COUNCIL ON BUDGET AND FACILITIES

August 10, 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 June 8, 2026 Summary Notes	Erika Almaraz	Action
2.	Contingency Salary Adjustment Erika Almaraz	John Parker	Information
3.	Budget Update	John Parker	Information
	➢ 2025-26 Settle Up (Draft)	Erika Almaraz	Information
	➢ Analysis of Ending Fund Balance (Draft)	Erika Almaraz	Information
	➢ Proposed Budget Assumptions	Erika Almaraz	Information
4.	RAM Workgroup	Erika Almaraz	Discussion
5.	Districtwide Parking System Project	Quyen Vuong	Action
6.	Facilities Updates	Budget Officers	Information

7. Future Meeting Dates:
   - 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
June 8, 2026
UNAPPROVED SUMMARY

Members Present: Erika Almaraz, Terry Cox, Danielle Davy, Steven Estrada, Karla Frizler, Henry Hua, Tony Jake, Bridget Kominek, Jaclyn Magginetti, John Parker, Michelle Patrick-Norng, Annika Rotana, Gabrielle Stanco, and Lourdes Valiente

Members Absent: Belinda Allan, Elaine Loayza, Irma Ramos, Marlo Smith, Jennifer Vega La Serna, and Leslie Tsubaki

Guests Present: Byron D. Clift Breland, Brandon Floerke, Luis Gonzalez, Khaoi Mady, Thu Nguyen, Cynthia Olivo, Valentina Purtell, Joel Salcedo, Debbie Shandy, Scott Thayer, Richard Williams

Call to Order: The meeting was called to order at 2:08 p.m.

1. **Summary:** The summary of the May 11, 2026, meeting was approved.

2. **Memberships**: Dr. Parker reviewed the memberships list and introduced Karen Le Cornet as the Cypress College Academic Senate alternate and Gabrielle Stanco as the DMA alternate. It was also announced that Fullerton College has appointed David Francisco Lopez as its Faculty Senate alternate, replacing Brandon Floerke.

   Staff will follow up with the NOCE Academic Senate regarding membership roles and alternate representation to determine whether NOCE may designate an alternate to regularly attend CBF meetings.

3. **Budget Update**

   Dr. Parker and Erika Almaraz presented the 2026-27 Tentative Budget, highlighting key budget assumptions, statewide fiscal conditions, revenue and expense projections, enrollment trends, and considerations for the Proposed Budget. The tentative budget reflects a balanced and cautious approach that assumes no enrollment growth and maintains FTES at 2025-26 levels while addressing ongoing fiscal concerns and state budget uncertainties. Key highlights include:
   - Total estimated RAM revenues and expenditures are approximately $350 million.
   - The budget allocates the 2.87% statutory COLA while holding the additional 1.44% discretionary COLA pending the State Budget and clarification on the state-mandated costs.
   - The tentative budget assumes no FTES growth and maintains enrollment levels at the 2025-26 P2 projection
   - Personnel costs account for approximately 93% of total budgeted expenditures.
   - Approximately $5 million in transfer-in funds, primarily from carryover balances, is included to balance the budget on a temporary basis.

   Questions/Comments:
   1. Why is the District holding back a portion of the COLA instead of allocating the full amount? *The District is budgeting conservatively by allocating only the 2.87% statutory COLA and reserving the 1.44% discretionary COLA until the State Budget is finalized and the impact of new state-mandated costs is known.*

2. Why does the tentative budget include a $5 million transfer-in? *The transfer-in consists primarily of carryover funds used to balance the budget. Staff noted that this is a temporary solution and not a long-term structural fix.*
3. What are the primary budget concerns for the District? *Ongoing concerns include personnel costs, health benefits, inflation, utilities, and retirement system costs. Staff emphasized the need for continued fiscal discipline and long-term planning.*
4. How does the District plan to address Fullerton College's projected budget deficit, and what role will carryover funds play in that process? *Staff explained that addressing the deficit will require a combination of strategies, including identifying additional revenue opportunities, evaluating expenditures, improving student participation in funding programs such as Pell Grants, reviewing enrollment patterns, and utilizing available one-time resources where appropriate. While carryover funds may provide temporary flexibility and support a more gradual approach to budget adjustments, they are not intended to serve as a long-term solution to structural budget deficits.*
5. What does the $6 million in additional budget requests at Cypress College represent, and does it indicate planned reductions to programs or staffing?
   Staff explained that budget requests exceeded projected revenues by approximately $6 million across multiple areas, including instruction, administrative services, and student support services. The budget submitted reflects prior-year funding levels and serves as a starting point for ongoing discussions. Specific reductions have not been identified, and additional analysis will be conducted to determine how best to align expenditures with available revenues.
6. Can reserve or carryover funds be used to help address current budget challenges?
   Staff clarified that Board Policy reserves are intended for significant economic downturns and are not used to fund ongoing budget deficits. Carryover funds may provide temporary support; however, much of those funds are already committed, and relying on them is not a sustainable long-term solution.

Committee members discussed the challenges of addressing the District's structural budget deficit while minimizing impacts on employees, workloads, instructional programs, and student services. Members emphasized the importance of balancing fiscal responsibility with the District's commitment to preserving student access, supporting enrollment growth, and maintaining educational quality. Following a discussion regarding the different approaches used by the campuses to present their budgets, the committee agreed that transparent and consistent communication about budget assumptions, projected deficits, future adjustments, and potential impacts is essential to helping stakeholders understand the fiscal realities and the rationale behind budget decisions. Members also noted that clearly distinguishing between permanent and temporary positions can help manage expectations and provide a more accurate understanding of the colleges' financial challenges.

Staff acknowledged these concerns and noted that the projected deficit represents a planning assumption rather than a final outcome. Staff emphasized that multiple strategies will continue to be explored before difficult budget decisions are made, including identifying additional revenue opportunities, reviewing expenditures, increasing student participation in funding programs, evaluating enrollment trends, and considering the strategic use of carryover funds to support a gradual approach to budget adjustments. Staff reiterated their commitment to aligning resources with available funding while preserving the District's instructional mission, supporting enrollment growth, and maintaining core student services whenever possible.

4. Budget vs. Actual Personnel Costs

At the May 11, 2026, CBF meeting, the committee requested a review of Position Control compared to Actual Personnel Expenses by employee group from 2019 to 2026. Erika Almaraz presented budget and actual expenditure data from Fiscal Year 2019 through April 2026.

