



Fiscal Year 2025-26 Adopted Budget



This page is intentionally left blank.

This Budget was prepared by:

Greg Nelson, Deputy Chancellor & Chief Operating Officer
Dr. Marla Williams–Powell, Associate Vice Chancellor of Finance & Administration
Dave Vigo, Director of Fiscal Services
Fareha Bakre, Principal Budget & Finance Analyst
Foziya Musse, Principal Budget & Finance Analyst
Tami Taylor, Principal Budget & Finance Analyst
Andrea Stokes, Senior Financial Analyst – Capital Outlay
Richard Ferreira, Executive Assistant, Administrative Services

Table of Contents

Board of Trustees & Administrators	6
Board of Trustees / District Areas	7
Chancellor's Adopted Budget Address	9
Chief Operating Officer's Adopted Budget Reflection	10
Budget Development Calendar	11
About the District.....	13
Graph 1 – Student Ethnicity Distribution	14
Graph 2 – Student Gender Distribution	15
Graph 3 – Student Age Distribution	16
Assessed Value of the District	17
Our Missions	20
Principles of Sound Fiscal Management.....	21
Description of Funds	22
Table 1 – SCFF Calculations	25
Adopted Budget Assumptions 2025-26.....	35
Table 2 – 2025-26 Student Centered Funding Formula Rates.....	39
Table 3 – 2025-26 SCFF Rates for Colleges and Centers.....	40
Base FTES Allocation	41
Table 4 – Base FTES Allocation Percentage for Fiscal Year 2025-26.....	43
Table 5 – FY 2025-26 FTES Statistic.....	44
Table 6 – Multi-Year Budget Forecast	45
Graph 4 – 2025-26 Revenue and Expenditure Trends (Without Reductions)	47
Graph 5 – 2025-26 Revenue and Expenditure Trends (With Reductions)	48
Graph 6 – 2025-26 Recap of Reserve History in the District.....	49
Graph 7 – 2025-26 Reserve Recalibrated.....	50
Table 7 – Statement of Changes in Fund Balance.....	51
Table 8 – Summary of Funds.....	52
Table 9 – Summary of Funds - Revenues.....	54
Table 10 – Summary of Funds - Expenses	56

District Office/Central Services	58
Table 11 – Fund 01 (District Office)	59
Table 12 – Fund 01 FTE (District Office – Central Services)	60
Table 13 – Other Funds (District Office – Central Services)	68
Table 14 – Fund 11 FTE (District Office – Central Services)	72
Table 15 – Fund 4 FTE (Measure G General Obligation Bond)	73
Table 16 – Fund 68 FTE (Child Development Fund)	74
Table 17 – Fund 85 FTE (PCCD Foundation Fund)	74
College of Alameda.....	75
Table 18 – Fund 01 (College of Alameda)	76
Table 19 – Fund 01 FTE (College of Alameda).....	77
Table 20 – Other Funds (College of Alameda).....	81
Table 21 – Fund 11 FTE (College of Alameda).....	83
Laney College.....	85
Table 22 – Fund 01 (Laney College).....	86
Table 23 – Fund 01 FTE (Laney College).....	87
Table 24 – Other Funds (Laney College).....	94
Table 25 – Fund 08 FTE (Measure E – Parcel Tax)	97
Table 26 – Fund 10 FTE (Facility Rental)	97
Table 27 – Fund 11 FTE (Laney College).....	98
Table 28 – Fund 30 FTE (Contract Education)	101
Table 29 – Fund 58 FTE (Faculty Professional Development).....	101
Table 30 – Fund 68 FTE (Child Development Fund)	102
Merritt College.....	103
Table 31 – Fund 01 (Merritt College)	104
Table 32 – Fund 01 FTE (Merritt College).....	105
Table 33 – Other Funds (Merritt College).....	110
Table 34 – Fund 08 FTE (Measure E – Parcel Tax)	112
Table 35 – Fund 10 FTE (Facility Rental Fee)	112
Table 36 – Fund 11 FTE (Merritt College).....	113
Berkeley City College	115
Table 37 – Fund 01 (Berkeley City College)	116
Table 38 – Fund 01 FTE (Berkeley City College).....	117
Table 39 – Other Funds (Berkeley City College).....	121
Table 40 – Fund 08 FTE (Measure E – Parcel Tax)	124
Table 41 – Fund 11 FTE (Berkeley City College).....	125
Glossary.....	127

Board of Trustees & Administrators

Board of Trustees

Louis Quindlen	President
Paulina González–Brito	Vice President
Bill Withrow	Trustee
Dyana Delfín Polk.....	Trustee
Nicky González Yuen, Ph.D., JD.	Trustee
Cindi Napoli–Abella Reiss, Ph.D.	Trustee
Sheweeet Yohannes	Trustee
Léo Migliaccio	Student Trustee
Ahyan Malik	Student Trustee
Tammeil Y. Gilkerson, Ed.D.	Board Secretary

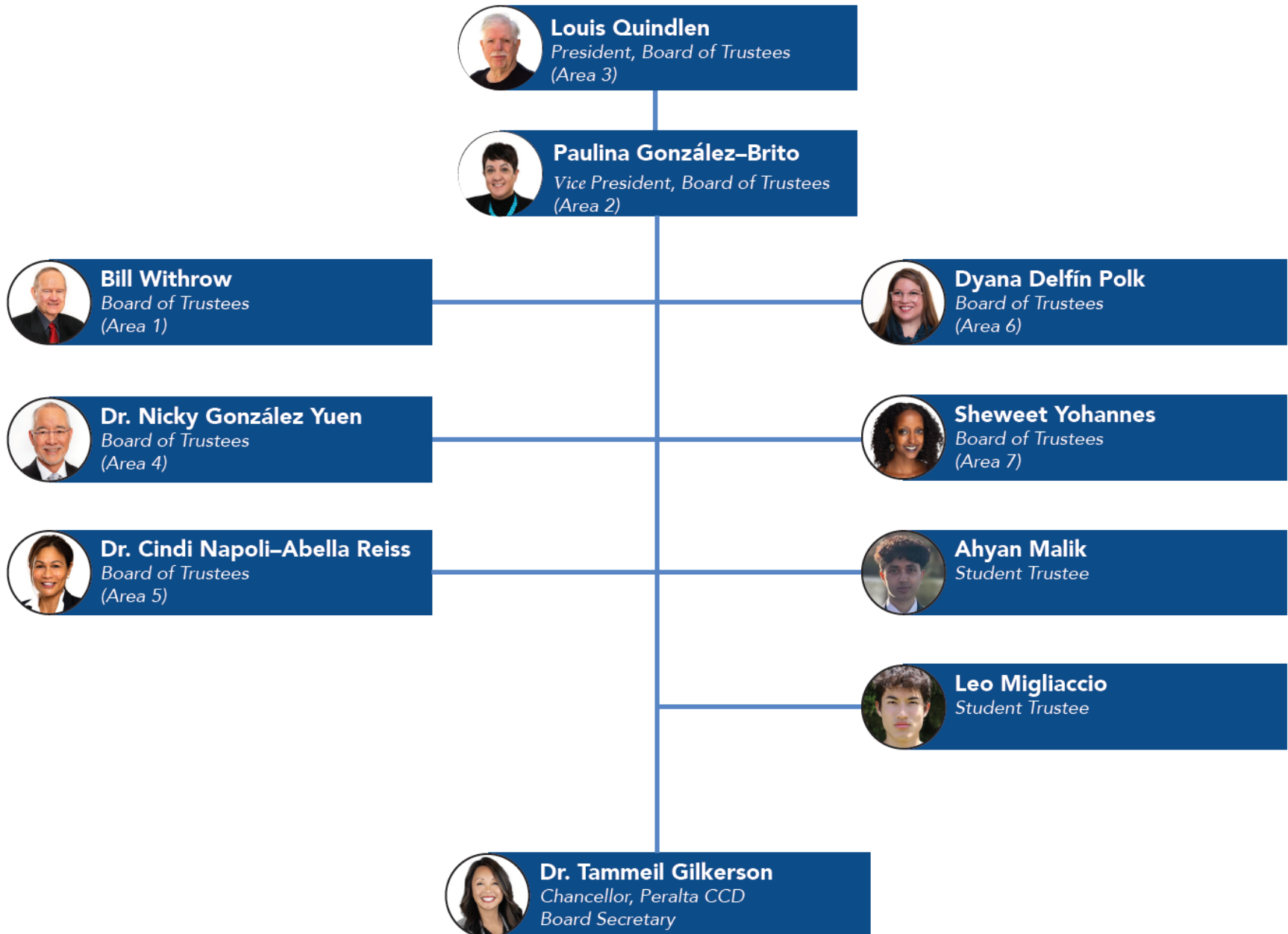
District Office Administrators

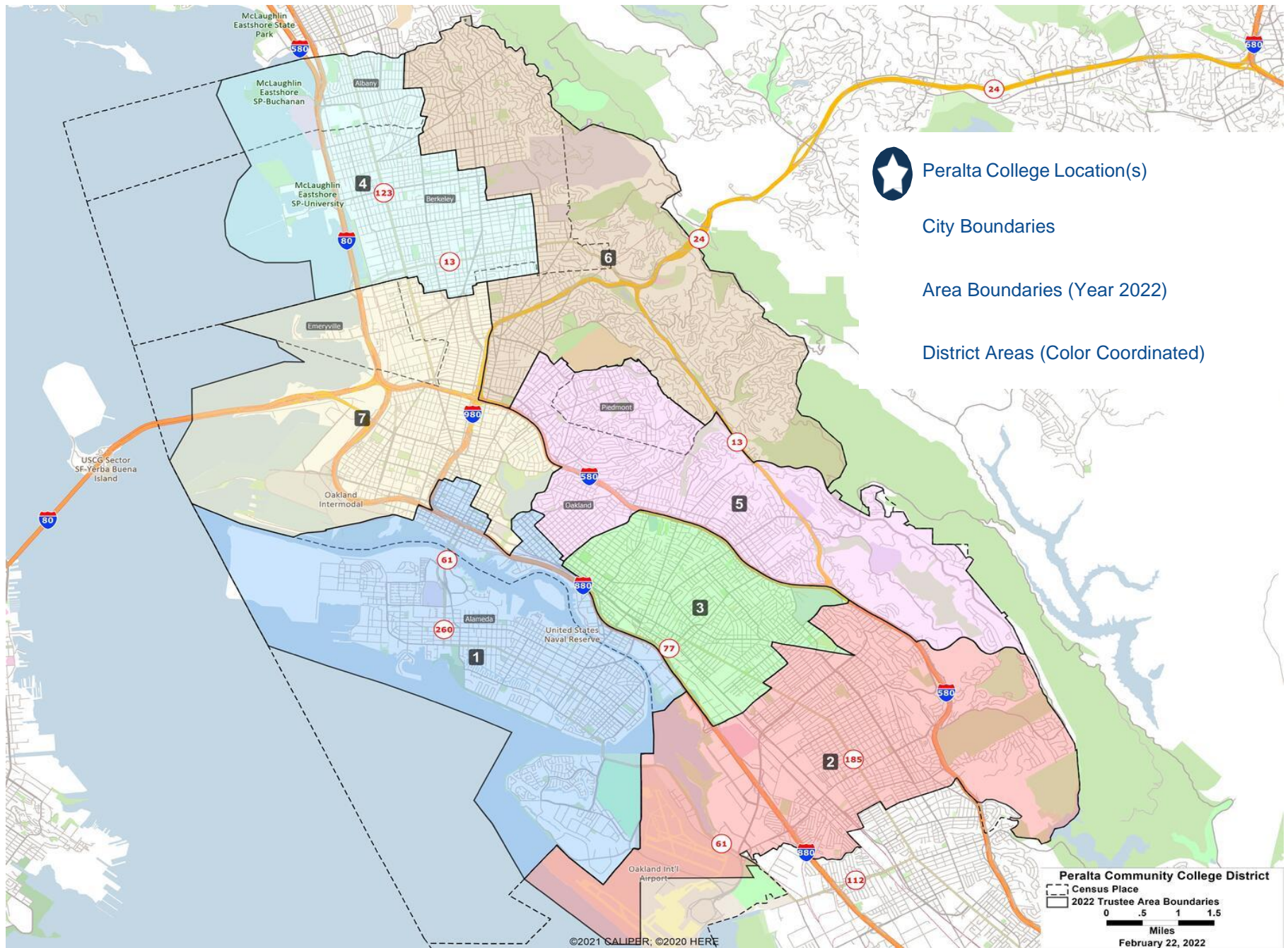
Tammeil Y. Gilkerson, Ed.D.	Chancellor & Chief Executive Officer
Greg Nelson, MBA	Deputy Chancellor & Chief Operating Officer
Tina Vasconcellos, Ph.D.	Vice Chancellor of Educational Services
S. Jamila Buckner, MSHRM	Vice Chancellor of Human Resources & Employee Relations
Mark Johnson	Executive Director of Marketing, Communication & Public Relations

College Administrators

Denise Richardson, Ed.D.	President, Berkeley City College
Melanie Dixon	President, College of Alameda
Rebecca Opsata, Ph.D.	Interim President, Laney College
David M. Johnson, Ph.D.	President, Merritt College

Board of Trustees / District Areas





Chancellor's Adopted Budget Address



I want to thank everyone who contributed to the development of this year's budget. Your commitment and persistence have given us not just a financial plan, but a two-year runway that positions the District to think more boldly about the future.

Because of the difficult decisions we made together over the past year, we are in a stronger place today. We now have the opportunity to transition from a period of constraint into one of thoughtful planning—where we can focus on redesigning systems, aligning resources with our priorities, and ensuring that our students receive the very best educational experience we can provide.

Yes, fiscal challenges remain, and we know that costs will continue to rise even as funding becomes more uncertain. But these realities also push us to innovate: to create efficiencies, reimagine processes, and explore new approaches that will strengthen our colleges and expand opportunity for our students.

What excites me most is that we have the talent, creativity, and shared commitment to meet this moment. By working together, we can transform these financial guardrails into a framework for change—ensuring the District remains not only solvent but also vibrant and future-focused, serving students and our community for years to come.

With hope and purpose,

A handwritten signature in black ink, reading "Tammeil Y. Gilkerson".

Tammeil Y. Gilkerson, Ed.D.
Chancellor

Chief Operating Officer's Adopted Budget Reflection

I wish to express my sincere gratitude to all individuals who exerted relentless effort on the budget throughout the Spring and Summer. Your dedication and hard work have been pivotal in assembling this document. Your role is essential, and the effort to develop and adopt this budget document provides the District with a two-year financial “runway” to facilitate enhanced strategic planning for future endeavors.

Over the past year, we undertook challenging decisions that laid the groundwork for this Adopted Budget. We executed a resignation incentive, improved efficiencies in contracting, renegotiated contractual agreements, and conducted a review of positions that resulted in the elimination of certain roles through a very difficult reduction in force. Such efforts have enabled the District to exit a period of budget reduction for the first time in over twelve years.



Although progress has been achieved, substantial work remains. We are still subject to the formula funding hold harmless levels. Consequently, we must remain diligent in resource management and continue to project future fiscal scenarios, which indicate a significant reduction anticipated in FY 2027-28.

Financial constraints are pressing, and in preparing for this year and forthcoming years, prudence in resource allocation is imperative. The increasing costs of doing business, including elevated salaries, benefits, utility expenses, and maintenance costs, significantly impact our financial landscape. Given the funding formula and rising costs, exploring alternative strategies to enhance efficiency, realign processes to better serve students, and ensure the continued fulfillment of the District's mission and vision are necessary.

Maintaining the District's solvency and resource availability for programs and services is paramount. Embracing a collaborative approach to this process will not only enable us to meet future challenges but also create opportunities to envisage future prospects, thereby equipping students with the essential tools for their educational journey.



Greg Nelson
Deputy Chancellor & Chief Operating Officer

Budget Development Calendar Fiscal Year

Tentative Budget		
Date	Responsible	Action Item
January 09, 2025	Deputy Chancellor & COO	Governor Proposed Budget releases.
January 14, 2025	Deputy Chancellor & COO and Director of Fiscal Services	District Office to present the Board of Trustees the Governor's Proposed Budget and Mid Year Budget Review.
January, 2025*	Deputy Chancellor & COO	Projected Funds for 2025-26 fiscal year based upon Governor's budget proposal reviewed with the Chancellor's Cabinet and Extended Cabinet.
February 03, 2025	Director of Fiscal Services	Round 1 positions control for 2025-26 fiscal year distribution to colleges.
February 04, 2025	Chancellor & Deputy Chancellor Vice Chancellors College Presidents Business Directors Director of Fiscal Services	New fiscal year discretionary distributed to colleges for internal discussion.
February 17, 2025	Planning and Budgeting Council	Provide Governor's 2025-26 Proposed Budget. Provide Tentative Budget Assumptions to the PBC. Provide the Student Centered Funding Formula and Allocation data.
February 21, 2025	Deputy Chancellor & COO Director of Fiscal Services Planning & Budgeting Council	Review Budget Assumptions. Discussion and review of the FTES allocation and enrollment numbers to make a recommendation for the Chancellor's Cabinet in the upcoming year.
March 03, 2025	Deputy Chancellor College Presidents Vice Chancellors Business Directors	Submit round 1 positions control worksheets with any changes to the Director of Fiscal Services.
March 21, 2025	Deputy Chancellor & COO Director of Fiscal Services Planning & Budgeting Council	2025-26 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. Colleges need to present budgets at PBC in March.

Budget Development Calendar Fiscal Year (Continued)

Tentative Budget		
Date	Responsible	Action Item
March 31, 2025	Deputy Chancellor College Presidents Vice Chancellors Business Directors	Submit discretionary budget worksheets to Director of Fiscal Services. Submit round 2 positions control worksheets revisions to Director of Fiscal Services.
April 03, 2025	Director of Fiscal Services	Load positions control and discretionary budgets into Peoplesoft.
April 18, 2025	Deputy Chancellor & COO Planning & Budgeting Council	Chancellor's Cabinet updated on status of Preliminary Budget. The Tentative Budget is presented at the PBC for the first read. Budget presentations for District Service Center.
May 05, 2025*	Deputy Chancellor & COO	Governor May Revision releases.
May 9, 2025	Deputy Chancellor & COO Planning & Budgeting Council	The Tentative Budget is presented to the PBC for second read and approval.
May 13, 2025	Deputy Chancellor & COO	Tentative Budget is presented to the Board of Trustees for the first read.
June 05, 2025	Deputy Chancellor & COO and Director of Fiscal Services	Townhall Meeting regarding the Tentative Budget.
June 10, 2025	Deputy Chancellor & COO	Tentative Budget is presented to the Board of Trustees for approval.
Adopted Budget		
Date	Responsible	Action Item
June 25, 2025	Deputy Chancellor & COO Planning & Budgeting Council	Tentative to Adoption FY 2025-2026 - Updates.
July 4, 2025	Director of Fiscal Services	Round 3 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors.
July 23, 2025	Deputy Chancellor & COO Director of Fiscal Services Planning & Budgeting Council	Provide Adopted Budget to PBC for approval. Submit round 3 positions control worksheets revisions to Director of Fiscal Services.
August 1, 2025	Director of Fiscal Services	Load round 3 positions control into Peoplesoft.
TBD	Deputy Chancellor & COO	Townhall meeting.
August 26, 2025	Deputy Chancellor & COO	Adopted Budget is presented to the Board of Trustees for approval.

*Estimated date(s). Dates are subject to change in accordance with the State Chancellor's office calendar.

Planning and Budgeting Council dates.

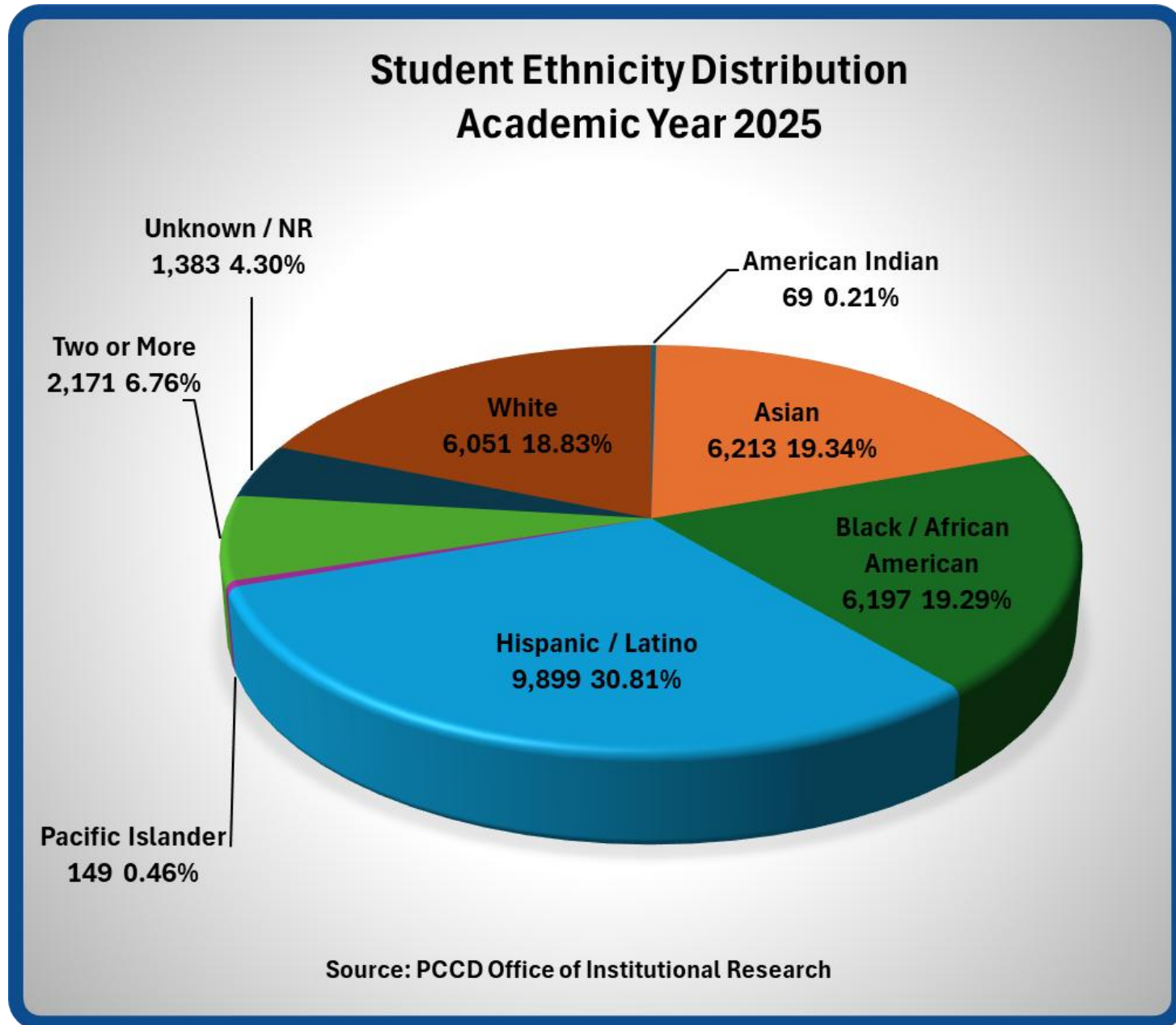
About the District

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.

