

**Adopted Budget FY2025- 2026 Unrestricted General Fund Multi-Year Projections**

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

## Unification Taskforce Projection as of December 11, 2025

Summary of Finance - SCFF specific as it relates to overall District Budget							Comments
							Based on small college status from the SCFF resource estimator dated August 5, 2025
1	Current Status as small colleges ( Basic Allocation Only)	2025-2026			Notes		SCFF Buckets
	Berkeley City College	\$6,658,144			August 8, 2025 SCFF resource estimator or sometimes referred to as Schedule C of the 320 report		70%
	College of Alameda	\$6,658,144					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.
	Merritt College	\$6,658,144					20% The number of low-income students enrolled is determined by Pell Grant recipients, College Promise Grant recipients, and ABS40 students.
	Laney College	\$6,658,144					10% 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.
2	Total	\$26,632,576					
3	FTES Allocation	\$72,976,772					
4	Total Base Allocation (70% of the 100% SCFF Funding)	\$99,609,348			Ties to the P1 allocation from the state chancellors office and District August 2025 Adopted Budget		
5	Revised three college district effective 2027-2028	2027-2028					This data set only focusses on the 80% Base Allocation for the purposes of this projection and meeting on December 11, 2025 and can change over time
	Berkeley City College	\$6,658,144					
	College of Alameda	\$6,658,144					
6	Oakland City College	\$7,767,737					
7	Grandfathered Center Status for Merritt College	\$2,219,382					
8	Total	\$23,303,407					
3	FTES Allocation	\$72,976,772					
9	Total Base Allocation (70% of the 100% SCFF Funding)	\$96,280,179					
11	Current Delta as of 12/2025 for the 2027-2028 Fiscal Year	(\$3,329,169)					
		2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
1	Current District Deficit/Surplus (not counting reserves)	\$0	\$0	(\$9,000,000)	(\$16,600,000)	N/A	From 2025-2026 Adopted Budget Book
2	Reserve Requirements under Board Policy	8.00%	8.50%	9.00%	9.50%	10.00%	Board Policy & Administrative Procedure
3	Hold harmless revenue per the SCFF	\$148,941,102	\$148,941,102	\$153,960,654	\$159,056,752	\$160,054,224	These scenarios are based on a 3-college district starting 2027-2028
4	Based on 3-year window and estimated cola estimates provided by the state chancellors office						SCFF Projections are based on the projections from the Finance Division of the State Chancellors Office at the California Community College System
5	Net Change from current hold harmless levels	\$0	\$0	\$5,019,552	\$5,096,098	\$997,472	Estimate is District will move into stabilization funding in 2027-2028
6	annualized amount from 27-28				\$5,019,552	\$5,019,552	
7	annualized amount from 28-29					\$5,096,098	
8	Net change and revised deficit/surplus for District Budget	\$0	\$0	(\$3,980,448)	(\$6,484,350)	N/A	(2029-2030 will be projection in Summer of 2026)
8	Projected Deficit for 2027-2028 based on existing budget	(\$3,980,448)					Deficit does not take into account duplicate administration costs
9	Less duplicative college administration as of 12/25	\$3,123,891					As of December 2025
10	Project deficit for 2027-2028 for District Budget			(\$856,557)			This delta only looks at duplicative administration and no other recommendations or efficiencies
8	Project Deficit for 2028-2029 with SCFF Projection	(\$6,484,350)					
9	Less duplicative administration as of 12/25 above	\$3,123,891					
13	Revised Delta for 2028-2029	(\$3,360,459)					
14	Net change and revised deficit/surplus for District Budget based on below scenarios			(\$856,557)	(\$3,360,459)		
15	Change from Current August 2025 Budget Projections			\$8,143,443	\$13,239,541		This change puts the District in a much better position financial long term