<u>Questions/Comments:</u>

1. Why have the budgeted amounts for department chairpersons and reassigned time decreased in recent years? *Staff explained that the costs associated with department chair reassigned time continued to be funded, but budget transfers were not reflected in those categories during the past few years. The expenditure was covered through other budget allocations and will be transferred and tracked appropriately in future budget reporting to provide a more accurate representation of these costs.*

Members expressed interest in additional budget detail and visualizations to better understand Position Control costs, budget allocations by employee group, and Extended Day expenditures. Staff noted that efforts are underway to improve budget transparency by separately tracking Adjunct Faculty and Full-Time Faculty Overload costs, as well as enhancing the reporting of reassigned time and release time expenditures. These changes will provide more accurate analysis of personnel costs and improve visibility into budget allocations and actual expenditures, although some information currently requires manual review due to system limitations.

5. Facilities Updates

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

- Scheduled Maintenance Funding: Annual allocations are expected to increase from \$3.4M to \$6.8M, which will support facility maintenance needs across the campuses and help address deferred maintenance projects.
- Exterior Green Space: The project needed to be re-bid and is currently out for bid for a second time. Updated bid results are expected to be presented to the Board in August.
- East Parking Lot: Project is nearing completion. Remaining ADA-related items are being addressed, and the project is expected to be finalized and submitted for certification later this month.
- Campus Signage: Project is progressing, with exterior signage nearing completion and interior signage entering the manufacturing phase.
- Security System Upgrade: Project is approximately 75% complete and is expected to be finished in the coming weeks.

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

- VAPA (Visual & Performing Arts) Building: Is in the final stages of preparation for the Fall semester. Building commissioning is underway, furniture and equipment deliveries are continuing, and campus moves are anticipated to begin in late July.
- Lot 8 Replacement: Project is underway. The parking lot has been closed to allow for paving and related site improvements.
- Coffee Shop Renovation: Is scheduled to begin following its temporary closure. Improvements will include upgraded furnishings and increase seating capacity, with reopening anticipated by the start of the Fall semester.
- Central Plan Chiller Water Upgrade Project: Was recently approved by the Board. The project will enhance campus cooling infrastructure and expand chilled water service to additional areas of the campus.

- The campus continues to advance multiple capital and facilities improvement projects in support of campus operations and student services.
- Student Housing Project: Staff reported that Cypress College has refreshed and updated its Student Housing Project application and supporting analysis as part of the state funding application process. The college will continue to monitor funding opportunities and project developments.

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

- M&O Building/Student Support Center: Projects are being finalized, with closeout documentation underway.
- Wilshire Chiller: Project has been completed.
- 300 building: Construction has been completed and is awaiting final closeout. Classes will begin in the facility this Fall, with a formal opening and ribbon-cutting ceremony anticipated in October.
- Active capital projects include the Performing Arts Center (PAC) Project, Softball Project, and STEM/Horticulture Project.

Future Meetings:

- July 13, 2026 – CANCELLED
- August 10, 2026, meeting will take place to review updates between the Tentative and Proposed Budget, including any changes resulting from the State Budget and discretionary COLA funding.

Meeting was adjourned at 3:53 p.m.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **August 06, 2026**

From: **John Parker, Vice Chancellor, Administrative Services**
Erika Almaraz, Executive Director, Fiscal Services

Re: Agenda Item for Council on Budget and Facilities of **August 10, 2026**

---

1. AGENDA ITEM NAME

   Contingency Salary Adjustment

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

   We will review the calculation of the contingency salary adjustment.

   The State Chancellor's Office apportionment reports can be found at the following link: https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Apportionment-Reports.

   The apportionment reports that will be reference are:
   - **2025-26 State General Apportionment by District Exhibit C, June 2026 (P2)**
   - **2025-26 Recalculation, State General Apportionment by District Exhibit C, July 2026 (R1)**

5. RECOMMENDATION

   It is recommended that the Council review the information presented.

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

NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT

TO:	BOARD OF TRUSTEES	Action	X
		Resolution	
DATE:	July 28, 2026	Information	
		Enclosure(s)	X
SUBJECT:	Contingency Salary Adjustment for United Faculty, Adjunct Faculty United, CSEA, Confidential Group, and District Management Association for Fiscal Year 2026-2027		

BACKGROUND: On October 22, 2024, the Board of Trustees approved a Tentative Agreement between the District and United Faculty CTA/CCA/NEA. All terms were approved, including the contingency salary adjustment language. On September 9, 2025, the Board of Trustees approved contingency salary adjustment language for Adjunct Faculty United, CSEA, Confidentials, and the District Management Association that included both a salary adjustment and a one-time payment should the District exceed its Hold Harmless revenue level in 2025-2026.

As the District exceeded its Hold Harmless revenue level in 2025-2026, this item is placed on the Board agenda for the Board's consideration for implementation of the contingency salary adjustment and one-time payments for the employee groups listed above. Both the salary adjustment and one-time payment are calculated based on the contingency salary adjustment language previously approved by the Board.

<u>Contingency One-Time Payment</u>
The agreed-upon calculation of the one-time payment is as follows:

Calculation	Amount	Reference/Formula
District's Available Revenue Generated in 2025-2026, Including a 0.33% State Deficit Factor*	$268,137,035	A
Hold Harmless Revenue Level	$262,433,892	B
Revenue Above Hold Harmless Level	$5,703,143	C = A - B
Agreed-Upon Percentage to Distribute to Employee Groups: This represents actual salaries as a percentage of total actual expenses in 2023-2024.	56.97% (rounded)	D
Total Amount to Be Distributed to Employee Groups	$3,249,335	E = C × D using the full unrounded percentage

* The calculation reflects an anticipated revised deficit factor of zero point three three percent (0.33%) in the State Chancellor's Office 2025-2026 Second Principal Apportionment P2 Report, Exhibit C, published on July 24, 2026. The State Chancellor's Office apportionment reports can be found on this webpage https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Apportionment-Reports.

** Percentages are displayed to two decimal places. The total distribution amount and employee-group allocations were calculated using the full unrounded percentages established in the applicable agreements. Accordingly, multiplying the displayed 56.97% by available revenue may result in a minor variance from the stated total.

The total amount to be distributed to employee groups in the form of a one-time payment is $3,249,335. The total amount to be distributed to each employee group was based on the agreed-upon percentages shown below. The total amount per employee group was then divided by the number of eligible members in the employee group to determine the one-time payment by employee as shown below.

