

COUNCIL ON BUDGET AND FACILITIES

June 9, 2025

2:00 p.m.

Anaheim Campus – Chancellor’s Conference Room

**Videoconferencing of the meeting will be available at Cypress College CCCPLX 419
and the Fullerton College President’s Conference Room B**

AGENDA

- | | | |
|---|----------------------------------|-------------|
| 1. Approval of the May 12, 2025 Summary Notes | Irma Ramos | Action |
| 2. Budget Update | Fred Williams & Erika Almaraz | Information |
| ➤ Governor’s May Revise Information | | |
| ➤ Tentative Budget | | |
| 3. RAM Discussion | | Discussion |
| ➤ Centralization of Salaries | Jeremy Peters | |
| ➤ Districtwide Percentage | Fred Williams | |
| ➤ One-time Funding | Fred Williams | |
| 4. Facilities Updates | Budget Officers | Information |
| 5. 2025-26 Fiscal Year Calendar | Fred Williams | Action |
| 6. Other | | |
| 7. Future Meeting Dates: | | |
| July 7 ** | | |
| August 11* | | |
| 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
March 12, 2025

UNAPPROVED SUMMARY

Members Present: Belinda Allan, Erika Almaraz, Terry Cox, Karla Frizler, Tony Jake, Henry Hua, Bridget Kominek, Elaine Loayza, Jaclyn Magginetti, Michelle Patrick-Norng, Jeremy Peters, Marlo Smith, Leslie Tsubaki, and Fred Williams

Members Absent: Cherry Li-Bugg, Kathleen McAlister, Irma Ramos, Kyle Sue, and Lourdes Valiente,

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

Call to Order: The meeting was called to order at 2:14 p.m.

Introductions were made and council members welcomed new Cypress College Vice President, Administrative Services, Dr. Tony Jake.

1. **Summary:** The summary notes of March 10, 2025 meeting were approved.
2. **Budget Update** – Vice Chancellor, Fred Williams and Executive Director, Erika Almaraz provided the following highlights:

Budget at P-2

- The District reported 31,277.37 FTES at P2, a 46.42 variance between the FTES target and actuals. Most of the campuses exceeded their targets, with the exception of Fullerton, as they had an aggressive target. Overall, for P2 the District did very well.

Updated 2025-26 Budget Assumptions

- While the District continues in hold harmless, it is closing the gap as FTES increases.
- Expenditure Updates:
 - STRS confirmed 19.01%
 - PERS Rate was reduced from 27.4% to 26.81%
 - Position Control will be finalized within the next few weeks. Waiting for the Personnel Change Forms (PCF) to be processed and finalized by HR.
 - Anything still unsettled has not been budgeted for, CSEA negotiations, Adjunct Faculty increases, and Job Family Study
- Based on the P2 numbers reported in April, hold harmless dollars for 2024-25 have been allocated to the campuses respectively.

Questions and Comments:

1. *The 5% increase in health costs—will this estimate be reflected in the new position control rates?* The estimated 5% health cost increase won't be used in position control. Instead, position control will reflect the most current actual rates. Since new health rates take effect in January, only the latest available rates at the time will be used, meaning the full impact isn't captured until the following fiscal year.
2. *Across campuses, around 25 full-time faculty positions are already accounted for in the vacant roles. However, it appears that new faculty hires may not be using the same job numbers as the previous faculty members (departing).* We need to wait for campuses to submit their updated position control changes. Once HR finalizes updates, we can run

new reports. Since not all budget centers have submitted their changes, we expect some vacancies to align with budgeted positions while others may be removed. We'll need to review the data to confirm everything lines up.

