



NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT



2026-2027 PROPOSED BUDGET

**North Orange County CCD
Proposed Budget
Fund Summary by Fund Type
2026-2027**

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	\$ 107,869,032	\$ 35,931,232	\$ 5,625,307	\$ 3,871,464	\$ 103,076	\$ 81,572,050	\$ 91,368,618	\$ 19,641,404	\$ 658,153	\$ 235,337	\$ 50,000	\$ 180,228,793	\$ 527,154,466
Revenues:													
Federal Revenue	6,183,001	-	-	-	6,500	-	-	-	-	-	55,662,419	-	61,851,920
State Revenue	254,981,567	-	-	-	256,618	39,714,633	-	-	-	-	23,773,839	-	318,726,657
Local Revenue	140,385,876	50,129,695	250,000	610,000	350,000	536,827	2,500,000	8,076,216	236,500	78,000	-	497,482	203,650,596
Total Revenues	401,550,444	50,129,695	250,000	610,000	613,118	40,251,460	2,500,000	8,076,216	236,500	78,000	79,436,258	497,482	584,229,173
Expenditures:													
Academic Management Salaries	14,618,038	-	-	-	-	-	-	-	-	-	-	-	14,618,038
Full-Time Faculty Salaries	83,673,553	-	-	-	-	-	-	-	-	-	-	-	83,673,553
Part-Time Faculty Salaries	42,454,168	-	-	-	-	-	-	-	-	-	-	-	42,454,168
Total Academic Salaries	140,745,759	-	-	-	-	-	-	-	-	-	-	-	140,745,759
Classified Management Salaries	17,297,142	-	-	-	164,581	849,311	-	178,438	-	-	-	430,685	18,920,157
Classified Staff Salaries	68,529,479	-	-	-	424,915	401,708	-	87,413	-	-	-	97,828	69,541,343
Confidential Staff Salaries	1,856,428	-	-	-	-	-	-	29,581	-	-	-	-	1,886,009
Hourly Staff Salaries	10,894,271	-	-	-	37,000	-	-	-	104,197	-	-	39,116	11,074,584
Total Classified Salaries	98,577,320	-	-	-	626,496	1,251,019	-	295,432	104,197	-	-	567,629	101,422,093
Employee Benefits	107,510,200	-	-	-	343,620	631,624	-	5,873,352	8,544	-	-	251,733	114,619,073
Total Salaries and Benefits	346,833,279	-	-	-	970,116	1,882,643	-	6,168,784	112,741	-	-	819,362	356,786,925
Supplies and Materials	9,099,992	-	-	-	13,328	90,349	477,905	500	5,000	-	-	274,258	9,961,332
Other Operating Expenses	69,157,286	-	250,000	60,000	82,750	814,305	1,676,552	4,650,550	88,945	70,000	351,688	284,944	77,487,020
Capital Outlay	7,258,495	-	-	50,000	-	64,727,944	126,013,839	-	-	-	-	15,698	198,065,976
Total Expenditures	432,349,052	-	250,000	110,000	1,066,194	67,515,241	128,168,296	10,819,834	206,686	70,000	351,688	1,394,262	642,301,253
Other Sources/(Uses):													
Interfund and Other Transfers In	18,513,885	-	-	-	350,000	-	-	-	8,000	-	-	165,000	19,036,885
Gain from Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	174,000,000	-	-	-	-	-	174,000,000
Debt Retirement	(22,347)	(19,485,574)	-	-	-	-	-	-	-	-	-	-	(19,507,921)
Debt Interest & Other Service Charges	-	(16,146,902)	-	-	-	-	-	-	-	-	-	-	(16,146,902)
Interfund and Other Transfers Out	(6,237,606)	-	-	(150,000)	-	(1,838,256)	-	-	(15,000)	(8,000)	-	(10,788,023)	(19,036,885)
Student Financial Aid	(4,567,299)	-	-	-	-	-	-	-	-	-	(79,084,570)	-	(83,651,869)
Total Other Sources/(Uses)	7,686,633	(35,632,476)	-	(150,000)	350,000	(1,838,256)	174,000,000	-	(7,000)	(8,000)	(79,084,570)	(10,623,023)	54,693,308
Ending Balance/Contingency	\$ 84,757,057	\$ 50,428,451	\$ 5,625,307	\$ 4,221,464	\$ -	\$ 52,470,013	\$ 139,700,322	\$ 16,897,786	\$ 680,967	\$ 235,337	\$ 50,000	\$ 168,708,990	\$ 523,775,694

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A MESSAGE FROM THE CHANCELLOR



A destination is not a place people are sent. It is a place people choose.

The North Orange County Community College District enters 2026 - 27 having earned that choice. Our students, faculty, classified professionals, and administrators have built something that people now seek out. Enrollment across our three institutions has not merely recovered from the pandemic. It has moved past that baseline and kept climbing. All three institutions are growing at the same time, which is not a common condition in California right now. Dual enrollment has expanded substantially. More of the students who apply to us are choosing to actually enroll. Our classrooms are full.

Those facts are documented in detail elsewhere in this budget, and I encourage you to read them. What I want to name here is what they mean. They mean that students in North Orange County are making a deliberate choice about where to begin, and they are choosing us. That is what a destination looks like when it is measured honestly. This budget is built to sustain that momentum, and it is built with clear eyes about what sustaining it will require.

The Governor's May Revision improved the state outlook without expanding ongoing commitments. The total cost-of-living adjustment for 2026–27 is 4.31 percent, composed of a statutory 2.87 percent and a discretionary 1.44 percent. The discretionary portion is expressly designated to absorb new state-imposed costs before any new spending occurs. The growth in Proposition 98 funding was directed largely to the state Rainy Day Fund rather than to districts. The State has described this as a stability budget rather than a growth budget. We have constructed ours accordingly.

Our own cost structure requires the same candor, because personnel costs within the unrestricted general fund will continue to represent the majority of our budget obligations. Scheduled increases to CalPERS and CalSTRS, health benefit growth, utilities, and contracted services continue to rise faster than state funding. A cost-of-living adjustment helps us keep pace with inflation. It does not close the distance between ongoing revenue and ongoing expenditure. We will continue to reduce reliance on one-time funds to support ongoing operations, and we will do that through planning rather than through disruption.

Several significant efforts converge in this fiscal year. The Council on Budget and Facilities will bring its review of the District's Resource Allocation Model to conclusion, so that our allocation practices remain transparent, defensible, and aligned with the Student-Centered Funding Formula. The Job Family Study moves from recommendation to Board consideration and implementation, and we will address its fiscal implications in a manner that balances sustainability with equity for our employees. The 2026–2030 Districtwide Strategic Plan comes before the Board for adoption, with year-one implementation accountability built in rather than added later. Finally, the Strategic Enrollment Management Plan, carried by seven cross-campus Strategic Enrollment Action Teams, moves from design into execution. Each of these is a fiscal decision as much as it is a planning decision. Every dollar in this budget is a statement about what we believe our students deserve, and every deferral is a statement as well.

I remain optimistic as we move toward the future. It rests on evidence: a clean external audit opinion, reserves maintained at Board policy levels, three institutions growing at the same time, and a workforce that has proven what it can do under pressure. The Destination District is not a slogan we apply to ourselves. It is a standard we are held to. A destination earns its name when people arrive, when they are welcomed, when they are supported, and when they leave with something they did not have before. That is the work this budget continues to fund.

Sincerely,

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

Byron D. Clift Breland, Ph.D.
Chancellor
North Orange County Community College District



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DISTRICT ADMINISTRATION



Dr. Byron D. Clift Breland
Chancellor



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Vice Chancellor,
Administrative Services



Irma Ramos
Vice Chancellor,
Human Resources



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



Kai Stearns Davis
Chief Communications
Officer



Alba Recinos
District Manager,
Chancellor's Office
Operations



Dr. Scott Thayer
President,
Cypress
College



Dr. Cynthia Olivo
President,
Fullerton
College



Valentina Purtell
President,
North
Orange Continuing
Education

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.



FINANCIAL POLICIES

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 2026-27 Budget

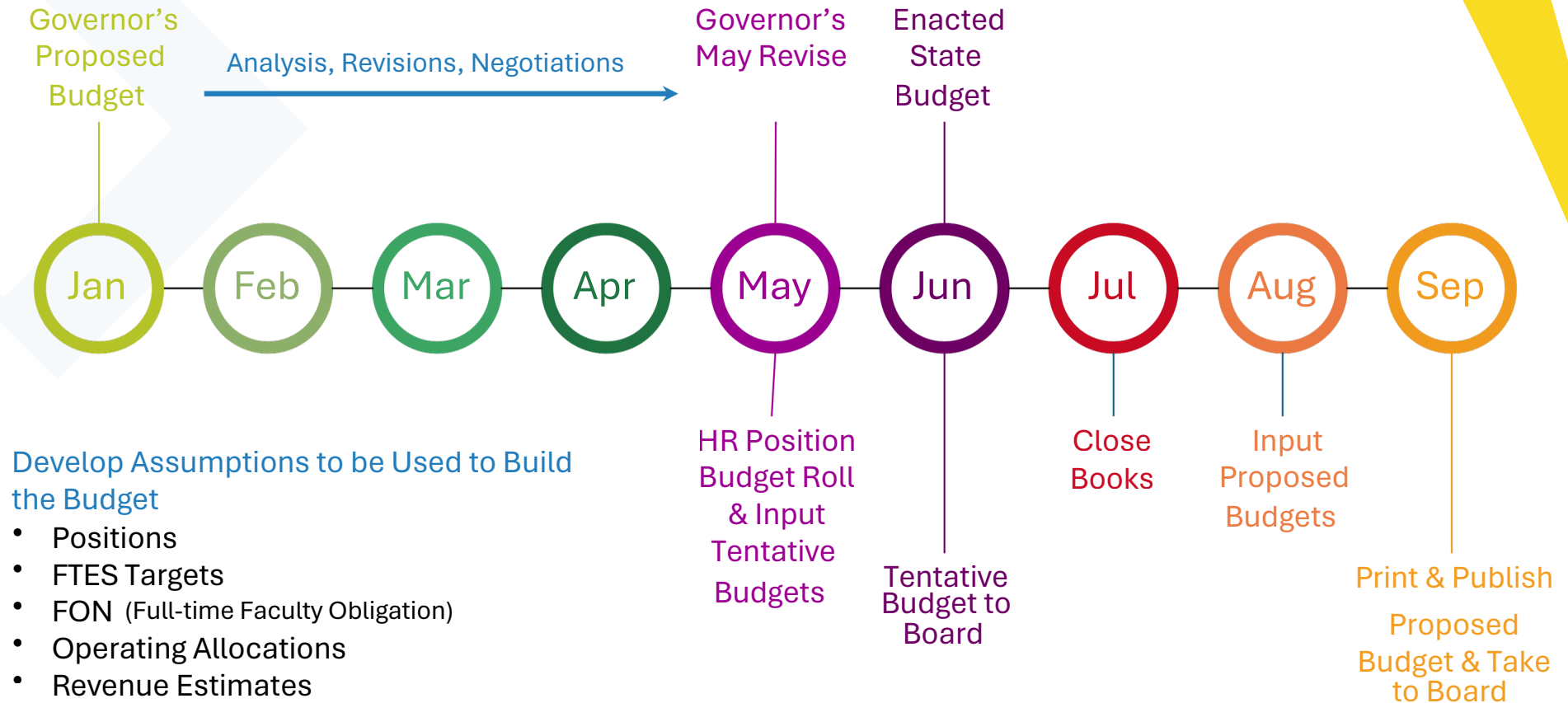
2026-27

January 15, 2026	P-1 Apportionment Attendance Report Submission Due
January 27, 2026	Board review of Governor's January Budget and discussion on Priorities
February 18, 2026	Budget Centers are requested to start Position Clean up
February 28, 2026*	First Principal Apportionment Report Issued by State Chancellor's Office
March 09, 2026	CBF review of Tentative Budget Assumptions and Board Priorities
March 23, 2026	DCC review of Tentative Budget Assumptions and Board Priorities
April 13, 2026	CBF review of Tentative Budget Assumptions and Board Priorities
April 20, 2026	P-2 Apportionment Attendance Report Submission Due
April 20, 2026	Budget Centers are requested to start Faculty Position Clean up
April 27, 2026	DCC review of Tentative Budget Assumptions and Board Priorities
April 30, 2026	Personnel Change Forms due to Human Resources for Tentative Budget
May 08, 2026	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 11, 2026	CBF review of Tentative Budget Assumptions and Board Priorities
May 19, 2026	• 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 26, 2026	Report provided to Board on Governor's May Budget Revisions
June 01, 2026	Final changes for Position Control due to HR for Proposed Budget
June 04, 2026	Budget Centers to be complete with Budget inputs of NONPOS phase and reconciliation of budgets for Tentative Budget
June 04, 2026	Prepare GASB 54 Agenda item to be taken to the Board (if needed for Committed fund balance)
June 08, 2026	CBF review of Governor's May Budget Revisions and Proposed Budget Assumptions (if needed)
June 08, 2026	Completion of the Tentative Budget
June 09, 2026	HR to complete Personnel Changes related to Proposed Budget
June 20, 2026	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 24 below)
June 22, 2026	DCC review of Proposed Budget Assumptions (if needed)
June 23, 2026	Board approval of the Tentative Budget • 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
June 24, 2026	Second Principal Apportionment Report issued by State Chancellor's Office
June 30, 2026*	Annual Apportionment Attendance Report Submission Due
July 15, 2026	Year-end closing completed for District and Campus accounts
July 31, 2026*	Carryover balances completed and distributed
August 07, 2026*	Board review of the Proposed Budget Assumptions
Aug. 11 or 25, 2026	Budget Centers to complete Budget input of NONPOS phase and reconciliation of budgets for Proposed Budget
August 14, 2026*	Completion of Proposed Budget and close FINAL phase in Banner
August 20, 2026*	Public Notice published in the Orange County Register
August 21, 2026*	Proposed Budget available for public inspection
Sept. 04-08, 2026	Public Hearing on the Proposed Budget at Board Meeting
September 08, 2026	District Fiscal Affairs to Feed Proposed Budget (FINADJ) to the Operating Ledger.
September 09, 2026	

*Estimated Date

As of 10/14/25

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 GROUPS

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 Representative 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 29, 2026, Governor Newsom signed the Budget Act of 2026 which reflects state expenditures of approximately \$352 billion. This is roughly a 9.5% increase from the 2025-2026 enacted budget. General Fund expenditures increased by about 10.1% to \$251.5 billion.

In January, the Governor's Administration projected a shortfall of \$2.9 billion for 2026-27 due to increasing costs for Medi-Cal and CalFresh. Since then, tax revenues have grown faster than projected related to investor enthusiasm surrounding artificial intelligence, and the enacted budget reflects no deficit in 2026-27 or 2027-28. While concerns about ongoing structural deficits continue, the budget includes some efforts to plan for the risks of revenue volatility and federal policy changes through new revenues, deposits to state reserves, and delayed spending.



The enacted budget is aimed at balancing the budgets for both 2026-27 and 2027-28, consistent with the Governor's Administration's commitment to two-year budget planning, and delays many of the planned healthcare cuts to July 1, 2027.

Highlights from the enacted budget include:

- \$28.7 billion in total reserves at the end of 2026-27 including the Budget Stabilization Account (BSA, also known as the “rainy day fund”), the Public School System Stabilization Account (PSSSA), and the Special Fund for Economic Uncertainties (SFEU). As another means of budget stabilization, the Legislature approved the Save for California's Future Act. This measure will place a constitutional amendment on the November 2026 ballot to increase the size of the BSA from 10% to 20% of the state budget, modify the required transfer amounts, and exclude deposits from the state apportionment limit (Gann limit).
- New tax revenue measures such as applying a sales tax to computer software, capping business tax credits, and raising the tax rate on private health insurance providers.
- Significant reforms to education governance, primarily affecting who is responsible for administering K-12 schools, transferring many duties to a new governor-appointed commissioner.
- Delays to Medi-Cal cuts and changes until 2027.
- Funds to support designated public hospitals and to augment CalFresh administration to mitigate the risk of federal cuts.



- 22,700 additional state-funded child care slots and backfilling additional spaces previously funded with federal dollars.
- Tapping climate funding for electric vehicle incentives and to backfill state fire services.
- Increasing TK-12 special education funds by \$2.4 billion (43%) and provides a \$5 billion block grant equal to \$937 per student.

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

SYSTEM BUDGET

The enacted budget for California Community Colleges (CCC) reflects interest in maintaining stability and ensuring continued focus on system priorities aligned with Vision 2030. Proposition 98 funding for CCC increased by 15% to \$14.6 billion in 2026-27 compared to the prior year. The share of Proposition 98 funding for CCC is 11.4% in 2026-27, reflecting the adjustment to the traditional TK-12 and CCC split. Other highlights from the community college budget include:

Ongoing

- Statutory cost of living adjustment (COLA) of 2.87% for the Student Centered Funding Formula (SCFF) apportionments and select categorical programs.
- Discretionary COLA of 1.44% for SCFF apportionments to help districts offset the cost of providing up to 14 weeks of paid pregnancy disability leave for employees. Unlike the statutory COLA, this discretionary COLA is applied to a district's hold harmless amount.
- Funding to cover enrollment growth of 2.5% across the 2025-26 and 2026-27 budget years.
- A modification to the SCFF to fund credit FTES at the higher of actual enrollment or the three-year average beginning in 2026-27, rather than using the three-year average.
- An increase of \$30.1 million, or 5.74% from prior year, for Student Equity and Achievement Program.



One-Time

- Repayment of \$408.4 million deferral from 2025-26.
- \$147.2 million in one-time funding for a Student Support Block Grant to which could be used to provide students help with food, housing, transportation, and other basic needs; childcare subsidies or other assistance for student parents; academic or financial aid advising; legal and other support services; mental health services; and or job placement, work-based learning, or other employment assistance.
- \$141.0 million to cover the SCFF shortfall for 2025-26.
- \$120.7 million in one-time funding for deferred maintenance. The system has been requesting ongoing funding for deferred maintenance to begin tackling the estimated needs systemwide that exceed \$2 billion. This is the first time the system has received funds for deferred maintenance since the 2022-23 Budget Act. This one-time funding is mostly coming from reappropriated funds. According to the trailer bill language, these funds could be used until June 30, 2031 for scheduled maintenance and special repairs of facilities; hazardous substances abatement; projects related to seismic retrofit and Americans with Disabilities Act compliance; water conservation and energy efficiency projects; childcare facility repair and maintenance; and replacement of instructional equipment and library materials.
- \$736.9 million for capital outlay from Proposition 51 and Proposition 2 to support the construction phase for 29 projects and the preliminary plans and working drawings for 10 additional projects. This includes \$25.1 million for Fullerton College's STEM Vocation Center.

More detailed budget information can be found in the “Joint Analysis of the Enacted 2026-27 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 2026-27 Compendium of Allocations and Resources” linked here: <https://www.cccco.edu/-/media/CCCCO-Website/docs/report/compendium-of-allocations-and-resources.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.



NORTH ORANGE COUNTY CCD 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 2025-26 with \$107.9 million in its ending fund balance, which is a decrease of \$19.4 million from the \$127.2 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 four budget centers. For District Services, this included a \$2.5 million transfer into the Capital Outlay fund to replace elevators at the Anaheim Tower, and an additional \$1.2 million transfer into the Capital Outlay fund for renovations on the Mezzanine, 8th, 9th, and 10th floors of the Anaheim Tower as a result of a space utilization assessment. For Cypress College, this included a \$1.2 million transfer into the Parking Fund for Public Safety, a \$1.0 million transfer into Bookstore, a \$271 thousand transfer to the Health Center, and expenditures for dual enrollment management, learning center, distance education, and student advocates. Fullerton College transferred \$3.3 million into the Carryover fund to help cover expenditures budgeted on one-time funds and its current year spend included expenditures for counseling, the promise program, the book program, student advocates, tutoring, supplemental funding for categoricals, a \$1.3 million transfer into the Parking Fund and \$446 thousand transfer for Health Services. For

NOCE, this included a \$2.0 million transfer into the Capital Outlay fund for facilities projects and expenditures for DSPS, outreach, and student advocates. More information on the carryover funds can be found in the General Fund, Prior Year Funds section.

