



Fiscal Year 2024-25 Adopted Budget





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Board of Trustees & Administrators

Board of Trustees

Paulina González–Brito	President
Louis Quindlen	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
Sophia Parmigiani	Student Trustee
Vacant	Student Trustee
Tammeil Y. Gilkerson, Ed.D.	Board Secretary

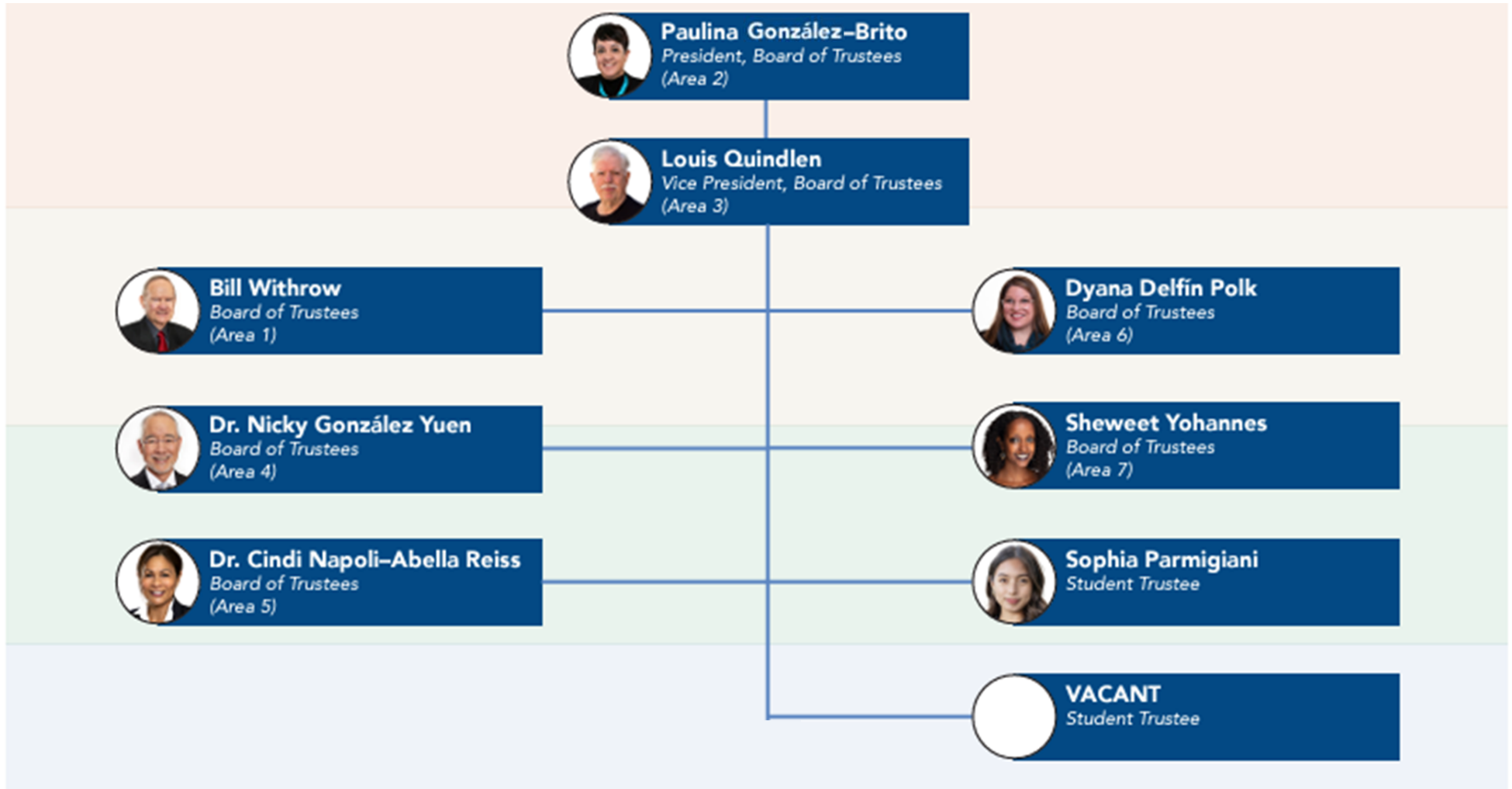
District Office Administrators

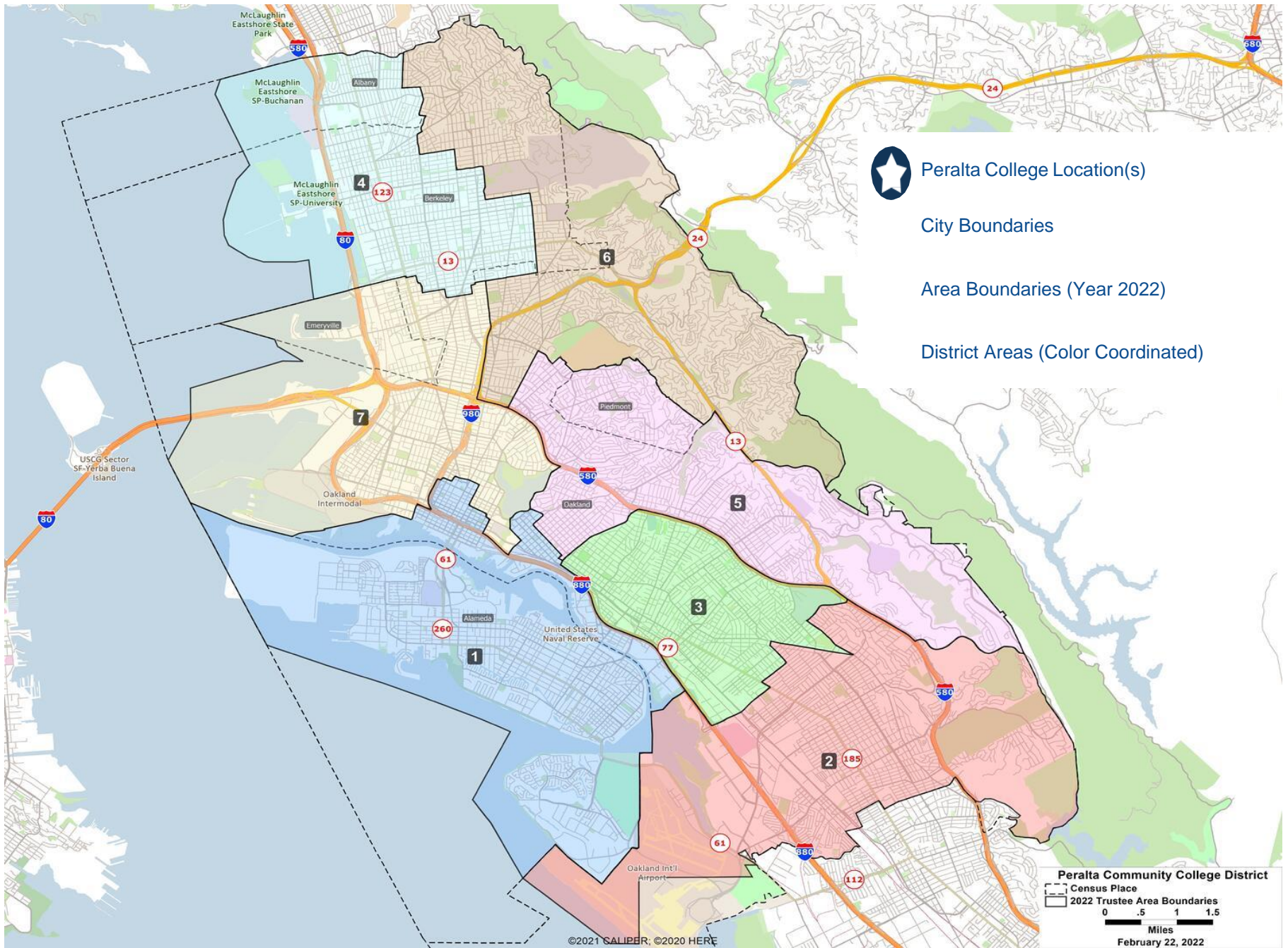
Tammeil Y. Gilkerson, Ed.D.	Chancellor & Chief Executive Officer
Greg Nelson, MBA	Deputy Chancellor & Chief Operating Officer
Tina Vasconcellos, Ph.D.	Vice Chancellor of Educational Services
Ronald McKinley, Ph.D.	Chief Human Resources Officer
(Vacant)	General Counsel
Mark Johnson	Executive Director of Marketing, Communication & Public Relations

College Administrators

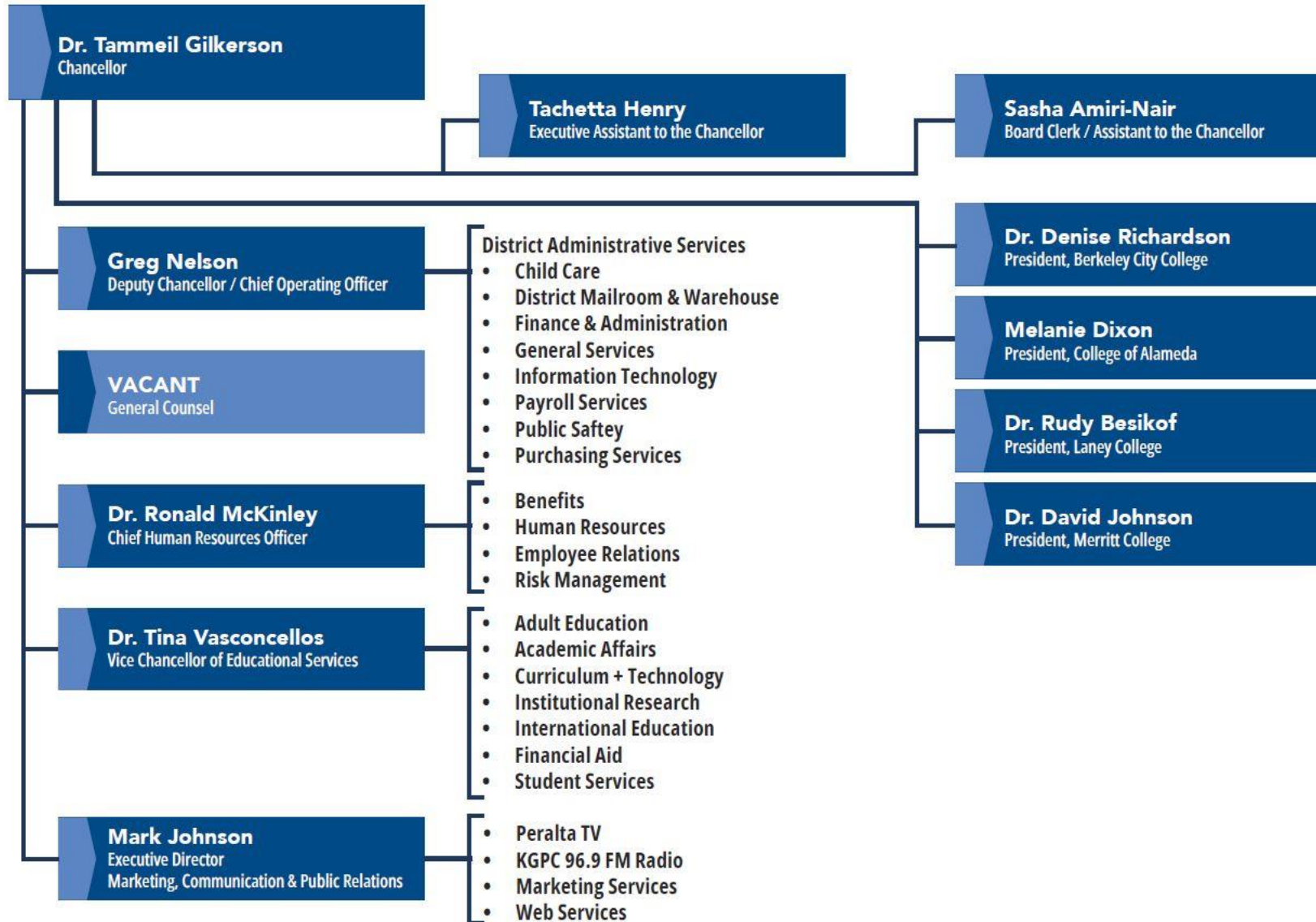
Denise Richardson, Ed.D.	President, Berkeley City College
Melanie Dixon	President, College of Alameda
Rudy Besikof, Ed.D.	President, Laney College
David M. Johnson, Ph.D.	President, Merritt College

Board of Trustees / District Areas





Executive Leadership Team



Chancellor's Adopted Budget Address

The 2024–25 Adopted Budget for the Peralta Community College District (PCCD) demonstrates our commitment to serving students and enhancing our community. Providing high-quality educational programs and services in a safe environment remains our top priority.

The Adopted Budget for fiscal year 2024–25 is presented to the Board of Trustees for final adoption per Board Policy and Administrative Procedure 6250: Budget Management.



Governor's Enacted Budget

The 2024 Budget Act reflects total state expenditures of approximately \$298 billion, a 4.2% decrease from the 2023–24 enacted budget. General Fund spending decreases by more than 6% from the 2023–24 enacted budget, to \$211.5 billion.

The enacted budget for the California Community Colleges emphasizes stability amidst a significant budget deficit. It includes no major reductions to core programs or services, instead drawing on reserves and operational savings to balance the budget. This contrasts with the University of California (UC) and California State University (CSU) systems, which will receive Compact-related increases for 2024–25 but also face one-time unallocated cuts to their base funding.

The budget includes approximately \$143 million in ongoing adjustments to the Student-Centered Funding Formula (SCFF), with \$100 million allocated for a 1.07% cost-of-living adjustment (COLA). An additional \$13 million is provided for the same COLA for selected categorical programs and \$28 million for enrollment growth.

One-time funding in the enacted budget is limited; it includes \$18 million for two projects supporting the system's Vision 2030 priorities and \$10 million for the second year of the LGBTQ+ Pilot Program. It also features a \$20 million enhancement to financial aid administration to help colleges support students amidst FAFSA delays. Funds to expand nursing program capacity and to implement a low-income workers demonstration project in 2024–25 will now come from the Strong Workforce Program.

To ensure the District remains solvent and continues to provide high-quality instructional programs and services, the Board of Trustees, faculty, classified professionals, student leaders, administrators, bargaining groups, and community partners must work collaboratively. This united effort will serve our community and students now while positioning us for future challenges.

In Community,



Tammeil Y. Gilkerson, Ed.D.
Chancellor

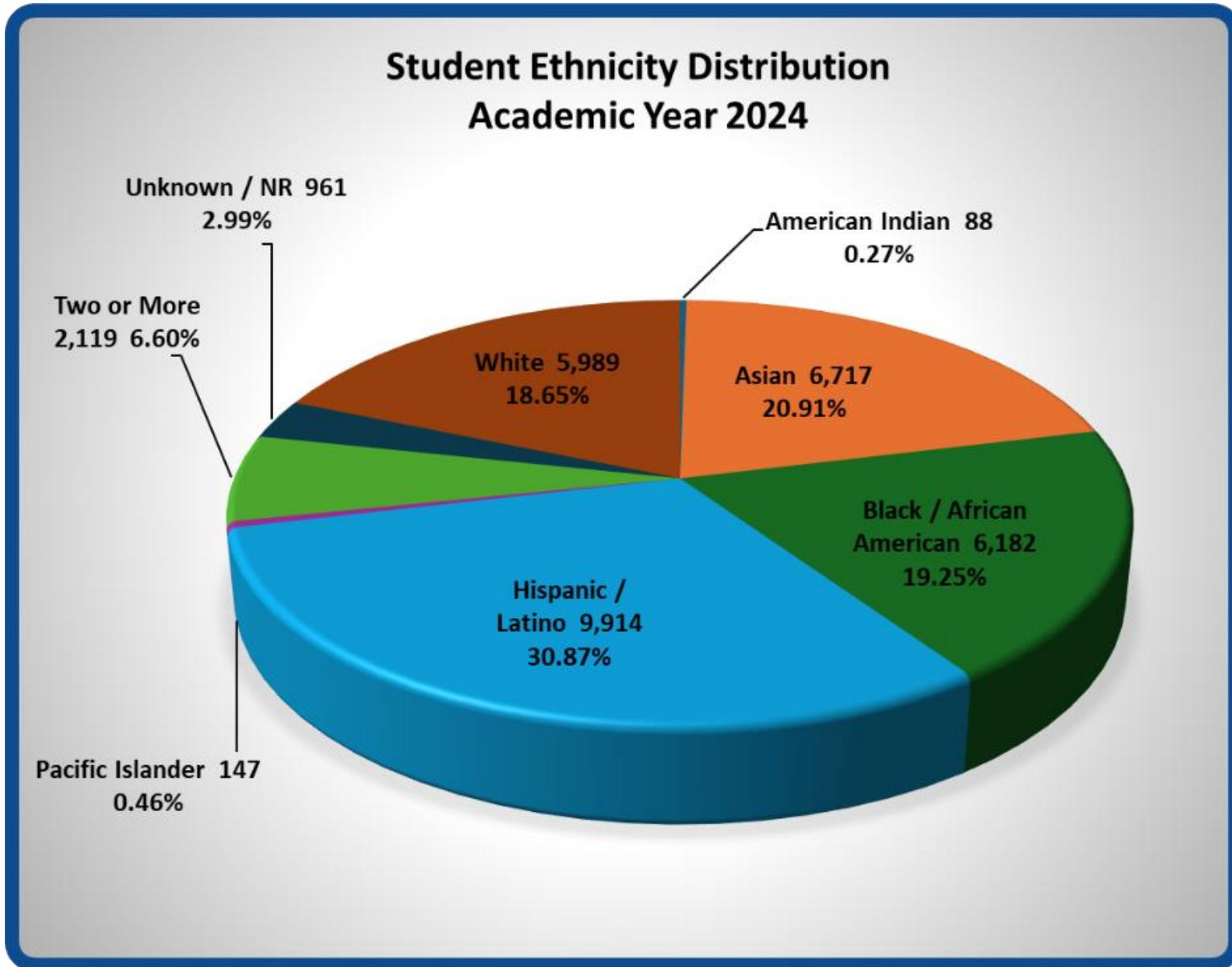
About the District

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

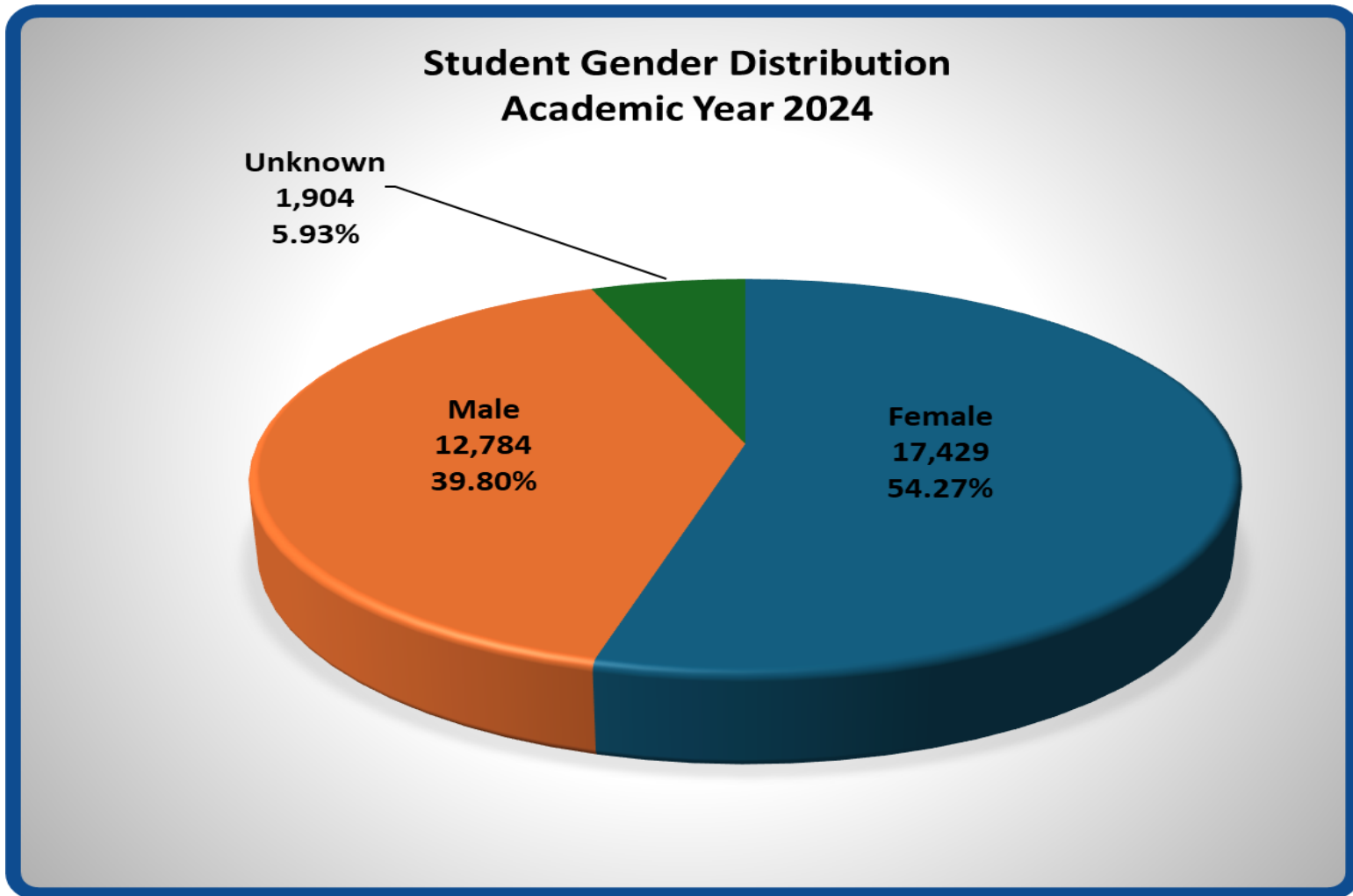
The Peralta Community College District (PCCD) was founded in 1964, and serves six cities in the East Bay Area, including Albany, Alameda, Berkeley, Emeryville, Oakland, and Piedmont. The colleges are Berkeley City College, College of Alameda, Laney College, and Merritt College. The District has a reputation for developing effective approaches to serving the varied interests and needs of its vibrant community. The District serves over 31,000 students and is one of the top community college districts in California in transferring students into the UC System. Currently, the District has about 889 full-time employees and over 1380 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.