3. *If a vacancy is filled using a newly created position number, the expectation is that the new position moves forward, and the original (vacant) position would be deleted?* That is essentially the intended process, but in some cases, the old position isn't removed. This is why it's important for budget officers and campuses to review the list and identify any positions that should be removed.
4. *Are the campuses receiving funding for those currently vacated positions?* All the funding has been allocated to the campuses. Typically, 3–4% of the personnel budget consists of vacant positions. While these positions remain budgeted, they must be formally reported to HR in order to be eliminated.
5. *A concern was raised that the new budget formula has reduced transparency at the campus planning level. Specifically, positions may be budgeted but left unfilled, and the associated funds are reallocated to other programs—potentially creating challenges when those positions need to be filled in the future.* Fred Williams noted that not all budgeted funds are fully available, as there are additional associated expenses. This highlights the importance of cleaning up position control (PC) to ensure a more accurate and reliable budget.
6. *Do those dollars account for the 51%?* No, only actuals are reported.
7. *The campus CBO's provided feedback and updates on Position Control (PC) Cleanup:*
 - a. **NOCE** – Advocates for the submission of PCFs to formally delete unneeded positions.
 - b. **Fullerton College (FC)** – Actively working on position deletions; relevant information has been shared with campus staff for review.
 - c. **Cypress College (CC)** – Currently engaged in the PC cleanup process and has already deleted 10 positions.
8. *Since the summer term overlaps fiscal years, do we capture any FTES from summer in the new fiscal year?* It depends on specific rules regarding the start and end dates of the summer term. Typically, summer is considered the leading term, which allows some flexibility in reporting FTES if the term crosses fiscal years. However, if the entire term falls within one fiscal year, there's no choice, it must be reported in that year.

IT Budget – A review was done to assess the IT budget, which has two components, one under District Services and another under Districtwide Expenditures. Since Information Technology (IT) is one of the larger districtwide expenses, the goal was to share information to provide clarity on where the budget currently stands. Khaoi Mady, Interim IT Director presented an overview of the Districtwide IT expenses, highlighting key software and core services provided across the District. The IT budget is currently under budget for this fiscal year. Future budgets include a \$75,000 increase to account for inflation and new initiatives, including:

- A new CRM system (Element 451)
- College Scheduler (scheduling tool)
- Ellucian Banner Core, including a document management system

Questions/Comments:

1. *Will OnBase be removed?* The plan is to implement Banner Document Management within the Ellucian stack, which is expected to offer more features and flexibility compared to the current OnBase system. *Has this been scheduled?* The proposal will first be taken to DTC for approval. Once approved, a timeline for implementation will be developed.

2. *Is there a possible shift to Cadence? Is the cost, around \$148K–\$152K, per campus?* Currently, the tool is shared by Cypress, NOCE, and Fullerton for student messaging. However, with the new CRM under consideration, its texting feature might replace Mongoose in the future.
3. *College Scheduler will be renewed for another 5-year contract, but there are some concerns with the program.* The concerns have been heard and discussed in a meeting earlier today. Options are being explored with Mireille, the Interim District Director, Purchasing, with a shared view that a 5-year renewal may not be appropriate. A shorter term, such as a 2-year or year-to-year agreement, is being considered instead.
4. *CurricUNET and Corestock, where are those funded from?* Those are funded by the campuses. All of the items shared today are shared Districtwide expenses.
5. *One additional software package, DualEnroll, was submitted for Districtwide review. It's part of the Banner implementation for dual enrollment, and it's more cost-effective to implement it districtwide rather than on a campus-by-campus basis. Has this been looked into?* A demo for DualEnroll is already scheduled, with IT engineers involved to assess its integration with Banner. Implementing it districtwide could save around \$20,000. The discussion also needs to address whether there are any paid services not being fully utilized or effective, and explore alternative options. This dialogue is just getting started.
6. *Concerns about RAVE have been brought up, are there different options to consider?* The District will adopt a new state-funded, free program. In the meantime, IT has collaborated with HR and PIOs to audit emergency distribution lists.
7. *Who should we submit proposals to for new districtwide funding requests related to technology used across the District, similar to CurricUNET and Corestock?* Proposals should be submitted through the DTC for review, followed by approval from the CBF.
8. *Concerns about shifting Cadence expenses to campuses without ensuring they are prepared to manage these additional costs was addressed with the committee.* Projections for 2025-2026 and 2026-2027 have been budgeted but are not yet confirmed. Budget Centers will have time to prepare for these expenses, with further discussions still pending.

LAO Report Highlights:

- Concerns focus on future years, where expenses are projected to exceed revenues.
- Different reports present varying views on the current budget status.
- The May Revision is expected to be released on May 14.
- The overall budget remains highly volatile.
- P2 projections indicate the deficit is expected to continue decreasing.

3. Facilities Updates

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

- Outdoor Patio Remodel – 52% of concrete work completed; finishing this week. Roofing panels scheduled for next week, tables expected late May. On track for June completion.
- Signage Project – NOCE letters on the north side and manufacturing signage installed, completed by May 30. Marquee foundation began May 19. Main NOCE lettering on the 2nd floor is being repaired.
- Community Green Space & ADA Plan – Design development drawings reviewed and within budget. Geotechnical services to be hired. Construction documents due end of May. Includes compliant parking and accessible sidewalk access to the main campus.
- East Lot Restoration – Design development expected late June; construction to start mid-to-late July. Full parking access to be maintained.

