



Peralta Community
College District

Adopted Budget

FISCAL YEAR JULY 1, 2020 – JUNE 30, 2021



Merritt College



Laney College



College of Alameda



Berkeley City College

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Board of Trustees

Julina Bonilla	President
Cindi Napoli-Abella Reiss, Ph.D.	Vice President
Meredith Brown, JD	Member
Linda Handy	Member
Karen Weinstein, Ph.D.	Member
Bill Withrow	Member
Nicky González Yuen, Ph.D., JD	Member
Vacant	Student Trustee
Vacant	Student Trustee
Carla Walter, Ph.D.	Board Secretary

District Office Administration

Carla Walter, Ph.D.	Acting Chancellor & Chief Executive Officer
Siri Brown, Ph.D.	Vice Chancellor of Academic Affairs & Student Services
Adil Ahmed	Acting Vice Chancellor of Finance and Administration
Leigh Sata, Ed.D.	Vice Chancellor of General Services
Chanelle Whittaker, J.D.	Interim Vice Chancellor of Human Resources & Employee Relations

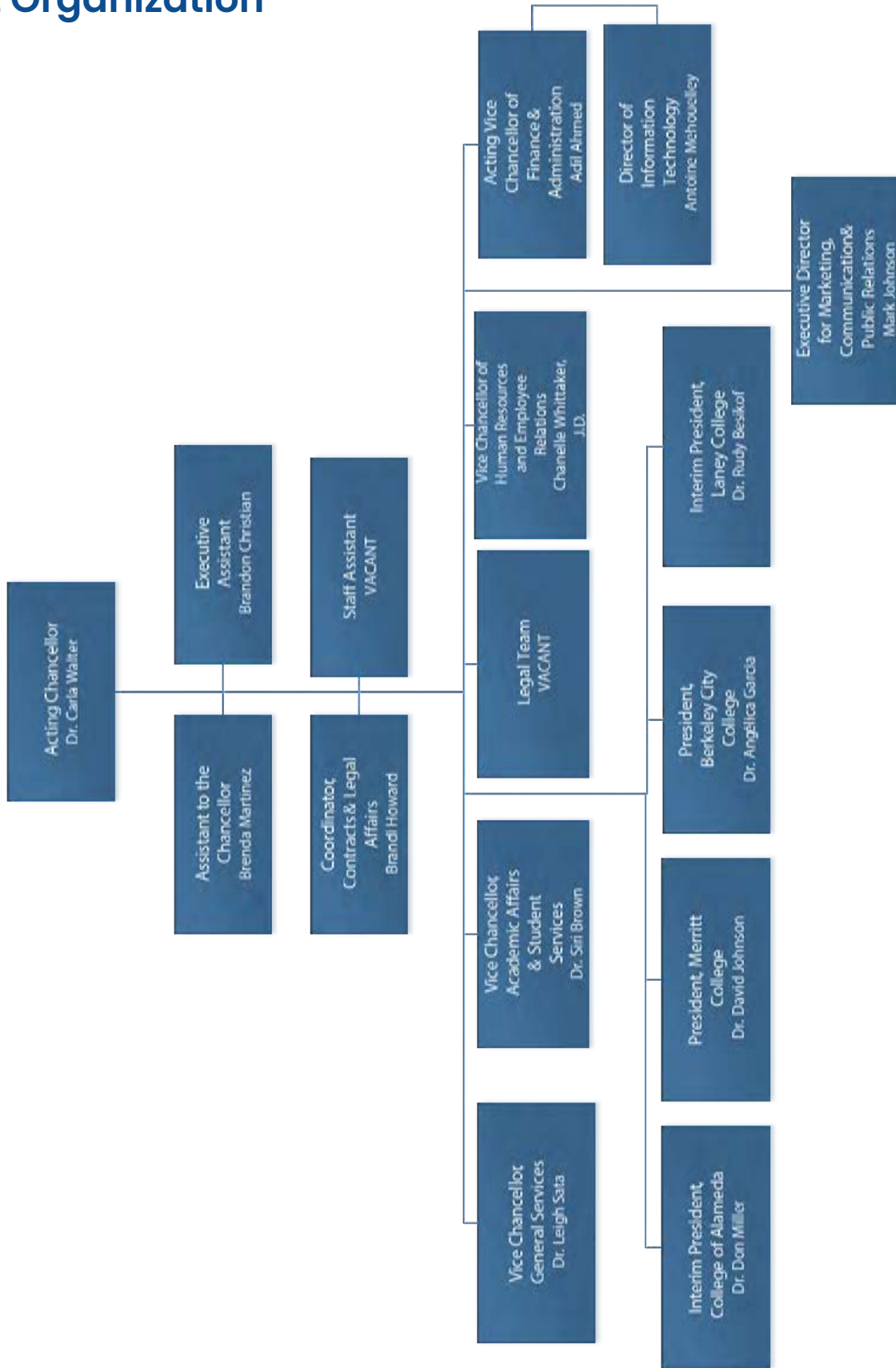
College Administration

Maria Angélica Garcia, Ph.D.	President Berkeley City College
Donald Miller, Ph.D.	Interim President, College of Alameda
Rudy Besikof, Ph.D.	Interim President , Laney College
David M. Johnson, Ph.D.	President, Merritt College



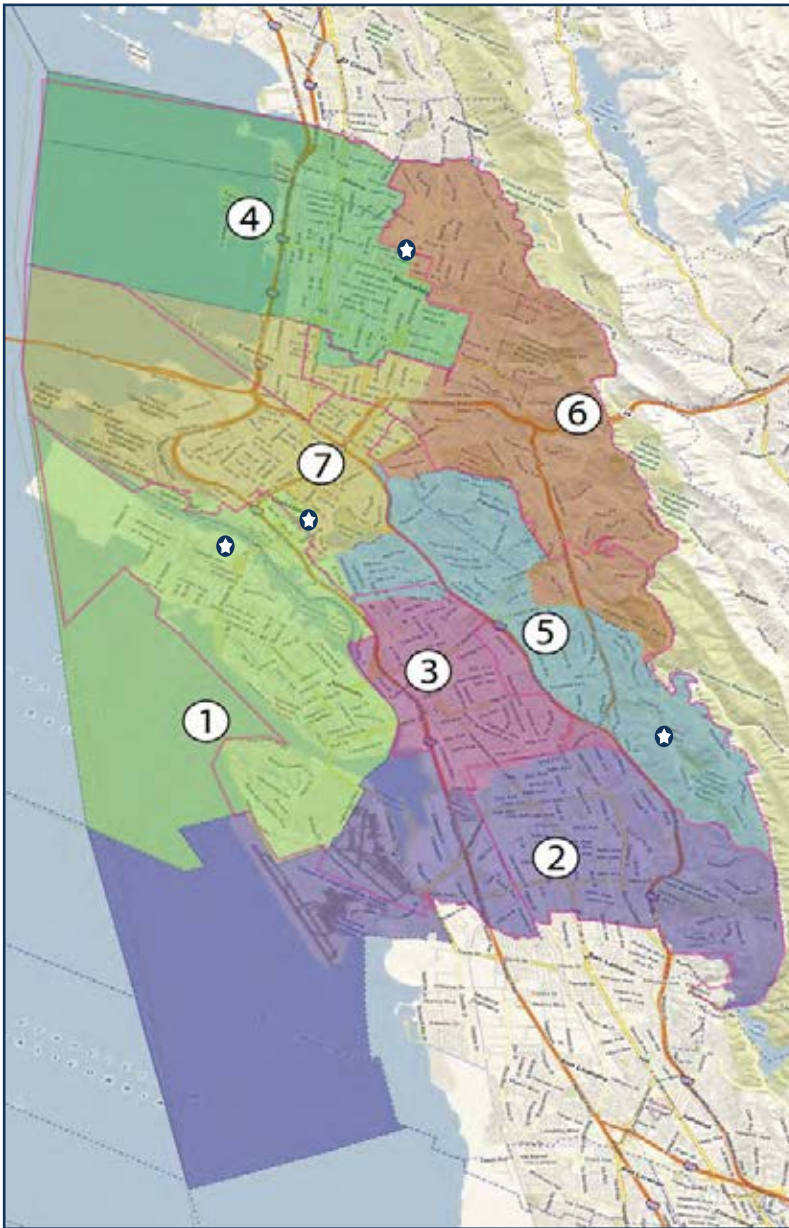


District Organization





Board of Trustees – District Areas



-  Peralta Community Colleges
-  City Boundaries
-  Area Boundaries (Year 2000)



Bill Withrow
Area 1



Meredith Brown
Area 2



Linda Handy
Area 3



Nicky González Yuen
Area 4



Cynthia Napoli-
Abella Reiss
Area 5



Karen Weinstein
Area 6



Julina Bonilla,
Board President
Area 7



**Peralta Community College District
2020-21 Budget Development Calendar**

Tentative Budget		
Date	Responsible	Action Item
January 10, 2020	Vice Chancellor for Finance and Administration	Governor Proposed Budget releases
January 16, 2020	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor
January 21, 2020	Vice Chancellor for Finance and Administration	Budget calendar to Board of Trustees for adoption (AP 6250)
January 24, 2020	Vice Chancellor for Finance and Administration	Projected Funds for 2020-21 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 29, 2020	Vice Chancellor for Finance & Administration and Chancellor	Review Budget Development Calendar with Chancellor
February 3, 2020	Budget Director	Round 1 positions control for 2020-21 fiscal year distribution to colleges
February 3, 2020	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 21, 2020	Planning and Budgeting Council	Review Governor's 2020-21 Proposed Budget Review Tentative Budget Assumptions Review the Budget Allocation Model (Student Centered Funding Formula)
February 26, 2020	Vice Chancellor for Finance & Administration and Chancellor	Review Tentative Budget Assumptions and Allocation
March 6, 2020	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
March 20, 2020	Vice Chancellor for Finance and Administration Budget Director	2020-21 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
April 3, 2020	College Presidents Vice Chancellors Business Directors	Submit round 2 positions control worksheets revisions to Budget Director
April 6, 2020	Budget Director	Load positions control and discretionary budgets into OnePeralta
April 20, 2020	Vice Chancellor for Finance and Administration	Chancellor's Cabinet updated on status of Preliminary Budget Review, discussion, and recommended adjustments brought forward
May XX, 2020	Vice Chancellor for Finance and Administration	Governor May Revision releases
May 22, 2020	Vice Chancellor for Finance and Administration	Finalizes budget assumptions for the Tentative Budget Preliminary budget is presented to the Planning and Budgeting Council
June 16, 2020	Vice Chancellor for Finance and Administration	Tentative Budget is presented to the Board of Trustees for approval
Adopted Budget		
August XX, 2020	Planning and Budgeting Council	Review draft Adopted Budget
August 25, 2020	Vice Chancellor for Finance & Administration and Chancellor	Review Adopted Budget Assumptions and Allocation
September 15, 2020	Vice Chancellor for Finance and Administration	Present the Adopted Budget to the Board for approval



Chancellor's Message

September 1, 2020

The Peralta Community College District Adopted Budget for FY 2020-21 was developed through a collaborative and informative process that involved the Board of Trustees, the Chancellor, Chancellor's Cabinet, The District Planning and Budgeting Council, the Participatory Governance Council, and other individuals and groups representing the administration, faculty, classified professionals, and student leadership at the Colleges, Continuing Education, and the District Office.

This year's budget process included many different challenges, from the May Revised Budget which anticipated many deep and long lasting cuts to funding, to the current environment of the Budget Act which was signed by the Governor placing deferrals as a budget management process. The District will work carefully to navigate the challenges with deferrals, as we also remain in a COVID 19 pandemic.

I would like to also take this opportunity to thank everyone involved in the development of this Adopted Budget, for the work that continues to be done while working remotely to ensure District and college operations to continue with little to no interruptions, and for everyone's support and commitment to Peralta's mission.

A handwritten signature in black ink that reads 'Carla Walter'.

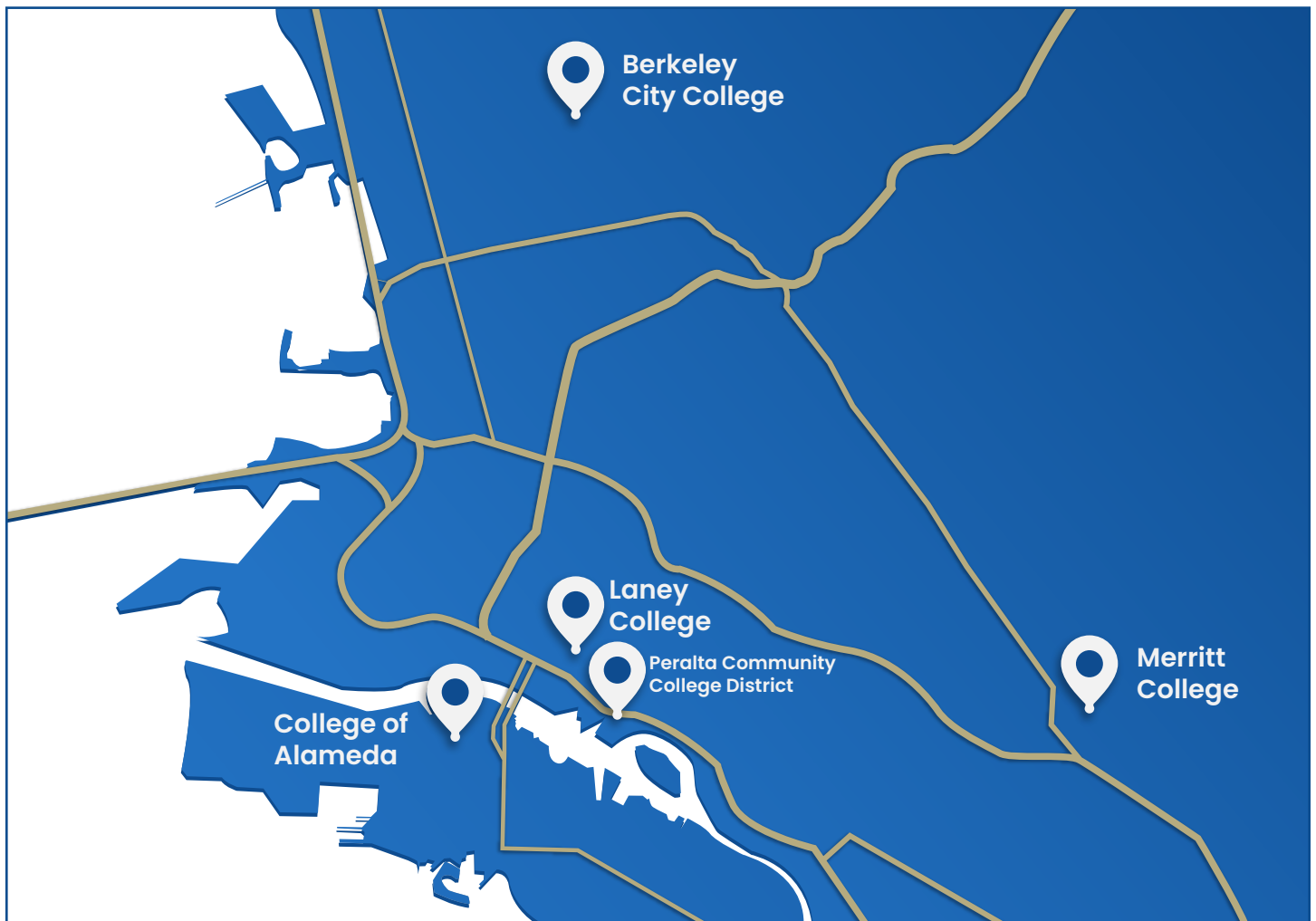
Dr. Carla Walter
Acting Chancellor



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 20,000 students each semester, and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 866 full-time employees and over 1,041 part-time faculty and part-time staff.





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.





Assessed Value of the District (Continued)

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 2019-20**

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	71,214,979,742	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

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

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

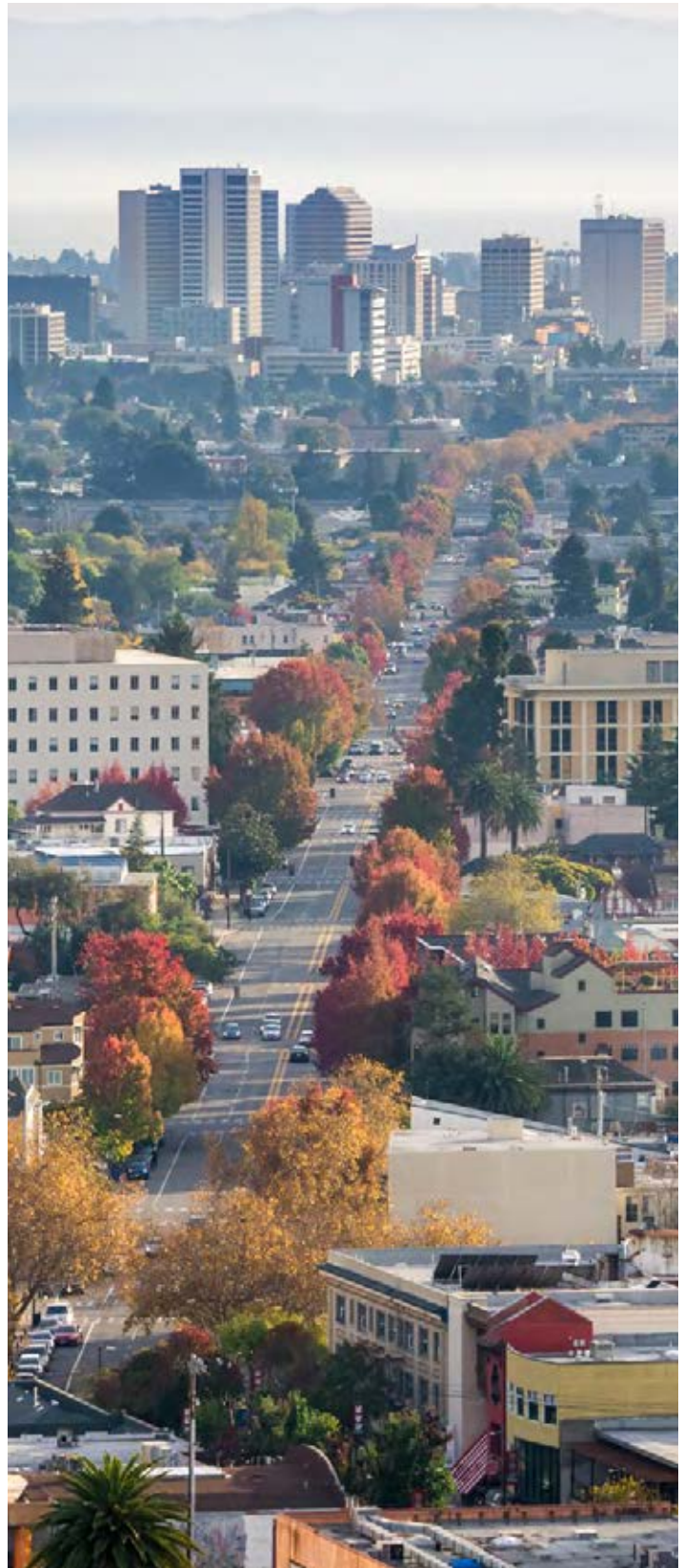
The mission of College of Alameda is to serve the educational needs of its diverse community by providing comprehensive and flexible programs and resources that empower students to achieve their goals.

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.





Our Missions (Continued)

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. 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





Office of Finance and Administration Executive Message

September 1, 2020

This presentation of the 2020-21 Adopted Budget is a balanced budget. The 2020-21 Adopted Budget of the Peralta Community College District is presented in accordance with District Board Policy 6200—Budget Preparation—and Administrative Procedure 6200 – Budget Management.

The Governor's May Revise Budget Proposal for 2020-21 reflected current state and national economic realities. The Governor's Proposal is predicated on conservative revenue forecasts and prudently increased General Fund reserve levels taking into consideration a possible economic downturn.

The May Revise noted that the 2020-21 funded guarantee is \$70.8 billion with respects to Proposition 98. The minimum guarantee for 2020-21 is 8.7% lower than the minimum guarantee for 2019-20. This decline is largely due to a significant drop in state general fund revenues projected for 2020-21.

The May Revise proposal focused on funded COLA for apportionments, which includes EOPS, DSPS, CalWORKs, and Campus Child Care Tax Bailout categorical; each will receive a 0% COLA.

COVID-19 Relief Funds (CARES Act)

- In response to the recession, Congress approved a \$2 trillion economic relief package, also known as the Corona-virus Aid, Relief, and Economic Security (CARES) Act. The CARES Act was signed into law by the President on March 27, 2020. The CARES Act funding provides direct fiscal relief to taxpayers, state and local governments, and small businesses. In addition to these direct federal payments, districts will receive federal and state relief funds through the Budget Act, in the form of a \$120 million COVID-19 response Block Grant.

Block Grant

- The Block Grant includes a \$120 million one-time allotment from Proposition 98 and federal funds to support a basic needs/learning loss/COVID 19 response Block Grant to colleges to support expenses such as mental health services, housing and food insecurity, re-engagement for students who left college in Spring of 2020, technology and development of online courses, and student supports. The Federal portion of funds of \$55 million must be spend by December 31, 2020.



Deferrals

- The state approved a \$332 million deferral of community college apportionments from this May and June to the next fiscal year. Since these funds were already distributed, this deferral is primarily for state accounting purposes. It approved a \$662.1 million deferral from 2020-21 to 2021-22. This includes a trailer bill language to allow hardship exemptions. It also includes a trigger deferral of \$791.1 million Proposition 98. This deferral would be withdrawn if the state receives federal funding.

Categorical

- The state budget protects against cuts to any categorical programs, including the Strong Workforce Program and Student Equity and Achievement, keeping the programs at 2019-20 spending levels. Creates a food pantry expense within the Student Equity and Achievement Program. Defers the Governor's Budget proposal to create the System of Support program. It provides a \$10 million ongoing fund to support for immigrant legal services.

Capital Outlay

- The state budget approved Proposition 51 resources to support 25 new and 15 continuing Capital Outlay projects. Also, it approved the May Revision proposal to re-appropriate funds for 9 projects.

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

Adil Ahmed,
Acting Vice Chancellor of Finance & Administration



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

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

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

Also, each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision making, and budgetary control. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are



Principles of Sound Fiscal Management (Continued)

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.

Parcel Tax

On June 5, 2012, the voters of Alameda County residing within the area served by the Peralta Community College District ("District") approved Measure B, which authorized the County to levy a parcel tax on behalf of the District of \$48 per parcel for eight years. On November 6, 2018, the voters of Alameda County residing within the Peralta District approved Measure E, authorizing a renewal of the parcel tax for eight more years.

We greatly appreciate the voters and property owners of Alameda County for their ongoing support the Peralta Community College District, which includes College of Alameda, Berkeley City College, Laney College, and Merritt College. These Parcel Tax funds help provide affordable college education, including core academic programs to prepare students for university transfer and successful careers. The parcel tax funds require internal and citizens' oversight and cannot be used for administrator salaries.

Funds generated by the Parcel Tax results in \$8,000,000 annually benefiting students in the Peralta Community College District. The funds granted to the District and its four colleges may only be used to augment (rather than substitute for) funds already allocated for supporting core academic programs such as math, science and English, training students for careers, and preparing students to transfer to four-year universities. The funds are to be used for instructional purposes only with classified expenditures limited to defined instructional support. The District follows Administrative Procedure AP6741 <https://web.peralta.edu/trustees/files/2018/09/AP-6741-Parcel-Tax.pdf> which provides instruction for the District in the allocation of these funds exclusively for instructional purposes.



Description of Funds

Funds (01 & 02)

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.

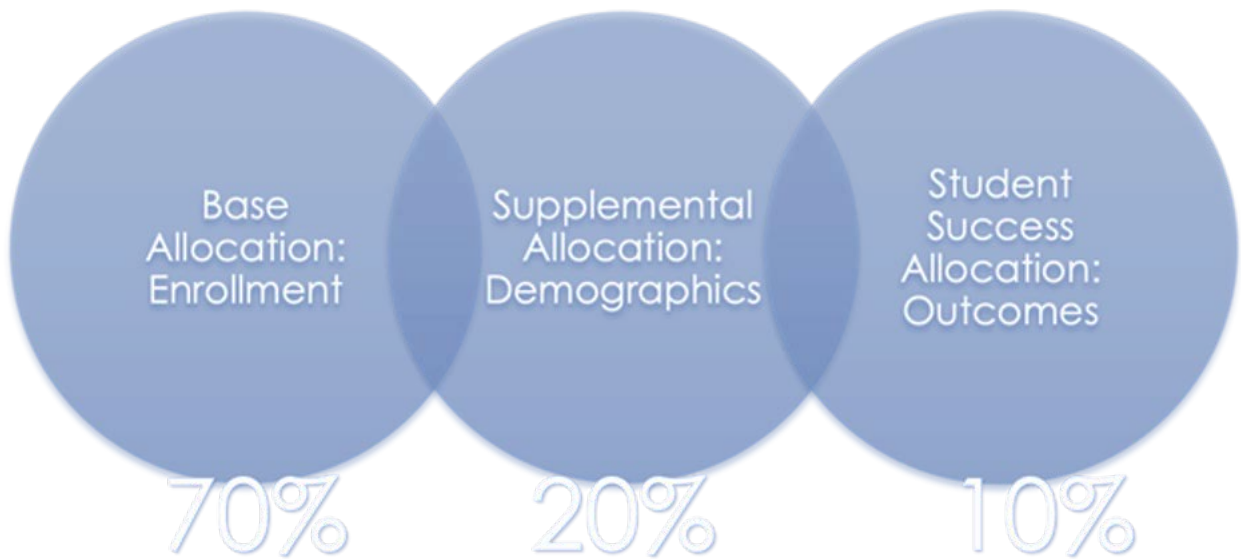
The California Community Colleges (CCCs) Chancellor's Office began implementation of the new Student Centered Funding Formula (SCFF) in 2018-19. The purpose of the SCFF is to allocate general purpose apportionments to CCCs based upon additional factors, including the number of low-income students enrolled and the number of students who meet specified student success metrics, such as completion of a degree or certificate. For fiscal year 2020-21, 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 2020/21 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 can be found on the State Chancellor's Office website. <http://bit.ly/PeraltaStudentCenteredFundingFormula>



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 fiscal year, the allocation have remained the same.



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.



Description of Funds (Continued)

The legislation enacting the SCFF 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 committee is charged with making recommendations on two major initiatives:

By January 1, 2020, on the use of measures (as part of the supplemental allocation) related to a student's status as a first-generation college student, a student's financial need given regional considerations, and a student's academic proficiency. These can be found here https://drive.google.com/file/d/1AvqSzi_zaGD3p7-ZWNjfoqAlmWTt15qE/view . Still to be completed are the goals that by June 30,2021, funding assumptions and changes for noncredit courses and instructional service agreements, as well as methods by which allocations could be adjusted in a recession will be set. We expect to receive the oversight committee's recommendation on these in due course. Keep in mind that the oversight committee is charged with making recommendations. The State Chancellor will consider them and make a decision.

For Peralta, the SCFF for the FY 2020/21 year is as follows:

This adopted budget reflects the SCFF Allocations for FY 2020/21 based on the Governor's 2020/21 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 2020/21 SCFF to keep in mind. First are the Hold Harmless provisions. The Budget Act of 2020/21 extends the hold harmless minimum revenue provisions to FY 2023/24. In addition there are further protections to the FTES for the district. COVID FTES protections provided pursuant to Code Section 58146 the protections will continue to 2020-21.



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 2020-21 is the Total Compensational Revenue of FY 2017-18 plus COLA for FY 2018-19 and FY 2019-20. In this case, for FY 2020-21, our Total Compensational Revenue will be based on FY 2019-20. The minimum guaranteed Total Compensational Revenue amount from the State is \$124,468,990 and the Peralta District's Total Compensational Revenue is \$120,661,725. Therefore, our hold harmless amount is \$3,374,937. Since we fall below the guaranteed amount of \$124,468,990, our amount will be the same as the State at \$124,468,990 for FY 2020-21.





Table 1 – SCFF Calculations

Peralta Community College District
SCFF Calculation
 Updated Budget 2021 Adopted Budget
Estimated State COLA **0.00%**

		FTEs	Rate	2020-21 Total	
Base Allocation	Basic Allocation			18,878,915.31	
	Credit FTEs: 3-Year Average Credit	15,861.00	4,009.00	63,586,731.36	
	Special Admit	1,089.00	5,622.00	6,122,358.00	
	Incarcerated Credit	0.00	5,764.00	0.00	
	Subtotal	16,950.00		88,588,004.67	
Non-Credit FTEs					
	Total	16,950.00		88,588,004.67	
Supplemental Allocation		Headcount	Rate		
	Pell Grant Recipients	7,206.00	948.96	6,838,205.76	
	AB540 Students	515.00	948.96	488,714.40	
	California Promise Grant Recipients	15,283.00	948.96	14,502,955.68	
	Total	24,767.22		21,829,875.84	
Student Success Allocation	All Students:	Outcomes	Rate		
		Associate Degrees	866.00	1,677.00	1,452,282.00
		Associate Degrees for Transfer	545.00	2,236.00	1,218,620.00
		Credit Certificates	330.00	1,118.00	368,940.00
		Nine or More CTE Units	2,749.00	559.00	1,536,691.00
		Transfer	1,063.00	839.00	891,857.00
		Transfer Level Math and English	411.00	1,118.00	459,498.00
		Achieved Regional Living Wage	2,525.00	559.00	1,411,475.00
	Subtotal	8,489.00		7,339,363.00	
	Pell Grant Recipients Bonus:	Associate Degrees	517.00	635.00	328,295.00
		Associate Degrees for Transfer	320.00	846.00	270,720.00
		Credit Certificates	164.00	423.00	69,372.00
		Nine or More CTE Units	167.00	212.00	35,404.00
		Transfer	499.00	317.00	158,183.00
		Transfer Level Math and English	1,215.00	423.00	513,945.00
Achieved Regional Living Wage		557.00	212.00	118,084.00	
Subtotal	3,439.00		1,494,003.00		
California Promise Grant Recipients Bonus:	Associate Degrees	663.00	344.00	280,449.00	
	Associate Degrees for Transfer	412.00	458.00	232,368.00	
	Credit Certificates	230.00	229.00	64,860.00	
	Nine or More CTE Units	236.00	115.00	33,276.00	
	Transfer	676.00	172.00	143,312.00	
	Transfer Level Math and English	1,780.00	229.00	501,960.00	
	Achieved Regional Living Wage	1,094.00	115.00	154,254.00	
	Subtotal	5,091.00		1,410,479.00	
	Total	17,019.00		10,243,845.00	
Total SCFF before Hold Harmless				120,661,725.51	
Hold Harmless Funding				3,807,264	
Total SCFF (Total Computation Revenue)				124,468,990.00	



Description of Funds (Continued)

Restricted General (Fund 11)

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

Special Revenue Funds

Community Service Fee-Based (Fund 03)

Bookstore Commission (Fund 07)

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 (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.

Facility Rental Fee Fund (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.



Description of Funds (Continued)

Measure B – Parcel Tax Fund (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 (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.



Table 2 – Measure G Fund 43

	2019-2020	2020-2021
Beginning Balance	(1,375,304)	47,323,322
Audit Adjustment	-	-
Net Increase (Decrease)	<u>48,698,626</u>	<u>(47,323,322)</u>
Ending Balance	47,323,322	0

Parking Services Fund (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 (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 (Fund 62)

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

General Obligation Bond Fund – Measures A (Fund 63)

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

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



Table 3 – Measure A Fund 63

	2019-2020	2020-2021
Beginning Balance	21,419,060	50,105,618
Audit Adjustment	426,955	-
Net Increase (Decrease)	<u>28,259,603</u>	<u>(47,236,066)</u>
Ending Balance	50,105,618	2,875,552

General Obligation Bond Fund – Measures E (Fund 65)

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.

Child Development Fund (Fund 68)

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

Other Post–Employment Benefits Reserve Fund (Fund 69)

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

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

OPEB Bond Program Sources include three specific funding streams:

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

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



Description of Funds (Continued)

Background

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

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

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

Sources of Funds

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

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

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

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

The budgeted source of funds from Fund 69, inclusive of the Dedicated OPEB Appropriation for budget year 2020-21 is \$6,551,039

Supplemental General Fund Appropriation (District Fund 01)



Description of Funds (Continued)

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 2019-20, the amount of such apportionment was \$4.3 million. The current plan is to increase annual Supplemental General Fund Appropriation from the District's general fund by \$1 million each year. Now, due to the short fall in property tax revenue from the state, we have to re-evaluate our debt payment as follows:

Fund 01 is \$2.1 million instead of \$5.3 million, Fund 69 is \$9.3 million instead of \$6 million, and Trust Fund 01 under Fund 94 is \$5.3 million.

Uses of Funds

Retiree Health Benefits (Trust Fund 01)

The budget for 2020-21 for the retirees is \$9.4 million.

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 2020-21 and is included in the OPEB Bond Program Uses.

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

The total budgeted amount for bond debt service, fees, and interest rate swaps is \$16.7 million (\$9.3 million, fund reserve 69; \$2.1 million, fund 01; and \$5.3 million, fund 94).



Table 4 – OPEB Reserve Fund 69

Summary Sources & Uses

	2019-2020	2020-2021
Sources		
OPEB 7.5% Contribution for General Fund	5,746,654	6,551,039
Total	5,746,654	6,551,039
Uses		
Services	25,350	60,000
Pre-2004 Retiree Benefits	-	-
Debt Services, Fees, & Swap	5,970,721	9,300,000
Total	5,996,071	9,360,000
Beginning Balance		
	18,429,608	13,802,945
Audit Adjustment	(4,377,046)	-
Net Increase (Decrease)	(249,617)	(2,808,961)
Ending Fund Balance	13,802,945	10,993,984

Trust and Agency Funds (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 (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.



Description of Funds (Continued)

Project Trust Fund (Fund 75)

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

Self-Insurance Fund (Fund 80)

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

Student Body Center Fee Funds

College of Alameda (Fund 81)

Laney College (Fund 82)

Merritt College (Fund 83)

Berkeley City College (Fund 84)

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

Student Financial Aid Fund (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.





Table 5 – Adopted and Tentative Budget Comparison

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Estimated Unaudited Actuals	2020/21 Tentative Budget approved by the Board on July 28	2020/21 Adopted Budget	Changes from Tentative to Adopted Budget	Comment
Revenue							
Federal Revenue	-	-	-	-	-		
State Revenue	64,006,532	68,077,817	66,444,240	69,689,847	69,689,847	-	
Local Revenue	73,457,731	75,298,147	69,947,187	75,077,953	75,127,953	50,000	Local Revenue was under estimated.
Other Financing Sources	9,496,623	9,650,000	-	-	-		
Revenue Total	146,960,886	153,025,964	136,391,427	144,767,800	144,817,800	50,000	
Expenses							
Full Time Academic	22,008,148	26,494,736	23,438,020	25,400,106	25,400,106	-	
Academic Admin	5,455,284	5,545,939	5,416,119	5,984,656	6,126,601	141,945	Cost of new Positions
Other Faculty	3,702,744	4,862,479	5,928,907	5,631,585	5,640,185	8,600	Cost of new Positions
Part Time Academic	19,154,438	10,083,450	14,794,280	8,835,424	9,022,432	187,008	Cost of new Positions
Classified Salary	26,053,294	29,131,772	26,851,212	29,532,791	29,833,067	300,276	Cost of new Positions
Fringe Benefits	45,762,426	47,030,588	38,154,464	39,065,286	39,892,236	826,950	Cost of new Positions
							Accreditation cost, Election cost, and Facility/Building Leases.
Books, Supplies, Services	12,298,836	22,169,082	18,542,947	22,415,198	23,725,738	1,310,540	
Equipment Cap Outlay	377,567	273,267	377,544	211,749	244,143	32,394	Capital Outlay understated.
Debt Service	4,899,297	4,334,000	-	5,300,000	2,046,604	(3,253,396)	Debt Service reduction to offset increases in positions and other cost. The reduction is budgeted to fund 69.
Other outgo	3,214,521	1,864,805	2,200,000	1,850,000	1,878,885	28,885	PFT Leave Banking
Financial Aid	-	-	2,200	-	-	-	
Reserve for Contingency	-	3,080,000	-	541,005	1,007,803	466,798	Reserve
Total Expenses	142,926,555	154,870,118	135,705,692	144,767,800	144,817,800	50,000	
Beginning Fund Balance							
Audit Adjustment	9,695,853	-	2,324,755	-	-		
Net Increase (Decrease)	4,034,330	(1,844,154)	685,735	-	-		
Ending Fund Balance	17,928,885	16,058,377	20,939,375	20,939,375	20,939,375	-	
Ending Fund Balance %	12.54%	10.37%	15.43%	14.46%	14.46%		



2020-21 Budget Assumptions Comparative Assumptions for the Adopted Budget

Governor’s May 14, 2020 Revised Budget	Governor’s Signed June 29, 2020 Budget
<p>The 2020/21 General Fund Unrestricted Beginning Fund Balance is projected at approximately \$19.8 million with a reserve of 14.37%, meeting the Board’s policy of maintaining at least a 10% reserve level.</p>	<p>The 2020/21 General Fund Unrestricted Beginning Fund Balance is projected at approximately \$20.8 million with a reserve of 14.38%, meeting the Board’s policy of maintaining at least a 10% reserve level.</p>
<p>The 2020/21 Adopted Budget will have an Ending Balance of no less than 10%.</p>	<p>The 2020/21 Adopted Budget will have an Ending Balance of no less than 10%.</p>
<p>The district will use plans, planning documents, and planning as a basis for the development of expenditure budgets through the participatory governance process.</p>	<p>The district will use plans, planning documents, and planning as a basis for the development of expenditure budgets through the participatory governance process.</p>
<p>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.</p>	<p>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.</p>



2020-21 Budget Assumptions

Revenue Assumptions	Revenue Assumptions
Enrollment: 3 Year Average (FTES) of 16,950 based on a hold harmless mechanism.	Enrollment: 3 Year Average (FTES) of 16,950 based on a hold harmless mechanism.
Enrollment growth funds of \$31.9 million 0% growth budgeted for PCCD in 2020-21 No Statutory Cost of Living Adjustment (COLA).	Enrollment growth funds of \$31.9 million 0% growth budgeted for PCCD in 2020-21 No Statutory Cost of Living Adjustment (COLA).
Unrestricted lottery at \$223.45 per FTES, from the State Adopted Budget and projected calculation \$3.4 million for PCCD.	Unrestricted lottery at \$223.45 per FTES, from the State Adopted Budget and projected calculation \$3.4 million for PCCD.
First Year of Parcel Tax - Measure E is estimated to be \$8,000,000.*	First Year of Parcel Tax - Measure E is estimated to be \$8,000,000.*
Mandated Block Grants Programs which equals \$463,318.	Mandated Block Grants Programs which equals \$463,318.
Scheduled Maintenance & Instructional Equipment allocation \$17.2 million statewide \$0.3 million; No match required.	Scheduled Maintenance & Instructional Equipment allocation \$17.2 million statewide \$0.3 million; No match required.
Decrease SCFF by \$593 million proposition 98 approximately \$9.6 million to PCCD.	No decrease.
Decrease support for the CCC Strong workforce program by \$135.6 million approximately \$2.2 million .	No decrease.