Employee Group	Agreed-Upon % by Employee Group F	Total One-Time Distribution by Employee Group G = C × F	Employee Count by Employee Group H	One-Time Payment per Employee I = G ÷ H
Full-Time Faculty	23.57%	$1,344,136	540	$2,489
Classified	15.91%	$907,482	711	$1,276
Confidential	0.56%	$31,822	14	$2,273
Adjunct Faculty	10.48%	$597,968	1,378	$434
Management	5.72%	$326,106	133	$2,452
Executives	0.73%	$41,822	7	$5,975
TOTALS	**56.97%**	**$3,249,335**	**2,783**	

Eligibility for, and any applicable proration of, the one-time payments will be determined in accordance with the applicable collective bargaining agreements, tentative agreements, side letters, and employee-group agreements previously approved by the Board.

<u>Contingency Salary Adjustment</u>

Per the agreed-upon calculation, the total amount of the one-time distribution would be converted to an on-schedule salary adjustment as follows:

Employee Group	Total One-Time Distribution by Employee Group G = C × F	2024-2025 Budget Salaries** J	Contingency Salary Adjustment K = G ÷ J	Previously Approved Salary % Increase L	Job Family Study Adjustment M	Total Salary % Increase N = K + L + M
Full-Time Faculty	$1,344,136	$72,061,484	1.87%	0.25%	0.00%	2.12%
Classified	$907,482	$48,651,709	1.87%	0.25%	0.00%	2.12%
Confidential	$31,822	$1,706,034	1.87%	0.25%	1.00%	3.12%
Adjunct Faculty	$597,968	$32,058,105	1.87%	0.25%	0.00%	2.12%
Management	$326,106	$17,483,115	1.87%	0.25%	0.00%	2.12%
Executives	$41,822	$2,242,154	1.87%	0.25%	0.00%	2.12%
TOTALS	**$3,249,335**	**$174,202,602**				

** Per the 2024-2025 Proposed Budget and Financial Report, page 202.

The total salary increase for 2026-2027 for Full-Time Faculty, Classified, Adjunct Faculty, and Management includes the contingency salary adjustment of one and eighty-seven one-hundredths percent (1.87%) resulting from the District exceeding its Hold Harmless funding level in 2025–2026, plus an additional twenty-five one-hundredths percent (0.25%) as stipulated in the previously approved agreements, for a total of two and twelve-one hundredths percent (2.12%) on-schedule salary increase.

Confidential employees are receiving the same 2.12% on-schedule as other employee groups, plus an additional 1.0% that was agreed-upon in the side letter Board-approved on June 23, 2026 related to implementation of the job family study, for a total of three and twelve-one hundredths percent (3.12%) on-schedule salary increase.

How does this relate to the five District Strategic Directions? NOCCCD will provide an inclusive, equitable, and welcoming environment to support the well-being and professional growth of all employees. #3 – The District will regularly evaluate and address salaries and benefits to ensure fair compensation for all employees.

How does this relate to Board Policy: This item is in compliance with Chapter 7, Human Resources, Administrative Procedure 7240-10, 7230-10, and Board Policy 7130 Compensation, which states the Board will establish salary and benefits for employees.

FUNDING SOURCE AND FINANCIAL IMPACT: The one-time payments will result in a total salary cost of $3,249,335, plus applicable employer statutory costs. Based on the 2024-2025 budget salary amounts identified above, the on-schedule salary adjustments represent an estimated annualized ongoing salary cost of approximately $3,710,155, plus applicable employer statutory costs. Implementation of the one-time payments and ongoing salary adjustments is within the 2026-2027 District budget.

RECOMMENDATION: It is recommended that the attached salary schedules and implementation of contingency salary adjustments between the District and all named Employee Groups as specified, be approved.

Eligibility for, and any applicable proration of, the one-time payments will be determined in accordance with the applicable collective bargaining agreements, tentative agreements, side letters, and employee-group agreements previously approved by the Board.

United Faculty
The Regular and Contract Faculty Salary Schedules will be increased by two and twelve-one hundredths percent (2.12%) for 2026-2027, effective Fall 2026.

A one-time payment in the amount of $2,489.00 will be paid within sixty (60) days of Board of Trustees approval.

Adjunct Faculty United
The Adjunct Faculty Salary Schedules A, B, and C will be increased by two and twelve-one hundredths percent (2.12%) for 2026-2027, effective Fall 2026.

A one-time payment in the amount of $434.00 will be paid within sixty (60) days of Board of Trustees approval.

CSEA
The Classified Salary Schedule will be increased by two and twelve-one hundredths percent (2.12%) for 2026-2027, effective July 1, 2026.

A one-time payment in the amount of $1,276.00 will be paid within sixty (60) days of Board of Trustees approval.

Confidential Group
The Confidential Salary Schedule will be increased by one percent (1.0%) as approved by the Board on June 23, 2026 in relation to the Side Letter of Understanding, plus two point one two percent (2.12%) for a total on-schedule increase of three and twelve-one hundredths percent (3.12%) for 2026-2027, effective July 1, 2026.

A one-time payment in the amount of $2,273.00 will be paid within sixty (60) days of Board of Trustees approval.

District Management Association
The Management Salary Schedule will be increased by two and twelve-one hundredths percent (2.12%) for 2026-2027, effective July 1, 2026.

A one-time payment in the amount of $2,452.00 will be paid within sixty (60) days of Board of Trustees approval.

Irma Ramos		5.f.4
Recommended by	Approved for Submittal	Item No.

