COUNCIL ON BUDGET AND FACILITIES

June 8, 2026
2:00 p.m.
Anaheim Campus – Room 105

Videoconferencing of the meeting will be available at Cypress College President's Conference Room and the Fullerton College President's Conference Room B

AGENDA

1. Approval of the May 11, 2026 Summary Notes	Erika Almaraz	Action
2. Memberships	John Parker	Information
3. Budget Update	John Parker	Information
➢ Tentative Budget Assumptions	Erika Almaraz	Information
➢ RAM Update	Erika Almaraz	Information
4. Budget vs. Actual Personnel Cost by Employee Group, 2019-2026	Erika Almaraz	Information
5. Facilities Updates	Budget Officers	Information

6. Future Meeting Dates:
   - July 13*
   - August 10*
   - September 14
   - October 12
   - November 9

**Tentative meeting and will only take place if deemed necessary*

NOTE: The numerical order of items on this agenda is for convenience of reference. To promote efficiency and as an accommodation to the parties involved, agenda items may be taken out of order upon request of the Chair or Members of the CBF.

COUNCIL ON BUDGET AND FACILITIES
May 11, 2026
UNAPPROVED SUMMARY

Members Present: Belinda Allan, Erika Almaraz, Terry Cox, Steven Estrada (non-voting Zoom participation), Karla Frizler (non-voting Zoom participation), Henry Hua, Tony Jake, Bridget Kominek, Elaine Loayza, Jaclyn Magginetti, John Parker, Michelle Patrick-Norng, Annika Rotana, Joel Salcedo, Lourdes Valiente, Jennifer Vega La Serna, and Leslie Tsubaki.

Members Absent: Belinda Allan, Kathleen McAlister, Irma Ramos, and Marlo Smith

Guests Present: Melisa Cornejo, Brandon Floerke, Khaoi Mady, Cynthia Olivo, Debbie Shandy, and Richard Williams

Call to Order: The meeting was called to order at 2:07 p.m.

1. **Summary:** The summary of the March 9, 2026, meeting was approved. There was consensus to approve the summary with no abstentions.

2. **Budget Update –** Erika Almaraz shared a PowerPoint presentation on the District Fiscal Position.

   The meeting covered P2FTS reporting for three campuses in April, with Cypress and Fullerton below target while NOCE met its non-credit target. The district reported overall growth of 941.79 FTEs compared to prior year, though below the target by 272.12 FTEs.

   Questions/Comments:
   1. *Can you provide an overview of how FTES targets are set and how the budget is built around them?* Ms. Almaraz explained that budget development begins with establishing FTS targets, which drive approximately 70% of projected revenue, using historical data and input from Institutional Research. Based on projected growth trends, the District plans to keep NOCE flat with modest growth at Cypress and Fullerton, and campuses then develop expense budgets.

3. **Tentative Budget Assumptions 2026-27** – Erika Almaraz shared a spreadsheet outlining the District's budget assumptions.

   The team reviewed tentative budget assumptions for the 26-27 fiscal year, including estimated SCFF revenues of $279.9 million and expenses of $300.48 million, not including additional costs like the job family study and board policy reserve contributions.

   The Student-Centered Funding Formula currently assumes a 2.41% COLA, consistent with the Governor's January proposed budget. While the statutory COLA is estimated at approximately 2.87%, the District is awaiting the release of the May Revise before making any adjustments. In the interim, the 2.41% COLA assumption remains in place.

   Estimated expenses for permanent positions total $223.8 million. Staff are continuing to review position control to ensure positions are accurately reflected and correctly funded through the appropriate sources, such as the General Fund or grants. Additionally, the vacancy list is being refined to include only positions the District intends to fill, which will inform the final estimated cost for permanent positions.

<u>Questions/Comments</u>:

1. *A request was made to see a comparison of the 2019 and 2025 position control by employee group and percentages.* Staff will provide and review the data at a future CBF meeting.
2. *Will the Extended Day budget allocation remain the same as the prior year's level or has it increased in response to campuses exceeding their budgets?* The budgets will remain the same. This figure serves as a starting point, and each college and campus will continue discussions and adjustments related to Extended Day as part of the ongoing budget process.
3. *Is this a new process for reviewing the extended day budget?* Staff clarified that the budget review process has not changed; however, this year differs because prior over-expenditures were previously backfilled with one-time funds such as Emergency Condition and Hold Harmless dollars, which are no longer available. Despite additional allocations and adjustments, including Cypress College adding $4 million and the use of carryover funds, Extended Day expenditures at both colleges continue to exceed budgets, with Fullerton spending $20 million last year and projecting $22.5 million this year. The committee emphasized the need to identify root causes, ensure consistent and factual messaging, and refine budget planning to maintain fiscal stability and progress toward the 17.5 efficiency benchmark created by the State Chancellor's Office.
4. *Concerns were expressed about the lack of transparency regarding the plan for District Services and what the District administration is examining to right-size budget efficiencies.* District Services clarified that it is also experiencing financial constraints, as its allocation has remained fixed at 9.25% despite rising costs in salaries, benefits, and utilities. To manage this, District Services is using carryover funds to cover districtwide expenses (e.g., legal, IT, and the upcoming Banner/SaaS implementation) without passing costs to the campuses. Additionally, the District is working to improve efficiency by streamlining high-impact administrative processes, such as travel reimbursements, payroll redistribution, budget transfers, and personnel change forms. The campus budget officers also shared their processes at the campus level.
5. *A comment was shared expressing that while budget decisions are operational, there may be value in involving participatory governance when broader, philosophical choices, such as whether to implement across-the-board or targeted cuts are being considered. It was clarified that this is not about governance groups making detailed budget decisions but rather providing input at a higher level to help guide impacts on students and the institution. Incorporating this consultation could help strengthen trust, transparency, and collaboration across the District.*
6. *It was noted that confusion and mixed messaging about budget expectations are creating unnecessary concern among faculty. Information often becomes unclear as it is passed along, and that providing more direct, consistent communication, such as joint forums or regular budget updates, like the May Budget Workshop, which was well received, could help ensure everyone hears the same message. This approach may help reduce misunderstandings and improve clarity and trust.*

4. Budget/SCFF/SEM Workshops

Dr. John Parker provided updates and feedback from the May 1, 2026 SCFF Academy. He also shared brief updates from recent campus budget discussions, including the upcoming Fullerton College budget update scheduled for Wednesday, May 13 at 3:00 p.m.

5. Bond Update

The planned bond issuance for the current fiscal year did not occur and will not move forward. The Board will be asked to approve a revised issuance timeline for the next fiscal year, with issuance targeted for Q2 (October–December). The District is coordinating with bond counsel and legal advisors to meet tax levy requirements.

Staff will work with the Owner's Project Manager (OPM), MAAS, to review and prioritize remaining projects based on prior strategic plans. The District's goal is to proceed with a single issuance, if feasible, to reduce costs, while ensuring projects can be completed within the required three-year expenditure window. Approximately $174 million in bond funds remain.