2020-21 Budget Assumptions (Continued)

Decrease support for the Student Equity and Achievement Program by \$68.8 million approximately \$1.1 million to PCCD.	No decrease.
Cal Grant Program Costs – An increase of \$599.7 million General Fund in 2020-21 to account for the following: Participation Estimates – A decrease of \$348,000 in 2020-21 to reflect a decrease in the estimated number of new recipients in 2019-20.	No decrease.
Temporary Assistance for Needy Families Reimbursements (TANF) – A decrease of \$600 million in 2020-21, which increases the amount of the State General Fund needed for program costs by a like amount. This is a technical adjustment and reflects increased TANF needed in the state's CalWORKs program.	No decrease.
An increase of \$130.1 million ongoing Proposition 98 General Fund as a result of the decrease from offsetting local property tax revenues of approximately \$2.1 million to PCCD.	Eliminated.
A statewide decrease of \$11.4 million ongoing Proposition General Fund to establish or support food pantries at community college campuses approximately \$0.2 million to PCCD.	No decrease.



2020-21 Budget Assumptions (Continued)

<p>A statewide decrease of \$5.8 million ongoing proposition General Fund to support dreamer Resource Liaison which is approximately \$0.1 million less for PCCD.</p>	<p>An increase for PCCD of \$0.8 million and an increase of \$10 million ongoing Proposition 98 General Fund to provide legal services to immigrant students, faculty, and staff on community college campuses. An increase for PCCD of \$0.1 million.</p>
<p>A decrease of \$10 million one-time Proposition 98 General Fund at the state level for part-time faculty office hours, which approximately decreases \$0.2 million to PCCD.</p>	<p>No decrease.</p>
<p>A statewide decrease of \$10 million in one-time Proposition 98 General Funds to develop and implement zero-textbook cost decreases funds to PCCD by approximately \$0.2 million.</p>	<p>A statewide decrease of \$10 million in one-time Proposition 98 General Funds to develop and implement zero-textbook cost decreases funds to PCCD by approximately \$0.2 million.</p>
<p>A decrease of approximately \$5 million ongoing Proposition 98 General Fund to provide instructional materials for dual enrollment students at the state level approximately reduces PCCD's portion by \$0.1 million.</p>	<p>No decrease.</p>
<p>Total Estimated Revenues decrease in FY 2020/21 by approximately \$11,600,000.</p>	<p>No decrease.</p>



2020-21 Budget Assumptions (Continued)

<p>Not Included.</p>	<p><i>COVID-19 Response Block Grant for CCCs—A one-time increase of approximately \$120.2 million, which is comprised of approximately \$54 million from the Coronavirus Relief Fund (CARES Act) and approximately \$66.3 million Proposition 98 General. An increase for PCCD of \$1.8 million.</i></p>
<p>Not Included.</p>	<p><i>Grant Delivery System—An increase of \$5.3 million one-time General Fund to fund the third year and final year of project development costs for the Grant Delivery System Modernization Project. An increase for PCCD of \$ \$0.1 million.</i></p>
<p>Deferred Total of \$16.2 million:</p>	<p>Deferred Total of \$16.2 million:</p>
<p>Deferral of \$330.1 million Proposition 98 General Fund from 2019/20 to 2020/21 of approximately \$5.4 million to be received in July 2020.</p>	<p>Deferral of \$330.1 million Proposition 98 General Fund from 2019/20 to 2020/21 of approximately \$5.4 million to be received in July 2020.</p>
<p>Deferral \$662.1 million Proposition 98 General Fund from 2021 to 2022 of approximately \$ 10.8 million to be received at a time to be determined.</p>	<p>Deferral \$662.1 million Proposition 98 General Fund from 2021 to 2022 of approximately \$ 10.8 million to be received at a time to be determined.</p>



2020-21 Budget Assumptions (Continued)

Expenditure Assumptions	Expenditure Assumptions
Step and column salary increases are included: Estimated at \$1.2 Million.	Step and column salary increases are included: Estimated at \$1.2 Million.
Public Employee Retirement System employer contribution increase from 19.72% to 20.70%, an increase estimated at \$261,917 to PCCD.	Public Employee Retirement System employer contribution increase from 19.72% to 20.70%, an increase estimated at \$261,917 to PCCD.
State Teachers Retirement System employer contribution decreased from 17.10% to 16.15% an estimated at \$335,730 to PCCD.	State Teachers Retirement System employer contribution decreased from 17.10% to 16.15% an estimated at \$335,730 to PCCD.
Maintain District contribution to DSPS program of approximately \$1.2 million.	Maintain District contribution to DSPS program of approximately \$1.2 million.
OPEB Debt Service Payment of approximately \$5.3 million due to bond program restructuring.	OPEB Debt Service Payment of approximately \$5.3 million due to bond program restructuring.
Contribute to the new Irrevocable Trust for \$250,000 as per OPEB long term funding plan.	Contribute to the new Irrevocable Trust for \$250,000 as per OPEB long term funding plan.
Contribute \$400,000 to Self-Insurance Fund to cover costs of Property and Liability insurance.	Contribute \$400,000 to Self-Insurance Fund to cover costs of Property and Liability insurance.
Any restricted funding cuts or cost increases must be borne by the respective program.	Any restricted funding cuts or cost increases must be borne by the respective program.
Medical premiums at \$16.9 million.	Medical premiums at \$16.9 million.
OPEB payroll charge 7.50%.	OPEB payroll charge 7.50%.
Utilities to be budgeted at the campus level based on prior year actuals plus 5% increase.	Utilities to be budgeted at the campus level based on prior year actuals plus 5% increase.



2020-21 Budget Assumptions (Continued)

Facilities

The May Revision proposes total general obligation bond funding of \$223.1 million including \$28.4 million to start 25 new capital outlay projects and \$194.7 million for the construction phase of 15 projects anticipated to complete design by spring 2020. This allocation represents the next installment of the \$2 billion available to CCCs under Proposition 51. There were no allocations for PCCD.

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)

These projects are in the working drawings stages.

In the March 3 statewide primary election, a majority of voters rejected Proposition 13, School and College Facilities Bond, which would have provided \$2 billion for CCC educational facilities (out of a total of \$15 billion for all educational segments). This is the first school bond proposal rejected by California's voters since 1994. In the final tally, 47% of voters voted in favor of the bond proposal and 53% voted against it.



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 6 – BAM Allocation Summary

Total Computation Revenue (TCR)	\$124,468,990
Other Revenues	\$20,348,810
Total Revenues	\$144,817,800
Districtwide Costs (minus)	\$10,267,878
Applicable Revenues	\$134,549,922
Full-Time Faculty Salaries and Benefits (minus)	\$40,184,598
Part-Time Faculty Salaries and Benefits (minus)	\$9,165,500
Available Revenues	\$85,199,824
District Offices Costs (minus)	\$8,621,967
Centralized Costs (minus)	\$33,710,378
Net Revenues	\$42,867,479





Table 7 – FY2020/21 Budget Allocation Model

Total Computation Revenue (TCR)	124,468,990
Mandated Cost	3,769,172
Unrestricted Lottery	90,928
Faculty Hiring and Parity	925,000
STRS paid on behalf Others	105,000
Non Resident Student Revenue	466,317
Student Health Fees	189,000
A/C Transit	3,285,950
Application Fees (Int'l)/Student records	5,806,746
other Student Fees and Miscellaneous	812,499
Capital Outlay	393,470
Faculty Compensation	4,000,000
Total Revenue	144,817,800
Less District Wide Cost	
OPEB	2,046,604
BAD DEBT	670,830
Irrevocable Trust	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	1,250,827
College Utilities	4,449,617
Total Exclusions	10,267,878
Applicable Revenues	134,549,921
Less Full Time Faculty Salary and Benefits	40,184,598
Less Part Time Faculty Salary and Benefits	9,165,500
Available Revenues	85,199,823



Table 8 – Three Year FTE Rolling Averages

	Berkeley City College	College of Alameda	Laney College	Merritt College	Total
2019/20	2,944.00	2,889.00	5,665.00	3,864.00	15,362.00
2018/19 P2	3,115.32	3,350.75	5,955.78	4,264.63	16,686.48
2017-18 Recal	3,867.73	3,579.93	7,013.94	4,340.24	18,801.84
Average	3,309.02	3,273.23	6,211.57	4,156.29	16,950.11
Percentage	19.52%	19.31%	36.65%	24.52%	100.00%

Table 9 – Revenue Allocation

	Berkeley City College	College of Alameda	Laney College	Merritt College	District Office
Revenue Allocation By College	16,631,006	16,452,086	31,225,735	20,890,997	
DO Service Center Budget	(1,683,008)	(1,664,902)	(3,159,951)	(2,114,106)	(8,621,967)
Centralized Services Budgets	(6,580,266)	(6,509,474)	(12,354,853)	(8,265,785)	(33,710,378)
Net College Revenue	8,367,732	8,277,710	15,710,931	10,511,106	
Unrestricted Expenditure Budget by College					
Full Time Academic	0	0	0	0	0
Academic Admin	1,196,536	1,150,942	1,440,643	1,232,134	1,106,346
Other Faculty	1,037,322	1,024,304	2,172,207	1,349,881	857,981
Part Time Academic	0	0	0	0	0
Classified Salary	3,064,876	3,238,026	5,570,327	3,315,734	14,640,104
Benefits	3,127,548	3,161,257	5,321,162	3,616,867	10,196,660
Books, Supplies, Services	0	0	0	0	0
Equipment Capital Outlay	0	0	0	0	0
Expenditure Totals	8,426,282	8,574,529	14,504,339	9,514,616	26,801,091
Surplus (Deficit)	(58,550)	(296,819)	1,206,592	996,490	(26,801,091)



Table 10 – District Office Service Centers Budgets

Chancellor's Office	2,437,014
Board of Trustees	677,703
General Counsel	377,544
Information Technology(DP)	1,003,421
Public Information	117,861
International Educ. Program	312,196
Employee Relations	226,084
Human Resources	561,209
Financial Services	1,347,175
General Services	1,237,953
Purchasing Division	323,807
Total	8,621,967

Table 11 – Centralized Services Budgets

General Counsel	377,544.00
Information Technology(DP)	4,013,683.20
Public Information	1,060,751.70
Risk Management	668,365.00
Workforce Development/Grants	262,068.00
Academic Affairs Ed Svcs	2,681,580.80
Admissions and Records	629,749.00
Academic Affairs Student Svcs	667,104.00
International Educ. Program	1,248,785.60
Institutional Dev and Research	1,232,784.00
Employee Relations	904,335.20
Human Resources	2,244,836.00
Financial Services	5,388,698.40
General Services	4,951,813.60
Facilities Operations	5,921,404.00
Purchasing Division	1,295,228.00
Financial Aid	151,647.00
Fringe Benefits	10,000.00
Total	33,710,377.50



Table 12 – District-Wide Costs

OPEB	2,046,604
BAD DEBT	670,830
Irrevocable Trust	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	1,250,827
College Utilities	4,449,617
Total	10,267,878



Photo by : Brian Mahany/city of Piedmont



TABLE 13 - DISTRICTWIDE ALL FUNDS – REVENUE

All Funds (excluding General Obligation Bonds) - Revenues \$282.5 million	
Unrestricted General Funds (Includes funds: 01, 03, 07, 10, 30, and 59)	146,919,626
Restricted General Funds	76,821,829
Parcel Tax Funds	9,134,015
Child Development Funds	2,130,786
Other Post-Employment Benefits Reserve Fund	9,560,000
Trust Funds	37,984,876
Total	282,551,132

TABLE 14 - DISTRICTWIDE ALL FUNDS - EXPENSES

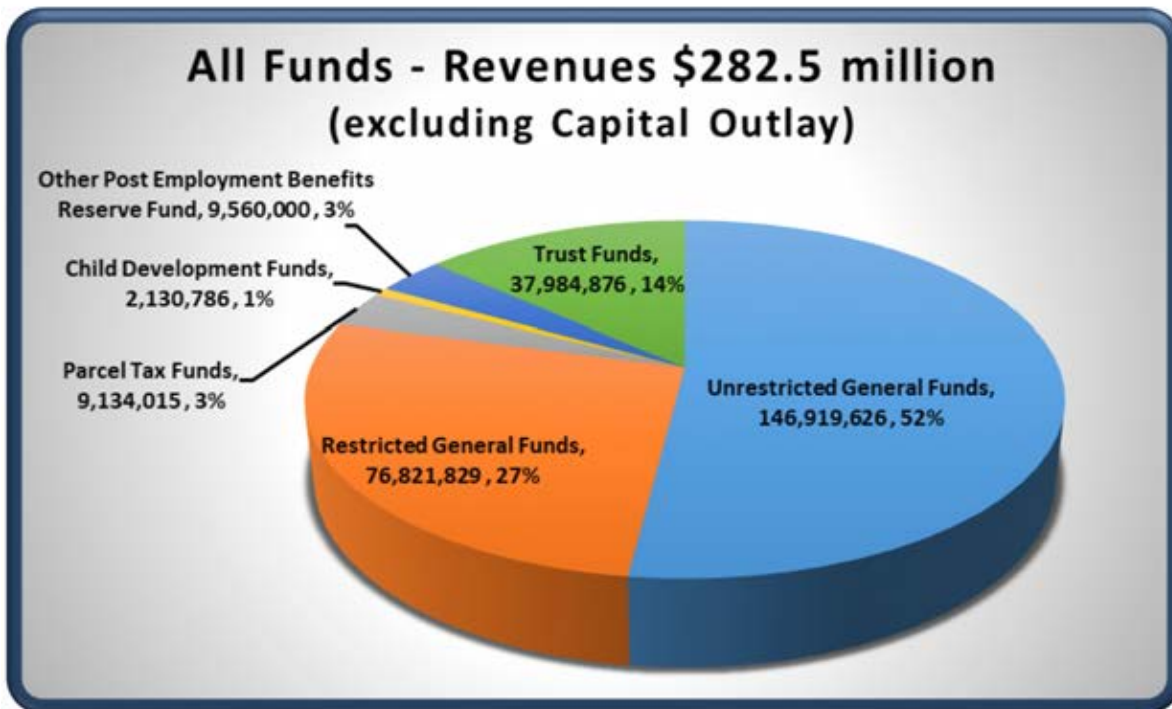
All Funds (excluding General Obligation Bonds) - Expenditures \$282.5 million	
Unrestricted General Funds (Includes funds: 01, 03, 07, 10, 30, and 59)	146,919,626
Restricted General Funds	76,821,829
Parcel Tax Funds	9,134,015
Child Development Funds	2,130,786
Other Post-Employment Benefits Reserve Fund	9,560,000
Trust Funds	37,984,876
Total	282,551,132

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).

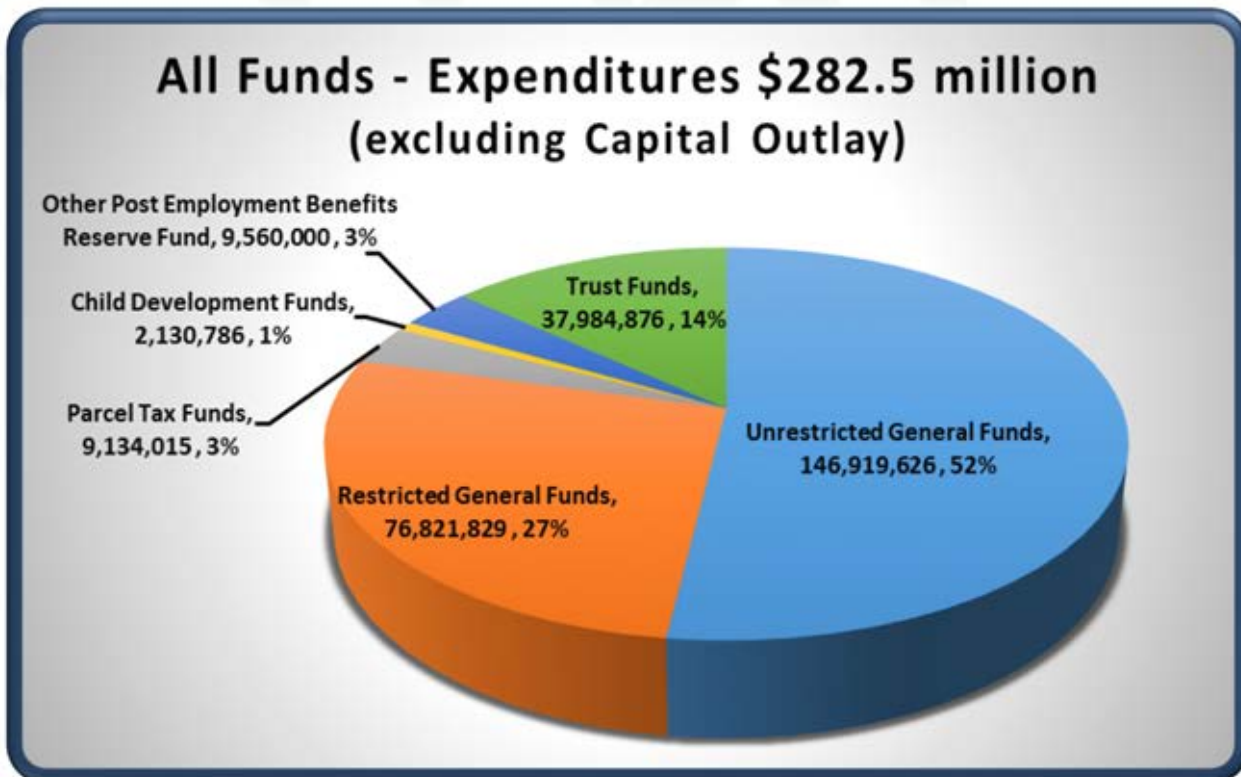
General Obligation Bonds	
Revenue	608,394
Expenditures	95,444,671



GRAPH 1 – ALL FUNDS – REVENUES



GRAPH 2 – ALL FUNDS – EXPENDITURES





**TABLE 15 - FIVE YEAR PROJECTIONS
2020/21 Adopted Budget**

	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget	2021/22 Projected Budget	2022/23 Projected Budget	2023/24 Projected Budget
Revenue						
Federal Revenue	-	-	-	-	-	-
State Revenue	68,077,817	72,605,617	69,689,847	70,735,195	71,796,223	72,873,166
Local Revenue	75,298,147	71,416,115	75,127,953	76,067,052	77,017,891	77,980,614
Interfund Transfer In	9,650,000	-	-	-	-	-
International Shortfall	-	-	-	-	-	-
Student Refund	-	-	-	-	-	-
Revenue Total	153,025,964	144,021,732	144,817,800	146,802,247	148,814,113	148,319,775
Expenses						
Full Time Academic	26,494,736	23,438,020	25,400,106	25,908,108	26,426,270	26,954,796
Academic Administration	5,545,939	5,376,059	6,126,601	6,249,133	6,374,116	6,501,598
Other Faculty	4,862,479	5,460,639	5,640,185	6,579,917	6,711,515	6,845,746
Part Time Academic *	10,083,450	18,251,757	9,042,082	8,375,952	8,543,471	8,714,341
Classified Salary	29,131,772	24,742,356	29,827,717	30,429,728	31,038,323	31,659,089
Fringe Benefits	47,030,588	43,043,185	39,892,236	40,005,834	40,805,951	41,622,070
Bad Debts	850,000	-	670,830	850,000	850,000	850,000
Books Supplies, Svcs	21,319,082	20,418,885	23,693,838	23,725,738	23,725,738	23,725,738
Equipment Outlay	273,267	402,896	261,743	244,143	211,749	211,749
Debt Services-Bonds	4,334,000	-	2,046,604	4,334,000	4,334,000	4,334,000
Other Outgo	1,864,805	2,202,200	1,878,885	1,850,000	1,850,000	1,850,000
Contingency Reserve	3,080,000	-	1,007,803	-	-	-
Total Expenses	154,870,118	143,335,998	144,817,800	148,552,554	150,871,133	153,269,126
Beginning Fund Balance	17,902,531	20,253,640	20,939,375	20,939,375	19,189,069	17,132,049
Audit Adjustment	-	-	-	-	-	-
Net Increase (Decrease)	(1,844,154)	685,735	-	(1,750,307)	(2,057,020)	(2,415,346)
Ending Fund Balance**	16,058,377	20,939,375	20,939,375	19,189,069	17,132,049	14,716,703
Ending Fund Balance %	10.37%	14.61%	14.46%	12.92%	11.36%	9.60%

* 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.

** The Ending Fund Balance increase under the Five Year Projections is due to reclassification of Retiree Health Benefits (POST-2004 and PRE-2004) to Fund 69 and Fund 94.



Graph 3 – Five Year Projections Ending Fund Balance

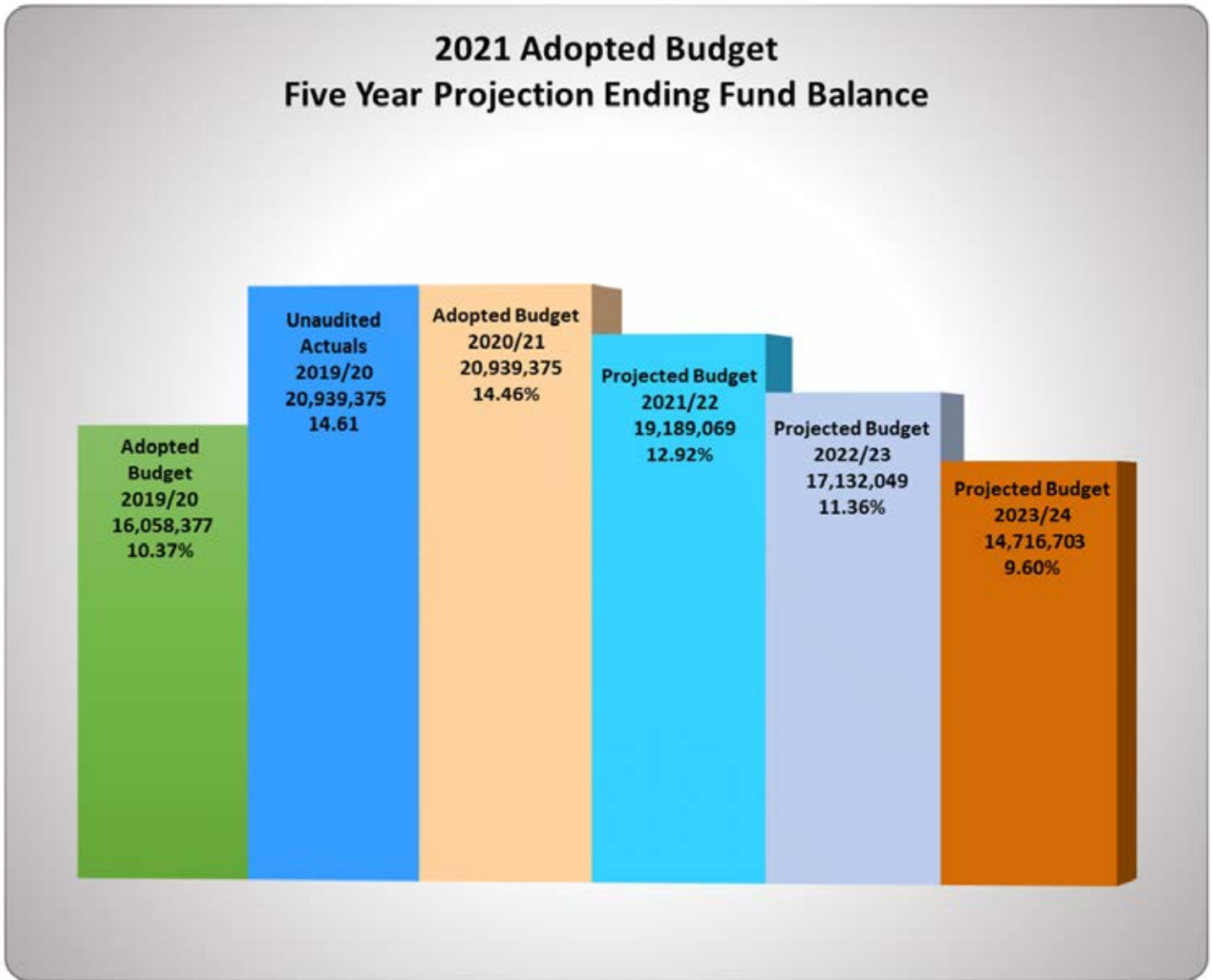




TABLE 16 - UNRESTRICTED GENERAL FUND SUMMARY (FUNDS 01 & 02)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Federal Revenue	-	-	-	-
State Revenue	64,006,532	68,077,817	72,605,617	69,689,847
Local Revenue	73,457,731	75,298,147	71,416,115	75,127,953
Other Financing Sources	9,496,623	9,650,000	-	-
Revenue Total	146,960,886	153,025,964	144,021,732	144,817,800
Expenses				
Full Time Academic	22,008,148	26,494,736	23,438,020	25,400,106
Academic Admin	5,455,284	5,545,939	5,376,059	6,126,601
Other Faculty	3,702,744	4,862,479	5,460,639	5,640,185
Part Time Academic *	19,154,438	10,083,450	18,251,757	9,042,082
Classified Salary	26,053,294	29,131,772	24,742,356	29,827,717
Fringe Benefits	45,762,426	47,030,588	43,043,185	39,892,236
Books, Supplies, Services	12,298,836	22,169,082	20,418,885	23,693,838
Equipment Cap Outlay	377,567	273,267	402,896	261,743
Debt Service	4,899,297	4,334,000	-	2,046,604
Other Outgo	3,214,521	1,864,805	2,202,200	1,878,885
Reserve for Contingency	-	3,080,000	-	1,007,803
Total Expenses	142,926,555	154,870,118	143,335,998	144,817,800
Beginning Fund Balance	4,198,701	17,902,531	17,928,885	20,939,375
Audit Adjustment**	9,695,853	2,324,755	2,324,755	-
Net Increase (Decrease)	4,034,330	685,735	685,735	-
Ending Fund Balance***	17,928,885	16,058,377	20,939,375	20,939,375
Ending Fund Balance %	12.54%	10.37%	14.61%	14.46%

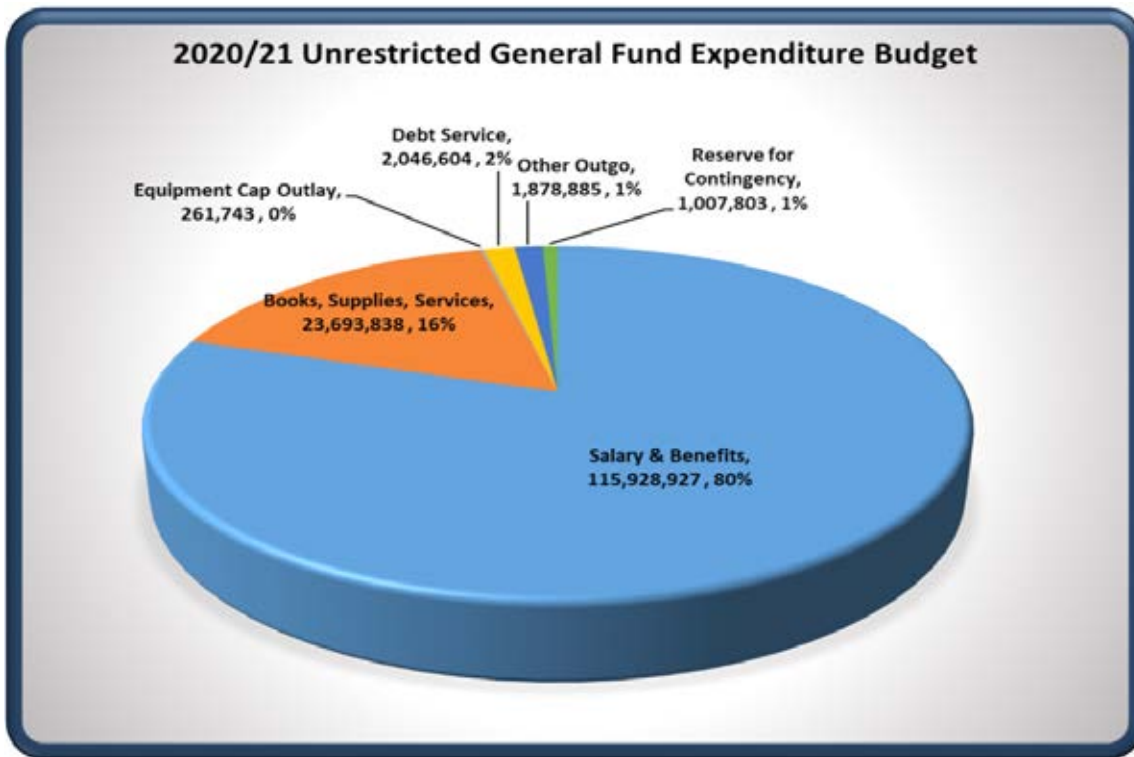
*Part time Academic Salaries are reflective of the shift of the FON (Faculty Obligation Number) and allocating the expenses in each of the appropriate fund sources.

** The Audit Adjustment is due to prior years of tuition deferrals and state lottery revenues not being recorded properly.

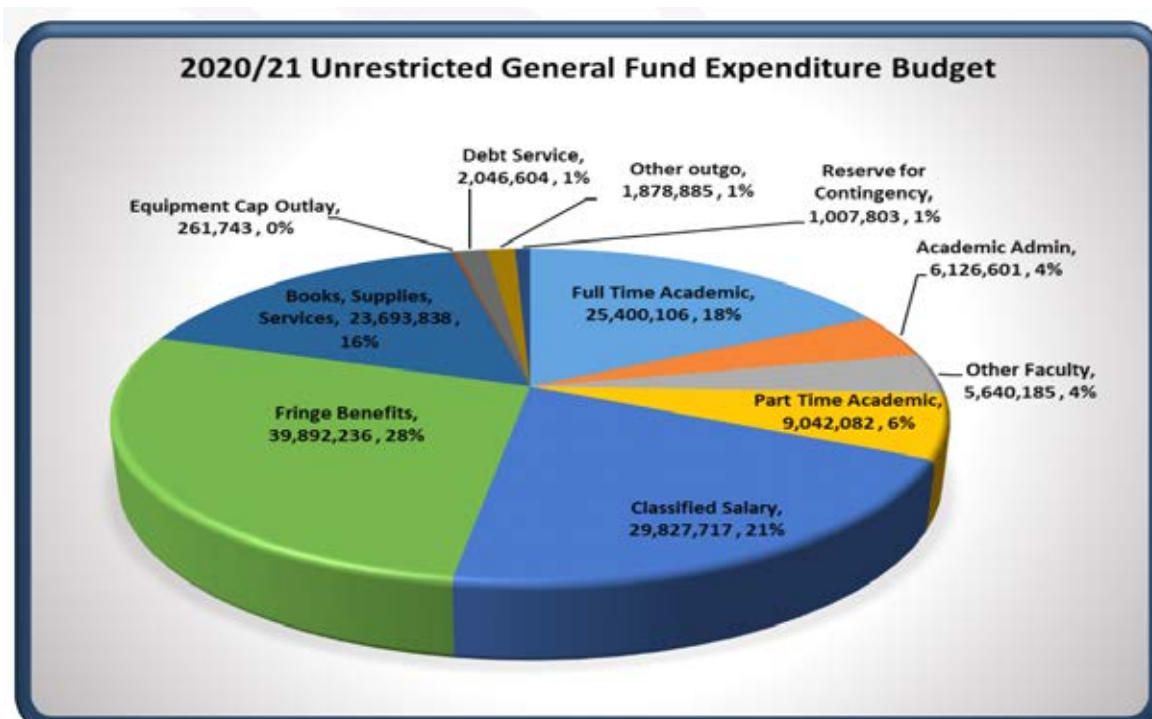
***The Ending Fund Balance increased under the Unrestricted General Fund is due to reclassification of Retiree Health Benefits (POST-2004 and PRE-2004) to Fund 69 and Fund 94 .



