# Fiscal Year 2025-26 Tentative Budget

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# Table of Contents

Board of Trustees & Administrators ....6
Board of Trustees / District Areas ....7
Executive Leadership Team....9
Budget Development Calendar....10
About the District....12
Graph 1 – Student Ethnicity Distribution ....13
Graph 2 – Student Gender Distribution....14
Graph 3 – Student Age Distribution ....15
Assessed Value of the District ....18
Our Missions....19
Principles of Sound Fiscal Management....20
Description of Funds....21
Table 1 – SCFF Calculations ....24
Tentative Budget Assumptions 2025-26 ....33
Table 2 – 2025-26 Student Centered Funding Formula Rates....37
Table 3 – 2025-26 SCFF Rates for Colleges and Centers....38
Base FTES Allocation ....39
Table 4 – Base FTES Allocation Percentage for Fiscal Year 2025-26....41
Table 5 – FY 2025-26 FTES Statistic....42
Table 6 – Multi-Year Budget Forecast ....43
Graph 4 – 2025-26 Revenue and Expenditure Trends (Without Reductions)....45
Graph 5 – 2025-26 Revenue and Expenditure Trends (With Reductions)....46
Graph 6 – 2025-26 Recap of Reserve History in the District....47
Graph 7 – 2025-26 Reserve Recalibrated....48
Table 7 – Statement of Changes in Fund Balance....49
Table 8 – Summary of Funds....50
Table 9 – Summary of Funds - Revenues....52
Table 10 – Summary of Funds - Expenses....54

**District Office/Central Services** ..... **56**
Table 11 – Fund 01 (District Office) ..... 57
Table 12 – Fund 01 FTE (District Office – Central Services) ..... 58
Table 13 – Other Funds (District Office – Central Services) ..... 64
Table 14 – Fund 11 FTE (District Office – Central Services) ..... 68
Table 15 – Fund 43 FTE (Measure G General Obligation Bond) ..... 69
Table 16 – Fund 68 FTE (Child Development Fund) ..... 70
**College of Alameda** ..... **71**
Table 17 – Fund 01 (College of Alameda) ..... 72
Table 18 – Fund 01 FTE (College of Alameda) ..... 73
Table 19 – Other Funds (College of Alameda) ..... 78
Table 20 – Fund 08 FTE (Measure E – Parcel Tax) ..... 80
Table 21 – Fund 11 FTE (College of Alameda) ..... 81
**Laney College** ..... **83**
Table 22 – Fund 01 (Laney College) ..... 84
Table 23 – Fund 01 FTE (Laney College) ..... 85
Table 24 – Other Funds (Laney College) ..... 94
Table 25 – Fund 08 FTE (Measure E – Parcel Tax) ..... 96
Table 26 – Fund 10 FTE (Facility Rental) ..... 96
Table 27 – Fund 11 FTE (Laney College) ..... 97
Table 28 – Fund 30 FTE (Contract Education) ..... 100
Table 29 – Fund 58 FTE (Faculty Professional Development) ..... 100
Table 30 – Fund 68 FTE (Child Development Fund) ..... 101
**Merritt College** ..... **102**
Table 31 – Fund 01 (Merritt College) ..... 103
Table 32 – Fund 01 FTE (Merritt College) ..... 104
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) ..... 123
Table 41 – Fund 11 FTE (Berkeley City College) ..... 124
**Glossary** ..... **126**

# 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
Sheweet Yohannes ..... Trustee
Sophia Parmigiani ..... Student Trustee
Pierce Byrne ..... 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
Ronald McKinley, Ph.D. ..... Chief Human Resources Officer
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. ..... Acting President, Laney College
David M. Johnson, Ph.D. ..... President, Merritt College

# Board of Trustees / District Areas

**Louis Quindlen**
*President, Board of Trustees*
*(Area 3)*

**Paulina González–Brito**
*Vice President, Board of Trustees*
*(Area 2)*

**Bill Withrow**
*Board of Trustees*
*(Area 1)*

**Dyana Delfín Polk**
*Board of Trustees*
*(Area 6)*

**Dr. Nicky González Yuen**
*Board of Trustees*
*(Area 4)*

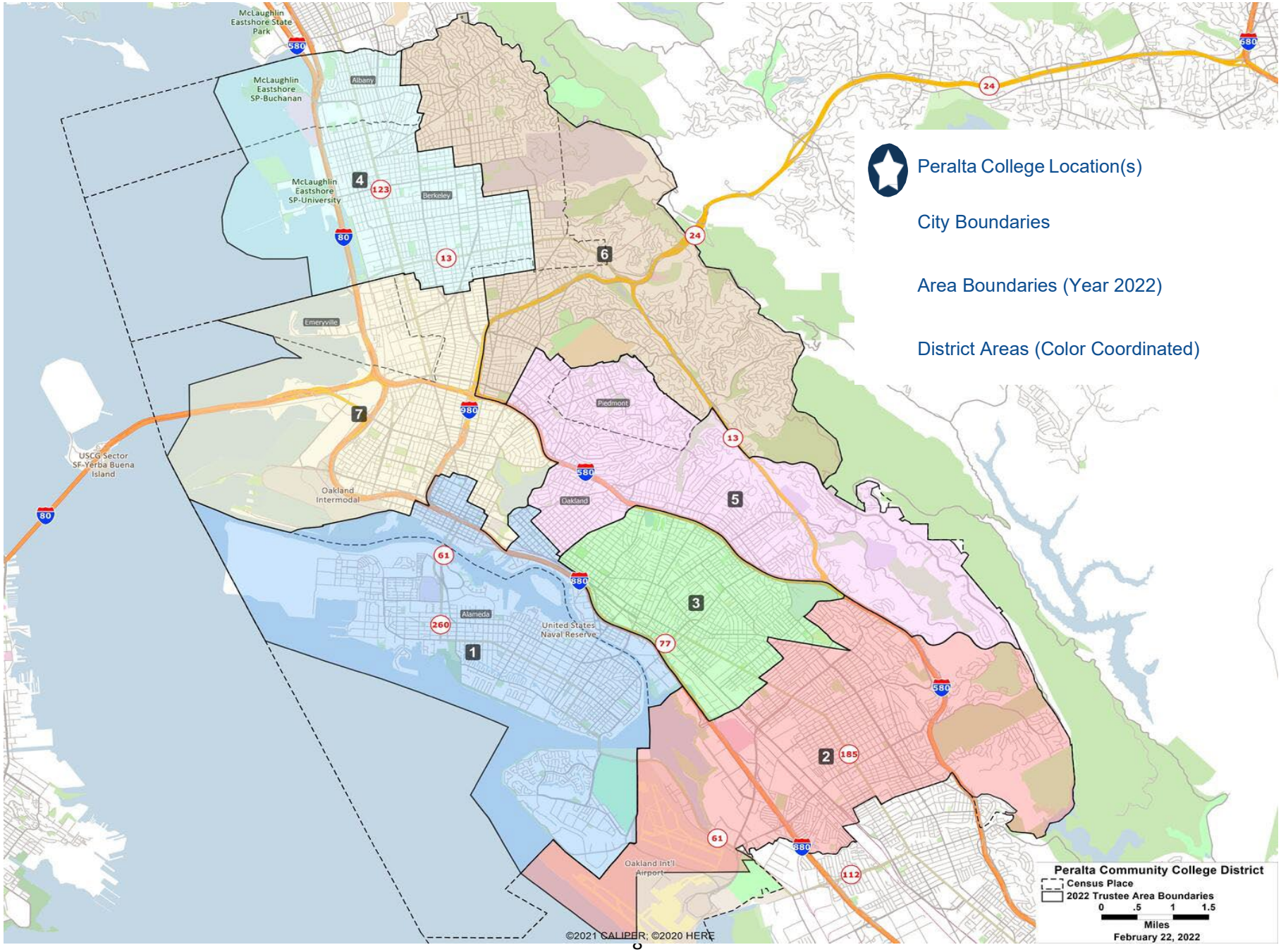
**Sheweet Yohannes**
*Board of Trustees*
*(Area 7)*

**Dr. Cindi Napoli–Abella Reiss**
*Board of Trustees*
*(Area 5)*

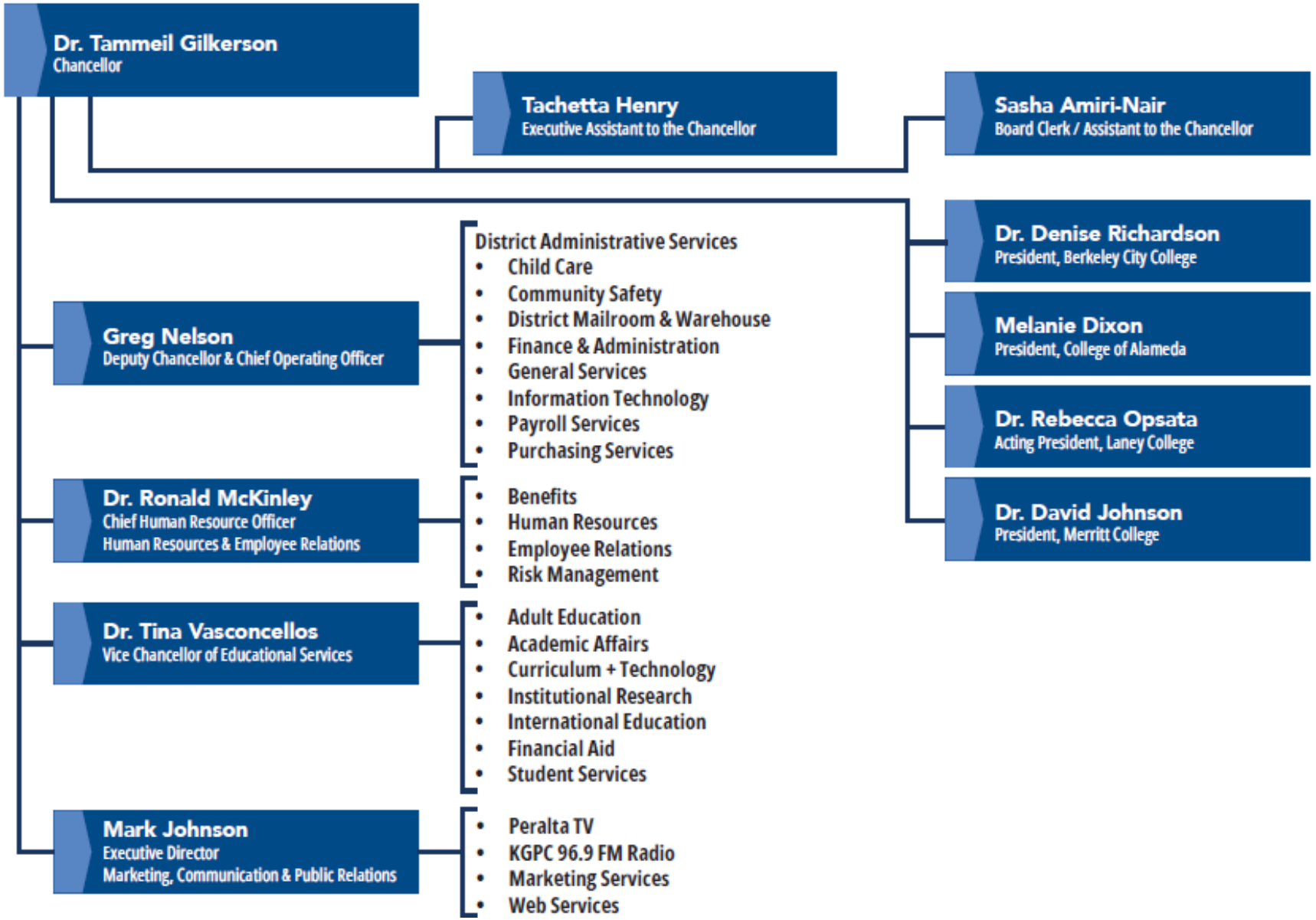
**Sophia Parmigiani**
*Student Trustee*

**Pierce Byrne**
*Student Trustee*

**Dr. Tammeil Gilkerson**
*Chancellor, Peralta CCD*
*Board Secretary*


Peralta College Location(s)
City Boundaries
Area Boundaries (Year 2022)
District Areas (Color Coordinated)
McLaughlin Eastshore State Park
McLaughlin Eastshore SP-Buchanan
McLaughlin Eastshore SP-University
Albany
Berkeley
Emeryville
Piedmont
Oakland
Oakland Intermodal
Alameda
United States Naval Reserve
USCG Sector SF-Yerba Buena Island
Oakland Int'l Airport
©2021 CALIPER; ©2020 HERE
Peralta Community College District
Census Place
2022 Trustee Area Boundaries
0 .5 1 1.5
Miles
February 22, 2022

# Executive Leadership Team



# 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<br>and Director of Fiscal<br>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<br>Vice Chancellors<br>College Presidents<br>Business Directors<br>Director of Fiscal<br>Services | New fiscal year discretionary distributed to colleges for internal discussion. |
| **February 17, 2025** | **Planning and<br>Budgeting Council** | Provide Governor's 2025-26 Proposed Budget.<br><br>Provide Tentative Budget Assumptions to the PBC.<br><br>Provide the Student Centered Funding Formula and Allocation data. |
| **February 21, 2025** | Deputy Chancellor & COO<br>Director of<br>Fiscal Services<br>**Planning &<br>Budgeting Council** | Review Budget Assumptions.<br><br>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<br>College Presidents<br>Vice Chancellors<br>Business Directors | Submit round 1 positions control worksheets with any changes to the Director of Fiscal Services. |

# Budget Development Calendar Fiscal Year (Continued)

| | | |
|---|---|---|
| **March 21, 2025** | Deputy Chancellor & COO<br>Director of Fiscal Services<br>**Planning & Budgeting Council** | 2025-26 preliminary budgets submissions are presented to the Planning and Budgeting Council.<br><br>Round 2 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors.<br><br>Colleges need to present budgets at PBC in March. |
| March 31, 2025 | Deputy Chancellor<br>College Presidents<br>Vice Chancellors<br>Business Directors | Submit discretionary budget worksheets to Director of Fiscal Services.<br><br>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<br><br>**Planning & Budgeting Council** | Chancellor's Cabinet updated on status of Preliminary Budget.<br><br>The Tentative Budget is presented at the PBC for the first read.<br><br>Budget presentations for District Service Center. |
| May 05, 2025* | Deputy Chancellor & COO | Governor May Revision releases. |
| **May 9, 2025** | Deputy Chancellor & COO<br>**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 – TBD at the April 18, 2025, PBC Meeting** | | |

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

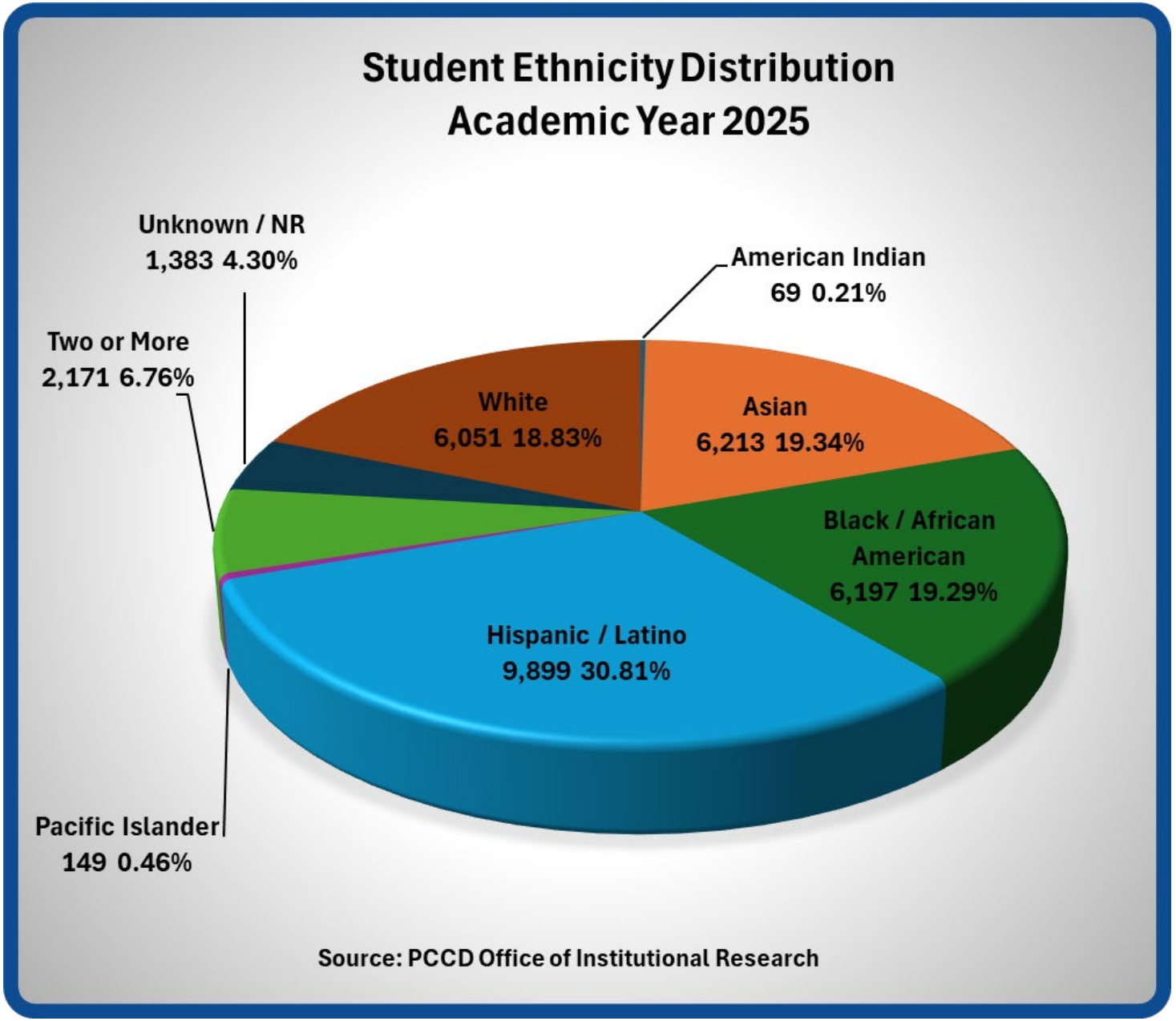
**Planning and Budgeting Council dates.**