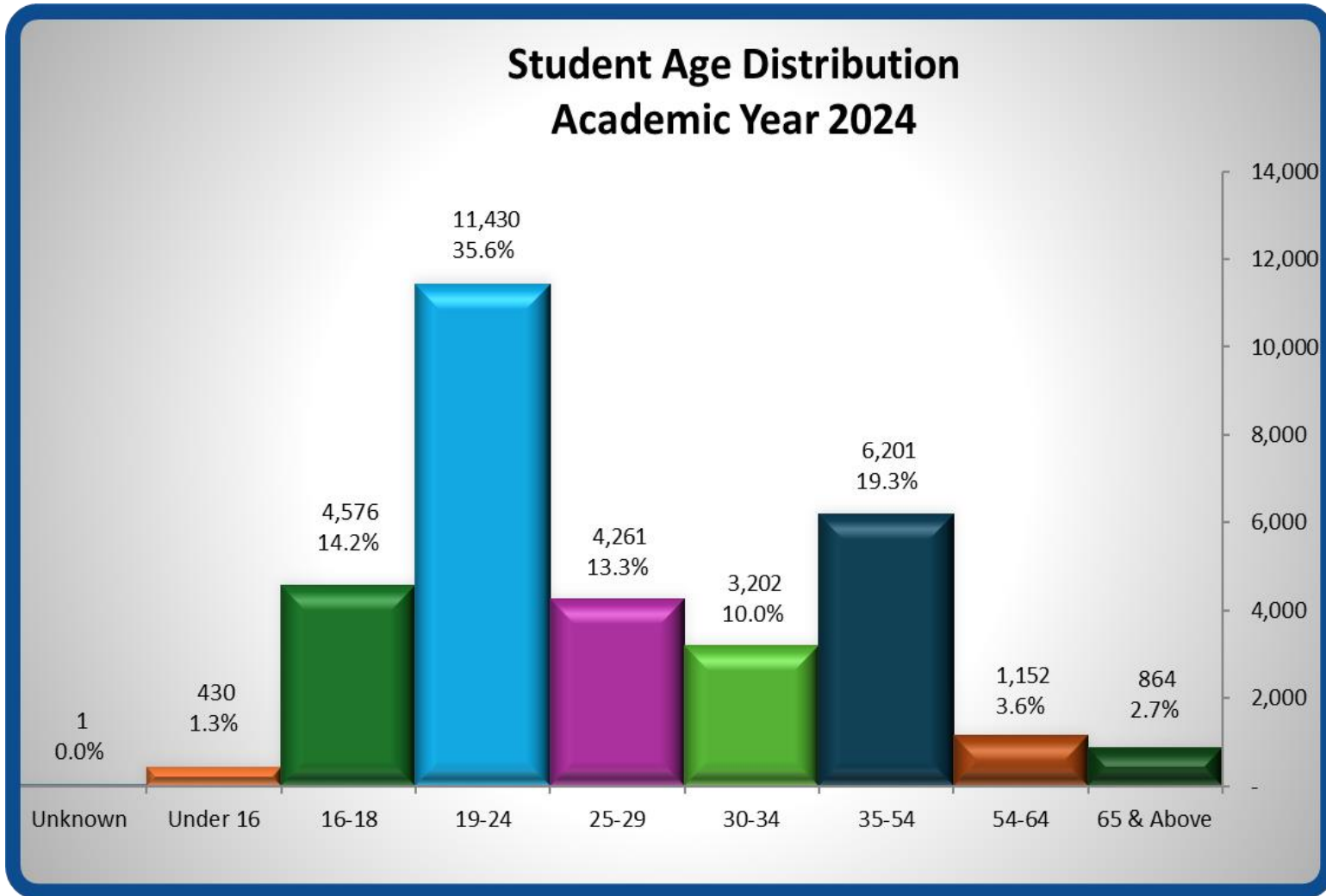
Graph 1



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.

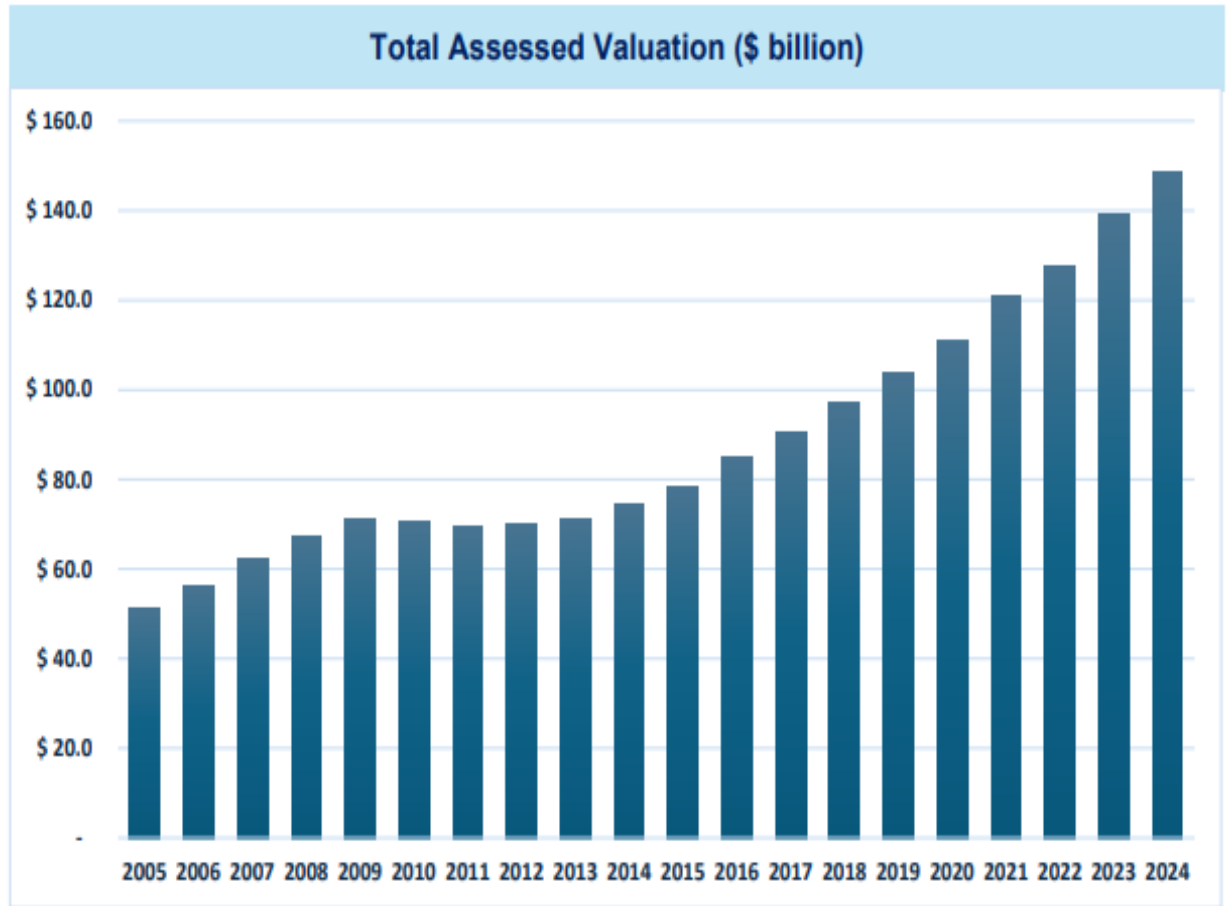
State-Assessed Property. Under the State Constitution, the State Board of Equalization assesses property of State-regulated transportation and communications utilities, including railways, telephone and telegraph companies, and companies transmitting or selling gas or electricity. The Board of Equalization 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 (%)
2005	51.2	8.00%
2006	56.1	9.63%
2007	62.0	10.42%
2008	67.5	8.95%
2009	71.3	5.64%
2010	70.6	-1.02%
2011	69.3	-1.89%
2012	69.9	0.95%
2013	71.2	1.86%
2014	74.2	4.16%
2015	78.3	5.53%
2016	85.1	8.69%
2017	90.7	6.60%
2018	96.9	6.88%
2019	103.5	6.74%
2020	111.2	7.51%
2021	121.0	8.74%
2022	127.6	5.49%
2023	139.1	8.99%
2024	148.7	6.95%



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.

Deputy Chancellor's Adopted Budget Address

I want to express my sincere gratitude to all who worked tirelessly on the budget throughout the Spring and Summer. Your dedication and hard work have been instrumental in accomplishing the task of putting together this document. Your role is crucial, and I hope this is just the beginning of a more refined and transparent approach to providing data.

The 2024–25 Adopted Budget for the Peralta Community College District (PCCD) reflects our historical data, the current year, and our projections for the coming years. It is designed to help us align our resources with the District's mission and vision, which is to provide quality education and support to our students.



We have made significant changes to the formatting in this budget document to enhance transparency and provide you with more comprehensive data. This document reflects our commitment to keeping you informed and involved in the budget process, allowing us to show trends in expenses, revenue, and other sources of funding.

We are facing constraints with our finances, and as we prepare for this year and the coming years, we need to be prudent with our resources. The rising cost of doing business, including increased salaries, benefits, utility costs, and maintenance expenses, is a significant factor in these constraints. With the funding formula and these rising costs, we must consider alternative ways to become more efficient, re-align processes to meet the needs of students and ensure we are continuing to meet the mission and vision of the District.

We must keep the District solvent and provide the resources for programs and services. A collaborative approach to this process will allow us to not only meet future challenges but also create opportunities to look to the future so we can provide students with what they need for their educational journey.

A handwritten signature in blue ink that reads "Greg Nelson". The signature is fluid and cursive.

Greg Nelson

Deputy Chancellor & COO

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 2024–25 Adopted 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.

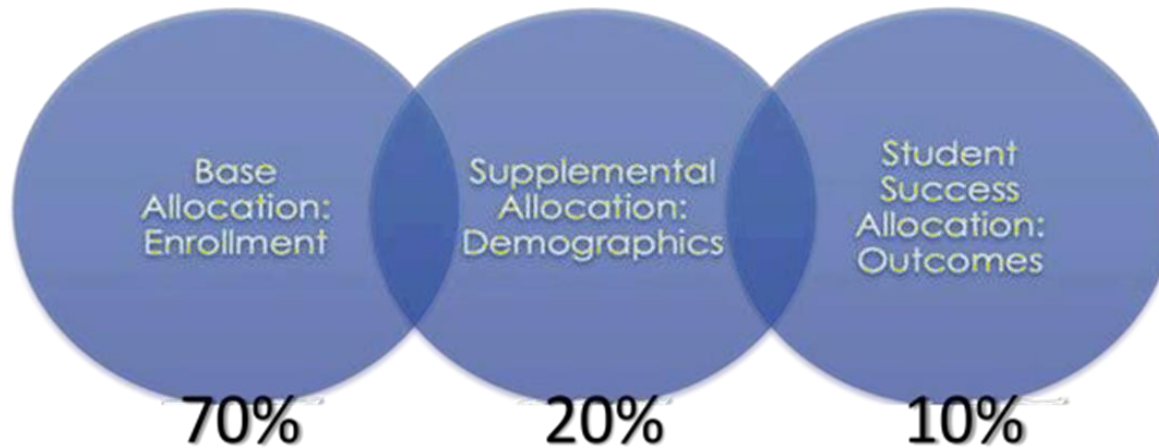
The Unrestricted General Fund accounts for all the revenues and expenditures used to finance the district's general operations. These include instruction, student services, administration, maintenance and operations, and information technology.

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 2024–25, 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 2024–25 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 2024–25 year is as follows:

This Adopted Budget reflects the SCFF Allocations for FY 2024–25 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 2024–25 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

FY 2024-25 Adopted Budget Total Computational Revenue (TCR)

State COLA
FY 2024-25: 1.07%

SCFF Components & Metrics

		FTES	Rate	Total
Base Allocation	Basic Allocation			26,033,798
	Credit FTES: 3-Year Average Credit	12,470.94	5,294	66,026,455
	Incarcerated Credit	6.53	7,425	48,482
	Special Admit	610.19	7,425	4,530,373
	CDCP	95.40	7,425	708,300
	Non Credit	69.98	4,465	312,431
	Subtotal	13,253.04		97,659,839
Non-Credit FTES				
Total		13,253.04		97,659,839
		Headcount	Rate	Total
Supplemental Allocation	Pell Grant Recipients	4,891.00	1,252	6,123,343
	AB540 Students	419.00	1,252	524,572
	California Promise Grant Recipients	11,294.00	1,252	14,139,653
	Total	16,604.00		20,787,568
		Outcomes	Rate	Total
Student Success Allocation	All Students: Associate Degrees	742.33	2,215	1,644,049
	Associate Degrees for Transfer	412.00	2,953	1,216,611
	Baccalaureate Degrees	0.00	0	0
	Credit Certificates	271.33	1,476	400,615
	Nine or More CTE Units	2,243.67	738	1,656,352
	Transfer	972.67	1,107	1,077,084
	Transfer Level Math and English	490.33	1,476	723,962
	Achieved Regional Living Wage	2,663.67	738	1,966,411
Subtotal		7,796.00		8,685,085

Table 1 – SCFF Calculations (Continued)

Pell Grant Recipients Bonus:	Associate Degrees	418.00	838	350,260
	Associate Degrees for Transfer	230.67	1,117	257,714
	Baccalaureate Degrees	0.00	0	0
	Credit Certificates	121.00	559	67,594
	Nine or More CTE Units	892.00	279	249,148
	Transfer	428.33	419	179,459
	Transfer Level Math and English	187.67	559	104,836
	Achieved Regional Living Wage	678.67	279	189,561
	Subtotal	2,956.34		1,398,573
California Promise Grant Recipients Bonus:	Associate Degrees	582.67	559	325,494
	Associate Degrees for Transfer	327.00	745	243,562
	Baccalaureate Degrees	0.00	0	0
	Credit Certificates	185.33	372	69,022
	Nine or More CTE Units	1,458.33	186	271,555
	Transfer	630.00	279	175,968
	Transfer Level Math and English	260.33	372	96,953
	Achieved Regional Living Wage	1,255.33	186	233,755
	Subtotal	4,698.99		1,416,309
Total	15,451.33		11,499,967	
SCFF Calculated TCR			129,947,374	
Hold Harmless Calculated TCR (= Max TCR)			148,941,102	
Hold Harmless Funding Amount			18,993,728	
Revenue Deficit		2.4052%	(3,582,263)	
Projected Net Apportionment Revenue			145,358,839	

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)

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 fund 43 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, \$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 \$630M 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 2024–25, 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 2024–25, the amount of such apportionment was \$0 (zero dollars).

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.

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, fees, and interest rate swaps is \$17.0M (\$6.7M, fund reserve 69 and \$10.3M, fund 94) for FY 2024–25.

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 a voluntary donation 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, and federal governments as well as other public agencies. Any student wishing not to pay the Student Representation Fee for political, religious, financial, or moral reasons should not have to.

Project Trust (Fund 75)

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

Self-Insurance (Fund 80)

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

Student Body Center Fee Funds

College of Alameda (Fund 81)

Laney College (Fund 82)

Merritt College (Fund 83)

Berkeley City College Fund 84)

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

Student Financial Aid (Fund 89)

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

Facilities

Capital Outlay

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

PCCD has the following projects that have state funding:

Merritt College – Child Development Center

Merritt College – Horticulture Building Replacement

Laney College – Learning Resource Center

Laney College – Theater Building Modernization

College of Alameda – Replacement of Buildings B and E (Auto and Diesel Technologies)

2024–25 Adopted Budget Assumptions

The following assumptions were utilized in developing the 2024–25 adopted budget.

General Assumptions

1. The 2024–25 General Fund Unrestricted Reserve Fund Balance is projected to be approximately \$27.4M, representing 15.27% of the Current Year (CY) expense budget.
2. The development of expenditure budgets has been informed by college and district plans and our participatory governance process.
3. The expense budget total must be less than or equal to the projected revenue budget amount.
4. The projected revenues are based on the Governor's Enacted Budget for 2024–25; the Adopted Budget reflects the revenues contained in the Budget Act of 2024, which the Governor signed on June 26, 2024.

Revenue Assumptions

1. Funded Enrollment: The 3–year average (FTES) is 15,524, based on the approved two years of Emergency Condition Allowance (ECA) and Max Total Computational Revenue (TCR) determined by the Hold Harmless calculation but adjusted based on the CCCCO deficit factor of 2.4052%.
2. The Statutory Cost of Living Adjustment (COLA) is 1.07%, based on the Governor's signed Budget Act.
3. The unrestricted lottery costs \$249.00 per FTES, approximately \$6.6M for PCCD.
4. Parcel Tax – Measure E is estimated to be \$8M.