Graph 4 – Unrestricted General Fund Expenditures (Summary)



Graph 5 – Unrestricted General Fund Expenditures (Detail)





**Table 17 - Unrestricted General Fund Detail (Funds 01 & 02)
2020/21 Adopted Budget**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
8121	Higher Education Act of 1965	-	-	-	-
8199	Other Federal Income	-	-	-	-
Federal Revenue					
8611	State General Apportionment	38,437,639	39,732,021	45,528,269	43,466,749
8613	2% Enrollment Fees	256,179	-	234,351	-
8618	Apprenticeship Apportionment	(4,857)	-	-	-
8630	Education Protection Account	15,922,131	16,295,107	16,295,107	16,570,371
8659	PT Health Benefits Rev	3,677	-	4,910	-
8660	PT Office Hrs Rev	582,822	-	627,944	-
8661	PT Faculty Parity Pay	475,661	370,826	335,281	393,470
8672	Homeowners Prop Tax Relief	170,173	172,858	171,401	172,858
8681	State Lottery Proceeds	3,862,813	3,798,747	2,371,223	3,769,172
8682	State Mandated Cost	535,805	535,805	521,808	504,728
8699	Other State Revenue	3,764,490	7,172,453	6,515,323	4,812,499
State Revenue		64,006,532	68,077,817	66,444,240	69,689,847
8811	Tax Secured Roll	19,954,591	26,058,114	21,020,778	25,902,059
8812	Tax Supplement Roll	868,303	429,577	586,872	429,577
8813	Tax Unsecured	1,267,074	1,859,388	1,415,179	1,859,388
8814	PY Tax Secured Roll	(276,120)	-	(103,713)	-
8817	Redevelopment Property Tax	4,361,223	-	5,779,677	-
8818	ERAF	28,174,535	29,737,525	24,722,275	29,737,525
8861	Interest/Investment Income	189,641	-	239,678	-
8874	Enrollment	6,117,916	6,164,868	7,103,312	6,278,272
8879	Student Records	37,965	50,000	27,644	50,000
8880	Tuition Out of St	2,638,014	3,285,950	2,869,655	3,285,950
8881	Parking Services	146,269	-	105,994	-
8882	F-1 Visa Tuition	5,981,510	5,806,747	5,527,335	5,806,747
8883	Student Center	65,696	-	13,142	-
8884	Student AC Transit	1,196,358	90,928	556,391	-
8886	Application Fee	29,850	50,000	15,005	50,000
8887	Capital Outlay Fee	1,198,716	189,000	188,115	189,000
8895	St Drop Fees	3,280	5,000	2,700	55,000
8896	Student Health Fees	874,685	1,196,050	902,849	925,000
8897	Indirect Income	321,499	-	-	-
8898	Student Representation Fee	-	-	11,110	-



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
8899	Miscellaneous	306,726	375,000	432,117	559,435
Local Revenue		73,457,731	75,298,147	69,947,187	75,127,953
8982	Interfund Transfers-In	9,496,623	9,650,000	-	-
8983	Intrafund Transfer In	-	-	-	-
Other Financing Sources		9,496,623	9,650,000	-	-
Revenue Total		146,960,886	153,025,964	144,021,732	144,817,800
Expenses					
1101	Instructor	21,889,208	26,390,328	23,074,806	25,200,627
1102	Instructor -Subs	61,232	104,408	34,241	100,687
1103	Instructor - Sabbatical	57,708	-	328,974	98,792
Full Time Academic		22,008,148	26,494,736	23,438,020	25,400,106
1201	Administrators	5,455,284	5,545,939	5,376,059	6,126,601
Academic Admin		5,455,284	5,545,939	5,376,059	6,126,601
1202	Department Chair	809,007	-	892,176	921,430
1203	Counselors	1,486,147	2,593,977	2,414,552	2,353,642
1204	Librarians	12,580	1,042,890	926,466	1,018,778
1205	Faculty-Reassign	1,059,971	862,851	937,535	1,045,794
1206	Nurse	335,039	296,570	183,655	238,127
1209	Counselors-Lts	-	-	37,909	-
1210	Librarians-Lts	-	66,191	68,348	62,414
Other Faculty		3,702,744	4,862,479	5,460,639	5,640,185
1351	Instructor-PTime & Ext-Se	16,109,815	9,274,052	14,660,828	8,211,718
1352	Instructor-Sub-Daily/Sick	99,635	120	143,964	-
1353	Instructor - Retiree	483,550	-	563,962	-
1356	Instructor-Pt-Office Hour	1,252,682	-	1,572,589	-
1357	Instructor-Parity	292,593	-	-	-
1452	Department Chairs	106,446	17,000	112,243	29,000
1453	Counselors	154,253	180,341	184,885	178,381
1454	Librarians	20,438	160,229	300,007	152,004
1455	Coaches	94,911	128,424	125,870	37,553
1456	Other Non-Teaching	473,301	321,384	585,921	429,526.00
1457	Non-Teaching Retirees	9,708	-	1,489	2,000
1458	Parity Pay for Non-Teaching Fa	57,107	-	-	-
1459	Staff Developing Training Fac	-	1,900	-	1,900
Part Time Academic		19,154,438	10,083,450	18,251,757	9,042,082
2101	Administrators	3,911,275	4,775,739	3,944,957	5,439,104
2102	Clerical Tech & Sup Staff	18,533,187	21,076,973	17,779,973	21,510,539
2201	Instructional Aides	1,458,427	1,583,774	1,563,251	1,543,298
2351	Trustee Members - Board	89,471	85,544	87,813	48,000



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
2352	Cler Tech & Sup Stf	845,408	536,246	308,963	286,134
2353	Student Employee Asst.	326,448	332,815	266,552	303,207
2354	Overtime	489,161	319,255	459,165	252,041
2357	Classified Retirees	16,845	-	1,799	-
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides	143,322	139,273	39,507	122,173
2452	Inst. Aides - Student	239,497	277,698	289,639	319,211
2453	Inst. Aides-O/T/Perm	254	4,455	735	4,010
Classified Salary		26,053,294	29,131,772	24,742,356	29,827,717
3110	STRS - Academic	9,296,438	6,919,099	12,786,092	6,259,731
3140	STRS Cash Balance	357,814	197,814	383,838	125,137
3220	PERS	4,570,244	6,010,800	5,323,483	6,401,976
3310	OASDHI (FICA) Academic	133,927	-	152,118	397,356
3320	OASDHI Classified	1,481,668	1,792,240	1,602,930	1,738,180
3340	Medicare - Academic	710,839	539,546	782,719	544,849
3350	Medicare - Classified	368,926	419,451	389,259	409,136
3411	Medical -Academic	7,463,756	7,256,111	8,944,577	8,811,893
3412	Dental - Academic	382,028	241,081	419,039	504,697
3415	Life Ins. -Academic	80,847	127,095	87,014	23,806
3421	Medical -Classified	5,646,463	7,297,089	5,764,662	7,781,031
3422	Dental -Classified	414,284	280,526	432,310	553,929
3425	Life Insurance-Class	80,440	105,968	84,173	93,049
3431	Medical reimbursement	(133,494)	-	(413,777)	-
3435	Life ins. reimbursement	(225)	-	(501)	-
3510	Unemployment Ins.-Aca	34,913	33,570	38,205	32,307
3520	Unemployment Ins -Class	17,887	20,266	18,794	19,957
3530	Unemployment insurance reimbur	(3,836)	-	-	-
3610	Work Comp-Academic	852,678	808,181	931,032	781,600
3620	Work Comp-Classfd	414,658	491,764	432,959	479,647
3712	OPEB Instructional	2,320,431	2,671,423	2,591,511	2,818,576
3720	Apple Ret.	23,373	750	6,883	-
3722	OPEB Classified	1,751,744	2,167,814	1,881,577	2,115,379
3912	Retiree Benefits	6,712,506	4,825,000	290,167	-
3922	Retiree Benefit - Classified	2,784,117	4,825,000	114,119	-
Fringe Benefits		45,762,426	47,030,588	43,043,185	39,892,236
4101	Classroom-Books	1,785	2,000	2,913	4,500
4102	Book for Student Program	-	-	-	-
4103	Office Refer/Dict	452	-	-	-
4301	Instructional Supplies	76,586	39,960	33,082	37,504
4302	Supplies Outreach recruitment	9,894	3,600	878	1,388
4303	Subs Periodicals	15,039	16,629	16,429	18,350
4304	Supplies-office	741,172	725,596	734,543	601,863
4305	Fuel - gasoline/petroleum	15,532	12,867	15,110	24,487



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
4306	Computer software/site lic.-cl	2,294	30,900	41,809	13,655
4307	Computer software/site lic.-ad	47,322	90,376	83,921	157,903
5102	Guest Speakers Lectures-Non	2,775	4,703	925	2,000
5103	Legal	944,060	706,900	812,793	925,000
5104	Audit	225,395	200,000	180,780	200,000
5105	Independent Contractor/Consult	7,813,711	8,343,578	9,386,727	7,143,596
5106	Events/Programs-Outside Prod	135,374	88,474	44,742	62,873
5107	Election Cost	356,269	-	-	320,000
5109	Legal Settlements	157,000	75,000	213,975	475,000
5110	Instructor Events-Personal Svs	5,782	-	(368)	8,000
5202	Travel Non-Local	265,483	325,512	152,821	291,885
5203	Travel Local	9,856	37,024	4,700	32,110
5204	Student Transportation	3,500	5,100	-	2,900
5205	Conference/Seminar Reg	141,514	173,879	106,091	214,971
5206	Internal Training- Staff Dev	12,145	25,193	12,973	67,533
5301	Dues and Membership	308,958	334,376	310,292	385,896
5406	Other Insurance	13,650	-	-	-
5407	Student Accident Insurance	151,544	170,474	148,810	220,474
5501	Garbage and Trash	318,840	447,147	344,538	445,933
5502	Gas	800,295	880,083	489,077	1,017,309
5503	Light and Power (Electricity)	2,496,098	2,435,453	2,260,939	2,733,102
5504	Sewer Use	225,655	197,108	219,670	236,937
5505	Telephone Services	330,317	159,267	303,722	497,633
5506	Main Water System	639,000	499,166	693,846	670,949
5507	Pest Control	62,622	51,803	22,978	99,281
5602	Facility/Building Leases - Ann	679,871	642,984	581,449	648,784
5603	Facility/Building Rentals-Mont	77,755	90,000	85,884	91,000
5604	Equipment Lease - Annual	129,522	139,901	56,253	123,288
5605	Equipment Rentals - Mon-Mon	58,854	50,591	51,055	39,900
5607	Print & Dup. Equip Leases/Rent	83,052	72,971	63,643	65,342
5701	Athletics Meals and Lodging	48,831	28,930	36,841	33,420
5702	Graduation Expenses	60,624	58,631	44,962	60,000
5704	Health Services	2,666	4,500	-	-
5706	Misc. Student Services	968	-	2,765	-
5708	Athletic Transportation	39,388	45,620	51,159	34,090
5865	Publishing/ Doc Publication	117,089	144,924	53,389	117,395
5866	Testing License and Material	-	400	484	400
5867	Postage	78,784	77,643	68,244	81,124
5870	Cross Enrollment Waiver	(2,184)	-	2,252	-
5875	Employee Waiver	29,868	-	23,260	22,000
5877	Payment of Fines -OSHA & Misc.	207,119	26,500	73,180	26,500
5879	Site Repair and Services	1,650	-	-	32,000
5880	Radio Licensing	3,400	3,003	9,325	4,625



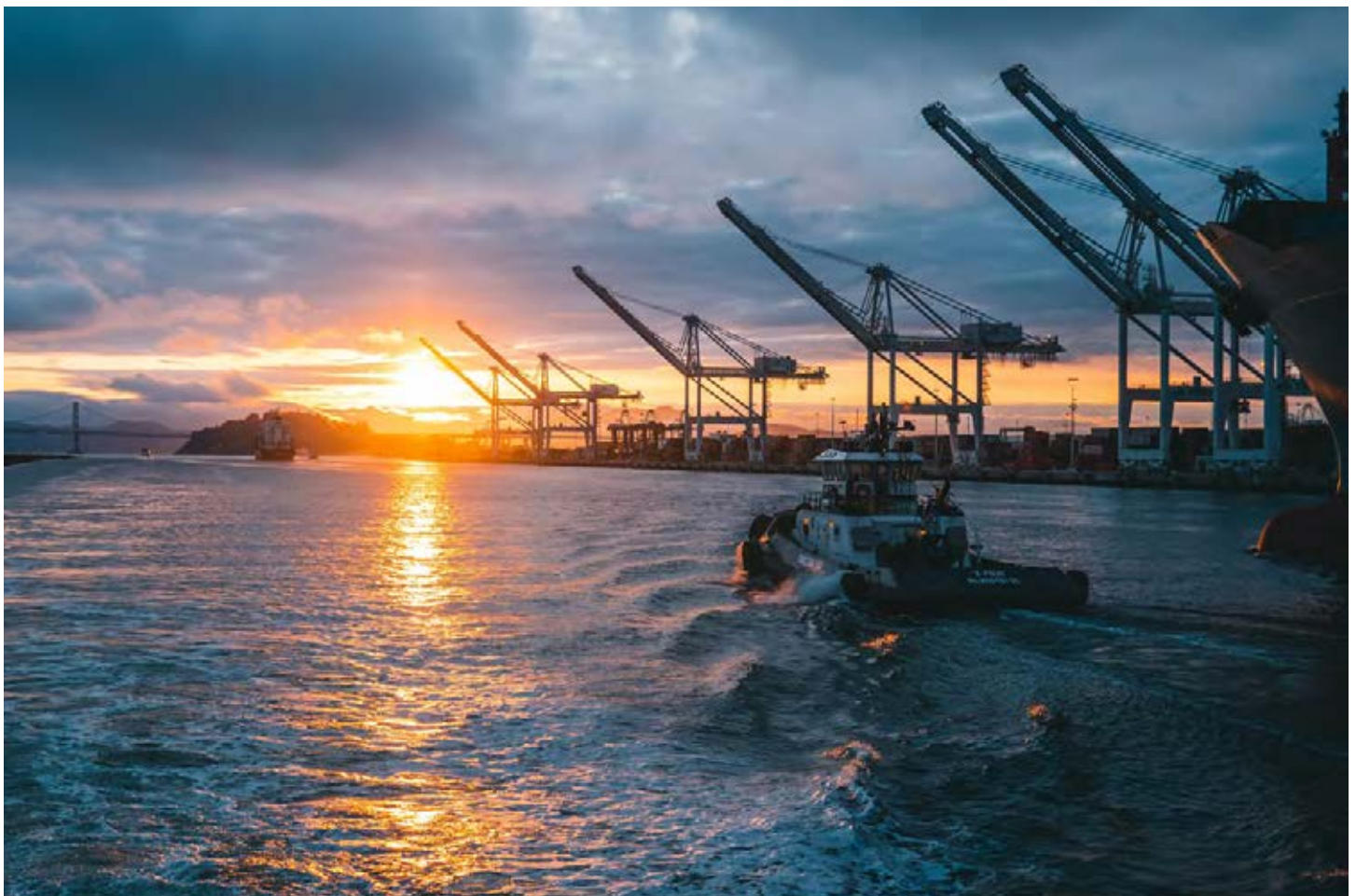
2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5881	Building Repairs & Services	107,012	150,500	211,130	1,404,458
5882	Equip Repairs Maint. & Svc	87,368	100,478	126,215	184,303
5883	Net Internet Fees and Subs.	104,680	100,860	102,532	149,112
5884	Laundry Services	6,434	6,750	5,427	5,500
5885	Misc. Operational Exp.	(4,970,325)	1,552,218	722,343	1,094,548
5886	Program TV License	29,729	30,000	25,156	30,000
5887	Advertising/Radio/TV	11,347	4,500	4,021	1,000
5888	Advertising Print/ADS	24,260	121,020	79,773	140,500
5889	Grounds Maintenance	11,874	-	-	-
5890	Service Contract-Equipment	126,213	164,225	100,710	149,430
5891	Service Contract-Software-DP	1,622,309	1,510,165	1,338,715	1,394,757
5892	Service Contract-Hardware-DP	93,249	100,600	64,067	105,000
5893	Permits & Fees - Risk Mgmt	13,872	9,000	13,006	9,000
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	(217,072)	-
5896	Prior Year Audit Adjustments	(3,766,357)	-	-	-
5899	Bad Debt Expense	850,000	850,000	-	670,830
Books, Supplies, Services		12,298,836	22,169,082	20,418,885	23,693,838
6130	Special Assessments	-	-	-	-
6206	Building Improvement	-	-	-	-
6301	College Library Books	29,459	15,559	17,091	21,123
6302	Library Software (CD DVD etc.)	5,335	4,079	4,078	1,770
6303	College Library Periodicals	5,303	3,500	2,691	3,000
6305	Library Textbooks	2,817	4,500	6,801	5,000
6306	Library Databases	61,352	53,949	52,713	62,449
6401	Software	6,195	6,200	49,676	11,700
6402	Inst Equipment and Furn	45,088	10,963	31,826	12,700
6403	Non-Instructional Equip & Furn	99,989	108,331	107,643	84,601
6406	Laptop Computers	12,495	30,000	79,306	30,900
6407	PC,SERV, Other Comput,Peripher	109,534	36,186	51,071	28,500
Equipment Cap Outlay		377,567	273,267	402,896	261,743
7120	Debt Interest - Bonds	4,899,297	4,334,000	-	2,046,604
Debt Service		4,899,297	4,334,000	-	2,046,604
7301	Transfer Out to General Fund	3,214,021	1,850,000	2,200,000	1,850,000
7535	OPD Payment for Academy	-	-	-	-
7640	Supply Vouchers (Surv Kits)	500	14,805	-	-
7920	PFT Leave Banking	-	-	-	28,885
7515	FINAIDEOPG	-	-	600	-
7516	FINAIDCARE	-	-	1600	-
Other Outgo		3,214,521	1,864,805	2,202,200	1,878,885
7930	Reserve for Contingency	-	3,080,000	-	1,007,803
Reserve for Contingency		-	3,080,000	-	1,007,803
Total Expenses		142,926,555	154,870,118	143,335,998	144,817,800



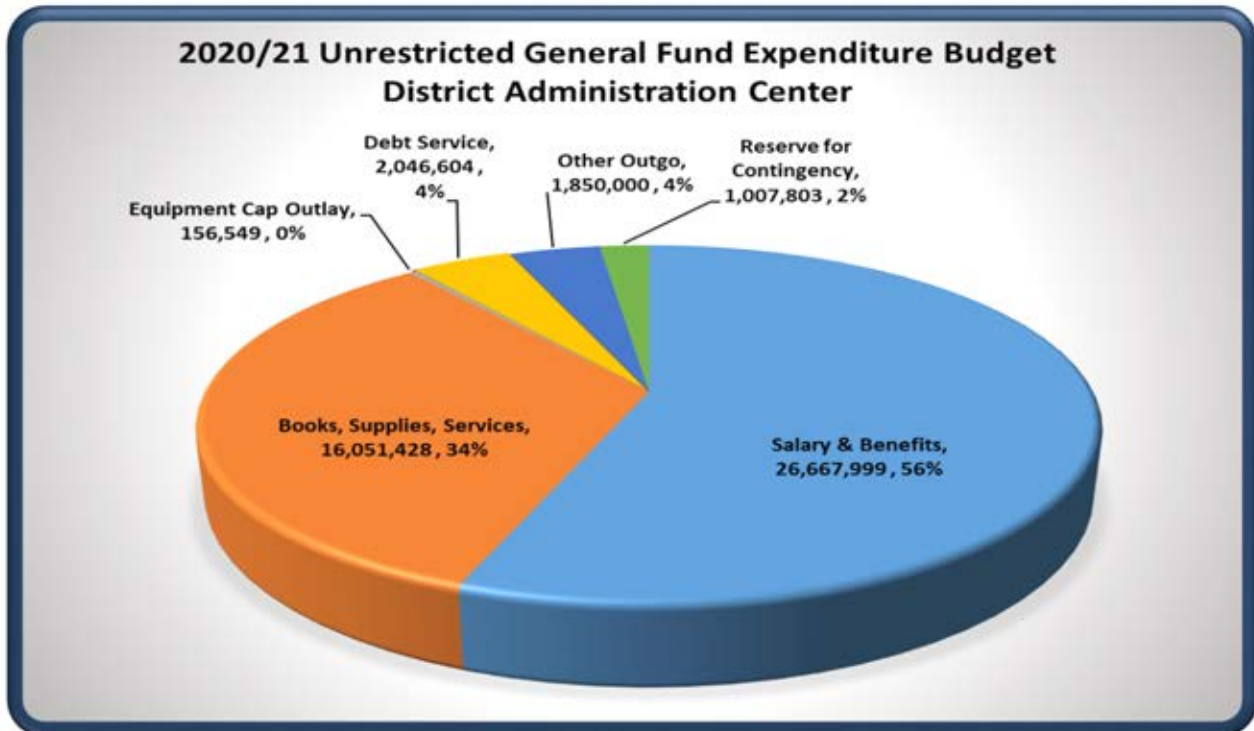
**Table 18 - Unrestricted General Fund Summary (Funds 01 & 02)
2020/21 Adopted Budget
District Office - Central Services (Location 1)**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Expenses					
	Academic Admin	1,065,836	922,091	1,072,100	1,106,346
	Other Faculty	720,674	738,834	620,118	650,563
	Part Time Academic	287,044	214,095	343,975	207,418
	Classified Salary	12,150,106	13,346,429	10,755,413	14,560,731
	Fringe Benefits	21,328,995	18,412,564	14,086,064	10,142,941
	Books, Supplies, Services	5,194,685	15,302,329	14,294,765	16,051,428
	Equipment Cap Outlay	161,118	194,671	206,778	156,549
	Debt Service	4,899,297	4,334,000	-	2,046,604
	Other Outgo	3,156,558	1,850,000	2,200,000	1,850,000
	Reserve for Contingency	-	3,080,000	-	1,007,803
	Expense Total	48,964,313	58,395,013	43,579,214	47,780,383





GRAPH 6 – DISTRICT ADMINISTRATION CENTER (SUMMARY)



GRAPH 7 – DISTRICT ADMINISTRATION CENTER (DETAIL)

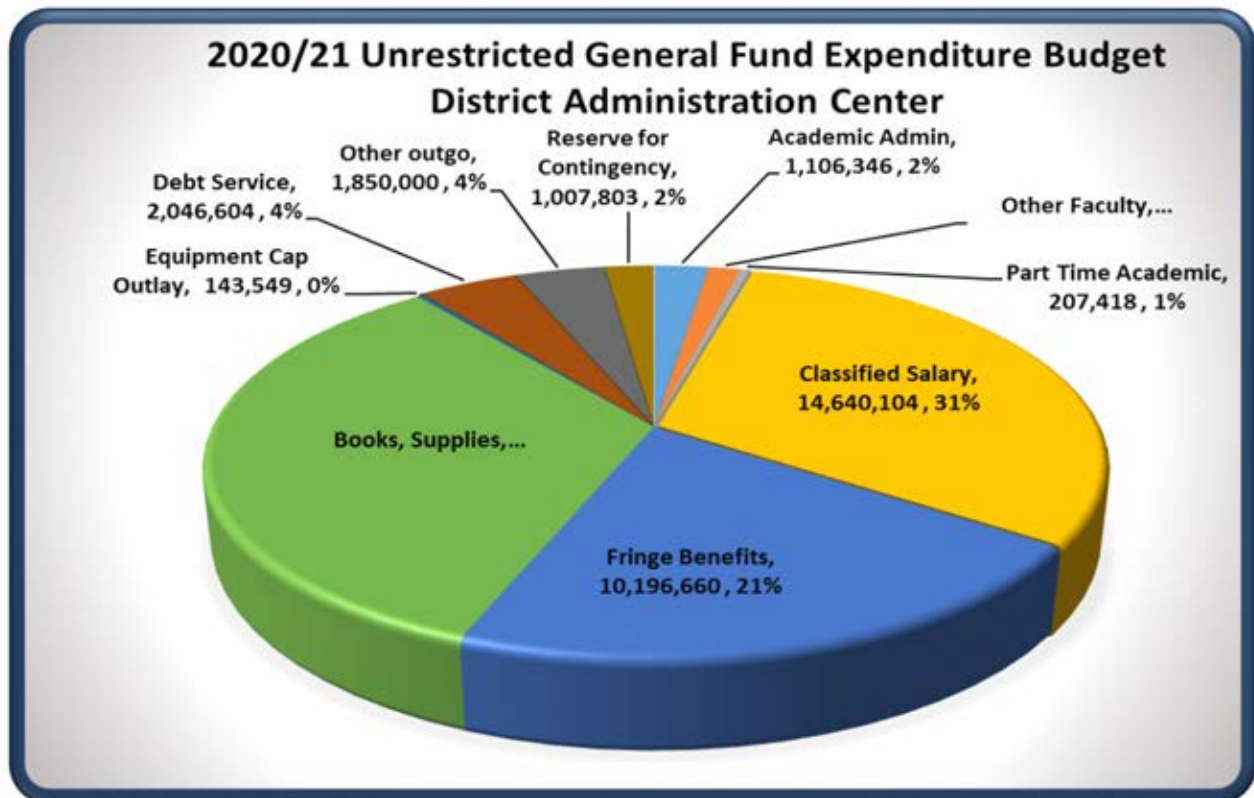




Table 19 - Unrestricted General Fund Detail (Funds 01 & 02)

2020/21 Adopted Budget

District Office - Central Services (Location 1)

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Expenses					
1201	Administrators	1,065,836	922,091	1,072,100	1,106,346
Academic Admin		1,065,836	922,091	1,072,100	1,106,346
1205	Faculty-Reassign	720,674	738,834	620,118	650,563
Other Faculty		720,674	738,834	620,118	650,563
1351	Instructor-Temp/PTime	-	-	4,105	-
1357	Instructor-Parity	-	-	-	-
1453	Counselors	44,569	68,841	54,075	61,841
1456	Other Non-Teaching	239,403	145,254	285,795	145,577
1458	Parity Pay for Non-Teaching Fa	3,072	-	-	-
Part Time Academic		287,044	214,095	343,975	207,418
2101	Administrators	2,512,461	3,220,970	2,358,255	3,565,010
2102	Clerical Tech & Sup Staff	8,480,975	9,510,948	7,762,551	10,620,353
2351	Trustee Members - Board	89,471	85,544	87,813	48,000
2352	Cler Tech & Sup Stf	601,264	203,894	155,295	84,335
2353	Student Employee Asst.	144,312	102,500	91,978	92,558
2354	Overtime	321,622	222,573	299,519	150,475
2359	Instruct Aides(non-classroom)	-	-	-	-
Classified Salary		12,150,106	13,346,429	10,755,413	14,560,731
3110	STRS - Academic	4,014,338	284,016	5,970,210	260,156
3140	STRS Cash Balance	238	-	775	5,100
3220	PERS	1,962,925	2,679,348	2,081,733	2,990,735
3310	OASDHI (FICA) Academic	5,485	-	7,219	45,522
3320	OASDHI Classified	687,086	798,986	699,490	881,626
3340	Medicare - Academic	25,291	24,085	25,132	27,630
3350	Medicare - Classified	176,001	186,855	172,691	206,247
3411	Medical -Academic	1,334,390	270,198	1,097,376	370,678
3412	Dental - Academic	14,336	9,923	13,139	20,380
3415	Life Ins. -Academic	3,988	5,936	3,768	1,523
3421	Medical -Classified	2,358,989	2,992,626	2,669,974	3,577,873
3422	Dental -Classified	160,954	115,456	159,747	229,307
3425	Life Insurance-Class	34,230	46,556	33,087	41,227
3431	Medical reimbursement	(133,494)	-	(413,777)	-
3435	Life ins. reimbursement	(225)	-	(501)	-
3510	Unemployment Ins.-Aca	1,236	1,163	1,226	1,344
3520	Unemployment Ins -Class	8,540	9,028	8,330	10,045



2020/21 Adopted Budget

District Office - Central Services (Location 1)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3530	Unemployment insurance reimbur	(3,836)	-	-	-
3610	Work Comp-Academic	32,073	28,235	30,744	32,394
3620	Work Comp-Classfd	196,848	219,074	188,216	241,803
3712	OPEB Instructional	117,471	124,568	110,453	132,890
3720	Apple Ret.	12,452	-	3,415	-
3722	OPEB Classified	823,059	966,511	819,331	1,066,461
3912	Retiree Benefits	6,712,506	4,825,000	290,167	-
3922	Retiree Benefit - Classified	2,784,117	4,825,000	114,119	-
Fringe Benefits		21,328,995	18,412,564	14,086,064	10,142,941
4101	Classroom-Books	-	-	-	-
4103	Office Refer/Dict	96	-	-	-
4301	Instructional - (Classroom)	(500)	500	1,000	-
4303	Subs Periodicals	5,175	3,523	9,112	3,550
4304	Supplies-office	275,387	319,275	275,456	203,268
4305	Fuel - gasoline/petroleum	14,843	12,000	15,154	23,620
4306	Computer software/site lic.-cl	1,250	29,000	31,152	7,000
4307	Computer software/site lic.-ad	36,377	72,905	51,180	149,283
5103	Legal	944,060	706,900	812,793	925,000
5104	Audit	225,395	200,000	180,780	200,000
5105	Independent Contractor/Consult	7,504,007	7,967,011	9,081,208	6,893,490
5106	Events/Programs-Outside Prod	17,750	14,200	4,605	8,800
5107	Election Cost	356,269	-	-	320,000
5109	Legal Settlements	157,000	75,000	213,975	475,000
5202	Travel Non-Local	161,778	225,905	83,313	207,307
5203	Travel Local	5,165	15,800	1,805	16,600
5204	Student Transportation	585	-	-	-
5205	Conference/Seminar Reg	83,241	93,898	57,094	101,950
5206	Internal Training- Staff Dev	11,480	17,093	10,865	30,093
5301	Dues and Membership	63,832	92,205	69,063	106,050
5406	Other Insurance	13,650	-	-	-
5407	Student Accident Insurance	150,044	170,474	148,810	220,474
5501	Garbage and Trash	52,813	173,697	95,731	143,704
5502	Gas	22,494	181,620	25,697	198,618
5503	Light and Power (Electricity)	277,408	363,546	239,877	405,479
5504	Sewer Use	20,543	20,190	23,160	21,570
5505	Telephone Services	263,462	77,465	229,447	427,436
5506	Main Water System	48,040	38,125	45,976	50,442
5507	Pest Control	4,074	2,903	2,568	4,278
5602	Facility/Building Leases - Ann	-	-	-	-
5603	Facility/Building Rentals-Mont	51,975	60,000	55,884	60,000
5604	Equipment Lease - Annual	74,111	95,401	36,229	73,288
5605	Equipment Rentals - Mon-Mon	-	2,000	5,482	2,000
5607	Print & Dup. Equip Leases/Rent	12,061	16,830	10,819	21,830
5702	Graduation Expenses	120	-	4,406	-



		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5706	Misc. Student Services	-	-	-	-
5865	Publishing/ Doc Publication	9,151	39,250	12,425	27,500
5867	Postage	56,169	59,393	55,209	57,624
5875	Employee Waiver	46	-	138	-
5877	Payment of Fines -OSHA & Misc	207,119	26,500	73,180	26,500
5879	Site Repair and Services	-	-	-	32,000
5880	Radio Licensing	1,928	2,685	8,430	4,625
5881	Building Repairs & Services	102,933	150,000	211,121	1,404,458
5882	Equip Repairs Maint. & Svc	39,305	57,713	92,935	140,654
5883	Net Internet Fees and Subs.	74,337	75,860	66,453	117,012
5885	Misc. Operational Exp.	(5,025,738)	1,200,702	650,906	513,522
5886	Program TV License	29,729	30,000	25,156	30,000
5887	Advertising/Radio/TV	5,997	-	-	-
5888	Advertising Print/ADS	16,844	119,020	68,614	138,000
5889	Grounds Maintenance	2,250	-	-	60,000
5890	Service Contract-Equipment	10,356	23,975	8,843	19,816
5891	Service Contract-Software-DP	1,622,309	1,510,165	1,338,715	1,394,757
5892	Service Contract-Hardware-DP	93,249	100,600	64,067	105,000
5893	Permits & Fees - Risk Mgmt	11,072	9,000	13,006	9,000
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	(217,072)	-
5896	Prior Year Audit Adjustments	(3,766,357)	-	-	-
5899	Bad Debt Expense	850,000	850,000	-	670,830
Books, Supplies, Services		5,194,685	15,302,329	14,294,765	16,054,428
6130	Special Assessments	-	-	-	-
6306	Library Databases	48,744	50,449	50,449	50,449
6401	Software	6,195	6,200	7,235	9,000
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	49,547	86,377	102,299	55,100
6406	Laptop Computers	5,342	19,500	18,148	16,500
6407	PC,SERV, Other Comput,Peripher	51,289	32,145	28,647	25,500
Equipment Cap Outlay		161,118	194,671	206,778	156,549
7120	Debt Interest - Bonds	4,899,297	4,334,000	-	2,046,604
Debt Service Transfer		4,899,297	4,334,000	-	2,046,604
7301	Interfund Transfers	3,156,558	1,850,000	2,200,000	1,850,000
7302	Special Reserve #1	-	-	-	-
7535	OPD Payment for Academy	-	-	-	-
Other Outgo		3,156,558	1,850,000	2,200,000	1,850,000
7930	Reserve for Contingency	-	3,080,000	-	1,007,803
Reserve for Contingency		-	3,080,000	-	1,007,803
Expense Total		48,964,313	58,395,013	43,579,214	47,780,383



Table 20 - Unrestricted General Fund Summary (Funds 01 & 02)

2020/21 Adopted Budget

College of Alameda (Location 2)

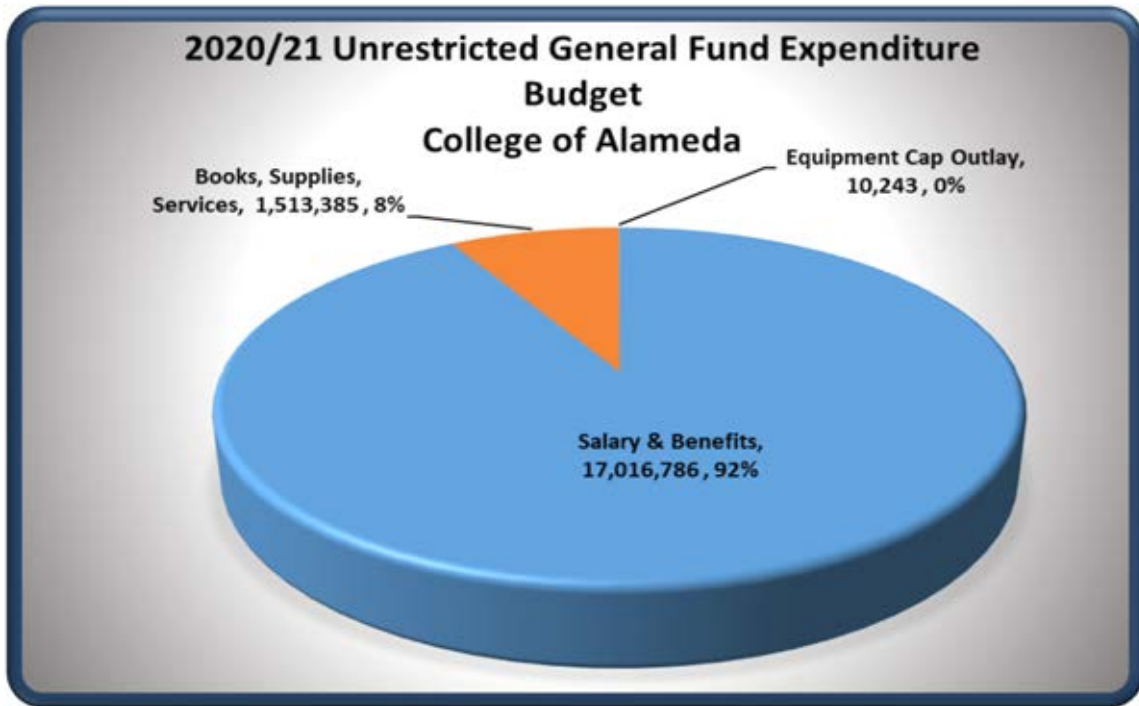
		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Expenses					
	Full Time Academic	4,020,006	4,676,508	4,271,307	4,458,667
	Academic Admin	1,096,513	1,179,288	1,219,269	1,150,942
	Other Faculty	851,174	727,015	899,485	945,095
	Part Time Academic	2,939,725	1,978,001	2,954,316	1,569,950
	Classified Salary	3,240,922	3,366,095	3,150,511	3,246,676
	Fringe Benefits	4,976,216	5,562,568	5,753,691	5,650,106
	Books, Supplies, Services	1,435,103	1,494,353	1,383,277	1,508,735
	Equipment Cap Outlay	52,842	5,951	24,039	10,243
	Expense Total	18,612,501	18,989,779	19,655,894	18,540,414



Photos by : Noll & Tam Architects



Graph 8 – College Of Alameda (Summary)



Graph 9 – College Of Alameda (Detail)

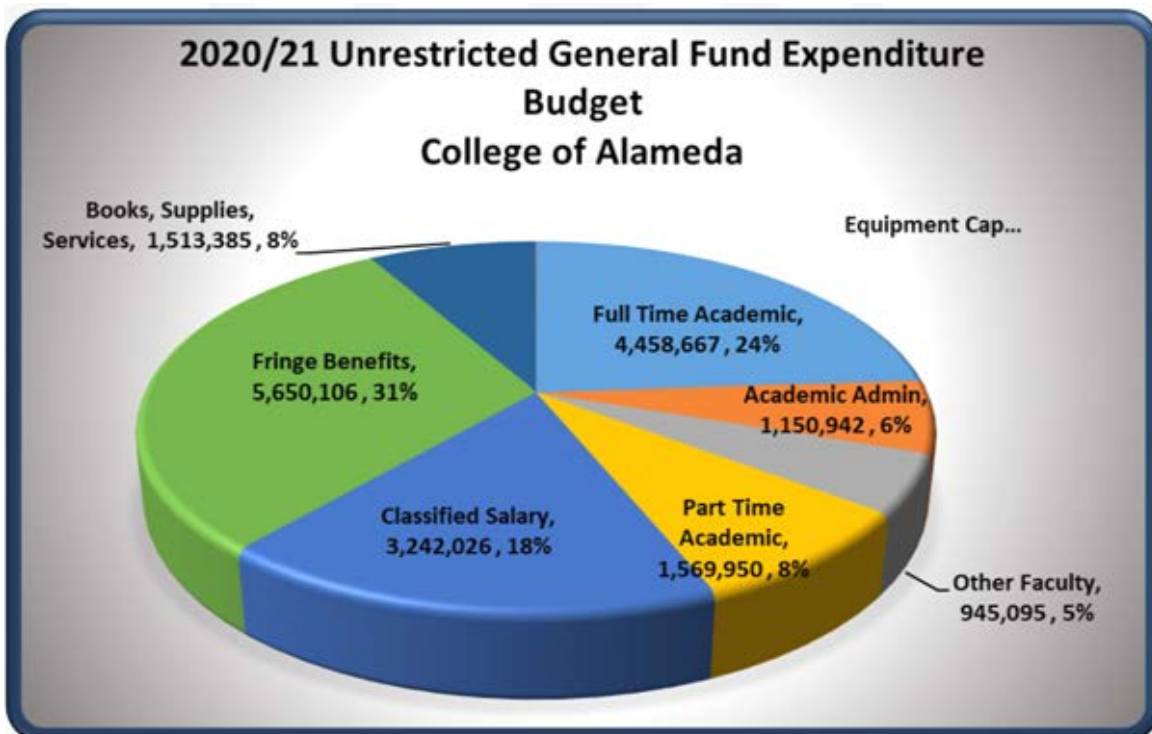




Table 21 - Unrestricted General Fund Detail (Funds 01 & 02)

2020/21 Adopted Budget

College of Alameda (Location 2)

