

PERALTA COMMUNITY COLLEGE DISTRICT



TENTATIVE BUDGET BOOK

2026-27



333 East 8th Street. Oakland, CA 94606



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Table of Contents

Board of Trustees & Administrators	6
Board of Trustees / District Areas	7
Budget Development Calendar	9
About the District.....	11
Graph 1 – Student Ethnicity Distribution	12
Graph 2 – Student Gender Distribution.....	13
Graph 3 – Student Age Distribution	14
Assessed Value of the District	15
Our Missions	18
Principles of Sound Fiscal Management.....	19
Description of Funds	20
Table 1 – SCFF Calculations	23
Tentative Budget Assumptions 2026-27	33
Table 2 – 2026-27 Student Centered Funding Formula Rates.....	37
Table 3 – 2026-27 SCFF Rates for Colleges and Centers.....	38
Base FTES Allocation	39
Table 4 – Base FTES Allocation Percentage for Fiscal Year 2026-27	43
Table 5 – FY 2026-27 FTES Statistic.....	44
Table 6 – Multi-Year Budget Forecast	45
Graph 4 – 2026-27 Revenue and Expenditure Trends (Without Reductions)	47
Graph 5 – 2026-27 Revenue and Expenditure Trends (With Reductions)	48
Graph 6 – 2026-27 Recap of Reserve History in the District.....	49
Graph 7 – 2026-27 Reserve Recalibrated.....	50
Table 7 – Statement of Changes in Fund Balance.....	51
Table 8 – Summary of Funds.....	52
Table 9 – Summary of Funds - Revenues.....	54
Table 10 – Summary of Funds - Expenses	56

District Office/Central Services	58
Table 11 – Fund 01 (District Office)	59
Table 12 – Fund 01 FTE (District Office – Central Services)	60
Table 13 – Other Funds (District Office – Central Services)	70
Table 14 – Fund 11 FTE (District Office – Central Services)	74
Table 15 – Fund 44 FTE (Measure G General Obligation Bond)	75
Table 16 – Fund 68 FTE (Child Development Fund)	76
College of Alameda.....	77
Table 17 – Fund 01 (College of Alameda)	78
Table 18 – Fund 01 FTE (College of Alameda).....	79
Table 19 – Other Funds (College of Alameda).....	84
Table 20 –Fund 11 FTE (College of Alameda).....	86
Laney College.....	88
Table 21 – Fund 01 (Laney College).....	89
Table 22 – Fund 01 FTE (Laney College).....	90
Table 23 – Other Funds (Laney College).....	98
Table 24 – Fund 08 FTE (Measure E – Parcel Tax)	100
Table 25 – Fund 10 FTE (Facility Rental)	100
Table 26 – Fund 11 FTE (Laney College).....	101
Table 27 – Fund 30 FTE (Contract Education)	104
Table 28 – Fund 68 FTE (Child Development Fund)	105
Merritt College.....	106
Table 29 – Fund 01 (Merritt College)	107
Table 30 – Fund 01 FTE (Merritt College).....	108
Table 31 – Other Funds (Merritt College).....	113
Table 32 – Fund 10 FTE (Facility Rental Fee)	115
Table 33 – Fund 11 FTE (Merritt College).....	116
Berkeley City College	118
Table 34 – Fund 01 (Berkeley City College)	119
Table 35 – Fund 01 FTE (Berkeley City College).....	120
Table 36 – Other Funds (Berkeley City College).....	124
Table 37 – Fund 08 FTE (Measure E – Parcel Tax)	126
Table 38 – Fund 11 FTE (Berkeley City College).....	127
Glossary.....	129

Board of Trustees & Administrators

Board of Trustees

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

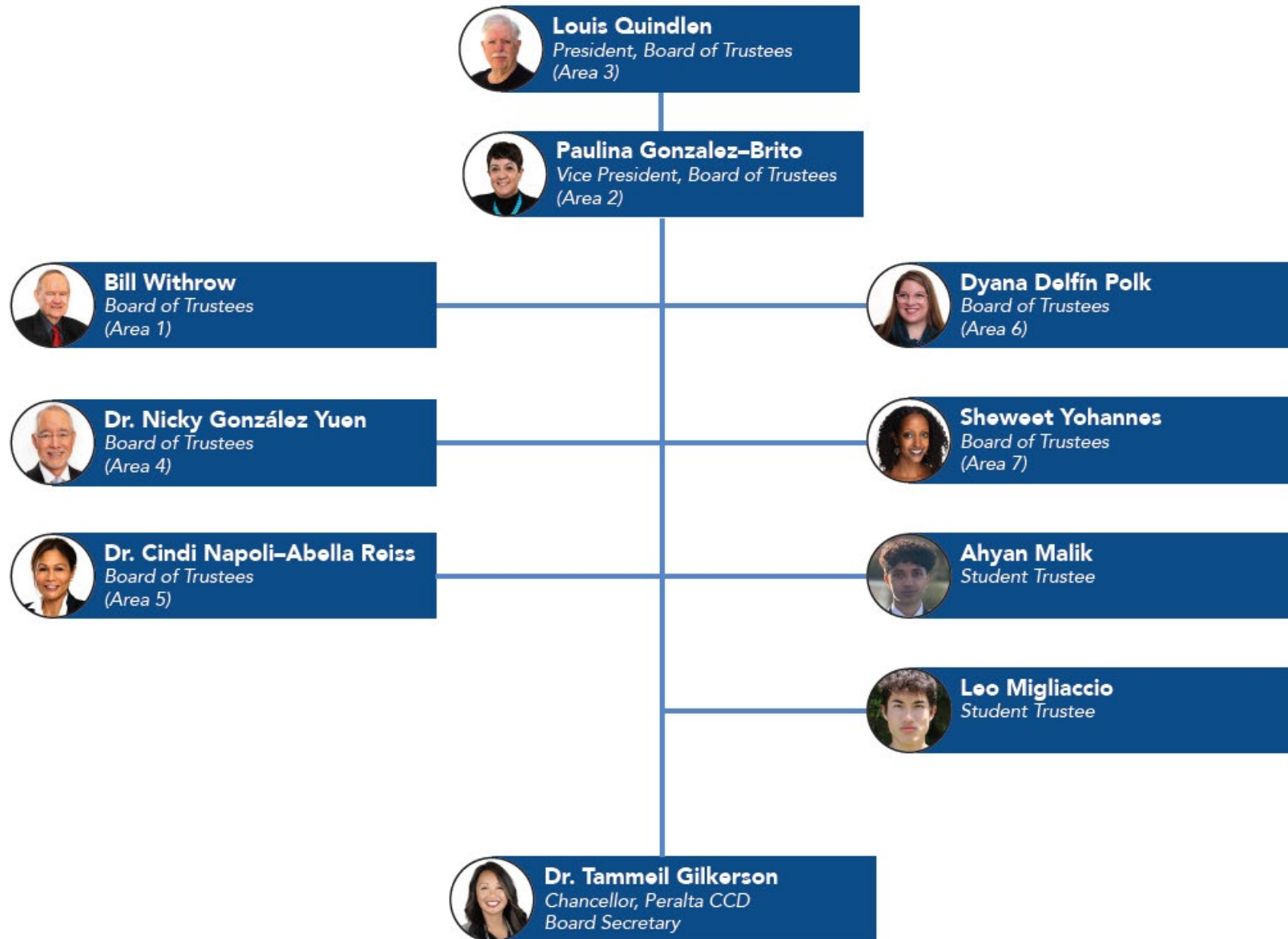
District Office Administrators

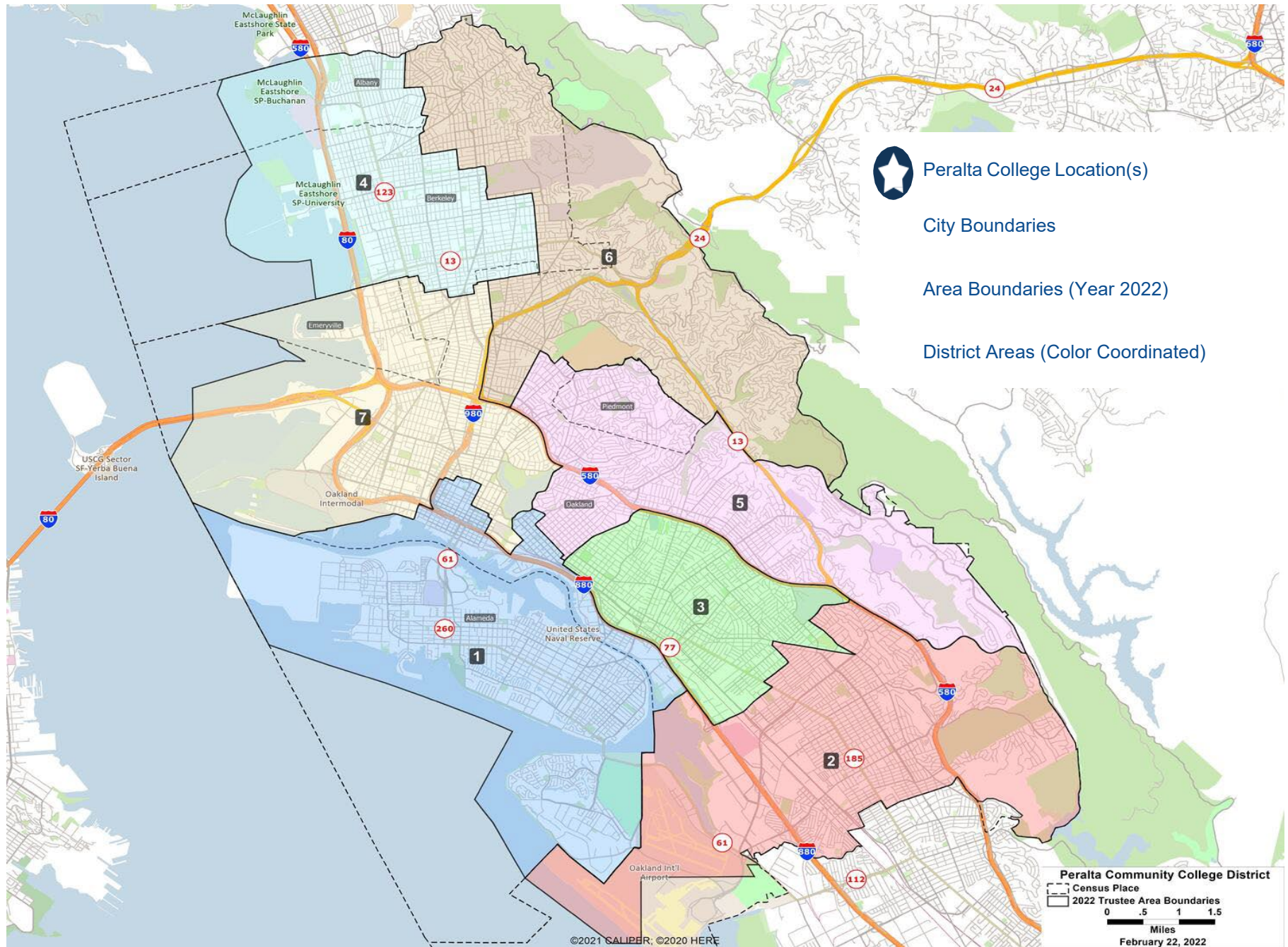
Tammeil Y. Gilkerson, Ed.D.	Chancellor & Chief Executive Officer
Greg Nelson, MBA	Deputy Chancellor & Chief Operating Officer
Tina Vasconcellos, Ph.D.	Vice Chancellor of Educational Services
Andrea Epps, M.A., J.D.	Interim Vice Chancellor of Human Resources & Employee Relations
Mark Johnson	Executive Director of Marketing, Communication & Public Relations

College Administrators

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

Board of Trustees / District Areas





Budget Development Calendar Fiscal Year 2026-27

Tentative Budget		
Date	Responsible	Action Item
January 09, 2026	Deputy Chancellor & COO	Governor Proposed Budget releases.
January 13, 2026	Deputy Chancellor & COO and Director of Fiscal Services	District Office to present the Board of Trustees the Governor's Proposed Budget and Mid-Year Budget Review.
January, 2026*	Deputy Chancellor & COO	Projected Funds for 2026-27 fiscal year based upon Governor's budget proposal reviewed with the Chancellor's Cabinet and Extended Cabinet.
February 11, 2026	Director of Fiscal Services	Round 1 position control for 2026-27 fiscal year distribution to colleges. Discretionary budget is the same as last year.
February 23, 2026	Deputy Chancellor College Presidents Vice Chancellors Business Directors	Submit round 1 position control worksheets with any changes to the Director of Fiscal Services.
March 13, 2026	Director of Fiscal Services	Round 2 position control worksheets are sent to the College Presidents, Business Directors, and Vice Chancellors.
March 20, 2026	Deputy Chancellor College Presidents Vice Chancellors Business Directors	Submit round 2 position control worksheets revisions to the Director of Fiscal Services. Submit discretionary budget worksheets to Director of Fiscal Services.
March 20, 2026	Planning and Budgeting Council	Provide Governor's 2026-27 Proposed Budget. Provide Tentative Budget Assumptions to the PBC. College presentation of budget.

Budget Development Calendar Fiscal Year (Continued)

April 03, 2026	Director of Fiscal Services	Load position control and discretionary budgets into Peoplesoft.
April 17, 2026	Deputy Chancellor & COO Planning & Budgeting Council	Chancellor's Cabinet updated on status of Preliminary Budget. The Tentative Budget Assumptions is presented the PBC for approval.
May 05, 2026*	Deputy Chancellor & COO	Governor May Revision releases.
May 08, 2026	Deputy Chancellor & COO Planning & Budgeting Council	Budget presentations for District Service Center. The Tentative Budget is presented to the PBC for approval.
May 12, 2026	Deputy Chancellor & COO	Tentative Budget is presented to the Board of Trustees for the first read.
June 05, 2026*	Deputy Chancellor & COO and Director of Fiscal Services	Townhall Meeting regarding the Tentative Budget.
June 09, 2026	Deputy Chancellor & COO	Tentative Budget is presented to the Board of Trustees for approval.
Adopted Budget		
July 03, 2026	Director of Fiscal Services	Round 3 position control worksheets are sent to the College Presidents, Business Director, and Vice Chancellors
TBD	Deputy Chancellor & COO Director of Fiscal Services Planning & Budgeting Council	Provide Adopted Budget to PBC for approval. Submit round 3 position control worksheets revisions to Director of Fiscal Services
August 03, 2026	Director of Fiscal Services	Load round 3 position control into Peoplesoft.
TBD	Deputy Chancellor & COO	Townhall meeting.
TBD	Deputy Chancellor & COO	Adopted Budget is presented to the Board of Trustees for approval.

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

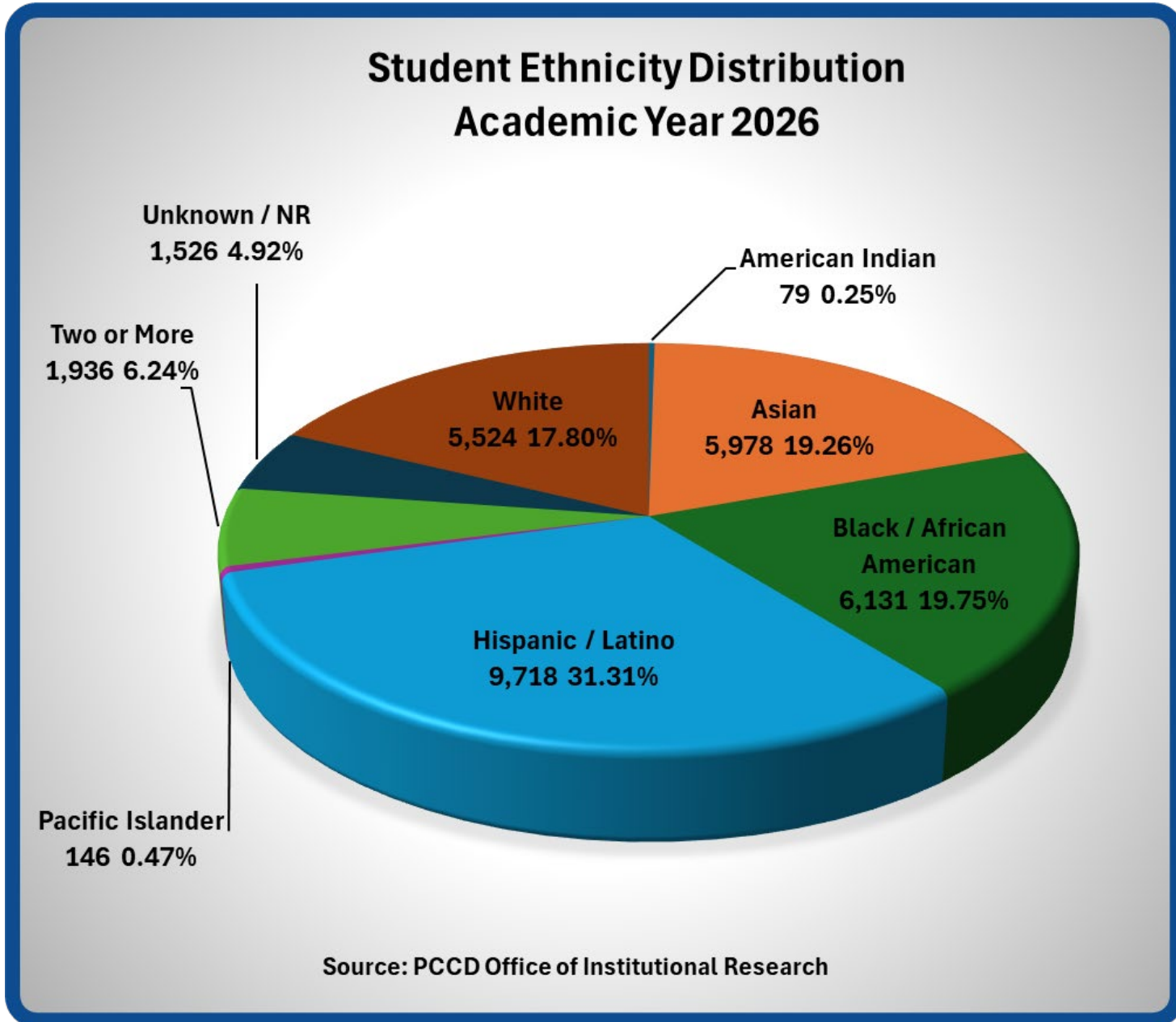
Planning and Budgeting Council dates.