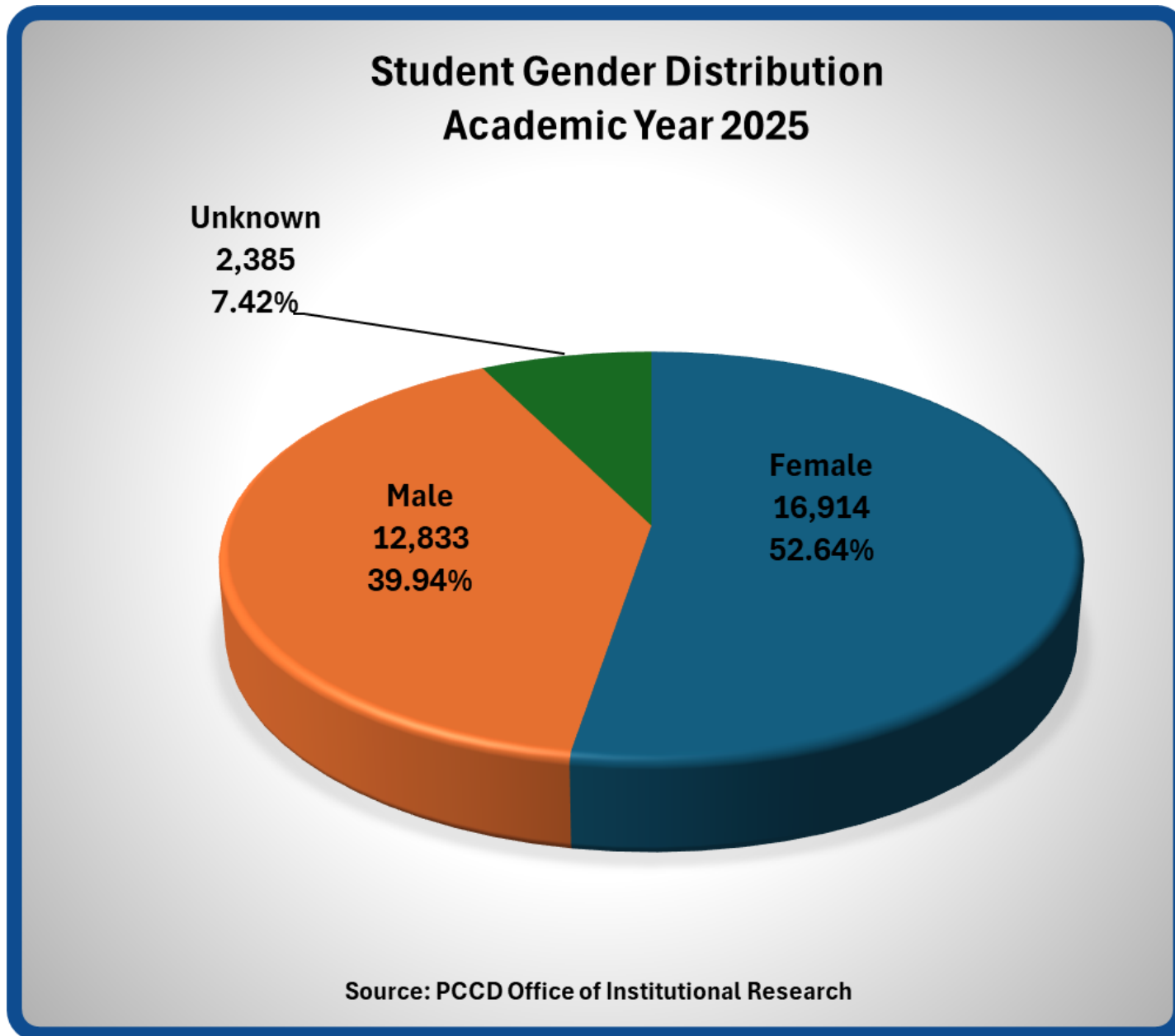
The Peralta Community College District (PCCD) was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation for developing effective approaches to serving the varied interests and needs of its vibrant community. The District serves over 32,000 students and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 823 full-time employees and over 1,501 part-time faculty and staff. The following page includes graphs that show a general profile of our students based on data from PCCD's Office of Institutional Research.



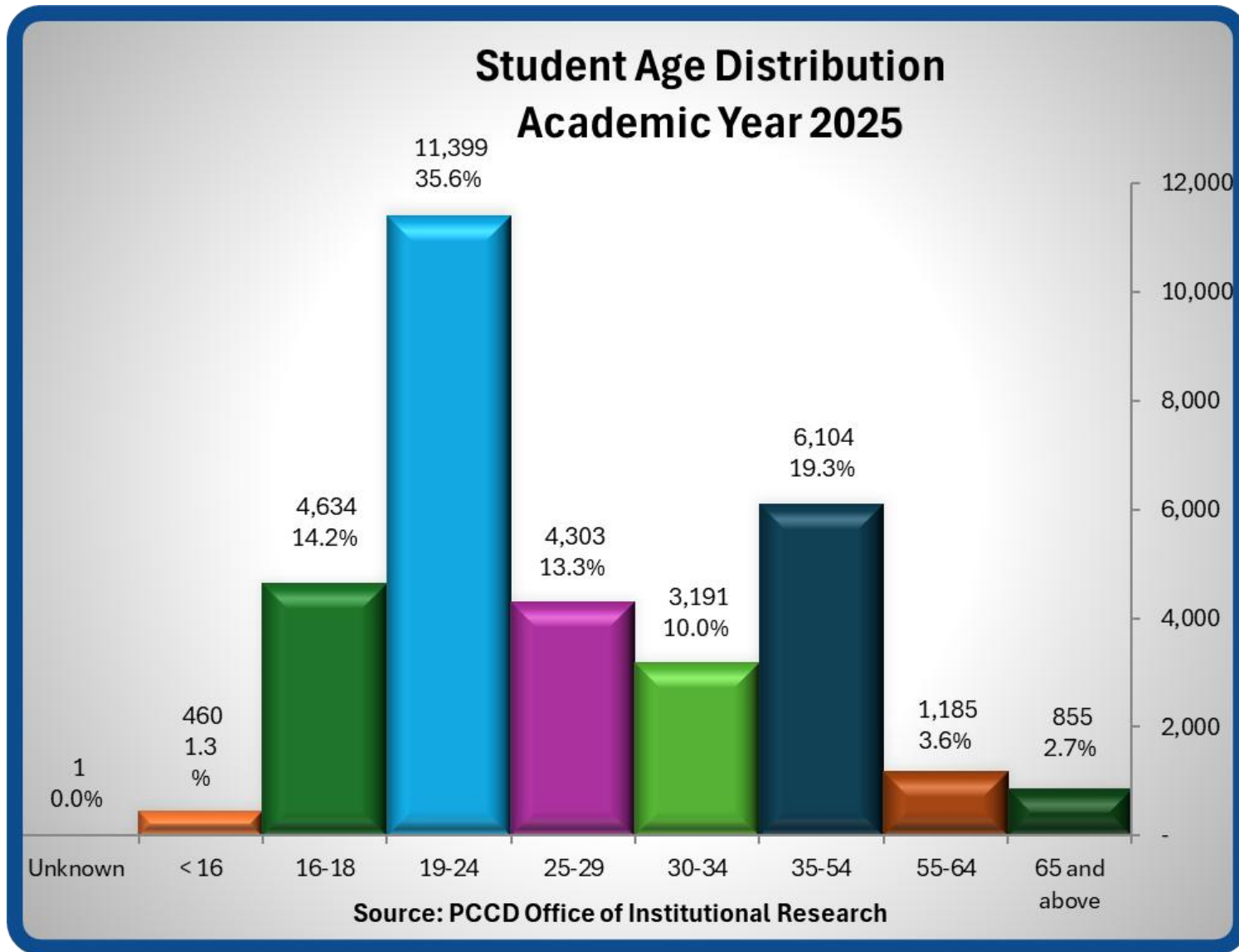
Graph 1



Graph 2



Graph 3



Assessed Value of the District

Property Taxation System

The Property Tax Revenues, a result of the community's contribution, play a significant role in the District's financial operations.

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 the 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 Collector, as ex–officio 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 property classes, 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 property classes 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 property classes are assessed by the State Board of Equalization, as described below.

Taxes are levied for each fiscal year on taxable real and personal property assessed as of the preceding January 1, at which time the lien attaches. The assessed value is required to be adjusted during the year when the 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 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.

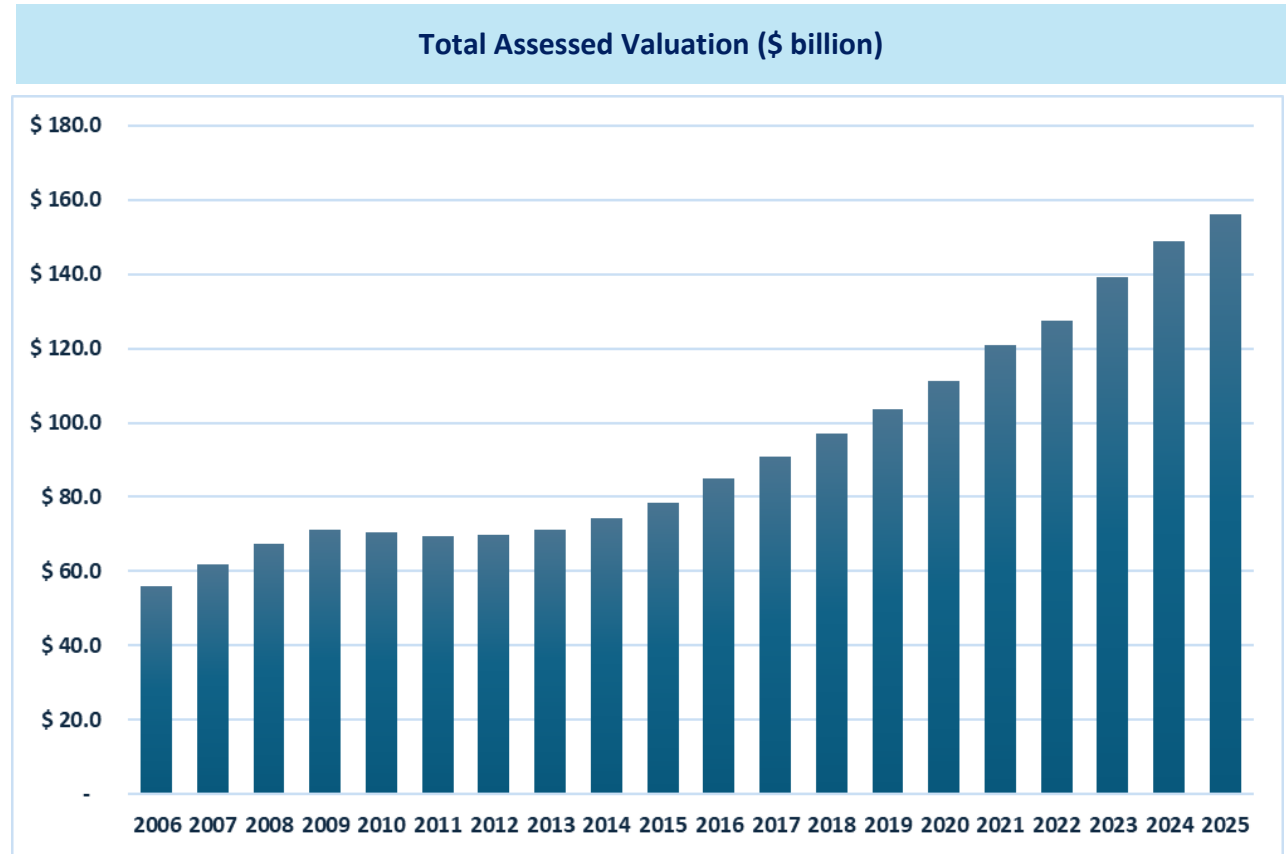
State–Assessed Property. Under the State Constitution, the State Board of Equalization assesses property of State–regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization is also required to assess pipelines, flumes, canals, and aqueducts 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. However, taxes on privately owned railway cars are levied and collected directly by the Board of Equalization.

Property used in electricity generation by a company that does not 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: reducing the assessed value in the Peralta 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 as “utility” property for taxation purposes.

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.

Fiscal Year Ending	Assessed Valuation Total (\$ billion)	Percentage Change (%)
2006	56.1	9.63%
2007	62.0	10.42%
2008	67.5	8.95%
2009	71.3	5.64%
2010	70.6	-1.02%
2011	69.3	-1.89%
2012	69.9	0.95%
2013	71.2	1.86%
2014	74.2	4.16%
2015	78.3	5.53%
2016	85.1	8.69%
2017	90.7	6.60%
2018	96.9	6.88%
2019	103.5	6.74%
2020	111.2	7.51%
2021	121.0	8.74%
2022	127.6	5.49%
2023	139.1	8.99%
2024	148.7	6.95%
2025	156.0	4.91%



Source: Backstrom McCarley Berry & Co., LLC

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



Berkeley City College

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



College of Alameda

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



Laney College

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



Merritt College

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



Peralta CCD

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

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

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

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

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

Description of Funds

The following is a brief discussion of the funds included in the Peralta District's 2025–26 Budget.

Unrestricted General (Fund 01)

Three major revenue sources provide the resources necessary to fund the district's general operations. These sources are 1) general apportionment, 2) local property taxes, and 3) enrollment fees and tuition, 4) education protection account, which account for approximately 86% of the revenue received.

The Education Protection Account funds for 2025-26 are estimated to be \$23,702,617 and shall be used for academic programs, student support services and shall not be used for any expenses related to the cost of administration at the college or district level.

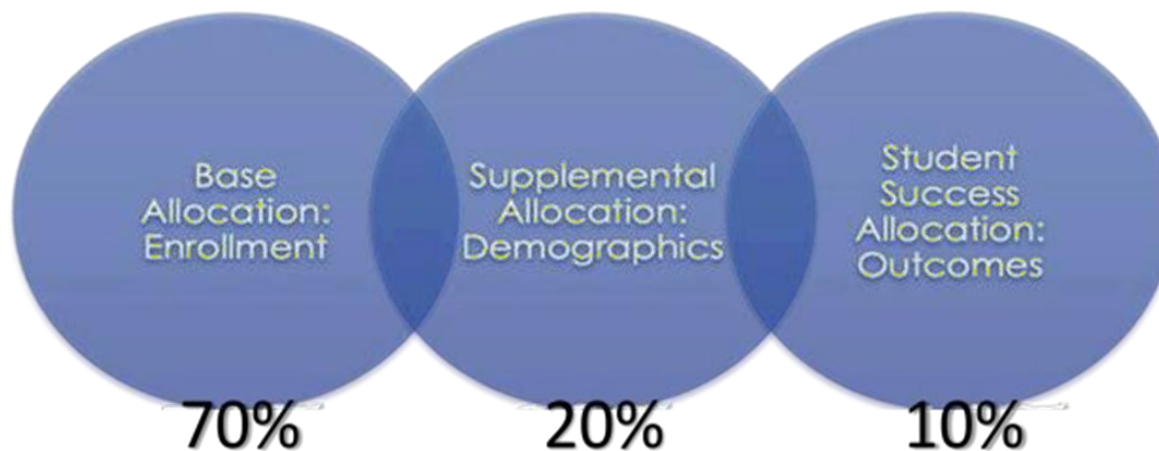
The Unrestricted General Fund accounts for all the revenues and expenditures used to finance the district's general operations. These include instruction, student services, administration, maintenance and operations, and information technology.

The California Community Colleges Chancellor's Office (CCCCO) began implementing the Student Centered Funding Formula (SCFF) in 2018–19. The purpose of the SCFF is to allocate general-purpose apportionments to California Community Colleges 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 the Fiscal Year 2025–26, the allocation of apportionment funding is based on 70% Full-Time Equivalent Students (FTES), 20% Supplemental, and 10% Student Success. The Peralta District will be held harmless for Fiscal Year 2025–26 with our Base Allocation determined by funded FTES of 15,524.

Student Centered Funding Formula (SCFF)

This funding formula is an integral part of the California Community College Chancellor's Office Vision 2030 through Guided Pathways. It was effective for the 2018–19 Fiscal Year and 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 student, 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 students' success, especially those from economically disadvantaged backgrounds. As implemented in 2018–19, the formula apportions funding to districts using a base allocation linked to enrollment, an allocation based on demographics designed to address historically unconsidered areas for impacted students, and an allocation based on each district's student academic achievements. The definitions of each of the metrics can be found here. [California Community Colleges Student Centered Funding Formula FY22 Metric Definitions.](#)



Base Allocation

The formula is based on districtwide enrollment, considering the number of colleges and centers within the District. It also considers enrollment in credit, non-credit, and career development and college preparation (CDCP) noncredit courses and enrollment of special admit students and inmates in correctional facilities.

Supplemental

The number of low-income students enrolled is determined by Pell Grant recipients, College Promise Grant recipients, and AB540 students.

Student Success

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

The legislation enacted the SCFF and created a [Student Centered Funding Formula Oversight Committee](#) consisting of 12 members appointed by the Senate Rules Committee, the Assembly Speaker, and the Governor. The Oversight Committee was charged with providing recommendations to the State Legislature and Department of Finance on implementing the Supplemental Allocation of the SCFF. The Final Report offered recommendations on Priority Area One [2019–12–30 SCFF Priority One Recommendations Report FINAL](#) relative to (1) first-generation students, (2) definition of a low-income student relative to cost of living, and (3) inclusion of incoming students' level of academic proficiency in the SCFF.

For Peralta, the SCFF for the FY 2025–26 year is as follows:

This Adopted Budget reflects the SCFF Allocations for FY 2025–26 based on the Governor’s Enacted 2025–26 Budget. It should be noted that the allocations will change based on revenues received into the California community college system as we move through the fiscal year. There are several aspects to the FY 2025–26 SCFF to remember. First are the Hold Harmless provisions. The Budget Act of 2021–22 extended the Hold Harmless minimum revenue provisions to FY 2024–25.

Hold Harmless

Districts receive no less than their 2017–18 TCR plus applicable annual cost of living adjustments through 2024–25. The 2022 Budget Act extended the Hold Harmless protection in a modified form. Starting in 2025–26, the Hold Harmless provision will no longer reflect cumulative COLAs over time. A district’s 2024–25 TCR will represent its new “floor”, below which it cannot drop.



Table 1 – SCFF Calculations

FY2025-2026 Adopted Budget Total Computational Revenue (TCR)

State COLA
FY 25-26: **2.30%**

SCFF Components & Metrics

		FTES	Rate	Total
Base Allocation	Basic Allocation			26,632,575
	Credit FTES 3-Year Average Credit	11,612.55	5,416	62,895,839
	Incarcerated Credit	9.36	7,595	71,092
	Special Admit	1,166.34	7,595	8,858,695
	ODCP	135.07	7,595	1,025,896
	Non Credit	27.42	4,567	125,248
	Subtotal	12,950.74		99,609,347
	Non-Credit FTES			
Total Base + FTES Allocation		12,950.74		99,609,347
Supplemental Allocation		Headcount	Rate	Total
	Pell Grant Recipients	5,491.00	1,281	7,032,634
	AB540 Students	643.00	1,281	823,527
	California Promise Grant Recipients	12,936.00	1,281	16,567,867
	Total Supplemental Allocation	19,070.00		24,424,027
Student Success Allocation		Outcomes	Rate	Total
	All Students:			
	Associate Degrees for Transfer	431.67	3,021	1,304,013
	Associate Degrees	728.00	2,266	1,649,388
	Baccalaureate Degrees	0.00	2,266	0
	Credit Certificates	272.33	1,510	411,334
	Transfer Level Math and English	556.67	1,510	840,810
	Transfer to a Four Year University	827.67	1,133	937,602
	Nine or More CTE Units	2,510.67	755	1,896,091
	Achieved Regional Living Wage	2,330.00	755	1,759,635
Subtotal		7,657.01		8,798,873

Table 1 – SCFF Calculations (Continued)

Pell Grant Recipients Bonus:	Associate Degrees for Transfer	247.67	1,143	283,075
	Associate Degrees	401.00	857	343,744
	Baccalaureate Degrees	0.00	0	0
	Credit Certificates	130.33	571	74,481
	Transfer Level Math and English	209.33	571	119,628
	Transfer to a Four Year Univesity	364.33	429	156,154
	Nine or More CTE Units	1,076.00	286	307,454
	Achieved Regional Living Wage	595.67	286	170,206
Subtotal		3,024.33		1,454,742
California Promise Grant Recipients Bonus:	Associate Degrees for Transfer	339.33	762	258,559
	Associate Degrees	584.33	571	333,932
	Baccalaureate Degrees	0.00	0	0
	Credit Certificates	207.00	381	78,864
	Transfer Level Math and English	299.33	381	114,039
	Transfer to a Four Year Univesity	546.33	286	156,107
	Nine or More CTE Units	1,741.00	190	331,647
	Achieved Regional Living Wage	1,190.00	190	226,692
Subtotal		4,907.32		1,499,841
Total Student Success Allocaiton		15,588.66		11,753,456
SCFF Calculated TCR				135,786,828
Hold Harmless Calculated TCR(= Max TCR)				148,941,102
Hold Harmless Funding Amount				13,154,274
Revenue Deficit			2.0000%	(2,978,822)
Projected Net Apportionment Revenue				145,962,280

Restricted General (Fund 11)

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

Special Revenue Funds:

Community Service Fee–Based (Fund 03)

Bookstore Commission (Fund 07)

Measure E – Parcel Tax (Fund 08)

Facility Rental Fee (Fund 10)

Measure B – Parcel Tax (Fund 12)

Contract Education (Fund 30)

The Special Revenue Funds are established per 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 district's general operations.

Community Service Fee–Based (Fund 03)

The Community Service Fee-Based Fund is established to support instructional and enrichment offerings not supported by state apportionment designed to develop 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 the revenue received, which is not integral to the district's general operations.

Measure E – Parcel Tax (Fund 08)

Measure E was a special Parcel Tax measure approved by the voters on November 6, 2018. The approval provided the Peralta 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 eight years. The funding is used to maintain core academic programs, such as Math, Science, and English, train students for careers, and prepare students to transfer to four-year universities. Funds generated by the measure may only be used to augment (rather than substitute for) funds already allocated for supporting core academic programs.

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

Facility Rental Fee (Fund 10)

The Facility Rental Fund is established from district rental fees received by the Peralta District and/or College(s), and these revenues are not integral to the district's general operations.

Measure B – Parcel Tax (Fund 12)

Measure B was a special Parcel Tax measure approved by the voters on June 5, 2012. The approval provided the Peralta 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 eight years. The funding results in \$8,000,000 annually for eight 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 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](#). The four college Presidents of the Peralta Community College District will prepare an annual presentation on the Parcel Tax plans, expenditures, progress toward student success, and identified outcomes for review by the Board of Trustees annually at an October meeting.

Contract Education (Fund 30)

The Contract Education Fund is established to support 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, 44, and 45)

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

General Obligation Bond funds 43, 44, and 45 accounts for revenues and expenditures related to 2018 Measure G. 2018 Measure G was an \$800M bond measure approved by the Peralta 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, \$150m for Series C sold on April 8, 2025, \$120M for Series B Bonds sold on November 10, 2023, and \$50M for Series A Bonds, sold on May 5, 2020. After the issuances, the district has \$480M of remaining bond authorization to be issued under 2018 Measure G.

Faculty Professional Development (Fund 58)

The Faculty Professional Development Fund accounts for faculty continuing education, career training, and the development of new skills.

Parking Services (Fund 59)

The Parking Services Fund accounts for the revenues from parking fees collected as authorized by Education Code Section 76360 and expenditures supporting parking services provided to students and employees.

Capital Outlay (Fund 61)

The Capital Outlay Fund accounts for receipts and expenditures of state-funded capital projects and scheduled maintenance projects.

Parking Mitigation (Fund 62)

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

General Obligation Bond Fund – Measures A (Fund 63)

Bond Construction Funds account for the proceeds from the sale of bonds and are used for the acquisition, 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 \$390M Bond Measure approved by the Peralta 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, \$65M of Series E Bonds, was sold on May 5, 2020. After such issuance, the District has no remaining Bond authorization to be issued under 2006 Measure A.

Child Development Fund (Fund 68)

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

Other Post–Employment Benefits Reserve (Fund 69)

The Retiree Health Benefits Trust Fund accounts for resources and expenditures toward current and future liabilities related to retiree health benefits.

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 Peralta District, including payments for retiree health benefits and bond–related expenses and all sources of funds used to cover such costs. The purpose of this section is to provide a complete picture of the OPEB Bond Program across all the district's funds, including the trust fund from which the district pays retiree health benefit costs.

OPEB Bond Program Sources include three specific funding streams:

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

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

Background

In 2005, the Peralta 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 restructured and deferred bond principal three times after the initial issuance of the OPEB Bonds (in 2006, 2009, and 2011), which provided near–term cash flow relief 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 to variable rate mode. These conversions did not extend or alter the bonds' existing maturity.