Expenditure Assumptions

1. Step and column salary increases are included: estimated at \$1.2M
2. Salaries increased by 85% of state COLA (1.07%), which is 0.910%
3. PT Faculty costs increased due to the addition of 40 FTEF for dual enrollment budgeted @ \$44.7K/FTEF
4. Benefits costs increase based on estimates using new SISC rates
5. Maintain Fund Balance at two-month operating expenses level pursuant to AP6250 as amended May 2023 which equals 16.67%
6. Bad debt payment – \$2.0M
7. Contingency reserve – \$0.5M
8. Other Outgo – \$1.85M
 - a. Property Insurance – \$400K
 - b. DSPS – \$1.2M
 - c. Post-retiree contribution – \$250K
9. OPEB charge 7.50%: approximately \$6.7M
10. Contribute \$120,000 for Faculty Professional Development
11. The total budgeted amount for bond debt service, fees, and interest rate swaps is \$17M: \$6.7M (fund reserve 69) and \$10.3M (fund 94)

Expenditure Assumptions (Continued)

12. Included in the 2024–25 Adopted Expense is the \$11,748,012 reductions from the following:

- a. Temporary salary and benefits savings of \$6M from vacancies
- b. Districtwide discretionary budget reduction target of \$2.7M
- c. Allocation of the remaining \$3M to be shared by each location

District	\$577,918
CoA	\$511,447
Laney	\$894,431
Merritt	\$538,157
BCC	\$478,048



Table 2
2024–25 Changes in Proposition 98 Funding for the System & PCCD

Program Areas	Adjustments (in the millions)	PCCD Adjustments (in the millions)	PCCD Allocation (in the millions)
POLICY ADJUSTMENTS			
Ongoing (Proposition 98)			
SCFF COLA (1.07%)	\$100.22	\$1.58	\$148.9
Provide 1.07% COLA for Adult Ed	\$6.92	\$0.11	\$9.9
Provide 1.07% COLA for Extended Opportunity Programs and Services (EOPS)	\$1.96	\$0.02	\$3.8
Adjustments for financial aid administration	\$1.93	\$0.13	\$1.2
Provide 1.07% COLA for Disabled Students Programs and Services (DSPS)	\$1.85	\$0.13	\$3.5
Provide 1.07% COLA for CalWORKs Student Services	\$0.59	\$0.03	\$0.8
Provide 1.07% COLA and enrollment–based adjustment for Mandates Block Grant and reimbursements	\$0.52	\$0.04	\$0.5
Provide 1.07% COLA for Cooperative Agencies Resources for Education (CARE)	\$0.36	–\$0.02	\$0.7
Provide 1.07% COLA for Childcare Tax Bailout	\$0.05	\$0.01	\$0.5
Subtotal Ongoing (Proposition 98) Policy Adjustments	\$114.38	\$2.02	\$170.0
TECHNICAL ADJUSTMENTS			
Student Centered Funding Formula (SCFF) Technical Adjustments	\$21.91	–\$9.30	–\$3.5
Subtotal Technical Adjustments	21.91	–\$9.30	–\$3.5
TOTAL CHANGES	\$136.29	–\$7.28	\$166.50

Table 3
2024–25 Student Centered Funding Formula Rates (rounded)

Allocations	2023-24 Rates	2024-25 Rates	Change from 2023-24 (Amount)	Change from 2023-24 (Percent)
Base Credit ^a	\$5,238	\$5,294	\$56	1.07%
Incarcerated Credit ^a	7,346	7,425	79	1.07%
Special Admit Credit ^a	7,346	7,425	79	1.07%
CDCP	7,346	7,425	79	1.07%
Noncredit	4,417	4,465	48	1.07%
Supplemental Point Value	1,239	1,252	13	1.07%
Student Success Main Point Value	730	738	8	1.07%
Student Success Equity Point Value	184	186	2	1.07%

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

Table 4
2024–25 SCFF Rates for Colleges and Centers (rounded)

Basic Allocations	2023-24	2024-25	Change from 2023-24 (Amount)	Change from 2023-24 (Percent)
Single College District				
Small College	\$6,439,546	\$6,508,449	\$68,903	1.07%
Medium College	8,586,065	8,677,936	91,871	1.07%
Large College	10,732,581	10,847,420	114,839	1.07%
Multi College District				
Small College	6,439,546	6,508,449	68,903	1.07%
Medium College	7,512,806	7,593,194	80,388	1.07%
Large College	8,586,065	8,677,936	91,871	1.07%
Designated Rural College	2,048,173	2,070,088	21,915	1.07%
State Approved Centers	2,146,516	2,169,484	22,968	1.07%
Grandparented Centers				
Small Center	268,316	271,187	2,871	1.07%
Small Medium Center	536,629	542,371	5,742	1.07%
Medium Center	1,073,257	1,084,741	11,484	1.07%
Medium Large Center	1,609,886	1,627,112	17,226	1.07%
Large Center	2,146,516	2,169,484	22,968	1.07%

Budget Allocation Model (BAM)

BAM History and Partnership between the District Office & the Colleges

Under the direction of the Governing Board, the Chancellor is responsible for the successful operation, reputation, and fiscal integrity of the entire Peralta Community College District. This is based on Board Policy 3250 and Administrative Procedure 3250 (Institutional Planning), which define and clarify district-wide processes for developing recommendations that lead to decision-making.

Historically, the move from an expenditure-based funding method to a revenue-based allocation model was a culture shift. The transition of the PCCD Budget Allocation Model required changes in many areas, including accountability, autonomy, transparency, regulatory compliance, and expenditures.

On the broadest level, the purpose of this partnership is to encourage and support collaboration between the colleges and the district service center. The colleges have broad oversight of institutional responsibilities, while the district service center primarily ensures compliance with applicable statutes and regulatory requirements and essential support functions. With the understanding that the colleges have primary authority over educational programs and student services functions, each college develops autonomous and individualized processes to meet state and accreditation standards. The college president shall be responsible for the successful operation and performance of the college.

BAM Oversight

The Budget Allocation Model does not diminish the role of the Chancellor, nor does it reduce the responsibility of the college or district service center staff to fulfill their fiduciary role of providing appropriate oversight of operations. Instead, it opens communication for further inclusion throughout the colleges and district in the form of shared governance with respect to the decision-making process.

BAM Calculation

The BAM model is calculated based on three-year averages FTES for each college. Once the three-year average for each College is calculated, the Total Computation Revenue is added to other revenues to determine the total revenues. Districtwide costs are excluded from the total revenues. Then, the full-time and part-time faculty salaries and benefits are removed. The remaining available revenues are allocated to the colleges based on the three-year average percentages after the district service center costs and centralized costs are subtracted. This will determine the net revenues for each college. See summary.

Table 5

BAM Allocation Summary	
Total Computation Revenue (TCR)	145,358,839
Other Revenues	22,456,045
Total Revenues	167,814,884
District-wide Costs (minus)	10,451,225
Applicable Revenues	157,363,659
Full Time Faculty Salary and Benefits (minus)	48,681,753
Part Time Faculty Salary and Benefits (minus)	15,958,344
Available Revenues	92,723,562
District Offices Cost (minus)	12,657,320
Centralized Costs (minus)	39,015,172
Net Revenues	<u>41,051,070</u>



Table 6

Budget Allocation Model	
Total Computation Revenue (TCR)	145,358,839
Mandated Cost	541,759
Unrestricted Lottery	6,642,412
Faculty Hiring and Parity	2,271,046
Non Resident Student Revenue	6,829,400
Student Health Fees	893,458
Application Fees (Int'l)/Student records	13,900
Other Student Fees and Miscellaneous	896,788
Capital Outlay	117,282
STRS Paid on Behalf Other	4,000,000
Part Time Faculty Health Care	250,000
Total Revenue	167,814,884

Table 6 (Continued)

Less District Wide Cost	
OPEB	0
Bad Debt Allowance	2,000,000
Contribution Trust 2	250,000
Properties liabilities	400,000
DSPS Contribution	1,200,000
District Utilities	411,182
College Utilities	6,190,043
Total Exclusions	10,451,225
Applicable Revenues	157,363,659
Less Full Time Faculty Salary and Benefits	48,681,753
Less Part Time Faculty Salary and Benefits	15,958,344
Available Revenues	92,723,561

Table 7

Three Year FTE Rolling Averages

	College of Alameda	Berkeley City College	Laney College	Merritt College	Total
2021-22 Recal	2,113	2,503	4,133	3,026	11,775
2022-23 Recal	2,354	2,807	4,680	3,089	12,930
2023-24 P2	2,724	3,026	4,839	3,246	13,835
Average	2,397	2,779	4,551	3,120	12,847
Percentage	18.66%	21.63%	35.42%	24.29%	100.00%

Annotation:

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



Table 8

FY 2024-25 FTEF Allocation

FTEF Allocation	Alameda	Berkeley	Laney	Merritt	District
FTES 3-year Avg. %	18.76%	22.32%	35.81%	23.10%	100%
Approved Allocation	178	219	351	227	975
Breakdown:					
Full-Time Instructors	98	98	204	109	509
Gen ENR FTEF (Part-Time) - Fund 01	49	77	77	73	276
Dual ENR FTEF (Part-Time) - Fund 01	4	13	20	13	50
FTEF - Fund 08	26	31	50	32	140
Total	178	219	351	227	975

Notes:

FTES 3-year average was based on previous data.

Based on FTEF allocation proposal approved by Chancellor Jackson (11-20-2023).

Object codes: 1101 for Full-Time Instructors, 1351 for Gen ENR FTEF Part-Time, and 1358 for Dual ENR Part-Time.

Table 9

Budget Overview (All Funds) FY 2024-25 Adopted Budget						
Funds	Restriction (Unrestricted / Highly- restricted)	Beginning Fund Balance July 1, 2024	2024-25 Adopted Revenue	2024-25 Adopted Expense	Ending Fund Balance June 30, 2025	
General						
01	Unrestricted	UR	27,425,163	167,814,884	167,814,884	27,425,163
11	Restricted	HR	47,976,984	95,321,586	95,321,586	47,976,983
Total General Fund			75,402,147	263,136,469	263,136,470	75,402,146
Other						
03	Community Service (Fee Based) Fund	UR	86,398	68,449	68,448	86,399
07	Bookstore Commission Fee Fund	UR	62,928	35,713	35,713	62,928
08	Measure E - Parcel Tax Fund	HR	0	8,000,000	8,000,000	0
10	Facility Rental Fund	UR	2,744,503	2,083,664	2,083,664	2,744,503
12	Measure B - Parcel Tax Fund	HR	354,312	25,000	379,312	-
30	Contract Education Fund	HR	2,006,982	1,221,361	1,221,361	2,006,982
43	Measure G - General Obligation Bond Fund	HR	52,973,233	1,009,965	53,983,198	0
58	Faculty Professional Development Fund	HR	20,395	138,000	148,000	10,395
59	Parking Fee Fund	HR	110,562	86,965	86,965	110,562
61	Capital Outlay Fund	HR	25,767,941	1,200,000	12,156,284	14,811,657
62	Parking Mitigation Fund	HR	4,613,221	150,000	0	4,763,221
63	Measure A - General Obligation Bond Fund	HR	854,545	500,000	1,354,545	(0)
68	Child Development Fund	HR	4,143,913	4,547,364	4,434,962	4,256,315
69	OPEB Reserve Fund	HR	3,309,724	6,813,269	6,700,000	3,422,993
71	Trust and Agency Fund	HR	138,348	15,000	15,000	138,348

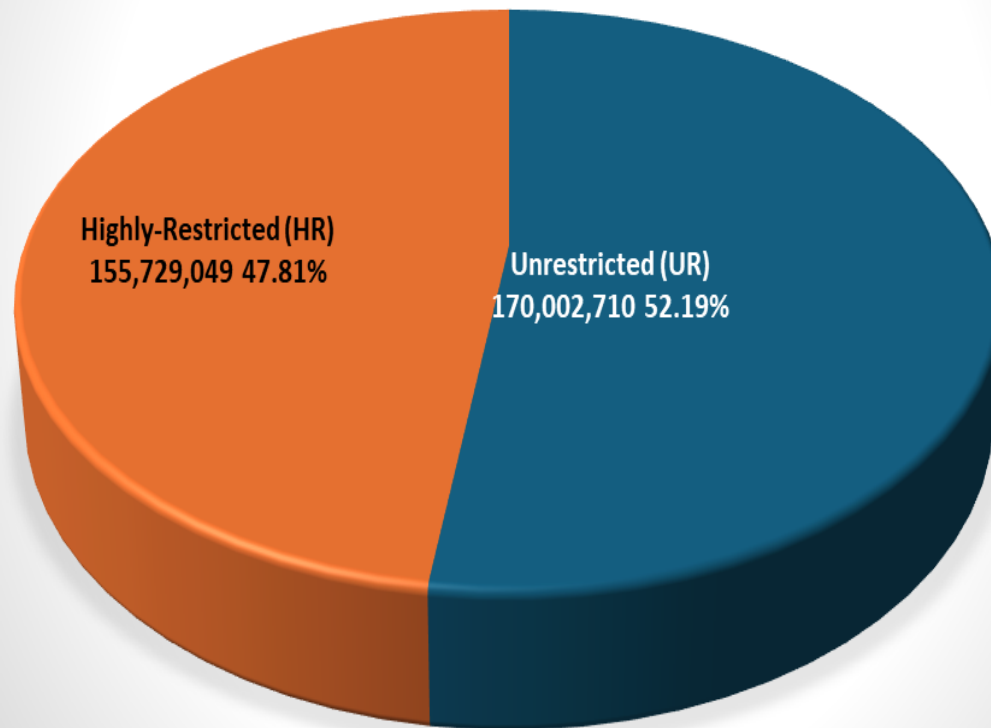
Table 9 (continued)

Budget Overview (All Funds) FY 2024-25 Adopted Budget						
Funds	Restriction (Unrestricted / Highly-restricted)	Beginning Fund Balance July 1, 2024	2024-25 Adopted Revenue	2024-25 Adopted Expense	Ending Fund Balance June 30, 2025	
72	Student Representation Fee Fund	HR	383,689	40,000	40,000	383,689
75	Project Trust Fund	HR	549,019	107,491	107,491	549,019
80	Self-Insurance Fund	HR	164,009	1,722,788	1,886,797	-
81	Student Center Fund (College of Alameda)	HR	288,622	9,000	9,000	288,622
82	Student Center Fund (Laney College)	HR	521,311	12,000	12,000	521,311
83	Student Center Fund (Merritt College)	HR	188,107	8,000	8,000	188,107
84	Student Center Fund (Berkeley City College)	HR	290,000	10,000	10,000	290,000
89	Student Financial Aid Fund	HR	0	34,791,260	34,791,260	0
All Funds Total			174,973,910	325,731,758	390,668,470	110,037,198

- Notes:** (1) Beginning Fund Balance is based on unaudited actuals as of 07-30-24.
 (2) Expense budget includes reductions totaling \$11.7M.
 (3) Revenues and expenses are based on prior year's carryover and next years allocations/projections.

Graph 4

2024-25 Available Resources



Graph 5

2024-25 Total Funds

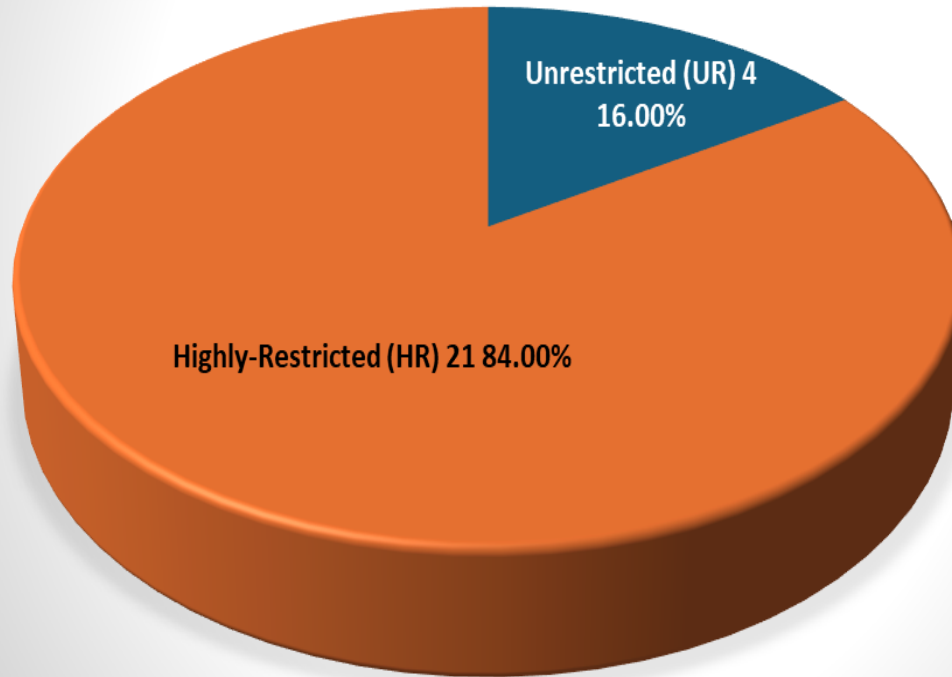


Table 10
**FY 2024-2025 ADOPTED BUDGET
Unrestricted General Fund (Fund 01)**

Description		Beginning Fund Balance July 1, 2024	2024/25 Adopted Revenue	2024/25 Adopted Expense	Ending Fund Balance June 30, 2025
1	District Office	27,425,163	42,155,543	42,155,543	27,425,163
2	College of Alameda	0	25,476,175	25,476,175	0
5	Laney College	0	44,739,996	44,739,996	0
6	Merritt College	0	29,058,015	29,058,015	0
8	Berkeley City College	0	26,385,155	26,385,155	0
Total		27,425,163	167,814,884	167,814,884	27,425,163

Notes: Included in the 2024-25 Adopted expense is the \$11.7M reductions from the following:

- (1) Temporary salary and benefits savings of \$6M from vacancies.
- (2) Districtwide discretionary budget reduction target of \$2.7M.
- (3) Allocation of the remaining \$3M to be shared by each location.