Rick Williams provided an overview of projects and funding highlights:
- **Cypress College**: Planned demolition of the existing science building; site restoration; potential Health Center/nursing-related project; ongoing five-year planning with possible state matching funds.
- **Fullerton College**: STEM project in design (state match anticipated); Welcome Center remains planned but not fully funded; additional work includes softball field and supporting infrastructure (network/utility improvements).
- **NOCE/Anaheim Campus**: Community green space project bids exceeded estimates (10–20% higher); rebid under consideration; additional projects include chiller plant, lighting controls, and facility remodels.

While several projects are fully funded, rising construction costs, driven by fuel prices, tariffs, and market conditions, continue to impact project budgets and bid results. The District is proceeding cautiously, ensuring that funding is secured before starting new projects. Despite delays in issuing the final bond series, current projections indicate sufficient funding to complete a substantial portion of planned work over the next four to five years.

6. Banner SaaS Timeline

Dr. Parker introduced the need to address ongoing technology challenges, including disjointed systems, limited integration, and inefficiencies. Khaoi Mady provided additional context, explaining that the District currently self-hosts Banner (ERP), while Ellucian is shifting its focus and resources to SaaS/cloud-based solutions. Remaining on the current platform may increase the risk of falling behind and make future migration more difficult. As a result, the District is exploring accelerating the migration timeline, potentially advancing implementation by 12–18 months.

An environmental scan of the current system will be conducted this summer to identify required modifications and customizations. Findings will be shared with IT teams, campuses, and stakeholders to evaluate which customizations can be removed or replaced to streamline processes ahead of migration. Planning efforts are ongoing, informed by engagement with Ellucian and peer institutions, with the goal of positioning the District as a "fast follower" for a more successful implementation. Additional timeline details will be presented at a future meeting.

Questions/Comments

1. *What does it mean to "scan the environment" for the Banner SaaS migration? What are you looking for, and what kinds of modifications may be needed?* The environmental scan is a review of how the District currently uses Banner, including all local modifications and customizations. Banner's SaaS platform supports only its standard system (the "core product"), while the District has added customized processes over time. The scan will identify which of these customizations can transition to SaaS and which cannot. For those that cannot be carried over, the District will either identify alternative solutions or discontinue outdated processes. This proactive review is intended to minimize disruption, particularly to workflows such as finance, HR, and

timesheets, and to ensure a smoother transition by aligning current practices with SaaS capabilities before implementation.

2. *Given that employees use Banner in different ways and have developed individualized processes over time, how will the District ensure a smooth transition to SaaS and avoid disruption?* It is acknowledged that Banner usage varies widely across employees, particularly among classified staff and managers, which presents a challenge for standardization during the transition. However, the extended timeline (approximately 18–24 months following the environmental scan) provides an opportunity for hands-on engagement, preparation, and adjustment. Unlike previous reactive system changes, the District is taking a more proactive approach by planning ahead, communicating regularly, and engaging stakeholders throughout the process. While some challenges and adjustments are expected, the goal is to minimize disruption through early preparation, transparency, and collaboration. The transition is also not anticipated to be as disruptive as implementing an entirely new ERP system.

7. Fiscal Year CBF Calendar

The committee reviewed the proposed calendar dates for future meetings. The calendar was unanimously approved by the committee. June 14 will also be marked as a contingency date.

8. Facilities Updates

Anaheim Campus – Rick Williams provided an update on behalf of the campus.

- Exterior Green Space: Project is being re-bid, including potential updates to the upper exterior green space.
- Campus Signage: Exterior signage installation is complete; coordination with NOCE is underway for interior signage, with scope discussions scheduled.
- Tourist Signage: Final scope is being determined to align with the available budget.
- East Parking Lot: Opening is planned for June 1, pending prior delays with light fixture procurement; a ribbon-cutting event is anticipated.
- Line Control System: Final audit is in progress, with budget development underway; estimate expected within approximately one month, followed by construction.
- Lighting Controls: Campus-wide lighting control system upgrades are in progress.
- Security System: Installation is ongoing, with initial system cutovers and testing scheduled next week; phased rollout will proceed floor by floor.

Questions/Comments

1. *Will the construction area for the exterior green space be secured prior to project start?* No. The area will not be secured until a contractor is selected and receives Board approval following the re-bid process. It is anticipated that approval will be taken to the second Board meeting in June or the meeting in July.

Fullerton College – Henry Hua provided an update on behalf of the campus.

- Campus Projects (General): Multiple projects are underway, with significant progress noted. Additional construction activity is planned over the summer.
- 300 Building Renovation: Renovation is substantially complete, and occupants are beginning to move in. Remaining minor items are being addressed. A grand opening and ribbon-cutting event is targeted for October.
- Softball Field Project: TSA approval has been received. The project is moving into the bid preparation phase, with bidding anticipated in July–August, pending timeline of the procurement process.
- STEM Building (RIC): Planning and design are ongoing in coordination with IT and user groups, building on previously approved DSA plans.

- Welcome Center: The project is currently transitioning from Initial Project Proposal (IPP) to Final Project Proposal (FPP) and is not yet advancing to the next phase.

Cypress College – Dr. Tony Jake provided an update on behalf of the campus.

- VAPA (Visual & Performing Arts) Building: Approximately 90% complete, with commissioning underway. Occupancy is anticipated in August. A grand opening and ribbon-cutting event is planned for October 15, featuring performances and programmatic activities coordinated by the VAPA opening committee.
- Softball Project: No new updates at this time.
- Library Learning Resource Center (LLRC) Patio Upgrades: Construction documents are in progress and were reviewed in May. DSA submittal is scheduled for June 22. The project team is preparing to engage library faculty and staff on design plans. Estimated completion is Fall 2027.
- Central Plant Upgrade: Early planning and procurement activities are underway to expand chilled water capacity and improve HVAC redundancy, supporting current and future campus facilities. The project budget has been increased due to cost escalation since the original estimate (2014–2015). GMP approval is forthcoming.
- Aviation Project: Closeout is in progress. Facilities are operational, with minor items remaining, including drinking fountain replacement and installation of tactile signage.
- Parking Lot Improvements: Lot 8 will be fully closed during summer for paving and improvements, with reopening anticipated for the fall semester. Lot 8A (Arkansas) will also undergo summer work with minimal impact expected to instruction.
- TechEd 3 / T-10 (Auto Program): Interior upgrades are underway, including installation of workbenches, power improvements, and AV enhancements. AV work is scheduled for June.
- Gym 2 Classroom Conversion (Rooms 206, 207, 210): Construction is complete, with punch list issuance imminent. AV installation is pending, and cabinetry installation is scheduled for summer.
- Coffee Shop Renovation: Furniture plan has been approved. Contractor bids were received in May, with project completion targeted for late June.

Questions/Comments:

1. *Will the June meeting provide clarity on potential budget shortfalls (e.g., a projected $5–$9 million gap between revenue, expenses, and items not yet captured in the budget)?* It is still early in the budget development process. At the June 8 meeting, preliminary updates may be shared, including information from the May Revise and any available budget updates. However, a clearer picture on contingency and remaining budget gaps will not be available until later in June, after the Chancellor's Office releases the P2 Exhibit (typically around June 20).
2. Is there any additional information on the Job Study? The information that has been shared has not been well received.
3. *With any of the increases, are any of the job study salary increases required, what is the process? CBF would be a great area to share any details. A lot of misinformation has been disseminated. There will be implications to the overall budget and has been discussed during past CBF meetings.*
4. *Committee members shared that there continues to be significant confusion and concern regarding the status, timeline, and impact of the job family study, particularly related to management versus classified positions, whether recommended changes (e.g., range adjustments) will be implemented automatically, and how these changes affect the district budget.* In addition, limited formal communication has led to widespread misinformation and speculation across campuses. The job family study has been completed; however, implementation details are still in progress. Management and confidential position changes are anticipated to move forward to

the May 26 Board meeting, while classified impacts remain under negotiation. Additional information, including a summary of the study findings and budget implications, is expected to be shared through formal channels, including the Board agenda materials.