About the District

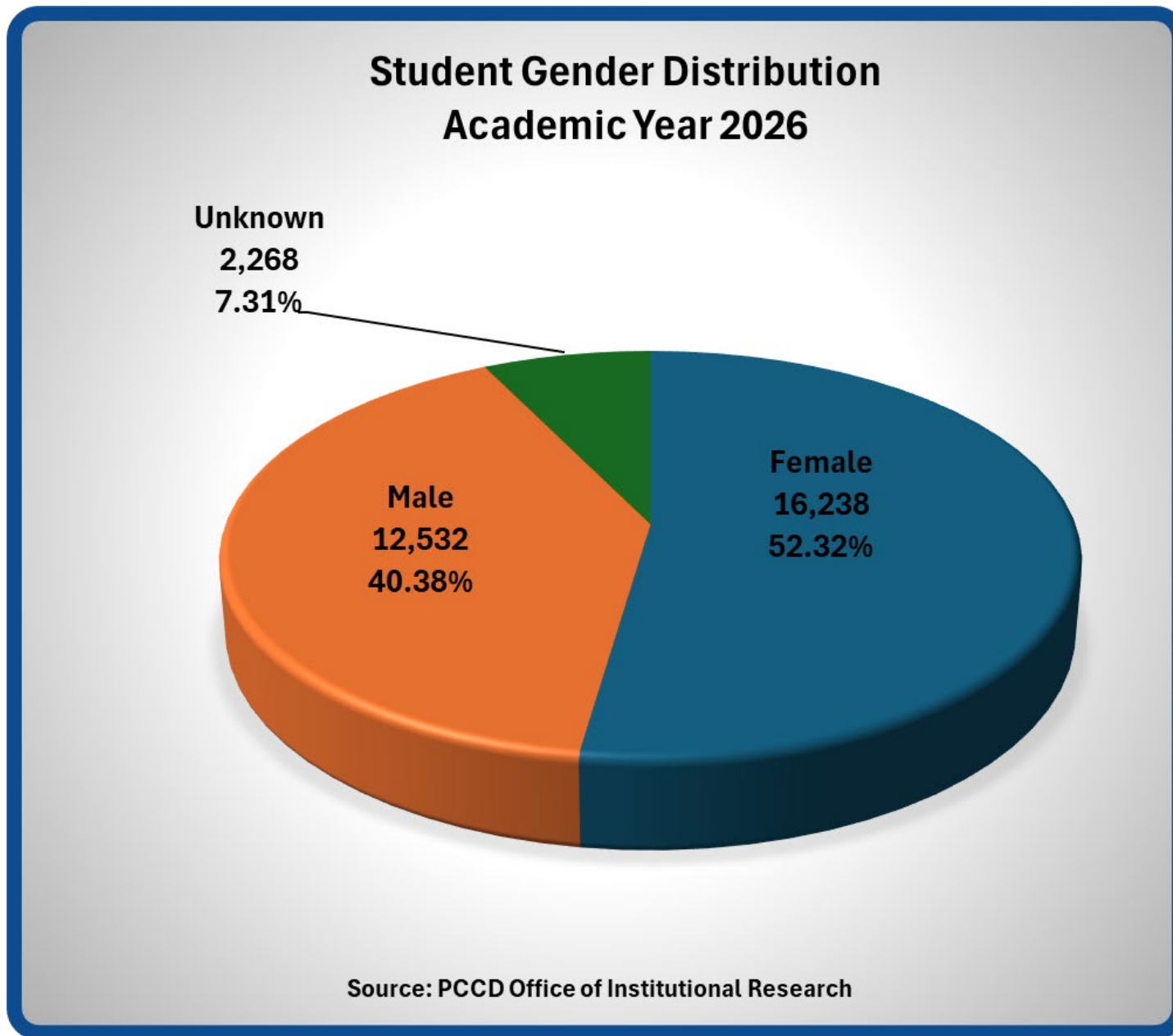
The Peralta District colleges are located in the beautiful San Francisco/Oakland Bay Area, which, adjacent to Silicon Valley, is known for its technology and innovation.

The Peralta Community College District (PCCD) was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation for developing effective approaches to serving the varied interests and needs of its vibrant community. The District serves over 29,800 students and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 851 full-time employees and over 1,634 part-time faculty and staff. The following page includes graphs that show a general profile of our students based on data from PCCD's Office of Institutional Research.

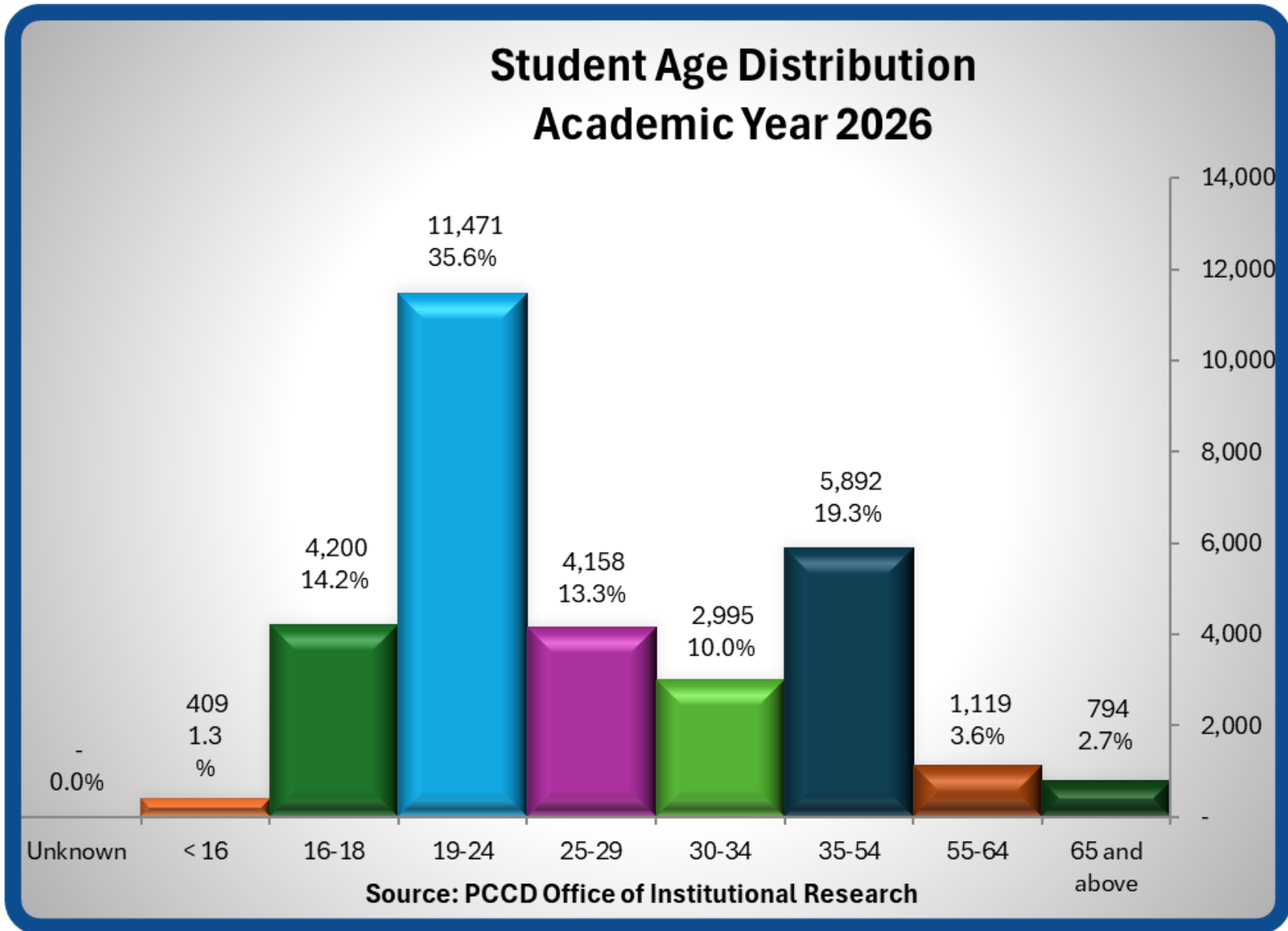
Graph 1



Graph 2



Graph 3



Assessed Value of the District

Property Taxation System

The property tax revenues, a result of the community's contribution, play a significant role in the District's financial operations.

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

Assessed Valuation of Property Within the District

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

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

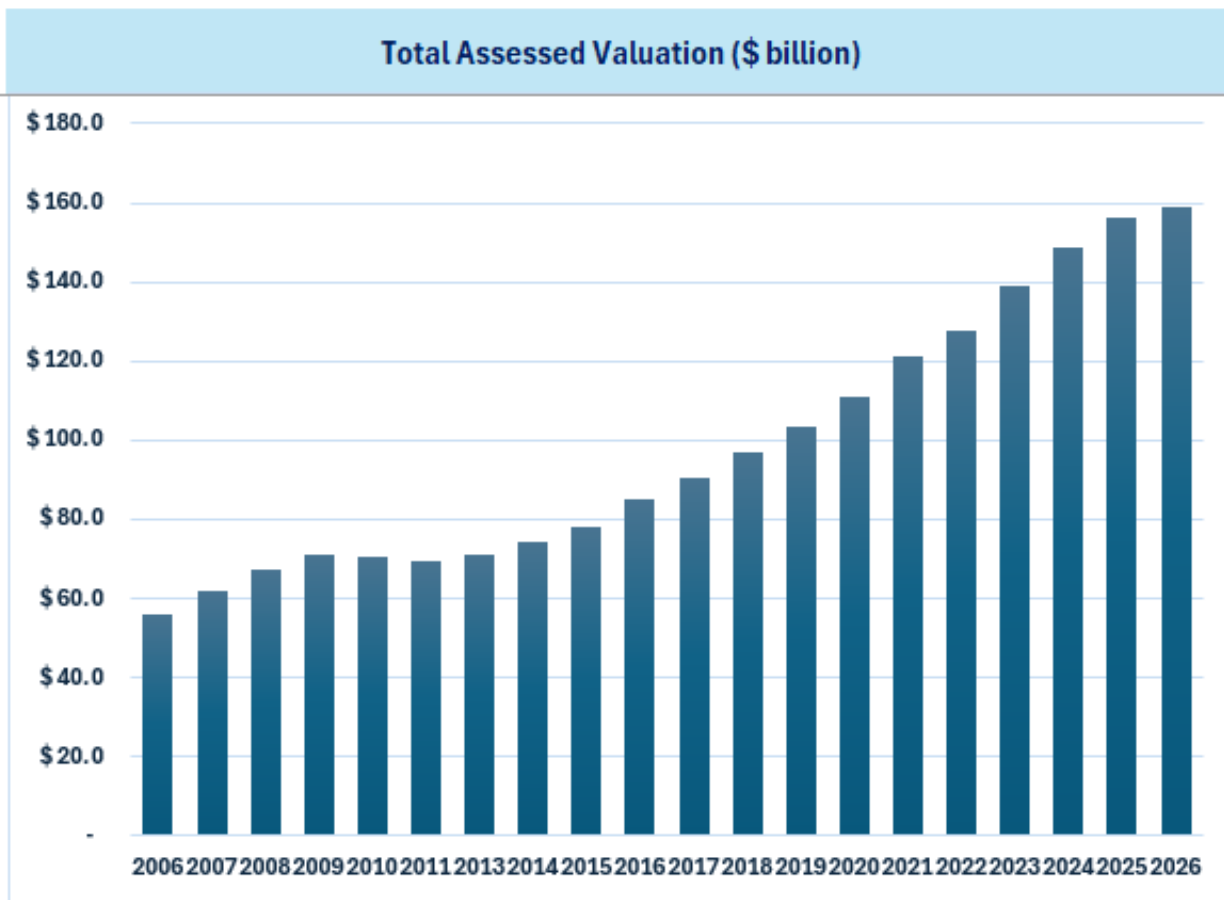
State-Assessed Property. Under the State Constitution, the State Board of Equalization assesses property of State-regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization is also required to assess pipelines, flumes, canals, and aqueducts within two or more counties. The value of property assessed by the Board of Equalization is allocated by a formula to local jurisdictions in the county, including school districts and taxed by the local county tax officials in the same manner as for locally assessed property. However, taxes on privately owned railway cars are levied and collected directly by the Board of Equalization.

Property used in electricity generation by a company that does not transmit or sell that electricity is taxed locally instead of by the Board of Equalization. Thus, the reorganization of regulated utilities and the transfer of electricity-generating property to non-utility companies, as often occurred under electric power deregulation in California, affects how those assets are assessed and which local agencies benefit from the property taxes derived. In general, the transfer of State-assessed property located in the District to non-utility companies will increase the assessed value of property in the District since the property's value will no longer be divided among all taxing jurisdictions in the County. The transfer of property located and taxed in the District to a State-assessed utility will have the opposite effect: reducing the assessed value in the 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%
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%
2026	159.1	1.99%



Source: Backstrom McCarley Berry & Co., LLC

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



Berkeley City College

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



College of Alameda

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



Laney College

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



Merritt College

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



Peralta CCD

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

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

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

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

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

Description of Funds

The following is a brief discussion of the funds included in the District's 2026–27 Tentative 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.

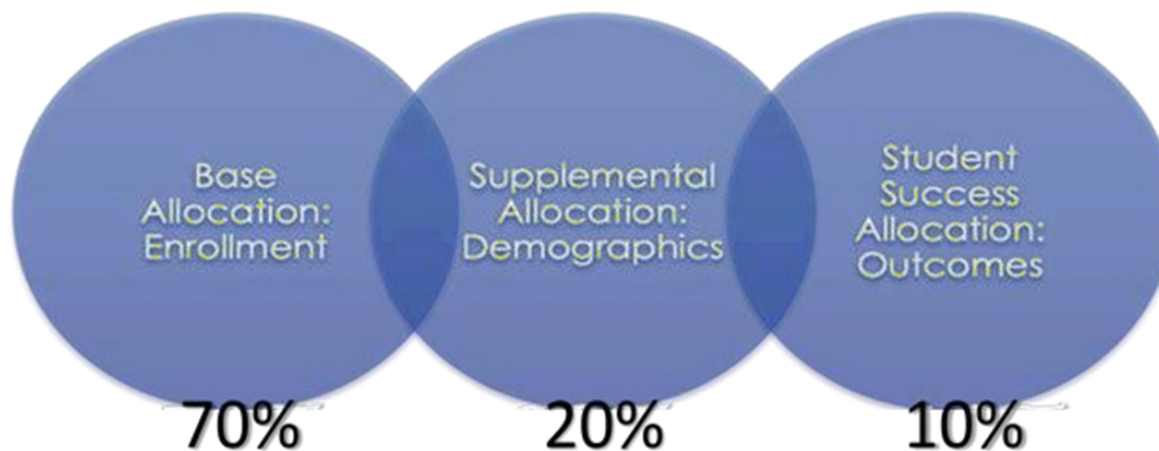
The Unrestricted General Fund accounts for all the revenues and expenditures used to finance the district's general operations. These include instruction, student services, administration, maintenance and operations, and information technology.

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 2026–27, 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 2026–27 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 2026–27 year is as follows:

This Tentative Budget reflects the SCFF Allocations for FY 2026–27 based on the Governor’s 2024–25 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 2026–27 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

Peralta Community College District Student Centered Funding Formula (SCFF) Calculations

FY2026-2027 Tentative Budget Total Computational Revenue (TCR)

State COLA
FY 26-27: **0.00%**

SCFF Components & Metrics

		FTES	Rate	Total
Base Allocation	Basic Allocation			27,274,420
	Credit FTES: 3-Year Average Credit	11,506.54	5,547	63,823,619
	Incarcerated Credit	9.36	7,778	72,805
	Special Admit	1,166.34	7,778	9,072,188
	CDCP	135.07	7,778	1,050,620
	Non Credit	27.42	4,677	128,253
	Subtotal	12,844.73		101,421,906
	Non-Credit FTES			
Total Base + FTES Allocation		12,844.73		101,421,906
Supplemental Allocation		Headcount	Rate	Total
	Pell Grant Recipients	5,491.00	1,312	7,202,121
	AB540 Students	643.00	1,312	843,373
	California Promise Grant Recipients	12,936.00	1,312	16,967,152
	Total Supplemental Allocation	19,070.00		25,012,647
Student Success Allocation		Outcomes	Rate	Total
	All Students:			
	Associate Degrees for Transfer	464.00	3,094	1,435,458
	Associate Degrees	731.00	2,320	1,696,098
	Baccalaureate Degrees	0.00	2,320	0
	Credit Certificates	274.00	1,547	423,831
	Transfer Level Math and English	572.00	1,547	884,786
	Transfer to a Four Year University	800.00	1,160	928,098
	Nine or More CTE Units	2,637.00	773	2,039,495
	Achieved Regional Living Wage	2,271.00	773	1,756,425
Subtotal		7,749.00		9,164,191

Table 1 – SCFF Calculations (Continued)

Pell Grant Recipients Bonus:	Associate Degrees for Transfer	267.00	1,170	312,523
	Associate Degrees	397.00	878	348,516
	Baccalaureate Degrees	0.00	878	0
	Credit Certificates	135.00	585	79,009
	Transfer Level Math and English	208.00	585	121,732
	Transfer to a Four Year Univesity	356.00	439	156,262
	Nine or More CTE Units	1,162.00	293	340,030
	Achieved Regional Living Wage	579.00	293	169,430
	Subtotal	3,104.00		1,527,501
California Promise Grant Recipients Bonus:	Associate Degrees for Transfer	360.00	780	280,919
	Associate Degrees	592.00	585	346,468
	Baccalaureate Degrees	0.00	585	0
	Credit Certificates	218.00	390	85,056
	Transfer Level Math and English	313.00	390	122,121
	Transfer to a Four Year Univesity	534.00	293	156,264
	Nine or More CTE Units	1,852.00	195	361,293
	Achieved Regional Living Wage	1,208.00	195	235,661
	Subtotal	5,077.00		1,587,782
	Total Student Success Allocaiton	15,930.00		12,279,473
	SCFF Calculated TCR			138,714,026
	Hold Harmless Calculated TCR (= Max TCR)			148,941,102
	Hold Harmless Funding Amount			10,227,076
	Revenue Deficit		1.0000%	(1,489,411)
	Projected Net Apportionment Revenue			147,451,691

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 2026–27, was \$6,700,000.

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 2026–27, the amount of such apportionment was estimated to be \$2,500,000.

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 2026–27.

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.

PCCD Foundation (Fund 85)

The Peralta CCD Foundation Fund is the accounting fund used to manage private donated resources held for scholarships, student support, and other donor-designated purposes benefiting the District and its colleges.

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 2026-27

The following assumptions were utilized in developing the 2026–27 Tentative Budget.

