509,071	1,639,595	517,215	553,425
Other Funding Sources	9,401,825	9,259,176	6,151,369	-
<b>Total Revenue</b>	<b>43,036,274</b>	<b>73,086,309</b>	<b>41,793,734</b>	<b>65,979,402</b>
<b>Expenses</b>				
Full Time Academic	331,209	451,178	100,919	467,184
Academic Admin	569,354	837,706	485,585	868,621
Other Faculty	3,505,973	3,244,797	2,399,130	3,863,151
Part Time Academic	2,640,443	1,920,338	3,151,017	-
Classified Salary	10,208,714	9,020,538	6,552,416	8,277,846
Fringe Benefits	6,808,521	7,805,665	5,135,849	8,774,309
Books, Supplies, Services	6,807,184	36,267,506	3,135,697	36,405,633
Equipment Cap Outlay	1,703,904	900,254	1,057,642	-
Debt Service Transfers	-	-	-	-
Financial Aid	10,581,938	12,681,005	11,693,050	7,322,658
Unallocated	-	-	-	-
Reserve for Contingency	-	-	-	-
<b>Total Expense</b>	<b>43,157,240</b>	<b>73,128,989</b>	<b>33,711,304</b>	<b>65,979,403</b>
<b>Beginning Fund Balance</b>	<b>7,363,311</b>	<b>7,242,345</b>	<b>7,242,345</b>	<b>15,324,775</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(120,966)	(42,680)	8,082,430	-
<b>Ending Fund Balance</b>	<b>7,242,345</b>	<b>7,199,665</b>	<b>15,324,775</b>	<b>15,324,775</b>



Table 29

### Restricted General Fund Detail (Fund 11) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8121 Higher Education Act of 1965	1,193,483	757,569	(273)	-
8130 Workforce Investment Act	-	-	-	-
8153 Fin Adm. Ad. Allow. SEOG,PELL	-	229,031	-	-
8170 Vocational Tech. Educ. Act	-	1,064,100	-	-
8191 Temp Assist Needy Families	124,018	166,950	57,930	-
8195 Department of Education	428,946	5,583,087	255,194	914,777
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	4,065,840	16,305,747
<b>Federal Revenue</b>	<b>4,931,576</b>	<b>17,950,879</b>	<b>4,378,691</b>	<b>17,220,524</b>
8612 Partnership for Excellence	-	-	-	-
8615 Board of Finan Assist Program	1,103,527	1,217,906	1,080,005	1,388,666
8617 Basic Skills	570,237	-	-	-
8620 General Categorical Programs	-	597,475	-	555,814
8621 Disabled Student Prg & Serv	2,615,244	2,521,527	2,439,740	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	4,015,050	4,072,500
8626 Coop Agencies Resources Educ	688,597	555,047	555,047	555,048
8629 CalWorks	869,333	896,299	885,288	1,124,362
8654 Staff Diversity	50,000	98,737	38,000	-
8656 Instruct. Equip & Library Mat	652,449	-	-	-
8657 WorkAbility 2/3	-	166,617	-	229,541
8681 State Lottery Proceeds	836,902	1,213,003	152,027	653,950
8699 COVID - 19 Block Grant	992,988	992,988	-	-
8699 Other State Revenue	13,838,855	27,740,099	21,581,301	31,577,610
<b>State Revenue</b>	<b>27,193,802</b>	<b>44,236,659</b>	<b>30,746,458</b>	<b>48,205,453</b>
8831 Contract Instructional Service	370,578	687,401	15,000	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	502,215	-
<b>Local Revenue</b>	<b>1,509,071</b>	<b>1,639,595</b>	<b>517,215</b>	<b>553,425</b>
8970 Fiscal Agent Pass Through	8,201,825	8,059,176	6,151,369	-
8982 Interfund Transfers-In	1,200,000	-	-	-
8983 Intrafund Transfers-In	-	1,200,000	-	-
<b>Other Funding Sources</b>	<b>9,401,825</b>	<b>9,259,176</b>	<b>6,151,369</b>	<b>-</b>
<b>Total Revenue</b>	<b>43,036,274</b>	<b>73,086,309</b>	<b>41,793,734</b>	<b>65,979,402</b>



## Restricted General Fund Detail (Fund 11) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Expenses</b>				
1101 Instructor	331,209	451,178	100,919	389,341
1102 Instructor - Long Term Subs	-	-	-	77,843
<b>Full Time Academic</b>	<b>331,209</b>	<b>451,178</b>	<b>100,919</b>	<b>467,184</b>
1201 Administrators	569,354	837,706	485,585	868,621
<b>Academic Admin</b>	<b>569,354</b>	<b>837,706</b>	<b>485,585</b>	<b>868,621</b>
1202 Department Chairs	-	-	-	-
1203 Counselors	2,731,245	2,829,808	2,021,720	3,298,785
1205 Faculty - Special-Assigned	774,728	414,989	377,409	564,366
1209 Counselors-Lts	-	-	-	-
<b>Other Faculty</b>	<b>3,505,973</b>	<b>3,244,797</b>	<b>2,399,130</b>	<b>3,863,151</b>
1351 Instructor-Temp/PTime & Ext-Se	229,171	170,932	1,233,242	-
1352 Instructor-Sub-Daily/Sick	-	-	-	-
1353 Instructor - Retiree	3,174	-	-	-
1452 Department Chairs	8,692	9,000	6,404	-
1453 Counselors	962,278	628,212	853,280	-
1454 Librarians	-	-	31,173	-
1456 Other Non-Teaching Assignments	1,350,294	1,034,194	965,258	-
1457 Non-Teaching Retirees	86,834	78,000	61,660	-
1458 Parity Pay for Non-Teaching Faculty	-	-	-	-
1459 Staff-Developing Training Fac	-	-	-	-
<b>Part Time Academic</b>	<b>2,640,443</b>	<b>1,920,338</b>	<b>3,151,017</b>	<b>-</b>
2101 Administrators	571,551	849,732	546,817	1,318,377
2102 Clerical Tech & Support Staff	5,281,635	5,713,112	3,809,564	6,754,075
2201 Instructional Aides	170,080	200,451	101,308	205,394
2352 Cler Tech & Sup Stf (Repl)	140,667	14,300	8,451	-
2353 Student Employee Assistants	2,245,580	1,165,252	960,823	-
2354 Overtime for perm & non-perm	291,287	219,303	188,430	-
2357 Classified Retirees	392	-	-	-
2359 Instruct Aides(non-classroom)	-	-	-	-
2451 Instructional Aides (Replace)	704,694	315,981	450,081	-
2452 Instructional Aides - Student	800,102	529,407	486,943	-
2453 Instruct Aides-O/T/Perm & Non	2,726	-	-	-
2454 Instructional Aides - Tutorial Asst	-	13,000	-	-
<b>Classified Salary</b>	<b>10,208,714</b>	<b>9,020,538</b>	<b>6,552,416</b>	<b>8,277,846</b>
3110 STRS - Academic	915,427	838,165	751,894	730,208
3140 STRS Cash Balance	38,167	29,071	41,969	-
3220 PERS	1,374,304	1,600,052	1,067,288	2,044,848
3310 OASDHI (FICA) Academic	40,423	109,707	40,346	100,695
3320 OASDHI (FICA) Classified	414,283	437,970	297,665	497,840
3340 Medicare - Academic	100,892	101,277	90,091	75,437
3350 Medicare - Classified	105,094	110,173	72,962	120,104
3411 Medical Coverage-Academic	893,743	1,038,174	614,505	1,110,319
3412 Dental Coverage-Academic	51,020	73,318	33,766	66,451
3415 Life Insurance-Academic	12,054	5,594	8,289	14,622
3421 Medical Coverage-Classified	1,697,204	2,131,764	1,276,742	2,573,053
3422 Dental Coverage-Classified	107,574	145,645	74,412	164,653
3425 Life Insurance-CLASS	20,818	26,177	14,751	29,132
3510 Unemployment Ins.-Academic	4,859	7,089	4,332	1,152
3520 Unemployment Ins -Classified	5,060	6,229	3,523	5,694
3530 Unemployment Insurance Reimbursement	-	-	-	-



## Restricted General Fund Detail (Fund 11) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
3610 Worker's Compensation-Academic	119,313	106,437	105,818	88,427
3620 Worker's Compensation-Classfd	115,379	126,057	80,688	140,795
3712 OPEB Instructional	330,070	368,645	230,516	389,973
3720 Apple-Transamerica NonPerm-CI	13,675	7,024	3,357	-
3722 OPEB Classified	449,161	537,098	322,933	620,906
<b>Fringe Benefits</b>	<b>6,808,521</b>	<b>7,805,665</b>	<b>5,135,849</b>	<b>8,774,309</b>
4101 Classroom-Books	14,136	9,000	10,692	-
4102 Book for Loan Student Program	45,944	63,874	57,112	-
4103 Office Professional Refer/Dict	-	-	-	-
4301 Instructional - (Classroom)	753,047	658,301	446,925	-
4302 Supplies Outreach recruitment	111,643	45,900	21,768	-
4303 Subs Periodicals - Other	1,000	6,000	19,812	-
4304 Supplies-office	396,172	230,309	126,218	-
4305 Fuel - gasoline/petroleum	457	-	-	-
4306 Computer software/site lic.-cl	131,626	106,290	106,081	-
4307 Computer software/site lic.-ad	102,800	11,000	55,225	-
5102 Guest Speakers Lectures-Non	6,800	19,450	18,821	-
5103 Legal	17,331	30,000	6,023	-
5105 Independent Contractor/Consult	3,359,059	2,166,555	1,737,336	-
5106 Events/Programs-Outside Prod	182,393	76,918	27,856	-
5202 Travel Non-Local	238,778	32,044	(1,628)	-
5203 Travel Local	2,203	8,450	173	-
5204 Student Transportation	14,746	2,500	468	-
5205 Conference/Seminar Reg	156,731	93,923	70,468	-
5206 Internal Training- Staff Dev	1,670	52,500	7,500	-
5301 Dues and Membership	71,081	13,600	22,466	-
5505 Telephone Services	5,581	500	9,878	-
5602 Facility/Building Leases - Ann	-	-	-	-
5603 Facility/Building Rentals-Mont	22,173	-	-	-
5604 Equipment Lease - Annual	6,201	21,508	108	-
5605 Equipment Rentals - Mon-Mon	1,153	-	-	-
5607 Print & Dup. Equip Leases/Rent	4,916	3,600	1,305	-
5701 Athletics Meals and Lodging	368	-	-	-
5702 Graduation Expenses	521	3,000	1,765	-
5703 Meals for Needy Students	17,704	2,000	-	-
5704 Health Services	-	-	-	-
5706 Miscellaneous Student Services	8,506	2,850	316	-
5708 Athletic Transportation	330	-	-	-
5865 Publishing/ Doc Publication	10,731	8,800	3,013	-
5866 Testing License and Material	1,772	5,000	-	-
5867 Postage	484	1,200	-	-
5870 Cross Enrollment Waiver	-	2,500	-	-
5871 Misc Fee Waivers	11	-	-	-
5882 Equip Repairs Maint. & Svc	18,121	600	6,469	-
5883 Net Internet Fees and Subs.	60,103	93,920	35,599	-
5884 Laundry Services	-	1,000	-	-
5885 Misc. Operational Exp.	594,254	32,040,016	44,360	36,405,633
5886 Program TV License	-	-	-	-
5887 Advertising/Radio/TV	73,880	35,000	114,755	-
5888 Advertising Print/ADS	36,276	37,500	50,151	-
5890 Service Contract-Equipment	12,642	7,681	1,378	-



## Restricted General Fund Detail (Fund 11) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5891 Service Contract-Software-DP	103,214	217,112	132,736	-
5892 Service Contract-Hardware-DP	3,558	-	550	-
5894 Moving/Relocation Expenses	-	-	-	-
5895 Indirect Costs	217,072	157,106	-	-
<b>Books, Supplies, Services</b>	<b>6,807,184</b>	<b>36,267,506</b>	<b>3,135,697</b>	<b>36,405,633</b>
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	23,000	-	-
6206 Building Improvement	-	-	-	-
6301 College Library Books	35,239	10,107	2,314	-
6302 Library Software (CD DVD etc)	-	-	8,050	-
6303 College Library Periodicals	8,347	500	4,678	-
6304 Library Videos and DVD's	-	-	-	-
6305 Library Textbooks	4,297	1,103	919	-
6306 Library Databases	190,683	182,492	147,782	-
6401 Software	28,196	-	-	-
6402 Inst Equipment and Furn	884,917	383,167	513,655	-
6403 Non-Instructional Equip & Furn	41,758	93,023	95,191	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	183,367	109,362	178,191	-
6407 PC,SERV, Other Comput,Peripher	247,365	57,500	106,862	-
6408 Licensed Vehicles (Low Value)	-	-	-	-
6430 Inst Eq & Furn >\$49,999.99	79,736	40,000	-	-
<b>Equipment Cap Outlay</b>	<b>1,703,904</b>	<b>900,254</b>	<b>1,057,642</b>	<b>-</b>
7301 Interfund Transfers	-	-	-	-
<b>Debt Service Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7400 Other Transfers	6,415,100	6,895,628	5,213,278	6,895,629
7510 Grants	285,466	4,183,197	3,941,638	-
7514 FINAIDCALC	-	-	-	-
7515 FINAIDEOPG	366,239	265,000	207,143	-
7516 FINAIDCARE	164,353	70,569	102,896	-
7521 Scholarships	-	-	-	-
7523 FINAID CC Completion Grant	2,055,542	45,000	1,567,979	427,029
7524 AB19 - Cal. Coll Promise 735	68,843	367,882	38,591	-
7530 Tuition Reduction	4,030	3,514	3,514	-
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	319,273	-
7640 Supply Vouchers (Surv Kits)	231,316	55,050	59,432	-
7641 Student Vouchers	207,082	26,500	221,613	-
7650 Meals for Students	87,447	20,421	6,567	-
7660 EOPS/CARE Auto Repair	-	-	-	-
7661 CARE Student Honor Society	-	-	-	-
7662 EOPS Graduation/Education Item	-	10,000	-	-
7670 Direct Aid for Graduates	1,031	2,000	-	-
7680 Health Services	108	250	-	-
7681 Parking Permits	690	1,000	-	-
7699 Other Student Aid	21,140	-	-	-
<b>Financial Aid</b>	<b>10,581,938</b>	<b>12,681,005</b>	<b>11,693,050</b>	<b>7,322,658</b>
7902 Undistributed Allocations	-	-	-	-
<b>Unallocated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7930 Reserve for Contingency	-	-	-	-
<b>Reserve for Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>43,157,240</b>	<b>73,128,989</b>	<b>33,711,304</b>	<b>65,979,403</b>



**Table 30**

<b>Restricted General Fund FTE (Fund 11)</b>						
<b>Full Time Equivalent</b>						
<b>Position/Title</b>	<b>District</b>	<b>COA</b>	<b>Laney</b>	<b>Merritt</b>	<b>BCC</b>	<b>Grand Total</b>
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
<b>Grand Total</b>	<b>14.13</b>	<b>36.70</b>	<b>57.58</b>	<b>34.02</b>	<b>30.28</b>	<b>172.71</b>