Budget Center Carryovers

	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
2025-26 Carryovers	\$ 15,573,005	\$ 13,253,135	\$ 8,627,722	\$ 18,082,902	\$ 55,536,764
2024-25 Carryovers	17,802,669	17,345,126	18,116,065	21,688,664	74,952,524
Inc (Dec)	(2,229,664)	(4,091,991)	(9,488,343)	(3,605,762)	(19,415,760)
% Change	-12.5%	-23.6%	-52.4%	-16.6%	-25.9%

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, or 16.7%, of budgeted General Fund expenditures.

For 2026-27, the estimated required reserve level is \$52 million. In 2025-26, \$1.57 million was transferred from the budget centers as planned in the 2025-26 Proposed Budget and \$2.9 million was transferred from unallocated resources bringing the reserve from \$47.6 million to \$52.1 million as of June 30, 2026. No additional transfers are required at this time to meet the required funding level for 2026-27.

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 2025-26, \$1.4 million was allocated to the budget centers for the contingency off-schedule planned at the end of 2025-26. As of June 30, 2026, the balance in unallocated resources is \$0.



2025-2026 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 2025-26 settle-up resulted in a \$6.5 million surplus flowing into the carryover fund, after \$1.57 million was transferred to the Board Policy Reserve. The 2025-26 surplus is a significant decline from the prior year surplus of \$25.4 million. As a result, each budget center has significantly less carryover funding to allocate in 2026-27 compared to the prior year. Carryover funds have since been allocated by each of the campuses as shown in the General Fund, Prior Year Funds section.

2026-2027 Budget for Ongoing and Self-Supporting Funds

At the time Proposed Budget was developed, the District anticipates its Earned SCFF Revenue to exceed its hold harmless funding floor as well as its Stability Protection funding level in 2026-27 due mostly to COLA applied to the SCFF rates. For budgeting purposes, the District is cautiously budgeting for no growth in FTES as its FTES growth rate slowed in 2025-26. Total estimated SCFF revenue is

\$290.4 million, including both the statutory COLA of 2.87% and the discretionary COLA of 1.44%, and total budgeted revenue from the Resource Allocation Model is estimated to be \$310.6 million. This represents a \$21.1 million or 7.29% increase from the prior year adopted budget which included \$289.5 million in budgeted revenues. For informational purposes, the District's 2026-27 hold harmless funding floor is \$266.2 million and its 2026-27 Stability Protection funding level is estimated to be \$283.3 million. No state deficit factor is included in the State Chancellor's Office 2026-27 Advance Apportionment Report, and as such the District did not include a state deficit factor in the proposed budget but will continue to monitor information from the State Chancellor's Office.

Position control represents 71% of total budgeted expenses and contingencies. Included in position control are all active positions, filled or vacant; the decrease in the PERS rate from 26.81% in 2025-26 to 26.40% in 2026-27; the increase in the District's contribution toward health 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 (such as full-time faculty overload, adjuncts, professional experts, hourly employees, and personnel contingencies related to the job family study and contingency salary adjustment) which comprise 20% of the total budget. In total, personnel budgets (excluding retiree benefit costs) have increased from \$264.7 million budgeted last year to \$281.6 million budgeted in 2026-27. This represents a \$16.9 million or 6.4% 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. Vacancies represent about 5% of the personnel budget. Another component of budgeted expenses is districtwide expenses which increased to \$7.3 million from \$6.8 million in the prior year due to increases in legal fees, employee assistance program cost, life insurance cost, waste disposal costs, sewer costs, districtwide memberships, and disability compliance consulting services. Similar to the prior year, the District budgeted for a withdrawal from its irrevocable trust to offset the cost of retiree medical benefits which is estimated at \$8.1 million for 2026-27.

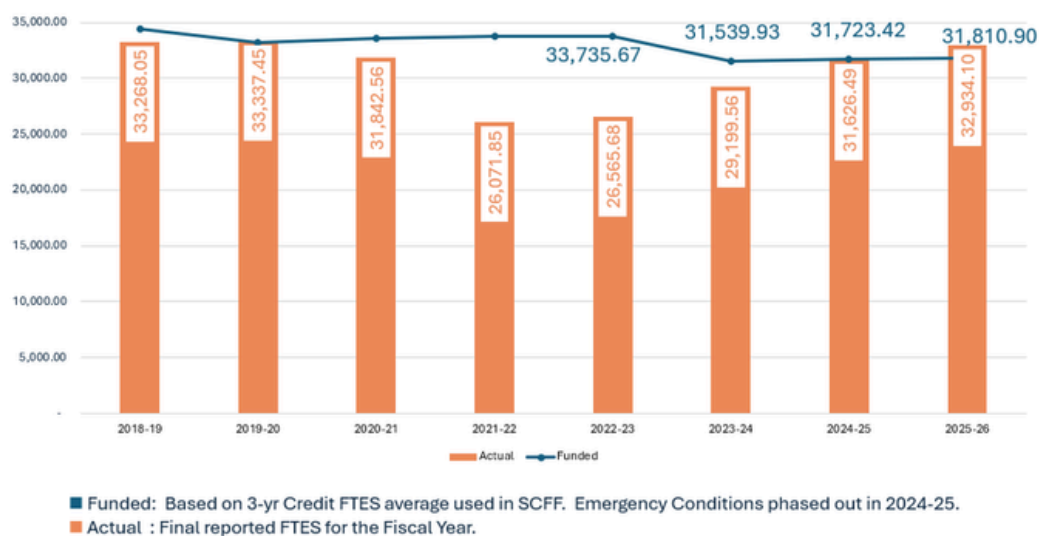
FTES

In FY 2025-26, all campuses grew in FTES compared to the prior year by an overall 1,307.61 FTES or 4.13%, increasing the FTES output to 32,934.10. The increase by campus was 4.82% for Cypress College, 3.32% for Fullerton College, and 5.05% for NOCE including both non-credit and CDCP.

For FY 2026-27, the FTES for budgeting purposes was set based on planning by the campus administration teams. No growth in FTES is budgeted for 2026-27 as the growth rate declined last year and the campuses have shifted their focus from chasing enrollment to efficient scheduling. As such, total FTES used for budgeting purposes is 32,934.10 FTES, which was reported in the 2025-26 320 Annual.

Prior to 2026-27, credit FTES was funded based on a three-year average. Beginning 2026-27, credit FTES will be funded based on the higher of current year enrollment or the three-year average.

FTES Trend



Full-Time Faculty Obligation Number (FON)

For fall 2026, the District's compliance FON number is 525.2, which is an increase from the fall 2025 FON of 467.2. For fall 2026, the District expects its calculated FON to be 533 which includes 523 filled full-time faculty positions and 10 late retirements. Therefore, the District expects to be over the compliance FON by 7.8 full-time equivalent faculty for fall 2026.

The compliance FON for fall 2027 will be the lesser of the 2026-27 Advance FON or 2026-27 P2 FON. The District has already received its fall 2027 Advance FON number which is 548.2 and the P2 FON is expected in June 2027. The P2 FON may be less if there is a state deficit factor included at P2 and or the District's credit FTES declines from prior year at P2. The campuses will continue to evaluate and prioritize faculty positions during the 2026-27 year, and decide how many full-time faculty positions to fill based on the FON and available budget.



Negotiations

The District provided the following increases to the salary schedule effective in 2026-27 which have been budgeted for: (i) 2.12% salary increase to United Faculty, Adjunct, Classified, Confidentials, Management, and Executives; and (ii) an additional 1% salary increase to Confidentials related to the implementation of the job family study.

In addition, the District agreed to provide United Faculty, Adjunct, Classified, Confidentials, Management, and Executives with a one-time off-schedule payment as a result of the District's available revenues in 2025-26 exceeding its hold harmless level. The off-schedule will be paid out in Fall 2026 and amounts to about \$3.2 million plus statutory benefits. The District's new base for purposes of calculating the contingency salary adjustment at the end of 2026-27 is \$285,257,001, which was the available revenue used in 2025-26 contingency salary adjustment calculation. As currently agreed, should the District's 2026-27 available revenue at P2 exceed \$285,257,001, the District would provide employee groups with a contingency salary adjustment and one-time off-schedule payment in 2027-28.

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 \$8.1 million contribution has been included in this budget to help offset the cost of retiree benefit costs for the 2026-27 fiscal year. On June 30, 2026, the District had \$175.4 million in its irrevocable trust, an increase of \$16.0 million from the prior fiscal year. A \$6.0 million withdrawal from the trust was made to offset 2024-25 retiree benefit costs. No withdrawal has been made yet to offset 2025-26 retiree benefit costs of \$6.9 million.

Based on the recent Other Post Employment Benefit (OPEB) liability actuarial valuation report dated July 29, 2026, the District's OPEB liability as of June 30, 2026 is \$177.1 million, an increase of \$6.8 million from the prior year. The change in the OPEB liability is mainly attributed to the expected increase due to the passage of time.

The report shows the District has a net liability of \$1.6 million. Factoring in the \$6.9 million withdrawal from the trust to offset 2025-26 retiree benefit costs, the net liability is actually about \$8.5 million as of June 30, 2026. In addition, the report notes the estimated pay-as-you go amount is \$8,091,714, a \$714 thousand increase from \$7,377,464 noted in the prior year. Although a retiree benefit contribution was not budgeted in 2026-27, it will be considered for 2027-28 as the pay-as-you go amount continues to increase.

Pension Costs

The STRS rate remains at 19.10% while the PERS rate decreased from 26.81% in 2025-26 to 26.40% in 2026-27. The School Services of California dashboard for the 2026-27 enacted state budget estimates the STRS rate to remain at 19.10% through 2029-30, and the PERS rate to fluctuate between 25.10% to 26.80% through 2029-30. For comparison purposes, a 1% increase in the PERS rate is estimated at \$995 thousand.

Other Budget Considerations

These are key risks the District will continue to monitor.

- Potential for decline in FTES as campuses prioritize efficiency in scheduling over chasing FTES.
- Potential state deficit factor at P2.
- Ongoing expenditures budgeted using carryover funds in light of the decline in the prior year surplus and the ending fund balance.

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 2026-27 as well as, for comparison, the actuals for fiscal year 2025-26 are provided below. A multi-year comparison is provided in Appendix B.

2026-2027 Summary

	2026/2027 Budget	Budget as a % of Expenditures	2025/2026 Actual	Actual as a % of Expenditures
Beginning Balance	\$ 107,869,032		\$ 127,222,832	
Revenues:				
Federal Revenue	6,183,001	1.43%	7,444,843	1.88%
State Revenue	254,981,567	58.98%	209,824,172	52.97%
Local Revenue	140,385,876	32.47%	163,184,756	41.20%
Total Revenues	401,550,444	92.88%	380,453,771	96.05%
Expenditures:				
Academic Management Salaries	14,618,038	3.38%	13,714,441	3.46%
Full-Time Faculty Salaries	83,673,553	19.35%	76,335,121	19.27%
Part-Time Faculty Salaries	42,454,168	9.81%	56,351,729	14.23%
Total Academic Salaries	140,745,759	32.54%	146,401,291	36.96%
Classified Management Salaries	17,297,142	4.01%	15,033,939	3.80%
Classified Staff Salaries	68,529,479	15.85%	64,792,850	16.36%
Confidential Staff Salaries	1,856,428	0.43%	1,687,464	0.43%
Hourly Staff Salaries	10,894,271	2.52%	14,312,482	3.62%
Total Classified Salaries	98,577,320	22.81%	95,826,735	24.21%
Employee Benefits	107,510,200	24.87%	106,991,962	27.01%
Total Salaries and Benefits	346,833,279	80.22%	349,219,988	88.18%
Supplies and Materials	9,099,992	2.10%	5,342,487	1.35%
Other Operating Expenses	69,157,286	16.00%	34,801,395	8.77%
Capital Outlay	7,258,495	1.68%	6,738,824	1.70%
Total Expenditures	432,349,052	100.00%	396,102,694	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	18,513,885		16,598,868	
Debt Retirement	(22,347)		(53,010)	
Interfund and Other Transfers Out	(6,237,606)		(14,149,725)	
Student Financial Aid	(4,567,299)		(6,101,010)	
Total Other Sources/(Uses)	7,686,633		(3,704,877)	
Adjusted Ending Balance/Contingency	\$ 84,757,057		107,869,032	

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

2026-2027

	Unrestricted Funds	Restricted Funds	Total General Fund Budget
Beginning Balance	\$ 100,188,612	\$ 7,680,420	\$ 107,869,032
Revenues:			
Federal Revenue		6,183,001	6,183,001
State Revenue	178,456,999	76,524,568	254,981,567
Local Revenue	136,541,689	3,844,187	140,385,876
Total Revenues	314,998,688	86,551,756	401,550,444
Expenditures:			
Academic Management Salaries	11,595,199	3,022,839	14,618,038
Full-Time Faculty Salaries	78,853,732	4,819,821	83,673,553
Part-Time Faculty Salaries	38,324,190	4,129,978	42,454,168
Total Academic Salaries	128,773,121	11,972,638	140,745,759
Classified Management Salaries	12,091,851	5,205,291	17,297,142
Classified Staff Salaries	53,288,361	15,241,118	68,529,479
Confidential Staff Salaries	1,856,428		1,856,428
Hourly Staff Salaries	4,110,960	6,783,311	10,894,271
Total Classified Salaries	71,347,600	27,229,720	98,577,320
Employee Benefits	91,540,421	15,969,779	107,510,200
Total Salaries and Benefits	291,661,142	55,172,137	346,833,279
Supplies and Materials	3,285,272	5,814,720	9,099,992
Other Operating Expenses	40,771,346	28,385,940	69,157,286
Capital Outlay	2,691,359	4,567,136	7,258,495
Total Expenditures	338,409,119	93,939,933	432,349,052
Other Sources/(Uses):			
Interfund and Other Transfers In	15,230,799	3,283,086	18,513,885
Debt Retirement	(10,414)	(11,933)	(22,347)
Interfund and Other Transfers Out	(6,237,606)	-	(6,237,606)
Student Financial Aid	(64,783)	(4,502,516)	(4,567,299)
Total Other Sources/(Uses)	8,917,996	(1,231,363)	7,686,633
Ending Balance/Contingency	85,696,177	(939,120)	\$ 84,757,057

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.

2026-2027 Detail

	Resource Allocation Model		One-Time Funds	Total
	11200 (Ongoing) Funds	Self-Supporting Funds	Prior Year (Carryover) Funds	Unrestricted General Funds
Beginning Balance	\$ -	\$ -	\$ 100,188,612	\$ 100,188,612
Revenues:				
Federal Revenue	-	-	-	-
State Revenue	178,456,999	-	-	178,456,999
Local Revenue	133,006,285	3,535,404	-	136,541,689
Total Revenues	311,463,284	3,535,404	-	314,998,688
Expenditures:				
Academic Management Salaries	11,184,278	-	410,921	11,595,199
Full-Time Faculty Salaries	78,807,557	-	46,175	78,853,732
Part-Time Faculty Salaries	35,726,521	-	2,597,669	38,324,190
Total Academic Salaries	125,718,356	-	3,054,765	128,773,121
Classified Management Salaries	10,618,227	172,499	1,301,125	12,091,851
Classified Staff Salaries	52,366,777	316,570	605,014	53,288,361
Confidential Staff Salaries	1,856,428	-	-	1,856,428
Hourly Staff Salaries	2,026,590	155,695	1,928,675	4,110,960
Total Classified Salaries	66,868,022	644,764	3,834,814	71,347,600
Employee Benefits	89,425,654	232,670	1,882,097	91,540,421
Total Salaries and Benefits	282,012,032	877,434	8,771,676	291,661,142
Supplies and Materials	2,215,473	279,844	789,955	3,285,272
Other Operating Expenses	23,657,596	423,008	16,690,742	40,771,346
Capital Outlay	961,403	104,840	1,625,116	2,691,359
Total Expenditures	308,846,504	1,685,126	27,877,489	338,409,119
Other Sources/(Uses):				
Interfund and Other Transfers In	10,696,234	-	4,534,565	15,230,799
Debt Retirement	(10,414)	-	-	(10,414)
Interfund and Other Transfers Out	(2,811,199)	-	(3,426,407)	(6,237,606)
Student Financial Aid	(6,284)	-	(58,499)	(64,783)
Total Other Sources/(Uses)	7,868,337	-	1,049,659	8,917,996
Ending Balance/Contingency	\$ 10,485,117	\$ 1,850,278	\$ 73,360,782	\$ 85,696,177

11200 BUDGET VS. ACTUALS

2026-2027

	2026/2027 Fund 11200 Budget	Budget as a % of Expenditures	2025/2026 Fund 11200 Actual	Actual as a % of Expenditures
Beginning Balance	<u>\$ -</u>		<u>\$ -</u>	
Revenues:				
Federal Revenue	-	0.00%	-	0.00%
State Revenue	178,456,999	57.78%	141,680,077	47.66%
Local Revenue	133,006,285	43.07%	155,852,972	52.42%
Total Revenues	<u>311,463,284</u>	<u>100.85%</u>	<u>297,533,049</u>	<u>100.08%</u>
Expenditures:				
Academic Management Salaries	11,184,278	3.62%	10,604,388	3.57%
Full-Time Faculty Salaries	78,807,557	25.52%	71,431,895	24.03%
Part-Time Faculty Salaries	35,726,521	11.56%	48,177,882	16.22%
Total Academic Salaries	<u>125,718,356</u>	<u>40.70%</u>	<u>130,214,165</u>	<u>43.82%</u>
Classified Management Salaries	10,618,227	3.45%	9,645,926	3.24%
Classified Staff Salaries	52,366,777	16.96%	49,712,077	16.72%
Confidential Staff Salaries	1,856,428	0.60%	1,687,464	0.57%
Hourly Staff Salaries	2,026,590	0.66%	2,256,673	0.77%
Total Classified Salaries	<u>66,868,022</u>	<u>21.67%</u>	<u>63,302,140</u>	<u>21.30%</u>
Employee Benefits	<u>89,425,654</u>	<u>28.95%</u>	<u>80,274,535</u>	<u>27.00%</u>
Total Salaries and Benefits	<u>282,012,032</u>	<u>91.32%</u>	<u>273,790,840</u>	<u>92.12%</u>
Supplies and Materials	2,215,473	0.72%	1,994,582	0.67%
Other Operating Expenses	23,657,596	7.66%	20,869,445	7.00%
Capital Outlay	961,403	0.31%	642,697	0.22%
Total Expenditures	<u>308,846,504</u>	<u>100.01%</u>	<u>297,297,564</u>	<u>100.01%</u>
Other Sources/(Uses):				
Interfund and Other Transfers In	10,696,234		7,937,924	
Debt Retirement	(10,414)		(7,877)	
Interfund and Other Transfers Out	(2,811,199)		(1,753,200)	
Student Financial Aid	(6,284)		(50)	
Total Other Sources/(Uses)	<u>7,868,337</u>		<u>6,176,797</u>	
Adjusted Ending Balance/Contingency	<u>\$ 10,485,117</u>			
Surplus/(Deficit)			<u>\$ 6,412,282</u>	

BUILDING BLOCKS OF THE BUDGET ALLOCATION MODEL

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.