Next Meeting:

- June 8, 2026

Meeting was adjourned at 4:13 p.m.

Council on Budget and Facilities

As of: 6/4/2026

#	Member	Constituent Group
1	Jaclyn Magginetti	Academic Senate, CC
	Karen Le Cornet	Academic Senate, CC ALTERNATE
2	Michelle Patrick	Academic Senate, NOCE
3	Marlo Smith	AdFac
4	Terry Cox	Dir Admin Services, NOCE
5	Lourdes Valiente	Student Leader, NOCE
	VACANT	Associated Students, CC
6	Annika Rotana	Associated Students, FC
7	Leslie Tsubaki	Confidential
8	Belinda Allan	CSEA
9	Elaine Loayza	CSEA
10	Erika Almaraz	Dist Dir Fiscal Affairs
11	Rosanna Islas	DMA
	Gabrielle Stanco	DMA - ALTERNATE
	Karla Frizler	DMA - ALTERNATE
	Brandon Floerke	Faculty Senate, FC - ALTERNATE
12	Bridget Kominek	Faculty Senate, FC
13	Steven Estrada	UF
	Joel Salcedo	UF - ALTERNATE
14	Jennifer Vega La Serna	VC ES&T
	John Parker	VC Finance & Facilities
15	Irma Ramos	VC HR
16	Tony Jake	VPAS, CC
17	Henry Hua	VPAS, FC

(grey)	Alternate - Is considered a voting member only on the days in which they are an acting representative
(blue)	Committee Chair, non-voting
(green)	New Committee Member

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **June 2, 2026**

From: **John Parker, Vice Chancellor, Administrative Services**

Re: Agenda Item for Council on Budget and Facilities of **June 8, 2026**

---

1. AGENDA ITEM NAME

   Budget Update

2. AGENDA ITEM ACTION (Please check one)

   ☒ Information Only
   ☐ Review/Discussion
   ☐ Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

   15 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

   Provide CBF members with an update on the budget.

5. RECOMMENDATION

   It is recommended that the Council review the information shared on the fiscal updates presented by staff.

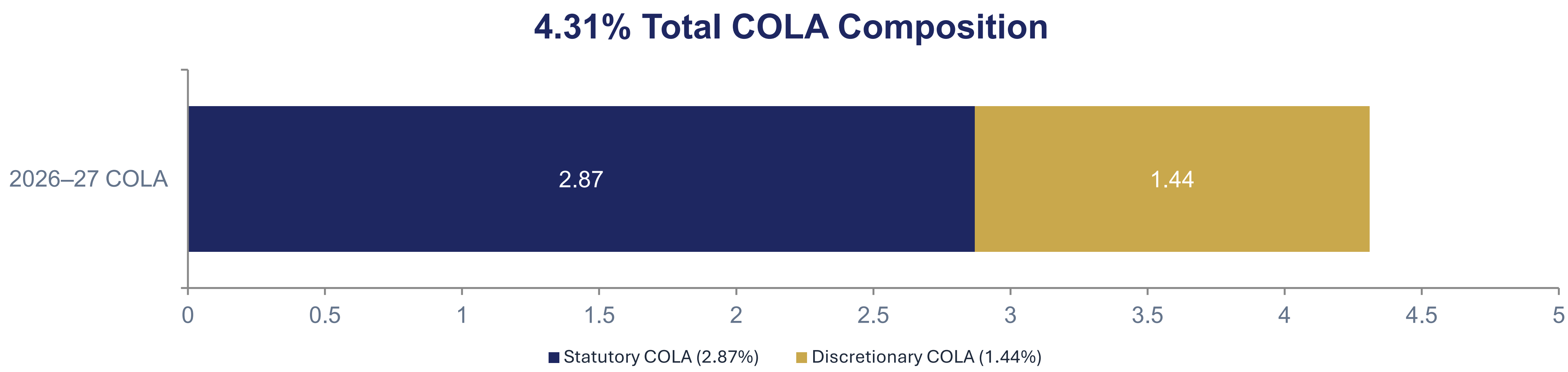
Forward this form with all backup material to the office of the Vice Chancellor, Finance & Facilities.

2026–27 Governor's May Revision

Fiscal Impact & Strategic Implications

June 8, 2026

NOCCCD COLA Impact



- Statutory COLA of **2.87%** ➔ January projected **2.41% +.46%** statutory increment
- Discretionary COLA of **1.44%** must absorb new state-imposed costs BEFORE any new spending
  - ✓ Using 2.87% tentative. Holding 1.44% until budget bill is passed in June
- Total incremental COLA **1.90%**

Fiscal Overview

- Revenue is up - but the state is not expanding ongoing commitments due to volatility risk.
- Prop 98 increased by $6.4B - but $4.6B goes to the Rainy-Day Fund, not to districts.
- The 4.31% COLA is partially pre-committed. Our RAM baseline assumed 2.41% - the 1.90% increment is ~$5.19M gross in additional SCFF.
- The discretionary share ($4.11M) is explicitly tied to absorbing new state mandates - **it is not freely available**.
- Structural cost pressures (PERS/STRS, health, utilities) continue to outpace state funding increases. COLA helps keep pace with inflation but does not offset it.
- The May Revision improves the outlook but requires continued fiscal discipline and long-term planning at the district level.
- $6.1M ongoing for select categorical programs to align with 2.87% COLA
- One-time Deferred maintenance: $121M
- One-time Student Support Grant: $101M

Negotiated Off-schedule and On-schedule

NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT
The Destination District

- Will be known in late June when the State Chancellor's Office releases P2 Exhibit C. If a deficit factor is included, it would reduce the off and on-schedule payments.
- Off-schedule expected to be paid on the July payroll.
  - Certificated: July 31
  - Classified: August 10
- On-schedule
  - Estimated 2.29% (including 0.25% per contract)
  - PERS: Effective 7/1/26
  - STRS: Effective on first fall paycheck

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: Erika Almaraz, Executive Director, Fiscal Affairs

From: June 8, 2026

1. AGENDA ITEM NAME

   2026-27 Tentative Budget Assumptions and Resource Allocation Model

2. AGENDA ITEM ACTION (Please check one)

   ☐ Information Only
   ☒ Review/Discussion
   ☐ Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

   10 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

   To review and discuss the 2026-27 Tentative Budget Assumptions and Resource Allocation Model.

5. RECOMMENDATION **(Required for all action items; encouraged for all review/discussion items)**

   Members are asked to review the 2026-27 budget information.

Forward this form with all backup material to the office of the Vice Chancellor, Administrative Services.