**Table 31**

**Community Service (Fee Based) Fund Summary (Fund 03)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
Local Revenue	128,882	158,324	151,485	34,149
Other Financing Sources	-	-	-	-
<b>Total Revenue</b>	<b>128,882</b>	<b>158,324</b>	<b>151,485</b>	<b>34,149</b>
<b>Expenses</b>				
Part Time Academic	63,924	73,933	63,924	63,924
Classified Salary	22,572	21,924	22,572	5,000
Fringe Benefits	2,945	13,019	2,945	2,945
Books, Supplies, Services	18,271	49,448	18,271	-
Equipment Cap Outlay	11,517	-	11,517	-
<b>Total Expense</b>	<b>119,229</b>	<b>158,324</b>	<b>119,229</b>	<b>71,869</b>
<b>Beginning Fund Balance</b>	<b>2</b>	<b>9,655</b>	<b>9,655</b>	<b>41,910</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	9,653	-	32,256	(37,720)
<b>Ending Fund Balance</b>	<b>9,655</b>	<b>9,655</b>	<b>41,910</b>	<b>4,190</b>
Ending Fund Balance %	8.10%	6.10%	35.15%	5.83%





Table 32

**Community Service (Fee Based) Fund Detail (Fund 03)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
8872 Community Services Classes	128,882	152,934	146,095	34,149
8899 Miscellaneous	-	5,390	5,390	-
8851 Facility & Athletic Field Ren	-	-	-	-
<b>Local Revenue</b>	<b>128,882</b>	<b>158,324</b>	<b>151,485</b>	<b>34,149</b>
8982 Interfund Transfers-In	-	-	-	-
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>128,882</b>	<b>158,324</b>	<b>151,485</b>	<b>34,149</b>
<b>Expenses</b>				
1351 Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355 Instructor-Fee Based/Contract	63,924	67,933	63,924	63,924
1455 Coaches	-	-	-	-
1456 Other Non-Teaching Assignments	-	5,000	-	-
1457 Non-Teaching Retirees	-	1,000	-	-
<b>Part Time Academic</b>	<b>63,924</b>	<b>73,933</b>	<b>63,924</b>	<b>63,924</b>
2102 Clerical Tech & Support Staff	-	-	-	-
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	718	5,251	718	-
2354 Overtime for perm & non-perm	2,045	1,800	2,045	-
2451 Instructional Aides (Replace)	10,218	2,000	10,218	-
2452 Instructional Aides - Student	9,592	12,873	9,592	5,000
<b>Classified Salary</b>	<b>22,572</b>	<b>21,924</b>	<b>22,572</b>	<b>5,000</b>
3110 STRS - Academic	17	5,925	17	-
3140 STRS Cash Balance	-	1,428	-	-
3220 PERS	-	-	-	-
3320 OASDHI (FICA) Classified	127	91	127	-
3340 Medicare - Academic	927	2,461	927	1,324
3350 Medicare - Classified	178	21	178	-
3411 Medical Coverage-Academic	-	-	-	-
3421 Medical Coverage-Classified	-	-	-	-
3422 Dental Coverage-Classified	-	-	-	-
3425 Life Insurance-CLASS	-	-	-	-
3510 Unemployment Ins.-Academic	45	134	45	67
3520 Unemployment Ins -Classified	9	2	9	-
3610 Worker's Compensation-Academic	1,087	2,933	1,087	1,554
3620 Worker's Compensation-Classfd	174	24	174	-
3720 Apple-Transamerica NonPerm-CI	383	-	383	-
3722 OPEB Classified	-	-	-	-
<b>Fringe Benefits</b>	<b>2,945</b>	<b>13,019</b>	<b>2,945</b>	<b>2,945</b>
4101 Classroom-Books	2,499	1,241	2,499	-
4301 Instructional - (Classroom)	1,990	-	1,990	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	5,000	-	5,000	-
5106 Events/Programs-Outside Prod	-	-	-	-



## Community Service (Fee Based) Fund Detail (Fund 03) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative 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	4,066	-
5882 Equip Repairs Maint. & Svc	1,968	-	1,968	-
5885 Misc. Operational Exp.	2,748	27,669	2,748	-
5890 Service Contract-Equipment	-	-	-	-
<b>Books, Supplies, Services</b>	<b>18,271</b>	<b>49,448</b>	<b>18,271</b>	-
6402 Inst Equipment and Furn	11,517	-	11,517	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>11,517</b>	-	<b>11,517</b>	-
<b>Total Expense</b>	<b>119,229</b>	<b>158,324</b>	<b>119,229</b>	<b>71,869</b>





**Table 33**

**Bookstore Commission Fee Fund Summary (Fund 07)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
Local Revenue	109,729	61,500	61,500	40,000
Other Financing Sources	-	-	-	-
<b>Total Revenue</b>	<b>109,729</b>	<b>61,500</b>	<b>61,500</b>	<b>40,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	24,766	61,500	59,070	37,570
Equipment Cap Outlay	-	-	-	-
Financial Aid	4,814	-	2,430	2,430
<b>Total Expense</b>	<b>29,580</b>	<b>61,500</b>	<b>61,500</b>	<b>40,000</b>
<b>Beginning Fund Balance</b>	<b>2,611</b>	<b>82,760</b>	<b>82,760</b>	<b>82,760</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	80,149	-	-	-
<b>Ending Fund Balance</b>	<b>82,760</b>	<b>82,760</b>	<b>82,760</b>	<b>82,760</b>





**Table 34**

**Bookstore Commission Fee Fund Detail (Fund 07)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
8846 Commission	109,729	61,500	61,500	40,000
8861 Interest/Investment Income	-	-	-	-
8872 Community Services Classes	-	-	-	-
<b>Local Revenue</b>	<b>109,729</b>	<b>61,500</b>	<b>61,500</b>	<b>40,000</b>
8982 Interfund Transfers-In	-	-	-	-
<b>Other Financing Sources</b>	-	-	-	-
<b>Total Revenue</b>	<b>109,729</b>	<b>61,500</b>	<b>61,500</b>	<b>40,000</b>
<b>Expenses</b>				
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
4304 Supplies-office	1,422	2,800	2,800	2,800
4307 Computer software/site lic.-ad	-	-	-	-
5102 Guest Speakers Lectures-Non	-	-	-	-
5105 Independent Contractor/Consult	6,252	-	-	-
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	2,000	2,000
5604 Equipment Lease - Annual	1,792	-	-	-
5701 Athletics Meals and Lodging	7,500	3,000	3,000	3,000
5702 Graduation Expenses	3,231	29,000	37,500	2,500
5708 Athletic Transportation	-	9,700	9,700	9,700
5865 Publishing/ Doc Publication	-	-	-	-
5882 Equip Repairs Maint. & Svc	410	-	-	-
5885 Misc. Operational Exp.	219	15,000	870	10,870
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/Ads	-	-	-	-
<b>Books, Supplies, Services</b>	<b>24,766</b>	<b>61,500</b>	<b>59,070</b>	<b>37,570</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	-	-	-	-
7641 Student Vouchers	4,814	-	2,430	2,430
7699 Other Student Aid	-	-	-	-
7610 Transportation Vouchers	-	-	-	-
<b>Financial Aid</b>	<b>4,814</b>	-	<b>2,430</b>	<b>2,430</b>
<b>Total Expense</b>	<b>29,580</b>	<b>61,500</b>	<b>61,500</b>	<b>40,000</b>



**Table 35**

**Measure E - Parcel Tax Summary (Fund 08)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Adopted Budget
<b>Revenue</b>				
Local Revenue	-	8,000,000	8,000,000	8,000,000
Other Financing Sources	-	128,154	128,154	129,362
<b>Total Revenue</b>	<b>-</b>	<b>8,128,154</b>	<b>8,128,154</b>	<b>8,129,362</b>
<b>Expenses</b>				
Full Time Academic	-	-	-	-
Other Faculty	-	303,845	303,845	1,554,086
Part Time Academic	-	2,207,914	2,305,655	5,424,921
Classified Salary	-	428,262	603,879	155,797
Fringe Benefits	-	458,161	545,323	980,803
Books, Supplies, Services	-	4,700,817	4,351,302	-
Equipment Cap Outlay	-	15,400	18,150	-
Financial Aid	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>8,114,399</b>	<b>8,128,154</b>	<b>8,115,607</b>
<b>Beginning Fund Balance</b>	<b>(13,755)</b>	<b>(13,755)</b>	<b>(13,755)</b>	<b>(13,755)</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	13,755	-	13,755
<b>Ending Fund Balance</b>	<b>(13,755)</b>	<b>-</b>	<b>(13,755)</b>	<b>-</b>



Table 36

**Measure E Parcel Tax Detail (Fund 08)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Adopted Budget
<b>Revenue</b>				
8811 Tax Allocation Secured Roll	-	8,000,000	8,000,000	8,000,000
8814 PY Tax Alloc Secured Roll	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
<b>Local Revenue</b>	-	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>
8982 Interfund Transfer-In	-	128,154	128,154	129,362
8983 Intrafund Transfer-In	-	-	-	-
<b>Other Financing Sources</b>	-	<b>128,154</b>	<b>128,154</b>	<b>129,362</b>
<b>Total Revenue</b>	-	<b>8,128,154</b>	<b>8,128,154</b>	<b>8,129,362</b>
<b>Expenses</b>				
1101 Instructor	-	-	-	-
<b>Full Time Academic</b>	-	-	-	-
1203 Counselors	-	256,215	256,215	1,526,963
1204 Librarians	-	-	-	-
1205 Faculty - Special Assignment	-	47,630	47,630	27,123
1206 Nurse	-	-	-	-
1210 Librarians-Lts	-	-	-	-
<b>Other Faculty</b>	-	<b>303,845</b>	<b>303,845</b>	<b>1,554,086</b>
1351 Instructor-Temp/PTime & Ext-Se	-	2,158,520	2,005,666	5,424,921
1352 Instructor-Sub-Daily/Sick	-	-	-	-
1353 Instructor - Retiree	-	-	-	-
1452 Department Chairs	-	-	-	-
1453 Counselors	-	-	154,032	-
1454 Librarians	-	37,400	131,964	0
1456 Other Non-Teaching Assignments	-	11,994	13,993	0
1457 Non-Teaching Retirees	-	-	-	-
<b>Part Time Academic</b>	-	<b>2,207,914</b>	<b>2,305,655</b>	<b>5,424,921</b>
2102 Clerical Tech & Support Staff	-	121,569	121,569	89,995
2201 Instructional Aides	-	97,619	120,364	65,802
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	-	34,900	56,219	0
2354 Overtime for perm & non-perm	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Student	-	174,174	305,727	0
2453 Instruct Aides-O/T/Perm & Non	-	-	-	-
<b>Classified Salary</b>	-	<b>428,262</b>	<b>603,879</b>	<b>155,797</b>
3110 STRS - Academic	-	227,004	261,277	18,388
3140 STRS Cash Balance	-	-	7,685	575,437
3220 PERS	-	47,560	52,469	35,835
3310 OASDHI (FICA) Academic	-	2,302	2,302	0
3320 OASDHI (FICA) Classified	-	10,740	12,551	9,661
3340 Medicare - Academic	-	4,416	10,615	105,974
3350 Medicare - Classified	-	2,512	2,842	2,260
3411 Medical Coverage-Academic	-	55,817	64,528	26,467
3412 Dental Coverage-Academic	-	2,793	2,793	989
3415 Life Insurance-Academic	-	607	607	360
3421 Medical Coverage-Classified	-	55,084	70,800	48,815
3422 Dental Coverage-Classified	-	4,347	5,086	3,573



## Measure E Parcel Tax Detail (Fund 08) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Adopted Budget
3425 Life Insurance-CLASS	-	722	824	653
3510 Unemployment Ins.-Academic	-	222	953	5,035
3520 Unemployment Ins -Classified	-	124	140	111
3610 Worker's Compensation-Academic	-	5,175	9,022	124,245
3620 Worker's Compensation-Classfd	-	2,946	3,333	2,650
3712 OPEB Instructional	-	22,799	22,799	8,664
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	12,991	14,697	11,686
<b>Fringe Benefits</b>	-	<b>458,161</b>	<b>545,323</b>	<b>980,803</b>
4102 Book for Loan Student Program	-	-	-	-
4302 Supplies Outreach recruitment	-	2,500	5,500	-
4304 Supplies-office	-	5,000	5,000	-
4306 Computer software/site lic.-cl	-	-	-	-
5102 Guest Speakers Lectures-Non	-	1,000	500	-
5105 Independent Contractor/Consult	-	296,140	296,140	-
5106 Events/Programs-Outside Prod	-	3,000	4,921	-
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.	-	-	424	-
5885 Misc. Operational Exp.	-	4,389,177	4,038,817	-
5888 Advertising Print/ADS	-	-	-	-
<b>Books, Supplies, Services</b>	-	<b>4,700,817</b>	<b>4,351,302</b>	-
6402 Inst Equipment and Furn	-	10,000	-	-
6403 Non-Instructional Equip & Furn	-	-	4,500	-
6406 Laptop Computers	-	5,400	10,000	-
6407 PC,SERV, Other Comput,Peripher	-	-	3,650	-
<b>Equipment Cap Outlay</b>	-	<b>15,400</b>	<b>18,150</b>	-
7610 Transportion Vouchers	-	-	-	-
7630 Book Vouchers	-	-	-	-
<b>Financial Aid</b>	-	-	-	-
<b>Total Expense</b>	-	<b>8,114,399</b>	<b>8,128,154</b>	<b>8,115,607</b>



**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
<b>Grand Total</b>	<b>1.00</b>	<b>1.30</b>	<b>1.70</b>	<b>4.00</b>





**Table 38**

**Facility Rental Fee Fund Summary (Fund 10)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Federal Revenue	4,403	1,000	4,128	-
State Revenue	-	-	-	-
Local Revenue	1,976,378	1,586,302	371,610	482,232
Other Financing Sources	4,103,141	-	-	-
<b>Total Revenue</b>	<b>6,083,922</b>	<b>1,587,302</b>	<b>375,738</b>	<b>482,232</b>
<b>Expenses</b>				
Part Time Academic	85,096	68,000	4,600	-
Classified Salary	425,412	473,017	141,862	206,179
Fringe Benefits	154,098	183,778	76,997	122,717
Books, Supplies, Services	4,926,347	827,217	117,175	482,232
Equipment Cap Outlay	63,588	46,829	-	-
Financial Aid	-	-	-	-
<b>Expense Total</b>	<b>5,654,541</b>	<b>1,598,841</b>	<b>340,634</b>	<b>811,128</b>
<b>Beginning Fund Balance</b>	<b>706,347</b>	<b>1,135,728</b>	<b>1,135,728</b>	<b>1,170,832</b>
<b>Audit Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>429,381</b>	<b>(11,539)</b>	<b>35,104</b>	<b>(328,896)</b>
<b>Ending Fund Balance</b>	<b>1,135,728</b>	<b>1,124,189</b>	<b>1,170,832</b>	<b>841,936</b>