- Upper Deck Close-Out – 90% complete; approximately \$0.5M–\$1M in unused funds to be returned to the state.
- Boardroom Modernization (Non-Bond) – Podium and resource table redesign submitted to DSA; estimated completion end of May to early June, with a 5-week delay.
- Lighting Control Upgrade – 95% of construction drawings complete; bidding expected in July, with construction planned for slower periods, possibly summer.
- Elevator Concerns – Administrative review underway; replacement costs estimated between \$2.5M and \$3M+. Phased replacement likely due to budget constraints.
- Tower Electrical and Service Replacement – Concerns about replacing large equipment piecemeal, potential building shutdowns, and constructing new walls.
- Cooling Tower & High Voltage Projects – Maintenance-focused upgrades planned to prepare for summer.

Question/Comments:

1. *The Cypress Center still says School of Continuing Ed. When will that be updated?*
Conversations will need to begin with NOCE CBO.

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

- Chapman-Newell Student Center & M&O Building: SCE will be on-site this week to address power issues; JCI is scheduled next week, and elevator inspections are underway. Occupancy is expected in the coming months. The contractor is requesting an additional change order.
- Wilshire Chiller Relocation: Power installation by SCE is in progress. The project is experiencing additional costs and delays as work continues.
- Performing Arts Center: Sound testing was conducted today. General contractors and project managers will begin using the new space. Parking arrangements for staff are currently under discussion.
- Softball Field: Design specifications are in progress, with DSA approval expected by December.
- STEM Lab: User group recently held a planning meeting.
- 300 Building: Exterior work is nearly complete; interior framing is ongoing. Substantial completion is targeted for November, with full use by September 2026. There may be a need for asbestos abatement, and issues with peeling window trim may require repainting the entire building.
- Welcome Center: The project aims to follow the original plan by vacating the bookstore and repurposing instructional spaces, categorizing it as a space reallocation rather than a growth project.

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

- Fine Arts Building – 50% complete, ongoing framing and mechanical/electrical work; expected completion by Fall 2026.
- Health & Wellness Center – 55% complete with a targeted opening in Fall 2025.
- Gym Fire Alarm Upgrade – Scheduled to begin in two weeks.
- Softball Renovation – Design phase at 60% construction documents; requires revised survey; planned completion by Summer 2027.
- LRC Tutoring Reconfiguration – Punch list nearly finished; project expected to be completed by the end of May.
- Tech III X-ray Replacement – Equipment operational; punch list nearly complete.
- LRC Patio Upgrades – Targeted completion in Spring 2027.
- Central Plant Upgrade – Phase I of chiller capacity upgrades to begin soon.

- Aviation Tech 2 Upgrades – Work scheduled to start June 4.
- LRC Secondary Data Center – Finalizing addition of generator and ADA/accessibility space reconfiguration.

Vice Chancellor Williams emphasized that while the major construction projects are discussed with CBF, there are numerous maintenance projects on-going at the campuses.

4. Other

Vice Chancellor Williams noted that Dr. Breland has raised concerns at District Consultation Council (DCC) and CBF about the lack of ongoing funding once one-time dollars are spent. Under the current allocation model, all funds go directly to the campuses, leaving no central pool for districtwide priorities unless funds are taken back from campuses—which is not ideal. Mr. Williams suggested the group consider setting aside a consistent funding amount at the District level for DCC/CBF to use for high-priority needs.

Additionally, the current 9.25% chargeback from campuses to fund District Services may no longer be sufficient, given increasing requests and responsibilities. As administrative reviews continue, there may be a need to reevaluate this rate. These issues are being flagged early and will be brought back at the June 9th meeting for further discussion.