**Student Centered Funding Formula (SCFF), Total Computational Revenue (TCR) Simulations and Projections**

Peralta CCD	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	R1 June 2020	R1 June 2021	R1 June 2022	R1 June 2023	R1 Feb 2024	R1 Pre-June 2025	R1 February 2026	Projections-Data held flat from previous year.				
Count (TCR A)	0	0	0	0	0	0	0	0	0	1	0	1
Count (TCR B)			0	0	0	0	0	0	0	0	1	0
Count (TCR C)	1	1	1	1	1	1	1	1	1	0	0	0
COLA=>>	2.71%	3.26%	0.00%	5.07%	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.00%
<b>Total Computational Revenue (TCR)</b>												
I. Base Allocation (FTES + Basic Allocation)												
College Allocation	15,671,132	16,182,008	16,182,008	17,002,436	23,801,684	25,758,184	26,033,796	26,632,572	27,436,876	28,375,220	23,207,268	23,903,485
Center Allocation	-	-	-	-	-	-	-	-	-	-	2,442,871	2,516,157
Basic Allocation	15,671,132	16,182,008	16,182,008	17,002,436	23,801,684	25,758,184	26,033,796	26,632,572	27,436,876	28,375,220	25,650,139	26,419,642
FTES Allocation	67,386,120	68,278,400	63,307,106	66,197,054	76,069,883	85,106,086	82,343,895	80,013,642	83,918,197	86,788,198	89,660,887	92,350,713
Subtotal I. Base Allocation \$	83,057,252	\$ 84,460,408	\$ 79,489,114	\$ 83,199,490	\$ 99,871,567	\$ 110,864,270	\$ 108,377,691	\$ 106,646,214	\$ 111,355,073	\$ 115,163,418	\$ 115,311,026	\$ 118,770,355
II. Supplemental Allocation	22,606,481	20,295,732	18,139,032	15,219,852	15,312,720	20,567,495	23,874,904	24,424,027	25,161,633	26,022,161	26,883,494	27,690,000
III. Student Success Allocation	10,071,312	9,740,349	10,215,807	10,659,558	11,855,351	11,814,814	11,643,475	11,753,456	12,352,615	12,775,075	13,197,928	13,593,869
SCFF Calculated Revenue (A) \$	115,735,045	\$ 114,496,489	\$ 107,843,953	\$ 109,078,900	\$ 127,039,638	\$ 143,246,579	\$ 143,896,070	\$ 142,823,697	\$ 148,869,321	\$ 153,960,654	\$ 155,392,448	\$ 160,054,224
PY SCFF Calculated Revenue + COLA (B)			114,496,489	113,311,641	116,234,476	137,482,296	144,779,317	147,205,680	147,136,973	153,960,652	159,056,752	160,054,221
Hold Harmless Revenue/Floor of 24-25 (C)	117,782,211	121,621,911	121,621,911	127,788,142	136,171,044	147,364,304	148,941,102	148,941,102	148,941,102	148,941,102	148,941,102	148,941,102
Stability Protection Adjustment			-	-	-	-	-	-	-	-	3,664,304	-
Hold Harmless Protection Adjustment	2,047,166	7,125,422	13,777,958	18,709,242	9,131,406	4,117,725	5,045,032	6,117,405	71,781	-	-	-
Subtotal of total Protection Adjustment \$	2,047,166	\$ 7,125,422	\$ 13,777,958	\$ 18,709,242	\$ 9,131,406	\$ 4,117,725	\$ 5,045,032	\$ 6,117,405	\$ 71,781	\$ -	\$ 3,664,304	\$ -
<b>TCR (Max of A, B, or C) \$</b>	<b>117,782,211</b>	<b>\$ 121,621,911</b>	<b>\$ 121,621,911</b>	<b>\$ 127,788,142</b>	<b>\$ 136,171,044</b>	<b>\$ 147,364,304</b>	<b>\$ 148,941,102</b>	<b>\$ 148,941,102</b>	<b>\$ 148,941,102</b>	<b>\$ 153,960,654</b>	<b>\$ 159,056,752</b>	<b>\$ 160,054,224</b>
Change in Max TCR \$	3,107,680	\$ 3,839,700	\$ -	\$ 6,166,231	\$ 8,382,902	\$ 11,193,260	\$ 1,576,798	\$ -	\$ -	\$ 5,019,552	\$ 5,096,098	\$ 997,472
% Change in Max TCR	2.71%	3.26%	0.00%	5.07%	6.56%	8.22%	1.07%	0.00%	0.00%	3.37%	3.31%	0.63%

Est. TCR if basic allocation remains status quo	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
SCFF Calculated Revenue (A)	115,735,045	114,496,489	107,843,953	109,078,900	127,039,638	143,246,579	143,896,070	142,823,697	148,869,321	153,960,654	159,056,749	163,828,454
PY SCFF Calculated Revenue + COLA (B)			114,496,489	113,311,641	116,234,476	137,482,296	144,779,317	147,205,680	147,136,973	153,960,652	159,056,752	163,828,451
Hold Harmless Revenue/Floor of 24-25 (C)	117,782,211	121,621,911	121,621,911	127,788,142	136,171,044	147,364,304	148,941,102	148,941,102	148,941,102	148,941,102	148,941,102	148,941,102
<b>TCR (Max of A, B, or C) \$</b>	<b>117,782,211</b>	<b>\$ 121,621,911</b>	<b>\$ 121,621,911</b>	<b>\$ 127,788,142</b>	<b>\$ 136,171,044</b>	<b>\$ 147,364,304</b>	<b>\$ 148,941,102</b>	<b>\$ 148,941,102</b>	<b>\$ 148,941,102</b>	<b>\$ 153,960,654</b>	<b>\$ 159,056,752</b>	<b>\$ 163,828,454</b>

Change	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
SCFF Calculated Revenue (A) \$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,664,301)	\$ (3,774,230)
PY SCFF Calculated Revenue + COLA (B)	-	-	-	-	-	-	-	-	-	-	-	(3,774,230)
Hold Harmless Revenue/Floor of 24-25 (C)	-	-	-	-	-	-	-	-	-	-	-	-
<b>TCR (Max of A, B, or C) \$</b>	<b>-</b>	<b>\$ -</b>	<b>\$ (3,774,230)</b>									

Projections provided by the State and was presented at a meeting from December 8, 2025 With the State Chancellors Office - Finance Division