# About the District

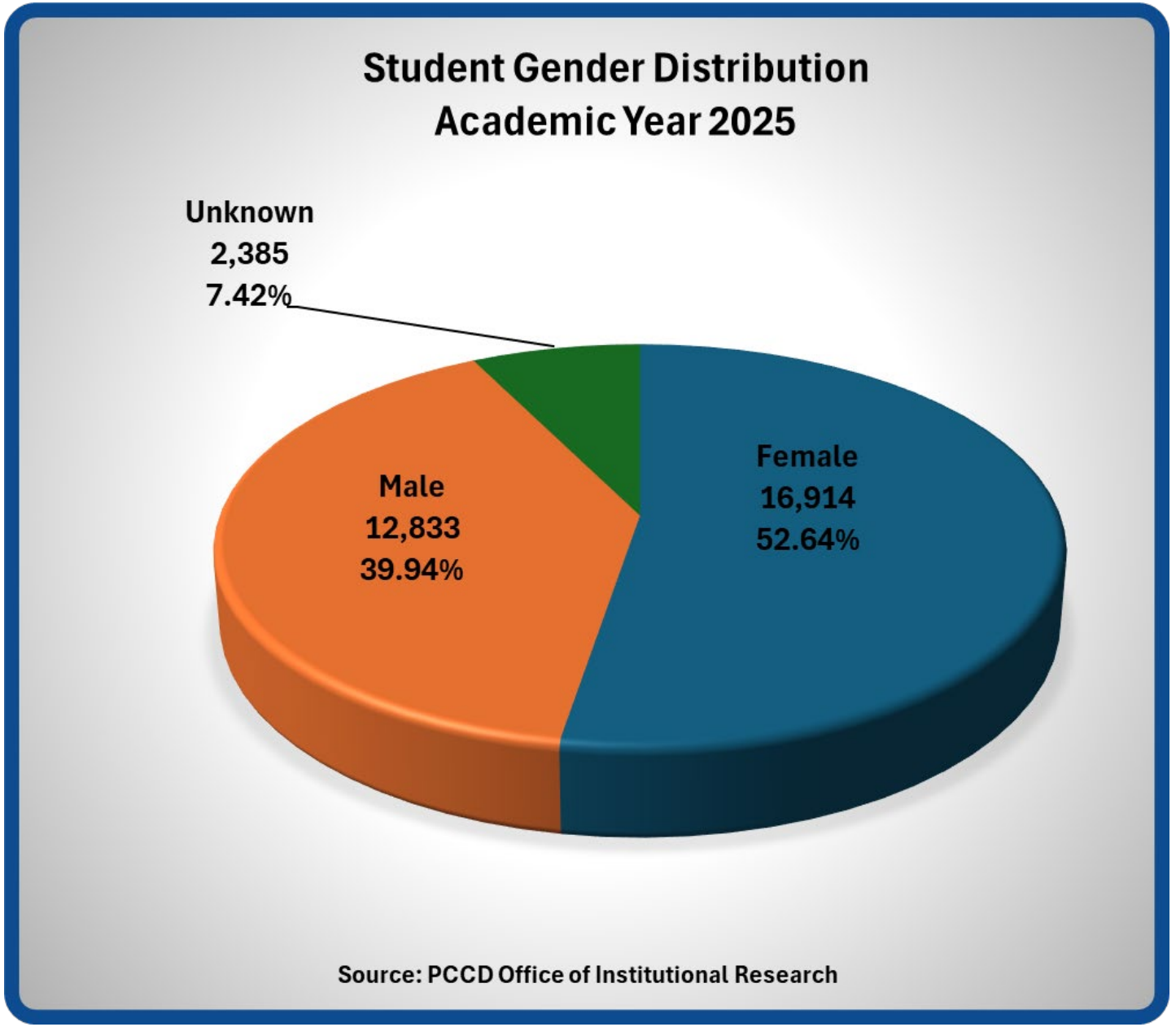
The Peralta District colleges are located in the beautiful San Francisco/Oakland Bay Area, which, adjacent to Silicon Valley, is known for its technology and innovation.

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 29,000 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.

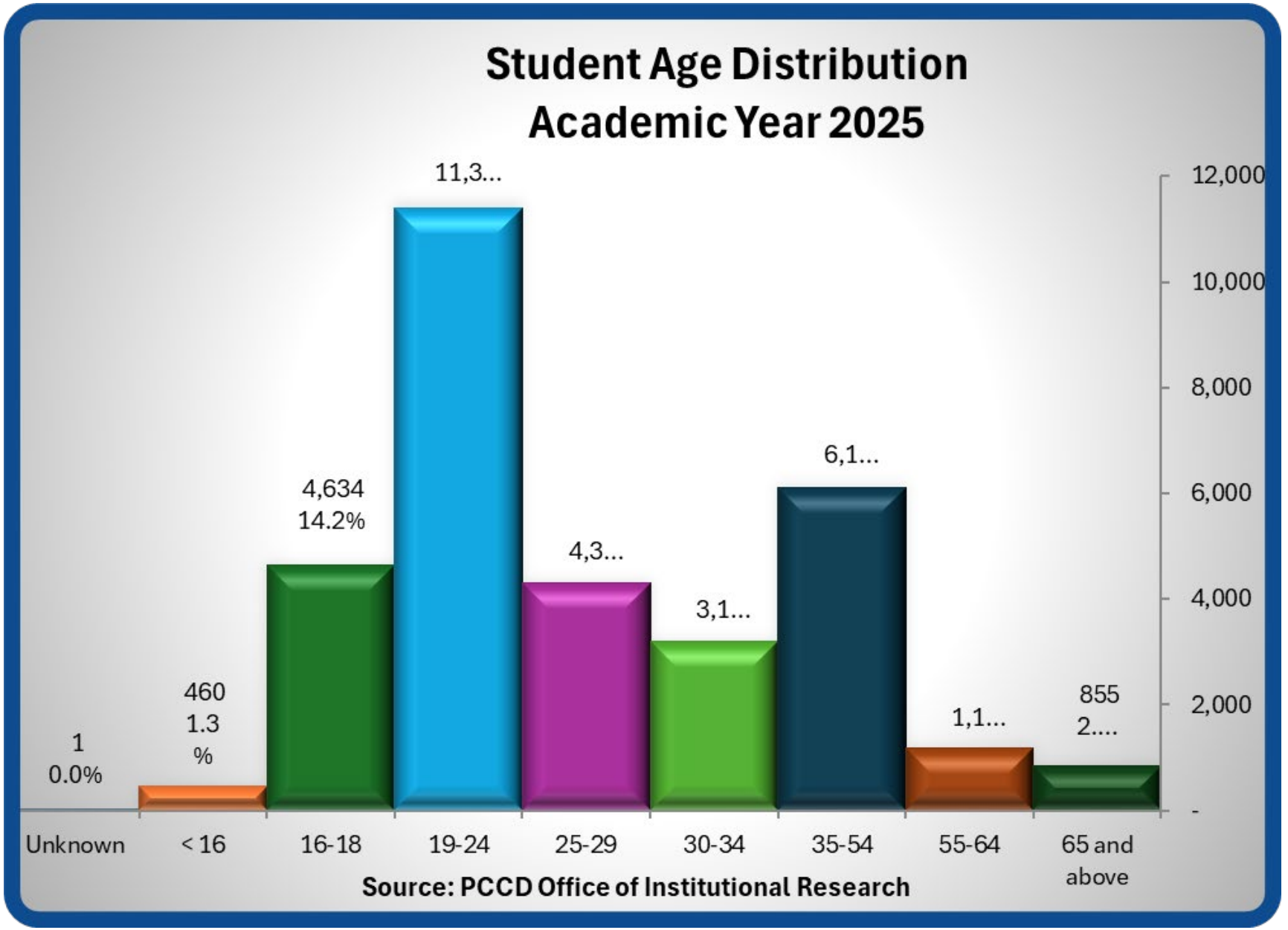
## Graph 1


Student Ethnicity Distribution
Academic Year 2025
Unknown / NR
1,383 4.30%
American Indian
69 0.21%
Two or More
2,171 6.76%
White
6,051 18.83%
Asian
6,213 19.34%
Black / African American
6,197 19.29%
Hispanic / Latino
9,899 30.81%
Pacific Islander
149 0.46%
Source: PCCD Office of Institutional Research

## Graph 2


Student Gender Distribution
Academic Year 2025
Unknown
2,385
7.42%
Female
16,914
52.64%
Male
12,833
39.94%
Source: PCCD Office of Institutional Research

## Graph 3


Student Age Distribution
Academic Year 2025
11,3...
4,634
14.2%
6,1...
4,3...
3,1...
460
1.3
%
1
0.0%
1,1...
855
2....
12,000
10,000
8,000
6,000
4,000
2,000
-
Unknown
< 16
16-18
19-24
25-29
30-34
35-54
55-64
65 and above
Source: PCCD Office of Institutional Research

# 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.

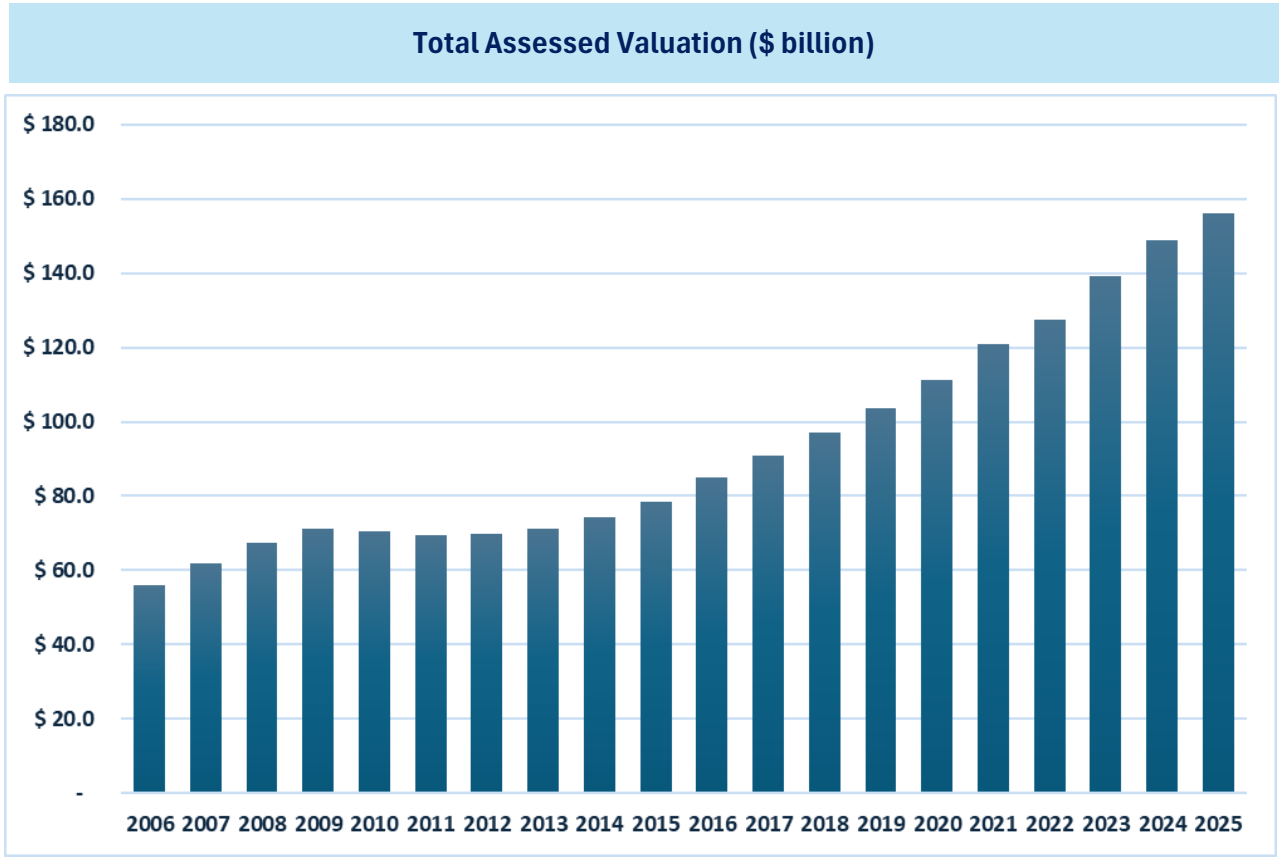
***State–Assessed Property***. Under the State Constitution, the State Board of Equalization assesses property of State–regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of 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 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 responsi1bilities 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 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, which account for approximately 86% of the revenue received.

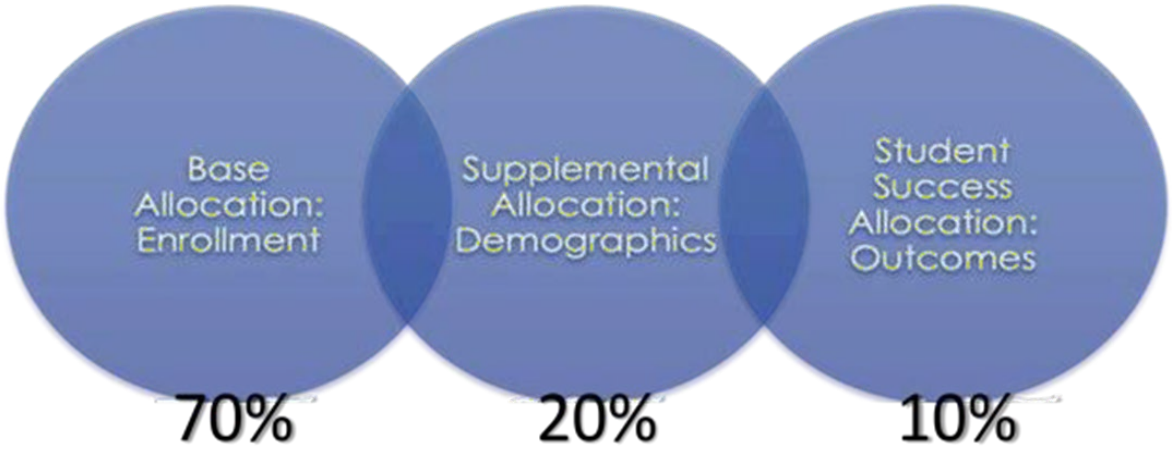
The Unrestricted General Fund accounts for all the revenues and expenditures used to finance the district's general operations. These include instruction, student services, administration, maintenance and operations, and information technology.

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 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 Tentative Budget reflects the SCFF Allocations for FY 2025–26 based on the Governor's 2054–65 Budget January Proposal. 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 Tentative Budget Total Computational Revenue (TCR)

State COLA
FY 25-26: 2.43%

| | SCFF Components & Metrics | FTES | Rate | Total |
|---|---|---|---|---|
| **Base Allocation** | Basic Allocation | | | 26,666,419 |
| Credit FTES: | 3-Year Average Credit | 12,498.50 | 5,423 | 67,780,338 |
| | Incarcerated Credit | 12.85 | 7,605 | 97,724 |
| | Special Admit | 1,149.75 | 7,605 | 8,743,787 |
| | CDCP | 145.79 | 7,605 | 1,108,725 |
| | Non Credit | 28.84 | 4,573 | 131,887 |
| | Subtotal | **13,835.73** | | **104,528,880** |
| Non-Credit FTES | | | | |
| | **Total Base + FTES Allocation** | **13,835.73** | | **104,528,880** |
| | | **Headcount** | **Rate** | **Total** |
| **Supplemental Allocation** | Pell Grant Recipients | 4,891.00 | 1,282 | 6,272,141 |
| | AB540 Students | 419.00 | 1,282 | 537,319 |
| | California Promise Grant Recipients | 11,294.00 | 1,282 | 14,483,245 |
| | **Total Supplemental Allocation** | **16,604.00** | | **21,292,706** |
| **Student Success Allocation** | | **Outcomes** | **Rate** | **Total** |
| All Students: | Associate Degrees for Transfer | 367.00 | 3,025 | 1,110,063 |
| | Associate Degrees | 722.00 | 2,269 | 1,637,872 |
| | Baccalaureate Degrees | 0.00 | 2,269 | 0 |
| | Credit Certificates | 269.00 | 1,512 | 406,821 |
| | Transfer Level Math and English | 526.00 | 1,512 | 795,495 |
| | Transfer to a Four Year Univesity | 883.00 | 1,134 | 1,001,552 |
| | Nine or More CTE Units | 2,258.00 | 756 | 1,707,440 |
| | Achieved Regional Living Wage | 2,448.00 | 756 | 1,851,116 |
| | **Subtotal** | **7,473.00** | | **8,510,358** |

# Table 1 – SCFF Calculations (Continued)

| | | | | |
|---|---|---|---|---|
| Pell Grant Recipients Bonus: | Associate Degrees for Transfer | 209.00 | 1,144 | 239,181 |
| | Associate Degrees | 409.00 | 858 | 351,047 |
| | Baccalaureate Degrees | 0.00 | 0 | 0 |
| | Credit Certificates | 121.00 | 572 | 69,237 |
| | Transfer Level Math and English | 212.00 | 572 | 121,307 |
| | Transfer to a Four Year Univesity | 381.00 | 429 | 163,507 |
| | Nine or More CTE Units | 904.00 | 286 | 258,636 |
| | Achieved Regional Living Wage | 629.00 | 286 | 179,957 |
| | **Subtotal** | **2,865.00** | | **1,382,872** |
| California Promise Grant Recipients Bonus: | Associate Degrees for Transfer | 298.00 | 763 | 227,355 |
| | Associate Degrees | 569.00 | 572 | 325,584 |
| | Baccalaureate Degrees | 0.00 | 0 | 0 |
| | Credit Certificates | 185.00 | 381 | 70,572 |
| | Transfer Level Math and English | 272.00 | 381 | 103,759 |
| | Transfer to a Four Year Univesity | 571.00 | 286 | 163,364 |
| | Nine or More CTE Units | 1,519.00 | 191 | 289,725 |
| | Achieved Regional Living Wage | 1,154.00 | 191 | 220,108 |
| | **Subtotal** | **4,568.00** | | **1,400,467** |
| | **Total Student Success Allocaiton** | **14,906.00** | | **11,293,697** |
| | **SCFF Calculated TCR** | | | **137,115,282** |
| | Hold Harmless Calculated TCR **(= Max TCR)** | | | **148,941,102** |
| | Hold Harmless Funding Amount | | | **11,825,820** |
| | 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 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 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 District and/or College, 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 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 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 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 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 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 (District Fund 69)

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

The OPEB Charge is a District–paid appropriation dedicated to making OPEB Bond–related payments. The OPEB Charge is fully paid for by the District’s funds and is not an amount that is collected from any employee. As such, funds are not related to any specific benefit to any specific employee or 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 (District Fund 01)

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

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

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

In 2006, the District entered six forward starting interest rate swaps corresponding with the six series of convertible zero–coupon securities, B–1 through B–6. On August 5, 2020, the third swap related to the B–3 tranche became effective. The District is paying a fixed rate of 5.279% and receiving one–month LIBOR. Historically, the fixed rate 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 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 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.

## 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 District's self–insured property, liability, and workers' compensation programs.

### Student Body Center Fee Funds

#### College of Alameda (Fund 81)
#### Laney College (Fund 82)
#### Merritt College (Fund 83)
#### Berkeley City College Fund 84)

The Student Body Center Fee Trust Fund 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.