	FY 2025-2026 ADOPTED BUDGET ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS
REVENUE ASSUMPTIONS				
SCFF Allocations	\$148,941,102	\$148,941,102	\$148,941,102	\$148,941,102
Deficit Factor	1%	1%	1%	1%
SCFF Allocations less Deficit Factor	\$147,451,690.98	\$147,451,690.98	\$147,451,690.98	\$147,451,690.98
Parcel Tax	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000
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	\$400.00	\$401.00	\$402.00	\$403.00
Non-Resident Tuition	\$6,182,247.78	\$6,197,703.40	\$6,213,159.02	\$6,228,614.64
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 2026-27

REVENUE ASSUMPTIONS	FY 2025-2026 ADOPTED BUDGET ASSUMPTIONS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 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	\$843,803.09	\$880,490.18	\$917,177.27
Transportation Program (Includes EasyPass and Peralta Shuttle Bus Programs)				
Fall	\$50.00	\$53.00	\$53.00	\$53.00
Spring	\$50.00	\$53.00	\$53.00	\$53.00
Summer	\$25.00	\$26.50	\$26.50	\$26.50
Transportation Program	\$562,500.00	\$596,250.00	\$596,250.00	\$596,250.00
Parking Fee:				
Fall	\$0.00	\$35.00	\$35.00	\$35.00
Spring	\$0.00	\$35.00	\$35.00	\$35.00
Summer	\$0.00	\$17.50	\$17.50	\$17.50
Parking Fee	\$0.00	\$393,750.00	\$393,750.00	\$393,750.00
Lottery Income:				
Prop 20	\$82.00	\$82.00	\$82.00	\$82.00
Prop 20	\$1,355,542.00	\$1,355,542.00	\$1,355,542.00	\$1,355,542.00
Non-Prop 20	\$190.00	\$190.00	\$190.00	\$190.00
Non-Prop 20	\$3,140,890.00	\$3,140,890.00	\$3,140,890.00	\$3,140,890.00
Mandated Block	\$36.46	\$37.34	\$38.48	\$39.77
Mandated Block	\$514,208.87	\$526,619.84	\$542,697.68	\$560,891.02

Tentative Budget Assumptions 2026-27

EXPENDITURE ASSUMPTIONS	FY 2025-2026 ACTUALS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS
Lapse Factor (Vacancy Savings)	\$0.00	\$3,000,000.00	\$3,000,000.00	\$3,000,000.00
Negotiated Settlements:				
PFT	0.00%	TBD	TBD	TBD
SEIU	0.00%	TBD	TBD	TBD
LOCAL 39	0.00%	TBD	TBD	TBD
Unrepresented				
Negotiated Settlements	\$0.00	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	\$3,659,870	\$3,842,864	\$4,035,007	\$4,236,758
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	\$6,020,512	\$3,000,000	\$3,000,000	\$3,000,000
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	8.0% effective 10/1	7.0% effective 10/1	5.0% effective 10/1
Annual dental/vision/other increase	0	0	0	0
Health and Welfare Premiums	\$1,634,996.09	\$1,798,495.70	\$1,942,375.36	\$2,097,765.38

Tentative Budget Assumptions 2026-27

EXPENDITURE ASSUMPTIONS	FY 2025-2026 ACTUALS	FY 2026-2027 ESTIMATED ASSUMPTIONS	FY 2027-2028 ESTIMATED ASSUMPTIONS	FY 2028-2029 ESTIMATED ASSUMPTIONS
Statutory Employer Benefit Rates:				
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalSTRS	\$7,739,692.00	\$7,739,692.00	\$7,739,692.00	\$7,739,692.00
CalPERS	26.81%	26.40%	26.90%	26.10%
CalPERS	\$9,953,847.00	\$9,913,036.23	\$9,962,601.41	\$9,882,900.60
Social Security	6.20%	6.20%	6.20%	6.20%
Social Security	\$2,329,144.00	\$2,329,144.00	\$2,329,144.00	\$2,329,144.00
Medicare	1.45%	1.45%	1.45%	1.45%
Medicare	\$1,111,631.00	\$1,111,631.00	\$1,111,631.00	\$1,111,631.00
Unemployment Insurance	0.52%	0.52%	0.52%	0.52%
Unemployment Insurance	\$195,527.00	\$195,527.00	\$195,527.00	\$195,527.00
Workers' Compensation	1.70%	1.70%	1.70%	1.70%
Workers' Compensation	\$1,306,951.00	\$1,306,951.00	\$1,306,951.00	\$1,306,951.00
OPEB	7.50%	7.50%	7.50%	7.50%
OPEB	\$5,764,650.00	\$5,764,650.00	\$5,764,650.00	\$5,764,650.00
Fixed Costs:				
Telephone, Sewer, Pest	4.0%	5.0%	5.0%	5.0%
Water	4.0%	5.0%	5.0%	5.0%
Gas/Electricity	4.0%	5.0%	5.0%	5.0%
Utilities	\$6,684,643.52	\$7,018,875.69	\$7,369,819.48	\$7,738,310.45
Insurance	5.0%	5.0%	5.0%	5.0%
Insurance	\$2,661,666.00	\$2,794,749.30	\$2,934,486.77	\$3,081,211.10
Operating Expenses	2%	2%	2%	2%
Operating Expenses	\$13,052,569.56	\$13,313,620.95	\$13,579,893.37	\$13,851,491.24
Other Outgoes/Contribution				
Property Insurance	\$200,000	\$200,000	\$200,000	\$200,000
DSPS	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Post Retiree Contribution	\$3,000,000	\$2,500,000	\$2,500,000	\$2,500,000
Allowance for Doubtful Accounts (Student Recievables)	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Faculty Professional Development (Per CBA)	\$120,000	\$120,000	\$120,000	\$120,000
Elections	No	\$1,200,000	No	\$1,200,000

Table 2 - 2026-27 Student Centered Funding Formula Rates (rounded)

Allocations	2025-26 Rates*	Estimated Proposed 2026-27 Rates*	Estimated Change from 2025-26 (Amount)	Estimated Change from 2025-26 (Percent)
Base Credit*	\$5,416.20	\$5,546.73	\$130.53	2.41%
Incarcerated Credit*	\$7,595.29	\$7,778.34	\$183.05	2.41%
Special Admit Credit*	\$7,595.29	\$7,778.34	\$183.05	2.41%
CDCP	\$7,595.29	\$7,778.34	\$183.05	2.41%
Noncredit	\$4,567.26	\$4,677.33	\$110.07	2.41%
Supplemental Point Value	\$1,280.76	\$1,311.62	\$30.87	2.41%
Student Success Main Point Value	\$755.21	\$773.41	\$18.20	2.41%
Student Success Equity Point Value	\$190.49	\$195.08	\$4.59	2.41%

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

Table 3 - 2026–27 SCFF Rates for Colleges and Centers (rounded)

Basic Allocation	2025-26	Proposed 2026-27	Change from 2025-26 (Amount)	Change from 2025-26 (Percent)
Single College District				
Small College	\$6,658,143.47	\$6,818,604.73	\$160,461.26	2.41%
Medium College	\$8,877,528.70	\$9,091,477.14	\$213,948.44	2.41%
Large College	\$11,096,910.43	\$11,364,345.98	\$267,435.54	2.41%
Multi College District				
Small College	\$6,658,143.47	\$6,818,604.73	\$160,461.26	2.41%
Medium College	\$7,767,836.95	\$7,955,041.83	\$187,204.87	2.41%
Large College	\$8,877,528.70	\$9,091,477.14	\$213,948.44	2.41%
Designated Rural College	\$2,117,699.79	\$2,168,736.36	\$51,036.57	2.41%
State Approved Centers	\$2,219,381.74	\$2,272,868.84	\$53,487.10	2.41%
Grandparented Centers				
Small Center	\$277,424.68	\$284,110.62	\$6,685.93	2.41%
Small Medium Center	\$554,845.87	\$568,217.66	\$13,371.79	2.41%
Medium Center	\$1,109,690.00	\$1,136,433.53	\$26,743.53	2.41%
Medium Large Center	\$1,664,535.87	\$1,704,651.18	\$40,115.31	2.41%
Large Center	\$2,219,381.74	\$2,272,868.84	\$53,487.10	2.41%

Base FTES Allocation

Background

During fiscal years 2024-2025, the District took measures to address factors affecting the budget in both the short and long term. As part of this initiative, the District amended its reserve policy to more effectively manage employee-related expenses, both short-term and long-term. (FY 2026 Adopted Budget, August 2025) By implementing these adjustments, the District eliminated the need for additional budget cuts for two years, during which no further reductions were necessary, thereby facilitating strategic planning for the districtwide Transformation Plan.

As we prepare the budget for the 2026-2027 fiscal year, it is essential that our colleagues and the general public understand that funding remains subject to the hold-harmless provisions of the Student Center Funding Formula (SCFF), with an allocation based on 15,524 full-time equivalent students (FTES).

The budget is organized to include data from the previous three fiscal years, the current fiscal year of 2026-2027, and a projection extending three years into the future, through 2029-2030. Some future estimates rely on the District's post-pandemic enrollment growth and projections from the California Community College Chancellor's Office (CCCCO) for cost-of-living adjustments (COLA). These COLA increases are subject to annual approval by the State Legislature, and the District is eligible for COLA only if enrollment (FTES) keeps the district at or above the hold-harmless threshold of 15,524 FTES.

FTES Allocation

The following table shows the 2025-2026 FTES allocation based on the SCFF three-year lag (2021/22 – 2023/24), the 2026-2027 allocation, and the year-over-year net change.

College	2025-2026 FTES Total	2026-2027 FTES Total	Net Change
Laney College	5,498	5,528	+30
Berkeley City College	3,357	3,294	-63
College of Alameda	2,899	2,945	+46
Merritt College	3,770	3,757	-13
Total	15,524	15,524	

Student Program Allocation Model (SPAM)

The SCFF is regarded as an appropriation formula governing how the District receives funding from the State of California. However, the metrics used for the SCFF do not necessarily align with the colleges' operational practices. In the Fall of 2025, the Planning and Budget Committee (PBC) for the District constituted a subcommittee to develop a methodology for allocating funds to the colleges. Historically, prior efforts in this regard have either proved unsuccessful or have not been implemented.

The SPAM subcommittee comprises faculty members, classified professionals, and administrators. Its objective is to coordinate funding allocations to ensure a degree of parity, then distribute funds based on the types of programs each college offers. Although this explanation is straightforward, the research, planning, and implementation are a much more intricate process. The plan endorsed by the subcommittee and supported by PBC (April 2026) was designed to be implemented over a four-year period as follows:

Phase I: Base Allocation established for the 2026-2027 budget year

Phase II: 2027-2028, creation of academic program clusters & implement year 1 of 3 of cluster funding

Phase III: 2028-2029, implementation of year 2 of 3 of cluster funding

Phase IV: 2029-2030, full Implementation of the allocation formula

Phase I of this process is the creation of a base allocation for the colleges. This base allocation, Exhibit A, outlines 30 positions funded at staffing levels for a small college. There is also a provision in the same document that a medium-sized college must meet the FTES threshold established by the SCFF. This Phase I base allocation will be \$4,127,108. The rest of the allocation for the college will be based on their percentage of the FTES as established above.

New Faculty Hiring

Annually, the colleges conduct a faculty-hiring prioritization process that considers a variety of factors to seek funding for new faculty positions for the next academic year. In early 2026, the Chancellor approved 12 new full-time, tenured-track faculty positions. These positions represent various programs at all four colleges, and the breakdown is as follows:

Berkeley City College	College of Alameda	Laney College	Merritt College
Social Work & Human Services	Anthropology	Culinary Arts	Landscape Horticulture (2 positions)
General Counseling	Apparel Design & Merchandising	Architecture	Radiological Science (2 positions)
		Electricity & Electronic Technology	
		Psychology	

Changes in the Executive Staff Model

As part of the Transformation Plan and during the 2025-2026 fiscal year, it was decided to reduce the executive staff at each college. Given that the colleges are classified as small colleges per the SCFF, the decision was made to reduce the number of executives from four (President and 3 Vice Presidents) to two (President and an Executive Vice President). With the requirement for a business officer at each campus, we will also be adding a Director of Business Services, but only for the three colleges: College of Alameda, Berkeley City College, and the unification of Laney and Merritt Colleges (for the 26-27 fiscal year, the budget is allocated to Laney College). The funding changes related to these changes will be outlined below.

Allocation of Vacancy Savings

Each year, the District realizes savings on positions that remain vacant but are currently funded; this is referred to as vacancy savings. A recommended best practice is to allocate 50% of the annual average vacancy savings to promote prudent resource use. The vacancy savings for the District have been between \$5.8 – \$6.2 million annually for the last five years, regardless of the pandemic, budget cuts, etc. Historically, the District has not adopted this practice until the upcoming year. For the 2026-2027 year, the District is allocating \$3m to the colleges specifically to increase the number of sections on class schedules. This increase in sections will help academic programs with waitlists and dual-enrollment programs, and help implement some of the recommendations from PBC to the Chancellor for the Transformation Plan. To achieve this, the District will “sweep” the vacancy savings monthly until we reach the \$3m threshold, with any remaining vacancy savings left at the colleges' discretion for other uses. The allocated amounts represent the addition of 100 sections at each college at an average rate of \$7,500 per section. If colleges can produce more course sections within these dollars, they are encouraged to do so.

With the aforementioned changes for the 2026-2027 fiscal year, the following table represents the general fund (Fund 01) budget and associated changes for the colleges.

Description	Berkeley City College	College of Alameda	Laney College	Merritt College
SPAM -Phase I: Base Funding	4,127,108	4,127,108	4,127,108	4,127,108
FTES Allocation	19,169,993	16,699,753	34,968,545	22,441,687
Less: Vice Presidents	-649,304	-616,937	-867,891	-995,223
Less: A&R employee transfers to District office	-391,795	-293,470	-337,285	-120,722
Less: Marketing Budget	-100,000	-100,000	-100,000	-100,000
Add: New Faculty Positions	297,324	297,324	594,648	594,648
Add: New Executive Vice President	326,940	326,940	326,940	0
Add: Director of Budget Services (Budgeted for 6 months)	125,000	125,000	125,000	0
Add: Vacancy Savings for Class Sections	750,000	750,000	750,000	750,000
Total 2026-2027 Allocation	23,655,266	21,315,718	39,586,665	26,697,498

To change to the marketing budget was made in response to a request from the College Presidents to exclude the college's share before allocations were distributed. As a result, this update aligns with their directive.

Regarding the Director of Business Services, whose hire date is scheduled for mid-year, supplementary resources will be allocated to ensure full funding in the 202-28 Fiscal Year.

Summary

Developing, balancing, and coordinating budget activities demands strong collaboration among the colleges, the District and the State Chancellor's office. Without this partnership, creating the Tentative Budget and delivering essential services would not be feasible. We appreciate their efforts in providing the resources necessary to support the passion, purpose, and possibilities within the Peralta Community College District.

Sincerely,



Greg Nelson
Deputy Chancellor & Chief Operating Officer

Table 4 – Base FTES Allocation Percentage for Fiscal Year 2026-27

Three Year FTE Rolling Averages

Period	College of Alameda	Berkeley City College	Laney College	Merritt College	Total
2023-2024 Recal	2,459	3,013	4,832	3,219	13,524
2024-2025 Recal	2,752	3,028	5,117	3,460	14,357
2025-2026 P1	2,525	2,614	4,580	3,194	12,913
Average	2,579	2,885	4,843	3,291	13,598
Percentage	18.97%	21.22%	35.61%	24.20%	100.00%

Annotation:

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

Table 5 – FTES Statistics

Peralta Community College District 2026-27 Tentative Budget

FTES STATISTICS, 2018-19 TO 2025-26

<u>FTES</u>	<u>2018-19</u>	<u>% CH</u>	<u>2019-20</u>	<u>% CH2</u>	<u>2020-21</u>	<u>%CH</u>	<u>2021-22</u>	<u>%CH</u>
Credit	16,409	-12.2%	15,818	-3.6%	12,989	-17.9%	11,614	-10.6%
Non-Credit	142	20.8%	301	112.2%	195	-35.2%	161	-17.2%
Total	16,551	-12.0%	16,118	-2.6%	13,184	-18.2%	11,776	-10.7%

<u>FTES</u>	<u>2022-23</u>	<u>% CH</u>	<u>2023-24</u>	<u>% CH2</u>	<u>2024-25</u>	<u>%CH</u>	<u>2025-26</u>	<u>%CH</u>
Credit	12,667	9.1%	13,264	4.7%	12,209	-8.0%	12,810	4.9%
Non-Credit	262	62.6%	259	-1.1%	210	-19.2%	103	-50.7%
Total	12,929	9.8%	13,524	4.6%	12,419	-8.2%	12,913	4.0%

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

Table 6 – Multi-Year Budget Forecast

Tentative Budget FY2026- 2027 Unrestricted General Fund Multi-Year Projections

	Actual FY 2022-23 With Hold Harmless	Actual FY 2023-24 With Hold Harmless	Actual FY 2024-25 With Hold Harmless	Estimated Actual FY 2025-26 With Hold Harmless	Tentative Budget FY 2026-27 With Funding Floor	Projection FY 2027-28 With Funding Floor	Projection FY 2028-29 With Funding Floor	Projection FY 2029-30 With Funding Floor
Revenues:								
Federal Revenue	3,999,858	127,199	-	-	-	-	-	-
State Revenue ¹	76,646,752	78,555,516	89,431,503	80,395,118	76,143,105	81,178,735	86,293,026	87,307,325
Local Revenue ²	78,864,097	84,271,811	87,282,776	83,370,481	89,653,798	89,705,941	89,758,084	89,810,227
Total Revenues:	159,510,707	162,954,526	176,714,280	163,765,599	165,796,903	170,884,676	176,051,110	177,117,551
Expenditures:								
Full Time Academic ³	24,817,309	28,447,518	29,069,180	25,962,876	27,001,391	28,081,447	29,204,705	30,372,893
Academic Administration ³	6,350,800	6,908,462	6,546,867	5,903,442	6,051,028	6,202,304	6,357,362	6,516,296
Other Faculty ³	7,000,333	6,441,598	6,325,225	5,579,073	5,802,236	6,034,325	6,275,698	6,526,726
Part Time Academic ³	15,199,651	17,528,380	17,616,679	16,794,849	17,466,643	18,165,309	18,891,921	19,647,598
Classified Administration ³	6,237,341	5,947,418	4,855,828	3,716,535	3,809,448	3,904,684	4,002,301	4,102,359
Classified Salary ³	25,972,534	29,153,234	30,617,342	28,739,572	29,458,061	30,194,512	30,949,375	31,723,110
Fringe Benefits ⁴	41,869,803	45,502,208	46,773,479	46,120,089	49,809,696	53,296,375	55,961,194	58,759,253
Bad Debts ⁵	2,029,932	1,997,359	2,064,141	1,000,000	500,000	100,000	-	-
Books, Supplies, Svcs	18,278,171	20,967,411	20,037,595	23,044,706	20,037,595	20,638,723	21,257,885	21,895,621
Equipment Cap Outlay	205,130	506,190	341,107	288,623	297,282	306,200	315,386	324,848
Other Outgo (General Fund Contribution) ⁶	8,228,719	7,479,483	7,505,189	8,300,000	2,720,000	1,520,000	2,720,000	1,520,000
Debt Services-Bonds ⁷	171,100	-	3,011,000	1,100,000	2,500,000	1,500,000	1,000,000	725,000
SEIU Vacation Payout ⁸				1,000,000	1,500,000	1,000,000	800,000	800,000
Vacancy Savings					(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
PARS for STRS & PERS ⁸			3,000,000		1,250,000	500,000		
Resignation Incentive ⁸			3,000,000					
Savings from Transformation Plan						(3,100,000)	(3,100,000)	(3,100,000)
CCCCO SCFF Projections (Tentative)						4,266,619	4,332,239	847,851
Future Additional Reductions to Balance the Budget							(1,200,000)	(2,000,000)
Total Expenses:	156,360,824	170,879,260	180,763,633	167,549,764	165,203,380	169,610,499	174,768,066	175,661,555
Beginning Fund Balance:	26,088,085	29,248,113	21,323,379	17,274,026	13,489,861	14,083,384	15,357,561	16,640,605
Net Increase (Decrease)	3,149,883	(7,924,734)	(4,049,353)	(3,784,165)	593,523	1,274,177	1,283,044	1,455,997
Audit Adjustment/Prior Year		0	0	0	0	0	0	0
Ending Fund Balance:¹⁰	29,237,968	21,323,379	17,274,026	13,489,861	14,083,384	15,357,561	16,640,605	18,096,602
Fund Balance %¹⁰	18.70%	12.48%	9.56%	8.05%	8.52%	9.12%	9.52%	10.06%
Board Approved Reserve Policy				8.00%	8.50%	9.00%	9.50%	10.00%

Table 6 – Multi-Year Budget Forecast (continued)

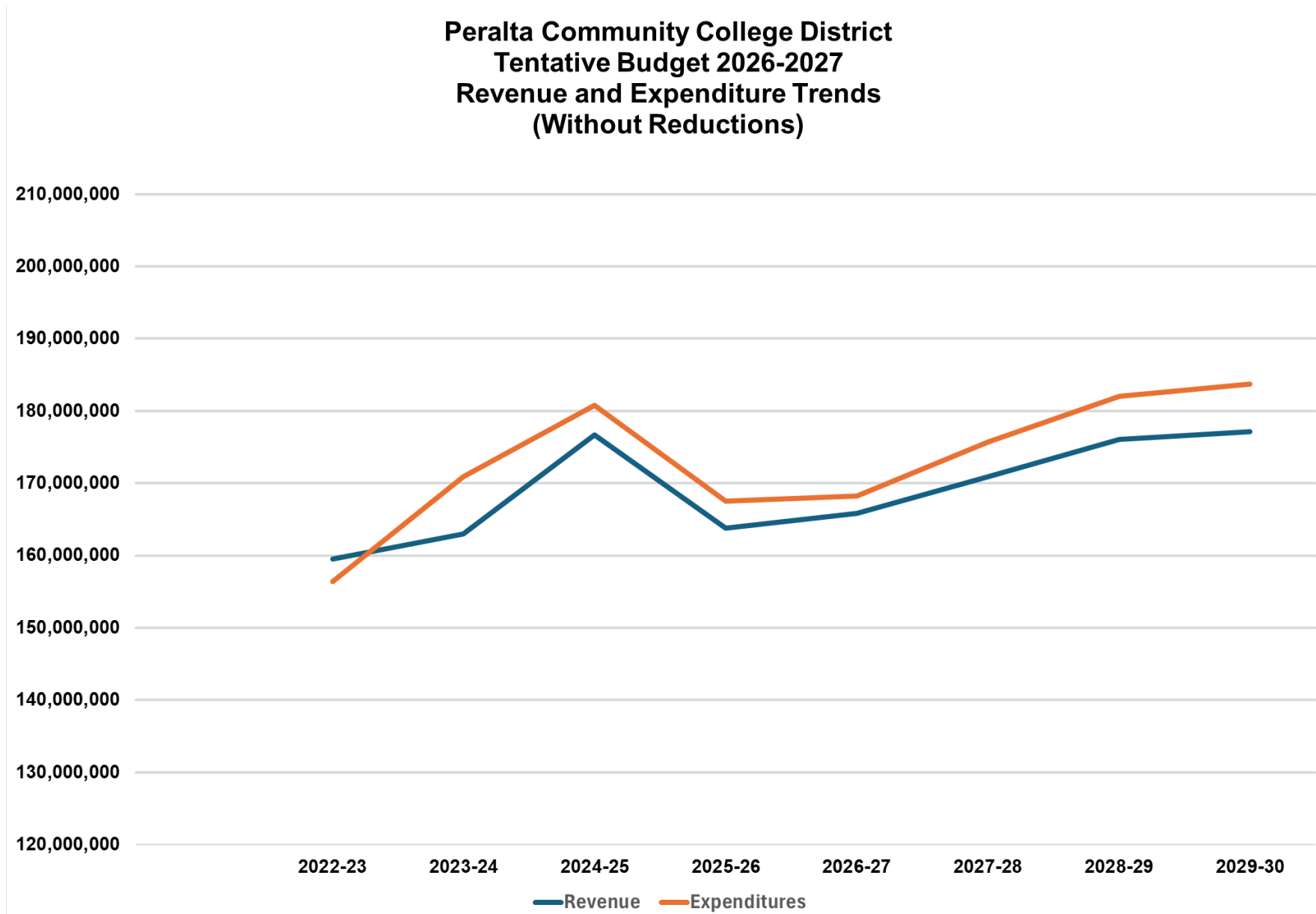
Revenue Assumptions

- ¹ State revenue for FY 2026-27 includes a deficit factor of 1.0% and 1.0% from FY 2027-28 and beyond.
- ² Local Revenues for FY 2026-27 is based on 2025-26 P1 Apportionment (Property Tax & Enrollment).