California Community Colleges
2025-26 Second Principal
North Orange County CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	$ 194,723,416
II. Supplemental Allocation	46,833,424
III. Student Success Allocation	27,467,977
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$ 269,024,817
2024-25 SCFF Calculated Revenue + COLA (B)	267,501,036
Hold Harmless Revenue (C)	262,433,892
Stability Protection Adjustment	-
Hold Harmless Protection Adjustment	-
2025-26 TCR (Max of A, B, or C)	**$ 269,024,817**

Revenue Sources

Property Tax & ERAF			$ 136,955,981
Less Property Tax Excess			-
Student Enrollment Fees			11,983,000
Education Protection Account (EPA)	Minimum of at least $100 x Funded FTES	Funded FTES: 31,488.33 x Rate: $1,923.75	60,575,711
State General Fund Allocation			54,197,884

State General Fund Allocation	
General Fund Allocation	$ 51,492,490
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)	2,705,394
Subtotal State General Fund Allocation	**$54,197,884**
Adjustment(s)	-
State General Fund Allocation (Includes Deferral to be Paid in 2026-27)	**$54,197,884**
State General Fund Certification (Exhibit A)	**$47,513,610**
Deferral Amount	**$6,684,274**

	Available Revenue	**$ 263,712,576**
	2025-26 TCR (Max of A, B, or C)	**269,024,817**
1.9746%	Revenue Deficit	$ (5,312,241)

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2023-24 Applied #3**	**2024-25 Applied #3**	**2025-26 Restoration**	**2025-26 Decline**	**2025-26 Adjustment**	**2025-26 Applied #1**	**2025-26 Applied #2**	**2025-26 Growth**	**2025-26 Funded**
Credit	24,573.42	26,183.31	814.98	-	-	26,998.29	25,918.34	-	25,918.34
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	657.82	940.09	173.07	-	-	1,113.16	1,113.16	-	1,113.16
CDCP	2,569.88	2,988.94	(419.85)	-	-	2,569.09	2,569.09	-	2,569.09
Noncredit	1,398.44	1,514.15	373.59	-	-	1,887.74	1,887.74	-	1,887.74
Total FTES=>>>	29,199.56	31,626.49	941.79	-	-	32,568.28	31,488.33	-	31,488.33
Total Values=>>>		$178,571,573	$4,246,008	$0	$0	$182,817,580			
Change from PY to CY=>>>	$4,246,007								

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2025-26 Applied #2 Revenue**	**2025-26 Growth Revenue**	**2025-26 Rate $***	**2025-26 Total Revenue**
Credit	$140,378,789	$ -	$5,416.20	$140,378,789
Incarcerated Credit	-	-	$7,595.29	-
Special Admit Credit	8,454,776	-	$7,595.29	8,454,776
CDCP	19,512,990	-	$7,595.29	19,512,990
Noncredit	8,621,805	-	$4,567.26	8,621,805
Total	$176,968,360	$0		**$176,968,360**

variable	n	o = f + h	p = n - o	q = p x l
FTES Category	**2025-26 Applied #0**	**2025-26 Applied #3**	**2025-26 Unfunded FTES**	**2025-26 Unfunded FTES Value**
Credit	26,998.29	26,998.29	-	$ -
Incarcerated Credit	-	-	-	-
Special Admit Credit	1,113.16	1,113.16	-	-
CDCP	2,569.09	2,569.09	-	-
Noncredit	1,887.74	1,887.74	-	-
Total	32,568.28	32,568.28	-	$ -
Total Value=>>>	$182,817,580			

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2025-26 P2 FTES**	**ECA Applied**	**2025-26 Applied #0**
Credit	-	26,998.29	-	26,998.29
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,113.16	-	1,113.16
CDCP	-	2,569.09	-	2,569.09
Noncredit	-	1,887.74	-	1,887.74
Total	-	32,568.28	-	32,568.28

Definitions:	PY: 2024-25	CY: 2025-26

PY App#3: PY App#1 plus PY Growth, is the base for CY.
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.
CY App#1: Base for CY plus any restoration, decline or adjustment.
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.
CY App#3: CY App#1 plus Growth. Used as the base for the following year.
CY Adjustment: Alignment of FTES to available resources.
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

California Community Colleges
2025-26 Second Principal
North Orange County CCD
Exhibit C - Page 2

Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x l
FTES Category	**2022-23**	**2023-24**	**2024-25**	**Total $**
Credit	-	1,900.67	-	$ 10,294,400
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(436.06)	-	(3,312,003)
CDCP	-	(358.74)	-	(2,724,735)
Noncredit	-	1,003.31	-	4,582,381
Total	-	2,109.18	-	$ 8,840,043

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
FTES Category	**% target**	**2024-25 Applied #3 FTES**	**2025-26 Growth FTES**
Credit	0.13%	26,183.31	34.80
Incarcerated Credit	0.13%	-	-
Special Admit Credit	0.13%	940.09	1.25
CDCP	0.13%	2,988.94	3.97
Noncredit	0.13%	1,514.15	2.01
Total	0.13%	31,626.49	42.03
		Total Growth FTES Value =>>>	$ 237,940

Section Ie: Basic Allocation

District Type/FTES	**Funding Rate**	**Number of Colleges**	**Basic Allocation**
Single College Districts			
≥ 20,000	11,096,910.43	-	$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
Multi-College Districts			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	2	15,535,674
< 10,000	6,658,143.47	-	-
Additional Rural $	2,117,699.79	-	-
		Subtotal	$15,535,674

FTES	**Funding Rate**	**Number of Centers**	**Basic Allocation**
State Approved Centers			
≥ 1,000	$2,219,381.74	1	$2,219,382
Grandparented Centers			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
		Subtotal	$2,219,382
		Total Basic Allocation	$17,755,056
		Total FTES Allocation	176,968,360
		Total Base Allocation	**$194,723,416**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1,280.76	**Points**	**2024-25 Headcount**	**Rate**	**Revenue**
AB540 Students	1	1,116	$1,280.76	$1,429,324
Pell Grant Recipients	1	13,028	1,280.76	16,685,696
Promise Grant Recipients	1	22,423	1,280.76	28,718,404
Totals		36,567		**$46,833,424**