Table 39

### Facility Rental Fee Fund Detail (Fund 10) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8199 Other Federal Income	4,403	1,000	4,128	-
<b>Federal Revenue</b>	<b>4,403</b>	<b>1,000</b>	<b>4,128</b>	<b>-</b>
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	43,311	41,580	34,436	7,500
8846 Commission	-	-	-	-
8851 Facility & Athletic Field Rent	1,140,952	981,218	192,795	459,832
8861 Interest/Investment Income	-	-	-	-
8879 Student Records	-	-	-	-
8891 Food Service Revenue	544,352	494,434	17,110	-
8899 Miscellaneous	247,762	69,070	127,269	14,900
<b>Local Revenue</b>	<b>1,976,378</b>	<b>1,586,302</b>	<b>371,610</b>	<b>482,232</b>
8982 Interfund Transfers-In	4,103,141	-	-	-
<b>Other Financing Sources</b>	<b>4,103,141</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue</b>	<b>6,083,922</b>	<b>1,587,302</b>	<b>375,738</b>	<b>482,232</b>
<b>Expenses</b>				
1351 Instructor-Temp/Ptime & Ext-Se	-	-	-	-
1453 Counselors	-	-	-	-
1455 Coaches	2,389	-	3,542	-
1456 Other Non-Teaching Assignments	82,707	68,000	607	-
1457 Non-Teaching Retirees	-	-	451	-
<b>Part Time Academic</b>	<b>85,096</b>	<b>68,000</b>	<b>4,600</b>	<b>-</b>
2101 Administrators	-	-	-	-
2102 Clerical Tech & Support Staff	221,833	253,330	133,006	206,179
2352 Cler Tech & Sup Stf (Repl)	3,670	93,687	-	-
2353 Student Employee Assistants	65,329	44,000	5,486	-
2354 Overtime for perm & non-perm	133,972	82,000	3,370	-
2357 Classified Retirees	-	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
2452 Instructional Aides - Students	608	-	-	-
2453 Student Employee Assistants	-	-	-	-
<b>Classified Salary</b>	<b>425,412</b>	<b>473,017</b>	<b>141,862</b>	<b>206,179</b>
3110 STRS - Academic	5,935	4,285	40	-
3140 STRS Cash Balance	2,016	1,299	132	-
3220 PERS	43,938	53,029	27,010	47,423
3320 OASDHI (FICA) Classified	22,031	20,423	8,432	12,785
3340 Medicare - Academic	1,234	824	67	-
3350 Medicare - Classified	5,221	6,385	1,979	2,991
3411 Meical Coverage-Academic	-	447	-	-
3412 Denta Coverage-Academic	-	-	-	-
3415 Life Insurance-Academic	-	-	-	-
3421 Medical Coverage-Classified	46,813	60,261	24,638	36,958



## Facility Rental Fee Fund Detail (Fund 10) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
3422 Dental Coverage-Classified	3,662	4,825	1,872	2,809
3425 Life Insurance-CLASS	793	1,027	421	633
3510 Unemployment Ins.-Academic	60	40	3	-
3520 Unemployment Ins -Classified	252	310	95	146
3610 Worker's Compensation-Academic	1,447	847	68	-
3620 Worker's Compensation-Classfd	3,850	6,814	2,262	3,507
3712 OPEB Instructional	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	138	3,961	-	-
3722 OPEB Classified	16,710	19,001	9,978	15,465
<b>Fringe Benefits</b>	<b>154,098</b>	<b>183,778</b>	<b>76,997</b>	<b>122,717</b>
4101 Classroom-Books	-	-	-	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	433,897	314,204	59,714	-
4302 Supplies Outreach recruitment	-	2,000	-	-
4303 Subs Periodicals - Other	-	-	-	-
4304 Supplies-office	66,244	114,170	6,081	-
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	38,988	-
5106 Events/Programs-Outside Prod	19,315	41,000	150	-
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	5,513	-
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 Exprens	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.	-	-	-	-
5884 Laundry Services	2,007	2,500	1,628	-



## Facility Rental Fee Fund Detail (Fund 10) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5885 Misc. Operational Exp.	85,194	182,055	330	482,232
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	-	-	-
<b>Books, Supplies, Services</b>	<b>4,926,347</b>	<b>827,217</b>	<b>117,175</b>	<b>482,232</b>
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,	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>63,588</b>	<b>46,829</b>	-	-
7510 Grants	-	-	-	-
7640 Supply Vouchers (Surv Kits)	-	-	-	-
7641 Student Voucher	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
7699 Other Student Aid	-	-	-	-
<b>Financial Aid</b>	-	-	-	-
<b>Total Expense</b>	<b>5,654,541</b>	<b>1,598,841</b>	<b>340,634</b>	<b>811,128</b>

**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
<b>Grand Total</b>	<b>2.42</b>





Table 41

### Measure B - Parcel Tax Fund Summary (Fund 12) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
Local Revenue	8,140,298	-	-	127,507
Other Financing Sources	-	-	-	-
<b>Total Revenue</b>	<b>8,140,298</b>	<b>-</b>	<b>-</b>	<b>127,507</b>
<b>Expenses</b>				
Full Time Academic	-	-	-	-
Other Faculty	1,883,601	-	-	-
Part Time Academic	1,975,776	-	10,773	-
Classified Salary	1,808,922	-	74,664	80,853
Fringe Benefits	2,345,454	-	33,846	57,681
Books, Supplies, Services	227,279	1,019,616	-	818,367
Equipment Cap Outlay	-	-	-	-
Other outgo	4,732	-	-	-
<b>Total Expense</b>	<b>8,245,764</b>	<b>1,019,616</b>	<b>119,282</b>	<b>956,901</b>
<b>Beginning Fund Balance</b>	<b>1,054,142</b>	<b>948,676</b>	<b>948,676</b>	<b>829,394</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(105,466)	(1,019,616)	(119,282)	(829,394)
<b>Ending Fund Balance</b>	<b>948,676</b>	<b>(70,940)</b>	<b>829,394</b>	<b>-</b>



**Table 42**

**Measure B - Parcel Tax Fund Detail (Fund 12)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
8811 Tax Allocation Secured Roll	8,075,590	-	-	127,507
8814 PY Tax Alloc Secured Roll	5,905	-	-	-
8831 Contract Instructional Service	-	-	-	-
8835 Other Contract Services	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8861 Interest/Investment Income	58,803	-	-	-
8881 Parking Servcs & Public Transp	-	-	-	-
8892 Fines & Citations	-	-	-	-
8899 Miscellaneous	-	-	-	-
<b>Local Revenue</b>	<b>8,140,298</b>	-	-	<b>127,507</b>
8942 Sales of Bonds	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfer-In	-	-	-	-
<b>Other Financing Sources</b>	-	-	-	-
<b>Revenue Total</b>	<b>8,140,298</b>	-	-	<b>127,507</b>
<b>Expenses</b>				
1101 Instructor	-	-	-	-
<b>Full Time Academic</b>	-	-	-	-
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	-	-	-
<b>Other Faculty</b>	<b>1,883,601</b>	-	-	-
1351 Instructor-Temp/PTime & Ext-Se	1,086,873	-	7,860	-
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	-	2,913	-
1457 Non-Teaching Retirees	-	-	-	-
<b>Part Time Academic</b>	<b>1,975,776</b>	-	<b>10,773</b>	-
2102 Clerical Tech & Support Staff	1,581,811	-	25,438	30,735
2201 Instructional Aides	-	-	14,140	50,118
2352 Cler Tech & Sup Stf (Repl)	56,515	-	-	-
2353 Student Employee Assistants	18,266	-	35,086	-
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	-	-	-	-
<b>Classified Salary</b>	<b>1,808,922</b>	-	<b>74,664</b>	<b>80,853</b>



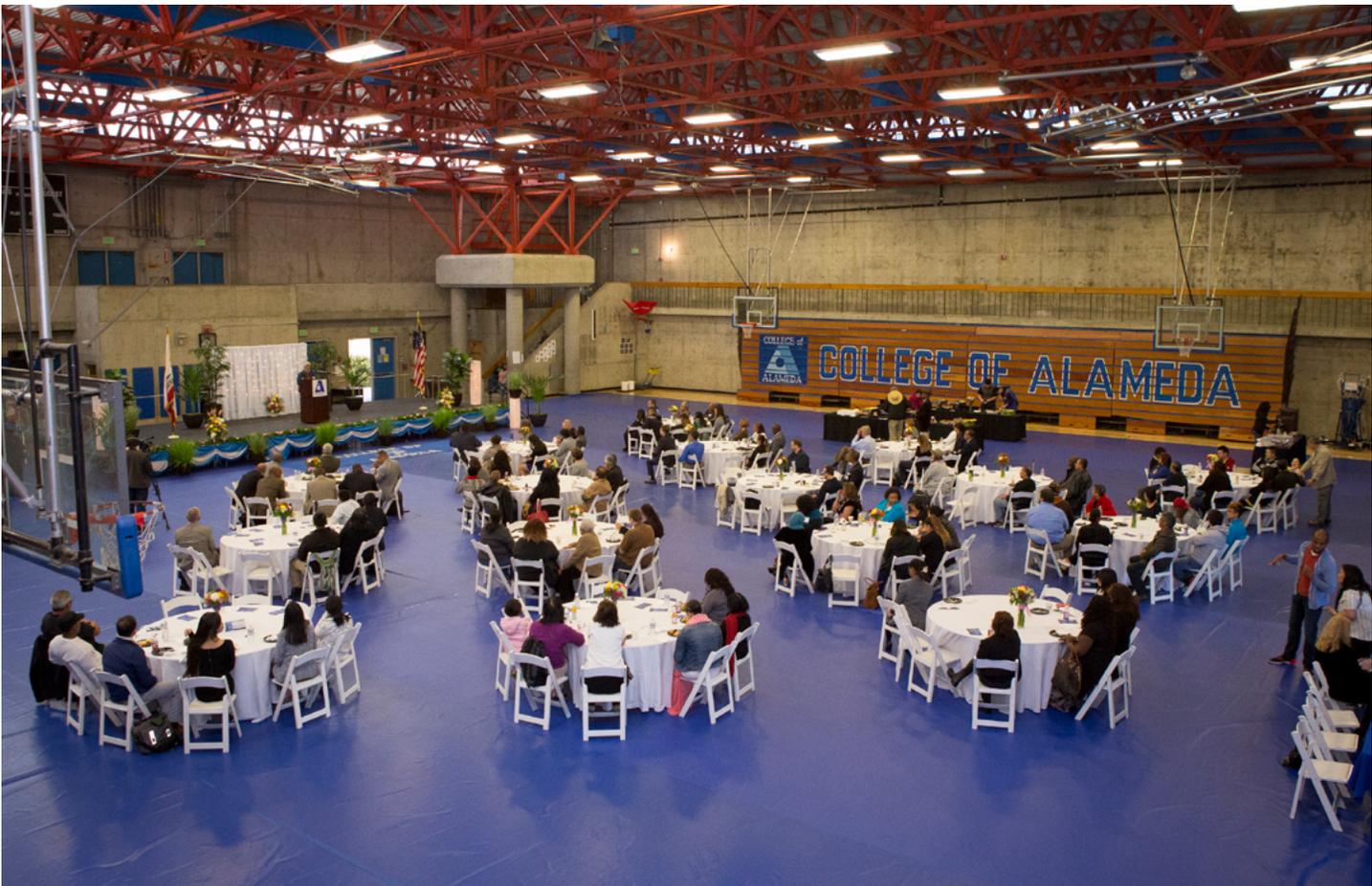
## Measure B - Parcel Tax Fund Detail (Fund 12)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
3110 STRS - Academic	464,270	-	1,433	-
3140 STRS Cash Balance	31,275	-	-	-
3220 PERS	343,844	-	8,193	18,598
3310 OASDHI (FICA) Academic	7,681	-	-	-
3320 OASDHI (FICA) Classified	104,250	-	2,624	5,014
3340 Medicare - Academic	55,772	-	156	-
3350 Medicare - Classified	24,384	-	614	1,173
3411 Medical Coverage-Academic	419,596	-	-	-
3412 Dental Coverage-Academic	22,514	-	-	-
3415 Life Insurance-Academic	4,974	-	-	-
3421 Medical Coverage-Classified	476,576	-	15,738	23,491
3422 Dental Coverage-Classified	32,821	-	1,051	1,554
3425 Life Insurance-CLASS	5,855	-	181	352
3510 Unemployment Ins.-Academic	2,685	-	8	-
3520 Unemployment Ins -Classified	1,175	-	25	58
3610 Worker's Compensation-Academic	64,613	-	183	-
3620 Worker's Compensation-Classfd	27,966	-	673	1,376
3712 OPEB Instructional	136,063	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	119,139	-	2,968	6,065
<b>Fringe Benefits</b>	<b>2,345,454</b>	<b>-</b>	<b>33,846</b>	<b>57,681</b>
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	-	-	-	-
<b>Books, Supplies, Services</b>	<b>227,279</b>	<b>1,019,616</b>	<b>-</b>	<b>818,367</b>
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6401 Software	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Measure B - Parcel Tax Fund Detail (Fund 12)

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative 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	-	-	-	-
<b>Financial Aid</b>	<b>4,732</b>	-	-	-
<b>Expense Total</b>	<b>8,245,764</b>	<b>1,019,616</b>	<b>119,282</b>	<b>956,901</b>



**Table 43**

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



**Table 44**

**Contract Education Fund Summary (Fund 30)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
Federal Revenue	13,297	-	13,297	-
Local Revenue	549,182	238,098	549,182	225,000
<b>Total Revenue</b>	<b>562,480</b>	<b>238,098</b>	<b>562,480</b>	<b>225,000</b>
<b>Expenses</b>				
Academic Admin	-	-	-	-
Part Time Academic	145,886	77,314	194,515	-
Classified Salary	14,574	11,133	19,431	-
Fringe Benefits	39,955	16,451	53,274	-
Books, Supplies, Services	129,069	133,200	800,446	225,000
Equipment Cap Outlay	3,098	-	13,200	-
Other Outgo	193	-	32,412	-
<b>Total Expense</b>	<b>332,775</b>	<b>238,098</b>	<b>1,113,278</b>	<b>225,000</b>
<b>Beginning Fund Balance</b>	<b>409,956</b>	<b>639,660</b>	<b>639,660</b>	<b>88,861</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	229,704	-	(550,799)	-
<b>Ending Fund Balance</b>	<b>639,660</b>	<b>639,660</b>	<b>88,861</b>	<b>88,861</b>





