

COUNCIL ON BUDGET AND FACILITIES

March 9, 2026

2:00 p.m.

Anaheim Campus – Chancellor’s Conference Room

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

AGENDA

- | | | |
|-----------------------------------------------|-----------------|-------------|
| 1. Approval of February 9, 2026 Summary Notes | Erika Almaraz | Action |
| 2. Budget Update | | |
| • District Fiscal Position | Erika Almaraz | Information |
| • P-1 Memo | | |
| 3. Personnel Cost Budgets and Actuals | Erika Almaraz/ | Information |
| • Plans to Address Overspend | Budget Officers | |
| 4. RAM Evaluation | Erika Almaraz | Discussion |
| 5. Facilities Updates | Budget Officers | Information |
| 6. Other Items | | |
| 7. Future Meeting Dates: | | |
| April 13* | | |
| May 11 | | |
| June 8 | | |

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
February 9, 2026

UNAPPROVED SUMMARY

Members Present: Erika Almaraz, Terry Cox, Steven Estrada, Karla Frizler, Henry Hua, Tony Jake, Bridget Kominek, Elaine Loayza, Jaclyn Magginetti, Kathleen McAlister, Michelle Patrick-Norng, Annika Rotana, Marlo Smith, Gabrielle Stanco, Lourdes Valiente, Leslie Tsubaki.

Members Absent: Belinda Allan, Jennifer Vega La Serna, Irma Ramos

Guests Present: Byron Breland, Anita Carlos, Brandon Floerke, Khaoi Mady, Thu Nguyen, Joel Salcedo, Debbie Shandy, and Richard Williams

Call to Order: The meeting was called to order at 2:03 p.m.

1. **Summary:** The summary notes of December 8, 2025, were approved.
2. **Budget Update –** Erika Almaraz shared key highlights from the Joint Analysis prepared by the California Community Colleges in collaboration with the Association of Chief Business Officials, the Association of California Community College Administrators, and the Community College League of California, and also delivered a presentation on the budget.

The Governor's Proposed Budget is fully balanced and projects \$42.3 billion in revenues above expectations in the 2025 Budget Act related to a stronger-than expected stock market and investor enthusiasm surrounding artificial intelligence.

- For California Community Colleges, the budget proposal focuses on maintaining base funding stability and continued investment in priorities aimed at achieving Vision 2030 and Roadmap goals.
- Under the proposal, the overall state budget would be higher than in 2025-26, increasing by about 8.7% to \$348.9 billion, reflecting higher state receipts driven by stock market gains. General Fund spending would increase by nearly \$20 billion (8.7%) to \$248.3 billion.
- The proposal for additional ongoing spending includes \$240.6 million for a 2.41% cost-of-living adjustment (COLA) for community college apportionments and about \$30.6 million for COLAs and adjustments to certain categorical programs. It also includes \$87.2 million to cover systemwide enrollment growth of 1.5% over two years (\$55.3 million for growth of 1.0% starting in 2025-26 and \$31.9 million for 0.5% growth starting in 2026-27).
- One-time funding in the proposal includes \$120.7 million to address deferred maintenance, \$100 million for the Student Support Block Grant, \$36 million to fully scale the Common Cloud Data Platform, and \$35 million to scale and institutionalize the Credit for Prior Learning Initiative. Forward this form with all backup material to the office of the Vice Chancellor, Finance & Facilities.
- The Governor's proposal includes capital outlay funds from Proposition 2 to support 39 projects. This includes \$25 million in Proposition 2 funding for the Fullerton College STEM Vocational Center.
- The Legislative Analyst's Office (LAO) has identified multi-year state budget deficits in the outyears with estimates ranging from \$20 billion to \$35 billion annually.
- District P-1 enrollment is 1,153.54 FTES (3.65%) above the prior year, positioning the District to exit hold harmless status this fiscal year.

Additional Considerations

- As state revenue projections rely heavily on the artificial intelligence boom, a downturn in the stock market continues to be a significant risk.
- Although the California Community College system requested to fund credit FTES at the higher of the three-year average or the amount reported in the current year, this was not included in the Governor's Proposed Budget.

Questions/Comments:

1. *Is it common for the LAO to have a conservative prediction on the Governor's proposed budget?* Yes, it is quite common for the LAO to have a conservative forecast. In contrast, the Governor's budget often relies on future revenues to try and balance current revenues. These practices are not used at the local level. The LAO has repeatedly warned the public about the risks of relying on short-term fixes instead of addressing long-term structural deficits. Their out-year projects show significant deficits ahead.

3. 2026-27 Budget Assumptions for the Tentative Budget

Ms. Almaraz noted that nothing has been finalized as these are very early preliminary estimates based on the Governor's proposed budget.

Revenues:

- SCFF revenue for 2026–27 estimated at \$282.5M, which includes the proposed 2.41% COLA.
- Assumes zero FTES growth for next year due to slowdown in enrollment momentum; revenue would increase if growth occurs.
- State revenue categories (lottery, mandated costs, etc.) updated slightly for COLA, otherwise largely unchanged.
- Local revenues, interest income (\$3M), and district-wide miscellaneous income (\$10M) remain the same for now.
- Total projected revenues = \$306.1M.

Expenditures:

- Position control (permanent positions) estimated at \$223.8M, including lowered CalPERS rate (26.4%).
- Vacancy cleanup is ongoing; some positions may shift between unrestricted and categorical funds.
- Health and benefit cost estimates still pending update from Benefits.
- Other operating costs (adjuncts, hourly, overload, PT faculty health, etc.) based on 2025–26 proposed budget: \$44.6M.

Items to note that are not yet included in the preliminary assumptions:

- Job Family Study – TBD.
- Required Board Policy Reserve increase – approx. \$851K.
- Contingency for one-time- payment included in the collective bargaining agreements if the District were to exit Hold Harmless is projected at \$7.3M.
- Extended Day overage – current year- spending suggests \$13.6M more than budgeted.
- Vacancy savings (\$20.5M) are shown for awareness but not true savings, as most positions are intended to be filled.

District-wide Expenses

- Grants Accounting Team: Now reflected as an in-and-out cost funded by indirect cost revenues, based on last year's actual indirect cost recovery.
- Part-Time Faculty Insurance Reimbursement: Also shown as an in-and-out item, reflecting full state reimbursement for PT faculty insurance.
- Operating costs increased to \$6.9M (3–4% rise) due to IT, sewer, and legal expenses.