Section III: Student Success Allocation

All Students - Point Value $755.21	**Points**	**2022-23 Headcount**	**2023-24 Headcount**	**2024-25 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
Associate Degrees for Transfer	4	1,655	1,650	1,747	1,684.00	$ 3,020.86	$5,087,122
Associate Degrees	3	1,322	1,381	1,408	1,370.33	2,265.64	3,104,685
Baccalaureate Degrees	3	1	4	6	3.67	2,265.64	8,307
Credit Certificates	2	793	882	892	855.67	1,510.43	1,292,423
Transfer Level Math and English	2	1,527	1,571	1,782	1,626.67	1,510.43	2,456,963
Transfer to a Four Year University	1.5	1,977	1,177	1,933	1,695.67	1,132.82	1,920,887
Nine or More CTE Units	1	4,763	5,585	6,354	5,567.33	755.21	4,204,528
Regional Living Wage	1	3,244	2,076	2,280	2,533.33	755.21	1,913,209
	All Students Subtotal	15,282	14,326	16,402	15,336.67		$19,988,124
Pell Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	6	897	940	1,013	950.00	$ 1,142.95	$1,085,806
Associate Degrees	4.5	727	776	806	769.67	857.22	659,770
Baccalaureate Degrees	4.5	1	3	4	2.67	857.22	2,286
Credit Certificates	3	381	454	477	437.33	571.48	249,926
Transfer Level Math and English	3	668	704	892	754.67	571.48	431,275
Transfer to a Four Year University	2.25	1,018	564	997	859.67	428.61	368,460
Nine or More CTE Units	1.5	2,416	2,876	3,426	2,906.00	285.74	830,356
Regional Living Wage	1.5	988	606	646	746.67	285.74	213,351
	Pell Grant Recipients Subtotal	7,096	6,923	8,261	7,426.67		$3,841,230
Promise Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	4	1,280	1,281	1,326	1,295.67	$ 761.97	$987,258
Associate Degrees	3	1,036	1,077	1,126	1,079.67	571.48	617,004
Baccalaureate Degrees	3	1	3	5	3.00	571.48	1,714
Credit Certificates	2	576	650	656	627.33	380.98	239,004
Transfer Level Math and English	2	995	1,053	1,178	1,075.33	380.98	409,685
Transfer to a Four Year University	1.5	1,391	817	1,399	1,202.33	285.74	343,553
Nine or More CTE Units	1	3,517	4,190	4,703	4,136.67	190.49	788,003
Regional Living Wage	1	1,725	1,083	1,167	1,325.00	190.49	252,402
	Promise Grant Recipients Subtotal	10,521	10,154	11,560	10,745.00		$3,638,623
	Total Headcounts	32,899	31,403	36,223	33,508.33		
						Total Student Success Allocation	**$27,467,977**

California Community Colleges
2025-26 Early Recalculation July 2026
North Orange County CCD
Exhibit C - Page 1

Total Computational Revenue and Revenue Sources

Total Computational Revenue (TCR)

I. Base Allocation (FTES + Basic Allocation)	$	194,723,416
II. Supplemental Allocation		46,833,424
III. Student Success Allocation		27,467,977
Student Centered Funding Formula (SCFF) Calculated Revenue (A)	$	269,024,817
2024-25 SCFF Calculated Revenue + COLA (B)		267,501,036
Hold Harmless Revenue (C)		262,433,892
Stability Protection Adjustment		-
Hold Harmless Protection Adjustment		-
2025-26 TCR (Max of A, B, or C)	**$**	**269,024,817**

Revenue Sources

Property Tax & ERAF		$	136,955,981
Less Property Tax Excess			-
Student Enrollment Fees			11,983,000
Education Protection Account (EPA)	Minimum of at least $100 x Funded FTES; Funded FTES: 31,488.33 x Rate: $1,898.15		59,769,460
State General Fund Allocation			59,417,540

State General Fund Allocation		
General Fund Allocation	$	56,712,146
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)		2,705,394
Subtotal State General Fund Allocation		**$59,417,540**
Adjustment(s)		-
State General Fund Allocation		**$59,417,540**
State General Fund Certification (Exhibit A/D)		**$56,091,664**
Balance (Refer to 2026-27 Advance Memo)		**$3,325,876**

	Available Revenue	**$**	**268,125,981**
	2025-26 TCR (Max of A, B, or C)		**269,024,817**
0.3341%	Revenue Deficit	$	(898,836)

Supporting Sections

Section Ia: FTES Data and Calculations

variable	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
FTES Category	**2023-24 Applied #3**	**2024-25 Applied #3**	**2025-26 Restoration**	**2025-26 Decline**	**2025-26 Adjustment**	**2025-26 Applied #1**	**2025-26 Applied #2**	**2025-26 Growth**	**2025-26 Funded**
Credit	24,573.42	26,183.31	814.98	-	-	26,998.29	25,918.34	-	25,918.34
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	657.82	940.09	173.07	-	-	1,113.16	1,113.16	-	1,113.16
CDCP	2,569.88	2,988.94	(419.85)	-	-	2,569.09	2,569.09	-	2,569.09
Noncredit	1,398.44	1,514.15	373.59	-	-	1,887.74	1,887.74	-	1,887.74
Total FTES=>>>	29,199.56	31,626.49	941.79	-	-	32,568.28	31,488.33	-	31,488.33
Total Values=>>>		$178,571,573	$4,246,008	$0	$0	$182,817,580			
Change from PY to CY=>>>		$4,246,007							

variable	j = g x l	k = h x l	l	m = j + k
FTES Category	**2025-26 Applied #2 Revenue**	**2025-26 Growth Revenue**	**2025-26 Rate $**	**2025-26 Total Revenue**
Credit	$140,378,789	$ -	$5,416.20	$140,378,789
Incarcerated Credit	-	-	$7,595.29	-
Special Admit Credit	8,454,776	-	$7,595.29	8,454,776
CDCP	19,512,990	-	$7,595.29	19,512,990
Noncredit	8,621,805	-	$4,567.26	8,621,805
Total	$176,968,360	$0		**$176,968,360**

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	**2025-26 Applied #3**	**2025-26 Unfunded FTES**	**2025-26 Unfunded FTES Value**
26,998.29	26,998.29	-	$ -
-	-	-	-
1,113.16	1,113.16	-	-
2,569.09	2,569.09	-	-
1,887.74	1,887.74	-	-
32,568.28	32,568.28	-	$ -

Total Value=>>> $182,817,580

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)

variable	r	s	t	n = s + t
FTES Category	**ECA FTES**	**Reported 320 2025-26 P2 FTES**	**ECA Applied**	**2025-26 Applied #0**
Credit	-	26,998.29	-	26,998.29
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	1,113.16	-	1,113.16
CDCP	-	2,569.09	-	2,569.09
Noncredit	-	1,887.74	-	1,887.74
Total	-	32,568.28	-	32,568.28

Definitions:	PY: 2024-25	CY: 2025-26

PY App#3: PY App#1 plus PY Growth, is the base for CY.
CY App#0: Reported FTES with any ECA or statutory protections. These FTES are used in the calculations of the CY funded FTES.
CY App#1: Base for CY plus any restoration, decline or adjustment.
CY App#2: FTES that will be funded not including growth. Includes Credit 3-year average.
CY App#3: CY App#1 plus Growth. Used as the base for the following year.
CY Adjustment: Alignment of FTES to available resources.
Change Prior Year to Current Year: CY App#0 value minus PY App#3 value and is the sum of CY restoration, decline, growth and unapplied values