Table 45

**Contract Education Fund Detail (Fund 30)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
8130 Workforce Investment Act	13,297	-	13,297	-
<b>Federal Revenue</b>	<b>13,297</b>	<b>-</b>	<b>13,297</b>	<b>-</b>
8831 Contract Instructional Services	490,089	238,098	490,089	225,000
8835 Other Contract Services	59,094	-	59,094	-
8899 Miscellaneous	-	-	-	-
<b>Local Revenue</b>	<b>549,182</b>	<b>238,098</b>	<b>549,182</b>	<b>225,000</b>
<b>Revenue</b>	<b>562,480</b>	<b>238,098</b>	<b>562,480</b>	<b>225,000</b>
<b>Expenses</b>				
1201 Administrators	-	-	-	-
<b>Academic Admin</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
1205 Faculty - Special-Assigned	18,127	-	24,169	-
1351 Instructor-Temp/PTime & Ext-Se	122,760	67,614	163,680	-
1352 Instructor-Sub	-	-	-	-
1353 Instructor - Retire	-	9,700	-	-
1456 Other Non-Teaching Assignments	5,000	-	6,667	-
1457 Non-Teaching Retirees	-	-	-	-
<b>Part Time Academic</b>	<b>145,886</b>	<b>77,314</b>	<b>194,515</b>	<b>-</b>
2102 Clerical Tech & Support Staff	-	6,133	-	-
2352 Cler Tech & Support Staff	-	-	-	-
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for perm & non-perm	1,001	-	1,335	-
2451 Instructional Aides (Replace)	13,572	5,000	18,096	-
2452 Instructional Aides - Student	-	-	-	-
2454 Instruct Aides-Tutorial Assist	-	-	-	-
<b>Classified Salary</b>	<b>14,574</b>	<b>11,133</b>	<b>19,431</b>	<b>-</b>
3110 STRS - Academic	13,512	6,448	18,017	-
3140 STRS Cash Balance	1,941	1,549	2,588	-
3220 PERS	6,251	2,076	8,335	-
3320 OASDHI (FICA) Classified	873	690	1,163	-
3310 OASDHI (FICA) Academic	1,123	-	1,497	-
3340 Medicare - Academic	2,091	1,344	2,789	-
3350 Medicare - Classified	204	162	272	-
3411 Medical Coverage-Academic	7,905	-	10,540	-
3412 Dental Coverage-Academic	239	-	319	-
3415 Life Insurance-Academic	50	-	66	-
3421 Medical Coverage-Classified	1,661	1,687	2,214	-
3422 Dental Coverage-Classified	-	75	-	-
3425 Life Insurance - Classified	-	47	-	-
3510 Unemployment Ins.-Academic	102	66	136	-
3520 Unemployment Ins -Classified	10	9	14	-
3610 Worker's Compensation-Academic	2,480	1,630	3,307	-
3620 Worker's Compensation-Classfd	231	209	308	-
3712 OPEB Instructional	1,282	-	1,709	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
3722 OPEB Classified	-	460	-	-
<b>Fringe Benefits</b>	<b>39,955</b>	<b>16,451</b>	<b>53,274</b>	<b>-</b>



## Contract Education Fund Detail (Fund 30) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
4101 Classroom-Books	26,167	-	50,184	-
4102 Book for Loan Student Program	-	-	-	-
4301 Instructional - (Classroom)	916	449	23,077	-
4302 Supplies Outreach Recruitment	-	-	-	-
4304 Supplies-office	3,404	2,450	12,866	-
4306 Computer software/site lic.-cl	-	-	896	-
5102 Guest Speakers Lectures	1,175	125	1,810	-
5105 Independent Contractor/Consult	69,367	-	118,205	-
5106 Events/Programs-Outside Prod	17,058	-	45,425	-
5110 Instructor Events-Personal Svs	-	-	-	-
5202 Travel Non-Local	4,001	-	14,100	-
5203 Travel Local	-	-	600	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	1,826	-	5,300	-
5301 Dues and Membership	-	-	-	-
5603 Facility/Building Rentals-Mont	-	-	-	-
5605 Equipment Rentals - Mon-Mon	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	5,156	130,176	527,983	225,000
5887 Advertising/Radio/TV	-	-	-	-
5888 Advertising Print/ADS	-	-	-	-
5890 Services Contract - Equipment	-	-	-	-
<b>Books, Supplies, Services</b>	<b>129,069</b>	<b>133,200</b>	<b>800,446</b>	<b>225,000</b>
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6406 Laptop Computers	3,098	-	13,200	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>3,098</b>	<b>-</b>	<b>13,200</b>	<b>-</b>
7650 Meals for Students	193	-	1,860	-
7699 Other Student Aid	-	-	30,552	-
<b>Other Outgo</b>	<b>193</b>	<b>-</b>	<b>32,412</b>	<b>-</b>
<b>Total Expense</b>	<b>332,775</b>	<b>238,098</b>	<b>1,113,278</b>	<b>225,000</b>



**Table 46**

**Measure G General Obligation Bond Fund Summary (Fund 43)  
2021-22 Tentative Budget**

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Revenue</b>				
Local Revenue	50,000,000	-	462,517	500,000
<b>Total Revenue</b>	<b>50,000,000</b>	<b>-</b>	<b>462,517</b>	<b>500,000</b>
<b>Expenses</b>				
Books, Supplies, Services	995,794	14,989,394	7,540,149	4,518,276
Equipment Cap Outlay	3,525,580	32,333,928	5,838,347	14,006,531
Other Outlay	280,000	-	-	-
<b>Total Expense</b>	<b>4,801,374</b>	<b>47,323,322</b>	<b>13,378,497</b>	<b>18,524,807</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>45,198,626</b>	<b>45,198,626</b>	<b>32,282,646</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	45,198,626	(47,323,322)	(12,915,980)	(18,024,807)
<b>Ending Fund Balance</b>	<b>45,198,626</b>	<b>(2,124,696)</b>	<b>32,282,646</b>	<b>14,257,839</b>



**Table 47**

**Measure G General Obligation Bond Fund Detail (Fund 43)  
2021-22 Tentative Budget**

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Revenue</b>				
8861 Interest/Investment Income	-	-	462,517	500,000
8942 Sales of Bonds	50,000,000	-	-	-
<b>Local Revenue</b>	<b>50,000,000</b>	<b>-</b>	<b>462,517</b>	<b>500,000</b>
<b>Total Revenue</b>	<b>50,000,000</b>	<b>-</b>	<b>462,517</b>	<b>500,000</b>
<b>Expenses</b>				
4306 Computer Software/Site Lic	-	-	-	160,352
5103 Legal	-	587,493	-	411,246
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	995,794	14,395,901	7,537,831	3,935,810
5107 Election Cost	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	-	-
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	-	1,000	133	561
5881 Building Reparis & Services	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	-
5888 Advertising Print/ADS	-	5,000	2,186	10,307
5891 Service Contract - Software	-	-	-	-
5894 Moving/Relocation Expenses	-	-	-	-
<b>Books, Supplies, Services</b>	<b>995,794</b>	<b>14,989,394</b>	<b>7,540,149</b>	<b>4,518,276</b>
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	-	1,215,873	600,000	2,190,448
6201 New Building Construction	-	18,600,161	448,374	1,266,375
6206 Building Improvement	25,580	8,251,704	731,637	9,582,810
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	-	3,930,480	4,058,337	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	335,710	-	266,898
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	-
6407 PC,SERV, Other Comput,Periphe	3,500,000	-	-	700,000
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com,Pmter,Srv,Etc.>\$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>3,525,580</b>	<b>32,333,928</b>	<b>5,838,347</b>	<b>14,006,531</b>
7120 Debt Int & Other Svc Chrg Bond	280,000	-	-	-
<b>Other Outgo</b>	<b>280,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>4,801,374</b>	<b>47,323,322</b>	<b>13,378,497</b>	<b>18,524,807</b>

**Table 48**

**Parking Fee Fund Summary (Fund 59)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
Local Revenue	151,051	220,000	7,003	42,000
Other Financing Sources	-	-	-	201,718
<b>Total Revenue</b>	<b>151,051</b>	<b>220,000</b>	<b>7,003</b>	<b>243,718</b>
<b>Expenses</b>				
Part Time Academic	1,477	-	-	-
Classified Salary	201,971	45,063	19,675	-
Fringe Benefits	300	-	-	-
Books, Supplies, Services	113,463	-	24,795	42,000
<b>Total Expense</b>	<b>317,210</b>	<b>45,063</b>	<b>44,470</b>	<b>42,000</b>
<b>Beginning Fund Balance</b>	<b>1,908</b>	<b>(164,251)</b>	<b>(164,251)</b>	<b>(201,718)</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(166,159)	174,937	(37,467)	201,718
<b>Ending Fund Balance</b>	<b>(164,251)</b>	<b>10,686</b>	<b>(201,718)</b>	<b>-</b>



Table 49

**Parking Fee Fund Detail (Fund 59)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
8881 Parking Servcs & Public Transp	62,215	160,000	-	42,000
8892 Fines & Citations	88,836	60,000	5,000	-
8899 Miscellaneous	-	-	2,003	-
<b>Local Revenue</b>	<b>151,051</b>	<b>220,000</b>	<b>7,003</b>	<b>42,000</b>
8982 Interfund Transfers-In	-	-	-	201,718
<b>Other Financing Sources</b>	-	-	-	<b>201,718</b>
<b>Total Revenue</b>	<b>151,051</b>	<b>220,000</b>	<b>7,003</b>	<b>243,718</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	1,477	-	-	-
<b>Part Time Academic</b>	<b>1,477</b>	-	-	-
2353 Student Employee Assistants	201,971	45,063	19,675	-
<b>Classified Salary</b>	<b>201,971</b>	<b>45,063</b>	<b>19,675</b>	-
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	-	-	-	-
<b>Fringe Benefits</b>	<b>300</b>	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	26,827	-	2,500	-
5301 Dues and Membership	-	-	-	-
5882 Equipment Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	66,786	-	10,000	42,000
5890 Service Contract-Equipment	19,849	-	12,295	-
<b>Books, Supplies, Services</b>	<b>113,463</b>	-	<b>24,795</b>	<b>42,000</b>
<b>Total Expense</b>	<b>317,210</b>	<b>45,063</b>	<b>44,470</b>	<b>42,000</b>

**Table 50**

### Capital Outlay Fund Summary (Fund 61) 2021-22 Tentative Budget

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Revenue</b>				
State Revenue	203,035	138,064	-	-
Local Revenue	2,121,752	1,200,000	1,371,422	1,200,000
<b>Total Revenue</b>	<b>2,324,787</b>	<b>1,338,064</b>	<b>1,371,422</b>	<b>1,200,000</b>
<b>Expenses</b>				
Part Time Academic	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	2,996,018	3,634,593	3,634,593	2,286,187
Equipment Cap Outlay	1,596,215	58,247	58,247	81,901
<b>Total Expense</b>	<b>4,592,233</b>	<b>3,692,840</b>	<b>3,692,840</b>	<b>2,368,088</b>
<b>Beginning Fund Balance</b>	<b>8,535,576</b>	<b>6,268,130</b>	<b>6,268,130</b>	<b>3,946,711</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(2,267,446)	(2,354,776)	(2,321,418)	(1,168,088)
<b>Ending Fund Balance</b>	<b>6,268,130</b>	<b>3,913,354</b>	<b>3,946,711</b>	<b>2,778,623</b>



Table 51

**Capital Outlay Fund Detail (Fund 61)  
2021-22 Tentative Budget**

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Revenue</b>				
8652 Scheduled Maintenance	203,035	138,064	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	<b>203,035</b>	<b>138,064</b>	-	-
8811 Tax Allocation Secured Roll	-	-	-	-
8817 Redevelopment Property Tax	2,152,249	1,200,000	1,371,422	1,200,000
8861 Interest/Investment Income	-	-	-	-
8887 Capital Outlay Fee	-	-	-	-
8889 Student fees	-	-	-	-
8899 Miscellaneous	(30,496)	-	-	-
<b>Local Revenue</b>	<b>2,121,752</b>	<b>1,200,000</b>	<b>1,371,422</b>	<b>1,200,000</b>
<b>Total Revenue</b>	<b>2,324,787</b>	<b>1,338,064</b>	<b>1,371,422</b>	<b>1,200,000</b>
<b>Expenses</b>				
1456 Other Non-Teaching Assignments	19,600	-	-	-
<b>Part Time Academic</b>	<b>19,600</b>	-	-	-
3110 STRS - Academic	958	-	-	-
3140 STRS Cash Balance	560	-	-	-
3340 Medicare - Academic	284	-	-	-
3510 Unemployment Ins.-Academic	14	-	-	-
3610 Worker's Compensation-Academic	333	-	-	-
<b>Fringe Benefits</b>	<b>2,149</b>	-	-	-
4304 Supplies - Office	55	45	45	-
4305 Fuel - Gasoline/petroleum	-	-	-	-
4306 Computer software/site lic.-cl	-	-	-	-
4307 Computer Software	-	-	-	-
5103 Legal	148,006	-	-	-
5105 Independent Contractor	162,025	147,110	147,110	2,322
5202 Travel Non-Local	-	-	-	-
5205 Conference/Seminar Reg	-	-	-	-
5301 Dues and Membership	5,451	-	-	-
5503 Light and Power (Electricity)	-	-	-	-
5505 Telephone Services	-	-	-	-
5602 Facility/Building Leases - Ann	-	-	-	-
5604 Equipment Lease - Annual	-	9,800	9,800	6,860
5605 Equipment Rentals - Mon-Mon	119,640	-	-	-
5865 Publishing/Doc Publication	-	-	-	-
5879 Site Repair and Services	7,582	176,184	176,184	145,222
5881 Building Repairs & Services	2,494,013	3,259,404	3,259,404	2,131,783
5882 Equip Repairs Maint. & Svc	-	-	-	-
5883 Net Internet Fees and Subs.	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	-
5888 Advertising Print/Ads	1,156	50	50	-
5889 Grounds Maintenance	-	-	-	-
5890 Service Contract - Equipment	-	-	-	-
5891 Service Contract - Software	58,092	42,000	42,000	-
<b>Books, Supplies, Services</b>	<b>2,996,018</b>	<b>3,634,593</b>	<b>3,634,593</b>	<b>2,286,187</b>



### Capital Outlay Fund Detail (Fund 61) 2021-22 Tentative Budget

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	17,228	15,224	15,224	-
6206 Building Improvement	1,550,320	36,643	36,643	81,901
6401 Software	15,000	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	9,220	4,733	4,733	-
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	4,448	1,647	1,647	-
6407 PC, Servers, Other Computer	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>1,596,215</b>	<b>58,247</b>	<b>58,247</b>	<b>81,901</b>
<b>Total Expense</b>	<b>4,613,982</b>	<b>3,692,840</b>	<b>3,692,840</b>	<b>2,368,088</b>





**Table 52**

**Parking Mitigation Fund Summary (Fund 62)  
2021-22 Tentative Budget**

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Revenue</b>				
Local Revenue	95,006	104,985	20,000	25,000
<b>Total Revenue</b>	<b>95,006</b>	<b>104,985</b>	<b>20,000</b>	<b>25,000</b>
<b>Expenses</b>				
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>4,078,793</b>	<b>4,173,799</b>	<b>4,173,799</b>	<b>4,193,799</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	95,006	104,985	20,000	25,000
<b>Ending Fund Balance</b>	<b>4,173,799</b>	<b>4,278,784</b>	<b>4,193,799</b>	<b>4,218,799</b>