### 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

Bond 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

# Tentative Budget Assumptions 2025-26

The following assumptions were utilized in developing the 2025–26 Tentative 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 |

# Tentative Budget Assumptions 2025-26

| REVENUE ASSUMPTIONS | FY 2024-2025 ADOPTED BUDGET ASSUMPTIONS | FY 2025-2026 ESTIMATED ASSUMPTIONS | FY 2026-2027 ESTIMATED ASSUMPTIONS | FY 2027-2028 ESTIMATED 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 |

# Tentative 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 |

# Tentative 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* | Estimated Proposed 2025-26 Rates* | Estimated Change from 2024-25 (Amount) | Estimated Change from 2024-25 (Percent) |
|---|---|---|---|---|
| Base Credit | $5,294 | $5,423 | $129 | 2.43% |
| Incarcerated Credit* | 7,425 | 7,605 | 180 | 2.43% |
| Special Admit Credit* | 7,425 | 7,605 | 180 | 2.43% |
| CDCP | 7,425 | 7,605 | 180 | 2.43% |
| Noncredit | 4,465 | 4,573 | 108 | 2.43% |
| Supplemental Point Value | 1,252 | 1,282 | 30 | 2.43% |
| Student Success Main Point Value | 738 | 756 | 18 | 2.43% |
| Student Success Equity Point Value | 186 | 191 | 5 | 2.43% |

*Ten districts receive higher credit FTES rates, as specified in statute

# Table 3 - 2024–25 SCFF Rates for Colleges and Centers (rounded)

| Allocations | 2024-25 Rates* | Estimated Proposed 2025-26 Rates* | Estimated Change from 2024-25 (Amount) | Estimated Change from 2024-25 (Percent) |
|---|---|---|---|---|
| **Single College District** | | | | |
| Small College | 6,508,449 | 6,666,604 | 158,155 | 2.43% |
| Medium College | 8,677,936 | 8,888,810 | 210,874 | 2.43% |
| Large College | 10,847,420 | 11,111,012 | 263,592 | 2.43% |
| **Multi College District** | | | | |
| Small College | 6,508,449 | 6,666,604 | 158,155 | 2.43% |
| Medium College | 7,593,194 | 7,777,708 | 184,515 | 2.43% |
| Large College | 8,677,936 | 8,888,810 | 210,874 | 2.43% |
| Designated Rural College | 2,070,088 | 2,120,391 | 50,303 | 2.43% |
| State Approved Centers | 2,169,484 | 2,222,202 | 52,718 | 2.43% |
| **Grandparented Centers** | | | | |
| Small Center | 271,187 | 277,777 | 6,590 | 2.43% |
| Small Medium Center | 542,371 | 555,551 | 13,180 | 2.43% |
| Medium Center | 1,084,741 | 1,111,100 | 26,359 | 2.43% |
| Medium Large Center | 1,627,112 | 1,666,651 | 39,539 | 2.43% |
| Large Center | 2,169,484 | 2,222,202 | 52,718 | 2.43% |

# 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

| Column1 | 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 P1 | 2,299 | 2,652 | 4,477 | 2,991 | 12,419 |
| **Average** | **2,371** | **2,824** | **4,663** | **3,100** | **12,957** |
| Percentage | 18.30% | 21.80% | 35.99% | 23.92% | 100.00% |

**Annotation:**

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

# Table 5 – FTES Statistics

## Peralta Community College District
## 2025-26 Tentative Budget

## FTES STATISTICS, 2017-18 TO 2024-25

| FTES | 2017-18 | % CH | 2018-19 | % CH2 | 2019-20 | %CH | 2020-21 | %CH |
|---|---|---|---|---|---|---|---|---|
| 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%** |

| FTES | 2021-22 | % CH | 2022-23 | % CH2 | 2023-24 | %CH | 2024-25 | %CH |
|---|---|---|---|---|---|---|---|---|
| Credit | 11,614 | -10.6% | 12,667 | 9.1% | 13,264 | 4.7% | 12,209 | -8.0% |
| Non-Credit | 161 | -17.2% | 262 | 62.6% | 259 | -1.1% | 210 | -19.2% |
| **Total** | **11,776** | **-10.7%** | **12,929** | **9.8%** | **13,524** | **4.6%** | **12,419** | **-8.2%** |

**Source:**
**CCFS-320 Recal (2017-2024), P1 (2025)**

# Table 6 – Multi–Year Budget Forecast

## Tentative Budget FY2025- 2026 Unrestricted General Fund Multi-Year Projections

| Revenues: | Actual FY 2021-22 With Hold Harmless | Actual FY 2022-23 With Hold Harmless | Actual FY 2023-24 With Hold Harmless | Estimated Actual FY 2024-25 With Hold Harmless | Tentative 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 |
|---|---|---|---|---|---|---|---|---|
| Federal Revenue | - | 3,999,858 | 127,199 | - | - | - | - | - |
| State Revenue[1] | 77,818,251 | 76,646,752 | 78,555,516 | 80,824,698 | 80,395,118 | 81,962,430 | 82,042,667 | 82,245,781 |
| Local Revenue [2] | 70,064,158 | 78,864,097 | 84,271,811 | 86,967,034 | 83,456,830 | 83,545,676 | 83,600,862 | 83,821,883 |
| **Total Revenues:** | **147,882,409** | **159,510,707** | **162,954,526** | **167,791,732** | **163,851,949** | **165,508,106** | **165,643,529** | **166,067,664** |
| **Expenditures:** | | | | | | | | |
| Full Time Academic[3] | 24,407,728 | 24,817,309 | 28,447,518 | 26,150,669 | 31,203,986 | 32,764,185 | 34,402,394 | 36,122,514 |
| Academic Administration [3] | 5,779,597 | 6,350,800 | 6,908,462 | 6,403,339 | 6,092,106 | 6,396,711 | 6,716,547 | 7,052,374 |
| Other Faculty [3] | 6,474,025 | 7,000,333 | 6,441,598 | 5,726,740 | 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 | 18,463,316 | 13,759,244 | 14,447,206 | 15,169,567 | 15,928,045 |
| Classified Administration [3] | 5,236,676 | 6,237,341 | 5,947,418 | 4,675,948 | 3,396,149 | 3,565,956 | 3,744,254 | 3,931,466 |
| Classified Salary [3] | 24,338,140 | 25,972,534 | 29,153,234 | 25,306,054 | 24,155,680 | 25,363,464 | 26,631,637 | 27,963,219 |
| Fringe Benefits[4] | 41,112,614 | 41,869,803 | 45,502,208 | 52,444,294 | 47,067,109 | 49,420,464 | 51,891,488 | 54,486,062 |
| Bad Debts [5] | 1,459,776 | 2,029,932 | 1,997,359 | 500,000 | 450,000 | 500,000 | 500,000 | 500,000 |
| Books, Supplies, Svcs | 16,651,928 | 18,278,171 | 20,967,411 | 19,740,993 | 21,959,702 | 22,179,299 | 22,401,092 | 22,849,114 |
| 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 | 4,850,000 | 6,600,000 | 6,850,000 | 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 | | | | | | (6,000,000) | (13,700,000) | (21,250,000) |
| **Total Expenses:** | **146,004,235** | **156,360,824** | **170,879,260** | **173,596,647** | **164,606,305** | **165,224,960** | **164,175,590** | **164,348,713** |
| **Beginning Fund Balance:** | **23,666,688** | **25,536,583** | **29,248,113** | **21,323,379** | **15,518,464** | **14,764,108** | **15,047,254** | **16,515,192** |
| Net Increase (Decrease) | 1,878,174 | 3,149,883 | (7,924,734) | (5,804,915) | (754,356) | 283,146 | 1,467,938 | 1,718,951 |
| Audit Adjustment/Prior Year | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Ending Fund Balance:**[10] | **25,544,862** | **28,686,466** | **21,323,379** | **15,518,464** | **14,764,108** | **15,047,254** | **16,515,192** | **18,234,143** |
| **Fund Balance %**[10] | **17.50%** | **18.35%** | **12.48%** | **8.94%** | **8.97%** | **8.79%** | **9.28%** | **9.82%** |
| Board Approved Reserve Policy | | | | | 8.00% | 8.50% | 9.00% | 9.50% |

# Table 6 – Multi–Year Budget Forecast (continued)

**Revenue Assumptions**

[1] State revenue for FY 2025-26 includes a deficit factor of 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 $450,000. $500,000 from FY 2026-27 and beyond.

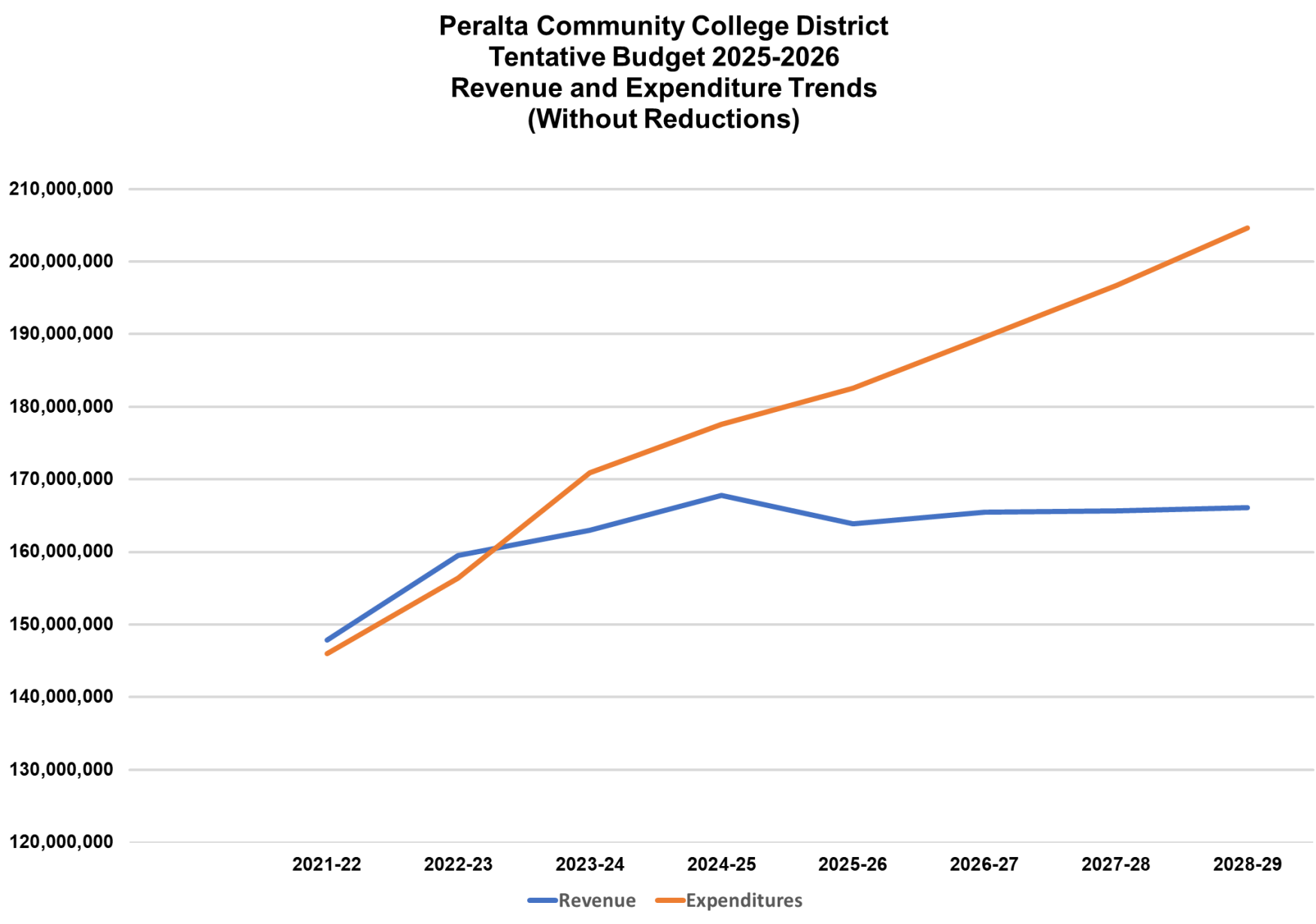
[6] Other Outgo: $1,600,000 (Property Insurance $400,000, General Fund contribution to DSPS $1,200,000).

[7] Additional OPEB bond payments per Board approved (2/2025) OPEB Bond Payment Plan
Note: OPEB - Debt payment required $17.0M for FY 2025-26; $6.7M to come from Fund 69 (7.5%of Active Employees).
Remainder from Fund 94 (OPEB Trust) for $10.3M. Additional $3.0M from Fund 01(GF).

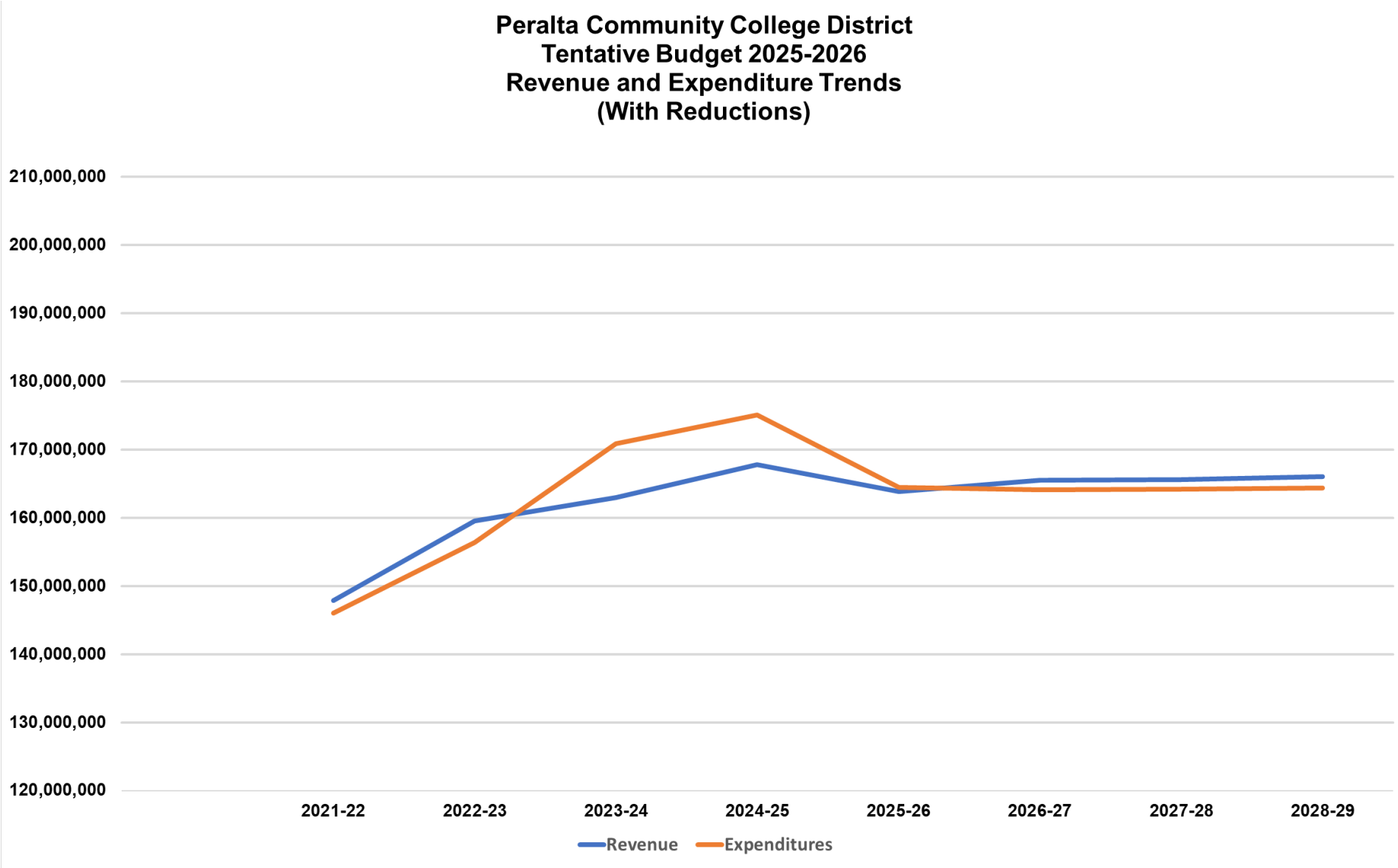
[8] Allocated budget for SEIU vacation payout, investment to PARS for STRS and PERS, and resignation incentive program.

[10] Required Reserve Balance for FY 2025-26 is 8%.