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Expenses					
1101	Instructor	4,020,006	4,676,508	4,271,307	4,458,667
1102	Instructor - Long Term Subs	-	-	-	-
Full Time Academic		4,020,006	4,676,508	4,271,307	4,458,667
1201	Administrators	1,096,513	1,179,288	1,219,269	1,150,942
Academic Admin		1,096,513	1,179,288	1,219,269	1,150,942
1202	Department Chair	258,868	-	207,870	226,883
1203	Counselors	379,161	409,374	387,695	380,397
1204	Librarians	93,118	204,562	206,330	186,029
1205	Faculty - Special - Assigned	28,289	37,693	97,589	75,364
1206	Nurse	91,739	75,386	-	76,422
Other Faculty		851,174	727,015	899,485	945,095
1351	Instructor-PTIME & Ext-Se	2,453,144	1,878,471	2,472,247	1,482,737
1352	Instructor-Sub-Daily/Sick	21,167	-	19,022	-
1353	Instructor - Retiree	93,725	-	97,458	-
1356	Instructor-Pt-Office Hour	208,805	-	220,046	-
1357	Instructor-PT/Extra Serv Parit	49,085	-	-	-
1452	Department Chairs	17,004	-	24,800	-
1453	Counselors	-	-	6,048	-
1454	Librarians	3,330	20,000	-	12,000
1455	Coaches	10,592	10,592	10,592	14,593
1456	Other Non-Teaching	73,306	68,938	103,571	60,620
1457	Non-Teaching Retirees	-	-	533	-
1458	Parity Pay for Non-Teaching Fa	9,566	-	-	-
Part Time Academic		2,939,725	1,978,001	2,954,316	1,569,950
2101	Administrators	292,354	361,950	364,508	462,598
2102	Clerical Tech & Sup Staff	2,469,173	2,630,677	2,336,029	2,423,210
2201	Instructional Aides	272,436	227,268	291,939	219,918
2352	Cler Tech & Sup Stf	41,360	32,000	13,217	15,000
2353	Student Employee Asst.	4,344	4,000	8,860	5,650
2354	Overtime	51,363	19,700	39,075	18,500
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides (Replace)	1,812	-	9,972	14,800
2452	Inst. Aides - Student	108,080	90,500	86,910	87,000
2453	Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary		3,240,922	3,366,095	3,150,511	3,246,676



2020/21 Adopted Budget College of Alameda (Location 2)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3110	STRS - Academic	1,034,742	1,198,762	1,309,938	1,071,053
3140	STRS Cash Balance	40,311	34,142	44,447	22,050
3220	PERS	633,014	781,244	776,883	767,676
3310	OASDHI (FICA) Academic	34,282	-	43,051	70,250
3320	OASDHI Classified	189,181	233,061	204,195	185,317
3340	Medicare - Academic	126,895	90,485	140,460	96,994
3350	Medicare - Classified	46,472	54,507	49,839	43,359
3411	Medical -Academic	1,140,271	1,205,181	1,426,860	1,481,261
3412	Dental - Academic	72,067	40,942	76,472	83,695
3415	Life Ins. -Academic	16,011	21,700	16,539	3,420
3421	Medical -Classified	697,611	906,135	634,392	823,106
3422	Dental -Classified	55,803	34,229	57,867	69,211
3425	Life Insurance-Class	10,692	13,783	11,093	10,500
3510	Unemployment Ins.-Aca	6,143	5,797	6,801	5,767
3520	Unemployment Ins -Class	2,251	2,628	2,404	2,117
3610	Work Comp-Academic	150,936	140,865	167,310	138,879
3620	Work Comp-Classfd	51,055	63,904	55,224	50,839
3712	OPEB Instructional	445,129	453,504	487,524	500,442
3720	Apple Ret.	1,279	-	497	-
3722	OPEB Classified	222,069	281,699	241,895	224,170
	Fringe Benefits	4,976,216	5,562,568	5,753,691	5,650,106
4301	Instructional Supplies	1,382	3,000	-	1,000
4302	Supplies Outreach recruitment	-	-	-	-
4304	Supplies-office	119,503	85,710	114,515	76,832
4306	Computer software/site lic.-cl	-	-	4,534	-
4307	Computer software/site lic.-ad	96	271	215	120
5102	Guest Speakers Lectures-Non	75	-	75	-
5105	Independent Contractor/Consult	107,538	63,998	150,197	67,098
5106	Events/Programs-Outside Prod	20,875	21,593	8,817	10,950
5202	Travel Non-Local	24,370	18,500	16,280	12,950
5203	Travel Local	507	3,250	383	263
5204	Student Transportation	1,580	1,600	-	1,000
5205	Conference/Seminar Reg	6,761	11,794	5,248	23,018
5206	Internal Training- Staff Dev	-	-	-	-
5301	Dues and Membership	56,476	49,695	61,029	60,350
5501	Garbage and Trash	48,854	42,689	45,097	51,297
5502	Gas	175,288	170,025	111,023	184,053
5503	Light and Power (Electricity)	484,709	488,015	489,483	508,944
5504	Sewer Use	73,878	73,878	74,256	77,571
5505	Telephone Services	9,628	13,606	12,740	10,109
5506	Main Water System	123,858	153,505	167,297	130,051
5507	Pest Control	4,578	6,000	5,427	4,807



**2020/21 Adopted Budget
College of Alameda (Location 2)**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5603	Facility/Building Rentals-Mont	338	-	-	-
5605	Equipment Rentals - Mon-Mon	10,820	1,450	1,450	-
5607	Print & Dup. Equip Leases/Rent	31,421	33,500	28,882	33,000
5701	Athletics Meals and Lodging	3,603	5,000	9,309	-
5702	Graduation Expenses	13,942	13,631	5,574	15,000
5708	Athletic Transportation	2,060	3,000	412	-
5865	Publishing/ Doc Publication	33,807	35,000	11,539	30,000
5867	Postage	13,536	8,250	6,512	11,500
5870	CROSS ENROLLMENT WAIVER	-	-	-	-
5875	Employee Waiver	1,411	-	3,066	2,500
5879	Site Repair and Services	1,650	-	-	-
5880	Radio Licensing	275	318	280	-
5881	Building Repairs & Services	829	-	10	-
5882	Equip Repairs Maint. & Svc	14,185	9,900	5,892	6,500
5883	Net Internet Fees and Subs.	7,770	6,000	14,010	10,000
5884	Laundry Services	6,434	6,750	5,427	5,500
5885	Misc. Operational Exp.	3,466	144,211	5,071	160,765
5887	Advertising/Radio/TV	3,822	4,500	609	1,000
5888	Advertising Print/ADS	4,217	2,000	11,159	2,500
5889	Grounds Maintenance	9,624	-	-	-
5890	Service Contract-Equipment	9,138	13,714	7,460	10,057
5891	Service Contract-Software-DP	-	-	-	-
5893	Permits & Fees - Risk Mgmt	2,800	-	-	-
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
	Books, Supplies, Services	1,435,103	1,494,353	1,383,277	1,508,735
6206	Building Improvement	-	-	-	-
6302	Library Software (CD DVD etc.)	788	788	788	1,043
6401	Software	-	-	-	-
6402	Inst Equipment and Furn	1,063	1,063	993	2,000
6403	Non-Instructional Equip & Furn	40,401	1,600	2,700	1,500
6406	Laptop Computers	3,348	2,500	3,290	5,700
6407	PC,SERV, Other Comput,Peripher	7,242	-	16,268	-
	Equipment Cap Outlay	52,842	5,951	24,039	10,243
7301	Transfer Out to General Fund	23,711	-	-	-
	Other Outgo	23,711	-	-	-
	Expense Total	18,636,212	18,989,779	19,425,667	18,540,414



Table 22 - Unrestricted General Fund Summary (Funds 01 & 02)

2020/21 Adopted Budget

Laney College (Location 5)

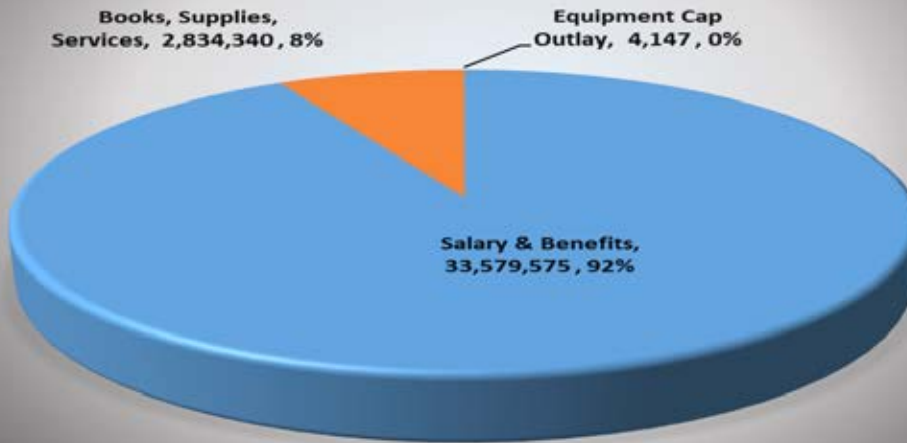
		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Expenses					
	Full Time Academic	9,366,122	10,904,149	9,631,366	10,401,856
	Academic Admin	1,330,013	1,425,531	1,310,734	1,440,643
	Other Faculty	729,621	1,642,841	1,877,155	1,979,741
	Part Time Academic	7,453,349	3,145,095	6,565,970	2,748,481
	Classified Salary	4,923,787	5,855,850	5,135,151	5,570,327
	Fringe Benefits	9,412,906	11,058,805	11,449,673	11,438,527
	Books, Supplies, Services	2,505,482	2,270,870	1,854,157	2,834,340
	Equipment Cap Outlay	58,366	4,041	55,725	4,147
	Other outgo			2,200	-
	Expense Total	35,779,646	36,307,182	37,882,131	36,418,062





GRAPH 10 – LANEY COLLEGE (SUMMARY)

2020/21 Unrestricted General Fund Expenditure Budget
Laney College



GRAPH 11 – LANEY COLLEGE (DETAIL)

2020/21 Unrestricted General Fund Expenditure Budget
Laney College

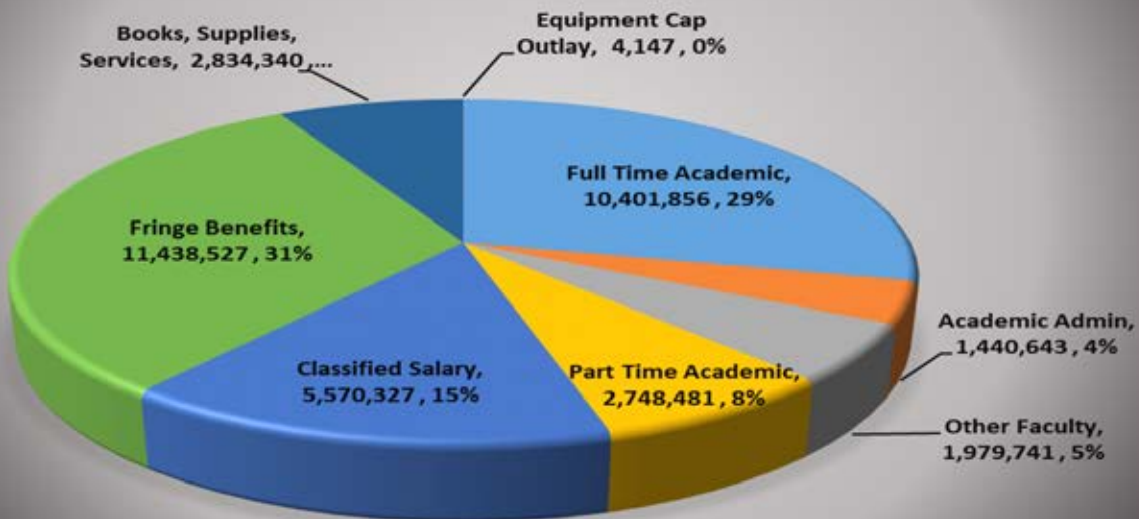




Table 23 - Unrestricted General Fund Detail (Funds 01 & 02)

2020/21 Adopted Budget

Laney College (Location 5)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Expenses					
1101	Instructor	9,366,122	10,904,149	9,398,648	10,401,856
1102	Instructor – Long Term Subs	-	-	-	-
1103	Instructor – Sabbatical	-	-	232,718	-
Full Time Academic		9,366,122	10,904,149	9,631,366	10,401,856
1201	Administrators	1,330,013	1,425,531	1,310,734	1,440,643
Academic Admin		1,330,013	1,425,531	1,310,734	1,440,643
1202	Department Chair	273,604	-	452,207	447,498
1203	Counselors	385,826	1,037,596	944,110	997,817
1204	Librarians	(128,265)	343,655	311,072	351,077
1205	Faculty - Special - Assigned	78,476	86,324	7,195	71,351
1206	Nurse	119,981	109,075	56,314	49,584
1209	Counselors-Lts	-	-	37,909	-
1210	Librarians-Lts	0	66,191	68,348	62,414
Other Faculty		729,621	1,642,841	1,877,155	1,979,741
1351	Instructor-PTTime & Ext-Se	6,301,584	2,917,960	5,335,837	2,556,015
1352	Instructor-Sub-Daily/Sick	61,069	120	51,356	-
1353	Instructor - Retiree	186,933	-	216,926	-
1356	Instructor-Pt-Office Hour	471,716	-	593,513	-
1357	Instructor-PT/Extra Serv Parit	112,621	-	-	-
1452	Department Chairs	78,639	13,000	68,274	21,000
1453	Counselors	60,221	56,500	38,149	55,500
1454	Librarians	841	39,229	125,770	35,306
1455	Coaches	84,319	75,132	74,084	22,960
1456	Other Non-Teaching	79,723	43,154	62,060	57,700
1457	Non-Teaching Retirees	(2,509)	-	-	-
1458	Parity Pay for Non-Teaching Fa	18,192	-	-	-
1459	Staff-Developing Training Fac	-	-	-	-
Part Time Academic		7,453,349	3,145,095	6,565,970	2,748,481
2101	Administrators	603,517	671,804	691,924	756,802
2102	Clerical Tech & Sup Staff	3,027,860	3,807,007	3,262,337	3,552,602
2201	Instructional Aides	793,429	924,317	877,546	868,656
2352	Cler Tech & Sup Stf	124,384	123,652	49,790	83,949
2353	Student Employee Asst.	102,136	87,190	74,333	81,158
2354	Overtime	49,234	39,315	45,023	47,166
2357	Classified Retirees	16,845	-	1,799	-



2020/21 Adopted Budget

Laney College (Location 5)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides (Replace)	113,718	92,600	22,080	84,988
2452	Inst. Aides - Student	92,409	105,510	110,065	90,996
2453	Inst. Aides-O/T/Perm	254	4,455	252	4,010
Classified Salary		4,923,787	5,855,850	5,135,151	5,570,327
3110	STRS - Academic	2,089,695	2,596,080	2,713,854	2,298,669
3140	STRS Cash Balance	135,102	52,161	134,325	37,062
3220	PERS	893,122	1,189,381	1,160,051	1,227,905
3310	OASDHI (FICA) Academic	51,620	-	53,322	134,315
3320	OASDHI Classified	269,198	354,526	324,364	295,149
3340	Medicare - Academic	269,353	202,304	293,273	204,093
3350	Medicare - Classified	65,577	82,915	76,891	71,534
3411	Medical -Academic	2,568,447	2,894,719	3,353,293	3,505,851
3412	Dental - Academic	149,317	96,350	165,647	196,567
3415	Life Ins. -Academic	30,373	48,743	33,836	9,132
3421	Medical -Classified	1,179,445	1,599,841	1,187,351	1,509,959
3422	Dental -Classified	91,844	63,107	105,931	121,702
3425	Life Insurance-Class	16,092	21,367	19,370	19,609
3510	Unemployment Ins.-Aca	13,320	12,007	14,319	11,735
3520	Unemployment Ins -Class	3,176	4,010	3,727	3,498
3610	Work Comp-Academic	323,032	289,642	347,861	282,726
3620	Work Comp-Classfd	75,863	97,206	88,988	83,856
3712	OPEB Instructional	866,746	1,025,576	986,380	1,055,343
3720	Apple Ret.	6,615	-	1,904	-
3722	OPEB Classified	314,969	428,870	384,988	369,822
Fringe Benefits		9,412,906	11,058,805	11,449,673	11,438,527
4103	Office Professional Refer/Dict	242	-	-	-
4301	Instructional Supplies (Classroom)	53,518	26,360	25,572	26,009
4302	Supplies Outreach recruitment	9,157	3,600	878	1,388
4303	Subs Periodicals - Other	242	2,000	-	1,800
4304	Supplies-office	172,052	172,781	205,310	141,973
4305	Fuel - gasoline/petroleum	523	-	-	-
4306	Computer software/site lic.-cl	-	400	1,123	360
4307	Computer software/site lic.-ad	10,750	15,000	31,250	4,050
5102	Guest Speakers Lectures-Non	1,600	3,000	-	-
5105	Independent Contractor/Consult	52,010	70,346	50,815	47,435
5106	Events/Programs-Outside Prod	69,796	29,627	10,378	26,223
5202	Travel Non-Local	35,720	35,469	18,814	32,078
5203	Travel Local	2,174	8,984	1,646	12,037
5205	Conference/Seminar Reg	18,090	18,365	12,949	35,977
5206	Internal Training- Staff Dev	65	8,100	2,108	37,290
5301	Dues and Membership	50,447	59,321	53,568	92,684
5501	Garbage and Trash	101,647	82,454	113,831	106,729



2020/21 Adopted Budget Laney College (Location 5)

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
5502	Gas	403,095	288,584	163,860	423,249
5503	Light and Power (Electricity)	977,526	912,975	753,731	1,026,402
5504	Sewer Use	56,932	45,283	50,450	59,778
5505	Telephone Services	18,505	27,480	22,975	19,431
5506	Main Water System	124,777	112,154	125,275	131,015
5507	Pest Control	52,891	41,900	12,991	89,062
5605	Equipment Rentals - Mon-Mon	5,555	5,900	13,075	5,900
5607	Print & Dup. Equip Leases/Rent	39,570	17,141	18,450	10,512
5701	Athletics Meals and Lodging	17,852	15,630	11,904	22,250
5702	Graduation Expenses	3,652	-	-	-
5708	Athletic Transportation	28,281	20,620	23,686	30,250
5865	Publishing/ Doc Publication	27,304	42,974	3,567	35,195
5867	Postage	6,185	5,000	4,152	5,000
5875	Employee Waiver	17,967	-	14,053	8,000
5881	Building Repairs & Services	-	-	-	-
5882	Equip Repairs Maint. & Svc	22,135	18,265	21,919	20,739
5883	Net Internet Fees and Subs.	9,148	9,200	8,893	9,200
5885	Misc. Operational Exp.	13,584	60,221	2,064	260,767
5887	Advertising/Radio/TV	551	-	390	-
5888	Advertising Print/ADS	3,198	-	-	-
5890	Service Contract-Equipment	98,743	111,736	74,479	111,557
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
Books, Supplies, Services		2,505,482	2,270,870	1,854,157	2,834,340
6301	College Library Books	7,024	-	4,731	-
6302	Library Software (CD DVD etc.)	2,471	-	-	-
6303	College Library Periodicals	2,115	-	-	-
6305	Library Textbooks	-	-	-	-
6401	Software	-	-	42,441	-
6402	Inst Equipment and Furn	8,281	-	6,855	-
6403	Non-Instructional Equip & Furn	-	-	1,490	1,147
6406	Laptop Computers	1,614	-	-	-
6407	PC,SERV, Other Comput,Peripher	36,860	4,041	208	3,000
Equipment Cap Outlay		58,366	4,041	55,725	4,147
7515	FINAIDEOPG	-	-	600	-
7516	FINAIDCARE	-	-	1,600	-
Other outgo		-	-	2,200	-
Expense Total		35,779,646	36,307,182	37,882,131	36,418,062



Table 24 - Unrestricted General Fund Summary (Funds 01 & 02)

2020/21 Adopted Budget

Merritt College (Location 6)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Expenses					
	Full Time Academic	4,167,201	5,894,036	4,752,703	5,434,160
	Academic Admin	961,832	966,222	895,210	1,232,134
	Other Faculty	1,086,310	859,254	1,197,049	1,247,881
	Part Time Academic	4,330,823	2,203,537	4,136,474	2,008,671
	Classified Salary	2,944,544	3,483,278	2,940,255	3,315,734
	Fringe Benefits	5,130,774	6,378,243	5,890,293	6,662,952
	Books, Supplies, Services	1,669,443	1,468,867	1,537,340	1,785,368
	Equipment Cap Outlay	60,006	49,050	39,713	67,150
	Expense Total	20,350,933	21,302,487	21,389,037	21,754,050

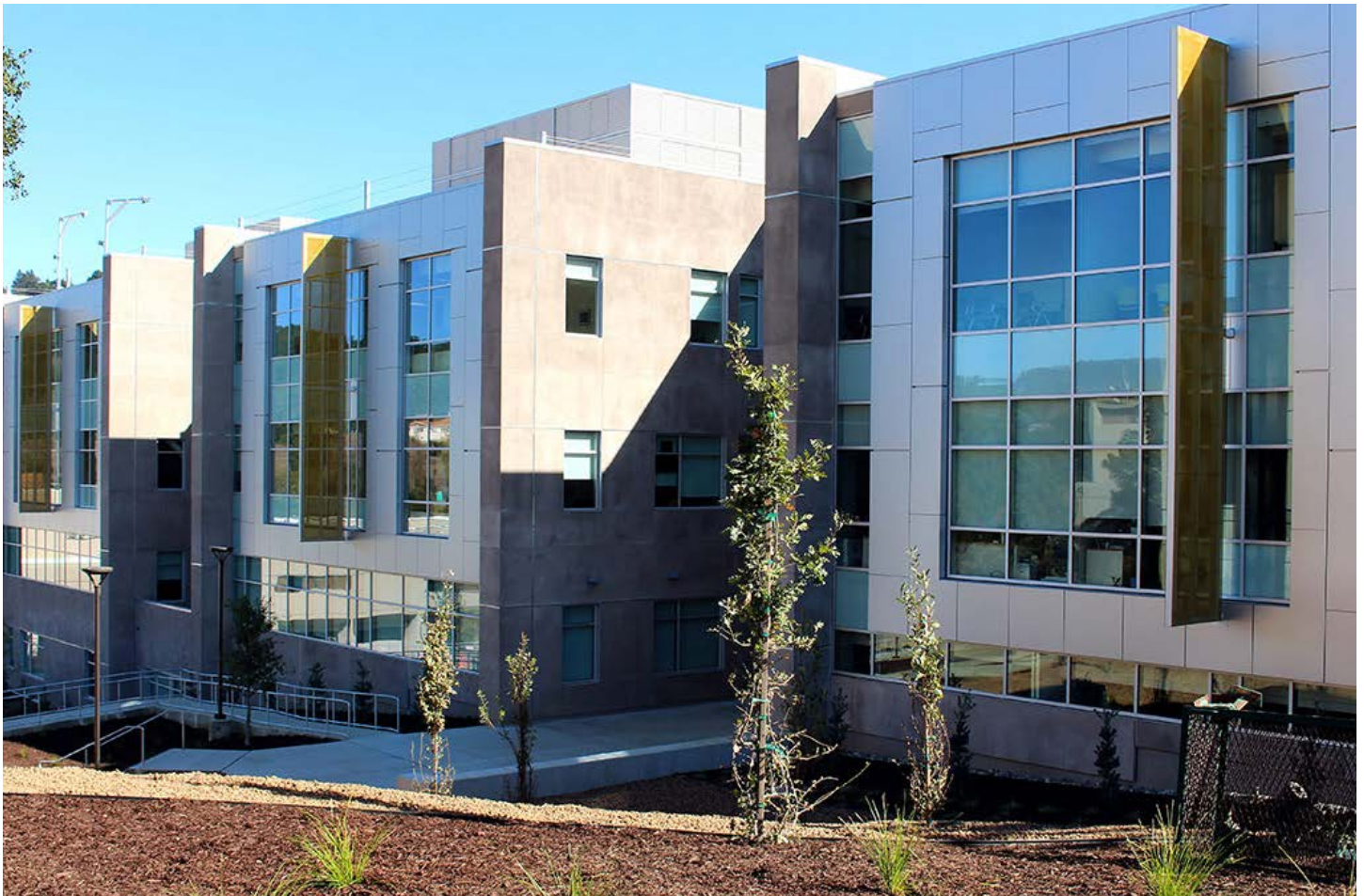
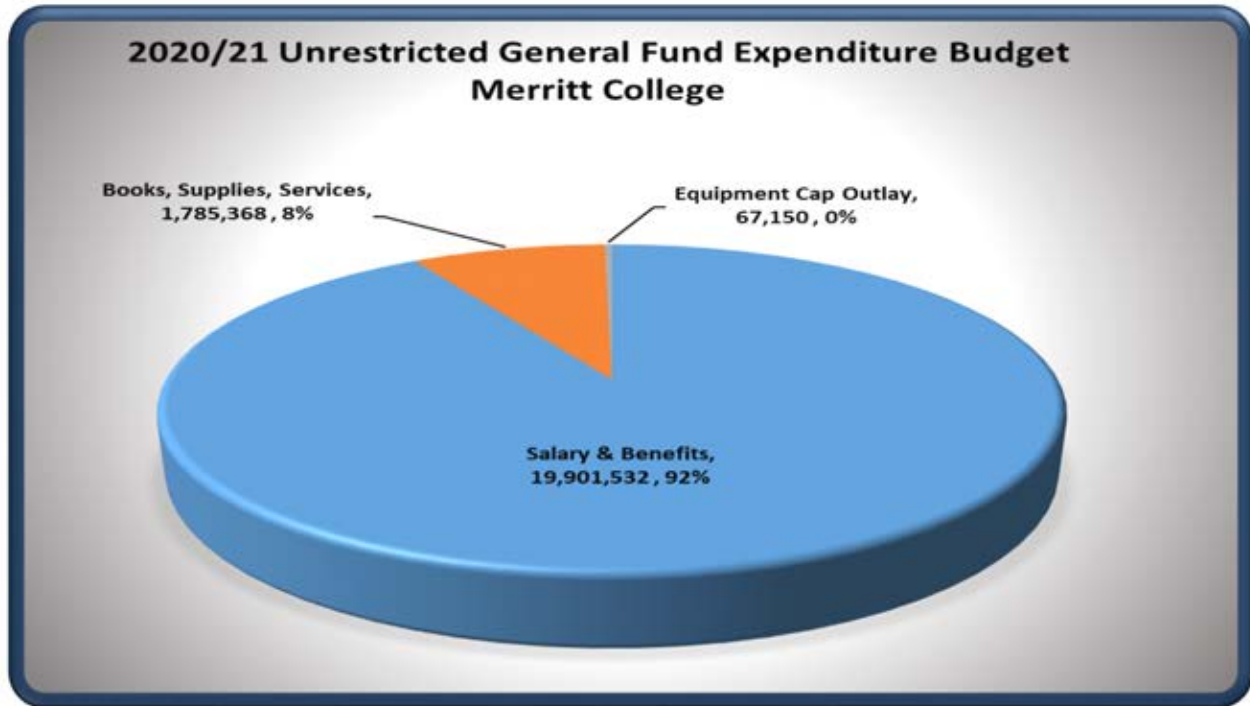


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GRAPH 12 – MERRITT COLLEGE (SUMMARY)



GRAPH 13 – MERRITT COLLEGE (DETAIL)

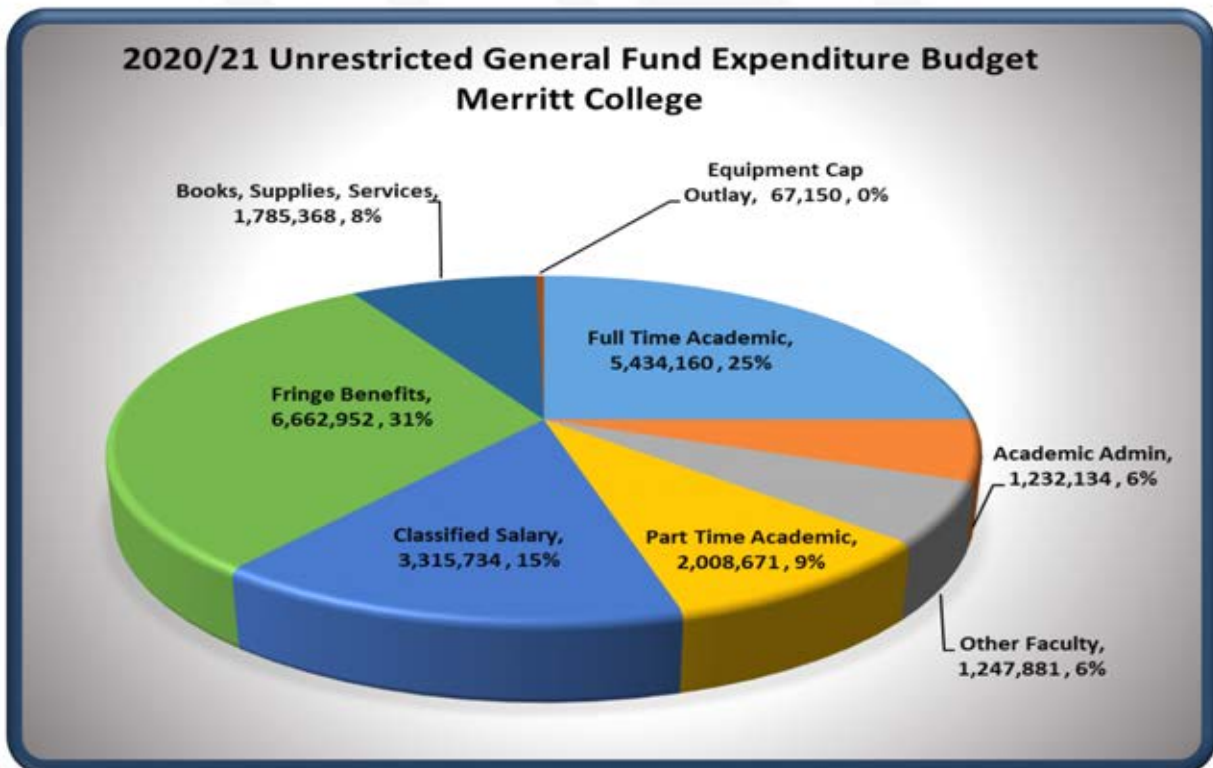




Table 25 - Unrestricted General Fund Detail (Funds 01 & 02)

2020/21 Adopted Budget

Merritt College (Location 6)

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Expenses					
1101	Instructor	4,105,969	5,829,628	4,752,703	5,333,473
1102	Instructor - Long Term Subs	61,232	64,408	-	100,687
Full Time Academic		4,167,201	5,894,036	4,752,703	5,434,160
1201	Administrators	961,832	966,222	895,210	1,232,134
Academic Admin		961,832	966,222	895,210	1,232,134
1202	Department Chair	269,990	-	221,029	237,079
1203	Counselors	477,492	476,985	472,478	426,556
1204	Librarians	-	270,160	181,651	239,976
1205	Faculty - Special - Assigned	215,509	-	194,551	232,149
1206	Nurse	123,320	112,109	127,340	112,121
Other Faculty		1,086,310	859,254	1,197,049	1,247,881
1351	Instructor-PTIME & Ext-Se	3,742,595	2,080,937	3,316,960	1,906,671
1352	Instructor-Sub-Daily/Sick	7,284	-	40,071	-
1353	Instructor - Retiree	144,510	-	193,424	-
1356	Instructor-Pt-Office Hour	223,781	-	378,255	-
1357	Instructor-PT/Extra Serv Parit	64,543	-	-	-
1452	Department Chairs	2,846	-	3,419	-
1453	Counselors	42,868	-	13,822	26,000
1454	Librarians	12,197	48,000	76,918	46,000
1455	Coaches	-	42,700	41,194	-
1456	Other Non-Teaching	61,973	30,000	71,455	26,100
1457	Non-Teaching Retirees	12,217	-	956	2,000
1458	Parity Pay for Non-Teaching Fa	16,010	-	-	-
1459	Staff Developing Training Fac	-	1,900	-	1,900
Part Time Academic		4,330,823	2,203,537	4,136,474	2,008,671
2101	Administrators	237,064	258,408	273,987	282,312
2102	Clerical Tech & Sup Staff	2,222,325	2,577,714	2,073,783	2,486,154
2201	Instructional Aides	337,192	390,031	339,932	353,268
2352	Cler Tech & Sup Stf	42,040	118,700	90,660	76,900
2353	Student Employee Asst.	40,755	56,925	35,120	55,600
2354	Overtime	12,220	10,400	33,241	10,400
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides (Replace)	21,233	35,900	7,454	10,385
2452	Inst. Aides - Student	31,716	35,200	85,594	40,715
2453	Instruct Aides-O/T/Perm & Non	-	-	483	-
Classified Salary		2,944,544	3,483,278	2,940,255	3,315,734



2020/21 Adopted Budget Merritt College (Location 6)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3110	STRS - Academic	1,122,303	1,441,418	1,447,163	1,347,474
3140	STRS Cash Balance	79,007	70,865	88,443	27,645
3220	PERS	589,421	767,101	664,678	757,766
3310	OASDHI (FICA) Academic	31,171	-	27,240	93,991
3320	OASDHI Classified	173,571	228,653	192,592	199,827
3340	Medicare - Academic	148,315	119,427	163,734	112,014
3350	Medicare - Classified	41,633	53,777	46,360	46,757
3411	Medical -Academic	1,152,790	1,459,274	1,433,112	1,777,685
3412	Dental - Academic	75,811	49,479	82,568	110,376
3415	Life Ins. -Academic	15,487	25,922	16,509	6,096
3421	Medical -Classified	741,634	1,029,165	666,659	1,034,990
3422	Dental -Classified	55,361	39,095	58,072	74,082
3425	Life Insurance-Class	10,010	13,724	10,523	10,646
3510	Unemployment Ins.-Aca	7,281	7,808	8,011	6,793
3520	Unemployment Ins -Class	2,010	2,598	2,229	2,287
3610	Work Comp-Academic	178,836	184,321	194,709	166,516
3620	Work Comp-Classfd	46,333	63,042	50,810	54,808
3712	OPEB Instructional	459,969	545,223	519,809	591,488
3720	Apple Ret.	1,419	750	1,067	-
3722	OPEB Classified	198,411	276,601	216,005	241,711
Fringe Benefits		5,130,774	6,378,243	5,890,293	6,662,952
4102	Book for Student Program	-	-	-	-
4301	Instructional Supplies (Classroom)	22,185	10,100	6,144	9,995
4302	Supplies Outreach recruitment	738	-	-	-
4303	Subs Periodicals - Other	9,366	8,500	7,148	8,500
4304	Supplies-office	78,240	55,500	59,231	72,300
4305	Fuel - gasoline/petroleum	166	867	(44)	867
4306	Computer software/site lic.-cl	1,044	1,500	-	6,295
4307	Computer software/site lic.-ad	-	2,200	-	2,200
5102	Guest Speakers Lectures-Non	500	500	250	-
5105	Independent Contractor/Consult	87,801	80,100	61,730	79,700
5106	Events/Programs-Outside Prod	25,175	12,900	19,060	12,900
5110	Instructor Events-Personal Svs	5,782	-	(368)	-
5202	Travel Non-Local	12,749	17,010	14,952	17,600
5203	Travel Local	1,480	5,290	866	3,210
5204	Student Transportation	1,335	3,500	-	1,900
5205	Conference/Seminar Reg	7,894	21,800	11,598	23,300
5206	Internal Training- Staff Dev	600	-	-	-
5301	Dues and Membership	59,027	60,350	62,801	55,640
5407	Student Accident Insurance	1,500	-	-	-
5501	Garbage and Trash	54,699	72,661	40,203	80,334
5502	Gas	159,734	190,541	143,494	167,721
5503	Light and Power (Electricity)	468,593	378,836	466,123	492,022
5504	Sewer Use	54,531	29,874	53,626	57,258