**Table 53**

<b>Parking Mitigation Fund Detail (Fund 62) 2021-22 Tentative Budget</b>				
	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Revenue</b>				
8861 Interest/Investment Income	95,006	104,985	20,000	25,000
8899 Miscellaneous	-	-	-	-
<b>Local Revenue</b>	<b>95,006</b>	<b>104,985</b>	<b>20,000</b>	<b>25,000</b>
<b>Total Revenue</b>	<b>95,006</b>	<b>104,985</b>	<b>20,000</b>	<b>25,000</b>
<b>Expenses</b>				
6120 Site Improvement	-	-	-	-
6201 New Building Construction	-	-	-	-
6206 Building Improvement	-	-	-	-
6401 Software	-	-	-	-
6402 Instructional Equip & Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
6404 Telephone System Purchase	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
6435 Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Table 54**

**Measure A General Obligation Bond Fund Summary (Fund 63)  
2021-22 Tentative Budget**

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Revenue</b>				
Local Revenue	65,781,328	503,409	601,272	500,000
<b>Total Revenue</b>	<b>65,781,328</b>	<b>503,409</b>	<b>601,272</b>	<b>500,000</b>
<b>Expenses</b>				
Classified Salary	548,103	938,808	275,441	1,151,441
Fringe Benefits	320,092	579,097	141,818	817,774
Books, Supplies, Services	7,771,013	21,144,747	1,794,824	6,253,473
Equipment Cap Outlay	24,755,725	25,070,823	1,428,250	10,691,385
Other Outgo	292,000	-	-	-
<b>Total Expense</b>	<b>33,686,932</b>	<b>47,733,475</b>	<b>3,640,333</b>	<b>18,914,073</b>
<b>Beginning Fund Balance</b>	<b>20,992,105</b>	<b>53,296,112</b>	<b>53,296,112</b>	<b>50,257,051</b>
Audit Adjustment	209,611	-	-	-
Net Increase (Decrease)	32,094,395	(47,230,066)	(3,039,061)	(18,414,073)
<b>Ending Fund Balance</b>	<b>53,296,112</b>	<b>6,066,046</b>	<b>50,257,051</b>	<b>31,842,978</b>





Table 55

**Measure A General Obligation Bond Fund Detail (Fund 63)  
2021-22 Tentative Budget**

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
<b>Revenue</b>				
8699 Other State Revenue	-	-	-	-
8861 Interest/Investment Income	781,328	500,000	601,272	500,000
8899 Miscellaneous	-	-	-	-
8942 Sale of Bonds	65,000,000	3,409	-	-
<b>Local Revenue</b>	<b>65,781,328</b>	<b>503,409</b>	<b>601,272</b>	<b>500,000</b>
<b>Total Revenue</b>	<b>65,781,328</b>	<b>503,409</b>	<b>601,272</b>	<b>500,000</b>
<b>Expenses</b>				
2101 Administrators	250,109	645,720	84,944	804,619
2102 Clerical Tech & Support Staff	296,255	293,088	190,497	346,822
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
2353 Student Employee Assistants	1,739	-	-	-
2354 Overtime For Perm & Non-Perm	-	-	-	-
<b>Classified Salary</b>	<b>548,103</b>	<b>938,808</b>	<b>275,441</b>	<b>1,151,441</b>
3110 STRS - Academic	-	-	-	-
3220 PERS	104,479	194,339	53,388	283,635
3320 OASDHI (FICA) Classified	33,850	58,210	16,992	79,318
3350 Medicare - Classified	7,917	13,617	3,974	18,395
3421 Medical Coverage-Classified	117,314	210,388	39,663	298,724
3422 Dental Coverage-Classified	5,819	13,296	1,810	17,043
3425 Life Insurance-CLASS	1,476	2,204	458	3,187
3520 Unemployment Ins -Classified	386	663	193	896
3620 Worker's Compensation-Classfd	9,027	15,965	4,683	21,548
3722 OPEB Classified	39,824	70,415	20,658	95,028
<b>Fringe Benefits</b>	<b>320,092</b>	<b>579,097</b>	<b>141,818</b>	<b>817,774</b>
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5103 Legal	476,284	391,430	-	371,221
5104 Audit	-	-	-	-
5105 Independent Contractor/Consult	7,280,148	20,596,326	1,751,103	5,811,597
5607 Print & Dup. Equip Leases/Rent	2,617	5,591	-	220
5840 Fund63-Measure A Facility Main	-	-	-	-
5865 Publishing/ Doc Publication	-	200	412	42
5881 Building Reparis & Services	-	78,000	-	54,600
5885 Misc. Operational Exp.	-	-	-	-
5888 Advertising Print/ADS	11,963	31,392	6,046	10,613
5891 Service Contract - Software	-	7,400	-	5,180
5894 Moving/Relocation Expenses	-	34,408	37,263	-
<b>Books, Supplies, Services</b>	<b>7,771,013</b>	<b>21,144,747</b>	<b>1,794,824</b>	<b>6,253,473</b>
6110 Land/Sites Purchase	-	-	-	-
6120 Site Improvement	206,964	166,736	97,405	11,271
6201 New Building Construction	17,817,477	4,458,192	59,557	1,336,541
6206 Building Improvement	3,923,654	14,436,329	307,667	8,718,693
6301 College Library Books	-	-	-	-
6303 College Library Periodicals	-	-	-	-
6401 Software	9,990	9,990	-	-
6402 Inst Equipment and Furn	1,796,575	1,646,778	576,304	477,965
6403 Non-Instructional Equip & Furn	490,684	605,135	47,314	144,963



## Measure A General Obligation Bond Fund Detail (Fund 63) 2021-22 Tentative Budget

	2019-20 Audited Actuals	2020-21 Adopted Budget	2020-21 Estimated Actuals	2021-22 Tentative Budget
6404 Telephone System Purchase	-	-	-	-
6406 Laptop Computers	-	-	-	1,701
6407 PC,SERV, Other Comput,Peripher	510,382	3,747,663	340,002	251
6408 Licensed Vehicles (Low Value)	-	-	-	-
6435 Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>24,755,725</b>	<b>25,070,823</b>	<b>1,428,250</b>	<b>10,691,385</b>
7120 Debt Int & Other Svc Chrg Bond	292,000	-	-	-
<b>Other Outgo</b>	<b>292,000</b>	-	-	-
<b>Expense Total</b>	<b>33,686,932</b>	<b>47,733,475</b>	<b>3,640,333</b>	<b>18,914,073</b>



**Table 56**

**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
<b>Grand Total</b>	<b>7.90</b>



Table 57

### Child Development Fund Summary (Fund 68) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
Federal Revenue	19,847	50,000	-	-
State Revenue	1,525,555	1,345,923	1,270,492	1,510,404
Local Revenue	158,272	300,000	93,380	93,380
<b>Total Revenue</b>	<b>1,703,673</b>	<b>1,695,923</b>	<b>1,363,872</b>	<b>1,603,784</b>
<b>Expenses</b>				
Classified Salary	716,643	943,405	642,368	862,396
Fringe Benefits	518,538	718,767	509,084	716,704
Books, Supplies, Services	102,535	111,828	124,065	239,912
Equipment Capital Outlay	67,740	364,819	372,220	-
<b>Total Expense</b>	<b>1,405,456</b>	<b>2,138,819</b>	<b>1,647,737</b>	<b>1,819,012</b>
<b>Beginning Fund Balance</b>	<b>1,577,846</b>	<b>1,876,062</b>	<b>1,876,062</b>	<b>1,592,197</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	298,217	(442,896)	(283,865)	(215,228)
<b>Ending Fund Balance</b>	<b>1,876,062</b>	<b>1,433,166</b>	<b>1,592,197</b>	<b>1,376,969</b>





Table 58

### Child Development Fund Detail (Fund 68) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenue</b>				
8199 Other Federal Income	19,847	50,000	-	-
<b>Federal Revenue</b>	<b>19,847</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
8622 Child Development - Dept of Ed	429,833	-	319,073	319,073
8699 Other State Revenue	1,095,722	1,345,923	951,419	1,191,331
<b>State Revenue</b>	<b>1,525,555</b>	<b>1,345,923</b>	<b>1,270,492</b>	<b>1,510,404</b>
8861 Interest/Investment Income	57,521	-	31,950	31,950
8871 Child Development Services	19,218	-	(907)	-
8899 Miscellaneous	81,533	300,000	62,337	61,430
<b>Local Revenue</b>	<b>158,272</b>	<b>300,000</b>	<b>93,380</b>	<b>93,380</b>
<b>Total Revenue</b>	<b>1,703,673</b>	<b>1,695,923</b>	<b>1,363,872</b>	<b>1,603,784</b>
<b>Expenses</b>				
2102 Clerical Tech & Support Staff	668,433	941,405	635,041	862,396
2352 Cler Tech & Sup Stf (Repl)	38,153	-	7,328	-
2354 Overtime for Perm & Non-perm	74	2,000	0	-
2357 Classified Retirees	9,984	-	0	-
<b>Classified Salary</b>	<b>716,643</b>	<b>943,405</b>	<b>642,368</b>	<b>862,396</b>
3220 PERS	136,816	191,154	130,885	198,358
3320 OASDHI (FICA) Classified	44,024	54,457	39,098	53,477
3350 Medicare - Classified	10,460	12,742	9,250	12,515
3421 Medical Coverage-Classified	243,776	348,290	250,381	344,259
3422 Dental Coverage-Classified	17,395	25,797	17,554	24,610
3425 Life Insurance-CLASS	2,785	3,085	2,722	3,514
3520 Unemployment Ins -Classified	509	604	450	612
3610 Worker's Compensation-Academic	-	-	-	-
3620 Worker's Compensation-Classfd	12,167	14,907	10,905	14,671
3720 Apple-Transamerica NonPerm-CI	425	-	275	-
3722 OPEB Classified	50,182	67,731	47,563	64,688
<b>Fringe Benefits</b>	<b>518,538</b>	<b>718,767</b>	<b>509,084</b>	<b>716,704</b>
4304 Supplies-office	34,193	30,513	13,513	-
4308 Food Services Supplies	40,904	44,700	44,700	-
5103 Legal	-	-	0	-
5105 Independent Contractor/Consult	-	-	31,317	-
5202 Travel Non-Local	304	-	0	-
5203 Travel Local	-	-	-	-
5406 Other Insurance	-	-	-	-
5501 Garbage and Trash	2,958	2,000	2,000	-
5502 Gas	4,691	5,000	5,000	-
5503 Light and Power	15,624	16,000	16,000	-
5505 Telephone Services	-	-	-	-
5507 Pest Control	-	4,000	2,000	-
5607 Print & Dup. Equip Leases/Rent	1,442	4,115	4,115	-
5865 Publishing/Doc Publication	-	-	-	-
5881 Building Repairs & Services	-	-	-	-



## Child Development Fund Detail (Fund 68) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
5882 Equipment Repairs Mtc	-	300	300	-
5885 Misc. Operational Exp.	2,420	3,200	3,120	239,912
5888 Advertising Print/Ads	-	2,000	2,000	-
5894 Moving/Relocation Expenses	-	-	-	-
<b>Books, Supplies, Services</b>	<b>102,535</b>	<b>111,828</b>	<b>124,065</b>	<b>239,912</b>
6120 Site Improvement	-	-	-	-
6206 Building Improvements	24,780	357,644	366,545	-
6403 Non-Instructional Equip & Furniture	42,960	1,075	75	-
6407 PC, Serv, Other Comput, Peripher	-	6,100	5,600	-
<b>Equipment Capital Outlay</b>	<b>67,740</b>	<b>364,819</b>	<b>372,220</b>	<b>-</b>
<b>Total Expense</b>	<b>1,405,456</b>	<b>2,138,819</b>	<b>1,647,737</b>	<b>1,819,012</b>

**Table 59**

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
<b>Grand Total</b>	<b>9.75</b>	<b>2.00</b>	<b>3.75</b>	<b>3.75</b>	<b>19.25</b>



**Table 60**

**OPEB Reserve Fund Summary (Fund 69)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	1,415,548	6,551,039	6,510,162	6,612,128
<b>Total Revenue</b>	<b>1,415,548</b>	<b>6,551,039</b>	<b>6,510,162</b>	<b>6,612,128</b>
<b>Expenses</b>				
Services	25,350	60,000	85,999	40,000
Debt Service	5,970,721	9,300,000	9,474,000	6,572,128
Other Outgo	-	-	-	-
<b>Total Expense</b>	<b>5,996,071</b>	<b>9,360,000</b>	<b>9,559,999</b>	<b>6,612,128</b>
<b>Beginning Fund Balance</b>	<b>14,052,562</b>	<b>9,472,039</b>	<b>9,472,039</b>	<b>6,422,202</b>
Audit Adjustment		-		-
Net Increase (Decrease)	(4,580,523)	(2,808,961)	(3,049,837)	-
<b>Ending Fund Balance</b>	<b>9,472,039</b>	<b>6,663,078</b>	<b>6,422,202</b>	<b>6,422,202</b>



Table 61

**OPEB Reserve Fund Detail (Fund 69)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	-	-	-	-
8699 Other State Revenue	-	-	-	-
<b>State Revenue</b>	-	-	-	-
8831 Contract Instructional Services	-	-	-	-
8861 Interest/Investment Income	169,684	63,000	22,123	280,000
8899 Miscellaneous	(4,377,046)	6,238,039	6,238,039	6,332,128
8982 Transfer In - Other Funds	5,622,910	250,000	250,000	-
<b>Local Revenue</b>	<b>1,415,548</b>	<b>6,551,039</b>	<b>6,510,162</b>	<b>6,612,128</b>
<b>Total Revenue</b>	<b>1,415,548</b>	<b>6,551,039</b>	<b>6,510,162</b>	<b>6,612,128</b>
<b>Expenses</b>				
5103 Legal	-	60,000	46,349	20,000
5105 Independent Contractor/Consult	11,700	-	26,000	-
5109 Legal Settlements	-	-	-	-
5202 Travel Non-Local	-	-	-	-
5406 Other Insurance	13,650	-	13,650	20,000
5885 Misc. Operational Exp.	-	-	-	-
<b>Books, Supplies, Services</b>	<b>25,350</b>	<b>60,000</b>	<b>85,999</b>	<b>40,000</b>
7110 Debt Service - Bonds	726,867	-	-	-
7120 Debt Interest - Bonds	5,243,854	9,300,000	9,474,000	6,572,128
7130 Debt -Service Expense	-	-	-	-
<b>Debt Service</b>	<b>5,970,721</b>	<b>9,300,000</b>	<b>9,474,000</b>	<b>6,572,128</b>
7301 Interfund Transfer	-	-	-	-
<b>Other Outgo</b>	-	-	-	-
<b>Total Expense</b>	<b>5,996,071</b>	<b>9,360,000</b>	<b>9,559,999</b>	<b>6,612,128</b>