North Orange County Community College District
2026-27 Tentative Budget
Resource Allocation Model - Budget Assumptions

Student-Centered Funding Formula

Estimated COLA		4.31%	
FTES		2025-26 P2	
Supplemental & Student Success Headcounts		2024-25	
Apportionment Base:		2026-27	
Basic Allocation	$	18,520,297	
Credit FTES		150,995,571	
Special Admit		8,819,177	
Non-Credit FTES		6,783,297	
CDCP		24,029,397	
Subtotal	$	209,147,739	
Supplemental Allocation		48,845,369	
Student Success Incentive Allocation		28,630,952	
SCFF Earned Allocation	$	286,624,060	
2026-27 SCFF Total Revenue	**$**	**286,624,060**	<A>
Discretionary funding for Assembly Bill 65 (1.44%)	**$**	**(4,127,386)**	<A>

State Revenue

Enrollment Fee Waiver			
2% fee waiver administration allocation estimate:	$	317,850	<A>
Full-Time Faculty Hiring Funds 2018-19			
Provided separately from SCFF in 2018-19 (no COLA on this since initial allocation)	$	1,441,228	<A>
Part-Time Faculty Compensation Items			
Est. reimbursement for PT faculty office hours	$	3,194,052	<A>
Est. reimbursement for PT faculty compensation	$	726,545	<A>
Lottery Funds			
Unrestricted lottery projection, $191 per FTES:	$	6,108,078	<A>
Restricted lottery projection, $82 per FTES:	$	2,582,858	
Mandated Costs			
Budget proposal includes funding for Mandated Block Grant, $37.34 per FTES:	$	1,176,315	<A>

Local Revenue/Self-Supporting Revenue

Interest & Investment Income			
Interest earnings estimate	$	3,000,000	<A>
Miscellaneous Districtwide Income			
Other miscellaneous income estimate:	$	10,000	<A>
Budget Center Revenues			
Budget Centers have provided for the self-supported activities for each quarter. Included in this section, Cypress College and Fullerton College have budgeted Nonresident Tuition as part of ongoing revenues.	$	6,589,362	<A>
Additional Contribution from OPEB Trust			
Up to $6.0M for FY 2024-25, 2025-26, 2026-27	$	6,000,000	
Total Revenues (excluding Contrib. from OPEB Trust)	**$**	**305,060,103**	= sum of <A>

North Orange County Community College District
2026-27 Tentative Budget
Resource Allocation Model - Budget Assumptions

Appropriations and Expenditures

Permanent Position Budgets

All Permanent Positions have been budgeted based on applicable employee step, grade, and, if applicable, longevity, premium pay, professional growth and education stipends. Tentative on-schedule increase of 2.29% is included. $ 156,057,068

The current rates for benefits have been applied as follows:	25-26	26-27 Prelim
STRS: For employer share of contributions towards STRS pension costs.	19.10%	19.10%
PERS: For employer share of contributions toward PERS pension costs.	26.81%	26.40%
OASDI: For State Disability Insurance and Medicare required.	6.20% & 1.45%	6.20% & 1.45%
SUI: State Unemployment Insurance.	0.05%	0.05%
WC: Worker's Compensation Rate to contribute towards worker's comp costs.	0.50%	0.50%
RB: Contribution rate toward ongoing retiree health benefit costs.	0.00%	0.00%

Health & Dependent Care Coverage Costs

All groups' current agreements include a contribution by the District toward dependent care coverage as well as full family coverage. An estimate of these costs was added based on 25-26 employee participation. For vacant positions eligible for health benefits, the cost of health benefits are budgeted at the maxium cost ($17,274 for employee health benefits and $18,593 for dependent care coverage. $ 70,153,270

Total Estimated Permanent Position Costs $ 226,210,338

Other Operating Expenses

The remaining costs outside of position control have been budgeted to help meet departmental needs at each budget center. Included herein are estimated costs for Adjunct faculty.

Other Non-Permanent Personnel Costs (including Adjunct, Overload, Hourlys)

Extended Day budgets and associated benefits have been included. $ 58,619,467

Other Budget Center Expenses: $ 15,988,771

Districtwide Expenses

Districtwide expenses include budget for costs that have been approved through CBF and DCC and that will be shared across all budget centers. $ 6,990,806

Total Expenses (net of Contrib. from OPEB Trust) **$ 307,809,382**

Intrafund Transfers In $ (2,749,279)

Total Expenses (net of Contrib. from OPEB Trust and Intrafund Transfer In) **$ 305,060,103**

North Orange County Community College District

2026-27 Tentative Budget

Districtwide (DW) Expenses in Fund 11200 (Ongoing Budget only)

June 4, 2026

	Actuals 2024-25	Budget 2025-26	Actuals 2025-26	Budget 2026-27	
Sabbatical Replacement Costs	$ -	$ 300,000	$ -	$ 300,000	
Related Activity (Additional Duty Days for Faculty)	439,540	350,000	-	350,000	
Subtotal 10000's	439,540	650,000	-	650,000	
Grants Accounting Staff	-	-	-	748,000	
Indirect Cost	-	-	-	(748,000)	
Subtotal 20000's	$ -	-	-	-	
Retiree Medical Benefits	6,089,831	6,090,000	-	6,090,000	
Contribution from Retiree OPEB Trust	(6,000,000)	(6,000,000)	-	(6,000,000)	***
Net Retiree Medical Benefits Cost	89,831	90,000	-	90,000	
Part-time Faculty Insurance reimbursement program	126,785	133,124	-		
Part-time Faculty Insurance premiums	3,795,314	3,985,079	4,414,436	3,788,410	
Expected Reimbursement	(3,792,807)	(3,985,079)	(4,414,436)	(3,788,410)	♦
Net Part Time Health Insurance Program Expense	$ 129,291	$ 133,124	$ -	$ -	
Fringe Benefits Clearing	1,084,714	1,100,000	74,451	1,100,000	
Adjustments/Fees from STRS	51,912	40,000	92,806	40,000	
Fees from PERS	1,950	10,000	13,453	10,000	
Load Banking Benefits Accrual Adjustment*	30,525	40,000	4,208	40,000	
Subtotal 30000's	$ 1,388,223	1,413,124	184,918	1,280,000	
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	14,796	25,000	
Sabbatical Bond Reimbursements	8,784	4,500	-	4,500	
Districtwide Memberships	146,395	150,000	163,423	150,000	
Audit Expenses*	180,100	140,000	139,300	140,000	
Sewer Expenses*	111,416	115,000	131,834	135,000	
Additional Attorney Expenses	350,000	610,000	1,095,237	860,000	
Waste Disposal	191,816	200,000	181,511	200,000	
Election Expense*	459,102	150,000	-	150,000	
Ride Share (AQMD)	100,964	120,000	43,479	120,000	
Student Insurance*	274,632	301,902	301,902	301,902	
Employee Assistance Program	49,966	65,000	37,032	65,000	
Interest	49,821	65,000	33,534	65,000	
Life insurance	183,226	185,000	179,788	185,000	
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	1,775,899	2,215,504	
Subtotal 50000's	4,046,492	4,312,035	4,159,847	4,685,806	
FC Child Care Center Contribution (B/A 4/14/09)	$ 250,000.00	250,000	250,000	250,000	
Subtotal 70000's	$ 250,000.00	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	$ 6,124,254.57	$ 6,750,159	$ 4,594,765	$ 6,990,806	
Total	6,124,254.57				