UNRESTRICTED FUNDS

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

RESTRICTED FUNDS

- Categorical Funds
- Other Restricted 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

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

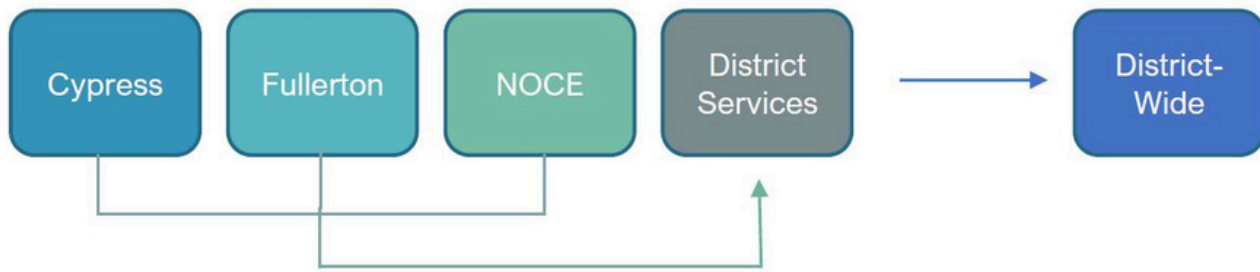
The RAM is a revenue allocation model. It incorporates:

- 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

2026 - 2027

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues β	\$ -	\$ 26,858,505	\$ 106,353,291	\$ 126,611,364	\$ 30,539,061	\$ 290,362,221
Other Revenues	-	2,195,850	8,009,870	7,911,710	2,104,601	20,222,031
Funding for Districtwide Expenses	7,277,404	(681,166)	(2,679,540)	(3,151,844)	(764,854)	-
Net Chargebacks	-	885,111	330,565	396,437	(1,612,113)	-
Total RAM Revenue	7,277,404	29,258,300	112,014,186	131,767,667	30,266,695	310,584,252
Expenses α	7,152,404	29,258,300	111,146,935	131,732,642	30,266,695	309,556,976
Contingencies	125,000	-	945,597	-	-	1,070,597
	7,277,404	29,258,300	112,092,532	131,732,642	30,266,695	310,627,573
Net Available Revenue	-	-	(78,346)	35,025	-	(43,321)
Net Transfers In/(Out) to Supplement Operations	-	-	78,346	(35,025)	-	43,321
Balance before Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Target FTES (annual)			12,767.77	15,624.22	4,542.11	
Target Efficiency FTES/FTEF Ratio (annual State Standard)			17.50	17.50	17.50	
Target FTEF (annual)			729.59	892.81	259.55	

β Based on 2025-26 Annual FTES (no growth) and 4.31% Proposed COLA.

α Used latest permanent position budgets as of 06-19-2026 and included estimated salary increases for 2026-2027.

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%	\$ 117,193,709	40.36%	\$ 139,516,654	48.05%	\$ 33,651,858	11.59%	\$ 290,362,221
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 26,858,505	9.25%	\$ (10,840,418)	40.62%	\$ (12,905,290)	47.78%	\$ (3,112,797)	11.60%	\$ -
Subtotal Revenue, 1	\$ -	0.00%	\$ 26,858,505	9.25%	\$ 106,353,291	36.63%	\$ 126,611,364	43.60%	\$ 30,539,061	10.52%	\$ 290,362,221
Other Unrestricted Revenue	\$ -	0.00%	\$ 358,470	1.77%	\$ 8,826,303	43.65%	\$ 8,718,138	43.11%	\$ 2,319,120	11.47%	\$ 20,222,031
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 1,837,380	9.25%	\$ (816,433)	40.62%	\$ (806,428)	47.78%	\$ (214,519)	11.60%	\$ -
Subtotal Revenue, 2	\$ -	0.00%	\$ 2,195,850	10.86%	\$ 8,009,870	39.61%	\$ 7,911,710	39.12%	\$ 2,104,601	10.41%	\$ 20,222,031
Subtotal Revenue, 3	\$ -	0.00%	\$ 29,054,355	9.36%	\$ 114,363,161	36.82%	\$ 134,523,074	43.31%	\$ 32,643,662	10.51%	\$ 310,584,252
Contribution towards Districtwide Expenditures	\$ 7,277,404	100.00%	\$ (681,166)	-9.36%	\$ (2,679,540)	-36.82%	\$ (3,151,844)	-43.31%	\$ (764,854)	-10.51%	\$ -
Subtotal Revenue, 4	\$ 7,277,404	2.34%	\$ 28,373,189	9.12%	\$ 111,683,621	35.96%	\$ 131,371,230	42.31%	\$ 31,878,808	10.27%	\$ 310,584,252
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 396,437		\$ (396,437)		\$ -
CC Chargebacks	\$ -				\$ 562,602				\$ (562,602)		\$ -
NOCE Chargebacks	\$ -		\$ (307,166)		\$ (67,692)				\$ 374,858		\$ -
DS Chargebacks	\$ -		\$ 1,192,277		\$ (164,345)				\$ (1,027,932)		\$ -
Net Chargebacks	\$ -		\$ 885,111		\$ 330,565		\$ 396,437		\$ (1,612,113)		\$ -
Final Revenue Allocation	\$ 7,277,404	2.34%	\$ 29,258,300	9.41%	\$ 112,014,186	36.07%	\$ 131,767,667	42.43%	\$ 30,266,695	9.75%	\$ 310,584,252
Expenditures											
Position Control Expenses	\$ -	0.00%	\$ 22,879,651	10.37%	\$ 82,962,770	37.59%	\$ 96,430,705	43.70%	\$ 18,403,748	8.34%	\$ 220,676,874
Personnel Costs outside of Position Control	\$ 1,791,000	2.94%	\$ 3,392,528	5.56%	\$ 19,233,183	31.54%	\$ 25,336,007	41.55%	\$ 11,218,522	18.40%	\$ 60,971,240
Other Operating Expenses	\$ 5,486,404	18.93%	\$ 2,986,121	10.30%	\$ 9,896,579	34.15%	\$ 9,965,930	34.39%	\$ 644,425	2.22%	\$ 28,979,459
Total Expenditures	\$ 7,277,404	2.34%	\$ 29,258,300	9.42%	\$ 112,092,532	36.09%	\$ 131,732,642	42.41%	\$ 30,266,695	9.74%	\$ 310,627,573
Total Net Available Revenue	\$ -	0.00%	\$ -	0.00%	\$ (78,346)	180.85%	\$ 35,025	-80.85%	\$ -	0.00%	\$ (43,321)
Intrafund Transfers In/Out (To supplement Exp.)											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ 78,346				\$ -		\$ 78,346
Intrafund Transfer Out from 11200	\$ -		\$ -		\$ -		\$ (35,025)		\$ -		\$ (35,025)
Intrafund Transfer In to Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Intrafund Transfer Out from Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Total Intrafund Transfers	\$ -		\$ -		\$ 78,346		\$ (35,025)		\$ -		\$ 43,321
Final Net Available Revenue	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -

REVENUES

For fiscal year 2026-27, the District expects to have \$310.6 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	\$ 18,520,297
Base Allocations	
Credit FTES	\$ 152,896,897
Special Admit	8,784,476
Non-Credit FTES	8,671,842
CDCP	23,307,723
Total Basic + Base Allocations	\$ 212,181,235
Supplemental	48,722,461
Student Success	29,458,526
SCFF Projected Earned Allocation	\$ 290,362,222
State Deficit Factor Budgeted	\$ -
Budgeted SCFF Revenue	\$ 290,362,222

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 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*, Career Development and College Preparation (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 following assumptions were used for SCFF revenue:

- COLA of 4.31% which includes statutory COLA of 2.87% and discretionary COLA of 1.44%. The discretionary COLA was intended to help offset the cost of new legislation that expands pregnancy disability leave benefits for employees (California Assembly Bill 65). As each budget center will be expected to assume the cost related to Assembly Bill 65, the discretionary COLA was passed through to each budget center through the resource allocation model.
- No state deficit factor is included in the budget which is in line with the advanced revenue calculations prepared by the State Chancellor's Office.
- For budgeting purposes, no growth in FTES from the prior year is included for any of the campuses.
- Beginning 2026-27, the credit FTES component will be funded at the higher of actual current FTES or the three-year rolling average. For 2026-27 Proposed Budget, FY 2025-26 Annual FTES is used for credit FTES rather than the three-year rolling average.
- The non-credit and CDCP component is funded based on actual FTES generated during the year. For 2026-27 Proposed Budget, FY 2025-26 Annual FTES is used for non-credit and CDCP.
- The latest headcount data certified through the State Chancellor's Office are used for the Supplemental and Student Success components of the SCFF, which is in line with the advanced calculations prepared by the State. For 2026-27 Proposed Budget, the Supplemental allocation is calculated using 2024-25 headcounts and the Student Success three-year average is calculated using 2023-24 once and 2024-25 twice. Ultimately, the Supplemental allocation will be based on 2025-26 headcounts and the Student Success allocation will be based on the average of three prior years (2023-24, 2024-25, and 2025-26).
- The District pulled out of hold harmless in FY 2025-26 and is expected to be funded based on the SCFF in FY 2026-27, rather than hold harmless or stability protection. For informational purposes, the District's 2026-27 hold harmless level is \$266,212,940, which is the 2024-25 maximum total computational revenue of \$262.4M plus discretionary COLA of 1.44%.

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%	\$ 119,669	37.6%	\$ 146,976	46.2%	\$ 51,205	16.1%	\$ 317,850
Full-Time Faculty Hiring Funds 2018-19	\$ -	0.0%	\$ -	0.0%	\$ 542,617	37.6%	\$ 666,433	46.2%	\$ 232,178	16.1%	\$ 1,441,228
Part-Time Faculty Office Hours	\$ -	0.0%	\$ -	0.0%	\$ 245,231	37.6%	\$ 301,188	46.2%	\$ 104,930	16.1%	\$ 651,349
Part-Time Faculty Compensation	\$ -	0.0%	\$ -	0.0%	\$ 273,542	37.6%	\$ 335,959	46.2%	\$ 117,044	16.1%	\$ 726,545
Lottery	\$ -	0.0%	\$ -	0.0%	\$ 2,393,759	37.6%	\$ 2,939,974	46.2%	\$ 1,024,252	16.1%	\$ 6,357,985
Mandated Costs	\$ -	0.0%	\$ -	0.0%	\$ 444,895	37.6%	\$ 546,411	46.2%	\$ 190,364	16.1%	\$ 1,181,670
Total	\$ -	0.0%	\$ -	0.0%	\$ 4,019,713	37.7%	\$ 4,936,941	46.2%	\$ 1,719,973	16.1%	\$ 10,676,627
Self-Supporting/Local Revenue											
Allocated from DW Activity											
Interest & Investment Income	\$ -	0.0%	\$ -	0.0%	\$ 1,129,489	37.6%	\$ 1,387,220	46.2%	\$ 483,291	16.1%	\$ 3,000,000
Miscellaneous DW	\$ -	0.0%	\$ -	0.0%	\$ 3,765	37.6%	\$ 4,624	46.2%	\$ 1,611	16.1%	\$ 10,000
Sub Total Alloc. From DW Acty	\$ -	0%	\$ -	0.0%	\$ 1,133,254	37.6%	\$ 1,391,844	46.2%	\$ 484,902	16.1%	\$ 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%	\$ 7,961	100%	\$ -	0%	\$ 7,961
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	100%	\$ -	0%	\$ -	0%	\$ 9,000
Instructional Materials Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
International Student Appl. Fee	\$ -	0%	\$ -	0%	\$ 4,000	100%	\$ -	0%	\$ -	0%	\$ 4,000
Miscellaneous	\$ -	0%	\$ 310,000	38%	\$ 29,000	4%	\$ 479,192	59%	\$ 500	0%	\$ 818,692
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%	\$ 38,586	33%	\$ 2,200	2%	\$ 75,245	65%	\$ 116,031
Other Student Fees & Charges	\$ -	0%	\$ -	0%	\$ 8,000	100%	\$ -	0%	\$ -	0%	\$ 8,000
Over/Short Miscellaneous	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Parking Meters & Fines	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Pepsi Commissions	\$ -	0%	\$ -	0%	\$ 180,000	90%	\$ 20,000	10%	\$ -	0%	\$ 200,000
Refund Processing Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Rentals & Leases	\$ -	0%	\$ 48,470	3%	\$ 2,001,500	93%	\$ 80,000	4%	\$ 500	0%	\$ 2,130,470
Return Check Charges	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Student Records	\$ -	0%	\$ -	0%	\$ 52,000	100%	\$ -	0%	\$ -	0%	\$ 52,000
Vending Commissions	\$ -	0%	\$ -	0%	\$ 45,000	69%	\$ -	0%	\$ 20,000	31%	\$ 65,000
Sub-Total Budget Center Acty	\$ -	0%	\$ 358,470	5%	\$ 3,673,336	56%	\$ 2,389,353	37%	\$ 114,245	2%	\$ 6,535,404
Total	\$ -	0.0%	\$ 358,470	4.0%	\$ 4,806,590	50.0%	\$ 3,781,197	40.0%	\$ 599,147	6.0%	\$ 9,545,404
Carry Over Revenue/Prior Year Adj.											
Interfund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	37.6%	\$ -	46.2%	\$ -	16.1%	\$ -
Intrafund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	37.6%	\$ -	46.2%	\$ -	16.1%	\$ -
Total	\$ -	0.0%	\$ -	0.0%	\$ -	37.6%	\$ -	46.2%	\$ -	16.1%	\$ -
Total Unrestricted Revenue	\$ -	0%	\$ 358,470	1.8%	\$ 8,826,303	43.7%	\$ 8,718,138	43.1%	\$ 2,319,120	11.5%	\$ 20,222,031

STATE REVENUE

The campuses are allocated the following state revenues based on their 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. For 2025-26, the District submitted a total claim of \$6.5 million and subsequently the State Chancellor Office indicated that districts will likely receive less than 20% of 2025-26 claimed amounts. For 2026-27, these revenues are estimated based on 10% of the prior year total claimed amount.
- **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 2025-26 P2 state apportionment report.
- **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 2026-27. 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 REVENUE

- 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.

REVENUES TO THE DISTRICT

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).



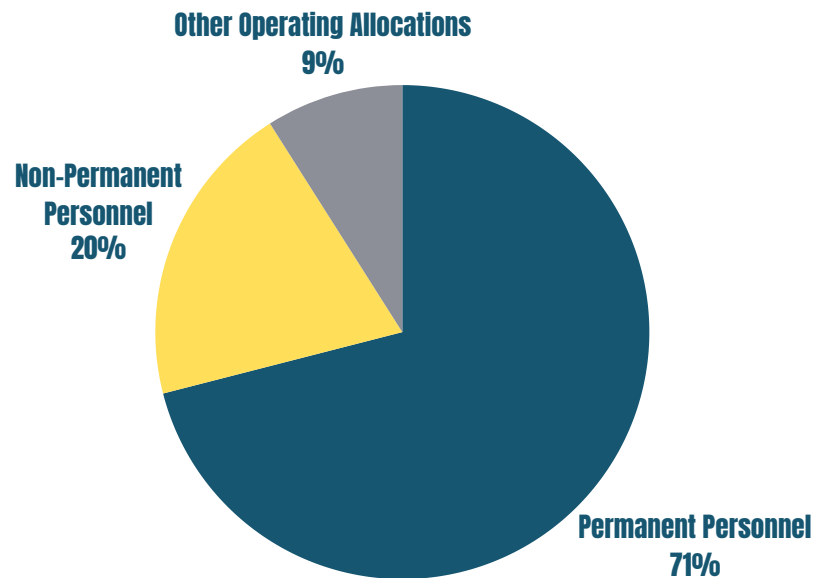
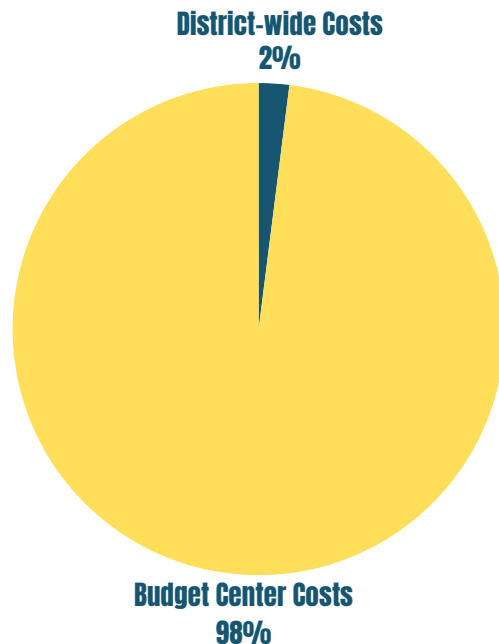
EXPENSES

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. range Cont. Ed.		Total	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Perm. Position Salary & Benefits	\$ -	0%	\$ 22,879,651	78%	\$ 82,962,770	74%	\$ 96,430,705	73%	\$ 18,403,748	61%	\$ 220,676,874	71%
Other Operating Expenses												
Extended Day and Other*												
Personnel Salary & Benefits	\$ 1,791,000	25%	\$ 3,392,528	12%	\$ 19,233,183	17%	\$ 25,336,007	19%	\$ 11,218,522	37%	\$ 60,971,240	20%
Other Expenses	\$ 5,486,404	75%	\$ 2,986,121	10%	\$ 9,896,579	9%	\$ 9,965,930	8%	\$ 644,425	2%	\$ 28,979,459	9%
Total Other Operating Expenses	\$ 7,277,404	100%	\$ 6,378,649	22%	\$ 29,129,762	26%	\$ 35,301,937	27%	\$ 11,862,947	39%	\$ 89,950,699	29%
Total Expenditures	\$ 7,277,404	2%	\$ 29,258,300	9%	\$ 112,092,532	36%	\$ 131,732,642	42%	\$ 30,266,695	10%	\$ 310,627,573	100%

* Note: Extended Day and Other Personnel includes adjunct, full-time faculty overload, and hourly employees.