**Table 62**

**Trust and Agency Fund Summary (Fund 71)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	125,769	94,500	1,632	60,000
<b>Total Revenue</b>	<b>125,769</b>	<b>94,500</b>	<b>1,632</b>	<b>60,000</b>
<b>Expenses</b>				
Classified Salary	1,049	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	83,929	92,000	84,000	60,000
Equipment Capital Outlay	-	2,500	10,500	-
Others	-	-	-	-
<b>Total Expense</b>	<b>84,978</b>	<b>94,500</b>	<b>94,500</b>	<b>60,000</b>
<b>Beginning Fund Balance</b>	<b>224,920</b>	<b>265,711</b>	<b>265,711</b>	<b>172,843</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	40,791	-	(92,868)	-
<b>Ending Fund Balance</b>	<b>265,711</b>	<b>265,711</b>	<b>172,843</b>	<b>172,843</b>





**Table 63**

**Trust and Agency Fund Detail (Fund 71)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8846 Commission	105,258	94,500	-	60,000
8861 Interest Income	6,117	-	1,457	-
8899 Miscellaneous	14,394	-	175	-
8982 Interfund Transfers-In	-	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>125,769</b>	<b>94,500</b>	<b>1,632</b>	<b>60,000</b>
<b>Total Revenue</b>	<b>125,769</b>	<b>94,500</b>	<b>1,632</b>	<b>60,000</b>
<b>Expenses</b>				
2353 Student Employee Assistants	1,049	-	-	-
2451 Instructional Aides (Replace)	-	-	-	-
<b>Classified Salary</b>	<b>1,049</b>	<b>-</b>	<b>-</b>	<b>-</b>
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4304 Office Supplies	16,416	19,000	19,000	-
4307 Computer software/site lic.-ad	181	-	-	-
5102 Guest Speakers Lectures-Non	800	-	-	-
5105 Independent Contractor/Consulta	4,000	7,000	7,600	-
5106 Events/Programs - Outside Prod	35,086	17,500	14,000	-
5110 Instructor Events	-	-	-	-
5202 Travel Non-Local	4,923	5,000	5,000	-
5203 Travel Local	-	-	-	-
5204 Student Transportation	-	-	-	-
5205 Conference/Seminar Reg	1,084	5,000	7,000	-
5206 Internal Training- Staff Dev	568	5,500	5,500	-
5301 Dues and Membership	1,254	1,500	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.	-	-	2,000	-
5885 Misc. Operational Exp.	17,022	30,000	20,900	60,000
5888 Advertising Print/ADS	-	1,500	1,500	-
5890 Service Contract - Equipment	2,396	-	-	-
<b>Books, Supplies, Services</b>	<b>83,929</b>	<b>92,000</b>	<b>84,000</b>	<b>60,000</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	2,500	10,500	-
<b>Equipment Capital Outlay</b>	<b>-</b>	<b>2,500</b>	<b>10,500</b>	<b>-</b>
7521 Scholarships	-	-	-	-
7641 Student Vouchers	-	-	-	-
7670 Direct Aid for Graduates	-	-	-	-
<b>Others</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>84,978</b>	<b>94,500</b>	<b>94,500</b>	<b>60,000</b>



**Table 64**

**Student Representation Fee Fund Summary (Fund 72)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	61,343	64,000	62,304	30,000
<b>Total Revenue</b>	<b>61,343</b>	<b>64,000</b>	<b>62,304</b>	<b>30,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	9,234	64,000	64,000	30,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>9,234</b>	<b>64,000</b>	<b>64,000</b>	<b>30,000</b>
<b>Beginning Fund Balance</b>	<b>148,713</b>	<b>200,821</b>	<b>200,821</b>	<b>199,125</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	52,109	-	(1,696)	-
<b>Ending Fund Balance</b>	<b>200,821</b>	<b>200,821</b>	<b>199,125</b>	<b>199,125</b>





**Table 65**

**Student Representation Fee Fund Detail (Fund 72)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	7,624	-	2,748	-
8898 Student Representation Fee	53,719	64,000	59,556	30,000
<b>Local Revenue</b>	<b>61,343</b>	<b>64,000</b>	<b>62,304</b>	<b>30,000</b>
<b>Revenue Total</b>	<b>61,343</b>	<b>64,000</b>	<b>62,304</b>	<b>30,000</b>
<b>Expenses</b>				
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	14,500	-
5205 Conference/Seminar Reg	1,540	16,000	16,000	-
5206 Internal Training- Staff Dev	-	6,000	6,000	-
5301 Dues and Membership	100	-	100	-
5885 Misc. Operational Exp.	1,196	27,500	25,800	30,000
<b>Books, Supplies, Svs.</b>	<b>9,234</b>	<b>64,000</b>	<b>64,000</b>	<b>30,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense Total</b>	<b>9,234</b>	<b>64,000</b>	<b>64,000</b>	<b>30,000</b>





**Table 66**

<b>Student Representation Fee Fund Summary (Fund 72) 2021/22 Tentative Budget</b>				
<b>District Office - Central Services (Location 1)</b>				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	7,624	-	2,748	-
<b>Total Revenue</b>	<b>7,624</b>	<b>-</b>	<b>2,748</b>	<b>-</b>
<b>Expenses</b>				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	9,716	17,339	17,339	20,087
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	7,624	-	2,748	-
<b>Ending Fund Balance</b>	<b>17,339</b>	<b>17,339</b>	<b>20,087</b>	<b>20,087</b>

**Table 67**

<b>Student Representation Fee Fund Detail (Fund 72)</b>				
<b>2021/22 Tentative Budget</b>				
<b>District Office - Central Services (Location 1)</b>				
	<b>2019/20 Audited Actuals</b>	<b>2020/21 Adopted Budget</b>	<b>2020/21 Estimated Actuals</b>	<b>2021/22 Tentative Budget</b>
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	7,624	-	2,748	-
8898 Student Representation Fee	-	-	-	-
<b>Local Revenue</b>	<b>7,624</b>	<b>-</b>	<b>2,748</b>	<b>-</b>
<b>Total Revenue</b>	<b>7,624</b>	<b>-</b>	<b>2,748</b>	<b>-</b>
<b>Expenses</b>				
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.	-	-	-	-
<b>Books, Supplies, Svs.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Table 68**

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

**College of Alameda (Location 2)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	7,470	12,000	12,152	5,000
<b>Total Revenue</b>	<b>7,470</b>	<b>12,000</b>	<b>12,152</b>	<b>5,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	4,210	12,000	12,000	5,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>4,210</b>	<b>12,000</b>	<b>12,000</b>	<b>5,000</b>
<b>Beginning Fund Balance</b>	<b>26,666</b>	<b>29,926</b>	<b>29,926</b>	<b>30,078</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,260	-	152	-
<b>Ending Fund Balance</b>	<b>29,926</b>	<b>29,926</b>	<b>30,078</b>	<b>30,078</b>

**Table 69**

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

**College of Alameda (Location 2)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	7,470	12,000	12,152	5,000
<b>Local Revenue</b>	<b>7,470</b>	<b>12,000</b>	<b>12,152</b>	<b>5,000</b>
<b>Total Revenue</b>	<b>7,470</b>	<b>12,000</b>	<b>12,152</b>	<b>5,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	363	-	-	-
5202 Local Travel	3,847	6,000	6,000	-
5205 Conference/Seminar Reg	-	-	-	-
5206 Internal Training- Staff Dev	-	6,000	6,000	-
5885 Misc. Operational Exp.	-	-	-	5,000
<b>Books, Supplies, Svs.</b>	<b>4,210</b>	<b>12,000</b>	<b>12,000</b>	<b>5,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>4,210</b>	<b>12,000</b>	<b>12,000</b>	<b>5,000</b>

**Table 70**

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

**Laney College (Location 5)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	21,580	24,000	19,928	10,000
<b>Total Revenue</b>	<b>21,580</b>	<b>24,000</b>	<b>19,928</b>	<b>10,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	4,092	24,000	24,000	10,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>4,092</b>	<b>24,000</b>	<b>24,000</b>	<b>10,000</b>
<b>Beginning Fund Balance</b>	<b>37,785</b>	<b>55,273</b>	<b>55,273</b>	<b>51,201</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	17,488	-	(4,072)	-
<b>Ending Fund Balance</b>	<b>55,273</b>	<b>55,273</b>	<b>51,201</b>	<b>51,201</b>



**Table 71**

Student Representation Fee Fund Detail (Fund 72)				
2021/22 Tentative Budget				
Laney College (Location 5)				
	2019/20	2020/21	2020/21	2021/22
	Audited Actuals	Adopted Budget	Estimated Actuals	Tentative Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	21,580	24,000	19,928	10,000
<b>Local Revenue</b>	<b>21,580</b>	<b>24,000</b>	<b>19,928</b>	<b>10,000</b>
<b>Total Revenue</b>	<b>21,580</b>	<b>24,000</b>	<b>19,928</b>	<b>10,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	2,189	8,500	8,500	-
5205 Conference/Seminar Reg	1,540	3,000	3,000	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	363	12,500	12,500	10,000
<b>Books, Supplies, Svs.</b>	<b>4,092</b>	<b>24,000</b>	<b>24,000</b>	<b>10,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>4,092</b>	<b>24,000</b>	<b>24,000</b>	<b>10,000</b>

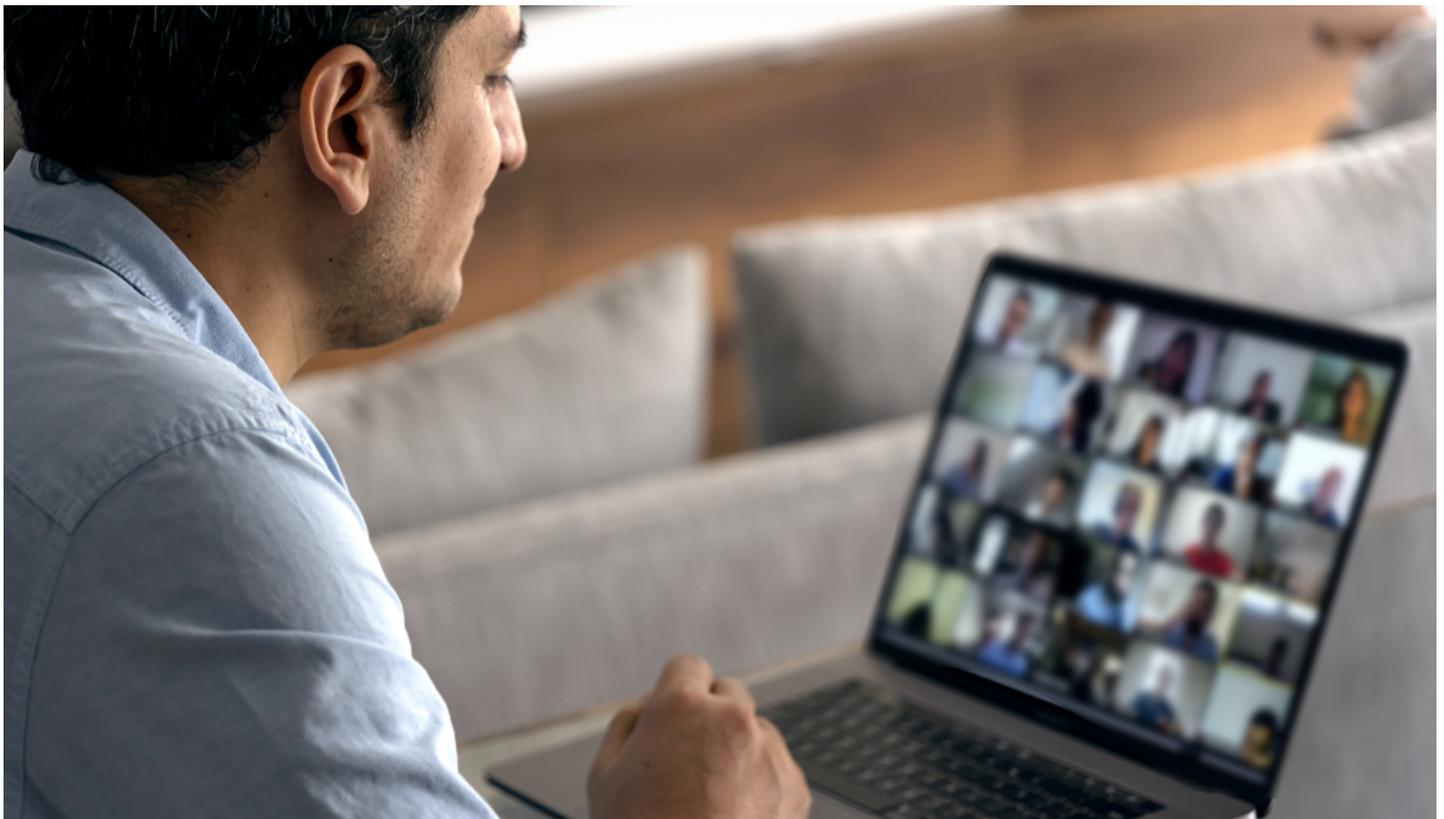


**Table 72**

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

**Merritt College (Location 6)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	14,483	15,000	13,939	8,000
<b>Total Revenue</b>	<b>14,483</b>	<b>15,000</b>	<b>13,939</b>	<b>8,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	933	15,000	15,000	8,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>933</b>	<b>15,000</b>	<b>15,000</b>	<b>8,000</b>
<b>Beginning Fund Balance</b>	<b>35,768</b>	<b>49,318</b>	<b>49,318</b>	<b>48,257</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	13,550	-	(1,061)	-
<b>Ending Fund Balance</b>	<b>49,318</b>	<b>49,318</b>	<b>48,257</b>	<b>48,257</b>





**Table 73**

<b>Student Representation Fee Fund Detail (Fund 72)</b>				
<b>2021/22 Tentative Budget</b>				
<b>Merritt College (Location 6)</b>				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	14,483	15,000	13,939	8,000
<b>Local Revenue</b>	<b>14,483</b>	<b>15,000</b>	<b>13,939</b>	<b>8,000</b>
<b>Total Revenue</b>	<b>14,483</b>	<b>15,000</b>	<b>13,939</b>	<b>8,000</b>
<b>Expenses</b>				
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	13,300	8,000
<b>Books, Supplies, Svs.</b>	<b>933</b>	<b>15,000</b>	<b>15,000</b>	<b>8,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>933</b>	<b>15,000</b>	<b>15,000</b>	<b>8,000</b>



**Table 74**

<b>Student Representation Fee Fund Summary (Fund 72)</b>				
<b>2021/22 Tentative Budget</b>				
<b>Berkeley City College (Location 8)</b>				
	<b>2019/20 Audited Actuals</b>	<b>2020/21 Adopted Budget</b>	<b>2020/21 Estimated Actuals</b>	<b>2021/22 Tentative Budget</b>
<b>Revenues</b>				
Local Revenue	10,186	13,000	13,537	7,000
<b>Total Revenue</b>	<b>10,186</b>	<b>13,000</b>	<b>13,537</b>	<b>7,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	-	13,000	13,000	7,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>13,000</b>	<b>13,000</b>	<b>7,000</b>
<b>Beginning Fund Balance</b>	<b>38,778</b>	<b>48,964</b>	<b>48,964</b>	<b>49,501</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	10,186	-	537	-
<b>Ending Fund Balance</b>	<b>48,964</b>	<b>48,964</b>	<b>49,501</b>	<b>49,501</b>