Questions/Comments:

1. *Is a possible SERP included in the estimate for the Job Study? If there were to be another discussion on a possible SERP, would that discussion begin at CBF?* There is currently no cost estimate for the job family study and that a SERP would not be included; it would need its own separate analysis and estimate. Dr. Breland noted that a SERP was previously attempted about two years ago and may consider another attempt. The initial discussion would begin directly with the Board and re-engaging with Keenan to evaluate whether a SERP would make financial sense.
2. *How are the attorney expenses calculated to predict an increase in the next few years?* The district estimates future attorney expenses by looking at current-year actual spending and encumbered costs. Historically, many legal expenses were absorbed within the HR department, but that budget is now too limited to continue covering them. As a result, legal costs that exceed HR's capacity are beginning to shift into the district-wide budget, which is why projected expenses appear to be rising.
3. *If COLA increases or decreases would that affect what was previously negotiated with the collective bargaining units?* While COLA is still just a prediction, if COLA goes down, SCFF revenues would also go down. Current projections still show the District likely coming out of hold harmless and based on what was negotiated the unions would still receive a one-time off schedule payment followed by an on-schedule increase the following year. Based on the assumptions, the on-schedule increase is estimated at 2.97%, which is greater than the proposed COLA.
4. *How is the District planning to address the Extended Day budget being over budget?* We looked at the RAM assuming every campus stayed within its budget, and under that scenario, the 2026–27 projections look positive across all budget centers. But when we factor in the Extended Day 2025–26 projections, the overages are significant — about \$6M at Cypress, \$7M at Fullerton, and \$600k at NOCE, totaling \$13.6M. Without past protections like Hold Harmless and Emergency Conditions, continued overspending could lead to a deficit. Because of that, we've started talking about putting better guardrails around Extended Day — things like setting aside more funds for it and finding areas where we can reduce other costs. Since our RAM revenue is fixed, each campus still has to balance its budget after covering permanent staff and fixed costs, and then decide how to allocate the rest, including Extended Day.

The campus Budget Officers also offered some insight to a few strategies such as education and alignment, avoiding siloed decision-making and working collaboratively on long-term solutions.

The District is also exploring ways to increase SCFF revenue, focusing on growing Pell participation and boosting degrees and certificates—student success areas that positively affect funding. At the same time, structural adjustments are needed.

Overall, the District is taking a phased, collaborative, and data-driven approach to stabilize the budget, improve efficiency, and increase revenue while still positioning students for greater success.

5. *Brandon Floerke commented that while improving efficiency in the extended day budget is necessary, class cancellations carry real impacts for adjunct faculty. He noted that extended day going into the red is not inherently problematic if balanced elsewhere, and that overly heavy cuts in this area risk harming adjuncts who are essential to the District's long-term- talent pipeline. He emphasized that efficiency efforts should be balanced and not rely solely on reducing extended day classes.*
6. *A request was made for a clear, transparent breakdown of the extended day budget by category ("bucket") so staff/faculty can use the data to make informed decisions about sections, efficiency, and strategies to reduce costs. Gabrielle Stanco shared that her team, in conjunction with campus staff, are developing Tableau dashboards to provide detailed breakdowns of extended day budget components (e.g., adjunct, overload, reassigned time). Drafts for Cypress and Fullerton are currently being validated, and NOCE's dashboard is still in progress. Once completed they will be shared with relevant stakeholders.*
7. *How is the extended day budget allocation determined for each site? Allocations are determined by historical usage, primarily the number of sections offered and their costs from year to year. Although the District reduced the extended day budget after hiring new full-time faculty, continued enrollment growth led to offering more sections overall, which increased extended day expenses despite the added faculty. With 12 additional full-time hires planned, the District hopes to reduce reliance on extended day sections over time, though the outcome depends on future enrollment and instructional needs.*

4. Student Centered Funding Metrics

In support of student success and effective fiscal stewardship, the District will begin regularly presenting key student-centered funding metrics to the Council on Budget and Facilities for review and discussion. These metrics will include FTES/FTEF ratios by campus, division, and term for the current and prior two years—using the generally accepted target of 17.5—as well as comparisons of FTES revenue to total cost by campus, division, and term. Additionally, the Council will review Supplemental Allocation headcounts and revenue, along with Student Success headcounts and revenue, across the last two years. Recent discussions have raised several important questions, including the availability of tools to monitor FTES/FTEF ratios and FTES revenue relative to total cost, the long-term sustainability of the California Promise program and potential revisions to strengthen it, and the issue of student-earned certificates that have not yet been awarded and therefore are not reflected in Student Success metrics.

Ms. Almaraz noted that in conjunction with Dr. Stanco's team, it was suggested that the dashboard include an additional column capturing campus overhead and administrative costs, so FTEF revenue can be compared against the total cost of operating each division. These updates will be incorporated into future dashboard adjustments. The team is also taking next steps to address extended day budget overages by working with Dr. Vega Le Serna's group to standardize scheduling and tracking templates for VPIs and deans, followed by training and regular reporting on efficiency metrics. They are also exploring tools like DegreeWorks to project future course needs based on student education plans, helping improve scheduling accuracy and cost planning.

Questions/Comments:

1. *A question was raised about how far in advance scheduling data and reports are needed to inform academic calendar decisions, especially as faculty are being asked to submit schedules earlier each year. It was clarified that HR and UF traditionally negotiate the academic calendar, but there is interest in involving more constituents and planning multiple years ahead. The group noted that the academic calendar (holidays and term*

lengths) can be set years in advance, while detailed course scheduling typically occurs about a year ahead. There was agreement that a more integrated, coordinated process is needed, and this should be discussed further with the appropriate workgroups.

5. Creation of the Resource Allocation Model Workgroup

After volunteers and membership was identified, the group agreed to meet twice monthly (one in-person, one via Zoom) and to aim for preliminary recommendations by the end of the spring semester. These recommendations would inform a draft RAM proposal to be developed over the summer, reviewed by CBF in early fall, and taken to DCC by November to support the next budget cycle.

6. Facilities Updates

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

- Exterior Signage - Completion of work is anticipated in late February, early March 2026 for installation.
- Green Space/Community Enhancement – Bidding for the project will be in March 2026. Project includes a ramp from Romneya to the campus and is estimated to take 8-9 months.
- East Lot Portables – Formerly the NOCE East Swing Space. All of the demo and asphalt is out. Project completion with the final asphalt lay is anticipated for mid-March.
- Lighting Control Upgrade – Awaiting updated quote from contractor and staff are working with NOCE on scheduling installation based on class utilization.
- Modernization Project – DSA submittal package is in progress with comments pending; final drawings expected March 3.
- District Data Center Upgrade – Data array replacement design is nearly complete; installation targeted to begin March 10.
- Electronic Security System: Bid scheduled to be released on February 26 for tower access control and security upgrades, part of a long-term plan.

Questions/Comments:

1. *A question was raised about whether the restored parking lot will serve staff, students, or both. Facilities staff noted the designation is still being determined. Concerns were expressed about the unsafe left turn- access from Euclid onto Romneya due to narrow lanes and fast traffic. It was explained that modifying the street would require an extensive and costly city traffic study, but the college may explore signage options, including limiting left turns, to improve safety.*

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

- Fine Arts Renovation/Visual And Performing Arts – The move is on schedule to happen in fall 2026 and division meetings continue to take place with stakeholders.

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

- Campus Quad – Quad renovation is completed and fully open.
- 300 Building – Renovation finished; testing, furnishing, and faculty move-in underway.
- 2400 Building – Window and HVAC issues resolved; full chiller capacity restored with Chiller Plant 1 and is operational.
- Performing Arts Center – Construction progressing on schedule; building structure and framing now visible.