District - \$577,918

CoA - \$511,447

Laney - \$894,431

Merritt - \$538,157

BCC - \$478,048

Table 11 – Multi-Year Budget Forecast

Adopted Budget FY2024-25 Unrestricted General Fund Multi-Year Projections								
	Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	Estimated Actual FY 2023-24	Adopted Budget FY 2024-25	Projections FY 2025-26	Projections FY 2026-27	Projections FY 2027-28
	With Hold Harmless	With Hold Harmless	With Hold Harmless	With Hold Harmless	With Hold Harmless	With Funding Floor	With Funding Floor	With Funding Floor
Revenues:								
Federal Revenue	19,305	-	3,999,858	127,199	-	-	-	-
State Revenue ¹	68,872,443	77,818,251	76,646,752	79,395,280	79,434,599	81,818,607	83,607,910	83,916,798
Local Revenue ²	74,404,396	70,064,158	78,864,097	81,097,775	88,380,285	88,642,809	88,913,210	89,191,723
Total Revenues:	143,296,144	147,882,409	159,510,707	160,620,254	167,814,884	170,461,417	172,521,120	173,108,520
Expenditures:								
Full Time Academic ³	22,660,509	24,407,728	24,817,309	28,455,344	31,614,768	33,195,507	34,855,282	36,598,046
Academic Administration ³	5,356,877	5,779,597	6,350,800	6,938,848	7,140,243	7,497,255	7,872,117	8,265,723
Other Faculty ³	2,905,667	6,474,025	7,000,333	6,437,114	6,851,093	7,193,648	7,553,330	7,930,997
Part Time Academic ^{3,1}	17,875,262	13,406,618	15,199,651	17,430,920	14,627,880	15,359,274	16,127,238	16,933,599
Classified Administration ³	4,336,079	5,236,676	6,237,341	5,868,597	6,386,095	6,705,400	7,040,670	7,392,703
Classified Salary ³	23,278,481	24,338,140	25,972,534	28,904,192	31,352,718	32,920,354	34,566,372	36,294,690
Fringe Benefits	36,706,776	41,112,614	41,869,803	40,876,511	51,427,787	53,999,176	56,699,135	59,534,092
Bad Debts ⁸	850,000	1,459,776	2,029,932	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Books, Supplies, Svcs ⁹	20,398,399	16,651,928	18,278,171	22,620,959	25,631,869	26,400,825	27,192,850	28,008,635
Equipment Cap Outlay	326,222	334,966	205,130	499,071	180,443	185,856	191,432	197,175
Debt Services-Bonds ¹¹	1,401,001	121,704	171,100	-	-	1,000,000	2,000,000	3,000,000
Other Outgo (General Fund Contribution) ⁵	5,920,507	6,680,465	8,228,719	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000
Contingency Reserve ⁸				-	500,000	500,000	500,000	500,000
Temporary Employee Compensation Savings					(6,058,885)	(6,058,885)	(6,058,885)	(6,058,885)
District-wide Discretionary Budget Reduction					(2,689,127)	(2,689,127)	(2,689,127)	(2,689,127)
Proposed Budget Reduction By Location					(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Future Additional Reductions to Balance the Budget						(6,597,866)	(14,179,294)	(23,649,129)
Total Expenses:	142,015,781	146,004,235	156,360,824	161,881,557	167,814,884	170,461,417	172,521,120	173,108,520
Beginning Fund Balance: ⁷	23,195,266	23,666,688	25,536,583	28,686,466	27,425,163	27,425,163	27,425,163	27,425,163
Net Increase (Decrease)	1,280,364	1,878,174	3,149,883	(1,261,303)	(0)	0	(0)	(0)
Audit Adjustment	(808,942)	-	-	-	-	-	-	-
Ending Fund Balance: ¹⁰	23,666,688	25,544,861	28,686,466	27,425,163	27,425,163	27,425,163	27,425,163	27,425,163
Fund Balance % ¹⁰	16.66%	17.50%	18.35%	16.94%	15.27%	14.53%	13.82%	13.15%
Target Reserve in dollars	23,669,297	24,334,039	26,060,137	26,980,259	27,969,147	28,410,236	28,753,520	28,851,420
Target Reserve as a %				16.67%	16.67%	16.67%	16.67%	16.67%
Difference in Actual vs. Projected Reserve				\$444,904	(\$543,985)	(\$985,073)	(\$1,328,357)	(\$1,426,257)

Table 11 – Multi-Year Budget Forecast (continued)

Revenue Assumptions

¹ State revenue for FY 2024-25 includes an 1.07% COLA. No COLA from FY 2025-26 and beyond.

State revenue for FY 2024-25 includes a deficit factor of 2.4052% and 1.0% for FY 2025-26. There's no deficit factor from FY 2026-27 and beyond.

² Local revenues for FY 2024-25 is based on 2023-24 P2 Apportionment (Property Tax & Enrollment). 3% escalation is applied to FY 2025-26 and beyond.

Expenditure Assumptions

³ Salaries include 0.910% COLA and other increases (PERS, STRS, and Step and Column) for FY 2024-25.

Salaries include 5% increases (PERS, STRS, and Step and Column but **no COLA** for FY 2025-26, 2026-27, and 2027-28).

Part Time Faculty Salaries - Budgeted 50 FTEF for dual enrollment, FTEF Allocation - 975 (835 GF and 140 from parcel tax).

⁵ Other Outgo: \$1,850,000 (property insurance \$400,000, general fund contribution to DSPTS \$1,200,000, post retiree contribution \$250,000).

⁷ The beginning fund balance for FY 2024-25 is the unaudited actuals ending fund balance for FY 2023-24 (maintaining two months of operating expenses reserve).

⁸ Totals for student debt allowance for FY 2024-25 is \$2,000,000 and contingency reserve for unforeseen expenses is \$500,000.

Note: OPEB - debt payment required \$17.0M for FY 2024-25; \$6.7M to come from Fund 69 (7.5% of Active Employees). Proposed no additional funds from Fund 01 (GF), remainder from Fund 94 (OPEB Trust) for \$10.3M.

⁹ Additional costs for FY 2024-25: trustees election \$1,200,000, benefit increase \$1,500,000, and additional utility \$1,800,000.

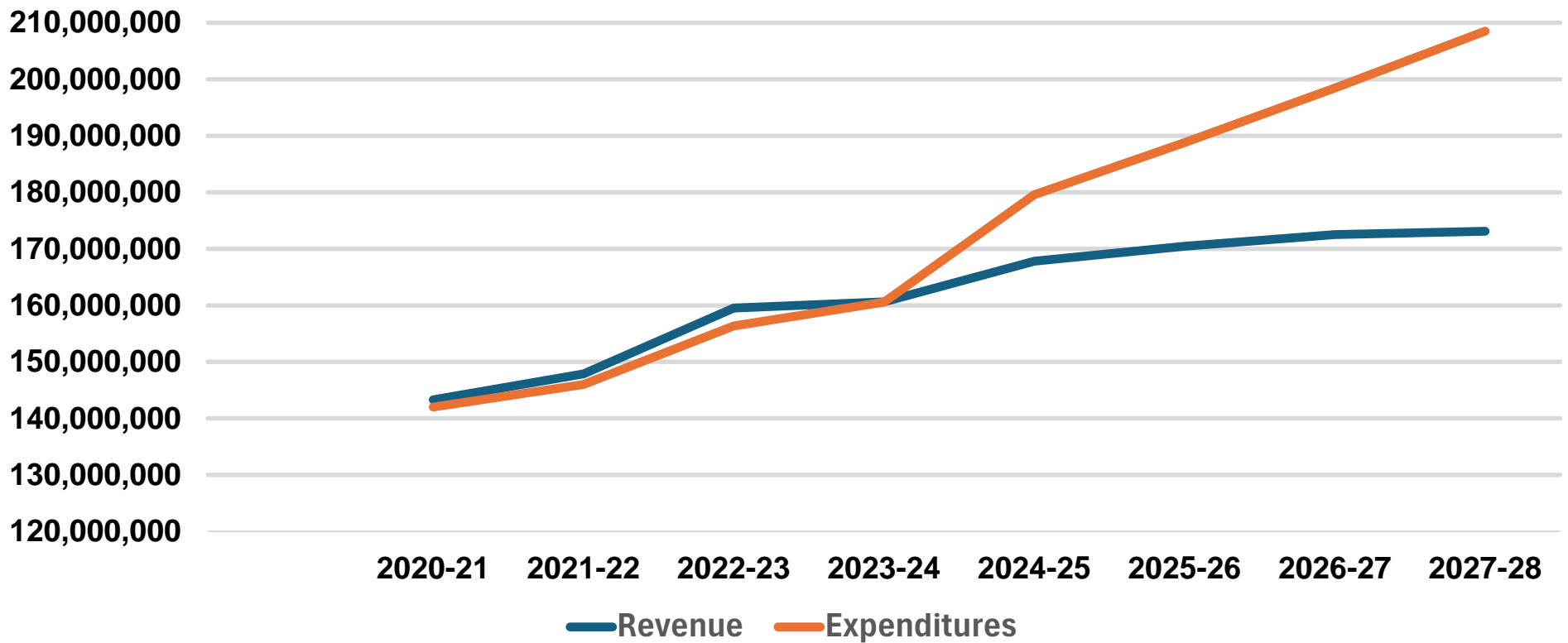
¹⁰ Required reserve balance of 2-months of operating expenses of \$27,273,154 (16.67%).

¹¹ Additional OPEB bond payments per Board approved (March 2024) OPEB bond payment plan.



Graph 6 – Revenue and Expenditure Trends (Without Reductions)

**Peralta Community College District
Adopted Budget 2024–25
Revenue and Expenditure Trends
(Without Reductions)**



Graph 7 – Revenue and Expenditure Trends (With Reductions)

Peralta Community College District Adopted Budget 2024–25 Revenue and Expenditure Trends (With Reductions)

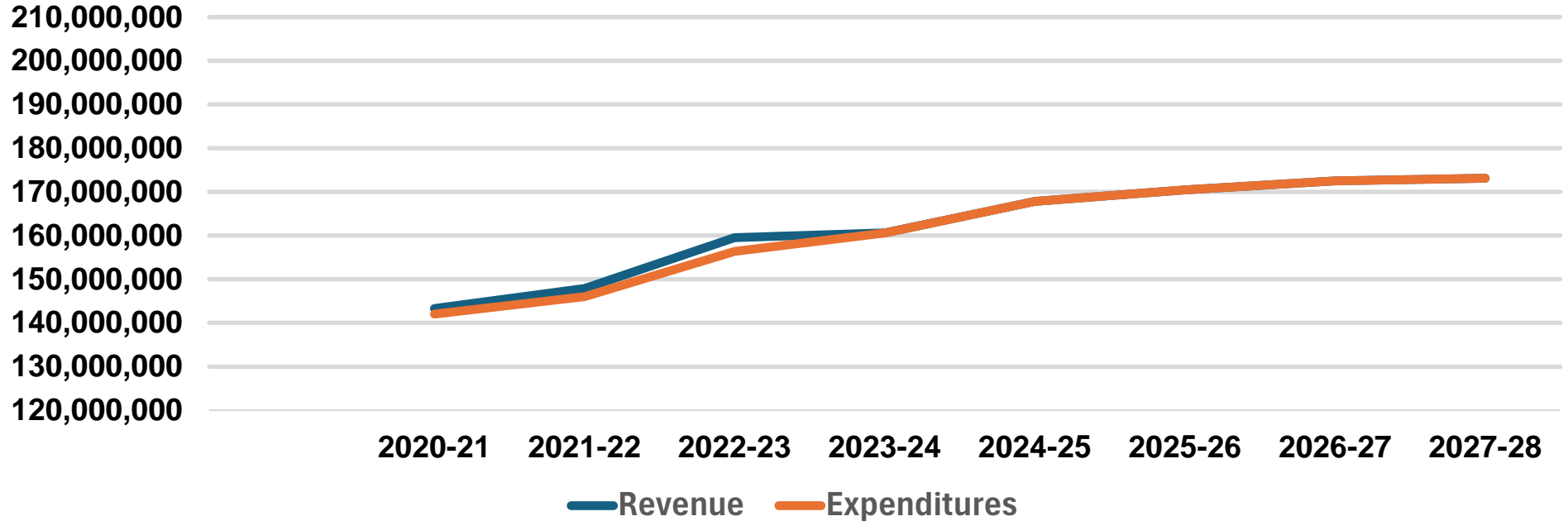
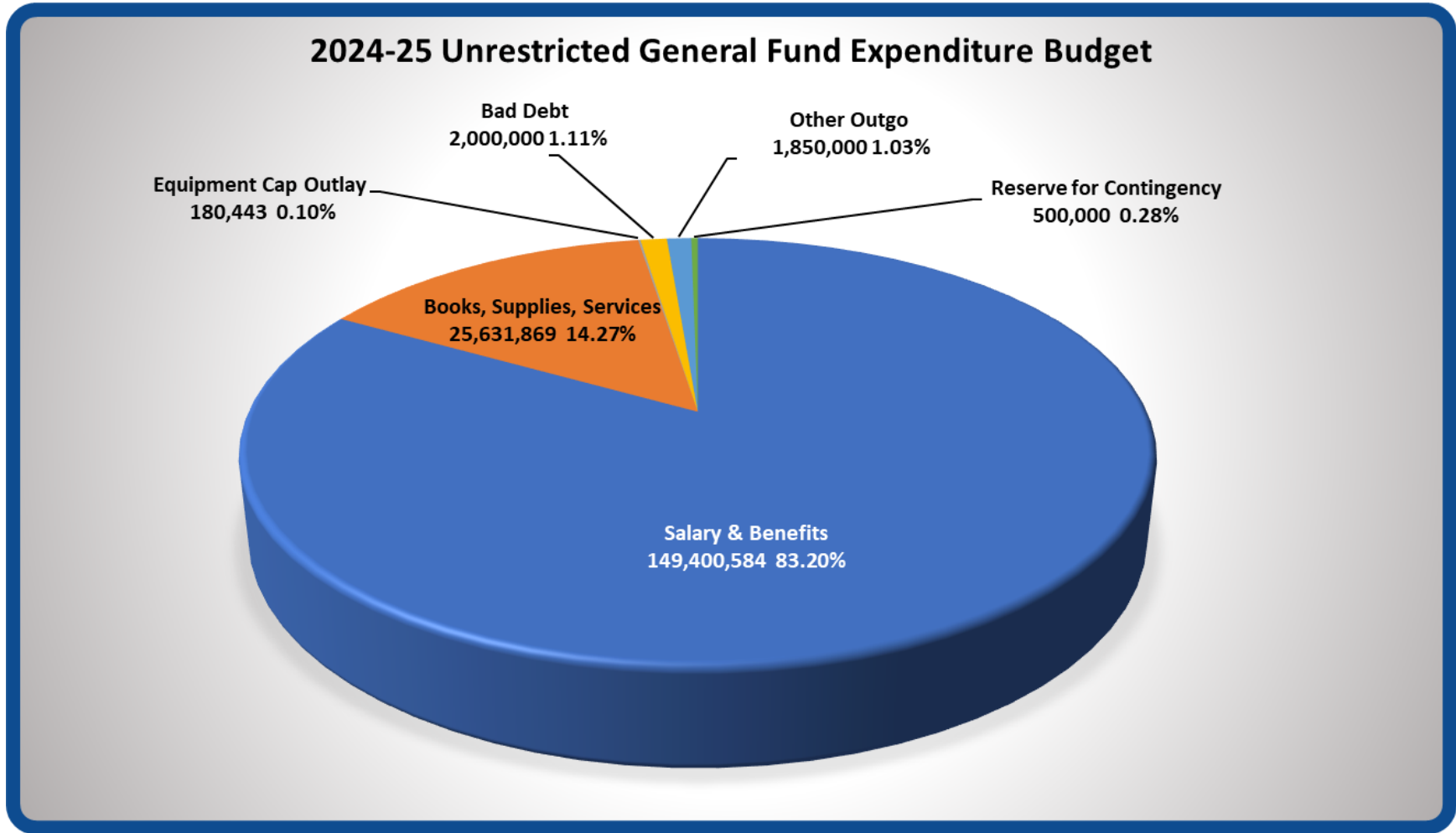


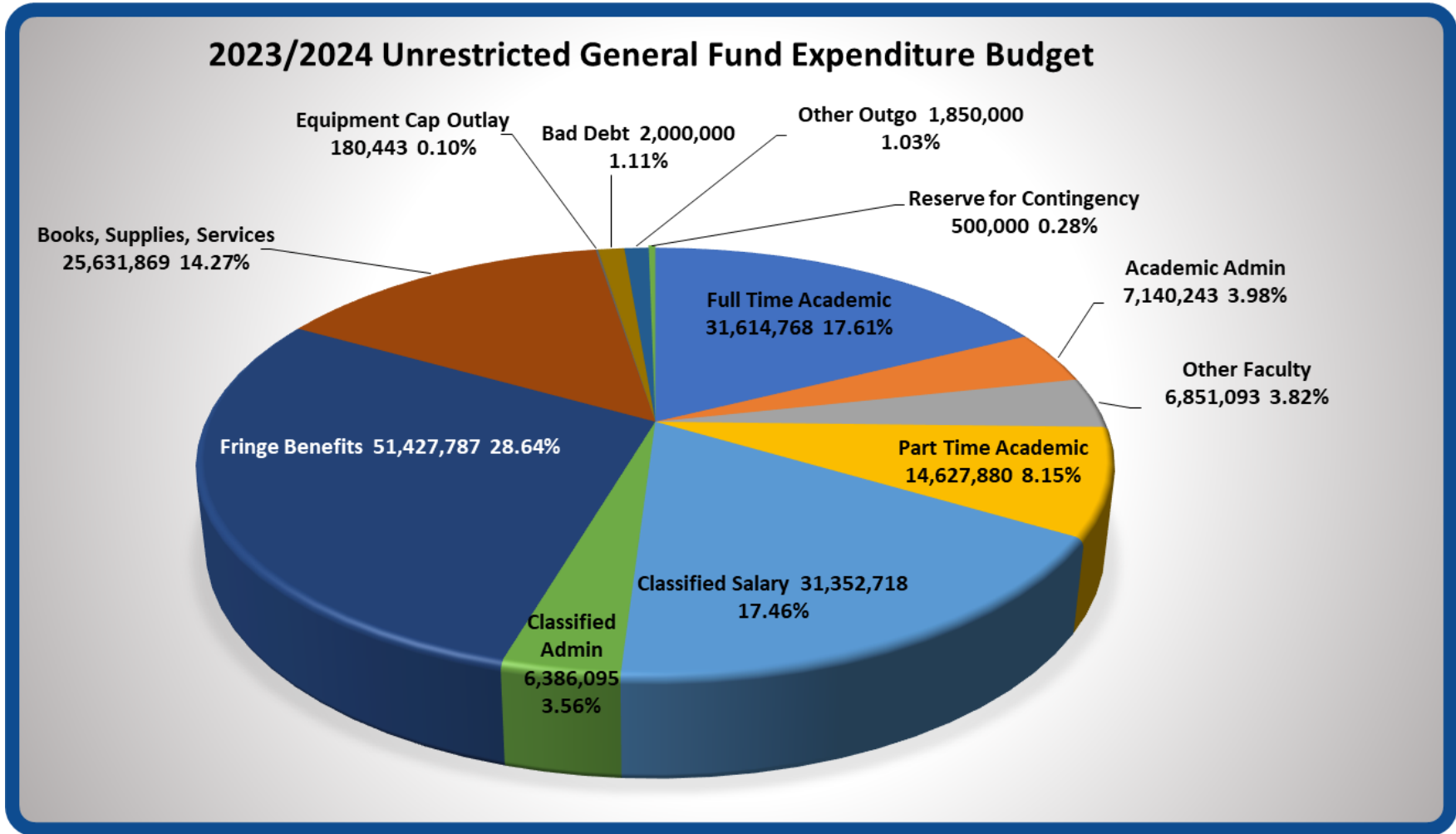
Table 12 – Statement of Changes in Fund Balance

Unrestricted General Fund Summary (Fund 01) 2024-25 Adopted Budget						
Description	Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	Estimated Actual FY 2023-24	Adopted Budget FY 2024-25	% Change
Revenue						
Federal Revenue	19,305	-	3,999,858	127,199	-	-
State Revenue	68,872,443	77,818,251	76,646,752	79,395,280	79,434,599	0.05%
Local Revenue	74,404,396	70,064,158	78,864,097	81,097,775	88,380,285	8.98%
Other Financing Sources	-	-	-	-	-	-
Total Revenue	143,296,144	147,882,409	159,510,707	160,620,254	167,814,884	4.48%
Expenses						
Full Time Academic	22,660,509	24,407,727	24,817,309	28,455,345	31,614,768	11.10%
Academic Admin	5,356,878	5,779,597	6,350,800	6,938,848	7,140,243	2.90%
Other Faculty	2,905,667	6,474,025	7,000,333	6,437,114	6,851,093	6.43%
Part Time Academic	17,875,262	13,406,618	15,199,651	17,430,920	14,627,880	-16.08%
Classified Admin	4,336,079	5,236,675	6,237,341	5,868,597	6,386,095	8.82%
Classified Salary	23,278,481	24,338,140	25,972,534	28,904,192	31,352,718	8.47%
Fringe Benefits	36,706,776	41,112,614	41,869,803	40,876,511	51,427,787	25.81%
Bad Debts	850,000	1,459,776	2,029,932	2,000,000	2,000,000	0.00%
Books, Supplies, Services	20,398,399	16,651,928	18,278,171	22,620,959	25,631,869	13.31%
Equipment Cap Outlay	326,222	334,966	205,130	499,071	180,443	-63.84%
Debt Services-Bonds	1,401,001	121,704	171,100	-	-	0.00%
Other Outgo (General Fund Contribution)	5,920,507	6,680,465	8,228,719	1,850,000	1,850,000	0.00%
Contingency Reserve	-	-	-	-	500,000	
Temporary Employee Compensation Savings					(6,058,885)	
District-wide Discretionary Budget Reduction					(2,689,127)	
Proposed Budget Reduction By Location					(3,000,000)	
Total Expenses	142,015,781	146,004,235	156,360,824	161,881,557	167,814,884	3.67%
Beginning Fund Balance	23,195,266	23,666,687	25,536,583	28,686,466	27,425,163	-4.40%
Net Increase (Decrease)	1,280,363	1,878,174	3,149,883	(1,261,303)	-	-100.00%
Audit Adjustment	(808,942)	-	-	-	-	0.00%
Ending Fund Balance	23,666,687	25,544,861	28,686,466	27,425,163	27,425,163	0.00%
Ending Fund Balance %	16.66%	17.50%	18.35%	16.94%	15.27%	

