

COUNCIL ON BUDGET AND FACILITIES

October 12, 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 September 14, 2026 Summary Notes | John Parker | Action |
| 2. Faculty Obligation Number (FON) | John Parker | Information |
| 3. Preparation for 2027-28 Budget <ul style="list-style-type: none">➤ Balancing Carryover➤ Balancing Ongoing Fund | John Parker | Discussion |
| 4. Strategic Enrollment Management | John Parker | Information |
| 5. Calendar for 2027-28 Budget | Erika Almaraz | Action |
| 6. Facilities Updates | Budget Officers | Information |
| 7. Future Meeting Dates: <ul style="list-style-type: none">• November 9• December 14 | | |

**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
September 14, 2026
UNAPPROVED SUMMARY

Members Present: Belinda Allen, Erika Almaraz, Anita Carlos, Tony Jake, Henry Hua, Elaine Loayza, Gabrielle Stanco (DMA alternate), Bridget Kominek, Joel Salcedo (UF alternate), Jaclyn Magginetti, John Parker, Michelle Patrick, Irma Ramos, Marlo Smith, Leslie Tsubaki, Lourdes Valiente, Jennifer Vega La Serna

Members Absent: Terry Cox, Steven Estrada, Rosanna Islas, and Annika Rotana

Guests Present: Carlos Ayon, Karen Bautista, Anita Carlos, Sonia De La Tore, David Francisco Lopez, Karla Frizler, Luis Gonzalez, Candace Lynch, Khaoi Mady, Thu Nguyen, Cynthia Olivo, Valentina Purtell, Debbie Shandy, Hsu Thawtar,

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

1. **Summary:** The summary of the August 10, 2026, meeting was approved, with an amendment to correct the date from August 8 to August 10, 2026.
2. **Adopted Budget** – Dr. John Parker provided an overview of the 2026-27 State Adopted Budget and its impact on California community colleges and the District. The same presentation was shared at the September 22, 2026, Board of Trustees meeting.

The adopted budget includes a 4.31% COLA, modifications to the Student-Centered Funding Formula (SCFF), and continued investments in student support programs, deferred maintenance, and capital projects. Dr. Parker noted that the District's budget is balanced, assumes flat enrollment growth, includes all authorized positions and negotiated compensation increases, and reflects the District's transition from hold harmless funding to fully earned SCFF funding. Staff also reviewed the District's ending fund balance, revenue assumptions, expenditure assumptions, and projected Board Policy Reserve levels.

Questions/Comments:

1. *Why did the PERS contribution rate decrease, and what does that mean?* Dr. Parker explained that the decrease reflects strong investment performance within PERS and changes to benefit structures under PEPRA, which have reduced overall costs. This is the second consecutive year the contribution rate has declined.
2. *Is there any update on state funding for part-time office hours?* Erika Almaraz reported there has been no change since June. Current information indicates districts may receive less than 20% reimbursement. Additional information is expected in February.
3. *How is the Faculty Obligation Number (FON) related to FTES growth?* The FON calculation is directly tied to FTES growth through a long-standing state formula. While all districts use the same methodology, NOCCCD's base FON was established at a comparatively higher level, resulting in a higher obligation than some similar-sized districts.
4. *Will the District remain in compliance with the FON if no additional full-time faculty are hired for Fall 2026?* Current projections place the District above the Fall 2026 compliance requirement. However, based on current estimates, additional full-time faculty hiring may be needed to remain compliant in Fall 2027.

5. *Do budgeted faculty vacancies count toward FON calculations?* It was clarified that FON compliance is based on filled positions and certain recently vacated positions. Budgeted vacancies themselves are not included in FON reporting.
6. *Are there state discussions about including noncredit instructional faculty in FON calculations?* The District is not aware of any current state efforts to revise the FON formula to include noncredit instructional faculty.
7. *What is the estimated value of budgeted vacancies representing 5% of the budget?* The amount is approximately \$15.8 million.
8. *Will retiree benefit costs continue to be funded through the OPEB trust?* Retiree benefit costs are expected to return as a budgeted District expense. Future withdrawals from the OPEB trust are subject to approval by the trust's governing board, and additional withdrawals are not anticipated given the District's current net liability position.
9. *How much is currently held in the OPEB trust?* The trust balance is approximately \$175.4 million.
10. *What is the status of the Banner SaaS transition?* Ellucian is moving away from Banner SaaS and Colleague SaaS and will focus development on a new cloud-based student information system called Ellucian Student.
11. A committee member recommended adding a future scenario reflecting 1% enrollment growth to better illustrate the financial impact of continued growth.
12. *What does the "non-spendable" fund balance category represent?* The non-spendable funds consist primarily of revolving cash and inventory maintained for operational purposes and are not available for budget allocation.
13. *Does the District provide guidance to campuses regarding hiring decisions for critical classified positions?* The campuses make hiring decisions locally. While the District provides guidance, financial modeling, and consultation, decisions regarding specific positions remain under campus leadership authority.

