

COUNCIL ON BUDGET AND FACILITIES

August 11, 2025

2:00 p.m.

Anaheim Campus – Chancellor’s Conference Room

**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 June 9, 2025 Summary Notes | Fred Williams | Action |
| 2. Memberships | Fred Williams | Information |
| 3. Budget Update | Fred Williams &
Erika Almaraz | Information |
| ➤ State Budget – Joint Analysis | | |
| ➤ Compendium | | |
| ➤ 2024-25 Settle-up | | |
| ➤ Ending Fund Balance | | |
| ➤ 2025-26 Budget Assumptions | | |
| ○ FTES Targets | | |
| ○ RAM Summary | | |
| ○ Districtwide Expense | | |
| 4. Facilities Updates | Budget Officers | Information |
| 5. Other | | |
| 6. Future Meeting Dates: | | |
| September 8 | | |
| October 13 | | |
| November 10 | | |
| December 8 | | |

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

*** Holiday – will be rescheduled 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
June 9, 2025

UNAPPROVED SUMMARY

Members Present: Belinda Allan, Erika Almaraz, Terry Cox, Karla Frizler, Tony Jake, Henry Hua, Michelle Patrick-Norng, Jeremy Peters, Irma Ramos, Leslie Tsubaki, and Fred Williams

Members Absent: Bridget Kominek, Cherry Li-Bugg, Elaine Loayza, Jaclyn Magginetti, Kathleen McAlister, Marlo Smith, Kyle Sue, and Lourdes Valiente,

Guests Present: Thu Nguyen, Debbie Shandy, and Richard Williams

Call to Order: The meeting was called to order at 2:05 p.m.

1. **Summary:** The summary notes of May 12, 2025, meeting were approved.

2. **Budget Update**

2025-26 Tentative Budget – Fred Williams and Erika Almaraz shared a PowerPoint presentation.

On June 24, NOCCCD will present the tentative budget to the Board for approval. Once approved, the final proposed budget will be submitted to the Board for adoption on September 9.

The tentative budget is a rollover budget focused on ongoing resources through the Resource Allocation Model (RAM). Projected costs, including anticipated vacancies, are incorporated. A final analysis of assumptions, position control, and any new budget developments will be conducted prior to the proposed budget presentation in September. Vacant positions remain budgeted under the assumption that they will be filled.

The Tentative RAM is based on the Governor's May Revision and includes a 2.30% COLA. It uses 2024-25 FTES actuals at P2 to project 2025-26 funding under the Student-Centered Funding Formula (SCFF). Discussions are underway to determine whether actuals or targeted figures will be used moving forward. The model assumes no statewide deficit, full funding for part-time health benefits implementation, and retiree medical costs covered by the OPEB Trust. Additionally, the PERS contribution rate is projected to slightly decrease from 27.05% to 26.81%.

The 2025-26 Tentative Budget projects revenues of \$283.2 million and expenditures of \$285.1 million, resulting in a structural deficit of \$1.85 million (excluding Hold Harmless funding). This shortfall will be covered by campus carryover dollars. An additional \$1.99 million in Hold Harmless funding has been set aside outside of the RAM. Of this amount, \$1.33 million will be used to meet the increased Board Policy Reserve requirement for 2025-26. The remaining unallocated Hold Harmless balance is \$660,000.

The 2025-26 Proposed Budget will include a completed carryover analysis, updated personnel numbers, revised FTES projections, and adjusted operating budget to address any structural deficits.

FTES Trends

Three-Year FTES Credit Average – The average has declined due to artificial inflation caused by emergency conditions, which will no longer be in effect. As a result, the 2025-26 FTES figures remain unchanged from 2024-25. Although California community college districts (CCCCD) recommended using a three-year average only during the periods of declining enrollment, not when FTES is increasing, the proposal did not pass. Currently, staff are working with each campus to determine the appropriate FTES figures for the 2025-26 budget. The 2024-25 320 Annual Report is due July 15.

- › 2024-25 P2 vs. 2023-24 Annual
 - › CC grew 9.64%
 - › FC grew 4.16%
 - › NOCE CDCP grew 3.83%
 - › NOCE other non-credit grew 25.68%
 - › Total 7.12% higher than prior year

The New Standardized Attendance Accounting Method will be effective in fiscal year 2026-27. The last projection under this new methodology showed a 2% decline in FTES.

