

2025-2026

PROPOSED BUDGET



NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

CYPRESS COLLEGE | FULLERTON COLLEGE
NORTH ORANGE CONTINUING EDUCATION

**North Orange County CCD
Proposed Budget
Fund Summary by Fund Type
2025-2026**

Fund Type Name (CCFS-311 Fund Type Number)	Governmental Funds Group							Proprietary Funds	Fiduciary Funds Group				Total
	General Fund	Debt Services	Bookstore	Cafeteria	Child Develop.	Capital Outlay	Bond	Self-Ins.	Assoc. Students	Student Rep. Fee	Student Fin. Aid	Other Trust	
	(10)	(21)	(31)	(32)	(33)	(41)	(43)	(61)	(71)	(72)	(37)	(79)	
Beginning Balance	\$ 127,222,832	\$ 33,214,984	\$ 5,627,141	\$ 3,497,876	\$ 103,076	\$ 79,176,161	\$ 136,073,645	\$ 21,744,369	\$ 626,712	\$ 221,669	\$ 50,000	\$ 163,021,671	\$ 570,580,136
Revenues:													
Federal Revenue	7,600,374	-	-	-	555,674	-	-	-	-	-	57,359,659	-	65,515,707
State Revenue	229,804,825	-	-	-	526,807	39,758,646	-	-	-	-	24,694,660	-	294,784,938
Local Revenue	137,774,533	36,379,701	-	610,000	406,000	1,800,588	3,500,000	7,917,859	326,500	78,000	-	497,482	189,290,663
Total Revenues	375,179,732	36,379,701	-	610,000	1,488,481	41,559,234	3,500,000	7,917,859	326,500	78,000	82,054,319	497,482	549,591,308
Expenditures:													
Academic Management Salaries	14,012,699	-	-	-	-	-	-	-	-	-	-	-	14,012,699
Full-Time Faculty Salaries	79,354,190	-	-	-	-	-	-	-	-	-	-	-	79,354,190
Part-Time Faculty Salaries	41,464,346	-	-	-	-	-	-	-	-	-	-	-	41,464,346
Total Academic Salaries	134,831,235	-	-	-	-	-	-	-	-	-	-	-	134,831,235
Classified Management Salaries	15,302,468	-	-	-	157,015	829,340	-	175,454	-	-	-	134,529	16,598,806
Classified Staff Salaries	68,153,836	-	-	-	435,285	179,992	-	87,218	-	-	-	97,461	68,953,792
Confidential Staff Salaries	1,802,318	-	-	-	-	-	-	29,034	-	-	-	-	1,831,352
Hourly Staff Salaries	13,275,937	-	-	-	92,000	-	-	-	128,370	-	-	39,116	13,535,423
Total Classified Salaries	98,534,559	-	-	-	684,300	1,009,332	-	291,706	128,370	-	-	271,106	100,919,373
Employee Benefits	100,951,634	-	-	-	320,651	509,835	-	5,881,833	10,526	-	-	113,496	107,787,975
Total Salaries and Benefits	334,317,428	-	-	-	1,004,951	1,519,167	-	6,173,539	138,896	-	-	384,602	343,538,583
Supplies and Materials	11,626,180	-	-	-	110,080	9,298	748	500	46,700	-	-	274,258	12,067,764
Other Operating Expenses	65,897,628	-	5,000	60,000	552,534	705,619	1,733,019	4,650,550	133,904	70,000	1,767,724	487,635	76,063,613
Capital Outlay	7,983,151	-	-	50,000	20,218	99,415,334	304,214,075	-	-	-	-	14,165	411,696,943
Total Expenditures	419,824,387	-	5,000	110,000	1,687,783	101,649,418	305,947,842	10,824,589	319,500	70,000	1,767,724	1,160,660	843,366,903
Other Sources/(Uses):													
Interfund and Other Transfers In	17,181,323	-	-	-	350,000	11,462,837	-	-	8,000	-	-	166,533	29,168,693
Gain from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	174,000,000	-	-	-	-	-	174,000,000
Debt Retirement	(8,210)	(17,537,171)	-	-	-	-	-	-	-	-	-	-	(17,545,381)
Debt Interest & Other Service Charges	-	(16,143,655)	-	-	-	-	-	-	-	-	-	-	(16,143,655)
Interfund and Other Transfers Out	(12,525,433)	-	-	(150,000)	-	(10,468,727)	-	-	(15,000)	(8,000)	-	(6,009,415)	(29,176,575)
Student Financial Aid	(3,577,489)	-	-	-	-	-	-	-	-	-	(80,286,595)	-	(83,864,084)
Total Other Sources/(Uses)	1,070,191	(33,680,826)	-	(150,000)	350,000	994,110	174,000,000	-	(7,000)	(8,000)	(80,286,595)	(5,842,882)	56,438,998
Ending Balance/Contingency	\$ 83,648,368	\$ 35,913,859	\$ 5,622,141	\$ 3,847,876	\$ 253,774	\$ 20,080,087	\$ 7,625,803	\$ 18,837,639	\$ 626,712	\$ 221,669	\$ 50,000	\$ 156,515,611	\$ 333,243,539

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North Orange County Community College District

A Message from the Chancellor



The North Orange County Community College District enters 2025–26 from a position of strength and momentum. Our students, faculty, and staff continue to demonstrate resilience and innovation, and our collective efforts have led to record progress in enrollment, student support, and community engagement.

The 2025–26 budget reflects both the progress we have made and the fiscal realities we must address. Our campuses collectively grew enrollment

by more than 8% last year, an achievement that demonstrates the strength of our programs and services. Building on that success, we now turn our attention to prudent management - ensuring that growth is lasting and that resources are aligned with the Student-Centered Funding Formula.

This year, the Council on Budget and Facilities (CBF) will lead an important review of the District's Resource Allocation Model. These discussions will help ensure that our allocation practices remain transparent, equitable, and aligned with both immediate needs and long-term planning. The District is also preparing for the completion of the Job Family Study, expected in December 2025. Its outcomes may carry significant fiscal implications, and we are committed to addressing them in a way that balances sustainability with equity for our employees. At the same time, we will launch a Strategic Enrollment Planning process to better align academic offerings, student supports, and community needs with long-term budget strategies.

The proposed budget projects modest revenue growth supported by one year of stability protection, but rising personnel and benefit costs create a structural operating deficit that is temporarily balanced with one-time funds. This underscores the importance of aligning ongoing revenues with ongoing expenditures to ensure long-term fiscal health.

Despite these challenges, we begin the new fiscal year with optimism. By focusing on responsible stewardship, participatory governance, and strategic planning, we will continue building a sustainable and student-centered future, advancing our vision of NOCCCD as The Destination District.

Sincerely,

A handwritten signature in black ink, reading "Byron D. Clift Breland". The signature is fluid and cursive, with the first name "Byron" being the most prominent.

Byron D. Clift Breland



BOARD OF TRUSTEES



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Vice President



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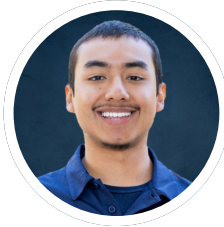
Mark Lopez
Trustee



Evangelina Rosales
Trustee



Zachary Colinco
Student Trustee CC



Samiy Castillo Bolivar
Student Trustee FC



Kristine Nacu
Student Trustee NOCE

DISTRICT ADMINISTRATION



Dr. Byron D. Clift Breland
Chancellor



Fred Williams
**Vice Chancellor,
Administrative Services**



Irma Ramos
**Vice Chancellor,
Human Resources**



Dr. Jennifer Vega La Serna
**Vice Chancellor,
Educational Services &
Institutional Effectiveness**



Kai Stearns
**District Director,
Public & Governmental
Affairs**



Alba Recinos
**Administrative
Support Manager,
Chancellor's Office**



Dr. Scott Thayer
**President,
Cypress
College**



Dr. Cynthia Olivo
**President,
Fullerton
College**



Valentina Purtell
**President,
North
Orange Continuing
Education**

North Orange County Community College District

About the District



Two of the state's premier colleges and one of the state's most extensive continuing education programs combine to provide the quality educational programming of the North Orange County Community College District (NOCCCD). Nearly 56,000 students enroll annually at Cypress College, Fullerton College, and North Orange Continuing Education.

College students are able to shape their futures in programs leading to baccalaureate degrees, associate degrees, vocational certificates, and transfer opportunities. Life-long learning also is possible in continuing education programs that range from high school completion and basic skills mastery through an array of vocational training and self-development courses. The NOCCCD campuses serve an area of over one million diverse people - each pursuing their own, unique ambitions.

The District encompasses approximately 155 square miles. Boundaries extend to the Riverside County line on the east and the Los Angeles County line on the west and north. A portion of Los Angeles County, on the north and west boundary, is included in the District's service area.

The Destination District

Established in 1965, the North Orange County Community College District is a compassionate learning environment where students and employees belong, thrive, and reach their full potential.

The Mission

The North Orange County Community College District cultivates an equitable learning and working environment to empower our students and employees to reach their full potential. We serve our community by providing exemplary academic programs and support services that foster student growth and attainment of educational, professional, and personal goals.

Delegation of Authority, Business & Fiscal Affairs (Board Policy 6100)

The Board of Trustees delegates to the Vice Chancellor, Administrative Services or designee the authority to supervise the general business procedures of the District to assure the proper administration of property and contracts; the budget, audit and accounting of funds; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations, and with the California Community Colleges Budget and Accounting Manual.

No contract shall constitute an enforceable obligation against the District until it has been approved or ratified by the Board of Trustees. (See Board Policy 6340, Bids and Contracts).

The Vice Chancellor, Administrative Services, shall make appropriate periodic reports to the Board of Trustees and shall keep the Board fully advised regarding the financial status of the District.

Budget Preparation (Board Policy 6200)

Each year, the Vice Chancellor, Administrative Services or designee shall present to the Board of Trustees a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board of Trustees for review.
- A schedule is provided to the Board of Trustees by October 15 of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Changes in the assumptions upon which the budget was based shall be reported to the Board of Trustees in a timely manner.
- Budget projections address long term goals and commitments.

FINANCIAL POLICIES

Budget Management (Board Policy 6250)

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

The District's unrestricted general fund reserves shall be no less than two months of total general fund expenditures in compliance with the emergency conditions application requirements.

Revenues accruing to the District in excess of amounts budgeted shall be added to the District's reserve for contingencies. They are available for appropriation only upon a resolution of the Board of Trustees that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications.

Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board of Trustees. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.

Fiscal Management (Board Policy 6300)

The Vice Chancellor, Administrative Services shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5 Section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board of Trustees and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The Vice Chancellor, Administrative Services shall also establish procedures that satisfy the U.S. Education Department General Administrative Regulations (EDGAR) Second Edition for any federal funds received by the District.

FINANCIAL POLICIES

Fiscal Management (Board Policy 6300) cont.

All bank accounts must be approved by either the Vice Chancellor, Administrative Services; the Executive Director, Fiscal Affairs; the Vice President, Administrative Services; the Director, Administrative Services; or the Manager, Campus Accounting, before establishment. Only these accounts duly approved may utilize the District's Federal Tax Identification Number.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Board of Trustees shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the California Community Colleges Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

Investment (Board Policy 6320)

Investment Philosophy:

It is the policy of the North Orange County Community College District ("District") to invest surplus monies not required for immediate necessities in a manner which will provide the maximum security of principal invested with secondary emphasis on achieving the highest yield while meeting the daily cash flow needs of the District and conforming to all applicable State and County statutes governing the investment of public funds. Investments should be consistent with the environmental goals and direction of Board Policy 3580 Sustainability Plan.

- All District funds adhere to this policy, with the exception of the Other Post Employment Benefit Irrevocable Trust, that was established to fund retiree health benefits, and that is governed by a separate Investment Policy Statement which is available on the District website.

FINANCIAL POLICIES

Investment (Board Policy 6320) CONT.

Objectives:

The primary objectives, in priority order, of the District's investment activities shall be:

- Safety of Principal: Safety of principal is the foremost objective of the District. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- Liquidity: Liquidity is the second most important objective of the District. The District's investments will be sufficiently liquid to enable it to meet all operating requirements that might be reasonably anticipated. "Liquidity" refers to the ability to sell at any given moment with a minimal chance of losing some portion of principal or interest.
- Yield: Yield is the third most important objective of the District. The District's investments shall be designed to attain a short-term current market rate of return throughout budgetary and economic cycles.

Delegation of Authority:

The Board of Trustees of the North Orange County Community College District ("the Board") is responsible for establishing the investment policy and ensuring investments are made in compliance with this policy. The Investment Committee is charged with the responsibility of renewing the investment policy and recommending modifications to the Board.

The Board of Trustees delegates investment authority to the Vice Chancellor, Administrative Services for a one-year term. Subject to review, this delegation may be renewed pursuant to this section each year. The Chancellor is ultimately responsible for compliance with this policy. The District may employ the services of a Registered Investment Advisor ("Advisor") for implementing the policy. This policy will be reviewed and approved at least annually by the Board.

Financial Audits (Board Policy 6400)

There shall be an annual outside audit of all funds, books, and accounts of the District in accordance with the regulations of Title 5. The Vice Chancellor, Administrative Services or designee shall assure that an annual outside audit is completed. The Vice Chancellor, Administrative Services shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.

BUDGET CALENDAR

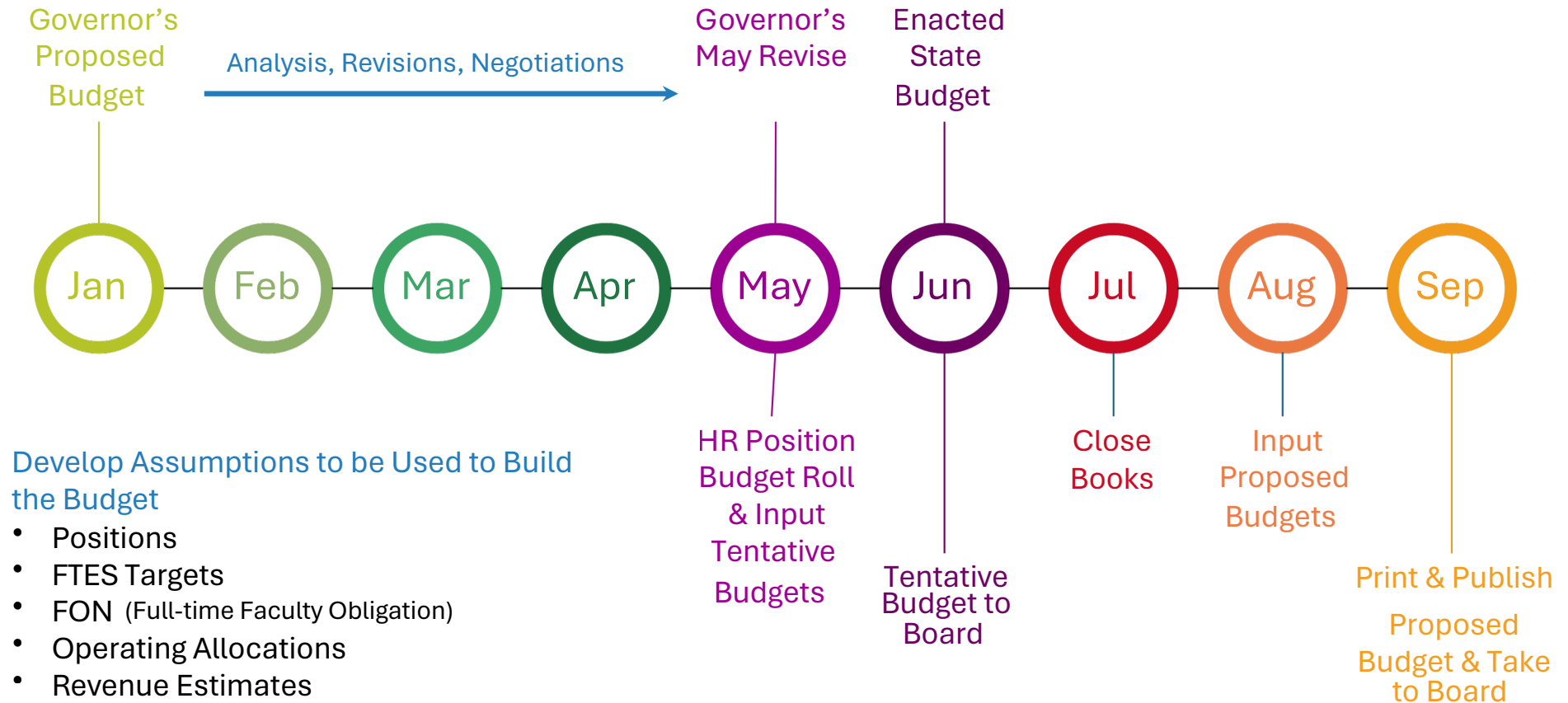
Timeline of the Budget Process Associated with the 2025-26 Budget

2025-26

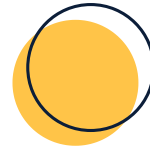
January 15, 2025	P-1 Apportionment Attendance Report Submission Due
January 28, 2025	Board review of Governor's January Budget and discussion on Priorities
February 17, 2025	Budget Centers are requested to start Position Clean up
February 28, 2025*	First Principal Apportionment Report Issued by State Chancellor's Office
March 10, 2025	CBF review of Tentative Budget Assumptions and Board Priorities
March 24, 2025	DCC review of Tentative Budget Assumptions and Board Priorities
April 14, 2025	CBF review of Tentative Budget Assumptions and Board Priorities
April 20, 2025	P-2 Apportionment Attendance Report Submission Due
April 21, 2025	Budget Centers are requested to start Faculty Position Clean up
April 28, 2025	DCC review of Tentative Budget Assumptions and Board Priorities
May 05, 2025	Personnel Change Forms due to Human Resources for Tentative Budget
May 12, 2025	CBF review of Tentative Budget Assumptions and Board Priorities
May 12, 2025	HR to complete processing all submitted Personnel Changes related to Tentative Budget (further changes are to be held until the data is rolled over to the Budget Tables (See May 19 below)
May 19, 2025	<ul style="list-style-type: none"> • HR & District Fiscal Affairs to clean up Position Control budget information related to Tentative Budget • District Fiscal Affairs to roll Position Budget data over to the Budget Tables • Budget Centers to start budget input for NONPOS phase
May 27, 2025	Report provided to Board on Governor's May Budget Revisions
June 04, 2025	Budget Centers to be complete with Budget inputs of NONPOS phase and reconciliation of budgets for Tentative Budget
June 10, 2025	Prepare GASB 54 Agenda item to be taken to the Board (if needed)
June 9, 2025	CBF review of Governor's May Budget Revisions and Proposed Budget Assumptions (if needed)
June 9, 2025	Completion of the Tentative Budget
June 06, 2025	Final changes for Position Control due to HR for Proposed Budget
June 13, 2025	HR to complete Personnel Changes related to Proposed Budget
June 26, 2025*	Second Principal Apportionment Report issued by State Chancellor's Office
June 20, 2025	HR & District Fiscal Affairs to clean up Position Control budget information related to Proposed Budget. (further permanent changes to NYSPBUP are to be held until the Tentative Budget is rolled over to the finance tables (See June 26 below)
June 23, 2025	DCC review of Proposed Budget Assumptions (if needed)
June 24, 2025	Board approval of the Tentative Budget
June 25, 2025	<ul style="list-style-type: none"> • District Fiscal Affairs to Feed Tentative Budget (TENTAT) to Operating Ledger to start the fiscal year • District Fiscal Affairs to roll Position Budget over to the Budget Tables. • HR can resume making permanent changes to NYSPBUP • Budget Centers can access NONPOS for updated budget input
July 15, 2025	Annual Apportionment Attendance Report Submission Due
July 31, 2025*	Year-end closing completed for District and Campus accounts
August 6, 2025*	Carryover balances completed and distributed
Aug. 12 or 26, 2025	Board review of the Proposed Budget Assumptions
August 14, 2025*	Budget Centers to complete Budget input of NONPOS phase and reconciliation of budgets for Proposed Budget
August 21, 2025*	Completion of Proposed Budget and close FINAL phase in Banner
August 22, 2025*	Public Notice published in the Orange County Register
Sept. 5-9, 2025	Proposed Budget available for public inspection
September 9, 2025	Public Hearing on the Proposed Budget at Board Meeting
September 10, 2025	District Fiscal Affairs to Feed Proposed Budget (FINADJ) to the Operating Ledger.

*Estimated Date

BUDGET TIMELINE



FUND TYPES



All Funds

The District maintains its funds following the guidance of the California Community Colleges Chancellor's Office (CCCCO) Budget and Accounting Manual and as presented on the inside cover of the Budget Book. These are the totals per main Fund groups and are presented for purposes of a high level view of the District's funds. There are additional funds and subfunds within each of these groups which each have different operational purposes.



Governmental Fund Group

The Governmental Funds are used to collect financial information on resources used, or available for use, in carrying out operations associated with the institution's educational objectives. Governmental funds are used to segregate financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used; current liabilities are assigned to the fund from which they are to be paid. The difference between each governmental fund's assets and liabilities – the fund equity - is referred to as the "fund balance."

The fiscal year for governmental funds is July 1 through June 30.

NOTE: The District's Debt Services Subfund is comprised only of the Bond Interest and Redemption Fund. The fund is typically maintained by the County Treasury as the county assessor's office accounts for property tax receipts and the related principal and interest payment to the bond holders. This fund is used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. At year end the county auditor provides the accounting for the revenues and related expenditures to the district.





Proprietary Fund Group

The Proprietary Funds Group is used to account for those ongoing activities that, because of their income-producing character, are similar to those found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to business or quasi business activities are accounted for through these funds. The focus of proprietary fund accounting is on measuring the cost of providing services, and the degree to which this cost is being recovered through user charges. The District only has Internal Service Funds within this group and within that subgroup, only maintains self-insurance funds. The self-insurance fund is used to account for activities associated with authorized self-insurance programs. Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund); however, these separate funds must be consolidated into one Self-Insurance Fund for State reporting purposes.

The District's Self-Insurance Fund is used to account for resources committed to the District's self-insurance program for workers' compensation, property and liability claims, and retiree benefits. Resources for this fund come primarily from the General Fund and includes a 0.5% of salaries for workers' compensation coverage.

Special Revenue Funds

Bookstore Fund

Bookstore Funds are designated to receive the proceeds derived from bookstore operations pursuant to Education Code Section 81676 and are maintained by the college Bursars' Offices.

All necessary expenses, including salaries, benefits, operating expenses, and capital improvements for the bookstore, may be paid from the generated revenues.

Bookstore services at Cypress College and Fullerton College are now contracted out. The proceeds from these contracts are currently deposited in the Bookstore Fund.



Cafeteria Fund

Cafeteria, or Food Service Funds, are designated to receive all money from the sale of food or for any other services related to food operations. The District currently contracts for food services at both at Cypress College and Fullerton College. The proceeds from these contracts are deposited in the Food Service Funds.

Child Development Funds

The Child Development Fund is only comprised of the activity accounted for by Fullerton College.

The Child Development Fund is used to account for resources committed to child development programs. The primary sources of revenue are user fees, Federal, State, and local grants, and an annual District contribution as per Board action in April, 2009 for an amount not to exceed \$250,000. Fullerton College supplements any shortfalls in revenue, if needed.



Fiduciary Fund Groups

The Fiduciary Funds Group is used to account for assets held by the District in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.



Associated Students

Associated Students Funds (AS) is used to account for funds held in trust by the District for organized student body associations including campus clubs. Expenditures are to promote the general welfare, morale, and educational experiences of the student body. Both Cypress College and Fullerton College maintain AS funds.

Student Representation Fee

The Student Representation Fee is collected at both Cypress College and Fullerton College. Resources in this fund are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before other governmental agencies.



Starting within academic year 2019-2020, all colleges were required to start charging and collecting a voluntary student representation fee of \$2.00 per student, with \$1.00 remaining at the colleges and the other dollar being sent to the State.



Student Financial Aid

The Student Financial Aid Fund is used to account for Federal, State, and local grants and awards given to students. The major grants are PELL, SEOG, Cal Grants, Direct Loan, Student Success Completion Grants, and Emergency Grant for Dreamers.

Other Trust Subfunds

Retiree Benefits Funds

Retiree Benefits was historically used to account for the accumulation of funds to pay future post-employment health care benefits. In 2015-16, the District established an Irrevocable Trust, and dollars that formerly would have gone into this fund were directly deposited into the Irrevocable Trust. Annually, any additional amounts set aside will be transferred to the Irrevocable Trust.



Bursar Funds

Bursar Funds are used to account for the cash collections and expenditures of various organizations, departments, and registration fees at both Cypress College and Fullerton College.

Campus Service Funds

Campus Service Funds are used to account for the funds to support campus services and hospitality expenditures at Fullerton College.



CPRA Funds

Class Related Program Activities Fund (CRPA) is used to account for the contributions from the Associated Students Fund and the Food Service Fund to support class related activities at Cypress College.

Current Year Overview

State Budget

On June 27, 2025, Governor Newsom signed the Budget Act of 2025 which reflects state expenditures of approximately \$321 billion. This is roughly a 7.8% increase from the 2024-2025 enacted budget. General Fund expenditures increased by about the same percentage to \$228.4 billion.



While the Governor's January 10th proposed budget reflected a slight surplus, by the May Revise updated revenue and spending estimates indicated a \$12 billion deficit. These projections were primarily a result of stock market volatility, the potential impact of federal tariffs, significant increases in state costs for certain programs especially Medi-Cal, and the potential for federal cuts for health and social service programs. The Governor's May Revise and the State Legislature's budget version offered different solutions to address the budget shortfall. Ultimately, the final enacted budget is balanced through a combination of reserves, program reductions, and deferrals agreed to by the Governor and the State Legislature.

Highlights from the enacted budget include:

- A pre-planned withdrawal of over \$7 billion from the Budget Stabilization Account, also known as the “rainy day fund”, leaving a remaining balance of \$11.2 billion.
- Funding of \$4.5 billion in the Special Fund for Economic Uncertainties, which is a discretionary reserve that provides the state with flexibility to adapt to unexpected changes in revenues or spending needs during the year.
- Setting an asset limit of \$130,000 for Medi-Cal eligibility, freezing Medi-Cal enrollment for certain undocumented immigrants starting in January, and establishing premiums of \$30 per month for those provided medical coverage beginning July 2027.
- Reducing \$1 billion over two years from planned spending on greenhouse gas reductions and reverts more than \$300 million in unused funds from past climate and energy investments.
- Sweeping unspent balances of nearly \$32 million from three affordable housing programs.
- Implementing prospective pay for subsidized childcare and preschool providers based on expected enrollment rather than attendance as a means of improving cash flow stability and reducing uncertainty.
- Adding \$100 million in one-time funds for counties to begin enforcing Proposition 36.
- Deferring some base funding for the University of California and California State University systems until July 2026 and deferring Compact funding to later years.
- Maintaining funding for core TK-14 education programs, in part through withdrawing \$455 million from the Public School System Stabilization Account (PSSSA).