***: 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.

2026-2027

North Orange County Community College District

2026-27 Tentative Budget with 25-26 P2 FTES

Resource Allocation Model Budget Summary

June 4, 2026

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues β	$ -	$ 26,512,725	$ 105,197,845	$ 125,027,918	$ 29,885,571	$ 286,624,059
Discretionary funding for Assembly Bill 65 ¥		(386,323)	(1,520,942)	(1,788,397)	(431,725)	(4,127,386)
Other Revenues	-	2,412,429	8,737,417	8,967,678	2,445,907	22,563,430
Funding for Districtwide Expenses	6,990,806	(654,339)	(2,576,112)	(3,029,116)	(731,239)	-
Net Chargebacks	-	870,390	331,227	315,311	(1,516,928)	-
Total RAM Revenue	6,990,806	28,754,882	110,169,435	129,493,394	29,651,586	305,060,103
Expenses α	6,865,806	28,754,882	111,239,140	134,381,756	31,154,638	312,396,222
Contingencies	125,000	-	-	(4,888,362)	176,522	(4,586,840)
	6,990,806	28,754,882	111,239,140	129,493,394	31,331,160	307,809,382
Net Available Revenue	-	(0)	(1,069,705)	0	(1,679,574)	(2,749,279)
Net Transfers In/(Out) to Supplement Operations	-	-	1,069,705		1,679,574	2,749,279
Balance before Adjustments	**$ -**	**$ (0)**	**$ 0**	**$ 0**	**$ 0**	**$ (0)**
BALANCE	-	**(0)**	**0**	**0**	**0**	**(0)**
Target FTES *(annual)*			12,723.67	15,511.65	4,332.96	
Target Efficiency FTES/FTEF Ratio *(annual State Standard)*			17.50	17.50	17.50	
Target FTEF *(annual)*			727.07	886.38	247.60	

β Based on 2025-26 P2 FTES (no growth) and 4.31% Proposed COLA.

¥ As a condition for receiving the discretionary portion of the COLA, districts must implement the provisions of Assembly Bill 65 and provide employees with up to 14 weeks of paid pregnancy disability leave.

α Used latest permanent position budgets as of 05-21-2026 and included estimated salary increases for 2026-2027 and related to the Job Family Study.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: June 8, 2026

From: Erika Almaraz, Executive Director, Fiscal Affairs

---

1. AGENDA ITEM NAME

   Budget versus Actual Personnel Cost by Employee Group, 2019-2026

2. AGENDA ITEM ACTION (Please check one)

   ☒ Information Only
   ☐ Review/Discussion
   ☐ Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

   15 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

   At the May 11th CBF meeting, it was requested that Position Control versus Actual Personnel Expense by Employee Group, from 2019 to current, be presented to CBF.

   The budget and actuals were pulled from Fiscal Year 2019 to April 2026. Please note that during this period Adjunct Faculty and Full-Time Faculty Overload was tracked together in the Extended Day accounts (accounts beginning with 13XXX).

   Beginning Fall 2026, Adjunct Faculty and Full-Time Faculty Overload will be tracked separately.

5. RECOMMENDATION **(Required for all action items; encouraged for all review/discussion items)**

   Members are asked to review the information provided.

Forward this form with all backup material to the office of the Vice Chancellor, Administrative Services.

Budget versus Actual Personnel
Expense by Employee Group

Fiscal Year 2019 thru Fiscal Year 2026
(as of April 30, 2026)

Acct	Acct Title	FY'19 Budget	FY'19 Actuals	Variance	FY'20 Budget	FY'20 Actuals	Variance
11100	Instructor, Credit	44,250,498	42,952,843	1,297,655	46,596,188	45,330,465	1,265,723
11200	Instructor, Non-Credit	1,725,251	1,595,727	129,524	1,529,618	1,449,808	79,810
11300	Instructor, Sabbatical Replacement	-	4,814	(4,814)	-	-	-
12200	Department Chairperson	1,953,349	1,926,999	26,350	1,853,447	1,948,321	(94,874)
12300	Counselors	5,201,078	4,257,130	943,948	5,556,546	5,040,065	516,481
12400	Librarians	1,162,076	1,154,588	7,488	1,284,162	1,201,348	82,814
12510	Academic Administrators	7,523,490	7,426,352	97,138	7,922,279	7,984,850	(62,571)
12530	Academic Admin Vacation Payoff	-	77,960	(77,960)	-	62,370	(62,370)
12800	Reassigned Time	3,471,753	3,245,983	225,770	2,970,417	3,371,620	(401,203)
Academic Contract Subtotal:		**65,287,495**	**62,642,396**	**2,645,099**	**67,712,657**	**66,388,847**	**1,323,810**
13100	Substitutes	253,033	406,218	(153,185)	253,032	295,156	(42,124)
13200	Load Banking	445,671	445,672	(1)	544,045	544,045	(0)
13300	Extended Day Instructors	7,470,492	-	7,470,492	1,943,964	-	1,943,964
13310	Extended Day Instructors, Fall Sem.	5,748,060	9,064,402	(3,316,342)	8,382,922	9,896,386	(1,513,464)
13311	Part Time Faculty Office Hours-Fall			-			-
13320	Extended Day Instructors,Spring Sem	4,367,620	9,265,882	(4,898,262)	7,420,906	10,342,086	(2,921,180)
13321	Part Time Faculty Office Hours-Spri			-			-
13330	Extended Day Instructors, Intersess			-			-
13340	Extended Day Instructors, Pr Fs Yr			-			-
13350	Extended Day Instructors, Summer	1,081,861	2,760,732	(1,678,871)	1,820,635	2,844,379	(1,023,744)
13360	Continuing Education Instructors	4,329,486	4,624,602	(295,116)	4,317,453	4,930,125	(612,672)
13370	Cont. Education Instructors, Summer	744,047	759,080	(15,033)	1,151,768	710,033	441,735
13381	Full-Time Faculty Other Instruction			-			-
13400	Hourly Instr, Sabbatical Replace	300,000	136,828	163,172	194,494	105,941	88,553
13600	Work Experience Coordinators	-	250	(250)			-
13700	Related Activities	350,000	278,598	71,402	450,014	450,004	10
13800	Independent Study	-	1,130	(1,130)	-	890	(890)
14100	Noninstructional Salaries, Other	201,284	343,665	(142,381)	309,067	413,425	(104,358)
14110	Adjunct Committee Representative	-	8,496	(8,496)	-	9,513	(9,513)
14200	Hourly Counselor	96,136	97,656	(1,520)	109,791	263,087	(153,296)
14800	Hourly Reassigned Time	-	37,560	(37,560)	-	44,442	(44,442)
Academic Non-Contract Subtotal:		**25,387,690**	**28,230,773**	**(2,843,083)**	**26,898,091**	**30,849,514**	**(3,951,423)**
21110	Classified Monthly Salaries	33,565,646	30,332,530	3,233,116	34,219,552	32,500,343	1,719,209
21130	Classified Vacation Payout	-	255,905	(255,905)	-	113,949	(113,949)
21510	Classified Administrators	6,752,176	6,348,176	404,000	7,051,142	7,116,133	(64,991)
21530	Classified Admin., Vacation Payout	-	85,587	(85,587)	-	43,537	(43,537)
21610	Confidential Monthly Salaries	1,254,031	1,230,757	23,274	1,316,591	1,362,770	(46,179)
21630	Confidential Vacation Payout			-	-	3,912	(3,912)
22100	Direct Instruction	4,165,733	3,495,033	670,700	4,067,653	3,872,890	194,763
22200	Other Instructional Aides	533,642	508,799	24,843	543,843	554,246	(10,403)
22300	Inst. Aides Vacation Payout			-	-	(375)	375
Classified Contract Subtotal:		**46,271,228**	**42,256,787**	**4,014,441**	**47,198,781**	**45,567,405**	**1,631,376**
23000	Noninstructional Salaries, Other	417,813	-	417,813	390,041	-	390,041
23100	Hourly - Clerical/Secretarial	106,195	549,616	(443,421)	121,230	483,184	(361,954)
23200	Hourly - Technical/Paraprofessional	118,605	192,460	(73,855)	136,605	311,135	(174,530)
23300	Hourly - Service/Maintenance	-	121,720	(121,720)	-	85,243	(85,243)
23400	Hourly - Professional	95,131	527,096	(431,965)	391,632	545,894	(154,262)
23420	Hrly - Prof: Faculty Member			-			-
23430	Hrly - Prof: Temp. Outside Expert			-			-
23500	Hourly - Instruction/Research Assts			-			-
23700	Classified Monthly Overtime	19,681	352,295	(332,614)	61,402	530,284	(468,882)
23800	Classified Monthly Stipends	-	35,727	(35,727)	5,864	136,683	(130,819)
23900	Hourly - Skilled Crafts			-			-
23950	Board of Trustees Salaries	74,000	72,647	1,353	74,000	72,450	1,550
24100	Hourly-Inst Aide/Direct Instruction	440,568	515,284	(74,716)	344,409	652,253	(307,844)
24200	Hourly-Inst Aide/Non-Direct Inst	10,050	55,500	(45,450)	5,758	60,080	(54,322)
Classified Hourly Subtotal:		**1,282,043**	**2,422,345**	**(1,140,302)**	**1,530,941**	**2,877,207**	**(1,346,266)**
	GRAND TOTAL:	**138,228,456**	**135,552,301**	**2,676,155**	**143,340,470**	**145,682,974**	**(2,342,504)**