# Graph 4 – Revenue and Expenditure Trends (Without Reductions)

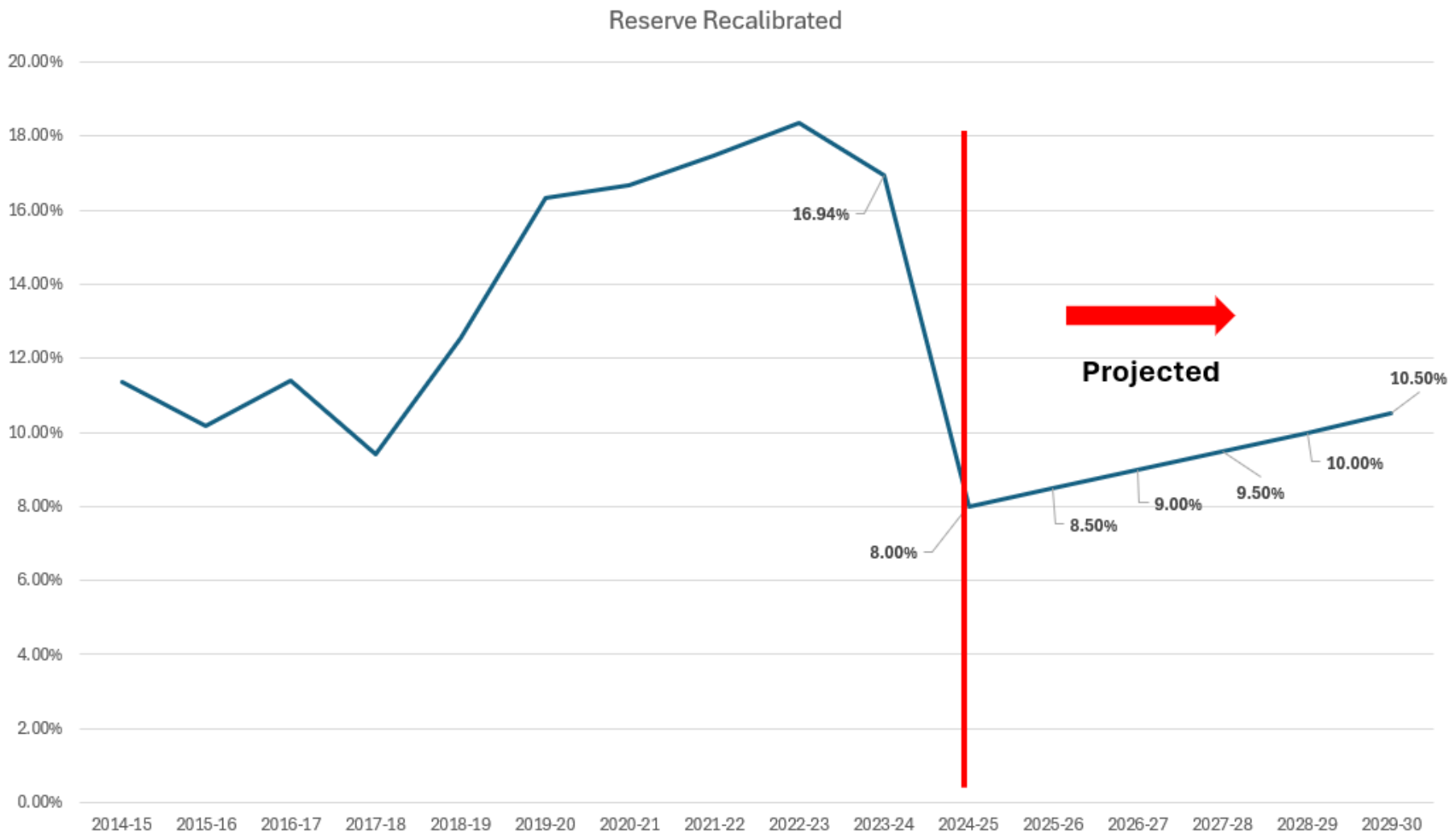


# Graph 5 – Revenue and Expenditure Trends (With Reductions)



# Graph 6 – Recap of Reserve History in the District

# Graph 7 – Reserve Recalibrated



# Table 7 – Statement of Changes in Fund Balance

**Tentative Budget FY2025- 2026 Unrestricted General Fund**

**STATEMENT OF CHANGES IN FUND BALANCE**

| | Actual FY 2021-22 | Actual FY 2022-23 | Actual FY 2023-24 | Estimated Actual FY 2024-25 | Tentative Budget FY 2025-26 | % Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Federal Revenue | - | 3,999,858 | 127,199 | - | - | - |
| State Revenue | 77,818,251 | 76,646,752 | 78,555,516 | 80,824,698 | 80,395,118 | -0.53% |
| Local Revenue | 70,064,158 | 78,864,097 | 84,271,811 | 86,967,034 | 83,456,830 | -4.04% |
| **Total Revenues:** | **147,882,409** | **159,510,707** | **162,954,526** | **167,791,732** | **163,851,949** | **-4.57%** |
| **Expenditures:** | | | | | | |
| Full Time Academic | 24,407,728 | 24,817,309 | 28,447,518 | 26,150,669 | 31,203,986 | 19.32% |
| Academic Administration | 5,779,597 | 6,350,800 | 6,908,462 | 6,403,339 | 6,092,106 | -4.86% |
| Other Faculty | 6,474,025 | 7,000,333 | 6,441,598 | 5,726,740 | 6,133,707 | 7.11% |
| Part Time Academic | 13,406,618 | 15,199,651 | 17,528,380 | 18,463,316 | 13,759,244 | -25.48% |
| Classified Administration | 5,236,676 | 6,237,341 | 5,947,418 | 4,675,948 | 3,396,149 | -27.37% |
| Classified Salary | 24,338,140 | 25,972,534 | 29,153,234 | 25,306,054 | 24,155,680 | -4.55% |
| Fringe Benefits | 41,112,614 | 41,869,803 | 45,502,208 | 52,444,294 | 47,467,109 | -9.49% |
| Bad Debts | 1,459,776 | 2,029,932 | 1,997,359 | 500,000 | 450,000 | -10.00% |
| Books, Supplies, Svcs | 16,651,928 | 18,278,171 | 20,967,411 | 19,740,993 | 21,959,702 | 11.24% |
| 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 | 4,850,000 | 6,600,000 | 36.08% |
| 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** | **173,596,647** | **165,006,305** | **-4.95%** |
| **Beginning Fund Balance:** | **23,666,688** | **25,536,583** | **29,248,113** | **21,323,379** | **15,518,464** | **-27.22%** |
| Net Increase (Decrease) | 1,878,174 | 3,149,883 | (7,924,734) | (5,804,915) | (1,154,356) | -80.11% |
| Audit Adjustment/Prior Year | | 0 | 0 | 0 | 0 | 0.00% |
| **Ending Fund Balance:** | **25,544,862** | **28,686,466** | **21,323,379** | **15,518,464** | **14,364,108** | **-7.44%** |
| **Fund Balance %** | **17.50%** | **18.35%** | **12.48%** | **8.94%** | **8.71%** | **-2.62%** |

# Table 8 – Summary of Funds

## Peralta Community College District
## 2025-26 Tentative Budget

## SUMMARY OF FUNDS

| | FUNDS | Restriction (Unrestricted / Highly Restricted) | Beginning Fund Balance July 1, 2025 | 2025-26 Tentative Revenue | 2025-26 Tentative Expense | Ending Fund Balance June 30, 2026 |
|---|---|---|---|---|---|---|
| **General** | | | | | | |
| 01 | Unrestricted | UR | 14,518,464 | 163,851,949 | 165,006,305 | 13,364,108 |
| 11 | Restricted | HR | 61,873,168 | 76,728,925 | 76,728,925 | 61,873,168 |
| | **General Funds Total** | | **76,391,632** | **240,580,874** | **241,735,230** | **75,237,276** |
| **Other** | | | | | | |
| 03 | Community Service (Fee Based) Fund | UR | 106,049 | 55,608 | 55,608 | 106,049 |
| 07 | Bookstore Commission Fee Fund | UR | 229,012 | 113,854 | 113,854 | 229,012 |
| 08 | Measure E - Parcel Tax Fund | HR | - | 8,000,000 | 8,000,000 | - |
| 10 | Facility Rental Fund | UR | 3,077,292 | 1,679,605 | 1,679,605 | 3,077,292 |
| 12 | Measure B - Parcel Tax Fund | HR | 357,674 | 10,000 | 10,000 | 357,674 |
| 30 | Contract Education Fund | HR | 1,788,590 | 579,718 | 579,718 | 1,788,590 |
| 43 | Measure G - General Obligation Bond Fund | | 47,727,242 | - | - | 47,727,242 |
| 44 | Measure G - GOB Series C-1 Fund | HR | 112,502,764 | 500,000 | - | 113,002,764 |
| 45 | Measure G - GOB Series C-2 Fund | HR | 31,538,516 | - | - | 31,538,516 |
| 58 | Faculty Professional Development Fund | HR | 4,000 | 140,000 | 140,000 | 4,000 |
| 59 | Parking Fund | HR | 110,622 | - | - | 110,622 |
| 61 | Capital Outlay Fund | HR | 41,572,676 | 27,185,500 | 53,277,897 | 15,480,279 |
| 62 | Parking Mitigation Fund | HR | 4,545,762 | 150,000 | - | 4,695,762 |
| 63 | Measure A - General Obligation Fund | HR | 936,410 | - | - | 936,410 |
| 68 | Child Development Fund | HR | 4,930,862 | 2,862,453 | 2,497,377 | 5,295,938 |
| 69 | OPEB Reserve Fund | HR | 4,382,629 | 9,759,975 | 9,759,975 | 4,382,629 |

# Table 8 – Summary of Funds (continued)

## Peralta Community College District
## 2025-26 Tentative Budget

## SUMMARY OF FUNDS

| | FUNDS | Restriction (Unrestricted / Highly Restricted) | Beginning Fund Balance July 1, 2025 | 2025-26 Tentative Revenue | 2025-26 Tentative Expense | Ending Fund Balance June 30, 2026 |
|---|---|---|---|---|---|---|
| 71 | Trust and Agency Fund | HR | 138,985 | 10,000 | 10,000 | 138,985 |
| 72 | Student Representation Fee Fund | HR | 467,386 | 40,000 | 40,000 | 467,386 |
| 75 | Project Trust Fund | HR | 603,423 | 30,000 | 30,000 | 603,423 |
| 80 | Self-Insurance Fund | HR | - | 3,665,615 | 3,665,615 | - |
| 81 | Student Center Fund (College of Alameda) | HR | 376,831 | 9,000 | 9,000 | 376,831 |
| 82 | Student Center Fund (Laney College) | HR | 563,418 | 12,000 | 12,000 | 563,418 |
| 83 | Student Center Fund (Merritt College) | HR | 216,604 | 8,000 | 8,000 | 216,604 |
| 84 | Student Center Fund (Berkeley City College) | HR | 321,237 | 12,000 | 12,000 | 321,237 |
| 89 | Student Financial Aid Fund | HR | - | 46,144,281 | 46,144,281 | - |
| | **Other Funds Total** | | **256,497,984** | **100,967,609** | **126,044,930** | **231,420,663** |
| | **All Funds Total** | | **332,889,616** | **341,548,483** | **367,780,160** | **306,657,939** |

# Table 9 – Summary of Funds - Revenues

## Peralta Community College District
## 2025-26 Tentative Budget

## SUMMARY OF FUNDS - REVENUES

| Fiscal Year | Actual FY 2021-22 | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **General** | | | | | |
| 01 Unrestricted | 157,525,784 | 147,344,073 | 168,511,652 | 167,791,732 | 163,851,949 |
| 11 Restricted | 82,410,991 | 97,788,405 | 67,344,516 | 112,677,595 | 76,728,925 |
| **General Funds Total** | **239,936,775** | **245,132,478** | **235,856,168** | **280,469,327** | **240,580,874** |
| **Other** | | | | | |
| 03 Community Service (Fee Based) Fund | 72,530 | 57,858 | 70,891 | 48,173 | 55,608 |
| 07 Bookstore Commission Fee Fund | 10,553 | 27,483 | 10,000 | 228,241 | 113,854 |
| 08 Measure E - Parcel Tax Fund | 8,129,053 | 8,084,628 | 8,160,236 | 8,000,000 | 8,000,000 |
| 10 Facility Rental Fund | 3,204,891 | 1,821,687 | 2,335,100 | 2,055,917 | 1,679,605 |
| 12 Measure B - Parcel Tax Fund | 56,115 | - | 57,800 | 9,721 | 10,000 |
| 30 Contract Education Fund | 523,846 | 658,716 | 1,652,324 | 428,032 | 579,718 |
| 43 Measure G - General Obligation Bond Fund | 1,867,692 | 125,153,537 | 3,605,107 | 979,407 | - |
| 44 Measure G - GOB Series C-1 Fund | - | - | - | 117,382,533 | 500,000 |
| 45 Measure G - GOB Series C-2 Fund | - | - | - | - | - |

# Table 9 – Summary of Funds - Revenues (continued)

## Peralta Community College District
## 2025-26 Tentative Budget

## SUMMARY OF FUNDS - REVENUES

| Fiscal Year | Actual FY 2021-22 | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| 58 Faculty Professional Development Fund | 298,005 | 138,000 | 138,000 | 138,000 | 140,000 |
| 59 Parking Fund | 150,416 | 100 | - | 60 | - |
| 61 Capital Outlay Fund | 10,029,327 | 15,038,516 | (2,896,433) | 25,623,622 | 27,185,500 |
| 62 Parking Mitigation Fund | 474,119 | - | | | 150,000 |
| 63 Measure A - General Obligation Fund | 950,348 | - | 651,693 | 2,158 | - |
| 68 Child Development Fund | 2,001,176 | 1,967,800 | 3,249,228 | 2,812,115 | 2,862,453 |
| 69 OPEB Reserve Fund | 5,973,003 | 12,049,468 | 2,797,239 | 6,813,269 | 9,759,975 |
| 71 Trust and Agency Fund | 15,183 | 503 | 10,587 | 5,558 | 10,000 |
| 72 Student Representation Fee Fund | 83,036 | 17,432 | 90,408 | 101,713 | 40,000 |
| 75 Project Trust Fund | 63,585 | 78,342 | 87,063 | 105,134 | 30,000 |
| 80 Self-Insurance Fund | 491,135 | 1,550,000 | 639,472 | 3,665,615 | 3,665,615 |
| 81 Student Center Fund (College of Alameda) | 55,774 | 10,162 | 92,078 | 70,787 | 9,000 |
| 82 Student Center Fund (Laney College) | 45,396 | 13,672 | 38,312 | 56,223 | 12,000 |
| 83 Student Center Fund (Merritt College) | 35,140 | 7,178 | 28,064 | 41,079 | 8,000 |
| 84 Student Center Fund (Berkeley City College) | 29,022 | 7,746 | 23,982 | 36,438 | 12,000 |
| 89 Student Financial Aid Fund | 21,033,358 | 28,734,529 | 25,242,377 | 33,286,173 | 46,144,281 |
| **Other Funds Total** | **55,592,703** | **195,417,358** | **46,083,527** | **201,889,968** | **100,967,609** |
| **All Funds Total** | **295,529,477** | **440,549,836** | **281,939,695** | **482,359,295** | **341,548,483** |

# Table 10 – Summary of Funds - Expenses

## Peralta Community College District
## 2025-26 Tentative Budget

## SUMMARY OF FUNDS - EXPENSES

| Fiscal Year | Actual FY 2021-22 | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **General** | | | | | |
| 01 Unrestricted | 146,004,235 | 156,360,824 | 170,879,260 | 173,596,647 | 165,006,305 |
| 11 Restricted | 79,651,585 | 75,651,205 | 68,018,822 | 62,738,112 | 76,728,925 |
| **General Funds Total** | **225,655,820** | **232,012,029** | **238,898,082** | **236,334,759** | **241,735,230** |
| **Other** | | | | | |
| 03 Community Service (Fee Based) Fund | 51,772 | 46,447 | 46,071 | 32,053 | 55,608 |
| 07 Bookstore Commission Fee Fund | 22,327 | 6,299 | 72,103 | 6,842 | 113,854 |
| 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 | 2,191,758 | 1,679,605 |
| 12 Measure B - Parcel Tax Fund | 659,801 | (35,077) | 41,111 | 37,158 | 10,000 |
| 30 Contract Education Fund | 295,938 | 502,620 | 1,080,459 | 177,748 | 579,718 |
| 43 Measure G - General Obligation Bond Fund | 15,312,269 | 40,880,089 | 53,857,195 | 48,706,649 | - |
| 44 Measure G - GOB Series C-1 Fund | - | - | - | 4,879,769 | - |
| 45 Measure G - GOB Series C-2 Fund | - | - | - | 31,538,516 | - |
| 58 Faculty Professional Development Fund | 73,813 | 81,025 | 400,936 | 138,000 | 140,000 |
| 59 Parking Fund | 2,298 | 29,729 | 7,927 | - | - |
| 61 Capital Outlay Fund | (299,664) | 2,293,292 | 2,884,781 | 14,931,115 | 53,277,897 |
| 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 Tentative Budget

## SUMMARY OF FUNDS - EXPENSES

| Fiscal Year | Actual FY 2021-22 | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| 68 Child Development Fund | 1,568,737 | 1,506,715 | 1,868,545 | 2,050,250 | 2,497,377 |
| 69 OPEB Reserve Fund | 8,168,423 | 8,317,475 | 5,677,086 | 6,800,000 | 9,759,975 |
| 71 Trust and Agency Fund | 27,644 | 44,576 | 56,912 | 7,007 | 10,000 |
| 72 Student Representation Fee Fund | 5,514 | 39,941 | 23,280 | 18,467 | 40,000 |
| 75 Project Trust Fund | 12,117 | 27,514 | 9,888 | 49,850 | 30,000 |
| 80 Self-Insurance Fund | 413,791 | 1,470,132 | 1,915,714 | 2,459,174 | 3,665,615 |
| 81 Student Center Fund (College of Alameda) | - | - | - | - | 9,000 |
| 82 Student Center Fund (Laney College) | - | 36,417 | 463 | 4,921 | 12,000 |
| 83 Student Center Fund (Merritt College) | 6,028 | 5,449 | 5,451 | - | 8,000 |
| 84 Student Center Fund (Berkeley City College) | - | 983 | 11,648 | - | 12,000 |
| 89 Student Financial Aid Fund | 21,313,253 | 24,634,939 | 28,003,919 | 34,608,200 | 46,144,281 |
| **Other Funds Total** | **63,569,250** | **102,354,477** | **131,515,863** | **156,637,477** | **126,044,930** |
| **All Funds Total** | **289,225,070** | **334,366,505** | **370,413,945** | **392,972,236** | **367,780,160** |

# District Office / Central Services

# Table 11 – Fund 01 (District Office)

## Unrestricted General Fund Summary (Fund 01)
## 2025-26 Tentative Budget

## District Service Center (Location 1)

| Description | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative 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 | 939,660 | 1,047,652 | 1,100,035 | 1,155,036 |
| Other Faculty | 995,543 | 808,127 | 437,124 | 550,132 | 577,639 | 606,521 |
| Part Time Academic | 228,089 | 168,099 | 149,980 | 130,000 | 136,500 | 143,325 |
| Classified Salary | 10,811,641 | 12,503,388 | 11,816,722 | 11,924,041 | 12,520,243 | 13,146,255 |
| Classified Administrator | 3,902,243 | 4,232,604 | 3,574,048 | 3,838,666 | 4,030,599 | 4,232,129 |
| Fringe Benefits | 8,918,759 | 10,317,633 | 14,784,144 | 16,688,741 | 17,523,178 | 18,399,337 |
| Books, Supplies, Services | 14,368,216 | 14,869,714 | 18,782,790 | 19,967,327 | 19,967,327 | 19,967,327 |
| Equipment Cap Outlay | 157,170 | 314,009 | 188,110 | 246,972 | 246,972 | 246,972 |
| Debt Service Transfer | - | - | - | - | - | - |
| Other Transfers | 8,228,719 | 7,479,483 | 4,850,000 | 12,850,000 | 12,850,000 | 12,850,000 |
| Reserve for Contingency | - | | | | - | - |
| **Total Expense** | **48,460,128** | **51,821,277** | **55,522,578** | **67,243,531** | **68,952,493** | **70,746,902** |