Questions/Comments:

1. *Can you provide some examples of the different funding requests?* Erika Almaraz shared her experience with the funding formula and budgeting, noting that NOCCCD's rate is fixed at 9.25%. Examples of recent funding needs include improvements to the travel reimbursement process—currently handled by a single staff member despite increased travel volume—and requests for enhanced support in payroll redistribution. Fred Williams mentioned positions such as District Campus Safety and the Sustainability Manager are funded through the 9.25% allocation. He also noted rising overhead costs related to managing grants and that these are being reviewed as part of the administrative review, including the consideration of additional staffing.
2. *What percentage of grants go towards funding specific positions?* It varies depending on the grant. It was noted that the District is nearing the 50% law. Campuses are also requesting additional classified support to manage growing grant responsibilities.
3. *What is the RAM (Resource Allocation Model) Assessment Process? What's the timeline and process as representatives prepare to discuss with constituent groups?* Per the RAM handbook, the RAM is assessed annually by CBF in October. This is where staff share issues that come up.
4. *Is there a process for assessing the feasibility of grants and to account for backend expenses.* Grant assessment is done at “concept paper” approval. There appears to be a miss for the assessment of backend costs. It is being reported that District Services is being stretched thin with the increase in grant reporting.
5. *What are the plans for enhancing the technology component across the District?* Two accounting positions have been converted to analyst roles to support improved efficiency. Erika is leading efforts to streamline operations, and the administrative review is expected to highlight areas for further improvement. Budget officers will continue discussions on introducing new technology and support systems across departments.
6. *What is the District's current position on potential layoffs and the state's involvement in the part-time employee lawsuit?* Layoffs are not on the table at this time and the part-time faculty lawsuits are being monitored closely.
7. *There was a suggestion to streamline the adjunct faculty payroll submission process to improve efficiency and reduce administrative burden.*

8. *When is the Administrative Review expected to be completed?* The Administrative Review is done on an annual basis, and the hopes are to have it completed before the Tentative Budget.

5. **Future Meetings** – During the Anaheim Campus construction, meetings will be held in the Chancellor's Conference Room. Videoconferencing options are also available on the campuses.

May 12

June 9

Meeting was adjourned at 3:56 p.m.

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **June 5, 2025**

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

Re: **Agenda Item for Council on Budget and Facilities of June 9, 2025**

1. AGENDA ITEM NAME

Governor's May Revise

2. AGENDA ITEM ACTION (Please check one)

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

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

5-10 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

Quick updates on the 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. Growth is expected at 2.35%, again NOCCCD is not expected to receive any growth funds.
- 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.
- The revision does provide funding to off-set the statewide deficits expected for 2024-25 and 2025-26. This is good news!
- Funding cuts to select programs include:
 - Investment in Common Data Platform and Technology Transformation
 - Credit for Prior Learning and Career Passport
- Funding for the preliminary plans and working drawings for Fullerton College's new STEM Building remains in the budget at \$1.9 million.

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 [School Services of California Community College Update – An Overview of the 2025-26 Governor's May Revision](#).

The tentative budget is schedule to be taken to the June 24 Board meeting. The May revise information will be incorporated in the budgets.

5. RECOMMENDATION

It is recommended that the Council review the Joint Analysis of the Governor's May Revise Budget.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: June 5, 2024

From: Erika Almaraz, Executive Director, Fiscal Affairs

Re: Agenda Item for Council on Budget and Facilities of June 9, 2025

1. AGENDA ITEM NAME

2025-26 Resource Allocation Model Tentative Budget Assumptions

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

To review the tentative budget assumptions and to allow members to discuss the information.

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

Members are asked to review the 2025-26 Resource Allocation Model Tentative Budget Assumptions.

North Orange County Community College District
2025-26 Tentative Budget
Resource Allocation Model - Budget Assumptions

Student-Centered Funding Formula

Estimated COLA at May Revise 2.30%

Estimated FTES based on 24-25 P2

| | | |
|--|---------|------------------------|
| Apportionment Base: | 2025-26 | |
| Basic Allocation | \$ | 17,755,054 |
| Credit FTES | | 137,544,903 |
| Special Admit | | 7,181,195 |
| Non-Credit FTES | | 7,640,860 |
| CDCP | | 20,267,272 |
| Subtotal | \$ | 190,389,284 |
| Supplemental Allocation | | 43,673,916 |
| Student Success Incentive Allocation | | 26,380,622 |
| SCFF Earned Allocation | \$ | 260,443,822 |
| 2025-26 SCFF Total Revenue | \$ | 260,443,822 |
| 2025-26 SCFF Hold Harmless Allocation | \$ | 262,433,892 <A> |
| Amount available for backfill and reserves | \$ | <u>1,990,070</u> |

State Revenue

Enrollment Fee Waiver

2% fee waiver administration allocation estimate: \$ 532,095 <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 \$ 2,869,281 <A>

Est. reimbursement for PT faculty compensation \$ 703,647 <A>

Lottery Funds

Unrestricted lottery projection, \$191 per FTES: \$ 6,073,903 <A>

Restricted lottery projection, \$82 per FTES: \$ 2,607,644

Mandated Costs

Budget proposal includes funding for Mandated Block Grant, \$36.51 per FTES: \$ 1,148,153 <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. Included in this section, Cypress College and Fullerton College have budgeted Nonresident Tuition as part of ongoing revenues.