State Budget Overview – May Revise

- Overall, the state is now facing an estimated \$12 billion deficit, a significant shift from the roughly balanced budget projected in January.
- There is a fairly flat budget for the community college system, while COLA is estimated at 2.3%, NOCCCD will not receive this for appointment but will have select categorical increases. Enrollment growth is expected to be 2.35% (\$140 million systemwide), again NOCCCD is not expected to receive any growth funds.
- The revision does provide funding to offset the statewide deficits expected for 2024-25 and 2025-26. This is good news!
- Funding for the preliminary plans and working drawings for Fullerton College's new STEM Building remains in the budget at \$1.9 million.
- Reduction in one-time funding – Systemwide common cloud data platform and statewide technology transformation (reduced by \$168M).
- Deferrals from next year (basically borrowing) and using the rainy-day funds will be used to fund community colleges, a “kicking the can down the road” approach.
- Continued operational cuts at the State Chancellor's Office.
- Funding cuts to select programs include:
 - Investment in Common Data Platform and Technology Transformation
 - Credit for Prior Learning and Career Passport

Questions and Comments:

1. *Will there be any additional changes to the Governor's budget?* The May Revision is currently under deliberation, and trailer bill language is being reviewed.
2. *What is the likelihood of the proposed K-12 funding shift?* All of the CCCDs are opposing the shift. At this point, the outcome is uncertain, it could go either way.

Updates to the Budget Assumptions

- The estimated 2.30% COLA from the May Revise was used instead of the estimated 2.4% previously used.
- As our numbers continue to grow, the hold harmless allocation continues to decrease.

- A claim of over \$5 million was recently submitted for part-time faculty office hours reimbursement. The total funding available at the state level is \$23 million, and the final amount NOCCCD will receive is still unknown. The allocation will depend on the total claims submitted by the other 71 community college districts, making this a wildcard.
- Total estimated position control costs is \$211.9 million.
- Other operation expenses were updated to reflect extended day costs, personnel costs outside of Position Control, supplies, and Services & Other Operating Expenses.
- Items not included in the budget expenses:
 - Negotiations with CSEA
 - Estimated cost of increasing Adjunct Faculty rates
 - Estimated cost savings from vacant positions, including benefits
 - Potential estimated cost of Job Family Studies
- Mr. Williams noted that the 2024 W2 wages for part-time faculty exceeded \$31.8 million. Campuses need to ensure their numbers are more accurate and budgeted higher to account for the higher numbers.

Question and Comments:

1. *What does the part-time faculty compensation program include (separate from office hours)?* This is a separate program that requires its own submission. While it's not categorized as a restricted fund, it is factored into our RAM. Erika Almaraz will provide additional reporting details at the next meeting.
2. *If funding is not received for adjunct faculty office hours, what are the options moving forward?* We are currently in negotiations. Part-time faculty office hours were established in a previous MOU and the District has no intention of removing it from the contract. The District believes in providing office hours for our students.

2025-26 Tentative Budget Districtwide Expenses

Based on the 2023-24 actuals and the 2024-25 budget, the following line items in the 2025-26 budget have been adjusted to reflect anticipated cost increases:

- Districtwide memberships
- Information & Emergency Communication System
- Life Insurance
- Mandated Fees from PERS (for reports)
- County Payroll Postage Charges
- DW IT Expenses (previously approved by CBF)

In total, \$6 million in Districtwide expenses is being budgeted for.

Questions and Comments:

1. *Where are attorney fees allocated in the budget?* Attorney fees are included in both the Districtwide and District Services budget categories.

3. RAM Discussion –

At the May CBF meeting, initial discussions continued regarding the evaluation and potential changes to the RAM.

Jeremy Peters proposed centralizing permanent position salaries, similar to the previous model. This would involve handling salary-related costs at the District level before allocating funds to the campus. In addition to centralizing salaries, Mr. Williams highlighted the current Districtwide allocation rate of 9.25%, a percentage that may not be sufficient. Another

suggestion was the consideration of establishing another governance group, similar to CBF and DCC to receive and prioritize discretionary funds, which would allow for a more strategic allocation through shared governance.