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

# TENTATIVE 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 | 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 |
| Assoc Vice Chanc for Finance | Marla Williams-Powell | 1.00 |
| Asst Chief Stationary Engineer | Benancio Aranda | 1.00 |
| Asst Chief Stationary Engineer | Vacant | 1.00 |
| Asst To The Chancellor | Shaghayegh Amiri | 1.00 |
| Benefits Manager | Phoenix Lara | 1.00 |
| Buyer/Contract Specialist | John Hiebert | 1.00 |
| Chancellor | Tammeil Gilkerson | 1.00 |
| Chief Stationary Engineer | Rodney Lampkin | 1.00 |
| Chief Technology & IS Officer | Antoine Mehouelley | 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 | Damon Ballard | 1.00 |
| Custodian | Maria Rojas De Flores | 1.00 |
| DAS President | Matthew Goldstein | 0.70 |
| Deputy Chancellor & COO | Greg Nelson | 1.00 |
| Dir Of Empl Rel & Diversity | Andrea Epps | 1.00 |
| Dir of Facilities and Operatns | Bc Hoff | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## DISTRICT

| Position/Title | Name | FTE |
|---|---|---|
| Dir Of Human Resources | Natasha Spivey | 1.00 |
| Dir, Intn'l Svcs & Studt Supt | Thomas Torres-Gil | 1.00 |
| Director of Capital Projects | Amy Marshall | 1.00 |
| 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 | Ofelia Mendoza | 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 | Cindi Napoli-Abella Reiss | 1.00 |
| District Trustee | Dyana Polk | 1.00 |
| District Trustee | Edward Withrow | 1.00 |
| District Trustee | Louis Quindlen | 1.00 |
| District Trustee | Nicky González Yuen | 1.00 |
| District Trustee | Paulina González-Brito | 1.00 |
| District Trustee | Sheweet Yohannes | 1.00 |
| Enterprise Business Analyst | Vacant | 1.00 |
| Exec Asst/Employee Relatio (C) | Arlene Lontoc | 1.00 |
| Exec Asst/Finance & Accounting | Richard Ferreira | 1.00 |
| Exec Asst/General Services (C) | 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 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## DISTRICT

| Position/Title | Name | FTE |
|---|---|---|
| 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 | 1.20 |
| Faculty Release/Negotiator | Jennifer Shanoski | 1.21 |
| 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 |
| Groundsworker-Gardener | Andre Gonzalez | 1.00 |
| Groundsworker-Gardener | David Haynes | 1.00 |
| Groundsworker-Gardener | Francisco Barrera Zamora | 1.00 |
| Groundsworker-Gardener | Isaias Flores | 1.00 |
| Groundsworker-Gardener | Nestor Alvarado | 1.00 |
| Groundsworker-Gardener | Pedro Valladares | 1.00 |
| Groundsworker-Gardener | Vacant | 1.00 |
| Help Desk Spt Tech I (Trainee) | Terry Watson | 1.00 |
| Help Desk Support Tech II | Max Voong | 1.00 |
| Human Resources Analyst (C) | Elizabeth Palafox | 1.00 |
| Human Resources Analyst (C) | Marshniel Chandra | 1.00 |
| Human Resources Generalist | Angela Perry | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## DISTRICT

| Position/Title | Name | FTE |
|---|---|---|
| Human Resources Generalist | Noha Basilious | 1.00 |
| Human Resources Generalist | Vacant | 2.00 |
| Infosec Program Coordinator/Ne | Daniel Park | 1.00 |
| Internal Auditor | Momo Lin | 1.00 |
| International Student Support | Miaohong Guan | 1.00 |
| International Student Support | Vacant | 1.00 |
| Lead Groundsworker-Gardener | Isidoro Rivas | 1.00 |
| Payroll Manager | Michelle Lenh | 1.00 |
| 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 Web Technology Analyst | Srujana Tumu | 1.00 |
| Sr Admissions & Records Clerk | Richard Thoele | 1.00 |
| Sr Appl Software Prog/Analyst | Chiranjeevi Adusumalli | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## DISTRICT

| Position/Title | Name | FTE |
|---|---|---|
| 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 (C) | Leonora Tucker | 1.00 |
| Sr Clerical Assistant | Anthony Matchette | 1.00 |
| Sr Duplicating & Supp Svcs Tec | Michael Moore | 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 | Chithanh Au | 1.00 |
| SR NETWORK & SYS ADMIN | Jonathan Olkowski | 1.00 |
| SR NETWORK & SYS ADMIN | Kit Hui | 1.00 |
| Sr Research & Planning Analyst | Helen Ku | 1.00 |
| Sr Research & Planning Analyst | Yang Hu | 1.00 |
| Sr. Buyer/Cap Projects-Bonds | Myisha Lewis-Reed | 1.00 |
| Sr. Buyer/Cap Projects-Bonds | Nicanor Custodio | 1.00 |
| Sr. Buyer/Cap Projects-Bonds | Seraphine Nzomo | 1.00 |
| Sr. Human Resources Analyst (C | Patricia Barton | 1.00 |
| Staff Asst/AC Transit Easy Pas | Vacant | 1.00 |
| Staff Asst/Admin (General) | Dora de Leon | 1.00 |
| Staff Asst/Admin (Pub Info) | Diana Fitzgerald | 1.00 |
| Staff Asst/Educational Service | Sabrina Manrique | 1.00 |
| Stationary Engineer | Felix Smith | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## DISTRICT

| Position/Title | Name | FTE |
|---|---|---|
| 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 | Pierce Byrne | 1.00 |
| Student Trustee | Sophia Parmigiani | 1.00 |
| Systems Analyst(Stdt/Fin Apps) | Joyce Brown-Willis | 1.00 |
| TV Broadcast Coordinator | Joseph Sullivan | 1.00 |
| Utility Engineer | Cesar Maldonado Diaz | 1.00 |
| Utility Engineer | Fernando Gonzales | 1.00 |
| Utility Engineer | Kenneth Chin | 1.00 |
| Utility Engineer | Mathew Butler | 1.00 |
| Utility Engineer | Samuel Knox | 1.00 |
| Vice Chancellor Ed Svcs | Tina Vasconcellos | 1.00 |
| Vice Chancellor For Human Reso | Ronald McKinley | 1.00 |
| Visual & Digital Media Special | Faiza Ali | 1.00 |
| Warehouse Worker-Driver (B) | Luis Orellana | 1.00 |
| Warehouse Worker-Driver (B) | Vacant | 1.00 |
| Web Content Developer | Aaron Harbour | 1.00 |
| Web Content Developer | Johnathan Freeman | 1.00 |
| **Total FTE** | | **142.41** |

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

## Other Funds (District Service Center)
## 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 07** | **Beginning Fund Balance** | **2,611** | **2,611** | **2,611** | **2,611** |
| **Bookstore** | Revenues: | - | - | - | - |
| **Commission** | Expenditures: | - | - | - | - |
| | **Ending Fund Balance** | **2,611** | **2,611** | **2,611** | **2,611** |
| **Fund 08** | **Beginning Fund Balance** | **96,758** | **180,072** | **180,072** | **180,072** |
| **Parcel Tax** | Revenues: | 133,832 | - | - | - |
| | Expenditures: | 50,518 | - | - | - |
| | **Ending Fund Balance** | **180,072** | **180,072** | **180,072** | **180,072** |
| **Fund 10** | **Beginning Fund Balance** | **91,074** | **71,074** | **71,074** | **71,074** |
| **Facilities** | Revenues: | 17,815,125 | - | - | - |
| **Rental** | Expenditures: | 17,835,125 | - | - | - |
| | **Ending Fund Balance** | **71,074** | **71,074** | **71,074** | **71,074** |
| **Fund 11** | **Beginning Fund Balance** | **8,380,638** | **8,380,638** | **9,514,735** | **61,873,168** |
| **Restricted** | Revenues: | 14,099,132 | 12,058,363 | 63,285,436 | 11,805,712 |
| | Expenditures: | 14,099,132 | 10,924,266 | 10,927,003 | 11,805,712 |
| | **Ending Fund Balance** | **8,380,638** | **9,514,735** | **61,873,168** | **61,873,168** |
| **Fund 12** | **Beginning Fund Balance** | **306,091** | **368,854** | **368,854** | **356,695** |
| **Measure B** | Revenues: | 27,687 | 38,000 | 25,000 | 25,000 |
| **Parcel Tax** | Expenditures: | (35,076) | 12,191 | 37,159 | 10,000 |
| | **Ending Fund Balance** | **368,854** | **394,663** | **356,695** | **371,695** |
| **Fund 30** | **Beginning Fund Balance** | **257,373** | **345,386** | **669,993** | **674,621** |
| **Contract** | Revenues: | 105,107 | 406,375 | 5,876 | 168,366 |
| **Education** | Expenditures: | 17,094 | 48,548 | 1,248 | 168,366 |
| | **Ending Fund Balance** | **345,386** | **703,213** | **674,621** | **674,621** |

# Other Funds (District Service Center)
# 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative 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 | 979,407 | - |
| **General** | Expenditures: | 37,614,516 | 56,946,784 | 48,706,649 | - |
| **Obligation Bond** | **Ending Fund Balance** | **102,048,326** | **47,727,242** | **0** | **-** |
| **Fund 44** | **Beginning Fund Balance** | **-** | **-** | **-** | **112,502,764** |
| **Measure G** | Revenues: | - | - | 117,382,533 | 500,000 |
| **General** | Expenditures: | - | - | 4,879,769 | - |
| **Obligation Bond** | **Ending Fund Balance** | **-** | **-** | **112,502,764** | **113,002,764** |
| **Fund 45** | **Beginning Fund Balance** | **-** | **-** | **-** | **31,538,516** |
| **Measure G** | Revenues: | - | - | 31,538,516 | - |
| **General** | Expenditures: | - | - | - | - |
| **Obligation Bond** | **Ending Fund Balance** | **-** | **-** | **31,538,516** | **31,538,516** |
| **Fund 58** | **Beginning Fund Balance** | **224,192** | **282,167** | **28,000** | **4,000** |
| **Faculty** | Revenues: | 298,005 | - | 138,000 | 140,000 |
| **Professional** | Expenditures: | 73,813 | 254,167 | 162,000 | 140,000 |
| **Development** | **Ending Fund Balance** | **448,384** | **28,000** | **4,000** | **4,000** |
| **Fund 59** | **Beginning Fund Balance** | **148,118** | **118,489** | **110,562** | **110,622** |
| **Parking Fee** | Revenues: | 100 | - | 60 | - |
| | Expenditures: | 29,729 | 7,927 | - | - |
| | **Ending Fund Balance** | **118,489** | **110,562** | **110,622** | **110,622** |
| **Fund 61** | **Beginning Fund Balance** | **18,130,401** | **30,880,169** | **30,880,169** | **41,572,676** |
| **Capital Outlay** | Revenues: | 15,915,311 | 3,090,206 | 25,623,622 | 25,985,500 |
| | Expenditures: | 2,654,814 | 8,590,730 | 14,931,115 | 53,277,897 |
| | **Ending Fund Balance** | **31,390,898** | **25,379,645** | **41,572,676** | **14,280,279** |

# Other Funds (District Service Center)
# 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 62** | **Beginning Fund Balance** | **4,310,682** | **4,395,762** | **4,395,762** | **4,545,762** |
| **Parking** | Revenues: | 85,080 | 217,459 | 150,000 | 150,000 |
| **Mitigation** | Expenditures: | - | - | - | - |
| | **Ending Fund Balance** | **4,395,762** | **4,613,221** | **4,545,762** | **4,695,762** |
| **Fund 63** | **Beginning Fund Balance** | **36,583,536** | **25,067,703** | **934,252** | **936,410** |
| **Measure A** | Revenues: | 511,889 | 649,534 | 2,158 | - |
| **General** | Expenditures: | 12,027,722 | 24,782,986 | - | - |
| **Obligation Bond** | **Ending Fund Balance** | **25,067,703** | **934,252** | **936,410** | **936,410** |
| **Fund 68** | **Beginning Fund Balance** | **2,386,308** | **2,896,218** | **4,168,998** | **4,930,862** |
| **Child** | Revenues: | 2,016,794 | 3,141,325 | 2,812,115 | 2,862,453 |
| **Development** | Expenditures: | 1,506,885 | 1,868,545 | 2,050,250 | 2,497,377 |
| | **Ending Fund Balance** | **2,896,218** | **4,168,998** | **4,930,862** | **5,295,938** |
| **Fund 69** | **Beginning Fund Balance** | **3,574,440** | **1,717,749** | **4,369,360** | **4,382,629** |
| **OPEB** | Revenues: | 6,460,784 | 8,364,175 | 6,813,269 | 9,739,975 |
| **Reserve** | Expenditures: | 6,084,982 | 5,677,086 | 6,800,000 | 9,720,000 |
| | **Ending Fund Balance** | **3,950,243** | **4,404,838** | **4,382,629** | **4,402,604** |
| **Fund 71** | **Beginning Fund Balance** | **107,588** | **110,062** | **113,806** | **116,434** |
| **Trust and** | Revenues: | 2,474 | 3,744 | 2,628 | - |
| **Agency** | Expenditures: | - | - | - | - |
| | **Ending Fund Balance** | **110,062** | **113,806** | **116,434** | **116,434** |
| **Fund 72** | **Beginning Fund Balance** | **164,851** | **174,667** | **196,626** | **220,843** |
| **Student** | Revenues: | 9,816 | 21,959 | 24,217 | - |
| **Representation** | Expenditures: | - | - | - | - |
| **Fee** | **Ending Fund Balance** | **174,667** | **196,626** | **220,843** | **220,843** |

# Other Funds (District Service Center)
# 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 75** | **Beginning Fund Balance** | **10,529** | **17,736** | **33,736** | **51,503** |
| **Project Trust** | Revenues: | 7,207 | 16,000 | 17,767 | - |
| | Expenditures: | - | - | - | - |
| | **Ending Fund Balance** | **17,736** | **33,736** | **51,503** | **51,503** |
| **Fund 80** | **Beginning Fund Balance** | **206** | **164,009** | **(1,206,441)** | **-** |
| **Self-Insurance** | Revenues: | 1,633,935 | 545,264 | 3,665,615 | 3,665,615 |
| | Expenditures: | 1,470,132 | 1,915,714 | 2,459,174 | 3,665,615 |
| | **Ending Fund Balance** | **164,009** | **(1,206,441)** | **-** | **-** |
| **Fund 89** | **Beginning Fund Balance** | **(948,927)** | **(1,059,297)** | **(441,134)** | **-** |
| **Student** | Revenues: | (110,370) | 618,163 | 2,392,513 | - |
| **Financial Aid** | Expenditures: | - | - | - | - |
| | **Ending Fund Balance** | **(1,059,297)** | **(441,134)** | **1,951,379** | **-** |

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

# TENTATIVE BUDGET 2025-2026
# RESTRICTED AUTHORIZED STAFF (FUND 11)

# DISTRICT

| Position/Title | Name | FTE |
|---|---|---|
| Coordinator/Admissions&Records | Dominique Taylor | 1.00 |
| Curr & Sys Tech Anlst Meas E | Vacant | 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 |
| Manager of Special Projects | Vacant | 1.00 |
| PDLC Program Manager | Vacant | 1.00 |
| Program Specialist Radio | Felicia Bridges | 0.50 |
| Staff Asst/Admin (Grants) | Constance Koo | 0.63 |
| Television Production Technici | Cecilia Vazquez | 1.00 |
| Video Production Specialist | Angel Hunter | 1.00 |
| Video Production Specialist | Bendi Yilmaz | 1.00 |
| **FTE Total** | | **11.13** |

## Table 15 – Fund 43 FTE (Measure G General Obligation Bond)

# TENTATIVE BUDGET 2025-2026
# GENERAL OBLIGATION BOND FUND - MEASURE G (FUND 43)

# DISTRICT

| Position/Title | Name | FTE |
|---|---|---|
| Capital Projects Specialist | Audrey Thompson | 1.00 |
| Senior Financial Analyst - CO | Andrea Stokes | 1.00 |
| Sr Capital Projects Specialist | Anna Jiang | 1.00 |
| **FTE Total** | | **3.00** |

## Table 16 – Fund 68 FTE (Child Development Fund)

# TENTATIVE 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 | Irma Lastra | 1.00 |
| Child Care Specialist | Lenice Lewis | 1.00 |
| Child Care Specialist | Phillip Hall | 1.00 |
| Child Care Specialist | Ryan Chan | 1.00 |
| 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** |

COLLEGE OF
ALAMEDA

# Table 17 – Fund 01 (College of Alameda)

## Unrestricted General Fund Summary (Fund 01)
## 2025-26 Tentative Budget

## College of Alameda (Location 2)

| Description | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 | Budget Forecast FY 2026-27 | Budget Forecast FY 2027-28 |
|---|---|---|---|---|---|---|
| **Expenses** | | | | | | |
| Full Time Academic | 4,469,085 | 4,921,947 | 4,876,593 | 6,015,828 | 6,316,619 | 6,632,450 |
| Academic Admin | 1,276,000 | 1,255,569 | 1,371,967 | 1,462,149 | 1,535,256 | 1,612,019 |
| Other Faculty | 1,351,477 | 1,200,520 | 1,132,895 | 1,310,489 | 1,376,013 | 1,444,814 |
| Part Time Academic | 2,191,504 | 2,591,573 | 2,552,972 | 888,350 | 932,768 | 979,406 |
| Classified Administrator | 565,850 | 162,675 | 147,726 | 159,295 | 167,260 | 175,623 |
| Classified Salary | 2,916,136 | 3,615,751 | 3,456,976 | 4,256,819 | 4,469,660 | 4,693,143 |
| Fringe Benefits | 6,355,548 | 6,588,900 | 7,729,911 | 7,897,617 | 8,292,498 | 8,707,123 |
| Books, Supplies, Services | 1,657,249 | 1,551,810 | 227,215 | 321,184 | 321,184 | 321,184 |
| Equipment Cap Outlay | 31,257 | 5,945 | 10,454 | 15,171 | 15,171 | 15,171 |
| Debt Service Transfer | | | - | - | - | - |
| Other Transfers | | | - | - | - | - |
| Reserve for Contingency | | | - | - | - | - |
| **Total Expense** | **20,814,106** | **21,894,690** | **21,506,709** | **22,326,902** | **23,426,429** | **24,580,933** |

## Table 18 – Fund 01 FTE (College of Alameda)

# TENTATIVE 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 |
| Articulation Officer | Vinh Phan | 1.00 |
| Aviation Maint Tech Supervisor | Esther Cheng | 1.00 |
| Aviation Maintenance | Robert Pettyjohn | 1.00 |
| Bursar | Yolanda Young | 1.00 |
| Campus Warehouse Supervisor | Selwyn Montgomery | 1.00 |
| College President | Melanie Dixon | 1.00 |
| Computer Network Technician | Shawn Foster | 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 | 0.79 |
| Counselor | Cynthia Lopez | 1.00 |
| Counselor | Jamar Mears | 1.00 |
| Counselor | Maha Elaidy | 1.00 |
| Counselor | Vivian VirkkilaFelsch | 1.00 |
| Curriculum Specialist | Ann Chun | 1.00 |
| Custodian | Benjamin Hutchison | 1.00 |
| Custodian | Dedric Franklin | 1.00 |
| Custodian | Lemar Rice | 1.00 |
| Custodian | Pedro De La Rosa | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## COLLEGE OF ALAMEDA

| Position/Title | Name | FTE |
|---|---|---|
| Custodian | Quaran Dixon | 1.00 |
| Custodian | Troye Adams | 1.00 |
| Custodian | Vacant | 1.00 |
| Custodian | Wanda Lee | 1.00 |
| Dean of Enrollment Services | Khoa John Nguyen | 0.60 |
| Dean of Liberal Arts & Social | Lilia Celhay | 1.00 |
| Dean of STEM | Reza Majlesi | 1.00 |
| Dean, Career Tech Ed | Eva Jennings | 0.68 |
| Dean, Special Programs & Grant | Shalamon Duke | 1.00 |
| Dir of Studt Activit Campus Li | Natalie Rodriguez | 1.00 |
| DSPS Adapted Comp Learng Tech | Michelle Custino | 0.25 |
| 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 |
| Facilities Project Coord | Vacant | 1.00 |
| Financial Aid Officer | Jackie Vo | 1.00 |
| Financial Aid Specialist | Jiayu He | 1.00 |
| Financial Aid Specialist | Stephanie Le | 1.00 |
| Health Services Coordinator | Lisa Sawadogo | 1.00 |
| Instructor | Antonio VillegasJr. | 1.00 |
| Instructor | Blair Norton | 1.00 |
| Instructor | Byung Kyu Park | 1.00 |
| Instructor | Cady Carmichael | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## COLLEGE OF ALAMEDA

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Carla Pegues | 1.00 |
| Instructor | Carolyn Johnson | 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 | 1.01 |
| Instructor | Eddie Loretto | 1.00 |
| Instructor | Edwin Ochong | 1.00 |
| Instructor | Elham Chishty | 1.00 |
| Instructor | Eric Olds | 1.00 |
| Instructor | Farzan Riazati | 1.00 |
| Instructor | George Cruz | 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 Burgess | 1.00 |
| Instructor | John Peterson | 1.00 |
| Instructor | Khalilah Beal-Uribe | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## COLLEGE OF ALAMEDA