California Community Colleges
2025-26 Early Recalculation July 2026
North Orange County CCD
Exhibit C - Page 2

Section Ic: FTES Restoration Authority

variable	v	w	y	z = (v + w + y) x l
FTES Category	**2022-23**	**2023-24**	**2024-25**	**Total $**
Credit	-	1,900.67	-	$ 10,294,400
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	(436.06)	-	(3,312,003)
CDCP	-	(358.74)	-	(2,724,735)
Noncredit	-	1,003.31	-	4,582,381
Total	-	2,109.18	-	$ 8,840,043

Section Id: FTES Growth Authority

variable	aa	ab	ac = aa x ab
FTES Category	**% target**	**2024-25 Applied #3 FTES**	**2025-26 Growth FTES**
Credit	0.37%	26,183.31	96.43
Incarcerated Credit	0.37%	-	-
Special Admit Credit	0.37%	940.09	3.46
CDCP	0.37%	2,988.94	11.01
Noncredit	0.37%	1,514.15	5.58
Total	0.37%	31,626.49	116.48
		Total Growth FTES Value =>>>	$ 657,684

Section Ie: Basic Allocation

District Type/FTES	**Funding Rate**	**Number of Colleges**	**Basic Allocation**
Single College Districts			
≥ 20,000	11,096,910.43	-	$0
≥ 10,000 & < 20,000	8,877,528.70	-	-
< 10,000	6,658,143.47	-	-
Multi-College Districts			
≥ 20,000	8,877,528.70	-	-
≥ 10,000 & < 20,000	7,767,836.95	2	15,535,674
< 10,000	6,658,143.47	-	-
Additional Rural $	2,117,699.79	-	-
		Subtotal	$15,535,674

FTES	**Funding Rate**	**Number of Centers**	**Basic Allocation**
State Approved Centers			
≥ 1,000	$2,219,381.74	1	$2,219,382
Grandparented Centers			
≥ 1,000	2,219,381.74	-	-
≥ 750 & < 1,000	1,664,535.87	-	-
≥ 500 & < 750	1,109,690.00	-	-
≥ 250 & < 500	554,845.87	-	-
≥ 100 & < 250	277,424.68	-	-
		Subtotal	$2,219,382
		Total Basic Allocation	$17,755,056
		Total FTES Allocation	176,968,360
		Total Base Allocation	**$194,723,416**

Section II: Supplemental Allocation

Supplemental Allocation - Point Value $1,280.76	**Points**	**2024-25 Headcount**	**Rate**	**Revenue**
AB540 Students	1	1,116	$1,280.76	$1,429,324
Pell Grant Recipients	1	13,028	1,280.76	16,685,696
Promise Grant Recipients	1	22,423	1,280.76	28,718,404
Totals		36,567		**$46,833,424**

Section III: Student Success Allocation

All Students - Point Value $755.21	**Points**	**2022-23 Headcount**	**2023-24 Headcount**	**2024-25 Headcount**	**Three Year Average**	**Rate = Point Value x Points**	**Revenue**
Associate Degrees for Transfer	4	1,655	1,650	1,747	1,684.00	$ 3,020.86	$5,087,122
Associate Degrees	3	1,322	1,381	1,408	1,370.33	2,265.64	3,104,685
Baccalaureate Degrees	3	1	4	6	3.67	2,265.64	8,307
Credit Certificates	2	793	882	892	855.67	1,510.43	1,292,423
Transfer Level Math and English	2	1,527	1,571	1,782	1,626.67	1,510.43	2,456,963
Transfer to a Four Year University	1.5	1,977	1,177	1,933	1,695.67	1,132.82	1,920,887
Nine or More CTE Units	1	4,763	5,585	6,354	5,567.33	755.21	4,204,528
Regional Living Wage	1	3,244	2,076	2,280	2,533.33	755.21	1,913,209
	All Students Subtotal	15,282	14,326	16,402	15,336.67		$19,988,124
Pell Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	6	897	940	1,013	950.00	$ 1,142.95	$1,085,806
Associate Degrees	4.5	727	776	806	769.67	857.22	659,770
Baccalaureate Degrees	4.5	1	3	4	2.67	857.22	2,286
Credit Certificates	3	381	454	477	437.33	571.48	249,926
Transfer Level Math and English	3	668	704	892	754.67	571.48	431,275
Transfer to a Four Year University	2.25	1,018	564	997	859.67	428.61	368,460
Nine or More CTE Units	1.5	2,416	2,876	3,426	2,906.00	285.74	830,356
Regional Living Wage	1.5	988	606	646	746.67	285.74	213,351
	Pell Grant Recipients Subtotal	7,096	6,923	8,261	7,426.67		$3,841,230
Promise Grant Recipients - Point Value $190.49							
Associate Degrees for Transfer	4	1,280	1,281	1,326	1,295.67	$ 761.97	$987,258
Associate Degrees	3	1,036	1,077	1,126	1,079.67	571.48	617,004
Baccalaureate Degrees	3	1	3	5	3.00	571.48	1,714
Credit Certificates	2	576	650	656	627.33	380.98	239,004
Transfer Level Math and English	2	995	1,053	1,178	1,075.33	380.98	409,685
Transfer to a Four Year University	1.5	1,391	817	1,399	1,202.33	285.74	343,553
Nine or More CTE Units	1	3,517	4,190	4,703	4,136.67	190.49	788,003
Regional Living Wage	1	1,725	1,083	1,167	1,325.00	190.49	252,402
	Promise Grant Recipients Subtotal	10,521	10,154	11,560	10,745.00		$3,638,623
	Total Headcounts	32,899	31,403	36,223	33,508.33		
						Total Student Success Allocation	**$27,467,977**

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **August 06, 2026**

From: **John Parker, Vice Chancellor, Administrative Services**
Erika Almaraz, Executive Director, Fiscal Services

Re: Agenda Item for Council on Budget and Facilities of **August 10, 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:

20 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

We will provide the Council with an update on the 2026-27 Enacted State Budget.

We will also review:

- **2025-2026 RAM Settle Up (Draft)**
- **Analysis of Ending Fund Balance (Draft)**
- **2026-27 Proposed Budget Assumptions and RAM (Draft)**

Additional resources for the Council's review include:

- **California Community Colleges Joint Analysis Enacted 2026-27 Budget**
- **2026-27 California Community Colleges Compendium of Allocations and Resources**

5. RECOMMENDATION

It is recommended that the Council review the information presented.