Jeremy Peters also noted the concern of unfilled positions, nearly \$20 million combined for Cypress and Fullerton, where funds were allocated but not used for hiring. This has led to uncertainty during negotiations and challenges in maintaining staffing stability.

While changes to the RAM are not feasible for the 2025-26 fiscal year, these discussions will help with future planning. A more formal review is scheduled to take place in October, following year-end closing.

One-time Funding

Vice Chancellor Williams discussed the need and Chancellor Breland's concern regarding the lack of ongoing funding once one-time dollars are spent. Mr. Williams suggested the group consider designating a dollar amount to be set aside to address high-priority needs.

Question/Comments:

1. *How can NOCE be expected to be self-sufficient when it's a non-credit campus? Is that realistic?* It's a valid concern. Since non-credit programs don't generate the same level of funding as credit programs, many community college districts do not have a large non-credit program. For now, funding is reliant upon the other two credit campuses. NOCCCD continues to lobby for more equitable funding for the non-credit programs.
2. *What are the guidelines for using the District reserve dollars?* The reserve dollars are used in an emergency, typically one from the State, not a District planning error. The reserve dollars would essentially buy the District time to continue operations. The reserve has allowed the District to avoid large scale personnel actions such as layoffs, or furloughs. Long Beach City College is currently facing a part-time faculty lawsuit costing the District nearly \$60 million dollars.

4. Facilities Updates

Cypress College – Rick Williams provided an update on behalf of the campus.

- Fine Arts Building – 55% complete, change orders are at a minimum. While there are some issues with the inside plumbing, all other aspects are going well and furniture is being ordered.
- Health & Wellness Center – 60% complete with a targeted opening date in Fall 2025, with some minor delays.
- Gym Fire Alarm Upgrade – Scheduled to begin in two weeks.
- Softball Renovation – Design phase at 70% construction documents; requires revised survey; project within budget; planned completion by Summer 2027.
- LRC Tutoring Reconfiguration – Punch list nearly finished.
- Tech III X-ray Replacement – Equipment operational; punch list nearly complete.
- LRC Patio Upgrades – Targeted completion and occupancy expected in Spring 2027.

Fullerton College - Rick Williams provided an update on behalf of the campus.

- 300 Building – Exterior work is nearly complete; interior framing is ongoing, AC installed. Change order will be submitted to the Board for the window installations. Contractor was asked to accelerate construction to bring back fencing around project. Substantial completion is targeted for November, with full use by September 2026.
- Chapman-Newell Student Center & M&O Building – Chapman- Newell center is 90% complete. Project nearing completion. \$2M request from contractors due to rain

delays. District working with legal to respond to the request. This is a design/bid/build project and staff does not think we owe additional amounts.

- Wilshire Chiller Relocation – Power installation by SCE is in progress. The project is experiencing additional costs and delays as work continues.
- Performing Arts Center – Artwork is being moved, and fencing has been installed.

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

- NOCE Swing Space – staff have moved back into 1st and 2nd floor spaces. Portables scheduled to be removed in August.
- Signage Project – NOCE letters on the north side and signage installed. Marquee off of Romneya is being installed.
- Outdoor Patio Area – project is 99% complete. Paint touch ups and gate installation are the final steps. The gate should arrive by mid-June before the space is open for use.
- Board Room Renovation – Changes were approved by the State and the resource tables are in progress of being completed; the podium is 90% complete; flooring will be installed next, followed by the audio and visual equipment. Anticipated completion date is mid-July.
- Community Green Space & ADA Plan – Staff are waiting for the Geotechnical report to come in to coordinate the ramps and retaining walls with the architects.

5. 2025-26 Fiscal Year CBF Meeting Calendar

The 2025-26 Fiscal Year calendar was approved and adopted by the committee. The July and August meetings are cancelled unless deemed necessary. Staff will keep the committee informed as the meeting dates approach.

6. Other

- The Vice Chancellor of Administrative Services (Finance and Facilities) will be the new committee chair.

Question/Comments

1. *The staff, especially in CTE, are facing challenges with the \$3 million insurance requirements for vendors. It causes smaller vendors to be reluctant to provide services if it means they need to purchase an insurance policy that costs more than what they charge for services. Is there anything we can do about this?* The \$3 million insurance refers to the aggregate coverage, meaning the total payout across multiple claims. Each case can be evaluated individually based on risk. If the risk is low, adjustments to the insurance requirements may be possible. For higher-risk situations, a different vendor may be needed.