The full, detailed enacted state budget can be found at <https://ebudget.ca.gov/>.

System Budget

In light of the State budget deficit, the community college budget for 2025-26 focuses on maintaining stability. It includes no core ongoing reductions to programs or services, with overall funding roughly flat compared to 2024-25. The total budget for California Community Colleges is \$14.3 billion. Use of one-time funds, deferrals, and reserves continue to be used to balance the budget. In addition to withdrawing from the PSSSA, included are deferrals of \$408.4 million from the SCFF for 2025-26 to 2026-27. The budget also funds transitional kindergarten expansion outside the Proposition 98 “split” beginning in 2025-26 allowing community colleges to retain \$260 million from fiscal years 2023-24 and 2024-25.



Other highlights from the community college budget include:

Ongoing

- Statutory cost of living adjustment (COLA) of 2.30% for the Student Centered Funding Formula (SCFF) and select categorical programs.
- Funding to cover enrollment growth of 2.35% over two years. \$100 million to support enrollment growth in 2024-25 and \$40 million ongoing in 2025-26 to support enrollment growth.
- Increase of \$10 million ongoing for Rising Scholars which serves justice-involved students on college campuses and in federal or state prisons, county jails, juvenile facilities, or other correctional institutions.

One-Time

- \$60 million one-time for a Student Support Block Grant which could be used to provide students help with food, housing, transportation, and other basic needs; childcare or other assistance for student parents; academic or financial aid advising; legal and other support services; mental health services; and or job placement or other employment assistance.
- \$25 million one-time for Career Passport Program to provide individuals with a secure digital tool that displays their preparation for employment, academic records, and credit for prior learning.
- \$20 million one-time for Emergency Financial Aid Assistance and \$15 million one-time to support Dreamer Resource Liaisons.
- \$15 million one-time and \$5 million ongoing for Credit for Prior Learning (CPL) Initiative to identify and notify students who qualify for degree-applicable or certificate-applicable CPL.
- \$12 million one-time for Common Cloud Data Platform to enhance statewide reporting, data sharing, and analytical ability across districts and the Chancellor's Office.

One-Time Cont.

- \$8.1 million to backfill 2025-26 projected property tax revenue losses from wildfires, and \$3.8 million one-time to backfill for 2024-25 property tax revenue losses.
- \$68.5 million for capital outlay from Proposition 51 and Proposition 2 to support one continuing facilities project and 29 new projects. This includes \$1.92 million for Fullerton College's STEM Vocation Center.

More detailed budget information can be found in the "Joint Analysis of the Enacted 2025-26 Budget" on the Chancellor's Office website at:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>.

Another helpful resource posted on this website is "The 2025-26 Compendium of Allocations and Resources" linked here:

<https://www.cccco.edu/-/media/CCCCO-Website/docs/report/2025-26-compendium-of-allocations-and-resources-july-2025-a11y.pdf>.

This resource details the categorical programs being funded and district allocations. The Chancellor's Office periodically updates this document as new information becomes available.



NOCCCD BUDGET

We start the discussion regarding the District's budget with the prior year ending fund balance as this becomes the beginning balance for the current year.

Ending Fund Balance

The District finished 2024-25 with \$127.2 million in its ending fund balance, which is a decrease of \$14.3 million from the \$141.5 million ending fund balance in the prior year. The decrease in the fund balance is due to a significant spend down of one-time allocations at all three campuses. This included expenditures for campus enrollment support, student success advocates, student book grants, transfers to supplement General Fund operations and programs, and transfers into the Capital Outlay fund to support facility improvements. District Services is the only budget center that had an increase in its fund balance mainly due to a \$4.5 million allocation from the Council of Budget and Facilities (CBF) and District Consultation Council (DCC) for a five-year network refresh. More information on the carryover funds can be found in the General Fund, Prior Year Funds section.

Budget Center Carryovers

	DS	CC	FC	NOCE	Total
2024-25 Carryovers	\$ 17,802,669	\$ 17,345,126	\$ 18,116,065	\$ 21,688,664	\$ 74,952,524
2023-24 Carryovers	12,501,171	23,879,001	26,684,778	24,759,465	87,824,416
Inc (Dec)	5,301,498	(6,533,874)	(8,568,714)	(3,070,802)	(12,871,892)
% Change	42.4%	-27.4%	-32.1%	-12.4%	-14.7%

Board Policy Reserve

The Board Policy Reserve is included as part of the ending fund balance. In accordance with the Board Policy on reserves, the District is required to maintain a reserve level that equates to two months of budgeted General Fund expenditures.

For the 2025-26 year, the estimated required reserve level is \$49.2 million. In the 2024-25 year, \$1.1 million was transferred from unallocated resources to bring the reserve from \$46.5 million to \$47.6 million as of June 30, 2025. To meet the required funding level for 2025-26, the District plans to transfer \$1.57 million from 2025-26 Stability Protection funding.

Unallocated Resources

Also included in the ending fund balance is the unallocated resources balance. These funds have not been designated for a specific purpose and are available for needs that may arise during the fiscal year. Requests to allocate these resources are brought to the Council of Budget and Facilities (CBF) and District Consultation Council (DCC) for consideration.

During fiscal year 2024-25, \$4.5 million was allocated for a five-year network refresh and \$1.4 million was allocated for student success advocates. As of June 30, 2025, the balance in unallocated resources is \$1.4 million.

Prior Year Revenue

The ending fund balance also shows a prior year revenue adjustment. In fiscal year 2023-24, the District closed the books applying a 1% deficit factor based on information available from the State Chancellor's Office at the time. This equated to about \$2.6 million. In February 2025, the District learned the deficit factor for fiscal year 2023-24 did not materialize. As a result, these prior year revenues were recognized in 2024-25. Currently, these funds are being set aside for personnel contingencies arising from settled negotiations.

2024-25 Settle-Up

Another component of the ending fund balance is the prior year settle-up. At the end of the fiscal year, a settle-up of the ongoing and self-supporting funds is performed based on actual revenues and expenses. The surplus, if any, flows into the carryover fund for the campuses to allocate.

The 2024-25 settle-up resulted in a \$25.5 million surplus flowing into the carryover fund, which includes the prior year revenue adjustment of \$2.6 million. These funds have since been allocated by each of the campuses as shown in the General Fund, Prior Year Funds section.

2025-26 Budget for Ongoing and Self-Supporting Funds

The District anticipates Earned SCFF Revenue to exceed its hold harmless funding floor in 2025-26 due to growth in FTES and COLA applied to the SCFF rates. For informational purposes, the District's new hold harmless funding floor is \$262,433,892. Although FTES is trending up on an annual basis, the District is funded for credit FTES based on a three-year average, which in the prior year was bolstered by the emergency conditions allowance. Since the effects of the emergency conditions allowance phased-out in the prior year, the District's funded three-year average FTES shows a decline. As a result, the District expects to receive one year of Stability Protection which equals the prior year SCFF revenue plus COLA.

Total SCFF revenue including Stability Protection is estimated to be \$267.5 million and total budgeted revenue from the Resource Allocation Model is estimated to be \$291.1 million. This represents a \$7.3 million or 2.58% increase from the prior year, which had \$283.7 in budgeted revenues.

Lastly, the latest information from the State Chancellor's Office is applying a 0.1799% deficit factor. At this point in time, the District does not expect this deficit factor to materialize as state revenues are tried up later in the fiscal year but will continue to monitor information from the State Chancellor's Office.

On the expense side, budgeted expenses and contingencies total \$291.3 million. This represents a \$10.2 million or 3.63% increase from the prior year, which had \$281.1 million in budgeted expenses and contingencies. Position control represents 73% of total budgeted. Included in position control are all active positions, filled or vacant; the decrease in the PERS rate from 27.05% in 2024-25 to 26.81% in 2025-26; the increase in the District's contribution toward dependent care coverage; annual changes in step and column; and changes to salary schedules based on settled negotiations. There are also personnel expenses outside of position control (e.g. Extended Day budget) which comprise 18% of the total budget. In total, personnel budgets (excluding retiree benefit costs) have increased from \$248.7 million budgeted last year to \$264.7 million budgeted in 2025-26. This represents a \$16.0 million or 6.5% increase from the prior year. Since vacancies are included in the budget, the District expects some savings in personnel costs at the end of the year based on the timing of when these positions are filled. Another component of budget expenses is districtwide expenses which increased to \$6.8 million from \$6.0 million in the prior year due to increases in the retiree medical benefits, part-time faculty insurance premiums, legal fees, student insurance cost, and districtwide IT expenses. Similar to the prior year, the District budgeted for a \$6.0 million withdrawal from its irrevocable trust to offset the cost of retiree medical benefits.

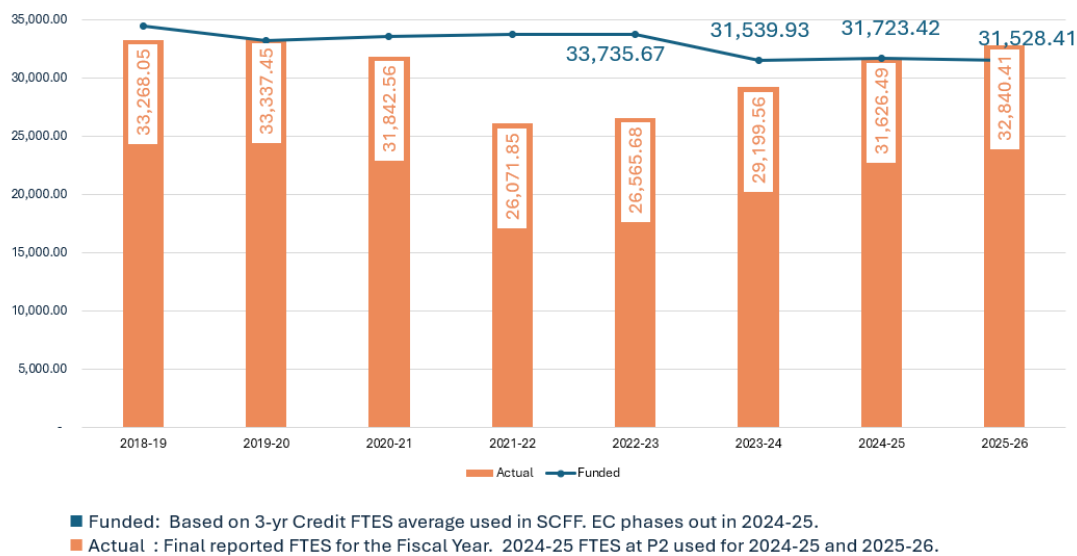


FTES

In FY 2024-25, all campuses grew in FTES compared to the prior year by an overall 2,427.42 FTES or 8.31%, increasing the FTES output to 31,626.49. The increase by campus was 10.88% for Cypress College, 5.07% for Fullerton College, 6.65% for NOCE non-credit, and 16.31% for NOCE CDCP.

For FY 2025-26, the FTES targets have been set based on planning by the campus administration teams. The targeted increases are 5.0% for Cypress College, 4.0% for Fullerton College, and 0.0% for NOCE. For the District overall, the total projected FTES targets would result in 32,840.40 FTES for an estimated increase of 3.84%.

FTES Trend



As previously noted, although FTES is trending up on an annual basis, the District is funded for credit FTES based on a three-year average, which in the prior year was bolstered by the emergency conditions allowance. Since the effects of the emergency conditions allowance phased-out in the prior year, the District's funded three-year average FTES shows a decline. As noted earlier, the District expects to receive one year of Stability Protection in 2025-26.

Ongoing Operating Budget Deficit

As shown in the Resource Allocation Model, the 2025-26 budgeted expenditures exceeded the budgeted revenues by \$1.8 million which indicates an ongoing operating budget deficit. The budget is balanced using transfers-in from the one-time carryover funds. This is not a best budgeting practice as ongoing expenses should be balanced with ongoing revenues, and one-time expenses should be balanced with one-time revenues. Overall, however, the operating budget deficit has improved from the prior year which had \$2.9 million in budgeted transfers-in to cover the budget deficit. In reality, the District may end the year with an actual surplus based on actual revenues and expenses mostly due to savings from personnel vacancies.



Full-Time Faculty Obligation Number (FON)

For fall 2025, the District's compliance FON number is 467.2, same as the compliance FON for fall 2024. For fall 2025, the District has 525 full-time faculty positions filled, therefore we expect to be 57.8 positions over the compliance FON for fall 2025. The District has already received its fall 2026 advance FON number which is 525.2 and is based on funded credit FTES derived from the actual reported FTES at the 2024-25 P2, adjusted to reflect a 0.1799% SCFF deficit at Advance. The District expects to meet its FON obligation for fall 2025 and fall 2026. The campuses will continue to evaluate and prioritize faculty positions during the 2025-26 year, and a decision might be made to fill any critical positions needed.

Negotiations

The District provided the following increases to the salary schedule in 2025-26 which have been budgeted for: (i) 0.25% salary increase to United Faculty, Confidentials, Management, and Executives; (ii) 1.75% salary increase to CSEA; and (iii) 13% increase to Adjunct Faculty rates.

In addition, the District agreed to provide United Faculty with a one-time off-schedule payment at the end of 2025-26 should the District's available revenues exceed the District's hold harmless level. Assuming available revenue of \$267.5 million, and should the District agree to similar contingency language for the other employee groups, the estimated one-time payment for all employee groups is estimated to be about \$2.9 million.

Retiree Benefits

At the April 10, 2024 Retirement Trust Board meeting, the Retirement Board approved moving \$18 million from the irrevocable trust into shorter maturity investments to be able to cover retirement benefit costs for the next three years (2024-25, 2025-26, 2026-27). As such, a \$6 million contribution has been included in this budget to help offset the cost of retiree benefit costs for the 2025-26 fiscal year. On June 30, 2025, the District had \$159.4 million in its irrevocable trust, an increase of \$16.8 million from the prior fiscal year. No withdrawals from the trust have been made yet to offset 2024-25 or 2025-26 retiree benefit costs.

Based on the recent Other Post Employment Benefit (OPEB) liability actuarial valuation report dated August 21, 2025, the District's OPEB liability as of June 30, 2025 is \$170.3 million, an increase of \$39.8 million from the prior year. The change in the OPEB liability is mainly due to three factors: (i) a \$23 million increase related to experience losses due to much faster than expected increases in CalPERS medical premiums over the last two years; (ii) a \$12 million increase related to the difference between the premium rate and true cost to insure pre-65 retirees which was not included in the previous valuation; and (iii) a \$5 million expected increase due to the passage of time.

The report shows the District has a net liability of \$10.9 million instead of an asset position which it had in the prior year. Factoring in the \$6 million withdrawal from the trust to offset 2024-25 retiree benefit costs, the net liability is actually about \$16.9 million as of June 30, 2025. In addition, the report notes the estimated pay-as-you go amount is \$7,377,464, a \$1.6 million increase from \$5,750,057 noted in the prior year.

Since position control had already been finalized at the time the actuarial valuation report was completed, a retiree benefit contribution was not budgeted in 2025-26 to minimize the impact to campus operations.

Pension Costs

The STRS rate remains at 19.10% while the PERS rate decreased from 27.05% in 2024-25 to 26.81% in 2025-26. The School Services of California dashboard for the 2025-26 enacted state budget estimates the STRS rate to remain at 19.10% through 2028-29, and the PERS rate to increase to 26.90% in 2026-27, 27.80% in 2027-28, and 27.40% in 2028-29. For comparison purposes, a 1% increase in the PERS rate is estimated at \$926 thousand.

Other Budget Considerations

- Job Families Study - The District committed to completing the Job Families Study by December 2025. It is unclear at this time what the outcome of the study will be on staff, operations, or the budget.
- Change in the Attendance Accounting Guidelines for FTES - There has been a change systemwide to standardize and simplify the calculation for credit FTES. A new standardized attendance accounting method will replace attendance accounting methods for weekly census (credit), daily census (credit), and alternative attendance accounting (credit). Modality and course length will no longer be a factor in the calculation of credit FTES. As a result of this systemwide change, the District could see a reduction in FTES particularly in distance education courses and certain labs. Implementation of this change can be postponed until 2026-27, which the District has opted to do in order to allow time to adopt this change in a way that works best for the District.





- Ellucian Banner SaaS Implementation - In the next three to five years, the District is planning to modernize its enterprise resource planning (ERP) system by migrating from Banner on-premise to Banner Software as a Service (SaaS). Some of the advantages to moving to Banner SaaS include modernizing the user interface for different constituent groups; quick, seamless delivery of new Banner features and AI tools; automation of core administrative functions; simplifying the system maintenance and upgrades; and enhanced security and scalability. The cost is estimated to be over \$5 million.
- Retiree Benefit Contribution Increase - Given the increase in the OPEB liability, the District will consider adding a retiree benefit contribution rate to position control for 2026-27 to fund the OPEB liability over time.
- Reevaluation of the District's Resource Allocation Model - The District reviews its Resource Allocation Model through participatory governance each year. Changes to the model would affect the allocation of ongoing funds to each budget center. Ideas that have been floated for discussion include: (i) budgeting for permanent positions at the districtwide level prior to allocating funds to each budget center; (ii) setting aside a percentage of total revenues for collective bargaining negotiations at either the districtwide level or the budget center level; (iii) setting aside a percentage of total revenues that could be allocated through the Council of Budget and Facilities (CBF) and District Consultation Council (DCC); (iv) reevaluation of the 9.25% for District Services; (v) reevaluation of current and new districtwide expenses and revenues (including indirect cost); and (vi) supplementing districtwide revenues in the Unrestricted General Fund with interest earned in other funds.

Budget Center Budget Processes

District Services Budgets

The District's Resource Allocation Model (RAM) determined that District Services would be allocated 9.25% in funding. Accordingly, District Services went through a rigorous process to update the budget allocations and to budget with that allocation for the departments therein: Chancellor's Office, Finance and Facilities, Human Resources, Educational Services and Technology, and Public Affairs. The budget development process includes an analysis of the prior year's activity, planned technology and equipment updates, and department priorities. Additionally, during the year, any additional funding requests or ongoing structural changes are brought forth for discussion with the Chancellor, and may be considered for funding, either on a one-time basis or ongoing.

Cypress College

Cypress College utilizes a multi-faceted approach to budget planning and development that incorporates the college's shared governance structure, executive leadership, strategic and master planning activities, program review processes, close collaboration with District fiscal staff, and prudent fiscal management strategies. This approach is applied consistently to both one-time funds and ongoing operating budget allocations.



Overall planning and prioritization of the college's operational budget begins with the campus executive team. Each year, the team evaluates the campus budget with consideration of prior-year fiscal performance, program review priorities, campus and District master planning goals, and the current and projected fiscal environments at both the local and state levels. In alignment with the Governor's most recent budget proposal, the college is committed to positioning itself strategically to take advantage of funding opportunities that support enrollment growth, student success, and institutional sustainability.

The executive team sets the annual budget priorities and communicates them to the college's two primary shared governance committees with fiscal oversight responsibilities—the President's Advisory Committee (PAC) and the Planning and Budget Committee (PBC). These committees represent a broad range of campus constituencies, including faculty, classified staff, students, employee organizations, and management. Feedback from these groups is incorporated into the final budget priorities and serves as the foundation for guidance given to department deans and managers during budget development and management.

Throughout the fiscal year, the campus fiscal staff works closely with department deans and managers to review, develop, and monitor operating budgets at least three times annually. Key milestones include:

- **Q1 review** and overview of the Board-approved budget (October/November)
- **Mid-year review** following Q2 and budget proposal development expectations (February/March) based on departmental and program reviews
- **Fiscal year closeout** following Q3 to evaluate expenditures, analyze tentative budget allocations, and ensure alignment with established priorities (May/June)

The college is actively monitoring enrollment trends, and current indicators point to sustained growth. This presents both opportunities and responsibilities—requiring strategic investments in instructional quality, student services, technology, and campus infrastructure. Cypress College remains committed to leveraging available state resources to expand student access, strengthen academic pathways, and enhance wraparound services such as tutoring, counseling, and basic needs support.



While the state continues to face fiscal challenges that may affect higher education funding, Cypress College is taking proactive steps to safeguard instructional quality, maintain sustainable staffing levels, build prudent reserves, and prioritize initiatives that directly contribute to student persistence, completion, and career readiness. Our ongoing commitment to responsible fiscal stewardship ensures that we can meet the needs of our growing student body while advancing the college's mission of equity, excellence, and student success.

Fullerton College

The Fullerton College annual planning and budgeting process involves various governance groups on campus to assist the College with:

- Identifying goals, objectives and action plans in alignment with the District Strategic Directions, and the College's vision and mission.
- Utilizing resources effectively to support the vision and mission of the College.
- Meeting expectations from students and the surrounding College community.

Institutional planning enables internal and external constituencies to understand Fullerton College's strategic goals, objectives, and action plans for the year. The campus' budget development process begins with the college's executive team. The executive team begins by analyzing the College budget with consideration to prior year fiscal performance, campus master planning priorities, program review recommendations, technology plan and consideration of the current and future fiscal environments at the local and state levels. The executive team sets recommendations for the College budget which are then communicated to the College's two main shared governance committees with responsibilities related to campus fiscal activities: Planning and Budget Steering Committee (PBSC) and President's Advisory Council (PAC).

Fullerton College's planning and budgeting cycle is continuous, incorporating data, reports, and analysis provided by the Office of Institutional Effectiveness. The data is used to perform program reviews, which include short-term and long-term goals. The Program Review process is completed over a four-year cycle devoting one year to instructional divisions, one year to Student Services' and Administrative Services' departments, and two years to planning, which includes review and evaluation of processes and College-wide planning efforts.

The Program Review and Planning Committee (PRPC) evaluates the program review reports and produces a comprehensive report and request for resources which is presented to the Faculty Senate and then to PAC. After endorsement by PAC, the request for resources is submitted to the Planning and Budget Steering Committee (PBSC), which is co-chaired by the Vice President of Administrative Services and the Designee of the Academic Senate, and includes membership of the various constituencies of the College community.

Crucial to the planning effort is the President's Advisory Council (PAC), which is chaired by the President and is the College's principal advisory body for planning. The PAC brings together representatives of various constituencies to promote a broader consideration of issues.

As the primary College-wide group involved in planning, the PAC is responsible for making recommendations to the President for consideration or action, after consultation with appropriate constituent groups. The PAC meets twice a month, addressing agenda items from the College's respective governance groups, and devotes a significant amount of time to planning throughout the year, considering items related to the College's goals and the District-wide Strategic Plan. It is the responsibility of the President to make final decisions regarding the PAC's recommendations and, when finalized, communicate such actions to the College community.



As of 2020-21, the District has adopted a resource allocation model to allow greater flexibility and responsibility to the College in the management of its fiscal resources. The State is facing numerous fiscal challenges in the coming years that may result in fluctuations to the College's resources. In response to these anticipated challenges, the College will continue to provide quality instruction, maintain effective staffing levels, establish prudent reserves, and support critical student success efforts.

North Orange Continuing Education (NOCE)

NOCE's institutional mission and goals form the foundation for financial planning and budget development. NOCE Strategic Plan, District master planning priorities, and the goals of the North Orange County Regional Consortium for Adult Education are also major fiscal planning drivers. Analyses of both the current and projected fiscal environments at the local and state levels are also taken into consideration. Two primary shared governance committees tasked with making decisions on NOCE's fiscal planning and resource allocation are President's Cabinet and Budget and Facility Planning Committee, which have representation from multiple campus constituencies, including faculty, classified staff, management, and students.

Consistent with District processes, the Budget and Facility Planning Committee establishes parameters, guidelines, and timelines for budget development. Under the direction of the President, the planning process considers the needs of the students, available resources from multiple funding streams, and personnel costs. The Committee coordinates and approves the priority list for classified and management positions and makes recommendations to the President as well as reviews and approves requests for one-time funding, such as requests for instructional supplies and equipment.

The allocation of California Adult Education Program (CAEP) funds in the North Orange County region is overseen by the North Orange County Consortium for Adult Education in accordance with applicable laws and regulations.

NOCE's general fund supports the majority of ongoing expenses, such as salary and benefits for permanent positions and adjunct faculty, department operating budgets, and reserves for personnel contingencies. Budgeted amounts are adjusted based on the availability of additional funds. The Director of Administrative Services collaborates closely with President's Staff, managers, and North Orange County Regional Consortium for Adult Education members to monitor expenses and ensure compliance with federal, state, and local fiscal policies and regulations. The District's Resource Allocation Model (RAM) continues to be a key element of NOCE's resource planning efforts. The resource allocation model provides transparency in understanding NOCE's revenue sources and a framework for enrollment management from a fiscal perspective. NOCE continues to align resource allocation with institutional priorities and to have greater control and accountability for fiscal decisions. The state is facing numerous fiscal challenges in the coming years that may result in adjustments to resources. In response to these anticipated challenges, NOCE continues to strive to achieve the highest degree of efficiency possible in allocating resources while seeking to protect the quality of instruction, maintain effective staffing levels, establish prudent reserves, and support critical student success efforts.



General Fund

The General Fund is the primary operating fund of the District. It is used to account for those transactions that, in general, cover the full scope of operations of the District (instruction, administration, student services, maintenance and operations, etc.). The District's general fund budget for fiscal year 2025-26 as well as, for comparison, the actuals for fiscal year 2024-25 are provided below. A multi-year comparison is provided in Appendix B.

2025-2026 Summary

	2025/2026 Budget	Budget as a % of Expenditures	2024/2025 Actual	Actual as a % of Expenditures
Beginning Balance	\$ 127,222,832		\$ 141,520,279	
Revenues:				
Federal Revenue	7,600,374	1.81%	10,080,243	2.65%
State Revenue	229,804,825	54.74%	213,581,527	56.07%
Local Revenue	137,774,533	32.82%	161,295,526	42.34%
Total Revenues	375,179,732	89.37%	384,957,296	101.06%
Expenditures:				
Academic Management Salaries	14,012,699	3.34%	13,028,877	3.42%
Full-Time Faculty Salaries	79,354,190	18.90%	74,014,358	19.43%
Part-Time Faculty Salaries	41,464,346	9.87%	51,105,865	13.43%
Total Academic Salaries	134,831,235	32.11%	138,149,100	36.28%
Classified Management Salaries	15,302,468	3.65%	14,417,950	3.79%
Classified Staff Salaries	68,153,836	16.23%	62,112,702	16.31%
Confidential Staff Salaries	1,802,318	0.43%	1,804,805	0.47%
Hourly Staff Salaries	13,275,937	3.16%	14,720,271	3.87%
Total Classified Salaries	98,534,559	23.47%	93,055,728	24.44%
Employee Benefits	100,951,634	24.05%	98,773,273	25.93%
Total Salaries and Benefits	334,317,428	79.63%	329,978,101	86.65%
Supplies and Materials	11,626,180	2.77%	5,105,765	1.34%
Other Operating Expenses	65,897,628	15.70%	35,627,609	9.33%
Capital Outlay	7,983,151	1.90%	10,209,950	2.68%
Total Expenditures	419,824,387	100.00%	380,921,425	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	17,181,323		14,936,372	
Debt Retirement	(8,210)		(53,156)	
Interfund and Other Transfers Out	(12,525,433)		(18,178,472)	
Student Financial Aid	(3,577,489)		(15,038,062)	
Total Other Sources/(Uses)	1,070,191		(18,333,318)	
Adjusted Ending Balance/Contingency	\$ 83,648,368		127,222,832	

General Fund Subfunds

For purposes of flexibility, the District may establish any number of subfunds or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted Subfund or Restricted Subfund.