Budget versus Actual Personnel
Expense by Employee Group

Fiscal Year 2019 thru Fiscal Year 2026
(as of April 30, 2026)

Acct	Acct Title	FY'21 Budget	FY'21 Actuals	Variance	FY'22 Budget	FY'22 Actuals	Variance
11100	Instructor, Credit	51,389,546	47,904,677	3,484,869	56,976,935	48,250,320	8,726,615
11200	Instructor, Non-Credit	1,939,367	1,210,863	728,504	2,026,872	1,710,399	316,473
11300	Instructor, Sabbatical Replacement	-	(127)	127	-	38,674	(38,674)
12200	Department Chairperson	-	2,294,388	(2,294,388)	19,477	2,074,345	(2,054,868)
12300	Counselors	5,544,592	5,602,687	(58,095)	6,195,552	5,442,619	752,933
12400	Librarians	1,316,906	1,458,468	(141,562)	1,509,795	1,444,192	65,603
12510	Academic Administrators	7,983,463	8,134,603	(151,140)	8,878,159	8,530,855	347,304
12530	Academic Admin Vacation Payoff	-	169,030	(169,030)	16,769	590,792	(574,023)
12800	Reassigned Time	20,000	4,566,318	(4,546,318)	20,000	4,137,862	(4,117,862)
Academic Contract Subtotal:		**68,193,874**	**71,340,909**	**(3,147,035)**	**75,643,559**	**72,220,057**	**3,423,502**
13100	Substitutes	253,332	176,828	76,504	248,439	240,865	7,574
13200	Load Banking	575,457	575,457	(0)	559,744	559,746	(2)
13300	Extended Day Instructors	(88,609)	-	(88,609)	2,899,682	-	2,899,682
13310	Extended Day Instructors, Fall Sem.	9,159,077	9,615,818	(456,741)	9,437,051	9,205,038	232,013
13311	Part Time Faculty Office Hours-Fall			-			-
13320	Extended Day Instructors,Spring Sem	7,949,879	9,068,622	(1,118,743)	8,308,288	8,541,991	(233,703)
13321	Part Time Faculty Office Hours-Spri			-			-
13330	Extended Day Instructors, Intersess	-	3,446	(3,446)	-	16,740	(16,740)
13340	Extended Day Instructors, Pr Fs Yr			-	200,000	-	200,000
13350	Extended Day Instructors, Summer	1,976,427	3,335,100	(1,358,673)	1,894,628	3,513,812	(1,619,184)
13360	Continuing Education Instructors	4,827,852	3,849,419	978,433	4,624,605	3,767,760	856,845
13370	Cont. Education Instructors, Summer	771,670	709,638	62,032	757,265	742,918	14,347
13381	Full-Time Faculty Other Instruction			-			-
13400	Hourly Instr, Sabbatical Replace	268,060	43,171	224,889	270,755	61,205	209,550
13600	Work Experience Coordinators			-			-
13700	Related Activities	289,404	342,078	(52,674)	292,549	391,380	(98,831)
13800	Independent Study	-	630	(630)	-	490	(490)
14100	Noninstructional Salaries, Other	204,900	440,540	(235,640)	198,400	487,856	(289,456)
14110	Adjunct Committee Representative	-	8,593	(8,593)	3,500	9,053	(5,553)
14200	Hourly Counselor	105,136	181,682	(76,546)	105,136	196,739	(91,603)
14800	Hourly Reassigned Time	-	43,250	(43,250)	-	47,101	(47,101)
Academic Non-Contract Subtotal:		**26,292,585**	**28,394,272**	**(2,101,687)**	**29,800,042**	**27,782,694**	**2,017,348**
21110	Classified Monthly Salaries	34,370,422	32,532,258	1,838,164	36,596,110	34,818,987	1,777,123
21130	Classified Vacation Payout	-	176,202	(176,202)	10,000	577,714	(567,714)
21510	Classified Administrators	7,579,054	7,216,346	362,708	7,774,972	7,301,713	473,259
21530	Classified Admin., Vacation Payout	-	58,611	(58,611)	5,782	410,059	(404,277)
21610	Confidential Monthly Salaries	1,310,336	1,430,597	(120,261)	1,358,342	1,440,269	(81,927)
21630	Confidential Vacation Payout	-	15,983	(15,983)	-	4,706	(4,706)
22100	Direct Instruction	4,150,974	3,868,554	282,420	4,216,470	4,246,810	(30,340)
22200	Other Instructional Aides	536,903	554,587	(17,684)	572,586	583,976	(11,390)
22300	Inst. Aides Vacation Payout			-			-
Classified Contract Subtotal:		**47,947,689**	**45,853,138**	**2,094,551**	**50,534,262**	**49,384,232**	**1,150,030**
23000	Noninstructional Salaries, Other	288,230	-	288,230	313,481	-	313,481
23100	Hourly - Clerical/Secretarial	223,286	319,779	(96,493)	244,949	308,336	(63,387)
23200	Hourly - Technical/Paraprofessional	235,669	139,858	95,811	220,669	187,530	33,139
23300	Hourly - Service/Maintenance	-	20,250	(20,250)	-	20,568	(20,568)
23400	Hourly - Professional	394,847	482,047	(87,200)	456,921	13,365	443,557
23420	Hrly - Prof: Faculty Member	17,592	102,242	(84,650)	5,000	232,288	(227,288)
23430	Hrly - Prof: Temp. Outside Expert	6,913	213,919	(207,006)	3,542	297,359	(293,817)
23500	Hourly - Instruction/Research Assts			-	-	4,485	(4,485)
23700	Classified Monthly Overtime	151,911	564,533	(412,622)	147,280	787,059	(639,779)
23800	Classified Monthly Stipends	43,800	593,623	(549,823)	45,837	637,284	(591,447)
23900	Hourly - Skilled Crafts			-			-
23950	Board of Trustees Salaries	74,000	70,284	3,716	74,000	74,813	(813)
24100	Hourly-Inst Aide/Direct Instruction	308,348	436,412	(128,064)	289,609	264,153	25,456
24200	Hourly-Inst Aide/Non-Direct Inst	44,000	18,798	25,202	44,000	54,540	(10,540)
Classified Hourly Subtotal:		**1,788,596**	**2,961,746**	**(1,173,150)**	**1,845,288**	**2,881,780**	**(1,036,492)**
	GRAND TOTAL:	**144,222,744**	**148,550,064**	**(4,327,320)**	**157,823,151**	**152,268,764**	**5,554,387**