Sources of Funds

Dedicated OPEB Appropriation (formerly the OPEB Charge) & OPEB Special Reserve Fund (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 Peralta 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 group of employees, nor is it an offset 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, including the Dedicated OPEB Appropriation for Fiscal Year 2025–26, was \$9,700,000.

Supplemental General Fund Appropriation (Fund 01)

In addition to the Dedicated OPEB Appropriation, the Peralta District has made supplemental appropriations of general fund monies to cover OPEB Bond Program Uses. In Fiscal Year 2024-25, the amount of such apportionment was estimated to be \$3,000,000.

Bond Debt Service, Fees, and Interest Rate Swaps

The Peralta 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 Peralta 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 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 Peralta District is paying a fixed rate of 5.279% and receiving one–month LIBOR. Historically, the fixed rate the district paid on its outstanding swaps exceeded its receipts. This negative spread is projected to continue in 2024–25 and is included in the OPEB Bond Program Uses. The fourth swap B-4 will take place in the summer of 2025 as the B-3 Tranche expires.

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

The total budgeted amount for bond debt service, B-4 fees, and interest rate swaps is \$17.0M (\$6.7M, fund reserve 69 and \$10.3M, fund 94) for FY 2025–26.

Trust and Agency (Fund 71)

The Trust and Agency Fund accounts for assets held by the Peralta District as trustee or agency for individuals, private organizations, other governmental units, and/or other funds.

Student Representation Fees (Fund 72)

The Student Representation Fee is collected at the time of registration for each enrolled student. Its purpose is to provide student governmental affairs representatives with the means to state their positions and viewpoints before the city, county, district, state, as well as other public agencies.

Public Agency Retirement Services (PARS) Trust (Fund 74)

Public Agency Retirement Services (PARS) Trust Fund is an irrevocable trust established through the Public Agency Retirement Services (PARS) to help the district prefund retirement-related obligations and manage long-term pension costs.

Project Trust (Fund 75)

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

Self–Insurance (Fund 80)

The Self–Insurance Fund accounts for the resources and expenditures of the Peralta District’s self–insured property, liability, and workers’ compensation programs.

Student Body Center Fee Trust 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 accounts for funds collected by the District to establish an annual building and operating fee to finance, construct, remodel, refurbish, and operate the student centers.

PCCD Foundation Fund (Fund 85)

The PCCD Foundation Fund accounts for resources held and managed by the Peralta Colleges Foundation, a separate nonprofit 501(c)(3) organization that supports the students and programs of the Peralta Community College District. This fund records revenues such as donations, scholarships, endowment earnings, and other contributions, as well as expenditures made in accordance with donor restrictions and Foundation policies.

Student Financial Aid (Fund 89)

The Student Financial Aid Fund accounts for the deposit and direct payment of government–funded student financial aid, including grants, loans, and other funds intended for student support and aid.

Facilities

Capital Outlay

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

PCCD has the following projects that have state funding:

- Merritt College – Child Development Center
- Merritt College – Horticulture Building Replacement
- Laney College – Learning Resource Center
- Laney College – Theater Building Modernization
- Laney College – Locker Room
- College of Alameda – Transportation Center Technologies

Adopted Budget Assumptions 2025-26

The following assumptions were utilized in developing the 2025–26 Adopted Budget.

REVENUE ASSUMPTIONS	FY 2024-2025 ADOPTED BUDGET ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
SCFF Allocations	\$148,941,102.00	\$148,941,102.00	\$148,941,102.00	\$148,941,102.00
Deficit Factor	4.3%	2%	1%	1%
SCFF Allocations less Deficit Factor	\$142,536,634.61	\$145,962,279.96	\$147,451,690.98	\$147,451,690.98
Parcel Tax	\$8,000,000	\$8,000,000	Unknown	Unknown
Enrollment Fee				
Resident	\$46.00	\$46.00	\$46.00	\$46.00
Enrollment	\$5,730,729.00	\$5,730,729.00	\$5,730,729.00	\$5,730,729.00
Non-Resident Tuition	\$406.00	\$400.00	\$401.00	\$402.00
Non-Resident Tuition	\$6,274,981.50	\$6,182,247.78	\$6,197,703.40	\$6,213,159.02
Non- Resident Capital Outlay Fee	\$0.00	\$0.00	\$0.00	\$0.00
Campus Center Fee:				
Fall	\$2.00	\$2.00	\$2.00	\$2.00
Spring	\$2.00	\$2.00	\$2.00	\$2.00
Summer	\$2.00	\$2.00	\$2.00	\$2.00
Campus Center Fee	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00
Student Representation Fee (\$1 for every student is paid to the state)				
Fall	\$2.00	\$2.00	\$2.00	\$2.00
Spring	\$2.00	\$2.00	\$2.00	\$2.00
Summer	\$2.00	\$2.00	\$2.00	\$2.00
Student Representation Fee	\$27,000.00	\$27,000.00	\$27,000.00	\$27,000.00

Adopted Budget Assumptions 2025-26

	FY 2024-2025 ADOPTED BUDGET ASSUMPTIONS	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
REVENUE ASSUMPTIONS				
Health Fee:				
Fall	\$23.00	\$24.00	\$25.00	\$26.00
Spring	\$23.00	\$24.00	\$25.00	\$26.00
Summer	\$20.00	\$21.00	\$22.00	\$23.00
Health Fee	\$807,116.00	\$842,208.00	\$877,300.00	\$912,392.00
Transportation Program (Includes EasyPass and Peralta Shuttle Bus Programs)				
Fall	\$46.46	\$50.00	\$53.00	\$53.00
Spring	\$46.46	\$50.00	\$53.00	\$53.00
Summer	\$0.00	\$25.00	\$26.50	\$26.50
Transportation Program (AC Transit & PCCD Shuttle)	\$418,140.00	\$562,500.00	\$596,250.00	\$596,250.00
Parking Fee:				
Fall	\$0.00	TBD	TBD	TBD
Spring	\$0.00	TBD	TBD	TBD
Summer	\$0.00	TBD	TBD	TBD
Parking Fee	\$0.00	TBD	TBD	TBD
Lottery Income:				
Prop 20	\$82.00	\$82.00	\$82.00	\$82.00
Prop 20	\$1,709,365.41	\$1,709,365.41	\$1,709,365.41	\$1,709,365.41
Non-Prop 20	\$191.00	\$191.00	\$191.00	\$191.00
Non-Prop 20	\$3,463,940.00	\$3,463,940.00	\$3,463,940.00	\$3,463,940.00
Mandated Block	\$35.64	\$35.64	\$35.64	\$35.64
Mandated Block	\$551,696.00	\$551,696.00	\$551,696.00	\$551,696.00

Adopted Budget Assumptions 2025-26

EXPENDITURE ASSUMPTIONS	FY 2024-2025 ACTUALS	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
Negotiated Settlements:				
PFT	1.07%	TBD	TBD	TBD
SEIU	1.07%	TBD	TBD	TBD
LOCAL 39	1.07%	TBD	TBD	TBD
Unrepresented				
Negotiated Settlements	\$727,174.00	TBD	TBD	TBD
Salary Schedules:				
PFT	Step/Column	Step/Column	Step/Column	Step/Column
SEIU	Step/Column	Step/Column	Step/Column	Step/Column
LOCAL 39	Step/Column	Step/Column	Step/Column	Step/Column
Unrepresented	Step/Column	Step/Column	Step/Column	Step/Column
Salary Increases	\$4,366,360.00	\$4,584,678.00	\$4,813,911.90	\$5,054,607.50
Vacant Positions:				
PFT	Based on their CBA	Based on their CBA	Based on their CBA	Based on their CBA
SEIU	Step 2/Step 3	Step 2/Step 3	Step 2/Step 3	Step 2/Step 3
LOCAL 39	Step 2/Step 3	Step 2/Step 3	Step 2/Step 3	Step 2/Step 3
Unrepresented & Administration	Step 3	Step 3	Step 3	Step 3
Medical benefits	Single + 1	Single + 1	Single + 1	Single + 1
Vacant Positions	\$6,873,319.00	\$4,000,000.00	\$4,000,000.00	\$4,000,000.00
Health and Welfare Premiums:				
PFT & Administration	\$1,526/\$3,004/\$4,238	\$1,526/\$3,004/\$4,238	\$1,526/\$3,004/\$4,238	\$1,526/\$3,004/\$4,238
SEIU, LOCAL 39, & Confidential	\$1,526/\$3,004/\$4,238	\$1,526/\$3,004/\$4,238	\$1,526/\$3,004/\$4,238	\$1,526/\$3,004/\$4,238
Annual medical increase	10.0% effective 10/1	10.0% effective 10/1	8.0% effective 10/1	8.0% effective 10/1
Annual dental/vision/other increase	0	0	0	0
Health and Welfare Premiums	\$1,530,153.00	\$1,283,168.31	\$1,385,821.77	\$1,496,687.52

Adopted Budget Assumptions 2025-26

EXPENDITURE ASSUMPTIONS	FY 2024-2025 ACTUALS	FY 2025-2026 ESTIMATED ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS
Statutory Employer Benefit Rates:				
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalSTRS	\$7,705,729.00	\$7,705,729.00	\$7,705,729.00	\$7,705,729.00
CalPERS	27.05%	27.60%	28.00%	29.20%
CalPERS	\$11,348,166.00	\$11,410,580.91	\$11,456,223.24	\$11,593,697.92
Social Security	6.20%	6.20%	6.20%	6.20%
Social Security	\$2,582,743.00	\$2,582,743.00	\$2,582,743.00	\$2,582,743.00
Medicare	1.45%	1.45%	1.45%	1.45%
Medicare	\$1,175,610.00	\$1,175,610.00	\$1,175,610.00	\$1,175,610.00
Unemployment Insurance	0.52%	0.52%	0.52%	0.52%
Unemployment Insurance	\$216,815.00	\$216,815.00	\$216,815.00	\$216,815.00
Workers' Compensation	1.70%	1.70%	1.70%	1.70%
Workers' Compensation	\$1,381,890.00	\$1,381,890.00	\$1,381,890.00	\$1,381,890.00
OPEB	7.50%	7.50%	7.50%	7.50%
OPEB	\$6,095,362.00	\$6,095,362.00	\$6,095,362.00	\$6,095,362.00
Fixed Costs:				
Telephone, Sewer, Pest	5.00%	8.00%	9.00%	10.00%
Water	5.00%	8.00%	9.00%	10.00%
Gas/Electricity	5.00%	8.00%	9.00%	10.00%
Utilities	\$6,409,093.00	\$6,921,820.44	\$7,544,784.28	\$0.00
Insurance	0.00%	5.00%	5.00%	5.00%
Insurance	\$2,188,798.00	\$2,298,237.90	\$2,413,149.80	\$2,533,807.28
Operating Expenses	0.00%	1.00%	1.00%	2.00%
Operating Expenses	\$13,624,300.00	\$13,760,543.00	\$13,898,148.43	\$14,176,111.40
Other Outgoes/Contribution				
Property Insurance	\$400,000.00	\$200,000.00	\$200,000.00	\$200,000.00
DSPS	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
Post Retiree Contribution	\$3,000,000.00	\$3,000,000.00	\$2,500,000.00	\$2,500,000.00
Allowance for Doubtful Accounts (Student Recievables)	\$500,000.00	\$450,000.00	\$500,000.00	\$500,000.00
Faculty Professional Development (Per CBA)	\$120,000.00	\$120,000.00	\$120,000.00	\$120,000.00
Elections	\$1,200,000.00	No	\$1,200,000.00	No

Table 2 - 2025–26 Student Centered Funding Formula Rates (rounded)

Allocations	2024-25 Rates	2025-26 Rates	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
Base Credit ^a	5,294.42	5,416.20	121.78	2.30%
Incarcerated Credit ^a	7,424.53	7,595.29	170.76	2.30%
Special Admit Credit ^a	7,424.53	7,595.29	170.76	2.30%
CDCP	7,424.53	7,595.29	170.76	2.30%
Noncredit	4,464.58	4,567.26	102.68	2.30%
Supplemental Point Value	1,251.96	1,280.76	28.80	2.30%
Student Success Main Point Value	738.23	755.21	16.98	2.30%
Student Success Equity Point Value	186.21	190.49	4.28	2.30%

^aTen districts receive higher credit FTE rates, as specified in statute

Table 3 - 2025–26 SCFF Rates for Colleges and Centers (rounded)

Allocations	2024-25 Rates	2025-26 Rates	Change from 2024-25 (Amount)	Change from 2024-25 (Percent)
Single College District				
Small College	6,508,449.14	6,658,143.47	149,694.33	2.30%
Medium College	8,677,936.16	8,877,528.70	199,592.54	2.30%
Large College	10,847,149.78	11,096,910.43	249,760.65	2.30%
Multi College District				
Small College	6,508,449.14	6,658,143.47	149,694.33	2.30%
Medium College	7,593,193.50	7,767,836.95	174,643.45	2.30%
Large College	8,677,936.16	8,877,528.70	199,592.54	2.30%
Designated Rural College	2,070,087.77	2,117,699.79	47,612.02	2.30%
State Approved Centers	2,169,483.61	2,219,381.74	49,898.13	2.30%
Grandparented Centers				
Small Center	271,187.37	277,424.68	6,237.31	2.30%
Small Medium Center	542,371.33	554,845.87	12,474.54	2.30%
Medium Center	1,084,740.95	1,109,690.00	24,949.05	2.30%
Medium Large Center	1,627,112.28	1,664,535.87	37,423.59	2.30%
Large Center	2,169,483.61	2,219,381.74	49,898.13	2.30%

Base FTES Allocation

Historically, we have allocated the budget based on FTEF (Full-Time Equivalent Faculty) and FTES at some point. The FTEF model is dated and harkens back to the old formula from the early 2000s. Now that the Student-Centered Funding Formula (SCFF) funds us, it is based on FTES only. This shift in our enrollment management is not just a change but a strategic move to align with the SCFF and our status as a hold-harmless district, underscoring the importance of this transition. Your involvement in this strategic shift is crucial, and your understanding of its importance is greatly appreciated.

The historical FTEF allocations are below, as outlined in the 2024-2025 Adopted Budget on page 44. This data represents full-time, General Enrollment FTEF (part-time), Dual Enrollment (part-time), and FTEF from Fund 08.

College	Percentage	FTEF
Laney	35.81%	351
BCC	22.32%	219
COA	18.76%	178
Merritt	23.10%	227
Total	100%	975

This model no longer represents the District's funding mechanism. The District now allocates funds using a formula based on an FTES allocation, not FTEF.

Base FTES Allocation Percentage as of August 2024

The current FTES split based on the 3-year rolling average is below:

Laney – 35.42%
BCC – 21.63%
COA – 18.67%
Merritt – 24.29%

Historically, colleges have expressed a concern that they don't have room to grow existing programs or provide for possible new programs as the allocation does not allow for such a change in enrollment management, e.g., waitlist.

The allocation below is based on the exact percentages above but allocated minus 200 FTES to support this growth in enrollment for specific programs.

College	Percentage	FTES Base	Growth	Total
Laney	35.42%	5,448	50	5,498
BCC	21.63%	3,307	50	3,357
COA	18.67%	2,849	50	2,899
Merritt	24.29%	3,720	50	3,770
Total	100%	15,324	200	15,524

SCFF Hold Harmless FTES allocation = 15,524

Base FTES Allocation (continued)

The growth of FTES allocation is a significant opportunity for our colleges. It should be used to expand existing programs or initiate new ones that can contribute to further FTES production and support the SCFF. We encourage the VPIs to reserve 50 FTES for this growth opportunity. This strategic reserve supports programs that can expand and accommodate more students, graduates, etc., thereby supporting the SCFF. It's a testament to our commitment to future planning and growth. This growth potential should inspire us and instill a sense of optimism and ambition for the future. It's a chance for us to strive for excellence and look forward to future opportunities for the programs that need support.

We must also be mindful that we must support our dual enrollment initiatives. We are committed to providing 40 FTEF across the District in partnership with our K-12 partners. This support, part of our commitment to student success, is a testament to our dedication and should reassure you of your integral role in these initiatives.

As we move forward, it's important to remember that the allocation of dollars and FTES should be the primary focus of the colleges. FTES is not just for instructional courses. This level of funding represents all of the expenses the colleges have to account for, which includes, but is not limited to, instruction, student services, administration, discretionary funding, etc. This is a shift of thinking related to budget allocation, but it also gives colleges significant autonomy in managing their budgets. We trust in your ability to manage these resources effectively and empower you to make strategic decisions, knowing you have our full support.

As with any allocation, I recommend that the presidents hold a contingency of some level to handle items that come up throughout the year. This is especially important as resources will be limited in the foreseeable future, and colleges need to plan accordingly.

The following represents your FTES/General Fund allocation for FY2025-2026.

College	FTES Total	General Fund (Fund 01) for FY25-26
Laney College	5,498	\$42,357,733
Berkeley City College	3,357	\$25,866,679
College of Alameda	2,899	\$22,326,902
Merritt College	3,770	\$29,047,694
Total	15,524	\$119,587,051

NOTE:

1. These allocations reflect scenario #1 budget reductions by college
2. These allocations reflect the reduction of utility costs back to the District Service Center
3. These allocations are preliminary and subject to change as the budget is further developed
4. The allocations are subject to change relative to the bargaining of impacts on positions
5. Allocations may change with the transfer of positions or departments
6. Estimates are based on a reversal of the deficit factor back to Adopted Budget levels

Table 4 – Base FTES Allocation Percentage for Fiscal Year 2025-26

Three Year FTE Rolling Averages

	College of Alameda	Berkeley City College	Laney College	Merritt College	Total
2022-2023 Recal	2,354	2,807	4,680	3,089	12,929
2023-2024 Recal	2,459	3,013	4,832	3,219	13,524
2024-2025 Annual	2,777	3,145	5,229	3,472	14,623
Average	2,530	2,989	4,913	3,260	13,692
Percentage	18.48%	21.83%	35.89%	23.81%	100.00%

Annotation:

Source: CCFS-320 Apportionment Attendance Report site (<https://ccf320.cccco.edu/>)

Table 5 – FTES Statistics

**Peralta Community College District
2025-26 Adopted Budget**

FTES STATISTICS, 2017-18 TO 2024-25

<u>FTES</u>	<u>2017-18</u>	<u>% CH</u>	<u>2018-19</u>	<u>% CH2</u>	<u>2019-20</u>	<u>%CH</u>	<u>2020-21</u>	<u>%CH</u>
Credit	18,685	19.6%	16,409	-12.2%	15,818	-3.6%	12,989	-17.9%
Non-Credit	117	-18.3%	142	20.8%	301	112.2%	195	-35.2%
Total	18,802	19.2%	16,551	-12.0%	16,118	-2.6%	13,184	-18.2%

<u>FTES</u>	<u>2021-22</u>	<u>% CH</u>	<u>2022-23</u>	<u>% CH2</u>	<u>2023-24</u>	<u>%CH</u>	<u>2024-25</u>	<u>%CH</u>
Credit	11,614	-10.6%	12,667	9.1%	13,264	4.7%	14,308	7.9%
Non-Credit	161	-17.2%	262	62.6%	259	-1.1%	315	21.4%
Total	11,776	-10.7%	12,929	9.8%	13,524	4.6%	14,623	8.1%

Source:
CCFS-320 Recal (2017-2024), Annual (2025)

Table 6 – Multi-Year Budget Forecast

Adopted Budget FY2025- 2026 Unrestricted General Fund Multi-Year Projections								
	Actual FY 2021-22 With Hold Harmless	Actual FY 2022-23 With Hold Harmless	Actual FY 2023-24 With Hold Harmless	Unaudited Actual FY 2024-25 With Hold Harmless	Adopted Budget FY 2025-26 With Funding Floor	Projection FY 2026-27 With Funding Floor	Projection FY 2027-28 With Funding Floor	Projection FY 2028-29 With Funding Floor
Revenues:								
Federal Revenue	-	3,999,858	127,199	-	-	-	-	-
State Revenue ¹	77,818,251	76,646,752	78,555,516	92,554,743	80,395,118	81,962,430	82,042,667	82,245,781
Local Revenue ²	70,064,158	78,864,097	84,271,811	84,528,489	83,370,481	83,456,737	83,509,254	83,727,527
Total Revenues:	147,882,409	159,510,707	162,954,526	177,083,232	163,765,600	165,419,166	165,551,921	165,973,308
Expenditures:								
Full Time Academic ³	24,407,728	24,817,309	28,447,518	29,225,851	31,203,986	32,764,185	34,402,394	36,122,514
Academic Administration ³	5,779,597	6,350,800	6,908,462	6,573,117	6,092,106	6,396,711	6,716,547	7,052,374
Other Faculty ³	6,474,025	7,000,333	6,441,598	6,350,105	6,133,707	6,440,392	6,762,412	7,100,533
Part Time Academic ³	13,406,618	15,199,651	17,528,380	17,235,414	13,759,244	14,447,206	15,169,567	15,928,045
Classified Administration ³	5,236,676	6,237,341	5,947,418	4,955,559	3,396,149	3,565,956	3,744,254	3,931,466
Classified Salary ³	24,338,140	25,972,534	29,153,234	32,686,750	24,155,680	25,363,464	26,631,637	27,963,219
Fringe Benefits ⁴	41,112,614	41,869,803	45,502,208	46,258,641	47,067,109	49,420,464	51,891,488	54,486,062
Bad Debts ⁵	1,459,776	2,029,932	1,997,359	2,000,000	1,000,000	500,000	500,000	500,000
Books, Supplies, Svcs	16,651,928	18,278,171	20,967,411	17,981,393	23,396,346	20,080,309	18,581,113	18,952,735
Equipment Cap Outlay	334,966	205,130	506,190	335,293	288,623	297,282	306,200	315,386
Other Outgo (General Fund Contribution) ⁶	6,680,465	8,228,719	7,479,483	4,600,000	10,850,000	2,850,000	6,850,000	6,850,000
Debt Services-Bonds ⁷	121,704	171,100	-	3,000,000	2,500,000	2,000,000	1,500,000	1,500,000
SEIU Vacation Payout ⁸					1,000,000	1,000,000	1,000,000	1,000,000
PARS for STRS & PERS ⁸				3,000,000				
Resignation Incentive ⁸				3,000,000				
Future Additional Reductions to Balance the Budget							(9,000,000)	(16,600,000)
Total Expenses:	146,004,235	156,360,824	170,879,260	177,202,123	170,842,949	165,125,970	165,055,611	165,102,334
Beginning Fund Balance:	23,666,688	25,536,583	29,248,113	21,323,379	21,204,488	14,127,139	14,420,335	14,916,646
Net Increase (Decrease)	1,878,174	3,149,883	(7,924,734)	(118,891)	(7,077,349)	293,196	496,310	870,974
Audit Adjustment/Prior Year		0	0	0	0	0	0	0
Ending Fund Balance: ¹⁰	25,544,862	28,686,466	21,323,379	21,204,488	14,127,139	14,420,335	14,916,646	15,787,620
Fund Balance % ¹⁰	17.50%	18.35%	12.48%	11.97%	8.27%	8.73%	9.04%	9.56%
Board Approved Reserve Policy					8.00%	8.50%	9.00%	9.50%

Table 6 – Multi-Year Budget Forecast (continued)

Revenue Assumptions

- ¹ 2.0% and 1.0% from FY 2026-27 and beyond.
- ² Local Revenues for FY 2025-26 is based on 2024-25 P1 Apportionment (Property Tax & Enrollment).