Question/Comments:

1. *A concern was raised about whether installing the new gas meter at Wilshire will cause further HVAC issues and about NOCE feeling like an afterthought during campus*

disruptions. Facilities staff reported that no major interruption is expected, though brief impacts are possible due to reliance on the gas company's schedule. They emphasized ongoing communication with site leads, noted that temperatures are currently stable, and apologized for past discomfort. The administration also acknowledged the challenges, thanked staff who worked through the weekend to prevent classroom relocations, and affirmed that NOCE is a priority.

2. *How is tree trimming scheduled? A concern was brought up as to why it occurred during peak parking hours at Wilshire. Tree trimming is performed once per semester by an external contractor, Great Scott. While facilities attempts to schedule the work months in advance and avoid busy times, contractor availability and the large number of trees can limit flexibility. The team will work with M&O to explore better scheduling options.*

Meeting was adjourned at 3:36 p.m.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: March 4, 2026

From: Erika Almaraz, Executive Director, Fiscal Affairs

1. AGENDA ITEM NAME

Budget Update

2. AGENDA ITEM ACTION (Please check one)

- Information Only**
- Review/Discussion**
- Action**

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

15 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

An outline of the District's fiscal position for the current fiscal year as well as three subsequent years. Budget Staff will present information on the following information:

- **2024-25 Actuals**
- **Current year (2025-26) Budget**
- **Economic Outlook**
- **Multi-Year Projections**
- **Fiscal Crisis Management Assistance Team (FCMAT) Fiscal Health Risk Analysis**
- **Benchmarking Fiscal Performance against all 72 California Community Colleges using various key indicators**
- **Budget Planning Considerations**

5. RECOMMENDATION

It is recommended that the committee receive the information on the District's fiscal position.



TO: Chief Business Officers

FROM: Arthur Golovey, Director of Fiscal Services
College Finance and Facilities Planning Division

RE: Fiscal Year 2025-26 First Principal Apportionment

This memo describes the 2025-26 First Principal (P1) apportionment calculations for the Student Centered Funding Formula (SCFF) and various categorical programs. Associated exhibits are available on the Chancellor's Office [Fiscal Services Unit Apportionment Reports website](#).

Summary of Key Points

2025-26 First Principal (P1)

- Calculations reflect data and revenue estimates reported by districts and counties.
- Statewide enrollment growth needs exceed the growth budget, and proportional growth adjustments were applied. Fully funding enrollment growth remains a system budget request priority.
- The deficit factor is 3.04%, largely attributed to the timing of preliminary local revenue estimates, which historically increase as more complete data becomes available. Combined with the Administration's proposed \$88.7 million for the 2025-26 SCFF in the Governor's Budget, no deficit is expected at Recalculation.
- Starting in 2025-26, the Hold Harmless calculation reflects districts' 2024-25 Max Total Computational Revenue (TCR) without subsequent Cost of Living Adjustments (COLA).
- \$408.4 million in SCFF funds are deferred to 2026-27 and, contingent upon continued inclusion in the budget, are anticipated to be paid in July 2026.

2024-25 Recalculation (R1)

- Calculations reflect actual data and revenue amounts, rather than estimates.
- There is zero revenue deficit.

SCFF General Background

The SCFF consists of three principal components: the base allocation, the supplemental allocation, and the student success allocation, each calculated using the following parameters:

- Base allocation: Includes 1) the basic allocation, which is determined by college and center size based on prior year data, and 2) the Full Time Equivalent Students (FTES) allocation, which is based on current year FTES and a three-year average for credit FTES.

2025-26 First Principal Apportionment

February 19, 2026

- Supplemental allocation: Based on prior year data.
- Student success allocation: Based on an average of three prior years of data.

The Chancellor's Office generally certifies apportionments three times per year: the Advance Apportionment (AD) in July, the First Principal (P1) and Recalculation (R1) in February, and the Second Principal (P2) in June. Additional certification revisions are completed as necessary.

SCFF 2025-26 P1

At 2025-26 P1, SCFF calculations reflect district reported FTES estimates, supplemental and student success metric data reported as of January 15, 2026, county reported property tax, district reported enrollment fees, estimated 2025-26 Education Protection Account (EPA) resources, and available general fund.

FTES Allocation

Growth funding was applied for districts reporting FTES increases above the prior year base value (2024-25 Applied #3) that exceeded the available restoration balance. Statewide growth demand exceeded the available growth budget at 2025-26 P1. As a result, growth applied beyond districts' growth targets was proportionally adjusted to remain within the budget.

Growth will be reassessed at 2025-26 P2 with updated FTES data. The Chancellor's Office will continue to engage with stakeholders and work collaboratively with the Department of Finance and the Legislature to support fully funding enrollment growth.

Basic Allocation

Prior year FTES data is used to determine the current year basic allocation for college and center size. If a district's reported FTES for a college or center is below the prior year funding size, the prior three FTES data years are used to determine eligibility for stability protection. Declines in college or center FTES will not result in a reduction to revenue until the third year after the decline, and there is no revenue reduction if the college or center FTES has been restored back to or above the pre-decline amount.

Supplemental and Student Success Allocations

The supplemental and student success allocations at 2025-26 P1 reflect metric data updates provided by districts through January 15, 2026.

Transfer data for 2024-25 is currently pending for students transferring to University of California (UC), out of state institutions, or private institutions after Fall 2024. SCFF calculations at 2025-26 P1 use the 2023-24 Transfer to a Four-Year University metric data as of March 11, 2025, in place of 2024-25 data. At 2025-26 P2, the 2024-25 transfer data will be available and incorporated.

Total Computational Revenue

The 2025-26 P1 Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) 2025-26 SCFF Calculated Revenue, (B) TCR Stability (2024-25 SCFF Calculated Revenue plus COLA), or (C) Hold Harmless (2024-25 Max TCR). At 2025-26 P1, the statewide SCFF Max TCR is \$10.1 billion.

Temporary Revenue Deficit

At 2025-26 P1, the revenue deficit for non-basic aid districts is 3.04%, compared to 0.18% at 2025-26 Advance. This increase is largely attributable to the timing of available revenues, particularly preliminary local revenue estimates. Although local revenue estimates reported at 2025-26 P1 are below the assumptions used in the 2025 Budget Act, these amounts have historically trended upward in subsequent apportionment periods as more complete data becomes available.

As part of the 2026–27 Governor’s Budget, the Administration has proposed an additional \$88.7 million to support the 2025-26 SCFF. Based on current assumptions, incorporation of this proposal is expected to address the revenue deficit at the 2025-26 Recalculation Apportionment (R1). The Chancellor’s Office will continue to work collaboratively with the Department of Finance and the Legislature to support this outcome.

Deferral

As part of the 2025 Budget Act, \$408.4 million in SCFF funds are deferred to the 2026-27 fiscal year. These funds remain included in the Governor’s Budget and, assuming continued inclusion throughout the budget process, are anticipated to be paid in July 2026. The Chancellor’s Office will continue to advocate for the timely repayment of the deferral.