Meeting was adjourned at 3:47p.m.

Council on Budget and Facilities

As of: 8/6/2025

#	Member	Constituent Group
	Jaclyn Magginiti	Academic Senate, CC - ALTERNATE
1	Kathleen McAlister	Academic Senate, CC
2	Michelle Patrick	Academic Senate, NOCE
3	Marlo Smith	AdFac
4	Terry Cox	Dir Admin Services, NOCE
5	Lourdes Valiente	Student Leader, NOCE
6	Kyle Sue	Associated Students, CC
7	VACANT	Associated Students, FC
8	Leslie Tsubaki	Confidential
9	Belinda Allan	CSEA
10	Elaine Loayza	CSEA
11	Erika Almaraz	Dist Dir Fiscal Affairs
12	Karla Frizler	DMA
	Rosanna Islas	DMA - ALTERNATE
	Ziza Delgado	Faculty Senate, FC - ALTERNATE
13	Bridget Kominek	Faculty Senate, FC
	Christie Diep	UF - ALTERNATE
14	Jeremy Peters	UF
15	Jennifer Vega La Serna	VC ES&T
	Fred Williams	VC Finance & Facilities - CHAIR
16	Irma Ramos	VC HR
17	Tony Jake	VPAS, CC
18	Henry Hua	VPAS, FC

	Alternate - Is considered a voting member only on the days in which they are an acting representative
	Committee Chair, non- voting

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **August 6, 2025**

From: **Fred Williams, Vice Chancellor, Finance and Facilities**

Re: **Agenda Item for Council on Budget and Facilities of August 11, 2025**

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:

30 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

To assist with the review of the budget proposal, included is the link to the [2025-26 Joint Analysis of the Governor's May Revise Budget](#), put together by the California Community Colleges Chancellor's Office with the Association of California Community College Administrators (ACCCA), the Association of Chief Business Officials (ACBO), and the Community College League of California.

Additional information can also be found in the [California Community Colleges Compendium of Allocations and Resources](#)

In addition, staff would like to inform the committee on the 2024-25 settle-up, ending fund balance, and the 2025-26 budget assumptions.

5. RECOMMENDATION

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

North Orange County Community College District
2024-25 Settle-Up Budget
Resource Allocation Model Budget Summary
August 3, 2025

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues	\$ -	\$ 23,347,730	\$ 90,086,509	\$ 111,256,435	\$ 27,717,216	\$ 252,407,890
Other Revenues	-	2,709,016	10,409,491	11,801,338	3,675,493	28,595,339
Funding for Districtwide Expenses	6,124,255	(567,718)	(2,190,033)	(2,682,425)	(684,079)	(0)
Net Chargebacks	-	762,163	322,800	292,878	(1,377,841)	-
	6,124,255	26,251,191	98,628,767	120,668,226	29,330,789	281,003,228
Expenses	6,124,255	22,587,946	96,264,602	119,364,610	25,649,349	269,990,762
Contingencies	-	-	-	-	-	-
	6,124,255	22,587,946	96,264,602	119,364,610	25,649,349	269,990,762
Net Available Revenue	-	3,663,245	2,364,165	1,303,616	3,681,440	11,012,467
Net Transfers In/(Out) to Supplement Operations	-	-	1,633,425	(17,049)	(30,229)	1,586,147
Structural Surplus (Deficit)	\$ -	\$ 3,663,245	\$ 3,997,590	\$ 1,286,567	\$ 3,651,211	\$ 12,598,613
Additional Sources (Uses)						
Additional Revenue from Emergency Conditions ❖	-	839,796	3,557,644	4,681,431	-	9,078,871
Subtotal Net Revenue (Deficit) A	-	4,503,041	7,555,234	5,967,998	3,651,211	21,677,484
Additional Hold Harmless Funding ▲		87,610	338,050	417,469	104,002	947,131
Prior Year Revenue Adjustment ★	2,664,253					2,664,253
Balance	2,664,253	4,590,651	7,893,284	6,385,468	3,755,213	25,288,869

❖ For 2024-25, the impact from applying the emergency conditions will still have a residual benefit for Cypress College and Fullerton College as funding for the credit FTES is based on a 3-year average.