Personnel as a % of Total Exp: 25% 90% 91% 92% 98% 91%



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 2024-25	Budget 2025-26	Actuals 2025-26	Budget 2026-27
Sabbatical Replacement Costs	\$ -	\$ 300,000	\$ 53,057	\$ 60,000
Related Activity (Additional Duty Days for Faculty)	439,540	350,000	350,274	360,000
Subtotal 10000's	439,540	650,000	403,331	420,000
Grants Accounting Staff	-	-		748,000
Indirect Cost	-	-		(748,000)
Subtotal 20000's	\$ -	-	\$ -	-
Retiree Medical Benefits	6,089,831	6,090,000	6,868,242	8,091,714
Contribution from Retiree OPEB Trust	(6,000,000)	(6,000,000)	(6,868,242)	(8,091,714) ***
Net Retiree Medical Benefits Cost	89,831	90,000	0	-
Part-time Faculty Insurance reimbursement program	126,785	133,124		-
Part-time Faculty Insurance premiums	3,795,314	3,985,079	4,414,436	4,414,436
Expected Reimbursement	(3,792,807)	(3,985,079)	(4,407,532)	(4,414,436) ◆
Net Part Time Health Insurance Program Expense	\$ 129,291	\$ 133,124	\$ 6,904	\$ -
Fringe Benefits Clearing	1,084,714	1,100,000	1,206,212	1,210,000
Adjustments/Fees from STRS	51,912	40,000	115,482	116,000
Fees from PERS	1,950	10,000	9,380	10,000
Load Banking Benefits Accrual Adjustment	30,525	40,000	(13,067)	35,000
Subtotal 30000's	\$ 1,388,223	1,413,124	1,324,912	1,371,000
Other (Memberships per Contracts for Employees)	1,500	6,000	-	6,000
Recruiting Budget	50,350	55,000	53,773	55,000
Fingerprinting	22,909	25,000	17,442	20,000
Sabbatical Bond Reimbursements	8,784	4,500	9,166	10,000
Disability Compliance Consulting Services - NEW	-	-	-	120,000
Districtwide Memberships	146,395	150,000	163,423	165,000
Audit Expenses	180,100	140,000	178,000	140,000
Sewer Expenses	111,416	115,000	131,834	135,000
Legal Expenses	350,000	610,000	1,240,435	1,250,000
Waste Disposal	191,816	200,000	199,565	215,000
Election Expense	459,102	150,000	-	150,000
Ride Share (AQMD)	100,964	120,000	106,133	120,000
Student Insurance	274,632	301,902	301,902	305,000
Employee Assistance Program	49,966	65,000	49,250	72,000
Interest	49,821	65,000	37,100	65,000
Life insurance	183,226	185,000	196,709	200,000
Mandated Fees from PERS (for reports)	1,020	1,500	1,350	1,500
County Payroll Postage Charges	6,293	6,400	6,990	6,400
DW IT Expenses	1,858,200	2,111,733	1,999,257	2,075,504
Subtotal 50000's	4,046,492	4,312,035	4,692,329	5,111,404
FC Child Care Center Contribution (B/A 4/14/09)	250,000	250,000	250,000	250,000
Subtotal 70000's	250,000	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	\$ 6,124,255	\$ 6,750,159	\$ 6,670,572	\$ 7,277,404

% Change from Prior Year: 8%

***: 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.

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 71% 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 2026-27 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	546.98	\$ 105.227	47.7%
Classified Staff	550.25	\$ 81.229	36.8%
Confidential Staff	16.75	\$ 2.848	1.3%
Managers - Academic	44.21	\$ 12.531	5.7%
Managers - Classified	54.59	\$ 13.892	6.3%
Executives	6.75	\$ 3.114	1.4%
Temporary Special Positions	12.75	\$ 1.836	0.8%
Grand Total	1,232.28	\$ 220.677	100.0%

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.

Additional information provided in Appendix B includes:

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

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 and, if applicable, adjusted by the state deficit factor. The District must meet its FON or face paying a penalty. Our compliance FON for Fall 2026 is 525.2. Full-time Instructors teaching credit classes, as well as full-time counselor positions are considered towards this obligation.

Full-Time Faculty		
RAM	Categorical	Total
546.98	31.02	578.00

Of the 546.98 full-time faculty positions we have budgeted, 533 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 full-time faculty overload, load banking, adjunct faculty, hourly counselors, classified overtime, professional experts, and other temporary hourly personnel. Other operating budgets are 68% non-permanent personnel, 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 \$45.6 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 settled negotiations and increases in health plan costs.

Other Expenses

The remaining 32% 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.

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.



ANALYSIS OF ENDING FUND BALANCES

Updated 08-16-2026

	<u>Districtwide</u>	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
Nonspendable Fund Balance						
Reserved Fund Balance						
Revolving Cash	145,237					145,237
Inventory	78,106					78,106
Total	\$ 223,343	\$ -	\$ -	\$ -	\$ -	\$ 223,343
Restricted Fund Balance						
Restricted Programs						
Health Services			0	561,966		561,967
Instructional Equipment			155,550	333,423	-	488,973
Parking			-	-	213,406	213,406
Lottery			470,056	3,390,685	2,198,511	6,059,252
Veterans Services			34,111	14,632		48,743
Admin Allowance			277,753	30,325		308,078
Total	\$ -	\$ -	\$ 937,471	\$ 4,331,032	\$ 2,411,917	\$ 7,680,420
Committed Fund Balance						
STRS & PERS Cost - Released	-					-
Total	\$ -	-	-	-	-	\$ -
Assigned Fund Balance						
One-Time Funds Allocated *	-	4,865,217	582,677	1,477,163	317,794	7,242,851
One-Time Funds to be Allocated *	-	-	-	-	-	-
Activities Assigned by Center **	-	10,707,787	11,732,988	2,819,527	15,353,192	40,613,494
Total	\$ -	\$ 15,573,004	\$ 12,315,665	\$ 4,296,690	\$ 15,670,986	\$ 47,856,345
Uncommitted Fund Balance						
Board Policy	52,108,926					52,108,926
Unallocated Resources	-					-
11100 Fund		7,510,716	9,140,608	3,517,773	13,943,477	34,112,574
Items from 25-26 RAM						
Settle-up of RAM	-	3,197,072	2,592,379	(698,246)	1,409,714	6,500,919
Temporary Loan	-					-
Assigned by Center		(10,707,787)	(11,732,988)	(2,819,527)	(15,353,192)	(40,613,494)
Total	\$ 52,108,926	\$ 0	\$ (1)	\$ 0	\$ (1)	\$ 52,108,924
Total Ending Fund Balance	\$ 52,332,269	\$ 15,573,005	\$ 13,253,135	\$ 8,627,722	\$ 18,082,902	\$ 107,869,032
Prior Year Ending Balance	\$ 52,270,309	\$ 17,802,669	\$ 17,345,126	\$ 18,116,065	\$ 21,688,664	\$ 127,222,832
Change from Prior Year	\$ 61,960	\$ (2,229,664)	\$ (4,091,992)	\$ (9,488,343)	\$ (3,605,761)	\$ (19,353,800)

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

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

DETAIL OF ALLOCATIONS OF ONE-TIME FUNDING

(Part of Assigned Fund Balance)

June 30, 2026

	<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			38,051			38,051
Campus Enrollment Support			52,728	252,436	-	305,164
ADA					219,135	219,135
Campus Priorities			-	80,479		80,479
CC Pilot Internship Program: Legacy/Puente			2,874			2,874
Hunger Initiative			2,239		-	2,239
Local Funding Requests				308,775		308,775
Pathways Support				-		-
Safety		298,138				298,138
Strategic Plan Allocation for DEIA			86,602	1,203	15,083	102,889
Student Success Advocates			332,068	417,152	-	749,220
Student Success Funds - Online Education			68,114			68,114
Student Success Funds - Supplemental Instruction				17,020		17,020
Student Success Funds - Universal Design					83,575	83,575
Title IX		66,005				66,005
Website Modifications				-		-
5-Yr Cyber Security Plan		1,129,339				1,129,339
5-Year Network Refresh		2,757,618				2,757,618
Book Program Pilot Supplement				164,977	-	164,977
Foundation to supplement initial cost of new position				235,121		235,121
Part-Time Faculty Office Hours - Fall Semester				-		-
Sustainability Plan		614,118				614,118
Funds already allocated	-	4,865,217	582,677	1,477,163	317,794	7,242,851
Add'l One-Time Funds to be Allocated						
Subtotal Additional Allocations	-	-	-	-	-	-
Total	\$ -	\$ 4,865,217	\$ 582,677	\$ 1,477,163	\$ 317,794	\$ 7,242,851

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

Carryover balances for District Services come from two sources: one-time funds allocated by the Council of Budget and Facilities (CBF) as well as surpluses in the unrestricted ongoing fund.

Allocations made by CBF are noted as One-Time Fund Allocations. These funds are used for specific purposes approved by CBF such as a five-year cybersecurity plan, five-year network refresh, and a sustainability plan.

The remaining carryover balance can be used to provide supplemental funding for District Services areas including the Chancellor's Office; Public and Governmental Affairs; Administrative Services; Human Resources; and Educational Services and Institutional Effectiveness. Allocations from the remaining carryover funds are noted as Assigned by Center.

In the prior year, hospitality budgets were moved over from the ongoing fund to the carryover fund, and this continues to be a budgeting practice in 2026-27. One significant change from the prior year is employee conference and travel budgets have also been moved over from the ongoing fund to the carryover fund due to the continued increase of budgeted expenditures in the ongoing fund. In total, \$10.7 million in carryover funds were assigned to District Services departments and includes a \$1.2 million other operating contingency. The detailed list of allocations can be found on the following page.

Compared to the prior year, the District Services carryover balance decreased by \$2.2 million. In light of this decrease, it is important to note that expenses budgeted with carryover funds are not guaranteed to be funded in future years.

DISTRICT SERVICES

	Amount	
District Services Carryover Beginning Balance	\$ 15,573,005	
Restricted Fund Balance	\$ -	
One-Time Fund Allocations		
Safety	(298,138)	
Title IX Compliance	(66,005)	
5-Yr Cyber Security Plan	(1,129,339)	
5-Year Network Refresh	(2,757,618)	
Sustainability Plan	(614,118)	
Total One-Time Fund Allocations	<u>\$ (4,865,218)</u>	
Assigned by Center		
DS Personnel Contingency	(1,013,000)	1101
DS Other Operating Contingency	(1,211,268)	1101
CO Management Meetings (In-Service)	(20,000)	1110
CO Consulting	(200,000)	1110
CO Travel	(25,000)	1110
CO Board-Approved Sponsorships	(65,000)	1110
CO Hospitality	(30,000)	1110
CO Board Consulting & Other	(40,000)	1150
CO Board Travel	(35,000)	1150
Diversity Remaining 25-26 Allocation	(139,062)	1130
Diversity Travel	(7,000)	1130
Diversity Hospitality	(5,000)	1130
PIO Hospitality	(15,000)	1210
PIO Remaining 25-26 Allocation	(95,750)	1210
PIO Travel	(15,000)	1210
PIO Production Equipment Needs	(130,000)	1220
AS Travel	(15,000)	1315
AS Hospitality	(15,000)	1315
AS Security EOC Infrastructure	(110,000)	1327
AS Security Rooftop Signage & Surveillance Equip.	(140,000)	1327
AS Security Travel	(7,000)	1327
AS Facilities Remaining 25-26 Allocation	(517,400)	1340
AS Facilities Travel	(7,000)	1340
AS Banner Consultant	(100,000)	1355
AS CASBO Membership for Payroll	(1,750)	1355
AS Travel & Expense Solution Implementation	(56,000)	1355
AS Fiscal Services Travel	(7,000)	1355
AS Accting Travel	(10,000)	1360
AS Payroll Travel	(10,000)	1370
AS Risk Management Remaining 25-26 Allocation	(11,376)	1379
AS Risk Management ADA Self-Evaluation	(85,000)	1379
AS PL WC Actuarial Study	(8,500)	1379
AS Emergency Ops and Planning & Other Trainings	(105,000)	1379
AS Risk Management Travel	(7,000)	1379
AS Data Analytics (5-year)	(38,667)	1380
AS Intern	(30,000)	1380
AS Internal Audit Travel	(7,000)	1380
AS Contracts Management Software (5-Year)	(500,000)	1387
AS Online Procurement (5-Year)	(100,000)	1387

DISTRICT SERVICES

Assigned by Center (continued)

	Amount	
AS Purchasing Travel	(10,000)	1387
AS Cybersecurity Risk Assessment & Remediation	(150,000)	1800
AS Data Center & Infrastructure Improvements	(400,000)	1800
AS Banner Systems Discovery & Program Assess	(400,000)	1800
AS Banner SaaS & IT Project Management	(2,700,000)	1800
AS Cisco VoIP Migration to Microsoft Teams	(300,000)	1800
AS Flexible Work End User Training	(175,000)	1800
AS Cloud Digital Transformation Plans (3-Year)	(450,000)	1800
AS AI Initiative	(500,000)	1800
AS IS Travel	(40,000)	1800/1900
AS Hospitality - IS	(5,000)	1900
HR Remaining 25-26 Allocation	(303,014)	1405
HR Travel	(30,000)	1405
HR Hospitality	(15,000)	1405
HR Hospitality - Districtwide Staff Development	(15,000)	1420
HR Districtwide Staff Development projects	(78,000)	1420
HR Districtwide Staff Development Travel	(7,000)	1420
ES Higher Digital, Equipment, & Other Operating	(150,000)	1505
ES Travel	(30,000)	1505
ES Hospitality	(15,000)	1505
Total Assigned by Center	<u>\$ (10,707,787)</u>	
Carryover Remaining Balance	<u><u>\$ -</u></u>	

CYPRESS COLLEGE

For fiscal year 2025-26, Cypress College ended the fiscal year with an ending fund balance of \$13,253,135, of which \$937,471 is associated with restricted funds, and \$582,676 are One-Time Fund allocations. The remaining carryover balance of \$11,732,988 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 (\$582,676) to address fraudulent student investigations, college enrollment support, strategic plan allocations for DEIA, student on-line education success and student success advocates.

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, staff member benefits and off-schedule MOUs.

The remaining balance of the college carryover funds (\$11,732,988) contains some carryover of POs in process at the end of the 2025-26 fiscal year and departmental Self-support program fund carryover. The remaining \$11,732,988 will be distributed amongst various student service activities, academic support programs, operational budget backfills/adjustments, classified one-time off-schedule and the establishment of critical budget reserves/contingencies.

The college continues to fund a college emergency reserve fund, equal to 5.0% of the college operating budget, or \$5,300,000. 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	\$ 13,253,135
Restricted Fund Balance	\$ (937,471)
One-Time Fund Allocations	
Assist with Fraudulent Student Investigations	(38,051)
Campus Enrollment Support	(52,728)
Hunger Initiative	(2,239)
Pilot Internship Program for Legacy/Puente	(2,874)
Strategic Plan Allocation for DEIA	(86,602)
Student Success Funds - Online Education	(68,114)
Student Success Advocates Pilot	(332,068)
Total One-Time Fund Allocations	<u>\$ (582,676)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(117,305)
Departmental Self-Support Program Carryforward	(345,775)
Other Operatings	(101,355)
Capital Outlay & Equipment	(264,000)
Academic Senate	(21,000)
Classified Senate	(15,000)
Distance Education Program	(431,591)
Dual Enrollment Program Support	(1,130,595)
International Students Program (via Non-Resident Tuition)	(523,927)
Learning Resource Center Tutoring Support	(394,400)
MESA/STEM ² Program	(220,264)
Campus Wide Institutional Support	(200,000)
Personnel: Off-Schedule One-time	(1,152,000)
2025-26 Settleup for Health Center	(315,520)
2025-26 Settleup for Campus Safety Operations	(1,200,256)
Establish Permanent Campus Emergency Fund @ 5% of Operating Expenses	(5,300,000)
Total Assigned by Center	<u>\$ (11,732,988)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

FULLERTON COLLEGE

Fullerton College ended fiscal year 2025-26 with an ending fund balance of \$8,627,722 of which \$4,331,032 is associated with restricted funds. There is a One-Time Fund Allocation through District funding of \$1,477,163 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 \$2,819,527 is assignable for campus uses, and an additional \$4,534,565 was transferred in from Capital Outlay and other funds to supplement campus requests. 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	\$ 8,627,722
Restricted Fund Balance	\$ (4,331,032)
One-Time Fund Allocations	
Book Program Pilot Supplement	(164,977)
Campus Enrollment Support	(252,436)
Campus Priorities	(80,479)
FC Foundation Initial New Position Supplement	(235,121)
Local Funding Requests	(308,775)
Strategic Plan Allocation for DEIA	(1,203)
Student Success Funds - Supplemental Instruction	(17,020)
Student Success Advocates Pilot	(417,152)
Total One-Time Fund Allocations	<u>\$ (1,477,163)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(2,424)
Program Review Allocation (10/23 - 10/26)	(564,388)
International Students Allocation	(492,342)
Institutional Support - Athletic Programs	(300,000)
FC Foundation Supplement	(408,278)
Accreditation Support	(115,481)
Campus-Wide Institutional Support	(402,766)
Campus-Wide Other Commitments	(3,215,797)
Child Development School Support	(100,000)
Health Services Support	(320,117)
Campus Safety	(1,326,606)
Personnel Contingencies	(49,568)
Admin Allowance	(56,325)
One-Time Transfer from Capital Outlay (41153)	1,838,256
One-Time Transfer from Bursar Funds (34560)	2,696,309
Total Assigned by Center	<u>\$ (2,819,527)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

NORTH ORANGE

CONTINUING EDUCATION

NOCE ended fiscal year 2025-26 with an ending fund balance of \$18,082,902, of which \$2,411,917, is restricted Lottery and Parking funds. The remaining \$15,670.985 is unrestricted carryover available for campus use.

The decrease in the carryover fund is primarily due to the transfer of \$2,000,000 to a capital outlay fund to support facility improvements, particularly those outlined in the District Education and Facilities Master Plan. Despite this, the overall fund balance increased due to unfilled permanent positions and the receipt of additional FTES revenue.

In addition, NOCE continued to scrutinize filling vacancies and leverage the categorical and grant funding to braid resources and support permanent positions. This approach helped expand the level of adult education offerings and services to be offered for the North Orange County Region without depleting carryover funds.

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. Carryover funds may also be used to temporarily support grants and categorical programs when budget reductions affect the stability to support existing programs and services. Traditionally, NOCE allocates carryover funds in alignment with its Strategic Plan and to maintain reserves for future operational or personnel contingencies. NOCE will complete the 2023-2026 strategic plan and develop and launch the 2026-2029 strategic plan and has designated \$600,000 to support the goals and action steps identified and to ensure continuous improvement and institutional quality.

For fiscal year 2026-27, NOCE will continue to invest carryover funds to strengthen student engagement and success. 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, strengthening community partnerships and scale effective student onboarding process using the Customer Relationship Management (CRM) system.

To increase community awareness of NOCE offerings, \$1,060,651 has been allocated for continued website support, including advertising, media buys, and web analytics over the next two 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 upgrade for both employees and students.