Budget versus Actual Personnel
Expense by Employee Group

Fiscal Year 2019 thru Fiscal Year 2026
(as of April 30, 2026)

Acct	Acct Title	FY'23 Budget	FY'23 Actuals	Variance	FY'24 Budget	FY'24 Actuals	Variance
11100	Instructor, Credit	58,527,097	51,005,786	7,521,311	62,923,912	54,682,497	8,241,415
11200	Instructor, Non-Credit	2,293,567	2,064,667	228,900	2,703,913	1,877,285	826,628
11300	Instructor, Sabbatical Replacement	-	59,698	(59,698)	-	323,788	(323,788)
12200	Department Chairperson	-	2,254,603	(2,254,603)	-	2,417,408	(2,417,408)
12300	Counselors	6,148,727	5,916,828	231,899	6,969,334	5,867,754	1,101,580
12400	Librarians	1,635,700	1,503,985	131,715	1,793,261	1,586,588	206,673
12510	Academic Administrators	9,569,037	9,440,947	128,090	10,469,224	10,172,200	297,024
12530	Academic Admin Vacation Payoff	-	125,812	(125,812)	(173,179)	414,750	(587,929)
12800	Reassigned Time	20,000	3,492,526	(3,472,526)	20,000	3,286,188	(3,266,188)
Academic Contract Subtotal:		**78,194,128**	**75,864,852**	**2,329,276**	**84,706,465**	**80,628,458**	**4,078,007**
13100	Substitutes	293,332	339,413	(46,081)	305,332	443,765	(138,433)
13200	Load Banking	573,114	573,115	(1)	-	782,963	(782,963)
13300	Extended Day Instructors	835,500	-	835,500	670,000	-	670,000
13310	Extended Day Instructors, Fall Sem.	9,226,241	9,517,197	(290,956)	9,266,630	11,862,552	(2,595,922)
13311	Part Time Faculty Office Hours-Fall			-			-
13320	Extended Day Instructors,Spring Sem	8,171,688	9,646,028	(1,474,340)	8,087,356	12,393,802	(4,306,446)
13321	Part Time Faculty Office Hours-Spri			-			-
13330	Extended Day Instructors, Intersess	-	13,920	(13,920)			-
13340	Extended Day Instructors, Pr Fs Yr	200,000	-	200,000	200,000	-	200,000
13350	Extended Day Instructors, Summer	1,846,533	3,244,703	(1,398,170)	2,154,587	3,567,270	(1,412,683)
13360	Continuing Education Instructors	3,627,536	4,299,913	(672,377)	3,604,677	5,428,078	(1,823,401)
13370	Cont. Education Instructors, Summer	732,036	685,706	46,330	741,425	821,560	(80,135)
13381	Full-Time Faculty Other Instruction			-			-
13400	Hourly Instr, Sabbatical Replace	246,812	240,892	5,920	247,729	-	247,729
13600	Work Experience Coordinators			-			-
13700	Related Activities	285,598	410,198	(124,600)	289,017	442,562	(153,545)
13800	Independent Study	-	690	(690)	-	850	(850)
14100	Noninstructional Salaries, Other	173,991	400,559	(226,568)	402,500	690,815	(288,315)
14110	Adjunct Committee Representative	3,500	5,931	(2,431)	3,500	6,275	(2,775)
14200	Hourly Counselor	138,298	145,634	(7,336)	162,354	423,455	(261,101)
14800	Hourly Reassigned Time	-	47,929	(47,929)	-	52,416	(52,416)
Academic Non-Contract Subtotal:		**26,354,179**	**29,571,826**	**(3,217,647)**	**26,135,107**	**36,916,363**	**(10,781,256)**
21110	Classified Monthly Salaries	38,552,499	36,013,487	2,539,012	42,947,197	40,485,687	2,461,510
21130	Classified Vacation Payout	-	108,781	(108,781)	-	482,993	(482,993)
21510	Classified Administrators	8,586,407	8,029,606	556,801	9,322,977	8,611,969	711,008
21530	Classified Admin., Vacation Payout	-	41,157	(41,157)	-	257,152	(257,152)
21610	Confidential Monthly Salaries	1,483,636	1,477,784	5,852	1,724,192	1,653,744	70,448
21630	Confidential Vacation Payout			-	-	32,196	(32,196)
22100	Direct Instruction	4,512,018	4,276,295	235,723	4,871,155	4,638,119	233,036
22200	Other Instructional Aides	602,238	596,273	5,965	653,257	537,510	115,747
22300	Inst. Aides Vacation Payout			-			-
Classified Contract Subtotal:		**53,736,798**	**50,543,383**	**3,193,415**	**59,518,778**	**56,699,370**	**2,819,408**
23000	Noninstructional Salaries, Other	321,123	-	321,123	281,123	-	281,123
23100	Hourly - Clerical/Secretarial	227,199	482,629	(255,430)	297,788	445,138	(147,350)
23200	Hourly - Technical/Paraprofessional	175,369	222,943	(47,574)	251,567	304,083	(52,516)
23300	Hourly - Service/Maintenance	17,500	8,717	8,783	5,000	97,219	(92,219)
23400	Hourly - Professional	346,423	-	346,423	242,593	4,918	237,676
23420	Hrly - Prof: Faculty Member	49,090	213,406	(164,316)	29,298	324,432	(295,134)
23430	Hrly - Prof: Temp. Outside Expert	51,316	256,003	(204,687)	193,677	701,156	(507,479)
23500	Hourly - Instruction/Research Assts			-			-
23700	Classified Monthly Overtime	136,681	811,301	(674,620)	165,197	987,510	(822,313)
23800	Classified Monthly Stipends	25,487	44,603	(19,116)	40,502	(575)	41,077
23900	Hourly - Skilled Crafts			-			-
23950	Board of Trustees Salaries	78,000	79,380	(1,380)	78,000	78,554	(554)
24100	Hourly-Inst Aide/Direct Instruction	322,425	254,974	67,451	293,064	227,021	66,043
24200	Hourly-Inst Aide/Non-Direct Inst	34,999	50,396	(15,397)	36,500	33,414	3,086
Classified Hourly Subtotal:		**1,785,612**	**2,424,353**	**(638,741)**	**1,914,309**	**3,202,868**	**(1,288,559)**
	GRAND TOTAL:	**160,070,717**	**158,404,413**	**1,666,304**	**172,274,659**	**177,447,059**	**(5,172,400)**