▲ 2024-25 Hold Harmless funds were already allocated to each center.

★ In 2023-24, the books were closed using a 1% deficit factor, which equates to about \$2.6M, based on information from the State Chancellor's Office available at that time. In February 2025, we learned the deficit factor did not materialize. As a result, in fiscal year 2024-25, we are recognizing additional revenue related to prior year. These funds are set aside to fund recent collective bargaining negotiations.

**North Orange County CCD
Analysis of Ending Fund Balances
June 30, 2025**

Updated 08/07/2025

	<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	150,000.00					150,000.00
Inventory	37,953.56					37,953.56
Total	\$ 187,953.56	-	-	-	-	\$ 187,953.56
Restricted Fund Balance						
Restricted Programs						
Health Services			142,692.32	323,846.31		466,538.63
Instructional Equipment			255,967.47	546,845.57	-	802,813.04
Parking			0.19	0.34	296,820.34	296,820.87
Lottery			690,060.29	4,618,829.74	2,313,698.87	7,622,588.90
Veterans Services			33,807.27	17,377.26		51,184.53
Admin Allowance			401,661.49	1,389.22		403,050.71
Total	\$ -	\$ -	\$ 1,524,189.03	\$ 5,508,288.44	\$ 2,610,519.21	\$ 9,642,996.68
Committed Fund Balance						
STRS & PERS Cost - Released	-					-
Total	\$ -	-	-	-	-	\$ -
Assigned Fund Balance						
Legal Expenses	100,000.00					100,000.00
Facility Emergency	130,000.00					130,000.00
Elections Expense	150,000.00					150,000.00
Safety Budget	-	-	-	-	-	-
One-Time Funds Allocated **	-	5,699,870.40	4,585,738.06	9,004,312.70	1,444,705.31	20,734,626.47
One-Time Funds to be Allocated **	-	-	-	-	-	-
Activities Assigned by Center *	-	7,834,330.00	134,141.00	138,158.00	665,011.00	8,771,640.00
Total	\$ 380,000.00	\$ 13,534,200.40	\$ 4,719,879.06	\$ 9,142,470.70	\$ 2,109,716.31	\$ 29,886,266.47
Uncommitted Fund Balance						
Board Policy	46,503,044.83					46,503,044.83
Unallocated Resources	1,984,864.95					1,984,864.95
11100 Fund		7,496,745.60	3,237,290.34	(2,911,589.51)	13,852,600.09	21,675,046.52
Items from 24-25 RAM						
Settle-up of RAM	-	4,590,651.00	7,893,284.00	6,385,468.00	3,755,213.00	22,624,616.00
Add'l PY Rev (No PY Deficit)	2,664,253.00					2,664,253.00
Assigned by Center		(7,834,330.00)	(134,141.00)	(138,158.00)	(665,011.00)	(8,771,640.00)
Total	\$ 51,152,162.78	\$ 4,253,066.60	\$ 10,996,433.34	\$ 3,335,720.49	\$ 16,942,802.09	\$ 86,680,185.30
Total Ending Fund Balance	\$ 51,720,116.34	\$ 17,787,267.00	\$ 17,240,501.43	\$ 17,986,479.63	\$ 21,663,037.61	\$ 126,397,402.01
Prior Year Ending Balance	\$ 53,695,862.93	\$ 12,501,171.41	\$ 23,879,000.90	\$ 26,684,778.23	\$ 24,759,465.20	\$ 141,520,278.67
Change from Prior Year	\$ (1,975,746.59)	\$ 5,286,095.59	\$ (6,638,499.47)	\$ (8,698,298.60)	\$ (3,096,427.59)	\$ (15,122,876.66)

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

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

North Orange County CCD
Detail of Allocations of One-Time Funds (Part of Assigned Fund Balance)
June 30, 2025