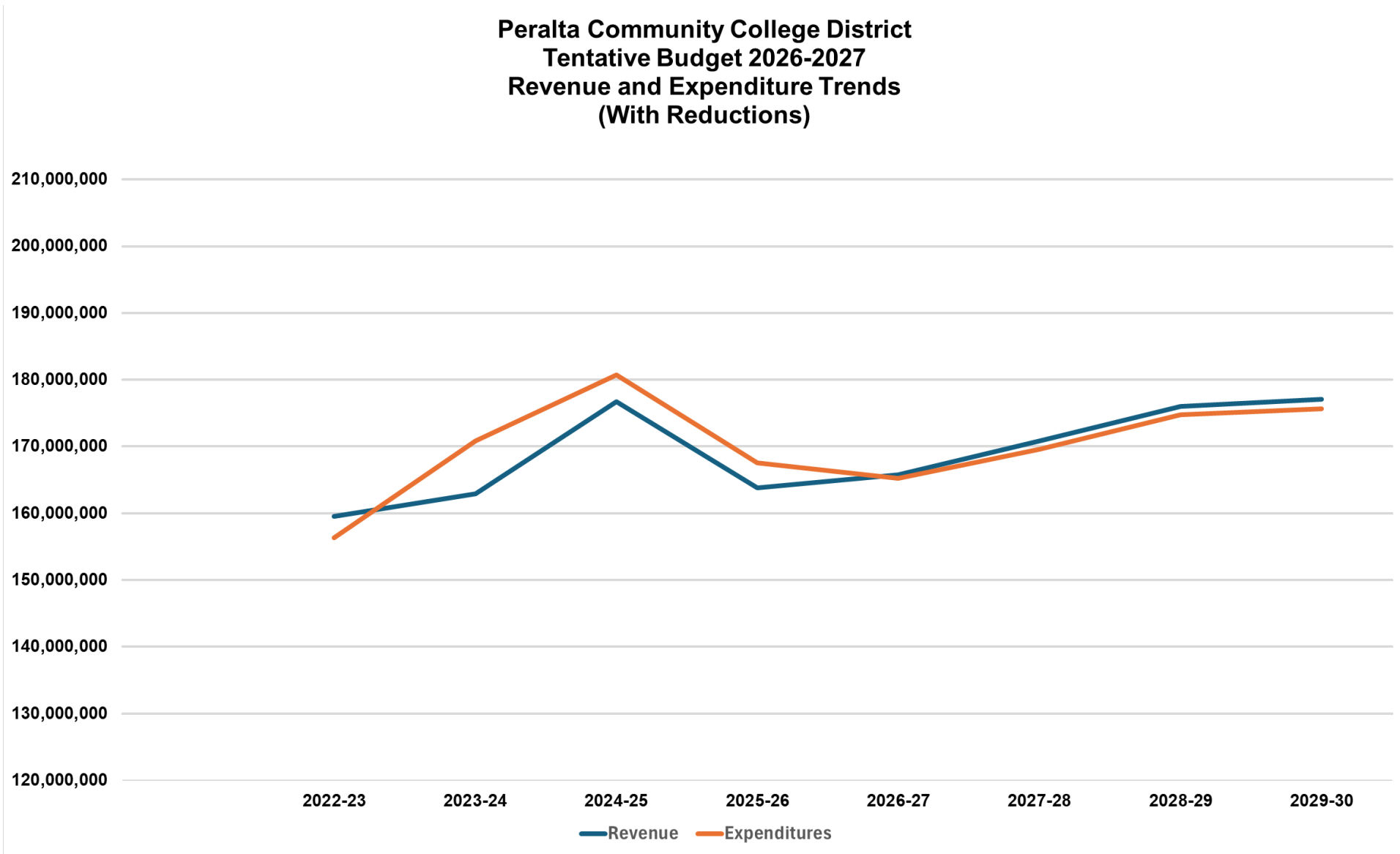
Expenditure Assumptions

- ³ Salaries include increase in Step and Column but no COLA from FY 2026-27 and beyond.
- ⁴ Fringe benefits include increase in PERS contribution and 8% increase in Health & Welfare.
- ³⁻⁴ Included is the \$3,000,000 ongoing salary savings each year to balance the budget.
- ⁵ Totals for Student Debt Allowance for FY 2026-27 is \$500,000 and beyond.
- ⁶ Other Outgo: \$2,720,000 (Property Insurance \$200,000, General Fund contribution to DSPS \$1,200,000, Faculty PD \$120,000, Elections \$1,200,000).
- ⁷ Additional OPEB bond payments per Board approved (2/2025) OPEB Bond Payment Plan
Note: OPEB - Debt payment required \$19.5M 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 \$2.5M from Fund 01(GF).
- ⁸ Allocated \$1.5M for SEIU vacation payout.
- ¹⁰ Required Reserve Balance for FY 2026-27 is 8.5%.
- ¹¹ COLA is based on projections provided by the State Chancelors Office in the SCFF projections and are subject to change based on Assembly approval each year

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

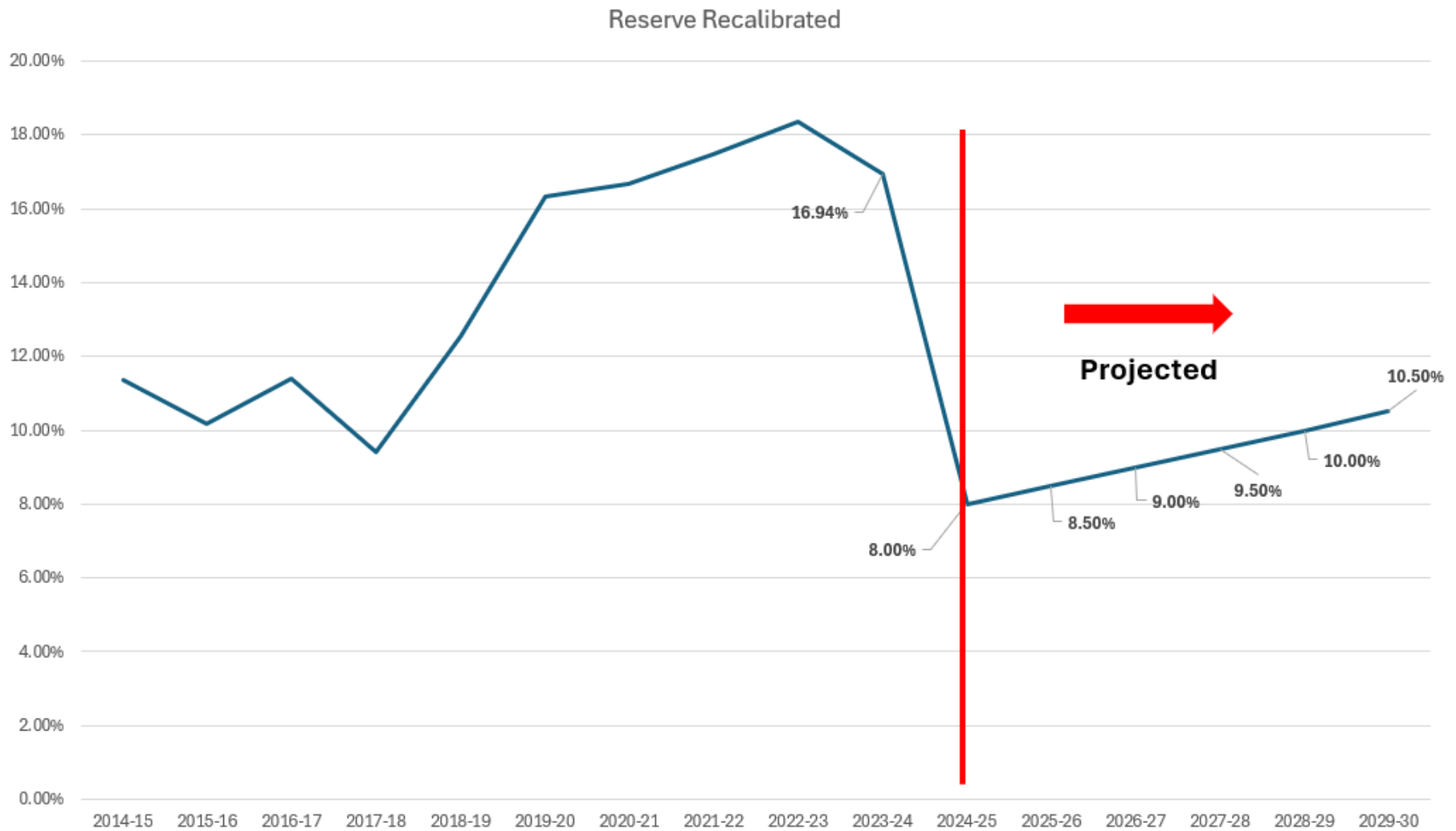


Table 7 – Statement of Changes in Fund Balance

Tentative Budget FY2026- 2027 Unrestricted General Fund

STATEMENT OF CHANGES IN FUND BALANCE

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated Actual FY 2025-26	Tentative Budget FY 2026-27	% Change
Revenues:						
Federal Revenue	3,999,858	127,199	-	-	-	-
State Revenue	76,646,752	78,555,516	89,431,503	80,395,118	76,143,105	-5.29%
Local Revenue	78,864,097	84,271,811	87,282,776	83,370,481	89,653,798	7.54%
Total Revenues:	159,510,707	162,954,526	176,714,280	163,765,599	165,796,903	2.25%
Expenditures:						
Full Time Academic	24,817,309	28,447,518	29,069,180	25,962,876	27,001,391	4.00%
Academic Administration	6,350,800	6,908,462	6,546,867	5,903,442	6,051,028	2.50%
Other Faculty	7,000,333	6,441,598	6,325,225	5,579,073	5,802,236	4.00%
Part Time Academic	15,199,651	17,528,380	17,616,679	16,794,849	17,466,643	4.00%
Classified Administration	6,237,341	5,947,418	4,855,828	3,716,535	3,809,448	2.50%
Classified Salary	25,972,534	29,153,234	30,617,342	28,739,572	29,458,061	2.50%
Fringe Benefits	41,869,803	45,502,208	46,773,479	46,120,089	49,809,696	8.00%
Bad Debts	2,029,932	1,997,359	2,064,141	1,000,000	500,000	-50.00%
Books, Supplies, Svcs	18,278,171	20,967,411	20,037,595	23,044,706	20,037,595	-13.05%
Equipment Cap Outlay	205,130	506,190	341,107	288,623	297,282	3.00%
Other Outgo (General Fund Contribution)	8,228,719	7,479,483	7,505,189	8,300,000	2,720,000	-67.23%
Debt Services-Bonds	171,100	-	3,011,000	1,100,000	2,500,000	127.27%
SEIU Vacation Payout				1,000,000	1,500,000	50.00%
Vacancy Savings					(3,000,000)	
PARS for STRS & PERS			3,000,000		1,250,000	
Resignation Incentive			3,000,000			
Future Additional Reductions to Balance the Budget						
Total Expenses:	156,360,824	170,879,260	180,763,633	167,549,764	165,203,380	-1.40%
Beginning Fund Balance:	26,088,085	29,248,113	21,323,379	17,274,026	13,489,861	-21.91%
Net Increase (Decrease)	3,149,883	(7,924,734)	(4,049,353)	(3,784,165)	593,523	-115.68%
Audit Adjustment/Prior Year		0	0	0	0	0.00%
Ending Fund Balance:	29,237,968	21,323,379	17,274,026	13,489,861	14,083,384	4.40%
Fund Balance %	18.70%	12.48%	9.56%	8.05%	8.52%	5.88%

Table 8 – Summary of Funds

Peralta Community College District 2026-27 Tentative Budget

SUMMARY OF FUNDS

FUNDS	Restriction (Unrestricted / Highly Restricted)	Beginning Fund Balance July 1, 2026	2026-27 Tentative Revenue	2026-27 Tentative Expense	Ending Fund Balance June 30, 2027
General					
01 Unrestricted	UR	13,489,861	165,796,903	165,203,380	14,083,384
11 Restricted	HR	8,511,991	73,552,468	73,552,468	8,511,991
General Funds Total		22,001,852	239,349,372	238,755,849	22,595,375
Other					
03 Community Service (Fee Based) Fund	UR	112,919	126,958	126,958	112,919
07 Bookstore Commission Fee Fund	UR	348,016	53,269	61,240	340,045
08 Measure E - Parcel Tax Fund	HR	372,746	8,000,000	8,000,000	372,746
10 Facility Rental Fund	UR	2,211,607	2,255,040	2,255,040	2,211,607
12 Measure B - Parcel Tax Fund	HR	279,379			279,379
30 Contract Education Fund	HR	1,684,133	1,478,388	1,478,388	1,684,133
43 Measure G - General Obligation Bond Fund		(9,637,857)			(9,637,857)
44 Measure G - GOB Series C-1 Fund	HR	104,185,232			104,185,232
45 Measure G - GOB Series C-2 Fund	HR	30,116,192			30,116,192
58 Faculty Professional Development Fund	HR	2,390	140,000	140,000	2,390
59 Parking Fund	HR	110,622	393,750	393,750	110,622
61 Capital Outlay Fund	HR	28,246,173			28,246,173
62 Parking Mitigation Fund	HR	4,822,464	150,000	140,000	4,832,464
63 Measure A - General Obligation Fund	HR	809,543			809,543
68 Child Development Fund	HR	5,383,235	3,500,000	393,750	8,489,485
69 OPEB Reserve Fund	HR	769,566	6,700,000	6,700,000	769,566

Table 8 – Summary of Funds (continued)

**Peralta Community College District
2026-27 Tentative Budget**

SUMMARY OF FUNDS

FUNDS	Restriction (Unrestricted / Highly Restricted)	Beginning Fund Balance July 1, 2026	2026-27 Tentative Revenue	2026-27 Tentative Expense	Ending Fund Balance June 30, 2027
Other (continued)					
71 Trust and Agency Fund	HR	138,985	10,000	10,000	138,985
72 Student Representation Fee Fund	HR	365,689	40,000	40,000	365,689
74 PARS Trust Fund	HR	-	3,000,000	-	3,000,000
75 Project Trust Fund	HR	1,096,837	147,963	147,963	1,096,837
80 Self-Insurance Fund	HR		3,000,000	3,000,000	-
81 Student Center Fund (College of Alameda)	HR	382,804	9,000	9,000	382,804
82 Student Center Fund (Laney College)	HR	543,318	12,000	12,000	543,318
83 Student Center Fund (Merritt College)	HR	204,041	8,000	8,000	204,041
84 Student Center Fund (Berkeley City College)	HR	313,063	12,000	12,000	313,063
85 Peralta CCD Foundation	HR	-	1,500,000	739,651	760,349
89 Student Financial Aid Fund	HR		49,340,757	49,340,757	-
Other Funds Total		172,861,098	79,877,125	73,008,497	179,729,726
All Funds Total		194,862,950	319,226,497	311,764,346	202,325,101

Table 9 – Summary of Funds - Revenues

Peralta Community College District 2026-27 Tentative Budget

SUMMARY OF FUNDS - REVENUES

Fiscal Year	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated Actual FY 2025-26	Tentative Budget FY 2026-27
General					
01 Unrestricted	159,510,707	162,951,526	176,714,280	163,765,599	165,796,903
11 Restricted	97,788,405	67,344,516	65,704,725	93,399,344	73,552,468
General Funds Total	257,299,112	230,296,042	242,419,004	257,164,943	239,349,372
Other					
03 Community Service (Fee Based) Fund	57,858	70,891	57,175	69,129	126,958
07 Bookstore Commission Fee Fund	27,483	10,000	456,482	36,199	53,269
08 Measure E - Parcel Tax Fund	8,084,628	8,160,236	8,084,675	8,115,034	8,000,000
10 Facility Rental Fund	1,821,687	2,335,100	17,005,391	1,481,822	2,255,040
12 Measure B - Parcel Tax Fund	-	57,800	12,628	5,069	-
30 Contract Education Fund	658,716	1,652,324	492,104	251,519	1,478,388
43 Measure G - General Obligation Bond Fund	125,153,537	3,605,107	1,143,512	(62,439)	-
44 Measure G - GOB Series C-1 Fund	-	-	120,590,644	2,271,777	-
45 Measure G - GOB Series C-2 Fund	-	-	30,377,677	612,115	-

Table 9 – Summary of Funds - Revenues (continued)