The committee discussed the importance of monitoring declining carryover balances, reviewing ongoing expenditures supported by one-time funds, and developing long-term cost containment and fiscal sustainability strategies. Erika Almaraz noted that future discussions with CBF will focus on identifying cost recovery measures and ensuring ongoing alignment of resources with enrollment levels.

3. **Districtwide IT Expenses** – Khaoi Mady presented an overview of Districtwide technology expenditures, including technology supporting core administrative operations, business solutions, and instructional technology systems. Khaoi discussed the continued increase in software costs, anticipated SaaS tax impacts beginning in 2027, increased cloud-computing expenses, and significant software contracts including Qualtrics, Navigate 360, CourseDog, Element451, and Mongoose Cadence.

Questions/Comments:

1. *Why is the cost of Qualtrics increasing significantly?* Mr. Mady explained that the District had been using a legacy license that did not reflect current Districtwide usage. Future contract costs will be adjusted to align with actual utilization levels.
2. *Why are some campuses transitioning from Starfish to Navigate 360?* Navigate 360 is the next evolution of the Starfish platform. Campuses continue to evaluate functionality, implementation requirements, and long-term costs when determining future use.
3. *What do implementation costs represent?* Implementation costs are one-time expenses associated with system setup, configuration, and deployment and are separate from ongoing licensing costs.

4. *Are technology contracts being evaluated for cost savings?* Technology contracts are routinely reviewed and that alternative solutions, consolidations, and contract negotiations are being pursued where appropriate.
5. *How are texting platform costs being managed?* Some locations have discontinued the use of Mongoose Cadence and that efforts are underway to negotiate lower costs and identify alternative communication tools.

4. FTES Update

Cypress College – Dr. Luis Gonzalez reported that headcount and FTES were slightly below prior-year levels, while fill rates and productivity improved due to more efficient scheduling practices and fewer low-enrolled sections. Additional late-start and spring offerings are expected to help recover FTES.

Fullerton College – Dr. Carlos Ayon reported that enrollment remains slightly below prior-year levels; however, fill rates, productivity, and scheduling efficiency have improved. Staff discussed efforts to increase enrollment through outreach, improve course retention, and strategically expand high-demand offerings.

NOCE – President Valentina Purtell reported that NOCE experienced approximately 5% FTES growth in 2025-26 and is projecting relatively flat enrollment in 2026-27. Staff emphasized continued growth in enhanced-funded noncredit programs and ongoing efforts to improve student engagement and attendance.

Questions/Comments:

1. *What does the productivity measure represent?* Staff explained that productivity is generally measured by FTES generated per full-time equivalent faculty (FTEF) and is used to evaluate instructional efficiency.
2. *How does productivity differ from fill rate?* Staff explained that fill rate reflects seat utilization, while productivity measures FTES generation relative to instructional staffing levels.
3. *What is the estimated cost of generating additional FTES?* Cypress College estimated approximately \$4,000 per FTES, although costs vary by discipline and delivery method.
4. *How are campuses planning to recover FTES?* Staff discussed expanding late-start offerings, increasing intersession opportunities, improving scheduling efficiency, and conducting targeted outreach to students.
5. *How are changing enrollment patterns affecting planning?* Fullerton College noted increasing student demand for online instruction and discussed how course-taking patterns continue to influence enrollment management strategies.
6. *How does NOCE evaluate efficiency differently from the credit colleges?* Staff explained that because many noncredit courses use positive attendance accounting, student engagement and attendance throughout the term are key measures of success and funding generation.

5. **Faculty Obligation Number (FON)** – Erika Almaraz provided an update on the projected Fall 2027 FON. Based on current estimates, the District may need approximately 25 additional full-time faculty positions to meet future compliance requirements. It was noted that the projection will be reevaluated when updated State reports become available.

Questions/Comments:

1. *How is the projected Fall 2027 FON calculated?* The compliance FON is based on the lower of the Advance FON or P2 FON calculation.
2. *Could the projected FON requirement change?* Enrollment fluctuations and any future State deficit factor could reduce the final compliance requirement.
3. *What is the estimated cost of meeting the projected FON?* It's estimated that hiring approximately 26 additional full-time faculty positions would result in ongoing costs of approximately \$5.2 million annually.