Table 1: 2025-26 P1 SCFF Components

SCFF Component	2025-26 P1 Amount (Statewide) (In Millions)
Basic Allocation	\$1,032
FTES Allocation	\$6,081
Supplemental Allocation	\$1,780
Student Success Allocation	\$1,074
SCFF Calculated Revenue (TCR A)	\$9,966
TCR Stability (TCR B)	\$9,943
Hold Harmless (TCR C)	\$9,855

2025-26 First Principal Apportionment

February 19, 2026

SCFF Component	2025-26 P1 Amount (Statewide) (In Millions)
2025-26 TCR (Max of A, B, or C)	\$10,129
Stability Protection Adjustment	\$76
Hold Harmless Protection Adjustment	\$86
Property Tax & ERAF	\$4,847
Less Property Tax Excess	(\$552)
Student Enrollment Fees	\$424
Education Protection Account (EPA)	\$1,304
State General Fund Allocation	\$3,830
Deficit Factor for non-basic aid districts	3.0364%
(Deficit)	(\$276)

Table 2: 2025-26 P1 TCR Status by Number of Districts

2025-26 P1 TCR Status	Number of Districts
SCFF Calculated Revenue (TCR A)	34
TCR Stability (TCR B)	25
Hold Harmless (TCR C)	13

2025-26 P1 Exhibits

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (County Monthly Payment Schedule)
- Exhibit C (Statewide and District SCFF details)
- Educational Revenue Augmentation Fund (ERAF) Memo
- ERAF and Property Tax Distribution by County and District

SCFF 2024-25 R1

At 2024-25 R1, SCFF calculations were updated to reflect actual FTES data, updated offsetting revenues, including district reported property tax and student enrollment fees, and updated annual certifications of the Education Protection Account (EPA) and state general apportionment.

Growth has been applied to districts that reported an increase in FTES value above the prior year base value (2023-24 Applied #3) that exceeded the available restoration balance. At 2024-25 R1, statewide enrollment growth exceeded available budgeted growth funding. As a result, growth applied beyond districts’ growth targets was proportionally adjusted to remain within the budget.

The 2024-25 R1 Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) 2024-25 SCFF Calculated Revenue, (B) TCR Stability (2023-24 SCFF Calculated Revenue plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2024-25 R1, the statewide SCFF Max TCR is \$9.85 billion.

Table 3: 2024-25 R1 SCFF Components

SCFF Component	2024-25 R1 Amount (Statewide) (In Millions)
Basic Allocation	\$1,001
FTES Allocation	\$6,072
Supplemental Allocation	\$1,622
Student Success Allocation	\$1,025
SCFF Calculated Revenue (TCR A)	\$9,719
TCR Stability (TCR B)	\$9,510
Hold Harmless (TCR C)	\$8,790
2024-25 TCR (Max of A, B, or C)	\$9,855
Stability Protection Adjustment	\$33
Hold Harmless Protection Adjustment	\$102
Property Tax & ERAF	\$4,824
Less Property Tax Excess	(\$509)
Student Enrollment Fees	\$430

2025-26 First Principal Apportionment

February 19, 2026

SCFF Component	2024-25 R1 Amount (Statewide) (In Millions)
Education Protection Account (EPA)	\$1,627
State General Fund Allocation	\$3,482
Deficit Factor for non-basic aid districts	0.00%
(Deficit)	(\$0)

Table 4: 2024-25 R1 TCR Status by Number of Districts

2024-25 R1 TCR Status	Number of Districts
SCFF Calculated Revenue (TCR A)	46
TCR Stability (TCR B)	13
Hold Harmless (TCR C)	13

2024-25 R1 Exhibits

- Exhibit C (Statewide and District SCFF details)
- Exhibit D (Education Protection Account (EPA))

SCFF Funding Protections

There are several funding protections applicable under the SCFF, summarized below.

Table 5: SCFF Funding Protections

Protection	Description
Hold Harmless (EDC 84750.4(h))	Starting in 2025-26, districts receive no less than their 2024-25 TCR, without subsequent annual cost of living adjustments (COLA).
TCR Stability Protection (EDC 84750.4(g)(4)(A))	Declines in the SCFF TCR (excluding the hold harmless) are applicable in the year after the decline and include any applicable COLA.
FTES Restoration Protection (EDC 84750.4(d)(2)(D))	Ability to restore FTES that have declined in the previous three years.

Protection	Description
Basic Allocation Protection (Title 5 § 58776)	Declines in college and center basic allocation tiers are effective three years after the initial decline. Increases or new colleges or centers are eligible for funding in the year following the increase or establishment.

SCFF Dashboard

Since the adoption of the SCFF, the Chancellor’s Office has collaborated with system partners to develop tools and resources to support SCFF implementation and district planning. The [SCFF Dashboard](#) provides a suite of analytics and visualizations related to the California Community Colleges funding formula, including the following interfaces:

- SCFF Data Trends and Insights: Provides analysis of trends in the SCFF supplemental and student success counts, funding protections, and race and ethnicity outcomes. This data is updated each year after Recalculation and was last updated in May 2025.
- SCFF Resource Estimator: Provides districts with a planning tool to estimate SCFF funding. Data is updated after each apportionment period and was last updated in July 2025.

The SCFF Resource Estimator allows users to adjust assumptions related to general enrollment, low-income student enrollment, student success metrics, and cost of living adjustments to generate projected funding levels for future years. The SCFF Resource Estimator is intended to support outyear planning and will be updated with 2025-26 P1 data in the coming weeks.

Categorical Programs

Allocations for 58 categorical programs totaling over \$2.9 billion were certified. The following exhibits summarizing these allocations can be found on our [website](#):

2025-26 P1:

- Exhibit A (District Monthly Payments by Program)
- Exhibit B4 (Monthly Payment Schedule by County)
- Adjustment Report – 2024-25 Adjustments at 2025-26 P1
- Exhibit A/B4 (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit B4 (Statewide Community College)

2024-25 R1:

- Exhibit D (District Adjustments by Program)
- Exhibit A/B4 (Apprenticeship Training and Instruction, Local Education Agencies)
- Exhibit B4 (Reimbursement, Vocational Education (Perkins))

Additional information regarding categorical program allocations can be found in the Compendium of Allocations and Resources (the Compendium) on the [Budget News](#) web page.

2025-26 First Principal Apportionment

February 19, 2026

The Chancellor's Office will continue to provide updates as additional data becomes available through subsequent apportionment periods.

Contacts

For questions regarding the SCFF please email scff@cccco.edu.

For general questions regarding apportionment payments please email apportionments@cccco.edu.

For questions regarding specific categorical programs, please contact the appropriate staff specified in Appendix B: Summary of Categorical Program Accounting of the Compendium on the [Budget News](#) web page.