**Peralta Community College District
2026-27 Tentative Budget**

SUMMARY OF FUNDS - REVENUES

Fiscal Year	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated Actual FY 2025-26	Tentative Budget FY 2026-27
Other					
58 Faculty Professional Development Fund	138,000	138,000	154,339	140,000	140,000
59 Parking Fund	100	-	60	-	393,750
61 Capital Outlay Fund	15,038,516	(2,896,433)	27,597,449	7,557,209	
62 Parking Mitigation Fund	-	-	209,242	144,339	150,000
63 Measure A - General Obligation Fund	-	651,693	4,524	1,213	
68 Child Development Fund	1,967,800	3,249,228	3,248,014	2,913,744	3,500,000
69 OPEB Reserve Fund	12,049,468	2,797,239	8,219,630	4,087,665	6,700,000
71 Trust and Agency Fund	503	10,587	7,528	3,978	10,000
72 Student Representation Fee Fund	17,432	90,408	81,508	68,058	40,000
74 PARS Trust Fund	-	-	-	3,153,998	3,000,000
75 Project Trust Fund	78,342	87,063	749,834	836,392	147,963
80 Self-Insurance Fund	1,550,000	639,472	582,129	86,415	3,000,000
81 Student Center Fund (College of Alameda)	10,162	92,078	76,717	55,273	9,000
82 Student Center Fund (Laney College)	13,672	38,312	37,476	36,548	12,000
83 Student Center Fund (Merritt College)	7,178	28,064	27,352	27,712	8,000
84 Student Center Fund (Berkeley City College)	7,746	23,982	24,214	23,690	12,000
85 PCCD Foundation	-	-	-	-	1,500,000
89 Student Financial Aid Fund	28,734,529	25,242,377	38,364,865	35,514,872	49,340,757
Other Funds Total	195,417,358	46,083,527	257,605,170	67,431,328	79,877,125
All Funds Total	452,716,470	276,379,569	500,024,174	324,596,271	319,226,497

Table 10 – Summary of Funds - Expenses

Peralta Community College District 2026-27 Tentative Budget

SUMMARY OF FUNDS - EXPENSES

Fiscal Year	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated Actual FY 2025-26	Tentative Budget FY 2026-27
General					
01 Unrestricted	156,360,824	170,879,260	176,714,280	167,549,764	165,203,380
11 Restricted	75,651,205	68,018,822	66,474,364	48,191,398	73,552,468
General Funds Total	232,012,029	238,898,082	243,188,644	215,741,163	238,755,849
Other					
03 Community Service (Fee Based) Fund	46,447	46,071	38,216	37,254	126,958
07 Bookstore Commission Fee Fund	6,299	72,103	115,140	376,244	61,240
08 Measure E - Parcel Tax Fund	8,052,273	7,994,278	8,072,204	6,953,074	8,000,000
10 Facility Rental Fund	2,533,670	2,550,377	17,373,860	1,146,640	2,255,040
12 Measure B - Parcel Tax Fund	(35,077)	41,111	111,500	55,153	-
30 Contract Education Fund	502,620	1,080,459	749,021	611,986	1,478,388
43 Measure G - General Obligation Bond Fund	40,880,089	53,857,195	58,508,611	(9,527,882)	-
44 Measure G - GOB Series C-1 Fund	-	-	16,405,412	56,359,809	-
45 Measure G - GOB Series C-2 Fund	-	-	261,484	-	-
58 Faculty Professional Development Fund	81,025	400,936	170,180	171,102	140,000
59 Parking Fund	29,729	7,927	-	-	393,750
61 Capital Outlay Fund	2,293,292	2,884,781	24,450,230	16,801,680	-
62 Parking Mitigation Fund	-	-	-	-	140,000
63 Measure A - General Obligation Fund	11,879,970	25,007,720	129,233	-	-

Table 10 – Summary of Funds – Expenses (continued)

**Peralta Community College District
 2026-27 Tentative Budget**

SUMMARY OF FUNDS - EXPENSES

Fiscal Year	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated Actual FY 2025-26	Tentative Budget FY 2026-27
Other					
68 Child Development Fund	1,506,715	1,868,545	2,033,776	1,812,017	393,750
69 OPEB Reserve Fund	8,317,475	5,677,086	11,819,424	3,522,856	6,700,000
71 Trust and Agency Fund	44,576	56,912	9,505	151	10,000
72 Student Representation Fee Fund	39,941	23,280	99,960	51,597	40,000
74 PARS Trust Fund	-	-	-	6,685	-
75 Project Trust Fund	27,514	9,888	201,126	172,863	147,963
80 Self-Insurance Fund	1,470,132	1,915,714	2,403,164	2,085,138	3,000,000
81 Student Center Fund (College of Alameda)	-	-	-	-	9,000
82 Student Center Fund (Laney College)	36,417	463	11,975	(1,891)	12,000
83 Student Center Fund (Merritt College)	5,449	5,451	3,401	-	8,000
84 Student Center Fund (Berkeley City College)	983	11,648	-	-	12,000
85 PCCD Foundation	-	-	-	-	739,651
89 Student Financial Aid Fund	24,634,939	28,003,919	38,364,865	35,491,485	49,340,757
Other Funds Total	102,354,477	131,515,863	181,332,288	116,125,960	73,008,497
All Funds Total	334,366,505	370,413,945	424,520,932	331,867,123	311,764,346



District Office / Central Services

Table 11 – Fund 01 (District Office)

**Unrestricted General Fund Summary (Fund 01)
 2026-27 Tentative Budget**

District Service Center (Location 1)

Description	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27	Budget Forecast FY 2027-28	Budget Forecast FY 2028-29
Expenses						
Full Time Academic	-	-	-	-	-	-
Academic Admin	1,128,220	939,693	1,075,792	1,157,940	1,186,889	1,216,561
Other Faculty	808,127	444,225	645,356	631,040	656,281	682,533
Part Time Academic	168,099	216,550	84,561	701,732	729,801	758,993
Classified Administrator	4,232,604	3,556,661	2,866,831	2,842,511	2,913,573	2,986,413
Classified Salary	12,503,388	12,712,125	16,138,012	16,623,487	17,039,074	17,465,051
Fringe Benefits	10,317,633	9,474,759	8,424,815	14,125,077	15,113,832	15,869,524
Books, Supplies, Services	14,869,714	18,966,654	19,321,749	10,087,333	10,087,333	10,087,333
Equipment Cap Outlay	314,009	151,814	111,099	311,072	311,072	311,072
Debt Service Transfer	-	3,000,000	3,000,000	2,500,000	1,500,000	1,000,000
Other Transfers	7,479,483	4,850,000	3,309,562	12,850,000	12,850,000	12,850,000
Reserve for Contingency					-	-
Total Expense	51,821,277	54,312,482	54,977,777	61,830,191	62,387,856	63,227,479

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

TENTATIVE BUDGET 2026-2027 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Accounts Payable Specialist I	Olaseni Brown	1.00
Accounts Payable Specialist I	Stephanie Bunn	1.00
Accounts Payable Specialist I	Warda Osman	1.00
Accounts Payable Specialist II	Tina Du	1.00
Accounts Payable Systems Analy	Nicholas Shere	1.00
Adm & Rcds Sys Technol Analyst	Silvia Cortez	1.00
Adm & Rcds Sys Technol Analyst	Vacant	1.00
Admissions & Records Clerk	Vacant	1.00
Admissions & Records Technicia	Elinor Chin	1.00
Admissions & Records Technicia	Huiyan Chen	1.00
Admissions & Records Technicia	Maria Pinilla Meneses	1.00
Admissions & Records Technicia	Sandi Rivera-Cordova	1.00
Admissions & Records Technicia	Tam Vo	1.00
Apprentice Engineer	Felix Smith	1.00
Assoc Vice Chanc for Finance	Marla Williams-Powell	1.00
Associate VC Student Services	Amy Lee	1.00
Asst Chief Stationary Engineer	Vacant	1.00
Asst To The Chancellor	Shaghayegh Amiri	1.00
Benefits Manager	Vacant	1.00
Benefits Specialist (C)	Vacant	1.00
Board President	Louis Quindlen	1.00
Board Vice-President	Paulina Gonzalez-Brito	1.00
Bus Driver Operator	Carl Penney	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Bus Driver Operator	Daisha Dixon	1.00
Bus Driver Operator	Damon Hadley	1.00
Bus Driver Operator	Delores Timmons	1.00
Bus Driver Operator	Tyrell Barnes	1.00
Bus Driver Operator	Vacant	2.00
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
College Network Coordinator	James Tran	1.00
Comp and Benefits Analyst	Alejandra Rodriguez	1.00
Computer Network Technician	Shawn Foster	1.00
Computer Network Technician	Terrence Fisher	1.00
Coordinator/Risk Management	Vacant	1.00
Cord Contract and Legal Affair	Vacant	1.00
Curric & Systems Tech Analyst	Amany ElMasry	1.00
Curric & Systems Tech Analyst	Douglas Hawley	1.00
Custodial Supervisor	Vacant	1.00
Custodian	Adam Harper	1.00
Custodian	Candace Jackson	1.00
Custodian	Damon Ballard	1.00
Custodian	Damon Holman	1.00
Custodian	David Baker	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Custodian	Dedric Franklin	1.00
Custodian	Dwayne Jefferson	1.00
Custodian	Erika Hernandez	1.00
Custodian	Giao Nguyen	1.00
Custodian	Guang Ning Chen	1.00
Custodian	Israel Flores	1.00
Custodian	Jason Lockhart	1.00
Custodian	Jennifer Tiftt	0.80
Custodian	Kashaka Garrett	1.00
Custodian	Kevin Evans	1.00
Custodian	Lemar Rice	1.00
Custodian	Levern Johnson	1.00
Custodian	Maria Lopez Ramirez	1.00
Custodian	Maria Rojas De Flores	1.00
Custodian	Michael Mears	1.00
Custodian	Milagro Anthony	1.00
Custodian	Pedro De La Rosa	1.00
Custodian	Pheng Kim	1.00
Custodian	Rayanna Jones	1.00
Custodian	Reginald Blaylock	1.00
Custodian	Santiago Arellano	1.00
Custodian	Shine Od Nasan	1.00
Custodian	Troye Adams	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Custodian	Vacant	1.00
Custodian	Wanda Lee	1.00
Custodian	Yangxi Lin	1.00
DAS President	Vacant	0.70
Dean of Enrollment Services	Albert Lira	1.00
Department Network Coordinator	Simon Chan	1.00
Deputy Chancellor & COO	Greg Nelson	1.00
Dir of College IT Services	Christopher Moore	1.00
Dir Of Empl Rel & Diversity	Vacant	1.00
Dir of Facilities and Operatns	Bc Hoff	1.00
Dir, Intn'l Svcs & Studt Supt	Vacant	1.00
Director of Capital Projects	Amy Marshall	0.25
Director of Fiscal Services	Dave Vigo	1.00
Director of Payroll Services	Maria Terencia Antonio	1.00
District Accounting Tech	Zhao Jian	1.00
District Admissions Officer	Charlotte Smith	1.00
District Student Support Servi	Sulekha Yussuf	1.00
District Trustee	Dyana Polk	1.00
District Trustee	Edward Withrow	1.00
District Trustee	Nicholas Yuen	1.00
District Trustee	Shewee Yohannes	1.00
District Trustee	Cynthia Napoli-Abella Reiss	1.00
District Trustee	Vacant	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Employee Experience Analyst	Patricia Barton	1.00
Exec Asst/Employee Relatio (C)	Arlene Lontoc	1.00
Exec Asst/Finance & Accounting	Danielle Black	1.00
Exec Asst/Finance & Accounting	Richard Ferreira	1.00
Exec Asst/General Services (C)	Shanova Berry	1.00
Exec Dir of Grants Management	Vacant	1.00
Exec Director of Public Safety	Abdul Pridgen	1.00
Exec. Asst., Vice Chan. Office	Neshawn Dixon	1.00
Exec.Dir, Marketing, Pub Rel.	John Johnson	1.00
Executive Asst/Chancellor's Of	Tachetta Henry	1.00
Facilities Project Coord	Annie Javier	1.00
Facilities Project Coord	Jamille Teer	1.00
Facilities Project Coord	Stacy Lancaster	1.00
Faculty Diversity Officer	Vanson Nguyen	0.50
Faculty Release/Negotiator	Jeffery Sanceri	1.20
Faculty Release/Negotiator	Jennifer Shanoski	1.20
Faculty Release/Negotiator	Richard Greenspan	0.30
Faculty/Staff Development	Vacant	1.00
Financial Aid Systems Tech Ana	Henry Mai	1.00
Graphic Design Specialist	Marcus Creel	1.00
Groundswoker-Gardener	Andre Gonzalez	1.00
Groundswoker-Gardener	David Haynes	1.00
Groundswoker-Gardener	Francisco Barrera Zamora	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Groundswoker-Gardener	Isaias Flores	1.00
Groundswoker-Gardener	Pedro Valladares	1.00
Groundswoker-Gardener	Vacant	2.00
Head Custodian	Dante Zedd	1.00
Head Custodian	David Pounds	1.00
Head Custodian	Quaran Dixon	1.00
Head Custodian	Tyrone Hall	1.00
Help Desk Spt Tech I (Trainee)	Terry Watson	1.00
Help Desk Support Tech II	Max Voong	1.00
HR Data Analyst	Keye Su	1.00
Human Resources Coordinator	Angela Perry	1.00
Human Resources Coordinator	Elizabeth Palafox	1.00
Human Resources Coordinator	Jovita Nunez	1.00
Human Resources Coordinator	Marshniel Chandra	1.00
Human Resources Coordinator	Vacant	1.00
Human Resources Generalist	Noha Basilius	1.00
Information Tech Supp Spec I	Roxana Post	1.00
Infosec Program Coordinator/Ne	Daniel Park	1.00
International Student Support	Miaohong Guan	1.00
International Student Support	Michelle Lee	1.00
International Student Support	Vacant	1.00
IT Support Specialist/Tutorial	Lewis Thrower	1.00
Lead Custodian	Margaret Gonzalez	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Lead Groundworker-Gardener	Isidoro Rivas	1.00
Leutenant for Community Safety	Vacant	1.00
Library Network Coordinator	Wai Shum	1.00
Marketing and Communication Sp	Jasmine Evans-Bledsoe	1.00
Multimedia Services Specialist	Joseph Bay	1.00
Network Suppot Svcs Specialist	Willis Liu	1.00
Network Suppt Svcs Spec SSSP	William Jones	1.00
Network Suppt Svcs Specialist	Salvador Perez	1.00
Network Suppt Svcs Specialist	Saurav Pudasaini	1.00
Network Suppt Svcs Specialist	Tuan Doan	1.00
Payroll Coordinator (C)	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
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

TENTATIVE BUDGET 2026-2027 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Senior Web Technology Analyst	Srujana Tumu	1.00
Sergeant for Community Safety	Vacant	1.00
Sr Admissions & Records Clerk	Richard Thoele	1.00
Sr Appl Software Prog/Analyst	Chiranjeevi Adusumalli	1.00
Sr Appl Software Prog/Analyst	Frank Chez	1.00
Sr Appl Software Prog/Analyst	Roderick Fajarda	1.00
Sr Appl Software Prog/Analyst	Steven Chan	1.00
Sr Appl Software Prog/Analyst	Vacant	2.00
Sr Clerical Assist, Typing (C)	Leonora Tucker	1.00
Sr College Info Sys Analyst	Vacant	1.00
Sr College Info Sys Analyst	Vincent Koo	1.00
Sr Int'l Student Support Speci	Annie Yu	1.00
SR NETWORK & SYS ADMIN	Abigail Brewer	1.00
SR NETWORK & SYS ADMIN	Balamurali Sampathraj	1.00
SR NETWORK & SYS ADMIN	Jonathan Olkowski	1.00
SR NETWORK & SYS ADMIN	Kit Hui	1.00
SR NETWORK & SYS ADMIN	Vacant	1.00
SR Ntwrk Spprt Srvc Specialist	Phi Le	1.00
SR Ntwrk Spprt Srvc Specialist	Phu Le	1.00
SR Ntwrk Spprt Srvc Specialist	Vacant	1.00
SR Ntwrk Spprt Srvc Specialist	Vu Phan	1.00
Sr Research & Planning Analyst	Helen Ku	1.00
Sr Research & Planning Analyst	Yang Hu	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
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
Staff Accountant	Vacant	1.00
Staff Asst/AC Transit Easy Pas	Diana Fitzgerald	1.00
Staff Asst/Admin (General)	Vacant	1.00
Staff Asst/Admin (Pub Info)	Vacant	1.00
Staff Asst/Communication Svcs	Vacant	1.00
Staff Asst/Educational Service	Sabrina Manrique	1.00
Stationary Engineer	Javier Lopez	1.00
Stationary Engineer	Luther Butler	1.00
Stationary Engineer	Michael Parra	1.00
Stationary Engineer	Vacant	3.00
Stationary Engineer	Vitus Nnanna	1.00
Student Employment Specialist	Maribel Marquina De Bazan	1.00
Student Trustee	Ahyan Malik	0.50
Student Trustee	Leo Migliaccio	0.50
Student Trustee	Vacant	3.00
Systems Analyst(Std/Fin Apps)	Joyce Brown-Willis	1.00
TV Broadcast Coordinator	Joseph Sullivan	1.00
Utility Engineer	Carlos Romero	1.00
Utility Engineer	Cesar Maldonado Diaz	1.00
Utility Engineer	Fernando Gonzales	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

DISTRICT

Position/Title	Name	FTE
Utility Engineer	Kenneth Chin	1.00
Utility Engineer	Mathew Butler	1.00
Utility Engineer	Shawnee Martinez	1.00
Utility Engineer	Vacant	2.00
Vice Chancellor Ed Svcs	Tina Vasconcellos	1.00
Vice Chancellor For Human Reso	Andrea Epps	1.00
Visual & Digital Media Special	Faiza Ali	1.00
Warehouse Worker-Driver (B)	Jay Kendrix	1.00
Warehouse Worker-Driver (B)	Luis Orellana	1.00
Warehouse Worker-Driver (B)	Vacant	1.00
Web Content Developer	Aaron Harbour	1.00
Web Content Developer	Johnathan Freeman	1.00
Grand Total		223.45

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

Other Funds (District Service Center) 2026-27 Tentative Budget

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 07	Beginning Fund Balance	68,776	6,673	348,015	-
Bookstore	Revenues:	10,000	456,482	-	-
Commission	Expenditures:	72,103	115,140	348,015	-
	Ending Fund Balance	6,673	348,015	-	-
Fund 08	Beginning Fund Balance	180,072	360,275	360,275	360,275
Parcel Tax	Revenues:	180,203	(19,693)	-	-
	Expenditures:	-	-	-	360,275
	Ending Fund Balance	360,275	340,583	360,275	0
Fund 10	Beginning Fund Balance	71,074	71,074	(154,991)	(151,091)
Facilities	Revenues:	15,129,998	14,894,015	3,900	1,362,400
Rental	Expenditures:	15,129,998	15,120,080	-	1,211,309
	Ending Fund Balance	71,074	(154,991)	(151,091)	(0)
Fund 11	Beginning Fund Balance	8,147,533	9,281,630	8,511,991	74,177,924
Restricted	Revenues:	12,058,363	10,653,546	76,370,479	13,710,678
	Expenditures:	10,924,266	11,423,185	10,704,546	13,710,678
	Ending Fund Balance	9,281,630	8,511,991	74,177,924	74,177,924
Fund 12	Beginning Fund Balance	9,122,746	9,173,255	9,185,883	9,119,104
Measure B	Revenues:	50,509	12,628	6,758	10,000
Parcel Tax	Expenditures:	-	-	73,537	-
	Ending Fund Balance	9,173,255	9,185,883	9,119,104	9,129,104
Fund 30	Beginning Fund Balance	345,386	669,993	671,100	655,270
Contract	Revenues:	390,874	4,407	-	329,363
Education	Expenditures:	66,267	3,300	15,830	329,363
	Ending Fund Balance	669,993	671,100	655,270	655,270