**Table 75**

Student Representation Fee Fund Detail (Fund 72) 2021/22 Tentative Budget				
Berkeley City College (Location 8)				
	2019/20 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	-	-	-	-
8898 Student Representation Fee	10,186	13,000	13,537	7,000
<b>Local Revenue</b>	<b>10,186</b>	<b>13,000</b>	<b>13,537</b>	<b>7,000</b>
<b>Total Revenue</b>	<b>10,186</b>	<b>13,000</b>	<b>13,537</b>	<b>7,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5202 Local Travel	-	-	-	-
5205 Conference/Seminar Reg	-	13,000	13,000	-
5206 Internal Training- Staff Dev	-	-	-	-
5885 Misc. Operational Exp.	-	-	-	7,000
<b>Books, Supplies, Svs.</b>	<b>-</b>	<b>13,000</b>	<b>13,000</b>	<b>7,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>13,000</b>	<b>13,000</b>	<b>7,000</b>



**Table 76**

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

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	390,492	11,856	36,858	70,673
<b>Total Revenue</b>	<b>390,492</b>	<b>11,856</b>	<b>36,858</b>	<b>70,673</b>
<b>Expenses</b>				
Books, Supplies, Services	32,092	39,000	132,274	70,673
Equipment Capital Outlay	2,195	-	10,000	-
<b>Total Expense</b>	<b>34,288</b>	<b>39,000</b>	<b>142,274</b>	<b>70,673</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>356,204</b>	<b>356,204</b>	<b>250,788</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	356,204	(27,144)	(105,416)	-
<b>Ending Fund Balance</b>	<b>356,204</b>	<b>329,060</b>	<b>250,788</b>	<b>250,788</b>





Table 77

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

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8851 Facility & Athletic Field Rent	1,500	1,500	-	-
8861 Interest/Investment Income	3,357		2,647	-
8899 Miscellaneous	35,634	10,356	34,212	70,673
8982 Interfund Transfers-In	350,000	-	-	-
<b>Local Revenue</b>	<b>390,492</b>	<b>11,856</b>	<b>36,858</b>	<b>70,673</b>
<b>Total Revenue</b>	<b>390,492</b>	<b>11,856</b>	<b>36,858</b>	<b>70,673</b>
<b>Expenses</b>				
4301 Instructional - Classroom	5,553	-	2,000	-
4304 Supplies-office	3,240	-	60	-
4307 Computer software/site lic.-ad	2,195	-	-	-
5105 Independent Contractor/Consult	8,970	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	5,500	-
5882 Equip Repairs Maint. & Svc	2,953	-	-	-
5885 Misc. Operational Exp.	7,387	39,000	121,914	70,673
5890 Service Contract-Equipment	1,099	-	2,800	-
5892 Service Contract-Hardware-DP	695	-	-	-
<b>Books, Supplies, Services</b>	<b>32,092</b>	<b>39,000</b>	<b>132,274</b>	<b>70,673</b>
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	-	-	5,000	-
6402 Inst Equipment and Furn	-	-	5,000	-
6403 Non-Instructional Equip & Furn	2,075	-	-	-
6407 PC,SERV, Other Comput,Peripher	120	-	-	-
<b>Equipment Capital Outlay</b>	<b>2,195</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
<b>Total Expense</b>	<b>34,288</b>	<b>39,000</b>	<b>142,274</b>	<b>70,673</b>



**Table 78**

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

**District Office - Central Services (Location 1)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	3,357	-	2,647	-
<b>Total Revenue</b>	<b>3,357</b>	<b>-</b>	<b>2,647</b>	<b>-</b>
<b>Expenses</b>				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>3,357</b>	<b>3,357</b>	<b>6,004</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,357	-	2,647	-
<b>Ending Fund Balance</b>	<b>3,357</b>	<b>3,357</b>	<b>6,004</b>	<b>6,004</b>





**Table 79**

Project Trust Fund Detail (Fund 75) 2021/22 Tentative Budget				
District Office - Central Services (Location 1)				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8883 Student Center Use Fee (R,R)	-	-	-	-
8861 Interest/Investment Income	3,357	-	2,647	-
8898 Student Representation Fee	-	-	-	-
<b>Local Revenue</b>	<b>3,357</b>	<b>-</b>	<b>2,647</b>	<b>-</b>
<b>Total Revenue</b>	<b>3,357</b>	<b>-</b>	<b>2,647</b>	<b>-</b>
<b>Expenses</b>				
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.	-	-	-	-
<b>Books, Supplies, Svs.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Table 80**

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

**College of Alameda (Location 2)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	91,365	3,322	12,346	30,000
<b>Total Revenue</b>	<b>91,365</b>	<b>3,322</b>	<b>12,346</b>	<b>30,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	9,973	9,000	84,742	30,000
Equipment Cap Outlay	650	-	5,000	-
<b>Total Expense</b>	<b>10,623</b>	<b>9,000</b>	<b>89,742</b>	<b>30,000</b>
<b>Beginning Fund Balance</b>	-	<b>80,742</b>	<b>80,742</b>	<b>3,346</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	80,742	(5,678)	(77,396)	-
<b>Ending Fund Balance</b>	<b>80,742</b>	<b>75,064</b>	<b>3,346</b>	<b>3,346</b>



Table 81

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

**College of Alameda (Location 2)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	16,365	3,322	12,346	30,000
8982 Interfund Transfers-In	75,000	-	-	-
<b>Local Revenue</b>	<b>91,365</b>	<b>3,322</b>	<b>12,346</b>	<b>30,000</b>
<b>Total Revenue</b>	<b>91,365</b>	<b>3,322</b>	<b>12,346</b>	<b>30,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	1,280	-	2,000	-
4304 Supplies-office	3,240	-	-	-
4307 Computer software/site lic.-ad	1,400	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5882 Equip Repairs Maint. & Svc	2,953	-	-	-
5885 Misc. Operational Exp.	-	9,000	82,742	30,000
5890 Service Contract-Equipment	1,099	-	-	-
<b>Books, Supplies, Svs.</b>	<b>9,973</b>	<b>9,000</b>	<b>84,742</b>	<b>30,000</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	5,000	-
6403 Non-Instructional Equip & Furn	529	-	-	-
6407 PC,SERV, Other Comput,Peripher	120	-	-	-
<b>Equipment Capital Outlay</b>	<b>650</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>Total Expense</b>	<b>10,623</b>	<b>9,000</b>	<b>89,742</b>	<b>30,000</b>



**Table 82**

<b>Project Trust Fund Summary (Fund 75)</b>				
<b>2021/22 Tentative Budget</b>				
<b>Laney College (Location 5)</b>				
	<b>2019/20 Audited Actuals</b>	<b>2020/21 Adopted Budget</b>	<b>2020/21 Estimated Actuals</b>	<b>2021/22 Tentative Budget</b>
<b>Revenues</b>				
Local Revenue	76,259	1,259	159	10,000
<b>Total Revenue</b>	<b>76,259</b>	<b>1,259</b>	<b>159</b>	<b>10,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	328	10,000	10,000	10,000
Equipment Cap Outlay	-	-	-	-
<b>Total Expense</b>	<b>328</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>75,931</b>	<b>75,931</b>	<b>66,090</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	75,931	(8,741)	(9,841)	-
<b>Ending Fund Balance</b>	<b>75,931</b>	<b>67,190</b>	<b>66,090</b>	<b>66,090</b>



Table 83

Project Trust Fund Detail (Fund 75) 2021/22 Tentative Budget				
Laney College (Location 5)				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	1,259	1,259	159	10,000
8982 Interfund Transfers-In	75,000	-	-	-
<b>Local Revenue</b>	<b>76,259</b>	<b>1,259</b>	<b>159</b>	<b>10,000</b>
<b>Total Revenue</b>	<b>76,259</b>	<b>1,259</b>	<b>159</b>	<b>10,000</b>
<b>Expenses</b>				
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	10,000
<b>Books, Supplies, Svs.</b>	<b>328</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>328</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>



**Table 84**

<b>Project Trust Fund Summary (Fund 75)</b>				
<b>2021/22 Tentative Budget</b>				
<b>Merritt College (Location 6)</b>				
	<b>2019/20</b>	<b>2020/21</b>	<b>2020/21</b>	<b>2021/22</b>
	<b>Audited Actuals</b>	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Tentative Budget</b>
<b>Revenues</b>				
Local Revenue	86,755	1,620	20	10,000
<b>Total Revenue</b>	<b>86,755</b>	<b>1,620</b>	<b>20</b>	<b>10,000</b>
<b>Expenses</b>				
Books, Supplies, Svs.	3,945	10,000	10,000	10,000
Equipment Cap Outlay	-	-	5,000	-
<b>Total Expense</b>	<b>3,945</b>	<b>10,000</b>	<b>15,000</b>	<b>10,000</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>82,810</b>	<b>82,810</b>	<b>67,830</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	82,810	(8,380)	(14,980)	-
<b>Ending Fund Balance</b>	<b>82,810</b>	<b>74,430</b>	<b>67,830</b>	<b>67,830</b>



**Table 85**

<b>Project Trust Fund Detail (Fund 75)</b>				
<b>2021/22 Tentative Budget</b>				
<b>Merritt College (Location 6)</b>				
	<b>2019/20</b>	<b>2020/21</b>	<b>2020/21</b>	<b>2021/22</b>
	<b>Audited Actuals</b>	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Tentative Budget</b>
<b>Revenues</b>				
8851 Facility & Athletic Field Rent	1,500	1,500	-	-
8899 Miscellaneous	10,255	120	20	10,000
8982 Interfund Transfers-In	75,000	-	-	-
<b>Local Revenue</b>	<b>86,755</b>	<b>1,620</b>	<b>20</b>	<b>10,000</b>
<b>Total Revenue</b>	<b>86,755</b>	<b>1,620</b>	<b>20</b>	<b>10,000</b>
<b>Expenses</b>				
4301 Instructional - Classroom	3,945	-	-	-
4304 Supplies-office	-	-	-	-
4307 Computer software/site lic.-ad	-	-	-	-
5105 Independent Contractor/Consult	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	-	-	5,500	-
5882 Equip Repairs Maint. & Svc	-	-	-	-
5885 Misc. Operational Exp.	-	10,000	1,700	10,000
5890 Service Contract-Equipment	-	-	2,800	-
<b>Books, Supplies, Svs.</b>	<b>3,945</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
6303 College Library Periodicals	-	-	-	-
6306 Library Databases	-	-	5,000	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	-	-	-	-
<b>Equipment Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>Total Expense</b>	<b>3,945</b>	<b>10,000</b>	<b>15,000</b>	<b>10,000</b>



**Table 86**

Project Trust Fund Summary (Fund 75) 2021/22 Tentative Budget				
Berkeley City College				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	132,756	5,655	21,687	20,673
<b>Total Revenue</b>	<b>132,756</b>	<b>5,655</b>	<b>21,687</b>	<b>20,673</b>
<b>Expenses</b>				
Books, Supplies, Svs.	17,847	10,000	27,532	20,673
Equipment Cap Outlay	1,546	-	-	-
<b>Total Expense</b>	<b>19,393</b>	<b>10,000</b>	<b>27,532</b>	<b>20,673</b>
<b>Beginning Fund Balance</b>	-	<b>113,013</b>	<b>113,363</b>	<b>107,518</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	113,363	(4,345)	(5,845)	-
<b>Ending Fund Balance</b>	<b>113,363</b>	<b>108,668</b>	<b>107,518</b>	<b>107,518</b>



**Table 87**

<b>Project Trust Fund Detail (Fund 75)</b>				
<b>2021/22 Tentative Budget</b>				
<b>Berkeley City College (Location 8)</b>				
	<b>2019/20</b>	<b>2020/21</b>	<b>2020/21</b>	<b>2021/22</b>
	<b>Audited Actuals</b>	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Tentative Budget</b>
<b>Revenues</b>				
8851 Facility & Athletic Field Rent	-	-	-	-
8899 Miscellaneous	7,756	5,655	21,687	20,673
8982 Interfund Transfers-In	125,000	-	-	-
<b>Local Revenue</b>	<b>132,756</b>	<b>5,655</b>	<b>21,687</b>	<b>20,673</b>
<b>Total Revenue</b>	<b>132,756</b>	<b>5,655</b>	<b>21,687</b>	<b>20,673</b>
<b>Expenses</b>				
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	-	60	-
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	27,472	20,673
5892 Service Contract-Hardware-DP	695	-	-	-
<b>Books, Supplies, Svs.</b>	<b>17,847</b>	<b>10,000</b>	<b>27,532</b>	<b>20,673</b>
6303 College Library Periodicals	-	-	-	-
6402 Inst Equipment and Furn	-	-	-	-
6403 Non-Instructional Equip & Furn	1,546	-	-	-
<b>Equipment Capital Outlay</b>	<b>1,546</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>19,393</b>	<b>10,000</b>	<b>27,532</b>	<b>20,673</b>



Table 88

### Self-Insurance Fund Summary (Fund 80) 2021-22 Tentative Budget

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	3,989,779	1,600,000	10,179	2,000,000
Other Financing Sources	400,000	-	-	400,000
<b>Total Revenue</b>	<b>4,389,779</b>	<b>1,600,000</b>	<b>10,179</b>	<b>2,400,000</b>
<b>Expenses</b>				
Books, Supplies, Services	1,231,546	2,100,000	2,100,000	2,000,000
<b>Total Expense</b>	<b>1,231,546</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,000,000</b>
<b>Beginning Fund Balance</b>	<b>(1,147,821)</b>	<b>2,010,412</b>	<b>2,010,412</b>	<b>(79,408)</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,158,233	(500,000)	(2,089,821)	400,000
<b>Ending Fund Balance</b>	<b>2,010,412</b>	<b>1,510,412</b>	<b>(79,408)</b>	<b>320,592</b>

**Table 89**

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

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8831 Contract Instructional Service	-	1,600,000	-	2,000,000
8861 Interest/Investment Income	38,779	-	10,179	-
8899 Miscellaneous	3,951,000	-	0	-
<b>Local Revenue</b>	<b>3,989,779</b>	<b>1,600,000</b>	<b>10,179</b>	<b>2,000,000</b>
8911 Compensation-Fixed Assets Loss	-	-	-	-
8982 Interfund Transfers In	400,000	-	0	400,000
<b>Other Financing Sources</b>	<b>400,000</b>	<b>-</b>	<b>0</b>	<b>400,000</b>
	-			
<b>Total Revenue</b>	<b>4,389,779</b>	<b>1,600,000</b>	<b>10,179</b>	<b>2,400,000</b>
<b>Expenses</b>				
4304 Office Supplies	4,554	5,000	5,000	-
5103 Legal	40,294	100,000	100,000	-
5108 Liability Insurance Claims	(164,218)	449,269	416,269	-
5402 Property Insurance	428,412	524,227	524,227	-
5403 Workers Comp Insurance	442,591	460,000	493,000	-
5405 Liability Insurance	347,738	371,700	371,700	-
5406 Other Insurance	132,175	184,804	184,804	-
5885 Misc. Operational Exp.	-	5,000	5,000	2,000,000
<b>Books, Supplies, Services</b>	<b>1,231,546</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,000,000</b>
<b>Total Expense</b>	<b>1,231,546</b>	<b>2,100,000</b>	<b>2,100,000</b>	<b>2,000,000</b>