Graph 8 – Fund 01 (Major Object)



Graph 9 – Fund 01 (Detail Object)





District Office / Central Services

Table 13 – Fund 01 (District Office)
**Unrestricted General Fund Summary (Fund 01)
2024-25 Adopted Budget**
District Office - Central Services (Location 1)

Description	Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	Estimated Actual FY 2023-24	Adopted Budget FY 2024-25	% Change
Expenses						
Academic Administrator	623,091	708,680	849,748	1,128,220	1,002,300	-11.16%
Other Faculty	641,442	762,841	995,543	808,127	563,791	-30.23%
Part Time Academic	273,211	248,584	228,089	167,599	60,158	-64.11%
Classified Administrator	2,568,926	3,290,165	3,902,243	4,159,391	3,973,922	-4.46%
Classified Salary	9,500,531	9,740,041	10,811,641	12,501,196	12,889,832	3.11%
Fringe Benefits	8,459,575	13,905,146	8,918,759	6,746,342	12,485,429	85.07%
Books, Supplies, Services	16,555,318	12,470,901	16,340,993	12,389,786	16,043,769	29.49%
Equipment Cap Outlay	152,239	66,934	157,170	178,085	112,271	-36.96%
Debt Service	1,401,001	121,704	171,100	-	2,000,000	0.00%
Other Outgo	5,920,507	2,148,005	6,085,773	4,804,274	1,850,000	-61.49%
Reserve for Contingency	-	-	-	-	500,000	0.00%
Financial Aid	-	-	-	-	-	-
Total Expense	46,095,841	43,463,001	48,461,059	42,883,021	51,481,472	20.05%

Table 14 – Fund 01 FTE (District Office – Central Services)

Unrestricted General Fund FTE (Fund 01)		
DISTRICT		
Position/Title	Name	FTE
Accounts Payable Specialist I	Amina Omer	1.00
	Olaseni Brown	1.00
	Tina Du	1.00
	Warda Osman	1.00
Accounts Payable Specialist II	Nicholas Shere	1.00
Adm & Rcds Sys Techn Analyst	Silvia Cortez	1.00
Admissions & Records Clerk	Richard Thoele	1.00
Apprentice Engineer	Vacant	1.00
Assoc Dir of Public Safety	Amy Marshall	1.00
Assoc VC for Planning & IR	Francisco Herrera	1.00
Assoc Vice Chanc for Finance	Marla Williams-Powell	1.00
Asst Chief Stationary Engineer	Benancio Aranda	1.00
	Felix Smith	1.00
	Jason Busby	1.00
	Vacant	1.00
Asst to the Chancellor	Shaghayegh Amiri	1.00
	Vacant	1.00
Asst Warehouse Supervisor	Jay Kendrix	1.00
Benefits Manager	Phoenix Lara	1.00
Benefits Specialist (C)	Ronnie Roberts-McCain	1.00
	TaNeesha Dickerson	1.00
Board President	Paulina González-Brito	1.00
Board Vice-President	Louis Quindlen	1.00
Budget Director	Dave Vigo	1.00
Buyer	Myisha Lewis-Reed	1.00

Unrestricted General Fund FTE (Fund 01)
DISTRICT

Position/Title	Name	FTE
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
Clerical Assistant II	Anthony Matchette	1.00
Coordinator/Grants & Spec Pgms	Vacant	0.50
Coordinator/Risk Management	Carrie Burdick	1.00
Cord Contract and Legal Affair	Brandi Howard	1.00
Curric & Systems Tech Analyst	Amany ElMasry	1.00
Custodian	Damon Ballard	1.00
	Maria Rojas De Flores	1.00
DAS President	Matthew Goldstein	0.70
Deputy Chancellor & COO	Greg Nelson	1.00
Dir of Empl Rel & Diversity	Andrea Epps	1.00
Dir of Facilities and Operatns	Bc Hoff	1.00
Dir of Human Resources	Natasha Spivey	1.00
Dir, Intn'l Svcs & Studt Supt	Thomas Torres-Gil	1.00
Director of Financial Aid	Albert Lira	1.00
Director of Payroll Services	Ilham Ayyoub	1.00
	Maria Terencia Antonio	-
Executive Director of Public Safety	Abdul Pridgen	1.00
Director of Purchasing Svcs	Chalon Rogers	1.00
District Accounting Tech	Ofelia Mendoza	1.00
	Zhao Jian	1.00
District Admissions Officer	Charlotte Smith	1.00
District Student Support Servi	Sulekha Yussuf	1.00

Unrestricted General Fund FTE (Fund 01)

DISTRICT

Position/Title	Name	FTE
District Telecom Systms Admin	Daniel Park	1.00
District Trustee	Dyana Delfín Polk	1.00
	Bill Withrow	1.00
	Nicky González Yuen	1.00
	Cindi Napoli-Abella Reiss	1.00
	Shewee Yohannes	1.00
Enterprise Business Analyst	Vacant	1.00
Exec Asst/Employee Relatio (C)	Arlene Lontoc	1.00
Exec Asst/Finance & Accounting	Richard Ferreira	1.00
Exec Asst/General Services (C)	Shanova Berry	1.00
Exec Dir of Grants Management	Emily Kaplan	1.00
Exec. Asst., Vice Chan. Office	Laura Leon-Maurice	1.00
Exec.Dir, Marketing, Pub Relations	Mark Johnson	1.00
Executive Asst/Chancellor's Office	Tachetta Henry	1.00
Facilities Project Coordinator	Jamille Teer	1.00
	Annie Javier	1.00
Faculty Diversity Officer	Vanson Nguyen	0.50
Faculty Release/Negotiator	Jeffery Sanceri	1.20
	Jennifer Shanoski	1.00
	Richard Greenspan	0.30
Faculty/Staff Development	Vacant	0.50
Financial Aid Systems Tech Analyst	Henry Mai	1.00
General Counsel	Vacant	1.00
Graphic Design Specialist	Faiza Ali	1.00
	Marcus Creel	1.00

Unrestricted General Fund FTE (Fund 01)
DISTRICT

Position/Title	Name	FTE
Grounds Supervisor	Carlos Romero	1.00
Groundswoker-Gardener	Andre Gonzalez	1.00
	David Haynes	1.00
	Francisco Barrera Zamora	1.00
	Isaias Flores	1.00
	Nestor Alvarado	1.00
	Pedro Valladares	1.00
	Vacant	2.00
Head Custodian	Dante Zedd	1.00
Health Services Director	Vacant	0.70
Help Desk Spt Tech I (Trainee)	Terry Watson	1.00
Help Desk Tech I (Trainee)	Max Voong	1.00
HR Analyst (Leaves & Benefits)	Alejandra Rodriguez	1.00
Human Resources Analyst (C)	Dexter English	1.00
	Elizabeth Palafox	1.00
	Marshniel Chandra	1.00
Human Resources Generalist	Angela Perry	1.00
	Noha Basilious	1.00
	Vacant	2.00
Internal Auditor	MoMo Lim	1.00
International Admissions Specialist	Annie Yu	1.00
International Student Support	Annie Liu	1.00
	Kyana Gilani	1.00
	Ryan Gregory	1.00
Lead Groundswoker-Gardener	Isidoro Rivas	1.00
Payroll Coordinator (C)	Vacant	1.00

DISTRICT			
Position/Title	Name	FTE	
Payroll Manager	Michelle Lenh	1.00	
Payroll Specialist	Dominique Love	1.00	
	Kourtnee Scott-Wilson	1.00	
	Maryanis Silveira-Guerra	1.00	
Prin Budget Finance Analyst	Fareha Bakre	1.00	
	Foziya Musse	1.00	
	Vacant	1.00	
Principal Accounting Technician	Judy Lam	1.00	
Program Specialist Radio	Felicia Bridges	0.50	
Program Specialist/PCTV	Michelle Lee	1.00	
Project Manager	Karla Trina David	1.00	
Project Manager/IT Budget	Hayat Guessoum	1.00	
Research Data Specialist	Bao Yang	1.00	
Senior District Accountant	Herzie Mendoza	1.00	
	Tami Taylor	1.00	
Senior Web Technology Analyst	Srujana Tumu	1.00	
Sr Admissions & Records Clerk	Vacant	1.00	
Sr Appl Software Prog/Analyst	Chiranjeevi Adusumalli	1.00	
	Frank Chez	1.00	
	Roderick Fajarda	1.00	
	Steven Chan	1.00	
	Vacant	2.00	
Sr Clerical Assist, Typing (C)	Leonora Tucker	1.00	
Sr Duplicating & Supp Svcs Tec	Michael Moore	1.00	
Sr Employ Relatn Analyst II (C)	Titus Ashley	1.00	

Unrestricted General Fund FTE (Fund 01)

DISTRICT

Position/Title	Name	FTE
Sr Network & Systems Admin.	Abigail Brewer	1.00
	Chithanh Au	1.00
	Jonathan Olkowski	1.00
	Kit Hui	1.00
Sr Research & Planning Analyst	Helen Ku	1.00
	Yang Hu	1.00
Sr System Analyst Pay/Std/Fin	Diana Davaasuren	1.00
Sr. Buyer/Cap Projects-Bonds	Nicanor Custodio	1.00
	Seraphine Nzomo	1.00
Sr. Human Resources Analyst (C)	Patricia Barton	1.00
Sr. Human Resources Analyst II	Keye Su	1.00
Staff Assistant/Student Finance	Hoda Jirde	1.00
Staff Asst/AC Transit Easy Pass	Neshawn Dixon	1.00
Staff Asst/Admin (General)	Dora de Leon	1.00
Staff Asst/Admin (Pub Info)	Diana Fitzgerald	1.00
Staff Asst/Educational Service	Sabrina Manrique	1.00
Staff Asst/Purchasing	Gina Downen	1.00
Staff Services Specailist M&O	Vacant	1.00
Stationary Engineer	Javier Lopez	1.00
	Luther Butler	1.00
	Michael Parra	1.00
	Vacant	2.00
Student Trustee	Vitus Nnanna	1.00
	Sophia Parmigiani	1.00
	Vacant	1.00
Systems Analyst(Std/Fin Apps)	Joyce Brown-Willis	1.00

Unrestricted General Fund FTE (Fund 01)

DISTRICT

Position/Title	Name	FTE
TV Broadcast Coordinator	Joseph Sullivan	1.00
Utility Engineer	Cesar Maldonado Diaz	1.00
	Fernando Gonzales	1.00
	Kenneth Chin	1.00
	Samuel Knox	1.00
	Vacant	1.00
Vice Chancellor Ed Services	Tina Vasconcellos	1.00
Vice Chancellor For HR	Ronald McKinley	1.00
Warehouse Supervisor (B)	Shawnee Martinez	1.00
Warehouse Worker-Driver (B)	Luis Orellana	1.00
	Terry Griffin	1.00
Web Content Developer	Aaron Harbour	1.00
	Johnathan Freeman	1.00
Grand Total		165.90

* C means Confidential, B requires a class B California Commercial Drivers License

Other Funds (District Office - Central Services) 2024-25 Adopted Budget

Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 07	Beginning Fund Balance	2,611	-	2,611	2,611
Bookstore	Revenues:	-	-	-	-
Commission	Expenditures:	-	-	-	-
	Ending Fund Balance	2,611	-	2,611	2,611
Fund 08	Beginning Fund Balance	96,758	156,395	180,072	180,072
Parcel Tax	Revenues:	133,832	126,600	-	-
	Expenditures:	50,518	126,600	-	-
	Ending Fund Balance	180,072	156,395	180,072	180,072
Fund 10	Beginning Fund Balance	91,074	-	71,074	71,074
Facilities	Revenues:	17,815,125	10,000,000	-	-
Rental	Expenditures:	17,835,125	10,000,000	-	-
	Ending Fund Balance	71,074	-	71,074	71,074
Fund 11	Beginning Fund Balance	8,380,638	49,186,594	8,147,534	67,692,094
	Revenues:	74,817,722	9,895,662	62,088,523	11,576,904
	Expenditures:	75,050,826	9,895,662	2,543,963	11,576,904
	Ending Fund Balance	8,147,534	49,186,594	67,692,094	67,692,094
Fund 12	Beginning Fund Balance	306,091	358,503	368,854	354,312
Measure B	Revenues:	27,687	-	38,000	25,000
Parcel Tax	Expenditures:	(35,076)	306,091	52,542	379,312
	Ending Fund Balance	368,854	52,412	354,312	-
Fund 30	Beginning Fund Balance	257,373	-	345,385	669,993
Contract	Revenues:	105,107	141,734	390,874	347,887
Education	Expenditures:	17,094	141,734	66,266	347,887
	Ending Fund Balance	345,385	-	669,993	669,993

Other Funds (District Office - Central Services) 2024-25 Adopted Budget

Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 43	Beginning Fund Balance	12,074,644	101,221,656	102,048,326	52,973,233
Measure G	Revenues:	126,779,255	500,000	2,148,793	1,009,965
General	Expenditures:	37,724,519	101,721,656	51,223,886	53,983,198
Obligation Bond	Ending Fund Balance	101,129,380	-	52,973,233	-
Fund 58	Beginning Fund Balance	224,192	280,208	282,167	20,395
Faculty	Revenues:	298,005	312,606	138,000	138,000
Professional	Expenditures:	73,813	312,606	399,772	148,000
Development	Ending Fund Balance	448,384	280,208	20,395	10,395
Fund 59	Beginning Fund Balance	148,118	118,489	118,489	110,562
Parking Fee	Revenues:	100	54,557	-	86,965
	Expenditures:	29,729	54,557	7,927	86,965
	Ending Fund Balance	118,489	118,489	110,562	110,562
Fund 61	Beginning Fund Balance	18,130,401	27,975,235	30,880,169	25,767,941
Capital Outlay	Revenues:	13,038,516	(4,772,203)	(2,896,433)	1,200,000
	Expenditures:	3,193,682	18,368,423	2,215,795	12,156,284
	Ending Fund Balance	27,975,235	4,834,609	25,767,941	14,811,657
Fund 62	Beginning Fund Balance	4,310,682	4,395,762	4,395,762	4,613,221
Parking	Revenues:	85,080	25,000	217,459	150,000
Mitigation	Expenditures:	-	-	-	-
	Ending Fund Balance	4,395,762	4,420,762	4,613,221	4,763,221
Fund 63	Beginning Fund Balance	36,583,536	24,862,526	25,067,703	854,544
Measure A	Revenues:	338,713	300,000	508,395	500,000
General	Expenditures:	12,059,723	22,419,994	24,721,554	1,354,544
Obligation Bond	Ending Fund Balance	24,862,526	2,742,532	854,544	0

Other Funds (District Office - Central Services) 2024-25 Adopted Budget

Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 68	Beginning Fund Balance	2,386,308	2,877,367	2,896,218	4,143,913
Child	Revenues:	2,016,795	1,862,370	3,106,730	4,547,364
Development	Expenditures:	1,506,885	2,226,970	1,859,035	4,434,962
	Ending Fund Balance	2,896,218	2,512,767	4,143,913	4,256,315
Fund 69	Beginning Fund Balance	3,574,440	3,043,201	3,950,242	3,309,724
OPEB	Revenues:	6,460,785	7,594,648	6,059,482	6,813,269
Reserve	Expenditures:	6,084,983	7,344,648	6,700,000	6,700,000
	Ending Fund Balance	3,950,242	3,293,201	3,309,724	3,422,993
Fund 71	Beginning Fund Balance	229,757	187,757	188,512	138,348
Trust and	Revenues:	2,976	20,254	4,748	15,000
Agency	Expenditures:	44,221	20,254	54,912	15,000
	Ending Fund Balance	188,512	187,757	138,348	138,348
Fund 72	Beginning Fund Balance	164,851	171,016	174,667	190,695
Student	Revenues:	9,816	-	16,028	-
Representation	Expenditures:	-	-	-	-
Fee	Ending Fund Balance	174,667	171,016	190,695	190,695
Fund 75	Beginning Fund Balance	10,529	15,011	17,737	29,345
Project Trust	Revenues:	7,208	-	11,608	-
	Expenditures:	-	-	-	-
	Ending Fund Balance	17,737	15,011	29,345	29,345

Other Funds (District Office - Central Services) 2024-25 Adopted Budget

Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 80	Beginning Fund Balance	206	133,253	164,009	164,009
Self-Insurance	Revenues:	1,633,935	1,657,511	1,722,788	1,722,788
	Expenditures:	1,470,132	1,657,511	1,722,788	1,722,788
	Ending Fund Balance	164,009	133,253	164,009	164,009
Fund 89	Beginning Fund Balance	(948,927)	-	-	0
Student	Revenues:	(110,370)	-	3,940,075	-
Financial Aid	Expenditures:	-	-	-	-
	Ending Fund Balance	(1,059,297)	-	3,940,075	0



Table 16 – Fund 11 FTE (District Office – Central Services)

Restricted General Fund FTE (Fund 11) 2024-25 Adopted Budget			
DISTRICT			
Position/Title	District		FTE
Coordinator/Grants & Spec Pgms	Vacant		0.50
Director of Academic Affairs	Vacant		1.00
Director of Academic Affairs	Vacant		1.00
Director, DSN Program	Vacant		1.00
District Interpreting Svcs Sup	Vacant		1.00
Executive Director (NAAEC)	Shemila Johnson		1.00
Manager of Special Projects	Ann Gonzalez		1.00
PDLC Program Manager	Vacant		1.00
Program Specialist Radio	Felicia Bridges		0.50
Staff Asst/Admin (Grants)	Constance Koo		0.63
Television Production Technician	Cecilia Vazquez		1.00
Television Production Technician	Vacant		1.00
Video Production Specialist	Angel Hunter		1.00
Video Production Specialist	Bendi Yilmaz		1.00
Grand Total			12.63

Table 17 – Fund 63 FTE (Measure A General Obligation Bond)

Measure A General Obligation Bond Fund Detail (Fund 63)			
DISTRICT OFFICE			
Position/Title	Name		FTE
Facilities Project Coord	Vacant		1.00
Sr Capital Projects Specialist	Anna Jiang		1.00
Director of Capital Projects	Vacant		1.00
Staff Asst/DGS & Capital Bond	Vacant		1.00
Capital Projects Specialist	Audrey Thompson		1.00
Dir Facilities Plan & Dev	Vacant		1.00
Facilities Project Manager	Vacant		1.00
Senior Financial Analyst - CO	Andrea Stokes		1.00
Facilities Project Coord	Stacy Lancaster		1.00
Grand Total			9.00



Table 18 – Fund 68 FTE (Child Development Fund)