Other Funds (District Service Center) 2026-27 Tentative Budget

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 43	Beginning Fund Balance	102,048,326	47,727,242	(9,637,857)	-
Measure G	Revenues:	2,625,699	1,143,512	(62,439)	-
General	Expenditures:	56,946,784	58,508,611	(9,700,296)	-
Obligation Bond	Ending Fund Balance	47,727,242	(9,637,857)	0	-
Fund 44	Beginning Fund Balance	-	-	104,185,232	38,825,238
Measure G	Revenues:	-	120,590,644	2,271,777	500,000
General	Expenditures:	-	16,405,412	67,631,771	39,325,238
Obligation Bond	Ending Fund Balance	-	104,185,232	38,825,238	-
Fund 45	Beginning Fund Balance	-	-	30,116,192	30,728,307
Measure G	Revenues:	-	30,377,677	612,115	500,000
General	Expenditures:	-	261,484	-	-
Obligation Bond	Ending Fund Balance	-	30,116,192	30,728,307	31,228,307
Fund 58	Beginning Fund Balance	282,167	18,231	2,390	(0)
Faculty	Revenues:	138,000	154,339	140,000	140,000
Professional Development	Expenditures:	401,936	170,180	142,390	140,000
	Ending Fund Balance	18,231	2,390	(0)	(0)
Fund 59	Beginning Fund Balance	118,489	110,562	110,622	110,622
Parking Fee	Revenues:	-	60	-	393,750
	Expenditures:	7,927	-	-	393,750
	Ending Fund Balance	110,562	110,622	110,622	110,622
Fund 61	Beginning Fund Balance	30,880,169	25,098,955	28,246,173	15,641,366
Capital Outlay	Revenues:	(2,896,433)	27,597,449	7,557,209	2,400,000
	Expenditures:	2,884,781	24,450,230	20,162,016	18,041,366
	Ending Fund Balance	25,098,955	28,246,173	15,641,366	-

Other Funds (District Service Center) 2026-27 Tentative Budget

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 62	Beginning Fund Balance	4,395,762	4,613,221	4,822,463	4,995,670
 Parking	Revenues:	217,459	209,242	173,207	150,000
 Mitigation	Expenditures:	-	-	-	-
	Ending Fund Balance	4,613,221	4,822,463	4,995,670	5,145,670
Fund 63	Beginning Fund Balance	25,067,703	934,252	809,543	810,756
 Measure A	Revenues:	649,534	4,524	1,213	-
 General	Expenditures:	24,782,986	129,233	-	-
 Obligation Bond	Ending Fund Balance	934,252	809,543	810,756	810,756
Fund 68	Beginning Fund Balance	2,896,218	4,168,998	5,383,325	6,705,397
 Child	Revenues:	3,141,325	3,248,104	3,496,492	3,500,000
 Development	Expenditures:	1,868,545	2,033,777	2,174,420	2,837,096
	Ending Fund Balance	4,168,998	5,383,325	6,705,397	7,368,301
Fund 69	Beginning Fund Balance	1,717,749	4,369,360	769,566	1,447,336
 OPEB	Revenues:	8,364,175	8,293,777	7,403,000	6,700,000
 Reserve	Expenditures:	5,712,564	11,893,571	6,725,230	6,700,000
	Ending Fund Balance	4,369,360	769,566	1,447,336	1,447,336
Fund 71	Beginning Fund Balance	110,062	113,806	116,942	119,460
 Trust and	Revenues:	3,744	3,136	2,518	-
 Agency	Expenditures:	-	-	-	-
	Ending Fund Balance	113,806	116,942	119,460	119,460
Fund 72	Beginning Fund Balance	174,667	196,626	226,481	251,769
 Student	Revenues:	21,959	29,855	25,288	-
 Representation	Expenditures:	-	-	-	-
 Fee	Ending Fund Balance	196,626	226,481	251,769	251,769

Other Funds (District Service Center) 2026-27 Tentative Budget

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 75 Project Trust	Beginning Fund Balance	17,736	33,736	85,019	78,578
	Revenues:	16,000	152,232	39,100	-
	Expenditures:	-	100,948	45,542	-
	Ending Fund Balance	33,736	85,019	78,578	78,578
Fund 80 Self-Insurance	Beginning Fund Balance	206	164,009	(1,206,441)	-
	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 85 PCCD Foundation	Beginning Fund Balance	-	-	-	-
	Revenues:	-	-	-	1,500,000
	Expenditures:	-	-	-	739,651
	Ending Fund Balance	-	-	-	760,349
Fund 89 Student Financial Aid	Beginning Fund Balance	(1,059,297)	(441,134)	1,022,578	-
	Revenues:	618,163	1,463,712	0	-
	Expenditures:	-	-	1,022,578	-
	Ending Fund Balance	(441,134)	1,022,578	-	-

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

**TENTATIVE BUDGET 2026-2027
 RESTRICTED AUTHORIZED STAFF (FUND 11)**

DISTRICT

Position/Title	Name	FTE
Admissions & Records Technicia	Brendan Garcia	1.00
Coordinator/Admissions&Records	Dominique Taylor	1.00
Coordinator/Admissions&Records	Starlynn Ferguson	1.00
Dean Ac Pathw Wkfc Dev Stdt Su	Kellie Nadler	1.00
District Interpreting Svcs Sup	Holly Vezina	1.00
Executive Director (NAAEC)	Shemila Johnson	1.00
Program Specialist Radio	Felicia Bridges	0.50
Sign Language Interpreter	Vanessa Phillip	1.00
Sr Financial Aid Specialist	Peter Nguyen	1.00
Staff Asst/Admin (Grants)	Vacant	0.63
Student Personnel Services Spe	Abigail Salazar	0.99
Television Production Technici	Cecilia Vazquez	1.00
Video Production Specialist	Bendi Yilmaz	1.00
FTE Total		12.12

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

**TENTATIVE BUDGET 2026-2027
 GENERAL OBLIGATION BOND FUND - MEASURE G (FUND 44)**

DISTRICT

Position/Title	Name	FTE
Capital Projects Specialist	Audrey Thompson	1.00
Director of Capital Projects	Amy Marshall	0.75
Senior Financial Analyst - CO	Andrea Stokes	1.00
Sr Capital Projects Specialist	Anna Jiang	1.00
Grand Total		3.75

Table 16 – Fund 68 FTE (Child Development Fund)

**TENTATIVE BUDGET 2026-2027
 CHILD DEVELOPMENT FUND (FUND 68)**

DISTRICT

Position/Title	Name	FTE
Child Care Assistant II	Vacant	1.00
Child Care Specialist	Mariana Melgar	1.00
Child Care Specialist	Vacant	1.00
Grand Total		3.00



Table 17 – Fund 01 (College of Alameda)

**Unrestricted General Fund Summary (Fund 01)
2026-27 Tentative Budget**

College of Alameda (Location 2)

from my spreadsheet'

Description	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27	Budget Forecast FY 2027-28	Budget Forecast FY 2028-29
Expenses						
Full Time Academic	4,921,947	5,445,677	5,179,652	5,386,838	5,602,312	5,826,404
Academic Admin	1,255,569	1,394,118	972,207	996,512	1,021,425	1,046,961
Other Faculty	1,200,520	1,255,524	1,296,660	1,348,526	1,402,467	1,458,566
Part Time Academic	2,591,573	2,562,656	3,039,270	3,732,484	3,881,783	4,037,054
Classified Administrator	162,675	148,849	132,390	135,700	139,092	142,570
Classified Salary	3,615,751	3,990,583	2,669,423	2,736,159	2,804,563	2,874,677
Fringe Benefits	6,588,900	7,306,062	6,462,499	6,979,499	7,468,064	7,841,467
Books, Supplies, Services	1,551,810	156,785	158,156	-	-	-
Equipment Cap Outlay	5,945	7,840	-	-	-	-
Debt Service Transfer	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-
Total Expense	21,894,690	22,268,094	19,910,257	21,315,718	22,319,706	23,227,698

Table 18 – Fund 01 FTE (College of Alameda)

**TENTATIVE BUDGET 2026-2027
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
Anthropology Instructor	Vacant	1.00
Apparel Dsgn & Mer Instructor	Vacant	1.00
Art Instructor	John Burgess	1.00
Articulation Officer	Vinh Phan	1.00
Auto Body Instructor	Peter Ha	1.00
Aviation Maint Tech Instructor	George Cruz	1.00
Aviation Maint Tech Supervisor	Esther Cheng	1.00
Aviation Maintenance	Robert Pettyjohn	1.00
Biology Instructor	Edwin Ochong	1.00
Bursar	Yolanda Young	1.00
Business/CIS Instructor	Olga Fish	1.00
Business/Gen Bus. Instructor	Carolyn Johnson	1.00
Campus Warehouse Supervisor	Vacant	1.00
College President	Melanie Dixon	1.00
Coord/Learning Resource Center	Anna O'Neal	1.00
Coordinator	Lashawn Brumfield	1.00
Coordinator/Biology & Science	Constanze Weyhenmeyer	1.00
Coordinator/Chemistry	Kenmond Pang	1.00
Counselor	Cynthia Lopez	1.00
Counselor	Maha Elaidy	1.00
Counselor	Vivian VirkkilaFelsch	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Counselor - Veterans	Jamar Mears	1.00
Curriculum Specialist	Ann Chun	1.00
Dean of Enrollment Services	Khoa John Nguyen	0.60
Dean of Liberal Arts & Social	William Ramos Ochoa	1.00
Dean, Career Tech Ed	Eva Jennings	0.68
Dir of Studt Activit Campus Li	Vacant	1.00
DSPS Adapted Comp Learng Tech	Michelle Custino	0.25
English Instructor	Maurice Jones	1.00
English Instructor	Peter Pappas	1.00
ESL Instructor	Stefanie Ulrey	1.00
EVP, Student Learning & Succes	Vacant	1.00
Exec Asst/President's Office	Nickey Heredia	1.00
Executive Assistant	Angela Kimble	1.00
Executive Assistant	Marivic Lizardo	1.00
Facilities Project Coord	Shuntel Nathaniel	1.00
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
Geography Instructor	Cady Carmichael	1.01
Health Services Coordinator	Lisa Sawadogo	1.00
History Instructor	Vacant	1.00
Instructor	Antonio Villegas Jr.	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Instructor	Byung Kyu Park	1.00
Instructor	Carla Pegues	1.00
Instructor	Christa Ferrero-Castaneda	1.01
Instructor	Cynthia Horn	1.00
Instructor	Danny Nguyen	1.00
Instructor	Derek Piazza	1.00
Instructor	Diana Bajrami	1.00
Instructor	Didem Ekici	1.00
Instructor	Eddie Loretto	1.00
Instructor	Eric Olds	1.00
Instructor	Farzan Riazati	1.00
Instructor	Glen Pearson	1.00
Instructor	Hoi Ko	1.00
Instructor	Jay Rubin	1.00
Instructor	Jayne Smithson	1.00
Instructor	Jennifer Fowler	1.00
Instructor	JoAnne Strickland	1.00
Instructor	Jody Campbell	1.00
Instructor	John Peterson	1.00
Instructor	Khalilah Beal-Uribe	1.01
Instructor	Leslie Reiman	1.00
Instructor	Matthew Goldstein	1.00
Instructor	Orgetorix Roundtree	0.77

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Instructor	Patricia Nelson	1.00
Instructor	Reza Majlesi	1.00
Instructor	Richard Kaeser	1.00
Instructor	Robert Brem	1.01
Instructor	Rochelle Olive	1.00
Instructor	Rufino Ramos	1.00
Instructor	Sabeen Sandhu	1.00
Instructor	Sarah Peterson-Guada	1.01
Instructor	Vanson Nguyen	1.00
Instructor - Automotive	Richard Greenspan	1.00
Instructor - Automotive Tech	Wayne Fung	1.00
Instructor - Diesel	Si Yazid Kahil	1.00
Instructor - Diesel Mechanics	Blair Norton	1.00
Librarian	Ann Buchalter	1.00
Librarian	Jane Mckenna	1.00
Librarian	Joshua Rose	1.00
Physics-Astronomy Instructor	Elham Chishty	1.00
Principal Financial Analyst	Vacant	1.00
Principal Library Tech	Megan Gorham	1.00
Senior A & R Specialist	Marcean Bryant	1.00
Sr Library Technician	Joan Bewley	1.00
Sr Library Technician	Vacant	1.00
Sr Research & Planning Analyst	Rhiannon Follenfant	0.15

TENTATIVE BUDGET 2026-2027 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
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	Vacant	1.00
Utility Engineer	Candido Mejia	1.00
Vice President Of Instruction	Nicole Porter	1.00
Grand Total		96.50

Table 19 – Other Funds (College of Alameda)
**Other Funds (College of Alameda)
2026-27 Tentative Budget**

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 03	Beginning Fund Balance	54,302	61,352	65,489	66,949
Community Service (Fee Based)	Revenues:	24,192	24,555	8,500	87,007
	Expenditures:	17,142	20,418	7,040	87,007
	Ending Fund Balance	61,352	65,489	66,949	66,949
Fund 08	Beginning Fund Balance	-	-	-	0
Parcel Tax	Revenues:	1,483,349	1,501,593	1,390,803	1,517,213
	Expenditures:	1,483,349	1,501,593	1,390,803	1,517,213
	Ending Fund Balance	-	0	0	0
Fund 10	Beginning Fund Balance	673,346	985,764	1,221,247	1,451,139
Facilities Rental	Revenues:	367,945	406,441	312,985	1,362,400
	Expenditures:	55,527	170,957	83,093	1,362,400
	Ending Fund Balance	985,764	1,221,247	1,451,139	1,451,139
Fund 11	Beginning Fund Balance	-	-	-	-
Restricted	Revenues:	11,245,477	10,410,261	9,565,173	12,813,932
	Expenditures:	11,245,477	10,410,261	9,565,173	12,813,932
	Ending Fund Balance	-	-	-	-
Fund 30	Beginning Fund Balance	514,152	699,026	692,281	665,904
Contract Education	Revenues:	829,745	64,483	18,667	880,016
	Expenditures:	644,871	71,228	45,044	880,016
	Ending Fund Balance	699,026	692,281	665,904	665,904

Other Funds (College of Alameda) 2026-27 Tentative Budget

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 71	Beginning Fund Balance	54,234	37,006	37,131	36,994
Trust and Agency	Revenues:	255	125	90	5,000
	Expenditures:	17,483	-	226	5,000
	Ending Fund Balance	37,006	37,131	36,994	36,994
Fund 72	Beginning Fund Balance	29,125	35,943	32,350	29,048
Student Representation Fee	Revenues:	7,146	7,171	10,886	10,000
	Expenditures:	328	10,764	14,188	10,000
	Ending Fund Balance	35,943	32,350	29,048	29,048
Fund 75	Beginning Fund Balance	101,271	112,448	127,030	142,702
Project Trust	Revenues:	13,975	15,384	22,929	10,000
	Expenditures:	2,798	803	7,257	10,000
	Ending Fund Balance	112,448	127,030	142,702	142,702
Fund 81	Beginning Fund Balance	242,051	306,087	382,804	465,797
Student Center Fee	Revenues:	64,036	76,717	82,993	9,000
	Expenditures:	-	-	-	9,000
	Ending Fund Balance	306,087	382,804	465,797	465,797
Fund 89	Beginning Fund Balance	(36,910)	(120,761)	(346,150)	0
Student Financial Aid	Revenues:	5,015,854	6,422,468	8,789,392	8,486,011
	Expenditures:	5,099,705	6,647,857	8,443,242	8,486,011
	Ending Fund Balance	(120,761)	(346,150)	0	0

Table 20 – Fund 11 FTE (College of Alameda)

TENTATIVE BUDGET 2026-2027 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	Vacant	1.00
Coordinator/Enrollment Services	Ryan Gregory	1.00
Coordinator/Rising Scholar Pro	Vacant	1.00
Coordinator/Student Services	Wendy Odath	1.00
Coordinator/Workability III	Neelam Agarwal	1.00
Counselor (Early Alert)	Cynthia Haro	1.00
Counselor (Student Success)	Julie de Guzman	1.00
Counselor- ACCESO PROJ/PUENTE	Danna Chavez Baquero	1.00
Counselor (Tenured-Categorical)	Betty Frias	1.00
Counselor-EOPS/NextUp/Umoja	Fathia Mohamed	1.00
Dean of Enrollment Services	Khoa John Nguyen	0.40
Dean, Career Tech Ed	Eva Jennings	0.32
Director of MESA Program	Ann Gonzalez	1.00
DSPS Adapted Comp Learnng Tech	Michelle Custino	0.75
DSPS Counselor	KL Nadeesha Dias	1.00
DSPS Counselor	Vacant	1.00
DSPS Instructor	Rachel Goodwin	1.00
EOPS Counselor	Marissa Nakano	1.00
EOPS Counselor	Vacant	1.00
Financial Aid Specialist	Laura Aguilar	1.00

TENTATIVE BUDGET 2026-2027

RESTRICTED AUTHORIZED STAFF (FUND 11)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Financial Aid Specialist	Miriam Fernandez	1.00
Learning Disabilities Speciali	Lynn Rex	1.00
Program Specialist/Outreach	Juliana Garcia Uribe	1.00
Project Manager/EOPS	Louie Martirez	1.00
Project Mgr/Transition Liaison	Kawanna Rollins	1.00
Sr Clerical Assistant	Alisi Jones	1.00
Sr Research & Planning Analyst	Rhiannon Follenfant	0.85
Staff Assistant	Brian Donato	1.00
Staff Asst/Program (Enabler)	Denise Maffett	1.00
Student Personnel Services Spe	Laura Spencer Vacca	1.00
FTE Total		31.32



Laney College

Table 21 – Fund 01 (Laney College)

Unrestricted General Fund Summary (Fund 01) 2026-27 Tentative Budget

Laney College (Location 5)

Description	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27	Budget Forecast FY 2027-28	Budget Forecast FY 2028-29
Expenses						
Full Time Academic	12,126,243	11,938,502	9,951,547	9,913,303	10,309,835	10,722,229
Academic Admin	1,769,092	1,757,760	1,410,478	1,445,548	1,481,687	1,518,729
Other Faculty	1,782,496	1,692,319	1,577,880	1,613,120	1,677,645	1,744,751
Part Time Academic	5,364,006	5,725,662	5,097,206	4,537,395	4,718,891	4,907,646
Classified Administrator	641,042	702,422	512,930	513,015	525,840	538,986
Classified Salary	5,888,949	6,420,424	4,720,424	7,998,777	8,198,746	8,403,715
Fringe Benefits	13,219,568	13,946,621	11,946,308	12,065,507	12,910,092	13,555,597
Books, Supplies, Services	2,970,005	752,116	439,262	1,500,000	1,515,000	1,530,150
Equipment Cap Outlay	97,976	68,852	2,080	-	-	-
Debt Service Transfer			-	-	-	-
Other Transfers			-	-	-	-
Reserve for Contingency			-	-	-	-
Total Expense	43,859,377	43,004,678	35,658,115	39,586,665	41,337,737	42,921,803

Table 22 – Fund 01 FTE (Laney College)

**TENTATIVE BUDGET 2026-2027
UNRESTRICTED AUTHORIZED STAFF (FUND 01)**

LANEY COLLEGE

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

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Chemistry Instructor	William Trego	1.00
Chinese Instructor	Lin Wang	1.00
CIS Instructor	Irfan Ortak	1.00
College Dir of Financial Aid	Vacant	1.00
College President	Rebecca Opsata	1.00
Communications Instructor	Daniel DeVere	1.00
Communications Instructor	Mariella Thaning	1.00
Computer (CIS) Instructor	Johnnie Williams	1.00
Construction Mgmt Instructor	Kelle Lynch-McMahon	1.00
Coordinator/Academic Supt Svcs	Iolani Sodhy-Gereben	1.00
Coordinator/Art Department	Siegfried Oyales	1.00
Coordinator/Biology & Science	Gary Mei	1.00
Coordinator/Biology & Science	Seth Silberman	1.00
Coordinator/Veteran Affairs	Tania Mitchell	1.00
Cosmetology-Esthetics Instr	Christina Edwards	1.00
Counselor	Cynthia Taing	1.00
Counselor	Douglass Cobb	0.98
Counselor	Kathy Ma	0.98
Counselor	Lilian Chow	0.98
Counselor	Martha Mcmurdo	0.98
Counselor	Minh An Nguyen	0.98
Counselor	Terrance Greene	0.98
Counselor (General)	Sarah Backes-Diaz	0.98