\$ 6,022,749 <A>

Interfund Transfer In

Transfer In from Redevelopment Funds: \$ 1,000,000 <A>

Additional Contribution from OPEB Trust

Up to \$6.0M for FY 2024-25, 2025-26, 2026-27 \$ 5,750,057

Total Revenues (excluding Contrib. from OPEB Trust) \$ 285,234,948 = sum of <A>

North Orange County Community College District
2025-26 Tentative Budget
Resource Allocation Model - Budget Assumptions

Appropriations and Expenditures

Position Control Budgets (Permanent Positions)

All Permanent Positions have been budgeted based on applicable employee step, grade, and, if applicable, longevity, premium pay, professional growth and education stipends. \$ 188,571,183

The current rates for benefits have been applied as follows:

| | 24-25 | 25-26 |
|---|---------------|---------------|
| <u>STRS</u> : For employer share of contributions towards STRS pension costs. | 19.10% | 19.10% |
| <u>PERS</u> : For employer share of contributions toward PERS pension costs. | 27.05% | 26.81% |
| <u>OASDI</u> : For State Disability Insurance and Medicare required. | 6.20% & 1.45% | 6.20% & 1.45% |
| <u>SUI</u> : State Unemployment Insurance. | 0.05% | 0.05% |
| <u>WC</u> : Worker's Compensation Rate to contribute towards worker's comp costs. | 0.50% | 0.50% |
| <u>RB</u> : Contribution rate toward ongoing retiree health benefit costs. | 0.00% | 0.00% |

Health Costs \$ 14,244,007

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 current employee participation. \$ 9,103,403

Total Estimated Position Control Costs \$ 211,918,593

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.

Extended Day (including Adjunct & Overload)

Extended Day budgets have been estimated by each campus. Associated benefits have been included. \$ 31,848,292

Personnel Costs Outside of Position Control \$ 10,626,022

Supplies \$ 2,212,780

Services & Other Operating Expenses \$ 18,624,103

Capital Outlay \$ 882,942

Chargebacks

Contingencies \$ 2,931,993

Districtwide Expenses

Districtwide expenses include budget for costs that have been approved through CBF and DCC and that will be shared across all budget centers. \$ 6,047,309

Total Expenses (net of Contrib. from OPEB Trust) \$ 285,092,034

Items not included in Budgeted Expense:

Estimated cost of increasing CSEA salary schedule by 1.75%, including statutory fringe benefits. \$ 1,170,000

Estimated cost of increasing Adjunct Faculty rates:

| | |
|--------|--------------|
| By 1% | \$ 396,775 |
| By 5% | \$ 1,983,873 |
| By 10% | \$ 3,967,746 |
| By 15% | \$ 5,951,620 |

Estimated cost savings from vacant positions, including benefits TBD

Potential estimated cost of Job Family Studies TBD

North Orange County Community College District
2025-26 Tentative Budget
Districtwide (DW) Expenses in Fund 11200 (Ongoing Budget only)
June 5, 2025