Division of the General Fund into two subfunds reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Accordingly, restricted revenues (such as those for categorically-funded programs) are accounted separately from other general purpose moneys, but classified as a component of the total fund that provides instructional and support services.



General Fund Detail

2025-2026

	Unrestricted Funds	Restricted Funds	Total General Fund Budget
Beginning Balance	\$ 118,961,249	\$ 8,261,583	\$ 127,222,832
Cumulative Categorical Settle-ups**	(1,490,146)	1,490,146	-
Adjusted Beginning Balance	\$ 117,471,103	\$ 9,751,729	\$ 127,222,832
Revenues:			
Federal Revenue		7,600,374	7,600,374
State Revenue	160,526,096	69,278,729	229,804,825
Local Revenue	133,511,640	4,262,893	137,774,533
Total Revenues	294,037,736	81,141,996	375,179,732
Expenditures:			
Academic Management Salaries	11,296,530	2,716,169	14,012,699
Full-Time Faculty Salaries	74,697,613	4,656,577	79,354,190
Part-Time Faculty Salaries	37,102,177	4,362,169	41,464,346
Total Academic Salaries	123,096,320	11,734,915	134,831,235
Classified Management Salaries	12,062,522	3,239,946	15,302,468
Classified Staff Salaries	53,932,150	14,221,686	68,153,836
Confidential Staff Salaries	1,802,318		1,802,318
Hourly Staff Salaries	5,817,813	7,458,124	13,275,937
Total Classified Salaries	73,614,803	24,919,756	98,534,559
Employee Benefits	87,220,488	13,731,146	100,951,634
Total Salaries and Benefits	283,931,611	50,385,817	334,317,428
Supplies and Materials	3,125,222	8,500,958	11,626,180
Other Operating Expenses	41,058,763	24,838,865	65,897,628
Capital Outlay	2,466,049	5,517,102	7,983,151
Total Expenditures	330,581,645	89,242,742	419,824,387
Other Sources/(Uses):			
Interfund and Other Transfers In	14,426,561	2,754,762	17,181,323
Debt Retirement	(8,210)	-	(8,210)
Interfund and Other Transfers Out	(12,525,433)	-	(12,525,433)
Student Financial Aid	(914,013)	(2,663,476)	(3,577,489)
Total Other Sources/(Uses)	978,905	91,286	1,070,191
Ending Balance/Contingency	81,906,099	1,742,269	\$ 83,648,368

** Cumulative Categorical Settle-ups are the cumulative amounts that the campuses have contributed from their carryover funds towards various programs for additional expenses. These are settled-up in the Ending Fund Balance analysis annually.

Unrestricted General Subfunds

The Unrestricted Subfund is used to account for resources available for the general purposes of District operations and support of its educational program.

The District's unrestricted general funds can be separated into ongoing and one-time in nature.

2025-2026 Detail

	Resource Allocation Model		One-Time Funds	Total
	11200 (Ongoing) Funds	Self-Supporting Funds	Prior Year (Carryover) Funds	Unrestricted General Funds
Beginning Balance	\$ -	\$ -	\$ 118,961,249	\$ 118,961,249
Cumulative Categorical Settle-ups**	-	-	(1,490,146)	(1,490,146)
Adjusted Beginning Balance	\$ -	\$ -	\$ 117,471,103	\$ 117,471,103
Revenues:				
Federal Revenue	-	-	-	-
State Revenue	160,526,096	-	-	160,526,096
Local Revenue	129,906,285	3,605,355	-	133,511,640
Total Revenues	290,432,381	3,605,355	-	294,037,736
Expenditures:				
Academic Management Salaries	10,846,101	-	450,429	11,296,530
Full-Time Faculty Salaries	74,651,438	-	46,175	74,697,613
Part-Time Faculty Salaries	34,642,794	-	2,459,383	37,102,177
Total Academic Salaries	120,140,333	-	2,955,987	123,096,320
Classified Management Salaries	10,191,433	158,530	1,712,559	12,062,522
Classified Staff Salaries	51,212,994	299,979	2,419,177	53,932,150
Confidential Staff Salaries	1,802,318	-	-	1,802,318
Hourly Staff Salaries	2,127,101	142,233	3,548,479	5,817,813
Total Classified Salaries	65,333,846	600,742	7,680,215	73,614,803
Employee Benefits	83,866,067	239,335	3,115,086	87,220,488
Total Salaries and Benefits	269,340,246	840,077	13,751,288	283,931,611
Supplies and Materials	1,933,075	331,152	860,995	3,125,222
Other Operating Expenses	21,032,038	589,286	19,437,439	41,058,763
Capital Outlay	306,420	44,840	2,114,789	2,466,049
Total Expenditures	292,611,779	1,805,355	36,164,511	330,581,645
Other Sources/(Uses):				
Interfund and Other Transfers In	11,113,160	-	3,313,401	14,426,561
Debt Retirement	(8,210)	-	-	(8,210)
Interfund and Other Transfers Out	(2,527,593)	-	(9,997,840)	(12,525,433)
Student Financial Aid	(800)	-	(913,213)	(914,013)
Total Other Sources/(Uses)	8,576,557	-	(7,597,652)	978,905
Ending Balance/Contingency	\$ 6,397,159	\$ 1,800,000	\$ 73,708,940	\$ 81,906,099

** Cumulative Categorical Settle-ups are the cumulative amounts that the campuses have contributed from their carryover funds towards various programs for additional expenses. These are settled-up in the Ending Fund Balance analysis annually.

11200 Budget vs Actuals

2025-26

	2025/2026 Fund 11200 Budget	Budget as a % of Expenditures	2024/2025 Fund 11200 Actual	Actual as a % of Expenditures
Revenues:				
Federal Revenue	-	0.00%	-	0.00%
State Revenue	160,526,096	54.86%	139,358,973	50.02%
Local Revenue	129,906,285	44.40%	155,041,461	55.65%
Total Revenues	290,432,381	99.26%	294,400,434	105.67%
Expenditures:				
Academic Management Salaries	10,846,101	3.71%	10,592,356	3.80%
Full-Time Faculty Salaries	74,651,438	25.51%	69,756,217	25.04%
Part-Time Faculty Salaries	34,642,794	11.83%	42,225,274	15.17%
Total Academic Salaries	120,140,333	41.05%	122,573,847	44.01%
Classified Management Salaries	10,191,433	3.49%	9,179,848	3.29%
Classified Staff Salaries	51,212,994	17.50%	47,343,274	16.99%
Confidential Staff Salaries	1,802,318	0.62%	1,804,805	0.65%
Hourly Staff Salaries	2,127,101	0.73%	2,363,859	0.86%
Total Classified Salaries	65,333,846	22.34%	60,691,786	21.79%
Employee Benefits	83,866,067	28.66%	74,093,054	26.59%
Total Salaries and Benefits	269,340,246	92.05%	257,358,687	92.39%
Supplies and Materials	1,933,075	0.66%	1,898,239	0.68%
Other Operating Expenses	21,032,038	7.19%	18,658,755	6.68%
Capital Outlay	306,420	0.10%	692,082	0.25%
Total Expenditures	292,611,779	100.00%	278,607,763	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	11,113,160		8,636,161	
Debt Retirement	(8,210)		(8,023)	
Interfund and Other Transfers Out	(2,527,593)		(250,000)	
Student Financial Aid	(800)		(5,595)	
Total Other Sources/(Uses)	8,576,557		8,372,543	
Adjusted Ending Balance/Contingency	\$ 6,397,159			
Surplus/(Deficit)			\$ 24,165,214	



Building Blocks of the Budget Allocation Model



Unrestricted Funds

- Resource Allocation Model
 - Ongoing Funds
 - Self-Supporting Funds
- Prior Year Funds (Carry Over Funds)

Restricted Funds

- Restricted Funds
- Categorical Funds
 - Other Restricted Funds

The Ongoing and Self-Supporting Funds are part of the District's Resource Allocation Model. This activity makes up the structural analysis of the District. More information on the components of the Resource Allocation Model are included in subsequent sections of this book. The Prior Year (or Carryover) Funds are considered one-time funds. The One-Time Funds are not considered ongoing as they have no ongoing funding source associated with their activity. The planned uses of One-Time and Carryover Funds are discussed in the section on Prior Year Funds.

Restricted General Subfunds

The Restricted Subfund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted monies are generally from an external source that requires the money be used for specific purposes.

The District's restricted funds can be separated into two groups:

- Categorical funds which earn revenue based on the expenses as they are incurred
- Other Restricted funds which provide revenue for specific purposes, thus the unused balances can be accumulated since the revenue is considered earned when received



Detail - Restricted Funds

2025-2026

	Categorical Funds	Other Restricted Funds	Total Restricted Fund Budget
Beginning Balance	\$ (1,490,146)	\$ 9,751,729	\$ 8,261,583
Cumulative Categorical Settle-ups**	1,490,146	-	1,490,146
Adjusted Beginning Balance	<u>\$ -</u>	<u>\$ 9,751,729</u>	<u>\$ 9,751,729</u>
Revenues:			
Federal Revenue	7,004,449	595,925	7,600,374
State Revenue	66,642,611	2,636,118	69,278,729
Local Revenue	252,993	4,009,900	4,262,893
Total Revenues	<u>73,900,053</u>	<u>7,241,943</u>	<u>81,141,996</u>
Expenditures:			
Academic Management Salaries	2,344,758	371,411	2,716,169
Full-Time Faculty Salaries	4,553,004	103,573	4,656,577
Part-Time Faculty Salaries	4,362,169	-	4,362,169
Total Academic Salaries	<u>11,259,931</u>	<u>474,984</u>	<u>11,734,915</u>
Classified Management Salaries	2,892,646	347,300	3,239,946
Classified Staff Salaries	11,049,462	3,172,224	14,221,686
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	7,156,715	301,409	7,458,124
Total Classified Salaries	<u>21,098,823</u>	<u>3,820,933</u>	<u>24,919,756</u>
Employee Benefits	11,701,033	2,030,113	13,731,146
Total Salaries and Benefits	<u>44,059,787</u>	<u>6,326,030</u>	<u>50,385,817</u>
Supplies and Materials	1,412,275	7,088,683	8,500,958
Other Operating Expenses	21,385,668	3,453,197	24,838,865
Capital Outlay	4,029,285	1,487,817	5,517,102
Total Expenditures	<u>70,887,015</u>	<u>18,355,727</u>	<u>89,242,742</u>
Other Sources/(Uses):			
Interfund and Other Transfers In	29,237	2,725,525	2,754,762
Debt Retirement	-	-	-
Interfund and Other Transfers Out	-	-	-
Student Financial Aid	(2,186,820)	(476,656)	(2,663,476)
Total Other Sources/(Uses)	<u>(2,157,583)</u>	<u>2,248,869</u>	<u>91,286</u>
Ending Balance/Contingency	<u>\$ 855,455</u>	<u>\$ 886,814</u>	<u>\$ 1,742,269</u>

** Cumulative Categorical Settle-ups are the cumulative amounts that the campuses have contributed from their carryover funds towards various programs for additional expenses. These are settled-up in the Ending Fund Balance analysis annually.

Categorical Funds

The District is the recipient of numerous grants in support of various educational services and goals. These funds are maintained separately by program.

Other Restricted Funds

These are comprised of the following items, which may or may not be associated with grant activity. However, since all of these “other restricted funds” can carryover their unspent funds, they are also part of the discussion in the ending fund balance section.

- Associated with Grant Activity
 - Instructional Equipment funds received from the State
 - Veterans Services funds to be distributed as directed
 - Administrative Allowances associated with federal financial aid
- Not Associated with Grant Activity
 - Health Services Fees
 - Parking Fees
 - Restricted Lottery funds received from the State



RESOURCE ALLOCATION MODEL

In 2020-21, the District implemented a new internal Resource Allocation Model (RAM) in efforts to more clearly align ongoing activities within each of its budget centers.

Principals

These are the guiding principles that were developed for the new allocation model:

- Recognize the District as the fiscal entity while honoring the unique legacy and culture of each institution
- Use planning and goals to drive the budget process
- Ensure that resource allocation decisions align with the type of funding
- Consider both the inputs and outcomes of proposed budget decisions
- Regularly assess operations and use data to inform the decision-making and planning processes
- Incentivize innovation and program development
- Take a long-term perspective
- Be transparent, simple and easy to explain

RAM Structure

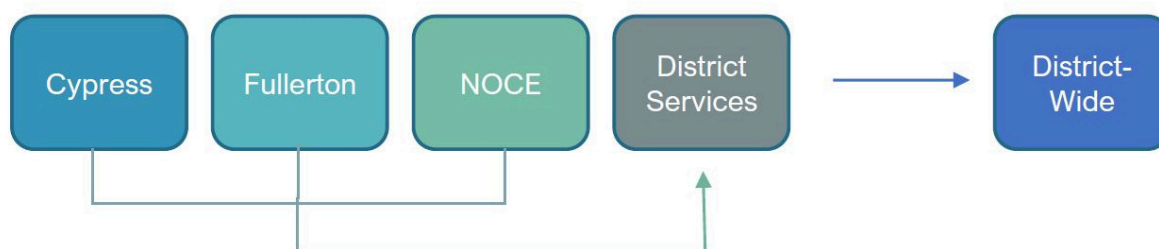
The RAM is a revenue allocation model. It incorporates:

- Student Centered Funding Formula (SCFF) apportionment revenues
- Other state revenues
- Local revenues

It then uses those revenues to cover expenses:

- District-wide shared costs
- All personnel & operating costs by budget center

Budget Centers



The RAM establishes 4 Budget Centers:

- Cypress College
- Fullerton College
- North Orange Continuing Education
- District Services

The three educational centers contribute revenue towards District Services, creating the 4 operational budget centers. The 4 budget centers then all share in covering the costs identified as institutional, or district-wide costs.



Proposed Resource Allocation Model Budget Summary

2025-2026

	<u>DW</u>	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
SCFF Revenues	\$ -	\$ 24,598,975	\$ 96,106,214	\$ 116,879,516	\$ 28,350,155	\$ 265,934,860
Other Revenues	-	2,503,844	9,080,476	9,333,435	2,633,945	23,551,700
Funding for Districtwide Expenses	6,750,159	(631,815)	(2,453,008)	(2,943,069)	(722,267)	(0)
Net Chargebacks	-	803,724	324,124	305,283	(1,433,131)	-
	6,750,159	27,274,728	103,057,806	123,575,165	28,828,702	289,486,560
Expenses	6,625,159	26,857,313	104,893,373	122,003,762	28,828,702	289,208,309
Contingencies	125,000	417,415	-	1,571,403	-	2,113,818
	6,750,159	27,274,728	104,893,373	123,575,165	28,828,702	291,322,127
Net Available Revenue	-	-	(1,835,567)	-	-	(1,835,567)
Net Transfers In/(Out) to Supplement Operations	-	-	1,835,567	-	-	1,835,567
Balance before Hold Harmless Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year TCR Stability Protection▲	-	-	-	-	-	1,566,097
Balance	-	-	-	-	-	1,566,097

▲ 2024-25 SCFF Calculated Revenue + COLA (2.30%). Set aside to fund required increase to Board Policy Reserve (\$1,566,097).

This table provides a slightly more expanded view of the components of the RAM.

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Education		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Revenues											
SCFF 2025-26 Estimated State Apportionment	\$ -	0.00%	\$ -	0.00%	\$ 105,902,164	39.82%	\$ 128,792,856	48.43%	\$ 31,239,840	11.75%	\$ 265,934,860
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 24,598,975	9.25%	\$ (9,795,950)	40.09%	\$ (11,913,340)	48.10%	\$ (2,889,685)	11.81%	\$ -
Subtotal Revenue, 1	\$ -	0.00%	\$ 24,598,975	9.25%	\$ 96,106,214	36.14%	\$ 116,879,516	43.95%	\$ 28,350,155	10.66%	\$ 265,934,860
Other Unrestricted Revenue	\$ -	0.00%	\$ 358,470	1.52%	\$ 10,006,034	42.49%	\$ 10,284,777	43.67%	\$ 2,902,419	12.32%	\$ 23,551,700
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 2,145,374	9.25%	\$ (925,558)	40.09%	\$ (951,342)	48.10%	\$ (268,474)	11.81%	\$ -
Subtotal Revenue, 2	\$ -	0.00%	\$ 2,503,844	10.63%	\$ 9,080,476	38.56%	\$ 9,333,435	39.63%	\$ 2,633,945	11.18%	\$ 23,551,700
Subtotal Revenue, 3	\$ -	0.00%	\$ 27,102,819	9.36%	\$ 105,186,690	36.34%	\$ 126,212,951	43.60%	\$ 30,984,100	10.70%	\$ 289,486,560
Contribution towards Districtwide Expenditures	\$ 6,750,159	100.00%	\$ (631,815)	-9.36%	\$ (2,453,008)	-36.34%	\$ (2,943,069)	-43.60%	\$ (722,267)	-10.70%	(0)
Subtotal Revenue, 4	\$ 6,750,159	2.33%	\$ 26,471,004	9.14%	\$ 102,733,682	35.49%	\$ 123,269,882	42.59%	\$ 30,261,833	10.45%	\$ 289,486,560
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 305,283		\$ (305,283)		\$ -
CC Chargebacks	\$ -				\$ 536,832				\$ (536,832)		\$ -
NOCE Chargebacks	\$ -		\$ (284,526)		\$ (62,702)				\$ 347,228		\$ -
DS Chargebacks	\$ -		\$ 1,088,250		\$ (150,006)				\$ (938,244)		\$ -
Net Chargebacks	\$ -		\$ 803,724		\$ 324,124		\$ 305,283		\$ (1,433,131)		\$ -
Final Revenue Allocation	\$ 6,750,159	2.33%	\$ 27,274,728	9.42%	\$ 103,057,806	35.60%	\$ 123,575,165	42.69%	\$ 28,828,702	9.96%	\$ 289,486,560
Expenditures											
Position Control Expenses	\$ -	0.00%	\$ 21,849,302	10.24%	\$ 78,262,640	36.67%	\$ 95,254,116	44.63%	\$ 18,044,060	8.46%	\$ 213,410,118
Personnel Costs outside of Position Control	\$ 2,063,124	4.02%	\$ 1,336,832	2.61%	\$ 18,876,144	36.79%	\$ 18,842,438	36.73%	\$ 10,183,832	19.85%	\$ 51,302,370
Other Operating Expenses	\$ 4,687,035	17.61%	\$ 4,088,594	15.37%	\$ 7,754,589	29.14%	\$ 9,478,611	35.62%	\$ 600,810	2.26%	\$ 26,609,639
Total Expenditures	\$ 6,750,159	2.32%	\$ 27,274,728	9.36%	\$ 104,893,373	36.01%	\$ 123,575,165	42.42%	\$ 28,828,702	9.90%	\$ 291,322,127
Total Net Available Revenue	\$ -	0.00%	\$ -	0.00%	\$ (1,835,567)	100.00%	\$ -	0.00%	\$ -	0.00%	\$ (1,835,567)
Intrafund Transfers In/Out (To supplement Exp.)											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ 1,835,567		\$ -		\$ -		\$ 1,835,567
Intrafund Transfer Out from 11200	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Intrafund Transfer In to Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Intrafund Transfer Out from Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Total Intrafund Transfers	\$ -		\$ -		\$ 1,835,567		\$ -		\$ -		\$ 1,835,567

Revenues

For fiscal year 2025-26, the District expects to have \$291.1 million in revenues, which have been identified by budget center, either directly or by allocation formula. Those revenues form the basis for determining the operating budgets by each budget center. All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the colleges. It is the intent of the RAM to allocate the majority of funds to the campuses in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the campus level. Each campus president is responsible for the successful operation and performance of their college or center as it relates to resource allocation and utilization. The purpose and function of the District Services in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate campus operations so that their needs are met and fiscal stability is assured. District Services is responsible for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Services and the campuses. Examples of these services include; human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, educational services, and information technology.



Student-Centered Funding Formula (SCFF Revenue)

Basic Allocation	\$ 17,755,054
Base Allocations	
Credit FTES	141,007,094
Special Admit	7,462,567
Non-Credit FTES	6,953,997
CDCP	22,701,866
Total Basic + Base Allocations	195,880,578
Supplemental	43,673,916
Student Success	26,380,366
SCFF Projected Earned Allocation	\$ 265,934,860
Prior Year TCR Stability Protection	1,566,097
Total Projected SCFF Funding	\$ 267,500,957
SCFF Projected Earned Allocation	265,934,860
Amount available for Board Policy Reserve	\$ (1,566,097)

SCFF Revenue is the amount anticipated to be received by the District as State Apportionment. Apportionment is the primary source of revenue for the District. NOCCCD's total apportionment is comprised of property tax revenues, student enrollment fees, and a state allocation, calculated using the Student Centered Funding Formula. The SCFF uses FTES and student headcount data to calculate the apportionment. We have used estimated FTES targets for each college for the upcoming academic year to allocate the base funding and have applied assumptions to the headcounts that are used for the additional SCFF components. The SCFF revenue is computed in three parts:

- Base Allocation (70% of the SCFF): This is the enrollment-based component that is most similar to the prior, SB361-based, funding formula. It is the sum of a Basic Allocation funding, derived from the number of colleges and centers in a district, as well as its size, and its funding for credit, non-credit*, CDCP*, Incarcerated, and special admit FTES.

*Noncredit & CDCP are funded 100% from the Base Allocation and do not participate fully in the other 2 components of the SCFF.

- Supplemental Allocation (20% of the SCFF): This is the component of the SCFF that targets equity of access and opportunity for low-income students.

- Student Success Allocation (10% of the SCFF): This is the component of the SCFF that targets and incentivizes successful outcomes of California Community College students. This allocation is based on a district's performance in the following eight outcome metrics: Associate's Degrees, Bachelor's Degrees, Associate's Degrees for Transfer, Credit Certificates, Completion of 9+ CTE Units, Transfer, Completion of Transfer Level Math & English in the first year, and Achievement of Regional Living Wage.

The assumptions used for the SCFF are:

- Target FTES for FY 2025-26 is based on 5% growth for Cypress College, 4% growth for Fullerton College, and no growth for NOCE.
- The credit FTES component is funded based on actual FTES using a three-year average. For the 2025-26 Proposed Budget, the three-year average uses FY 2023-24 Annual FTES, FY 2024-25 Annual FTES, and FY 2025-26 Target FTES.
- The non-credit and CDCP component is funded based on actual FTES generated during the year. For 2025-26 Proposed Budget, FY 2025-26 Target FTES is used for non-credit and CDCP.
- 2023-24 headcounts are used for the Supplemental and Success components of the SCFF, which is in line with the advanced calculations prepared by the State. Ultimately, the headcounts for funding will use the actual 2024-25 submitted data.
- The allocated SCFF revenue is limited to the earned revenue.
- The District anticipates pulling out of hold harmless in FY 2025-26 as earned revenue is expected to be \$265.9M, which is above the new hold harmless funding floor. For informational purposes, the District's new hold harmless level is \$262.4M.
- Stability Protection funding: When a district experiences a decline in their calculated revenues, stability funding provides that district the same level of funding that was received in the prior year plus COLA. This is a one-year provision. This fiscal year the District anticipates receiving \$1.57M in Stability Protection which is being held outside the RAM.
- The District's Board Policy reserve requirement is 2 months of total general fund operating expenditures, which equates to ~16-17% of expenditures. For 2025-26, the remaining amount to be pulled back to help meet the increased reserve requirement is incorporated into the total RAM budget.

Other Unrestricted Revenues

The RAM also include additional state revenue received as well as local revenues earned.