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Counselor/Coordinator Umoja	T'Sendenia Gage	1.00
Culinary Arts Instructor	Chantal Martin	1.00
Culinary Arts Instructor	Vacant	1.00
Dance Instructor	Andrea Lee	1.00
Dean of Career and Tech Edu	Alejandria Tomas	1.00
Dean of Enrollment Services	Lorena Lopez	1.00
Dean of Humanities and Soc Sci	Tarek EUarrari	1.00
Dean of Liberal Arts	Elizabeth Maher	1.00
Dean of Mathematics & Sciences	Vacant	1.00
Dir of Studt Activit Campus Li	Atiya Rashada-Flenoid	1.00
Duplicating Svcs Tech II	Michael Moore	1.00
Electricity Instructor	Martin Herzfeld	1.00
Electricity/E Tech Instructor	Vacant	1.00
Electricity/Electronics Instr	Solomon Obolu	1.00
Engineering Instructor	Mallory Barkdull	1.00
English Instructor	Adrienne Oliver	1.00
English Instructor	Eleni Gastis	1.00
English Instructor	Elizabeth Cowan	1.00
English Instructor	Roger Porter	1.00
Env Cont Techn Instructor	Adan Rosillo	1.00
EOPS Counselor	DeEboni Herron Nouredine	0.76
EOPS Counselor	Laura Contreras	0.20
ESL Instructor	Chelsea Cohen	1.07

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
ESL Instructor	Elizabeth Wadell	1.00
ESOL Instructor	Danitza Lopez	1.00
Ethnic Studies Instructor	Roger Chung	0.40
Exec Asst/President's Office	Judy Mei	1.00
Executive Assistant	Hope Lane	1.00
Executive Assistant	Karen Tellegen	1.00
Facilities Project Coord	Kinetta Barnett	1.00
Facilities Services Specialist	Janice Browne	1.00
Financial Aid Officer	Joseph Koroma	1.00
Financial Aid Specialist	Jose Martinez Reynaga	1.00
Financial Aid Specialist	Kim Thuy Dinh	1.00
Financial Aid Specialist	Vacant	1.00
Food Service Manager	Neil Burmenko	1.00
Food Service Supervisor	Alfred Brown	1.00
Food Services Worker	James Young	1.00
Graphic Arts Instructor	David Santamaria	1.00
History Instructor	Blake Johnson	1.00
History Instructor	Paul Bolick	1.00
HVACR Instructor	Sappho Su	1.00
Instr Asst/Tech Center	Michel Edibe-Bile	1.00
Instructional Asst./Culinary A	Jacqueline Trotter	1.00
Instructional Asst./Culinary A	Made Putrayasa	1.00
Instructional Asst./Culinary A	Ronnie Wilson	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Instructional Asst/Mathematics	Vacant	1.00
Instructional Asst/Writing Ctr	Marie Trinh	1.00
Instructor	Amir Sabzevary	1.00
Instructor	Amy Bohorquez	1.00
Instructor	Anne Agard	1.00
Instructor	April Bankhead	0.64
Instructor	Arturo Davila-Sanchez	1.00
Instructor	Barbara Yasue	0.67
Instructor	Cheryl Lew	1.00
Instructor	Christine Will	1.00
Instructor	Christophe Weidenbach	1.00
Instructor	Daniela Pachtrapanska	1.00
Instructor	Danielle Robledo	1.00
Instructor	David Ross	1.00
Instructor	Derrick Smith	1.00
Instructor	Erica Williams	1.00
Instructor	Francisco Zapata	1.00
Instructor	Frederic Bourgoin	1.00
Instructor	Gregory Schwartz	1.00
Instructor	Heather Sisneros	1.00
Instructor	Ian Latta	0.61
Instructor	John Gove	1.00
Instructor	John Reager	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Instructor	Jose Flores	1.00
Instructor	Judy Wong	1.00
Instructor	Katherine Williamson	1.00
Instructor	Kimberly King	1.00
Instructor	Laurence Jackson	1.00
Instructor	Leslie Blackie	1.00
Instructor	Lorriann Raji	1.00
Instructor	Matthew Wolpe	1.00
Instructor	Michael Torres	1.00
Instructor	Michelle Fossum	1.00
Instructor	Rajeev Banerjee	1.00
Instructor	Rebecca Bailey	1.00
Instructor	Richard Hashimoto	1.00
Instructor	Scot Tucker	1.00
Instructor	Scott Godfrey	1.00
Instructor	Steven Zetlan	0.80
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/Anthropology	Donald Moore	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Instructor/Business	Bangjun Wu	1.00
Instructor/Business	Fredrick Jackson	1.00
Instructor/Econ	David Simon	1.00
Kinesiology Instructor	Robert Crowley	1.00
Librarian	Reginald Constant	1.00
Librarian	Yiping Wang	1.00
Library Technician II	Brianna Bradford	1.00
Library Technician II	Edwin Gatheru	1.00
Library Technician II	Lily Leung	1.00
M/LAT Instructor	Alicia Christenson	1.00
Machine Tech Instructor	Adam Balogh	1.00
Machine Technology Instructor	Peder Aune	1.00
Math Instructor	Nikolay Shaposhnikov	1.00
Mathematics Instructor	Vacant	1.00
Mental Health Specialist	Susan Yee	0.44
P.E. Instructor/Assist Coach	Jeffrey Haagenson	1.00
PE Instr/Asst Football Coach	Joshua Ramos	1.00
Political Science Instructor	Felipe Wilson	1.00
Principal Clerk	Vacant	1.00
Principal Financial Analyst	Kevin Tran	1.00
Principal Library Tech	Andrew Skinner-Demps	1.00
Principal Library Tech	Vacant	1.00
Program Specialist/Athletics	Sakai Metcalf	1.00

TENTATIVE BUDGET 2026-2027 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

LANEY COLLEGE

Position/Title	Name	FTE
Psychology Instructor	Vacant	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
Sociology Instructor	Nathaniel Pyle	1.00
Sr Library Technician	Randle Wasson	1.00
Sr. Academic Support Serv Spec	Derek Lee	1.00
Sr. Instl Lab Tech/Cosmetolog	LaCretia Robinson	1.00
Sr. Staff Services Spec/CTE	Alisa Huang	1.00
Sr. Staff Services Specialist	Pak Ho	1.00
Staff Assistant/Instruction	Alma Gomez	0.73
Staff Assistant/Instruction	Anh Nguyen	1.00
Staff Assistant/Instruction	Grace Kwon	1.00
Staff Assistant/Instruction	Jane Kacci Decru	1.00
Staff Asst, Vice President's Of	Huizhen Su	0.50
Staff Asst/Business Svcs	Douangmala Phothyrath	1.00
Staff Svcs Spec/Fiscal	Diana Davaasuren	1.00
Stage & Production Supervisor	Alejandro Acosta	1.00
Tech Svcs Access Librarian	Autumn Sullivan	1.00
Toolroom Keeper I/Welding	James Matthews	1.00
Welding Instructor	Javier Valencia	1.00
Wood Technology Instructor	Myron Franklin	1.00
Wood Technology Instructor	Rosendo DelToroSolis	1.00
Grand Total		182.28

Table 23 – Other Funds (Laney College)
**Other Funds (Laney College)
2026-27 Tentative Budget**

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 03	Beginning Fund Balance	(5,160)	(5,169)	(5,169)	17,364
Community Service (Fee Based)	Revenues:	-	-	37,982	5,866
	Expenditures:	8.58		15,449	5,866
	Ending Fund Balance	(5,169)	(5,169)	17,364	17,364
Fund 08	Beginning Fund Balance	8,351,020	8,351,020	5,485,898	2,645,931
Parcel Tax	Revenues:	3,199,806	-		2,849,095
	Expenditures:	3,199,806	2,865,122	2,839,966	2,515,980
	Ending Fund Balance	8,351,020	5,485,898	2,645,931	2,979,046
Fund 10	Beginning Fund Balance	1,276,049	1,383,724	1,158,397	747,311
Facilities Rental	Revenues:	1,446,045	1,108,214	665,385	651,971
	Expenditures:	1,338,371	1,333,541	1,076,471	651,971
	Ending Fund Balance	1,383,724	1,158,397	747,311	747,311
Fund 11	Beginning Fund Balance	-	-	-	-
Restricted	Revenues:	21,327,270	19,810,900	14,969,488	21,981,651
	Expenditures:	21,327,270	19,810,900	14,969,488	21,981,651
	Ending Fund Balance	-	-	-	-
Fund 30	Beginning Fund Balance	314,845	288,904	156,290	(254,795)
Contract Education	Revenues:	230,412	268,922	665,404	185,590
	Expenditures:	256,353	401,537	1,076,490	185,590
	Ending Fund Balance	288,904	156,290	(254,795)	(254,795)

Other Funds (Laney College) 2026-27 Tentative Budget

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 71 Trust and Agency	Beginning Fund Balance	(13,239)	(28,675)	(28,675)	(28,675)
	Revenues:	-	-	-	-
	Expenditures:	15,436	-	-	-
	Ending Fund Balance	(28,675)	(28,675)	(28,675)	(28,675)
Fund 72 Student Representation Fee	Beginning Fund Balance	57,798	68,640	54,606	59,947
	Revenues:	19,159	18,744	27,360	10,000
	Expenditures:	8,317	32,778	22,019	10,000
	Ending Fund Balance	68,640	54,606	59,947	59,947
Fund 75 Project Trust	Beginning Fund Balance	153,347	193,093	672,526	1,486,420
	Revenues:	39,746	576,844	973,358	10,000
	Expenditures:	-	97,411	159,464	10,000
	Ending Fund Balance	193,093	672,526	1,486,420	1,486,420
Fund 82 Student Center Fee	Beginning Fund Balance	479,967	517,816	543,317	600,856
	Revenues:	38,312	37,476	57,539	12,000
	Expenditures:	463	11,975	-	12,000
	Ending Fund Balance	517,816	543,317	600,856	600,856
Fund 89 Student Financial Aid	Beginning Fund Balance	(17,476)	(119,524)	(1,115,393)	-
	Revenues:	11,337,349	14,705,045	20,837,449	19,800,715
	Expenditures:	11,439,397	15,700,914	19,722,055	19,800,715
	Ending Fund Balance	(119,524)	(1,115,393)	0	-

Table 24 – Fund 08 FTE (Measure E – Parcel Tax)

**TENTATIVE BUDGET 2026-2027
 MEASURE E- PARCEL TAX (FUND 08)**

LANEY COLLEGE

Position/Title	Name	FTE
Program Specialist	Vacant	1.00
Project Manager	Jennifer Gerry	1.00
Grand Total		2.00

Table 25 – Fund 10 FTE (10 Facility Rental)

**TENTATIVE BUDGET 2026-2027
 FACILITY RENTAL FEE (FUND 10)**

LANEY COLLEGE

Position/Title	Name	FTE
Athletic Trainer-Equipment Mgr	vacant	1.00
FTE Total		1.00

Table 26 – Fund 11 FTE (Laney College)

**TENTATIVE BUDGET 2026-2027
RESTRICTED AUTHORIZED STAFF (FUND 11)**

LANEY COLLEGE

Position/Title	Name	FTE
Alternate Media Technology Spe	Vacant	1.00
Assessment Specialist/StuAcces	Chelsey Young	1.00
Coordinator - CalWORKs	Shanice Millican	1.00
Coordinator//CARE	Lynne Williams	1.00
Coordinator/Enrollment Svcs	Charles Bradford	1.00
Coordinator/EOPS	Mai Ly	1.00
Coordinator/Gateway to College	Marissa Cruz	1.00
Counselor	Douglass Cobb	0.10
Counselor	Jackie Smith	1.00
Counselor	Kathy Ma	0.10
Counselor	Kimberly Blackwell	1.00
Counselor	Lilian Chow	0.10
Counselor	Martha Mcurdo	0.10
Counselor	Minh An Nguyen	0.10
Counselor	Terrance Greene	0.10
Counselor (DSPS) - SSSP	Irina Rivkin	1.10
Counselor (Early Alert) SSSP	Liliana Moncada	1.00
Counselor (General)	Sarah Backes-Diaz	0.10
Counselor (General) SSSP	Janelle Tillotson	1.00
Counselor (Transition) SSSP	Jason Winton	1.00
Dean, Student Success & Equity	Gary Albury	1.00
Director of MESA Program	Alyssa Arnold	1.00
Director, Gateway To College P	Feke Lauti	1.00

TENTATIVE BUDGET 2026-2027 RESTRICTED AUTHORIZED STAFF (FUND 11)

LANEY COLLEGE

Position/Title	Name	FTE
DSPS Adapted Comp Learng Tech	Kim Cael	0.88
DSPS Coordinator	Nathan Failing	1.00
EOPS Counselor	DeEboni Herron Nouredine	0.32
EOPS Counselor	Laura Contreras	0.90
EOPS Counselor	Nina Truong	1.00
EOPS/CALWORKs/CARE Counselor	Maricela Zambrano	1.10
Ethnic Studies Instructor	Roger Chung	0.40
Financial Aid Specialist	Mohamed Sovula	1.00
Financial Aid Specialist	Winita Tumzgi	1.00
Financial Aids & Placemt Asst	Vacant	1.00
Instructor	Ian Latta	0.39
Instructor	Vacant	1.00
Lab Tech - Digital Fabrication	Holly Morris	1.00
Learning Disabilities Speciali	Tamar Sahakian	1.00
Mental Health Specialist	Susan Yee	0.66
Prog Specialist/Student Servic	Vacant	1.00
Prog Specialist/Transfer Cente	Vacant	1.00
Project Manager	Katrina Santos	1.00
Project Manager	Nycola Howell	1.00
Project Manager/CAFYES	Vacant	1.00
Project Mgr/Employment Srvcs	Raya Zion	1.00
Sign Language Interpreter	Karen Evangelista	1.00
Sr Clerical Assistant	Vacant	1.00

TENTATIVE BUDGET 2026-2027 RESTRICTED AUTHORIZED STAFF (FUND 11)

LANEY COLLEGE

Position/Title	Name	FTE
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	Vacant	1.00
Staff Asst/EOPS	Benea Tyson	1.01
Staff Asst/Student Services	Evelyn Moreno	1.00
Staff Asst/Student Services	Senait Tiku	1.00
Student Services Specialist	Elisa Leon	0.50
Student Services Specialist	Vacant	1.00
Student Services Specialist	Vincent Garrett	0.50
Web Content Developer	Chanda Brewer	1.00
Grand Total		48.24

Table 27 – Fund 30 – Contract Education (Laney College)

TENTATIVE BUDGET 2026-2027 CONTRACT EDUCATION (FUND 30)

LANEY COLLEGE

Position/Title	Name	FTE
Ethnic Studies Instructor	Roger Chung	0.20
Student Services Specialist	Elisa Leon	0.50
Student Services Specialist	Vincent Garrett	0.50
Grand Total		1.20

Table 28 – Fund 68 – Child Development Fund (Laney College)

**TENTATIVE BUDGET 2026-2027
 CHILD DEVELOPMENT FUND (FUND 68)**

LANEY COLLEGE

Position/Title	Name	FTE
Child Care Assistant II	Fenfen Cai	1.00
Child Care Assistant II	Hongqin Zhen	1.00
Child Care Assistant II	Robin Green	1.00
Child Care Assistant II	Thi Thu Thao Nguyen	1.00
Child Care Assistant II	Thien Nguyen	1.00
Child Care Assistant II	Xiaoyan Zhu	1.00
Child Care Assistant II	Yanli Chen	1.00
Child Care Specialist	Cathy Bryant	1.00
Child Care Specialist	Cynthia Andrews	1.00
Child Care Specialist	Lenice Lewis	1.00
Child Care Specialist	Ryan Chan	1.00
Clerical Assistant II	Vacant	1.00
Cook	Denise Boyd Davis	0.75
District Child Care Prog Coord	Erica Harrell	1.00
Sr Clerical Assistant	Carla Becerril	1.00
Grand Total		14.75



Table 29 – Fund 01 (Merritt College)

Unrestricted General Fund Summary (Fund 01) 2026-27 Tentative Budget

Merritt College (Location 6)

Description	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27	Budget Forecast FY 2027-28	Budget Forecast FY 2028-29
Expenses						
Full Time Academic	5,511,900	5,921,282	5,403,676	6,674,568	6,941,551	7,219,213
Academic Admin	1,347,877	1,340,465	1,128,605	1,117,946	1,145,895	1,174,542
Other Faculty	1,312,184	1,474,096	1,072,424	1,273,711	1,324,659	1,377,646
Part Time Academic	4,915,229	4,489,185	4,892,386	5,993,817	6,233,570	6,482,912
Classified Administrator	530,979	395,408	327,244	312,040	319,841	327,837
Classified Salary	3,890,517	4,100,470	2,445,071	3,109,007	3,186,732	3,266,400
Fringe Benefits	7,798,703	7,972,839	7,046,199	7,437,849	7,958,498	8,356,423
Books, Supplies, Services	2,161,711	407,201	248,796	778,560	778,560	778,560
Equipment Cap Outlay	44,920	105,720	33,542	-	-	-
Debt Service Transfer	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-
Total Expense	27,514,020	26,206,667	22,597,943	26,697,498	27,889,306	28,983,534

Table 30 – Fund 01 FTE (Merritt College)

TENTATIVE BUDGET 2026-2027 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

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

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Counselor (General)	Edwin Towle	1.00
Counselor (General)	Sara Alturk	1.00
Curriculum Specialist	Lashaune Fitch	1.00
Dean of Counseling & Equity	Angela Khoo	0.65
Dean of Enrollment Services	Natalie Rodriguez	1.00
Dean of Lib Art & Soc Science	Chriss Foster	1.00
Dean of Math, Sci and Tech	Diane Chang	0.85
Dir of Studt Activit Campus Li	Doris Brinkley-Hankins	0.80
Director of Business Services	Chungwai Chum	1.00
English Instructor	Andrea Henderson	1.00
EVP, Student Learning & Succes	Vacant	1.00
Exec Asst/President's Office	Berenise Herrera	1.00
Executive Assistant	Jamila Saleh	1.00
Executive Assistant	Jordan Alford-Helems	1.00
Executive Assistant to VPAS	Maria Perez	1.00
Facilities Project Coord	Tara Marrero	0.29
Financial Aid Officer	Vacant	1.00
Financial Aid Specialist	Alyson Hunter	0.85
Financial Aid Specialist	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

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Instructional Asst/Art	Saadi Shapiro	0.50
Instructor	Alejandro Garcia	1.00
Instructor	Andrew Nichols	1.00
Instructor	Anthony Powell	1.00
Instructor	Arja McCray	1.00
Instructor	Brock Drazen	1.00
Instructor	Diana Barrios	1.00
Instructor	Feather Ives	1.00
Instructor	Gisele Giorgi	1.00
Instructor	Heather Casale	1.00
Instructor	Hilary Altman	1.00
Instructor	Ingrida Marciulionis	1.00
Instructor	Iona Henderson	1.00
Instructor	Isela GonzalezSantana	1.00
Instructor	Jacqueline Custard	1.00
Instructor	Jason Holloway	1.00
Instructor	Jayi Thompson	1.00
Instructor	John Rodriguez	1.00
Instructor	Jon Drinnon	1.00
Instructor	Laura Forlin	1.00
Instructor	Linnea Willis	1.00
Instructor	Lisette Dominguez	1.00
Instructor	Maria Biancca Patterso	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Instructor	Maria Suarez Rodrigue:	1.00
Instructor	Monica Ambalal	1.00
Instructor	Monica Mofidi	1.00
Instructor	Monte Hanrahan	1.00
Instructor	Nancy Rauch	0.60
Instructor	Olufunmilayo O Idowu	1.00
Instructor	Steven Scott	1.00
Instructor	Sun Young Ban	1.00
Instructor	Taslima Rehman	1.00
Instructor	Teresa Williams	1.00
Instructor	Todd Johnson	1.00
Instructor	Vacant	2.00
Instructor	Waseem Khaja	0.47
Instructor - AFRAM	Danae Martinez	1.00
Instructor Nutrition-Dietetics	Heather Cuellar	1.00
Instructor/Mathematics	Daniel Lawson	1.00
Instructor/NHS	Vacant	1.00
Landscape/Horticul Instructor	Vacant	2.00
Librarian	Adoria Williams	1.00
Librarian	Nghiem Thai	1.00
Library Technician II	Reneisha Caesar	0.60
Math Instructor	Rebecca Uhlman	1.00
Principal Financial Analyst	Vu Nguyen	0.70