Child Development Fund (Fund 68)					
DISTRICT OFFICE					
Position/Title	Name	District	Laney	Merritt	Total
District Child Care Prog Coord	Erica Harrell	1.00			1.00
Child Care Specialist	Irma Lastra	1.00			1.00
Child Care Specialist	Cynthia Andrews	1.00			1.00
Child Care Assistant II	Vacant	1.00			1.00
Child Care Specialist	Ryan Chan	1.00			1.00
Child Care Specialist	Vacant	1.00			1.00
Clerical Assistant II	Lovely Walker	1.00			1.00
Child Care Specialist	Cathy Bryant	1.00			1.00
Sr Clerical Assistant	Carla Becerril	1.00			1.00
Child Care Assistant II	Robin Green	1.00			1.00
Child Care Assistant II	Dung Duong	1.00			1.00
Child Care Assistant II	Thien Nguyen	1.00			1.00
Child Care Specialist	Lenice Lewis	1.00			1.00
Child Care Assistant II	Thi Thu Thao Nguyen	1.00			1.00
Child Care Assistant II	Yanli Chen	1.00			1.00
Cook	Denise Boyd Davis		0.75		0.75
Child Care Assistant II	Vacant		1.00		1.00
Child Care Assistant II	Zakia Hachoud		1.00		1.00
Clerical Assistant II	Vacant		1.00		1.00
Child Care Assistant II	Julie Tieng			1.00	1.00
Cook	Fong Lauw			0.75	0.75
Child Care Assistant II	Phuong Huynh			1.00	1.00
Child Care Assistant II	Xiaoyan (Yanni) Zhu			1.00	1.00
Grand Total		15.00	3.75	3.75	22.50



Table 19 – Fund 01 (College of Alameda)

Unrestricted General Fund Summary (Fund 01) 2024-25 Adopted Budget						
College of Alameda (Location 2)						
Description	Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	Estimated Actual FY 2023-24	Adopted Budget FY 2024-25	% Change
Expenses						
Full Time Academic	4,090,667	4,313,983	4,469,085	4,921,947	6,103,689	24.01%
Academic Administrator	1,267,289	1,251,589	1,276,000	1,238,469	1,475,013	19.10%
Other Faculty	644,415	1,197,886	1,351,477	1,200,520	1,313,812	9.44%
Part Time Academic	2,777,119	2,052,504	2,191,504	2,563,386	2,479,061	-3.29%
Classified Administrator	429,481	408,063	565,850	161,475	629,952	290.12%
Classified Salary	3,029,823	2,940,744	2,916,136	3,648,056	4,162,710	14.11%
Fringe Benefits	5,597,001	6,079,390	6,355,548	6,581,870	8,146,540	23.77%
Books, Supplies, Services	1,187,341	1,289,647	1,657,249	1,477,283	1,662,237	12.52%
Equipment Cap Outlay	20,025	34,636	31,257	5,945	14,608	145.71%
Total Expense	19,043,161	19,568,442	20,814,107	21,798,950	25,987,622	19.22%

Table 20 – Fund 01 FTE (College of Alameda)

Unrestricted General Fund FTE (Fund 01)		
COLLEGE OF ALAMEDA		
Position/Title	Name	FTE
Instructor	John Burgess	1.00
	Peter Ha	1.00
	George Cruz	1.00
	Robert Pettyjohn	1.00
	Edwin Ochong	1.00
	Olga Fish	1.00
	Carolyn Johnson	1.00
	Maurice Jones	1.00
	Peter Pappas	1.00
	Stefanie Ulrey	1.00
	Cady Carmichael	1.00
	Vacant	1.00
	Antonio Villegas Jr.	1.00
	Byung Kyu Park	1.00
	Carla Pegues	1.00
	Christa Ferrero-Castaneda	1.00
	Cynthia Horn	1.00
	Danny Nguyen	1.00
	Derek Piazza	1.00
	Diana Bajrami	1.00
Didem Ekici	1.00	
Eddie Loretto	1.00	
Eric Olds	1.00	
Farzan Riazati	1.00	

Unrestricted General Fund FTE (Fund 01)
COLLEGE OF ALAMEDA

Position/Title	Name	FTE
	Vacant	1.00
	Glen Pearson	1.00
	Hoi Ko	1.00
	Jay Rubin	1.00
	Jayne Smithson	1.00
	Jennifer Fowler	1.00
	JoAnne Strickland	1.00
	Jody Campbell	1.00
	John Peterson	1.00
	Khalilah Beal-Uribe	1.00
	Leslie Reiman	1.00
	Matthew Goldstein	1.00
	Orgetorix Roundtree	1.00
	Patricia Nelson	1.00
	Richard Kaeser	1.00
	Robert Brem	1.00
	Rochelle Olive	1.00
	Rufino Ramos	1.00
	Sabeen Sandhu	1.00
	Sarah Peterson-Guada	1.00
	Vanson Nguyen	1.00
	Richard Greenspan	1.00
	Wayne Fung	1.00
	John Taylor	1.00
	Blair Norton	1.00
	Elham Chishty	1.00

Unrestricted General Fund FTE (Fund 01)

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
College President	Melanie Dixon	1.00
Dean of Enrollment Services	Natalie Rodriguez	0.60
Dean of Liberal Arts & Social	William Ramos Ochoa	1.00
Dean of STEM	Reza Majlesi	1.00
Dean, Career Tech Ed	Vacant	0.68
Dean, Special Programs & Grant	Shalamon Duke	1.00
Vice President Of Instruction	Eva Jennings	1.00
Vice President Of Student Services	Mildred Lewis	1.00
Articulation Officer	Vinh Phan	1.00
Counselor	Vacant	1.00
	Maha Elaidy	1.00
	Vivian VirkkilaFelsch	1.00
	Jamar Mears	1.00
Librarian	Ann Buchalter	1.00
	Jane Mckenna	1.05
	Joshua Rose	1.00
College Dir of Financial Aid	Vacant	1.00
Dir of Stud, Activities & Campus Life	Kawanna Rollins	1.00
Sr Research & Planning Analyst	Vacant	0.85
Vice President of Admin Services	Vacant	1.00
Admissions & Records Clerk	Munira Ahmed	1.00
Admissions & Records Technician	Chevonn Herbert	1.00
	Huiyan Chen	1.00
Bursar	Yolanda Young	1.00
Campus Warehouse Supervisor	Selwyn Montgomery	1.00
Computer Network Technician	Shawn Foster	1.00

Unrestricted General Fund FTE (Fund 01)
COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Coord/Learning Resource Center	Anna O'Neal	1.00
Coordinator	Lashawn Brumfield	1.00
Curriculum Student Outcome Assess	Vacant	1.00
Custodian	Andrew Farrens	1.00
	Dedric Franklin	1.00
	Lemar Rice	1.00
	Pedro De La Rosa	1.00
	Troye Adams	1.00
	Wanda Lee	1.00
Exec Asst/President's Office	Chungwai Chum	1.00
Executive Assistant	Angela Kimble	1.00
	Marivic Lizardo	1.00
Facilities Project Coordinator	Vacant	1.00
Facilities Services Specialist	Shuntel Nathaniel	1.00
Financial Aid Officer	Jackie Vo	1.00
Financial Aid Specialist	Vacant	1.00
	Jiayu He	1.00
Head Custodian	Quaran Dixon	1.00
Lead Custodian (B)	Benjamin Hutchison	1.00
Network Suppt Svcs Specialist	Saurav Pudasaini	1.00
Principal Financial Analyst	Vacant	1.00
Principal Library Tech	Caitlin Gilbert	1.00
Senior A & R Specialist	Marcean Bryant	1.00
Sr Duplicating Services Technician	Nimfa Jianoran	1.00
Sr Library Tech (Evngng/Rsvr)	Hannah Lamb-Vines	1.00

Unrestricted General Fund FTE (Fund 01)
COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Sr Library Technician	Vacant	1.00
	Joan Bewley	1.00
Sr Network & Systems Admin	Balamurali Sampathraj	1.00
SR Ntwrk Spprt Srvc Specialist	Vacant	1.00
Sr. Academic Support Serv Spec	Min Wu	1.00
Sr. Supervisor Admin & Bus Sup	Ava Lee-Pang	1.00
Staff Assistant/Instruction	Vacant	1.00
	Malik Shabazz	1.00
	Vincent Catacutan	1.00
Staff Srvcs Special/Pres offic	Vacant	1.00
Web Content Developer	Shane Williams	1.00
Aviation Maint Tech Supervisor	Esther Cheng	1.00
Coordinator/Biology & Science	Constanze Weyhenmeyer	1.00
Coordinator/Chemistry	Kenmond Pang	0.79
DSPS Adapted Comp Learnng Tech	Michelle Custino	0.25
Warehouse Supervisor (B)	Candido Mejia	1.00
Grand Total		115.22

Table 21 – Other Funds (College of Alameda)

Other Funds (College of Alameda) 2024-25 Adopted Budget					
Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 03	Beginning Fund Balance	48,911	48,911	54,302	61,352
Community Service (Fee Based)	Revenues:	21,753	21,752	24,192	49,081
	Expenditures:	16,362	16,362	17,142	49,080
	Ending Fund Balance	54,302	54,301	61,352	61,353
Fund 07	Beginning Fund Balance	30,272	-	29,119	29,664
Bookstore Commission	Revenues:	2,500	9,561	2,500	15,851
	Expenditures:	3,652	9,561	1,955	15,851
	Ending Fund Balance	29,119	-	29,664	29,664
Fund 08	Beginning Fund Balance	-	-	-	-
Parcel Tax	Revenues:	1,523,087	1,483,349	1,516,141	1,501,600
	Expenditures:	1,523,087	1,483,349	1,516,141	1,501,600
	Ending Fund Balance	-	-	-	-
Fund 10	Beginning Fund Balance	496,753	-	673,345	985,384
Facilities Rental	Revenues:	264,911	200,492	367,945	788,000
	Expenditures:	88,318	200,492	55,906	788,000
	Ending Fund Balance	673,345	-	985,384	985,384
Fund 11	Beginning Fund Balance	363,085	363,085	2,449,037	0
	Revenues:	11,279,267	13,763,136	8,633,985	17,413,987
	Expenditures:	11,642,352	13,763,136	11,083,022	17,413,987
	Ending Fund Balance	0	363,085	0	0

Other Funds (College of Alameda) 2024-25 Adopted Budget

Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 30	Beginning Fund Balance	378,785	-	514,152	699,181
Contract	Revenues:	336,755	163,973	829,745	388,306
Education	Expenditures:	201,388	163,973	644,716	388,306
	Ending Fund Balance	514,152	-	699,181	699,181
Fund 72	Beginning Fund Balance	28,451	29,124	29,125	35,943
Student	Revenues:	6,656	10,000	7,146	10,000
Representation	Expenditures:	5,982	10,000	328	10,000
Fee	Ending Fund Balance	29,125	29,124	35,943	35,943
Fund 75	Beginning Fund Balance	98,969	101,271	101,271	112,448
Project Trust	Revenues:	14,375	10,000	13,975	77,491
	Expenditures:	12,073	10,000	2,798	77,491
	Ending Fund Balance	101,271	101,271	112,448	112,448
Fund 81	Beginning Fund Balance	206,256	235,108	242,051	288,622
Student Center	Revenues:	35,795	9,000	46,571	9,000
Fee	Expenditures:	-	9,000	-	9,000
	Ending Fund Balance	242,051	235,108	288,622	288,622
Fund 89	Beginning Fund Balance	170,286	-	-	-
Student	Revenues:	4,107,342	6,345,020	5,273,025	5,938,930
Financial Aid	Expenditures:	4,314,538	6,345,018	5,709,740	5,938,930
	Ending Fund Balance	(36,910)	2	(436,715)	-

Table 22 – Funds 08 FTE (Measure E – Parcel Tax)

Measure E - Parcel Tax FTE (Fund 08)		
COLLEGE OF ALAMEDA		
Position/Title	Name	FTE
Coordinator/Chemistry	Kenmond Pang	0.21
Grand Total		0.21



Table 23 – Fund 11 FTE (College of Alameda)

Restricted General Fund FTE (Fund 11) 2024-25 Adopted Budget		
COLLEGE OF ALAMEDA		
Position/Title	Name	FTE
Clerical Assistant I	Vacant	1.00
College to Career Coordinator	Jennifer Sanoh	1.00
Coordinator (SEA)	Vacant	1.00
Coordinator/Basic Needs	Jeremy Simmons	1.00
Coordinator/CTE	Donna Jones	1.00
Coordinator/Enrollment Services	Nickey Heredia	1.00
Coordinator/Workability III	Neelam Agarwal	1.00
Counselor (Early Alert)	Cynthia Haro	1.00
Counselor (General)	Vacant	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 Equity and Inclusion	Vacant	1.00
Dean of Enrollment Services	Natalie Rodriguez	0.40
Director of HSI Program	Vacant	1.00
Director of Workforce Systems	Stefanie Bradshaw	1.00
DSPS Adapted Comp Learnng Tech	Michelle Custino	0.75
DSPS Counselor	Jacinda Marshall	1.00
DSPS Counselor	K L Nadeesha Dias	1.00
DSPS Instructor	Rachel Goodwin	1.00
EOPS Counselor	Marissa Nakano	1.00
EOPS Counselor	Vacant	1.00
Financial Aid Specialist	Laura Aguilar	1.00

**Restricted General Fund FTE (Fund 11)
2024-25 Adopted Budget**

COLLEGE OF ALAMEDA

Position/Title	Name	FTE
Financial Aid Specialist	Miriam Fernandez	1.00
Health Services Coordinator	Lisa Sawadogo	1.00
Learning Disabilities Specialist	Lynn Rex	1.00
Program Specialist/Outreach	Vacant	1.00
Program Specialist/Outreach	Vacant	1.00
Project Manager/EOPS	Louie Martirez	1.00
Project Manager/MESA	Christine Trowbridge	1.00
Project Mgr/Transition Liaison	Vacant	1.00
Sr Clerical Assistant	Alisi Ika	1.00
Sr Research & Planning Analyst	Vacant	0.15
Staff Assistant	Brian Donato	1.00
Staff Asst (EOPS/CARE/NU/CalW)	Wendy Odath	1.00
Staff Asst/Program (Enabler)	Denise Maffett	1.00
Stu Pers Svs Spec (Assessment)	Vacant	1.00
Student Personnel Services Specialist	Laura Spencer Vacca	1.00
Student Ser Specialist	Alejandro Gonzalez	1.00
Grand Total		38.30



Laney College

Table 24 – Fund 01 (Laney College)

Unrestricted General Fund Summary (Fund 01) 2024-25 Adopted Budget

Laney (Location 5)

Description	Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	Estimated Actual FY 2023-24	Adopted Budget FY 2024-25	% Change
Expenses						
Full Time Academic	9,447,128	10,322,244	10,924,278	12,126,243	12,578,395	3.73%
Academic Administrator	1,411,651	1,465,310	1,638,967	1,769,092	1,824,699	3.14%
Other Faculty	688,977	2,061,046	2,118,826	1,782,496	1,938,970	8.78%
Part Time Academic	6,582,534	4,302,969	4,672,186	5,371,043	4,456,542	-17.03%
Classified Administrator	735,826	818,114	911,380	641,042	841,763	31.31%
Classified Salary	5,011,992	5,354,532	5,547,733	5,918,477	6,476,353	9.43%
Fringe Benefits	11,051,125	12,491,617	12,909,962	13,255,723	14,154,098	6.78%
Books, Supplies, Services	1,379,270	1,735,750	1,890,103	2,969,192	3,311,360	11.52%
Equipment Cap Outlay	33,745	94,696	(3,143)	97,976	52,247	-46.67%
Debt Service	-	100	63,947	-	-	0.00%
Total Expense	36,342,248	38,646,378	40,674,238	43,931,283	45,634,427	3.88%

Table 25 – Fund 01 FTE (Laney College)

Unrestricted General Fund FTE (Fund 01)		
LANEY COLLEGE		
Position/Title	Name	FTE
Instructor	Dana Grisby	1.00
	Alexander Echevarria	1.00
	Mary Bassett	1.00
	Abhijeet Paul	1.00
	Emily Quach	1.00
	Laurie Allen-Requa	1.00
	Vacant	1.00
	Xiaolin Chi	1.00
	Kim Glosson	1.00
	Karl Seelbach	1.00
	Abraham Reyes	1.00
	William Trego	1.00
	Lin Wang	1.00
	Irfan Ortak	1.00
	Daniel DeVere	1.00
	Mariella Thaning	1.00
	Johnnie Williams	1.00
	Kelle Lynch-McMahon	1.00
	Christina Edwards	1.00
	Chantal Martin	1.00
Andrea Lee	1.00	
Martin Herzfeld	1.00	
Solomon Obolu	1.00	
Mallory Barkdull	1.00	



Unrestricted General Fund FTE (Fund 01)

LANEY COLLEGE

Position/Title	Name	FTE
	Adrienne Oliver	1.00
	Eleni Gastis	1.00
	Elizabeth Cowan	1.00
	Roger Porter	1.00
	Adan Rosillo	1.00
	Chelsea Cohen	1.00
	Elizabeth Wadell	1.00
	Danitza Lopez	1.00
	Roger Chung	0.40
	David Santamaria	1.00
	Blake Johnson	1.00
	Paul Bolick	1.00
	Sappho Su	1.00
	Amir Sabzevary	1.00
	Amy Bohorquez	1.00
	Anne Agard	1.00
	April Bankhead	0.64
	Arturo Davila-Sanchez	1.00
	Barbara Yasue	0.93
	Cheryl Lew	1.00
	Christine Will	1.00
	Christophe Weidenbach	1.00
	Daniela Pachtrapanska	1.00
	Danielle Robledo	1.00
	David Mullen	0.50
	David Ross	1.00



Unrestricted General Fund FTE (Fund 01)

LANEY COLLEGE

Position/Title	Name	FTE
	Derrick Smith	1.00
	Erica Williams	1.00
	Francisco Zapata	1.00
	Frederic Bourgoin	1.00
	Gregory Schwartz	1.00
	Heather Sisneros	1.00
	Ian Latta	1.00
	Jay Lehmann	1.00
	Jill Neely	1.00
	John Beam	1.00
	John Gove	1.00
	John Reager	1.00
	Jose Flores	1.00
	Judy Wong	1.00
	Katherine Williamson	1.00
	Kimberly King	1.00
	La Tonya Carpenter	1.00
	Laurence Jackson	1.00
	Leslie Blackie	1.00
	Lorriann Raji	1.00
	Mark Rauzon	1.00
	Matthew Wolpe	1.00
	Michael Torres	1.00
	Michelle Fossum	1.00
	Neil Nicol	1.00
	Rajeev Banerjee	1.00



Unrestricted General Fund FTE (Fund 01)

LANEY COLLEGE

Position/Title	Name	FTE
	Rebecca Bailey	1.00
	Richard Hashimoto	1.00
	Scott Godfrey	1.00
	Steven Zetlan	1.00
	Suzan Tiemroth-Zavala	0.93
	Sydney Simmons-Windham	1.00
	Tracy Camp	1.00
	Tuan Nguyen	1.00
	Victor Siu	1.00
	Donald Moore	1.00
	Bangjun Wu	1.00
	Fredrick Jackson	1.00
	Russell Southall	1.00
	David Simon	1.00
	Marla Leech	1.00
	Robert Crowley	1.00
	Alicia Christenson	1.00
	Adam Balogh	1.00
	Peder Aune	1.00
	Nikolay Shaposhnikov	1.00
	Kyla Oh	1.00
	Jeffrey Haagenson	1.00
	Joshua Ramos	1.00
	Felipe Wilson	1.00
	Nathaniel Pyle	1.00
	Javier Valencia	1.00

Unrestricted General Fund FTE (Fund 01)
LANEY COLLEGE

Position/Title	Name	FTE
	Myron Franklin	1.00
	Rosendo DelToroSolis	1.00
College President	Rudolph Besikof	1.00
Dean of Career and Tech Education	Alejandria Tomas	1.00
Dean of Enrollment Services	Joseph Koroma	1.00
Dean of Humanities and Soc Sci	Tarek ElJarrari	1.00
Dean of Liberal Arts	Elizabeth Maher	1.00
Dean of Mathematics & Sciences	Inger Stark	1.00
Dean of Student Services	Diane Chang	1.00
Vice President Of Instruction	Rebecca Opsata	1.00
Vice President Of Student Services	Lily Espinoza	1.00
Articulation Officer	Vacant	1.00
Counselor	Douglass Cobb	1.00
	Kathy Ma	1.00
	Lilian Chow	1.00
	Martha Mcurdo	1.00
	Minh An Nguyen	1.00
	Terrance Greene	1.00
	Sarah Backes-Diaz	1.00
EOPS Counselor	Laura Contreras	0.22
Mental Health Specialist	Susan Yee	0.44
Librarian	Evelyn Lord	1.00
	Reginald Constant	1.00
	Yiping Wang	1.00
Tech Srvcs Access Librarian	Autumn Sullivan	1.00
EOPS Counselor	DeEboni Herron Nouredine	0.70