| | Actuals 2023-24 | Budget 2024-25 | Actuals as of 06-04-25 | Budget 2025-26 |
|---|----------------------------------|---------------------------------|---|---------------------------------|
| Sabbatical Replacement Costs | \$ - | \$ 300,000 | \$ - | \$ 300,000 |
| Related Activity (Additional Duty Days for Faculty) | \$ 442,561.68 | 350,000 | - | 350,000 |
| Subtotal 10000's | \$ 442,561.68 | 650,000 | - | 650,000 |
| Retiree Medical Benefits | \$ 5,395,476.93 | 5,750,057 | - | 5,750,057 |
| Contribution from Retiree OPEB Trust | \$ - | (5,750,057) | - | (5,750,057) *** |
| Net Retiree Medical Benefits Cost | \$ 5,395,476.93 | - | - | - |
| Part-time Faculty Insurance reimbursement program | \$ 134,095.85 | 215,000 | - | 225,750 |
| Part-time Faculty Insurance premiums | \$ 2,304,834.59 | 4,475,000 | 3,795,314 | 4,698,750 |
| Expected Reimbursement | \$ (2,333,385.59) | (4,690,000) | (3,795,314) | (4,924,500) ◆ |
| Net Part Time Health Insurance Program Expense | \$ 105,544.85 | - | - | - |
| Fringe Benefits Clearing | \$ 600,574.29 | 1,000,000 | - | 1,000,000 |
| Adjustments/Fees from STRS | \$ 24,607.16 | 40,000 | - | 40,000 |
| Fees from PERS | \$ - | 10,000 | - | 10,000 |
| Load Banking Benefits Accrual Adjustment* | \$ 39,409.01 | 15,000 | - | 45,000 |
| Subtotal 30000's | \$ 6,165,612.24 | 1,065,000 | - | 1,095,000 |
| Other (Memberships per Contracts for Employees) | \$ - | 6,000 | - | 6,000 |
| Recruiting Budget | \$ 43,761.55 | 55,000 | - | 55,000 |
| Fingerprinting | \$ 19,595.00 | 25,000 | - | 25,000 |
| Sabbatical Bond Reimbursements | \$ 4,446.50 | 4,500 | - | 4,500 |
| Districtwide Memberships | \$ 142,042.22 | 143,000 | 146,395 | 150,000 |
| Audit Expenses* | \$ 121,800.00 | 133,500 | 177,100 | 150,300 |
| Information & Emergency Communication System* | \$ 47,481.28 | 51,280 | - | 55,382 |
| Sewer Expenses* | \$ 98,726.46 | 99,000 | 111,416 | 115,000 |
| Additional Attorney Expenses | \$ 250,968.14 | 350,000 | 103,251 | 350,000 |
| Waste Disposal | \$ 196,244.28 | 200,000 | 175,659 | 200,000 |
| Election Expense* | \$ - | 300,000 | 459,102 | 150,000 |
| Ride Share (AQMD) | \$ 100,432.78 | 120,000 | 52,427 | 120,000 |
| Student Insurance* | \$ 235,394.00 | 236,000 | 274,632 | 280,000 |
| Employee Assistance Program | \$ 41,437.02 | 60,000 | 37,032 | 60,000 |
| Interest | \$ 66,711.23 | 90,000 | 49,787 | 90,000 |
| 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 | 6,270 | 6,400 |
| DW IT Expenses* | \$ 1,551,350.03 | 1,907,219 | 1,543,583 | 1,923,227 |
| Subtotal 50000's | \$ 3,098,166.16 | 3,958,549 | 3,320,900 | 3,927,309 |
| FC Child Care Center Contribution (B/A 4/14/09) | \$ 250,000.00 | 250,000 | - | 250,000 |
| Hospitality | \$ 195,000.00 | - | - | - |
| Subtotal 70000's | \$ 445,000.00 | 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 | \$ 10,151,340.08 | \$ 6,048,549 | \$ 3,320,900 | \$ 6,047,309 |
| Total | 10,151,340.08 | | | |

***: 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.

North Orange County Community College District
2025-26 Tentative Budget
Resource Allocation Model Budget Summary
June 5, 2025

| | DW | DS | CC | FC | NOCE | Total |
|---|-------------|----------------|----------------|----------------|----------------|------------------|
| SCFF Revenues | \$ - | \$ 24,091,054 | \$ 93,881,296 | \$ 115,343,628 | \$ 27,127,844 | \$ 260,443,822 |
| Other Revenues | - | 2,434,409 | 8,585,842 | 9,327,663 | 2,453,142 | 22,801,056 |
| Funding for Districtwide Expenses | 6,047,309 | (566,028) | (2,187,916) | (2,662,025) | (631,340) | - |
| Net Chargebacks | - | 766,999 | 308,904 | 293,350 | (1,369,253) | - |
| | 6,047,309 | 26,726,434 | 100,588,126 | 122,302,616 | 27,580,393 | 283,244,878 |
| Expenses | 5,922,309 | 26,538,696 | 101,886,647 | 121,321,825 | 28,129,028 | 283,798,505 |
| Contingencies | 125,000 | 187,738 | - | 980,791 | - | 1,293,529 |
| | 6,047,309 | 26,726,434 | 101,886,647 | 122,302,616 | 28,129,028 | 285,092,034 |
| Net Available Revenue | - | (0) | (1,298,521) | - | (548,635) | (1,847,156) |
| Net Transfers In/(Out) to Supplement Operations | - | - | 1,298,521 | | 548,635 | 1,847,156 |
| Balance before Hold Harmless Funding | \$ - | \$ (0) | \$ - | \$ - | \$ - | \$ (0) |
| Additional Hold Harmless Funding ▲ | - | 184,081 | 717,339 | 881,323 | 207,328 | 1,990,070 |
| Balance | - | 184,081 | 717,339 | 881,323 | 207,328 | 1,990,070 |