Budget versus Actual Personnel
Expense by Employee Group

Fiscal Year 2019 thru Fiscal Year 2026
(as of April 30, 2026)

Acct	Acct Title	FY'25 Budget	FY'25 Actuals	Variance	FY'26 Budget	FY'26 Actuals (as of 04-30-26)	Variance
11100	Instructor, Credit	62,541,975	52,989,509	9,552,466	62,724,796	48,844,594	13,880,202
11200	Instructor, Non-Credit	2,653,263	1,932,322	720,941	2,739,572	2,097,025	642,547
11300	Instructor, Sabbatical Replacement	30,000	379,489	(349,489)	30,000	146,676	(116,676)
12200	Department Chairperson	-	2,772,792	(2,772,792)	-	2,116,578	(2,116,578)
12300	Counselors	7,286,350	5,854,793	1,431,557	6,548,020	5,321,828	1,226,192
12400	Librarians	1,658,156	1,445,479	212,677	1,770,749	1,478,897	291,852
12510	Academic Administrators	10,666,193	10,462,578	203,615	10,846,101	8,749,800	2,096,301
12530	Academic Admin Vacation Payoff	(394,083)	129,778	(523,861)	-	143,622	(143,622)
12800	Reassigned Time	76,602	4,381,833	(4,305,231)	-	3,564,347	(3,564,347)
Academic Contract Subtotal:		**84,518,456**	**80,348,573**	**4,169,883**	**84,659,238**	**72,463,367**	**12,195,871**
13100	Substitutes	305,332	587,777	(282,445)	299,292	555,562	(256,270)
13200	Load Banking	-	807,525	(807,525)	-	3,155	(3,155)
13300	Extended Day Instructors			-			-
13310	Extended Day Instructors, Fall Sem.	12,319,125	13,005,751	(686,626)	12,137,432	16,087,786	(3,950,354)
13311	Part Time Faculty Office Hours-Fall			-	9,350	-	9,350
13320	Extended Day Instructors,Spring Sem	10,604,010	14,479,414	(3,875,404)	10,346,338	12,332,613	(1,986,275)
13321	Part Time Faculty Office Hours-Spri			-	10,625	260	10,365
13330	Extended Day Instructors, Intersess			-			-
13340	Extended Day Instructors, Pr Fs Yr	200,000	-	200,000	200,000	-	200,000
13350	Extended Day Instructors, Summer	2,515,978	4,364,050	(1,848,072)	2,451,235	3,665,982	(1,214,747)
13360	Continuing Education Instructors	4,485,702	6,317,096	(1,831,394)	6,639,868	5,616,747	1,023,121
13370	Cont. Education Instructors, Summer	919,364	1,119,384	(200,020)	1,192,966	1,182,621	10,345
13381	Full-Time Faculty Other Instruction	-	19,527	(19,527)	9,100	191,560	(182,460)
13400	Hourly Instr, Sabbatical Replace	247,729	-	247,729	300,000	36,506	263,494
13600	Work Experience Coordinators			-			-
13700	Related Activities	289,017	439,540	(150,523)	350,000	288,380	61,620
13800	Independent Study	-	580	(580)	-	1,160	(1,160)
14100	Noninstructional Salaries, Other	447,600	582,923	(135,323)	403,181	477,492	(74,311)
14110	Adjunct Committee Representative	6,500	3,575	2,925	3,000	1,194	1,806
14200	Hourly Counselor	252,813	448,697	(195,884)	303,173	257,418	45,755
14800	Hourly Reassigned Time	55,000	49,435	5,565	55,000	74,672	(19,672)
Academic Non-Contract Subtotal:		**32,648,170**	**42,225,274**	**(9,577,104)**	**34,710,560**	**40,773,109**	**(6,062,549)**
21110	Classified Monthly Salaries	43,663,270	40,986,552	2,676,718	45,055,922	36,078,649	8,977,273
21130	Classified Vacation Payout	-	217,196	(217,196)	60,415	184,169	(123,754)
21510	Classified Administrators	9,735,512	9,002,236	733,276	10,146,433	7,980,994	2,165,439
21530	Classified Admin., Vacation Payout	(100,035)	177,612	(277,647)	45,000	76,585	(31,585)
21610	Confidential Monthly Salaries	1,747,712	1,787,996	(40,284)	1,802,318	1,388,201	414,117
21630	Confidential Vacation Payout	-	16,809	(16,809)	-	22,427	(22,427)
22100	Direct Instruction	4,648,294	4,551,687	96,607	4,886,889	3,961,082	925,807
22200	Other Instructional Aides	656,787	669,474	(12,687)	717,857	620,873	96,985
22300	Inst. Aides Vacation Payout			-			-
Classified Contract Subtotal:		**60,351,540**	**57,409,562**	**2,941,978**	**62,714,834**	**50,312,979**	**12,401,855**
23000	Noninstructional Salaries, Other	185,512	-	185,512	137,587	-	137,587
23100	Hourly - Clerical/Secretarial	466,695	424,338	42,357	326,693	319,701	6,992
23200	Hourly - Technical/Paraprofessional	261,248	402,397	(141,149)	426,823	261,808	165,015
23300	Hourly - Service/Maintenance	12,000	166,607	(154,607)	80,000	139,058	(59,058)
23400	Hourly - Professional	144,946	36,693	108,253	81,500	61,736	19,764
23420	Hrly - Prof: Faculty Member	133,100	219,184	(86,084)	66,505	145,104	(78,599)
23430	Hrly - Prof: Temp. Outside Expert	417,246	743,184	(325,938)	617,831	633,705	(15,874)
23500	Hourly - Instruction/Research Assts			-			-
23700	Classified Monthly Overtime	277,507	918,365	(640,858)	167,515	726,141	(558,626)
23800	Classified Monthly Stipends	23,805	-	23,805	24,916	1,330	23,586
23900	Hourly - Skilled Crafts			-	-	15,600	(15,600)
23950	Board of Trustees Salaries	78,000	80,828	(2,828)	80,000	70,285	9,715
24100	Hourly-Inst Aide/Direct Instruction	300,861	237,151	63,710	229,573	178,915	50,658
24200	Hourly-Inst Aide/Non-Direct Inst	65,500	53,479	12,021	72,500	41,844	30,656
Classified Hourly Subtotal:		**2,366,420**	**3,282,224**	**(915,804)**	**2,311,443**	**2,595,227**	**(283,784)**
	GRAND TOTAL:	**179,884,586**	**183,265,633**	**(3,381,047)**	**184,396,075**	**166,144,682**	**18,251,393**