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Ed.		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
State Revenue											
Enrollment Fee Waiver	\$ -	0.0%	\$ -	0.0%	\$ 118,320	37.2%	\$ 148,142	46.6%	\$ 51,388	16.2%	\$ 317,850
Full-Time Faculty Hiring Funds 2018-19	\$ -	0.0%	\$ -	0.0%	\$ 536,500	37.2%	\$ 671,720	46.6%	\$ 233,008	16.2%	\$ 1,441,228
Part-Time Faculty Office Hours	\$ -	0.0%	\$ -	0.0%	\$ 1,188,992	37.2%	\$ 1,488,666	46.6%	\$ 516,394	16.2%	\$ 3,194,052
Part-Time Faculty Compensation	\$ -	0.0%	\$ -	0.0%	\$ 270,458	37.2%	\$ 338,624	46.6%	\$ 117,463	16.2%	\$ 726,545
Lottery	\$ -	0.0%	\$ -	0.0%	\$ 2,273,743	37.2%	\$ 2,846,821	46.6%	\$ 987,514	16.2%	\$ 6,108,078
Mandated Costs	\$ -	0.0%	\$ -	0.0%	\$ 427,566	37.2%	\$ 535,329	46.6%	\$ 185,697	16.2%	\$ 1,148,592
Total	\$ -	0.0%	\$ -	0.0%	\$ 4,815,579	37.2%	\$ 6,029,302	46.6%	\$ 2,091,464	16.2%	\$ 12,936,345
Self-Supporting/Local Revenue											
Allocated from DW Activity											
Interest & Investment Income	\$ -	0.0%	\$ -	0.0%	\$ 1,116,755	37.2%	\$ 1,398,225	46.6%	\$ 485,020	16.2%	\$ 3,000,000
Miscellaneous DW	\$ -	0.0%	\$ -	0.0%	\$ 3,723	37.2%	\$ 4,660	46.6%	\$ 1,617	16.2%	\$ 10,000
Sub Total Alloc. From DW Acty	\$ -	0%	\$ -	0.0%	\$ 1,120,478	37.2%	\$ 1,402,885	46.6%	\$ 486,637	16.2%	\$ 3,010,000
Budget Center Activity											
Baccalaureate Degree Enroll. Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Class Audit Fees	\$ -	0%	\$ -	0%	\$ 550	100%	\$ -	0%	\$ -	0%	\$ 550
Coin Operated Copier	\$ -	0%	\$ -	0%	\$ -	0%	\$ 500	100%	\$ -	0%	\$ 500
Community Service Classes	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Continuing Education Tuition Classe	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Contract Instructional Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 18,000	100%	\$ 18,000
Contractor Commission	\$ -	0%	\$ -	0%	\$ 100,000	100%	\$ -	0%	\$ -	0%	\$ 100,000
Contrib, Gifts, Grants, & Endowment	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Enrollment Status Verification	\$ -	0%	\$ -	0%	\$ 5,000	100%	\$ -	0%	\$ -	0%	\$ 5,000
Gain(Loss) From Sale of Fixed Asset	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Graduation Application Fee	\$ -	0%	\$ -	0%	\$ 700	100%	\$ -	0%	\$ -	0%	\$ 700
Health Services	\$ -	0%	\$ -	0%	\$ 9,000	38%	\$ 15,000	62%	\$ -	0%	\$ 24,000
Instructional Materials Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,200	100%	\$ 1,200
International Student Appl. Fee	\$ -	0%	\$ -	0%	\$ 4,000	100%	\$ -	0%	\$ -	0%	\$ 4,000
Miscellaneous	\$ -	0%	\$ 310,000	48%	\$ 29,000	4%	\$ 305,827	48%	\$ 500	0%	\$ 645,327
Miscellaneous District Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Non-Resident Tuition	\$ -	0%	\$ -	0%	\$ 1,200,000	40%	\$ 1,800,000	60%	\$ -	0%	\$ 3,000,000
Other Contract Services (Funds 12xxx)	\$ -	0%	\$ -	0%	\$ 122,975	46%	\$ 17,842	7%	\$ 127,445	47%	\$ 268,262
Other Student Fees & Charges	\$ -	0%	\$ -	0%	\$ 8,000	62%	\$ 5,000	38%	\$ -	0%	\$ 13,000
Over/Short Miscellaneous	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Parking Meters & Fines	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Pepsi Commissions	\$ -	0%	\$ -	0%	\$ 120,000	71%	\$ 50,000	29%	\$ -	0%	\$ 170,000
Refund Processing Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Rentals & Leases	\$ -	0%	\$ 48,470	3%	\$ 2,001,500	91%	\$ 132,050	6%	\$ 500	0%	\$ 2,182,520
Return Check Charges	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Student Records	\$ -	0%	\$ -	0%	\$ 52,000	46%	\$ 60,296	54%	\$ -	0%	\$ 112,296
Vending Commissions	\$ -	0%	\$ -	0%	\$ 45,000	75%	\$ -	0%	\$ 15,000	25%	\$ 60,000
Sub-Total Budget Center Acty	\$ -	0%	\$ 358,470	4%	\$ 3,697,725	57%	\$ 2,386,515	37%	\$ 162,645	2%	\$ 6,605,355
Total	\$ -	0.0%	\$ 358,470	4.0%	\$ 4,818,203	50.0%	\$ 3,789,400	39.0%	\$ 649,282	7.0%	\$ 9,615,355
Carry Over Revenue/Prior Year Adj.											
Interfund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ 372,252	37.2%	\$ 466,075	46.6%	\$ 161,673	16.2%	\$ 1,000,000
Intrafund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	37.2%	\$ -	46.6%	\$ -	16.2%	\$ -
Total	\$ -	0.0%	\$ -	0.0%	\$ 372,252	37.2%	\$ 466,075	46.6%	\$ 161,673	16.2%	\$ 1,000,000
Total Unrestricted Revenue	\$ -	0%	\$ 358,470	1.5%	\$ 10,006,034	42.5%	\$ 10,284,777	43.7%	\$ 2,902,419	12.3%	\$ 23,551,700

State Revenues

Included are allocated to the campuses based on its proportion of the District's SCFF Base Allocation.

- **Enrollment Fee Waivers:** This budget is made up of 2% of the enrollment fees collected, which are not used to off-set the apportionment calculation, and the amount received from the State for the 2% that otherwise would have been collected from students had they not received fee waivers.
- **Full-Time Faculty Hiring Funds 2018-19:** Funds tied to a calculated increase in the Faculty Obligation Number by the state. This allocation was received in 2018-19 and continues to be received at the same level, with no COLA applied.
- **Part-Time Faculty Office Hours:** This program provides a reimbursement of no more than 90% of a district's total cost of part-time faculty office hours compensation. This budget is estimated based on 50% of the prior year total cost of compensation.
- **Part-Time Faculty Compensation:** Funds are allocated to districts based on a pro rata share of the prior year total FTES. This budget is estimated based on the allocation at Advance apportionment.
- **Lottery (Unrestricted portion):** The unrestricted lottery revenue is considered part of the core revenue that is used to fund operations. The District's total allocation is based on FTES and incorporates the early lottery estimates from the state.
- **Mandated Costs:** This allocation is based on funded FTES and is part of a block grant to help cover compliance costs incurred during 2025-26. Based upon the many uncertainties over the mandated claim process, including the State Controller's Office audits of these claims, the District has elected to opt into the Mandated Program Block Grant as this funding is more certain than what would be recovered through filing of claims.

Local Revenues

- Districtwide Activity revenues consist primarily of interest earned and are allocated in a manner similar to State Revenues discussed above.
- Budget Center Activity are funds that are received for various activities. Each budget center determined their revenue estimates based on their experiences. This also consists of self-supported activities that bring in revenue and are expected to cover their own costs.
- Interfund Transfers are currently comprised of funds received as RDA revenue that we are contributing towards ongoing resources in the RAM. Allocations are made to the campuses for this contribution on the same basis as the State Revenues discussed above.



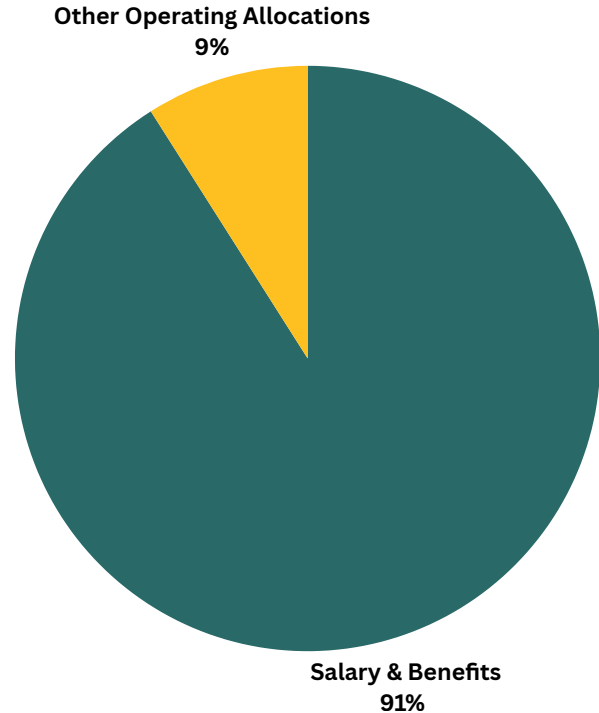
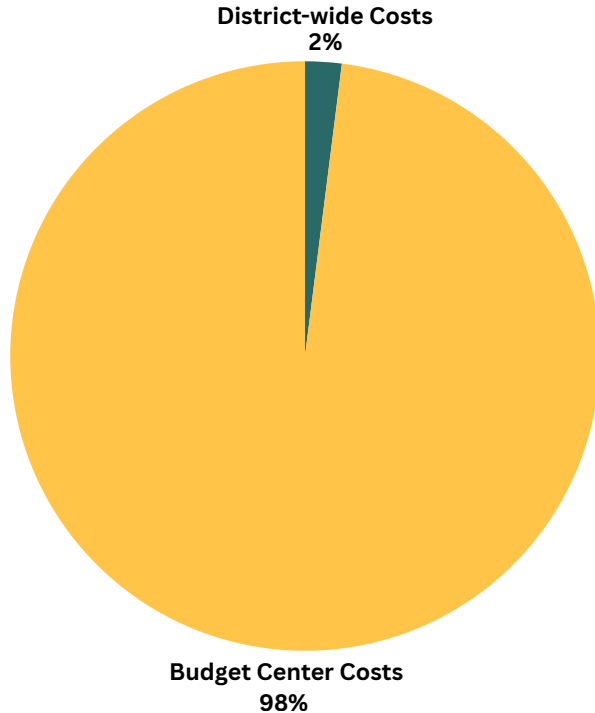
Revenues to the District Office

District Services is considered a budget center and is funded based on an agreed-upon allocation of 9.25% of the revenues from the campuses. As part of the implementation of the RAM, several factors were considered in determining an appropriate percentage, including information on the level of service and allocations at other districts. While the District's allocations appeared low compared to the other districts surveyed, higher allocations negatively impacted one or more of the campuses taking them to potential deficits. Therefore, consideration was given to provide an allocation that was sufficient to allow District Services to operate as a budget center yet still leave each campus able to maintain its operations at the current levels (prior to any future increases in costs).

Expenses

The expenses in the RAM are broken out by budget center as well as the shared district-wide expenses. The table below provides a summary of those expenses.

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Ed.		Total	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Position Control Salary & Benefits	\$ -	0%	\$ 21,849,302	80%	\$ 78,262,640	75%	\$ 95,254,116	77%	\$ 18,044,060	63%	\$ 213,410,118	73%
Other Operating Expenses												
Extended Day and Other												
Personnel Salary & Benefits	\$ 2,063,124	4%	\$ 1,336,832	5%	\$ 18,876,144	18%	\$ 18,842,438	15%	\$ 10,183,832	35%	\$ 51,302,370	18%
Other Expenses	\$ 4,687,035	69%	\$ 4,088,594	15%	\$ 7,754,589	7%	\$ 9,478,611	8%	\$ 600,810	2%	\$ 26,609,639	9%
Total Other Operating Expenses	\$ 6,750,159	100%	\$ 5,425,426	20%	\$ 26,630,733	25%	\$ 28,321,049	23%	\$ 10,784,642	37%	\$ 77,912,009	27%
Total Expenditures	\$ 6,750,159	2%	\$ 27,274,728	9%	\$ 104,893,373	36%	\$ 123,575,165	42%	\$ 28,828,702	11%	\$ 291,322,127	100%



District-wide Expenses

District-wide expenses are currently 2% of the RAM expenses. The table below shows the different types of costs that have been identified and determined to be shared across all entities within the District.

District-wide Expenses in Fund 11200

(On-going Budget Only)

	Actuals 2023-24	Budget 2024-25	Actuals 2024-25	Budget 2025-26
Sabbatical Replacement Costs	\$ -	\$ 300,000	\$ -	\$ 300,000
Related Activity (Additional Duty Days for Faculty)	\$ 442,561.68	350,000	439,540	350,000
Subtotal 10000's	\$ 442,561.68	650,000	439,540	650,000
Retiree Medical Benefits	\$ 5,395,476.93	5,750,057	6,089,831	6,090,000
Contribution from Retiree OPEB Trust	\$ -	(5,750,057)	(6,000,000)	(6,000,000) ***
Net Retiree Medical Benefits Cost	\$ 5,395,476.93	-	89,831	90,000
Part-time Faculty Insurance reimbursement program	\$ 134,095.85	215,000	126,785	133,124
Part-time Faculty Insurance premiums	\$ 2,304,834.59	4,475,000	3,795,314	3,985,079
Expected Reimbursement	\$ (2,333,385.59)	(4,690,000)	(3,792,807)	(3,985,079) ♦
Net Part Time Health Insurance Program Expense	\$ 105,544.85	\$ -	\$ 129,291	\$ 133,124
Fringe Benefits Clearing	\$ 600,574.29	1,000,000	1,084,714	1,100,000
Adjustments/Fees from STRS	\$ 24,607.16	40,000	51,912	40,000
Fees from PERS	\$ -	10,000	1,950	10,000
Load Banking Benefits Accrual Adjustment	\$ 39,409.01	15,000	30,525	40,000
Subtotal 30000's	\$ 6,165,612.24	1,065,000	\$ 1,388,223	1,413,124
Other (Memberships per Contracts for Employees)	\$ -	6,000	1,500	6,000
Recruiting Budget	\$ 43,761.55	55,000	50,350	55,000
Fingerprinting	\$ 19,595.00	25,000	22,909	25,000
Sabbatical Bond Reimbursements	\$ 4,446.50	4,500	8,784	4,500
Districtwide Memberships	\$ 142,042.22	143,000	146,395	150,000
Audit Expenses	\$ 121,800.00	133,500	180,100	140,000
Information & Emergency Communication System	\$ 47,481.28	51,280	-	-
Sewer Expenses	\$ 98,726.46	99,000	111,416	115,000
Additional Attorney Expenses	\$ 250,968.14	350,000	350,000	610,000
Waste Disposal	\$ 196,244.28	200,000	191,816	200,000
Election Expense	\$ -	300,000	459,102	150,000
Ride Share (AQMD)	\$ 100,432.78	120,000	100,964	120,000
Student Insurance	\$ 235,394.00	236,000	274,632	301,902
Employee Assistance Program	\$ 41,437.02	60,000	49,966	65,000
Interest	\$ 66,711.23	90,000	49,821	65,000
Life insurance	\$ 171,912.25	172,000	183,226	185,000
Mandated Fees from PERS (for reports)	\$ 350.00	350	1,020	1,500
County Payroll Postage Charges	\$ 5,513.42	5,700	6,293	6,400
DW IT Expenses	\$ 1,551,350.03	1,907,219	1,858,200	2,111,733
Subtotal 50000's	\$ 3,098,166.16	3,958,549	4,046,492	4,312,035
FC Child Care Center Contribution (B/A 4/14/09)	\$ 250,000.00	250,000	250,000	250,000
Hospitality	\$ 211,696.85	-	-	- ❖
Subtotal 70000's	\$ 461,696.85	250,000	250,000	250,000
EEO Plan Implementation	\$ -	25,000	-	25,000
Student Success	\$ -	100,000	-	100,000
Subtotal 79000's (Contingencies)	\$ -	125,000	-	125,000
Total Districtwide Expenses	\$ 10,168,036.93	\$ 6,048,549	\$ 6,124,255	\$ 6,750,159
STRS on behalf payments from the State**	7,419,861.00			
Total	17,587,897.93			

** : STRS on behalf payments from the State are contributions made on behalf of schools towards the STRS liability and we are required to record our proportionate share as expense and matching revenues, resulting in a zero net effect on resources.

*** : The Retiree Trust Board approved the use of trust fund assets for the pay-as-you-go annual costs for the health retiree benefits.

♦ : We will be using the reimbursement from the state to cover the cost of the part-time faculty health insurance program.

❖ : Beginning 24-25, hospitality will no longer be a districtwide shared expense. Hospitality will be budgeted at each budget center.

Personnel in Position Control

The budget center operating expenses are comprised primarily of personnel costs. The District's budgets for permanent positions are identified as position control and represent 72% of the budget center operational costs.

The employee groups included in position control are:

- Full-Time Faculty
- Classified staff
- Confidential staff
- Academic managers
- Classified managers
- Executives
- Temporary Special Positions (including instructors, project coordinators, and directors)

At the time of preparation of the position control for the 2025-26 fiscal year, the following number of positions and salary & benefits costs were budgeted in the funds that are part of the RAM. This includes all active positions budgeted in the RAM, some of which may have been vacant at the time this data was prepared and have since been filled and other positions that may have since become vacant. Increases based on step and column movements have also been incorporated.

<u>Classification</u>	<u>FTE</u>	Budgeted Cost	<u>%</u>
		<u>(in millions)</u>	
Full-Time Faculty	537.48	\$ 101.445	47%
Classified Staff	552.91	\$ 78.890	37%
Confidential Staff	15.75	\$ 2.682	1%
Managers - Academic	43.21	\$ 12.025	6%
Managers - Classified	55.12	\$ 13.933	7%
Executives	6.75	\$ 3.075	1%
Temporary Special Positions	11.25	\$ 1.357	1%
Grand Total	1,222.47	\$ 213.407	100%

Adjunct Faculty are another major component of personnel costs. These are included as part of extended day costs and are budgeted separately from position control as part of the other operating budgets.

Full-Time Faculty

While most positions are determined based on the needs of the budget centers, there is a compliance component to the full-time faculty positions district-wide. A faculty obligation number (FON) is set by the state each year, based on the prior year's FON modified by changes in the FTES. The District must meet its FON or face paying a penalty. Our compliance FON for Fall 2025 is 467.2. Full-time Instructors teaching credit classes, as well as full-time counselor positions are considered towards this obligation.

Full-Time Faculty		
RAM	Categorical	Total
537.48	30.52	568.00

Of the 537.48 full-time faculty positions we have budgeted, 525 of the positions will be counted towards our FON. Therefore, we are currently in compliance with the required faculty obligation number.

Other Operating Expenses

The remaining operating budgets for each budget center are those costs outside of position control.

Personnel in Other Operating Expenses

This includes estimated costs for Adjunct Faculty and other temporary hourly personnel. 66% of the other operating budgets is for planned additional personnel costs, primarily budgeted for extended day costs. The campuses have been working on enrollment management, which includes assessing methods for determining the use of extended day to help meet their needs. While the campuses have budgeted \$41.2 million of their RAM resources towards extended day costs, they continue to assess these budgets and will be using their carryover funds to supplement their needs.

As part of the implementation of the Resource Allocation Model, each budget center is responsible for covering any increases in personnel costs, such as the costs of any negotiation settlements and increases in health plan costs.

Other Expenses

The remaining 34% of the Other Operating budgets for the budget centers goes towards covering the costs of departmental and campus office and maintenance needs. The budget centers also may set aside some contingency funds to offset potential, yet unquantified costs.

Additional Information Provided in Appendix B.

- Total position counts and costs across all funds
- Employee count trends

Intrafund/Interfund Transfers

Budget Centers may have need of supplementing their programs, whether within the ongoing and self-supported funds that are part of the RAM or for programs and funds outside of these funds. Since these transfers are using revenues presented elsewhere, they are also supplemental to the RAM, meaning that they are not used or considered as part of the funds that cover the district-wide expenses nor do they contribute towards the District Services allocations.

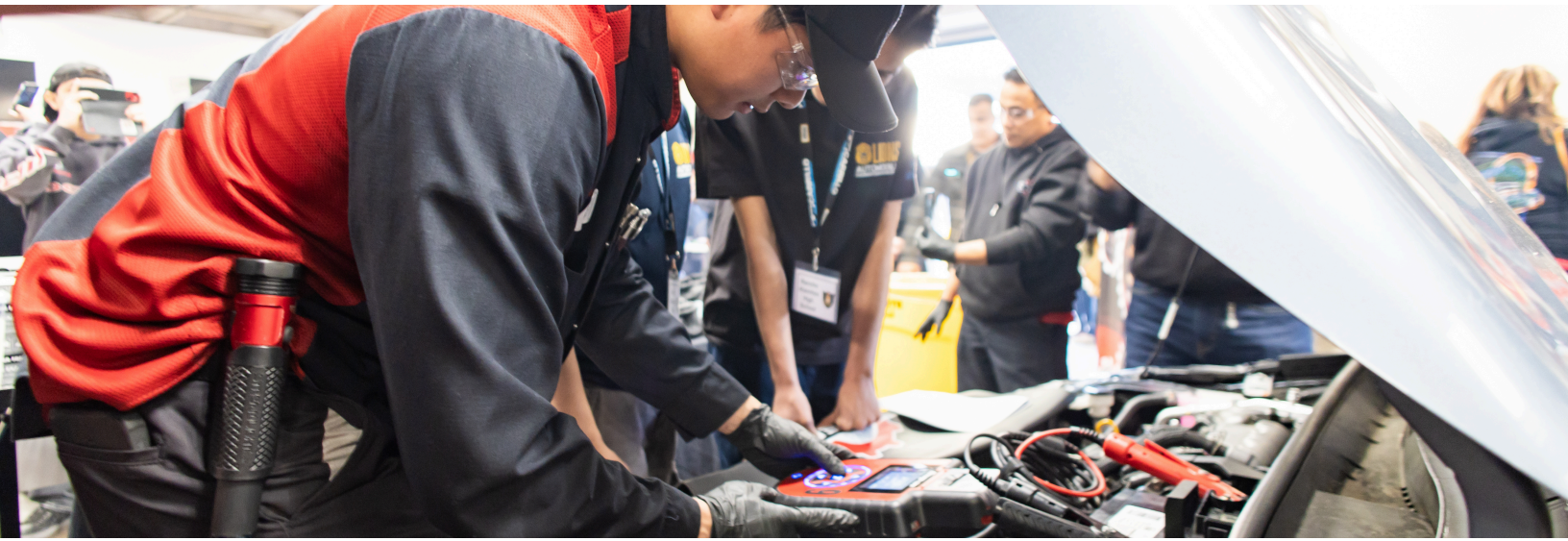
Chargebacks

As a final component of the Resource Allocation Model, certain expenses were identified that one budget center incurred and which also benefited another budget center. Primarily, these are for space maintained by one campus which is used primarily by another campus' operations. Chargebacks are used to align these costs with the appropriate budget centers and currently include the following:

- Maintenance & Operations (custodial) personnel
- Electricity
- Gas
- Water
- Security

The current chargebacks between campuses and budget centers are:

- District Services provides custodial and utilities costs for the Anaheim Campus. Charged back to:
 - NOCE shares the campus space.
 - Cypress College's Culinary Arts program operates out of the Anaheim Campus.
- NOCE provides security for the Anaheim Campus. Charged back to:
 - District Services shares the campus space.
 - Cypress College's Culinary Arts program operates out of the Anaheim Campus.
- Cypress College and Fullerton College provide custodial, utilities, and security for their campuses. Charged back to:
 - NOCE has centers that it operates at each of those campuses to serve their students.



Prior Year Funds

A district's ending balance for a fiscal period is referred to as its fund balance. Fund balance represents a point-in-time fiscal snapshot of a district's financial position. As this balance moves from the end of one fiscal year to the beginning of the subsequent fiscal year, it becomes categorized as one-time. One-time funds are unspent funds that remain after a fiscal year has ended, and primarily result from budgetary "savings." These funds would not necessarily be replicated in subsequent years. It is not fiscally prudent to use one-time funds for ongoing purposes such as to fund expenditures for salaries and benefits of permanent staff. Instead, these funds are more appropriately used to fund one time items or projects. To properly differentiate one-time funds from ongoing sources of funds, the District accounts for these dollars in the One-Time Fund, a sub-fund of the Unrestricted General Fund.

The Ending Fund Balance, or Carryover Funds, are broken down into 5 categories*:

- Nonspendable – This represents resources that are not readily available for expenditures, and includes inventory and cash held in the revolving bank account.
- Restricted – This represents the carryover funds from restricted programs that have legal restrictions for their use by State and federal governments.
- Committed – These are funds that are specifically committed by Board action. Currently, the District has not committed funds.
- Assigned – These funds have been assigned for a specified districtwide purpose or at the budget centers.
- Uncommitted – These are funds which have not been designated for a specific purpose and are held available to use for specific needs that may arise during the fiscal year. However, included here is a contingency set aside per Board Policy 6250 requiring that unrestricted general reserves shall be no less than two months of General Fund expenditures. We continue to base this on the Chancellor's Office definition of minimum required reserve for economic uncertainty and continue working to fully fund this increased reserve in line with updated requirements included in the 2022-23 emergency conditions allowance.

**The District identifies its Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.*



Analysis of Ending Fund Balances

Nonspendable Fund Balance	Districtwide	DS	CC	FC	NOCE	Total
Reserved Fund Balance						
Revolving Cash	150,000.00					150,000.00
Inventory	37,953.56					37,953.56
Total	\$ 187,953.56	-	-	-	-	\$ 187,953.56
Restricted Fund Balance						
Restricted Programs						
Health Services			142,692.32	323,846.31		466,538.63
Instructional Equipment			255,967.47	546,845.57	-	802,813.04
Parking			0.19	0.34	296,820.34	296,820.87
Lottery			690,060.29	4,618,829.74	2,313,698.87	7,622,588.90
Veterans Services			33,807.27	17,377.26		51,184.53
Admin Allowance			451,391.49	60,391.22		511,782.71
Total	\$ -	\$ -	\$ 1,573,919.03	\$ 5,567,290.44	\$ 2,610,519.21	\$ 9,751,728.68
Committed Fund Balance						
STRS & PERS Cost - Released	-					-
Total	\$ -	-	-	-	-	\$ -
Assigned Fund Balance						
Legal Expenses	100,000.00					100,000.00
Facility Emergency	130,000.00					130,000.00
Elections Expense	150,000.00					150,000.00
Safety Budget		-				-
One-Time Funds Allocated *	-	5,699,870.40	1,239,678.93	4,137,081.96	949,939.88	12,026,571.17
One-Time Funds to be Allocated *	-	-	-	-	-	-
Activities Assigned by Center **	-	12,102,798.00	14,531,528.00	8,411,693.00	18,128,206.00	53,174,225.00
Total	\$ 380,000.00	\$ 17,802,668.40	\$ 15,771,206.93	\$ 12,548,774.96	\$ 19,078,145.88	\$ 65,580,796.17
Uncommitted Fund Balance						
Board Policy	47,642,206.83					47,642,206.83
Unallocated Resources	1,395,895.33					1,395,895.33
11100 Fund		7,496,745.60	6,583,349.47	1,955,641.23	14,347,365.52	30,383,101.82
Items from 24-25 RAM						
Settle-up of RAM	-	4,606,053.00	7,948,179.00	6,456,051.00	3,780,839.00	22,791,122.00
Add'l PY Rev (No PY Deficit)***	2,664,253.00					2,664,253.00
Assigned by Center		(12,102,798.00)	(14,531,528.00)	(8,411,693.00)	(18,128,206.00)	(53,174,225.00)
Total	\$ 51,702,355.16	\$ 0.60	\$ 0.47	\$ (0.77)	\$ (1.48)	\$ 51,702,353.98
Total Ending Fund Balance	\$ 52,270,308.72	\$ 17,802,669.00	\$ 17,345,126.43	\$ 18,116,064.63	\$ 21,688,663.61	\$ 127,222,832.39
Prior Year Ending Balance	\$ 53,695,862.93	\$ 12,501,171.41	\$ 23,879,000.90	\$ 26,684,778.23	\$ 24,759,465.20	\$ 141,520,278.67
Change from Prior Year	\$ (1,425,554.21)	\$ 5,301,497.59	\$ (6,533,874.47)	\$ (8,568,713.60)	\$ (3,070,801.59)	\$ (14,297,446.28)

*: See following page for details of allocations of one-time funds.