▲ Additional funding available for allocations discussions

North Orange County CCD
2025-26 Tentative Budget
Resource Allocation Model Budget Calculations
June 5, 2025

| | Districtwide | | District Services | | Cypress College | | Fullerton College | | N. Orange Cont. Education | | Total |
|--|---------------------|--------------|----------------------|----------------|-----------------------|---------------|-----------------------|---------------|---------------------------|---------------|-----------------------|
| | \$ | % | \$ | % | \$ | % | \$ | % | \$ | % | \$ |
| Revenues | | | | | | | | | | | |
| SCFF 2024-25 Estimated State Apportionment | \$ - | 0.00% | \$ - | 0.00% | \$ 103,450,464 | 39.72% | \$ 127,100,416 | 48.80% | \$ 29,892,942 | 11.48% | \$ 260,443,822 |
| Revenue Allocation to District Services, 9.25% | \$ - | 0.00% | \$ 24,091,054 | 9.25% | \$ (9,569,168) | 39.91% | \$ (11,756,788) | 48.56% | \$ (2,765,098) | 11.52% | \$ - |
| Subtotal Revenue, 1 | \$ - | 0.00% | \$ 24,091,054 | 9.25% | \$ 93,881,296 | 36.05% | \$ 115,343,628 | 44.29% | \$ 27,127,844 | 10.41% | \$ 260,443,822 |
| Other Unrestricted Revenue | \$ - | 0.00% | \$ 358,470 | 1.57% | \$ 9,460,983 | 41.49% | \$ 10,278,417 | 45.08% | \$ 2,703,186 | 11.86% | \$ 22,801,056 |
| Revenue Allocation to District Services, 9.25% | \$ - | 0.00% | \$ 2,075,939 | 9.25% | \$ (875,141) | 39.91% | \$ (950,754) | 48.56% | \$ (250,044) | 11.52% | \$ - |
| Subtotal Revenue, 2 | \$ - | 0.00% | \$ 2,434,409 | 10.68% | \$ 8,585,842 | 37.66% | \$ 9,327,663 | 40.91% | \$ 2,453,142 | 10.75% | \$ 22,801,056 |
| Subtotal Revenue, 3 | \$ - | 0.00% | \$ 26,525,463 | 9.36% | \$ 102,467,138 | 36.18% | \$ 124,671,291 | 44.02% | \$ 29,580,986 | 10.44% | \$ 283,244,878 |
| Contribution towards Districtwide Expenditures | \$ 6,047,309 | 100.00% | \$ (566,028) | -9.36% | \$ (2,187,916) | -36.18% | \$ (2,662,025) | -44.02% | \$ (631,340) | -10.44% | \$ - |
| Subtotal Revenue, 4 | \$ 6,047,309 | 2.14% | \$ 25,959,435 | 9.17% | \$ 100,279,222 | 35.40% | \$ 122,009,266 | 43.08% | \$ 28,949,646 | 10.21% | \$ 283,244,878 |
| Chargebacks between budget centers | | | | | | | | | | | |
| FC Chargebacks | \$ - | | | | | | \$ 293,350 | | \$ (293,350) | | \$ - |
| CC Chargebacks | \$ - | | | | \$ 516,011 | | | | \$ (516,011) | | \$ - |
| NOCE Chargebacks | \$ - | | \$ (283,023) | | \$ (62,371) | | | | \$ 345,394 | | \$ - |
| DS Chargebacks | \$ - | | \$ 1,050,022 | | \$ (144,736) | | | | \$ (905,286) | | \$ - |
| Net Chargebacks | \$ - | | \$ 766,999 | | \$ 308,904 | | \$ 293,350 | | \$ (1,369,253) | | \$ - |
| Final Revenue Allocation | \$ 6,047,309 | 2.14% | \$ 26,726,434 | 9.44% | \$ 100,588,126 | 35.51% | \$ 122,302,616 | 43.18% | \$ 27,580,393 | 9.73% | \$ 283,244,878 |
| Expenditures | | | | | | | | | | | |
| Position Control Expenses | \$ - | 0.00% | \$ 21,786,360 | 10.28% | \$ 77,584,713 | 36.61% | \$ 94,756,490 | 44.71% | \$ 17,791,030 | 8.40% | \$ 211,918,593 |
| Personnel Costs outside of Position Control | \$ - | 0.00% | \$ 923,697 | 2.09% | \$ 14,899,344 | 33.68% | \$ 18,783,027 | 42.46% | \$ 9,631,710 | 21.77% | \$ 44,237,778 |
| Other Operating Expenses | \$ 6,047,309 | 20.90% | \$ 4,016,377 | 13.88% | \$ 9,402,590 | 32.49% | \$ 8,763,099 | 30.28% | \$ 706,288 | 2.44% | \$ 28,935,663 |
| Total Expenditures | \$ 6,047,309 | 2.12% | \$ 26,726,434 | 9.37% | \$ 101,886,647 | 35.74% | \$ 122,302,616 | 42.90% | \$ 28,129,028 | 9.87% | \$ 285,092,034 |
| Total Net Available Revenue | \$ - | 0.00% | \$ (0) | 0.00% | \$ (1,298,521) | 70.30% | \$ - | 0.00% | \$ (548,635) | 29.70% | \$ (1,847,156) |
| Intrafund Transfers In/Out (To supplement Exp.) | | | | | | | | | | | |
| Intrafund Transfer In to 11200 | \$ - | | \$ - | | \$ 1,298,521 | | \$ - | | \$ 548,635 | | \$ 1,847,156 |
| Intrafund Transfer Out from 11200 | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |
| Intrafund Transfer In to Self-Supporting | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |
| Intrafund Transfer Out from Self-Supporting | \$ - | | \$ - | | \$ - | | \$ - | | \$ - | | \$ - |
| Total Intrafund Transfers | \$ - | | \$ - | | \$ 1,298,521 | | \$ - | | \$ 548,635 | | \$ 1,847,156 |
| Final Net Available Revenue | \$ - | 0.00% | \$ (0) | 100.00% | \$ - | 0.00% | \$ - | 0.00% | \$ - | 0.00% | \$ (0) |