2020/21 Adopted Budget Merritt College (Location 6)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5505	Telephone Services	22,941	23,755	22,714	24,088
5506	Main Water System	324,487	176,154	337,635	340,711
5507	Pest Control	1,080	1,000	1,991	1,134
5603	Facility/Building Rentals-Mont	25,443	30,000	30,000	31,000
5604	Equipment Lease - Annual	55,411	44,500	20,024	50,000
5605	Equipment Rentals - Mon-Mon	42,480	38,000	31,048	30,000
5607	Print & Dup. Equip Leases/Rent	-	5,500	5,491	-
5701	Athletics Meals and Lodging	27,376	8,300	15,628	11,170
5702	Graduation Expenses	30,804	30,000	21,177	30,000
5704	Health Services	2,666	4,500	-	-
5706	Misc. Student Services	968	-	2,765	-
5708	Athletic Transportation	9,047	22,000	27,061	3,840
5865	Publishing/ Doc Publication	23,991	12,200	16,900	12,200
5866	Testing License and Material	-	400	484	400
5867	Postage	261	-	41	-
5870	Cross Enrollment Waiver	788	-	2,252	-
5875	Employee Waiver	4,219	-	1,357	6,000
5880	Radio Licensing	592	-	-	-
5881	Building Repairs & Services	3,250	500	-	-
5882	Equip Repairs Maint. & Svc	6,424	5,800	605	5,800
5883	Net Internet Fees and Subs.	11,059	9,800	7,856	10,800
5885	Misc. Operational Exp.	22,042	-	40,376	133,983
5887	Advertising/Radio/TV	977	99,629	993	-
5888	Advertising Print/ADS	-	4,800	-	-
5889	Grounds Maintenance	-	-	-	2,500
5890	Service Contract-Equipment	-	-	4,127	-
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
Books, Supplies, Services		1,669,443	1,468,867	1,537,340	1,785,368
6301	College Library Books	22,435	15,559	12,360	21,123
6302	Library Software (CD DVD etc.)	727	3,291	3,291	727
6303	College Library Periodicals	3,188	3,500	2,691	3,000
6305	Library Textbooks	2,817	4,500	6,801	5,000
6306	Library Databases	12,608	3,500	2,264	12,000
6401	Software	-	-	-	2,700
6402	Inst Equipment and Furn	7,588	4,900	2,791	5,800
6403	Non-Instructional Equip & Furn	5,423	13,800	1,155	16,800
6406	Laptop Computers	-	-	3,835	-
6407	PC,SERV, Other Comput,Peripher	5,221	-	4,525	-
Equipment Cap Outlay		60,006	49,050	39,713	67,150
Expense Total		20,350,933	21,302,487	21,389,037	21,754,050



Table 26 - Unrestricted General Fund Summary (Funds 01 & 02)

2020/21 Adopted Budget

Berkeley City College (Location 8)

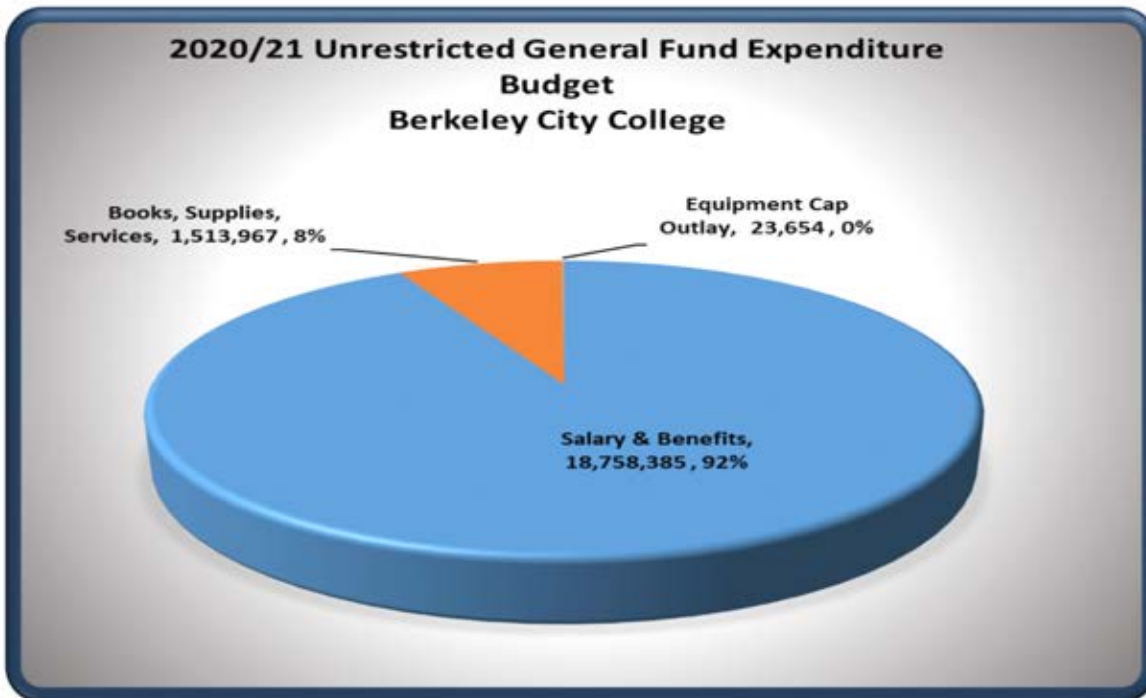
		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Expenses					
	Full Time Academic	4,454,819	5,020,043	4,782,644	5,105,423
	Academic Admin	1,001,090	1,052,807	878,745	1,196,536
	Other Faculty	314,964	894,535	866,832	816,905
	Part Time Academic	4,143,496	2,542,722	4,251,022	2,507,562
	Classified Salary	2,793,936	3,080,120	2,761,027	3,134,249
	Fringe Benefits	4,913,535	5,618,408	5,863,464	5,997,710
	Books, Supplies, Services	1,494,124	1,632,663	1,349,345	1,513,967
	Equipment Cap Outlay	45,235	19,554	76,642	23,654
	Other Outgo	34,252	14,805	-	28,885
	Expense Total	19,195,452	19,875,657	20,829,721	20,324,891



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GRAPH 14 – BERKELEY CITY COLLEGE (SUMMARY)



GRAPH 15 – BERKELEY CITY COLLEGE (DETAIL)

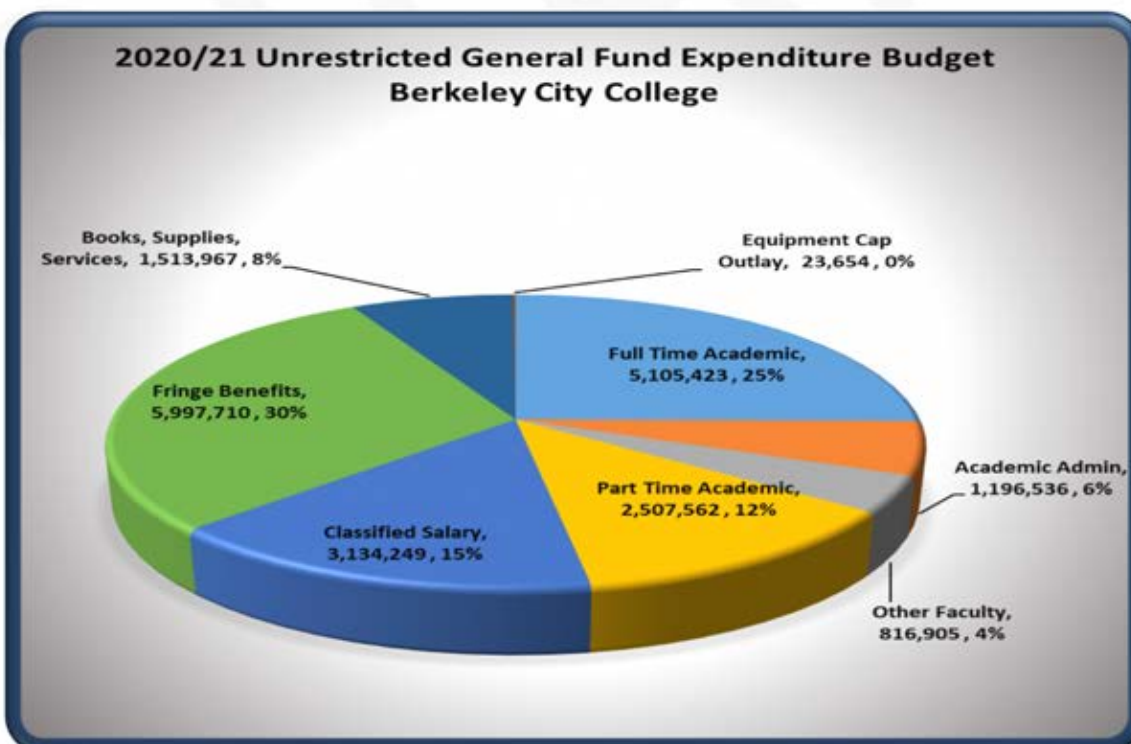




Table 27 - Unrestricted General Fund Detail (Funds 01 & 02)

2020/21 Adopted Budget

Berkeley City College (Location 8)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Expenses					
1101	Instructor	4,397,110	4,980,043	4,652,148	5,006,631
1102	Instructor - Long Term Subs	-	40,000	34,241	-
1103	Instructor - Sabbatical	57,708	-	96,256	98,792
Full Time Academic		4,454,819	5,020,043	4,782,644	5,105,423
1201	Administrators	1,001,090	1,052,807	878,745	1,196,536
Academic Admin		1,001,090	1,052,807	878,745	1,196,536
1202	Department Chair	6,546	-	11,069	9,970
1203	Counselors	243,669	670,022	610,269	548,872
1204	Librarians	47,727	224,513	227,412	241,696
1205	Faculty-Reassign	17,022	-	18,082	16,367
Other Faculty		314,964	894,535	866,832	816,905
1351	Instructor-PTIME & Ext-Se	3,612,491	2,396,684	3,531,679	2,266,295
1352	Instructor-Sub-Daily/Sick	10,116	-	33,516	-
1353	Instructor - Retiree	58,383	-	56,154	-
1356	Instructor-Pt-Office Hour	348,380	-	380,774	-
1357	Instructor-PT/Extra Serv Parit	66,344	-	-	-
1452	Department Chairs	7,956	4,000	15,749	8,000
1453	Counselors	6,595	55,000	72,791	35,040
1454	Librarians	4,071	53,000	97,319	58,698
1456	Other Non-Teaching	18,895	34,038	63,040	139,529
1458	Parity Pay for Non-Teaching Fa	10,266	-	-	-
Part Time Academic		4,143,496	2,542,722	4,251,022	2,507,562
2101	Administrators	265,878	262,607	256,283	372,382
2102	Clerical Tech & Sup Staff	2,332,855	2,550,627	2,345,273	2,428,220
2201	Instructional Aides	55,370	42,158	53,834	101,456
2352	Cler Tech & Sup Stf	36,360	58,000	-	25,950
2353	Student Employee Asst.	34,900	82,200	56,261	68,241
2354	Overtime	54,722	27,267	42,307	25,500
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides	6,560	10,773	-	12,000
2452	Inst. Aides - Student	7,291	46,488	7,070	100,500
Classified Salary		2,793,936	3,080,120	2,761,027	3,134,249



2020/21 Adopted Budget Berkeley City College (Location 8)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3110	STRS - Academic	1,035,359	1,398,823	1,344,926	1,282,379
3140	STRS Cash Balance	103,157	40,646	115,850	33,280
3220	PERS	491,761	593,726	640,137	657,894
3310	OASDHI (FICA) Academic	11,369	-	21,287	53,278
3320	OASDHI Classified	162,632	177,014	182,290	176,261
3340	Medicare - Academic	140,985	103,245	160,120	104,118
3350	Medicare - Classified	39,244	41,397	43,477	41,239
3411	Medical -Academic	1,267,859	1,426,739	1,633,936	1,676,418
3412	Dental - Academic	70,498	44,387	81,214	93,679
3415	Life Ins. -Academic	14,988	24,794	16,363	3,635
3421	Medical -Classified	668,785	769,322	606,286	835,103
3422	Dental -Classified	50,322	28,639	50,693	59,627
3425	Life Insurance-Class	9,416	10,538	10,100	11,067
3510	Unemployment Ins.-Aca	6,933	6,795	7,848	6,668
3520	Unemployment Ins -Class	1,909	2,002	2,105	2,010
3610	Work Comp-Academic	167,800	165,118	190,408	161,085
3620	Work Comp-Classfd	44,558	48,538	49,721	48,341
3712	OPEB Instructional	431,115	522,552	487,345	538,413
3720	Apple Ret.	1,607	-	-	-
3722	OPEB Classified	193,236	214,133	219,359	213,215
Fringe Benefits		4,913,535	5,618,408	5,863,464	5,997,710
4101	Classroom-Books	1,785	2,000	2,913	4,500
4103	Office Refer/Dict	114	-	-	-
4301	Instructional Supplies	-	-	365	500
4303	Subs Periodicals	256	2,606	168	4,500
4304	Supplies-office	95,989	92,330	80,031	107,490
4306	Computer software/site lic.-cl	-	-	5,000	-
4307	Computer software/site lic.-ad	100	-	1,276	2,250
5102	Guest Speakers Lectures-Non	600	1,203	600	2,000
5105	Independent Contractor/Consult	62,355	162,123	42,778	55,873
5106	Events/Programs-Outside Prod	1,778	10,154	1,882	4,000
5110	Instructor Events-Personal Svs	-	-	-	8,000
5202	Travel Non-Local	30,866	28,628	19,462	21,950
5203	Travel Local	530	3,700	-	-
5205	Conference/Seminar Reg	25,528	28,022	19,203	30,726
5206	Internal Training- Staff Dev	-	-	-	150
5301	Dues and Membership	79,176	72,805	63,830	71,172
5501	Garbage and Trash	60,827	75,646	49,677	63,869
5502	Gas	39,684	49,313	45,002	43,668
5503	Light and Power (Electricity)	287,862	292,081	311,726	300,255
5504	Sewer Use	19,771	27,883	18,178	20,760
5505	Telephone Services	15,780	16,961	15,846	16,569
5506	Main Water System	17,838	19,228	17,664	18,730



2020/21 Adopted Budget Berkeley City College (Location 8)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5602	Facility/Building Leases - Ann	679,871	642,984	581,449	648,784
5605	Equipment Rentals - Mon-Mon	-	3,241	-	2,000
5702	Graduation Expenses	12,106	15,000	13,804	15,000
5865	Publishing/ Doc Publication	22,835	15,500	8,959	12,500
5866	Testing License and Material	-	-	-	-
5867	Postage	2,634	5,000	2,330	7,000
5870	Cross Enrollment Waiver	(2,972)	-	-	-
5875	Employee Waiver	6,225	-	4,646	5,500
5880	Radio Licensing	605	-	615	-
5881	Building Repairs & Services	-	-	-	-
5882	Equip Repairs Maint. & Svc	5,320	8,800	4,864	10,610
5883	Net Internet Fees and Subs.	2,365	-	5,320	2,100
5885	Misc. Operational Exp.	16,320	47,455	23,927	25,511
5886	Program TV License	-	-	-	-
5887	Advertising/Radio/TV	-	-	2,029	-
5890	Service Contract-Equipment	7,976	10,000	5,802	8,000
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	-	-	-	-
Books, Supplies, Services		1,494,124	1,632,663	1,349,345	1,513,967
6302	Library Software (CD DVD etc.)	1,350	-	-	-
6303	College Library Periodicals	-	-	-	-
6402	Inst Equipment and Furn	28,156	5,000	21,187	4,900
6403	Non-Instructional Equip & Furn	4,618	6,554	-	10,054
6406	Laptop Computers	2,190	8,000	54,032	8,700
6407	PC,SERV, Other Comput,Peripher	8,922	-	1,422	-
Equipment Cap Outlay		45,235	19,554	76,642	23,654
7301	Interfund Transfers	33,752	-	-	-
7640	Supply Vouchers (Surv Kits)	500	14,805	-	-
7920	PFT Leave Banking	-	-	-	28,885
Other Outgo		34,252	14,805	-	28,885
Expense Total		19,195,452	19,875,657	20,829,721	20,324,891



**Table 28 - Unrestricted General Fund (Fund 01) - FTE
Full Time Equivalent**

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
A/P Supervisor	1.00					1.00
Acad Support Services Special			1.00			1.00
Account Clerk I		1.00				1.00
Account Clerk II					1.00	1.00
Accounting Technician			0.13			0.13
Accounts Payable Specialist I	4.00					4.00
Accounts Payable Specialist II	1.00					1.00
Adm & Rcds Sys Technol Analyst	1.10					1.10
Admin of Justice Instructor				1.00		1.00
Admissions & Records Clerk	0.85	1.00	1.63	0.47		3.95
Admissions & Records Specialist		1.04	1.00	1.00	1.00	4.04
Admissions & Records Technician		1.00	1.00		2.00	4.00
AFRAM Instructor			1.00			1.00
African American Studies Instr				1.00		1.00
Apprentice Engineer	2.00					2.00
Art History Instructor					1.00	1.00
Art Instructor		2.00	1.00	1.00		4.00
Articulation Officer		1.00	1.00		2.00	4.00
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				2.00		2.00
Athletic Trainer-Equipment Mgr				1.00		1.00
Auto Body Instructor		2.08				2.08
AVC Workforce Dev & Con Ed	1.00					1.00
Aviation Maint Tech Instructor		1.09				1.09
Aviation Maint Tech Supervisor		0.20				0.20
Aviation Maintenance		1.00				1.00
Benefits Manager	1.00					1.00
Benefits Specialist (C)	1.00					1.00



Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Biology Instructor			1.10	1.00	1.00	3.10
Bio-Manufacturing Instructor			2.00			2.00
Board President	0.00					0.00
Budget Director	1.00					1.00
Bursar		1.00	1.10	0.20	1.00	3.30
Bus/Economics Instructor					2.00	2.00
Business (Acctng & Bus Law)			1.00			1.00
Business Econ Instructor			1.50			1.50
Business/CIS Instructor		1.90				1.90
Business/Gen Bus. Instructor		1.10				1.10
Buyer	2.00					2.00
Buyer/Contract Specialist	1.00					1.00
Campus Warehouse Supervisor		1.00				1.00
Carpentry Instructor			1.85			1.85
Cashier			2.52			2.52
Chancellor	1.00					1.00
Chemistry Instructor			0.10			0.10
Chief Stationary Engineer	1.00					1.00
Chinese Instructor			0.35			0.35
CIS Instructor			1.00	1.00		2.00
Clerical Assistant II	0.10					0.10
College Dir of Financial Aid		0.50	1.00	1.00	1.00	3.50
College President		0.20	0.10	1.00	1.00	2.30
Computer (CIS) Instructor			0.16			0.16
Computer Network Technician		0.88	0.50			1.38
Computer Science Instructor					1.00	1.00
Construction Mgmt Instructor			1.00			1.00
Contract Ed & Comm Service Prg					1.00	1.00
Coord/Career & Transfer Center					1.00	1.00
Coord/Learning Resource Center		0.17		0.15		0.32
Coordinator - Fruitvale				1.00		1.00
Coordinator/Academic Supt Svcs			1.00			1.00
Coordinator/Biology & Science		0.10	2.00	0.33	1.00	3.43
Coordinator/Grants & Spec Pgms	1.00					1.00
Coordinator/Landscape-Horticul				1.00		1.00
Coordinator/Learning Resources					0.60	0.60
Coordinator/Risk Management	1.00					1.00
Coordinator/Veteran Affairs			1.00			1.00
Cord Contract and Legal Affair	1.00					1.00



Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Cosmetology Instructor			1.00			1.00
Counselor		2.00	7.00	3.83	1.75	14.58
Counselor - Veterans		0.80				0.80
Counselor (General)			1.00		1.35	2.35
Counselor (Mental Health)					0.29	0.29
Culinary Arts Instructor			1.80			1.80
Culinary Arts/Baking			0.15			0.15
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	4.85	14.20	6.20	4.00	33.25
Dance Instructor			1.05			1.05
DAS President	0.70					0.70
Dean Allied Health Pub Safety				1.00		1.00
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				1.00		1.00
Dean of Enrollment Services		1.00				1.00
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 Service					1.00	1.00
Dean Workf Dev & Applied Scie				1.00		1.00
Dean, Career Tech Ed		1.08				1.08
Dean, Special Programs & Grant		2.00		1.00		3.00
Department Network Coordinator			1.00	1.00		2.00
Dir Energy & Environ Sustain	1.00					1.00
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		1.00				1.00
Dir Of Employee Relations	1.00					1.00
Dir of Facilities and Operatns	1.00		0.10			1.10
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	0.40	3.40



Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
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	1.00					1.00
Distance Ed. Coordinator	1.00					1.00
District Accounting Tech	4.00					4.00
District Admissions Officer	1.00					1.00
DISTRICT SENIOR ACCOUNTANT	1.50					1.50
District Student Support Servi	1.00					1.00
District Telecom Systems Admin	1.00					1.00
District Trustee	0.00					0.00
DSPS Adapted Comp Learnng Tech		0.50				0.50
Duplicating Services Technician		1.00	1.10			2.10
Educ. Web Technology Analyst	1.00					1.00
Electricity Instructor			1.10			1.10
Engineering Instructor			2.00			2.00
English Instructor		2.10	3.10	1.00	1.00	7.20
English Instructor			1.00			1.00
Enterprise Business Analyst	0.55					0.55
Env Cont Techn Instructor			0.80			0.80
EOPS Coordinator			1.00			1.00
EOPS Counselor			1.00			1.00
ESL Instructor		2.00	1.10	1.00		4.10
Ethnic Studies Instructor			0.65		0.60	1.25
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	0.30	1.00	1.00	3.30
Exec Dir of Fiscal Services	0.35					0.35
Exec. Asst., Vice Chan. Office	1.00					1.00
Exec.Dir, Marketing, Pub Rel.	1.00					1.00
Executive Asst/Chancellor's Office	1.00					1.00
Facilities Project Coord	2.00					2.00
Facilities Services Specialist		1.00	0.50	1.00		2.50
Faculty Diversity Officer	1.00					1.00
Faculty Release/Negotiator	3.30					3.30
Faculty/Staff Development	0.50					0.50



Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Financial Aid Officer		0.05				0.05
Financial Aid Program Supervis			1.00	1.00	1.00	3.00
Financial Aid Specialist		1.95	3.10	2.00	2.00	9.05
Financial Aid Systems Tech Ana	2.00					2.00
Food Service Manager			1.00			1.00
Food Service Supervisor			0.90			0.90
Food Services Worker			1.00			1.00
Gen Counsel & Chief of Staff	1.00					1.00
Geography Instructor		1.60				1.60
Grants Manager	1.00					1.00
Graphic Design Specialist	1.00					1.00
Grounds Supervisor	1.00					1.00
Groundsworker-Gardener	7.00					7.00
Head Custodian	1.00	0.05			1.00	2.05
Health Services Coordinator		0.50				0.50
Health Services Director	1.00					1.00
Help Desk Spt Tech I (Trainee)	1.00					1.00
Help Desk Tech I (Trainee)	1.00					1.00
History Instructor		1.02	2.00			3.02
HR Analyst (Leaves & Benefits)	1.00					1.00
Human Resources Analyst	1.00					1.00
Human Resources Analyst (C)	1.90					1.90
Human Resources Generalist	4.00					4.00
Human Resources Supervisor	2.00					2.00
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				1.00		1.00
Instruct Asst/Computer Info Sy			0.35			0.35
Instructional Asst./Culinary A			2.72			2.72
Instructional Asst/Accompanist			0.95			0.95
Instructional Asst/Art			1.00	1.00		2.00
Instructional Asst/LRC			2.00			2.00
Instructional Asst/Mathematics			1.00			1.00
Instructional Asst/Writing Ctr			1.00			1.00
Instructor		38.96	67.39	54.30	31.20	191.85
Instructor - AFRAM				2.00		2.00
Instructor - Automotive		1.50				1.50
Instructor - Automotive Tech		1.12				1.12



Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Instructor - Diesel		1.00				1.00
Instructor - Diesel Mechanics		1.55				1.55
Instructor (English)			1.00			1.00
Instructor (Political Science)					1.00	1.00
Instructor/Anthropology			2.00			2.00
Instructor/Business			3.00			3.00
Instructor/Econ			1.00			1.00
Instructor/Mathematics				0.60		0.60
Instructor/Multimedia			0.06			0.06
Instructor/RADSCI				2.00		2.00
Internal Auditor	1.00					1.00
International Services Manager	1.00					1.00
International Student Support	3.25					3.25
Kinesiology Instructor			1.00			1.00
Lead Custodian (B)		1.00	1.00	1.00	1.00	4.00
Lead Groundswoker-Gardener	1.00					1.00
Librarian		1.77	1.70	2.00	3.00	8.47
Librarian (Intra-Dist Xfer)			1.00			1.00
Librarian/Long-Term Substitute				0.50		0.50
Library Network Coordinator			1.00			1.00
Library Technician II		1.00	3.00			4.00
M/LAT Instructor			0.95			0.95
Machine Tech Instructor			1.00			1.00
Math Instructor			2.00	1.00		3.00
Mathematics Instr					0.25	0.25
Mathematics Instructor			1.00		2.46	3.46
Mental Health Specialist			1.00			1.00
Multimedia Arts Instructor					0.90	0.90
Multimedia Instructor					0.40	0.40
Multimedia Services Specialist					1.00	1.00
Music Instructor					1.35	1.35
Network Support Svcs Specialist					1.00	1.00
Network Suppt Svcs Specialist		1.00	1.48	0.15	2.00	4.63
Nurse			0.13	1.00		1.13
Organic Chemistry Instructor					0.20	0.20
P.E. Instructor/Assist Coach			1.00			1.00
Payroll Coordinator (C)	1.00					1.00
Payroll Manager	1.00					1.00
Payroll Specialist	3.00					3.00



Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
PE Instr/Asst Football Coach			1.00			1.00
Philosophy Instructor					0.25	0.25
Physical Education Attendant			2.00			2.00
Physics Instructor					0.75	0.75
Physics-Astronomy Instructor		0.09				0.09
Political Science Instructor			1.00			1.00
Poly-Sci Instructor					1.00	1.00
Prin Budget Finance Analyst	0.11					0.11
Principal Accounting Technician	1.00			0.75		1.75
Principal Clerk			0.73			0.73
Principal Financial Analyst			1.00			1.00
Principal Library Tech		1.00	2.00	1.00	1.00	5.00
Pro Specialist/Enrollment Serv			1.00			1.00
Program Specialist/ADN				0.55		0.55
Program Specialist/PCTV	1.00					1.00
Project Manager	3.00					3.00
Project Manager, M & O	1.00					1.00
Project Manager/IT Budget	0.04					0.04
Psychology Instructor		1.00	2.00			3.00
Public Information Officer			0.20		1.00	1.20
Research Data Specialist	1.00					1.00
Risk & Safety Programs Manager	1.00					1.00
Scien Lab Tech/Landscape Horti				0.40		0.40
Science Lab Tech/Biological Sc				0.82	1.00	1.82
Science Lab Tech/Chemistry			1.00	0.13		1.13
Sociology Instructor			0.84	1.00	0.27	2.11
Sr Admissions & Records Clerk	1.00					1.00
Sr Appl Software Prog/Analyst	6.00					6.00
Sr Athletic Trainer Equip Mang			0.05			0.05
Sr Clerical Assist, Typing (C)	0.75					0.75
Sr Clerical Assistant		2.00		2.00		4.00
Sr College Info Sys Analyst		0.06		1.00	1.00	2.06
Sr Duplicating & Supp Svcs Tec	1.00				1.00	2.00
Sr Duplicating Services Techni		0.05		1.00		1.05
Sr Library Technician		2.00	1.00	2.00		5.00
SR NETWORK & SYS ADMIN	4.00					4.00
Sr PeopleSoft Database Admin	1.00					1.00
Sr Research & Planning Analyst	0.09					0.09
Sr Storesworker			0.37	0.55	1.00	1.92



Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Sr System Analyst Pay/Std/Fin	1.00					1.00
Sr. Academic Support Serv Spec		1.00		1.00	1.00	3.00
Sr. Buyer/Cap Projects-Bonds	1.00					1.00
Sr. Human Resources Analyst (C	1.05					1.05
Sr. Human Resources Analyst II	0.44					0.44
Sr. Instl Lab Tech/Cosmetology			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		0.95				0.95
Staff Assistant	1.00					1.00
Staff Assistant/Benefits (C)	1.00					1.00
Staff Assistant/Instruction		1.15	3.00	1.35	1.00	6.50
Staff Assistant/Student Finance	0.10					0.10
Staff Asst, Vice President's Office			2.80	1.85	3.00	7.65
Staff Asst/AC Transit Easy Pas	0.50					0.50
Staff Asst/Academic Affairs	1.00					1.00
Staff Asst/Admin (General)	0.65				1.00	1.65
Staff Asst/Admin (Pub Info)	1.00					1.00
Staff Asst/ASL & English					1.00	1.00
Staff Asst/Athletic Dept.			1.00			1.00
Staff Asst/Business Svcs	1.00	1.00	1.00	1.00		4.00
Staff Asst/Chanc Office (C)	1.00					1.00
Staff Asst/Communication Svcs				1.00	1.00	2.00
Staff Asst/Educational Service	1.00					1.00
Staff Asst/Landscape Horticult				1.00		1.00
STAFF ASST/PRESIDENT'S OFFICE			1.07			1.07
Staff Asst/Purchasing	1.00					1.00
Staff Asst/SS Veteran Programs		1.00				1.00
Staff Asst/Stud Life & Career		1.00				1.00
Staff Asst/Student Services			2.00	1.00		3.00
Staff Services Specialist M&O	1.00					1.00
Staff Svcs Special/Pres Office		1.00		1.00		2.00
Staff Svcs Spec		2.00	0.88			2.88
Staff Svcs Spec/Fiscal			2.00	1.00	1.00	4.00
Stage & Production Supervisor			1.00			1.00
Stationary Engineer	5.00					5.00
Student Employment Specialist			1.20			1.20
Student Personnel Services Spe				1.00		1.00
Student Services Spec (BCC)					1.00	1.00



Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Student Services Specialist				0.20		0.20
Student Trustee	1.50					1.50
Superv, Admin & Bus Supp Svcs				1.00	1.00	2.00
Systems Analyst(Std/Fin Apps)	1.00					1.00
Tech Svcs Access Librarian			1.00			1.00
Toolroom Keeper I/Welding			1.00			1.00
TV Broadcast Coordinator	1.00					1.00
Utility Engineer	2.15					2.15
VC Acad Affairs & Stud Support	1.05					1.05
Vice Chanc For General Svcs	1.00					1.00
Vice Chancellor For Human Resources	1.00					1.00
Vice Chancellor for IT	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			0.10			0.10
Vice President Of Instruction		0.12	1.00	1.00	1.00	3.12
Vice President Of Student Serv		1.00	1.00	0.67	1.00	3.67
Warehouse Supervisor (B)	1.00	0.88				1.88
Warehouse Worker-Driver (B)	3.00					3.00
Web Architect	1.00					1.00
Web Content Developer	3.00					3.00
Wood Technology Instructor			2.00			2.00
Grand Total	169.53	114.96	225.96	133.00	107.02	750.47



Table 29 - Restricted General Fund Summary (Fund 11)
2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Federal Revenue	3,769,904	3,958,357	2,474,491	9,980,281
CARES Act*	-	-	-	7,970,598
COVID - 19 Block Grant*	-	-	808,943	-
State Revenue	29,723,110	37,010,084	36,539,677	43,243,671
COVID - 19 Block Grant*	-	-	992,988	992,988
Local Revenue	2,716,371	1,287,320	1,509,071	1,639,595
Other Funding Sources	9,269,694	9,026,539	9,401,825	9,259,176
Revenue Total	45,479,079	51,282,300	51,726,995	73,086,309
Expenses				
Full Time Academic	401,532	432,337	331,209	451,178
Academic Admin	792,265	1,281,282	569,354	837,706
Other Faculty	3,369,713	3,631,649	3,505,973	3,244,797
Part Time Academic	3,078,370	2,110,310	2,640,443	1,920,338
Classified Salary	10,401,896	10,329,128	10,208,714	9,020,538
Fringe Benefits	6,290,866	8,060,596	6,808,521	7,805,665
Books, Supplies, Services	5,701,142	13,842,028	6,807,184	36,267,506
Equipment Cap Outlay	1,955,450	694,297	1,703,904	900,254
Debt Service Transfers	-	-	-	-
Financial Aid	11,805,736	10,842,122	10,581,938	12,681,005
Unallocated	-	-	-	-
Reserve for Contingency	-	-	-	-
Expense Total	43,796,971	51,223,749	43,157,240	73,128,989
Beginning Fund Balance	3,553,192	20,294,058	5,510,281	14,080,036
Audit Adjustment	274,982	-	-	-
Net Increase (Decrease)	1,682,108	58,551	8,569,755	(42,680)
Ending Fund Balance	5,510,281	20,352,609	14,080,036	14,037,356

*The Grants Revenue Total increased in 2020-21 due to additional funds from COVID-19 and the CARES Act. See Appendix.