** : Activities assigned by campus are listed in the discussion in this section.

*** : Set aside to fund CSEA one-time off-schedule payments.

Detail of Allocations of One-time Funding

(Part of Assigned Fund Balance)

June 30, 2025

	<u>Districtwide</u>	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
Balance of Allocated of One-Time Funds P/Ys:						
Assist with Fraudulent Student Investigation activities			65,959.81			65,959.81
Campus Enrollment Support			167,944.03	596,498.04	186,780.81	951,222.88
ADA					219,385.42	219,385.42
Campus Priorities			22,579.69	426,778.32		449,358.01
CC Pilot Internship Program: Legacy/Puente			2,874.00			2,874.00
Hunger Initiative			2,239.10		3,182.04	5,421.14
Local Funding Requests				371,737.37		371,737.37
Pathways Support				121,002.73		121,002.73
Safety		300,000.00				300,000.00
Strategic Plan Allocation for DEIA			103,234.40	1,202.79	39,661.33	144,098.52
Student Success Advocates			806,733.80	1,083,920.25	365,381.00	2,256,035.05
Student Success Funds - Online Education			68,114.10			68,114.10
Student Success Funds - Supplemental Instruction				351,417.50		351,417.50
Student Success Funds - Universal Design					83,575.23	83,575.23
Title IX		70,478.63				70,478.63
Website Modifications				17,863.71		17,863.71
5-Yr Cyber Security Plan		1,320,911.63				1,320,911.63
5-Year Network Refresh		3,248,135.34				3,248,135.34
Book Program Pilot Supplement				819,509.99	51,974.05	871,484.04
Foundation to supplement initial cost of new position				270,793.06		270,793.06
Part-Time Faculty Office Hours - Fall Semester				76,358.20		76,358.20
Sustainability Plan		760,344.80				760,344.80
Funds already allocated	-	5,699,870.40	1,239,678.93	4,137,081.96	949,939.88	12,026,571.17
Add'l One-Time Funds to be Allocated						
Subtotal Additional Allocations	-	-	-	-	-	-
Total	\$ -	\$ 5,699,870.40	\$ 1,239,678.93	\$ 4,137,081.96	\$ 949,939.88	\$ 12,026,571.17

Nonspendable Fund Balance

Revolving Cash: The District maintains a bank account with a \$150,000 balance to facilitate issuing checks that are needed outside of the normal check process and which have associated with them legal requirements for more urgent issuance.

Inventory: Inventory maintained for some supplies, and which by itself is not spendable.

Restricted Fund Balance

These are the Restricted funds which may carryover their unused funds. If expenditures outpace the available funds, then the fund balances will show as negative. In such circumstances, additional available general fund resources are required to supplement the shortfall.

Health Services: Cypress College and Fullerton College each maintain a student health center, which is partially funded by health fees collected. Those fees may only be used for allowable health service expenditures.

Instructional Equipment: Funds remaining from allocations by the state for instructional equipment.

Parking: Each campus maintains parking on-site and charges a fee for non-employees to park on campus. The parking fees collected from parking permits and day passes may only be used towards costs associated with the maintenance of and security for the campus parking lots.

Lottery: As a community college, we receive a share of the lottery funds collected by the state and designated for education. The restricted lottery funds may only be used for instructional purposes as identified in Ed Code.

Veteran's Services: Funding received to provide education benefits for veterans, which are held and disbursed per the direction of the Department of Veterans' Affairs.

Administrative Allowance: Cypress College and Fullerton College both participate in the Federal financial aid programs (i.e., PELL, FWS, SEOG). Those programs provide an administrative allowance to help defray some of the costs associated with administering the financial aid to students.

Committed Funds

Committed funds can only be used for the specific purposes determined by formal action of the Board of Trustees. Currently, the District has no committed funds.

Assigned Fund Balances

These carryovers consist of:

- One-Time Funds allocated to the various budget centers.
- Funds assigned by the budget center for activities and needs identified by that budget center.

One-time Funds Allocated: These are carryover funds that were considered to be in the Districtwide category and were allocated to the different budget centers for specific purposes. These allocations were discussed at various standing committees, including the Council on Budget and Facilities (CBF) as well as the District Consultation Council (DCC), and were approved at DCC.

The one-time funds are to be used for the purposes for which they were designated. Any of the One-Time Fund Allocations that remain unused once their purpose is complete will be returned to be included in future allocations.

Funds Assigned by the Budget Centers: Each budget centers maintains control over funds that have been conserved from the previous year. These assigned funds are allocated to needs as identified by that budget center. These items are usually one-time in nature, rather than on-going costs.

Uncommitted Fund Balances

Board Policy Contingency: As discussed previously, the District maintains unrestricted general reserves at a level no less than two months of General Fund expenditures.

Unallocated Resources – Districtwide: These are unallocated, contingency funds maintained and which can be allocated at the discretion of the Board. Any allocations out of contingency is submitted to the Board as a regular part of ongoing operations for Board review and approval.

Unallocated Resources – Budget Centers: These are unallocated funds maintained at the budget centers that also have been conserved from the previous year. Any unassigned funds remaining at the budget center are available to be allocated at the discretion of the budget center to supplement operations and is also submitted to the Board for review and approval.

The following pages provide more details on the Assigned and Uncommitted Funds being budgeted by each budget center and generally considered “Budget Center Carryovers”.

District Services

The District Services budget is divided into five areas:

- Chancellor's Office
- Public and Governmental Affairs
- Administrative Services
- Human Resources
- Educational Services and Institutional Effectiveness

Carryovers for the District Services area are allocated to help meet requests for the coming year associated with operational and student success needs.

Carryover balances for District Services come from two sources: one-time funds allocated for specific purposes as well as funds accumulated from staff vacancies and indirect dollars.

Our first use of carryover funds is to ensure that purchase orders for committed costs that will complete in 2025-26 continue to be covered.

District Services has also received one-time funds that were allocated for specific purposes as listed in an earlier table which will continue to be directed as specified.

In addition, one-time supplemental funding has been provided to District Services departments for various one-time requests. Funding for the Chancellor's Office is for a Senate consultant, a DEIA consultant, and Board-approved sponsorships. Administrative Services, which now includes Information Services and Safety, will be focusing on repairing and replacing the Anaheim tower elevator and funding other capital outlay projects, implementing contracts management and online procurement solutions, implementing a travel and expense management solution, and various investments in Information Services related to infrastructure, an AI initiative, and implementation of Banner SaaS. Human Resources plans to use supplemental funds for the ongoing job families study, search committee hiring training, the purchase of new equipment, diversity programs, and districtwide professional development. The Public and Governmental Affairs department continues to work on developing District branding and replacing production equipment. The detailed list of allocations can be found on the following page.



District Services

	Amount
District Services Carryover Beginning Balance	\$ 17,802,669.00
Restricted Fund Balance	\$ -
One-Time Fund Allocations	
Safety	(300,000.00)
Title IX Compliance	(70,479.00)
5-Yr Cyber Security Plan	(1,320,912.00)
5-Year Network Refresh	(3,248,135.00)
Sustainability Plan	(760,345.00)
Total One-Time Fund Allocations	<u>\$ (5,699,871.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(596,237.00)
DS Personnel Contingency	(496,949.00)
CO Management Meetings	(20,000.00)
CO Senate Consultant	(50,000.00)
CO Board Retreat	(25,000.00)
CO DEIA Consultant	(42,000.00)
CO Contract 403B	(25,000.00)
CO Board-Approved Sponsorships	(55,000.00)
CO Hospitality	(22,290.00)
Diversity	(172,500.00)
Diversity Hospitality	(5,000.00)
PIO Hospitality	(2,500.00)
PIO Requests	(110,000.00)
PIO Production Equipment Needs	(130,000.00)
AS Contracts Management Software (5-Year)	(500,000.00)
AS Online Procurement (5-Year)	(100,000.00)
AS Purchasing Hourly	(15,000.00)
AS Purchasing Legal	(50,000.00)
AS Banner Consultant	(100,000.00)
AS Emburse Implementation	(56,000.00)
AS Training & Professional Development	(20,000.00)
AS Risk Management Hourly	(15,000.00)
AS Data Analytics (5-year)	(50,000.00)
AS Intern	(10,000.00)
AS Capital Outlay Projects Supplement	(807,511.00)
AS Anaheim Campus Elevator	(2,500,000.00)
AS CMMS Software Implementation	(20,000.00)
AS Predictive Maintenance Study	(35,000.00)
AS Facilities Sustainability Plan	(196,100.00)
AS Maintenance Training	(10,000.00)
AS Five Year Plan Consultant Facilities	(250,000.00)
AS ADA Consultant	(50,000.00)
AS Job Shadowing	(300,000.00)
AS Accounting Analyst (10%) funded by IDC	(17,511.00)
AS Accting & Payroll Staff Overtime funded by IDC	(98,500.00)
AS Hospitality	(7,500.00)
AS Cybersecurity Risk Assessment & Remediation	(150,000.00)
AS Data Center & Infrastructure Improvements	(400,000.00)
AS Banner Systems Discovery & Program Assess	(400,000.00)
AS Banner SaaS & IT Project Management	(2,200,000.00)
AS Cisco VoIP Migration to Microsoft Teams	(300,000.00)
AS Flexible Work End User Training	(175,000.00)
AS Cloud Digital Transformation Plans (3-Year)	(450,000.00)
AS AI Initiative	(500,000.00)
AS Dual Enrollment Implementation Cost	(38,000.00)
AS Consulting Services (Ferrilli)	(59,200.00)
AS Hospitality - IS	(2,500.00)
HR Job Families Study & Search Committee Hiring	(237,000.00)
HR Equipment, Consulting, & Other	(91,000.00)
HR Travel	(15,000.00)
HR Hospitality	(10,000.00)
HR Hospitality - Districtwide Staff Development	(10,500.00)
HR Districtwide Staff Development projects	(100,000.00)
ES Hospitality	(4,000.00)
Total Assigned by Center	<u>\$ (12,102,798.00)</u>
Carryover Remaining Balance	<u>\$ -</u>

Cypress College



For fiscal year 2024-25, Cypress College ended the fiscal year with an ending fund balance of \$17,345,126, of which \$1,573,919 is associated with restricted funds, and \$1,239,679 are One-Time Fund allocations. The remaining carryover balance of \$14,531,528 is assignable for campus uses. The college traditionally uses these carryforward balances to fund a number of critical student support activities not supported by the operational budget, fund college reserves, and to invest in instructional and operational improvements. The college is heavily reliant upon the revenues generated by our partnership with the swap meet to fund carryforward budget activities.

Included in our fund balance are contributions from the District One-Time Funds (\$1,239,679) to address fraudulent student investigations, college enrollment support, the hunger initiative for our students with food insecurity, strategic plan allocations for DEIA, student on-line education success, student success advocates, and various campus and institutional priorities.

For fiscal year 2025-26, the ending fund balance available has decreased considerably versus the prior year's ending fund balance due to significant increase spending of extended day, classified-benefits and student eBook program.

The remaining balance of the college carry over funds (\$14,531,528) contains some carryover of POs in process at the end of the 2024-25 fiscal year and departmental budget carryforward as part of the college's budgeting expenditure 2-year cycle. The remaining \$14,064,655 will be distributed amongst various student service activities, academic support programs, operational budget backfill/adjustments, part-time coach contracts, part-time faculty office hours, classified one-time bonuses and the establishment of critical budget reserves/contingencies.

The college continues to fund a college emergency reserve fund, equal to 3.93% of the college operating budget, or \$4,125,965. This reserve will be considered a "rainy day" fund and will be reserved for emergency purposes only and not available for discretionary use. This reserve is an important element in the college's sound budgeting practices to provide greater stability and an initial component to sustainability.



Cypress College

	Amount
Cypress College Carryover Beginning Balance	\$ 17,345,126.00
Restricted Fund Balance	\$ (1,573,919.00)
One-Time Fund Allocations	
Assist with Fraudulent Student Investigations	(65,960.00)
Campus Enrollment Support	(167,944.00)
Capital Expenses - ADA	-
Hunger Initiative	(2,239.00)
Institutional Capacity	(22,580.00)
Pilot Internship Program for Legacy/Puente	(2,874.00)
Strategic Plan Allocation for DEIA	(103,234.00)
Hospitality Supplement	-
Student Success Funds - Online Education	(68,114.00)
Student Success Advocates Pilot	(806,734.00)
Part-Time Faculty Office Hours Pilot - Fall Semester	-
Foundation to supplement initial new position	-
Total One-Time Fund Allocations	<u>\$ (1,239,679.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(144,826.00)
2024/25 Departmental Budget Carryforward (2-year-cycle)	(322,047.00)
Other Operations	(210,646.00)
Capital Outlay & Equipment	(795,300.00)
Academic Senate	(21,000.00)
Classified Senate	(15,000.00)
Distance Education Program	(429,714.00)
Dual Enrollment Program Support	(895,590.00)
International Students Program (via Non-Resident Tuition)	(524,873.00)
Learning Resource Center Tutoring Support	(487,724.00)
MESA Program	(270,990.00)
Campus Wide Institutional Support	(200,000.00)
Part-time Coach Contracts	(886,434.00)
Part-Time Faculty Office Hours	(126,424.00)
Personnel One-time	(417,663.00)
2025-26 Settleup for Campus Safety Operations	(891,447.00)
2025-26 Structural Deficit Settleup	(1,765,885.00)
Extended Day Contingencies	(2,000,000.00)
Establish Permanent Campus Emergency Fund @ 5% of Operating Expenses	(4,125,965.00)
Total Assigned by Center	<u>\$ (14,531,528.00)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

Fullerton College



Fullerton College ended fiscal year 2024-25 with an ending fund balance of \$21,429,466 of which \$5,567,290 is associated with restricted funds. There is a One-Time Fund Allocation through District funding of \$4,137,052 which support funding priorities including college enrollment support, Student Success Advocates, Book Program Pilot, strategic plan allocations for DEIA, Foundation support, and various campus/institutional priorities. The carryover balance of \$11,725,094 is assignable for campus uses. Fullerton College is utilizing carryover fund balances to facilitate distance education, program support, address student and staff needs, and facility improvements. Additionally, the remaining carryover balance may be used by the College to address campus-wide needs that are of a one-time or non-recurring nature. Such uses include institutional support, student services activities, departmental/academic support programs, information technology equipment replacements, Strategic Direction initiatives, Pathways support, and personnel and budget center contingencies.

Fullerton College

	Amount
Fullerton College Carryover Beginning Balance	\$ 18,116,065.00
Restricted Fund Balance	\$ (5,567,290.00)
One-Time Fund Allocations	
Book Program Pilot Supplement	(819,510.00)
Campus Enrollment Support	(596,498.00)
Campus Priorities	(426,778.00)
FC Foundation Initial New Position Supplement	(270,793.00)
Local Funding Requests	(371,737.00)
Part-Time Faculty Office Hours Pilot - Fall Semester	(76,358.00)
Part-Time Faculty Office Hours Pilot - Spring Semester	-
Pathways Support	(121,003.00)
Professional Development Program	-
Strategic Plan Allocation for DEIA	(1,203.00)
Student Success Funds - Supplemental Instruction	(351,418.00)
Student Success Advocates Pilot	(1,083,920.00)
Website Modifications	(17,864.00)
Total One-Time Fund Allocations	<u>\$ (4,137,082.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(35,184.00)
One-Time Transfer from Capital Outlay	3,313,401.00
Program Review Allocation (10/25)	(301,979.00)
International Students Allocation	(490,076.00)
Institutional Support - Athletic Programs	(300,000.00)
Foundation Support	(393,598.00)
Pathways Support	(938.00)
Accreditation Support	(90,001.00)
Extended Day Contingencies	(1,500,000.00)
Campus-Wide Institutional Support	(563,217.00)
Child Development School Support	(100,000.00)
Health Services Support	(445,621.00)
Campus Safety	(1,324,468.00)
Admin Allowance	(63,989.00)
Campus-Wide Departmental Commitments	(6,092,023.00)
Campus-Wide Other Commitments	(24,000.00)
Total Assigned by Center	<u>\$ (8,411,693.00)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

North Orange Continuing Education



NOCE ended fiscal year 2024-25 with an ending fund balance of \$21,688,664, of which \$2,610,519 is Restricted Lottery and Parking funds. The remaining \$19,078,145 is unrestricted carryover available for campus use.

The decrease in carryover funds is primarily attributed to the \$5,000,000 transfer to the capital outlay fund to support facility improvements, particularly those outlined in the District Education and Facilities Master Plan. Despite this, the overall ending balance increased due to unfilled permanent positions resulting from heightened scrutiny in the hiring process, the receipt of additional hold harmless funds, and the strategic use of eligible grant funds to offset operational expenses. Furthermore, leveraging California Adult Education Program (CAEP) funds to support the extended day budget helped sustain critical class sections.

Carryover funds may be used to address one-time or non-recurring campus-wide needs, as well as to temporarily backfill deficits in ongoing expenses while enrollment recovery efforts continue. Traditionally, NOCE allocates carryover

funds in alignment with its Strategic Plan and to maintain reserves for future operational or personnel contingencies. NOCE continues to implement the strategic plan for 2023-2026 and has designated \$600,000 to support the goals and action steps identified and to ensure continuous improvement and institutional quality.

For fiscal year 2025-26, NOCE will continue to invest carryover funds to support enrollment recovery. The main focus for this year and the coming years is to increase student retention rates and enrollment through diversifying instructional offerings aligned with workforce and community needs, expanding student services, and strengthening community partnerships.

To support this effort, NOCE implemented a three-year recovery plan starting in fiscal year 2024-25 to return to pre-pandemic FTES levels. Targets were set to increase annual FTES by 7% in 2024-25, followed by 15% and 10% in the subsequent two years. In 2024-25, NOCE exceeded its first-year goal with an 11% increase in enrollment, though annual FTES remain 16.27% below 2017-18 levels. During this recovery period, a portion of carryover funds is being held in reserve for personnel and operating contingencies to address any potential structural deficits.

To increase community awareness of NOCE offerings, \$1,371,453 has been allocated for continued website support, including advertising, media buys, and web analytics over the next three years.

Carryover funds will continue to support NOCE's Diversity, Equity, Inclusion, and accessibility (DEIA) efforts, Distance Education efforts, staff and faculty professional development, and various other operational activities such as technology upgrades and facility improvements.

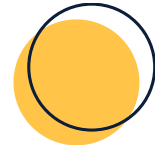
One-time funds will be used only for their designated purposes. If reallocation becomes necessary, decisions will be made in consultation with the appropriate shared governance bodies, including the Budget and Facility Planning Committee, Academic Senate, and President's Cabinet, to ensure broad engagement and equitable distribution.

North Orange

Continuing Education

	Amount
N. Orange Continuing Education Carryover Beginning Balance	\$ 21,688,664.00
Restricted Fund Balance	\$ (2,610,519.00)
One-Time Fund Allocations	
Book Program Pilot Supplement	(51,974.00)
Campus Enrollment Support	(186,781.00)
Capital Expenses - ADA Improvements	(219,385.00)
Capital Expenses - Campus Priorities	-
Hospitality Supplement	-
Hunger Initiative - Food Pantry	(3,182.00)
Local Funding Requests	-
Part-Time Faculty Office Hours Pilot - Fall Semester	-
Strategic Plan Allocation for DEIA	(39,661.00)
Student Success Funds - Universal Design	(83,575.00)
Student Success Advocates Pilot	(365,381.00)
Total One-Time Fund Allocations	<u>\$ (949,939.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(72,778.00)
Instructional Support: Distance Education	(500,000.00)
Student Services Support	(85,000.00)
Part-Time Faculty Office Hours	(84,104.00)
Budget Committee Discretion	(107,368.00)
Staff Development	(180,000.00)
Strategic Plan Priorities	(600,000.00)
Accreditation Support	(25,000.00)
Website Support/Outreach/Advertising	(1,371,453.00)
Technology Upgrades/Instructional Equipment	(600,000.00)
Campus Improvements	(2,000,000.00)
Categorical Program Support	(717,967.00)
Budget Center Contingencies	(200,000.00)
Personnel Contingencies	(11,307,161.00)
Operating Budget Structural Deficit	(277,375.00)
Total Assigned by Center	<u>\$ (18,128,206.00)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

Capital Projects





Capital Outlay Projects Fund

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs projects.

Capital Outlay Fund

2025-2026

Project	2025-26 Budget
State Bond Funding	
FC Renovate Bldgs 300 + 500	\$ 1,468,000
CC Fine Arts Building Renovation	739,044
FC Performing Arts	36,995,113
AC Tower 1st Floor Life Safety Reno	556,489
CC 20-21 Scheduled Maint Holding-Local	130,649
CC 21-22 Scheduled Maint Holding	571,746
CC Bldg 8 Pool Chemical Pump Replac	10,218
CC Tennis Court Resurfacing	57,378
CC Emergency Lockdown Phase 1	28,967
CC Replace BMS Controllers	62,109
CC 22-23 Scheduled Maint Holding-State	1,170,776
CC 22-23 Emergency Lockdown Ph II	44,145
CC Fire Alarm Replacement	42,785
CC 22-23 HVAC Package Unit Replaceme	125,000
CC 22-23 Electrical Upgrades	100,000
CC 22-23 Replace HV Sys. Breaker	120,000
CC 23-24 Scheduled Maint Holding-State	52,381
CC 21-22 Campus Sidewalk Repair/Rep	93,295
CC 21-22 Gym II Floor Refinish Proj	2,639
CC 21-22CC Exterior Paint Replacement	17,459
CC 22-23 Roof Repl. Ed Tech I & II	1,199,500
CC Est. One-Time Funding	3,126,749
CC TE1 Aviation Upgrades	800,588
CC Theater Lighting Retrofit	16,568
CC-Central Plant	26,729
CC Plaza	28,579
CC Asphalt/Slurry Coat, Parking Lot	1,785
CC Signage Replacement, Campus Wide	82,419
CC Piazza/Stair Repairs	75,115
CC Barrier Removal Program	388,956
CC Student Collaboration Space Impr	75,896
CC LLRC Tutoring Reorg	143,111
CC PM Services for 18 mo.	362,472
CC Health Center Renovation-Local	1,390,966

Capital Outlay Fund

2025-2026

Project	2025-26 Budget
CC Office Reconfiguration	54,369
CC HRC Temp Relocation	68,333
CC LLRC Secondary Data Center Ph 3	986,785
CC On-Call Contracts (Temp Hold)	381,945
CC Capital Projects - Local Holding	2,831,288
CC Secondary Effects Projects	162,125
CC M&O Storage - Surplus Relocation	111,051
CC Soccer Field Renovations	1,750
CC Emergency Fiber Repair TEI	142,886
CC M&O Hangar Project	117,000
CC Parking Lots Repairs/Replace Pro	949,528
CC Softball Field Renovation	210,000
CC ASCIP Safety Projects	400,000
CC Seats & Carpet Replace, Theater	548,680
CC Repla-Failed Emerg Lighting-LLRC	51,756
CC Student Garden	60,000
CC Gym I Floor Refinish project	37,400
FC Campus-wide Capital Projects	2,295,803
FC Boiler Project	1,996,016
FC Parking Lot 10 Improvements Proj	1,490,571
FC Solar Planning	154,320
FC 1246 HVAC Replacement	600,000
FC Parking Lot Repairs	175,228
FC Tunnels Improvements	398,387
FC Roof Repairs	351,660
FC Swing Space	457,871
FC M&O Building	3,419,903
FC Campus Facilities Planning	25,424
FC ADA Projects	1,069,265
FC FF&E	269,537
FC Equipment Anchoring Project	20,000
FC Fields Improvements	3,464,686
FC Standards Development	12,802
FC EV Charging Station Project	11,018
FC Theater Tower Repair Project	13,497
FC 300/500 & IB FF&E	2,345,438
FC Swing Space/Repurposing Project	21,400

Capital Outlay Fund

2025-2026

Project	2025-26 Budget
FC Chapman/Newell land Development	11,250
FC Classroom AV Upgrade	2,830
FC Campus-wide Security Camera Proj	475,917
FC Theater, 700/900 Light Replmt Pro	261,539
FC Rails/Gates w. Security Cameras	100,000
FC STEM Center HVAC System	300,000
FC Chapman/Newell Building	4,773
FC 1100 Bldg Elevator	3,315,434
FC Capital Projects - Local Holding	2,141,232
NOCE Roof Repair (100, 200, 300)	94,457
NOCE Scheduled Maintenance / Other	6,918,073
AC 21-22 ADA Interior Corrections	375,000
AC 21-22AC Repl Closed Loop Coolg Towr	6,031
AC 21-22 Replace Chilled Water Pipes	283,500
AC 21-22 Lighting Control Panel Repl	703,550
AC Anaheim Center Projects	440,788
AC Upgrade ADA Trans. Plan	55,071
AC Swing Space Interim Housing	42,386
AC Capital Projects - Local Holding	2,379,735
AC Board Room Renovation	1,549,334
AC Ext Grn Space and ADA	3,000,000
AC Lighting Control Panel Repl	239,450
AC Overhaul Air Handler	297,349
AC Upgrade Electronic Security Syst	313,095
AC Height Adjustable Tables 8th Fl	36,136
AC R/R Fire Main Pipe	300,000
AC Repair/Clean Ext Tower & Windows	319,513
AC Replace Automatic Doors	100,000
AC Anaheim Campus Elevator	2,500,000
Non-Resident Capital Outlay - CC	450,214
Non-Resident Capital Outlay - FC	897,162
Other - Capital Outlay	9,452,384
Health & Safety 33676	6,238
Redevelopment Funds (RDA)	19,010,444
	<u>\$ 132,198,233</u>

General Obligation Bond Fund



The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39, and the related expenditures related to the acquisition and construction of projects voted and approved by the local property owners. Moneys may only be expended for the purposes authorized by the language of the Proposition 39 Bond voter-approved ballot measure.

The Measure J \$574 million bond issue was approved by voters in 2014. A first series of bond issuances in the amount of \$100 million was completed in 2016. As projects for Measure J have started, our cash flow projections lead us to a second and third series of bond issuances, both times in the amount of \$150 million. Funds received from the bond issuances are maintained in an interest bearing operating account with the Orange County Department of Education. Interest earned adds to the total available for Measure J projects. We have accumulated \$30.9 million in interest earnings since the first issuance. We anticipate that total interest earned on the funds currently issued may reach \$34.5 million and have added that to the total available for Measure J projects.

For Measure J, the voters approved projects, primarily with a focus on supporting success for veterans as well as supporting facilities improvements that contribute to workforce development. NOCCCD continues to focus efforts on planning, in order to run an efficient and transparent bond program. To that end, the list of the projects on the master plan for Measure J has been included, as well as identifying those projects on which planning and design efforts have already begun.