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Principal Library Tech	Caitlin Gilbert	0.50
Program Specialist/ADN	Amecia Young	0.20
Radiological Sci Instructor	Vacant	2.00
Scien Lab Tech/Landscape Horti	Niambi Hill	0.50
Science Lab Tech/Biological Sc	Vicenta Cespedes	1.00
Science Lab Tech/Chemistry	Nicholas Germolus	1.00
Sociology Instructor	Janine Nkosi	1.00
Sr Library Technician	Christana Forlastro	1.00
Sr Library Technician	Vacant	1.00
Sr Storesworker	Vacant	1.00
Sr. Academic Support Serv Spec	Lily Malanche	1.00
Staff Assistant/Athletics	Thomas Watkins	0.50
Staff Assistant/Instruction	Denise Woodward	1.00
Staff Assistant/Instruction	Vacant	1.00
Staff Assistant/Instruction	Waaduda Karim	1.00
Staff Asst/Landscape Horticult	Abdullah Bikzad	1.00
Staff Asst/Student Services	Vacant	1.00
Staff Svcs Spec/Fiscal	Ron Perez	1.00
Staff Svcs Spec/Fiscal	Vacant	1.00
Web Content Developer	Vacant	1.00
Grand Total		108.25

Table 31 – Other Funds (Merritt College)
**Other Funds (Merritt College)
 2026-27 Tentative Budget**

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 03	Beginning Fund Balance	26,578	36,782	43,889	21,764
Community Service (Fee Based)	Revenues:	32,924	24,905		26,059
	Expenditures:	22,720	17,798	22,125	26,059
	Ending Fund Balance	36,782	43,889	21,764	21,764
Fund 08	Beginning Fund Balance	-	-	-	-
Parcel Tax	Revenues:	1,660,670	1,848,000	1,414,909	1,936,285
	Expenditures:	1,660,670	1,848,000	1,414,909	1,936,285
	Ending Fund Balance	-	-	0	-
Fund 10	Beginning Fund Balance	586,411	(6,453)	(56,947)	469,626
Facilities Rental	Revenues:	473,107	524,371	746,511	217,646
	Expenditures:	1,065,972	574,864	219,939	217,646
	Ending Fund Balance	(6,453)	(56,947)	469,626	469,626
Fund 11	Beginning Fund Balance	-	-	-	-
Restricted	Revenues:	11,546,797	11,817,626	11,230,581	11,724,501
	Expenditures:	11,546,797	11,817,626	11,230,581	11,724,501
	Ending Fund Balance	-	-	-	-

Other Funds (Merritt College) 2026-27 Tentative Budget

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 30	Beginning Fund Balance	61,134	77,089	160,300	130,727
Contract	Revenues:	53,169	123,242	72,200	3,648
Education	Expenditures:	37,214	40,030	101,773	3,638
	Ending Fund Balance	77,089	160,300	130,727	130,737
Fund 71	Beginning Fund Balance	26,061	17,528	15,260	16,865
Trust and	Revenues:	3,260	2,679	1,605	5,000
Agency	Expenditures:	11,792	4,947	-	5,000
	Ending Fund Balance	17,528	15,260	16,865	16,865
Fund 72	Beginning Fund Balance	37,474	50,057	17,510	32,009
Student	Revenues:	14,019	13,678	20,799	10,000
Representation	Expenditures:	1,436	46,225	6,301	10,000
Fee	Ending Fund Balance	50,057	17,510	32,009	32,009
Fund 75	Beginning Fund Balance	79,242	80,785	81,997	85,715
Project Trust	Revenues:	3,200	1,500	6,225	5,000
	Expenditures:	1,657	288	2,507	5,000
	Ending Fund Balance	80,785	81,997	85,715	85,715
Fund 83	Beginning Fund Balance	157,476	180,089	204,040	245,653
Student Center	Revenues:	28,064	27,352	41,613	8,000
Fee	Expenditures:	5,451	3,401	-	8,000
	Ending Fund Balance	180,089	204,040	245,653	245,653
Fund 89	Beginning Fund Balance	(732,142)	(974,402)	(1,394,176)	-
Student	Revenues:	5,276,078	7,129,431	10,855,012	9,587,740
Financial Aid	Expenditures:	5,518,338	7,549,205	9,460,836	9,587,740
	Ending Fund Balance	(974,402)	(1,394,176)	0	-

Table 32 – Fund 10 – Facility Rental Fee FTE (Merritt College)

**TENTATIVE BUDGET 2026-2027
 FACILITY RENTAL FEE (FUND 10)**

MERRITT COLLEGE

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

Table 33 – Fund 11 FTE (Merritt College)

**TENTATIVE BUDGET 2026-2027
RESTRICTED AUTHORIZED STAFF (FUND 11)**

MERRITT COLLEGE

Position/Title	Name	FTE
Admissions & Records Clerk	Vacant	1.00
Admissions & Records Specialis	Marisol Mateo	0.20
Alternate Media Technology Spe	Alex Cervantes	1.00
Coordinator/Basic Needs	Michelle Mai	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/HSI	Martha Angelica Mora	1.00
Coordinator/Veteran Affairs	Tina Humphrey	1.00
Counselor (General)	Derrick Ross	1.00
Counselor (General)	Judit Trinidad Lopez	1.00
Dean of Counseling & Equity	Angela Khoo	0.35
Dean of Math, Sci and Tech	Diane Chang	0.15
Dir of College Research & Plan	Nathan Pellegrin	1.00
Dir of Studt Activit Campus Li	Doris Brinkley-Hankins	0.20
Director of MESA Program	Christina Tinsley	1.00
Director of Special Projects	Mario Flores	1.00
Director of Workforce Dev	Christine Trowbridge	1.00
DSPS Coordinator	Frances Moy	1.00
DSPS Instructor	Mitra Mofidi	1.00
EOPS Counselor	Ciejae Allen	1.00
Financial Aid Specialist	Alyson Hunter	0.15

TENTATIVE BUDGET 2026-2027 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
Financial Aid Specialist	Vacant	1.00
Instructor	Anh Nguyen	1.00
Instructor	Diane Breckenridge	1.00
Instructor	Gary Cheshire	1.00
Prog Specialist/Student Activi	Vacant	1.00
Prog Specialist/Student Servic	Pamela Crumpton	1.00
Program Specialist/ADN	Amecia Young	0.80
Project Manager	Margie Rubio	1.00
Project Manager - Umoja Progr	Tauheeda Anderson	1.00
Project Mgr/Transition Liaison	Victor Littles	1.00
SAS Counselor	Veronica Castro	1.00
Scien Lab Tech/Landscape Horti	Niambi Hill	0.50
Sr Clerical Assistant	Vacant	1.00
Staff Assistant/CHDEV Program	Alice Chinn	0.63
Staff Asst/DSPS	Soledad Leung	1.00
Staff Asst/EOPS	Kathleen Olbekson	1.00
Staff Asst/Student Services	Skye O'Connor Nikaido	1.00
Student Services Specialist	Alejandra Cerda	1.00
Student Services Specialist	Maria Spencer	1.00
Student Svs Specialist - COSER	Vacant	1.00
Grand Total		39.14



BERKELEY CITY COLLEGE

Table 34 – Fund 01 (Berkeley City College)

Unrestricted General Fund Summary (Fund 01) 2026-27 Tentative Budget

Berkeley City College (Location 8)

Description	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27	Budget Forecast FY 2027-28	Budget Forecast FY 2028-29
Expenses						
Full Time Academic	5,887,428	5,763,719	5,525,827	5,620,027	5,844,828	6,078,621
Academic Admin	1,407,704	1,114,831	1,038,966	1,236,134	1,267,037	1,298,713
Other Faculty	1,338,271	1,459,061	882,963	910,111	946,515	984,376
Part Time Academic	4,489,473	4,622,626	5,127,541	4,995,190	5,194,998	5,402,798
Classified Administrator	380,118	152,218	238	-	-	-
Classified Salary	3,254,629	3,559,866	2,562,160	2,614,179	2,679,533	2,746,522
Fringe Benefits	7,577,403	7,692,713	6,837,675	7,043,619	7,536,672	7,913,506
Books, Supplies, Services	1,411,530	932,810	521,335	1,214,287	1,214,287	1,214,287
Equipment Cap Outlay	43,340	7,401	10,519	21,719	21,719	21,719
Debt Service Transfer	-	-	-	-	-	-
Other Transfers	-	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-
Total Expense	25,789,896	25,305,245	22,507,224	23,655,266	24,705,590	25,660,542

Table 35 – Fund 01 FTE (Berkeley City College)

**TENTATIVE BUDGET 2026-2027
UNRESTRICTED AUTHORIZED STAFF (FUND 01)**

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Art History Instructor	Carolyn Martin	1.00
Art Instructor	Jennifer Braman	1.00
Art Instructor	Lisa Cralle	1.00
Articulation Officer	Vacant	0.50
ASL Instructor	Jenny Gough	1.00
Biology Instructor	Erika Yeh	1.00
Biology Instructor	Ken-Randy Yang	1.00
Bursar	Maria Kristianti	1.00
Bus/Economics Instructor	Christopher Bernard	1.00
Campus Warehouse Supervisor	Michael Alvillar	1.00
College President	Cynthia Richardson	1.00
Communication Instructor	Maha Jacobs	1.00
Communication Instructor	Vacant	1.00
Contract Ed & Comm Service Prg	Francine Lewis	0.58
Coord/Career & Transfer Center	Andrea Williams	0.73
Coordinator/Learning Resources	John Saenz	1.00
Coordinator/Veteran Affairs	Jeejun Bertuso	1.00
Counselor	Fatima Shah	1.00
Counselor (General)	Gabriel Martinez Beildeck	1.00
Counselor (General)	Norma Guido Flores	1.00
Counselor (Mental Health)	Janine Greer	1.00
Counselor-HSI Conocimiento LC	Adriana Regalado	1.00
Curriculum & Assess Specialist	Nancy Cayton	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Dean of Enrollment Services	Lissette Flores	1.00
Dean of Lib Art & Soc Science	Mozell Person	1.00
Dean of Math, Sci & Career Ed	Kyla Oh	1.00
Education Instructor	Joya Chavarin	0.80
English Instructor	Adan Olmedo	1.00
Ethnic Studies Instructor	Wayne Wolbert	1.00
EVP, Student Learning & Success	Vacant	1.00
Exec Asst/President's Office	Annie Liu	1.00
Executive Assistant	Jasmine Sumandal	1.00
Executive Assistant	Yeakyung Kim	1.00
Financial Aid Officer	Loan Nguyen	1.00
Financial Aid Specialist	Jaimie Redmon	1.00
Financial Aid Specialist	Silvia Hernandez	1.00
General Counselor	Vacant	1.00
Human Services Instructor	Vacant	1.00
Instructor	Barbara DesRochers	1.00
Instructor	Dmitriy Zhiv	1.00
Instructor	Fabian Banga	1.00
Instructor	Gabriel Winer	1.00
Instructor	Ivanetta Ikeda	0.50
Instructor	Jennifer Lowood	1.00
Instructor	Kelly Pernell	1.00
Instructor	Laura Ruberto	1.00

TENTATIVE BUDGET 2026-2027

UNRESTRICTED AUTHORIZED STAFF (FUND 01)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Instructor	Laurie Brion	0.95
Instructor	Leonard Chung	1.00
Instructor	Nima Najafi Kianfar	1.00
Instructor	Paramsothy Thananjeyan	1.00
Instructor	Peter DuBois	1.00
Instructor	Rachel Simpson	0.50
Instructor	Rick Wing	1.00
Instructor	Scott Hoshida	1.00
Instructor	Sonya Wozniak	1.00
Instructor	Thomas Kies	1.00
Instructor	Timothy Rose	1.00
Instructor	Tom Moniz	1.00
Instructor	Vacant	2.00
Instructor	Vladeta Djukich	0.70
Instructor (Political Science)	Matthew Freeman	1.00
Instructor/Multimedia	Marla Leech	1.00
Librarian	Heather Dodge	1.00
Librarian	Jenny Yap	1.00
Librarian	Joshua Boatright	1.00
Mathematics Instr	Claudia Abadia	1.00
Mathematics Instructor	Mark Rinker	1.00
Mathematics Instructor	Michael Orkin	1.00
Mathematics Instructor	Shawn McDougal	1.00

TENTATIVE BUDGET 2026-2027 UNRESTRICTED AUTHORIZED STAFF (FUND 01)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Multimedia Arts Instructor	Justin Hoffman	1.00
Multimedia Instructor	Kelly Whalen	1.00
Multimedia Instructor	Mary Clarke-Miller	1.00
Music Instructor	Aaron Mobley	1.00
Organic Chemistry Instructor	Vacant	1.00
Philosophy Instructor	Ari Krupnick	1.00
Physics Instructor	Francisco Monsalve Santa	1.00
Poly-Sci Instructor	Charlotte Lee	1.00
Principal Library Tech	Richard Behrens	1.00
Psychology Instructor	Melina Bersamin	1.00
Psychology Instructor	Zachary Darwish	1.00
Public Information Officer	Thomas Rizza	1.00
Senior A & R Specialist	Hue Huynh	1.00
Sociology Instructor	Linda McAllister	1.00
Sociology Instructor	Mark Swiencicki	1.00
Sr. Academic Support Serv Spec	Johnny Dong	1.00
Sr. Staff Services Specialist	Ke Van Valkenburgh	1.00
Sr. Supervisor Admin & Bus Sup	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	Vacant	1.00
Staff Asst/Business Svcs	Nailah Keeles	1.00
Web Content Developer	Tanakki Leonian	0.50
Grand Total		89.76

Table 36 – Other Funds (Berkeley City College)

**Other Funds (Berkeley City College)
2026-27 Tentative Budget**

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 03	Beginning Fund Balance	(6,582)	993	8,708	8,708
Community Service (Fee Based)	Revenues:	13,775	7,715	-	8,026
	Expenditures:	6,200	-	-	8,026
	Ending Fund Balance	993	8,708	8,708	8,708
Fund 08	Beginning Fund Balance	-	-	-	0
Parcel Tax	Revenues:	1,650,453	1,857,490	1,775,644	1,697,407
	Expenditures:	1,650,453	1,857,490	1,775,644	1,697,407
	Ending Fund Balance	-	0	0	0
Fund 10	Beginning Fund Balance	193,680	145,970	43,903	53,520
Facilities Rental	Revenues:	44,762	81,564	11,832	23,023
	Expenditures:	92,473	183,631	2,214	23,023
	Ending Fund Balance	145,970	43,903	53,520	53,520
Fund 11	Beginning Fund Balance	-	-	-	-
Restricted	Revenues:	12,995,607	13,012,391	11,899,386	13,321,706
	Expenditures:	12,995,607	13,012,391	11,899,386	13,321,706
	Ending Fund Balance	-	-	-	-
Fund 30	Beginning Fund Balance	140,832	206,039	134,835	169,795
Contract Education	Revenues:	140,025	31,050	137,300	79,771
	Expenditures:	74,818	102,254	102,339	79,771
	Ending Fund Balance	206,039	134,835	169,795	169,795

Other Funds (Berkeley City College) 2026-27 Tentative Budget

Funds		Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Tentative Budget FY 2026-27
Fund 71	Beginning Fund Balance	11,394	771	(2,199)	(1,045)
Trust and Agency	Revenues:	1,577	1,588	1,154	-
	Expenditures:	12,200	4,558	-	-
	Ending Fund Balance	771	(2,199)	(1,045)	(1,045)
Fund 72	Beginning Fund Balance	34,095	32,876	34,742	44,283
Student Representation Fee	Revenues:	11,981	12,059	17,825	10,000
	Expenditures:	13,200	10,193	8,284	10,000
	Ending Fund Balance	32,876	34,742	44,283	44,283
Fund 75	Beginning Fund Balance	131,639	128,067	130,265	131,102
Project Trust	Revenues:	2,296	3,874	837	5,000
	Expenditures:	5,868	1,676	-	5,000
	Ending Fund Balance	128,067	130,265	131,102	131,102
Fund 84	Beginning Fund Balance	276,514	288,848	313,062	348,807
Student Center Fee	Revenues:	23,982	24,214	35,745	12,000
	Expenditures:	11,648	-	-	12,000
	Ending Fund Balance	288,848	313,062	348,807	348,807
Fund 89	Beginning Fund Balance	211,332	21,330	198,651	(0)
Student Financial Aid	Revenues:	6,548,640	8,644,209	11,130,584	8,486,011
	Expenditures:	6,738,642	8,466,888	11,329,235	8,486,011
	Ending Fund Balance	21,330	198,651	(0)	(0)

Table 37 – Funds 08 FTE (Measure E – Parcel Tax)

**TENTATIVE BUDGET 2026-2027
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
Library Technician II	Vacant	0.65
Science Lab Tech/Biological Sc	Vacant	1.00
Grand Total		4.65

Table 38 – Fund 11 FTE (Berkeley City College)

**TENTATIVE BUDGET 2026-2027
RESTRICTED AUTHORIZED STAFF (FUND 11)**

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Alternate Media Technology Spe	Roberto Gonzalez	1.00
Assessment Specialist	Dolores Harshaw	1.00
Clerical Assistant II	Karen Shields	1.00
Clerical Assistant II	Vacant	2.00
Contract Ed & Comm Service Prg	Francine Lewis	0.06
Coord/Career & Transfer Center	Andrea Williams	0.27
Coordinator (Enrollment Svcs)	Gail Pendleton	1.00
Coordinator/EOPS	Susana Abdurahman	1.00
Coordinator/HSI	Vacant	1.00
Coordinator/SEA	Luisa Martinez	1.00
Counselor	Catherine Nichols	1.00
Counselor	Christina Taing-Rivera	1.10
Counselor	Denise Jones	1.00
Counselor	Shannon Penn	1.00
Counselor	Skyler Barton	1.10
Counselor (Categorical)	Susan Truong	1.10
Counselor (EOPS/CARE)	Alejandra Oseguera	1.05
Dean Counseling Student Equity	Raniyah Johnson	1.00
Director of HSI Program	Zaira Sanchez	1.00
Director of MESA Program	Armando Franco	1.00
Director of Workforce Dev	Ilona McGriff	1.00
DSPS Counselor/Coordinator	Elissa Jaw	1.00
Education Instructor	Joya Chavarin	0.20

TENTATIVE BUDGET 2026-2027 RESTRICTED AUTHORIZED STAFF (FUND 11)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Financial Aid Specialist	Kent Nguyen	1.00
Financial Aid Specialist	Susan Liang	1.00
Inst Asst/DSPS (AltMedia)	Ralph Peet	0.75
Instructional Asst/English	Evan Stewart	0.50
Learning Disabilities Speciali	Vacant	1.00
Long-Term Substitute/Counselor	Vacant	0.50
Project Manager	Alejandro Gonzalez	1.00
Project Manager	Izabela Villanueva	1.00
Project Manager	Natalia Fedorova	1.00
Project Mgr/Transition Liaison	Midhun Joseph	1.00
Sr Research & Planning Analyst	Phoumy Sayavong	1.00
Staff Asst/Admin (General)	Danielle Spencer	1.00
Staff Asst/SAS	Hoda Jirde	1.00
Staff Asst/Stu Serv Counseling	Dana Cabello	1.00
Staff Asst/Stud Svcs (UCRC)	Vacant	0.50
Student Pers Svcs Spec/Outreac	Vacant	1.00
Grand Total		36.13

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.

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