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Leslie Reiman | 1.01 |
| Instructor | Matthew Goldstein | 1.00 |
| Instructor | Maurice Jones | 1.00 |
| Instructor | Olga Fish | 1.00 |
| Instructor | Orgetorix Roundtree | 1.00 |
| Instructor | Patricia Nelson | 0.65 |
| Instructor | Peter Ha | 1.00 |
| Instructor | Peter Pappas | 1.00 |
| Instructor | Richard Greenspan | 0.90 |
| Instructor | Richard Kaeser | 1.00 |
| Instructor | Robert Brem | 1.00 |
| Instructor | Rochelle Olive | 1.00 |
| Instructor | Rufino Ramos | 1.00 |
| Instructor | Sabeen Sandhu | 1.00 |
| Instructor | Sarah Peterson-Guada | 1.00 |
| Instructor | Stefanie Ulrey | 1.00 |
| Instructor | Vacant | 3.00 |
| Instructor | Vanson Nguyen | 1.00 |
| Instructor | Wayne Fung | 1.00 |
| Librarian | Ann Buchalter | 1.00 |
| Librarian | Jane Mckenna | 1.00 |
| Librarian | Joshua Rose | 1.00 |
| Network Suppt Svcs Specialist | Saurav Pudasaini | 1.00 |
| Principal Financial Analyst | Vacant | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## COLLEGE OF ALAMEDA

| Position/Title | Name | FTE |
|---|---|---|
| Principal Library Tech | Vacant | 1.00 |
| Senior A & R Specialist | Marcean Bryant | 1.00 |
| Sr Duplicating Services Techni | Nimfa Jianoran | 1.00 |
| Sr Library Tech (Evnng/Rsvr) | Vacant | 1.00 |
| Sr Library Technician | Joan Bewley | 1.00 |
| Sr Library Technician | Vacant | 1.00 |
| SR NETWORK & SYS ADMIN | Balamurali Sampathraj | 1.00 |
| SR Ntwrk Spprt Srvc Specialist | Vacant | 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 Srvcs Special/Pres offic | Chungwai Chum | 1.00 |
| Vice President Of Instruction | Nicole Porter | 1.00 |
| Vice President Of Student Serv | Mildred Lewis | 1.00 |
| Warehouse Supervisor (B) | Candido Mejia | 1.00 |
| Web Content Developer | Shane Williams | 1.00 |
| **FTE Total** | | **113.05** |

## Table 19 – Other Funds (College of Alameda)

### Other Funds (College of Alameda)
### 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 03** | **Beginning Fund Balance** | **48,911** | **54,302** | **61,352** | **61,926** |
| **Community** | Revenues: | 21,753 | 12,136 | 17,064 | 30,963 |
| **Service** | Expenditures: | 16,362 | 9,975 | 16,490 | 30,963 |
| **(Fee Based)** | **Ending Fund Balance** | **54,302** | **56,463** | **61,926** | **61,926** |
| **Fund 07** | **Beginning Fund Balance** | **30,272** | **29,120** | **29,664** | **56,418** |
| **Bookstore** | Revenues: | 2,500 | 2,583 | 30,169 | - |
| **Commission** | Expenditures: | 3,652 | - | 3,415 | 21,647 |
| | **Ending Fund Balance** | **29,120** | **31,703** | **56,418** | **34,771** |
| **Fund 08** | **Beginning Fund Balance** | **-** | **-** | **-** | **-** |
| **Parcel Tax** | Revenues: | 1,523,087 | 1,483,349 | 1,501,600 | 1,464,000 |
| | Expenditures: | 1,523,087 | 1,483,349 | 1,501,600 | 1,464,000 |
| | **Ending Fund Balance** | **-** | **-** | **-** | **-** |
| **Fund 10** | **Beginning Fund Balance** | **496,753** | **673,346** | **986,763** | **1,367,436** |
| **Facilities** | Revenues: | 264,911 | 271,001 | 411,320 | 317,818 |
| **Rental** | Expenditures: | 88,318 | 68,735 | 30,647 | 635,635 |
| | **Ending Fund Balance** | **673,346** | **875,612** | **1,367,436** | **1,049,619** |
| **Fund 11** | **Beginning Fund Balance** | **-** | **-** | **-** | **-** |
| **Restricted** | Revenues: | 11,642,352 | 11,245,477 | 9,976,280 | 12,371,475 |
| | Expenditures: | 11,642,352 | 11,245,477 | 9,976,280 | 12,371,475 |
| | **Ending Fund Balance** | **-** | **-** | **-** | **-** |

# Other Funds (College of Alameda)
# 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 30** | **Beginning Fund Balance** | **378,785** | **514,152** | **699,026** | **706,054** |
| **Contract** | Revenues: | 336,755 | 860,744 | 85,977 | 176,074 |
| **Education** | Expenditures: | 201,388 | 477,396 | 78,949 | 176,074 |
| | **Ending Fund Balance** | **514,152** | **897,500** | **706,054** | **706,054** |
| **Fund 43** | **Beginning Fund Balance** | **12,074,644** | **101,221,656** | **102,048,326** | **102,048,326** |
| **Measure G** | Revenues: | 126,779,255 | - | - | - |
| **General** | Expenditures: | 37,724,519 | - | - | - |
| **Obligation Bond** | **Ending Fund Balance** | **101,129,380** | **101,221,656** | **102,048,326** | **102,048,326** |
| **Fund 71** | **Beginning Fund Balance** | **63,672** | **54,234** | **37,006** | **37,088** |
| **Trust and** | Revenues: | 50 | 255 | 83 | 5,000 |
| **Agency** | Expenditures: | 9,488 | 17,483 | - | 5,000 |
| | **Ending Fund Balance** | **54,234** | **37,006** | **37,088** | **37,088** |
| **Fund 72** | **Beginning Fund Balance** | **28,451** | **29,125** | **35,943** | **42,544** |
| **Student** | Revenues: | 6,656 | 7,146 | 10,761 | 10,000 |
| **Representation** | Expenditures: | 5,982 | 328 | 4,160 | 10,000 |
| **Fee** | **Ending Fund Balance** | **29,125** | **35,943** | **42,544** | **42,544** |
| **Fund 75** | **Beginning Fund Balance** | **98,969** | **101,271** | **112,448** | **126,924** |
| **Project Trust** | Revenues: | 14,375 | 13,975 | 15,680 | 10,000 |
| | Expenditures: | 12,073 | 2,798 | 1,204 | 10,000 |
| | **Ending Fund Balance** | **101,271** | **112,448** | **126,924** | **126,924** |
| **Fund 81** | **Beginning Fund Balance** | **206,256** | **242,051** | **306,087** | **376,831** |
| **Student Center** | Revenues: | 35,795 | 64,036 | 70,744 | 9,000 |
| **Fee** | Expenditures: | - | - | - | 9,000 |
| | **Ending Fund Balance** | **242,051** | **306,087** | **376,831** | **376,831** |
| **Fund 89** | **Beginning Fund Balance** | **170,286** | **(36,910)** | **(120,761)** | **-** |
| **Student** | Revenues: | 4,107,342 | 5,015,854 | 7,492,248 | 8,037,961 |
| **Financial Aid** | Expenditures: | 4,314,538 | 5,099,705 | 8,037,958 | 8,037,961 |
| | **Ending Fund Balance** | **(36,910)** | **(120,761)** | **(666,471)** | **-** |

## Table 20 – Funds 08 FTE (Measure E – Parcel Tax)

# TENTATIVE BUDGET 2025-2026
# MEASURE E- PARCEL TAX (FUND 08)

# COLLEGE OF ALAMEDA

| Position/Title | Name | FTE |
|---|---|---|
| Coordinator/Chemistry | Kenmond Pang | 0.21 |
| **FTE Total** | | **0.21** |

## Table 21 – Fund 11 FTE (College of Alameda)

# TENTATIVE 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/EnrollmentServices | Ryan Gregory | 1.00 |
| Coordinator/Student Services | Wendy Odath | 1.00 |
| Coordinator/Workability III | Neelam Agarwal | 1.00 |
| Counselor | Betty Frias | 1.00 |
| Counselor | Cynthia Haro | 1.00 |
| Counselor | Danna Chavez Baquero | 1.00 |
| Counselor | Fathia Mohamed | 1.00 |
| Counselor | Jacinda Marshall | 1.00 |
| Counselor | Julie de Guzman | 1.00 |
| Counselor | K L Nadeesha Dias | 1.00 |
| Counselor | Marissa Nakano | 1.00 |
| Counselor | Vacant | 2.00 |
| 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 |
| Director of Workforce Systems | Stefanie Bradshaw | 1.00 |
| DSPS Adapted Comp Learng Tech | Michelle Custino | 0.75 |
| Financial Aid Specialist | Laura Aguilar | 1.00 |
| Financial Aid Specialist | Miriam Fernandez | 1.00 |
| Instructor | Rachel Goodwin | 1.00 |

# TENTATIVE 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 |
| Program Specialist/Outreach | Vacant | 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 |
| Stu Pers Svs Spec (Assessment) | Vacant | 1.00 |
| Student Personnel Services Specialist | Laura Spencer Vacca | 1.00 |
| **FTE Total** | | **34.32** |

# Laney College

# Table 22 – Fund 01 (Laney College)

## Unrestricted General Fund Summary (Fund 01)
## 2025-26 Tentative Budget

## Laney College (Location 5)

| Description | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 | Budget Forecast FY 2026-27 | Budget Forecast FY 2027-28 |
|---|---|---|---|---|---|---|
| **Expenses** | | | | | | |
| Full Time Academic | 10,924,278 | 12,126,243 | 10,783,862 | 12,450,030 | 13,072,532 | 13,726,158 |
| Academic Admin | 1,638,967 | 1,769,092 | 1,750,557 | 1,806,167 | 1,896,475 | 1,991,299 |
| Other Faculty | 2,118,826 | 1,782,496 | 1,543,033 | 1,723,496 | 1,809,671 | 1,900,154 |
| Part Time Academic | 4,672,186 | 5,364,006 | 5,702,784 | 2,942,328 | 3,089,444 | 3,243,917 |
| Classified Administrator | 911,380 | 641,042 | 706,279 | 846,016 | 888,317 | 932,733 |
| Classified Salary | 5,547,733 | 5,888,949 | 4,825,467 | 6,659,259 | 6,992,222 | 7,341,833 |
| Fringe Benefits | 12,909,962 | 13,219,568 | 15,103,214 | 14,580,437 | 15,309,459 | 16,074,932 |
| Books, Supplies, Services | 1,890,103 | 2,970,005 | 953,543 | 1,350,000 | 1,350,000 | 1,350,000 |
| Equipment Cap Outlay | (3,143) | 97,976 | 67,837 | - | - | - |
| Debt Service Transfer | | | - | - | - | - |
| Other Transfers | 63,947 | | - | - | - | - |
| Reserve for Contingency | | | - | - | - | - |
| **Total Expense** | **40,674,239** | **43,859,377** | **41,436,576** | **42,357,733** | **44,408,120** | **46,561,026** |

## Table 23 – Fund 01 FTE (Laney College)

# TENTATIVE 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 |
| Articulation Officer | Thao Tran | 1.00 |
| Bursar | Guang Chen | 1.00 |
| Business (Acctng & Bus Law) | Xiaolin Chi | 1.00 |
| Campus Warehouse Supervisor | Ramon Ramos | 1.00 |
| Cashier | Ceola Bailes | 1.00 |
| Cashier | Jennifer Tifft | 0.80 |
| Cashier | Monique Hopkins | 0.80 |
| College Dir of Financial Aid | Vacant | 1.00 |
| College Network Coordinator | James Tran | 1.00 |
| College President | Rudolph Besikof | 1.00 |
| Computer Network Technician | Terrence Fisher | 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 |
| Counselor | Cynthia Taing | 1.00 |
| Counselor | DeEboni Herron Noureddine | 0.77 |
| Counselor | Douglass Cobb | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Counselor | Kathy Ma | 0.91 |
| Counselor | Laura Contreras | 0.22 |
| Counselor | Lilian Chow | 1.00 |
| Counselor | Martha Mcmurdo | 1.00 |
| Counselor | Minh An Nguyen | 1.00 |
| Counselor | Sarah Backes-Diaz | 1.00 |
| Counselor | Terrance Greene | 0.96 |
| Custodian | Adam Harper | 1.00 |
| Custodian | Damon Holman | 1.00 |
| Custodian | David Baker | 1.00 |
| Custodian | Dwayne Jefferson | 1.00 |
| Custodian | Erika Hernandez | 1.00 |
| Custodian | Guang Ning Chen | 1.00 |
| Custodian | Israel Flores | 1.00 |
| Custodian | Jason Lockhart | 1.00 |
| Custodian | Margaret Gonzalez | 1.00 |
| Custodian | Maria Lopez Ramirez | 1.00 |
| Custodian | Reginald Blaylock | 1.00 |
| Custodian | Shine Od Nasan | 1.00 |
| Custodian | Tyrone Hall | 1.00 |
| Custodian | Vacant | 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 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Dean of Liberal Arts | Elizabeth Maher | 1.00 |
| Dean of Mathematics & Sciences | Inger Stark | 1.00 |
| Dean of Student Services | Vacant | 1.00 |
| Dir of College IT Services | Christopher Moore | 1.00 |
| Dir of Studt Activit Campus Li | Atiya Rashada-Flenoid | 1.00 |
| Duplicating Services Technicia | Vacant | 1.00 |
| 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 |
| Financial Aid Specialist | Vacant | 0.50 |
| Food Service Manager | Neil Burmenko | 1.00 |
| Food Service Supervisor | Alfred Brown | 1.00 |
| Food Services Worker | James Young | 1.00 |
| Information Tech Supp Spec I | Roxana Post | 1.00 |
| Instr Asst/Tech Center | Michel Edibe-Bile | 1.00 |
| Instruct Asst/Computer Info Sy | Maribel Marquina De Bazan | 1.00 |
| Instructional Asst./Culinary A | Jacqueline Trotter | 1.00 |
| Instructional Asst./Culinary A | Kristopher Means | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructional Asst./Culinary A | Made Putrayasa | 1.00 |
| Instructional Asst./Culinary A | Ronnie Wilson | 1.00 |
| Instructional Asst/Accompanist | Ralph Peet | 0.75 |
| Instructional Asst/LRC | Agustin Rodriguez | 1.00 |
| Instructional Asst/Mathematics | Vacant | 1.00 |
| Instructional Asst/Writing Ctr | Marie Trinh | 1.00 |
| Instructor | Aaron Roy | 1.00 |
| Instructor | Abhijeet Paul | 1.00 |
| Instructor | Abraham Reyes | 1.00 |
| Instructor | Adam Balogh | 1.00 |
| Instructor | Adan Rosillo | 1.00 |
| Instructor | Adrienne Oliver | 1.00 |
| Instructor | Alexander Echevarria | 1.00 |
| Instructor | Alicia Christenson | 1.00 |
| Instructor | Amir Sabzevary | 1.00 |
| Instructor | Amy Bohorquez | 1.00 |
| Instructor | Andrea Lee | 1.00 |
| Instructor | Anne Agard | 1.00 |
| Instructor | April Bankhead | 0.64 |
| Instructor | Arturo Davila-Sanchez | 1.00 |
| Instructor | Bangjun Wu | 1.00 |
| Instructor | Barbara Yasue | 0.97 |
| Instructor | Blake Johnson | 1.00 |
| Instructor | Chantal Martin | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Chelsea Cohen | 1.00 |
| Instructor | Cheryl Lew | 1.00 |
| Instructor | Christina Edwards | 1.00 |
| Instructor | Christine Will | 1.00 |
| Instructor | Christophe Weidenbach | 1.00 |
| Instructor | Dana Grisby | 1.00 |
| Instructor | Daniel DeVere | 1.00 |
| Instructor | Daniela Pachtrapanska | 1.00 |
| Instructor | Danielle Robledo | 1.00 |
| Instructor | Danitza Lopez | 1.00 |
| Instructor | David Ross | 1.00 |
| Instructor | David Santamaria | 1.00 |
| Instructor | David Simon | 1.00 |
| Instructor | Derrick Smith | 1.00 |
| Instructor | Donald Moore | 1.00 |
| Instructor | Eleni Gastis | 1.00 |
| Instructor | Elizabeth Cowan | 1.00 |
| Instructor | Elizabeth Wadell | 1.00 |
| Instructor | Emily Quach | 1.00 |
| Instructor | Erica Williams | 1.00 |
| Instructor | Felipe Wilson | 1.00 |
| Instructor | Francisco Zapata | 1.00 |
| Instructor | Frederic Bourgoin | 1.00 |
| Instructor | Fredrick Jackson | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Gregory Schwartz | 1.00 |
| Instructor | Heather Sisneros | 0.70 |
| Instructor | Ian Latta | 1.00 |
| Instructor | Irfan Ortak | 1.00 |
| Instructor | Javier Valencia | 1.00 |
| Instructor | Jeffrey Haagenson | 1.00 |
| Instructor | John Beam | 1.00 |
| Instructor | John Gove | 1.00 |
| Instructor | John Reager | 1.00 |
| Instructor | Johnnie Williams | 1.00 |
| Instructor | Jose Flores | 1.00 |
| Instructor | Joshua Ramos | 1.00 |
| Instructor | Judy Wong | 1.00 |
| Instructor | Karl Seelbach | 1.00 |
| Instructor | Katherine Williamson | 1.00 |
| Instructor | Kelle Lynch-McMahon | 1.00 |
| Instructor | Kim Glosson | 1.00 |
| Instructor | Kimberly King | 1.00 |
| Instructor | La Tonya Carpenter | 1.00 |
| Instructor | Laurence Jackson | 1.00 |
| Instructor | Laurie Allen-Requa | 1.00 |
| Instructor | Leslie Blackie | 1.00 |
| Instructor | Lin Wang | 1.00 |
| Instructor | Lorriann Raji | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Mallory Barkdull | 1.00 |
| Instructor | Mariella Thaning | 1.00 |
| Instructor | Mark Rauzon | 1.00 |
| Instructor | Marla Leech | 1.00 |
| Instructor | Martin Herzfeld | 1.00 |
| Instructor | Mary Bassett | 1.00 |
| Instructor | Matthew Wolpe | 1.00 |
| Instructor | Michael Torres | 1.00 |
| Instructor | Michelle Fossum | 1.00 |
| Instructor | Myron Franklin | 1.00 |
| Instructor | Nathaniel Pyle | 1.00 |
| Instructor | Nikolay Shaposhnikov | 1.00 |
| Instructor | Paul Bolick | 1.00 |
| Instructor | Peder Aune | 1.00 |
| Instructor | Rajeev Banerjee | 1.00 |
| Instructor | Rebecca Bailey | 1.00 |
| Instructor | Richard Hashimoto | 1.00 |
| Instructor | Robert Crowley | 1.00 |
| Instructor | Roger Chung | 0.40 |
| Instructor | Roger Porter | 1.00 |
| Instructor | Rosendo DelToroSolis | 1.00 |
| Instructor | Sappho Su | 1.00 |
| Instructor | Scot Tucker | 1.00 |
| Instructor | Scott Godfrey | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Solomon Obolu | 1.00 |
| Instructor | Steven Zetlan | 1.00 |
| Instructor | Suzan Tiemroth-Zavala | 1.00 |
| Instructor | Sydney Simmons-Windham | 1.00 |
| Instructor | Tracy Camp | 1.00 |
| Instructor | Tuan Nguyen | 1.00 |
| Instructor | Vacant | 3.00 |
| Instructor | Victor Siu | 1.00 |
| Instructor | William Trego | 1.00 |
| IT Support Specialist/Tutorial | Lewis Thrower | 0.40 |
| Librarian | Reginald Constant | 1.00 |
| Librarian | Vacant | 1.00 |
| Librarian | Yiping Wang | 1.00 |
| Library Network Coordinator | Wai Shum | 1.00 |
| Library Technician II | Brianna Bradford | 1.00 |
| Library Technician II | Edwin Gatheru | 1.00 |
| Library Technician II | Lily Leung | 1.00 |
| Mental Health Specialist | Susan Yee | 0.44 |
| Network Suppt Svcs Specialist | Tuan Doan | 1.00 |
| Physical Education Attendant | Kevin Evans | 1.00 |
| Physical Education Attendant | Rayanna Jones | 1.00 |
| Principal Clerk | Vacant | 1.00 |
| Principal Financial Analyst | Kevin Tran | 1.00 |
| Principal Library Tech | Andrew Skinner-Demps | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Principal Library Tech | Vacant | 1.00 |
| Pro Specialist/Enrollment Serv | Pamela Crumpton | 1.00 |
| Program Specialist/Athletics | Sakai Metcalf | 1.00 |
| 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 |
| Sr Library Technician | Randle Wasson | 1.00 |
| SR Ntwrk Spprt Srvc Specialist | Vu Phan | 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/Food Services | Grace Kwon | 1.00 |
| Staff Assistant/Instruction | Alma Gomez | 0.73 |
| Staff Assistant/Instruction | Anh Nguyen | 1.00 |
| Staff Assistant/Instruction | Jane Kacci Decru | 1.00 |
| Staff Assistant/Instruction | Vacant | 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 | Qiman Zheng | 1.00 |
| Tech Srvcs 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 | Rebecca Opsata | 1.00 |
| Vice President Of Student Serv | Lily Espinoza | 1.00 |
| **FTE Total** | | **216.49** |