**California Community Colleges
2025-26 First 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)								\$	191,805,327
II. Supplemental Allocation									46,833,424
III. Student Success Allocation									27,115,024
									<u>265,753,775</u>
									Student Centered Funding Formula (SCFF) Calculated Revenue (A) \$ 265,753,775
									2024-25 SCFF Calculated Revenue + COLA (B) 267,501,036
									Hold Harmless Revenue (C) 262,433,892
									Stability Protection Adjustment 1,747,261
									Hold Harmless Protection Adjustment -
									2025-26 TCR (Max of A, B, or C) \$ 267,501,036
Revenue Sources									
Property Tax & ERAF								\$	135,876,013
Less Property Tax Excess									-
Student Enrollment Fees									11,667,111
Education Protection Account (EPA)	Minimum of at least \$100 x Funded FTES			Funded FTES: 31,518.90	x			Rate: \$1,370.79	43,205,651
State General Fund Allocation									68,629,923
State General Fund Allocation									
General Fund Allocation								\$	65,924,529
Full-Time Faculty Hiring (FTFH) Allocation (2015-16 Funds Only)									2,705,394
									<u>Subtotal State General Fund Allocation \$68,629,923</u>
Adjustment(s)									-
									<u>State General Fund Allocation (Includes Deferral to be Paid in 2026-27) \$68,629,923</u>
									<u>State General Fund Certification (Exhibit A) \$61,308,017</u>
									<u>Deferral Amount \$7,321,906</u>
									Available Revenue \$ 259,378,698
									2025-26 TCR (Max of A, B, or C) 267,501,036
									3.0364% Revenue Deficit \$ (8,122,338)

Supporting Sections

Section Ia: FTES Data and Calculations									
<i>variable</i>	a	b	c	d	e	f = b + c + d + e	g = f (except credit = (a + b + f)/3)	h	i = g + h
	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
FTES Category									
Credit	24,573.42	26,183.31	1,086.75	-	-	27,270.06	26,008.93	-	26,008.93
Incarcerated Credit	-	-	-	-	-	-	-	-	-
Special Admit Credit	657.82	940.09	23.35	-	-	963.44	963.44	-	963.44
CDCP	2,569.88	2,988.94	(1,305.33)	-	-	1,683.61	1,683.61	-	1,683.61
Noncredit	1,398.44	1,514.15	1,348.77	-	-	2,862.92	2,862.92	-	2,862.92
Total FTES=>>>	29,199.56	31,626.49	1,153.54	-	-	32,780.03	31,518.90	-	31,518.90
Total Values=>>>		\$178,571,573	\$2,309,225	\$0	\$0	\$180,880,797			
Change from PY to CY=>>>		\$2,309,224							

<i>variable</i>	j = g x l 2025-26 Applied #2 Revenue	k = h x l 2025-26 Growth Revenue	l 2025-26 Rate \$*	m = j + k 2025-26 Total Revenue
FTES Category				
Credit	\$140,869,442	\$ -	\$5,416.20	\$140,869,442
Incarcerated Credit	-	-	\$7,595.29	-
Special Admit Credit	7,317,609	-	\$7,595.29	7,317,609
CDCP	12,787,511	-	\$7,595.29	12,787,511
Noncredit	13,075,709	-	\$4,567.26	13,075,709
Total	\$174,050,271	\$0		\$174,050,271

n 2025-26 Applied #0	o = f + h 2025-26 Applied #3	p = n - o 2025-26 Unfunded FTES	q = p x l 2025-26 Unfunded FTES Value
27,270.06	27,270.06	-	\$ -
963.44	963.44	-	-
1,683.61	1,683.61	-	-
2,862.92	2,862.92	-	-
32,780.03	32,780.03	-	\$ -

Total Value=>>> \$180,880,797

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)				
<i>variable</i>	r ECA FTES	s Reported 320 2025-26 P1 FTES	t ECA Applied	n = s + t 2025-26 Applied #0
FTES Category				
Credit	-	27,270.06	-	27,270.06
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	963.44	-	963.44
CDCP	-	1,683.61	-	1,683.61
Noncredit	-	2,862.92	-	2,862.92
Total	-	32,780.03	-	32,780.03

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		

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		31,626.49	42.03
Total Growth FTES Value =>>> \$			237,941

Section Ie: Basic Allocation

District Type/FTES	Funding Rate	Number of Colleges	Basic Allocation	FTES	Funding Rate	Number of Centers	Basic Allocation	
Single College Districts				State Approved Centers				
≥ 20,000	11,096,910.43	-	\$0	≥ 1,000	\$2,219,381.74	1	\$2,219,382	
≥ 10,000 & < 20,000	8,877,528.70	-	-	Grandparented Centers				
< 10,000	6,658,143.47	-	-	≥ 1,000	2,219,381.74	-	-	
Multi-College Districts				≥ 750 & < 1,000	1,664,535.87	-	-	
≥ 20,000	8,877,528.70	-	-	≥ 500 & < 750	1,109,690.00	-	-	
≥ 10,000 & < 20,000	7,767,836.95	2	15,535,674	≥ 250 & < 500	554,845.87	-	-	
< 10,000	6,658,143.47	-	-	≥ 100 & < 250	277,424.68	-	-	
Additional Rural \$	2,117,699.79	-	-	Subtotal				
			Subtotal				\$2,219,382	
							Total Basic Allocation	\$17,755,056
							Total FTES Allocation	174,050,271
							Total Base Allocation	\$191,805,327

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		\$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	1,177	1,443.67	1,132.82	1,635,416
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	2,435	2,585.00	755.21	1,952,228
All Students Subtotal		15,282	14,326	15,801	15,136.33		\$19,741,672
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	564	715.33	428.61	306,597
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	698	764.00	285.74	218,304
Pell Grant Recipients Subtotal		7,096	6,923	7,880	7,299.67		\$3,784,320
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	817	1,008.33	285.74	288,120
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	1,259	1,355.67	190.49	258,244
Promise Grant Recipients Subtotal		10,521	10,154	11,070	10,581.67		\$3,589,032
Total Headcounts		32,899	31,403	34,751	33,017.67		\$27,115,024

*2023-24 transfer data used for 2025-26 P1 in place of 2024-25 data. See memo for additional details.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: March 4, 2026

From: Erika Almaraz, Executive Director, Fiscal Affairs

1. AGENDA ITEM NAME

Personnel Cost Budgets and Actuals

2. AGENDA ITEM ACTION (Please check one)

- Information Only**
- Review/Discussion**
- Action**

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

15 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

At the last CBF meeting, a projection of the 2025-2026 Extended Day activity was shared and showed the District could potentially overspend the Extended Day Budget by \$13.6 million should the same spending pattern continue for the remainder of the fiscal year. There was a request to provide a more detailed breakdown of expenses.

In response to that request, all personnel cost budgets and actuals by account, for the current year (as of January 2026) and the last three fiscal years are being presented to CBF for review. In addition, plans to cover the anticipated overspend in accounts will be shared.

5. RECOMMENDATION

It is recommended that the committee receive the information on personnel cost budgets and actuals.