Table 30 - Restricted General Fund Detail (Fund 11)
2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8121	Higher Education Act of 1965	899,649	422,101	1,176,365	757,569
8130	Workforce Investment Act	-	-	-	-
8153	Fin Adm. Ad. Allow. SEOG,PELL	198,494	229,031	-	229,031
8170	Vocational Tech. Educ. Act	-	991,688	-	1,064,100
8191	Temp Assist Needy Families	165,468	133,874	98,240	166,950
8195	Department of Education	332,166	349,987	194,008	5,583,087
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	-	-	808,943	-
8199	Other Federal Income	2,174,126	1,831,676	1,005,878	2,179,544
Federal Revenue		3,769,904	3,958,357	3,283,434	17,950,879
8612	Partnership for Excellence	395	-	-	-
8615	Board of Finan Assist Program	1,266,624	1,405,445	1,103,527	1,217,906
8617	Basic Skills	693,124	386,899	570,237	-
8620	General Categorical Programs	1,226,803	1,517,998	-	597,475
8621	Disabled Student Prg & Serv	2,614,746	2,330,726	2,615,244	2,521,527
8623	Student Success & Support Prog	5,035,330	345,113	764,209	4,162,175
8625	Extended Opport. Program & Svc	3,997,680	3,325,218	4,211,461	4,074,786
8626	Coop Agencies Resources Educ	586,742	539,229	688,597	555,047
8629	CalWorks	695,357	763,120	869,333	896,299
8654	Staff Diversity	19,502	-	50,000	98,737
8656	Instruct. Equipt & Library Mat	293,749	116,628	652,449	-
8657	WorkAbility 2/3	-	-	-	166,617
8681	State Lottery Proceeds	727,055	767,951	1,658,231	1,213,003
8699	COVID - 19 Block Grant	-	-	992,988	992,988
8699	Other State Revenue	12,566,004	25,511,757	23,356,389	27,740,099
State Revenue		29,723,110	37,010,084	37,532,665	44,236,659
8831	Contract Instructional Service	516,491	594,692	370,578	687,401
8835	Other Contract Services	717,826	-	-	-
8861	Interest/Investment Income	-	-	-	-
8876	Health Services	-	50,997	-	-
8896	Student Health Fees	-	-	-	-
8897	Indirect Income	(52,742)	-	67,108	69,623
8899	Miscellaneous	1,534,796	641,631	-	-
Local Revenue		2,716,371	1,287,320	1,509,071	1,639,595
8970	Fiscal Agent Pass Through	7,942,885	7,541,904	8,201,825	-



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Budget	2020/21 Adopted Budget
8982	Interfund Transfers-In	1,326,809	-	1,200,000	-
8983	Intrafund Transfers-In	-	1,484,635	-	1,200,000
8970	Fiscal Agent Pass Through	-	-	-	8,059,176
Other Funding Sources		9,269,694	9,026,539	9,401,825	9,259,176
Revenue Total		45,479,079	51,282,300	51,726,995	73,086,309
Expenses					
1101	Instructor	366,430	432,337	331,209	451,178
1102	Instructor - Long Term Subs	35,102	-	-	-
Full Time Academic		401,532	432,337	331,209	451,178
1201	Administrators	792,265	1,281,282	569,354	837,706
Academic Admin		792,265	1,281,282	569,354	837,706
1202	Department Chairs	-	-	-	-
1203	Counselors	2,604,576	3,007,101	2,731,245	2,829,808
1205	Faculty - Special-Assigned	765,137	624,548	774,728	414,989
1209	Counselors-Lts	-	-	-	-
Other Faculty		3,369,713	3,631,649	3,505,973	3,244,797
1351	Instructor-Temp/PTime & Ext-Se	165,926	148,529	229,171	170,932
1352	Instructor-Sub-Daily/Sick	4,777	-	-	-
1353	Instructor - Retiree	19,796	10,369	3,174	-
1452	Department Chairs	7,752	-	8,692	9,000
1453	Counselors	1,086,662	695,068	962,278	628,212
1454	Librarians	68,352	-	-	-
1456	Other Non-Teaching Assignments	1,606,962	1,229,344	1,350,294	1,034,194
1457	Non-Teaching Retirees	118,144	27,000	86,834	78,000
1458	Parity Pay for Non-Teaching Faculty	-	-	-	-
1459	Staff-Developing Training Fac	-	-	-	-
Part Time Academic		3,078,370	2,110,310	2,640,443	1,920,338
2101	Administrators	631,806	634,587	571,551	849,732
2102	Clerical Tech & Support Staff	4,887,327	6,774,876	5,281,635	5,713,112
2201	Instructional Aides	131,260	240,368	170,080	200,451
2352	Cler Tech & Sup Stf (Repl)	559,249	138,730	140,667	14,300
2353	Student Employee Assistants	1,876,186	1,292,067	2,245,580	1,165,252
2354	Overtime for perm & non-perm	339,694	164,046	291,287	219,303
2357	Classified Retirees	11,367	-	392	-
2359	Instruct Aides(non-classroom)	-	-	-	-
2451	Instructional Aides (Replace)	999,082	328,520	704,694	315,981
2452	Instructional Aides - Student	965,019	755,934	800,102	529,407
2453	Instruct Aides-O/T/Perm & Non	907	-	2,726	-
2454	Instructional Aides - Tutorial Asst	-	-	-	13,000
Classified Salary		10,401,896	10,329,128	10,208,714	9,020,538
3110	STRS - Academic	847,805	1,001,153	915,427	838,165
3140	STRS Cash Balance	44,020	43,023	38,167	29,071
3220	PERS	1,259,695	1,635,077	1,374,304	1,600,052
3310	OASDHI (FICA) Academic	40,791	-	40,423	109,707
3320	OASDHI (FICA) Classified	413,553	505,589	414,283	437,970



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3340	Medicare - Academic	109,674	98,464	100,892	101,277
3350	Medicare - Classified	109,795	122,451	105,094	110,173
3411	Medical Coverage-Academic	833,342	1,010,886	893,743	1,038,174
3412	Dental Coverage-Academic	51,094	45,388	51,020	73,318
3415	Life Insurance-Academic	13,035	19,375	12,054	5,594
3421	Medical Coverage-Classified	1,388,401	2,203,611	1,697,204	2,131,764
3422	Dental Coverage-Classified	104,122	90,159	107,574	145,645
3425	Life Insurance-CLASS	19,880	30,213	20,818	26,177
3510	Unemployment Ins.-Academic	5,306	6,325	4,859	7,089
3520	Unemployment Ins -Classified	5,298	5,864	5,060	6,229
3530	Unemployment Ins Reimbursement	-	11	-	-
3610	Worker's Compensation-Academic	129,394	115,644	119,313	106,437
3620	Worker's Compensation-Classfd	121,737	144,530	115,379	126,057
3712	OPEB Instructional	344,938	379,050	330,070	368,645
3720	Apple-Transamerica NonPerm-CI	28,801	9,250	13,675	7,024
3722	OPEB Classified	420,183	594,534	449,161	537,098
Fringe Benefits		6,290,866	8,060,596	6,808,521	7,805,665
4101	Classroom-Books	12,016	10,700	14,136	9,000
4102	Book for Loan Student Program	25,369	25,600	45,944	63,874
4103	Office Professional Refer/Dict	164	-	-	-
4301	Instructional - (Classroom)	980,177	724,558	753,047	658,301
4302	Supplies Outreach recruitment	139,364	105,991	111,643	45,900
4303	Subs Periodicals - Other	9,366	-	1,000	6,000
4304	Supplies-office	314,954	229,906	396,172	230,309
4305	Fuel - gasoline/petroleum	-	1,500	457	-
4306	Computer software/site lic.-cl	75,620	85,432	131,626	106,290
4307	Computer software/site lic.-ad	54,935	19,415	102,800	11,000
5102	Guest Speakers Lectures-Non	2,375	12,689	6,800	19,450
5103	Legal	20,206	33,000	17,331	30,000
5105	Independent Contractor/Consult	2,219,184	2,241,779	3,359,059	2,166,555
5106	Events/Programs-Outside Prod	321,866	287,921	182,393	76,918
5202	Travel Non-Local	311,334	304,153	238,778	32,044
5203	Travel Local	17,410	49,435	2,203	8,450
5204	Student Transportation	46,497	28,318	14,746	2,500
5205	Conference/Seminar Reg	151,379	163,036	156,731	93,923
5206	Internal Training- Staff Dev	62	22,405	1,670	52,500
5301	Dues and Membership	36,900	81,714	71,081	13,600
5505	Telephone Services	-	-	5,581	500
5602	Facility/Building Leases - Ann	-	-	-	-
5603	Facility/Building Rentals-Mont	-	-	22,173	-
5604	Equipment Lease - Annual	12,203	19,550	6,201	21,508
5605	Equipment Rentals - Mon-Mon	-	-	1,153	-
5607	Print & Dup. Equip Leases/Rent	4,385	3,600	4,916	3,600
5701	Athletics Meals and Lodging	(1,056)	-	368	-



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5702	Graduation Expenses	6,857	3,200	521	3,000
5703	Meals for Needy Students	3,113	58,863	17,704	2,000
5704	Health Services	-	-	-	-
5706	Miscellaneous Student Services	7,761	-	8,506	2,850
5708	Athletic Transportation	-	-	330	-
5865	Publishing/ Doc Publication	51,932	24,247	10,731	8,800
5866	Testing License and Material	10,699	-	1,772	5,000
5867	Postage	1,183	3,028	484	1,200
5870	Cross Enrollment Waiver	-	-	-	2,500
5871	Misc. Fee Waivers	61	-	11	-
5882	Equip Repairs Maint. & Svc	39,042	37,268	18,121	600
5883	Net Internet Fees and Subs.	114,739	17,750	60,103	93,920
5884	Laundry Services	-	-	-	1,000
5885	Misc. Operational Exp.	231,862	9,116,683	594,254	32,040,016
5886	Program TV License	-	-	-	-
5887	Advertising/Radio/TV	25,080	24,000	73,880	35,000
5888	Advertising Print/ADS	23,357	16,221	36,276	37,500
5890	Service Contract-Equipment	32,207	3,578	12,642	7,681
5891	Service Contract-Software-DP	45,965	-	103,214	217,112
5892	Service Contract-Hardware-DP	595	-	3,558	-
5894	Moving/Relocation Expenses	-	-	-	-
5895	Indirect Costs	351,980	86,488	217,072	157,106
Books, Supplies, Services		5,701,142	13,842,028	6,807,184	36,267,506
6120	Site Improvement	-	-	-	-
6201	New Building Construction	-	-	-	23,000
6206	Building Improvement	-	-	-	-
6301	College Library Books	18,252	1,021	35,239	10,107
6302	Library Software (CD DVD etc.)	-	-	-	-
6303	College Library Periodicals	11,741	10,000	8,347	500
6304	Library Videos and DVD's	-	-	-	-
6305	Library Textbooks	12,141	3,000	4,297	1,103
6306	Library Databases	212,851	97,922	190,683	182,492
6401	Software	15,000	9,400	28,196	-
6402	Inst Equipment and Furn	890,895	377,424	884,917	383,167
6403	Non-Instructional Equip & Furn	105,215	69,866	41,758	93,023
6404	Telephone System Purchase	-	-	-	-
6406	Laptop Computers	258,756	49,437	183,367	109,362
6407	PC,SERV, Other Comput,Peripher	312,807	50,227	247,365	57,500
6408	Licensed Vehicles (Low Value)	14,163	-	-	-
6430	Inst Eq & Furn >\$49,999.99	103,630	26,000	79,736	40,000
Equipment Cap Outlay		1,955,450	694,297	1,703,904	900,254
7301	Interfund Transfers	-	-	-	-
Debt Service Transfers		-	-	-	-
7400	Other Transfers	7,942,885	7,541,904	6,415,100	6,895,628



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
7510	Grants	227,762	154,987	285,466	4,183,197
7514	FINAIDCALC	2,866	-	-	-
7515	FINAIDEOPG	147,407	60,500	366,239	265,000
7516	FINAIDCARE	190,982	92,054	164,353	70,569
7521	Scholarships	-	-	-	-
7523	FINAID CC Completion Grant	2,084,030	1,462,520	2,055,542	45,000
7524	AB19 - Cal. Coll Promise 735	23,184	465,292	68,843	367,882
7530	Tuition Reduction	15,850	-	4,030	3,514
7610	Transportation Vouchers	36,793	50,200	65,422	1,000
7620	Child Care Vchrs or Child Care	-	-	-	49,269
7630	Book Vouchers	785,094	728,356	608,129	684,726
7640	Supply Vouchers (Surv Kits)	174,303	135,058	231,316	55,050
7641	Student Vouchers	11,489	4,000	207,082	26,500
7650	Meals for Students	117,777	109,503	87,447	20,421
7660	EOPS/CARE Auto Repair	-	-	-	-
7661	CARE Student Honor Society	-	-	-	-
7662	EOPS Graduation/Education Item	4,935	6,000	-	10,000
7670	Direct Aid for Graduates	7,338	5,000	1,031	2,000
7680	Health Services	414	500	108	250
7681	Parking Permits	1,240	1,669	690	1,000
7699	Other Student Aid	31,388	24,579	21,140	-
Financial Aid		11,805,736	10,842,122	10,581,938	12,681,005
7902	Undistributed Allocations	-	-	-	-
Unallocated		-	-	-	-
7930	Reserve for Contingency	-	-	-	-
Reserve for Contingency		-	-	-	-
Expense Total		43,796,971	51,223,749	43,157,240	73,128,989





Table 31 - Restricted General Fund (Fund 11) - FTE
Full Time Equivalent

Position Title	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Admissions & Records Technician			1.00	1.32	0.20	2.52
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				0.10		0.10
Assistant VC Enrollment Mangt	1.00					1.00
Assoc Dean of Educational Succ		2.00	1.10	2.00	0.70	5.80
BEST PROGRAM DIRECTOR			0.20			0.20
Clerical Assistant II			2.00		2.10	4.10
Clerical Assistant II (SEA)		1.00				1.00
College to Career Coordinator		1.00				1.00
Consortium Director (NACAE)	1.00					1.00
Contract Ed & Comm Service Prg					1.00	1.00
Coordinator - CalWORKs			0.25			0.25
Coordinator (Enrollment Svcs)					1.00	1.00
Coordinator (SEA)		1.00				1.00
Coordinator/Admissions&Records	3.10					3.10
Coordinator/CalWORKs				1.00		1.00
Coordinator/EOPS			1.00	2.00	1.00	4.00
Coordinator/SEA					1.00	1.00
Coordinator/Workability III		1.00				1.00
Counselor		2.00			6.50	8.50
Counselor - Veterans		1.00				1.00
Counselor (DSPPS) - SSSP			0.80			0.80
Counselor (Early Alert)		1.00				1.00
Counselor (Early Alert) SSSP			0.10			0.10
Counselor (EOPS/CARE)					3.00	3.00
Counselor (General)		1.00		3.00	2.00	6.00
Counselor (General) SSSP			1.00			1.00
Counselor (Mental Health)					1.00	1.00
Counselor (SSSP Coordinator)			1.00			1.00
Counselor (Student Success)		1.00				1.00
Counselor (Transition) SSSP			1.00			1.00
Counselor (Veterans) SSSP			0.80			0.80



Full Time Equivalent

	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Counselor- ACCESO PROJ/PUENTE		0.60				0.60
Counselor(Tenured-Categorical)		2.95				2.95
Curr & Sys Tech Anlst Meas E	1.00					1.00
Dean Allied Health Pub Safety				1.00		1.00
Dean of Counseling				0.90		0.90
Dean of Enrollment Services		1.00		1.00		2.00
Dean of Liberal Arts & Social		0.05				0.05
Dean, Career Tech Ed		0.80				0.80
Department Network Coordinator			1.00			1.00
Dir of College Research & Plan		1.00		1.00		2.00
Director of AANAPISI			0.85			0.85
Director of HSI Program		0.40				0.40
Director of Workforce Systems		2.00				2.00
Director, DSN Program	1.00					1.00
Director, Gateway To College P			0.11			0.11
District Interpreting Svcs Sup	1.00					1.00
DSPS Adapted Comm Spec		1.00				1.00
DSPS Adapted Comp Learnng Tech		1.00	0.66			1.66
DSPS Coordinator			1.00	1.00		2.00
DSPS Counselor		2.00		1.00		3.00
DSPS Counselor/Coordinator					1.00	1.00
DSPS Instructor		1.00	1.00			2.00
English Instructor			0.05	1.00		1.05
EOPS Coordinator			1.00			1.00
EOPS Counselor		3.10	4.10	1.00		8.20
EOPS/CALWORKs/CARE Counselor			2.00			2.00
EOPS/CARE/CalWORKS Counselor		1.22				1.22
ESL Instructor			0.40			0.40
Financial Aid Specialist		1.00	1.70	4.00	1.00	7.70
Financial Aids & Placemt Asst		1.00	0.54			1.54
Gateway to College Counselor			1.00			1.00
Inst Asst/DSPS (AltMedia)					0.25	0.25
Instructional Asst/English					1.00	1.00
Instructional Asst/LRC			1.00			1.00
Instructor		1.06	3.00	3.10		7.16
Learning Disabilities Specialist		0.94	0.15	1.00	1.00	3.09
Librarian		1.00				1.00
Manager of Special Projects	1.00					1.00
Mental Health Specialist			0.70			0.70



Full Time Equivalent

	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Merritt Instructor/LTS				1.00		1.00
Network Suppt Svcs Spec SSSP			1.00			1.00
Prog Specialist/Student Activi				1.00		1.00
Program Coordinator/BEST Prog			0.80			0.80
Program Specialist Radio	1.00					1.00
Program Specialist/ADN				1.00		1.00
Program Specialist/C.A.R.E.			0.50	1.00		1.50
Program Specialist/CTE					1.00	1.00
Program Specialist/Outreach		2.88	1.16			4.04
Project Manager			1.00	1.00		2.00
Project Manager - Umoja Program				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		1.80				1.80
Project Mgr/Employment Svcs			1.00			1.00
Project Mgr/Transition Liaison		1.00		1.00	0.10	2.10
Public Information Officer			0.33			0.33
Recruitment and Outreach Spc					1.00	1.00
Res Data Splcls/Guided Pathway					0.75	0.75
Resear Data Special/Matriculat				1.00		1.00
Research & Sys Tech Analyst			1.00			1.00
Scien Lab Tech/Landscape Horti				1.00		1.00
Science Lab Tech/Biological Sc			0.10			0.10
Science Lab Tech/Chemistry					1.00	1.00
Sr Clerical Assistant			0.60	1.00		1.60
Sr Research & Planning Analyst					1.00	1.00
Staff Assist/SSSP					1.00	1.00
Staff Assistant/CHDEV Program				1.00		1.00
Staff Assistant/COSER Program				1.00		1.00
Staff Assistant/Dist SS Ofc	1.00					1.00
Staff Assistant/Instruction				0.30		0.30
Staff Asst (EOPS/CARE/NU/CalW)		2.00				2.00
Staff Asst/Admin (General)			0.50			0.50
Staff Asst/Admin (Grants)	0.10		1.44			1.54
Staff Asst/DSPPS			1.00	1.00	1.75	3.75
Staff Asst/EOPS			1.10	1.10		2.20
Staff Asst/Instr Guided Pathw					0.25	0.25
Staff Asst/Program (Enabler)		1.00				1.00



Full Time Equivalent

	District	College of Alameda	Laney College	Merritt College	Berkeley City College	Grand Total
Staff Asst/Stu Serv Counseling					1.00	1.00
Staff Asst/Stu Srvc SSSP			0.90			0.90
Staff Asst/Student Services		1.00		1.00		2.00
Staff Asst/Student Servs Coun		1.00				1.00
Staff Asst/Student Srvc E Suc			1.00			1.00
Staff Asst/Student Srvc UMOJA			1.00			1.00
Staff Asst/Studt Svcs (UCRC)					0.75	0.75
Staff Asst/Title III				1.00		1.00
Staff Svcs Spec/Special Projec		1.00				1.00
Stu Pers Svs Spec (Assessment)		0.20				0.20
Student Pers Svcs Spec/Outreach					0.70	0.70
Student Personnel Services Spe		1.20	1.40	1.68		4.28
Student Ser Spec- ACCESO PROJ		1.00				1.00
Student Services Specialist			4.19			4.19
Television Production Technici	1.75					1.75
Video Production Specialist	1.25					1.25
Grand Total	15.20	49.70	53.53	44.50	36.05	198.98





**Table 32 - Community Service (Fee Based) Fund Summary (Fund 03)
2020/21 Adopted Budget**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
	Local Revenue	143,926	120,882	127,829	158,324
	Other Financing Sources	94,350	-	-	-
	Revenue Total	238,275	120,882	127,829	158,324
Expenses					
	Part Time Academic	111,769	71,885	63,924	73,933
	Classified Salary	47,625	11,536	21,073	21,924
	Fringe Benefits	14,278	6,202	2,945	13,019
	Books, Supplies, Services	13,706	31,259	18,271	49,448
	Equipment Cap Outlay	8,371	-	11,517	-
	Expense Total	195,748	120,882	117,731	158,324
	Beginning Fund Balance	(41,678)	-	2	10,100
	Audit Adjustment	(847)	-	-	-
	Net Increase (Decrease)	42,527	-	10,099	-
	Ending Fund Balance	2	-	10,100	10,100
	Ending Fund Balance %	0.00%	0.00%	8.58%	6.38%





Table 33 - Community Service Fee Based Instruction Fund Detail (Fund 03)
2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
8872	Community Services Classes	138,536	120,882	127,829	152,934
8899	Miscellaneous	5,390	-	-	5,390
8851	Facility & Athletic Field Ren	-	-	-	-
Local Revenue		143,926	120,882	127,829	158,324
8982	Interfund Transfers-In	94,350	-	-	-
Other Financing Sources		94,350	-	-	-
Revenue Total		238,275	120,882	127,829	158,324
Expenses					
1351	Instructor-Temp/PTime & Ext-Se	-	-	-	-
1355	Instructor-Fee Based/Contract	104,819	71,885	63,924	67,933
1455	Coaches	-	-	-	-
1456	Other Non-Teaching Assignments	5,950	-	-	5,000
1457	Non-Teaching Retirees	1,000	-	-	1,000
Part Time Academic		111,769	71,885	63,924	73,933
2102	Clerical Tech & Support Staff	-	-	-	-
2352	Cler Tech & Sup Stf (Repl)	-	-	-	-
2353	Student Employee Assistants	1,953	-	718	5,251
2354	Overtime for perm & non-perm	1,920	1,536	2,045	1,800
2451	Instructional Aides (Replace)	20,859	-	10,218	2,000
2452	Instructional Aides - Student	22,893	10,000	8,093	12,873
Classified Salary		47,625	11,536	21,073	21,924
3110	STRS - Academic	8,855	3,806	17	5,925
3140	STRS Cash Balance	326	231	-	1,428
3220	PERS	-	-	-	-
3320	OASDHI (FICA) Classified	119	96	127	91
3340	Medicare - Academic	1,621	947	927	2,461
3350	Medicare - Classified	330	23	178	21
3411	Medical Coverage-Academic	-	-	-	-
3421	Medical Coverage-Classified	-	-	-	-
3422	Dental Coverage-Classified	-	-	-	-
3425	Life Insurance-CLASS	-	-	-	-
3510	Unemployment Ins.-Academic	78	46	45	134
3520	Unemployment Ins -Classified	16	2	9	2



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3610	Worker's Compensation-Academic	1,796	1,051	1,087	2,933
3620	Worker's Compensation-Classfd	355	-	174	24
3720	Apple-Transamerica NonPerm-Cl	782	-	383	-
3722	OPEB Classified	-	-	-	-
Fringe Benefits		14,278	6,202	2,945	13,019
4101	Classroom-Books	1,241	3,000	2,499	1,241
4301	Instructional - (Classroom)	-	-	1,990	-
4304	Supplies-office	-	-	-	-
5105	Independent Contractor/Consult	-	5,000	5,000	-
5106	Events/Programs-Outside Prod	-	5,000	-	-
5202	Travel Non-Local	2,638	1,500	-	7,500
5205	Conference/Seminar Reg	590	1,620	-	4,650
5301	Dues and Membership	4,513	-	-	4,888
5505	Telephone Services	-	-	-	-
5708	Athletic Transportation	-	-	-	-
5865	Publishing/ Doc Publication	-	-	-	-
5866	Testing License and Material	3,500	7,000	4,066	3,500
5882	Equip Repairs Maint. & Svc	-	-	1,968	-
5885	Misc. Operational Exp.	1,224	8,139	2,748	27,669
5890	Service Contract-Equipment	-	-	-	-
Books, Supplies, Services		13,706	31,259	18,271	49,448
6402	Inst Equipment and Furn	8,371	-	11,517	-
6403	Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay		8,371	-	11,517	-
Expense Total		195,748	120,882	117,731	158,324





Table 34 - Bookstore Commission Fee Fund Summary (Fund 07)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Local Revenue	39,184	61,500	109,729	61,500
Other Financing Sources	86,273	-	-	-
Revenue Total	125,457	61,500	109,729	61,500
Expenses				
Classified Salary	8,151	-	-	-
Fringe Benefits	-	-	-	-
Books, Supplies, Services	86,192	61,500	23,286	61,500
Equipment Cap Outlay	13,119	-	-	-
Financial Aid	4,802	-	4,814	-
Expense Total	112,264	61,500	28,100	61,500
Beginning Fund Balance	(10,583)	-	2,611	84,240
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	13,194	-	81,629	-
Ending Fund Balance	2,611	-	84,240	84,240



Table 35 - Bookstore Commission Fee Fund Detail (Fund 07)
2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
8846	Commission	39,184	61,500	109,729	61,500
8861	Interest/Investment Income	-	-	-	-
8872	Community Services Classes	-	-	-	-
Local Revenue		39,184	61,500	109,729	61,500
8982	Interfund Transfers-In	86,273	-	-	-
Other Financing Sources		86,273	-	-	-
Revenue Total		125,457	61,500	109,729	61,500
Expenses					
2353	Student Employee Assistants	8,151	-	-	-
2354	Overtime for perm & non-perm	-	-	-	-
Classified Salary		8,151	-	-	-
3220	PERS	-	-	-	-
3520	Unemployment Ins -Classified	-	-	-	-
3610	Worker's Compensation-Academic	-	-	-	-
3620	Worker's Compensation-Classfd	-	-	-	-
3720	Apple-Transamerica NonPerm-Cl	-	-	-	-
Fringe Benefits		-	-	-	-
4304	Supplies-office	8,797	-	1,422	2,800
4307	Computer software/site lic.-ad	5,376	-	-	-
5102	Guest Speakers Lectures-Non	-	-	-	-
5105	Independent Contractor/Consult	-	-	6,252	-
5106	Events/Programs-Outside Prod	2,563	-	-	-
5202	Travel Non-Local	-	-	600	-
5203	Travel Local	-	-	-	-
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	-	-	-	-
5206	Internal Training-Staff Dev	2,459	-	-	-
5301	Dues and Membership	6,810	2,000	3,340	2,000
5701	Athletics Meals and Lodging	-	-	312	-
5701	Athletics Meals and Lodging	3,220	3,000	7,500	3,000
5702	Graduation Expenses	28,866	34,000	3,231	29,000
5708	Athletic Transportation	8,819	7,500	-	9,700
5865	Publishing/ Doc Publication	-	-	-	-
5882	Equip Repairs Maint. & Svc	-	-	410	-
5885	Misc. Operational Exp.	4,082	15,000	219	15,000
5887	Advertising/Radio/TV	15,200	-	-	-



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5888	Advertising Print/Ads	-	-	-	-
	Books, Supplies, Services	86,192	61,500	23,286	61,500
6403	Non-Instructional Equip & Furn	13,119	-	-	-
	Equipment Cap Outlay	13,119	-	-	-
7641	Student Vouchers	4,802	-	4,814	-
7699	Other Student Aid	-	-	-	-
	Financial Aid	4,802	-	4,814	-
	Expense Total	112,264	61,500	28,100	61,500



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Table 36 - Measure E - Parcel Tax Fund Summary (Fund 08)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Local Revenue	-	-	-	8,000,000
Other Financing Sources	-	-	-	128,154
Revenue Total*	-	-	-	8,128,154
Expenses				
Full Time Academic	-	-	-	-
Other Faculty	-	-	-	303,845
Part Time Academic	-	-	-	2,207,914
Classified Salary	-	-	-	428,262
Fringe Benefits	-	-	-	458,161
Books, Supplies, Services	13,755	-	-	4,700,817
Equipment Cap Outlay	-	-	-	15,400
Financial Aid	-	-	-	-
Expense Total	13,755	-	-	8,114,399
Beginning Fund Balance	-	(13,755)	(13,755)	(13,755)
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(13,755)	-	-	13,755
Ending Fund Balance	(13,755)	(13,755)	(13,755)	-

*Measure E is a new Parcel Tax Fund beginning in Fiscal Year 2020-21.



Table 37 - Measure E - Parcel Tax Detail (Fund 08)
2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
8811	Tax Allocation Secured Roll	-	-	-	8,000,000
8814	PY Tax Alloc Secured Roll	-	-	-	-
8861	Interest/Investment Income	-	-	-	-
Local Revenue		-	-	-	8,000,000
8982	Interfund Transfer-In	-	-	-	128,154
8983	Intrafund Transfer-In	-	-	-	-
Other Financing Sources		-	-	-	128,154
Revenue Total		-	-	-	8,128,154
Expenses					
1101	Instructor	-	-	-	-
Full Time Academic		-	-	-	-
1203	Counselors	-	-	-	256,215
1204	Librarians	-	-	-	-
1205	Faculty - Special Assignment	-	-	-	47,630
1206	Nurse	-	-	-	-
1210	Librarians-Lts	-	-	-	-
Other Faculty		-	-	-	303,845
1351	Instructor-Temp/PTime & Ext-Se	-	-	-	2,158,520
1352	Instructor-Sub-Daily/Sick	-	-	-	-
1353	Instructor - Retiree	-	-	-	-
1452	Department Chairs	-	-	-	-
1453	Counselors	-	-	-	-
1454	Librarians	-	-	-	37,400
1456	Other Non-Teaching Assignments	-	-	-	11,994
1457	Non-Teaching Retirees	-	-	-	-
Part Time Academic		-	-	-	2,207,914
2102	Clerical Tech & Support Staff	-	-	-	121,569
2201	Instructional Aides	-	-	-	97,619
2352	Cler Tech & Sup Stf (Repl)	-	-	-	-
2353	Student Employee Assistants	-	-	-	34,900
2354	Overtime for perm & non-perm	-	-	-	-
2451	Instructional Aides (Replace)	-	-	-	-
2452	Instructional Aides - Student	-	-	-	174,174
2453	Instruct Aides-O/T/Perm & Non	-	-	-	-
Classified Salary		-	-	-	428,262
3110	STRS - Academic	-	-	-	227,004
3140	STRS Cash Balance	-	-	-	-



2020/21 Adopted Budget					
		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3220	PERS	-	-	-	47,560
3310	OASDHI (FICA) Academic	-	-	-	2,302
3320	OASDHI (FICA) Classified	-	-	-	10,740
3340	Medicare - Academic	-	-	-	4,416
3350	Medicare - Classified	-	-	-	2,512
3411	Medical Coverage-Academic	-	-	-	55,817
3412	Dental Coverage-Academic	-	-	-	2,793
3415	Life Insurance-Academic	-	-	-	607
3421	Medical Coverage-Classified	-	-	-	55,084
3422	Dental Coverage-Classified	-	-	-	4,347
3425	Life Insurance-CLASS	-	-	-	722
3510	Unemployment Ins.-Academic	-	-	-	222
3520	Unemployment Ins -Classified	-	-	-	124
3610	Worker's Compensation-Academic	-	-	-	5,175
3620	Worker's Compensation-Classfd	-	-	-	2,946
3712	OPEB Instructional	-	-	-	22,799
3720	Apple-Transamerica NonPerm-Cl	-	-	-	-
3722	OPEB Classified	-	-	-	12,991
	Fringe Benefits	-	-	-	458,161
4102	Book for Loan Student Program	-	-	-	-
4302	Supplies Outreach recruitment	-	-	-	2,500
4304	Supplies-office	-	-	-	5,000
4306	Computer software/site lic.-cl	-	-	-	-
5102	Guest Speakers Lectures-Non	-	-	-	1,000
5105	Independent Contractor/Consult	-	-	-	296,140
5106	Events/Programs-Outside Prod	-	-	-	3,000
5107	Election Cost	13,755	-	-	-
5202	Travel Non-Local	-	-	-	2,000
5204	Student Transportation	-	-	-	2,000
5205	Conference/Seminar Reg	-	-	-	-
5301	Dues and Membership	-	-	-	-
5866	Testing License and Material	-	-	-	-
5883	Net Internet Fees and Subs.	-	-	-	-
5885	Misc. Operational Exp.	-	-	-	-
5888	Advertising Print/ADS	-	-	-	4,389,177
	Books, Supplies, Services	13,755	-	-	4,700,817
6402	Inst Equipment and Furn	-	-	-	10,000
6403	Non-Instructional Equip & Furn	-	-	-	0
6406	Laptop Computers	-	-	-	5,400
	Equipment Cap Outlay	-	-	-	15,400
	Expense Total	13,755	-	-	8,114,399



Table 38 - Measure E - Parcel Tax Fund (Fund 08) -FTE

Full Time Equivalent

Position Title	District Admin. Center	College of Alameda	Merritt College	Berkeley City College	Grand Total
Counselor			2.92		2.92
Counselor (General)			1.60		1.60
DSPS Coordinator			1.00		1.00
DSPS Counselor			0.75		0.75
English Instructor		0.19			0.19
EOPS Counselor			1.00		1.00
Instructor		1.00			1.00
Library Technician II			0.89	1.00	1.89
Research Data Specialist	0.75				0.75
Science Lab Tech/Chemistry		1.00			1.00
Grand Total	0.75	2.19	8.16	1.00	12.10



Table 39 - Facility Rental Fee Fund Summary (Fund 10)
2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Federal Revenue	382	1,000	4,403	1,000
State Revenue	-	-	-	-
Local Revenue	2,393,473	1,734,009	1,808,143	1,586,302
Other Financing Sources	-	-	-	-
Revenue Total	2,393,855	1,735,009	1,812,546	1,587,302
Expenses				
Part Time Academic	145,275	68,600	85,096	68,000
Classified Salary	395,984	425,198	425,412	473,017
Fringe Benefits	122,199	152,897	154,098	183,778
Books, Supplies, Services	1,009,517	1,040,453	795,048	827,217
Equipment Cap Outlay	80,124	47,861	63,588	46,829
Financial Aid	-	-	-	-
Expense Total	1,753,100	1,735,009	1,523,241	1,598,841
Beginning Fund Balance	67,706	696,731	706,595	995,899
Audit Adjustment	(1,867)	-	-	-
Net Increase (Decrease)	640,755	-	289,305	(11,539)
Ending Fund Balance	706,595	696,731	995,899	984,360



Table 40 - Facility Rental Fee Fund Detail (Fund 10)
2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8199	Other Federal Income	382	1,000	4,403	1,000
Federal Revenue		382	1,000	4,403	1,000
8699	Other State Revenue	-	-	-	-
State Revenue		-	-	-	-
8831	Contract Instructional Service	-	-	-	-
8835	Other Contract Services	48,449	41,580	32,397	41,580
8846	Commission	-	-	-	-
8851	Facility & Athletic Field Rent	1,398,953	923,359	982,357	981,218
8861	Interest/Investment Income	-	-	-	-
8879	Student Records	-	-	-	-
8891	Food Service Revenue	697,476	700,000	544,352	494,434
8899	Miscellaneous	248,595	69,070	249,037	69,070
Local Revenue		2,393,473	1,734,009	1,808,143	1,586,302
8982	Interfund Transfers-In	-	-	-	-
Other Financing Sources		-	-	-	-
Revenue Total		2,393,855	1,735,009	1,812,546	1,587,302
Expenses					
1351	Instructor-Temp/Ptime & Ext-Se	-	-	-	-
1453	Counselors	-	-	-	-
1455	Coaches	60,063	-	2,389	-
1456	Other Non-Teaching Assignments	81,136	68,600	82,707	68,000
1457	Non-Teaching Retirees	4,076	-	-	-
Part Time Academic		145,275	68,600	85,096	68,000
2101	Administrators	43,587	-	-	-
2102	Clerical Tech & Support Staff	79,997	205,511	221,833	253,330
2352	Cler Tech & Sup Stf (Repl)	92,973	93,687	3,670	93,687
2353	Student Employee Assistants	36,007	44,000	65,329	44,000
2354	Overtime for perm & non-perm	136,409	82,000	133,972	82,000
2357	Classified Retirees	-	-	-	-
2451	Instructional Aides (Replace)	3,893	-	-	-
2452	Instructional Aides - Students	-	-	608	-
2453	Student Employee Assistants	3,119	-	-	-
Classified Salary		395,984	425,198	425,412	473,017



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5607	Print & Dup. Equip Leases/Rent	19,088	7,080	6,780	7,080
5701	Athletics Meals and Lodging	25,047	8,000	3,744	8,000
5702	Graduation Expenses	6,329	-	7,676	-
5708	Athletic Transportation	29,879	7,500	10,301	-
5865	Publishing/Doc Publication	23,700	20,000	9,288	20,000
5866	Testing License and Material	300	600	300	600
5867	Postage	6,378	8,028	75	8,000
5871	Misc. Fee Waivers	-	-	-	-
5879	Site Repair and Services	-	1,500	-	1,500
5881	Building Repairs & Services	30,843	-	5,529	-
5882	Equip Repairs Maint. & Svc	1,641	10,000	7,473	19,000
5883	Net Internet Fees and Subs.	-	-	-	-
5884	Laundry Services	2,372	2,190	2,007	2,500
5885	Misc. Operational Exp.	58,294	184,463	77,431	182,055
5888	Advertising Print/ADS	-	-	-	-
5889	Grounds Maintenance	8,252	15,000	486	15,000
5890	Service Contract-Equipment	10,609	2,368	1,068	1,300
5891	Service Contract-Software-DP	1,744	1,998	2,448	1,998
5892	Service Contract-Hardware-DP	1,427	-	1,427	-
Books, Supplies, Services		1,009,517	1,040,453	795,048	827,217
6120	Site Improvement	-	-	-	-
6206	Building Improvement	-	-	-	-
6301	College Library Books	-	932	809	2,000
6303	College Library Periodicals	29	1,000	514	1,000
6304	Library Videos and DVD's	-	-	-	-
6305	Library Textbooks	-	-	-	-
6306	Library Database	53	680	514	680
6401	Software	300	-	-	-
6402	Inst Equipment and Furn	25,759	-	35,754	-
6403	Non-Instructional Equip & Furn	50,968	45,249	25,998	43,149
6406	Laptop Computers	3,016	-	-	-
6407	PC, SERV, Other Comput, Peripher	-	-	-	-
6432	Non-Instructional Equip & Furn >\$49,999.99	-	-	-	-
Equipment Cap Outlay		80,124	47,861	63,588	46,829
7510	Grants	-	-	-	-
7640	Supply Vouchers (Surv Kits)	-	-	-	-
7641	Student Voucher	-	-	-	-
7670	Direct Aid for Graduates	-	-	-	-
7699	Other Student Aid	-	-	-	-
Financial Aid		-	-	-	-
Expense Total		1,753,100	1,735,009	1,523,241	1,598,841



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3110	STRS - Academic	7,399	4,372	5,935	4,285
3140	STRS Cash Balance	2,827	1,299	2,016	1,299
3220	PERS	31,810	43,335	43,938	53,029
3320	OASDHI (FICA) Classified	19,758	17,456	22,031	20,423
3340	Medicare - Academic	2,096	833	1,234	824
3350	Medicare - Classified	5,184	5,690	5,221	6,385
3411	Medical Coverage-Academic	1,599	447	-	447
3412	Dental Coverage-Academic	-	-	-	-
3421	Medical Coverage-Classified	32,457	50,164	46,813	60,261
3422	Dental Coverage-Classified	2,091	2,000	3,662	4,825
3425	Life Insurance-CLASS	422	754	793	1,027
3510	Unemployment Ins.-Academic	102	40	60	40
3520	Unemployment Ins -Classified	250	275	252	310
3610	Worker's Compensation-Acad	2,072	857	1,447	847
3620	Worker's Compensation-Classfd	3,662	6,000	3,850	6,814
3712	OPEB Instructional	-	-	-	-
3720	Apple-Transamerica NonPerm-Cl	1,446	3,961	138	3,961
3722	OPEB Classified	9,025	15,414	16,710	19,001
Fringe Benefits		122,199	152,897	154,098	183,778
4101	Classroom-Books	4,192	-	-	-
4102	Book for Loan Student Program	-	-	-	-
4301	Instructional - (Classroom)	540,337	524,650	433,402	314,204
4302	Supplies Outreach recruitment	-	2,000	-	2,000
4303	Subs Periodicals - Other	-	-	-	-
4304	Supplies-office	76,863	113,436	66,338	114,170
4306	Computer software/site lic.-cl	-	-	-	-
4305	Fuel Gasoline/Petroleum	555	370	-	600
4307	Computer software/site lic.-ad	24,125	2,300	999	2,300
5102	Guest Speakers Lectures-Non	-	-	-	-
5103	Legal	-	-	-	-
5105	Independent Contractor/Consult	11,212	59,060	78,684	61,050
5106	Events/Programs-Outside Prod	27,147	41,000	19,315	41,000
5110	Instructor Events-Personal Svs	-	-	-	-
5202	Travel Non-Local	5,014	1,500	1,259	1,500
5203	Travel Local	139	13,000	295	13,000
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	1,410	2,310	2,360	1,620
5206	Internal Training- Staff Dev	-	-	-	-
5301	Dues and Membership	14,972	2,240	95	2,240
5501	Garbage and Trash	-	-	39,229	-
5502	Gas	76,020	6,500	4,693	6,500
5505	Telephone Services	-	-	-	-
5507	Pest Control	-	-	-	-



**Table 41 - Facility Rental Fund (Fund 10) - FTE
Full Time Equivalent**

Position Title	Merritt College	Grand Total
Facilities Services Specialist	2.00	2.00
Principal Financial Analyst	1.00	1.00
Staff Asst/Communication Svcs	0.50	0.50
Grand Total	3.50	3.50





Table 42 - Measure B - Parcel Tax Fund Summary (Fund 12)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Local Revenue	8,078,475	8,141,259	8,109,042	-
Other Financing Sources	744,247	-	-	-
Revenue Total	8,822,722	8,141,259	8,109,042	-
Expenses				
Full Time Academic	508,615	-	-	-
Other Faculty	2,415,581	352,600	236,161	-
Part Time Academic	1,769,099	6,685,211	6,872,131	-
Classified Salary	1,141,912	482,216	273,429	-
Fringe Benefits	2,206,738	284,806	522,792	-
Books, Supplies, Services	48,212	336,426	227,279	1,019,616
Equipment Cap Outlay	10,157	-	-	-
Other outgo	-	-	3,413	-
Expense Total	8,100,313	8,141,259	8,135,204	1,019,616
Beginning Fund Balance	102,272	1,046,318	1,045,778	1,019,616
Audit Adjustment	221,098	-	-	-
Net Increase (Decrease)	722,409	-	(26,163)	(1,019,616)
Ending Fund Balance*	1,045,778	1,046,318	1,019,616	-

*Measure B- Parcel Tax Fund has ended, but has an Ending Fund Balance that will be utilized in Fiscal Year 2020-21.