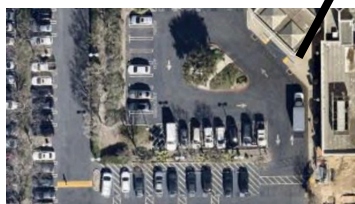
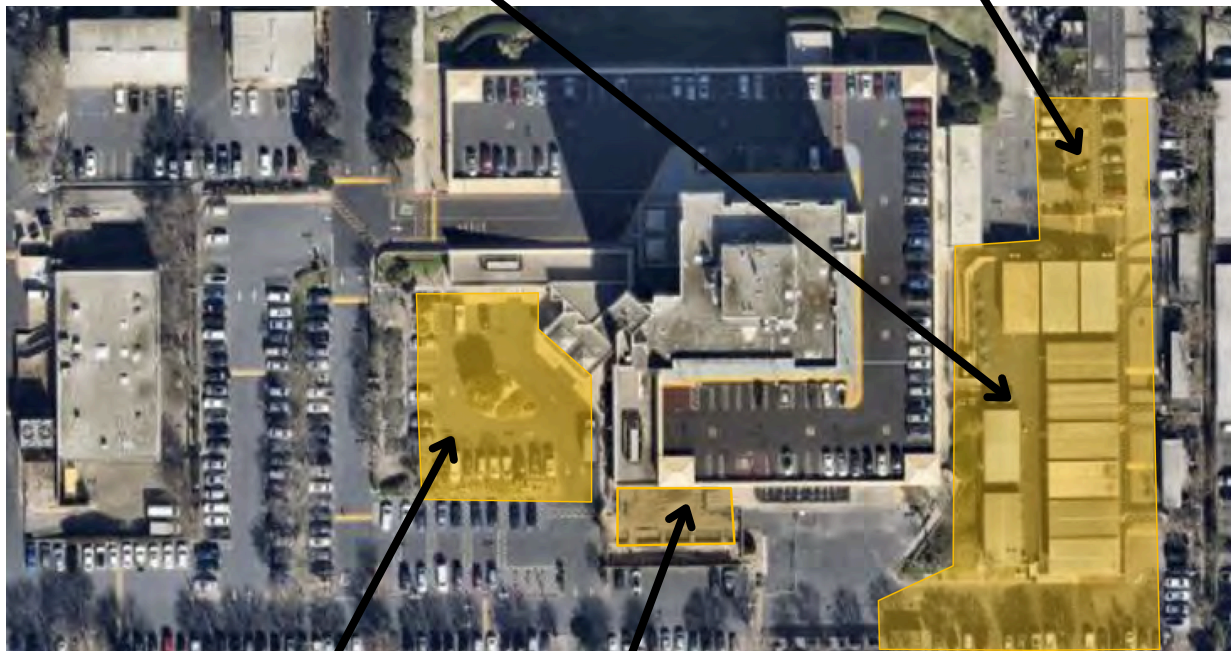
Anaheim Campus Measure J Projects

2025-2026

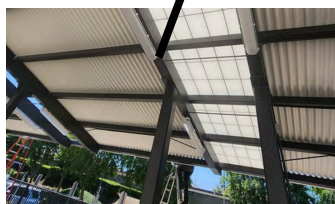
Swing Space
Projects/Interim
Housing [Dismantling]



Restore East Parking Lot
[Design-Construction
Documents]



Exterior Green
Community
Space Enhancement
[Design-Construction
Documents]



Outdoor Patio Remodel
[Close-out]



Develop Interior and
Exterior Signage [Exterior
Signage: Close-out;
Interior Signage: Pre-
Bidding]

Project

Exterior Green Community Space Enhancement
Restore East Parking Lot

Target Completion

January 2027
February 2026

Cypress Campus Measure J Projects

2025-2026

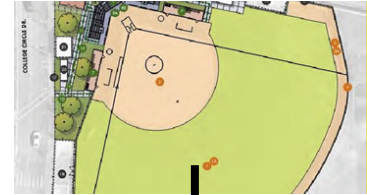
**Fine Arts Building
Renovation [Construction]**



**LLRC Exterior Patio
{Design-Schematic Design}**



**Softball Field Renovations
[Design-Construction Docs]**



**Swing Space -
Hotel,
Restaurant &
Culinary Arts
[Dismantling]**



**Central Plant
Upgrade
[Design-
Programming
Validation]**

Project

Target Completion

Fine Arts Building Renovation

Fall 2026

Softball Field Renovation

Fall 2027

Library & Learning Resource Center (LLRC) Patio

May 2027

Central Plant Upgrade

August 2027

Fullerton Campus Measure J Projects

2025-2026

Swing Space - New M&O
[Potential Dismantling]



New M & O
Building [Close-out]



New Horticulture/Lab
School/STEM Lab [Planning]



Softball Field
Improvements [Design
- Design Development]





New Performing Arts
Complex - Demolish
Building 1100-1300
[Construction]



Wilshire Chiller Plant
Relocation
[Construction]



Renovate Building 300
[Construction]



Student Support
Center [Close-out]



Project

Target Completion

- Renovate Building 300
- New Performing Arts Complex
- Wilshire Chiller Plant Relocation
- New Horticulture/Lab School/STEM Lab
- Softball Field Improvements

- January 2026
- Summer 2027
- December 2025
- Fall 2028
- January 2027

Bond Fund - Measure J

2025-2026

Campus/Project	Current Bond Estimate	Actual Expenses	Remaining Measure J Budget
Anaheim Campus:			
7th and 10th Floors Buildout	\$ 915,972	\$ 915,972	\$ -
5th Floor CTE Laboratory & 2nd Floor Room 215	640,736	640,736	-
Outdoor Patio Remodel	1,182,500	988,135	194,365
Update/Improve Infrastructure	224,938	-	224,938
Update/Improve Infrastructure (IT)	775,062	775,062	-
Update/Improve Infrastructure (AC Swing Space Interim Housing)	669,290	669,290	-
Update/Improve Infrastructure (AC Secondary MDF Room)	97,250	97,250	-
Planning (Non Project Specific)	1,407,323	16,315	1,391,008
Tower First Floor Life/Safety Renovation	2,510,440	1,996,618	513,822
Swing Space Projects/Interim Housing	1,682,677	1,428,644	254,033
Develop Interior and Exterior Signage	1,087,431	241,242	846,189
Culinary Arts Swing Space	2,500,000	2,167,488	332,512
Restore East Parking Lot	1,622,560	705	1,621,855
Exterior Green Community Space Enhancement	1,839,000	68,783	1,770,217
Second Floor Tenant Improvement	813,000	-	813,000
4th Floor Improvements	218,000	-	218,000
Upper Deck Enhancements	309,901	-	309,901
1st Floor Remodel Student Center and Classrooms	2,352,720	-	2,352,720
Pedestrian and Vehicular Traffic Flow	2,329,000	-	2,329,000
Pedestrian and Vehicular Traffic Flow	200,000	-	200,000
Subtotal - Anaheim Campus	\$ 23,377,800	\$ 10,006,240	\$ 13,371,560
Cypress Campus:			
New Science Engineering & Mathematics (SEM) Building	\$ 92,713,836	\$ 92,087,562	\$ 626,274
New Veterans' Resource Center & Student Activities Center Expansion	12,259,039	12,160,104	98,935
Baseball Field Improvements	1,920,904	1,920,904	-
Softball Field Renovations	4,000,000	233,261	3,766,739
Swing Space Projects			
Swing Space - Fine Arts (OLD SEM)	3,748,140	3,748,140	-
Swing Space - Gym II Renovation	153,397	153,397	-
Swing Space - Parking Lot 5 Expansion	1,965,399	1,965,399	-
Swing Space - Old SEM (Roofing)	47,747	47,747	-
Swing Space - Other	35,975	35,975	-
Fine Arts Capital Improvement	56,400,871	25,500,343	30,900,528
Update/Improve Infrastructure	4,514,538	58,768	4,455,770
Update/Improve Infrastructure (SEM)	2,998,566	2,998,566	-
Update/Improve Infrastructure (IT)	3,727,281	3,727,281	-
Update/Improve Infrastructure (VRC/SAC)	1,134,003	1,134,003	-
Update/Improve Infrastructure (IT-VRC/SAC)	181,761	-	181,761
Update/Improve Infrastructure (IT-SEM)	645,883	49,214	596,669
Update/Improve Infrastructure (Under Piazza & Stairwell Restoration)	92,842	92,842	-
Update/Improve Infrastructure (Central Plant Enhancements)	58,768	58,768	-
Library-Learning Resource Center Expansion	1,287,000	36,900	1,250,100
LLRC Secondary Data Center - Phase II	473,716	473,716	-
Central Plant Upgrade	4,000,000	-	4,000,000
Mass Communications & Security Systems Upgrade	1,942,628	-	1,942,628
Mass Communications & Security Systems Upgrade (SEM)	389,367	310,853	78,514
Mass Communications & Security Systems Upgrade(VRC/SAC)	60,938	60,287	651
Mass Communications & Security System Upgrade (Safety Film)	145,772	145,772	-
Mass Communications & Security Systems Upgrade (Door Replacement)	50,898	50,898	-

Bond Fund - Measure J

2025-2026

Campus/Project	Current Bond Estimate	Actual Expenses	Remaining Measure J Budget
Campus-Wide Security Systems Upgrade	313,541	313,541	-
EV SCE Charging Stations	337,894	337,894	-
Pool Restoration and Upgrade	5,500,000	-	5,500,000
Tech I/Tech III CTE Complex	26,126,990	-	26,126,990
Planning (Non Project Specific)	4,223,506	602,611	3,620,895
Subtotal - Cypress Campus	\$ 231,451,200	\$ 148,304,746	\$ 83,146,454
Fullerton Campus:			
New Instructional Building	\$ 50,154,777	\$ 50,139,587	\$ 15,190
Renovate 300 & 500 Buildings	22,982,000	11,282,642	11,699,358
New TES & Chilled Water Plant Expansion	9,019,249	9,004,294	14,955
Update/Improve Infrastructure	10,685,411	200,100	10,485,311
Update/Improve Infrastructure (IT)	7,850,000	4,455,458	3,394,542
Update/Improve Infrastructure (Bldg 300-500 Sewer Line)	444,702	444,702	-
Update/Improve Infrastructure (FC Swing Space - New M&O)	95,064	95,064	-
Planning (Non Project Specific)	629,044	348,212	280,832
New M&O Building	6,399,604	5,427,203	972,401
Greenhouse Replacement	398,664	398,664	-
Chapman Newell Instructional Building	28,302,917	25,131,625	3,171,292
New Performing Arts Complex	92,005,167	3,866,057	88,139,110
Wilshire Plant Relocation	15,726,332	10,833,748	4,892,584
New Parking Structure	5,265,833	-	5,265,833
New Horticulture/Lab School/STEM Lab	25,167,636	-	25,167,636
New Welcome Center & Lot C West	39,000,000	-	39,000,000
Swing Space - New M&O	-	-	-
Softball Field Improvements	7,000,000	50,000	6,950,000
Subtotal - Fullerton Campus	\$ 321,126,400	\$ 121,677,356	\$ 199,449,044
District Expenses:			
Program Management	\$ 20,000,000	12,210,919	7,789,081
Bond Issuance Costs	3,544,600	2,048,689	1,495,911
Interest Expense	800,000	678,405	121,595
District Holding Account	500,000	-	500,000
DW Holding Account	7,700,000	-	7,700,000
Subtotal - District	\$ 32,544,600	\$ 14,938,013	\$ 17,606,587
Total Expenses	\$ 608,500,000	\$ 294,926,355	\$ 313,573,645
Bond Funding Sources:			
Bond Authorization	\$ 574,000,000		
Estimated Interest Earnings	34,500,000		
Total Revenues	\$ 608,500,000		

Hospitality

For the 2024-25 proposed budget, hospitality budgets have been adjusted to account for two changes. First, in the future, contributions for sponsorships such as COLEGAS and A2MEND will be run through the general fund after approval by the Board of Trustees. Each sponsorship over \$1,000 will come to the Board separately or as a list on an annual basis. Second, staff has noticed a pattern that hospitality type expenditures above the Board-approved budget were spent out of the General Fund. These will be discontinued for all hospitality type expenses, except those approved as restricted grant funds that are approved through the funding agency. All other hospitality type expenses will be paid from Board-approved hospitality funding.

Following are the hospitality budgets by budget center:

	2024-25 Budget	Augmentation (Adjustment)	2025-26 Budget
Cypress College	\$200,000	\$ -	\$200,000
Fullerton College	250,000	-	250,000
NOCE	30,000	-	30,000
District Services	69,500	-	69,500
Total	\$549,500	-	\$549,500

Expenditures shall adhere to Board Policy 6350. Actual expenses for 2024-25 have been included on the following page.



Actual Hospitality Expenses

2024 - 2025

Authorized Hospitality Activities	District Services	Cypress College	Fullerton College	North Orange Continuing Education	Total
1. Functions for Volunteers	\$ -	\$ 784	\$ 1,982	\$ -	\$ 2,766
2. Functions for Retiring Employees	6,525	927	3,116	191	10,758
3. Activities Honoring Individuals in Education	4,806	21,254	5,386	4,926	36,371
4. College Week/Senior Days Activities		1,407	2,677		4,084
5. Board Meeting & Educational Events	6,329	125	268	599	7,321
6. Meetings Sponsored by Agencies			131	130	261
7. Flowers & Cards for Special Occasions	747	483	2,948	424	4,602
8. Seminars & Workshops	357	1,091	73	133	1,654
9. Service Club Membership Dues/Fees		925	1,122		2,047
10. Board Appointed Committee Meetings					-
11. Group Plan & Operational Meetings	18,889	24,413	45,540	9,797	98,639
12. Business Related Meals	2,633	13,082	43,481		59,197
13. Other Activities Designated by the Board	9,239	69,892	85,847		164,978
Total Expenses	49,526	134,381	192,571	16,201	392,678
2024-25 Budget	69,500	200,000	250,000	30,000	549,500
Underspent/(Overspent)	\$ 19,974	\$ 65,619	\$ 57,429	\$ 13,799	\$ 156,822

Glossary of Financial Terms

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

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

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

Accrual Basis. The method of accounting that recognizes revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows. (Contrast with cash basis.)

Actuarial Basis. A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings will equal the required payments to be paid from the fund.

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

Allocation Funding Model. A basis used to distribute funds among colleges in a multi-college district.

Apportionment. Federal, state or local monies distributed to college districts or other governmental units according to legislative and regulatory formulas.

Assessed Value. The value of land, homes or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975 of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index but may not exceed 2 percent per year.

Audit. An examination of financial statements and related documents, records, and accounts to determine the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually on financial statements and compliance with certain regulations.

Audit Report. The report prepared by an external or independent auditor. As a rule, the report includes: a) a statement of the scope of the audit; b) explanatory comments (if any) concerning exceptions by the auditor about application of generally-accepted auditing standards; c) opinions; d) explanatory comments (if any) concerning verification procedures; e) financial statements and schedules; and f) statistical tables, supplementary comments, and recommendations.

Auxiliary Operations. Service activities of the college, the finances of which must be accounted for separately. Food service, bookstores, dormitories, and certain types of foundations are examples of auxiliary operations.

Balance Sheet. A basic financial statement that shows assets, liabilities, and equity of an entity as of a specific date, in accordance with GAAP.

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

Block Grant. A fixed sum of money, not linked to enrollment measures, provided to a college district by the state and useable for any program/students.

Bonds. Investment securities (encumbrances) sold by a district through a financial firm to raise funds for various capital expenditures. A written promise to pay a specified sum of money (the face value) at a specified date or dates in the future (the maturity date(s)) together with periodic interest at a specified rate.

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 assessed valuation of the district.

Budget and Accounting Manual (BAM). Approved by the Board of Governors, this manual defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges (Title 5 Section 59011)

Budget Act. The legislative vehicle for the State's appropriations. The Constitution requires that it be approved by a majority vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.

Capital Outlay. The acquisition of, or additions to, fixed assets, including land or existing buildings, grounds improvements, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Cash. An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations regarding the use of cash must be indicated.

Cash Basis. Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

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 who are economically disadvantaged, low-income (EOPS), or for scheduled maintenance and instructional equipment.

Contingencies Fund (also Undistributed Reserve). That portion of the current fiscal year's budget not appropriated for any specific purpose and held subject to transfer to other specific appropriations as needed during the fiscal year.

Cost of Living Adjustments (COLA). An increase in funding for revenue limits or categorical programs tied to increases in the cost of living. Current law ties COLAs to indices of inflation, although different amounts may be appropriated by the Legislature.

Current Expense of Education. A term used to refer to the unrestricted general fund expenditures of a community college district in Objects of Expenditure 1000 through 5000, and 6400 for activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from state lottery proceeds are also excluded. (Education Code Sections 84362, Title 5 Sections 59200 et seq.

Deferrals. The state deferred revenue owed the community colleges from one fiscal year to the next.

Deficit. The excess of liabilities over assets or the excess of expenditures or expenses over revenues during an accounting period.

DEIA. This acronym refers to Diversity, Equity, Inclusion, and Anti-Racism

Education Code. The body of law that regulates education in California. Other laws that affect colleges are found in the Government Code, Public Contracts Code, Penal Code and others.

Emergency Conditions Allowance. A provision that allows districts to claim pre-pandemic FTES for reporting purposes. The districts must elect to participate, otherwise districts will be funded using actual FTES.

Employee Benefits. Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of O.A.S.D.I. (Social Security) taxes, and workers' compensation payments. These amounts are over and above the gross salary. While not paid directly to employees, they are a part of the total cost of employees.

Education Protection Account. The new revenues generated from Proposition 30 are deposited into a newly created state account code called the Education Protection Account. Of the funds in the account, 89 percent is provided to K-12 and 11 percent to community colleges.

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 or the difference between assets and liabilities at the end of the year.

Enrollment Fee. Charges to resident students for instructional costs; established in the Education Code.

Equipment. Tangible property with a purchase price of at least \$200 and a useful life of more than one year, other than land or buildings and improvements thereon. (See the Budget and Accounting Manual for current dollar limits).

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 Day. It is comprised of two pieces: 1. Overload, or extra, classes taught by full-time faculty and 2. Course loads carried by adjunct faculty.

Fee. A charge to students for services related to their education. The Chancellor's Office regularly publishes a list of mandated, authorized and prohibited fees.

Fifty-Percent Law. Requires that fifty percent of district expenditures in current expense categories are spent for classroom instruction. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

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

Fiscal Year. Twelve calendar months; for governmental agencies in California, it begins July 1 and ends June 30. Some special projects have 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 districts as an auxiliary organization or 501(c)3 to receive, raise and manage funds from private sources.

Full-Time Equivalent (FTE) Employees. Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Full-Time Equivalent Students (FTES). An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses, which equates to 15 semester credit hours. Full-time equivalent student (FTES) is the workload measure used to compute state funding for California Community Colleges.

Fund. An independent fiscal and accounting entity with a self-balanced set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance. The difference between assets and liabilities in a fund.

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.

General Obligation Bonds (GO Bonds). Debt instruments issued by districts (or other state or local public governmental bodies) to raise funds for public works and capital expenditures. These bonds are backed by the taxing and borrowing power of the entity that issues them.

Governmental Accounting Standards Board (GASB). The national authoritative accounting and financial reporting standard-setting body for governmental entities.

Governor's Budget. The Governor proposes a budget for the state each January, which is revised in May (the May Revise) in accordance with updated revenue projections.

Grants. Contributions or gifts of cash or other assets from a government or private organization to be used for a specified purpose, activity or facility.

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

Interfund Transfers. Money that is taken from one fund and added to another fund without an expectation of repayment.

Lottery Funds. The share of income from the State Lottery, which provides about 1-3 percent of community college funding. A minimum of 34 percent of state lottery revenues must be used for the “education of pupils.”

Mandated Costs. Expenditures that occur as a result of (or are mandated by) federal or state law, court decisions, administrative regulations, or initiative measures.

May Revise. The Governor revises his or her budget proposal in May to reflect up-to-date projections in revenues and expenses.

Noncredit. Courses that are taught for which no college credit is given. Adult education and basic English as a Second Language are two examples. The state reimbursement for non-credit education is less than for credit courses.

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

Object Code. The system of codes used in the California community colleges to classify budget and expenditures. The general classification numbers are:

- 1000 Certificated salaries
- 2000 Classified salaries
- 3000 Employee benefits
- 4000 Books, supplies, materials
- 5000 Operation expenses
- 6000 Capital outlay
- 7000 Other outgo
- 8000 Revenues

OPEB. Other Post Employment Benefits, primarily retiree healthcare benefits.

Operating Expenses. Expenses related directly to the fund's primary activities.

Other Operating Expenses. This is the District's budgets outside of position control (POSCTL) costs. It is comprised of personnel costs and benefits for non-permanent positions including adjunct faculty and other temporary hourly staff as well as other general operating costs (e.g., supplies, services, capital outlay, etc.).

PERS (or CalPERS) California Public Employees' Retirement System. One of the two major retirement systems in which community college employees participate. State law requires district classified employees, districts and the state to contribute to the fund for full-time classified employees.

Position Control. This is the District's budget for permanent positions. It is comprised of salary and related benefits costs for those permanent positions. Salary and benefits costs for other, non-permanent personnel including adjunct faculty and other temporary hourly staff are considered part of other operating expenses.

Productivity. A workload measure that looks at the ratio between Weekly Student Contact Hours and Full-time Equivalent Faculty.

Program. Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

Proposition 30. An initiative passed in November 2012. The measure temporarily increased personal income taxes (through December 2018) and sales taxes (through December 2016) to prevent cuts to education.

Proposition 98. An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and the community colleges. The split was proposed to be 89 percent (K-12) and 11 percent (CCC), although the split has not always 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 and expenditures are recorded in separate funds. Funds restricted by board action may be called “designated” or “committed” to differentiate them from those restricted by external agencies. Examples of restricted funds include the federal vocational education act and other federal program funds; state “categorical” programs such as those for disabled and disadvantaged students; state monies targeted for specific purposes, such as instructional equipment replacement; grants for specific programs; and locally-generated revenues such as health and parking fees.

Retiree Health Benefits. Benefits provided to retirees provide health insurance, negotiated through collective bargaining. Also called “Other Post Employment Benefits.”

Revenue. Income from all sources.

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

Scheduled Maintenance. A defined schedule for major repairs of buildings and equipment. Some matching state funds may be available to districts for a scheduled maintenance program.

Shortfall. An insufficient allocation of money, which will require additional appropriations, reduction in expenditures, and/or will result in deficits.

State Apportionment. An allocation of state money paid to a district on a monthly basis once the state budget is enacted.

STRS (CalSTRS) California State Teachers’ Retirement System. State law requires that school district employees, school districts and the state contribute to this fund for retirement of full-time academic employees.

Student Financial Aid Funds. Funds designated for grants and loans to students; includes federal Pell grants, College Work-Study, Cal Grant awards, state-funded EOPS grants and fee waiver programs.

Tentative Budget. The budget approved by the board in June, prior to the finalization of state allocations.

Title 5, California Code of Regulations. The section of the California Administrative Code that regulates community colleges. The Board of Governors adopts Title 5 regulations.

Unrestricted Funds. Generally, those General Fund monies 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.

Unfunded liabilities. The value of projected expenses that is not supported by a financial reserve equal in value to the projected liability.



APPENDIX A

Student-Centered Funding
Formula Calculations

FTES Production by Campus

(70% of SCFF)

	2025-26 Targets	Annual 2024-25 Actual	Annual 2023-24 Actual	Recalc 2022-23 Actual	Annual 2021-22 Actual	Recalc 2020-21 Actual	Annual 2019-20 Actual	Recalc 2018-19 Actual	Recalc 2017-18 Actual
Cypress	12,789.46	12,180.44	10,985.69	10,080.63	9,866.76	11,118.97	11,621.57	11,581.78	11,487.53
Fullerton	15,727.22	15,122.33	14,392.45	13,523.58	13,432.30	16,155.76	16,939.20	16,749.66	18,042.34
NOCE	4,323.72	4,323.72	3,821.42	2,961.47	2,772.79	4,567.83	4,776.68	4,936.61	5,065.67
Total	32,840.40	31,626.49	29,199.56	26,565.68	26,071.85	31,842.56	33,337.45	33,268.05	34,595.54

Actual FTES are shown above. For funding purposes, 2,148.74 FTES from 2017-18 was shifted back and reported as part of 2016-17 FTES.

In FY 2019-20 to FY 2024-25, funded FTES will be based on the 2019-20 reported FTES at P-1. The District participated in the COVID-19 emergency condition allowance since our actual FTES decreased as a result of the pandemic. The emergency condition allowance phases out after FY 2024-25.

Headcounts for Supplemental

Allocation

(20% of SCFF)

Budget Year:	2025-26	2024-25	2023-24
	Estimated Headcounts	Uses 2023-24 Headcounts	Uses 2022-23 Headcounts
AB540 Students	1,116	1,063	1,144
Pell Grant Recipients	11,337	11,337	11,262
California Promise Grant Recipients	21,700	21,700	21,045
Total	34,153	34,100	33,451

The Supplemental Allocation uses the prior year headcounts. For the 2025-26 proposed budget, the 2024-25 Pell Grant recipient and California Promise Grant recipient headcounts are not available. Therefore, we based the projected headcounts of Pell Grant recipients and California Promise Grant recipients for 2025-26 to be the same as the headcounts used for the 2024-25 calculations. The 2025-26 AB540 student headcount is based on the 2024-25 320 Annual.

Headcounts for Success Allocation (10% of SCFF)

		2024-25 Headcounts	2023-24 Headcounts	2022-23 Headcounts
All Students	Associate Degrees for Transfer	1,650	1,650	1,655
	Associate Degrees	1,381	1,381	1,322
	Baccalaureate Degree	4	4	1
	Credit Certificates	882	882	793
	Transfer Level Math and English	1,571	1,571	1,527
	Transfer to Four Year University	1,177	1,177	1,977
	Nine or More CTE Units	5,585	5,585	4,763
	Regional Living Wage	2,076	2,076	3,244
		<u>14,326</u>	<u>14,326</u>	<u>15,282</u>
Equity: Pell Grant Recipients	Associate Degrees for Transfer	940	940	897
	Associate Degrees	776	776	727
	Baccalaureate Degree	3	3	1
	Credit Certificates	454	454	381
	Transfer Level Math and English	704	704	668
	Transfer to Four Year University	564	564	1,018
	Nine or More CTE Units	2,876	2,876	2,416
	Regional Living Wage	606	606	988
		<u>6,923</u>	<u>6,923</u>	<u>7,096</u>
Equity: California Promise Grant Recipients	Associate Degrees for Transfer	1,281	1,281	1,280
	Associate Degrees	1,077	1,077	1,036
	Baccalaureate Degree	3	3	1
	Credit Certificates	650	650	576
	Transfer Level Math and English	1,053	1,053	995
	Transfer to Four Year University	817	817	1,391
	Nine or More CTE Units	4,190	4,190	3,517
	Regional Living Wage	1,083	1,083	1,725
		<u>10,154</u>	<u>10,154</u>	<u>10,521</u>

The Success Allocation uses a three-year average of headcounts comprised of the prior three years. For the 2025-26 proposed budget, since the 2024-25 headcounts are not available, the three-year average uses 2023-24 headcounts to stand-in for 2024-25 headcounts.

