

COUNCIL ON BUDGET AND FACILITIES

November 10, 2025
2:00 p.m.
Anaheim Campus – Room 105

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

AGENDA

- | | | |
|---|-----------------|------------------------------|
| 1. Approval of the October 13, 2025
Summary Notes | Fred Williams | Action |
| 2. Memberships | Fred Williams | Information |
| 3. Evaluation of the Resource Allocation
Model (RAM) | Erika Almaraz | Review/Discussion/
Action |
| 4. One-Time Funding | Fred Williams | Information |
| 5. Facilities Updates | Budget Officers | Information |
| 6. Future Meeting Dates:
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
October 13, 2025

UNAPPROVED SUMMARY

Members Present: Erika Almaraz, Anita Carlos (Alternate for Henry Hua), Terry Cox, Steven Estrada, Karla Frizler, Tony Jake, Bridget Kominek, Elaine Loayza, Jaclyn Maggini, Michelle Patrick-Norng, Marlo Smith, Leslie Tsubaki, Lourdes Valiente, Jennifer Vega La Serna, and Fred Williams

Members Absent: Belinda Allan, Henry Hua, and Irma Ramos

Guests Present: John Erickson, Brandon Floerke, Joel Gonzalez, Kathleen McAlister, Thu Nguyen, Jeremy Peters, Valentina Purtell, 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 September 8, 2025, meeting were approved.
2. **Memberships:** Committee members introduced themselves and Vice Chancellor Williams reiterated the need for student representation from each of the campuses.
3. **Follow-Up –** At the September 8, 2025 Council on Budget and Facilities meeting, a question was raised regarding the allocation of the Rising Scholars funding. Fred Williams responded by noting that although the Compendium was updated in August 2025, no new information has been provided concerning the distribution of the Rising Scholars program.
4. **Calendar for 2026-27 Budget –** The budget calendar will be presented to the Board of Trustees at the October 14, 2025 meeting as an informational item. The calendar is done on an annual basis and follows the State Chancellor's Office calendar as a guide for the District.
5. **Evaluation of Resource Allocation Model (RAM)**
In October of each year, the Council on Budget and Facilities will evaluate the allocation model for both the process and those allocations that are formula driven and will prepare a report to the District Consultation Council.

Erika Almaraz provided a brief overview on the current model's revenue streams and adjustments, including funding district services, district-wide expenses, and chargebacks between budget centers.

Ms. Almaraz shared the proposed changes for fiscal year 2026-2027:

Proposal # 1 – The District and Campuses charge an indirect cost rate on categoricals and grants ranging from 0% to 32.70% in order to offset the administrative cost of supporting these programs. In the past, these funds were split 50-50 between the District and the Campus, and used to offset overall expenses in the current year. To improve budget and accounting support for categoricals and grants, it is proposed that we shift 100% of indirect cost funds from the District and the Campuses, to Districtwide and utilize these dollars to fund a post-award grants team. A grants team would assist with invoicing; drawdowns; reporting; reconciliations; developing and maintaining a grants database;

training project personnel; keeping abreast of new state and federal compliance requirements; updating budgets for new allocations and carryovers; reviewing expense and budget transfers; preparing fiscal-year closing entries and audit schedules. Indirect cost funds over the last two years were: \$750K (FY'25) and \$765K (FY'24). About 36%-38% came from federal funds. The estimated cost of a grants team (1 manager and 3 staff) is about \$720K. Offset by indirect cost, the net cost of a grants team is estimated to be -\$30K.

Questions/Comments:

1. *Does the District have a current District Director, Grants?* Yes, the District does have a Director of Grants. However, it's important to note that this role primarily focuses on the pre-award grant process, such as identifying opportunities and submitting applications. The responsibilities related to post-award management, compliance, and reporting is a separate component to grants.
2. *Will this position be more in the accounting department?* Yes, this position is intended to be more aligned with accounting functions rather than management. It will focus on the financial oversight, compliance, and reporting aspects of grants, ensuring proper funding requirements are met.
3. *How are the costs calculated?* The costs are based on indirect cost rates currently charged to grants, which vary depending on the grant type. A portion of each grant may be allocated to cover indirect costs, which helps estimate the funding available to support a grants team. The projected cost of running the grants program includes estimated salaries for roles such as Accounting Systems Analysts and Accountants. These estimates are based on current compensation levels. A key risk of not establishing this team is the potential for missed deadlines, which could result in having to return the awarded funds. Additionally, high staff turnover over the past year, largely due to workload stress, has left this area significantly behind. Forming a dedicated team would help stabilize operations and improve compliance.
4. *Would funding this team be cost-neutral for the District?* Essentially, yes. The funding for this team would be offset by indirect cost recovery from grants, which would reduce the burden on the District's general fund. In that sense, it would be a "wash" investment.
5. *What would be the makeup of this team?* The team would consist of newly defined roles with specific job descriptions tailored to post-award grant management. While Lisa King continues to focus on pre-award activities, this new team, led by a management-level position would handle the post-award workload, ensuring proper financial tracking, compliance, and reporting.

Proposal #2 – The following departments serve all four budget centers (Cypress, Fullerton, NOCE, and District Services). It is proposed that all four budget centers share in the cost of funding these departments (Estimated total: \$1.4M) would be moved from District Services expenses to Districtwide expenses.