Cypress College
Only Funds 11100 & 11200

Acct	Acct Title	Fiscal Year 2022-23			Fiscal Year 2023-24			Fiscal Year 2024-25			Fiscal Year 2025-26		
		Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD (thru Feb MA)	Difference
11100	Instructor, Credit	24,943,196	21,856,018	3,087,178	27,522,696	22,936,738	4,585,958	27,716,620	22,814,424	4,902,196	28,492,790	18,379,338	10,113,452
11200	Instructor, Non-Credit	-	(1,467)	1,467	-	62	(62)	-	-	-	-	-	-
11300	Instructor, Sabbatical Replacement	-	14,861	(14,861)	-	36,687	(36,687)	30,000	21,362	8,638	30,000	52,365	(22,365)
12200	Department Chairperson	-	1,331,934	(1,331,934)	-	1,509,507	(1,509,507)	-	1,623,369	(1,623,369)	-	147,972	(147,972)
12300	Counselors	2,375,813	2,334,084	41,729	2,855,915	2,492,557	363,358	3,001,774	1,962,536	1,039,238	2,396,711	1,576,772	819,939
12400	Librarians	632,012	503,141	128,871	697,692	565,676	132,016	697,692	470,651	227,041	685,399	494,308	191,091
12510	Academic Administrators	3,479,671	3,437,520	42,151	3,816,635	3,586,169	230,466	3,868,426	4,017,246	(148,820)	4,296,408	2,521,124	1,775,284
12530	Academic Admin Vacation Payoff	-	75,767	(75,767)	(173,179)	151,128	(324,307)	(245,499)	77,246	(322,745)	-	16,001	(16,001)
12800	Reassigned Time	20,000	1,824,938	(1,804,938)	20,000	2,151,843	(2,131,843)	76,602	1,774,251	(1,697,649)	-	82,292	(82,292)
13100	Substitutes	130,000	107,335	22,665	142,000	189,228	(47,228)	142,000	116,443	25,557	160,460	75,923	84,537
13200	Load Banking	209,432	209,432	0	-	270,774	(270,774)	-	235,915	(235,915)	-	-	-
13300	Extended Day Instructors	835,500	-	835,500	670,000	-	670,000	-	-	-	-	-	-
13310	Part-Time Instructors, Fall Sem.	3,777,106	3,963,391	(186,285)	3,841,180	5,459,055	(1,617,875)	5,243,675	6,145,654	(901,979)	5,884,334	7,345,297	(1,460,963)
13311	Part Time Faculty Office Hours-Fall	-	-	-	128,155	53,688	74,467	55,300	53,520	1,780	60,455	69,174	(8,719)
13320	Part-Time Instructors, Spring Sem.	3,458,902	4,056,949	(598,047)	3,425,930	5,608,582	(2,182,652)	4,292,584	6,723,464	(2,430,880)	4,835,934	1,926,621	2,909,313
13321	Part Time Faculty Office Hours-Spri	128,155	18,270	109,885	-	50,966	(50,966)	50,100	56,054	(5,954)	56,387	373	56,015
13330	Part-Time Instructors, Interess	-	13,920	(13,920)	-	-	-	-	-	-	-	360	(360)
13350	Part-Time Instructors, Summer	780,922	1,280,077	(499,155)	989,260	1,540,075	(550,815)	1,350,651	1,961,322	(610,671)	1,525,334	1,474,078	51,256
13381	Full-Time Faculty Other Instruction	-	-	-	-	-	-	-	9,335	(9,335)	9,100	80,968	(71,868)
13400	Hourly Instr, Sabbatical Replace	-	60,407	(60,407)	-	-	-	-	-	-	-	-	-
13700	Related Activities	-	0	(0)	-	-	-	-	-	-	-	57,055	(57,055)
14100	Noninstructional Salaries, Other	30,000	270,537	(240,537)	200,000	430,273	(230,273)	241,000	455,273	(214,273)	195,500	209,544	(14,044)
14110	Adjunct Committee Representative	-	1,559	(1,559)	-	3,439	(3,439)	3,000	5,673	(2,673)	3,000	1,852	1,148
14200	Hourly Counselor	228,000	226,375	1,625	235,000	329,595	(94,595)	504,000	505,615	(1,615)	439,500	271,432	168,068
21110	Classified Monthly Salaries	11,797,741	11,101,957	695,784	13,276,889	12,576,636	700,253	13,880,102	13,231,280	648,822	14,860,518	8,319,204	6,541,314
21130	Classified Vacation Payout	-	56,530	(56,530)	-	177,740	(177,740)	-	67,527	(67,527)	-	27,463	(27,463)
21510	Classified Administrators	1,978,464	1,871,389	107,075	2,280,340	2,279,337	1,003	2,413,400	2,670,456	(257,056)	2,982,393	1,892,155	1,090,238
21530	Classified Admin., Vacation Payout	-	-	-	-	65,879	(65,879)	495,965	45,431	450,534	(264,740)	-	(264,740)
21610	Confidential Monthly Salaries	101,046	101,046	(0)	109,134	109,134	(0)	109,134	110,331	(1,197)	110,730	46,215	64,515
21630	Confidential Vacation Payout	-	-	-	-	-	-	-	-	-	-	13,469	(13,469)
22100	Direct Instruction	2,083,485	2,170,242	(86,757)	2,389,333	2,361,765	27,569	2,426,744	2,380,241	46,503	2,563,711	1,464,193	1,099,518
23100	Hourly - Clerical/Secretarial	80,000	204,905	(124,905)	165,590	272,783	(107,193)	369,200	375,279	(6,079)	209,741	171,498	38,243
23200	Hourly - Technical/Paraprofessional	40,920	125,310	(84,390)	108,800	158,822	(50,022)	143,800	260,310	(116,510)	219,000	106,727	112,273
23300	Hourly - Service/Maintenance	17,500	8,717	8,783	5,000	23,221	(18,221)	12,000	94,449	(82,449)	80,000	62,677	17,323
23400	Hourly - Professional	73,151	-	73,151	297,151	4,038	293,114	187,741	27,516	160,225	23,000	21,786	1,214
23420	Hrly - Prof: Faculty Member	51,500	212,405	(160,905)	210,500	183,851	26,649	351,520	191,661	159,859	95,270	59,639	35,631
23430	Hrly - Prof: Temp. Outside Expert	209,226	151,721	57,505	361,738	454,351	(92,613)	505,845	875,416	(369,571)	889,294	507,795	381,499
23610	Community Service Instructors	-	-	-	-	102	(102)	-	-	-	-	-	-
23700	Classified Monthly Overtime	23,000	206,690	(183,690)	43,500	301,632	(258,132)	66,964	406,819	(339,855)	48,964	264,696	(215,732)
23800	Classified Monthly Stipends	-	8,951	(8,951)	-	-	-	-	-	-	-	-	-
24100	Hourly-Inst Aide/Direct Instruction	-	56,427	(56,427)	14,000	394,551	(380,551)	352,000	468,122	(116,122)	590,117	236,117	354,000
24200	Hourly-Inst Aide/Non-Direct Inst	33,499	62,985	(29,486)	36,500	32,548	3,952	65,500	56,101	9,399	72,500	25,222	47,278
Grand Total		57,518,241	57,924,324	(406,083)	63,669,759	66,762,433	(3,092,674)	68,407,840	70,290,294	(1,882,454)	71,551,810	48,001,707	23,550,103