	<u>Districtwide</u>	<u>New One-Time Funding</u>	<u>Spent</u>	<u>Swept</u>	<u>Total DW</u>	<u>DS</u>	<u>New One-Time Funding</u>	<u>Spent</u>	<u>Swept</u>	<u>Total DS</u>
Balance of Allocated of One-Time Funds P/Ys:										
Diversity Programs	2,070.09	-	-	(2,070.09)	-	-	-	-	-	-
Equipment	-	-	-	-	-	316,030.36	-	-	(316,030.36)	-
HR Banner Projects	-	-	-	-	-	27,977.10	-	-	(27,977.10)	-
Institutional Capacity	23,264.00	-	-	(23,264.00)	-	-	-	-	-	-
Professional Development Program	192,542.18	-	-	(192,542.18)	-	-	-	-	-	-
Safety	300,000.00	-	-	(300,000.00)	-	-	300,000.00	-	-	300,000.00
Business Process Analysis	130,151.78	-	-	(130,151.78)	-	-	-	-	-	-
Local Funding Requests	-	-	-	-	-	294,794.92	-	(2,761.17)	(292,033.75)	-
Technology - Microsoft 365 Collaboration	-	-	-	-	-	-	-	-	-	-
Title IX	-	-	-	-	-	87,618.63	-	(17,140.00)	-	70,478.63
5-Yr Cyber Security Plan	-	-	-	-	-	1,479,238.28	-	(158,326.65)	-	1,320,911.63
5-Year Network Refresh	-	-	-	-	-	-	4,490,000.00	(1,241,864.66)	-	3,248,135.34
Hospitality Supplement	-	-	-	-	-	-	-	-	-	-
Sustainability Plan	-	-	-	-	-	880,699.34	-	(120,354.54)	-	760,344.80
Scheduled Maintenance	-	-	-	-	-	-	-	-	-	-
Funds already allocated	648,028.05	-	-	(648,028.05)	-	3,086,358.63	4,790,000.00	(1,540,447.02)	(636,041.21)	5,699,870.40
Add'l One-Time Funds to be Allocated										
Subtotal Additional Allocations	-	-	-	-	-	-	-	-	-	-
Total	\$ 648,028.05	\$ -	\$ (648,028.05)	\$ -	\$ -	\$ 3,086,358.63	\$ 4,790,000.00	\$ (1,540,447.02)	\$ (636,041.21)	\$ 5,699,870.40
Amounts/Balances to be returned or adj'd to OTF										
Balance for 22/23 SERP Payments Returned to OTF					<u>\$ -</u>					<u>5,699,870.40</u>
					<u>-</u>					

Comparison to Target FTES:	CC	FC	NOCE		Total
			Non-Credit	CDCP*	
2025-26 Target	12,789.46	15,727.22	1,334.78	2,988.94	32,840.40
2024-25 @ Annual	12,180.44	15,122.33	1,334.78	2,988.94	31,626.49
Variance Increase (Decrease)	609.02	604.89	-	-	1,213.91
% Variance	5.00%	4.00%	0.00%	0.00%	3.84%

* CDCP = Career Development and College Preparation.

North Orange County Community College District
2025-26 Proposed Budget
Resource Allocation Model Budget Summary
August 6, 2025

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues	\$ -	\$ 24,598,975	\$ 96,106,214	\$ 116,879,516	\$ 28,350,155	\$ 265,934,860
Other Revenues	-	2,479,753	8,979,723	9,313,490	2,518,289	23,291,255
Funding for Districtwide Expenses	6,750,159	(631,815)	(2,452,333)	(2,945,769)	(720,242)	0
Net Chargebacks	-	803,724	324,124	305,283	(1,433,131)	-
	6,750,159	27,250,637	102,957,728	123,552,520	28,715,071	289,226,115
Expenses	6,625,159	22,062,917	78,262,640	95,254,116	18,044,060	220,248,892
Contingencies	125,000	-	-	-	-	125,000
	6,750,159	22,062,917	78,262,640	95,254,116	18,044,060	220,373,892
Net Available Revenue	-	5,187,720	24,695,088	28,298,404	10,671,011	68,852,223
Net Transfers In/(Out) to Supplement Operations	-	-	-	-	-	-
Balance before Hold Harmless Funding	\$ -	\$ 5,187,720	\$ 24,695,088	\$ 28,298,404	\$ 10,671,011	\$ 68,852,223
Prior Year TCR Stability Protection ▲	-					1,566,097
Balance	-	5,187,720	24,695,088	28,298,404	10,671,011	70,418,320

▲ 2024-25 SCFF Calculated Revenue + COLA (2.30%). Set aside to fund required increase to Board Policy Reserve.