6. Campus Carryover Funds

Cypress College – Dr. Tony Jake reviewed Cypress College's carryover balances and discussed the use of one-time funds to support campus safety, student support programs, facility emergencies, personnel costs, self-support activities, and other operational needs.

Fullerton College – Henry Hua reviewed Fullerton College's carryover balances and one-time funding commitments supporting student services, athletics, health services, campus safety, accreditation, facility needs, and institutional priorities.

NOCE – President Purtell reviewed NOCE's carryover balances and discussed the role of one-time funding in supporting technology upgrades, facility needs, student services, temporary staffing, contingencies, and enrollment recovery efforts.

District Services – Erika Almaraz reported that all District Services one-time funding requests were accommodated; however, several ongoing funding requests remain under review pending prioritization discussions.

Questions/Comments:

1. *What discussions are occurring regarding positions currently funded with one-time funds?* Budget centers have begun evaluating long-term funding strategies; however, transitioning positions to ongoing funding would require identifying offsetting reductions or new revenue sources.
2. *Can unused carryover allocations be repurposed?* Each campus follows its local governance process when determining whether carryover funds should be reallocated.
3. *How do carryover funded expenditures affect the District's budget calculations?* It was clarified that FON compliance is unaffected by the funding source used to pay positions. However, moving additional expenditures into unrestricted operating funds could affect the District's 50% Law calculation.
4. *Why are campus safety expenditures supported by carryover funds?* Parking revenues do not generate sufficient funding to fully cover operational expenses, requiring additional institutional support.
5. *How should the District prioritize carryover spending if available balances continue to decline?* Members discussed the need to identify operationally critical expenditures and evaluate priorities as part of future budget planning discussions.

Dr. Olivo announced that the District was awarded a \$5 million federal Strengthening Institutions Program (SIP) grant, led by Fullerton College in partnership with an external consulting agency. The grant will support the Advocate Program districtwide. She noted that securing external grant funding is an important strategy for sustaining critical student support services and advancing the District's strategic priorities. The Council congratulated all involved in the successful award.

- 7. Preparation for the 2027-28 Budget** – Dr. John Parker discussed early planning efforts for the 2027-28 budget, including development of a strategic enrollment plan that incorporates recommendations from previous consultant studies. Erika Almaraz emphasized the need to address increasing reliance on one-time funds, align ongoing expenditures with ongoing revenues, and identify long-term strategies to maintain fiscal sustainability.

Questions/Comments:

1. *What topics will be included in future budget planning discussions?* Carryover-funded expenditures, enrollment-related revenue projections, personnel costs, overspending in categorical programs, and budget sustainability as key discussion topics.
2. *Why is the budget planning process beginning earlier this year?* Staff explained that enrollment uncertainty, projected fiscal challenges, and the need for broader constituent participation require earlier planning efforts.

8. Information Requested by Council

Due to time constraints, discussion of the information requested by the Council was postponed to the October meeting. Members were asked to review the discussion questions with their constituent groups and bring feedback and recommendations to support ongoing budget planning efforts.

The Council discussed the importance of addressing carryover balances, ongoing expenditures, and future budget priorities as part of the 2027-28 budget development process. Staff indicated that recommendations from CBF will help inform budget planning, with a goal of developing a framework by November.

Members requested that this item be scheduled earlier on future agendas to allow more time for discussion. Staff agreed to place the item earlier on the October agenda.

- 9. Facilities Updates** were deferred and will be presented at the next CBF meeting.

Meeting was adjourned at 4:05 p.m.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **October 08, 2026**

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

Re: Agenda Item for Council on Budget and Facilities of **October 12, 2026**

1. AGENDA ITEM NAME

Faculty Obligation Number – Fall 2027

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

Staff will provide the Council with an update on the faculty obligation number (FON). The State Chancellor's Office (CCCCO) provides the District with an Advance FON, an Estimated P1 FON, and a P2 FON. The lower of the Advance FON and the P2 FON is the "Compliance FON".

The District's "Calculated FON" includes the following full-time equivalent faculty (FTEF):

- Credit Instruction
- Noninstructional Activities (Counselor, Librarian, etc.)
- Sabbatical
- Release/Reassigned Time
- Unpaid Leave
- Late Retirements

Noncredit Instruction and Overload do not count toward the FON.

The District's Compliance FON is impacted by the change in Credit FTES and, if applicable, the state deficit factor. Historically, the District has allocated the Compliance FON to the campuses as follows:

- 10 FTEF for NOCE; and
- Cypress College and Fullerton College split the remaining FTEF needed for compliance based on each campus's Credit FTES as a percentage of Total

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Districtwide Credit FTES.