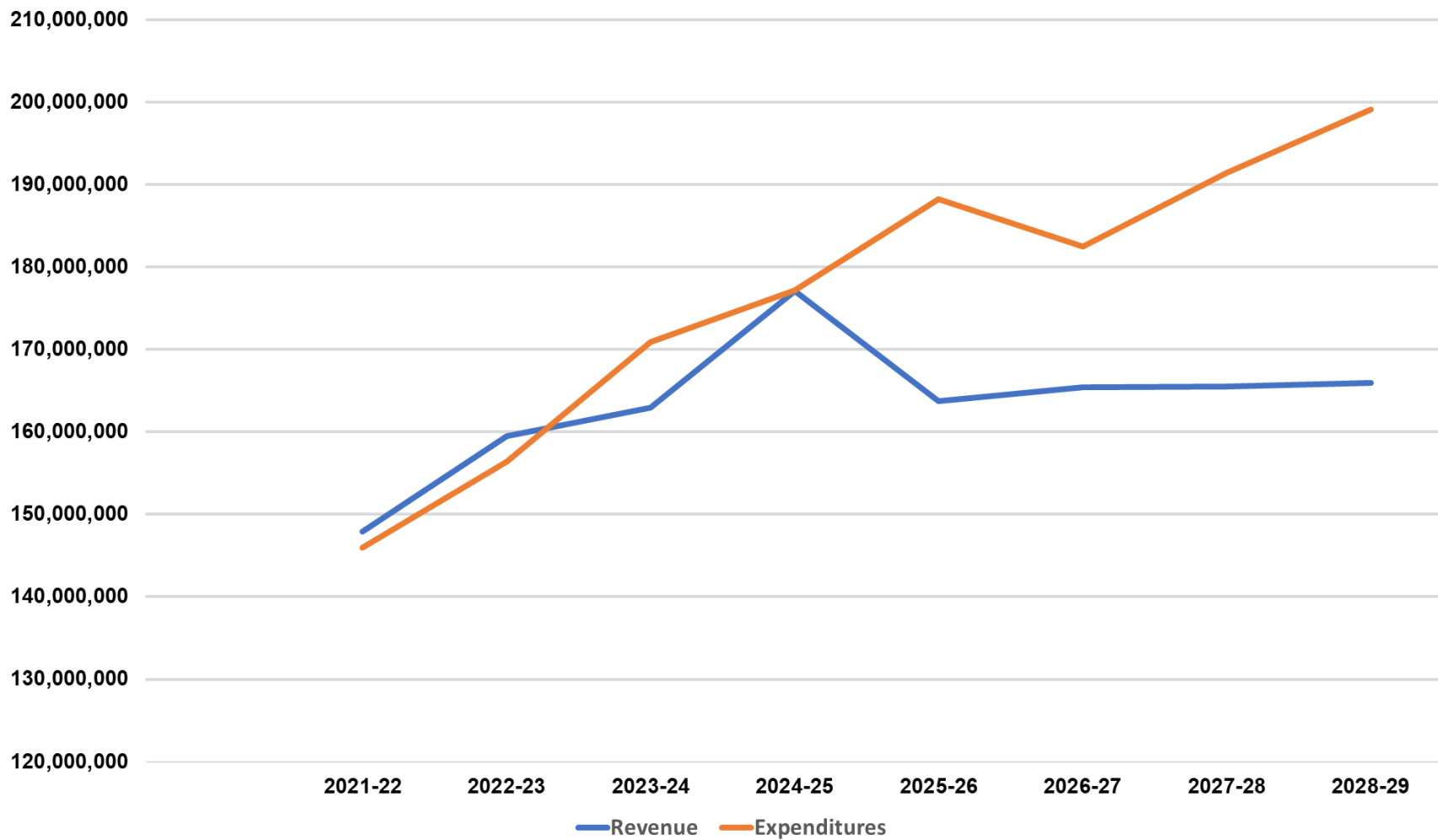
Expenditure Assumptions

- ³ Salaries include increase in Step and Column but no COLA from FY 2025-26 and beyond.
- ⁴ Fringe benefits include increase in PERS contribution and 10% increase in Health & Welfare.
- ³⁻⁴ Included is the \$13.4M Reduction-In-Force for FY 2025-26 and \$4,000,000 ongoing salary savings each year to balance the budget.
- ⁵ Totals for Student Debt Allowance for FY 2025-26 is \$1,000,000. \$500,000 from FY 2026-27 and beyond.
- ⁶ Other Outgo: \$1,600,000 (Property Insurance \$400,000, General Fund contribution to DSPS \$1,200,000).
- ⁷ Additional OPEB bond payments per Board approved (2/2025) OPEB Bond Payment Plan
Note: OPEB - Debt payment required \$28.0M for FY 2025-26; \$6.7M to come from Fund 69 (7.5% of Active Employees).
Remainder from Fund 94 (OPEB Trust) for \$21.3M. Additional \$3.0M from Fund 01(GF).
- ⁸ Allocated budget for SEIU vacation payout, investment to PARS for STRS and PERS, and resignation incentive program.
- ¹⁰ Required Reserve Balance for FY 2025-26 is 8%, FY 2026-27 is 8.50%, FY 2027-28 is 9.00%, and FY 2028-29 is 9.50%.



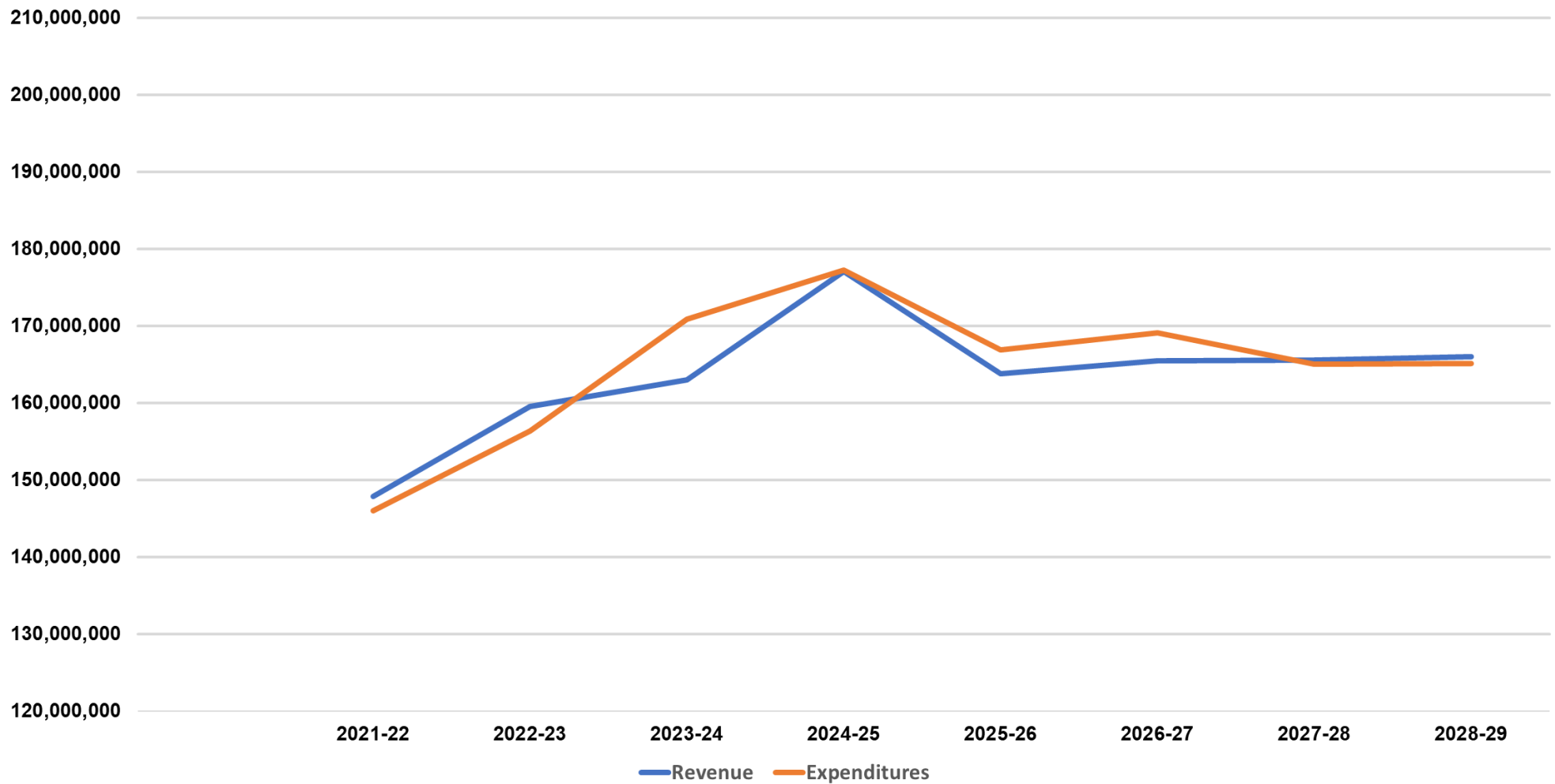
Graph 4 – Revenue and Expenditure Trends (Without Reductions)

Peralta Community College District Adopted Budget 2025-2026 Revenue and Expenditure Trends (Without Reductions)

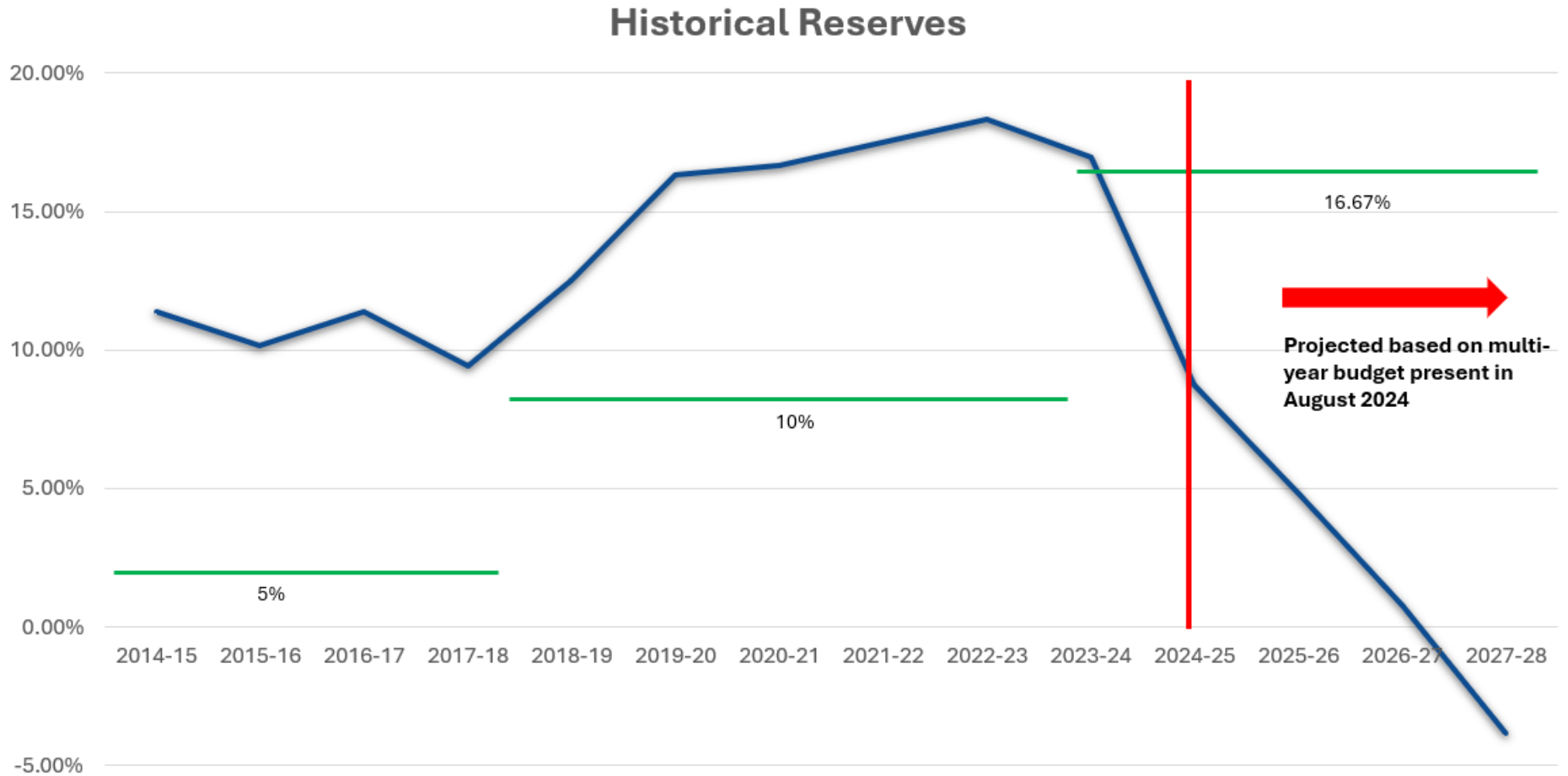


Graph 5 – Revenue and Expenditure Trends (With Reductions)

Peralta Community College District Adopted Budget 2025-2026 Revenue and Expenditure Trends (With Reductions)



Graph 6 – Recap of Reserve History in the District



Graph 7 – Reserve Recalibrated

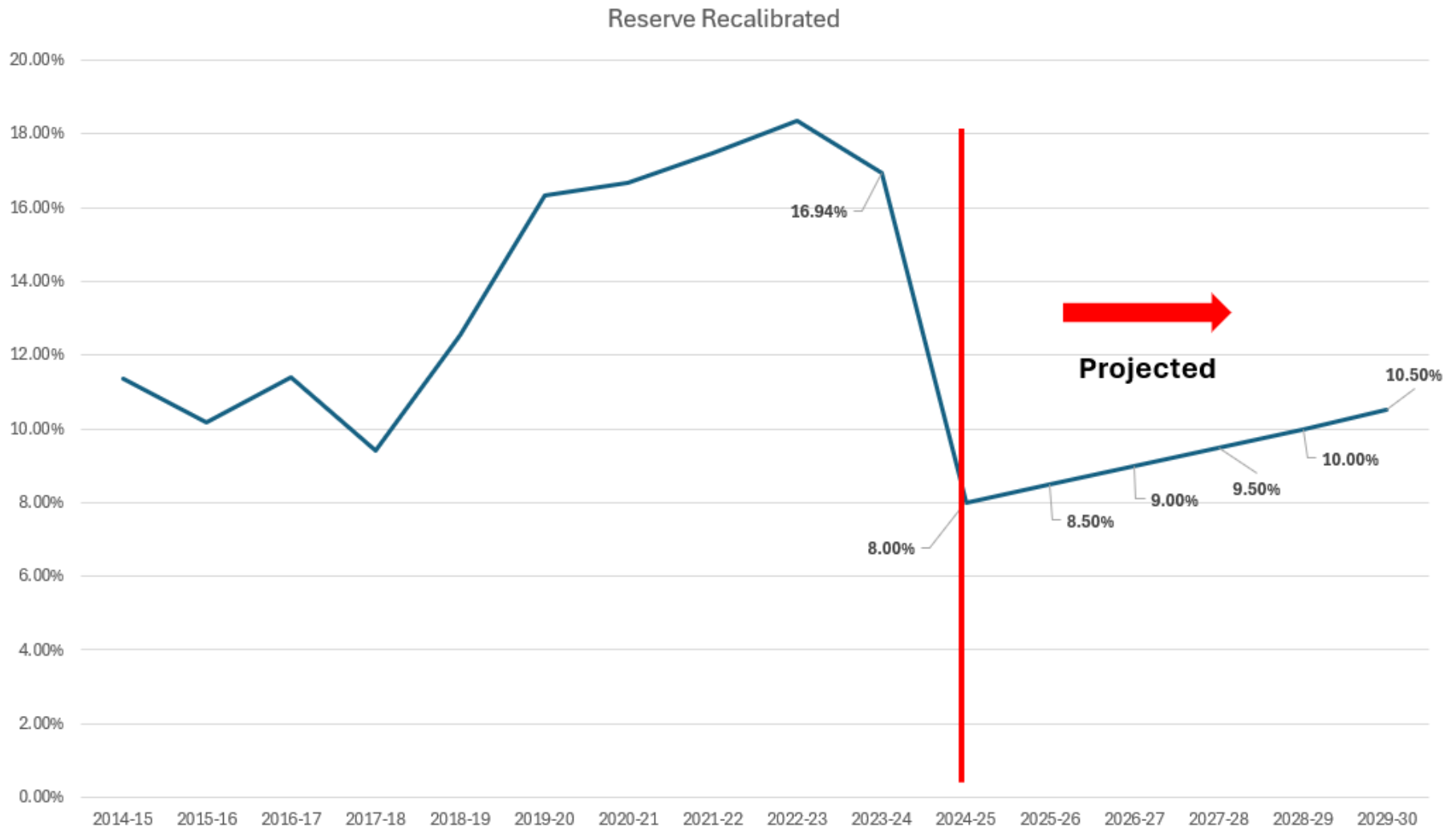


Table 7 – Statement of Changes in Fund Balance

Adopted Budget FY2025- 2026 Unrestricted General Fund

STATEMENT OF CHANGES IN FUND BALANCE

	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26	% Change
Revenues:						
Federal Revenue	-	3,999,858	127,199	-	-	-
State Revenue	77,818,251	76,646,752	78,555,516	92,554,743	80,395,118	-13.14%
Local Revenue	70,064,158	78,864,097	84,271,811	84,528,489	83,370,481	-1.37%
Total Revenues:	147,882,409	159,510,707	162,954,526	177,083,232	163,765,600	-14.51%
Expenditures:						
Full Time Academic	24,407,728	24,817,309	28,447,518	29,225,851	31,203,986	6.77%
Academic Administration	5,779,597	6,350,800	6,908,462	6,573,117	6,092,106	-7.32%
Other Faculty	6,474,025	7,000,333	6,441,598	6,350,105	6,133,707	-3.41%
Part Time Academic	13,406,618	15,199,651	17,528,380	17,235,414	13,759,244	-20.17%
Classified Administration	5,236,676	6,237,341	5,947,418	4,955,559	3,396,149	-31.47%
Classified Salary	24,338,140	25,972,534	29,153,234	32,686,750	24,155,680	-26.10%
Fringe Benefits	41,112,614	41,869,803	45,502,208	46,258,641	47,067,109	1.75%
Bad Debts	1,459,776	2,029,932	1,997,359	2,000,000	1,000,000	-50.00%
Books, Supplies, Svcs	16,651,928	18,278,171	20,967,411	17,981,393	23,396,346	30.11%
Equipment Cap Outlay	334,966	205,130	506,190	335,293	288,623	-13.92%
Other Outgo (General Fund Contribution)	6,680,465	8,228,719	7,479,483	4,600,000	10,850,000	135.87%
Debt Services-Bonds	121,704	171,100	-	3,000,000	2,500,000	-16.67%
SEIU Vacation Payout					1,000,000	
PARS for STRS & PERS				3,000,000		
Resignation Incentive				3,000,000		
Future Additional Reductions to Balance the Budget						
Total Expenses:	146,004,235	156,360,824	170,879,260	177,202,123	170,842,949	-3.59%
Beginning Fund Balance:	23,666,688	25,536,583	29,248,113	21,323,379	21,204,488	-0.56%
Net Increase (Decrease)	1,878,174	3,149,883	(7,924,734)	(118,891)	(7,077,349)	5852.79%
Audit Adjustment/Prior Year		0	0	0	0	0.00%
Ending Fund Balance:	25,544,862	28,686,466	21,323,379	21,204,488	14,127,139	-33.38%
Fund Balance %	17.50%	18.35%	12.48%	11.97%	8.27%	-30.90%

Table 8 – Summary of Funds

Peralta Community College District 2025-26 Adopted Budget

SUMMARY OF FUNDS

FUNDS	Restriction (Unrestricted / Highly Restricted)	Beginning Fund Balance July 1, 2025	2025-26 Adopted Revenue	2025-26 Adopted Expense	Ending Fund Balance June 30, 2026
General					
01 Unrestricted	UR	21,204,488	163,765,600	170,842,949	14,127,139
11 Restricted	HR	48,870,247	82,622,007	81,299,487	50,192,768
General Funds Total		70,074,736	246,387,607	252,142,436	64,319,907
Other					
03 Community Service (Fee Based) Fund	UR	113,642	76,709	76,709	113,642
07 Bookstore Commission Fee Fund	UR	444,416	-	444,416	0
08 Measure E - Parcel Tax Fund	HR	476,966	8,000,000	8,000,000	476,966
10 Facility Rental Fund	UR	3,273,224	6,755,069	6,668,651	3,359,642
12 Measure B - Parcel Tax Fund	HR	292,263	10,000	10,000	292,263
30 Contract Education Fund	HR	1,682,067	601,318	601,318	1,682,067
43 Measure G - General Obligation Bond Fund	HR	-	-	-	-
44 Measure G - GOB Series C-1 Fund	HR	111,734,800	1,200,000	65,500,000	47,434,800
45 Measure G - GOB Series C-2 Fund	HR	29,921,592	50,000	-	29,971,592
58 Faculty Professional Development Fund	HR	4,738	140,000	144,738	-
59 Parking Fund	HR	110,622	200,000	150,000	160,622
61 Capital Outlay Fund	HR	37,479,707	46,080,999	43,780,999	39,779,707
62 Parking Mitigation Fund	HR	4,822,464	150,000	-	4,972,464

Table 8 – Summary of Funds (continued)

**Peralta Community College District
2025-26 Adopted Budget**

SUMMARY OF FUNDS

FUNDS	Restriction (Unrestricted / Highly Restricted)	Beginning Fund Balance July 1, 2025	2025-26 Adopted Revenue	2025-26 Adopted Expense	Ending Fund Balance June 30, 2026
Other					
63 Measure A - General Obligation Fund	HR	937,802	-	-	937,802
68 Child Development Fund	HR	5,344,171	2,892,453	2,751,068	5,485,556
69 OPEB Reserve Fund	HR	-	7,483,395	6,700,000	783,395
71 Trust and Agency Fund	HR	137,814	34,672	34,672	137,814
72 Student Representation Fee Fund	HR	360,420	56,606	56,606	360,420
74 PARS Trust Fund	HR	3,000,000	200,000	-	3,200,000
75 Project Trust Fund	HR	1,112,093	327,046	327,046	1,112,093
80 Self-Insurance Fund	HR	-	3,665,615	3,665,615	-
81 Student Center Fund (College of Alameda)	HR	376,572	9,000	9,000	376,572
82 Student Center Fund (Laney College)	HR	543,318	12,000	12,000	543,318
83 Student Center Fund (Merritt College)	HR	204,041	8,000	8,000	204,041
84 Student Center Fund (Berkeley City College)	HR	313,063	12,000	12,000	313,063
85 PCCD Foundation	HR	-	75,000	75,000	-
89 Student Financial Aid Fund	HR	-	46,136,065	46,136,065	-
Other Funds Total		202,685,793	124,175,946	185,163,903	141,697,837
All Funds Total		272,760,529	370,563,553	437,306,338	206,017,744

Table 9 – Summary of Funds - Revenues

Peralta Community College District 2025-26 Adopted Budget

SUMMARY OF FUNDS - REVENUES

Fiscal Year	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26
General					
01 Unrestricted	147,882,409	159,510,707	162,951,526	177,083,232	163,765,600
11 Restricted	82,410,991	97,788,405	67,344,516	105,521,447	82,622,007
General Funds Total	230,293,400	257,299,112	230,296,042	282,604,679	246,387,607
Other					
03 Community Service (Fee Based) Fund	72,530	57,858	70,891	57,175	76,709
07 Bookstore Commission Fee Fund	10,553	27,483	10,000	456,482	-
08 Measure E - Parcel Tax Fund	8,129,053	8,084,628	8,160,236	8,081,594	8,000,000
10 Facility Rental Fund	3,204,891	1,821,687	2,335,100	2,111,376	6,755,069
12 Measure B - Parcel Tax Fund	56,115	-	57,800	10,508	10,000
30 Contract Education Fund	523,846	658,716	1,652,324	492,104	601,318
43 Measure G - General Obligation Bond Fund	1,867,692	125,153,537	3,605,107	1,125,628	-
44 Measure G - GOB Series C-1 Fund	-	-	-	119,816,924	1,200,000
45 Measure G - GOB Series C-2 Fund	-	-	-	30,183,076	50,000
58 Faculty Professional Development Fund	298,005	138,000	138,000	138,000	140,000
59 Parking Fund	150,416	100	-	60	200,000

Table 9 – Summary of Funds - Revenues (continued)