Unrestricted General Fund FTE (Fund 01)
LANEY COLLEGE

Position/Title	Name	FTE
College Dir of Financial Aid	Vacant	1.00
Dir of College IT Services	Christopher Moore	1.00
Dir of Studt Activit Campus Life	Atiya Rashada-Flenoid	1.00
Food Service Manager	Neil Burmenko	1.00
Vice President of Admin Services	Ashish Sahni	1.00
Accounting Technician	Leticia Vilchis-Lent	1.00
Admissions & Records Specialist	Shou Huang	1.00
Bursar	Guang Chen	1.00
Campus Warehouse Supervisor	Ramon Ramos	1.00
Cashier	Ceola Bailes	1.00
	Kristopher Means	0.80
	Monique Hopkins	0.80
Computer Network Technician	Terrence Fisher	1.00
Coordinator/Academic Supt Svcs	Iolani Sodhy-Gereben	1.00
Coordinator/Veteran Affairs	Jean Carey	1.00
	Tania Mitchell	1.00
Custodian	Adam Harper	1.00
	David Baker	1.00
	Erika Hernandez	1.00
	Vacant	4.00
	Guang Ning Chen	1.00
	Israel Flores	1.00
	Jason Lockhart	1.00
	Maria Lopez Ramirez	1.00
	Reginald Blaylock	1.00
Department Network Coordinator	James Tran	1.00

Unrestricted General Fund FTE (Fund 01)
LANEY COLLEGE

Position/Title	Name	FTE
Duplicating Services Technician	Vacant	1.00
Executive Assistant	Vacant	1.00
	Hope Lane	1.00
	Karen Tellegen	1.00
Facilities Project Coordinator	Kinetta Barnett	1.00
Facilities Services Specialist	Janice Browne	1.00
Financial Aid Officer	Vacant	1.00
Financial Aid Specialist	Vacant	1.00
	Kim Thuy Dinh	1.00
	Michael Chambers	1.00
	Qingxiu Chen	0.50
Food Service Supervisor	Alfred Brown	1.00
Food Services Worker	James Young	1.00
Head Custodian	Tyrone Hall	1.00
Information Tech Supp Spec I	Roxana Post	1.00
Lead Custodian (B)	Margaret Gonzalez	0.69
Library Network Coordinator	Wai Shum	1.00
Library Technician II	Edwin Gatheru	1.00
	Vacant	1.00
	Lily Leung	1.00
Network Support Services Specialist	Tuan Doan	1.00
	Vu Phan	1.00
Principal Clerk	Glenn Pace	1.00
Principal Financial Analyst	Kevin Tran	1.00
Principal Library Tech	Andrew Skinner-Demps	1.00
	Grace Kenny	1.00

Unrestricted General Fund FTE (Fund 01)
LANEY COLLEGE

Position/Title	Name	FTE
Pro Specialist/Enrollment Services	Pamela Crumpton	1.00
Program Specialist/Athletics	Sakai Metcalf	1.00
Senior A & R Specialist	Tina Tobor	1.00
Sr Library Technician	Randle Wasson	1.00
Sr. Academic Support Serv Spec	Derek Lee	1.00
Sr. Staff Services Spec/CTE	Alisa Huang	1.00
Staff Assistant	Alma Gomez	0.73
	Anh Nguyen	1.00
	Jane Kacci Decru	1.00
	Judy Mei	1.00
	Huizhen Su	0.50
	Vacant	1.00
	Grace Kwon	1.00
Staff Svcs Spec/Fiscal	Vacant	1.00
	Pak Ho	1.00
Toolroom Keeper I/Welding	James Matthews	1.00
Coordinator/Art Department	Ashley Cornwall	1.00
Coordinator/Biology & Science	Gary Mei	1.00
	Seth Silberman	1.00
Instr Asst/Tech Center	Michel Edibe-Bile	1.00
Instruct Asst/Computer Info System	Maribel Marquina De Bazan	1.00
Instructional Asst./Culinary Arts	Vacant	1.00
	Jacqueline Trotter	1.00
	Made Putrayasa	1.00
	Ronnie Wilson	1.00
Instructional Asst/Accompanist	Ralph Peet	0.75

Unrestricted General Fund FTE (Fund 01)

LANEY COLLEGE

Position/Title	Name	FTE
Instructional Asst/LRC	Agustin Rodriguez	1.00
	Lewis Thrower	0.40
Instructional Asst/Mathematics	Gina Karunaratne	1.00
Instructional Asst/Writing Center	Marie Trinh	1.00
Physical Education Attendant	Kevin Evans	1.00
	Rayanna Jones	1.00
Science Lab Tech/Biological Sciences	Vacant	1.00
Science Lab Tech/Chemistry	Mohammed Hossain	1.00
Sr Athletic Trainer Equip Manager	Richard Becker	1.00
Sr. Instl Lab Tech/Cosmetology	Vacant	1.00
Stage & Production Supervisor	Alejandro Acosta	1.00
Grand Total		213.93

Table 26 – Other Funds (Laney College)

Other Funds (Laney College) 2024-25 Adopted Budget					
Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 03	Beginning Fund Balance	(5,160)	(5,160)	(5,160)	(5,169)
Community Service (Fee Based)	Revenues:	-	-	-	-
	Expenditures:	-	-	9	-
	Ending Fund Balance	(5,160)	(5,160)	(5,169)	(5,169)
Fund 07	Beginning Fund Balance	(1,230)	-	1,270	(39,842)
Bookstore Commission	Revenues:	2,500	318	2,500	44,028
	Expenditures:	-	318	43,611	4,186
	Ending Fund Balance	1,270	-	(39,842)	0
Fund 08	Beginning Fund Balance	-	-	-	-
Parcel Tax	Revenues:	2,840,430	2,765,925	3,188,296	2,864,800
	Expenditures:	2,840,430	2,765,925	3,188,296	2,864,800
	Ending Fund Balance	0	-	-	-
Fund 10	Beginning Fund Balance	1,873,272	-	1,276,049	1,386,080
Facilities Rental	Revenues:	728,484	815,804	1,394,032	851,810
	Expenditures:	1,325,707	1,038,590	1,284,001	851,810
	Ending Fund Balance	1,276,049	(222,786)	1,386,080	1,386,080
Fund 11	Beginning Fund Balance	1,556,455	1,556,455	7,783,995	(0)
	Revenues:	22,165,080	24,107,192	13,246,850	28,593,279
	Expenditures:	23,721,535	24,107,192	21,030,845	28,593,279
	Ending Fund Balance	(0)	1,556,455	(0)	(0)

Other Funds (Laney College) 2024-25 Adopted Budget

Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 30	Beginning Fund Balance	351,458	-	314,845	289,038
Contract	Revenues:	165,715	18,348	230,412	369,106
Education	Expenditures:	202,328	18,348	256,219	369,106
	Ending Fund Balance	314,845	-	289,038	289,038
Fund 72	Beginning Fund Balance	55,818	57,796	57,797	68,639
Student	Revenues:	12,657	10,000	19,159	10,000
Representation	Expenditures:	10,678	10,000	8,317	10,000
Fee	Ending Fund Balance	57,797	57,796	68,639	68,639
Fund 75	Beginning Fund Balance	103,393	140,072	153,347	193,093
Project Trust	Revenues:	56,449	10,000	39,746	10,000
	Expenditures:	6,495	10,000	-	10,000
	Ending Fund Balance	153,347	140,072	193,093	193,093
Fund 82	Beginning Fund Balance	491,072	479,965	479,967	521,311
Student Center	Revenues:	25,312	12,000	46,032	12,000
Fee	Expenditures:	36,417	12,000	4,688	12,000
	Ending Fund Balance	479,967	479,965	521,311	521,311
Fund 89	Beginning Fund Balance	(88,126)	-	-	-
Student	Revenues:	10,261,854	13,482,293	11,408,803	13,813,031
Financial Aid	Expenditures:	10,191,204	13,482,293	13,365,648	13,813,031
	Ending Fund Balance	(17,476)	-	(1,956,846)	-

Table 27 – Fund 08 FTE (Measure E – Parcel Tax)

Measure E - Parcel Tax FTE (Fund 08)		
LANEY COLLEGE		
Position/Title	Name	FTE
Counselor	Cynthia Taing	1.00
Program Specialist/Guided Path	Miaohong Guan	1.00
Project Manager	Jennifer Gerry	1.00
Grand Total		3.00

Table 28 – Fund 10 FTE (10 Facility Rental)

Facility Rental Fund FTE (Fund 10)		
LANEY COLLEGE		
Position/Title	Name	FTE
Lead Custodian (B)	Margaret Gonzalez	0.31
Staff Asst/Student Services	Leidy Nguyen	0.75
Athletic Trainer-Equipment Mgr	Micah Espina	1.00
Grand Total		2.06

Table 29 – Fund 11 FTE (Laney College)

Restricted General Fund FTE (Fund 11) 2024-25 Adopted Budget		
LANEY COLLEGE		
Position/Title	Name	FTE
Acad Support Services Specialist	Naa Harper	1.00
Admissions & Records Clerk	Elizabeth Hernandez	1.00
	Patricia Otero	1.00
Admissions & Records Technician	Maria Pinilla Meneses	1.00
Alternate Media Technology Specialist	Alexandra Cipher	1.00
Assessment Specialist/Stu Access	Chelsey Young	1.00
Clerical Assistant II	Verlisa Watson	1.00
Coordinator - CalWORKs	Cynthia Alvarado	1.00
Coordinator//CARE	Lynne Williams	1.00
Coordinator/Enrollment Services	Charles Bradford	1.00
Coordinator/EOPS	Mai Ly	1.00
Coordinator/Grants & Spec Pgms	Katrina Santos	1.00
Counselor	Cynthia Taing	0.10
	Douglass Cobb	0.10
	Jackie Smith	1.00
	Kathy Ma	0.10
	Lilian Chow	0.10
	Martha Mcmurdo	0.10
	Minh An Nguyen	0.10
	Terrance Greene	0.10
	Irina Rivkin	1.00
	Liliana Moncada	1.00
	Sarah Backes-Diaz	0.10
	Janelle Tillotson	1.00

**Restricted General Fund FTE (Fund 11)
2024-25 Adopted Budget**

LANEY COLLEGE

Position/Title	Name	FTE
	Vacant	1.00
	Jason Winton	1.00
	Kimberly Blackwell	1.00
Dean, Student Success & Equity	Gary Albury	1.00
Director of AANAPISI	David Lee	1.00
Director, Gateway To College	Judit Trinidad Lopez	1.00
DSPS Adapted Comp Learning Tech	Kim Cael	0.88
DSPS Coordinator	Nathan Failing	1.00
EOPS Counselor	DeEboni Herron Noureddine	0.30
	Laura Contreras	1.00
	Nina Truong	1.00
EOPS/CALWORKs/CARE Counselor	Maricela Zambrano	1.00
Ethnic Studies Instructor	Roger Chung	0.40
Financial Aid Specialist	Peter Nguyen	1.00
	Qingxiu Chen	0.50
	Winita Tumzgi	1.00
Financial Aids & Placement Asst	Gwendolyn Stallings	1.00
	Mohamed Sovula	1.00
Instructional Assistant	Haley Hoech	1.00
	Vacant	1.00
	Lewis Thrower	0.60
Instructor	Christophe Weidenbach	0.13
	Miriam Zamora-Kantor	0.80
	Suzan Tiemroth-Zavala	0.07
Lab Tech - Digital Fabrication	Holly Morris	1.00
Mental Health Specialist	Susan Yee	0.66

**Restricted General Fund FTE (Fund 11)
2024-25 Adopted Budget**

LANEY COLLEGE

Position/Title	Name	FTE
Network Support Svcs Specialist	William Jones	1.00
	Gerald Casey	1.00
Program Specialist	Shanice Millican	1.00
	Laura Ramos	1.00
	Jay Gomez	1.00
	Nycola Howell	1.00
	Vacant	1.00
	Minerva Perez	1.00
	Vacant	1.00
Project Manager	Vacant	1.00
	Feke Lauti	1.00
	Raya Zion	1.00
Research Data Specialist	Vacant	1.00
Science Lab Tech/Biological Sciences	Vacant	1.00
Sr Clerical Assistant	Vacant	1.00
Sr Research & Planning Analyst	Clifton Coleman	1.00
Staff Assistant	Alma Gomez	0.27
	Dingyao Huang	1.00
	Bolortuya Baasanjav	1.00
	Huizhen Su	0.50
	Alex Cervantes	1.00
	Benea Tyson	1.00
	Evelyn Moreno	1.00
Student Personnel Services Specialist	Leidy Nguyen	0.25
	Senait Tiku	1.00
	Vacant	1.00

**Restricted General Fund FTE (Fund 11)
2024-25 Adopted Budget**

LANEY COLLEGE

Position/Title	Name	FTE
Student Services Specialist	Danielle Burroughs	1.00
	Elisa Leon	1.00
	Vincent Garrett	0.50
Web Content Developer	Chanda Brewer	1.00
Grand Total		65.66



Table 30 – Fund 01 (Merritt College)

Unrestricted General Fund Summary (Fund 01) 2024-25 Adopted Budget						
Merritt College (Location 6)						
Description	Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	Estimated Actual FY 2023-24	Adopted Budget FY 2024-25	% Change
Expenses						
Full Time Academic	4,567,592	4,805,391	4,882,976	5,511,900	6,630,778	20.30%
Academic Administrator	1,049,963	1,268,204	1,345,922	1,395,363	1,414,254	1.35%
Other Faculty	490,009	1,117,188	1,231,599	1,312,184	1,428,630	8.87%
Part Time Academic	4,188,288	3,634,953	4,064,745	4,915,229	3,845,574	-21.76%
Classified Administrator	341,875	341,207	545,222	530,979	565,206	6.45%
Classified Salary	2,846,275	3,417,967	3,712,420	3,890,517	4,316,907	10.96%
Fringe Benefits	5,785,408	6,832,483	7,295,872	7,818,567	8,910,497	13.97%
Books, Supplies, Services	1,219,018	1,310,828	1,033,087	2,112,862	2,292,717	8.51%
Equipment Cap Outlay	70,484	101,380	174	41,354	191,609	363.33%
Total Expense	20,558,912	22,829,601	24,112,017	27,528,956	29,596,172	7.51%

Table 31 – Fund 01 FTE (Merritt College)

Unrestricted General Fund FTE (Fund 01)		
MERRITT COLLEGE		
Position/Title	Name	FTE
Instructor	Elaine Wallace	1.00
	Mildred Oliver	1.00
	Jason Seals	1.00
	Sheila Metcalf	1.00
	Thomas Renbarger	1.00
	Joe Zermeno	1.00
	Vacant	1.00
	Michelle St Germaine	1.00
	Courtney Brown	1.00
	Andrea Henderson	1.00
	Alejandro Garcia	1.00
	Andrew Nichols	1.00
	Anthony Powell	1.00
	Arja McCray	1.00
	Brock Drazen	1.00
	Christophe Grampp	1.00
	Dawn Sykes	1.00
	Diana Barrios	1.00
	Feather Ives	0.60
	Fereshteh Mofidi	1.00
	Vacant	2.00
	Gisele Giorgi	1.00
	Heather Casale	1.00
	Hilary Altman	1.00
	Ingrida Marciulionis	1.00
	Iona Henderson	1.00

Unrestricted General Fund FTE (Fund 01)
MERRITT COLLEGE

Position/Title	Name	FTE
	Isela GonzalezSantana	0.25
	Jacqueline Custard	1.00
	Jason Holloway	1.00
	Jayi Thompson	1.00
	Jerry Hollister	1.00
	John Rodriguez	1.00
	Jon Drinnon	1.00
	Judy Phuong	1.00
	Laura Forlin	1.00
	Linnea Willis	1.00
	Lissette Dominguez	1.00
	Lynn Bratchett	1.00
	Maria Suarez Rodriguez	1.00
	Monica Ambalal	1.00
	Monte Hanrahan	1.00
	Nancy Rauch	0.60
	Olufunmilayo O Idowu	1.00
	Steven Scott	1.00
	Sun Young Ban	1.00
	Taslina Rehman	1.00
	Teresa Williams	1.00
	Todd Johnson	1.00
	Waseem Khaja	0.47
	Danae Martinez	1.00
	Heather Cuellar	1.00
	Vacant	1.00

Unrestricted General Fund FTE (Fund 01)
MERRITT COLLEGE

Position/Title	Name	FTE
	Benjamin Nelson	1.00
	Rebecca Uhlman	1.00
	Janine Nkosi	1.00
College President	David Johnson	1.00
Dean Allied Health Pub Safety	Angela Khoo	0.65
Dean of Counseling & Equity	Vacant	0.70
Dean of Enrollment Services	Reeshemah Thornton	1.00
Dean of Lib Art & Soc Science	Chriss Foster	1.00
Dean of Math, Sci and Tech	Vacant	0.65
Vice President Of Instruction	Lisa Cook	1.00
Vice President Of Student Services	Lilia Chavez	1.00
Counselor	Vacant	1.00
	Lesley Scurry	1.00
	Rosa Perez Flores	1.00
	Steven Pantell	1.00
	Sara Alturk	1.00
	Edwin Towle	1.00
Librarian	Adoria Williams	1.00
Instructor/Mathematics	Daniel Lawson	1.00
Health Services Coordinator	Stefani Devito	1.00
College Dir of Financial Aid	Loan Nguyen	1.00
Dir of Studt Activit Campus Life	Doris Brinkley-Hankins	1.00
Vice President of Admin Services	Marie Amboy	1.00

Unrestricted General Fund FTE (Fund 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Admissions & Records Clerk	Maryhelen Kaufman	1.00
Admissions & Records Specialis	Marisol Roque Chaves	0.80
	Susana DeLaTorre	1.00
Athletic Trainer-Equipment Mgr	Liana Gerardo	1.00
Bursar	Maria Perez	1.00
Coordinator	Charlotte Victorian	1.00
Coordinator	Nancy Moreno	1.00
Coordinator	Vacant	1.00
Coordinator	Lashaune Fitch	1.00
Custodian	Carolyn Thomas	1.00
	Vacant	1.00
	Kashaka Garrett	1.00
	Levern Johnson	1.00
	Michael Mears	1.00
	Pheng Kim	1.00
	Vincent Ealy	1.00
Department Network Coordinator	Simon Chan	1.00
Executive Assistant	Berenise Herrera	1.00
	Vacant	1.00
	Jamila Saleh	1.00
	Vacant	1.00
Facilities Project Coordinator	Tara Marrero	0.29
Financial Aid Officer	Phasasha Pharr	1.00
Financial Aid Specialist	Alyson Hunter	0.85
	Pauline Pang-Sagara	0.84
	Stephanie Le	1.00