Table 43 - Measure B - Parcel Tax Detail (Fund 12)

2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
8811	Tax Allocation Secured Roll	8,075,467	8,141,259	8,075,590	-
8814	PY Tax Alloc Secured Roll	3,008	-	5,905	-
8861	Interest/Investment Income	-	-	27,547	-
Local Revenue		8,078,475	8,141,259	8,109,042	-
8982	Interfund Transfer-In	744,247	-	-	-
8983	Intrafund Transfer-In	-	-	-	-
Other Financing Sources		744,247	-	-	-
Revenue Total		744,247	-	8,109,042	-
Expenses					
1101	Instructor	508,615	-	-	-
Full Time Academic		508,615	-	-	-
1203	Counselors	1,082,971	352,600	159,129	-
1204	Librarians	1,128,819	-	-	-
1205	Faculty - Special Assignment	140,020	-	77,031	-
1206	Nurse	-	-	-	-
1210	Librarians-Lts	63,771	-	-	-
Other Faculty		2,415,581	352,600	236,161	-
1351	Instructor-Temp/PTime & Ext-Se	1,174,401	6,293,745	6,256,784	-
1352	Instructor-Sub-Daily/Sick	7,855	-	4,993	-
1353	Instructor - Retiree	90,077	-	40,694	-
1452	Department Chairs	4,459	-	-	-
1453	Counselors	134,698	172,050	352,705	-
1454	Librarians	298,342	150,000	154,126	-
1456	Other Non-Teaching Assignments	53,357	69,416	62,829	-
1457	Non-Teaching Retirees	5,909	-	-	-
Part Time Academic		1,769,099	6,685,211	6,872,131	-
2102	Clerical Tech & Support Staff	1,004,172	72,180	45,391	-
2201	Instructional Aides	11,308	50,036	51,618	-
2352	Cler Tech & Sup Stf (Repl)	44,627	75,000	0	-
2353	Student Employee Assistants	25,559	20,000	1,232	-
2354	Overtime for perm & non-perm	4,768	15,000	0	-
2451	Instructional Aides (Replace)	43,013	150,000	7,218	-
2452	Instructional Aides - Student	6,631	100,000	167,487	-
2453	Instruct Aides-O/T/Perm & Non	1,835	-	483	-
Classified Salary		1,141,912	482,216	273,429	-
3110	STRS - Academic	490,806	77,000	194,760	-
3140	STRS Cash Balance	35,225	55,490	49,701	-
3220	PERS	264,179	25,420	24,694	-
3310	OASDHI (FICA) Academic	27,286	1,680	2,003	-



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3320	OASDHI (FICA) Classified	64,481	7,577	5,929	-
3340	Medicare - Academic	67,680	21,467	37,555	-
3350	Medicare - Classified	16,042	1,772	1,494	-
3411	Medical Coverage-Academic	552,067	-	100,652	-
3412	Dental Coverage-Academic	40,208	-	2,595	-
3415	Life Insurance-Academic	7,800	-	596	-
3421	Medical Coverage-Classified	218,135	50,759	27,973	-
3422	Dental Coverage-Classified	18,455	1,925	2,070	-
3425	Life Insurance-CLASS	3,961	481	412	-
3510	Unemployment Ins.-Academic	3,278	1,984	1,857	-
3520	Unemployment Ins -Classified	776	86	72	-
3610	Worker's Compensation-Academic	79,757	27,580	44,710	-
3620	Worker's Compensation-Classfd	18,718	2,418	1,772	-
3712	OPEB Instructional	219,395	-	16,400	-
3720	Apple-Transamerica NonPerm-Cl	2,486	-	271	-
3722	OPEB Classified	76,004	9,167	7,276	-
Fringe Benefits		2,206,738	284,806	522,792	-
4102	Book for Loan Student Program	19,472	-	1,800	-
4302	Supplies Outreach recruitment	-	-	-	-
4304	Supplies-office	4,823	12,000	766	-
4306	Computer software/site lic.-cl	-	-	-	-
5105	Independent Contractor/Consult	-	20,000	81,683	-
5106	Events/Programs-Outside Prod	7,000	3,000	5,306	-
5202	Travel Non-Local	51	-	-	-
5204	Student Transportation	1,570	-	457	-
5205	Conference/Seminar Reg	-	-	-	-
5301	Dues and Membership	-	-	-	-
5703	Meals for Needy Students	-	-	996	-
5866	Testing License and Material	10,260	-	-	-
5883	Net Internet Fees and Subs.	-	-	-	-
5885	Misc. Operational Exp.	5,036	300,426	135,503	1,019,616
5888	Advertising Print/ADS	-	1,000	768	-
Books, Supplies, Services		48,212	336,426	227,279	1,019,616
6403	Non-Instructional Equip & Furn	-	-	-	-
6406	Laptop Computers	10,157	-	-	-
Equipment Cap Outlay		10,157	-	-	-
7301	Interfund Transfers	-	-	-	-
7610	Transportation Vouchers	-	-	413	-
7630	Book Vouchers	-	-	2,000	-
7650	Book Vouchers	-	-	1,000	-
Other outgo		-	-	3,413	-
		Expense Total	8,100,313	8,135,204	1,019,616



Table 44 - Contract Education Fund Summary (Fund 30)

2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
	Federal Revenue	-	-	13,297	-
	Local Revenue	477,611	409,042	379,124	238,098
	Revenue Total	477,611	409,042	392,421	238,098
Expenses					
	Academic Admin	-	-	-	-
	Part Time Academic	168,802	59,430	145,886	77,314
	Classified Salary	61,971	11,000	14,574	11,133
	Fringe Benefits	40,433	7,927	39,955	16,451
	Books, Supplies, Services	59,073	330,685	129,069	133,200
	Equipment Cap Outlay	10,407	-	3,098	-
	Other Outgo			193	
	Expense Total	340,687	409,042	332,775	238,098
	Beginning Fund Balance	275,690	409,961	409,956	469,602
	Audit Adjustment	(2,657)	-	-	-
	Net Increase (Decrease)	136,924	-	59,646	-
	Ending Fund Balance	409,956	409,961	469,602	469,602



**Table 45 - Contract Education Fund Detail (Fund 30)
2020/21 Adopted Budget**

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenue					
8130	Workforce Investment Act	-	-	13,297	-
Federal Revenue		-	-	13,297	-
8831	Contract Instructional Services	477,611	409,042	365,274	238,098
8835	Other Contract Services			13,850	
8899	Miscellaneous	-	-	-	-
Local Revenue		477,611	409,042	379,124	238,098
Revenue Total		477,611	409,042	392,421	238,098
Expenses					
1201	Administrators	-	-	-	-
Academic Admin		-	-	-	-
1205	Faculty - Special-Assigned			18,127	
1351	Instructor-Temp/PTime & Ext-Se	118,063	49,330	122,760	67,614
1352	Instructor-Sub	-	-	-	-
1353	Instructor - Retire	9,427	9,700	-	9,700
1456	Other Non-Teaching Assignments	29,987	400	5,000	-
1457	Non-Teaching Retirees	11,326	-	-	-
Part Time Academic		168,802	59,430	145,886	77,314
2102	Clerical Tech & Support Staff	6,132	-	-	6,133
2352	Cler Tech & Support Staff	39,440	-	-	-
2353	Student Employee Assistants	523	-	-	-
2354	Overtime for perm & non-perm	-	6,000	1,001	-
2451	Instructional Aides (Replace)	15,876	5,000	13,572	5,000
2452	Instructional Aides - Student	-	-	-	-
2454	Instruct Aides-Tutorial Assist	-	-	-	-
Classified Salary		61,971	11,000	14,574	11,133
3110	STRS - Academic	13,057	2,564	13,512	6,448
3140	STRS Cash Balance	2,277	1,352	1,941	1,549
3220	PERS	9,094	800	6,251	2,076
3310	OASDHI (FICA) Academic	-	-	1,123	-
3320	OASDHI (FICA) Classified	3,110	682	873	690
3340	Medicare - Academic	2,414	944	2,091	-
3350	Medicare - Classified	888	160	204	1,344
3411	Medical Coverage-Academic	2,237	-	7,905	162
3412	Dental Coverage-Academic	-	-	239	-
3415	Life Insurance-Academic	-	-	50	-
3421	Medical Coverage-Classified	2,228	-	1,661	-



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
3422	Dental Coverage-Classified	162	-	-	1,687
3425	Life Insurance - Classified	22	-	-	75
3510	Unemployment Ins.-Academic	112	252	102	66
3520	Unemployment Ins -Classified	43	9	10	9
3610	Worker's Compensation-Academic	2,870	957	2,480	1,630
3620	Worker's Compensation-Classfd	1,045	207	231	209
3712	OPEB Instructional	-	-	1,282	-
3720	Apple-Transamerica NonPerm-CI	416	-	-	-
3722	OPEB Classified	460	-	-	460
Fringe Benefits		40,433	7,927	39,955	16,451
4101	Classroom-Books	-	-	26,167	-
4102	Book for Loan Student Program	2,367	-	-	-
4301	Instructional - (Classroom)	3,252	-	916	449
4302	Supplies Outreach Recruitment	239	-	-	-
4304	Supplies-office	6,111	9,266	3,404	2,450
5102	Guest Speakers Lectures	250	-	1,175	125
5105	Independent Contractor/Consult	36,310	85,255	69,367	-
5106	Events/Programs-Outside Prod	-	18,760	17,058	-
5110	Instructor Events-Personal Svs	115	-	-	-
5202	Travel Non-Local	1,747	-	4,001	-
5203	Travel Local	365	-	-	-
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	1,875	-	1,826	-
5301	Dues and Membership	-	-	-	-
5605	Equipment Rentals - Mon-Mon	-	-	-	-
5607	Print & Dup. Equip Leases/Rent	-	-	-	-
5882	Equip Repairs Maint. & Svc	-	-	-	-
5885	Misc. Operational Exp.	3,813	217,404	5,156	130,176
5887	Advertising/Radio/TV	2,499	-	-	-
5888	Advertising Print/ADS	-	-	-	-
5890	Services Contract - Equipment	131	-	-	-
Books, Supplies, Services		59,073	330,685	129,069	133,200
6402	Inst Equipment and Furn	2,541	-	-	-
6403	Non-Instructional Equip & Furn	1,189	-	-	-
6406	Laptop Computers	-	-	3,098	-
6407	PC,SERV, Other Comput,Peripher	6,677	-	-	-
Equipment Cap Outlay		10,407	-	3,098	-
7650	Meals for Students			193	
Other Outgo				193	
Expense Total		340,687	409,042	332,775	238,098



**Table 46 - Measure G General Obligation Bond Fund Summary (Fund 43)
2020/21 Adopted Budget**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
Local Revenue		-	25,000,000	50,000,000	-
	Revenue Total*	-	25,000,000	50,000,000	-
Expenses					
Books, Supplies, Services		1,375,304	7,500,001	995,794	14,989,394
Equipment Cap Outlay		-	16,124,695	25,580	32,333,928
Debt Service				280,000	-
	Expense Total	1,375,304	23,624,696	1,301,374	47,323,322
Beginning Fund Balance		-	(1,375,304)	(1,375,304)	47,323,322
Audit Adjustment		-	-	-	-
Net Increase (Decrease)		(1,375,304)	1,375,304	48,698,626	(47,323,322)
Ending Fund Balance		(1,375,304)	-	47,323,322	-

*Measure G is inclusive of revenues for Fiscal Year 2020-21 from the sale of bonds.



**Table 47 - Measure G General Obligation Bond Fund Detail (Fund 43)
2020/21 Adopted Budget**

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenue					
8861	Interest/Investment Income	-	-	-	-
8942	Sales of Bonds	-	25,000,000	50,000,000	-
Local Revenue		-	25,000,000	50,000,000	-
Revenue Total		-	25,000,000	50,000,000	-
Expenses					
2101	Administrators	-	-	-	-
2102	Clerical Tech & Support Staff	-	-	-	-
2352	Cler Tech & Sup Stf (Repl)	-	-	-	-
2354	Overtime For Perm & Non-Perm	-	-	-	-
Classified Salary					
3110	STRS - Academic	-	-	-	-
3220	PERS	-	-	-	-
3320	OASDHI (FICA) Classified	-	-	-	-
3350	Medicare - Classified	-	-	-	-
3421	Medical Coverage-Classified	-	-	-	-
3422	Dental Coverage-Classified	-	-	-	-
3425	Life Insurance-CLASS	-	-	-	-
3520	Unemployment Ins -Classified	-	-	-	-
3620	Worker's Compensation-Classfd	-	-	-	-
3722	OPEB Classified	-	-	-	-
Fringe Benefits					
4304	Supplies-office	-	-	-	-
4307	Computer software/site lic.-ad	-	-	-	-
5103	Legal	-	-	-	587,493
5104	Audit	-	-	-	-
5105	Independent Contractor/Consult	-	7,485,001	995,794	14,395,901
5107	Election Cost	1,375,304	-	-	-
5607	Print & Dup. Equip Leases/Rent	-	-	-	-
5840	Fund63-Measure A Facility Main	-	-	-	-
5865	Publishing/ Doc Publication	-	-	-	1,000
5881	Building Repairs & Services	-	-	-	-
5885	Misc. Operational Exp.	-	-	-	-
5888	Advertising Print/ADS	-	15,000	-	5,000
5891	Service Contract - Software	-	-	-	-
5894	Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services		1,375,304	7,500,001	995,794	14,989,394



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
6110	Land/Sites Purchase	-	-	-	-
6120	Site Improvement	-	-	-	1,215,873
6201	New Building Construction	-	13,072,129	-	18,600,161
6206	Building Improvement	-	3,052,566	25,580	8,251,704
6301	College Library Books	-	-	-	-
6303	College Library Periodicals	-	-	-	-
6401	Software	-	-	-	3,930,480
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	-	335,710
6404	Telephone System Purchase	-	-	-	-
6406	Laptop Computers	-	-	-	-
6407	PC,SERV, Other Comput,Peripher	-	-	-	-
6408	Licensed Vehicles (Low Value)	-	-	-	-
6435	Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
	Equipment Cap Outlay	-	16,124,695	25,580	32,333,928
7120	Debt Interest - Bonds	-	-	280,000	-
	Debt Service	-	-	280,000	-
	Expense Total	1,375,304	23,624,696	1,301,374	47,323,322



Table 48 - Parking Fee Fund Summary (Fund 59)
2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Local Revenue	238,533	235,828	134,292	220,000
Other Financing Sources	312,343	-	-	-
Revenue Total	550,876	235,828	134,292	220,000
Expenses				
Part Time Academic	6,165	-	1,477	-
Classified Salary	279,361	115,828	201,971	45,063
Fringe Benefits	1,088	-	300	-
Books, Supplies, Services	126,550	120,000	107,389	-
Expense Total	413,163	235,828	311,137	45,063
Beginning Fund Balance	(135,805)	-	1,908	(176,845)
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	137,712	-	(176,845)	174,937
Ending Fund Balance	1,908	-	(176,845)	-



Table 49 - Parking Fee Fund Detail (Fund 59)
2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2020/21 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
8881	Parking Services & Public Transp	115,828	115,828	54,628	160,000
8892	Fines & Citations	120,459	120,000	79,664	60,000
8899	Miscellaneous	2,246	-	-	-
Local Revenue		238,533	235,828	134,292	220,000
8982	Interfund Transfers-In	312,343	-	-	-
Other Financing Sources		312,343	-	-	-
Revenue Total		550,876	235,828	134,292	220,000
Expenses					
1456	Other Non-Teaching Assignments	6,165	-	1,477	-
Part Time Academic		6,165	-	1,477	-
2353	Student Employee Assistants	279,361	115,828	201,971	45,063
Classified Salary		279,361	115,828	201,971	45,063
3110	STRS - Academic	890	-	253	-
3340	Medicare - Academic	89	-	21	-
3415	Life Insurance-Academic	-	-	-	-
3510	Unemployment Ins.-Academic	4	-	1	-
3610	Worker's Compensation-Academic	105	-	25	-
3620	Worker's Compensation-Classfd	-	-	-	-
Fringe Benefits		1,088	-	300	-
4304	Supplies-office	-	-	-	-
5105	Independent Contractor/Consult	47,728	31,500	22,910	-
5301	Dues and Membership	16,824	-	-	-
5882	Equipment Repairs Maint. & Svc	-	-	-	-
5885	Misc. Operational Exp.	57,686	75,500	64,630	-
5890	Service Contract-Equipment	4,312	13,000	19,849	-
Books, Supplies, Services		126,550	120,000	107,389	-
Expense Total		413,163	235,828	311,137	45,063



**Table 50 - Capital Outlay Fund Summary (Fund 61)
2020/21 Adopted Budget**

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
State Revenue*	185,612	4,915,671	203,035	138,064
Local Revenue	812,459	3,805,140	2,121,752	1,200,000
Revenue Total	998,071	8,720,811	2,324,787	1,338,064
Expenses				
Part Time Academic	-	-	19,600	-
Fringe Benefits	-	-	2,149	-
Books, Supplies, Services	2,618,859	7,363,909	2,741,644	3,634,593
Equipment Cap Outlay	1,109,836	1,356,902	1,621,795	58,247
Expense Total	3,728,695	8,720,811	4,385,188	3,692,840
Beginning Fund Balance	8,535,576	6,587,320	5,804,951	3,744,550
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(2,730,624)	-	(2,060,401)	(2,354,776)
Ending Fund Balance	5,804,951	6,587,320	3,744,550	1,389,774

*The revenues for Capital Outlay funds were reduced due state funding.





**Table 51 - Capital Outlay Fund Detail (Fund 61)
2020/21 Adopted Budget**

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenue					
8652	Scheduled Maintenance	185,612	3,668,397	203,035	138,064
8699	Other State Revenue	-	1,247,274	-	-
State Revenue		185,612	4,915,671	203,035	138,064
8811	Tax Allocation Secured Roll	-	-	-	-
8817	Redevelopment Property Tax	1,760,504	3,349,556	2,152,249	1,200,000
8861	Interest/Investment Income	-	-	-	-
8887	Capital Outlay Fee	(994,809)	-	-	-
8889	Student fees	-	-	-	-
8899	Miscellaneous	46,763	455,584	(30,496)	-
Local Revenue		812,459	3,805,140	2,121,752	1,200,000
Revenue Total		998,071	8,720,811	2,324,787	1,338,064
Expenses					
1456	Other Non-Teaching Assignments	-	-	19,600	-
Part Time Academic		-	-	19,600	-
3110	STRS - Academic	-	-	958	-
3140	STRS Cash Balance	-	-	560	-
3340	Medicare - Academic	-	-	284	-
3510	Unemployment Ins.-Academic	-	-	14	-
3610	Worker's Compensation-Academic	-	-	333	-
Fringe Benefits		-	-	2,149	-
4304	Supplies - Office	2,225	-	55	45
4305	Fuel - Gasoline/petroleum	-	-	-	-
4306	Computer software/site lic.-cl	912	-	-	-
4307	Computer Software	15,522	-	-	-
5103	Legal	-	25,000	148,006	-
5105	Independent Contractor	1,335,459	190,595	162,025	147,110
5202	Travel Non-Local	-	-	-	-
5205	Conference/Seminar Reg	-	-	-	-
5503	Light and Power (Electricity)	-	-	5,451	-
5505	Telephone Services	-	-	-	-
5602	Facility/Building Leases - Ann	-	-	-	-



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5604	Equipment Lease - Annual	-	-	-	9,800
5605	Equipment Rentals - Mon-Mon	1,677	75,900	119,640	-
5865	Publishing/Doc Publication	164	-	-	-
5879	Site Repair and Services			7,356	176,184
5881	Building Repairs & Services	1,146,151	3,214,728	2,239,865	3,259,404
5882	Equip Repairs Maint. & Svc	73,820	-	-	-
5883	Net Internet Fees and Subs.	-	-	-	-
5885	Misc. Operational Exp.	3,803	3,675,686	-	-
5888	Advertising Print/Ads	10,513	-	1,156	50
5889	Grounds Maintenance	1,733	-	-	-
5890	Service Contract - Equipment	26,881	-	-	-
5891	Service Contract - Software	-	182,000	58,092	42,000
Books, Supplies, Services		2,618,859	7,363,909	2,741,644	3,634,593
6110	Land/Sites Purchase	-	-	-	-
6120	Site Improvement	-	-	17,228	15,224
6206	Building Improvement	359,270	1,351,374	1,575,900	36,643
6401	Software	713,073	-	15,000	-
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	20,512	5,528	9,220	4,733
6404	Telephone System Purchase	-	-	-	-
6406	Laptop Computers	-	-	4,448	1,647
6407	PC, Servers, Other Computer	16,981	-	-	-
Equipment Cap Outlay		1,109,836	1,356,902	1,621,795	58,247
Expense Total		3,728,695	8,720,811	4,385,188	3,692,840



Table 52 - Parking Mitigation Fund Summary (Fund 62)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Local Revenue	104,985	-	95,006	104,985
Revenue Total	104,985	-	95,006	104,985
Expenses				
Equipment Cap Outlay	-	-	-	-
Expense Total	-	-	-	-
Beginning Fund Balance	4,078,793	4,183,779	4,183,779	4,278,785
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	104,985	-	95,006	104,985
Ending Fund Balance	4,183,779	4,183,779	4,278,785	4,383,770



Table 53 - Parking Mitigation Fund Detail (Fund 62)

2020/21 Adopted Budget

			2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue						
	8861	Interest/Investment Income	104,985	-	95,006	104,985
	8899	Miscellaneous	-	-	-	-
	Local Revenue		104,985	-	95,006	104,985
	Revenue Total		104,985	-	95,006	104,985
Expenses						
	6120	Site Improvement	-	-	-	-
	6201	New Building Construction	-	-	-	-
	6206	Building Improvement	-	-	-	-
	6401	Software	-	-	-	-
	6402	Instructional Equip & Furn	-	-	-	-
	6403	Non-Instructional Equip & Furn	-	-	-	-
	6404	Telephone System Purchase	-	-	-	-
	6407	PC,SERV, Other Comput,Periph	-	-	-	-
	6435	Com,Prnter,Srv,Etc.>\$49,999	-	-	-	-
	Equipment Cap Outlay		-	-	-	-
	Expense Total		-	-	-	-



**Table 54 - Measure A General Obligation Bond Fund Summary (Fund 63)
2020/21 Adopted Budget**

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Local Revenue*	528,379	65,500,000	65,446,535	503,409
Revenue Total	528,379	65,500,000	65,446,535	503,409
Expenses				
Classified Salary	743,385	970,751	548,102	938,808
Fringe Benefits	383,448	552,493	320,092	579,097
Books, Supplies, Services	2,511,303	7,000,853	7,771,013	21,144,747
Equipment Cap Outlay	18,622,898	45,100,079	28,255,725	25,070,823
Debt Service	-	-	292,000	-
Expense Total	22,261,034	53,624,176	37,186,932	47,733,475
Beginning Fund Balance	43,151,716	21,419,060	21,419,060	50,105,618
Audit Adjustment	-	-	426,955	-
Net Increase (Decrease)	(21,732,655)	11,875,824	28,259,603	(47,230,066)
Ending Fund Balance	21,419,060	33,294,884	50,105,618	2,875,552

*Measure A revenues are from the remaining sale of bonds.



Table 55 - Measure A General Obligation Bond Fund Detail (Fund 63)
2020/21 Adopted Budget

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenue					
8699	Other State Revenue	-	-	-	-
8861	Interest/Investment Income	528,379	500,000	446,535	500,000
8899	Miscellaneous	-	-	-	-
8942	Sale of Bonds	-	65,000,000	65,000,000	3,409
Local Revenue		528,379	65,500,000	65,446,535	503,409
Revenue Total		528,379	65,500,000	65,446,535	503,409
Expenses					
2101	Administrators	453,375	679,138	250,109	645,720
2102	Clerical Tech & Support Staff	290,010	291,613	296,255	293,088
2352	Cler Tech & Sup Stf (Repl)	-	-	-	-
2353	Student Employee Assistants	-	-	1,739	-
2354	Overtime For Perm & Non-Perm	-	-	-	-
Classified Salary		743,385	970,751	548,102	938,808
3110	STRS - Academic	12,513	-	-	-
3220	PERS	114,967	201,916	104,479	194,339
3320	OASDHI (FICA) Classified	39,331	60,188	33,850	58,210
3350	Medicare - Classified	10,578	14,076	7,917	13,617
3421	Medical Coverage-Classified	129,336	176,347	117,314	210,388
3422	Dental Coverage-Classified	7,018	6,526	5,819	13,296
3425	Life Insurance-CLASS	1,968	3,449	1,476	2,204
3520	Unemployment Ins -Classified	518	680	386	663
3620	Worker's Compensation-Classfd	12,421	16,503	9,027	15,965
3722	OPEB Classified	54,799	72,808	39,824	70,415
Fringe Benefits		383,448	552,493	320,092	579,097
4304	Supplies-office	137	-	-	-
4307	Computer software/site lic.-ad	-	-	-	-
5103	Legal	365,176	92,734	476,284	391,430
5104	Audit	-	-	-	-
5105	Independent Contractor/Consult	2,136,731	6,898,619	7,280,148	20,596,326
5607	Print & Dup. Equip Leases/Rent	3,833	5,500	2,617	5,591
5840	Fund63-Measure A Facility Main	-	-	-	-
5865	Publishing/ Doc Publication	8	-	-	200
5881	Building Repairs & Services	2,430	-	-	78,000
5885	Misc. Operational Exp.	-	-	-	-
5888	Advertising Print/ADS	2,988	4,000	11,963	31,392
5891	Service Contract - Software	-	-	-	7,400
5894	Moving/Relocation Expenses	-	-	-	34,408
Books, Supplies, Services		2,511,303	7,000,853	7,771,013	21,144,747



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020-21 Adopted Budget
6110	Land/Sites Purchase	-	-	-	-
6120	Site Improvement	299,807	4,000,000	206,964	166,736
6201	New Building Construction	10,711,387	24,597,644	17,817,477	4,458,192
6206	Building Improvement	7,081,367	12,333,329	3,923,654	14,436,329
6301	College Library Books	1,557	-	-	-
6303	College Library Periodicals	-	-	-	-
6401	Software	-	-	9,990	9,990
6402	Inst Equipment and Furn	200,517	3,140,000	1,796,575	1,646,778
6403	Non-Instructional Equip & Furn	26,959	29,106	490,684	605,135
6404	Telephone System Purchase	-	-	-	-
6406	Laptop Computers	-	-	-	-
6407	PC,SERV, Other Comput,Peripher	270,245	1,000,000	4,010,382	3,747,663
6408	Licensed Vehicles (Low Value)	31,061	-	-	-
6435	Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay		18,622,898	45,100,079	28,255,725	25,070,823
7120	Debt Interest - Bonds	-	-	292,000	-
Debt Interest – Bonds		-	-	292,000	-



Table 56 - Measure A - General Obligation Bond Fund Detail (Fund 63) - FTE

Full Time Equivalent

Position Title	District	Grand Total
Capital Projects Coordinator	1.00	1.00
Dir Energy & Environ Sustain	1.00	1.00
Dir Facilities Plan & Dev	1.00	1.00
Director of Capital Projects	1.00	1.00
Facilities Project Manager	1.75	1.75
Sr Staff Serv Spec/Gen Srv	1.00	1.00
Staff Asst/DGS & Capital Bond	1.00	1.00
Staff Svcs Spec/General Servic	1.00	1.00
Grand Total	8.75	8.75



Photo by Faiza Ali



Table 57 - Measure E General Obligation Bond Fund Summary (Fund 65)
2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Local Revenue	46,931	-	17,703	-
Revenue Total	46,931	-	17,703	-
Expenses				
Books, Supplies, Services	-	-	-	-
Equipment Cap Outlay	3,895,844	-	-	-
Expense Total	3,895,844	-	-	-
Beginning Fund Balance	4,024,045	210,694	213,605	231,308
Audit Adjustment	38,473	-	-	-
Net Increase (Decrease)	(3,848,913)	-	17,703	-
Ending Fund Balance	213,605	210,694	231,308	231,308



**Table 58 - Measure E General Obligation Bond Fund Detail (Fund 65)
2020/21 Adopted Budget**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue					
8861	Interest/Investment Income	46,931	-	17,703	-
8899	Miscellaneous	-	-	-	-
Local Revenue		46,931	-	17,703	-
Revenue Total		46,931	-	17,703	-
Expenses					
4304	Supplies-office	-	-	-	-
4305	Fuel - gasoline/petroleum	-	-	-	-
4307	Computer Software/Site Lic	-	-	-	-
5103	Legal	-	-	-	-
5105	Independent Contractor/Consult	-	-	-	-
5203	Travel Local	-	-	-	-
5505	Telephone Svs	-	-	-	-
5604	Equipment Lease - Annual	-	-	-	-
5865	Publishing/ Doc Publication	-	-	-	-
5881	Building Repairs & Svs	-	-	-	-
5882	Equip Repairs Maint. & Svc	-	-	-	-
5885	Misc. Operational Exp.	-	-	-	-
5888	Advertising Print/ADS	-	-	-	-
5889	Grounds Maint.	-	-	-	-
5891	Service Contract-Software-DP	-	-	-	-
Books, Supplies, Services		-	-	-	-
6120	Site Improvement	496,589	-	-	-
6201	New Building Construction	1,542,356	-	-	-
6206	Building Improvement	1,030,991	-	-	-
6401	Software	433,963	-	-	-
6402	Instructional Equip & Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	353,985	-	-	-
6404	Telephone System Purchase	-	-	-	-
6407	PC,SERV, Other Comput,Peripher	37,960	-	-	-
6435	Com,Prnter,Srv,Etc.>\$49,999.99	-	-	-	-
Equipment Cap Outlay		3,895,844	-	-	-
Expense Total		3,895,844	-	-	-



Table 59 - Child Development Fund Summary (Fund 68)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenue				
Federal Revenue	81,514	60,000	19,847	50,000
State Revenue	1,710,565	1,423,105	1,525,555	1,345,923
Local Revenue	392,102	75,364	158,272	300,000
Revenue Total	2,184,181	1,558,469	1,703,673	1,695,923
Expenses				
Classified Salary	757,218	817,164	716,643	943,405
Fringe Benefits	457,535	619,505	518,538	718,767
Books, Supplies, Services	273,258	118,400	102,535	103,795
Equipment Capital Outlay	134,490	3,400	67,740	364,819
Expense Total	1,622,501	1,558,469	1,405,456	2,130,786
Beginning Fund Balance	858,828	505,207	1,877,298	2,632,305
Audit Adjustment	456,791	-	456,791	-
Net Increase (Decrease)	561,679	-	298,217	(434,863)
Ending Fund Balance	1,877,298	505,207	2,632,305	2,197,442



Table 60 - Child Development Fund Detail (Fund 68)
2020/21 Adopted Budget

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenue					
8199	Other Federal Income	81,514	60,000	19,847	50,000
Federal Revenue		81,514	60,000	19,847	50,000
8622	Child Development - Dept of Ed	406,587	-	429,833	-
8699	Other State Revenue	1,303,978	1,423,105	1,095,722	1,345,923
State Revenue		1,710,565	1,423,105	1,525,555	1,345,923
8861	Interest/Investment Income	38,982	-	57,521	-
8871	Child Development Services	46,722	-	19,218	-
8899	Miscellaneous	306,398	75,364	81,533	300,000
Local Revenue		392,102	75,364	158,272	300,000
Revenue Total		2,184,181	1,558,469	1,703,673	1,695,923
Expenses					
2102	Clerical Tech & Support Staff	566,142	789,982	668,433	941,405
2352	Cler Tech & Sup Stf (Repl)	155,579	27,182	38,153	-
2354	Overtime for Perm & Non-perm	6,365	-	74	2,000
2357	Classified Retirees	29,133	-	9,984	-
Classified Salary		757,218	817,164	716,643	943,405
3220	PERS	115,974	164,014	136,816	191,154
3320	OASDHI (FICA) Classified	41,871	48,979	44,024	54,457
3350	Medicare - Classified	10,744	11,456	10,460	12,742
3421	Medical Coverage-Classified	212,199	306,540	243,776	348,290
3422	Dental Coverage-Classified	17,071	12,179	17,395	25,797
3425	Life Insurance-CLASS	2,547	3,102	2,785	3,085
3520	Unemployment Ins -Classified	520	556	509	604
3610	Worker's Compensation-Academic	-	-	-	-
3620	Worker's Compensation-Classfd	12,566	13,430	12,167	14,907
3720	Apple-Transamerica NonPerm-CI	2,460	-	425	-
3722	OPEB Classified	41,584	59,249	50,182	67,731
Fringe Benefits		457,535	619,505	518,538	718,767
4304	Supplies-office	93,624	27,500	34,193	30,513
4308	Food Services Supplies	-	60,000	40,904	44,700
5105	Independent Contractor/Consult	72,995	-	-	-
5202	Travel Non-Local	-	-	304	-
5203	Travel Local	-	-	-	-
5501	Garbage and Trash	-	-	2,958	2,000
5502	Gas	5,939	5,000	4,691	5,000



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5503	Light and Power	16,000	16,000	15,624	16,000
5505	Telephone Services	-	-	-	-
5507	Pest Control	-	-	-	4,000
5607	Print & Dup. Equip Leases/Rent	504	2,000	1,442	4,115
5865	Publishing/Doc Publication	-	-	-	-
5881	Building Repairs & Services	78,000	-	-	-
5882	Equipment Repairs Mtc	-	2,500	-	300
5885	Misc. Operational Exp.	3,872	5,400	2,420	3200
5888	Advertising Print/Ads	2,323	-	-	2,000
5894	Moving/Relocation Expenses	-	-	-	-
Books, Supplies, Services		273,258	118,400	102,535	103,795
6120	Site Improvement	-	-	-	-
6206	Building Improvements	126,083	2,400	24,780	357,644
6403	Non-Instructional Equip & Furniture	-	1,000	42,960	1,075
6407	PC, Serv, Other Comput, Peripher	8,407	-	-	6,100
Equipment Capital Outlay		134,490	3,400	67,740	364,819
Expense Total		1,622,501	1,558,469	1,405,456	2,130,786





**Table 61 – Child Development Fund (Fund 68) - FTE
Full Time Equivalent**

Position Title	District	College of Alameda	Laney College	Merritt College	Grand Total
Child Care Assistant II	2.90		2.00	3.00	7.90
Child Care Specialist	2.70	1.60			4.30
Clerical Assistant II	1.00		1.00		2.00
Clerical Assistant II Typing	0.30				0.30
Cook			1.00	1.00	2.00
District Child Care Prog Coord	1.00				1.00
Grand Total	7.90	1.60	4.00	4.00	17.50



Table 62 - OPEB Reserve Fund Summary (Fund 69)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Federal Revenue	-	-	-	-
State Revenue	-	-	-	-
Local Revenue	9,896,809	6,364,551	5,746,454	6,551,039
Revenue Total	9,896,809	6,364,551	5,746,454	6,551,039
Expenses				
Books, Supplies, Services	210,341	260,000	25,350	60,000
Debt Service	1,270,000	1,854,551	5,970,721	9,300,000
Other Outgo	1,000,000	4,250,000	-	-
Expense Total	2,480,341	6,364,551	5,996,071	9,360,000
Beginning Fund Balance	(2,692,237)	11,104,505	18,429,608	13,802,945
Audit Adjustment*	13,705,378	-	(4,377,046)	-
Net Increase (Decrease)	7,416,467	-	(249,617)	(2,808,961)
Ending Fund Balance	18,429,608	11,104,505	13,802,945	10,993,984

*An Audit Adjustment was previously recorded twice for OPEB. An adjustment was needed to correct the error.