**Peralta Community College District
2025-26 Adopted Budget**

SUMMARY OF FUNDS - REVENUES

Fiscal Year	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26
Other					
61 Capital Outlay Fund	10,029,327	15,038,516	(2,896,433)	27,597,449	46,080,999
62 Parking Mitigation Fund	474,119	-	-	209,242	150,000
63 Measure A - General Obligation Fund	950,348	-	651,693	3,550	-
68 Child Development Fund	2,001,176	1,967,800	3,249,228	3,208,485	2,892,453
69 OPEB Reserve Fund	5,973,003	12,049,468	2,797,239	5,476,138	7,483,395
71 Trust and Agency Fund	15,183	503	10,587	6,929	34,672
72 Student Representation Fee Fund	83,036	17,432	90,408	75,608	56,606
74 PARS Trust Fund	-	-	-	3,000,000	200,000
75 Project Trust Fund	63,585	78,342	87,063	744,353	327,046
80 Self-Insurance Fund	491,135	1,550,000	639,472	3,609,605	3,665,615
81 Student Center Fund (College of Alameda)	55,774	10,162	92,078	70,485	9,000
82 Student Center Fund (Laney College)	45,396	13,672	38,312	37,476	12,000
83 Student Center Fund (Merritt College)	35,140	7,178	28,064	27,352	8,000
84 Student Center Fund (Berkeley City College)	29,022	7,746	23,982	24,214	12,000
85 PCCD Foundation	-	-	-	-	75,000
89 Student Financial Aid Fund	21,033,358	28,734,529	25,242,377	38,171,762	46,136,065
Other Funds Total	55,592,703	195,417,358	46,083,527	244,735,577	124,175,947
All Funds Total	285,886,103	452,716,470	276,379,569	527,340,255	370,563,553

Table 10 – Summary of Funds - Expenses

Peralta Community College District 2025-26 Adopted Budget

SUMMARY OF FUNDS - EXPENSES

Fiscal Year	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26
General					
01 Unrestricted	146,004,235	156,360,824	170,879,260	177,202,123	170,842,949
11 Restricted	79,651,585	75,651,205	68,018,822	65,932,830	81,299,487
General Funds Total	225,655,820	232,012,029	238,898,082	243,134,953	252,142,436
Other					
03 Community Service (Fee Based) Fund	51,772	46,447	46,071	37,493	76,709
07 Bookstore Commission Fee Fund	22,327	6,299	72,103	18,739	444,416
08 Measure E - Parcel Tax Fund	8,008,981	8,052,273	7,994,278	8,000,000	8,000,000
10 Facility Rental Fund	873,899	2,533,670	2,550,377	1,418,229	6,668,651
12 Measure B - Parcel Tax Fund	659,801	(35,077)	41,111	96,497	10,000
30 Contract Education Fund	295,938	502,620	1,080,459	751,087	601,318
43 Measure G - General Obligation Bond Fund	15,312,269	40,880,089	53,857,195	57,411,992	-
44 Measure G - GOB Series C-1 Fund	-	-	-	8,082,124	65,500,000
45 Measure G - GOB Series C-2 Fund	-	-	-	261,484	-
58 Faculty Professional Development Fund	73,813	81,025	400,936	169,487	144,738
59 Parking Fund	2,298	29,729	7,927	-	150,000
61 Capital Outlay Fund	(299,664)	2,293,292	2,884,781	20,997,910	43,780,999
62 Parking Mitigation Fund	-	-	-	-	-
63 Measure A - General Obligation Fund	7,052,309	11,879,970	25,007,720	-	-

Table 10 – Summary of Funds – Expenses (continued)

**Peralta Community College District
2025-26 Adopted Budget**

SUMMARY OF FUNDS - EXPENSES

Fiscal Year	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26
Other					
68 Child Development Fund	1,568,737	1,506,715	1,868,545	2,033,311	2,751,068
69 OPEB Reserve Fund	8,168,423	8,317,475	5,677,086	11,819,424	6,700,000
71 Trust and Agency Fund	27,644	44,576	56,912	9,550,376	34,672
72 Student Representation Fee Fund	5,514	39,941	23,280	99,329	56,606
74 PARS Trust Fund	-	-	-	-	-
75 Project Trust Fund	12,117	27,514	9,888	180,390	327,046
80 Self-Insurance Fund	413,791	1,470,132	1,915,714	2,403,164	3,665,615
81 Student Center Fund (College of Alameda)	-	-	-	-	9,000
82 Student Center Fund (Laney College)	-	36,417	463	11,975	12,000
83 Student Center Fund (Merritt College)	6,028	5,449	5,451	3,401	8,000
84 Student Center Fund (Berkeley City College)	-	983	11,648	-	12,000
84 PCCD Foundation	-	-	-	-	75,000
89 Student Financial Aid Fund	21,313,253	24,634,939	28,003,919	38,364,865	46,136,065
Other Funds Total	63,569,250	102,354,477	131,515,863	161,711,277	185,163,903
All Funds Total	289,225,070	334,366,505	370,413,945	404,846,230	437,306,338



District Office / Central Services

Table 11 – Fund 01 (District Office)

**Unrestricted General Fund Summary (Fund 01)
2025-26 Adopted Budget**

District Service Center (Location 1)

Description	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26	Budget Forecast FY 2026-27	Budget Forecast FY 2027-28
Expenses						
Full Time Academic	-	-	-	-	-	-
Academic Admin	849,748	1,128,220	939,693	1,063,220	1,116,381	1,172,200
Other Faculty	995,543	808,127	444,225	549,694	577,179	606,038
Part Time Academic	228,089	168,099	216,550	136,000	142,800	149,940
Classified Administrator	3,902,243	4,232,604	3,556,661	2,581,993	2,711,093	2,846,647
Classified Salary	10,811,641	12,503,388	12,712,125	11,320,629	11,886,660	12,480,993
Fringe Benefits	8,918,759	10,317,633	9,474,759	12,137,751	12,744,639	13,381,870
Books, Supplies, Service	14,368,216	14,869,714	18,966,654	20,113,898	20,315,037	20,518,187
Equipment Cap Outlay	157,170	314,009	151,814	311,072	320,404	330,016
Debt Service Transfer	-	-	3,000,000	2,500,000	2,000,000	1,500,000
Other Outgo	8,228,719	7,479,483	4,850,000	10,850,000	6,850,000	6,850,000
SEIU Vacation Payout	-	-	-	1,000,000	1,000,000	1,000,000
Total Expense	48,460,128	51,821,277	54,312,482	62,564,257	59,664,192	60,835,893

Table 12 – Fund 01 FTE (District Office – Central Services)

**ADOPTED BUDGET 2025-2026
UNRESTRICTED AUTHORIZED STAFF (FUND 01)**

DISTRICT

Position/Title	Name	FTE
Accounts Payable Specialist I	Olaseni Brown	1.00
Accounts Payable Specialist I	Stephanie Bunn	1.00
Accounts Payable Specialist I	Warda Osman	1.00
Accounts Payable Specialist II	Nicholas Shere	1.00
Accounts Payable Specialist II	Tina Du	1.00
Adm & Rcds Sys Technol Analyst	Silvia Cortez	1.00
Admissions & Records Clerk	Vacant	1.00
Apprentice Engineer	Vacant	1.00
Assoc Vice Chanc for Finance	Marla Williams-Powell	1.00
Asst Chief Stationary Engineer	Felix Smith	1.00
Asst To The Chancellor	Shaghayegh Amiri	1.00
Benefits Manager	Phoenix Lara	1.00
Benefits Specialist	Ronnie Roberts-McCain	1.00
Board President	Louis Quindlen	1.00
Board Vice-President	Paulina Gonzalez-Brito	1.00
Senior Buyer	John Hiebert	1.00
Senior Buyer	Myisha Lewis-Reed	1.00
Senior Buyer	Nicanor Custodio	1.00
Senior Buyer	Seraphine Nzomo	1.00
Chancellor	Tammeil Gilkerson	1.00
Chief Stationary Engineer	Rodney Lampkin	1.00
Chief Technology & IS Officer	Antoine Mehoulley	1.00
College Network Coordinator	James Tran	1.00

ADOPTED BUDGET 2025-2026

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Computer Network Technician	Shawn Foster	1.00
Computer Network Technician	Terrence Fisher	1.00
Coordinator/Risk Management	Carrie Burdick	1.00
Cord Contract and Legal Affair	Brandi Carter	1.00
Curric & Systems Tech Analyst	Amany ElMasry	1.00
Custodian	Adam Harper	1.00
Custodian	Candace Jackson	1.00
Custodian	Damon Ballard	1.00
Custodian	Damon Holman	1.00
Custodian	David Baker	1.00
Custodian	Dedric Franklin	1.00
Custodian	Dwayne Jefferson	1.00
Custodian	Erika Hernandez	1.00
Custodian	Giao Nguyen	1.00
Custodian	Guang Ning Chen	1.00
Custodian	Israel Flores	1.00
Custodian	Jason Lockhart	1.00
Custodian	Jennifer Tifft	0.80
Custodian	Kashaka Garrett	1.00
Custodian	Kevin Evans	1.00
Custodian	Lemar Rice	1.00
Custodian	Levern Johnson	1.00
Custodian	Maria Lopez Ramirez	1.00
Custodian	Maria Rojas De Flores	1.00
Custodian	Michael Mears	1.00
Custodian	Milagro Anthony	1.00
Custodian	Pedro De La Rosa	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Custodian	Pheng Kim	1.00
Custodian	Rayanna Jones	1.00
Custodian	Reginald Blaylock	1.00
Custodian	Santiago Arellano	1.00
Custodian	Shine Od Nasan	1.00
Custodian	Troye Adams	1.00
Custodian	Vacant	1.00
Custodian	Wanda Lee	1.00
Custodian	Yangxi Lin	1.00
DAS President	Leslie Blackie	0.70
Department Network Coordinator	Simon Chan	1.00
Deputy Chancellor & COO	Greg Nelson	1.00
Dir of College IT Services	Christopher Moore	1.00
Dir Of Empl Rel & Diversity	Andrea Epps	1.00
Dir of Facilities and Operatns	Bc Hoff	1.00
Dir, Intn'l Svcs & Studt Supt	Vacant	1.00
Director of Capital Projects	Amy Marshall	0.25
Director of Financial Aid	Albert Lira	1.00
Director of Fiscal Services	Dave Vigo	1.00
Director of Payroll Services	Maria Terencia Antonio	1.00
District Accounting Tech	Vacant	1.00
District Accounting Tech	Zhao Jian	1.00
District Admissions Officer	Charlotte Smith	1.00
District Student Support Servi	Sulekha Yussuf	1.00
District Trustee	Dyana Polk	1.00
District Trustee	Edward Withrow	1.00
District Trustee	Cynthia Napoli-Abella Reiss	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
District Trustee	Nicholas Yuen	1.00
District Trustee	Sheweeet Yohannes	1.00
Exec Asst/Employee Relatio	Arlene Lontoc	1.00
Exec Asst/Finance & Accounting	Richard Ferreira	1.00
Exec Asst/General Services	Shanova Berry	1.00
Exec Dir of Grants Management	Emily Kaplan	1.00
Exec Director of Public Safety	Abdul Pridgen	1.00
Exec. Asst., Vice Chan. Office	Neshawn Dixon	1.00
Exec.Dir, Marketing, Pub Rel.	John Johnson	1.00
Executive Asst/Chancellor's Of	Tachetta Henry	1.00
Facilities Project Coord	Annie Javier	1.00
Facilities Project Coord	Jamille Teer	1.00
Facilities Project Coord	Stacy Lancaster	1.00
Faculty Diversity Officer	Vanson Nguyen	0.50
Faculty Release/Negotiator	Jeffery Sanceri	1.00
Faculty Release/Negotiator	Jennifer Shanoski	1.20
Faculty Release/Negotiator	Richard Greenspan	0.30
Faculty/Staff Development	Vacant	1.00
Financial Aid Systems Tech Ana	Henry Mai	1.00
Graphic Design Specialist	Marcus Creel	1.00
Groundswoker-Gardener	Andre Gonzalez	1.00
Groundswoker-Gardener	David Haynes	1.00
Groundswoker-Gardener	Francisco Barrera Zamora	1.00
Groundswoker-Gardener	Isaias Flores	1.00
Groundswoker-Gardener	Pedro Valladares	1.00
Groundswoker-Gardener	Vacant	2.00
Head Custodian	Dante Zedd	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Head Custodian	David Pounds	1.00
Head Custodian	Quaran Dixon	1.00
Head Custodian	Tyrone Hall	1.00
Help Desk Spt Tech I	Terry Watson	1.00
Help Desk Support Tech II	Max Voong	1.00
Human Resources Analyst	Elizabeth Palafox	1.00
Human Resources Analyst	Marshniel Chandra	1.00
Human Resources Generalist	Angela Perry	1.00
Human Resources Generalist	Jovita Nunez	1.00
Human Resources Generalist	Noha Basiliou	1.00
Human Resources Generalist	Zahra Aziz	1.00
Information Tech Supp Spec I	Roxana Post	1.00
Infosec Program Coordinator/Ne	Daniel Park	1.00
International Student Support	Miaohong Guan	1.00
International Student Support	Michelle Lee	1.00
International Student Support	Pamela Crumpton	1.00
IT Support Specialist/Tutorial	Lewis Thrower	1.00
Lead Custodian	Margaret Gonzalez	1.00
Lead Groundworker-Gardener	Isidoro Rivas	1.00
Library Network Coordinator	Wai Shum	1.00
Multimedia Services Specialist	Joseph Bay	1.00
Network Support Svcs Specialist	Willis Liu	1.00
Network Support Svcs Spec SSSP	William Jones	1.00
Network Support Svcs Specialist	Salvador Perez	1.00
Network Support Svcs Specialist	Saurav Pudasaini	1.00
Network Support Svcs Specialist	Tuan Doan	1.00
Payroll Coordinator	Michelle Lenh	1.00

ADOPTED BUDGET 2025-2026

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Payroll Specialist	Dominique Love	1.00
Payroll Specialist	Kourtnee Scott-Wilson	1.00
Payroll Specialist	Maryanis Silveira-Guerra	1.00
Prin Budget Finance Analyst	Fareha Bakre	1.00
Prin Budget Finance Analyst	Foziya Musse	1.00
Prin Budget Finance Analyst	Tami Taylor	1.00
Principal Accounting Technicia	Judy Lam	1.00
Principal HR Analyst	Keye Su	1.00
Program Specialist Radio	Felicia Bridges	0.50
Project Manager	Karla Trina David	1.00
Project Manager/IT Budget	Hayat Guessoum	1.00
Research Data Specialist	Vacant	1.00
Senior District Accountant	Herzie Mendoza	1.00
Senior Financial Analyst	Andrea Stokes	0.75
Senior Web Technology Analyst	Srujana Tumu	1.00
Sr Admissions & Records Clerk	Richard Thoele	1.00
Sr Appl Software Prog/Analyst	Chiranjeevi Adusumalli	1.00
Sr Appl Software Prog/Analyst	Frank Chez	1.00
Sr Appl Software Prog/Analyst	Roderick Fajarda	1.00
Sr Appl Software Prog/Analyst	Steven Chan	1.00
Sr Appl Software Prog/Analyst	Vacant	2.00
Sr Clerical Assist, Typing	Leonora Tucker	1.00
Sr College Info Sys Analyst	Vincent Koo	1.00
Sr HR Analyst II (Leaves/Ben)	Alejandra Rodriguez	1.00
Sr Int'l Student Support Speci	Annie Yu	1.00
Sr Network & Sys Admin	Abigail Brewer	1.00
Sr Network & Sys Admin	Balamurali Sampathraj	1.00

ADOPTED BUDGET 2025-2026

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Sr Network & Sys Admin	Jonathan Olkowski	1.00
Sr Network & Sys Admin	Kit Hui	1.00
Sr Network & Sys Admin	Vacant	1.00
SR Ntwrk Spprt Srvc Specialist	Phi Le	1.00
SR Ntwrk Spprt Srvc Specialist	Phu Le	1.00
SR Ntwrk Spprt Srvc Specialist	Vu Phan	1.00
Sr College Info Sys Analyst	Vacant	1.00
Sr Research & Planning Analyst	Helen Ku	1.00
Sr Research & Planning Analyst	Yang Hu	1.00
Sr. Human Resources Analyst	Patricia Barton	1.00
Staff Asst/AC Transit Easy Pas	Diana Fitzgerald	1.00
Staff Asst/Admin (General)	Dora de Leon	1.00
Staff Asst/Admin (Pub Info)	Vacant	0.53
Staff Asst/Generalist	Vacant	1.00
Staff Asst/Educational Service	Sabrina Manrique	1.00
Stationary Engineer	Javier Lopez	1.00
Stationary Engineer	Luther Butler	1.00
Stationary Engineer	Michael Parra	1.00
Stationary Engineer	Vacant	2.00
Stationary Engineer	Vitus Nnanna	1.00
Student Trustee	Ahyan Malik	1.00
Student Trustee	Leo Migliaccio	1.00
Systems Analyst(Stdt/Fin Apps)	Joyce Brown-Willis	1.00
TV Broadcast Coordinator	Joseph Sullivan	1.00
Utility Engineer	Carlos Romero	1.00
Utility Engineer	Cesar Maldonado Diaz	1.00
Utility Engineer	Fernando Gonzales	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Utility Engineer	Kenneth Chin	1.00
Utility Engineer	Mathew Butler	1.00
Utility Engineer	Shawnee Martinez	1.00
Utility Engineer	Vacant	1.00
Vice Chancellor Ed Svcs	Tina Vasconcellos	1.00
Vice Chancellor For Human Reso	S. Jamila Buckner	1.00
Visual & Digital Media Special	Faiza Ali	1.00
Warehouse Worker-Driver (B)	Jay Kendrix	1.00
Warehouse Worker-Driver (B)	Luis Orellana	1.00
Warehouse Worker-Driver (B)	Vacant	5.00
Web Content Developer	Aaron Harbour	1.00
Web Content Developer	Johnathan Freeman	1.00
Grand Total		200.53



Table 13 – Other Funds (District Office – Central Services)

**Other Funds (District Service Center)
2025-26 Adopted Budget**

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 07 Bookstore Commission	Beginning Fund Balance	47,593	68,776	6,673	444,416
	Revenues:	27,482	10,000	456,482	-
	Expenditures:	6,299	72,103	18,739	444,416
	Ending Fund Balance	68,776	6,673	444,416	-
Fund 08 Parcel Tax	Beginning Fund Balance	96,758	180,072	360,275	79,573
	Revenues:	133,832	180,203	-	-
	Expenditures:	50,518	-	280,702	-
	Ending Fund Balance	180,072	360,275	79,573	79,573
Fund 10 Facilities Rental	Beginning Fund Balance	91,074	71,074	71,074	71,074
	Revenues:	17,815,125	-	-	4,000,000
	Expenditures:	17,835,125	-	-	4,071,074
	Ending Fund Balance	71,074	71,074	71,074	(0)
Fund 11 Restricted	Beginning Fund Balance	8,380,638	8,380,638	9,514,735	49,228,055
	Revenues:	14,099,132	12,058,363	50,809,203	11,645,640
	Expenditures:	14,099,132	10,924,266	11,095,883	11,935,815
	Ending Fund Balance	8,380,638	9,514,735	49,228,055	48,937,880
Fund 12 Measure B Parcel Tax	Beginning Fund Balance	306,091	368,855	378,253	292,264
	Revenues:	76,687	50,509	10,508	10,000
	Expenditures:	13,923	41,111	96,497	302,264
	Ending Fund Balance	368,855	378,253	292,264	-
Fund 30 Contract Education	Beginning Fund Balance	257,373	345,386	669,993	671,100
	Revenues:	105,107	390,873	4,407	503,325
	Expenditures:	17,094	66,266	3,300	500,000
	Ending Fund Balance	345,386	669,993	671,100	674,425

Other Funds (District Service Center) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 43	Beginning Fund Balance	12,883,587	102,048,326	47,727,242	-
Measure G	Revenues:	126,779,255	2,625,699	1,125,628	-
General	Expenditures:	37,614,516	56,946,784	48,852,871	-
Obligation Bond	Ending Fund Balance	102,048,326	47,727,242	-	-
Fund 44	Beginning Fund Balance	-	-	-	111,734,800
Measure G	Revenues:	-	-	119,816,924	1,200,000
General	Expenditures:	-	-	8,082,124	65,500,000
Obligation Bond	Ending Fund Balance	-	-	111,734,800	47,434,800
Fund 45	Beginning Fund Balance	-	-	-	29,921,592
Measure G	Revenues:	-	-	30,183,076	50,000
General	Expenditures:	-	-	261,484	-
Obligation Bond	Ending Fund Balance	-	-	29,921,592	29,971,592
Fund 58	Beginning Fund Balance	224,192	282,167	18,231	13,963
Faculty	Revenues:	138,000	138,000	138,000	140,000
Professional	Expenditures:	80,025	401,936	142,268	140,000
Development	Ending Fund Balance	282,167	18,231	13,963	13,963
Fund 59	Beginning Fund Balance	148,118	118,489	110,562	110,622
Parking Fee	Revenues:	100	-	60	200,000
	Expenditures:	29,729	7,927	-	150,000
	Ending Fund Balance	118,489	110,562	110,622	160,622
Fund 61	Beginning Fund Balance	18,130,401	30,880,169	30,880,169	37,479,707
Capital Outlay	Revenues:	15,915,311	3,090,206	27,597,449	46,080,999
	Expenditures:	2,654,814	8,590,730	20,997,910	53,277,897
	Ending Fund Balance	31,390,898	25,379,645	37,479,707	30,282,809

Other Funds (District Service Center) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 62 Parking Mitigation	Beginning Fund Balance	4,310,682	4,395,762	4,613,221	4,822,463
	Revenues:	85,080	217,459	209,242	150,000
	Expenditures:	-	-	-	-
	Ending Fund Balance	4,395,762	4,613,221	4,822,463	4,972,463
Fund 63 Measure A General Obligation Bond	Beginning Fund Balance	36,583,536	25,067,703	934,252	937,802
	Revenues:	511,889	649,534	3,550	-
	Expenditures:	12,027,722	24,782,986	-	-
	Ending Fund Balance	25,067,703	934,252	937,802	937,802
Fund 68 Child Development	Beginning Fund Balance	2,386,308	2,896,218	4,168,998	5,344,172
	Revenues:	2,016,794	3,141,325	3,208,485	2,892,453
	Expenditures:	1,506,885	1,868,545	2,033,311	2,834,068
	Ending Fund Balance	2,896,218	4,168,998	5,344,172	5,402,557
Fund 69 OPEB Reserve	Beginning Fund Balance	3,574,440	1,717,749	4,369,360	77,961
	Revenues:	6,557,984	8,364,175	7,528,025	7,483,395
	Expenditures:	8,414,675	5,712,564	11,819,424	6,700,000
	Ending Fund Balance	1,717,749	4,369,360	77,961	861,356
Fund 71 Trust and Agency	Beginning Fund Balance	107,588	110,062	113,806	116,343
	Revenues:	2,474	3,744	2,537	-
	Expenditures:	-	-	-	-
	Ending Fund Balance	110,062	113,806	116,343	116,343
Fund 72 Student Representation Fee	Beginning Fund Balance	164,851	174,667	196,626	220,581
	Revenues:	9,816	21,959	23,955	-
	Expenditures:	-	-	-	-
	Ending Fund Balance	174,667	196,626	220,581	220,581

Other Funds (District Service Center) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 74 PARS Trust	Beginning Fund Balance	-	-	-	3,000,000
	Revenues:	-	-	3,000,000	200,000
	Expenditures:	-	-	-	-
	Ending Fund Balance	-	-	3,000,000	3,200,000
Fund 75 Project Trust	Beginning Fund Balance	10,529	17,736	33,736	71,729
	Revenues:	7,207	16,000	146,751	-
	Expenditures:	-	-	108,758	-
	Ending Fund Balance	17,736	33,736	71,729	71,729
Fund 80 Self-Insurance	Beginning Fund Balance	206	164,009	(1,206,441)	0
	Revenues:	1,633,935	545,264	3,609,605	3,665,615
	Expenditures:	1,470,132	1,915,714	2,403,164	3,665,615
	Ending Fund Balance	164,009	(1,206,441)	0	0
Fund 85 PCCD Foundation	Beginning Fund Balance	-	-	-	-
	Revenues:	-	-	-	75,000
	Expenditures:	-	-	-	75,000
	Ending Fund Balance	-	-	-	-
Fund 89 Student Financial Aid	Beginning Fund Balance	(948,927)	(1,059,297)	(441,134)	-
	Revenues:	(110,370)	618,163	441,134	-
	Expenditures:	-	-	-	-
	Ending Fund Balance	(1,059,297)	(441,134)	(0)	-