Unrestricted General Fund FTE (Fund 01)
MERRITT COLLEGE

Position/Title	Name	FTE
Head Custodian	David Pounds	1.00
Network Suppt Svcs Specialist	Dale Nabeta	1.00
Principal Accounting Technician	Vacant	1.00
Principal Financial Analyst	Vu Nguyen	1.00
Principal Library Tech	Susan Anderson	1.00
Program Specialist/ADN	Amecia Young	0.20
Sr Clerical Assistant	Sylver Daniel	1.00
Sr College Info System Analyst	Patricia Rom	1.00
Sr Duplicating Services Technian	Stephanie Bunn	1.00
Sr Library Technician	Christana Forlastro	1.00
	Esperiza Ndombi	1.00
Sr Storesworker	Vacant	1.00
Sr. Academic Support Serv Spec	Mary Garner-Fong	1.00
Staff Assistant	Danielle Black	1.00
	Denise Woodward	1.00
	Vacant	1.00
	Waaduda Karim	1.00
	Salvador Perez	0.29
	Jordan Alford-Helems	1.00
	Maria Valencia	1.00
	Alejandra Cerda	1.00
	Vacant	1.00
	Ron Perez	1.00
Web Content Developer	Vacant	1.00
Coordinator/Biology & Science	Kinga Sidzinska	1.00
Coordinator/Landscape-Horticul	Maura Sealund	1.00

Unrestricted General Fund FTE (Fund 01)

MERRITT COLLEGE

Position/Title	Name	FTE
Instr Asst/Comput Assist Instr	Walter Johnson	1.00
Instruct Asst./Child Developme	Bonnie Rippberger	0.50
Instructional Asst/Art	Saadi Shapiro	0.50
Scien Lab Tech/Landscape Horti	Niambi Hill	0.50
Science Lab Tech/Biological Sciences	Vicenta Cespedes	1.00
Science Lab Tech/Chemistry	Vacant	1.00
Grand Total		126.69

Table 32 – Other Funds (Merritt College)

Other Funds (Merritt College)					
2024-25 Adopted Budget					
Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 03	Beginning Fund Balance	21,232	21,232	26,578	36,782
Community Service (Fee Based)	Revenues:	35,431	35,431	32,924	18,872
	Expenditures:	30,085	30,085	22,720	18,872
	Ending Fund Balance	26,578	26,578	36,782	36,782
Fund 07	Beginning Fund Balance	11,737	-	11,589	5,207
Bookstore Commission	Revenues:	2,500	3,650	2,500	13,176
	Expenditures:	2,647	3,650	8,882	13,176
	Ending Fund Balance	11,589	-	5,207	5,207
Fund 08	Beginning Fund Balance	-	-	-	-
Parcel Tax	Revenues:	1,959,080	1,924,259	1,660,670	1,651,946
	Expenditures:	1,959,080	1,924,259	1,660,670	1,651,946
	Ending Fund Balance	0	-	-	-
Fund 10	Beginning Fund Balance	1,000,055	-	586,411	(3,422)
Facilities Rental	Revenues:	509,742	1,023,225	473,107	313,796
	Expenditures:	923,386	1,302,321	1,062,940	310,374
	Ending Fund Balance	586,411	(279,096)	(3,422)	(0)
Fund 11	Beginning Fund Balance	2,045,061	2,045,061	5,770,980	0
	Revenues:	10,348,425	18,782,865	5,455,184	20,957,402
	Expenditures:	12,393,486	18,782,865	11,226,164	20,957,402
	Ending Fund Balance	0	2,045,061	0	0

Other Funds (Merritt College) 2024-25 Adopted Budget

Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 30	Beginning Fund Balance	92,390	-	61,134	77,089
Contract	Revenues:	18,831	28,872	53,169	38,944
Education	Expenditures:	50,087	28,872	37,214	38,944
	Ending Fund Balance	61,134	-	77,089	77,089
Fund 72	Beginning Fund Balance	41,067	37,473	37,473	50,056
Student	Revenues:	8,146	10,000	14,019	10,000
Representation	Expenditures:	11,740	10,000	1,436	10,000
Fee	Ending Fund Balance	37,473	37,473	50,056	50,056
Fund 75	Beginning Fund Balance	75,274	79,242	79,242	80,785
Project Trust	Revenues:	3,968	5,000	3,200	10,000
	Expenditures:	-	5,000	1,657	10,000
	Ending Fund Balance	79,242	79,242	80,785	80,785
Fund 83	Beginning Fund Balance	146,635	157,476	157,476	188,107
Student Center	Revenues:	16,290	8,000	33,694	8,000
Fee	Expenditures:	5,449	8,000	3,063	8,000
	Ending Fund Balance	157,476	157,476	188,107	188,107
Fund 89	Beginning Fund Balance	(731,459)	-	-	-
Student	Revenues:	4,422,553	7,620,435	5,377,166	7,072,062
Financial Aid	Expenditures:	4,423,236	7,620,435	6,165,559	7,072,062
	Ending Fund Balance	(732,142)	-	(788,393)	-

Table 33 – Funds 08 FTE (Measure E – Parcel Tax)

Measure E - Parcel Tax FTE (Fund 08)		
MERRITT COLLEGE		
Position/Title	Name	FTE
Library Technician II	Vacant	0.60
Grand Total		0.60



Table 34 – Fund 11 FTE (Merritt College)

Restricted General Fund FTE (Fund 11) 2024-25 Adopted Budget		
MERRITT COLLEGE		
Position/Title	Name	FTE
Admissions & Records Clerk	Vacant	1.00
Admissions & Records Specialis	Marisol Roque Chaves	0.20
Admissions & Records Technician	Sandi Rivera-Cordova	1.00
Alternate Media Technology Specialist	Lee Peevy	1.00
Assessment Specialist/Student Access	Reagan Pruitt	1.00
Coordinator	Susana Abdurahman	1.00
	Carmen Johnson	1.00
	Judith Adams	1.00
	Vacant	0.50
	Vacant	0.50
	Vacant	0.50
Counselor	Derrick Ross	1.00
	Jose Salceda	1.00
Dean Allied Health Pub Safety	Angela Khoo	0.35
Dean of Counseling & Equity	Vacant	0.30
Dean of Math, Sci and Tech	Vacant	0.35
Dir of College Research & Plan	Nathan Pellegrin	1.00
Director - I	Jorge Murillo	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
	Antonia Andrew	1.00
	Pauline Pang-Sagara	0.16

**Restricted General Fund FTE (Fund 11)
2024-25 Adopted Budget**

MERRITT COLLEGE

Position/Title	Name	FTE
	Sahra Omar	1.00
	Silvia Hernandez	1.00
Instructor	Feather Ives	0.40
	Isela GonzalezSantana	0.75
Librarian	Nghiem Thai	0.50
Merritt Instructor/LTS	Vacant	1.00
Program Specialist	Amecia Young	0.80
	Rachel Ellis	1.00
Project Manager	Margie Rubio	1.00
	Tauheeda Anderson	1.00
	Victor Littles	1.00
SAS Counselor	Veronica Castro	1.00
Sr Clerical Assistant	Soledad Leung	1.00
Staff Assistant/	Vacant	1.00
	Vacant	1.00
	Kathleen Olbekson	0.30
	Kathleen Olbekson	0.70
	Michelle Mai	1.00
	Vacant	1.00
Student Personnel Services Specialist	Maria Spencer	1.00
Grand Total		34.96



BERKELEY CITY COLLEGE

Table 35 – Fund 01 (Berkeley City College)

Unrestricted General Fund Summary (Fund 01) 2024-25 Adopted Budget						
Berkeley City College (Location 8)						
Description	Actual FY 2020-21	Actual FY 2021-22	Actual FY 2022-23	Estimated Actual FY 2023-24	Adopted Budget FY 2024-25	% Change
Expenses						
Full Time Academic	4,555,122	4,966,110	4,540,970	5,887,428	6,301,905	7.04%
Academic Administrator	1,004,883	1,085,815	1,240,162	1,407,704	1,423,975	1.16%
Other Faculty	440,824	1,335,064	1,302,888	1,338,271	1,176,201	-12.11%
Part Time Academic	4,054,110	8,931,959	4,043,127	4,489,473	4,225,209	-5.89%
Classified Administrator	259,971	379,127	312,646	380,118	375,253	-1.28%
Classified Salary	2,889,860	2,884,855	2,984,604	3,252,517	3,502,391	7.68%
Fringe Benefits	5,813,667	6,632,342	6,389,662	7,577,403	7,714,417	1.81%
Books, Supplies, Services	907,451	1,006,573	1,465,671	1,373,071	2,116,604	54.15%
Equipment Cap Outlay	49,729	37,320	19,672	33,363	27,248	-18.33%
Other Outgo	-	2,000	-	-	-	0.00%
Total Expense	19,975,617	27,261,165	22,299,403	25,739,347	26,863,203	4.37%

Table 36 – Fund 01 FTE (Berkeley City College)

Unrestricted General Fund FTE (Fund 01)		
BERKELEY CITY COLLEGE		
Position/Title	Name	FTE
Instructor	Carolyn Martin	1.00
	Jennifer Braman	1.00
	Lisa Cralle	1.00
	Jenny Gough	1.00
	Erika Yeh	1.00
	Ken-Randy Yang	1.00
	Christopher Bernard	0.67
	Cora Leighton	1.00
	Maha Jacobs	1.00
	Joya Chavarin	1.00
	Adan Olmedo	1.00
	Wayne Wolbert	0.90
	Barbara DesRochers	1.00
	Dmitriy Zhiv	1.00
	Dylan Eret	1.00
	Fabian Banga	1.00
	Gabriel Winer	1.00
	Ivanetta Ikeda	1.00
	Jennifer Lowood	1.00
	Kelly Pernell	1.00
Laura Ruberto	1.00	
Laurie Brion	1.00	
Leonard Chung	1.00	
Nima Najafi Kianfar	1.00	



Unrestricted General Fund FTE (Fund 01)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
	Paramsothy Thananjeyan	1.00
	Peter DuBois	1.00
	Pieter DeHaan	1.00
	Rachel Simpson	0.60
	Rick Wing	1.00
	Scott Hoshida	1.00
	Sonya Wozniak	1.00
	Thomas Kies	1.00
	Timothy Rose	1.00
	Tom Moniz	1.00
	Vladeta Djukich	0.72
	Matthew Freeman	1.00
	Claudia Abadia	1.00
	Mark Rinker	1.00
	Michael Orkin	1.00
	Shawn McDougal	1.00
	Justin Hoffman	1.00
	Kelly Whalen	1.00
	Mary Clarke-Miller	1.00
	Aaron Mobley	1.00
	Samuel Gillette	1.00
	Ari Krupnick	1.00
	Francisco Monsalve Santa	1.00
	Charlotte Lee	1.00
	Melina Bersamin	1.00
	Zachary Darwish	1.00

Unrestricted General Fund FTE (Fund 01)
BERKELEY CITY COLLEGE

Position/Title	Name	FTE
	Linda McAllister	1.00
	Mark Swiencicki	1.00
Assoc Dean of Educational Success	Khoa John Nguyen	1.00
College President	Cynthia Richardson	1.00
Dean Math, Sci, CE & App Tech	Christopher Lewis	1.00
Dean of Enrollment Services	Amy Lee	1.00
Dean of Liberal Arts Social Sciences	Lilia Celhay	1.00
Vice President Of Instruction	Vacant	1.00
Vice President Of Student Services	Stacey Shears	1.00
Articulation Officer	Joseph Bielanski	1.00
Counselor	Fatima Shah	1.00
	Gabriel Martinez Beildeck	1.00
	Vacant	1.00
	Janine Greer	1.00
Librarian	Heather Dodge	1.00
	Jenny Yap	1.00
	Joshua Boatright	1.00
	Nghiem Thai	0.50
College Dir of Financial Aid	Ernesto Nery	1.00
Vice President of Admin Services	Vacant	1.00
Admissions & Records Technician	Elinor Chin	1.00
	Tam Vo	1.00
Bursar	Vacant	1.00
Contract Ed & Comm Service Prg	Francine Lewis	0.54
Coordinator	Andrea Williams	0.73
	John Saenz	1.00
	Jeejun Bertuso	1.00

Unrestricted General Fund FTE (Fund 01)
BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Curriculum & Assess Specialist	Nancy Cayton	1.00
Custodian	Candace Jackson	1.00
	Giao Nguyen	1.00
	Milagro Anthony	1.00
	Yangxi Lin	1.00
Executive Assistant	Vacant	1.00
	Jasmine Sumandal	1.00
	Yeakyung (Angel) Kim	0.85
Financial Aid Officer	Vacant	1.00
Financial Aid Specialist	Vacant	1.00
	Jaimie Redmon	1.00
Head Custodian	Bobby Birks	1.00
Lead Custodian (B)	Kwi Sanchez	1.00
Multimedia Services Specialist	Joseph Bay	1.00
Network Suppot Svcs Specialist	Willis Liu	1.00
Principal Library Tech	Patrick Wallace	1.00
Public Information Officer	Thomas Rizza	1.00
Senior A & R Specialist	Hue Huynh	1.00
Sr College Info Sys Analyst	Vincent Koo	1.00
Sr Duplicating & Supp Svcs Tech	Karen Shields	1.00
SR Ntwrk Spprt Svc Specialist	Phi Le	1.00
	Phu Le	1.00
Sr Storesworker	Michael Alvillar	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

Unrestricted General Fund FTE (Fund 01)

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Staff Assistant/Instruction	Sylvia Espinosa	1.00
Staff Asst,Vice President's Office	Donna Dorsey	1.00
Staff Asst/Business Svcs	Nailah Keeles	1.00
Web Content Developer	Tanakki Leonian	0.50
Staff Asst/ASL & English	Vanessa Phillip	1.00
Grand Total		105.01



Table 37 – Other Funds (Berkeley City College)

Other Funds (Berkeley City College) 2024-25 Adopted Budget					
Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 03	Beginning Fund Balance	(7,257)	(7,257)	(6,582)	993
Community Service (Fee Based)	Revenues:	675	675	13,775	496
	Expenditures:	-	-	6,200	496
	Ending Fund Balance	(6,582)	(6,582)	993	993
Fund 07	Beginning Fund Balance	4,204	-	24,187	24,050
Bookstore Commission	Revenues:	19,983	6,008	2,500	2,500
	Expenditures:	-	6,008	2,637	2,500
	Ending Fund Balance	24,187	-	24,050	24,050
Fund 08	Beginning Fund Balance	-	-	-	-
Parcel Tax	Revenues:	1,679,158	1,699,867	1,651,946	1,785,600
	Expenditures:	1,679,158	1,699,867	1,651,946	1,785,600
	Ending Fund Balance	0	-	-	-
Fund 10	Beginning Fund Balance	66,479	-	193,679	228,968
Facilities Rental	Revenues:	321,791	12,250,965	44,762	130,158
	Expenditures:	194,590	12,752,847	9,473	130,058
	Ending Fund Balance	193,679	(501,882)	228,968	229,068
Fund 11	Beginning Fund Balance	35,873	35,873	3,711,098	(0)
	Revenues:	13,158,450	16,906,349	9,185,364	16,780,014
	Expenditures:	13,194,322	16,906,349	12,896,462	16,780,014
	Ending Fund Balance	0	35,873	(0)	(0)

Other Funds (Berkeley City College) 2024-25 Adopted Budget

Funds		2022-23 Audited Actuals	2023-24 Adopted Budget	2023-24 Unaudited Actuals	2024-25 Adopted Budget
Fund 30	Beginning Fund Balance	132,146	-	140,832	191,039
Contract	Revenues:	41,700	45,913	125,025	77,118
Education	Expenditures:	33,014	45,913	74,818	77,118
	Ending Fund Balance	140,832	-	191,039	191,039
Fund 72	Beginning Fund Balance	38,128	34,097	34,095	32,876
Student	Revenues:	7,509	60,000	11,981	10,000
Representation	Expenditures:	11,542	60,000	13,200	10,000
Fee	Ending Fund Balance	34,095	34,097	32,876	32,876
Fund 75	Beginning Fund Balance	136,661	131,501	131,639	128,067
Project Trust	Revenues:	3,530	5,000	2,296	10,000
	Expenditures:	8,552	5,000	5,868	10,000
	Ending Fund Balance	131,639	131,501	128,067	128,067
Fund 84	Beginning Fund Balance	262,438	276,519	276,514	290,000
Student Center	Revenues:	15,060	10,000	28,812	10,000
Fee	Expenditures:	984	10,000	15,326	10,000
	Ending Fund Balance	276,514	276,519	290,000	290,000
Fund 89	Beginning Fund Balance	(36,267)	-	-	-
Student	Revenues:	5,953,560	7,953,925	6,987,389	7,751,995
Financial Aid	Expenditures:	5,705,961	7,953,925	7,745,511	7,751,995
	Ending Fund Balance	211,332	-	(758,122)	-

Table 38 – Funds 08 FTE (Measure E – Parcel Tax)

Measure E - Parcel Tax FTE (Fund 08)		
BERKELEY CITY COLLEGE		
Position/Title	Name	FTE
Executive Assistant	Yeakyung (Angel) Kim	0.15
Instructor	Jennifer Lowood	0.40
Science Lab Tech/Biological Sc	Alaa Zubi	1.00
Coordinator/Biology & Science	Emily Segal	1.00
Science Lab Tech/Chemistry	Azul Lewis	1.00
Library Technician II	Allison Greene	0.65
Coord/Learning Resource Center	Camille Verbera	1.00
Grand Total		5.20

Table 39 – Fund 10 FTE (10 Facility Rental)

Facility Rental Fund FTE (Fund 10)		
BERKELEY CITY COLLEGE		
Position/Title	Name	FTE
Staff Asst/Communication Svcs	Salvador Perez	0.71
Facilities Project Coord	Tara Marrero	0.71
Grand Total		1.42

Table 40 – Fund 11 FTE (Berkeley City College)

Restricted General Fund FTE (Fund 11) 2024-25 Adopted Budget		
BERKELEY CITY COLLEGE		
Position/Title	Name	FTE
Admissions & Records Specialist	Brendan Garcia	1.00
Alternate Media Technology Specialist	Roberto Gonzalez	1.00
Assessment Specialist	Dolores Harshaw	1.00
Clerical Assistant II	Tammie Perry	0.75
	Vacant	1.00
	Vacant	1.00
Coord/Career & Transfer Center Coordinator	Andrea Williams	0.27
	Zaira Sanchez	1.00
	Gail Pendleton	1.00
	Izabela Villanueva	1.00
	Ramona Butler	1.00
	Luisa Martinez	1.00
Counselor	Catherine Nichols	1.00
	Christina Taing-Rivera	1.00
	Denise Jones	1.00
	Shannon Penn	1.00
	Skyler Barton	1.00
	Susan Truong	1.00
	Alejandra Oseguera	1.00
	Adriana Regalado	1.00
Dean Counseling Student Equity	Vacant	1.00
Director of HSI Program	Lissette Flores	1.00
Director of MESA Program	Armando Franco	1.00
DSPS Counselor/Coordinator	Elissa Jaw	1.00

**Restricted General Fund FTE (Fund 11)
2024-25 Adopted Budget**

BERKELEY CITY COLLEGE

Position/Title	Name	FTE
Education Instructor	Joya Chavarin	1.00
Ethnic Studies Instructor	Wayne Wolbert	0.10
Financial Aid Specialist	Kent Nguyen	1.00
	Vacant	1.00
HSI Program Spcl/Outreach	Vacant	1.00
	Vacant	1.00
Inst Asst/DSPS (AltMedia)	Vacant	1.00
Instructional Asst/English	Anthony Abuan	0.50
Learning Disabilities Specialist	Maricela Becerra	1.00
Librarian	Nghiem Thai	0.50
Long-Term Substitute/Counselor	Gail Ann Rulloda	1.00
Project Manager	Natalia Fedorova	1.00
	Karen Croley	1.00
	Midhun Joseph	1.00
Sr Research & Planning Analyst	Phoumy Sayavong	1.00
Staff Asst	Danielle Spencer	1.00
	Catherine Massey	1.00
	Dana Cabello	1.00
	Vacant	0.50
Student Pers Svcs Spec/Outreach	Vacant	1.00
Student Services Specialist	Vacant	1.00
Grand Total		41.62

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.

Tentative 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.



Merritt College Child Development Center



COA- Transportation Project



Laney College Learning Resource Center



Berkeley City College Milvia St. Project