Fullerton College
Only Funds 11100 & 11200

Acct	Acct Title	Fiscal Year 2022-23			Fiscal Year 2023-24			Fiscal Year 2024-25			Fiscal Year 2025-26		
		Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD (thru Feb MA)	Difference
11100	Instructor, Credit	33,583,901	29,149,768	4,434,133	35,401,216	31,745,759	3,655,457	34,825,355	30,175,085	4,650,270	34,232,006	21,796,038	12,435,968
11200	Instructor, Non-Credit	-	-	-	-	17	(17)	-	-	-	-	-	-
11300	Instructor, Sabbatical Replacement	-	44,837	(44,837)	-	287,101	(287,101)	-	358,127	(358,127)	-	87,739	(87,739)
12200	Department Chairperson	-	922,669	(922,669)	-	907,901	(907,901)	-	1,149,423	(1,149,423)	-	543,818	(543,818)
12300	Counselors	2,868,579	3,068,653	(200,074)	3,156,675	2,839,800	316,875	3,307,414	3,093,358	214,056	3,041,953	2,197,829	844,124
12400	Librarians	1,003,688	1,000,844	2,844	1,095,569	1,020,912	74,657	960,464	974,828	(14,364)	1,085,350	734,082	351,268
12510	Academic Administrators	3,649,982	3,540,781	109,201	4,035,471	3,901,252	134,219	4,134,533	4,083,806	50,727	4,280,153	2,831,261	1,448,892
12530	Academic Admin Vacation Payoff	-	20,844	(20,844)	-	211,849	(211,849)	-	17,113	(17,113)	-	41,454	(41,454)
12800	Reassigned Time	41,632	1,850,681	(1,809,049)	41,288	1,032,073	(990,785)	51,305	2,139,085	(2,087,780)	46,175	987,996	(941,821)
13100	Substitutes	163,332	149,920	13,412	163,332	142,875	20,457	163,332	237,876	(74,544)	138,832	118,119	20,713
13200	Load Banking	356,734	356,736	(2)	-	512,189	(512,189)	-	571,611	(571,611)	-	-	-
13310	Part-Time Instructors, Fall Sem.	5,449,135	5,553,806	(104,671)	5,425,450	6,406,918	(981,468)	7,122,199	6,937,576	184,623	6,264,148	8,696,737	(2,432,589)
13311	Part Time Faculty Office Hours-Fall	-	3,100	(3,100)	194,175	58,282	135,893	87,193	59,535	27,658	48,787	88,335	(39,548)
13320	Part-Time Instructors, Spring Sem.	4,716,420	5,589,079	(872,659)	4,661,426	6,785,220	(2,123,794)	6,365,926	7,810,347	(1,444,421)	5,510,404	2,619,212	2,891,192
13321	Part Time Faculty Office Hours-Spri	194,175	20,238	173,937	-	48,005	(48,005)	48,700	58,078	(9,378)	41,761	1,500	40,261
13330	Part-Time Instructors, Intersess	-	-	-	-	-	-	-	-	-	-	878	(878)
13340	Part-Time Instructors, Pr Fs Yr	200,000	-	200,000	200,000	-	200,000	200,000	-	200,000	200,000	-	200,000
13350	Part-Time Instructors, Summer	1,068,925	1,964,626	(895,701)	1,165,327	2,027,194	(861,867)	1,165,327	2,414,019	(1,248,692)	925,901	2,193,041	(1,267,140)
13381	Full-Time Faculty Other Instruction	-	-	-	-	-	-	-	10,192	(10,192)	-	105,544	(105,544)
13400	Hourly Instr, Sabbatical Replace	-	-	-	-	-	-	-	-	-	-	-	-
13700	Related Activities	-	0	(0)	-	(0)	0	-	-	-	-	98,792	(98,792)
13800	Independent Study	-	690	(690)	-	850	(850)	-	580	(580)	-	1,100	(1,100)
14100	Noninstructional Salaries, Other	140,673	127,931	12,742	270,733	262,207	8,526	418,336	396,301	22,035	271,847	205,107	66,740
14110	Adjunct Committee Representative	-	-	-	-	-	-	-	-	-	-	449	(449)
14200	Hourly Counselor	165,262	327,014	(161,752)	245,100	461,031	(215,931)	1,410,164	1,493,801	(83,637)	1,960,477	1,446,314	514,163
21110	Classified Monthly Salaries	16,717,030	15,789,756	927,274	18,710,925	18,053,241	657,684	19,013,355	17,907,971	1,105,384	20,586,923	11,311,946	9,274,977
21130	Classified Vacation Payout	-	29,152	(29,152)	-	139,161	(139,161)	-	91,203	(91,203)	-	44,469	(44,469)
21510	Classified Administrators	2,327,681	2,319,644	8,037	2,470,595	2,324,109	146,486	2,868,244	2,557,904	310,340	2,995,320	1,729,954	1,265,366
21530	Classified Admin., Vacation Payout	-	21,251	(21,251)	-	86,261	(86,261)	-	53,177	(53,177)	-	-	-
21610	Confidential Monthly Salaries	110,886	110,886	(0)	119,783	119,778	5	119,783	121,101	(1,318)	121,539	72,883	48,656
22100	Direct Instruction	1,303,149	1,266,882	36,267	1,409,164	1,307,479	101,685	1,345,058	1,380,462	(35,404)	1,438,337	852,462	585,875
22200	Other Instructional Aides	602,238	596,273	5,965	653,257	537,510	115,747	656,787	669,474	(12,687)	734,057	437,588	296,469
23000	Noninstructional Salaries, Other	321,123	-	321,123	308,267	-	308,267	213,017	-	213,017	167,354	-	167,354
23100	Hourly - Clerical/Secretarial	281,210	378,427	(97,217)	185,899	334,046	(148,147)	429,289	314,055	115,234	271,448	120,593	150,855
23200	Hourly - Technical/Paraprofessional	134,411	112,686	21,725	119,992	154,085	(34,093)	95,009	147,282	(52,273)	236,429	50,631	185,798
23300	Hourly - Service/Maintenance	-	-	-	-	59,342	(59,342)	-	71,168	(71,168)	-	47,419	(47,419)
23400	Hourly - Professional	193,813	550	193,263	142,302	6,963	135,339	14,267	2,040	12,227	12,758	4,038	8,721
23420	Hrly - Prof: Faculty Member	65,985	307,754	(241,769)	204,460	353,200	(148,740)	298,912	289,044	9,868	410,987	146,314	264,673
23430	Hrly - Prof: Temp. Outside Expert	118,082	506,661	(388,579)	418,254	664,341	(246,087)	624,007	901,284	(277,277)	1,205,891	556,380	649,511
23500	Hourly - Instruction/Research Assts	-	-	-	-	-	-	-	-	-	259	-	259
23700	Classified Monthly Overtime	13,417	296,431	(283,014)	22,593	411,009	(388,416)	42,096	354,240	(312,144)	37,964	186,120	(148,156)
23800	Classified Monthly Stipends	-	6,778	(6,778)	-	(946)	946	-	-	-	-	-	-
23900	Hourly - Skilled Crafts	-	-	-	-	-	-	-	-	-	-	7,514	(7,514)
24100	Hourly-Inst Aide/Direct Instruction	673,754	237,696	436,058	438,475	227,381	211,094	1,254,614	956,439	298,175	905,905	511,402	394,503
24200	Hourly-Inst Aide/Non-Direct Inst	3,500	7,425	(3,925)	8,889	7,060	1,829	2,000	340	1,660	7,750	-	7,750
Grand Total		76,468,717	75,680,469	788,248	81,268,617	83,435,453	(2,166,836)	87,236,686	87,797,925	(561,239)	87,180,715	60,875,051	26,305,664