Fall 2027

Key Dates for Fall 2027 FON

- July 2026 – CCCCCO releases Advance FON.
- February 2027 (anticipated) – CCCCCO releases Estimated P1 FON.
- June 2027 (anticipated) – CCCCCO releases P2 FON.

Below is the Tentative Fall 2027 FON Allocation by Campus and the FTEF needed by Campus for compliance. The split between Cypress (44.89%) and Fullerton (55.11%) was based on Credit FTES at 2025-26 Annual. The total FON for fall 2027 will be revisited after P1 and after P2. The split between Cypress and Fullerton will also be updated with 2026-27 Credit FTES after P1 and after P2.

	Cypress	Fullerton	NOCE	Total
Advance FON	241.6	296.6	10.0	548.2
Filled Positions	224.0	290.0	9.0	523.0
Late Retirements	0.0	0.0	0.0	0.0
“Early Calc” FTEF needed to meet FON	17.6	6.6	1.0	25.2

Cost

- Estimated cost of 1 FTEF is \$200,000 based on 2026-27 position control.
- Estimated **cost of hiring 26 FTEF is \$5.2 million (Ongoing).**

The Council may provide a recommendation on the number of full-time faculty to hire per campus. Consideration should be given to the FON (Advance, P1, and P2), student demand, and productivity. Recommendation should ensure compliance with the Fifty Percent Law and sufficient available budget in the Ongoing Fund.

5. RECOMMENDATION

It is recommended that the Council review the information.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **October 08, 2026**

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

Re: Agenda Item for Council on Budget and Facilities of **October 12, 2026**

1. AGENDA ITEM NAME

Preparation for 2027-28 Budget

2. AGENDA ITEM ACTION (Please check one)

- ☐ Information Only
- ☒ Review/Discussion
- ☐ Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

20 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

Considering operational surpluses are normalizing, the District and Campuses will need a plan to balance the Ongoing and Carryover budgets for next year. At the May 11, 2026 CBF meeting, there was a comment 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 cost recovery measures, are being considered. With that in mind, preparation for the 2027-28 budget is kicking off earlier this year to allow for more input from the Council.

These are budget items we already know about:

- Negotiations with union groups have started or will be starting again soon. The estimated cost of 1% increase is:
 - Cypress: \$866K
 - Fullerton: \$1.0 million
 - NOCE: \$267K
 - District: \$201K
 - Total: \$2.3 million (ongoing)
- Fall 2027 faculty obligation number at Advance increased from the Fall 2026 Compliance FON. Estimated cost of 1 FTFE is \$200K; 26 FTFE is \$5.2 million (ongoing).
- There are a number of facility needs at Fullerton and Cypress that if not addressed could be disruptive to students, faculty, and staff. District received \$3.36 million in Physical Plant and Instructional Support (one-time allocation) in 2026-27. After

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the District allocation is split by campus, the campus allocation is not sufficient to cover some of the major facility needs (e.g. elevator repair/replacement, HVAC issues, etc.).

- The cost of retiree health benefits is increasing. The pay-as-you-go cost has increased from \$5.7 million to \$7.4 million to \$8.1 million from Fiscal Year 2023-24 to 2024-25 to 2025-26. For Fiscal Year 2024-25, 2025-26, and 2026-27, District budgeted to withdraw from the Irrevocable Trust to offset the cost of retiree health benefits contingent on Retirement Board approval as shown under Districtwide Expense. Considering the District now has a net Other Post Employment Benefit (OPEB) Liability, instead of a net OPEB Asset, withdrawals from the Irrevocable Trust are not expected after 2026-27. For 2027-28, the cost of retiree medical benefits is expected to increase budgeted Districtwide Expenses by \$8.1 million.

It is recommended that the Council discuss a districtwide approach to balancing the Carryover Funds and Ongoing Funds. The following are some questions for discussion.

Carryover Funds

- i. What expenditures budgeted with Carryover are operationally critical or used to cover permanent positions (e.g. parking transfers, health services transfers, etc.)?
- ii. When a grant, categorical, or other restricted program spends more than its award allocation, the overspend amount is absorbed by the campus's Carryover fund. Considering carryover dollars are declining, what should be the districtwide approach to spending these resources? Some are direct financial aid.
 - a. College Promise
 - b. Student Success
 - c. Federal Work Study
 - d. Board Financial Assistance Program (BFAP)
- iii. It is possible there may be less carryover funds available at the end of the fiscal year. Assuming operationally critical expenditures are budgeted first, how should all other expenditures currently budgeted with Carryover be prioritized in 2027-28?