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

North Orange County Community College District
2025-26 Settle Up
Resource Allocation Model Budget Summary
August 6, 2026

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues*	$ -	$ 24,884,796	$ 97,548,399	$ 117,617,650	$ 28,973,973	$ 269,024,817
Other Revenues	-	2,612,366	10,375,823	11,582,465	3,045,907	27,616,561
Funding for Districtwide Expenses	6,670,572	(618,362)	(2,426,754)	(2,905,034)	(720,422)	(0)
Net Chargebacks	-	859,276	327,054	422,400	(1,608,730)	-
Total RAM Revenue (excl Stability Protection)	6,670,572	27,738,076	105,824,521	126,717,481	29,690,728	296,641,378
Expenses	6,670,572	22,892,051	102,712,706	126,732,072	28,107,105	287,114,506
Contingencies	-	-	-	-	-	-
	6,670,572	22,892,051	102,712,706	126,732,072	28,107,105	287,114,506
Net Available Revenue	-	4,846,024	3,111,816	(14,591)	1,583,622	9,526,872
Net Transfers In/(Out) to Supplement Operations	-	(1,500,800)	68,946		(28,002)	(1,459,856)
Balance before Adjustments	$ -	$ 3,345,224	$ 3,180,761	$ (14,591)	$ 1,555,621	$ 8,067,016
Required FY'26 Increase to Board Policy Reserve		(148,153)	(588,383)	(656,821)	(172,740)	(1,566,097)
Balance after Board Policy Reserve Adjustment		**$ 3,197,072**	**$ 2,592,379**	**$ (671,412)**	**$ 1,382,880**	**$ 6,500,919**
Add'l Est. Rev at 2025-26 Recalc using Annual FTES**		241,665	948,412	1,135,331	281,552	2,606,960
Balance	$ -	**$ 3,438,737**	**$ 3,540,791**	**$ 463,919**	**$ 1,664,432**	**$ 9,107,879**
Prior Year Settle Up	$ 2,664,253	$ 4,606,053	$ 7,948,179	$ 6,456,051	$ 3,780,839	$ 25,455,375
Difference	$ (2,664,253)	$ (1,167,316)	$ (4,407,388)	$ (5,992,131)	$ (2,116,407)	$ (16,347,496)

* Based on 2025-26 "Early Recalc" Exhibit C and assuming a 0.0% state deficit factor.

** 2025-26 Recalc will be available in February 2027. This estimate assumes 0.0% state deficit factor.

North Orange County CCD
Analysis of Ending Fund Balances
June 30, 2026

Updated 08-06-2026

	Districtwide	DS	CC	FC	NOCE	Total
Nonspendable Fund Balance						
Reserved Fund Balance						
Revolving Cash	145,237.18					145,237.18
Inventory	78,106.27					78,106.27
Total	$ 223,343.45	-	-	-	-	$ 223,343.45
Restricted Fund Balance						
Restricted Programs						
Health Services			0.32	561,966.46		561,966.78
Instructional Equipment			155,549.80	333,423.14	-	488,972.94
Parking			-	-	213,406.29	213,406.29
Lottery			470,056.37	3,390,684.71	2,198,510.71	6,059,251.79
Veterans Services			34,111.27	14,632.19		48,743.46
Admin Allowance			277,753.11	30,325.21		308,078.32
Total	$ -	$ -	$ 937,470.87	$ 4,331,031.71	$ 2,411,917.00	$ 7,680,419.58
Committed Fund Balance						
STRS & PERS Cost - Released	-					-
Total	$ -	-	-	-	-	$ -
Assigned Fund Balance						
One-Time Funds Allocated *	-	4,865,217.18	1,239,678.93	4,137,081.96	949,939.88	11,191,917.95
One-Time Funds to be Allocated *	-	-	-	-	-	-
Activities Assigned by Center **	-	10,707,787.00	11,075,985.00	3,499,842.00	14,694,212.00	39,977,826.00
Total	$ -	$ 15,573,004.18	$ 12,315,663.93	$ 7,636,923.96	$ 15,644,151.88	$ 51,169,743.95
Uncommitted Fund Balance						
Board Policy	48,795,525.08					48,795,525.08
Unallocated Resources						-
11100 Fund		7,510,715.82	8,483,606.07	4,171,254.04	13,311,331.12	33,476,907.05
Items from 25-26 RAM						
Settle-up of RAM	-	3,197,071.53	2,592,378.82	(671,411.64)	1,382,880.26	6,500,918.97
Temporary Loan	-					-
Assigned by Center		(10,707,787.00)	(11,075,985.00)	(3,499,842.00)	(14,694,212.00)	(39,977,826.00)
Total	$ 48,795,525.08	$ 0.35	$ (0.11)	$ 0.40	$ (0.62)	$ 48,795,525.10
Total Ending Fund Balance	**$ 49,018,868.53**	**$ 15,573,004.53**	**$ 13,253,134.69**	**$ 11,967,956.07**	**$ 18,056,068.26**	**$ 107,869,032.08**
Prior Year Ending Balance	$ 52,270,308.72	$ 17,802,669.00	$ 17,345,126.43	$ 18,116,064.63	$ 21,688,663.61	$ 127,222,832.39
Change from Prior Year	$ (3,251,440.19)	$ (2,229,664.47)	$ (4,091,991.74)	$ (6,148,108.56)	$ (3,632,595.35)	$ (19,353,800.31)

*: See following page for details of allocations of one-time funds.
** : Activities assigned by campus arelisted in the discussion in this section.