NOCE
Only Funds 11100 & 11200

Acct	Acct Title	Fiscal Year 2022-23			Fiscal Year 2023-24			Fiscal Year 2024-25			Fiscal Year 2025-26		
		Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD	Difference	Sum of Total Budget	Sum of YTD (thru Feb MA)	Difference
11100	Instructor, Credit			-			-			-	47,772	(47,772)	
11200	Instructor, Non-Credit	2,293,567	2,104,443	189,124	2,798,249	1,887,380	910,869	2,653,263	1,932,322	720,941	2,739,572	1,649,639	1,089,933
12300	Counselors	904,335	807,503	96,832	956,744	535,397	421,347	977,162	798,899	178,263	1,003,972	526,965	477,007
12510	Academic Administrators	1,464,826	1,497,168	(32,342)	1,586,626	1,603,272	(16,646)	1,586,626	1,683,226	(96,600)	1,630,240	1,031,480	598,760
12530	Academic Admin Vacation Payoff	-	29,201	(29,201)	-	24,577	(24,577)	-	18,578	(18,578)	-	15,051	(15,051)
12800	Reassigned Time	-	261,300	(261,300)	-	527,433	(527,433)	-	633,683	(633,683)	-	580,152	(580,152)
13100	Substitutes	-	82,158	(82,158)	-	111,662	(111,662)	-	233,457	(233,457)	-	227,022	(227,022)
13200	Load Banking	6,948	6,947	1			-			-			-
13310	Part-Time Instructors, Fall Sem.			-			-			-		3,293	(3,293)
13311	Part Time Faculty Office Hours-Fall			-	77,670	-	77,670	77,730	-	77,730	77,730	-	77,730
13320	Part-Time Instructors, Spring Sem.	(3,634)	-	(3,634)			-			-			-
13321	Part Time Faculty Office Hours-Spri	77,670	-	77,670			-			-			-
13350	Part-Time Instructors, Summer	(3,314)	-	(3,314)			-			-			-
13360	PT Continuing Education Instructors	3,627,536	4,299,913	(672,377)	3,604,677	5,428,078	(1,823,401)	4,485,702	6,317,096	(1,831,394)	6,639,868	5,166,526	1,473,342
13361	PT Continuing Ed Faculty Office Hrs	-	12,491	(12,491)	-	64,920	(64,920)	-	60,604	(60,604)	-	53,496	(53,496)
13370	PT Cont. Ed Instructors, Summer	732,036	685,706	46,330	741,425	821,560	(80,135)	919,364	1,119,384	(200,020)	1,192,966	100,079	1,092,887
13381	Full-Time Faculty Other Instruction			-			-			-		3,476	(3,476)
14100	Noninstructional Salaries, Other	3,500	17,460	(13,960)	3,500	18,351	(14,851)	44,500	62,822	(18,322)	27,800	72,284	(44,484)
14110	Adjunct Committee Representative	3,500	4,372	(872)	3,500	3,286	214	3,500	1,073	2,427	-	149	(149)
14200	Hourly Counselor	37,218	94,009	(56,791)	37,218	228,408	(191,190)	37,218	246,621	(209,403)	37,218	186,905	(149,687)
21110	Classified Monthly Salaries	4,148,452	3,792,601	355,851	4,363,669	4,130,994	232,675	4,330,618	4,153,346	177,272	4,530,798	2,589,145	1,941,653
21130	Classified Vacation Payout	-	6,276	(6,276)	-	29,943	(29,943)	-	32,530	(32,530)	-	7,055	(7,055)
21510	Classified Administrators	1,356,697	1,330,036	26,661	1,591,742	1,273,958	317,784	1,428,323	1,274,428	153,895	1,543,596	872,180	671,416
21530	Classified Admin., Vacation Payout	-	5,426	(5,426)	-	46,662	(46,662)	-	24,267	(24,267)	-		-
21610	Confidential Monthly Salaries	122,726	129,806	(7,080)	132,432	140,102	(7,670)	132,432	141,614	(9,182)	134,347	83,112	51,235
22100	Direct Instruction	1,125,384	839,171	286,213	1,072,658	968,875	103,783	876,492	790,984	85,508	969,244	529,884	439,360
23100	Hourly - Clerical/Secretarial	-	65,080	(65,080)	-	29,708	(29,708)	-	2,582	(2,582)	-		-
23300	Hourly - Service/Maintenance	-		-	-	10,797	(10,797)	-	990	(990)	-		-
23400	Hourly - Professional			-			-			-		8,446	(8,446)
23420	Hrly - Prof: Faculty Member	5,000	40,577	(35,577)	-	41,635	(41,635)	73,491	85,660	(12,169)	73,491	112,448	(38,957)
23430	Hrly - Prof: Temp. Outside Expert	-	44,218	(44,218)	5,000	31,015	(26,015)	21,380	200,770	(179,390)	19,880	184,616	(164,736)
23700	Classified Monthly Overtime	5,000	66,803	(61,803)	5,000	41,858	(36,858)	5,000	62,829	(57,829)	3,000	20,040	(17,040)
23800	Classified Monthly Stipends	25,487	12,177	13,310	40,502	(418)	40,920	23,805	-	23,805	24,916	1,683	23,233
24100	Hourly-Inst Aide/Direct Instruction	600	6,540	(5,940)	600	6,410	(5,810)	600	31,101	(30,501)	24,971	26,881	(1,910)
Grand Total		15,933,534	16,241,378	(307,844)	17,021,212	18,005,864	(984,652)	17,677,206	19,908,866	(2,231,660)	20,673,609	14,099,779	6,573,830

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: March 6, 2026

From: Erika Almaraz, Executive Director, Fiscal Affairs

1. AGENDA ITEM NAME

Resource Allocation Model (RAM) Evaluation

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

Proposed changes to the RAM were presented at the October 13, 2025 CBF meeting and feedback regarding changes was obtained at subsequent meetings. Following discussion, it was recommended that CBF form a Resource Allocation Model (RAM) Workgroup to further evaluate changes to the RAM before forwarding additional recommendations to DCC. At the February 9, 2026 CBF meeting, the RAM Workgroup was created. The RAM Workgroup' has meetings scheduled on March 16th (Room 105, AC) March 30th (zoom), and April 6th (zoom) from 2:00P to 4:00P.

Questions for the committee:

- Do the dates and timing of meetings work for the RAM Workgroup?**
- Does the committee have any suggestions for the RAM Workgroup to review?**

5. RECOMMENDATION

It is recommended that the committee discuss recommendations for the RAM Workgroup to review.