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **June 5, 2025**

From: **Fred Williams and Jeremy Peters**

Re: Agenda Item for Council on Budget and Facilities of **June 9, 2025**

1. AGENDA ITEM NAME

RAM Discussion

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

Each October, following the adoption of the proposed budget, the Council on Budget and Facilities (CBF) evaluates the Resource Allocation Model, including both the overall process and any formula-driven allocations. At the May 12 CBF meeting, several topics were raised that warrant discussion prior to the regular October review cycle. These include:

- **Centralization of Salaries**
- **Districtwide Percentage Allocations**
- **Use of One-Time Funding**

5. RECOMMENDATION

It is recommended that CBF engage in preliminary discussions on the Resource Allocation Model and related processes.

North Orange County Community College District
One-time Funding Discussion
CBF
June 9, 2025

| | |
|--|---------------------|
| Districtwide | Districtwide |
| Beginning Balance 7/1/24 | 5,797,284 |
| Adjustment - PY Apportionment | 179,727 |
| Network Refresh - Phase II (Approved 8/26/24 by DCC) | 4,490,000 |
| Student Success Advocates (Approved 4/28/25 by DCC) | 1,400,000 |
| Unallocated | 87,011 |

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **June 5, 2025**

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

Re: Agenda Item for Council on Budget and Facilities of **June 9, 2025**

1. AGENDA ITEM NAME

2025-26 Fiscal Year CBF Meeting Calendar

2. AGENDA ITEM ACTION (Please check one)

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

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

2 Minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

Review and adopt the 2025-2026 fiscal year CBF meeting calendar

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

It is recommended that the Committee review and approve the 2025-26 fiscal year CBF meeting Calendar.



NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

COUNCIL ON BUDGET AND FACILITIES (CBF)

Fiscal Year 2025-26 CBF Calendar
2nd Monday of every month; 2:00 p.m.

2025

July 7**

August 11*

September 8

October 13

November 10

December 8

2026

January 12*

February 9

March 9

April 13*

May 11

June 8

** Tentative meeting that will only take place if deemed necessary.*

*** Holiday – will be rescheduled if deemed necessary.*