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	\$ 18,082,902
Restricted Fund Balance	\$ (2,411,917)
One-Time Fund Allocations	
Book Program Pilot Supplement	-
Campus Enrollment Support	-
Capital Expenses - ADA Improvements	(219,135)
Capital Expenses - Campus Priorities	-
Hospitality Supplement	-
Hunger Initiative - Food Pantry	-
Local Funding Requests	-
Part-Time Faculty Office Hours Pilot - Fall Semester	-
Strategic Plan Allocation for DEIA	(15,083)
Student Success Funds - Universal Design	(83,575)
Student Success Advocates Pilot	-
Total One-Time Fund Allocations	<u>\$ (317,793)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(93,505)
Instructional Support: Distance Education	(413,414)
Student Services Support	(85,000)
Budget Committee Discretion	(150,000)
Staff Development	(120,382)
Strategic Plan Priorities	(600,000)
Accreditation Support	(25,000)
Website Support/Outreach/Advertising	(1,060,651)
Technology Upgrades/Instructional Equipment	(600,000)
Categorical Program Support	(527,931)
Budget Center Contingencies	(1,580,185)
Personnel Contingencies	(10,097,124)
Total Assigned by Center	<u>\$ (15,353,192)</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

2026-2027

Project	2026-27 Budget
State Bond Funding	
FC New Hortic./Lab Sch./STEM Lab	\$ 26,816,044
FC Renovate Bldgs 300 + 500	825,000
CC Fine Arts Building Renovation	235,782
FC Performing Arts	11,837,807
AC 21-22 ADA Interior Corrections	688,402
AC 21-22 Lighting Contrl Panel Repl	657,950
AC ADA Exterior Corrections	95,229
AC Anaheim Campus Elevator	1,694,994
AC Anaheim Center Projects	874,337
AC Capital Projects - Local Holding	802,104
AC Ext Grn Space and ADA	2,906,246
AC Lighting Control Panel Repl	2,439,450
AC Mezz Transformers	384,402
AC R/R Fire Main Pipe	200,000
AC Space Reconfig. - 8th FL	360,000
AC Space Reconfig. - Ed Svcs	900,000
AC Space Reconfig. - HR	300,000
AC Space Reconfig. - Mezz	300,000
AC Upgrade ADA Trans. Plan	46,990
AC Upgrade Electronic Security Syst	235,200
CC 20-21 Sched Maint Holding-Local	376,283
CC 21-22 Campus Sidewalk Repair/Rep	93,295
CC 21-22 Gym II Floor Refinish Proj	2,639
CC 21-22 Scheduled Maint Holding	580,126
CC 22-23 Electrical Upgrades	100,000
CC 22-23 Emergency Lockdown Ph II	44,145
CC 22-23 HVAC Package Unit Replace	125,000
CC 22-23 Replace HV Sys. Breaker	120,000
CC 22-23 Roof Repl. Ed Tech I & II	211,411
CC 22-23 Sched Maint Holding-State	1,170,776
CC 23-24 Sched Maint Holding-State	52,381
CC ACT Relocation to Permanent Loc	128,803
CC ASCIP Safety Projects	400,000
CC Asphalt/Slurry Coat, Parking Lot	1,785
CC Barrier Removal Program	96,308
CC Blinds Replacement Theater Lobby	20,628

CAPITAL OUTLAY FUND

2026-2027

Project	2026-27 Budget
CC Cafeteria Equipment Repair/Repla	25,000
CC Capital Projects - Local Holding	1,699,984
CC Coffee Shop Remodel/Repairs	68,444
CC Est. One-Time Funding	5,268,982
CC Fire Alarm Replacement	41,987
CC GYM2 Classrm Conversion(206/207)	38,175
CC Health Center Renovation-Local	559,552
CC HVAC Chilled Water System	581,785
CC LLRC Secondary Data Center Ph 3	940,389
CC M&O Hangar Project	117,000
CC M&O Storage - Surplus Relocation	94,074
CC Office Reconfiguration	40,189
CC On-Call Contracts (Temp Hold)	367,641
CC Parking Lots Repairs/Replace Pro	819,576
CC Piazza/Stair Repairs	75,115
CC PM Services for 18 mo.	33,466
CC Replace BMS Controllers	2,062
CC Roof Replacement, Bookstore	160,000
CC SAC/VRC Dedication Wall	28,579
CC Seats & Carpet Replace, Theater	72,330
CC Secondary Effects Projects	131,201
CC SEM Equipment Repair/Replace	28
CC Signage Replacement, Campus Wide	79,719
CC Softball Filed Renovation	250,000
CC Student Collaboration Space Impr	72,623
CC TE1 Aviation Upgrades	536,827
CC Theater Lighting Retrofit	14,638
CCÂ Emergency Lockdown Phase 1	28,967
CC-Central Plant	26,729
FC 1100 Bldg Elevator	3,315,434
FC 1246 HVAC Replacement	600,000
FC 300/500 & IB FF&E	2,345,438
FC ADA Projects	987,970
FC Boiler Project	1,979,194
FC Campus Facilities Planning	96,501
FC Campus-wide Capital Projects	2,292,671
FC Campus-wide Security Camera Proj	475,917

CAPITAL OUTLAY FUND

2026-2027

Project	2026-27 Budget
FC Capital Projects - Local Holding	737,671
FC Chapman/Newell Building	4,773
FC Chapman/Newell land Development	11,250
FC Classroom AV Upgrade	2,830
FC EV Charging Station Project	11,018
FC FF&E	269,537
FC Fields Improvements	42,545
FC M&O Building	2,552,579
FC Parking Lot 10	550,000
FC Parking Lot 10 Improvements Proj	1,490,571
FC Parking Lot Repairs	175,228
FC Rails/Gates w. Security Cameras	6,630
FC Roof Repairs	21,082
FC Solar Planning	153,370
FC Standards Development	12,802
FC Swing Space	457,871
FC Swing Space/Repurposing Project	21,400
FC Theater, 700/900 Light Replmt Pro	261,539
NOCE Roof Repair (100, 200, 300)	94,457
NOCE Scheduled Maintenance / Other	5,192,707
Non-Resident Capital Outlay - CC	417,024
Non-Resident Capital Outlay - FC	979,028
Other	7,331,159
Redevelopment Funds (RDA)	20,634,735
	<u>\$ 121,823,510</u>

GENERAL OBLIGATION BOND FUND

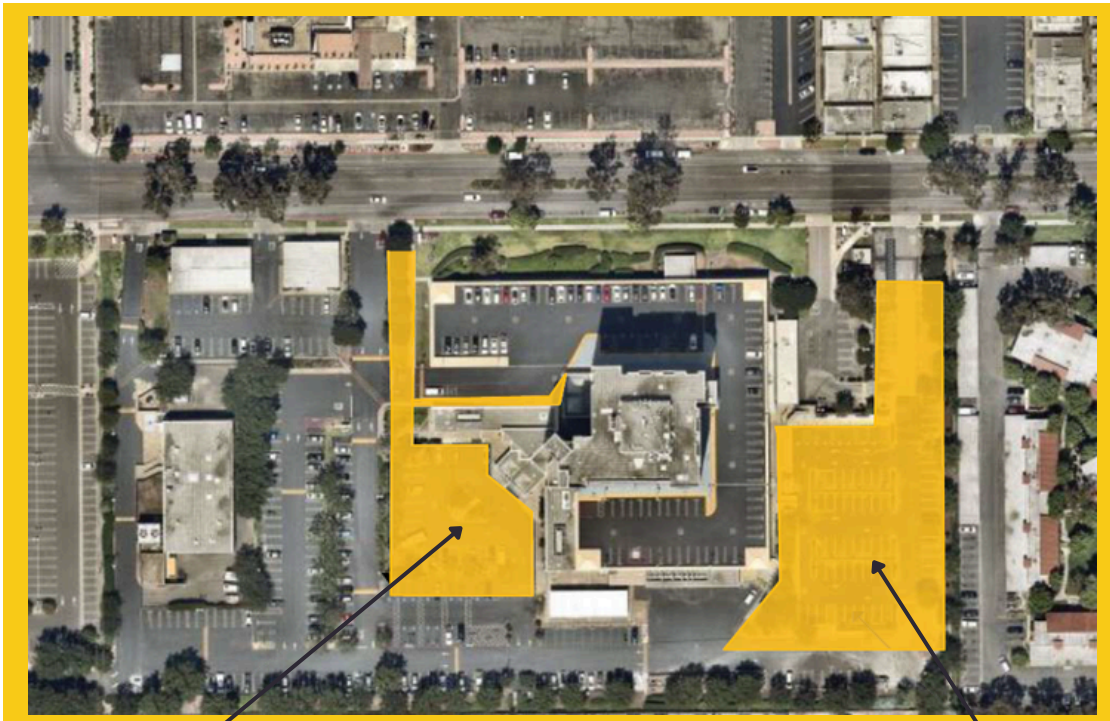
The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39, and the related expenditures related to the acquisition and construction of projects voted and approved by the local property owners. Moneys may only be expended for the purposes authorized 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 \$36 million in interest earnings since the first issuance 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

2026-2027



Exterior Green Community
Space Enhancement
[Construction]



Develop Interior and
Exterior Signage
[Exterior Signage: Closeout;
Interior Signage: Implementation]



Restore East Parking Lot
[Close-Out]

Project

Develop Interior and Exterior Signage

Restore East Parking Lot

Exterior Green Community Space Enhancement

Target Completion

Fall 2026

April 2026

Winter 2027

CYPRESS CAMPUS MEASURE J PROJECTS

2026-2027



Fine Arts Building Renovation
[Close-Out]



SEM (FASS) Building 3 Demolition and
Site Restoration
[Upcoming Planning]



Softball Field Renovation
[Design-Construction
Documents]



Central Plant Upgrade
[Design - Construction Documents]



LLRC Exterior Patio
[DSA Review]

Project

Target Completion

Fine Arts Building Renovation

June 2026

Softball Renovation

Summer 2028

Library & Learning Resource Center Exterior Patio

Spring 2027

Central Plant Upgrade

Fall 2027

SEM (FASS) Building 3 Demolition and Site
Restoration

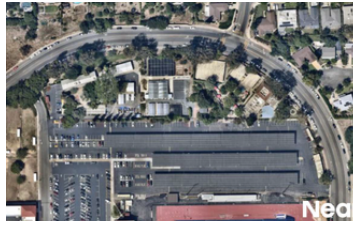
Winter 2029

FULLERTON CAMPUS MEASURE J PROJECTS

2026-2027



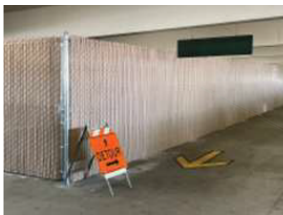
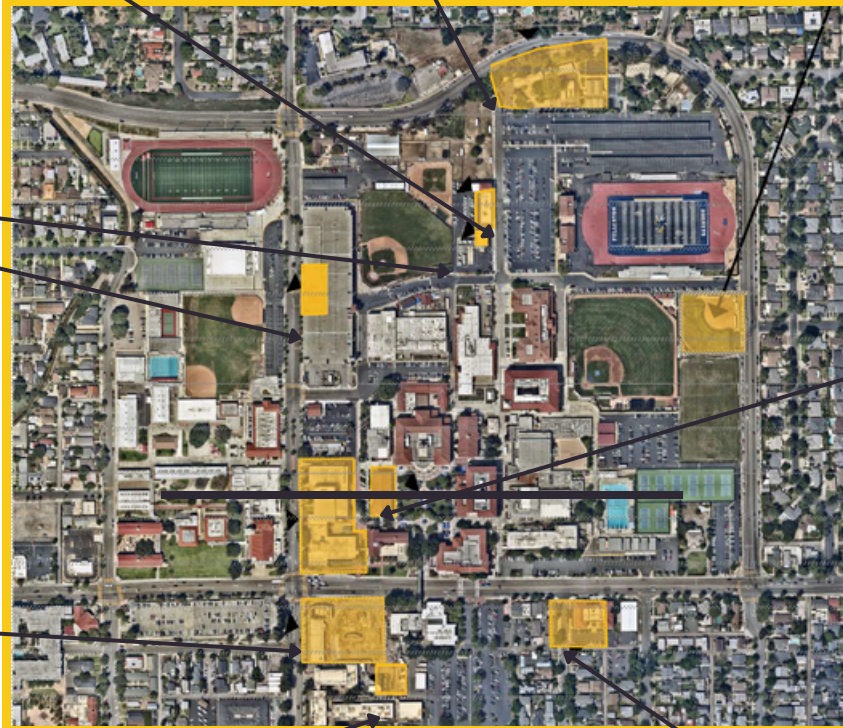
New Maintenance and Operations Building [Close-Out]



New Horticulture/Lab School/STEM Lab [CCCCO Review]



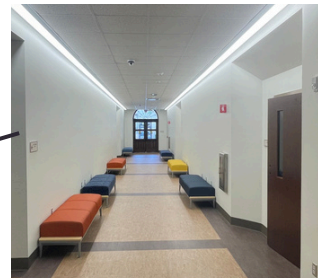
Softball Field Improvements [Bidding]



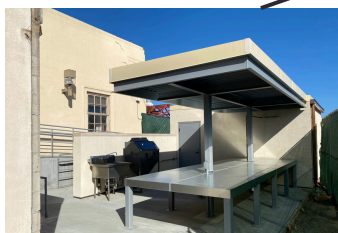
Swing Space - New M&O [Dismantling]



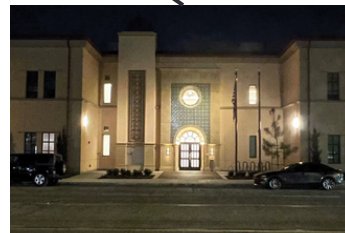
New Performing Arts Complex - Demolish Buildings 1100 & 1300 [Construction]



Renovate Building 300 [Close-Out]



Renovate Building 300 [Close-Out]



Renovate Building 300 [Close-Out]

Project

Renovate Building 300
Update/Improve Infrastructure (SS - NEW M & O)
New Maintenance & Operation Building
Student Support Center
New Performing Arts Complex - Demolish Building 1100 & 1300
Wilshire Chiller Plant Relocation
New Horticulture/Lab School/STEM Lab
Softball Field Improvements

Target Completion

Winter 2026
September 2026
July 2025
June 2025
Spring 2028

March 2026
Fall 2029
Summer 2027

BOND FUND - MEASURE J

2026-2027

Campus/Project	Remaining Measure J Budget
Anaheim Campus:	
Update/Improve Infrastructure	\$ 224,938
Planning (Non Project Specific)	1,490,741
Develop Interior and Exterior Signage	1,407,305
Restore East Parking Lot	1,438,496
Exterior Green Community Space Enhancement	2,692,343
Second Floor Tenant Improvement	1,138,049
4th Floor Improvements	218,000
1st Floor Remodel Student Center and Classrooms	2,352,720
Subtotal - Anaheim Campus	\$ 10,962,592
Cypress Campus:	
Softball Field Renovations	\$ 3,719,212
Fine Arts Capital Improvement	9,141,755
LLRC Exterior Pation-(Library-Learning Resource Center Expansion)	1,733,280
Central Plant Upgrade	5,376,195
Tech I/Tech III CTE Complex	26,126,990
SEM (FASS) Bldg 3 Demolition and Site Restoration	11,123,000
Planning (Non Project Specific)	5,716,283
Subtotal - Cypress Campus	\$ 62,936,715
Fullerton Campus:	
Renovate 300 & 500 Buildings	\$ 732,481
Update/Improve Infrastructure	10,505,486
Update/Improve Infrastructure (IT)	3,214,273
Update/Improve Infrastructure (FC Swing Space - New M&O)	35,094
Update/Improve Infrastructure (Video Monitoring Upgrades)	125,000
Planning (Non Project Specific)	6,861,582
New M&O Building	588,155
Chapman Newell Instructional Building	413,487
New Performing Arts Complex	83,735,389
Wilshire Plant Relocation	100,258
New Parking Structure	5,265,833
New Horticulture/Lab School/STEM Lab	24,593,474
New Welcome Center & Lot C West	39,000,000
Softball Field Improvements	6,519,010
Subtotal - Fullerton Campus	\$ 181,689,523

BOND FUND - MEASURE J

2026-2027

Campus/Project	Remaining Measure J Budget
District Expenses:	
Program Management	\$ 5,896,049
District Holding Account	500,000
Bond Issuance Costs	1,495,911
Interest Expense	159,494
DW Holding Account	4,228,338
Subtotal - District	\$ 12,279,792
Total Budgeted Expenses & Contingencies	\$ 267,868,622

HOSPITALITY



Contributions for sponsorships will be paid 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. With approval by the Board, the Unrestricted General Fund may be used for hospitality type expenditures and these expenditures must stay within the budgets shown below. Board approval would be required to augment these hospitality budgets. In addition, hospitality type expenses may also be paid with grant funds or other restricted funds, if allowable by the funding sponsor or underlying fund agreement, and these are budgeted separately.

Following are the hospitality budgets by budget center:

	<u>2025-26</u> <u>Budget</u>	<u>Augmentation</u> <u>(Adjustment)</u>	<u>2026-27</u> <u>Budget</u>
Cypress College	\$ 200,000	\$ -	\$ 56,480
Fullerton College	250,000	-	159,104
NOCE	30,000	-	36,102
District Services	69,500	-	115,000
Total	\$ 549,500	\$ -	\$ 366,686

Expenditures shall adhere to Board Policy 6350.

ACTUAL HOSPITALITY EXPENSES

2025-26

Authorized Hospitality Activities	District Services	Cypress College	Fullerton College	North Orange Continuing Education	Total
1. Functions for Volunteers		\$ 268	\$ 2,890		\$ 3,158
2. Functions for Retiring Employees	1,862	3,127	2,525	-	7,514
3. Activities Honoring Individuals in Education	855	65,721	8,904	1,964	77,444
4. College Week/Senior Days Activities			1,586		1,586
5. Board Meeting & Educational Events	6,800	152		201	7,154
6. Meetings Sponsored by Agencies		-	500	6,046	6,546
7. Flowers & Cards for Special Occasions	469	1,532	2,155	1,231	5,386
8. Seminars & Workshops	38	412		-	450
9. Service Club Membership Dues/Fees			-		-
10. Board Appointed Committee Meetings					-
11. Group Plan & Operational Meetings	33,161	17,527	45,787	12,803	109,277
12. Business Related Meals	8,326	11,461	17,570		37,357
13. Other Activities Designated by the Board	12,840	50,153	102,920		165,913
Total Expenses	64,350	150,352	184,838	22,245	421,785
2025-26 Budget	69,500	200,000	250,000	30,000	549,500
Underspent/(Overspent)	\$ 5,150	\$ 49,648	\$ 65,162	\$ 7,755	\$ 127,715

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 55. An initiative passed by voters in November 2016. The measure extended the personal income tax increases on high-income earners. Originally established by Proposition 30 (through December 2030) to maintain funding for K-12 schools, community colleges, and healthcare.

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.

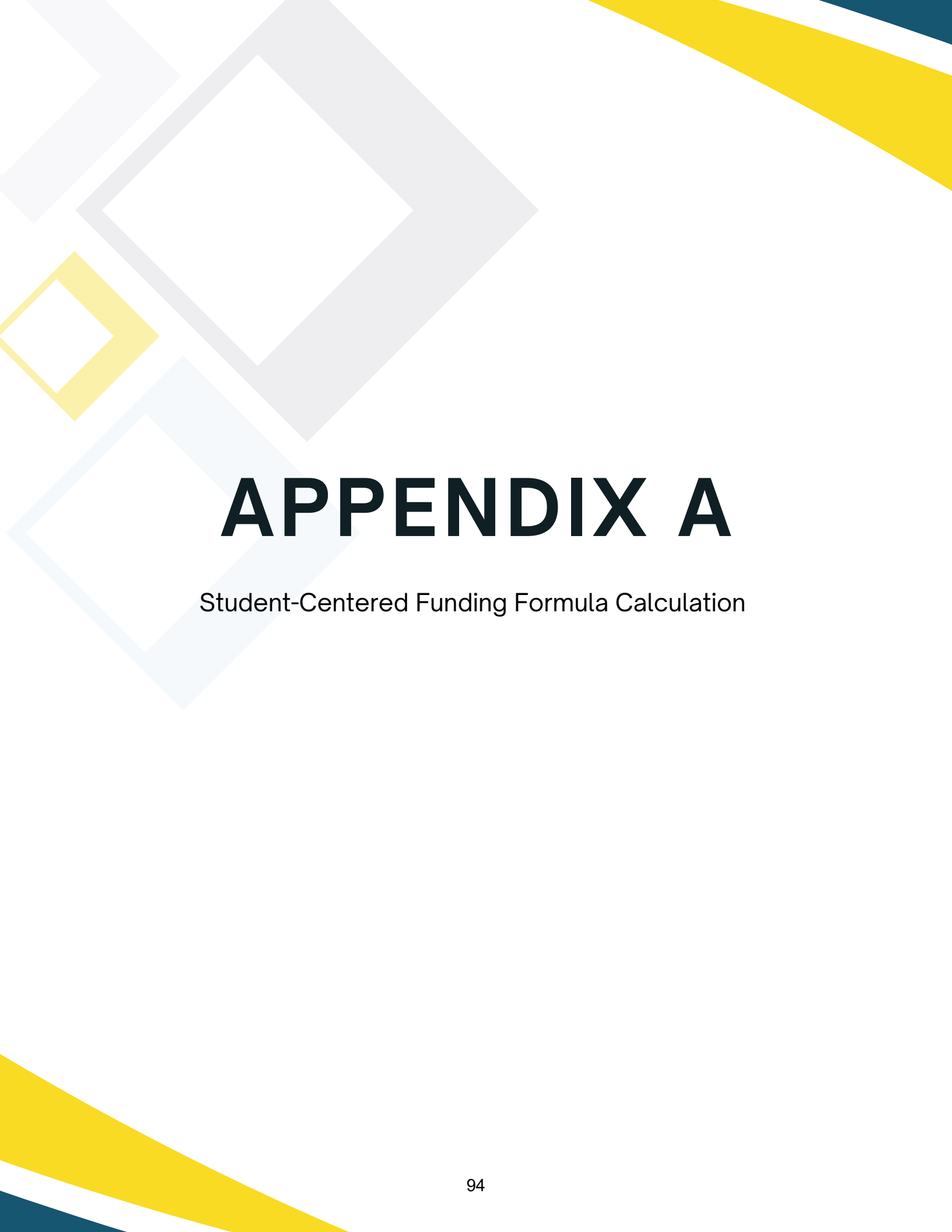
Student Financial Aid Funds. Funds designated for grants and loans to students; includes federal Pell grants, College Work-Study, Cal Grant awards, state-funded EOPS grants and fee waiver programs.