**Table 90**

**Student Center Fund Summary (Fund 81)  
2021-22 Tentative Budget**

**College of Alameda (Location 2)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	45,777	53,800	31,168	18,000
<b>Total Revenue</b>	<b>45,777</b>	<b>53,800</b>	<b>31,168</b>	<b>18,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Books, Supplies, Services	2,519	52,800	52,800	18,000
Equipment Cap Outlay	-	1,000	1,000	-
<b>Total Expense</b>	<b>2,519</b>	<b>53,800</b>	<b>53,800</b>	<b>18,000</b>
<b>Beginning Fund Balance</b>	<b>94,991</b>	<b>138,250</b>	<b>138,250</b>	<b>115,618</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	43,259	-	(22,632)	-
<b>Ending Fund Balance</b>	<b>138,250</b>	<b>138,250</b>	<b>115,618</b>	<b>115,618</b>



Table 91

**Student Center Fund Detail (Fund 81)  
2021/22 Tentative Budget**

**College of Alameda (Location 2)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8861 Interest/Investment Income	21,023	4,000	6,702	-
8883 Student Center Use Fee(R,R)	24,754	49,800	24,466	18,000
<b>Local Revenue</b>	<b>45,777</b>	<b>53,800</b>	<b>31,168</b>	<b>18,000</b>
<b>Total Revenue</b>	<b>45,777</b>	<b>53,800</b>	<b>31,168</b>	<b>18,000</b>
<b>Expenses</b>				
2352 Clerical Tech & Support Replace	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
4301 Instructional - Classroom	-	800	800	-
4304 Supplies-office	1,032	2,000	2,000	-
4306 Computer software/site lic.-cl	-	-	-	-
4307 Computer software/site lic.-ad	-	2,200	2,200	-
5105 Independent Contractor	-	10,000	10,000	-
5106 Events/Programs-Outside Prod	-	-	-	-
5501 Garbage and Trash	-	-	-	-
5607 Print & Dup. Equip Leases/Rent	1,486	2,800	2,800	-
5507 Pest Control	-	-	-	-
5881 Building Repairs & Services	-	10,000	10,000	-
5882 Equipment Repairs Maint. & Svc	-	10,000	10,000	-
5885 Misc Operating Exp	-	10,000	8,945	18,000
5888 Advertising Print/ADS	-	5,000	5,000	-
5890 Service Contract-equipment	-	-	1,055	-
<b>Books, Supplies, Services</b>	<b>2,519</b>	<b>52,800</b>	<b>52,800</b>	<b>18,000</b>
6403 Non-Instructional Equip & Furn	-	-	-	-
6407 PC,SERV, Other Comput,Peripher	-	1,000	1,000	-
<b>Equipment Cap Outlay</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>Total Expense</b>	<b>2,519</b>	<b>53,800</b>	<b>53,800</b>	<b>18,000</b>

**Table 92**

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

**Laney College (Location 5)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	43,148	127,200	40,192	25,000
<b>Total Revenue</b>	<b>43,148</b>	<b>127,200</b>	<b>40,192</b>	<b>25,000</b>
<b>Expenses</b>				
Classified Salary	-	25,000	25,000	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	1,611	61,000	61,000	25,000
Equipment Cap Outlay	1,867	41,200	41,200	-
<b>Total Expense</b>	<b>3,478</b>	<b>127,200</b>	<b>127,200</b>	<b>25,000</b>
<b>Beginning Fund Balance</b>	<b>367,516</b>	<b>407,186</b>	<b>407,186</b>	<b>320,178</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	39,670	-	(87,008)	-
<b>Ending Fund Balance</b>	<b>407,186</b>	<b>407,186</b>	<b>320,178</b>	<b>320,178</b>



Table 93

**Student Center Fee Fund Detail (Fund 82)  
2021/22 Tentative Budget**

**Laney College (Location 5)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8883 Student Center Use Fee(R,R)	43,148	127,200	40,192	25,000
<b>Local Revenue</b>	<b>43,148</b>	<b>127,200</b>	<b>40,192</b>	<b>25,000</b>
<b>Total Revenue</b>	<b>43,148</b>	<b>127,200</b>	<b>40,192</b>	<b>25,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup Stf (Repl)	-	25,000	25,000	0
2353 Student Employee Assistants	-	-	-	-
2354 Overtime for Perm & Non-perm	-	-	-	-
<b>Classified Salary</b>	-	<b>25,000</b>	<b>25,000</b>	-
3220 PERS	-	-	-	-
3320 OASDHI (FICA) Classified	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
4304 Supplies-office	-	5,000	5,000	0
5105 Independent Contractor/Consultant	-	1,000	1,000	0
5106 Events/Programs-Outside Prod	-	-	-	-
5881 Building Repairs & Services	-	5,000	5,000	0
5885 Misc. Operational Exp.	1,611	50,000	50,000	25,000
5891 Service Contract-Software-DP	-	-	-	-
<b>Books, Supplies, Services</b>	<b>1,611</b>	<b>61,000</b>	<b>61,000</b>	<b>25,000</b>
6403 Non-Instructional Equip & Furn	1,867	31,200	31,200	0
6406 Laptop Computers	-	10,000	10,000	0
<b>Equipment Cap Outlay</b>	<b>1,867</b>	<b>41,200</b>	<b>41,200</b>	-
<b>Total Expense</b>	<b>3,478</b>	<b>127,200</b>	<b>127,200</b>	<b>25,000</b>

**Table 94**

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

**Merritt College (Location 6)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	28,944	53,989	28,142	8,000
<b>Total Revenue</b>	<b>28,944</b>	<b>53,989</b>	<b>28,142</b>	<b>8,000</b>
<b>Expenses</b>				
Classified Salary	9,737	11,000	4,000	-
Fringe Benefits	213	-	-	-
Books, Supplies, Services	11,268	37,500	44,500	8,000
Equipment Cap Outlay	(490)	5,489	5,489	-
<b>Total Expense</b>	<b>20,727</b>	<b>53,989</b>	<b>53,989</b>	<b>8,000</b>
<b>Beginning Fund Balance</b>	<b>98,813</b>	<b>107,030</b>	<b>107,030</b>	<b>81,183</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	8,217	-	(25,847)	-
<b>Ending Fund Balance</b>	<b>107,030</b>	<b>107,030</b>	<b>81,183</b>	<b>81,183</b>



Table 95

<b>Student Center Fee Fund Detail (Fund 83)</b>				
<b>2021/22 Tentative Budget</b>				
<b>Merritt College (Location 6)</b>				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	28,944	53,989	28,142	8,000
<b>Local Revenue</b>	<b>28,944</b>	<b>53,989</b>	<b>28,142</b>	<b>8,000</b>
<b>Total Revenue</b>	<b>28,944</b>	<b>53,989</b>	<b>28,142</b>	<b>8,000</b>
<b>Expenses</b>				
2353 Student Employee Assistants	6,983	6,000	2,000	-
2354 Overtime for Classified	2,754	5,000	2,000	-
<b>Classified Salary</b>	<b>9,737</b>	<b>11,000</b>	<b>4,000</b>	<b>-</b>
3320 FICA	171	-	-	-
3350 Medicare	40	-	-	-
3520 Unemployment Ins -Classified	2	-	-	-
<b>Fringe Benefits</b>	<b>213</b>	<b>-</b>	<b>-</b>	<b>-</b>
4302 Supplies Outreach recruitment	-	3,000	-	-
4304 Supplies-office	-	12,500	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	19,000	-
5882 Equipment Repairs Maint. & Svc	-	5,000	3,000	-
5885 Miscellaneous	-	10,000	10,000	8,000
<b>Books, Supplies, Services</b>	<b>11,268</b>	<b>37,500</b>	<b>44,500</b>	<b>8,000</b>
6403 Non-Instructional Equip & Furn	(490)	5,489	5,489	-
6407 PC,SERV, Other Comput,Peripher	-	-	-	-
<b>Equipment Cap Outlay</b>	<b>(490)</b>	<b>5,489</b>	<b>5,489</b>	<b>-</b>
<b>Total Expense</b>	<b>20,727</b>	<b>53,989</b>	<b>53,989</b>	<b>8,000</b>



**Table 96**

**Student Center Fee Fund Summary (Fund 84)  
2021-22 Tentative Budget**

**Berkeley City College (Location 8)**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Local Revenue	26,884	37,000	27,354	20,000
<b>Total Revenue</b>	<b>26,884</b>	<b>37,000</b>	<b>27,354</b>	<b>20,000</b>
<b>Expenses</b>				
Classified Salary	-	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Svs.	-	37,000	37,000	20,000
Equipment Cap Outlay	603	-	-	-
<b>Total Expense</b>	<b>603</b>	<b>37,000</b>	<b>37,000</b>	<b>20,000</b>
<b>Beginning Fund Balance</b>	<b>180,239</b>	<b>206,520</b>	<b>206,520</b>	<b>196,874</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	26,281	-	(9,646)	-
<b>Ending Fund Balance</b>	<b>206,520</b>	<b>206,520</b>	<b>196,874</b>	<b>196,874</b>





**Table 97**

<b>Student Center Fee Fund Detail (Fund 84)</b>				
<b>2021/22 Tentative Budget</b>				
<b>Berkeley City College (Location 8)</b>				
	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8861 Interest/Investment Income	-	-	-	-
8883 Student Center Use Fee(R,R)	26,884	37,000	27,354	20,000
<b>Local Revenue</b>	<b>26,884</b>	<b>37,000</b>	<b>27,354</b>	<b>20,000</b>
<b>Total Revenue</b>	<b>26,884</b>	<b>37,000</b>	<b>27,354</b>	<b>20,000</b>
<b>Expenses</b>				
2352 Cler Tech & Sup Stf (Repl)	-	-	-	-
<b>Classified Salary</b>	-	-	-	-
3220 PERS	-	-	-	-
3320 FICA	-	-	-	-
3350 Medicare - Classified	-	-	-	-
3520 Unemployment Ins -Classified	-	-	-	-
3620 Worker's Compensation-Classfd	-	-	-	-
3720 Apple-Transamerica NonPerm-CI	-	-	-	-
<b>Fringe Benefits</b>	-	-	-	-
4301 Instructional - Classroom	-	-	-	-
4304 Supplies-office	-	7,000	7,000	-
5885 Misc. Operational Exp.	-	30,000	30,000	20,000
<b>Books, Supplies, Svs.</b>	-	<b>37,000</b>	<b>37,000</b>	<b>20,000</b>
6403 Non-Instructional Equip & Furn	603	-	-	-
<b>Equipment Cap Outlay</b>	<b>603</b>	-	-	-
<b>Total Expense</b>	<b>603</b>	<b>37,000</b>	<b>37,000</b>	<b>20,000</b>



**Table 98**

**Student Financial Aid Fund Summary (Fund 89)  
2021-22 Tentative Budget**

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
Federal Revenue	27,912,694	31,812,089	31,840,926	34,993,298
State Revenue	3,118,428	3,603,298	3,895,298	3,963,628
Local Revenue	-	-	-	-
<b>Total Revenue</b>	<b>31,031,122</b>	<b>35,415,387</b>	<b>35,736,224</b>	<b>38,956,926</b>
<b>Expenses</b>				
Financial Aid	31,394,421	35,415,387	35,573,305	38,956,926
<b>Total Expense</b>	<b>31,394,421</b>	<b>35,415,387</b>	<b>35,573,305</b>	<b>38,956,926</b>
<b>Beginning Fund Balance</b>	<b>200,380</b>	<b>(162,918)</b>	<b>(162,918)</b>	<b>-</b>
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(363,299)	-	162,918	-
<b>Ending Fund Balance</b>	<b>(162,918)</b>	<b>(162,918)</b>	<b>-</b>	<b>-</b>





Table 99

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

	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Estimated Actuals	2021/22 Tentative Budget
<b>Revenues</b>				
8121 Higher Education Act of 1965	-	-	-	-
8151 FinAid-Pell	24,135,929	27,531,167	27,067,004	30,284,284
8152 FINAID-SEOG	1,552,689	894,791	1,401,791	984,270
8155 Americo (was a/C 8633)	99,521	88,081	88,081	96,889
8156 DLUSU-FED	-	1,778,705	1,759,705	1,956,576
8157 DLSUB-FED 0910 FED Loan	2,124,556	1,519,345	1,524,345	1,671,280
8199 Other Federal Income	-	-	-	-
<b>Federal Revenue</b>	<b>27,912,694</b>	<b>31,812,089</b>	<b>31,840,926</b>	<b>34,993,298</b>
8631 FINAIDCALB	3,118,428	2,256,865	2,361,865	2,482,552
8632 FINAIDCALC	-	78,433	265,433	86,276
8634 STUDENT SUCCESS	-	1,073,000	1,073,000	1,180,300
8635 FINAID CC Completion Grant	-	195,000	195,000	214,500
<b>State Revenue</b>	<b>3,118,428</b>	<b>3,603,298</b>	<b>3,895,298</b>	<b>3,963,628</b>
8861 Interest/Investment Income	-	-	-	-
8899 Miscellaneous	-	-	-	-
8982 Interfund Transfer-In	-	-	-	-
8983 Intrafund Transfers-In	-	-	-	-
<b>Local Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>31,031,122</b>	<b>35,415,387</b>	<b>35,736,224</b>	<b>38,956,926</b>
<b>Expenses</b>				
7511 FinAid-Pell	24,452,240	27,531,167	26,904,085	29,813,484
7512 FINAID-SEOG	1,572,188	894,791	1,401,791	1,391,270
7513 FINAIDCALB	2,759,790	2,256,865	2,361,865	2,482,552
7514 FINAIDCALC	300,623	78,433	265,433	159,976
7517 FINAIDAMERICORP	103,223	88,081	88,081	96,889
7519 DLSUB-FED	1,004,954	1,519,345	1,524,345	1,676,780
7522 STUDENT SUCCESS	-	1,073,000	1,073,000	1,180,300
7523 FA CC Completion Grants	29,240	195,000	195,000	214,500
7524 AB19 - Cal. Coll Promise 735	-	-	-	-
7525 DLUSU-FED	1,168,413	1,778,705	1,759,705	1,935,676
7540 FINAIDCALA	3,750	-	-	5,500
<b>Financial Aid</b>	<b>31,394,421</b>	<b>35,415,387</b>	<b>35,573,305</b>	<b>38,956,926</b>
<b>Total Expense</b>	<b>31,394,421</b>	<b>35,415,387</b>	<b>35,573,305</b>	<b>38,956,926</b>



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