Ongoing Funds

- i. The Board has expressed concern about the budget being over 90% personnel and has asked staff what will be done to address this. What measurable recommendations does the Council have to reduce this percentage over time?
- ii. Is the campus not filling critical positions at this time?
- iii. Considering the FON and upcoming negotiations, what recommendations does the Council have while ensuring the Ongoing budget is balanced? If hiring is recommended, what budgets would be redirected to fund new positions?
- iv. In the event, the Campuses experience a decline in FTES this year, what districtwide actions would the Council recommend be implemented this year (2026-27) to realign the budget?
- v. In the event, a decline in FTES is budgeted for next year, what districtwide approach would the Council recommend to balance the 2027-28 budget?

5. RECOMMENDATION

It is recommended that the Council review and discuss.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **10/8/2026**

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

Re: Agenda Item for Council on Budget and Facilities of **October 12, 2026**

1. AGENDA ITEM NAME

Strategic Enrollment Management

2. AGENDA ITEM ACTION (Please check one)

- ☒ Information Only
- ☐ Review/Discussion
- ☐ Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

20 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

Staff will provide the Council with an update on the District's strategic enrollment management efforts. A presentation will be shared during the meeting.

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

Members are asked to review the information.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: 10/8/2026

From: Erika Almaraz, Executive Director, Fiscal Affairs

Re: Agenda Item for Council on Budget and Facilities of **October 12, 2026**

1. AGENDA ITEM NAME

Calendar for 2027-28 Budget

2. AGENDA ITEM ACTION (Please check one)

- ☒ Information Only
- ☐ Review/Discussion
- ☐ Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

5 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

The calendar for the 2027-28 budget highlights significant dates related to budget preparation, including dates for presentations of the tentative budget, required public hearings, Board study sessions, and approval of the final budget. The schedule will be shared with the Board at its October 27, 2026 Board meeting.

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

Members are asked to review the information.

Calendar for FY 2027-28 Budget

January 15, 2027	P-1 Apportionment Attendance Report Submission Due
January 26, 2027	Board review of Governor's January Budget and discussion on Priorities
February 19, 2027	Budget Centers are requested to start Position Clean up
February 26, 2027*	First Principal Apportionment Report Issued by State Chancellor's Office
March 08, 2027	CBF review of Tentative Budget Assumptions and Board Priorities
March 22, 2027	DCC review of Tentative Budget Assumptions and Board Priorities
April 12, 2027	CBF review of Tentative Budget Assumptions and Board Priorities
April 20, 2027	P-2 Apportionment Attendance Report Submission Due
April 20, 2027	Budget Centers are requested to start Faculty Position Clean up
April 26, 2027	DCC review of Tentative Budget Assumptions and Board Priorities
April 30, 2027	Personnel Change Forms due to Human Resources for Tentative Budget
May 07, 2027	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 10, 2027	CBF review of Tentative Budget Assumptions and Board Priorities
May 19, 2027	• 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 25, 2027	Report provided to Board on Governor's May Budget Revisions
June 01, 2027	Final changes for Position Control due to HR for Proposed Budget
June 03, 2027	Budget Centers to be complete with Budget inputs of NONPOS phase and reconciliation of budgets for Tentative Budget
June 03, 2027	Prepare GASB 54 Agenda item to be taken to the Board (if needed for Committed fund balance)
June 08, 2027	Completion of the Tentative Budget
June 09, 2027	HR to complete Personnel Changes related to Proposed Budget
June 14, 2027	CBF review of Governor's May Budget Revisions and Proposed Budget Assumptions (if needed)
June 21, 2027	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, 2027	Board approval of the Tentative Budget
June 23, 2027	• 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 25, 2027*	Second Principal Apportionment Report issued by State Chancellor's Office
June 28, 2027	DCC review of Proposed Budget Assumptions (if needed)
July 15, 2027	Annual Apportionment Attendance Report Submission Due
July 31, 2027*	Year-end closing completed for District and Campus accounts
August 06, 2027*	Carryover balances completed and distributed
Aug. 10 or 24, 2027	Board review of the Proposed Budget Assumptions
August 12, 2027*	Budget Centers to complete Budget input of NONPOS phase and reconciliation of budgets for Proposed Budget
August 20, 2027*	Completion of Proposed Budget and close FINAL phase in Banner
August 23, 2027*	Public Notice published in the Orange County Register
Sept. 03-07, 2027	Proposed Budget available for public inspection
September 07, 2027	Public Hearing on the Proposed Budget at Board Meeting
September 08, 2027	District Fiscal Affairs to Feed Proposed Budget (FINADJ) to the Operating Ledger.

*Estimated Date

(as of 10/03/2026)