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 Calculation

FTES PRODUCTION BY CAMPUS

(70% of SCFF)

	2026-27 Targets	Annual 2025-26 Actual	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	12,767.77	12,767.77	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	15,624.22	15,624.22	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	4,542.11	4,542.11	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	<u>32,934.10</u>	<u>32,934.10</u>	<u>31,626.49</u>	<u>29,199.56</u>	<u>26,565.68</u>	<u>26,071.85</u>	<u>31,842.56</u>	<u>33,337.45</u>	<u>33,268.05</u>	<u>34,595.54</u>

Actual FTES are shown above, except for 2026-27. 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 was based on the 2019-20 reported FTES at P-1. The District participated in the COVID-19 emergency condition allowance since the District's actual FTES decreased as a result of the pandemic during the period. The emergency condition allowance phased out after FY 2024-25.

Beginning 2026-27, credit FTES will be funded based on the greater of current year credit FTES or the existing three-year average credit FTES.

HEADCOUNTS FOR SUPPLEMENTAL ALLOCATION

(20% of SCFF)

Budget Year:	2026-27	2025-26	2024-25
	Estimated Headcounts	Uses 2024-25 Headcounts	Uses 2023-24 Headcounts
AB540 Students	1,019	1,116	1,063
Pell Grant Recipients	13,028	13,028	11,337
California Promise Grant Recipients	22,423	22,423	21,700
Total	<u>36,470</u>	<u>36,567</u>	<u>34,100</u>

The Supplemental Allocation uses the prior year headcounts. However, as the State Chancellor's Office has not confirmed the 2025-26 Pell Grant recipient and California Promise Grant recipient headcounts yet, the 2024-25 Pell Grant recipient and California Promise Grant recipient headcounts were used as these were the latest headcounts confirmed by the State Chancellor's Office. The 2026-27 AB540 student headcount is based on the 2025-26 Annual 320 Report.

HEADCOUNT FOR SUCCESS ALLOCATION

(10% of SCFF)

		Est. 2025-26 Headcounts	2024-25 Headcounts	2023-24 Headcounts
All Students	Associate Degrees for Transfer	1,747	1,747	1,650
	Associate Degrees	1,408	1,408	1,381
	Baccalaureate Degree	6	6	4
	Credit Certificates	892	892	882
	Transfer Level Math and English	1,782	1,782	1,571
	Transfer to Four Year University	1,933	1,933	1,177
	Nine or More CTE Units	6,354	6,354	5,585
	Regional Living Wage	2,280	2,280	2,076
		<u>16,402</u>	<u>16,402</u>	<u>14,326</u>
Equity: Pell Grant Recipients	Associate Degrees for Transfer	1,013	1,013	940
	Associate Degrees	806	806	776
	Baccalaureate Degree	4	4	3
	Credit Certificates	477	477	454
	Transfer Level Math and English	892	892	704
	Transfer to Four Year University	997	997	564
	Nine or More CTE Units	3,426	3,426	2,876
	Regional Living Wage	646	646	606
		<u>8,261</u>	<u>8,261</u>	<u>6,923</u>
Equity: California Promise Grant Recipients	Associate Degrees for Transfer	1,326	1,326	1,281
	Associate Degrees	1,126	1,126	1,077
	Baccalaureate Degree	5	5	3
	Credit Certificates	656	656	650
	Transfer Level Math and English	1,178	1,178	1,053
	Transfer to Four Year University	1,399	1,399	817
	Nine or More CTE Units	4,703	4,703	4,190
	Regional Living Wage	1,167	1,167	1,083
		<u>11,560</u>	<u>11,560</u>	<u>10,154</u>

The Success Allocation uses a three-year average of headcounts comprised of the prior three years. For the 2026-27 proposed budget, since the 2025-26 headcounts are not yet confirmed by the State Chancellor's Office, the three-year average uses 2024-25 headcounts to stand-in for 2025-26 headcounts

SCFF & COLLEGE LEVEL ALLOCATIONS

Based on Projected and Actuals

	SCFF				Cypress College			Fullerton College		
	Data for Funding	Funding Rate	2026-27 State Apportionment Funding		Data	2026-27 Funding	% of District Funding	Data	2026-27 Funding	% of District Funding
*: Data will be updated at Settle-up based on actual information available										
Basic Allocation			\$ 18,520,297.00			\$ 8,102,630.00			\$ 8,102,630.00	
Base Allocation	FTES				FTES			FTES		
Traditional Credit 3-Year Average or CY	27,063.17	\$ 5,649.63	\$ 152,896,897.00		11,922.25	\$ 67,356,301.00	44.5%	14,847.63	\$ 83,883,616.00	55.5%
Special Admit Credit	1,108.78	\$ 7,922.65	\$ 8,784,476.00		550.08	\$ 4,358,091.00	49.6%	558.70	\$ 4,426,385.00	50.4%
Incarcerated Credit	-	\$ 7,922.65	\$ -		-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	28,171.95		\$ 161,681,373.00		12,472.33	\$ 71,714,392.00	44.8%	15,406.33	\$ 88,310,001.00	55.2%
Non-Credit	1,820.24	\$ 4,764.12	\$ 8,671,842.00		120.57	\$ 574,410.00	6.6%	99.47	\$ 473,887.00	5.5%
Non Credit CDCP	2,941.91	\$ 7,922.65	\$ 23,307,723.00		-	\$ -	0.0%	-	\$ -	0.0%
Non-Credit Incarcerated	-	\$ 7,922.65	\$ -		-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	4,762.15		\$ 31,979,565.00		120.57	\$ 574,410.00	1.8%	99.47	\$ 473,887.00	1.5%
Subtotal Base	32,934.10		\$ 193,660,938.00		12,592.90	\$ 72,288,802.00	37.6%	15,505.80	\$ 88,783,888.00	46.2%
Total Basic + Base			\$ 212,181,235.00			\$ 80,391,432.00	38.2%		\$ 96,886,518.00	46.0%
Final Data Source:	25-26 Headcounts				25-26 Headcounts			25-26 Headcounts		
Data Used at this Time:	24-25				24-25			24-25		
Supplemental Allocation										
AB540 Students (25-26 Annual)	1,019.00	\$ 1,335.96	\$ 1,361,343.00		545.00	\$ 728,098.00	47.0%	614.00	\$ 820,279.00	53.0%
Pell Grant Recipients	13,028.00	\$ 1,335.96	\$ 17,404,887.00		6,298.00	\$ 8,413,876.00	48.2%	6,763.00	\$ 9,035,097.00	51.8%
California Promise Grant Recipients	22,423.00	\$ 1,335.96	\$ 29,956,231.00		11,272.00	\$ 15,058,941.00	46.4%	13,001.00	\$ 17,368,816.00	53.6%
Total Supplemental	36,470.00		\$ 48,722,461.00		18,115.00	\$ 24,200,915.00	47.1%	20,378.00	\$ 27,224,192.00	52.9%
Final Data Source:	3-Yr Avg				25-26 Headcounts			25-26 Headcounts		
Data Used at this Time:	3-Yr Avg				24-25			24-25		
Student Success Allocation										
All Students										
Associate Degrees for Transfer	1,714.67	\$ 3,151.08	\$ 5,403,062.00		783.00	\$ 2,467,296.00	44.7%	967.00	\$ 3,047,094.00	55.3%
Associate Degrees	1,399.00	\$ 2,363.31	\$ 3,306,271.00		559.00	\$ 1,321,090.00	39.5%	855.00	\$ 2,020,630.00	60.5%
Baccalaureate Degrees	5.33	\$ 2,363.31	\$ 12,596.00		5.00	\$ 11,817.00	100.0%	-	\$ -	0.0%
Credit Certificates	888.67	\$ 1,575.54	\$ 1,400,135.00		509.00	\$ 801,950.00	58.2%	366.00	\$ 576,648.00	41.8%
Transfer Level Math and English	1,711.67	\$ 1,575.54	\$ 2,696,805.00		784.00	\$ 1,235,223.00	44.9%	962.00	\$ 1,515,669.00	55.1%
Transfer to Four Year University	1,681.00	\$ 1,181.66	\$ 1,986,362.00		480.00	\$ 567,194.00	37.6%	795.00	\$ 939,416.00	62.4%
Nine or More CTE Units	6,097.67	\$ 787.77	\$ 4,803,561.00		2,821.00	\$ 2,222,299.00	45.9%	3,324.00	\$ 2,618,547.00	54.1%
Achieved Regional Living Wage	2,212.00	\$ 787.77	\$ 1,742,547.00		928.00	\$ 731,051.00	35.6%	1,198.00	\$ 943,748.00	46.0%
Subtotal	15,710.01		\$ 21,351,339.00		6,869.00	\$ 9,357,920.00	43.7%	8,467.00	\$ 11,661,752.00	54.5%
Pell Grant Recipients Bonus										
Associate Degrees for Transfer	988.67	\$ 1,192.14	\$ 1,178,633.00		470.00	\$ 560,306.00	46.4%	543.00	\$ 647,332.00	53.6%
Associate Degrees	796.00	\$ 894.11	\$ 711,708.00		357.00	\$ 319,195.00	44.2%	451.00	\$ 403,241.00	55.8%
Baccalaureate Degrees	3.67	\$ 894.11	\$ 3,281.00		3.00	\$ 2,682.00	100.0%	-	\$ -	0.0%
Credit Certificates	469.33	\$ 596.07	\$ 279,754.00		292.00	\$ 174,052.00	62.1%	178.00	\$ 106,100.00	37.9%
Transfer Level Math and English	829.33	\$ 596.07	\$ 494,339.00		418.00	\$ 249,157.00	47.9%	454.00	\$ 270,616.00	52.1%
Transfer to Four Year University	852.67	\$ 447.05	\$ 381,188.00		254.00	\$ 113,551.00	41.2%	363.00	\$ 162,280.00	58.8%
Nine or More CTE Units	3,242.67	\$ 298.04	\$ 966,429.00		1,607.00	\$ 478,942.00	48.6%	1,698.00	\$ 506,063.00	51.4%
Achieved Regional Living Wage	632.67	\$ 298.04	\$ 188,558.00		355.00	\$ 105,802.00	46.5%	371.00	\$ 110,571.00	48.6%
Subtotal	7,815.01		\$ 4,203,890.00		3,756.00	\$ 2,003,687.00	47.5%	4,058.00	\$ 2,206,203.00	52.3%
California Promise Grant Recipients Bonus										
Associate Degrees for Transfer	1,311.00	\$ 794.76	\$ 1,041,930.00		609.00	\$ 484,009.00	46.0%	716.00	\$ 569,048.00	54.0%
Associate Degrees	1,109.67	\$ 596.07	\$ 661,441.00		479.00	\$ 285,518.00	42.5%	648.00	\$ 386,253.00	57.5%
Baccalaureate Degrees	4.33	\$ 596.07	\$ 2,581.00		4.00	\$ 2,384.00	100.0%	-	\$ -	0.0%
Credit Certificates	654.00	\$ 397.38	\$ 259,887.00		375.00	\$ 149,018.00	58.4%	267.00	\$ 106,100.00	41.6%
Transfer Level Math and English	1,136.33	\$ 397.38	\$ 451,555.00		549.00	\$ 218,162.00	47.7%	602.00	\$ 239,223.00	52.3%
Transfer to Four Year University	1,205.00	\$ 298.04	\$ 359,132.00		354.00	\$ 105,504.00	39.8%	535.00	\$ 159,449.00	60.2%
Nine or More CTE Units	4,532.00	\$ 198.69	\$ 900,463.00		2,155.00	\$ 428,177.00	47.4%	2,389.00	\$ 474,670.00	52.6%
Achieved Regional Living Wage	1,139.00	\$ 198.69	\$ 226,308.00		603.00	\$ 119,810.00	43.8%	694.00	\$ 137,891.00	50.4%
Subtotal	11,091.33		\$ 3,903,297.00		5,128.00	\$ 1,792,582.00	46.2%	5,851.00	\$ 2,072,634.00	53.4%
Total Student Success Allocation	34,616.35		\$ 29,458,526.00		15,753.00	\$ 13,154,189.00	44.6%	18,376.00	\$ 15,940,589.00	54.0%
Total SCFF 2026-27 State Apportionment			\$ 290,362,222.00			\$ 117,746,536.00	40.4%		\$ 140,051,299.00	48.1%
3-Yr Average Adjustment						\$ 737,954.00	44.5%		\$ 919,026.00	55.5%
Special Admit Credit Adjustment						\$ -	49.6%		\$ -	50.4%
Incarcerated Credit Adjustment						\$ -	0.0%		\$ -	0.0%
Non Credit Adjustment						\$ -	6.6%		\$ -	5.5%
Non Credit CDCP Adjustment						\$ -	0.0%		\$ -	0.0%
Non Credit Incarcerated Adjustment						\$ -	0.0%		\$ -	0.0%
Supplemental Adjustment						\$ (1,271,879.00)	47.1%		\$ (1,430,767.00)	52.9%
Student Success Adjustment						\$ (18,901.00)	44.6%		\$ (22,905.00)	54.0%
Total SCFF 2026-27 State Apportionment Adjusted			\$ 290,362,222.00			\$ 117,193,710.00	40.4%		\$ 139,516,653.00	48.0%
Total SCFF 2026-27 State Apportionment ECA Adjusted			\$ 290,362,222.00			\$ 117,193,710.00	40.4%		\$ 139,516,653.00	48.0%
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				2026-27 State Apportionment Funding			2026-27 Funding	
Data for Funding	Funding Rate			Data	2026-27 Funding	% of District Funding		
Basic Allocation				\$ 2,315,037.00			\$ 18,520,297.00	
				FTES			FTES	
Traditional Credit 3-Year Average or CY	27,063.17	\$ 5,649.63	\$ 152,896,897.00	-	\$ -	0.0%	26,769.88	\$ 151,239,917.00
Special Admit Credit	1,108.78	\$ 7,922.65	\$ 8,784,476.00	-	\$ -	0.0%	1,108.78	\$ 8,784,476.00
Incarcerated Credit	-	\$ 7,922.65	\$ -	-	\$ -	0.0%	-	\$ -
Subtotal Credit	28,171.95		\$ 161,681,373.00	-	\$ -	0.0%	27,878.66	\$ 160,024,393.00
Non-Credit	1,820.24	\$ 4,764.12	\$ 8,671,842.00	1,600.20	\$ 7,623,545.00	87.9%	1,820.24	\$ 8,671,842.00
Non Credit CDCP	2,941.91	\$ 7,922.65	\$ 23,307,723.00	2,941.91	\$ 23,307,723.00	100.0%	2,941.91	\$ 23,307,723.00
Non-Credit Incarcerated	-	\$ 7,922.65	\$ -	-	\$ -	0.0%	-	\$ -
Subtotal Non Credit	4,762.15		\$ 31,979,565.00	4,542.11	\$ 30,931,268.00	96.7%	4,762.15	\$ 31,979,565.00
Subtotal Base	32,934.10		\$ 193,660,938.00	4,542.11	\$ 30,931,268.00	16.1%	32,640.81	\$ 192,003,958.00
Total Basic + Base			\$ 212,181,235.00		\$ 33,246,305.00	15.8%		\$ 210,524,255.00
Final Data Source: 25-26 Headcounts				25-26 Headcounts			25-26 Headcounts	
Data Used at this Time: 24-25				24-25			24-25	
Supplemental Allocation								
(25-26 Annual)								
Pell Grant Recipients	13,028.00	\$ 1,335.96	\$ 17,404,887.00	-	\$ -	0.0%	1,159.00	\$ 1,548,377.00
California Promise Grant Recipients	22,423.00	\$ 1,335.96	\$ 29,956,231.00	-	\$ -	0.0%	13,061.00	\$ 17,448,973.00
Total Supplemental	36,470.00		\$ 48,722,461.00	-	\$ -	0.0%	24,273.00	\$ 32,427,757.00
Final Data Source: 3-Yr Avg				25-26 Headcounts			25-26 Headcounts	
Data Used at this Time: 3-Yr Avg				24-25			24-25	
Student Success Allocation								
Associate Degrees for Transfer	1,714.67	\$ 3,151.08	\$ 5,403,062.00	-	\$ -	0.0%	1,750.00	\$ 5,514,390.00
Associate Degrees	1,399.00	\$ 2,363.31	\$ 3,306,271.00	-	\$ -	0.0%	1,414.00	\$ 3,341,720.00
Baccalaureate Degrees	5.33	\$ 2,363.31	\$ 12,596.00	-	\$ -	0.0%	5.00	\$ 11,817.00
Credit Certificates	888.67	\$ 1,575.54	\$ 1,400,135.00	-	\$ -	0.0%	875.00	\$ 1,378,598.00
Transfer Level Math and English	1,711.67	\$ 1,575.54	\$ 2,696,805.00	-	\$ -	0.0%	1,746.00	\$ 2,750,892.00
Transfer to Four Year University	1,681.00	\$ 1,181.66	\$ 1,986,362.00	-	\$ -	0.0%	1,275.00	\$ 1,506,610.00
Nine or More CTE Units	6,097.67	\$ 787.77	\$ 4,803,561.00	-	\$ -	0.0%	6,145.00	\$ 4,840,846.00
Achieved Regional Living Wage	2,212.00	\$ 787.77	\$ 1,742,547.00	481.00	\$ 378,917.00	18.5%	2,607.00	\$ 2,053,716.00
Subtotal	15,710.01		\$ 21,351,339.00	481.00	\$ 378,917.00	1.8%	15,817.00	\$ 21,398,589.00
Associate Degrees for Transfer	988.67	\$ 1,192.14	\$ 1,178,633.00	-	\$ -	0.0%	1,013.00	\$ 1,207,638.00
Associate Degrees	796.00	\$ 894.11	\$ 711,708.00	-	\$ -	0.0%	808.00	\$ 722,436.00
Baccalaureate Degrees	3.67	\$ 894.11	\$ 3,281.00	-	\$ -	0.0%	3.00	\$ 2,682.00
Credit Certificates	469.33	\$ 596.07	\$ 279,754.00	-	\$ -	0.0%	470.00	\$ 280,152.00
Transfer Level Math and English	829.33	\$ 596.07	\$ 494,339.00	-	\$ -	0.0%	872.00	\$ 519,773.00
Transfer to Four Year University	852.67	\$ 447.05	\$ 381,188.00	-	\$ -	0.0%	617.00	\$ 275,831.00
Nine or More CTE Units	3,242.67	\$ 298.04	\$ 966,429.00	-	\$ -	0.0%	3,305.00	\$ 985,005.00
Achieved Regional Living Wage	632.67	\$ 298.04	\$ 188,558.00	38.00	\$ 11,325.00	5.0%	764.00	\$ 227,698.00
Subtotal	7,815.01		\$ 4,203,890.00	38.00	\$ 11,325.00	0.3%	7,852.00	\$ 4,221,215.00
Bonus								
Associate Degrees for Transfer	1,311.00	\$ 794.76	\$ 1,041,930.00	-	\$ -	0.0%	1,325.00	\$ 1,053,057.00
Associate Degrees	1,109.67	\$ 596.07	\$ 661,441.00	-	\$ -	0.0%	1,127.00	\$ 671,771.00
Baccalaureate Degrees	4.33	\$ 596.07	\$ 2,581.00	-	\$ -	0.0%	4.00	\$ 2,384.00
Credit Certificates	654.00	\$ 397.38	\$ 259,887.00	-	\$ -	0.0%	642.00	\$ 255,118.00
Transfer Level Math and English	1,136.33	\$ 397.38	\$ 451,555.00	-	\$ -	0.0%	1,151.00	\$ 457,385.00
Transfer to Four Year University	1,205.00	\$ 298.04	\$ 359,132.00	-	\$ -	0.0%	889.00	\$ 264,953.00
Nine or More CTE Units	4,532.00	\$ 198.69	\$ 900,463.00	-	\$ -	0.0%	4,544.00	\$ 902,847.00
Achieved Regional Living Wage	1,139.00	\$ 198.69	\$ 226,308.00	80.00	\$ 15,895.00	5.8%	1,377.00	\$ 273,596.00
Subtotal	11,091.33		\$ 3,903,297.00	80.00	\$ 15,895.00	0.4%	11,059.00	\$ 3,881,111.00
Total Student Success Allocation	34,616.35		\$ 29,458,526.00	599.00	\$ 406,137.00	1.4%	34,728.00	\$ 29,500,915.00
Total SCFF 2026-27 State Apportionment				\$ 33,652,442.00			\$ 291,450,277.00	
3-Yr Average Adjustment				\$ -			\$ 1,656,980.00	
Special Admit Credit Adjustment				\$ -			\$ -	
Incarcerated Credit Adjustment				\$ -			\$ -	
Non Credit Adjustment				\$ -			\$ -	
Non Credit CDCP Adjustment				\$ -			\$ -	
Non Credit Incarcerated Adjustment				\$ -			\$ -	
Supplemental Adjustment				\$ -			\$ (2,702,646.00)	
Student Success Adjustment				\$ (584.00)			\$ (42,389.00)	
Total SCFF 2026-27 State Apportionment Adjusted				\$ 33,651,858.00			\$ 290,362,222.00	
Total SCFF 2026-27 State Apportionment ECA Adjusted				\$ 33,651,858.00			\$ 290,362,221.00	
SCFF attributable to ECA				\$ -			\$ -	
9.25% supplement to District Services				\$ -			\$ -	