## Table 24 – Other Funds (Laney College)

### Other Funds (Laney College)
### 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 03** | **Beginning Fund Balance** | **(5,160)** | **(5,160)** | **(5,169)** | **(5,169)** |
| **Community** | Revenues: | - | - | - | - |
| **Service** | Expenditures: | - | 6 | - | - |
| **(Fee Based)** | **Ending Fund Balance** | **(5,160)** | **(5,166)** | **(5,169)** | **(5,169)** |
| **Fund 07** | **Beginning Fund Balance** | **(1,230)** | **1,270** | **(39,842)** | **69,997** |
| **Bookstore** | Revenues: | 2,500 | 2,500 | 119,839 | - |
| **Commission** | Expenditures: | - | 7,734 | 10,000 | 49,959 |
| | **Ending Fund Balance** | **1,270** | **(3,964)** | **69,997** | **20,038** |
| **Fund 08** | **Beginning Fund Balance** | **-** | **-** | **-** | **-** |
| **Parcel Tax** | Revenues: | 2,840,430 | 3,199,806 | 2,864,800 | 2,878,400 |
| | Expenditures: | 2,840,430 | 3,199,806 | 2,864,800 | 2,878,400 |
| | **Ending Fund Balance** | - | - | - | - |
| **Fund 10** | **Beginning Fund Balance** | **1,873,272** | **1,276,049** | **1,383,724** | **1,472,333** |
| **Facilities** | Revenues: | 728,484 | 1,149,241 | 1,105,160 | 725,090 |
| **Rental** | Expenditures: | 1,325,707 | 630,813 | 1,016,551 | 725,090 |
| | **Ending Fund Balance** | **1,276,049** | **1,794,477** | **1,472,333** | **1,472,333** |
| **Fund 11** | **Beginning Fund Balance** | **-** | **-** | **-** | **-** |
| **Restricted** | Revenues: | 23,721,535 | 21,327,270 | 18,941,058 | 22,239,860 |
| | Expenditures: | 23,721,535 | 21,327,270 | 18,941,058 | 22,239,860 |
| | **Ending Fund Balance** | - | - | - | - |

# Other Funds (Laney College)
# 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 30** | **Beginning Fund Balance** | **351,458** | **314,845** | **288,904** | **127,772** |
| **Contract** | Revenues: | 165,715 | 164,954 | 222,845 | 113,891 |
| **Education** | Expenditures: | 202,328 | 190,183 | 383,977 | 113,891 |
| | **Ending Fund Balance** | **314,845** | **289,616** | **127,772** | **127,772** |
| **Fund 71** | **Beginning Fund Balance** | **(1,298)** | **(13,239)** | **(28,675)** | **(28,675)** |
| **Trust and** | Revenues: | - | - | - | - |
| **Agency** | Expenditures: | 11,941 | 15,436 | - | - |
| | **Ending Fund Balance** | **(13,239)** | **(28,675)** | **(28,675)** | **(28,675)** |
| **Fund 72** | **Beginning Fund Balance** | **55,818** | **57,798** | **68,640** | **90,756** |
| **Student** | Revenues: | 12,657 | 19,159 | 28,058 | 10,000 |
| **Representation** | Expenditures: | 10,677 | 8,317 | 5,942 | 10,000 |
| **Fee** | **Ending Fund Balance** | **57,798** | **68,640** | **90,756** | **90,756** |
| **Fund 75** | **Beginning Fund Balance** | **103,393** | **153,347** | **193,093** | **213,891** |
| **Project Trust** | Revenues: | 56,449 | 39,746 | 69,278 | 10,000 |
| | Expenditures: | 6,495 | - | 48,480 | 10,000 |
| | **Ending Fund Balance** | **153,347** | **193,093** | **213,891** | **213,891** |
| **Fund 82** | **Beginning Fund Balance** | **491,072** | **479,967** | **517,816** | **563,418** |
| **Student Center** | Revenues: | 25,312 | 38,312 | 49,976 | 12,000 |
| **Fee** | Expenditures: | 36,417 | 463 | 4,374 | 12,000 |
| | **Ending Fund Balance** | **479,967** | **517,816** | **563,418** | **563,418** |
| **Fund 89** | **Beginning Fund Balance** | **(88,126)** | **(17,476)** | **(119,524)** | **-** |
| **Student** | Revenues: | 10,261,854 | 11,337,349 | 14,640,897 | 18,902,471 |
| **Financial Aid** | Expenditures: | 10,191,204 | 11,439,397 | 18,902,467 | 18,902,471 |
| | **Ending Fund Balance** | **(17,476)** | **(119,524)** | **(4,381,094)** | **-** |

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

### TENTATIVE BUDGET 2025-2026
### MEASURE E- PARCEL TAX (FUND 08)

### LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Program Specialist (CAT/Grant) | Jay Gomez | 1.00 |
| Program Specialist/Guided Path | Vacant | 1.00 |
| Project Manager | Jennifer Gerry | 1.00 |
| **FTE Total** | | **3.00** |

## Table 26 – Fund 10 FTE (10 Facility Rental)

### TENTATIVE BUDGET 2025-2026
### FACILITY RENTAL FEE (FUND 10)

### LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Athletic Trainer-Equipment Mgr | Micah Espina | 1.00 |
| Staff Asst/Student Services | Vacant | 0.75 |
| **FTE Total** | | **1.75** |

## Table 27 – Fund 11 FTE (Laney College)

# TENTATIVE BUDGET 2025-2026
# RESTRICTED AUTHORIZED STAFF (FUND 11)

# LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Admissions & Records Clerk | Vacant | 1.00 |
| Alternate Media Technology Spe | Alexandra Cipher | 1.00 |
| Assessment Specialist/StuAcces | Chelsey Young | 1.00 |
| Clerical Assistant II | Verlisa Watson | 1.00 |
| Coordinator - CalWORKs | Chandra Johnson-Malone | 1.00 |
| Coordinator//CARE | Lynne Williams | 1.00 |
| Coordinator/Enrollment Svcs | Charles Bradford | 1.00 |
| Coordinator/EOPS | Mai Ly | 1.00 |
| Coordinator/Grants & Spec Pgms | Katrina Santos | 1.00 |
| Counselor | DeEboni Herron Noureddine | 0.33 |
| Counselor | Douglass Cobb | 0.10 |
| Counselor | Irina Rivkin | 1.10 |
| Counselor | Jackie Smith | 1.00 |
| Counselor | Janelle Tillotson | 1.00 |
| Counselor | Jason Winton | 1.00 |
| Counselor | Kathy Ma | 0.09 |
| Counselor | Kimberly Blackwell | 1.00 |
| Counselor | Laura Contreras | 0.88 |
| Counselor | Lilian Chow | 0.10 |
| Counselor | Liliana Moncada | 1.00 |
| Counselor | Maricela Zambrano | 1.10 |
| Counselor | Martha Mcmurdo | 0.10 |
| Counselor | Minh An Nguyen | 0.10 |
| Counselor | Nina Truong | 1.10 |

# TENTATIVE BUDGET 2025-2026
# RESTRICTED AUTHORIZED STAFF (FUND 11)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Counselor | Sarah Backes-Diaz | 0.10 |
| Counselor | Terrance Greene | 0.10 |
| Counselor | T'Sendenia Gage | 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 |
| DSPS Adapted Comp Learng Tech | Kim Cael | 0.88 |
| DSPS Coordinator | Nathan Failing | 1.00 |
| Financial Aid Specialist | Mohamed Sovula | 1.00 |
| Financial Aid Specialist | Vacant | 0.50 |
| Financial Aid Specialist | Winita Tumzgi | 1.00 |
| Financial Aids & Placemt Asst | Gwendolyn Stallings | 1.00 |
| Instructional Asst (MATH/GP) | Haley Hoech | 0.38 |
| Instructor | Heather Sisneros | 0.10 |
| Instructor | Miriam Zamora-Kantor | 1.00 |
| Instructor | Roger Chung | 0.40 |
| IT Support Specialist/Tutorial | Lewis Thrower | 0.60 |
| Lab Tech - Digital Fabrication | Holly Morris | 1.00 |
| Mental Health Specialist | Susan Yee | 0.66 |
| Network Suppt Svcs Spec SSSP | William Jones | 1.00 |
| Prog Specialist/Student Servic | Shanice Millican | 1.00 |
| Prog Specialist/Transfer Cente | Laura Ramos | 1.00 |
| Project Manager | Nycola Howell | 1.00 |

# TENTATIVE BUDGET 2025-2026
# RESTRICTED AUTHORIZED STAFF (FUND 11)

## LANEY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| 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 |
| 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 |
| Staff Asst/Student Services | Vacant | 0.25 |
| 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 |
| **FTE Total** | | **53.26** |

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

# TENTATIVE BUDGET 2025-2026
# CONTRACT EDUCTION (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)

# TENTATIVE 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)

# TENTATIVE 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** |

MERRITT
COLLEGE

# Table 31 – Fund 01 (Merritt College)

## Unrestricted General Fund Summary (Fund 01)
## 2025-26 Tentative Budget

## Merritt College (Location 6)

| Description | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 | Budget Forecast FY 2026-27 | Budget Forecast FY 2027-28 |
|---|---|---|---|---|---|---|
| **Expenses** | | | | | | |
| Full Time Academic | 4,882,976 | 5,511,900 | 5,350,603 | 6,581,822 | 6,910,913 | 7,256,459 |
| Academic Admin | 1,345,922 | 1,347,877 | 1,378,610 | 1,313,568 | 1,379,246 | 1,448,209 |
| Other Faculty | 1,231,599 | 1,312,184 | 1,362,731 | 1,572,363 | 1,650,981 | 1,733,530 |
| Part Time Academic | 4,064,745 | 4,915,229 | 5,065,750 | 4,688,633 | 4,923,065 | 5,169,218 |
| Classified Administrator | 545,222 | 530,979 | 404,501 | 343,348 | 360,515 | 378,541 |
| Classified Salary | 3,712,420 | 3,890,517 | 3,156,922 | 3,857,337 | 4,050,204 | 4,252,714 |
| Fringe Benefits | 7,295,872 | 7,798,703 | 8,584,672 | 9,376,108 | 9,844,913 | 10,337,159 |
| Books, Supplies, Services | 1,033,087 | 2,161,711 | 532,555 | 1,023,988 | 1,023,988 | 1,023,988 |
| Equipment Cap Outlay | 174 | 44,920 | 65,410 | 290,477 | 290,477 | 290,477 |
| Debt Service Transfer | | | - | - | - | - |
| Other Transfers | | | - | - | - | - |
| Reserve for Contingency | | | - | - | - | - |
| **Total Expense** | **24,112,017** | **27,514,020** | **25,901,754** | **29,047,644** | **30,434,303** | **31,890,295** |

# Table 32 – Fund 01 FTE (Merritt College)

## TENTATIVE BUDGET 2025-2026
## UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## MERRITT COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Admissions & Records Clerk | Maryhelen Kaufman | 1.00 |
| Admissions & Records Specialis | Marisol Mateo | 0.80 |
| Admissions & Records Specialis | Susana DeLaTorre | 1.00 |
| Athletic Trainer-Equipment Mgr | Liana Gerardo | 1.00 |
| Bursar | Vacant | 1.00 |
| College Dir of Financial Aid | Vacant | 1.00 |
| College President | David Johnson | 1.00 |
| Coord/Learning Resource Center | Charlotte Victorian | 1.00 |
| Coordinator | Nancy Moreno | 1.00 |
| Coordinator - Fruitvale | Vacant | 1.00 |
| Coordinator/Biology & Science | Kinga Sidzinska | 1.00 |
| Coordinator/Landscape-Horticul | Maura Sealund | 1.00 |
| Counselor | Edwin Towle | 1.00 |
| Counselor | Lesley Scurry | 1.00 |
| Counselor | Rosa Perez Flores | 1.00 |
| Counselor | Sara Alturk | 1.00 |
| Counselor | Steven Pantell | 1.00 |
| Counselor | Vacant | 1.00 |
| Curriculum Specialist | Lashaune Fitch | 1.00 |
| Custodian | David Pounds | 1.00 |
| Custodian | Kashaka Garrett | 1.00 |
| Custodian | Levern Johnson | 1.00 |
| Custodian | Michael Mears | 1.00 |
| Custodian | Pheng Kim | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## MERRITT COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Custodian | Santiago Arellano | 1.00 |
| Custodian | Vacant | 2.00 |
| Dean Allied Health Pub Safety | Monica Ambalal | 0.65 |
| 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 |
| Department Network Coordinator | Simon Chan | 1.00 |
| Dir of Studt Activit Campus Li | Doris Brinkley-Hankins | 0.80 |
| 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 | Phasasha Pharr | 1.00 |
| Financial Aid Specialist | Alyson Hunter | 0.85 |
| Financial Aid Specialist | Pauline Pang-Sagara | 0.84 |
| Financial Aid Specialist | Vacant | 1.00 |
| Health Services Coordinator | Stefani Devito | 1.10 |
| 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 | Andrea Henderson | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## MERRITT COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| 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 |
| Instructor | Courtney Brown | 1.00 |
| Instructor | Danae Martinez | 1.00 |
| Instructor | Daniel Lawson | 1.00 |
| Instructor | Dawn Sykes | 1.00 |
| Instructor | Diana Barrios | 1.00 |
| Instructor | Elaine Wallace | 1.00 |
| Instructor | Feather Ives | 1.00 |
| Instructor | Fereshteh Mofidi | 1.00 |
| Instructor | Gisele Giorgi | 1.00 |
| Instructor | Heather Casale | 1.00 |
| Instructor | Heather Cuellar | 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 | Janine Nkosi | 1.00 |
| Instructor | Jason Holloway | 1.00 |
| Instructor | Jason Seals | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## MERRITT COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Jayi Thompson | 1.00 |
| Instructor | Jerry Hollister | 1.00 |
| Instructor | Joe Zermeno | 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 | Lynn Bratchett | 1.00 |
| Instructor | Maria Biancca Patterson | 1.00 |
| Instructor | Maria Suarez Rodriguez | 1.00 |
| Instructor | Michelle St Germaine | 1.00 |
| Instructor | Mildred Oliver | 1.00 |
| Instructor | Mitra Mofidi | 0.10 |
| Instructor | Monica Mofidi | 1.00 |
| Instructor | Monte Hanrahan | 1.00 |
| Instructor | Nancy Rauch | 0.60 |
| Instructor | Olufunmilayo O Idowu | 1.00 |
| Instructor | Rebecca Uhlman | 1.00 |
| Instructor | Sheila Metcalf | 1.00 |
| Instructor | Steven Scott | 1.00 |
| Instructor | Sun Young Ban | 1.00 |
| Instructor | Taslima Rehman | 1.00 |
| Instructor | Teresa Williams | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## MERRITT COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Thomas Renbarger | 1.00 |
| Instructor | Todd Johnson | 1.00 |
| Instructor | Vacant | 5.00 |
| Instructor | Waseem Khaja | 0.47 |
| Instructor | You Chi Wu | 1.00 |
| Librarian | Adoria Williams | 1.00 |
| Librarian | Nghiem Thai | 1.00 |
| Network Suppt Svcs Specialist | Vacant | 1.00 |
| Principal Accounting Technicia | Vacant | 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 |
| Sr Clerical Assistant | Sylver Daniel | 1.00 |
| Sr College Info Sys Analyst | Vacant | 1.00 |
| Sr Duplicating Services Techni | Stephanie Bunn | 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 | Mary Garner-Fong | 1.00 |
| Staff Assistant | Vacant | 1.00 |
| Staff Assistant/Athletics | Thomas Watkins | 0.50 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## MERRITT COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Staff Assistant/Instruction | Danielle Black | 1.00 |
| Staff Assistant/Instruction | Denise Woodward | 1.00 |
| Staff Assistant/Instruction | Waaduda Karim | 1.00 |
| Staff Asst/Communication Svcs | Salvador Perez | 0.29 |
| Staff Asst/Student Services | Jasmine Bledsoe | 1.00 |
| Staff Srvcs Special/Pres offic | Alejandra Cerda | 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 |
| **FTE Total** | | **128.49** |

# Table 33 – Other Funds (Merritt College)

## Other Funds (Merritt College)
## 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 03** | **Beginning Fund Balance** | **21,232** | **26,578** | **36,782** | **48,297** |
| **Community** | Revenues: | 35,431 | 28,702 | 19,066 | 24,149 |
| **Service** | Expenditures: | 30,085 | 14,533 | 7,551 | 24,149 |
| **(Fee Based)** | **Ending Fund Balance** | **26,578** | **40,747** | **48,297** | **48,297** |
| **Fund 07** | **Beginning Fund Balance** | **11,737** | **11,590** | **4,864** | **45,441** |
| **Bookstore** | Revenues: | 2,500 | 2,500 | 45,577 | - |
| **Commission** | Expenditures: | 2,647 | 5,718 | 5,000 | 24,004 |
| | **Ending Fund Balance** | **11,590** | **8,372** | **45,441** | **21,437** |
| **Fund 08** | **Beginning Fund Balance** | **-** | **-** | **-** | **-** |
| **Parcel Tax** | Revenues: | 1,959,080 | 1,660,670 | 1,651,946 | 1,913,600 |
| | Expenditures: | 1,959,080 | 1,660,670 | 1,651,946 | 1,913,600 |
| | **Ending Fund Balance** | **-** | **-** | **-** | **-** |
| **Fund 10** | **Beginning Fund Balance** | **1,000,055** | **586,411** | **(6,454)** | **79,538** |
| **Facilities** | Revenues: | 509,742 | 428,268 | 330,050 | 216,265 |
| **Rental** | Expenditures: | 923,386 | 982,076 | 244,058 | 216,265 |
| | **Ending Fund Balance** | **586,411** | **32,603** | **79,538** | **79,538** |
| **Fund 11** | **Beginning Fund Balance** | **-** | **-** | **-** | **-** |
| **Restricted** | Revenues: | 12,393,486 | 11,546,797 | 10,331,739 | 15,313,505 |
| | Expenditures: | 12,393,486 | 11,546,797 | 10,331,739 | 15,313,505 |
| | **Ending Fund Balance** | **-** | **-** | **-** | **-** |