Table 14 – Fund 11 FTE (District Office – Central Services)

ADOPTED BUDGET 2025-2026
RESTRICTED AUTHORIZED STAFF (FUND 11)

DISTRICT

Position/Title	Name	FTE
Coordinator/Admissions&Records	Dominique Taylor	1.00
Dean Ac Pathw Wkfc Dev Stdt Su	Kellie Nadler	1.00
District Interpreting Svcs Sup	Holly Vezina	1.00
Executive Director (NAAEC)	Shemila Johnson	1.00
Program Specialist Radio	Felicia Bridges	0.50
Staff Asst/Admin (Grants)	Constance Koo	0.63
Student Personnel Services Spe	Abigail Salazar	0.99
Television Production Technici	Cecilia Vazquez	1.00
Video Production Specialist	Angel Hunter	1.00
Video Production Specialist	Bendi Yilmaz	1.00
Grand Total		9.12



Table 15 – Fund 44 FTE (Measure G General Obligation Bond)

**ADOPTED BUDGET 2025-2026
GENERAL OBLIGATION BOND FUND - MEASURE G (FUND 44)**

DISTRICT

Position/Title	Name	FTE
Capital Projects Specialist	Audrey Thompson	1.00
Director of Capital Projects	Amy Marshall	0.75
Senior Financial Analyst - CO	Andrea Stokes	0.25
Sr Capital Projects Specialist	Anna Jiang	1.00
FTE Total		3.00

Table 16 – Fund 68 FTE (Child Development Fund)

**ADOPTED BUDGET 2025-2026
CHILD DEVELOPMENT FUND (FUND 68)**

DISTRICT

Position/Title	Name	FTE
Child Care Assistant II	Robin Green	1.00
Child Care Assistant II	Thien Nguyen	1.00
Child Care Assistant II	Vacant	2.00
Child Care Assistant II	Yanli Chen	1.00
Child Care Specialist	Cathy Bryant	1.00
Child Care Specialist	Cynthia Andrews	1.00
Child Care Specialist	Lenice Lewis	1.00
Child Care Specialist	Ryan Chan	1.00
Child Care Specialist	Vacant	2.00
Clerical Assistant II	Lovely Walker	1.00
District Child Care Prog Coord	Erica Harrell	1.00
Sr Clerical Assistant	Carla Becerril	1.00
FTE Total		14.00

Table 17 – Fund 85 FTE (PCCD Foundation Fund)

**ADOPTED BUDGET 2025-2026
PCCD FOUNDATION (FUND 85)**

DISTRICT

Position/Title	Name	FTE
Foundation Program Coordinator	Vacant	2.00
Grand Total		2.00



Table 18 – Fund 01 (College of Alameda)

**Unrestricted General Fund Summary (Fund 01)
2025-26 Adopted Budget**

College of Alameda (Location 2)

Description	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26	Budget Forecast FY 2026-27	Budget Forecast FY 2027-28
Expenses						
Full Time Academic	4,469,085	4,921,947	5,445,677	5,839,035	6,130,987	6,437,536
Academic Admin	1,276,000	1,255,569	1,420,368	912,291	957,906	1,005,801
Other Faculty	1,351,477	1,200,520	1,255,524	1,326,211	1,392,522	1,462,148
Part Time Academic	2,191,504	2,591,573	2,596,019	888,350	932,768	979,406
Classified Administrator	565,850	162,675	148,849	159,295	167,260	175,623
Classified Salary	2,916,136	3,615,751	4,057,825	2,925,963	3,072,261	3,225,874
Fringe Benefits	6,355,548	6,588,900	7,320,436	6,256,009	6,568,809	6,897,250
Books, Supplies, Services	1,657,249	1,551,810	181,847	321,184	321,184	321,184
Equipment Cap Outlay	31,257	5,945	22,742	15,171	15,171	15,171
Debt Service Transfer			-	-	-	-
Other Transfers			-	-	-	-
Reserve for Contingency			-	-	-	-
Total Expense	20,814,106	21,894,690	22,449,287	18,643,509	19,558,867	20,519,992

Table 19 – Fund 01 FTE (College of Alameda)

**ADOPTED BUDGET 2025-2026
UNRESTRICTED AUTHORIZED STAFF (FUND 01)**

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Academic Svcs/Enrlmnt Analyst	Min Wu	1.00
Admissions & Records Clerk	Munira Ahmed	1.00
Admissions & Records Technicia	Huiyan Chen	1.00
Admissions & Records Technicia	Maria Pinilla Meneses	1.00
Art Instructor	John Burgess	1.00
Articulation Officer	Vinh Phan	1.00
Auto Body Instructor	Peter Ha	1.00
Aviation Maint Tech Instructor	George Cruz	1.00
Aviation Maint Tech Supervisor	Esther Cheng	1.00
Aviation Maintenance	Robert Pettyjohn	1.00
Biology Instructor	Edwin Ochong	1.00
Bursar	Yolanda Young	1.00
Business/CIS Instructor	Olga Fish	1.00
Business/Gen Bus. Instructor	Carolyn Johnson	1.00
Campus Warehouse Supervisor	Selwyn Montgomery	1.00
College President	Melanie Dixon	1.00
Coord/Learning Resource Center	Anna O'Neal	1.00
Coordinator	Lashawn Brumfield	1.00
Coordinator/Biology & Science	Constanze Weyhenmeyer	1.00
Coordinator/Chemistry	Kenmond Pang	1.00
Counselor	Cynthia Lopez	1.00
Counselor	Maha Elaidy	1.00
Counselor	Vivian VirkkilaFelsch	1.00
Counselor - Veterans	Jamar Mears	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Curriculum Specialist	Ann Chun	1.00
Dean of Enrollment Services	Khoa John Nguyen	0.60
Dean, Career Tech Ed	Eva Jennings	0.68
Dir of Studt Activit Campus Li	Natalie Rodriguez	1.00
DSPS Adapted Comp Learnng Tech	Michelle Custino	0.25
English Instructor	Maurice Jones	1.00
English Instructor	Peter Pappas	1.00
ESL Instructor	Stefanie Ulrey	1.00
Exec Asst/President's Office	Nickey Heredia	1.00
Executive Assistant	Angela Kimble	1.00
Executive Assistant	Marivic Lizardo	1.00
Facilities Project Coord	Shuntel Nathaniel	1.00
Financial Aid Officer	Jackie Vo	1.00
Financial Aid Specialist	Jiayu He	1.00
Financial Aid Specialist	Stephanie Le	1.00
Geography Instructor	Cady Carmichael	1.01
Health Services Coordinator	Lisa Sawadogo	0.67
History Instructor	Vacant	1.00
Instructor	Antonio Villegas Jr.	1.00
Instructor	Byung Kyu Park	1.00
Instructor	Carla Pegues	1.00
Instructor	Christa Ferrero-Castaneda	1.01
Instructor	Cynthia Horn	1.00
Instructor	Danny Nguyen	1.00
Instructor	Derek Piazza	1.00
Instructor	Diana Bajrami	1.00
Instructor	Didem Ekici	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Instructor	Eddie Loretto	1.00
Instructor	Eric Olds	0.52
Instructor	Farzan Riazati	1.00
Instructor	Glen Pearson	1.00
Instructor	Hoi Ko	1.00
Instructor	Jay Rubin	1.00
Instructor	Jayne Smithson	1.00
Instructor	Jennifer Fowler	1.00
Instructor	JoAnne Strickland	1.00
Instructor	Jody Campbell	1.00
Instructor	John Peterson	1.00
Instructor	Khalilah Beal-Urbe	1.01
Instructor	Leslie Reiman	1.00
Instructor	Matthew Goldstein	0.60
Instructor	Orgetorix Roundtree	1.00
Instructor	Patricia Nelson	0.65
Instructor	Reza Majlesi	1.00
Instructor	Richard Kaeser	1.00
Instructor	Robert Brem	1.01
Instructor	Rochelle Olive	1.00
Instructor	Rufino Ramos	1.00
Instructor	Sabeen Sandhu	1.00
Instructor	Sarah Peterson-Guada	1.01
Instructor	Vanson Nguyen	0.51
Instructor - Automotive	Richard Greenspan	0.90
Instructor - Automotive Tech	Wayne Fung	1.00
Instructor - Diesel	Vacant	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Instructor - Diesel Mechanics	Blair Norton	1.00
Librarian	Ann Buchalter	1.00
Librarian	Jane Mckenna	1.00
Librarian	Joshua Rose	1.00
Physics-Astronomy Instructor	Elham Chishty	1.00
Principal Financial Analyst	Vacant	1.00
Principal Library Tech	Vacant	1.00
Senior A & R Specialist	Marcean Bryant	1.00
Sr Library Technician	Joan Bewley	1.00
Sr Library Technician	Olivia Joyce	1.00
Sr Research & Planning Analyst	Rhiannon Follenfant	0.15
Sr. Supervisor Admin & Bus Sup	Ava Lee-Pang	1.00
Staff Assistant/Instruction	Chevonn Herbert	1.00
Staff Assistant/Instruction	Malik Shabazz	1.00
Staff Assistant/Instruction	Vincent Catacutan	1.00
Staff Svcs Special/Pres offic	Chungwai Chum	1.00
Vice President Of Instruction	Nicole Porter	1.00
Vice President Of Student Serv	Mildred Lewis	1.00
Grand Total		91.58

Table 20 – Other Funds (College of Alameda)

**Other Funds (College of Alameda)
2025-26 Adopted Budget**

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 03 Community Service (Fee Based)	Beginning Fund Balance	48,911	54,302	61,352	66,212
	Revenues:	21,753	12,136	24,555	52,064
	Expenditures:	16,362	9,975	19,695	52,064
	Ending Fund Balance	54,302	56,463	66,212	66,212
Fund 08 Parcel Tax	Beginning Fund Balance	-	-	-	-
	Revenues:	1,523,087	1,483,349	1,501,600	1,478,215
	Expenditures:	1,523,087	1,483,349	1,501,600	1,478,215
	Ending Fund Balance	-	-	-	-
Fund 10 Facilities Rental	Beginning Fund Balance	496,753	673,346	985,763	1,338,851
	Revenues:	264,911	271,001	406,441	314,118
	Expenditures:	88,318	68,735	53,353	314,118
	Ending Fund Balance	673,346	875,612	1,338,851	1,338,851
Fund 11 Restricted	Beginning Fund Balance	-	-	-	-
	Revenues:	11,642,352	11,245,477	10,304,818	14,574,023
	Expenditures:	11,642,352	11,245,477	10,304,818	14,053,533
	Ending Fund Balance	-	-	-	520,490
Fund 30 Contract Education	Beginning Fund Balance	378,785	514,152	699,026	690,214
	Revenues:	336,755	829,745	64,483	176,074
	Expenditures:	201,388	644,871	73,295	176,074
	Ending Fund Balance	514,152	699,026	690,214	690,214

Other Funds (College of Alameda) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 71 Trust and Agency	Beginning Fund Balance	63,672	54,234	37,006	34,027
	Revenues:	50	255	125	5,000
	Expenditures:	9,488	17,483	3,104	5,000
	Ending Fund Balance	54,234	37,006	34,027	34,027
Fund 72 Student Representation Fee	Beginning Fund Balance	28,451	29,125	35,943	32,435
	Revenues:	6,656	7,146	7,171	10,000
	Expenditures:	5,982	328	10,679	10,000
	Ending Fund Balance	29,125	35,943	32,435	32,435
Fund 75 Project Trust	Beginning Fund Balance	98,969	101,271	112,448	127,030
	Revenues:	14,375	13,975	15,384	10,000
	Expenditures:	12,073	2,798	803	10,000
	Ending Fund Balance	101,271	112,448	127,030	127,030
Fund 81 Student Center Fee	Beginning Fund Balance	206,256	242,051	306,087	376,572
	Revenues:	35,795	64,036	70,485	9,000
	Expenditures:	-	-	-	9,000
	Ending Fund Balance	242,051	306,087	376,572	376,572
Fund 89 Student Financial Aid	Beginning Fund Balance	170,286	(36,910)	(120,761)	-
	Revenues:	4,107,342	5,015,854	6,768,618	8,037,961
	Expenditures:	4,314,538	5,099,705	6,647,857	8,037,961
	Ending Fund Balance	(36,910)	(120,761)	-	-

Table 21 – Fund 11 FTE (College of Alameda)

**ADOPTED BUDGET 2025-2026
RESTRICTED AUTHORIZED STAFF (FUND 11)**

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Clerical Assistant I	Jeremiah Poti	1.00
College to Career Coordinator	Jennifer Sanoh	1.00
Coordinator/Basic Needs	Jeremy Simmons	1.00
Coordinator/CTE	Donna Jones	1.00
Coordinator/Enrollment Services	Ryan Gregory	1.00
Coordinator/Student Services	Wendy Odath	1.00
Coordinator/Workability III	Neelam Agarwal	1.00
Counselor (Early Alert)	Cynthia Haro	1.00
Counselor (Student Success)	Julie de Guzman	1.00
Counselor- ACCESO PROJ/PUENTE	Danna Chavez Baquero	1.00
Counselor(Tenured-Categorical)	Betty Frias	1.00
Counselor-EOPS/NextUp/Umoja	Fathia Mohamed	1.00
Dean of Enrollment Services	Khoa John Nguyen	0.40
Dean, Career Tech Ed	Eva Jennings	0.32
Director of MESA Program	Ann Gonzalez	1.00
DSPS Adapted Comp Learnng Tech	Michelle Custino	0.75
DSPS Counselor	Jacinda Marshall	1.00
DSPS Counselor	K L Nadeesha Dias	1.00
DSPS Instructor	Rachel Goodwin	1.00
EOPS Counselor	Marissa Nakano	1.00
EOPS Counselor	Vacant	1.00
Financial Aid Specialist	Laura Aguilar	1.00
Financial Aid Specialist	Miriam Fernandez	1.00
Instructor	Matthew Goldstein	0.40

ADOPTED BUDGET 2025-2026 RESTRICTED AUTHORIZED STAFF (FUND 11)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Learning Disabilities Speciali	Lynn Rex	1.00
Program Specialist/Outreach	Juliana Garcia Uribe	1.00
Project Manager/EOPS	Louie Martirez	1.00
Project Mgr/Transition Liaison	Kawanna Rollins	1.00
Sr Clerical Assistant	Alisi Ika	1.00
Sr Research & Planning Analyst	Rhiannon Follenfant	0.85
Staff Assistant	Brian Donato	1.00
Staff Asst/Program (Enabler)	Denise Maffett	1.00
Student Personnel Services Spe	Laura Spencer Vacca	0.50
Student Personnel Services Spe	Laura Spencer Vacca	0.50
FTE Total		30.72





Laney College

Table 22 – Fund 01 (Laney College)

**Unrestricted General Fund Summary (Fund 01)
2025-26 Adopted Budget**

Laney College (Location 5)

Description	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26	Budget Forecast FY 2026-27	Budget Forecast FY 2027-28
Expenses						
Full Time Academic	10,924,278	12,126,243	11,985,464	12,125,232	12,731,494	13,368,068
Academic Admin	1,638,967	1,769,092	1,757,760	1,604,409	1,684,629	1,768,861
Other Faculty	2,118,826	1,782,496	1,692,319	1,663,439	1,746,611	1,833,941
Part Time Academic	4,672,186	5,364,006	5,583,959	2,944,328	3,091,544	3,246,122
Classified Administrator	911,380	641,042	702,422	513,271	538,935	565,881
Classified Salary	5,547,733	5,888,949	6,485,318	4,872,831	5,116,473	5,372,296
Fringe Benefits	12,909,962	13,219,568	13,954,542	12,670,191	13,303,701	13,968,886
Books, Supplies, Services	1,890,103	2,970,005	865,756	1,244,000	1,256,440	1,269,004
Equipment Cap Outlay	(3,143)	97,976	68,852	-	-	-
Debt Service Transfer			-	-	-	-
Other Transfers	63,947		-	-	-	-
Reserve for Contingency			-	-	-	-
Total Expense	40,674,239	43,859,377	43,096,391	37,637,701	39,469,826	41,393,060

Table 23 – Fund 01 FTE (Laney College)

**ADOPTED BUDGET 2025-2026
UNRESTRICTED AUTHORIZED STAFF (FUND 01)**

LANEY COLLEGE

Position/Title	Name	FTE
Acad Support Services Special	Naa Harper	1.00
Accounting Technician	Leticia Vilchis-Lent	1.00
Admissions & Records Clerk	Elizabeth Hernandez	1.00
Admissions & Records Specialis	Minerva Perez	1.00
Admissions & Records Specialis	Shou Huang	1.00
AFRAM Instructor	Dana Grisby	1.00
Art Department Instructor	Alexander Echevarria	1.00
Art Instructor	Mary Bassett	1.00
Articulation Officer	Thao Tran	1.00
Asian American Studies Instr	Abhijeet Paul	1.00
Biology Instructor	Emily Quach	1.00
Biology Instructor	Laurie Allen-Requa	1.00
Bio-Manufacturing Instructor	Vacant	1.00
Bursar	Guang Chen	1.00
Business (Acctng & Bus Law)	Xiaolin Chi	1.00
Business Econ Instructor	Kim Glosson	1.00
Campus Warehouse Supervisor	Ramon Ramos	1.00
Carpentry Instructor	Karl Seelbach	1.00
Cashier	Ceola Bailes	1.00
Cashier	Kristopher Means	0.80
Cashier	Monique Hopkins	0.80
Chemistry Instructor	Abraham Reyes	1.00
Chemistry Instructor	William Trego	1.00
Chinese Instructor	Lin Wang	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
CIS Instructor	Irfan Ortak	1.00
College President	Rebecca Opsata	1.00
Communications Instructor	Daniel DeVere	1.00
Communications Instructor	Mariella Thaning	1.00
Computer (CIS) Instructor	Johnnie Williams	1.00
Construction Mgmt Instructor	Kelle Lynch-McMahon	1.00
Coordinator/Academic Supt Svcs	Iolani Sodhy-Gereben	1.00
Coordinator/Art Department	Vacant	1.00
Coordinator/Biology & Science	Gary Mei	1.00
Coordinator/Biology & Science	Seth Silberman	1.00
Coordinator/Veteran Affairs	Tania Mitchell	1.00
Cosmetology-Esthetics Instr	Christina Edwards	1.00
Counselor	Cynthia Taing	1.00
Counselor	Douglass Cobb	0.91
Counselor	Kathy Ma	0.91
Counselor	Lilian Chow	0.91
Counselor	Martha Mcmurdo	0.91
Counselor	Minh An Nguyen	0.91
Counselor	Terrance Greene	0.91
Counselor (General)	Sarah Backes-Diaz	0.91
Counselor/Coordinator Umoja	T'Sendenia Gage	1.00
Culinary Arts Instructor	Chantal Martin	1.00
Dance Instructor	Andrea Lee	1.00
Dean of Career and Tech Edu	Alejandria Tomas	1.00
Dean of Enrollment Services	Lorena Lopez	1.00
Dean of Humanities and Soc Sci	Tarek ElJarrari	1.00
Dean of Liberal Arts	Elizabeth Maher	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Dean of Mathematics & Sciences	Vacant	1.00
Dir of Studt Activit Campus Li	Atiya Rashada-Flenoid	1.00
Duplicating Svcs Tech II	Michael Moore	1.00
Electricity Instructor	Martin Herzfeld	1.00
Electricity/Electronics Instr	Solomon Obolu	1.00
Engineering Instructor	Mallory Barkdull	1.00
English Instructor	Adrienne Oliver	1.00
English Instructor	Eleni Gastis	1.00
English Instructor	Elizabeth Cowan	1.00
English Instructor	Roger Porter	1.00
Env Cont Techn Instructor	Adan Rosillo	1.00
EOPS Counselor	DeEboni Herron Nouredine	0.70
EOPS Counselor	Laura Contreras	0.20
ESL Instructor	Chelsea Cohen	1.00
ESL Instructor	Elizabeth Wadell	1.00
ESOL Instructor	Danitza Lopez	1.00
Ethnic Studies Instructor	Roger Chung	0.40
Exec Asst/President's Office	Judy Mei	1.00
Executive Assistant	Hope Lane	1.00
Executive Assistant	Karen Tellegen	1.00
Facilities Project Coord	Kinetta Barnett	1.00
Facilities Services Specialist	Janice Browne	1.00
Financial Aid Officer	Joseph Koroma	1.00
Financial Aid Specialist	Jose Martinez Reynaga	1.00
Financial Aid Specialist	Kim Thuy Dinh	1.00
Financial Aid Specialist	Michael Chambers	1.00
Food Service Manager	Neil Burmenko	1.00

ADOPTED BUDGET 2025-2026

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Food Service Supervisor	Alfred Brown	1.00
Food Services Worker	James Young	1.00
Graphic Arts Instructor	David Santamaria	1.00
History Instructor	Blake Johnson	1.00
History Instructor	Paul Bolick	1.00
HVACR Instructor	Sappho Su	1.00
Instr Asst/Tech Center	Michel Edibe-Bile	1.00
Instructional Asst./Culinary A	Jacqueline Trotter	1.00
Instructional Asst./Culinary A	Made Putrayasa	1.00
Instructional Asst./Culinary A	Ronnie Wilson	1.00
Instructional Asst/Mathematics	Vacant	1.00
Instructional Asst/Writing Ctr	Marie Trinh	1.00
Instructor	Amir Sabzevary	1.00
Instructor	Amy Bohorquez	1.00
Instructor	Anne Agard	1.00
Instructor	April Bankhead	0.64
Instructor	Arturo Davila-Sanchez	1.00
Instructor	Barbara Yasue	0.97
Instructor	Cheryl Lew	1.00
Instructor	Christine Will	1.00
Instructor	Christophe Weidenbach	1.00
Instructor	Daniela Pachtrapanska	1.00
Instructor	Danielle Robledo	1.00
Instructor	David Ross	1.00
Instructor	Derrick Smith	1.00
Instructor	Erica Williams	1.00
Instructor	Francisco Zapata	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Instructor	Frederic Bourgoin	1.00
Instructor	Gregory Schwartz	1.00
Instructor	Heather Sisneros	0.70
Instructor	Ian Latta	1.00
Instructor	John Beam	1.00
Instructor	John Gove	1.00
Instructor	John Reager	1.00
Instructor	Jose Flores	1.00
Instructor	Judy Wong	1.00
Instructor	Katherine Williamson	1.00
Instructor	Kimberly King	1.00
Instructor	La Tonya Carpenter	1.00
Instructor	Laurence Jackson	1.00
Instructor	Leslie Blackie	1.00
Instructor	Lorriann Raji	1.00
Instructor	Matthew Wolpe	1.00
Instructor	Michael Torres	1.00
Instructor	Michelle Fossum	1.00
Instructor	Rajeev Banerjee	1.00
Instructor	Rebecca Bailey	1.00
Instructor	Richard Hashimoto	1.00
Instructor	Scot Tucker	1.00
Instructor	Scott Godfrey	1.00
Instructor	Steven Zetlan	1.00
Instructor	Suzan Tiemroth-Zavala	1.00
Instructor	Sydney Simmons-Windham	1.00
Instructor	Tracy Camp	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Instructor	Tuan Nguyen	1.00
Instructor	Vacant	1.00
Instructor	Victor Siu	1.00
Instructor/Anthropology	Donald Moore	1.00
Instructor/Business	Bangjun Wu	1.00
Instructor/Business	Fredrick Jackson	1.00
Instructor/Econ	David Simon	1.00
Kinesiology Instructor	Robert Crowley	1.00
Librarian	Reginald Constant	1.00
Librarian	Yiping Wang	1.00
Library Technician II	Brianna Bradford	1.00
Library Technician II	Edwin Gatheru	1.00
Library Technician II	Lily Leung	1.00
MLAT Instructor	Alicia Christenson	1.00
Machine Tech Instructor	Adam Balogh	1.00
Machine Technology Instructor	Peder Aune	1.00
Math Instructor	Nikolay Shaposhnikov	1.00
Mathematics Instructor	Vacant	1.00
Mental Health Specialist	Susan Yee	0.40
P.E. Instructor/Assist Coach	Jeffrey Haagenson	1.00
PE Instr/Asst Football Coach	Joshua Ramos	1.00
Political Science Instructor	Felipe Wilson	1.00
Principal Clerk	Vacant	1.00
Principal Financial Analyst	Kevin Tran	1.00
Principal Library Tech	Andrew Skinner-Demps	1.00
Principal Library Tech	Vacant	1.00
Program Specialist/Athletics	Sakai Metcalf	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Science Lab Tech/Biological Sc	Jinming Zhang	1.00
Science Lab Tech/Chemistry	Mohammed Hossain	1.00
Senior A & R Specialist	Tina Tobor	1.00
Senior Athletic Trainer	Richard Becker	1.00
Sociology Instructor	Nathaniel Pyle	1.00
Sr Library Technician	Randle Wasson	1.00
Sr. Academic Support Serv Spec	Derek Lee	1.00
Sr. Instl Lab Tech/Cosmetolog	LaCretia Robinson	1.00
Sr. Staff Services Spec/CTE	Alisa Huang	1.00
Staff Assistant/Instruction	Alma Gomez	0.73
Staff Assistant/Instruction	Anh Nguyen	1.00
Staff Assistant/Instruction	Grace Kwon	1.00
Staff Assistant/Instruction	Jane Kacci Decru	1.00
Staff Asst,Vice President's Of	Huizhen Su	0.50
Staff Asst/Business Svcs	Douangmala Phothyrath	1.00
Staff Svcs Spec/Fiscal	Diana Davaasuren	1.00
Staff Svcs Spec/Fiscal	Pak Ho	1.00
Stage & Production Supervisor	Alejandro Acosta	1.00
Student Employment Specialist	Maribel Marquina De Bazan	1.00
Tech Svcs Access Librarian	Autumn Sullivan	1.00
Toolroom Keeper I/Welding	James Matthews	1.00
Vice President of Admin Servic	Ashish Sahni	1.00
Vice President Of Instruction	Inger Stark	1.00
Vice President Of Student Serv	Lily Espinoza	1.00
Welding Instructor	Javier Valencia	1.00
Wood Technology Instructor	Myron Franklin	1.00
Wood Technology Instructor	Rosendo DelToroSolis	1.00
Grand Total		181.21