SCFF & College Level Allocations

Based on Projected and Actuals

SCFF				Cypress College			Fullerton College		
2025-26 State Apportionment Funding				% of District Funding			% of District Funding		
Data for Funding	Funding Rate			Data	2025-26 Funding		Data	2025-26 Funding	
Basic Allocation				\$ 17,755,054.00			\$ 7,767,836.00		
Base Allocation				FTES			FTES		
Traditional Credit 3-Year Average	26,034.37	\$ 5,416.19	\$ 141,007,094.00	11,420.55	\$ 61,855,869.00	43.9%	14,613.81	\$ 79,151,172.00	56.1%
Special Admit Credit	982.53	\$ 7,595.29	\$ 7,462,567.00	507.36	\$ 3,853,545.00	51.6%	475.17	\$ 3,609,021.00	48.4%
Incarcerated Credit	-	\$ 7,595.29	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	27,016.90		\$ 148,469,661.00	11,927.91	\$ 65,709,414.00	44.3%	15,088.98	\$ 82,760,193.00	55.7%
Non-Credit	1,522.57	\$ 4,567.27	\$ 6,953,997.00	130.96	\$ 598,111.00	8.6%	56.84	\$ 259,585.00	3.7%
Non Credit CDCP	2,988.94	\$ 7,595.29	\$ 22,701,866.00	-	\$ -	0.0%	-	\$ -	0.0%
Non-Credit Incarcerated	-	\$ 7,595.29	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	4,511.51		\$ 29,655,863.00	130.96	\$ 598,111.00	2.0%	56.84	\$ 259,585.00	0.9%
Subtotal Base	31,528.41		\$ 178,125,524.00	12,058.87	\$ 66,307,525.00	37.2%	15,145.81	\$ 83,019,778.00	46.6%
Total Basic + Base			\$ 195,880,578.00		\$ 74,075,361.00	37.8%		\$ 90,787,614.00	46.3%
Final Data Source:				24-25 Headcounts			24-25 Headcounts		
Data Used at this Time:				23-24			23-24		
Supplemental Allocation									
AB540 Students (23-24 P2)	1,063.00	\$ 1,280.76	\$ 1,361,448.00	551.00	\$ 705,699.00	45.5%	661.00	\$ 846,582.00	54.5%
Pell Grant Recipients	11,337.00	\$ 1,280.76	\$ 14,519,976.00	5,361.00	\$ 6,866,154.00	47.1%	6,011.00	\$ 7,698,648.00	52.9%
California Promise Grant Recipients	21,700.00	\$ 1,280.76	\$ 27,792,492.00	10,661.00	\$ 13,654,182.00	45.3%	12,889.00	\$ 16,507,716.00	54.7%
Total Supplemental	34,100.00		\$ 43,673,916.00	16,573.00	\$ 21,226,035.00	45.9%	19,561.00	\$ 25,052,946.00	54.1%
Final Data Source:				24-25 Headcounts			24-25 Headcounts		
Data Used at this Time:				23-24			23-24		
Student Success Allocation									
All Students									
Associate Degrees for Transfer	1,651.67	\$ 3,020.88	\$ 4,989,497.00	725.00	\$ 2,190,138.00	43.8%	929.00	\$ 2,806,398.00	56.2%
Associate Degrees	1,361.33	\$ 2,265.66	\$ 3,084,311.00	540.00	\$ 1,223,456.00	39.0%	846.00	\$ 1,916,748.00	61.0%
Baccalaureate Degrees	3.00	\$ 2,265.66	\$ 6,797.00	4.00	\$ 9,063.00	100.0%	-	\$ -	0.0%
Credit Certificates	852.33	\$ 1,510.44	\$ 1,287,393.00	562.00	\$ 848,867.00	62.4%	339.00	\$ 512,039.00	37.6%
Transfer Level Math and English	1,556.33	\$ 1,510.44	\$ 2,350,743.00	690.00	\$ 1,042,204.00	44.6%	857.00	\$ 1,294,447.00	55.4%
Transfer to Four Year University	1,443.67	\$ 1,132.83	\$ 1,635,433.00	480.00	\$ 543,758.00	37.6%	795.00	\$ 900,600.00	62.4%
Nine or More CTE Units	5,311.00	\$ 755.22	\$ 4,010,973.00	2,491.00	\$ 1,881,253.00	46.0%	2,921.00	\$ 2,205,998.00	54.0%
Achieved Regional Living Wage	2,465.33	\$ 755.22	\$ 1,861,867.00	747.00	\$ 564,149.00	36.5%	1,030.00	\$ 777,877.00	50.3%
Subtotal	14,644.66		\$ 19,227,014.00	6,239.00	\$ 8,302,888.00	43.9%	7,717.00	\$ 10,414,107.00	55.0%
Pell Grant Recipients Bonus									
Associate Degrees for Transfer	925.67	\$ 1,142.88	\$ 1,057,930.00	441.00	\$ 504,010.00	46.8%	501.00	\$ 572,583.00	53.2%
Associate Degrees	759.67	\$ 857.16	\$ 651,159.00	333.00	\$ 285,434.00	42.8%	445.00	\$ 381,436.00	57.2%
Baccalaureate Degrees	2.33	\$ 857.16	\$ 1,997.00	3.00	\$ 2,571.00	100.0%	-	\$ -	0.0%
Credit Certificates	429.67	\$ 571.44	\$ 245,531.00	303.00	\$ 173,146.00	64.6%	166.00	\$ 94,859.00	35.4%
Transfer Level Math and English	692.00	\$ 571.44	\$ 395,436.00	334.00	\$ 190,861.00	48.4%	356.00	\$ 203,433.00	51.6%
Transfer to Four Year University	715.33	\$ 428.58	\$ 306,576.00	254.00	\$ 108,859.00	41.2%	363.00	\$ 155,575.00	58.8%
Nine or More CTE Units	2,722.67	\$ 285.72	\$ 777,921.00	1,395.00	\$ 398,579.00	49.9%	1,398.00	\$ 399,437.00	50.1%
Achieved Regional Living Wage	733.33	\$ 285.72	\$ 209,527.00	272.00	\$ 77,716.00	42.3%	344.00	\$ 98,288.00	53.5%
Subtotal	6,980.67		\$ 3,646,077.00	3,335.00	\$ 1,741,176.00	47.6%	3,573.00	\$ 1,905,611.00	52.1%
California Promise Grant Recipients Bonus									
Associate Degrees for Transfer	1,280.67	\$ 761.92	\$ 975,768.00	577.00	\$ 439,628.00	45.0%	705.00	\$ 537,154.00	55.0%
Associate Degrees	1,063.33	\$ 571.44	\$ 607,629.00	454.00	\$ 259,434.00	42.0%	627.00	\$ 358,293.00	58.0%
Baccalaureate Degrees	2.33	\$ 571.44	\$ 1,331.00	3.00	\$ 1,714.00	100.0%	-	\$ -	0.0%
Credit Certificates	625.33	\$ 380.96	\$ 238,226.00	423.00	\$ 161,146.00	63.7%	241.00	\$ 91,811.00	36.3%
Transfer Level Math and English	1,033.67	\$ 380.96	\$ 393,787.00	484.00	\$ 184,385.00	46.9%	549.00	\$ 209,147.00	53.1%
Transfer to Four Year University	1,008.33	\$ 285.72	\$ 288,100.00	354.00	\$ 101,145.00	39.8%	535.00	\$ 152,860.00	60.2%
Nine or More CTE Units	3,965.67	\$ 190.48	\$ 755,381.00	1,935.00	\$ 368,579.00	47.6%	2,128.00	\$ 405,341.00	52.4%
Achieved Regional Living Wage	1,297.00	\$ 190.48	\$ 247,053.00	493.00	\$ 93,907.00	43.1%	608.00	\$ 115,812.00	53.2%
Subtotal	10,276.33		\$ 3,507,275.00	4,723.00	\$ 1,609,938.00	46.2%	5,393.00	\$ 1,870,418.00	53.6%
Total Student Success Allocation	31,901.66		\$ 26,380,366.00	14,297.00	\$ 11,654,002.00	44.7%	16,683.00	\$ 14,190,136.00	54.4%
Total SCFF 2025-26 State Apportionment				\$ 265,934,860.00			\$ 130,030,696.00		
3-Yr Average Adjustment				\$ 23.00			\$ 30.00		
Special Admit Credit Adjustment				\$ 1.00			\$ -		
Incarcerated Credit Adjustment				\$ -			\$ -		
Non Credit Adjustment				\$ -			\$ -		
Non Credit CDCP Adjustment				\$ -			\$ -		
Non Credit Incarcerated Adjustment				\$ -			\$ -		
Supplemental Adjustment				\$ (1,194,823.00)			\$ (1,410,242.00)		
Student Success Adjustment				\$ 141,565.00			\$ 172,372.00		
Total SCFF 2025-26 State Apportionment Adjusted				\$ 265,934,860.00			\$ 128,792,856.00		
Total SCFF 2025-26 State Apportionment ECA Adjusted				\$ 265,934,860.00			\$ 128,792,856.00		
SCFF attributable to ECA				\$ -			\$ -		
9.25% supplement to District Services				\$ -			\$ -		

	SCFF				N. Orange Cont. Education			Districtwide	
*: Data will be updated at Settle-up based on actual information available			2025-26 State				% of District		
	Data for Funding	Funding Rate	Apportionment	Funding	Data	2025-26 Funding		Allocated Data	2025-26 Funding
Basic Allocation				\$ 17,755,054.00		\$ 2,219,382.00		\$ 17,755,054.00	
Base Allocation	FTEs				FTEs			FTEs	
Traditional Credit 3-Year Average	26,034.37	\$ 5,416.19	\$	141,007,094.00	-	\$ -	0.0%	26,034.36	\$ 141,007,041.00
Special Admit Credit	982.53	\$ 7,595.29	\$	7,462,567.00	-	\$ -	0.0%	982.53	\$ 7,462,566.00
Incarcerated Credit	-	\$ 7,595.29	\$	-	-	\$ -	0.0%	-	\$ -
Subtotal Credit	27,016.90		\$	148,469,661.00	-	\$ -	0.0%	27,016.89	\$ 148,469,607.00
Non-Credit	1,522.57	\$ 4,567.27	\$	6,953,997.00	1,334.78	\$ 6,096,301.00	87.7%	1,522.57	\$ 6,953,997.00
Non Credit CDCP	2,988.94	\$ 7,595.29	\$	22,701,866.00	2,988.94	\$ 22,701,866.00	100.0%	2,988.94	\$ 22,701,866.00
Non-Credit Incarcerated	-	\$ 7,595.29	\$	-	-	\$ -	0.0%	-	\$ -
Subtotal Non Credit	4,511.51		\$	29,655,863.00	4,323.72	\$ 28,798,167.00	97.1%	4,511.51	\$ 29,655,863.00
Subtotal Base	31,528.41		\$	178,125,524.00	4,323.72	\$ 28,798,167.00	16.2%	31,528.40	\$ 178,125,470.00
Total Basic + Base			\$	195,880,578.00		\$ 31,017,549.00	15.8%		\$ 195,880,524.00
Final Data Source:	24-25				24-25			24-25	
Data Used at this Time:	Headcounts				Headcounts			Headcounts	
	23-24				23-24			23-24	
Supplemental Allocation									
AB540 Students (23-24 P2)	1,063.00	\$ 1,280.76	\$	1,361,448.00	-	\$ -	0.0%	1,212.00	\$ 1,552,281.00
Pell Grant Recipients	11,337.00	\$ 1,280.76	\$	14,519,976.00	-	\$ -	0.0%	11,372.00	\$ 14,564,802.00
California Promise Grant Recipients	21,700.00	\$ 1,280.76	\$	27,792,492.00	-	\$ -	0.0%	23,550.00	\$ 30,161,898.00
Total Supplemental	34,100.00		\$	43,673,916.00	-	\$ -	0.0%	36,134.00	\$ 46,278,981.00
Final Data Source:	3-Yr Avg				24-25			24-25	
Data Used at this Time:	Headcounts				Headcounts			Headcounts	
	23-24				23-24			23-24	
Student Success Allocation									
All Students									
Associate Degrees for Transfer	1,651.67	\$ 3,020.88	\$	4,989,497.00	-	\$ -	0.0%	1,654.00	\$ 4,996,536.00
Associate Degrees	1,361.33	\$ 2,265.66	\$	3,084,311.00	-	\$ -	0.0%	1,386.00	\$ 3,140,204.00
Baccalaureate Degrees	3.00	\$ 2,265.66	\$	6,797.00	-	\$ -	0.0%	4.00	\$ 9,063.00
Credit Certificates	852.33	\$ 1,510.44	\$	1,287,393.00	-	\$ -	0.0%	901.00	\$ 1,360,906.00
Transfer Level Math and English	1,556.33	\$ 1,510.44	\$	2,350,743.00	-	\$ -	0.0%	1,547.00	\$ 2,336,651.00
Transfer to Four Year University	1,443.67	\$ 1,132.83	\$	1,635,433.00	-	\$ -	0.0%	1,275.00	\$ 1,444,358.00
Nine or More CTE Units	5,311.00	\$ 755.22	\$	4,010,973.00	-	\$ -	0.0%	5,412.00	\$ 4,087,251.00
Achieved Regional Living Wage	2,465.33	\$ 755.22	\$	1,861,867.00	270.00	\$ 203,909.00	13.2%	2,047.00	\$ 1,545,935.00
Subtotal	14,644.66		\$	19,227,014.00	270.00	\$ 203,909.00	1.1%	14,226.00	\$ 18,920,904.00
Pell Grant Recipients Bonus									
Associate Degrees for Transfer	925.67	\$ 1,142.88	\$	1,057,930.00	-	\$ -	0.0%	942.00	\$ 1,076,593.00
Associate Degrees	759.67	\$ 857.16	\$	651,159.00	-	\$ -	0.0%	778.00	\$ 666,870.00
Baccalaureate Degrees	2.33	\$ 857.16	\$	1,997.00	-	\$ -	0.0%	3.00	\$ 2,571.00
Credit Certificates	429.67	\$ 571.44	\$	245,531.00	-	\$ -	0.0%	469.00	\$ 268,005.00
Transfer Level Math and English	692.00	\$ 571.44	\$	395,436.00	-	\$ -	0.0%	690.00	\$ 394,294.00
Transfer to Four Year University	715.33	\$ 428.58	\$	306,576.00	-	\$ -	0.0%	617.00	\$ 264,434.00
Nine or More CTE Units	2,722.67	\$ 285.72	\$	777,921.00	-	\$ -	0.0%	2,793.00	\$ 798,016.00
Achieved Regional Living Wage	733.33	\$ 285.72	\$	209,527.00	27.00	\$ 7,714.00	4.2%	643.00	\$ 183,718.00
Subtotal	6,980.67		\$	3,646,077.00	27.00	\$ 7,714.00	0.2%	6,935.00	\$ 3,654,501.00
California Promise Grant Recipients Bonus									
Associate Degrees for Transfer	1,280.67	\$ 761.92	\$	975,768.00	-	\$ -	0.0%	1,282.00	\$ 976,782.00
Associate Degrees	1,063.33	\$ 571.44	\$	607,629.00	-	\$ -	0.0%	1,081.00	\$ 617,727.00
Baccalaureate Degrees	2.33	\$ 571.44	\$	1,331.00	-	\$ -	0.0%	3.00	\$ 1,714.00
Credit Certificates	625.33	\$ 380.96	\$	238,226.00	-	\$ -	0.0%	664.00	\$ 252,957.00
Transfer Level Math and English	1,033.67	\$ 380.96	\$	393,787.00	-	\$ -	0.0%	1,033.00	\$ 393,532.00
Transfer to Four Year University	1,008.33	\$ 285.72	\$	288,100.00	-	\$ -	0.0%	889.00	\$ 254,005.00
Nine or More CTE Units	3,965.67	\$ 190.48	\$	755,381.00	-	\$ -	0.0%	4,063.00	\$ 773,920.00
Achieved Regional Living Wage	1,297.00	\$ 190.48	\$	247,053.00	42.00	\$ 8,000.00	3.7%	1,143.00	\$ 217,719.00
Subtotal	10,276.33		\$	3,507,275.00	42.00	\$ 8,000.00	0.2%	10,158.00	\$ 3,488,356.00
Total Student Success Allocation	31,901.66		\$	26,380,366.00	339.00	\$ 219,623.00	0.8%	31,319.00	\$ 26,063,761.00
Total SCFF 2025-26 State Apportionment			\$	265,934,860.00		\$ 31,237,172.00	11.6%		\$ 268,223,266.00
3-Yr Average Adjustment					\$ -		0.0%	\$ 53.00	
Special Admit Credit Adjustment					\$ -		0.0%	\$ 1.00	
Incarcerated Credit Adjustment					\$ -		0.0%	\$ -	
Non Credit Adjustment					\$ -		87.7%	\$ -	
Non Credit CDCP Adjustment					\$ -		100.0%	\$ -	
Non Credit Incarcerated Adjustment					\$ -		0.0%	\$ -	
Supplemental Adjustment					\$ -		0.0%	\$ (2,605,065.00)	
Student Success Adjustment					\$ 2,668.00		0.8%	\$ 316,605.00	
Total SCFF 2025-26 State Apportionment Adjusted			\$	265,934,860.00		\$ 31,239,840.00	11.7%		\$ 265,934,860.00
Total SCFF 2025-26 State Apportionment ECA Adjusted			\$	265,934,860.00		\$ 31,239,840.00	11.7%		\$ 265,934,860.00
SCFF attributable to ECA	\$	-	\$	-	\$	-		\$	-
9.25% supplement to District Services	\$	-	\$	-	\$	-		\$	-

SCFF Data

*: Data will be updated as it is finalized for the various fiscal years.

	w/ Emergency Conditions Applied				Using Actuals & Projected			
	SCFF				SCFF			
	Data			Data for Funding	Data			Data for Funding
	23-24	24-25	25-26		23-24	24-25	25-26	
Final Data Source:	Annual	Annual	Annual		Annual	Annual	Annual	
Data Used at this Time:	23-24	24-25	24-25 + G%	FTES *	23-24	24-25	24-25 + G%	FTES *
Base Allocation								
Traditional Credit 3-Year Average	24,573.42	26,183.31	27,346.37	26,034.37	24,573.42	26,183.31	27,346.37	26,034.37
Special Admit Credit	657.82	940.09	982.53	982.53	657.82	940.09	982.53	982.53
Incarcerated Credit	-	-	-	-	-	-	-	-
Subtotal Credit	25,231.24	27,123.40	28,328.89	27,016.90	25,231.24	27,123.40	28,328.89	27,016.90
Non-Credit			1,522.57	1,522.57			1,522.57	1,522.57
Non Credit CDCP			2,988.94	2,988.94			2,988.94	2,988.94
Non-Credit Incarcerated			-	-			-	-
Subtotal Non Credit			4,511.51	4,511.51			4,511.51	4,511.51
Total Base FTES			32,840.41	31,528.41			32,840.41	31,528.41
Final Data Source:						24-25		24-25
Data Used at this Time:						23-24		23-24
Supplemental Allocation								
AB540 Students							1,063.00	1,063.00
Pell Grant Recipients							11,337.00	11,337.00
California Promise Grant Recipients							21,700.00	21,700.00
Total Supplemental							34,100.00	34,100.00
Final Data Source:		22-23	23-24	24-25		22-23	23-24	23-24*
Data Used at this Time:								
Student Success Allocation								
All Students								
Associate Degrees for Transfer		1,655.00	1,650.00	1,650.00		1,651.67		
Associate Degrees		1,322.00	1,381.00	1,381.00		1,361.33		
Baccalaureate Degrees		1.00	4.00	4.00		3.00		
Credit Certificates		793.00	882.00	882.00		852.33		
Transfer Level Math and English		1,527.00	1,571.00	1,571.00		1,556.33		
Transfer to Four Year University		1,977.00	1,177.00	1,177.00		1,443.67		
Nine or More CTE Units		4,763.00	5,585.00	5,585.00		5,311.00		
Achieved Regional Living Wage		3,244.00	2,076.00	2,076.00		2,465.33		
Subtotal		15,282.00	14,326.00	14,326.00		14,644.66		
Pell Grant Recipients Bonus								
Associate Degrees for Transfer		897.00	940.00	940.00		925.67		
Associate Degrees		727.00	776.00	776.00		759.67		
Baccalaureate Degrees		1.00	3.00	3.00		2.33		
Credit Certificates		381.00	454.00	454.00		429.67		
Transfer Level Math and English		668.00	704.00	704.00		692.00		
Transfer to Four Year University		1,018.00	564.00	564.00		715.33		
Nine or More CTE Units		2,416.00	2,876.00	2,876.00		2,722.67		
Achieved Regional Living Wage		988.00	606.00	606.00		733.33		
Subtotal		7,096.00	6,923.00	6,923.00		6,980.67		
California Promise Grant Recipients Bonus								
Associate Degrees for Transfer		1,280.00	1,281.00	1,281.00		1,280.67		
Associate Degrees		1,036.00	1,077.00	1,077.00		1,063.33		
Baccalaureate Degrees		1.00	3.00	3.00		2.33		
Credit Certificates		576.00	650.00	650.00		625.33		
Transfer Level Math and English		995.00	1,053.00	1,053.00		1,033.67		
Transfer to Four Year University		1,391.00	817.00	817.00		1,008.33		
Nine or More CTE Units		3,517.00	4,190.00	4,190.00		3,965.67		
Achieved Regional Living Wage		1,725.00	1,083.00	1,083.00		1,297.00		
Subtotal		10,521.00	10,154.00	10,154.00		10,276.33		
Total Student Success Allocation		32,899.00	31,403.00	31,403.00		31,901.66		

Colleges use Actuals & Projected Data

Cypress College				Fullerton College				N. Orange Cont. Education				Districtwide
Data	Data	Data	2025-26 RAM Data	Data	Data	Data	2025-26 RAM Data	Data	Data	Data Updated	2025-26 RAM Data	Allocated Data
23-24	24-25	25-26		23-24	24-25	25-26		23-24	24-25	25-26		
Annual	Annual	Annual		Annual	Annual	Annual		Annual	Annual	Annual		
23-24	24-25	24-25 + 5%		23-24	24-25	24-25 + 4%		23-24	24-25	24-25 + 0%		
10,537.99	11,572.52	12,151.15	11,420.55	14,035.43	14,610.79	15,195.22	14,613.81	-	-	-	-	26,034.36
335.92	483.20	507.36	507.36	321.90	456.89	475.17	475.17	-	-	-	-	982.53
-	-	-	-	-	-	-	-	-	-	-	-	-
10,873.91	12,055.72	12,658.51	11,927.91	14,357.33	15,067.68	15,670.39	15,088.98	-	-	-	-	27,016.89
		130.96	130.96			56.84	56.84			1,334.78	1,334.78	1,522.57
		-	-			-	-			2,988.94	2,988.94	2,988.94
		-	-			-	-			-	-	-
		130.96	130.96			56.84	56.84			4,323.72	4,323.72	4,511.51
		12,789.46	12,058.87			15,727.22	15,145.81			4,323.72	4,323.72	31,528.40
	24-25	24-25			24-25	24-25			24-25	24-25		24-25
	23-24	23-24			23-24	23-24			23-24	23-24		23-24
		551.00	551.00			661.00	661.00			-	-	1,212.00
		5,361.00	5,361.00			6,011.00	6,011.00			-	-	11,372.00
		10,661.00	10,661.00			12,889.00	12,889.00			-	-	23,550.00
		16,573.00	16,573.00			19,561.00	19,561.00			-	-	36,134.00
	23-24	23-24			23-24	23-24			23-24	23-24		23-24
	23-24*	23-24*			23-24*	23-24*			23-24*	23-24*		23-24*
		725.00	725.00			929.00	929.00			-	-	1,654.00
		540.00	540.00			846.00	846.00			-	-	1,386.00
		4.00	4.00			-	-			-	-	4.00
		562.00	562.00			339.00	339.00			-	-	901.00
		690.00	690.00			857.00	857.00			-	-	1,547.00
		480.00	480.00			795.00	795.00			-	-	1,275.00
		2,491.00	2,491.00			2,921.00	2,921.00			-	-	5,412.00
		747.00	747.00			1,030.00	1,030.00			270.00	270.00	2,047.00
		6,239.00	6,239.00			7,717.00	7,717.00			270.00	270.00	14,226.00
		441.00	441.00			501.00	501.00			-	-	942.00
		333.00	333.00			445.00	445.00			-	-	778.00
		3.00	3.00			-	-			-	-	3.00
		303.00	303.00			166.00	166.00			-	-	469.00
		334.00	334.00			356.00	356.00			-	-	690.00
		254.00	254.00			363.00	363.00			-	-	617.00
		1,395.00	1,395.00			1,398.00	1,398.00			-	-	2,793.00
		272.00	272.00			344.00	344.00			27.00	27.00	643.00
		3,335.00	3,335.00			3,573.00	3,573.00			27.00	27.00	6,935.00
		577.00	577.00			705.00	705.00			-	-	1,282.00
		454.00	454.00			627.00	627.00			-	-	1,081.00
		3.00	3.00			-	-			-	-	3.00
		423.00	423.00			241.00	241.00			-	-	664.00
		484.00	484.00			549.00	549.00			-	-	1,033.00
		354.00	354.00			535.00	535.00			-	-	889.00
		1,935.00	1,935.00			2,128.00	2,128.00			-	-	4,063.00
		493.00	493.00			608.00	608.00			42.00	42.00	1,143.00
		4,723.00	4,723.00			5,393.00	5,393.00			42.00	42.00	10,158.00
		14,297.00	14,297.00			16,683.00	16,683.00			339.00	339.00	31,319.00

SCFF 2025-26 Rates

		1.07%	2.30%
	2023-24 Enacted SCFF Rates	2024-25 Enacted SCFF Rates	2025-26 Enacted SCFF Rates
Basic Allocation - (<10,000)	\$ 6,439,546.00	\$ 6,508,449.00	\$ 6,658,143.00
Basic Allocation - CC&FC (>=10,000 & <20,000)	\$ 7,512,806.00	\$ 7,593,193.00	\$ 7,767,836.00
Basic Allocation - NOCE (≥1,000)	\$ 2,146,516.00	\$ 2,169,484.00	\$ 2,219,382.00
Base Allocation			
Traditional Credit 3-Year Average	\$ 5,238.37	\$ 5,294.42	\$ 5,416.19
Special Admit Credit	\$ 7,345.93	\$ 7,424.53	\$ 7,595.29
Incarcerated Credit	\$ 7,345.93	\$ 7,424.53	\$ 7,595.29
Non-Credit	\$ 4,417.31	\$ 4,464.58	\$ 4,567.27
Non Credit CDCP	\$ 7,345.93	\$ 7,424.53	\$ 7,595.29
Non-Credit Incarcerated	\$ 7,345.93	\$ 7,424.53	\$ 7,595.29
Supplemental Allocation			
AB540 Students	\$ 1,238.71	\$ 1,251.96	\$ 1,280.76
Pell Grant Recipients	\$ 1,238.71	\$ 1,251.96	\$ 1,280.76
California Promise Grant Recipients	\$ 1,238.71	\$ 1,251.96	\$ 1,280.76
Student Success Allocation			
All Students	\$ 730.42	\$ 738.24	\$ 755.22
Associate Degrees for Transfer	\$ 2,921.68	\$ 2,952.96	\$ 3,020.88
Associate Degrees	\$ 2,191.26	\$ 2,214.72	\$ 2,265.66
Baccalaureate Degrees	\$ 2,191.26	\$ 2,214.72	\$ 2,265.66
Credit Certificates	\$ 1,460.84	\$ 1,476.48	\$ 1,510.44
Transfer Level Math and English	\$ 1,460.84	\$ 1,476.48	\$ 1,510.44
Transfer to Four Year University	\$ 1,095.63	\$ 1,107.36	\$ 1,132.83
Nine or More CTE Units	\$ 730.42	\$ 738.24	\$ 755.22
Achieved Regional Living Wage	\$ 730.42	\$ 738.24	\$ 755.22
Pell Grant Recipients Bonus	\$ 184.23	\$ 186.20	\$ 190.48
Associate Degrees for Transfer	\$ 1,105.43	\$ 1,117.28	\$ 1,142.88
Associate Degrees	\$ 829.07	\$ 837.96	\$ 857.16
Baccalaureate Degrees	\$ 829.07	\$ 837.96	\$ 857.16
Credit Certificates	\$ 552.71	\$ 558.64	\$ 571.44
Transfer Level Math and English	\$ 552.71	\$ 558.64	\$ 571.44
Transfer to Four Year University	\$ 414.54	\$ 418.98	\$ 428.58
Nine or More CTE Units	\$ 276.36	\$ 279.32	\$ 285.72
Achieved Regional Living Wage	\$ 276.36	\$ 279.32	\$ 285.72
California Promise Grant Recipients Bonus	\$ 184.23	\$ 186.20	\$ 190.48
Associate Degrees for Transfer	\$ 736.95	\$ 744.80	\$ 761.92
Associate Degrees	\$ 552.71	\$ 558.60	\$ 571.44
Baccalaureate Degrees	\$ 552.71	\$ 558.60	\$ 571.44
Credit Certificates	\$ 368.48	\$ 372.40	\$ 380.96
Transfer Level Math and English	\$ 368.48	\$ 372.40	\$ 380.96
Transfer to Four Year University	\$ 276.36	\$ 279.30	\$ 285.72
Nine or More CTE Units	\$ 184.24	\$ 186.20	\$ 190.48
Achieved Regional Living Wage	\$ 184.24	\$ 186.20	\$ 190.48
Total SCFF Revenue			
		Hold Harmless Revenue (C):	\$ 262,433,892.00
		2024-25 SCFF Calculated Revenue (from Settle-Up):	\$ 261,486,761.00
		2024-25 SCFF Calculated Revenue + COLA (B):	\$ 267,500,956.50
		SCFF Calculated Revenue (A):	\$ 265,934,860.00

A large, light blue circle with a gradient, partially obscured by a darker blue crescent shape on the right. Two small yellow circles with black outlines are positioned near the top left and bottom right of the main circle. The text "APPENDIX B" is centered in a bold, dark blue font.