# Other Funds (Merritt College)
# 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 30** | **Beginning Fund Balance** | **92,390** | **61,134** | **77,089** | **112,076** |
| **Contract** | Revenues: | 18,831 | 45,069 | 113,333 | 51,664 |
| **Education** | Expenditures: | 50,087 | 17,560 | 78,347 | 51,664 |
| | **Ending Fund Balance** | **61,134** | **88,643** | **112,076** | **112,076** |
| **Fund 71** | **Beginning Fund Balance** | **26,061** | **26,061** | **17,528** | **19,533** |
| **Trust and** | Revenues: | - | 3,260 | 2,175 | 5,000 |
| **Agency** | Expenditures: | - | 11,792 | 170 | 5,000 |
| | **Ending Fund Balance** | **26,061** | **17,528** | **19,533** | **19,533** |
| **Fund 72** | **Beginning Fund Balance** | **41,067** | **37,474** | **50,057** | **63,578** |
| **Student** | Revenues: | 8,146 | 14,019 | 20,489 | 10,000 |
| **Representation** | Expenditures: | 11,739 | 1,436 | 6,968 | 10,000 |
| **Fee** | **Ending Fund Balance** | **37,474** | **50,057** | **63,578** | **63,578** |
| **Fund 75** | **Beginning Fund Balance** | **75,274** | **79,242** | **80,785** | **80,785** |
| **Project Trust** | Revenues: | 3,968 | 3,200 | - | 5,000 |
| | Expenditures: | - | 1,657 | - | 5,000 |
| | **Ending Fund Balance** | **79,242** | **80,785** | **80,785** | **80,785** |
| **Fund 83** | **Beginning Fund Balance** | **146,635** | **157,476** | **180,089** | **216,604** |
| **Student Center** | Revenues: | 16,290 | 28,064 | 36,515 | 8,000 |
| **Fee** | Expenditures: | 5,449 | 5,451 | - | 8,000 |
| | **Ending Fund Balance** | **157,476** | **180,089** | **216,604** | **216,604** |
| **Fund 89** | **Beginning Fund Balance** | **(731,459)** | **(732,142)** | **(974,402)** | **-** |
| **Student** | Revenues: | 4,422,553 | 5,276,078 | 7,704,404 | 8,787,308 |
| **Financial Aid** | Expenditures: | 4,423,236 | 5,518,338 | 8,787,306 | 8,787,308 |
| | **Ending Fund Balance** | **(732,142)** | **(974,402)** | **(2,057,304)** | **-** |

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

### TENTATIVE BUDGET 2025-2026
### MEASURE E- PARCEL TAX (FUND 08)

### MERRITT COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Library Technician II | Reneisha Caesar | 0.60 |
| **FTE Total** | | **0.60** |

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

### TENTATIVE 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 |
| Staff Asst/Communication Svcs | Salvador Perez | 0.71 |
| **FTE Total** | | **1.72** |

## Table 36 – Fund 11 FTE (Merritt College)

# TENTATIVE 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 | Lee Peevy | 1.00 |
| Assessment Specialist/StuAcces | Reagan Pruitt | 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 | Ciejae Allen | 1.00 |
| Counselor | Derrick Ross | 1.00 |
| Counselor | Vacant | 1.00 |
| Counselor | Veronica Castro | 1.00 |
| Dean Allied Health Pub Safety | Monica Ambalal | 0.35 |
| 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 | Jorge Murillo | 1.00 |
| DSPS Coordinator | Frances Moy | 1.00 |
| Financial Aid Specialist | Alyson Hunter | 0.15 |
| Financial Aid Specialist | Antonia Andrew | 1.00 |

# TENTATIVE BUDGET 2025-2026
# RESTRICTED AUTHORIZED STAFF (FUND 11)

## MERRITT COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Financial Aid Specialist | Pauline Pang-Sagara | 0.16 |
| Financial Aid Specialist | Sahra Omar | 1.00 |
| Instructor | Mitra Mofidi | 0.90 |
| Instructor | Vacant | 1.00 |
| Prog Specialist/Student Activi | Michelle Mai | 1.00 |
| Prog Specialist/Student Servic | Maria Castorena Rodriguez | 1.00 |
| Program Specialist/ADN | Amecia Young | 0.80 |
| Program Specialist/C.A.R.E. | Rachel Ellis | 1.00 |
| Project Manager | Margie Rubio | 1.00 |
| Project Manager - Umoja Progr | Tauheeda Anderson | 1.00 |
| Project Mgr/Transition Liaison | Victor Littles | 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 Personnel Services Spe | Maria Spencer | 1.00 |
| **FTE Total** | | **37.09** |

# BERKELEY CITY COLLEGE

# Table 37 – Fund 01 (Berkeley City College)

## Unrestricted General Fund Summary (Fund 01)
## 2025-26 Tentative Budget

## Berkeley City College (Location 8)

| Description | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 | Budget Forecast FY 2026-27 | Budget Forecast FY 2027-28 |
|---|---|---|---|---|---|---|
| **Expenses** | | | | | | |
| Full Time Academic | 4,540,970 | 5,887,428 | 5,183,729 | 6,412,188 | 6,732,797 | 7,069,437 |
| Academic Admin | 1,240,162 | 1,407,704 | 1,094,899 | 1,230,217 | 1,291,728 | 1,356,314 |
| Other Faculty | 1,302,888 | 1,338,271 | 1,250,957 | 977,227 | 1,026,088 | 1,077,393 |
| Part Time Academic | 4,043,127 | 4,489,473 | 4,991,829 | 4,761,310 | 4,999,376 | 5,249,344 |
| Classified Administrator | 312,646 | 380,118 | 152,218 | - | - | - |
| Classified Salary | 2,984,604 | 3,254,629 | 3,064,673 | 3,343,518 | 3,510,694 | 3,686,229 |
| Fringe Benefits | 6,389,662 | 7,577,403 | 7,742,354 | 7,879,013 | 8,272,964 | 8,686,612 |
| Books, Supplies, Services | 1,465,671 | 1,411,530 | 1,409,557 | 1,236,726 | 1,236,726 | 1,236,726 |
| Equipment Cap Outlay | 19,672 | 43,340 | 3,481 | 26,480 | 26,480 | 26,480 |
| Debt Service Transfer | - | - | | | - | - |
| Other Transfers | - | - | | | - | - |
| Reserve for Contingency | - | - | | | - | - |
| **Total Expense** | **22,299,403** | **25,789,896** | **24,893,697** | **25,866,679** | **27,096,853** | **28,388,535** |

# Table 38 – Fund 01 FTE (Berkeley City College)

## TENTATIVE 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 |
| Articulation Officer | Joseph Bielanski | 1.00 |
| Bursar | Maria Kristianti | 1.00 |
| Campus Warehouse Supervisor | Michael Alvillar | 1.00 |
| College President | Cynthia Richardson | 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 | Gabriel Martinez Beildeck | 1.00 |
| Counselor | Janine Greer | 1.00 |
| Counselor | Norma Guido Flores | 1.00 |
| Custodian | Candace Jackson | 1.00 |
| Custodian | Giao Nguyen | 1.00 |
| Custodian | Milagro Anthony | 1.00 |
| Custodian | Vacant | 1.00 |
| Custodian | Yangxi Lin | 1.00 |
| Dean Math, Sci, CE & App Tech | Kyla Oh | 1.00 |
| Dean of Enrollment Services | Amy Lee | 1.00 |
| Dean of Lib Art & Soc Science | Mozell Person | 1.00 |
| Exec Asst/President's Office | Annie Liu | 1.00 |
| Executive Assistant | Jasmine Sumandal | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## BERKELEY CITY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| 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 | Aaron Mobley | 1.00 |
| Instructor | Adan Olmedo | 1.00 |
| Instructor | Ari Krupnick | 1.00 |
| Instructor | Barbara DesRochers | 1.00 |
| Instructor | Carolyn Martin | 1.00 |
| Instructor | Charlotte Lee | 1.00 |
| Instructor | Christopher Bernard | 1.00 |
| Instructor | Claudia Abadia | 1.00 |
| Instructor | Dmitriy Zhiv | 1.00 |
| Instructor | Dylan Eret | 1.00 |
| Instructor | Erika Yeh | 1.00 |
| Instructor | Fabian Banga | 1.00 |
| Instructor | Francisco Monsalve Santa | 1.00 |
| Instructor | Gabriel Winer | 1.00 |
| Instructor | Ivanetta Ikeda | 1.00 |
| Instructor | Jennifer Braman | 1.00 |
| Instructor | Jennifer Lowood | 1.00 |
| Instructor | Jenny Gough | 1.00 |
| Instructor | Joya Chavarin | 1.00 |
| Instructor | Justin Hoffman | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## BERKELEY CITY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Kelly Pernell | 1.00 |
| Instructor | Kelly Whalen | 1.00 |
| Instructor | Ken-Randy Yang | 1.00 |
| Instructor | Laura Ruberto | 1.00 |
| Instructor | Laurie Brion | 0.95 |
| Instructor | Leonard Chung | 1.00 |
| Instructor | Linda McAllister | 1.00 |
| Instructor | Lisa Cralle | 1.00 |
| Instructor | Maha Jacobs | 1.00 |
| Instructor | Mark Rinker | 1.00 |
| Instructor | Mark Swiencicki | 1.00 |
| Instructor | Mary Clarke-Miller | 1.00 |
| Instructor | Matthew Freeman | 1.00 |
| Instructor | Melina Bersamin | 1.00 |
| Instructor | Michael Orkin | 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 |
| Instructor | Samuel Gillette | 1.00 |
| Instructor | Scott Hoshida | 1.00 |
| Instructor | Shawn McDougal | 1.00 |
| Instructor | Sonya Wozniak | 1.00 |

# TENTATIVE BUDGET 2025-2026
# UNRESTRICTED AUTHORIZED STAFF (FUND 01)

## BERKELEY CITY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Instructor | Thomas Kies | 1.00 |
| Instructor | Timothy Rose | 1.00 |
| Instructor | Tom Moniz | 1.00 |
| Instructor | Vladeta Djukich | 0.70 |
| Instructor | Wayne Wolbert | 1.00 |
| Instructor | Zachary Darwish | 1.00 |
| Librarian | Heather Dodge | 1.00 |
| Librarian | Jenny Yap | 1.00 |
| Librarian | Joshua Boatright | 1.00 |
| Multimedia Services Specialist | Joseph Bay | 1.00 |
| Network Suppot Svcs Specialist | Willis Liu | 1.00 |
| Principal Library Tech | Patrick Wallace | 1.00 |
| Public Information Officer | Thomas Rizza | 1.00 |
| Senior A & R Specialist | Hue Huynh | 1.00 |
| Sr College Info Sys Analyst | Vincent Koo | 1.00 |
| SR Ntwrk Spprt Srvc Specialist | Phi Le | 1.00 |
| SR Ntwrk Spprt Srvc Specialist | Phu Le | 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 | Joanna 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 | Stacey Shears | 1.00 |
| Web Content Developer | Tanakki Leonian | 0.50 |
| **FTE Total** | | **96.87** |

# Table 39 – Other Funds (Berkeley City College)

## Other Funds (Berkeley City College)
## 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 03** | **Beginning Fund Balance** | **(7,257)** | **(6,582)** | **993** | **993** |
| **Community** | Revenues: | 675 | 13,775 | - | - |
| **Service** | Expenditures: | - | 6,200 | - | - |
| **(Fee Based)** | **Ending Fund Balance** | **(6,582)** | **993** | **993** | **993** |
| **Fund 07** | **Beginning Fund Balance** | **4,204** | **24,187** | **9,376** | **37,175** |
| **Bookstore** | Revenues: | 19,983 | 2,500 | 32,799 | - |
| **Commission** | Expenditures: | - | 335 | 5,000 | 18,243 |
| | **Ending Fund Balance** | **24,187** | **26,352** | **37,175** | **18,932** |
| **Fund 08** | **Beginning Fund Balance** | **-** | **-** | **-** | **-** |
| **Parcel Tax** | Revenues: | 1,679,158 | 1,650,453 | 1,785,600 | 1,744,000 |
| | Expenditures: | 1,679,158 | 1,650,453 | 1,785,600 | 1,744,000 |
| | **Ending Fund Balance** | **-** | **-** | **-** | **-** |
| **Fund 10** | **Beginning Fund Balance** | **66,479** | **193,680** | **145,969** | **224,984** |
| **Facilities** | Revenues: | 321,791 | 20,314 | 100,985 | 102,615 |
| **Rental** | Expenditures: | 194,590 | 91,339 | 21,971 | 102,615 |
| | **Ending Fund Balance** | **193,680** | **122,655** | **224,984** | **224,984** |
| **Fund 11** | **Beginning Fund Balance** | **-** | **-** | **-** | **-** |
| **Restricted** | Revenues: | 13,194,322 | 12,995,607 | 12,562,031 | 14,998,373 |
| | Expenditures: | 13,194,322 | 12,995,607 | 12,562,031 | 14,998,373 |
| | **Ending Fund Balance** | **-** | **-** | **-** | **-** |

# Other Funds (Berkeley City College)
# 2025-26 Tentative Budget

| Funds | | Actual FY 2022-23 | Actual FY 2023-24 | Estimated FY 2024-25 | Tentative Budget FY 2025-26 |
|---|---|---|---|---|---|
| **Fund 30** | **Beginning Fund Balance** | **132,146** | **140,832** | **206,038** | **139,445** |
| **Contract** | Revenues: | 41,700 | 77,925 | - | 69,723 |
| **Education** | Expenditures: | 33,014 | 60,461 | 66,593 | 69,723 |
| | **Ending Fund Balance** | **140,832** | **158,296** | **139,445** | **139,445** |
| **Fund 71** | **Beginning Fund Balance** | **33,734** | **11,394** | **771** | **(5,394)** |
| **Trust and** | Revenues: | 453 | 1,577 | 673 | - |
| **Agency** | Expenditures: | 22,792 | 12,200 | 6,837 | - |
| | **Ending Fund Balance** | **11,394** | **771** | **(5,394)** | **(5,394)** |
| **Fund 72** | **Beginning Fund Balance** | **38,128** | **34,095** | **32,876** | **49,668** |
| **Student** | Revenues: | 7,509 | 11,981 | 18,189 | 10,000 |
| **Representation** | Expenditures: | 11,542 | 13,200 | 1,397 | 10,000 |
| **Fee** | **Ending Fund Balance** | **34,095** | **32,876** | **49,668** | **49,668** |
| **Fund 75** | **Beginning Fund Balance** | **136,661** | **131,639** | **128,067** | **130,309** |
| **Project Trust** | Revenues: | 3,530 | 2,296 | 2,409 | 5,000 |
| | Expenditures: | 8,552 | 5,868 | 167 | 5,000 |
| | **Ending Fund Balance** | **131,639** | **128,067** | **130,309** | **130,309** |
| **Fund 84** | **Beginning Fund Balance** | **262,438** | **276,514** | **288,848** | **321,237** |
| **Student Center** | Revenues: | 15,060 | 23,982 | 32,389 | 12,000 |
| **Fee** | Expenditures: | 984 | 11,648 | - | 12,000 |
| | **Ending Fund Balance** | **276,514** | **288,848** | **321,237** | **321,237** |
| **Fund 89** | **Beginning Fund Balance** | **(36,267)** | **211,332** | **21,330** | **-** |
| **Student** | Revenues: | 5,953,560 | 6,548,640 | 9,974,065 | 10,416,541 |
| **Financial Aid** | Expenditures: | 5,705,961 | 6,738,642 | 10,416,538 | 10,416,541 |
| | **Ending Fund Balance** | **211,332** | **21,330** | **(421,143)** | **-** |

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

# TENTATIVE 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 |
| **FTE Total** | | **4.80** |

# Table 41 – Fund 11 FTE (Berkeley City College)

## TENTATIVE 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 | Tammie Perry | 0.75 |
| Clerical Assistant II | Vacant | 1.00 |
| Coord/Career & Transfer Center | Andrea Williams | 0.27 |
| Coordinator (Enrollment Svcs) | Gail Pendleton | 1.00 |
| Coordinator/Basic Needs | Izabela Villanueva | 1.00 |
| Coordinator/EOPS | Ramona Butler | 1.00 |
| Coordinator/HSI | Zaira Sanchez | 1.00 |
| Coordinator/SEA | Luisa Martinez | 1.00 |
| Counselor | Adriana Regalado | 1.00 |
| Counselor | Alejandra Oseguera | 1.05 |
| Counselor | Catherine Nichols | 1.00 |
| Counselor | Christina Taing-Rivera | 1.10 |
| Counselor | Denise Jones | 1.00 |
| Counselor | Elissa Jaw | 1.00 |
| Counselor | Shannon Penn | 1.00 |
| Counselor | Skyler Barton | 1.16 |
| Counselor | Susan Truong | 1.15 |
| Counselor | Vacant | 0.50 |
| Curriculum & Assess Specialist | Nancy Cayton | 1.00 |
| Dean Counseling Student Equity | Raniyah Johnson | 1.00 |
| Director of HSI Program | Lissette Flores | 1.00 |

# TENTATIVE BUDGET 2025-2026
# RESTRICTED AUTHORIZED STAFF (FUND 11)

## BERKELEY CITY COLLEGE

| Position/Title | Name | FTE |
|---|---|---|
| Director of MESA Program | Armando Franco | 1.00 |
| Financial Aid Specialist | Kent Nguyen | 1.00 |
| Financial Aid Specialist | Susan Liang | 1.00 |
| HSI Program Spcl/Outreach | Vacant | 1.00 |
| Inst Asst/DSPS (AltMedia) | Vacant | 1.00 |
| Instructional Asst/English | Evan Stewart | 0.50 |
| Learning Disabilities Speciali | Maricela Becerra | 1.00 |
| Learning Disabilities Speciali | Tamar Sahakian | 1.00 |
| Project Manager | Alejandro Gonzalez | 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 | Catherine Massey | 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 |
| **FTE Total** | | **38.98** |

# 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.

**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 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 area. 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 school 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.

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

**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.

**FTE** – Acronym for Full–time Equivalent. It refers to a measurement of enrollment derived by dividing total student credit hours for a term by 15, both for undergraduate and graduate students at California State University.

**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 school 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 his 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.

**PERS** – Public Employee's Retirement System. State law requires school district classified employees, school 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.

**STRS** – State Teacher's Retirement System. State law requires that school district employees, school 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.

**Budget** – The budget approved by the board 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 Title 5.

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

**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.

**WSCH** – Weekly Student Contact Hours is part of the formula used to determine faculty workload.

BERKELEY CITY COLLEGE

COLLEGE OF ALAMEDA

Laney College

MERRITT COLLEGE