Table 24 – Other Funds (Laney College)

**Other Funds (Laney College)
2025-26 Adopted Budget**

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 03 Community Service (Fee Based)	Beginning Fund Balance	(5,160)	(5,160)	(5,169)	(5,169)
	Revenues:	-	-	-	-
	Expenditures:	-	6	-	-
	Ending Fund Balance	(5,160)	(5,166)	(5,169)	(5,169)
Fund 08 Parcel Tax	Beginning Fund Balance	-	-	-	-
	Revenues:	2,840,430	3,199,806	2,864,800	2,870,804
	Expenditures:	2,840,430	3,199,806	2,864,800	2,870,804
	Ending Fund Balance	-	-	-	-
Fund 10 Facilities Rental	Beginning Fund Balance	1,873,272	1,276,049	1,383,724	1,671,009
	Revenues:	728,484	1,149,241	1,403,355	1,093,693
	Expenditures:	1,325,707	630,813	1,116,070	1,093,693
	Ending Fund Balance	1,276,049	1,794,477	1,671,009	1,671,009
Fund 11 Restricted	Beginning Fund Balance	-	-	-	-
	Revenues:	23,721,535	21,327,270	19,576,072	24,544,887
	Expenditures:	23,721,535	21,327,270	19,576,072	23,865,841
	Ending Fund Balance	-	-	-	679,046

Other Funds (Laney College) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 30 Contract Education	Beginning Fund Balance	351,458	314,845	288,904	156,380
	Revenues:	165,715	230,412	268,922	113,891
	Expenditures:	202,328	256,353	401,446	113,891
	Ending Fund Balance	314,845	288,904	156,380	156,380
Fund 71 Trust and Agency	Beginning Fund Balance	(1,298)	(13,239)	(28,675)	(28,675)
	Revenues:	-	-	-	-
	Expenditures:	11,941	15,436	-	-
	Ending Fund Balance	(13,239)	(28,675)	(28,675)	(28,675)
Fund 58 Faculty Professional Development	Beginning Fund Balance	-	-	-	-
	Revenues:	-	-	27,218	30,000
	Expenditures:	-	-	27,218	30,000
	Ending Fund Balance	-	-	-	-
Fund 72 Student Representation Fee	Beginning Fund Balance	55,818	57,798	68,640	54,430
	Revenues:	12,657	19,159	18,744	10,000
	Expenditures:	10,677	8,317	32,954	10,000
	Ending Fund Balance	57,798	68,640	54,430	54,430

Other Funds (Laney College) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 75 Project Trust	Beginning Fund Balance	103,393	153,347	193,093	388,465
	Revenues:	56,449	39,746	281,702	10,000
	Expenditures:	6,495	-	86,330	10,000
	Ending Fund Balance	153,347	193,093	388,465	388,465
Fund 82 Student Center Fee	Beginning Fund Balance	491,072	479,967	517,816	543,317
	Revenues:	25,312	38,312	37,476	12,000
	Expenditures:	36,417	463	11,975	12,000
	Ending Fund Balance	479,967	517,816	543,317	543,317
Fund 89 Student Financial Aid	Beginning Fund Balance	(88,126)	(17,476)	(119,524)	-
	Revenues:	10,261,854	11,337,349	15,820,438	18,902,471
	Expenditures:	10,191,204	11,439,397	15,700,914	18,902,471
	Ending Fund Balance	(17,476)	(119,524)	(0)	-

Table 25 – Fund 08 FTE (Measure E – Parcel Tax)

**ADOPTED BUDGET 2025-2026
MEASURE E- PARCEL TAX (FUND 08)**

LANEY COLLEGE

Position/Title	Name	FTE
Program Specialist (CAT/Grant)	Jay Gomez	1.00
Project Manager	Jennifer Gerry	1.00
Grand Total		2.00

Table 26 – Fund 10 FTE (Facility Rental)

**ADOPTED BUDGET 2025-2026
FACILITY RENTAL FEE (FUND 10)**

LANEY COLLEGE

Position/Title	Name	FTE
Athletic Trainer-Equipment Mgr	Micah Espina	1.00
Grand Total		1.00

Table 27 – Fund 11 FTE (Laney College)

**ADOPTED BUDGET 2025-2026
RESTRICTED AUTHORIZED STAFF (FUND 11)**

LANEY COLLEGE

Position/Title	Name	FTE
Alternate Media Technology Spe	Vacant	1.00
Assessment Specialist/StuAcces	Chelsey Young	1.00
Clerical Assistant II	Vacant	1.00
Coordinator - CalWORKs	Vacant	1.00
Coordinator//CARE	Lynne Williams	1.00
Coordinator/Enrollment Svcs	Charles Bradford	1.00
Coordinator/EOPS	Mai Ly	1.00
Counselor	Douglass Cobb	0.09
Counselor	Jackie Smith	1.00
Counselor	Kathy Ma	0.09
Counselor	Kimberly Blackwell	1.00
Counselor	Lilian Chow	0.09
Counselor	Martha Mcmurdo	0.09
Counselor	Minh An Nguyen	0.09
Counselor	Terrance Greene	0.09
Counselor (DSPP) - SSSP	Irina Rivkin	1.00
Counselor (Early Alert) SSSP	Liliana Moncada	1.00
Counselor (General)	Sarah Backes-Diaz	0.09
Counselor (General) SSSP	Janelle Tillotson	1.00
Counselor (Transition) SSSP	Jason Winton	1.00
Dean, Student Success & Equity	Gary Albury	1.00
Director of AANAPISI	David Lee	1.00
Director of MESA Program	Alyssa Arnold	1.00
Director, Gateway To College P	William Ramos Ochoa	1.00

ADOPTED BUDGET 2025-2026 RESTRICTED AUTHORIZED STAFF (FUND 11)

LANEY COLLEGE

Position/Title	Name	FTE
DSPS Adapted Comp Learng Tech	Kim Cael	0.88
DSPS Coordinator	Nathan Failing	1.00
EOPS Counselor	DeEboni Herron Noureddine	0.30
EOPS Counselor	Laura Contreras	0.80
EOPS Counselor	Nina Truong	1.00
EOPS/CALWORKs/CARE Counselor	Maricela Zambrano	1.00
Ethnic Studies Instructor	Roger Chung	0.40
Financial Aid Specialist	Mohamed Sovula	1.00
Financial Aid Specialist	Winita Tumzgi	1.00
Financial Aids & Placemt Asst	Vacant	1.00
Instructor	Heather Sisneros	0.10
Instructor	Vacant	1.00
Lab Tech - Digital Fabrication	Holly Morris	1.00
Mental Health Specialist	Susan Yee	0.60
Prog Specialist/Student Servic	Shanice Millican	1.00
Prog Specialist/Transfer Cente	Vacant	1.00
Project Manager	Katrina Santos	1.00
Project Manager	Nycola Howell	1.00
Project Manager/CAFYES	Feke Lauti	1.00
Project Mgr/Employment Srvcs	Raya Zion	1.00
Sr Clerical Assistant	Vacant	1.00
Sr Financial Aid Specialist	Peter Nguyen	1.00
Sr Research & Planning Analyst	Clifton Coleman	1.00
Staff Assistant/Instruction	Alma Gomez	0.27
Staff Asst/Admin (General)	Dingyao Huang	1.01
Staff Asst/Admin (Grants)	Bolortuya Baasanjav	1.00
Staff Asst/Admin (Grants)	Huizhen Su	0.50

ADOPTED BUDGET 2025-2026 RESTRICTED AUTHORIZED STAFF (FUND 11)

LANEY COLLEGE

Position/Title	Name	FTE
Staff Asst/DSPS	Alex Cervantes	1.00
Staff Asst/EOPS	Benea Tyson	1.01
Staff Asst/Student Services	Evelyn Moreno	1.00
Staff Asst/Student Services	Senait Tiku	1.00
Student Services Specialist	Branden Valentine	1.00
Student Services Specialist	Elisa Leon	1.00
Student Services Specialist	Vincent Garrett	0.50
Web Content Developer	Chanda Brewer	1.00
Grand Total		48.00



Table 28 – Fund 30 – Contract Education (Laney College)

**ADOPTED BUDGET 2025-2026
CONTRACT EDUCATION (FUND 30)**

LANEY COLLEGE

Position/Title	Name	FTE
Instructor	Roger Chung	0.20
Student Services Specialist	Vincent Garrett	0.50
FTE Total		0.70

Table 29 – Fund 58 – Faculty Professional Development (Laney College)

**ADOPTED BUDGET 2025-2026
FACULTY PROFESSIONAL DEVELOPMENT (FUND 58)**

LANEY COLLEGE

Position/Title	Name	FTE
Instructor	Heather Sisneros	0.20
FTE Total		0.20

Table 30 – Fund 68 – Child Development Fund (Laney College)

ADOPTED BUDGET 2025-2026
CHILD DEVELOPMENT FUND (FUND 68)

LANEY COLLEGE

Position/Title	Name	FTE
Child Care Assistant II	Thi Thu Thao Nguyen	1.00
Child Care Assistant II	Vacant	1.00
Clerical Assistant II	Vacant	1.00
Cook	Denise Boyd Davis	0.75
FTE Total		3.75





Table 31 – Fund 01 (Merritt College)

**Unrestricted General Fund Summary (Fund 01)
2025-26 Adopted Budget**

Merritt College (Location 6)

Description	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26	Budget Forecast FY 2026-27	Budget Forecast FY 2027-28
Expenses						
Full Time Academic	4,882,976	5,511,900	6,021,032	6,886,519	7,230,845	7,592,387
Academic Admin	1,345,922	1,347,877	1,340,465	1,313,568	1,379,246	1,448,209
Other Faculty	1,231,599	1,312,184	1,474,096	1,192,393	1,252,013	1,314,613
Part Time Academic	4,064,745	4,915,229	4,489,185	4,771,593	5,010,173	5,260,681
Classified Administrator	545,222	530,979	395,408	343,348	360,515	378,541
Classified Salary	3,712,420	3,890,517	4,231,562	3,040,417	3,192,438	3,352,060
Fringe Benefits	7,295,872	7,798,703	7,984,333	8,638,715	9,070,651	9,524,183
Books, Supplies, Services	1,033,087	2,161,711	523,125	923,706	932,943	942,272
Equipment Cap Outlay	174	44,920	116,724	290,977	299,706	308,697
Debt Service Transfer			-	-	-	-
Other Transfers			-	-	-	-
Reserve for Contingency			-	-	-	-
Total Expense	24,112,017	27,514,020	26,575,932	27,401,236	28,728,530	30,121,645

Table 32 – Fund 01 FTE (Merritt College)

**ADOPTED BUDGET 2025-2026
UNRESTRICTED AUTHORIZED STAFF (FUND 01)**

MERRITT COLLEGE

Position/Title	Name	FTE
Admin of Justice Instructor	Elaine Wallace	1.00
Admin of Justice Instructor	Mildred Oliver	1.00
Admissions & Records Clerk	Maryhelen Kaufman	1.00
Admissions & Records Specialis	Marisol Mateo	0.80
Admissions & Records Specialis	Susana DeLaTorre	1.00
African American Studies Instr	Jason Seals	1.00
Art Instructor	Sheila Metcalf	1.00
Astronomy/Physics Instructor	Thomas Renbarger	1.00
Athletic Trainer-Equipment Mgr	Liana Gerardo	1.00
Biology Instructor	Joe Zermeno	1.00
Bursar	Vacant	1.00
Chemistry Instructor	You Chi Wu	1.00
Child Development Instructor	Michelle St Germaine	1.00
CIS Instructor	Courtney Brown	1.00
College President	David Johnson	1.00
Coord/Learning Resource Center	Vacant	1.00
Coordinator	Nancy Moreno	1.00
Coordinator/Biology & Science	Kinga Sidzinska	1.00
Coordinator/Landscape-Horticul	Maura Sealund	1.00
Counselor	Lesley Scurry	1.00
Counselor	Rosa Perez Flores	1.00
Counselor	Steven Pantell	1.00
Counselor	Vacant	1.00
Counselor (Career)/Job Plcmt	Sara Alturk	1.00

ADOPTED BUDGET 2025-2026

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Counselor (General)	Edwin Towle	1.00
Curriculum Specialist	Lashaune Fitch	1.00
Dean of Counseling & Equity	Angela Khoo	0.65
Dean of Enrollment Services	Reeshemah Thornton	1.00
Dean of Lib Art & Soc Science	Chriss Foster	1.00
Dean of Math, Sci and Tech	Diane Chang	0.65
Dir of Studt Activit Campus Li	Doris Brinkley-Hankins	0.80
English Instructor	Andrea Henderson	1.00
Exec Asst/President's Office	Berenise Herrera	1.00
Executive Assistant	Jamila Saleh	1.00
Executive Assistant	Jordan Alford-Helems	1.00
Executive Assistant to VPAS	Maria Perez	1.00
Facilities Project Coord	Tara Marrero	0.29
Financial Aid Officer	Vacant	1.00
Financial Aid Specialist	Alyson Hunter	0.85
Financial Aid Specialist	Hoda Jirde	1.00
Financial Aid Specialist	Pauline Pang-Sagara	0.84
Health Services Coordinator	Stefani Devito	1.00
Instr Asst/Comput Assist Instr	Walter Johnson	1.00
Instruct Asst./Child Developme	Bonnie Rippberger	0.50
Instructional Asst/Art	Saadi Shapiro	0.50
Instructor	Alejandro Garcia	1.00
Instructor	Andrew Nichols	1.00
Instructor	Anthony Powell	1.00
Instructor	Arja McCray	1.00
Instructor	Brock Drazen	1.00
Instructor	Christophe Grampp	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Instructor	Diana Barrios	1.00
Instructor	Feather Ives	1.00
Instructor	Fereshteh Mofidi	1.00
Instructor	Gisele Giorgi	1.00
Instructor	Heather Casale	1.00
Instructor	Hilary Altman	1.00
Instructor	Ingrida Marciulionis	1.00
Instructor	Iona Henderson	1.00
Instructor	Isela GonzalezSantana	1.00
Instructor	Jacqueline Custard	1.00
Instructor	Jayi Thompson	1.00
Instructor	Jerry Hollister	1.00
Instructor	John Rodriguez	1.00
Instructor	Jon Drinnon	1.00
Instructor	Laura Forlin	1.00
Instructor	Linnea Willis	1.00
Instructor	Lissette Dominguez	1.00
Instructor	Maria Biancca Patterson	1.00
Instructor	Maria Suarez Rodriguez	1.00
Instructor	Monica Ambalal	1.00
Instructor	Monica Mofidi	1.00
Instructor	Monte Hanrahan	1.00
Instructor	Nancy Rauch	0.60
Instructor	Olufunmilayo O Idowu	1.00
Instructor	Steven Scott	1.00
Instructor	Sun Young Ban	1.00
Instructor	Taslina Rehman	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Instructor	Teresa Williams	1.00
Instructor	Todd Johnson	1.00
Instructor	Vacant	5.00
Instructor	Waseem Khaja	0.47
Instructor - AFRAM	Danae Martinez	1.00
Instructor Nutrition-Dietetics	Heather Cuellar	1.00
Instructor/Mathematics	Daniel Lawson	1.00
Instructor/NHS	Vacant	1.00
Librarian	Adoria Williams	1.00
Librarian	Nghiem Thai	1.00
Long-Term Sub/Instructor	Jason Holloway	1.00
Math Instructor	Rebecca Uhlman	1.00
Principal Financial Analyst	Vu Nguyen	0.70
Principal Library Tech	Caitlin Gilbert	0.50
Program Specialist/ADN	Amecia Young	0.20
Scien Lab Tech/Landscape Horti	Niambi Hill	0.50
Science Lab Tech/Biological Sc	Vicenta Cespedes	1.00
Science Lab Tech/Chemistry	Nicholas Germolus	1.00
Sociology Instructor	Janine Nkosi	1.00
Sr Library Technician	Christana Forlastro	1.00
Sr Library Technician	Esperiza Ndombi	1.00
Sr Storesworker	Vacant	1.00
Sr. Academic Support Serv Spec	Vacant	1.00
Staff Assistant	Vacant	1.00
Staff Assistant/Athletics	Thomas Watkins	0.50
Staff Assistant/Instruction	Danielle Black	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Staff Assistant/Instruction	Denise Woodward	1.00
Staff Assistant/Instruction	Waaduda Karim	1.00
Staff Asst/Student Services	Jasmine Evans-Bledsoe	1.00
Staff Svcs Spec/Fiscal	Ron Perez	1.00
Staff Svcs Spec/Fiscal	Vacant	1.00
Vice President of Admin Servic	Marie Amboy	1.00
Vice President Of Instruction	Lisa Cook	1.00
Vice President Of Student Serv	Lilia Chavez	1.00
Web Content Developer	Vacant	1.00
Grand Total		110.35



Table 33 – Other Funds (Merritt College)
**Other Funds (Merritt College)
2025-26 Adopted Budget**

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 03 Community Service (Fee Based)	Beginning Fund Balance	21,232	26,578	36,782	43,846
	Revenues:	35,431	28,702	24,862	24,149
	Expenditures:	30,085	14,533	17,798	24,149
	Ending Fund Balance	26,578	40,747	43,846	43,846
Fund 08 Parcel Tax	Beginning Fund Balance	-	-	-	-
	Revenues:	1,959,080	1,660,670	1,848,000	1,904,854
	Expenditures:	1,959,080	1,660,670	1,848,000	1,904,854
	Ending Fund Balance	-	-	-	-
Fund 10 Facilities Rental	Beginning Fund Balance	1,000,055	586,411	(6,454)	270,784
	Revenues:	509,742	428,268	524,371	487,460
	Expenditures:	923,386	982,076	247,133	487,460
	Ending Fund Balance	586,411	32,603	270,784	270,784
Fund 11 Restricted	Beginning Fund Balance	-	-	-	-
	Revenues:	12,393,486	11,546,797	11,811,837	16,595,273
	Expenditures:	12,393,486	11,546,797	11,811,837	16,595,273
	Ending Fund Balance	-	-	-	-
Fund 30 Contract Education	Beginning Fund Balance	92,390	61,134	77,089	29,629
	Revenues:	18,831	53,169	123,242	73,264
	Expenditures:	50,087	37,214	170,702	73,264
	Ending Fund Balance	61,134	77,089	29,629	29,629

Other Funds (Merritt College) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 71 Trust and Agency	Beginning Fund Balance	26,061	26,061	17,528	11,624
	Revenues:	-	3,260	2,679	5,000
	Expenditures:	-	11,792	8,583	5,000
	Ending Fund Balance	26,061	17,528	11,624	11,624
Fund 72 Student Representation Fee	Beginning Fund Balance	41,067	37,474	50,057	7,812
	Revenues:	8,146	14,019	13,679	10,000
	Expenditures:	11,739	1,436	55,924	10,000
	Ending Fund Balance	37,474	50,057	7,812	7,812
Fund 75 Project Trust	Beginning Fund Balance	75,274	79,242	80,785	81,997
	Revenues:	3,968	3,200	1,500	5,000
	Expenditures:	-	1,657	288	5,000
	Ending Fund Balance	79,242	80,785	81,997	81,997
Fund 83 Student Center Fee	Beginning Fund Balance	146,635	157,476	180,089	199,441
	Revenues:	16,290	28,064	19,352	8,000
	Expenditures:	5,449	5,451	-	8,000
	Ending Fund Balance	157,476	180,089	199,441	199,441
Fund 89 Student Financial Aid	Beginning Fund Balance	(731,459)	(732,142)	(974,402)	-
	Revenues:	4,422,553	5,276,078	8,523,607	8,787,308
	Expenditures:	4,423,236	5,518,338	7,549,205	8,787,308
	Ending Fund Balance	(732,142)	(974,402)	(0)	-

Table 34 – Fund 08 FTE (Measure E – Parcel Tax)

**ADOPTED BUDGET 2025-2026
MEASURE E- PARCEL TAX (FUND 08)**

MERRITT COLLEGE

Position/Title	Name	FTE
Library Technician II	Reneisha Caesar	0.60
Grand Total		0.60

Table 35 – Fund 10 – Facility Rental Fee FTE (Merritt College)

**ADOPTED BUDGET 2025-2026
FACILITY RENTAL FEE (FUND 10)**

MERRITT COLLEGE

Position/Title	Name	FTE
Facilities Project Coord	Tara Marrero	0.71
Principal Financial Analyst	Vu Nguyen	0.30
FTE Total		1.01

Table 36 – Fund 11 FTE (Merritt College)

**ADOPTED BUDGET 2025-2026
RESTRICTED AUTHORIZED STAFF (FUND 11)**

MERRITT COLLEGE

Position/Title	Name	FTE
Admissions & Records Clerk	Vacant	1.00
Admissions & Records Specialis	Marisol Mateo	0.20
Admissions & Records Technicia	Sandi Rivera-Cordova	1.00
Alternate Media Technology Spe	Vacant	1.00
Assessment Specialist/StuAcces	Vacant	1.00
Coordinator/Basic Needs	Susana Abdurahman	1.00
Coordinator/CalWORKs	Carmen Johnson	1.00
Coordinator/CE Grants&Programs	Vacant	1.00
Coordinator/EOPS	Judith Adams	1.00
Coordinator/Grants & Spec Pgms	Laura Herrera	1.00
Coordinator/Veteran Affairs	Tina Humphrey	1.00
Counselor (General)	Derrick Ross	1.00
Counselor (General)	Vacant	1.00
Dean of Counseling & Equity	Angela Khoo	0.35
Dean of Math, Sci and Tech	Diane Chang	0.35
Dir of College Research & Plan	Nathan Pellegrin	1.00
Dir of Studt Activit Campus Li	Doris Brinkley-Hankins	0.20
Director - I	Vacant	1.00
DSPS Coordinator	Frances Moy	1.00
DSPS Instructor	Mitra Mofidi	1.00
EOPS Counselor	Ciejae Allen	1.00
Financial Aid Specialist	Alyson Hunter	0.15
Financial Aid Specialist	Pauline Pang-Sagara	0.16
Financial Aid Specialist	Sahra Omar	1.00