SCFF DATA

SCFF Data

August 18, 2026

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

w/ Emergency Conditions Applied

SCFF			
Data			Data for Funding
24-25	25-26	26-27	
Annual	Annual	Annual	
24-25	25-26	25-26	FTEs *
Final Data Source:	24-25	25-26	26-27
Data Used at this Time:	24-25	25-26	25-26
Base Allocation			
Traditional Credit 3-Year Avg or CY	26,183.31	27,063.17	27,063.17
Special Admit Credit	940.09	1,108.78	1,108.78
Incarcerated Credit	-	-	-
Subtotal Credit	27,123.40	28,171.95	28,171.95
Non-Credit		1,820.24	1,820.24
Non Credit CDCP		2,941.91	2,941.91
Non-Credit Incarcerated		-	-
Subtotal Non Credit		4,762.15	4,762.15
Total Base FTEs		32,934.10	32,934.10

Using Actuals & Projected

SCFF			
Data			Data for Funding
24-25	25-26	26-27	
Annual	Annual	Annual	
24-25	25-26	25-26	FTEs *
Final Data Source:	24-25	25-26	26-27
Data Used at this Time:	24-25	25-26	25-26
Base Allocation			
Traditional Credit 3-Year Avg or CY	26,183.31	27,063.17	27,063.17
Special Admit Credit	940.09	1,108.78	1,108.78
Incarcerated Credit	-	-	-
Subtotal Credit	27,123.40	28,171.95	28,171.95
Non-Credit		1,820.24	1,820.24
Non Credit CDCP		2,941.91	2,941.91
Non-Credit Incarcerated		-	-
Subtotal Non Credit		4,762.15	4,762.15
Total Base FTEs		32,934.10	32,934.10

Final Data Source:	25-26	25-26
Data Used at this Time:	24-25	24-25
Supplemental Allocation		
AB540 Students (using 2025-26 Annual 320 Report)	1,019.00	1,019.00
Pell Grant Recipients	13,028.00	13,028.00
California Promise Grant Recipients	22,423.00	22,423.00
Total Supplemental	36,470.00	36,470.00

Final Data Source:	23-24	24-25	25-26	3-Yr Avg
Data Used at this Time:	23-24	24-25	24-25	3-Yr Avg
Student Success Allocation				
All Students				
Associate Degrees for Transfer	1,650.00	1,747.00	1,747.00	1,714.67
Associate Degrees	1,381.00	1,408.00	1,408.00	1,399.00
Baccalaureate Degrees	4.00	6.00	6.00	5.33
Credit Certificates	882.00	892.00	892.00	888.67
Transfer Level Math and English	1,571.00	1,782.00	1,782.00	1,711.67
Transfer to Four Year University	1,177.00	1,933.00	1,933.00	1,681.00
Nine or More CTE Units	5,585.00	6,354.00	6,354.00	6,097.67
Achieved Regional Living Wage	2,076.00	2,280.00	2,280.00	2,212.00
Subtotal	14,326.00	16,402.00	16,402.00	15,710.01

Pell Grant Recipients Bonus				
Associate Degrees for Transfer	940.00	1,013.00	1,013.00	988.67
Associate Degrees	776.00	806.00	806.00	796.00
Baccalaureate Degrees	3.00	4.00	4.00	3.67
Credit Certificates	454.00	477.00	477.00	469.33
Transfer Level Math and English	704.00	892.00	892.00	829.33
Transfer to Four Year University	564.00	997.00	997.00	852.67
Nine or More CTE Units	2,876.00	3,426.00	3,426.00	3,242.67
Achieved Regional Living Wage	606.00	646.00	646.00	632.67
Subtotal	6,923.00	8,261.00	8,261.00	7,815.01

California Promise Grant Recipients Bonus				
Associate Degrees for Transfer	1,281.00	1,326.00	1,326.00	1,311.00
Associate Degrees	1,077.00	1,126.00	1,126.00	1,109.67
Baccalaureate Degrees	3.00	5.00	5.00	4.33
Credit Certificates	650.00	656.00	656.00	654.00
Transfer Level Math and English	1,053.00	1,178.00	1,178.00	1,136.33
Transfer to Four Year University	817.00	1,399.00	1,399.00	1,205.00
Nine or More CTE Units	4,190.00	4,703.00	4,703.00	4,532.00
Achieved Regional Living Wage	1,083.00	1,167.00	1,167.00	1,139.00
Subtotal	10,154.00	11,560.00	11,560.00	11,091.33
Total Student Success Allocation	31,403.00	36,223.00	36,223.00	34,616.35

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
24-25	25-26	26-27		24-25	25-26	26-27		24-25	25-26	26-27		
Annual	Annual	Annual		Annual	Annual	Annual		Annual	Annual	Annual		
24-25	25-26	25-26		24-25	25-26	25-26		24-25	25-26	25-26		
11,572.52	12,097.12	12,097.12	11,922.25	14,610.79	14,966.05	14,966.05	14,847.63	-	-	-	-	26,769.88
483.20	550.08	550.08	550.08	456.89	558.70	558.70	558.70	-	-	-	-	1,108.78
-	-	-	-	-	-	-	-	-	-	-	-	-
12,055.72	12,647.20	12,647.20	12,472.33	15,067.68	15,524.75	15,524.75	15,406.33	-	-	-	-	27,878.66
		120.57	120.57			99.47	99.47			1,600.20	1,600.20	1,820.24
		-	-			-	-			2,941.91	2,941.91	2,941.91
		-	-			-	-			-	-	-
		120.57	120.57			99.47	99.47			4,542.11	4,542.11	4,762.15
		12,767.77	12,592.90			15,624.22	15,505.80			4,542.11	4,542.11	32,640.81
	25-26	25-26			25-26	25-26			25-26	25-26		25-26
	24-25	24-25			24-25	24-25			24-25	24-25		24-25
	545.00	545.00			614.00	614.00			-	-		1,159.00
	6,298.00	6,298.00			6,763.00	6,763.00			-	-		13,061.00
	11,272.00	11,272.00			13,001.00	13,001.00			-	-		24,273.00
	18,115.00	18,115.00			20,378.00	20,378.00			-	-		38,493.00
	25-26	25-26			25-26	25-26			25-26	25-26		25-26
	24-25	24-25			24-25	24-25			24-25	24-25		24-25
	783.00	783.00			967.00	967.00			-	-		1,750.00
	559.00	559.00			855.00	855.00			-	-		1,414.00
	5.00	5.00			-	-			-	-		5.00
	509.00	509.00			366.00	366.00			-	-		875.00
	784.00	784.00			962.00	962.00			-	-		1,746.00
	480.00	480.00			795.00	795.00			-	-		1,275.00
	2,821.00	2,821.00			3,324.00	3,324.00			-	-		6,145.00
	928.00	928.00			1,198.00	1,198.00			481.00	481.00		2,607.00
	6,869.00	6,869.00			8,467.00	8,467.00			481.00	481.00		15,817.00
	470.00	470.00			543.00	543.00			-	-		1,013.00
	357.00	357.00			451.00	451.00			-	-		808.00
	3.00	3.00			-	-			-	-		3.00
	292.00	292.00			178.00	178.00			-	-		470.00
	418.00	418.00			454.00	454.00			-	-		872.00
	254.00	254.00			363.00	363.00			-	-		617.00
	1,607.00	1,607.00			1,698.00	1,698.00			-	-		3,305.00
	355.00	355.00			371.00	371.00			38.00	38.00		764.00
	3,756.00	3,756.00			4,058.00	4,058.00			38.00	38.00		7,852.00
	609.00	609.00			716.00	716.00			-	-		1,325.00
	479.00	479.00			648.00	648.00			-	-		1,127.00
	4.00	4.00			-	-			-	-		4.00
	375.00	375.00			267.00	267.00			-	-		642.00
	549.00	549.00			602.00	602.00			-	-		1,151.00
	354.00	354.00			535.00	535.00			-	-		889.00
	2,155.00	2,155.00			2,389.00	2,389.00			-	-		4,544.00
	603.00	603.00			694.00	694.00			80.00	80.00		1,377.00
	5,128.00	5,128.00			5,851.00	5,851.00			80.00	80.00		11,059.00
	15,753.00	15,753.00			18,376.00	18,376.00			599.00	599.00		34,728.00

SCFF 2026-27 RATES

COLA: 4.31%

	2026-27 Proposed SCFF Rates
Basic Allocation - (<10,000)	\$ 6,945,109.00
Basic Allocation - CC&FC (>=10,000 & <20,000)	\$ 8,102,630.00
Basic Allocation - NOCE (≥1,000)	\$ 2,315,037.00
Base Allocation	
Traditional Credit 3-Year Average	\$ 5,649.63
Special Admit Credit	\$ 7,922.65
Incarcerated Credit	\$ 7,922.65
Non-Credit	\$ 4,764.12
Non Credit CDCP	\$ 7,922.65
Non-Credit Incarcerated	\$ 7,922.65
Supplemental Allocation	
AB540 Students	\$ 1,335.96
Pell Grant Recipients	\$ 1,335.96
California Promise Grant Recipients	\$ 1,335.96
Student Success Allocation	
All Students	\$ 787.77
Associate Degrees for Transfer	\$ 3,151.08
Associate Degrees	\$ 2,363.31
Baccalaureate Degrees	\$ 2,363.31
Credit Certificates	\$ 1,575.54
Transfer Level Math and English	\$ 1,575.54
Transfer to Four Year University	\$ 1,181.66
Nine or More CTE Units	\$ 787.77
Achieved Regional Living Wage	\$ 787.77
Pell Grant Recipients Bonus	\$ 198.69
Associate Degrees for Transfer	\$ 1,192.14
Associate Degrees	\$ 894.11
Baccalaureate Degrees	\$ 894.11
Credit Certificates	\$ 596.07
Transfer Level Math and English	\$ 596.07
Transfer to Four Year University	\$ 447.05
Nine or More CTE Units	\$ 298.04
Achieved Regional Living Wage	\$ 298.04
California Promise Grant Recipients Bonus	\$ 198.69
Associate Degrees for Transfer	\$ 794.76
Associate Degrees	\$ 596.07
Baccalaureate Degrees	\$ 596.07
Credit Certificates	\$ 397.38
Transfer Level Math and English	\$ 397.38
Transfer to Four Year University	\$ 298.04
Nine or More CTE Units	\$ 198.69
Achieved Regional Living Wage	\$ 198.69

Total Computational Revenue is the greater of A, B, or C.

Hold Harmless Revenue (C):

2024-25 Max TCR	\$ 262,433,892.00
2024-25 Max TCR + 26-27 Discretionary COLA (1.44%)	\$ 266,212,940.04

Stability Protection (B):

2025-26 SCFF Calculated Revenue (from Settle-Up):	\$ 271,631,777.00
2025-26 SCFF Calculated Revenue + COLA	\$ 283,339,106.59

SCFF Calculated Revenue (A):	\$ 290,362,222.00
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APPENDIX B

MULTI-YEAR FORECAST

General Fund Ongoing Resources - Scenario 1

This scenario assumes no growth in FTES in 2026-27 and the outyears. Scenario uses 2025-26 Annual FTES. Estimated COLAs for outyears were obtained from Schools Services of California (SSC). Assumes salaries and benefits increase by COLA. Savings from vacant positions 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 % Change:	0.0%	0.0%	0.0%	0.0%
COLA Applied to SCFF Rates:	4.31%	3.30%	3.09%	3.11%
Estimated Add'l Increase to Salaries:	0.00%	3.30%	3.09%	3.11%
Contribution for Retiree Benefit Expense:	0	2,091,714	2,091,714	2,091,714
CPI increases to nonpersonnel costs:	0.00%	3.00%	2.80%	2.70%

	Actuals 2025-26	2026-27	2027-28	2028-29	2029-30
FTES	32,934.10	32,934.10	32,934.10	32,934.10	32,934.10
Revenues	SCFF	SCFF	SCFF	SCFF	SCFF
SCFF Revenues					
Calculated Revenue	\$ 269,024,817	\$ 290,362,221	\$ 301,249,930	\$ 310,558,553	\$ 320,216,924
Add'l from Stability/Hold Harmless Rev.	-	-	-	-	-
Total SCFF Revenues	269,024,817	290,362,221	301,249,930	310,558,553	320,216,924
Other Revenues	27,616,561	20,222,031	20,222,031	20,222,031	20,222,031
Backfill from Campus	-	-	-	-	-
Total Revenues	296,641,378	310,584,252	321,471,961	330,780,584	340,438,955
Change in Revenue from Prior Year		5%	4%	3%	3%
Expenses					
Permanent Personnel					
Academic	81,256,360 28%	87,902,410 28%	90,803,190 28%	93,609,009 28%	96,520,249 28%
Non-Academic	60,560,039 21%	65,046,485 21%	67,193,019 21%	69,269,283 21%	71,423,558 21%
Personnel Contingency	- 0%	11,264,798 4%	11,636,536 4%	11,996,105 4%	12,369,184 4%
Benefits (estimated)	53,071,287 18%	69,518,979 22%	71,813,105 22%	74,032,130 22%	76,334,529 22%
Non-Permanent Personnel					
Academic	48,957,804 17%	37,815,946 12%	39,063,872 12%	40,270,946 12%	41,523,372 12%
Non-Academic	3,395,604 1%	2,466,300 1%	2,547,688 1%	2,626,412 1%	2,708,093 1%
Benefits (estimated)	16,135,805 6%	7,633,196 2%	7,885,091 2%	8,128,740 2%	8,381,544 2%
Retiree Health Benefits	6,868,242 2%	8,091,714 3%	8,091,714 3%	8,091,714 2%	8,091,714 2%
Reimbursement from OPEB Trust	(6,868,242) -2%	(8,091,714) -3%	(6,000,000) -2%	(6,000,000) -2%	(6,000,000) -2%
Other Non-Personnel Costs	23,737,608 8%	28,979,459 9%	29,848,843 9%	30,684,611 9%	31,513,095 9%
Total Expenses	287,114,506 100%	310,627,573 100%	322,883,058 100%	332,708,950 100%	342,865,338 100%
Change in Expense from Prior Year		8%	4%	3%	3%
Transfers In/(Out)	(1,459,856)	43,321	-	-	-
Required Inc. to Board Policy Reserve	1,566,097	-	1,704,917	1,637,649	1,692,731
Surplus (Deficit)	\$ 6,500,919	\$ -	\$ (3,116,014)	\$ (3,566,015)	\$ (4,119,114)
Additional 26 Full-Time Faculty to meet FON	-	- 0%	5,200,000 2%	5,360,680 2%	5,527,397 2%
Board Policy Reserve	52,108,926	52,108,926	53,813,843	55,451,492	57,144,223
Permanent Personnel as a % of Total Expense	68%	75%	76%	76%	76%
Non-Permanent Personnel as a % of Total Expense	24%	15%	14%	14%	14%

MULTI-YEAR FORECAST

General Fund Ongoing Resources - Scenario 2

This scenario is the same as Scenario 1 but assumes an annual 1% decline in Credit FTES in 2026-27 as campuses shift focus from growth to efficiency, and a 2.7% in Credit FTES in 2027-28 due to the required implementation of the new Standardized Attendance Accounting Method.

Scenario Assumptions:

Enrollment % Change:	-1.0%	-2.7%	0.0%	0.0%
COLA Applied to SCFF Rates:	4.31%	3.30%	3.09%	3.11%
Estimated Add'l Increase to Salaries:	0.00%	3.30%	3.09%	3.11%
Contribution for Retiree Benefit Expense:	0	2,091,714	2,091,714	2,091,714
CPI increases to nonpersonnel costs:	0.00%	3.00%	2.80%	2.70%

	Actuals										
	2025-26		2026-27		2027-28		2028-29		2029-30		
FTES	32,934.10		32,652.38		31,899.34		31,899.34		31,899.34		
Revenues	SCFF		SCFF		SCFF		Stability		Stability		
SCFF Revenues											
Calculated Revenue	\$	269,024,817	\$	288,875,279	\$	298,456,377	\$	305,685,183	\$	313,696,118	
Add'l from Stability/Hold Harmless Rev.		-		-		-		1,993,496		1,495,874	
Total SCFF Revenues		269,024,817		288,875,279		298,456,377		307,678,679		315,191,992	
Other Revenues		27,616,561		20,222,031		20,222,031		20,222,031		20,222,031	
Backfill from Campus		-		-		-		-		-	
Total Revenues		296,641,378		309,097,310		318,678,408		327,900,710		335,414,023	
Change in Revenue from Prior Year				4%		3%		3%		2%	
Expenses											
Permanent Personnel											
Academic		81,256,360	28%	87,902,410	28%	90,803,190	28%	93,609,009	28%	96,520,249	28%
Non-Academic		60,560,039	21%	65,046,485	21%	67,193,019	21%	69,269,283	21%	71,423,558	21%
Personnel Contingency		-	0%	11,264,798	4%	11,636,536	4%	11,996,105	4%	12,369,184	4%
Benefits (estimated)		53,071,287	18%	69,518,979	22%	71,813,105	22%	74,032,130	22%	76,334,529	22%
Non-Permanent Personnel											
Academic		48,957,804	17%	37,815,946	12%	39,063,872	12%	40,270,946	12%	41,523,372	12%
Non-Academic		3,395,604	1%	2,466,300	1%	2,547,688	1%	2,626,412	1%	2,708,093	1%
Benefits (estimated)		16,135,805	6%	7,633,196	2%	7,885,091	2%	8,128,740	2%	8,381,544	2%
Retiree Health Benefits		6,868,242	2%	8,091,714	3%	8,091,714	3%	8,091,714	2%	8,091,714	2%
Reimbursement from OPEB Trust		(6,868,242)	-2%	(8,091,714)	-3%	(6,000,000)	-2%	(6,000,000)	-2%	(6,000,000)	-2%
Other Non-Personnel Costs		23,737,608	8%	28,979,459	9%	29,848,843	9%	30,684,611	9%	31,513,095	9%
Total Expenses		287,114,506	100%	310,627,573	100%	322,883,058	100%	332,708,950	100%	342,865,338	100%
Change in Expense from Prior Year				8%		4%		3%		3%	
Transfers In /(Out)		(1,459,856)		43,321		-		-		-	
Required Inc. to Board Policy Reserve		1,566,097		-		1,704,917		1,637,649		1,692,731	
Surplus (Deficit)	\$	6,500,919	\$	(1,486,942)	\$	(5,909,567)	\$	(6,445,889)	\$	(9,144,046)	
Additional 26 Full-Time Faculty to meet FON		-		-	0%	5,200,000	2%	5,360,680	2%	5,527,397	2%
Board Policy Reserve		52,108,926		52,108,926		53,813,843		55,451,492		57,144,223	
Permanent Personnel as a % of Total Expense		68%		75%		76%		76%		76%	
Non-Permanent Personnel as a % of Total Expense		24%		15%		14%		14%		14%	

MULTI-YEAR FORECAST

General Fund Ongoing Resources - Scenario 3

This scenario is the same as Scenario 2 but assumes no COLA in the outyears.