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

Student-Centered Funding Formula

Estimated COLA	4.31%
FTES	2025-26 Annual
Supplemental Headcounts	2025-26
Student Success Headcounts	Three-Year Rolling Average

Apportionment Base:		2026-27	
Basic Allocation	$	18,520,297	
Credit FTES		152,896,897	
Special Admit		8,784,476	
Non-Credit FTES		8,671,842	
CDCP		23,307,723	
Subtotal	$	212,181,235	
Supplemental Allocation		48,722,461	
Student Success Incentive Allocation		29,458,526	
SCFF Earned Allocation	$	290,362,222	
2026-27 SCFF Total Revenue	**$**	**290,362,222**	<A>
Includes Discretionary funding for AB 65 (1.44%)	*$*	*(4,181,216)*	

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	$	651,349	<A>
Est. reimbursement for PT faculty compensation	$	726,545	<A>
Lottery Funds			
Unrestricted lottery projection, $190 per FTES:	$	6,357,985	<A>
Restricted lottery projection, $84 per FTES:	$	2,810,899	
Mandated Costs			
Budget proposal includes funding for Mandated Block Grant, $37.51 per FTES:	$	1,181,670	<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.	$	6,540,965	<A>
Additional Contribution from OPEB Trust			
Pay-as-you-go for FY 2024-25, 2025-26, 2026-27	$	8,091,714	
Total Revenues (excluding Contrib. from OPEB Trust)	**$**	**310,589,814**	= sum of <A>

North Orange County Community College District
2026-27 Proposed 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 2.12% is included.

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.

Total Estimated Permanent Position Costs	$	220,676,874

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.	$	48,439,918
Other Budget Center Expenses:		
Supplies & Materials	$	2,095,759
Services & Other Operating Expenses	$	22,351,472
Capital Outlay	$	513,021
Chargebacks	$	-
Transfers Out	$	-
Contingencies	$	9,235,366

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.	$	7,277,404
Total Expenses (net of Contrib. from OPEB Trust)	**$**	**310,589,814**
Intrafund Transfers In	$	-
Total Expenses (net of Contrib. from OPEB Trust and Intrafund Transfer In)	**$**	**310,589,814**

North Orange County Community College District
2026-27 Proposed Budget
Districtwide (DW) Expenses in Fund 11200 (Ongoing Budget only)
August 6, 2026

	Actuals 2024-25	Budget 2025-26	Actuals 2025-26	Budget 2026-27	
Sabbatical Replacement Costs	$ -	$ 300,000	$ 53,057	$ 60,000	
Related Activity (Additional Duty Days for Faculty)	439,540	350,000	350,274	360,000	
Subtotal 10000's	439,540	650,000	403,331	420,000	
Grants Accounting Staff	-	-	-	748,000	
Indirect Cost	-	-	-	(748,000)	
Subtotal 20000's	$ -	-	-	-	
Retiree Medical Benefits	6,089,831	6,090,000	6,868,242	8,091,714	
Contribution from Retiree OPEB Trust	(6,000,000)	(6,000,000)	(6,868,242)	(8,091,714)	***
Net Retiree Medical Benefits Cost	89,831	90,000	0	-	
Part-time Faculty Insurance reimbursement program	126,785	133,124	-		
Part-time Faculty Insurance premiums	3,795,314	3,985,079	4,414,436	4,414,436	
Expected Reimbursement	(3,792,807)	(3,985,079)	(4,407,532)	(4,414,436)	♦
Net Part Time Health Insurance Program Expense	$ 129,291	$ 133,124	$ 6,904	$ -	
Fringe Benefits Clearing	1,084,714	1,100,000	1,206,212	1,210,000	
Adjustments/Fees from STRS	51,912	40,000	115,482	116,000	
Fees from PERS	1,950	10,000	9,380	10,000	
Load Banking Benefits Accrual Adjustment*	30,525	40,000	(13,067)	35,000	
Subtotal 30000's	$ 1,388,223	1,413,124	1,324,912	1,371,000	
Other (Memberships per Contracts for Employees)	1,500	6,000	-	6,000	
Recruiting Budget	50,350	55,000	53,773	55,000	
Fingerprinting	22,909	25,000	17,442	20,000	
Sabbatical Bond Reimbursements	8,784	4,500	9,166	10,000	
Disability Compliance Consulting Services - **NEW**	-	-	-	120,000	
Districtwide Memberships	146,395	150,000	163,423	165,000	
Audit Expenses*	180,100	140,000	178,000	140,000	
Sewer Expenses*	111,416	115,000	131,834	135,000	
Additional Attorney Expenses	350,000	610,000	1,240,435	1,250,000	
Waste Disposal	191,816	200,000	199,565	215,000	
Election Expense*	459,102	150,000	-	150,000	
Ride Share (AQMD)	100,964	120,000	106,133	120,000	
Student Insurance*	274,632	301,902	301,902	305,000	
Employee Assistance Program	49,966	65,000	49,250	72,000	
Interest	49,821	65,000	37,100	65,000	
Life insurance	183,226	185,000	196,709	200,000	
Mandated Fees from PERS (for reports)	1,020	1,500	1,350	1,500	
County Payroll Postage Charges	6,293	6,400	6,990	6,400	
DW IT Expenses	1,858,200	2,111,733	1,999,257	2,075,504	
Subtotal 50000's	4,046,492	4,312,035	4,692,329	5,111,404	
FC Child Care Center Contribution (B/A 4/14/09)	$ 250,000.00	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	$ 6,670,572	$ 7,277,404	
			% Change from Prior Year:	8%	
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.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **August 06, 2026**

From: **Erika Almaraz, Executive Director, Fiscal Services**

Re: Agenda Item for Council on Budget and Facilities of **August 10, 2026**

---

1. AGENDA ITEM NAME

   RAM Workgroup

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

   The Council established a RAM Workgroup to review the District's current resource allocation model and consider changes to the model.

   It is recommended that the Council consider:
   - **Whether the RAM Workgroup should continue**
   - **The most pressing budget and fiscal topics that should be addressed by the Workgroup (e.g. districtwide strategies for cost recovery, review of chargebacks, etc.)**
   - **Availability of Workgroup members to meet**
   - **Timeline and deliverables**

5. RECOMMENDATION

   It is recommended that the Council discuss the continuation of the RAM Workgroup.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **August 5, 2026**

From: **Quyen Vuong, District Director of Campus Safety and Emergency Management**

---

1. AGENDA ITEM NAME

   Districtwide Parking System

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

   Currently, all three campuses utilize different parking systems, which has been proven to be inefficient and costly. Staff is recommending the implementation of a Districtwide standardized parking system.

   The new system would be contracted through a single vendor, be cost effective, increase parking revenue, enhance efficiency, allow for ADA accessibility, provide wraparound services, provide better monitoring and tracking systems, and support student success. In addition, there would be minimal initial costs to transition to the new system.

   Staff recommends implementing the new Districtwide parking system beginning in Spring 2027, with paperless permit issuance integrated into the student registration process to streamline operations and improve the user experience.

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

   It is recommended that CBF approve the new Districtwide parking system proposal and move the recommendation to DCC.