North Orange County Community College District
2025-26 Proposed Budget
Districtwide (DW) Expenses in Fund 11200 (Ongoing Budget only)
July 31, 2025

	Actuals 2023-24	Budget 2024-25	Actuals 2024-25	Budget 2025-26	
Sabbatical Replacement Costs	\$ -	\$ 300,000	\$ -	\$ 300,000	
Related Activity (Additional Duty Days for Faculty)	\$ 442,561.68	350,000	439,540	350,000	
Subtotal 10000's	\$ 442,561.68	650,000	439,540	650,000	
Retiree Medical Benefits	\$ 5,395,476.93	5,750,057	6,089,831	6,090,000	
Contribution from Retiree OPEB Trust	\$ -	(5,750,057)	(6,000,000)	(6,000,000)	***
Net Retiree Medical Benefits Cost	\$ 5,395,476.93	-	89,831	90,000	
Part-time Faculty Insurance reimbursement program	\$ 134,095.85	215,000	126,785	133,124	
Part-time Faculty Insurance premiums	\$ 2,304,834.59	4,475,000	3,795,314	3,985,079	
Expected Reimbursement	\$ (2,333,385.59)	(4,690,000)	(3,792,807)	(3,985,079)	◆
Net Part Time Health Insurance Program Expense	\$ 105,544.85	-	129,291	133,124	
Fringe Benefits Clearing	\$ 600,574.29	1,000,000	1,084,714	1,100,000	
Adjustments/Fees from STRS	\$ 24,607.16	40,000	51,912	40,000	
Fees from PERS	\$ -	10,000	1,950	10,000	
Load Banking Benefits Accrual Adjustment	\$ 39,409.01	15,000	30,525	40,000	
Subtotal 30000's	\$ 6,165,612.24	1,065,000	\$ 1,388,223	1,546,248	
Other (Memberships per Contracts for Employees)	\$ -	6,000	1,500	6,000	
Recruiting Budget	\$ 43,761.55	55,000	50,350	55,000	
Fingerprinting	\$ 19,595.00	25,000	22,909	25,000	
Sabbatical Bond Reimbursements	\$ 4,446.50	4,500	8,784	4,500	
Districtwide Memberships	\$ 142,042.22	143,000	146,395	150,000	
Audit Expenses	\$ 121,800.00	133,500	180,100	140,000	
Information & Emergency Communication System	\$ 47,481.28	51,280	-	-	
Sewer Expenses	\$ 98,726.46	99,000	111,416	115,000	
Additional Attorney Expenses	\$ 250,968.14	350,000	350,000	610,000	
Waste Disposal	\$ 196,244.28	200,000	191,816	200,000	
Election Expense	\$ -	300,000	459,102	150,000	
Ride Share (AQMD)	\$ 100,432.78	120,000	100,964	120,000	
Student Insurance	\$ 235,394.00	236,000	274,632	301,902	
Employee Assistance Program	\$ 41,437.02	60,000	49,966	65,000	
Interest	\$ 66,711.23	90,000	49,821	65,000	
Life insurance	\$ 171,912.25	172,000	183,226	185,000	
Mandated Fees from PERS (for reports)	\$ 350.00	350	1,020	1,500	
County Payroll Postage Charges	\$ 5,513.42	5,700	6,293	6,400	
DW IT Expenses	\$ 1,551,350.03	1,907,219	1,858,200	1,978,609	
Subtotal 50000's	\$ 3,098,166.16	3,958,549	4,046,492	4,178,911	
FC Child Care Center Contribution (B/A 4/14/09)	\$ 250,000.00	250,000	250,000	250,000	
Hospitality	\$ 211,696.85	-	-	-	❖
Subtotal 70000's	\$ 461,696.85	250,000	250,000	250,000	
EEO Plan Implementation	\$ -	25,000	-	25,000	
Student Success	\$ -	100,000	-	100,000	
Subtotal 79000's (Contingencies)	\$ -	125,000	-	125,000	
Total Districtwide Expenses	\$ 10,168,036.93	\$ 6,048,549	\$ 6,124,255	\$ 6,750,159	
STRS on behalf payments from the State**	7,419,861.00				
Total	17,587,897.93				

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

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

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

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