Scenario Assumptions:										
Enrollment % Change:		-1.0%		-2.7%		0.0%		0.0%		
COLA Applied to SCFF Rates:		4.31%		0.00%		0.00%		0.00%		
Estimated Add'l Increase to Salaries:		0.00%		0.00%		0.00%		0.00%		
Contribution for Retiree Benefit Expense:		0		2,091,714		2,091,714		2,091,714		
CPI increases to nonpersonnel costs:		0.00%		3.00%		2.80%		2.70%		
	Actuals									
	2025-26		2026-27		2027-28		2028-29		2029-30	
FTES	32,934.10		32,652.38		31,899.34		31,899.34		31,899.34	
Revenues	SCFF		SCFF		SCFF		Stability		Stability	
SCFF Revenues										
Calculated Revenue	\$ 269,024,817		\$ 288,875,279		\$ 288,921,952		\$ 287,049,984		\$ 285,687,669	
Add'l from Stability/Hold Harmless Rev.	-		-		-		1,871,968		1,362,315	
Total SCFF Revenues	269,024,817		288,875,279		288,921,952		288,921,952		287,049,984	
Other Revenues	27,616,561		20,222,031		20,222,031		20,222,031		20,222,031	
Backfill from Campus	-		-		-		-		-	
Total Revenues	296,641,378		309,097,310		309,143,983		309,143,983		307,272,015	
Change in Revenue from Prior Year			4%		0%		0%		-1%	
Expenses										
Permanent Personnel										
Academic	81,256,360	28%	87,902,410	28%	87,902,410	28%	87,902,410	28%	87,902,410	28%
Non-Academic	60,560,039	21%	65,046,485	21%	65,046,485	21%	65,046,485	21%	65,046,485	21%
Personnel Contingency	-	0%	11,264,798	4%	11,264,798	4%	11,264,798	4%	11,264,798	4%
Benefits (estimated)	53,071,287	18%	69,518,979	22%	69,518,979	22%	69,518,979	22%	69,518,979	22%
Non-Permanent Personnel										
Academic	48,957,804	17%	37,815,946	12%	37,815,946	12%	37,815,946	12%	37,815,946	12%
Non-Academic	3,395,604	1%	2,466,300	1%	2,466,300	1%	2,466,300	1%	2,466,300	1%
Benefits (estimated)	16,135,805	6%	7,633,196	2%	7,633,196	2%	7,633,196	2%	7,633,196	2%
Retiree Health Benefits	6,868,242	2%	8,091,714	3%	8,091,714	3%	8,091,714	3%	8,091,714	3%
Reimbursement from OPEB Trust	(6,868,242)	-2%	(8,091,714)	-3%	(6,000,000)	-2%	(6,000,000)	-2%	(6,000,000)	-2%
Other Non-Personnel Costs	23,737,608	8%	28,979,459	9%	29,848,843	10%	30,684,611	10%	31,513,095	10%
Total Expenses	287,114,506	100%	310,627,573	100%	313,588,671	100%	314,424,439	100%	315,252,923	100%
Change in Expense from Prior Year			8%		1%		0%		0%	
Transfers In /(Out)	(1,459,856)		43,321		-		-		-	
Required Inc. to Board Policy Reserve	1,566,097		-		155,853		139,295		138,081	
Surplus (Deficit)	\$ 6,500,919		\$ (1,486,942)		\$ (4,600,541)		\$ (5,419,751)		\$ (8,118,989)	
Additional 26 Full-Time Faculty to meet FON	-		-	0%	5,200,000	2%	5,200,000	2%	5,200,000	2%
Board Policy Reserve	52,108,926		52,108,926		52,264,779		52,404,073		52,542,154	
Permanent Personnel as a % of Total Expense	68%		75%		76%		76%		76%	
Non-Permanent Personnel as a % of Total Expense	24%		15%		14%		14%		14%	

COST-OF-LIVING ADJUSTMENTS

Although a COLA is specified in statute for the system, the recent history of the community colleges shows that during the recession of the early 1990's no COLA was received for four consecutive years, and in the recession beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In the last 35 years, 34% of the time the State has provided no COLA.

Fiscal Year	Statutory COLA	Funded CCC COLA	Fiscal Year	Statutory COLA	Funded CCC COLA
1991-92	5.11%	0.00%	2009-10	4.25%	0.00%
1992-93	2.18%	0.00%	2010-11	-0.39%	0.00%
1993-94	2.05%	0.00%	2011-12	2.24%	0.00%
1994-95	1.99%	0.00%	2012-13	3.24%	0.00%
1995-96	3.07%	3.00%	2013-14	1.57%	1.57%
1996-97	3.06%	3.06%	2014-15	0.85%	0.85%
1997-98	2.97%	2.97%	2015-16	1.02%	1.02%
1998-99	2.26%	2.26%	2016-17	0.00%	0.00%
1999-00	1.41%	1.41%	2017-18	1.56%	1.56%
2000-01	3.17%	4.17%	2018-19	2.71%	2.71%
2001-02	3.87%	3.87%	2019-20	3.26%	3.26%
2002-03	1.66%	2.00%	2020-21	2.31%	0.00%
2003-04	1.80%	0.00%	2021-22	1.70%	5.07%
2004-05	2.41%	2.41%	2022-23	6.56%	6.56%
2005-06	4.23%	4.23%	2023-24	8.22%	8.22%
2006-07	5.92%	5.92%	2024-25	1.07%	1.07%
2007-08	4.53%	4.53%	2025-26	2.30%	2.30%
2008-09	4.94%	0.00%	2026-27*	2.87%	4.31%

* In 2026-27, an additional discretionary COLA of 1.44% was provided to help districts offset the cost of providing up to 14 weeks of paid pregnancy disability leave for employees.

GENERAL FUND COMPARISON WITH PRIOR YEAR'S ACTUALS

	2026-27 Budget	2025-26 Actuals	2024-25 Actuals	2023-24 Actuals	2022-23 Actuals	2021-22 Actuals	2020-21 Actuals	2019-20 Actuals
Beginning Balance	\$ 107,869,032	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	\$ 107,869,032	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	6,183,001	7,444,843	10,080,243	7,218,009	21,725,489	33,702,888	34,951,200	6,874,242
State Revenue	254,981,567	209,824,172	213,581,527	221,115,810	178,857,703	169,188,345	154,792,350	153,868,220
Local Revenue	140,385,876	163,184,756	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	18,513,885	16,598,868	14,933,636	6,088,124	4,510,736	7,748,893	1,057,389	1,133,742
Total Revenues and Other Sources	420,064,329	397,052,639	399,893,668	391,664,416	355,155,061	346,978,537	319,305,213	289,868,354
Expenditures and Other Uses:								
Academic Salaries	140,745,759	146,401,291	138,149,100	132,402,602	118,264,833	112,078,399	114,359,161	107,006,972
Classified Salaries	98,577,320	95,826,735	93,055,728	87,912,384	77,098,449	75,672,920	69,167,531	70,552,950
Employee Benefits	107,510,200	106,991,962	98,773,273	90,663,955	80,800,618	71,202,437	66,022,978	65,975,592
Supplies & Materials	9,099,992	5,342,487	5,105,765	5,901,347	5,775,738	4,694,165	4,524,050	5,102,227
Other Operating Expenses	69,157,286	34,801,395	35,627,609	38,898,968	34,801,515	29,132,211	22,593,520	22,512,906
Capital Outlay	7,258,495	6,738,824	10,209,950	8,725,262	8,692,525	13,703,003	6,293,192	7,384,586
Debt Service	22,347	53,010	53,156	57,286	51,668	63,425	50,737	51,050
Interfund and Other Transfers Out	6,237,606	14,149,725	18,178,472	20,551,651	15,955,723	13,457,908	12,236,268	17,455,686
Student Financial Aid	4,567,299	6,101,010	15,038,062	8,548,960	4,008,119	4,563,985	10,256,619	2,636,396
Total Expenditures and Other Uses	443,176,304	416,406,439	414,191,115	393,662,415	345,449,188	324,568,453	305,504,056	298,678,365
Surplus/(Deficit)	(23,111,975)	(19,353,800)	(14,297,447)	(1,997,999)	9,705,873	22,410,084	13,801,157	(8,810,011)
Ending Balance/Contingency	\$ 84,757,057	107,869,032	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.

POSITION CONTROL SUMMARY BY EMPLOYEE CLASSIFICATION

2026-2027

Employee Classifications/ Fund Types	District Services		Cypress College		Fullerton College		North Orange Cont. Ed.		Totals	
	#	\$	#	\$	#	\$	#	\$	#	\$
Full-Time Faculty										
11200			237.50	45,604,608	282.48	54,300,137	27.00	5,322,258	546.98	105,227,003
Categorical/Restricted			9.50	1,978,646	15.52	3,286,828	6.00	1,154,687	31.02	6,420,162
Full-Time Faculty Total	-	-	247.00	47,583,255	298.00	57,586,965	33.00	6,476,945	578.00	111,647,165
Classified										
11200	72.59	12,031,219	190.81	27,325,199	225.93	33,021,215	58.21	8,469,108	547.54	80,846,741
Self-Supported	0.91	146,265	0.30	41,766	1.50	194,163			2.71	382,194
Other Unrestricted			2.00	335,718	3.23	474,931	1.00	128,901	6.23	939,550
Categorical/Restricted	0.50	74,218	37.07	5,787,768	76.04	10,834,289	52.24	7,355,512	165.84	24,051,787
Non-General Fund	3.00	460,422	2.00	290,724	7.00	813,846			12.00	1,564,992
Classified Total	77.00	12,712,125	232.18	33,781,175	313.70	45,338,443	111.45	15,953,521	734.33	107,785,265
Confidential										
11200	13.75	2,340,948	1.00	155,422	1.00	155,422	1.00	196,269	16.75	2,848,061
Non-General Fund	0.25	42,626							0.25	42,626
Confidential Total	14.00	2,383,574	1.00	155,422	1.00	155,422	1.00	196,269	17.00	2,890,688
Managers - Academic										
11200			19.74	5,478,430	18.00	5,163,489	6.47	1,889,179	44.21	12,531,098
Other Unrestricted			1.00	234,089	1.50	363,636			2.50	597,725
Categorical/Restricted			6.26	1,413,224	8.50	2,086,038	3.53	950,810	18.29	4,450,072
Managers - Academic Total	-	-	27.00	7,125,744	28.00	7,613,163	10.00	2,839,989	65.00	17,578,896
Managers - Classified										
11200	24.90	6,582,625	11.20	2,776,498	10.00	2,455,324	8.39	2,048,718	54.49	13,863,166
Self-Supported			0.10	28,907					0.10	28,907
Other Unrestricted			1.00	225,170	2.00	491,089			3.00	716,258
Categorical/Restricted	0.20	53,415	3.00	691,207	3.00	682,191	5.01	1,113,426	11.21	2,540,239
Non-General Fund	0.50	141,789	3.70	931,811	4.00	1,027,363			8.20	2,100,963
Managers - Classified Total	25.60	6,777,829	19.00	4,653,593	19.00	4,655,967	13.40	3,162,144	77.00	19,249,533
Executives										
11200	3.75	1,778,594	1.00	412,232	1.00	444,546	1.00	478,211	6.75	3,113,584
Non-General Fund	0.25	118,202							0.25	118,202
Executives Total	4.00	1,896,797	1.00	412,232	1.00	444,546	1.00	478,211	7.00	3,231,787
Temporary Special										
11200			7.38	917,569	5.13	696,392			12.50	1,613,961
Self-Supported			0.25	222,128					0.25	222,128
Other Unrestricted	0.13	113,737	1.13	952,904	0.25	207,989	0.18	160,562	1.68	1,435,192
Categorical/Restricted	0.25	261,430	3.00	2,165,850	2.50	2,260,800	0.69	584,345	6.44	5,272,425
Non-General Fund			0.25	199,827					0.25	199,827
Temporary Special Total	0.38	375,167	12.00	4,458,279	7.88	3,165,181	0.88	744,907	21.13	8,743,533
Grand Total	120.98	24,145,492	539.18	98,169,700	668.58	118,959,687	170.73	29,851,986	1,499.45	271,126,865

EMPLOYEE COUNT BY EMPLOYEE CLASS

Description	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Change from Prior Year	% Change
FT Faculty	538	557	564	571	564	552	535	522	537	15	2.87%
Classified	605	617	634	642	637	652	652	671	678.925	8	1.15%
Confidential	14	15	14	15	15	15	15	16	14	(2)	-12.50%
Academic Managers	37	39	41	48	47	49	48	52	55	3	5.77%
Classified Managers	54	58	62	62	64	63	59	67	65	(2)	-2.99%
Executive Officers	7	7	7	6	6	7	7	6	7	1	16.67%
Temp. Administrators	37	35	23	20	24	30	31	35	5.13	(30)	-85.27%
TOTAL	1,292	1,328	1,345	1,363	1,357	1,368	1,347	1,369	1,362	(7)	-0.51%

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

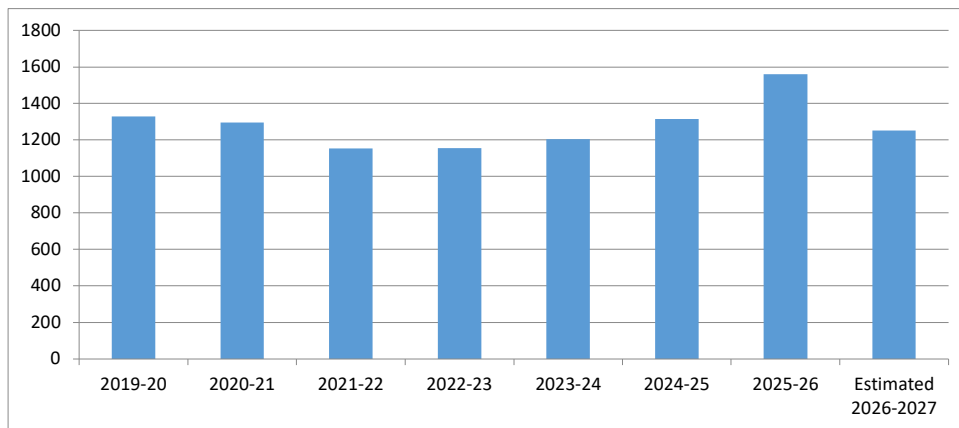
Description	Fund 11200		Other Funds		TOTAL	
	FTE	FY 26-27 Budget	FTE	FY 26-27 Budget	FTE	FY 26-27 Budget
FT Faculty	38.00	\$ 5,792,449	3.00	\$ 479,509	41.00	\$ 6,271,958
Classified	31.03	4,509,024	24.37	3,382,765	55.40	7,891,789
Confidential	3.00	487,566	-	-	3.00	487,566
Academic Managers	7.00	1,803,554	3.00	666,592	10.00	2,470,146
Classified Managers	7.70	1,767,874	4.30	981,659	12.00	2,749,533
Executive Officers	-	-	-	-	-	-
Temp. Administrators	12.38	1,502,218	3.63	2,962,949	16.00	4,465,167
TOTAL	99.11	\$ 15,862,685	38.29	\$ 8,473,473	137.40	\$ 24,336,159

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. 2026-27 is an estimated figure based on the prior year.

Description	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Estimated 2026-2027	Change from Prior Year	% Change
Adjunct Personnel	1328	1296	1153	1154	1204	1315	1560	1252	-308	-19.74%

ADJUNCT PERSONNEL COUNT BY YEAR



ESTIMATED COST 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.

	Districtwide		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 759,396	\$ 165,812	\$ 925,209
Classified	514,384	177,398	691,782
Management	194,330	58,484	252,814
Executives	23,159	6,597	29,757
Confidential	18,380	6,359	24,739
Adjunct Faculty	351,965	74,265	426,230
	\$ 1,861,614	\$ 488,916	\$ 2,350,529

	District Services			Cypress College		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ -	\$ -	\$ -	\$ 326,237	\$ 70,497	\$ 396,734
Classified	77,233	26,723	103,956	172,451	59,668	232,119
Management	44,178	15,285	59,463	64,080	17,977	82,057
Executives	13,331	3,620	16,951	3,131	661	3,791
Confidential	15,259	5,280	20,539	879	304	1,184
Adjunct Faculty	-	-	-	124,234	26,213	150,447
	\$ 150,002	\$ 50,908	\$ 200,909	\$ 691,012	\$ 175,320	\$ 866,332

	Fullerton College			N. Orange Cont. Education		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 394,259	\$ 86,896	\$ 481,154	\$ 38,900	\$ 8,420	\$ 47,320
Classified	210,145	72,378	282,523	54,555	18,629	73,183
Management	58,804	16,592	75,396	27,269	8,629	35,898
Executives	3,245	1,123	4,368	3,452	1,194	4,647
Confidential	879	304	1,184	1,362	471	1,833
Adjunct Faculty	141,991	29,960	171,951	85,740	18,091	103,831
	\$ 809,323	\$ 207,253	\$ 1,016,576	\$ 211,278	\$ 55,435	\$ 266,712



APPENDIX C

Gann Limit

GANN LIMIT

2026 - 2027

California Community Colleges Gann Limit Worksheet Budget Year 2026-27

DISTRICT: **NORTH ORANGE**
DATE: August 19, 2026

I. 2026-27 Appropriations Limit:

A. Appropriations Limit		\$	252,082,774
B. Price Factor:	1.0495		
C. Population factor:			
1 2024-25	Second Period Actual FTES	31,277.3700	
2 2025-26	Second Period Actual FTES	32,568.2800	
	Population Change Factor	1.0413	
	(C.2. divided by C.1.)		
D. Limit adjusted by inflation and population factors		\$	275,487,235
	(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		\$	275,487,235

II. 2026-27 Appropriations Subject to Limit

A. State Aid ¹	\$	170,199,494
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		218,232
G. Less: Costs for Unreimbursed Mandates ³		211,569
H. Appropriations Subject to Limit	\$	269,702,442

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.