APPENDIX B

APPENDIX B

FOUR YEAR FORECAST

General Fund Ongoing Resources - Scenario 1

This scenario assumes no growth in FTES in 2025-26 and the outyears. Scenario uses 2024-25 Annual FTES. Estimated COLAs for outyears were obtained from Schools Services of California (SSC). Salaries increase based on collective bargaining agreements. Assumes contingency increase is applied to the salary schedule. Savings from vacant positions are not included. Cost of benefits increases by COLA. Increases to 2028-29 salaries and benefits are not included. Also, included is a contribution to the Retiree Benefit Trust. Non-personnel costs increase by the Consumer Price Index (CPI) obtained from SSC.

Scenario Assumptions:

Enrollment Growth after 2025-26:	0%	0%	0%	0%
COLA Applied to SCFF Rates:	2.30%	3.02%	3.42%	3.31%
Increase to Salaries:	Various	0.25%	0.00%	0.00%
Est. Increase to Salaries:	0.00%	1.66%	2.16%	0.00%
Total Est. Increase to Salaries:	Various	1.91%	2.16%	0.00%
Savings from Vacant Positions	Unknown	Unknown	Unknown	Unknown
Contribution to Retiree Benefit Trust:	0	1,377,464	1,377,464	1,377,464
CPI increases to nonpersonnel costs:	3.09%	2.82%	2.72%	2.79%

	Actuals 2024-25	2025-26	2026-27	2027-28	2028-29
FTES	31,626.49	31,626.49	31,626.49	31,626.49	31,626.49
Revenues		Stability	SCFF	SCFF	SCFF
SCFF Revenues					
Calculated Revenue	\$ 252,407,890	\$ 263,474,614	\$ 274,102,699	\$ 283,477,011	\$ 292,860,100
Add'l from Stability/Hold Harmless Rev.	10,026,002	4,026,421	-	-	-
Total SCFF Revenues	262,433,892	267,501,035	274,102,699	283,477,011	292,860,100
Other Revenues	28,761,845	23,551,700	23,551,700	23,551,700	23,551,700
Backfill from Campus	1,586,147	1,835,567	-	-	-
Total Revenues	292,781,884	292,888,302	297,654,399	307,028,711	316,411,800
Expenses					
Expenses 11200	269,159,270	287,716,772	295,667,796	303,146,785	303,982,518
Expenses Self-Supporting	831,492	3,605,355	3,702,038	3,801,031	3,882,516
Total Expenses	269,990,762	291,322,127	299,369,834	306,947,816	307,865,034
Required Inc. to Board Policy Reserve	-	1,566,175	686,591	1,262,997	152,870
Surplus (Deficit)	\$ 22,791,122	\$ 0	\$ (2,402,026)	\$ (1,182,102)	\$ 8,393,896
Board Policy Reserve	47,642,207	49,208,382	49,894,972	51,157,969	51,310,839

APPENDIX B

FOUR YEAR FORECAST

General Fund Ongoing Resources - Scenario 2

This scenario is the same as Scenario 1 but assumes Targets FTES for 2025-26 and no growth in FTES in the outyears. Cypress grows 5% and Fullerton grows 4% from 2024-25 Annual. NOCE remains at 2024-25 Annual.

Scenario Assumptions:

Enrollment Growth after 2025-26:	Various	0%	0%	0%
COLA Applied to SCFF Rates:	2.30%	3.02%	3.42%	3.31%
Increase to Salaries:	Various	0.25%	0.00%	0.00%
Est. Increase to Salaries:	0.00%	1.66%	3.70%	0.00%
Total Est. Increase to Salaries:	Various	1.91%	3.70%	0.00%
Savings from Vacant Positions	Unknown	Unknown	Unknown	Unknown
Contribution to Retiree Benefit Trust:	0	1,377,464	1,377,464	1,377,464
CPI increases to nonpersonnel costs:	3.09%	2.82%	2.72%	2.79%

	Actuals 2024-25	2025-26	2026-27	2027-28	2028-29
FTES	31,626.49	32,840.41	32,840.41	32,840.41	32,840.41
Revenues		Stability	SCFF	SCFF	SCFF
SCFF Revenues					
Calculated Revenue	\$ 252,407,890	\$ 265,935,201	\$ 278,800,796	\$ 290,572,965	\$ 300,190,930
Add'l from Stability/Hold Harmless Rev.	10,026,002	1,565,834	-	-	-
Total SCFF Revenues	262,433,892	267,501,035	278,800,796	290,572,965	300,190,930
Other Revenues	28,761,845	23,551,700	23,551,700	23,551,700	23,551,700
Backfill from Campus	1,586,147	1,835,567	-	-	-
Total Revenues	292,781,884	292,888,302	302,352,496	314,124,665	323,742,630
Expenses					
Expenses 11200	269,159,270	287,716,772	295,667,796	306,057,642	306,893,375
Expenses Self-Supporting	831,492	3,605,355	3,702,038	3,810,459	3,891,944
Total Expenses	269,990,762	291,322,127	299,369,834	309,868,101	310,785,319
Required Inc. to Board Policy Reserve	-	1,566,175	686,591	1,749,711	152,870
Surplus (Deficit)	\$ 22,791,122	\$ 0	\$ 2,296,071	\$ 2,506,853	\$ 12,804,441

Board Policy Reserve	47,642,207	49,208,382	49,894,972	51,644,684	51,797,553
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APPENDIX B

FOUR YEAR FORECAST

General Fund Ongoing Resources - Scenario 3

This scenario is the same as Scenario 1 but assumes an annual 2% decline in FTES.

Scenario Assumptions:

Enrollment Growth after 2025-26:	-2%	-2%	-2%	-2%
COLA Applied to SCFF Rates:	2.30%	3.02%	3.42%	3.31%
Increase to Salaries:	Various	0.25%	0.00%	0.00%
Est. Increase to Salaries:	0.00%	1.66%	0.72%	0.00%
Total Est. Increase to Salaries:	Various	1.91%	0.72%	0.00%
Savings from Vacant Positions	Unknown	Unknown	Unknown	Unknown
Contribution to Retiree Benefit Trust:	0	1,377,464	1,377,464	1,377,464
CPI increases to nonpersonnel costs:	3.09%	2.82%	2.72%	2.79%

	Actuals 2024-25	2025-26	2026-27	2027-28	2028-29
FTES	31,626.49	30,993.96	30,374.08	29,766.60	29,171.27
Revenues		Stability	SCFF	Stability	Stability
SCFF Revenues					
Calculated Revenue	\$ 252,407,890	\$ 261,794,046	\$ 269,700,672	\$ 275,210,452	\$ 280,559,530
Add'l from Stability/Hold Harmless Rev.	10,026,002	5,706,989	-	3,713,983	3,760,387
Total SCFF Revenues	262,433,892	267,501,035	269,700,672	278,924,435	284,319,917
Other Revenues	28,761,845	23,551,700	23,551,700	23,551,700	23,551,700
Backfill from Campus	1,586,147	1,835,567	-	-	-
Total Revenues	292,781,884	292,888,302	293,252,372	302,476,135	307,871,617
Expenses					
Expenses 11200	269,159,270	287,716,772	295,667,796	300,424,944	301,260,677
Expenses Self-Supporting	831,492	3,605,355	3,702,038	3,792,215	3,873,700
Total Expenses	269,990,762	291,322,127	299,369,834	304,217,159	305,134,377
Required Inc. to Board Policy Reserve	-	1,566,175	686,591	807,888	152,870
Surplus (Deficit)	\$ 22,791,122	\$ 0	\$ (6,804,053)	\$ (2,548,912)	\$ 2,584,370

Board Policy Reserve	47,642,207	49,208,382	49,894,972	50,702,860	50,855,730
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APPENDIX B

FOUR YEAR FORECAST

General Fund Ongoing Resources - Scenario 4

This scenario is the same as Scenario 1 but assumes an annual 2% decline in FTES and no COLA in the outyears.

Scenario Assumptions:

Enrollment Growth after 2025-26:	-2%	-2%	-2%	-2%
COLA Applied to SCFF Rates:	2.30%	0.00%	0.00%	0.00%
Increase to Salaries:	Various	0.25%	0.00%	0.00%
Est. Increase to Salaries:	0.00%	1.66%	0.00%	0.00%
Total Est. Increase to Salaries:	Various	1.91%	0.00%	0.00%
Savings from Vacant Positions	Unknown	Unknown	Unknown	Unknown
Contribution to Retiree Benefit Trust:	0	1,377,464	1,377,464	1,377,464
CPI increases to nonpersonnel costs:	3.09%	2.82%	2.72%	2.79%

	Actuals 2024-25	2025-26	2026-27	2027-28	2028-29
FTES	31,626.49	30,993.96	30,374.08	29,766.60	29,171.27
Revenues		Stability	Hold Harmless	Hold Harmless	Hold Harmless
SCFF Revenues					
Calculated Revenue	\$ 252,407,890	\$ 261,794,046	\$ 261,794,478	\$ 258,308,587	\$ 254,892,222
Add'l from Stability/Hold Harmless Rev.	10,026,002	5,706,989	639,414	4,125,305	7,541,670
Total SCFF Revenues	262,433,892	267,501,035	262,433,892	262,433,892	262,433,892
Other Revenues	28,761,845	23,551,700	23,551,700	23,551,700	23,551,700
Backfill from Campus	1,586,147	1,835,567	-	-	-
Total Revenues	292,781,884	292,888,302	285,985,592	285,985,592	285,985,592
Expenses					
Expenses 11200	269,159,270	287,716,772	293,436,590	294,229,780	295,065,513
Expenses Self-Supporting	831,492	3,605,355	3,694,810	3,772,147	3,853,632
Total Expenses	269,990,762	291,322,127	297,131,400	298,001,927	298,919,145
Required Inc. to Board Policy Reserve	-	1,566,175	313,518	145,088	152,870
Surplus (Deficit)	\$ 22,791,122	\$ 0	\$ (11,459,326)	\$ (12,161,423)	\$ (13,086,423)

Board Policy Reserve	47,642,207	49,208,382	49,521,900	49,666,988	49,819,858
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APPENDIX B

GENERAL FUND COMPARISON WITH PRIOR YEAR'S ACTUALS

	2025-26 Budget	2024-25 Actuals	2023-24 Actuals	2022-23 Actuals	2021-22 Actuals	2020-21 Actuals	2019-20 Actuals
Beginning Balance	\$ 127,222,832	141,520,279	140,965,776	133,812,405	107,348,667	93,547,510	102,357,521
* Adjustments		-	2,552,502	(2,552,502)	4,053,654		
Adjusted Beginning Balance	\$ 127,222,832	141,520,279	143,518,278	131,259,903	111,402,321	93,547,510	102,357,521
Revenues and Other Sources:							
Federal Revenue	7,600,374	10,080,243	7,218,009	21,725,489	33,702,888	34,951,200	6,874,242
State Revenue	229,804,825	213,581,527	221,115,810	178,857,703	169,188,345	154,792,350	153,868,220
Local Revenue	137,774,533	161,295,526	157,242,473	150,060,523	136,338,411	128,504,269	127,992,143
Gain from Sale of Fixed Assets		2,736		610		5	7
Interfund Transfers In	17,181,323	14,933,636	6,088,124	4,510,736	7,748,893	1,057,389	1,133,742
Total Revenues and Other Sources	392,361,055	399,893,668	391,664,416	355,155,061	346,978,537	319,305,213	289,868,354
Expenditures and Other Uses:							
Academic Salaries	134,831,235	138,149,100	132,402,602	118,264,833	112,078,399	114,359,161	107,006,972
Classified Salaries	98,534,559	93,055,728	87,912,384	77,098,449	75,672,920	69,167,531	70,552,950
Employee Benefits	100,951,634	98,773,273	90,663,955	80,800,618	71,202,437	66,022,978	65,975,592
Supplies & Materials	11,626,180	5,105,765	5,901,347	5,775,738	4,694,165	4,524,050	5,102,227
Other Operating Expenses	65,897,628	35,627,609	38,898,968	34,801,515	29,132,211	22,593,520	22,512,906
Capital Outlay	7,983,151	10,209,950	8,725,262	8,692,525	13,703,003	6,293,192	7,384,586
Debt Service	8,210	53,156	57,286	51,668	63,425	50,737	51,050
Interfund and Other Transfers Out	12,525,433	18,178,472	20,551,651	15,955,723	13,457,908	12,236,268	17,455,686
Student Financial Aid	3,577,489	15,038,062	8,548,960	4,008,119	4,563,985	10,256,619	2,636,396
Total Expenditures and Other Uses	435,935,519	414,191,115	393,662,415	345,449,188	324,568,453	305,504,056	298,678,365
Surplus/(Deficit)	(43,574,464)	(14,297,447)	(1,997,999)	9,705,873	22,410,084	13,801,157	(8,810,011)
Ending Balance/Contingency	\$ 83,648,368	127,222,832	141,520,279	140,965,776	\$ 133,812,405	\$ 107,348,667	\$ 93,547,510

* Beginning FY 2023-24, non-cash accounting entries are excluded from the budget. These entries include the fair market value adjustment to cash in County which results in an unrealized gain/loss on investment, and lease accounting adjustments that do not have a budget impact but are recorded for financial statement purposes. The 2023-24 adjustments reverse prior year adjustments in order to restate the beginning balance.

APPENDIX B

POSITION CONTROL SUMMARY BY EMPLOYEE CLASSIFICATION

2025-26

Employee Classifications/ Fund Types	District Services		Cypress College		Fullerton College		North Orange Cont. Ed.		Totals	
	#	\$	#	\$	#	\$	#	\$	#	\$
Full-Time Faculty										
11200			227.00	43,135,952	283.48	53,114,551	27.00	5,194,187	537.48	101,444,691
Categorical/Restricted			7.00	1,500,248	16.52	3,381,002	7.00	1,286,352	30.52	6,167,602
Full-Time Faculty Total	-	-	234.00	44,636,201	300.00	56,495,553	34.00	6,480,539	568.00	107,612,293
Classified										
11200	72.49	11,497,490	187.51	26,038,621	232.37	32,758,262	57.83	8,227,691	550.21	78,522,064
Self-Supported	0.91	142,908	0.30	37,565	1.50	187,067			2.71	367,541
Other Unrestricted	0.10	17,512	3.00	471,736	9.64	1,322,792	1.00	125,285	13.74	1,937,325
Categorical/Restricted	0.50	73,016	34.87	5,193,739	68.69	9,499,218	47.77	6,615,088	151.82	21,381,061
Non-General Fund	1.00	130,643	2.00	284,246	7.00	789,795			10.00	1,204,684
Classified Total	75.00	11,861,568	227.68	32,025,908	319.20	44,557,134	106.60	14,968,065	728.48	103,412,674
Confidential										
11200	12.75	2,134,498	1.00	169,322	1.00	174,817	1.00	203,519	15.75	2,682,157
Non-General Fund	0.25	41,880							0.25	41,880
Confidential Total	13.00	2,176,378	1.00	169,322	1.00	174,817	1.00	203,519	16.00	2,724,037
Managers - Academic										
11200			18.74	5,171,939	18.00	5,010,640	6.47	1,842,804	43.21	12,025,384
Other Unrestricted			1.00	222,542	1.70	396,373			2.70	618,915
Categorical/Restricted			5.26	1,202,687	7.30	1,726,327	3.53	960,147	16.09	3,889,161
Managers - Academic Total	-	-	25.00	6,597,169	27.00	7,133,340	10.00	2,802,951	62.00	16,533,459
Managers - Classified										
11200	23.90	6,305,004	10.20	2,559,082	12.00	2,923,276	8.92	2,117,353	55.02	13,904,715
Self-Supported			0.10	28,698					0.10	28,698
Other Unrestricted			2.00	403,010	2.00	442,201			4.00	845,211
Categorical/Restricted	0.20	53,101	1.00	264,102	3.00	665,606	4.48	1,030,119	8.68	2,012,928
Non-General Fund	0.50	129,454	2.70	685,226	4.00	999,735			7.20	1,814,415
Managers - Classified Total	24.60	6,487,559	16.00	3,940,117	21.00	5,030,818	13.40	3,147,472	75.00	18,605,967
Executives										
11200	3.75	1,767,463	1.00	406,424	1.00	442,311	1.00	458,515	6.75	3,074,713
Non-General Fund	0.25	119,885							0.25	119,885
Executives Total	4.00	1,887,348	1.00	406,424	1.00	442,311	1.00	458,515	7.00	3,194,598
Temporary Special										
11200			3.25	506,133	6.00	642,443			9.25	1,148,577
Self-Supported			2.00	208,313					2.00	208,313
Other Unrestricted	1.00	119,128	14.13	1,480,700	6.50	710,527	1.47	121,800	23.09	2,432,154
Categorical/Restricted	1.13	277,810	7.79	1,254,000	5.01	706,415	3.79	526,739	17.71	2,764,964
Temporary Special Total	2.13	396,938	27.17	3,449,145	17.51	2,059,385	5.25	648,539	52.05	6,554,008
Grand Total	118.73	22,809,792	531.84	91,224,286	686.71	115,893,357	171.25	28,709,601	1,508.53	258,637,036

Employee Count by Employee Class

Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Change from Prior Year	% Change
Executive Officers	7	7	7	7	6	6	7	7	6	-1	-14.29%
Temp. Administrators	32	36.80	34.80	22.81	19.80	24.05	29.93	31.18	34.80	3.62	11.63%
Confidential	14	14	15	14	15	15	15	15	16	1	6.67%
Academic Managers	39	37	39	40.94	48	47	49	48	52	4	8.33%
Classified Managers	55	54	58	62.06	62	64	63	59	67	8	13.56%
FT Faculty	603	538	557	564	571	564	552	535	522	-13	-2.43%
Classified	619	605.38	617.23	633.69	641.63	637.23	652.43	651.775	671.18	19.40	2.98%
TOTAL	1,369.00	1,292.18	1,328.03	1,344.50	1,363.43	1,357.28	1,368.36	1,346.95	1,368.98	22.03	1.61%

These counts are for filled positions at the time position control information was finalized for the proposed budget. Vacant positions may have since filled, as well as filled positions may have since become vacant.

Vacancies by Employee Class

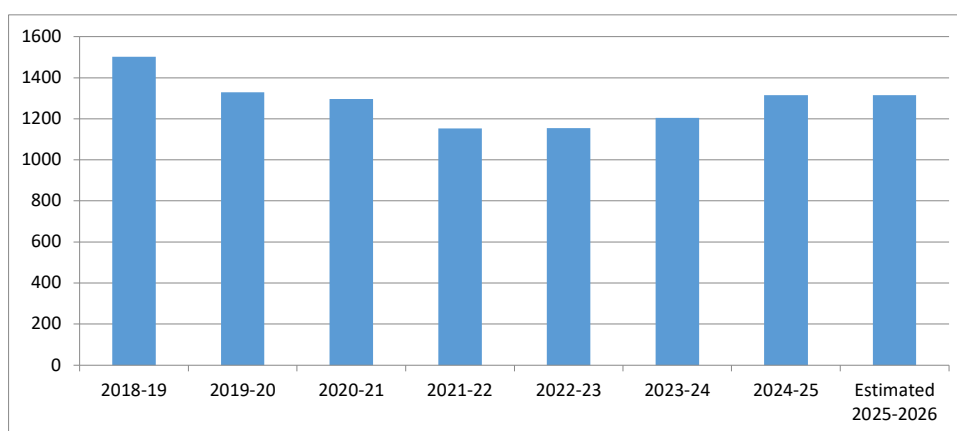
Description	Fund 11200		Other Funds		TOTAL	
	FTE	FY 25-26 Budget	FTE	FY 25-26 Budget	FTE	FY 25-26 Budget
Executive Officers	1.00	\$ 399,609	-	\$ -	1.00	\$ 399,609
Temp. Administrators	6.00	701,853	11.25	2,076,890	17.25	2,778,743
Confidential	-	-	-	-	-	-
Academic Managers	7.00	1,689,248	3.00	664,606	10.00	2,353,854
Classified Managers	5.10	1,142,656	2.90	633,314	8.00	1,775,970
FT Faculty	41.00	6,350,802	5.00	805,665	46.00	7,156,467
Classified	38.44	5,253,849	18.86	2,522,869	57.30	7,776,718
TOTAL	98.54	\$ 15,538,017	41.01	\$ 6,703,343	139.55	\$ 22,241,361

Adjunct Personnel Count

Adjunct Personnel numbers were obtained by taking the number of payroll checks processed in the month of October for every year represented in this chart. The numbers are hard to compare on a year-to-year basis due to many different variables. Some of the variables are: the number of sections offered in that particular year, the amount of sections taught by full-time overload, and the number of full-time faculty that have to be assigned to work on other campus duties. 2024-25 is an estimated figure based on the prior year.

Description	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Estimated 2025-2026	Change from Prior Year	% Change
Adjunct Personnel	1501	1328	1296	1153	1154	1204	1315	1315	-186	-12.39%

Adjunct Personnel Count By Year



Estimated Costs of 1% Increase in Salaries

Based on the budgeted positions and costs used for the proposed budget, each 1% salary increase is estimated to have the following increase to ongoing funds. These costs would change as positions are filled, added, deleted, or as adjustments to adjunct faculty loads are made.

	<u>Districtwide</u>		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 728,573	\$ 164,120	\$ 892,693
Classified	495,054	173,203	668,257
Management	187,501	56,795	244,295
Executives	22,697	6,520	29,217
Confidential	17,606	6,164	23,770
Adjunct Faculty	339,022	71,532	410,554
	\$ 1,790,453	\$ 478,334	\$ 2,268,787

	<u>District Services</u>			<u>Cypress College</u>		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ -	\$ -	\$ -	\$ 306,323	\$ 69,015	\$ 375,338
Classified	72,867	25,511	98,378	163,100	57,101	220,201
Management	42,401	14,845	57,246	58,265	15,695	73,959
Executives	13,097	3,584	16,681	3,058	645	3,703
Confidential	14,020	4,908	18,928	1,081	378	1,459
Adjunct Faculty	-	-	-	126,741	26,745	153,486
	\$ 142,385	\$ 48,848	\$ 191,233	\$ 658,567	\$ 169,579	\$ 828,147

	<u>Fullerton College</u>			<u>N. Orange Cont. Education</u>		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 385,529	\$ 86,690	\$ 472,219	\$ 36,721	\$ 8,415	\$ 45,137
Classified	207,175	72,416	279,591	51,912	18,174	70,086
Management	59,835	17,649	77,485	26,999	8,606	35,605
Executives	3,170	1,110	4,280	3,372	1,181	4,553
Confidential	1,189	416	1,605	1,317	461	1,778
Adjunct Faculty	133,764	28,221	161,985	78,517	16,566	95,083
	\$ 790,663	\$ 206,502	\$ 997,165	\$ 198,838	\$ 53,404	\$ 252,242



APPENDIX C

Gann Limit



Gann Limit

2025-2026

California Community Colleges Gann Limit Worksheet Budget Year 2025-26

DISTRICT: **NORTH ORANGE**
DATE: September 1, 2025

I. Appropriations Limit:

A. Appropriations Limit		\$	243,410,596
B. Price Factor:	1.0644		
C. Population factor:			
1 2023-24	Second Period Actual FTES	29,230.7700	
2 2024-25	Second Period Actual FTES	31,277.3700	
	Population Change Factor	1.0700	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors		\$	277,222,275
	(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. Appropriations Limit		\$	277,222,275

II. Appropriations Subject to Limit

A. State Aid ¹	\$	152,551,576
B. State Subventions ²		400,000
C. Local Property taxes		99,096,285
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		257,587
G. Less: Costs for Unreimbursed Mandates ³		222,674
H. Appropriations Subject to Limit	\$	252,082,774

Please contact Jubilee Smallwood, jsmallwood@cccco.edu, for any instructions regarding the Gann Limit.

¹ Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.