Table 63 - OPEB Reserve Fund Detail (Fund 69)
2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8199	Other Federal Income	-	-	-	-
Federal Revenue		-	-	-	-
8699	Other State Revenue	-	-	-	-
State Revenue		-	-	-	-
8831	Contract Instructional Services	-	-	-	-
8861	Interest/Investment Income	31,550	-	123,544	63,000
8899	Miscellaneous	9,615,259	1,464,551	-	6,238,039
8982	Transfer In - Other Funds	250,000	4,900,000	5,622,910	250,000
Local Revenue		9,896,809	6,364,551	5,746,454	6,551,039
Revenue Total		9,896,809	6,364,551	5,746,454	6,551,039
Expenses					
5103	Legal	59,679	60,000	-	60,000
5105	Independent Contractor/Consult	142,329	200,000	11,700	-
5109	Legal Settlements	8,333	-	-	-
5202	Travel Non-Local	-	-	-	-
5406	Other Insurance	-	-	13,650	-
5885	Misc. Operational Exp.	-	-	-	-
Books, Supplies, Services		210,341	260,000	25,350	60,000
7110	Debt Service - Bonds	(637,807)	847,500	726,867	-
7120	Debt Interest - Bonds	1,907,807	1,007,051	5,243,854	9,300,000
7130	Debt -Service Expense	-	-	-	-
Debt Service		1,270,000	1,854,551	5,970,721	9,300,000
7301	Interfund Transfer	1,000,000	4,250,000	-	-
Other Outgo		1,000,000	4,250,000	-	-
Expense Total		2,480,341	6,364,551	5,996,071	9,360,000



Table 64 - Trust and Agency Fund Summary (Fund 71)

2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
	Local Revenue	45,745	119,500	124,067	94,500
	Revenue Total	45,745	119,500	124,067	94,500
Expenses					
	Classified Salary	-	1,200	1,049	-
	Fringe Benefits	-	-	-	-
	Books, Supplies, Services	49,196	117,189	83,929	92,000
	Equipment Capital Outlay	-	1,111	-	2,500
	Others	-	-	-	-
	Expense Total	49,196	119,500	84,978	94,500
	Beginning Fund Balance	164,687	158,448	161,526	200,615
	Audit Adjustment	290	-	-	-
	Net Increase (Decrease)	(3,451)	-	39,089	-
	Ending Fund Balance	161,526	158,448	200,615	200,615



**Table 65 - Trust and Agency Fund Detail (Fund 71)
2020/21 Adopted Budget**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8846	Commission	40,309	119,500	105,258	94,500
8861	Interest Income	5,265	-	5,213	-
8899	Miscellaneous	171	-	13,596	-
8982	Interfund Transfers-In	-	-	-	-
8983	Intrafund Transfers-In	-	-	-	-
Local Revenue		45,745	119,500	124,067	94,500
Revenue Total		45,745	119,500	124,067	94,500
Expenses					
2353	Student Employee Assistants	-	1,200	1,049	-
2451	Instructional Aides (Replace)	-	-	-	-
Classified Salary		-	1,200	1,049	-
3350	Medicare - Classified	-	-	-	-
3520	Unemployment Ins -Classified	-	-	-	-
3620	Worker's Compensation-Classfd	-	-	-	-
3720	Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits		-	-	-	-
4304	Office Supplies	4,486	20,200	16,416	19,000
4307	Computer software/site lic.-ad	-	250	181	-
5102	Guest Speakers Lectures-Non	350	-	800	-
5105	Independent Contractor/Consulta	450	4,000	4,000	7,000
5106	Events/Programs - Outside Prod	16,130	30,100	35,086	17,500
5110	Instructor Events	-	-	-	-
5202	Travel Non-Local	1,039	5,000	4,923	5,000
5203	Travel Local	-	-	-	-
5204	Student Transportation	-	-	-	-
5205	Conference/Seminar Reg	1,591	3,800	1,084	5,000
5206	Internal Training- Staff Dev	-	2,550	568	5,500
5301	Dues and Membership	418	1,500	1,254	1,500
5507	Pest Control	-	-	200	-
5607	Print & Dup. Equip. Leases/Rent	-	-	-	-
5702	Graduation Expenses	-	-	-	-
5865	Publishing/ Doc Publication	506	-	-	-
5882	Equip Repairs Maint. & Svc.	-	-	-	-
5885	Misc. Operational Exp.	24,226	45,000	17,022	30,000



2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
5888	Advertising Print/ADS	-	1,500	-	1,500
5890	Service Contract - Equipment	-	3,289	2,396	-
Books, Supplies, Services		49,196	117,189	83,929	92,000
6303	College Library Periodicals	-	-	-	-
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	-	1,111	-	2,500
Equipment Capital Outlay		-	1,111	-	2,500
7521	Scholarships	-	-	-	-
7641	Student Vouchers	-	-	-	-
7670	Direct Aid for Graduates	-	-	-	-
Others		-	-	-	-
Expense Total		49,196	119,500	84,978	94,500





Table 66 - Student Representation Fee Summary (Fund 72)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	56,610	64,000	59,871	64,000
Revenue Total	56,610	64,000	59,871	64,000
Expenses				
Books, Supplies, Svs.	24,600	64,000	12,789	64,000
Equipment Cap Outlay	-	-	-	-
Expense Total	24,600	64,000	12,789	64,000
Beginning Fund Balance	106,986	137,043	138,996	186,079
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	32,010	-	47,082	-
Ending Fund Balance	138,996	137,043	186,079	186,079



Table 67 - Student Representation Fee Fund Detail (Fund 72)

2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8883	Student Center Use Fee (R,R)	-	-	-	-
8861	Interest/Investment Income	-	-	6,154	-
8898	Student Representation Fee	56,610	64,000	53,717	64,000
Local Revenue		56,610	64,000	59,871	64,000
Revenue Total		56,610	64,000	59,871	64,000
Expenses					
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	-
5105	Independent Contractor/Consult	-	1,100	363	-
5202	Local Travel	12,687	13,450	8,590	14,500
5205	Conference/Seminar Reg	8,717	17,950	2,540	16,000
5206	Internal Training- Staff Dev	-	4,000	-	6,000
5301	Dues and Membership	-	-	100	-
5885	Misc. Operational Exp.	3,196	27,500	1,196	27,500
Books, Supplies, Svs.		24,600	64,000	12,789	64,000
6403	Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay		-	-	-	-
Expense Total		24,600	64,000	12,789	64,000



Table 68 - Student Representation Fee Summary (Fund 72)

2020/21 Adopted Budget

District Office – Central Services (Location 1)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	-	-	6,154	-
Revenue Total	-	-	6,154	-
Expenses				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Expense Total	-	-	-	-
Beginning Fund Balance	-	-	-	6,154
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	6,154	-
Ending Fund Balance	-	-	6,154	6,154



Table 69 - Student Representation Fee Fund Detail (Fund 72)

2020/21 Adopted Budget

District Office – Central Services (Location 1)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8883	Student Center Use Fee (R,R)	-	-	-	-
8861	Interest/Investment Income	-	-	6,154	-
8898	Student Representation Fee	-	-	-	-
Local Revenue		-	-	6,154	-
Revenue Total		-	-	6,154	-
Expenses					
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	-
5105	Independent Contractor/Consult	-	-	-	-
5202	Local Travel	-	-	-	-
5205	Conference/Seminar Reg	-	-	-	-
5206	Internal Training- Staff Dev	-	-	-	-
5885	Misc. Operational Exp.	-	-	-	-
Books, Supplies, Svs.		-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay		-	-	-	-
Expense Total		-	-	-	-



Table 70 - Student Representation Fee Summary (Fund 72)

2020/21 Adopted Budget

College of Alameda (Location 2)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	10,793	12,000	7,470	12,000
Revenue Total	10,793	12,000	7,470	12,000
Expenses				
Books, Supplies, Svs.	7,420	12,000	4,210	12,000
Equipment Cap Outlay	-	-	-	-
Expense Total	7,420	12,000	4,210	12,000
Beginning Fund Balance	23,293	27,328	26,666	29,926
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	3,373	-	3,260	-
Ending Fund Balance	26,666	27,328	29,926	29,926



Table 71 - Student Representation Fee Fund Detail (Fund 72)

2020/21 Adopted Budget

College of Alameda (Location 2)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8883	Student Center Use Fee (R,R)	-	-	-	-
8861	Interest/Investment Income	-	-	-	-
8898	Student Representation Fee	10,793	12,000	7,470	12,000
Local Revenue		10,793	12,000	7,470	12,000
Revenue Total		10,793	12,000	7,470	12,000
Expenses					
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	-
5105	Independent Contractor/Consult	-	1,100	363	-
5202	Local Travel	1,985	4,950	3,847	6,000
5205	Conference/Seminar Reg	4,674	1,950	-	-
5206	Internal Training- Staff Dev	-	4,000	-	6,000
5885	Misc. Operational Exp.	762	-	-	-
Books, Supplies, Svs.		7,420	12,000	4,210	12,000
6403	Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay		-	-	-	-
Expense Total		7,420	12,000	4,210	12,000



Table 72 - Student Representation Fee Summary (Fund 72)

2020/21 Adopted Budget Laney College (Location 5)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	19,511	24,000	21,580	24,000
Revenue Total	19,511	24,000	21,580	24,000
Expenses				
Books, Supplies, Svs.	11,557	24,000	7,647	24,000
Equipment Cap Outlay	-	-	-	-
Expense Total	11,557	24,000	7,647	24,000
Beginning Fund Balance	29,831	36,744	37,785	51,718
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	7,954	-	13,933	-
Ending Fund Balance	37,785	36,744	51,718	51,718





Table 73 - Student Representation Fee Fund Detail (Fund 72)

2020/21 Adopted Budget

Laney College (Location 5)

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenues					
8883	Student Center Use Fee (R,R)	-	-	-	-
8861	Interest/Investment Income	-	-	-	-
8898	Student Representation Fee	19,511	24,000	21,580	24,000
Local Revenue		19,511	24,000	21,580	24,000
Revenue Total		19,511	24,000	21,580	24,000
Expenses					
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	-
5105	Independent Contractor/Consult	-	-	-	-
5202	Local Travel	8,903	8,500	4,744	8,500
5205	Conference/Seminar Reg	2,620	3,000	2,540	3,000
5206	Internal Training- Staff Dev	-	-	-	-
5885	Misc. Operational Exp.	34	12,500	363	12,500
Books, Supplies, Svs.		11,557	24,000	7,647	24,000
6403	Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay		-	-	-	-
Expense Total		11,557	24,000	7,647	24,000



Table 74 - Student Representation Fee Summary (Fund 72)

2020/21 Adopted Budget

Merritt College (Location 6)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	13,330	15,000	14,483	15,000
Revenue Total	13,330	15,000	14,483	15,000
Expenses				
Books, Supplies, Svs.	4,964	15,000	933	15,000
Equipment Cap Outlay	-	-	-	-
Expense Total	4,964	15,000	933	15,000
Beginning Fund Balance	27,402	33,528	35,768	49,318
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	8,366	-	13,550	-
Ending Fund Balance	35,768	33,528	49,318	49,318



Table 75 - Student Representation Fee Fund Detail (Fund 72)

2020/21 Adopted Budget

Merritt College (Location 6)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8883	Student Center Use Fee (R,R)	-	-	-	-
8861	Interest/Investment Income	-	-	-	-
8898	Student Representation Fee	13,330	15,000	14,483	15,000
Local Revenue		13,330	15,000	14,483	15,000
Revenue Total		13,330	15,000	14,483	15,000
Expenses					
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	-
5105	Independent Contractor/Consult	-	-	-	-
5202	Local Travel	1,799	-	-	-
5205	Conference/Seminar Reg	765	-	-	-
5206	Internal Training- Staff Dev	-	-	-	-
5301	Dues and Membership	-	-	100	-
5885	Misc. Operational Exp.	2,400	15,000	833	15,000
Books, Supplies, Svs.		4,964	15,000	933	15,000
6403	Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay		-	-	-	-
Expense Total		4,964	15,000	933	15,000



Table 76 - Student Representation Fee Summary (Fund 72)

2020/21 Adopted Budget

Berkeley City College (Location 8)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
	Local Revenue	12,976	13,000	10,184	13,000
	Revenue Total	12,976	13,000	10,184	13,000
Expenses					
	Books, Supplies, Svs.	658	13,000	-	13,000
	Equipment Cap Outlay	-	-	-	-
	Expense Total	658	13,000	-	13,000
Beginning Fund Balance		26,460	39,443	38,778	48,962
	Audit Adjustment	-	-	-	-
	Net Increase (Decrease)	12,318	-	10,184	-
Ending Fund Balance		38,778	39,443	48,962	48,962



Table 77 - Student Representation Fee Detail (Fund 72)

2020/21 Adopted Budget

Berkeley City College (Location 8)

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenues					
8883	Student Center Use Fee (R,R)	-	-	-	-
8861	Interest/Investment Income	-	-	-	-
8898	Student Representation Fee	12,976	13,000	10,184	13,000
Local Revenue		12,976	13,000	10,184	13,000
Revenue Total		12,976	13,000	13,470	13,000
Expenses					
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	-
5105	Independent Contractor/Consult	-	-	-	-
5202	Local Travel	-	-	-	-
5205	Conference/Seminar Reg	658	13,000	-	13,000
5206	Internal Training- Staff Dev	-	-	-	-
5885	Misc. Operational Exp.	-	-	-	-
Books, Supplies, Svs.		658	13,000	-	13,000
6403	Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay		-	-	-	-
Expense Total		658	13,000	-	13,000



Table 78 - Project Trust Fund Summary (Fund 75)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	-	-	386,450	11,856
Revenue Total	-	-	386,450	11,856
Expenses				
Books, Supplies, Svs.	-	-	32,092	39,000
Equipment Cap Outlay	-	-	2,195	-
Expense Total	-	-	34,288	39,000
Beginning Fund Balance	-	-	-	352,162
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	352,162	(27,144)
Ending Fund Balance	-	-	352,162	325,018



Table 79 - Project Trust Fund Detail (Fund 75)

2020/21 Adopted Budget

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenues					
8851	Facility & Athletic Field Rent	-	-	1,500	1,500
8861	Interest/Investment Income	-	-	1,841	-
8899	Miscellaneous	-	-	33,109	10,356
8982	Interfund Transfers-In	-	-	350,000	-
Local Revenue		-	-	386,450	11,856
Revenue Total		-	-	386,450	11,856
Expenses					
4301	Instructional - Classroom	-	-	5,553	-
4304	Supplies-office	-	-	3,240	-
4307	Computer software/site lic.-ad	-	-	2,195	-
5105	Independent Contractor/Consult	-	-	8,970	-
5882	Equip Repairs Maint. & Svc	-	-	2,953	-
5885	Misc. Operational Exp.	-	-	7,387	39,000
5890	Service Contract-Equipment	-	-	1,099	-
5892	Service Contract-Hardware-DP	-	-	695	-
Books, Supplies, Svs.		-	-	32,092	39,000
6303	College Library Periodicals	-	-	-	-
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	2,075	-
6407	PC,SERV, Other Comput,Peripher	-	-	120	-
Equipment Cap Outlay		-	-	2,195	-
Expense Total		-	-	34,288	39,000



Table 80 - Project Trust Fund Summary (Fund 75)

2020/21 Adopted Budget

District Office – Central Services (Location 1)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	-	-	1,841	-
Revenue Total	-	-	1,841	-
Expenses				
Books, Supplies, Svs.	-	-	-	-
Equipment Cap Outlay	-	-	-	-
Expense Total	-	-	-	-
Beginning Fund Balance	-	-	-	1,841
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	1,841	-
Ending Fund Balance	-	-	1,841	1,841



Table 81 - Project Trust Fund Detail (Fund 75)

2020/21 Adopted Budget

District Office – Central Services (Location 1)

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenues					
8883	Student Center Use Fee (R,R)	-	-	-	-
8861	Interest/Investment Income	-	-	1,841	-
8898	Student Representation Fee	-	-	-	-
Local Revenue		-	-	1,841	-
Revenue Total		-	-	1,841	-
Expenses					
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	-
4307	Computer software/site lic.-ad	-	-	-	-
5105	Independent Contractor/Consult	-	-	-	-
5882	Equip Repairs Maint. & Svc	-	-	-	-
5885	Misc. Operational Exp.	-	-	-	-
5890	Service Contract-Equipment	-	-	-	-
Books, Supplies, Svs.		-	-	-	-
6303	College Library Periodicals	-	-	-	-
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	-	-
6407	PC,SERV, Other Comput,Peripher	-	-	-	-
Equipment Cap Outlay		-	-	-	-
-		-	-	-	-
Expense Total		-	-	-	-



Table 82 - Project Trust Fund Summary (Fund 75)

2020/21 Adopted Budget

College of Alameda (Location 2)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	-	-	89,190	3,322
Revenue Total	-	-	89,190	3,322
Expenses				
Books, Supplies, Svs.	-	-	9,973	9,000
Equipment Cap Outlay	-	-	650	-
Expense Total	-	-	10,623	9,000
Beginning Fund Balance	-	-	-	78,567
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	78,567	(5,678)
Ending Fund Balance	-	-	78,567	72,889



Photo by Faiza Ali



Table 83 - Project Trust Fund Detail (Fund 75)

2020/21 Adopted Budget

College of Alameda (Location 2)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8851	Facility & Athletic Field Rent	-	-	-	-
8899	Miscellaneous	-	-	14,190	3,322
8982	Interfund Transfers-In	-	-	75,000	-
Local Revenue		-	-	89,190	3,322
Revenue Total		-	-	89,190	3,322
Expenses					
4301	Instructional - Classroom	-	-	1,280	-
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
5890	Service Contract-Equipment	-	-	1,099	-
Books, Supplies, Svs.		-	-	9,973	9,000
6303	College Library Periodicals	-	-	-	-
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	529	-
6407	PC,SERV, Other Comput,Peripher	-	-	120	-
Equipment Cap Outlay		-	-	650	-
Expense Total		-	-	10,623	9,000



Table 84 - Project Trust Fund Summary (Fund 75)

2020/21 Adopted Budget

Laney College (Location 5)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	-	-	76,259	1,259
Revenue Total	-	-	76,259	1,259
Expenses				
Books, Supplies, Svs.	-	-	328	10,000
Equipment Cap Outlay	-	-	-	-
Expense Total	-	-	328	10,000
Beginning Fund Balance	-	-	-	75,931
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	75,931	(8,741)
Ending Fund Balance	-	-	75,931	67,190



Photo by Faiza Ali



Table 85 - Project Trust Fund Detail (Fund 75)

2020/21 Adopted Budget

Laney College (Location 5)

			2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues						
	8851	Facility & Athletic Field Rent	-	-	-	-
	8899	Miscellaneous	-	-	1,259	1,259
	8982	Interfund Transfers-In	-	-	75,000	-
	Local Revenue		-	-	76,259	1,259
	Revenue Total		-	-	76,259	1,259
Expenses						
	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
	Books, Supplies, Svs.		-	-	328	10,000
	6303	College Library Periodicals	-	-	-	-
	6402	Inst Equipment and Furn	-	-	-	-
	6403	Non-Instructional Equip & Furn	-	-	-	-
	Equipment Cap Outlay		-	-	-	-
	Expense Total		-	-	328	10,000



Table 86 - Project Trust Fund Summary (Fund 75)

2020/21 Adopted Budget

Merritt College (Location 6)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	-	-	86,755	1,620
Revenue Total	-	-	86,755	1,620
Expenses				
Books, Supplies, Svs.	-	-	3,945	10,000
Equipment Cap Outlay	-	-	-	-
Expense Total	-	-	3,945	10,000
Beginning Fund Balance	-	-	-	82,810
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	-	-	82,810	(8,380)
Ending Fund Balance	-	-	82,810	74,430





Table 87 - Project Trust Fund Detail (Fund 75)

2020/21 Adopted Budget

Merritt College (Location 6)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8851	Facility & Athletic Field Rent	-	-	1,500	1,500
8899	Miscellaneous	-	-	10,255	120
8982	Interfund Transfers-In	-	-	75,000	-
Local Revenue		-	-	86,755	1,620
Revenue Total		-	-	86,755	1,620
Expenses					
4301	Instructional - Classroom	-	-	3,945	-
4304	Supplies-office	-	-	-	-
4307	Computer software/site lic.-ad	-	-	-	-
5105	Independent Contractor/Consult	-	-	-	-
5882	Equip Repairs Maint. & Svc	-	-	-	-
5885	Misc. Operational Exp.	-	-	-	10,000
Books, Supplies, Svs.		-	-	3,945	10,000
6403	Non-Instructional Equip & Furn	-	-	-	-
Equipment Cap Outlay		-	-	-	-
Expense Total		-	-	3,945	10,000



Table 88 - Project Trust Fund Summary (Fund 75)

2020/21 Adopted Budget

Berkeley City College (Location 8)

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	-	-	132,406	5,655
Revenue Total	-	-	132,406	5,655
Expenses				
Books, Supplies, Svs.	-	-	17,847	10,000
Equipment Cap Outlay	-	-	1,546	-
Expense Total	-	-	19,393	10,000
Beginning Fund Balance	-	-	-	113,013
Audit Adjustment	-	-	113,013	-
Net Increase (Decrease)	-	-	130,655	(4,345)
Ending Fund Balance	-	-	113,013	108,668





Table 89 - Project Trust Fund Detail (Fund 75)

2020/21 Adopted Budget

Berkeley City College (Location 8)

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8851	Facility & Athletic Field Rent	-	-	-	-
8899	Miscellaneous	-	-	7,406	5,655
8982	Interfund Transfers-In	-	-	125,000	-
Local Revenue		-	-	132,406	5,655
Revenue Total		-	-	132,406	5,655
Expenses					
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	-
4307	Computer software/site lic.-ad	-	-	795	-
5105	Independent Contractor/Consult	-	-	8,970	-
5882	Equip Repairs Maint. & Svc	-	-	-	-
5885	Misc. Operational Exp.	-	-	7,387	10,000
5892	Service Contract-Hardware-DP	-	-	695	-
Books, Supplies, Svs.		-	-	17,847	10,000
6303	College Library Periodicals	-	-	-	-
6402	Inst Equipment and Furn	-	-	-	-
6403	Non-Instructional Equip & Furn	-	-	1,546	-
Equipment Cap Outlay		-	-	1,546	-
Expense Total		-	-	19,393	10,000



Table 90 - Self-Insurance Fund Summary (Fund 80)

2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
	Local Revenue	945,066	1,857,000	257,316	1,600,000
	Other Financing Sources	400,000	-	400,000	-
	Revenue Total	1,345,066	1,857,000	657,316	1,600,000
Expenses					
	Books, Supplies, Services	1,280,965	1,857,000	1,431,640	2,100,000
	Expense Total	1,280,965	1,857,000	1,431,640	2,100,000
	Beginning Fund Balance	2,781,674	1,872,410	2,803,179	2,028,855
	Audit Adjustment	(42,597)	-	-	-
	Net Increase (Decrease)	64,101	-	(774,324)	(500,000)
	Ending Fund Balance	2,803,179	1,872,410	2,028,855	1,528,855



Photo by Faiza Ali



Table 91 - Self-Insurance Fund Detail (Fund 80)

2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8831	Contract Instructional Service	930,767	-	-	1,600,000
8861	Interest/Investment Income	14,299	-	25,736	-
8899	Miscellaneous	-	1,857,000	231,580	-
Local Revenue		945,066	1,857,000	257,316	1,600,000
8911	Comp.-Fixed Assets Loss	-	-	-	-
8982	Interfund Transfers In	400,000	-	400,000	-
Other Financing Sources		400,000	-	400,000	-
Revenue Total		1,345,066	1,857,000	657,316	1,600,000
Expenses					
4304	Office Supplies	(90)	5,000	4,554	5,000
5103	Legal	63,562	75,000	8,808	100,000
5108	Liability Insurance Claims	(279)	405,514	67,362	449,269
5402	Property Insurance	304,057	428,412	428,412	524,227
5403	Workers Comp Insurance	458,895	460,000	442,591	460,000
5405	Liability Insurance	350,577	351,000	347,738	371,700
5406	Other Insurance	104,243	132,074	132,175	184,804
5885	Misc. Operational Exp.	-	-	-	5,000
Books, Supplies, Services		1,280,965	1,857,000	1,431,640	2,100,000
Expense Total		1,280,965	1,857,000	1,431,640	2,100,000



Table 92 - College of Alameda Student Center Summary (Fund 81)

2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
	Local Revenue	22,984	28,000	42,033	53,800
	Revenue Total	22,984	28,000	42,033	53,800
Expenses					
	Classified Salary	-	-	-	-
	Books, Supplies, Services	21,843	25,500	2,341	52,800
	Equipment Cap Outlay	55,509	2,500	-	1,000
	Expense Total	77,351	28,000	2,341	53,800
	Beginning Fund Balance	149,359	94,991	94,991	134,683
	Audit Adjustment	-	-	-	-
	Net Increase (Decrease)	(54,368)	-	39,692	-
	Ending Fund Balance	94,991	94,991	134,683	134,683



**Table 93 - College of Alameda Student Center Fund Detail (Fund 81)
2020/21 Adopted Budget**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8861	Interest/Investment Income	9,118	-	17,281	4,000
8883	Student Center Use Fee(R,R)	13,866	28,000	24,752	49,800
Local Revenue		22,984	28,000	42,033	53,800
Revenue Total		22,984	28,000	42,033	53,800
Expenses					
2352	Clerical Tech & Supp. Replace	-	-	-	-
Classified Salary		-	-	-	-
4301	Instructional - Classroom	-	-	-	800
4304	Supplies-office	304	3,000	1,032	2,000
4306	Computer software/site lic.-cl	-	-	-	-
4307	Computer software/site lic.-ad	755	1,000	-	2,200
5105	Independent Contractor	-	3,000	-	10,000
5106	Events/Programs-Outside Prod	-	-	-	-
5501	Garbage and Trash	-	-	-	-
5607	Print & Dup. Equip Leases/Rent	1,546	3,000	1,309	2,800
5507	Pest Control	-	-	-	-
5881	Building Repairs & Services	17,713	5,000	-	10,000
5882	Equip. Repairs Maint. & Svc	994	3,711	-	10,000
5885	Misc. Operating Exp	531	1,000	-	10,000
5888	Advertising Print/ADS	-	2,500	-	5,000
5890	Service Contract-equipment	-	3,289	-	-
Books, Supplies, Services		21,843	25,500	2,341	52,800
6403	Non-Instructional Equip & Furn	55,509	2,500	-	-
6407	PC,SERV, Other Comput,Peripher	-	-	-	1,000
Equipment Cap Outlay		55,509	2,500	-	1,000
Expense Total		77,351	28,000	2,341	53,800



**Table 94 - Laney College Student Center Fee Fund Summary (Fund 82)
2020/21 Adopted Budget**

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	22,832	50,000	43,148	127,200
Revenue Total	22,832	50,000	43,148	127,200
Expenses				
Classified Salary	3,609	4,500	-	25,000
Fringe Benefits	252	275	-	-
Books, Supplies, Services	262	30,225	1,611	61,000
Equipment Cap Outlay	27,098	15,000	1,867	41,200
Expense Total	31,221	3,478	3,478	127,200
Beginning Fund Balance	376,181	367,516	367,793	407,462
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(8,389)	-	39,670	-
Ending Fund Balance	367,793	367,516	407,462	407,462



Photo by Faiza Ali



Table 95 - Laney College Student Center Fee Fund Detail (Fund 82)

2020/21 Adopted Budget

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8883	Student Center Use Fee(R,R)	22,832	43,148	43,638	127,200
Local Revenue		22,832	50,000	43,148	127,200
Revenue Total		22,832	50,000	43,148	127,200
Expenses					
2352	Cler Tech & Sup Stf (Repl)	3,609	4,500	-	25,000
2353	Student Employee Assistants	-	-	-	-
2354	Overtime for Perm & Non-per	-	-	-	-
Classified Salary		3,609	4,500	-	25,000
3220	PERS	-	-	-	-
3320	OASDHI (FICA) Classified	-	-	-	-
3350	Medicare - Classified	52	57	-	-
3520	Unemployment Ins - Classified	3	3	-	-
3620	Worker's Compensation-Classf	61	67	-	-
3720	Apple-Transamerica NonPerm-	135	148	-	-
Fringe Benefits		252	275	-	-
4304	Supplies-office	262	500	-	5,000
5105	Independent Contractor/Cons.	-	-	-	1,000
5106	Events/Programs-Outside Prod	-	-	-	-
5881	Building Repairs & Services	-	-	-	5,000
5885	Misc. Operational Exp.	-	29,725	1,611	50,000
5891	Service Contract-Software-DP	-	-	-	-
Books, Supplies, Services		262	30,225	1,611	61,000
6403	Non-Instructional Equip & Furn	18,882	15,000	1,867	31,200
6406	Laptop Computers	8,216	-	-	10,000
Equipment Cap Outlay		27,098	15,000	1,867	41,200
Expense Total		31,221	50,000	3,478	127,200



Table 96 - Merritt College Student Center Fee Summary (Fund 83)

2020/21 Adopted Budget

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Local Revenue	16,164	18,000	28,944	53,989
Revenue Total	16,164	18,000	28,944	53,989
Expenses				
Classified Salary	4,325	18,000	9,737	11,000
Fringe Benefits	236	-	213	-
Books, Supplies, Services	43,787	-	11,268	37,500
Equipment Cap Outlay	5,979	-	(490)	5,489
Expense Total	54,326	18,000	20,727	53,989
Beginning Fund Balance	136,975	98,812	98,813	107,030
Audit Adjustment	-	-	-	-
Net Increase (Decrease)	(38,162)	-	8,217	-
Ending Fund Balance	98,813	98,812	107,030	107,030



**Table 97 - Merritt College Student Center Fee Fund Detail (Fund 83)
2020/21 Adopted Budget**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
8861	Interest/Investment Income	-	-	-	-
8883	Student Center Use Fee(R,R)	16,164	18,000	28,944	53,989
Local Revenue		16,164	18,000	28,944	53,989
Revenue Total		16,164	18,000	28,944	53,989
Expenses					
2353	Student Employee Assistants	1,270	18,000	6,983	6,000
2354	Overtime for Classified	3,055	-	2,754	5,000
Classified Salary		4,325	18,000	9,737	11,000
3320	FICA	189	-	171	-
3350	Medicare	44	-	40	-
3520	Unemployment Ins -Classified	2	-	2	-
Fringe Benefits		236	-	213	-
4302	Supplies Outreach recruitment	-	-	-	3,000
4304	Supplies-office	12,175	-	-	12,500
5105	Independent Contractor/Consult	-	-	-	-
5205	Conference/Seminar Reg	-	-	-	-
5501	Garbage and Trash	-	-	-	2,000
5505	Telephone Services	-	-	-	-
5604	Equipment Lease - Annual	14,969	-	11,268	5,000
5882	Equip. Repairs Maint. & Svc	9,640	-	-	5,000
5885	Miscellaneous	7,003	-	-	10,000
Books, Supplies, Services		43,787	-	11,268	37,500
6403	Non-Instruct. Equip & Furn	5,979	-	(490)	5,489
6407	PC,SERV, Other Comput,Periph	-	-	-	-
Equipment Cap Outlay		5,979	-	(490)	5,489
Expense Total		54,326	18,000	20,727	53,989



**Table 98 - Berkeley City College Student Center Fee Fund Summary (Fund 84)
2020/21 Adopted Budget**

		2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues					
	Local Revenue	13,600	13,000	26,884	37,000
	Revenue Total	13,600	13,000	26,884	37,000
Expenses					
	Classified Salary	-	-	-	-
	Fringe Benefits	-	-	-	-
	Books, Supplies, Svs.	-	13,000	-	37,000
	Equipment Cap Outlay	11,401	-	603	-
	Expense Total	11,401	13,000	603	37,000
	Beginning Fund Balance	178,040	180,239	180,239	206,520
	Audit Adjustment	-	-	-	-
	Net Increase (Decrease)	2,199	-	26,281	-
	Ending Fund Balance	180,239	180,239	206,520	206,520



Table 99 - Berkeley City College Student Center Fee Fund Detail (Fund 84)

2020/21 Adopted Budget

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenues					
8861	Interest/Investment Income	-	-	-	-
8883	Student Center Use Fee(R,R)	13,600	13,000	26,884	37,000
Local Revenue		13,600	13,000	26,884	37,000
Revenue Total		13,600	13,000	26,884	37,000
Expenses					
2352	Cler Tech & Sup Stf (Repl)	-	-	-	-
Classified Salary		-	-	-	-
3220	PERS	-	-	-	-
3320	FICA	-	-	-	-
3350	Medicare - Classified	-	-	-	-
3520	Unemployment Ins -Classified	-	-	-	-
3620	Worker's Compensation-Classfd	-	-	-	-
3720	Apple-Transamerica NonPerm-CI	-	-	-	-
Fringe Benefits		-	-	-	-
4301	Instructional - Classroom	-	-	-	-
4304	Supplies-office	-	-	-	7,000
5885	Misc. Operational Exp.	-	13,000	-	30,000
Books, Supplies, Svs.		-	13,000	-	37,000
6403	Non-Instructional Equip & Furn	11,401	-	603	-
Equipment Cap Outlay		11,401	-	603	-
Expense Total		11,401	13,000	603	37,000



**Table 100 - Student Financial Aid Fund Summary (Fund 89)
2020/21 Adopted Budget**

	2018/19 Audited Actuals	2019/20 Adopted Budget	2019/20 Unaudited Actuals	2020/21 Adopted Budget
Revenues				
Federal Revenue	30,928,504	31,812,089	27,911,926	31,812,089
State Revenue	2,075,255	3,603,298	3,118,428	3,603,298
Local Revenue	4,578	-	-	-
Revenue Total	33,008,337	35,415,387	31,030,354	35,415,387
Expenses				
Financial Aid	31,775,136	35,415,387	31,394,421	35,415,387
Expense Total	31,775,136	35,415,387	31,394,421	35,415,387
Beginning Fund Balance	449,598		1,311,086	0
Audit Adjustment	(371,713)	-	371,713	-
Net Increase (Decrease)	1,233,200	-	(1,682,798)	
Ending Fund Balance	1,311,086	-	0	0





Table 101 - Student Financial Aid Fund Detail (Fund 89)
2020/21 Adopted Budget

		2018/19	2019/20	2019/20	2020/21
		Audited Actuals	Adopted Budget	Unaudited Actuals	Adopted Budget
Revenues					
8121	Higher Education Act of 1965	-	-	-	-
8151	FinAid-Pell	27,495,822	27,531,167	24,135,160	27,531,167
8152	FINAID-SEOG	1,090,063	894,791	1,552,689	894,791
8155	Americo (was a/C 8633)	101,049	88,081	99,521	88,081
8156	DLUSU-FED	371,803	1,778,705	-	1,778,705
8157	DLSUB-FED 0910 FED LOAN	1,869,767	1,519,345	2,124,556	1,519,345
8199	Other Federal Income	-	-	-	-
Federal Revenue		30,928,504	31,812,089	27,911,926	31,812,089
8631	FINAIDCALB	2,010,454	2,256,865	3,118,428	2,256,865
8632	FINAIDCALC	-	78,433	-	78,433
8634	STUDENT SUCCESS	64,801	1,073,000	-	1,073,000
8635	FINAID CC Completion Grant	-	195,000	-	195,000
State Revenue		2,075,255	3,603,298	3,118,428	3,603,298
8861	Interest/Investment Income	4,576	-	-	-
8899	Miscellaneous	2	-	-	-
8982	Interfund Transfer-In	-	-	-	-
8983	Intrafund Transfers-In	-	-	-	-
Local Revenue		4,578	-	-	-
Revenue Total		33,008,337	35,415,387	31,030,354	35,415,387
Expenses					
7511	FinAid-Pell	26,199,867	27,531,167	24,452,240	27,531,167
7512	FINAID-SEOG	1,140,336	894,791	1,572,188	894,791
7513	FINAIDCALB	1,927,770	2,256,865	2,759,790	2,256,865
7514	FINAIDCALC	138,369	78,433	300,623	78,433
7517	FINAIDAMERICORP	91,262	88,081	103,223	88,081
7519	DLSUB-FED	1,183,565	1,519,345	1,004,954	1,519,345
7522	STUDENT SUCCESS	6,250	1,073,000	-	1,073,000
7523	FA CC Completion Grants	(250,490)	195,000	29,240	195,000
7524	AB19 - Cal. Coll Promise 735	10,120	-	-	-
7525	DLUSU-FED	1,328,087	1,778,705	1,168,413	1,778,705
7540	FINAIDCALA	-	-	3,750	-
Financial Aid		31,775,136	35,415,387	31,394,421	35,415,387
Expense Total		31,775,136	35,415,387	31,394,421	35,415,387





Appendix

COVID-19 & CARES Act

Federal

CARES Act Institutional & Student Aid Project 1932	Location					
	District	COA	Laney	Merritt	BCC	Total
Total	637,057	962,498	3,040,888	1,373,302	1,624,701	7,638,446

Federal

CARES MSI Project 1935	Location					
	District	COA	Laney	Merritt	BCC	Total
Total*	0	76,184	13,604	108,884	133,480	332,152

State

COVID-19 Block Grant Project 2094	District	Total
Total	992,988	992,988

*Federal CARES MSI - District amount changed to zero (0), but the total amount did not change. Funding is for colleges only.



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