ADOPTED BUDGET 2025-2026 RESTRICTED AUTHORIZED STAFF (FUND 11)

MERRITT COLLEGE

Position/Title	Name	FTE
Financial Aid Specialist	Vacant	1.00
Merritt Instructor/LTS	Vacant	1.00
Prog Specialist/Student Activi	Michelle Mai	1.00
Prog Specialist/Student Servic	Vacant	1.00
Program Specialist/ADN	Amecia Young	0.80
Program Specialist/C.A.R.E.	Vacant	1.00
Project Manager	Margie Rubio	1.00
Project Manager - Umoja Progr	Tauheeda Anderson	1.00
Project Mgr/Transition Liaison	Victor Littles	1.00
SAS Counselor	Veronica Castro	1.00
Scien Lab Tech/Landscape Horti	Niambi Hill	0.50
Sr Clerical Assistant	Vacant	1.00
Staff Assistant/CHDEV Program	Alice Chinn	0.63
Staff Assistant/COSER Program	Vacant	0.50
Staff Assistant/Instruction	Lily Malanche	1.00
Staff Asst/DSPS	Soledad Leung	1.00
Staff Asst/EOPS	Kathleen Olbekson	1.00
Staff Asst/Student Services	Vacant	1.00
Student Services Specialist	Alejandra Cerda	1.00
Student Services Specialist	Maria Spencer	1.00
Grand Total		37.84



BERKELEY CITY COLLEGE

Table 37 – Fund 01 (Berkeley City College)

**Unrestricted General Fund Summary (Fund 01)
2025-26 Adopted Budget**

Berkeley City College (Location 8)

Description	Actual FY 2022-23	Actual FY 2023-24	Unaudited Actual FY 2024-25	Adopted Budget FY 2025-26	Budget Forecast FY 2026-27	Budget Forecast FY 2027-28
Expenses						
Full Time Academic	4,540,970	5,887,428	5,773,678	6,707,683	7,043,067	7,395,221
Academic Admin	1,240,162	1,407,704	1,114,831	1,230,217	1,291,728	1,356,314
Other Faculty	1,302,888	1,338,271	1,494,061	881,286	925,350	971,618
Part Time Academic	4,043,127	4,489,473	4,669,526	4,753,652	4,991,335	5,240,901
Classified Administrator	312,646	380,118	152,218	-	-	-
Classified Salary	2,984,604	3,254,629	3,537,662	2,487,879	2,612,273	2,742,887
Fringe Benefits	6,389,662	7,577,403	7,635,825	7,364,443	7,732,665	8,119,298
Books, Supplies, Services	1,465,671	1,411,530	1,040,658	1,243,558	1,255,994	1,268,554
Equipment Cap Outlay	19,672	43,340	7,401	19,648	20,237	20,845
Debt Service Transfer	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-
Total Expense	22,299,403	25,789,896	25,425,859	24,688,366	25,872,649	27,115,637

Table 38 – Fund 01 FTE (Berkeley City College)

**ADOPTED BUDGET 2025-2026
UNRESTRICTED AUTHORIZED STAFF (FUND 01)**

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Admissions & Records Technicia	Elinor Chin	1.00
Admissions & Records Technicia	Tam Vo	1.00
Art History Instructor	Carolyn Martin	1.00
Art Instructor	Jennifer Braman	1.00
Art Instructor	Lisa Cralle	1.00
Articulation Officer	Vacant	0.50
ASL Instructor	Jenny Gough	1.00
Biology Instructor	Erika Yeh	1.00
Biology Instructor	Ken-Randy Yang	1.00
Bursar	Maria Kristianti	1.00
Bus/Economics Instructor	Christopher Bernard	1.00
Campus Warehouse Supervisor	Michael Alvillar	1.00
College President	Cynthia Richardson	1.00
Communication Instructor	Maha Jacobs	1.00
Communication Instructor	Vacant	1.00
Contract Ed & Comm Service Prg	Francine Lewis	0.54
Coord/Career & Transfer Center	Andrea Williams	0.73
Coordinator/Learning Resources	John Saenz	1.00
Coordinator/Veteran Affairs	Jeejun Bertuso	1.00
Counselor	Fatima Shah	1.00
Counselor (General)	Gabriel Martinez Beildeck	1.00
Counselor (General)	Norma Guido Flores	1.00
Counselor (Mental Health)	Janine Greer	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Dean of Enrollment Services	Amy Lee	1.00
Dean of Lib Art & Soc Science	Mozell Person	1.00
Dean of Math, Sci & Career Ed	Kyla Oh	1.00
Education Instructor	Joya Chavarin	1.00
English Instructor	Adan Olmedo	1.00
Ethnic Studies Instructor	Wayne Wolbert	1.00
Exec Asst/President's Office	Annie Liu	1.00
Executive Assistant	Jasmine Sumandal	1.00
Executive Assistant	Yeakyung (Angel) Kim	0.85
Financial Aid Officer	Loan Nguyen	1.00
Financial Aid Specialist	Jaimie Redmon	1.00
Financial Aid Specialist	Silvia Hernandez	1.00
Instructor	Barbara DesRochers	1.00
Instructor	Dmitriy Zhiv	1.00
Instructor	Fabian Banga	1.00
Instructor	Gabriel Winer	1.00
Instructor	Ivanetta Ikeda	1.00
Instructor	Jennifer Lowood	1.00
Instructor	Kelly Pernell	1.00
Instructor	Laura Ruberto	1.00
Instructor	Laurie Brion	0.95
Instructor	Leonard Chung	1.00
Instructor	Nima Najafi Kianfar	1.00
Instructor	Paramsothy Thananjeyan	1.00
Instructor	Peter DuBois	1.00
Instructor	Rachel Simpson	0.60
Instructor	Rick Wing	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Instructor	Scott Hoshida	1.00
Instructor	Sonya Wozniak	1.00
Instructor	Thomas Kies	1.00
Instructor	Timothy Rose	1.00
Instructor	Tom Moniz	1.00
Instructor	Vacant	2.00
Instructor	Vladeta Djukich	0.70
Instructor (Political Science)	Matthew Freeman	1.00
Instructor/Multimedia	Marla Leech	1.00
Librarian	Heather Dodge	1.00
Librarian	Jenny Yap	1.00
Librarian	Joshua Boatright	1.00
Mathematics Instr	Claudia Abadia	1.00
Mathematics Instructor	Mark Rinker	1.00
Mathematics Instructor	Michael Orkin	1.00
Mathematics Instructor	Shawn McDougal	1.00
Multimedia Arts Instructor	Justin Hoffman	1.00
Multimedia Instructor	Kelly Whalen	1.00
Multimedia Instructor	Mary Clarke-Miller	1.00
Music Instructor	Aaron Mobley	1.00
Organic Chemistry Instructor	Samuel Gillette	1.00
Philosophy Instructor	Ari Krupnick	1.00
Physics Instructor	Francisco Monsalve Santa	1.00
Poly-Sci Instructor	Charlotte Lee	1.00
Principal Library Tech	Patrick Wallace	1.00
Psychology Instructor	Melina Bersamin	1.00
Psychology Instructor	Zachary Darwish	1.00

ADOPTED BUDGET 2025-2026 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Public Information Officer	Thomas Rizza	1.00
Senior A & R Specialist	Hue Huynh	1.00
Sociology Instructor	Linda McAllister	1.00
Sociology Instructor	Mark Swiencicki	1.00
Sr. Academic Support Serv Spec	Johnny Dong	1.00
Sr. Staff Services Specialist	Ke Van Valkenburgh	1.00
Sr. Supervisor Admin & Bus Sup	Janna Louie	1.00
Staff Assistant/Instruction	Sylvia Espinosa	1.00
Staff Asst, Vice President's Of	Donna Dorsey	1.00
Staff Asst/ASL & English	Vanessa Phillip	1.00
Staff Asst/Business Svcs	Nailah Keeles	1.00
Vice President Of Instruction	Christopher Lewis	1.00
Vice President Of Student Serv	Vacant	1.00
Web Content Developer	Tanakki Leonian	0.50
Grand Total		89.37

Table 39 – Other Funds (Berkeley City College)

**Other Funds (Berkeley City College)
2025-26 Adopted Budget**

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 03 Community Service (Fee Based)	Beginning Fund Balance	(7,257)	(6,582)	993	8,708
	Revenues:	675	13,775	7,715	496
	Expenditures:	-	6,200	-	496
	Ending Fund Balance	(6,582)	993	8,708	8,708
Fund 08 Parcel Tax	Beginning Fund Balance	-	-	-	-
	Revenues:	1,679,158	1,650,453	1,786,300	1,746,127
	Expenditures:	1,679,158	1,650,453	1,786,300	1,746,127
	Ending Fund Balance	-	-	-	-
Fund 10 Facilities Rental	Beginning Fund Balance	66,479	193,680	145,969	200,321
	Revenues:	321,791	20,314	81,564	141,223
	Expenditures:	194,590	91,339	27,212	141,223
	Ending Fund Balance	193,680	122,655	200,321	200,321
Fund 11 Restricted	Beginning Fund Balance	-	-	-	-
	Revenues:	13,194,322	12,995,607	13,019,517	15,262,183
	Expenditures:	13,194,322	12,995,607	13,019,517	14,849,024
	Ending Fund Balance	-	-	-	413,159

Other Funds (Berkeley City College) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 30 Contract Education	Beginning Fund Balance	132,146	140,832	206,038	134,834
	Revenues:	41,700	140,024	31,050	69,723
	Expenditures:	33,014	74,818	102,254	69,723
	Ending Fund Balance	140,832	206,038	134,834	134,834
Fund 71 Trust and Agency	Beginning Fund Balance	33,734	11,394	771	(2,199)
	Revenues:	453	1,577	1,588	-
	Expenditures:	22,792	12,200	4,558	-
	Ending Fund Balance	11,394	771	(2,199)	(2,199)
Fund 58 Faculty Professional Development	Beginning Fund Balance	-	-	-	16,339
	Revenues:	-	-	16,339	20,000
	Expenditures:	-	-	-	20,000
	Ending Fund Balance	-	-	16,339	16,339
Fund 72 Student Representation Fee	Beginning Fund Balance	38,128	34,095	32,876	34,628
	Revenues:	7,509	11,981	12,059	10,000
	Expenditures:	11,542	13,200	10,307	10,000
	Ending Fund Balance	34,095	32,876	34,628	34,628

Other Funds (Berkeley City College) 2025-26 Adopted Budget

Funds		Actual FY 2022-23	Actual FY 2023-24	Unaudited Actuals FY 2024-25	Adopted Budget FY 2025-26
Fund 75 Project Trust	Beginning Fund Balance	136,661	131,639	128,067	130,307
	Revenues:	3,530	2,296	3,874	5,000
	Expenditures:	8,552	5,868	1,634	5,000
	Ending Fund Balance	131,639	128,067	130,307	130,307
Fund 84 Student Center Fee	Beginning Fund Balance	262,438	276,514	288,848	313,062
	Revenues:	15,060	23,982	24,214	12,000
	Expenditures:	984	11,648	-	12,000
	Ending Fund Balance	276,514	288,848	313,062	313,062
Fund 89 Student Financial Aid	Beginning Fund Balance	(36,267)	211,332	21,330	-
	Revenues:	5,953,560	6,548,640	8,445,558	10,408,325
	Expenditures:	5,705,961	6,738,642	8,466,888	10,408,325
	Ending Fund Balance	211,332	21,330	0	-

Table 40 – Funds 08 FTE (Measure E – Parcel Tax)

**ADOPTED BUDGET 2025-2026
MEASURE E- PARCEL TAX (FUND 08)**

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Coord/Learning Resource Center	Camille Verbera	1.00
Coordinator/Biology & Science	Emily Segal	1.00
Coordinator/Chemistry & Physic	Azul Lewis	1.00
Executive Assistant	Yeakyung (Angel) Kim	0.15
Library Technician II	Allison Greene	0.65
Science Lab Tech/Biological Sc	Vacant	1.00
Grand Total		4.80



Table 41 – Fund 11 FTE (Berkeley City College)

**ADOPTED BUDGET 2025-2026
RESTRICTED AUTHORIZED STAFF (FUND 11)**

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Admissions & Records Technicia	Brendan Garcia	1.00
Alternate Media Technology Spe	Roberto Gonzalez	1.00
Assessment Specialist	Dolores Harshaw	1.00
Clerical Assistant II	Karen Shields	1.00
Clerical Assistant II	Vacant	1.75
Coord/Career & Transfer Center	Andrea Williams	0.27
Coordinator (Enrollment Svcs)	Gail Pendleton	1.00
Coordinator/EOPS	Vacant	1.00
Coordinator/HSI	Zaira Sanchez	1.00
Coordinator/SEA	Luisa Martinez	1.00
Counselor	Catherine Nichols	1.00
Counselor	Christina Taing-Rivera	1.00
Counselor	Denise Jones	1.00
Counselor	Shannon Penn	1.00
Counselor	Skyler Barton	1.00
Counselor (Categorical)	Susan Truong	1.00
Counselor (EOPS/CARE)	Alejandra Oseguera	1.00
Counselor-HSI Conocimiento LC	Adriana Regalado	1.00
Curriculum & Assess Specialist	Nancy Cayton	1.00
Dean Counseling Student Equity	Raniyah Johnson	1.00
Director of HSI Program	Lisette Flores	1.00
Director of MESA Program	Armando Franco	1.00
DSPS Counselor/Coordinator	Elissa Jaw	1.00

ADOPTED BUDGET 2025-2026 RESTRICTED AUTHORIZED STAFF (FUND 11)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Financial Aid Specialist	Kent Nguyen	1.00
Financial Aid Specialist	Susan Liang	1.00
Inst Asst/DSPS (AltMedia)	Ralph Peet	0.75
Instructional Asst/English	Evan Stewart	0.50
Learning Disabilities Speciali	Maricela Becerra	1.00
Long-Term Substitute/Counselor	Vacant	0.50
Project Manager	Alejandro Gonzalez	1.00
Project Manager	Izabela Villanueva	1.00
Project Manager	Natalia Fedorova	1.00
Project Mgr/Transition Liaison	Midhun Joseph	1.00
Sr Research & Planning Analyst	Phoumy Sayavong	1.00
Staff Asst/Admin (General)	Danielle Spencer	1.00
Staff Asst/DSPS	Vacant	1.00
Staff Asst/Stu Serv Counseling	Dana Cabello	1.00
Staff Asst/Studt Svcs (UCRC)	Vacant	0.50
Student Pers Svcs Spec/Outreac	Vacant	1.00
Grand Total		37.27

Glossary

Accounting – Process of identifying, measuring, and communicating financial information to permit users to make informed judgments and decisions.

Accounts Payable – Accounts due and owing to persons, business firms, governmental units, or others for goods and services not yet paid.

Accounts Receivable – Amounts due to and owing from persons, business firms, governmental units, or others for goods and services provided but not yet collected.

Adopted Budget – The district budget that is approved by the board in September, after the state allocation is determined.

Allocation – Division or distribution of resources according to a predetermined plan.

Apportionment – Federal or State taxes distributed to college districts or other governmental units according to certain formulas.

Audit – An examination of documents, records, and accounts for the purpose of determining 1) that all present fairly the financial position of the district, 2) that they are in conformity with prescribed accounting procedures, and 3) that they are consistent with the preceding year.

Auxiliary Operations – Service activities indirectly related to teaching and learning. Foodservice and dormitories are considered auxiliary operations.

Backfill – Funds allocated by the Legislature to make up for revenues (e.g., student fees, property taxes) that were projected but not received.

Base Revenue – The districts' total prior-year revenue from the state general apportionments, local property tax revenue, and student enrollment fees adjusted when applicable for projected deficits.

Base Year – A year to which comparisons are made when projecting a current condition.

Beginning Balance – The money that the district begins the year with, which is based on the ending balance from the prior year (which is budgeted), unexpended funds, monies that are expected to be received, and other cash on hand.

Block Grant – A fixed sum of money, not linked to enrollment measures, provided to a college district by the state.

Bonds – Investment securities (encumbrances) sold by a district through a financial firm to raise funds for various capital expenditures. General obligation bonds require a 2/3 vote of the electorate.

Bonded Debt Limit – The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the district's assessed valuation.

Board of Governors – The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the Chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

Board of Trustees – The local governing board of each community college district. Its members are elected from the service areas. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

Budget – A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures.

Budgeting – The process of allocating available resources among potential activities to achieve the objectives of an organization.

Budget Document – A written statement translating educational plans or programs into costs, usually for one future fiscal year, and estimating income by sources to meet the costs.

Capital Projects – Capital Projects Funds are used for the acquisition or construction of capital outlay items, e.g., buildings and major equipment.

Categorical Funds – Also called Restricted Funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low-income (EOPS), scheduled maintenance, instructional equipment, and matriculation.

Chart of Accounts – A systematic list of accounts applicable to a specific entity.

Contingency Reserve – The Contingency Reserve is the amount of fund balance that is reserved for the purpose of being available to address revenue shortfalls or extraordinary expenditure increases. The minimum reserve required to stay off the Board of Governor's financial watch list is two months of current year operating costs or revenues.

Cost of Living Adjustment (COLA) – An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

Deficit – In the context of this budget a deficit is when revenues for the year are less than planned expenditures and net interfund transfers.

Deficit Factor – The percentage by which an expected allocation of funds to a district or county office of education is reduced. The state may apply deficit factors to revenue limits and categorical programs when the appropriation is insufficient based on the funding formulas specified by law.

Designated Reserve – An available fund balance that is to be used for a specific purpose but is not legally restricted from use is called a designated reserve.

Disabled Student Programs & Services (DSPS) – Categorical funds designated to integrate disabled students into the general college program.

Education Protection Account (EPA) – Based on the Proposition 30 ballot initiative, community college districts will receive a minimum of \$100 per full time equivalent student.

Encumbered Funds – Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Ending Balance – A sum of money available in the district’s account at year end after subtracting accounts payable from accounts receivable.

Enrollment Cap – A limit on the number of students (FTES) for which the state will provide funding.

Estimated Income – Expected receipt or accrual of monies from revenue or non–revenue sources (abatements, loan receipts) during a given period.

Expenditures – Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges, whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Extended Opportunity Programs and Services (EOPS) – Categorical funds designated for supplemental services for disadvantaged students.

Fee – A charge to students for services related to their education.

Fifty–Percent Law – Requires that fifty percent of district expenditures in certain categories must be spent for classroom instruction.

Fiscal Year – Twelve calendar months: in California, it is the period beginning July 1 and ending June 30. Some special projects use a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government’s fiscal year.

Foundation – A separate entity created by the district as an auxiliary organization to receive, raise, and manage funds from private sources.

Full-Time Equivalent (FTE) – FTE is an acronym for Full–time Equivalent. It refers to a measurement of enrollment derived by dividing total student credit hours for a term by 15 units.

Full-time Equivalent Students (FTES) – This is a measure used to indicate enrollment and workload. The State General Allocation is based on FTES.

Fund – An independent fiscal and accounting entity with a self–balanced set of accounts for recording cash and other financial resources and all related liabilities.

Fund Balance – The difference between assets and liabilities.

Gann Limitation – A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including districts. The base year was 1978–79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Fund – The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

Governor's Budget – The Governor proposes a budget for the state each January and adopts the budget in June.

Growth – Enrollment growth is expressed in terms of FTES. Growth in FTES and growth in revenue both refer to an increase more than the prior year's enrollment level. When referring to the growth rate, the rate at which the State will provide funding for FTES more than the prior year's funded enrollment is also considered.

Headcount – An unduplicated count of enrolled students.

Inflation Factor – An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

Interfund/Intrafund Transfer – Transfer of monies from one fund to another fund. An intrafund transfer occurs when monies are moved from one subfund of a fund to a second subfund within the same fund.

Lease Revenue Bonds – Bonds secured by a lease agreement and rental payments. Community colleges use lease revenue bonds to finance the construction or purchase of facilities.

Local Revenue – Local revenue includes revenue received from property tax collections by the counties and revenue generated from fees for services.

Lottery Funds – A minimum of 34 percent of lottery revenues distributed to public schools and colleges must be used for the "education of pupils." Lottery income has added about 1–3 percent to community college funding.

Mandated Costs – College district expenditures that result from federal or state law, court decisions, administrative regulations, or initiative measures.

May Revise – The Governor revises the budget proposal in May in accordance with up-to-date projections in revenues and expenses.

Noncredit FTES – FTES earned in noncredit courses, generally Adult Education.

Nonresident Tuition – Under the uniform student residency requirements, a student who is not a resident of California is required to pay tuition. The fee is set by the board and shall not be less than the average statewide cost per student.

Object Code – Classification category of an item or a service purchase.

Partnership for Excellence – Funds specially allocated to colleges to improve student performance in five areas.

Public Employee's Retirement System (PERS) – State law requires district classified employees, districts and the State to contribute to the fund for full-time classified employees.

Program-Based Funding – The budget formula used by the Chancellor's Office to determine state allocations to local districts. It does not specify where and how the funds must be spent.

Proposition 13 – An initiative amendment passed in June 1978 added Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy new taxes.

Proposition 98 – An initiative passed in November 1988 guaranteed at least 40 percent of the state's budget for K-12 and community colleges. The split was proposed to be 89 percent (K-12) and 11 percent (CCC), although the split has not been maintained.

Reserves – Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different categories of reserves, including contingency, general, restricted, and reserves for long-term liabilities.

Restricted Funds – Money that must be spent for a specific purpose, either by law or by local board action.

Revenue – Income from all sources.

Revenue Limit – The specific amount of student enrollment fees, state and local taxes a college district may receive per student for its general education budget. Annual increases are determined by Proposition 98 formula or the Legislature.

Revolving Fund – A revolving cash account to secure or purchase services or materials.

Shortfall – An insufficient allocation of money, requiring an additional appropriation, and expenditures reduction, or deficits.

State Apportionment – An allocation of state money to a district, determined by multiplying the district's total FTES times its base revenue per FTES.

State Teacher's Retirement System (STRS) – State law requires that district employees, districts, and the State contribute to the fund for full-time certificated employees.

Student Financial Aid Funds – Funds designated for grants and loans to students. Includes federal Pell grants, College Work–Study, and the state funds EOPS grants and fee waiver programs.

Sub–fund – A fund may have multiple accounts that are also established as funds. Sub–funds are combined for reporting purposes under the primary fund category. For example, the Debt Service Fund has two funds: one for debt repayment and the second for payment of retired employee medical benefit costs.

Sunset – The termination of the regulations for a categorical program or regulation.

Tentative Budget – The Tentative Budget is approved by the Peralta District's Board of Trustees in June, prior to when state allocations have been finalized.

Title 5 – The Section of the Administrative Code that governs community colleges. The Board of Governors may change or add to Administrative Code Title 5.

Taxonomy of Programs (TOP) Code – Numbers assigned to programs to use in budgeting and reporting.

Tax Revenue Anticipation Notes (TRANS) – Districts finance short-term cash flow needs by issuing Tax Revenue Anticipation Notes (TRANS) through bond underwriters. The notes are paid off with operating revenues.

Transfers – Monies that are transferred to and from reserve accounts.

Unencumbered Balance – That portion of an appropriation or allotment not yet expended or obligated.

Unfunded FTES – FTES that are generated in excess of the enrollment/FTES cap.

Unrestricted Funds – Generally, those monies of the General Fund that are not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the Board's discretion.

Warrants – A written order drawn to pay a specified amount to a designated payee.



This page is intentionally left blank.