- District Campus Safety (Org 1327) about \$169K - **New**
- District Diversity, Culture, Inclusion (Org 1130) about \$277K
- EEO & Compliance (Org 1425) about \$502K
- Districtwide Staff Development (Org 1420) about \$448K

The second part of the proposal would have a contingency equaling 3.0% of permanent positions in the Ongoing and Self-Supporting Funds be budgeted annually to cover the

cost of Districtwide increases (e.g. new investments in programs, employees, technology, facilities, etc.). The estimated contingency is about \$6.4M using 2025-26 permanent positions. Erika Almaraz shared that this model still provides autonomy to the campuses.

Questions/Comments:

1. *Is this different from the Board Reserve? When would we be able to use the reserve dollars?* The Board Reserve is mandated by Board Policy and must be maintained at all times. It consists of one-time dollars used only in emergencies, mid-year budget reductions, or as a last resort to provide additional time for financial adjustments. It functions more like a cash balance. In contrast, the formula-based dollars are ongoing funds. If not used, they are returned to the campuses. These dollars are more flexible and can be used proactively, rather than reactively.
2. *Who makes the decision on how the dollars are being spent?* Spending decisions are heavily influenced by negotiations. For example, the job study may be funded from this pool. Erika noted, when salary negotiations are finalized after campus allocations, campuses do not receive additional funds to cover the increases. This funding pool can be used to support those post-allocation costs.
3. *Jeremy Peters expressed concern that the 3% might become a locked-in amount for future negotiations.* Fred Williams clarified that the 3% is an arbitrary figure and can be adjusted as needed. Ongoing discussions are taking place to determine the appropriate amount.
4. *Are these dollars allocated before campus budgets are set?* Yes, the funds are taken off the top before campus allocations. This ensures the dollars are already set aside and available when needed.
5. *It was addressed that there is concern that campuses are not filling vacant positions and instead using those funds for other purposes that were not previously discussed or approved.*

Fred Williams explained that the primary source of carryover dollars has historically come from Hold Harmless funding and Emergency Conditions funding—both of which provided additional dollars not tied to FTES (Full-Time Equivalent Students). As these funding sources are no longer available, the amount of carryover dollars will significantly decrease moving forward.

By setting aside a percentage of funds upfront, the District encourages intentional financial planning at the campus level, rather than relying on unpredictable carryover balances.

Proposal #3 - It is proposed that beginning Fiscal Year 2026-27 any current year surplus at District Services flow to the three campuses (Cypress, Fullerton, NOCE) based on the percentage of RAM revenue each generated during the fiscal year. Existing and 2025-26 carryovers at District Services would be utilized to complete committed projects and purchases. District Services surpluses over the last two years were: \$4.6M (FY'25) and \$3.1M (FY'24).

Questions/Comments:

1. *Why can't carryover dollars fund the proposed 3% allocation?* Carryover dollars are considered one-time funds, while the 3% allocation is intended to be ongoing funding. Using one-time dollars for recurring expenses is not sustainable.

2. *If \$20M continues to roll over annually, why is it still considered one-time funding?*
Although the District has seen consistent carryover for the past seven years, this period was atypical due to inflated FTES and additional emergency funding (e.g., Hold Harmless and COVID-related funds). Fred Williams noted that this pattern may not continue, reinforcing the need to treat these funds as one-time.
3. *When will we need to vote after sharing this information with our constituency groups?*
There is no immediate deadline, this is part of an ongoing process.
4. *How transparent are other districts with their budget processes?* NOCCCD has consulted with districts like South Orange, Rancho Santiago, and Foothill-De Anza. These districts openly share their budget models. For example, Rancho funds District Services (DS) first, and campuses receive only carryover funds. Erika noted that while NOCCCD's model has worked during times of additional funding, it may be time to reevaluate.
5. *Jeremy expressed concerns around budget transparency at the campus level, noting that while the District has access to detailed position expenses data, departments face challenges in retrieving information from Banner.*
6. *Erika reiterated that there is currently no designated fund for campuses to request from. The percentage allocation can either be applied at the beginning or after the fact. By taking dollars at the beginning, the campuses know exactly what their budget is and can plan accordingly.*
7. *Some expressed concern that not knowing what specific items the dollars would be used for. Erika explained that it was intentional not to earmark funds for specific uses. While District staff does not have the authority to do that, providing examples acknowledges that there are new investments that we want to make as a district.*
8. *Jeremy noted that Cypress has a \$5 million reserve, while Fullerton does not. If Cypress faces challenges, they have that contingency available.*
9. *A suggestion was made to use the percentage allocation on items that would benefit all three campuses. However, it could also restrict how the dollars are used.*
10. *If funding is being allocated based on the number of positions, we need accurate data to plan effectively.* Preliminary numbers have been shared, but we're still waiting on HR to provide additional data. With FTES increasing, it's likely that more positions will be needed.
11. *Is the set amount on-going?* No, Erika Clarified that the model can be reevaluated over time.

Fred Williams emphasized that CBF and DCC have been very successful in demonstrating fairness across campuses, engaging in thoughtful discussions around decision-making. He affirmed that this collaborative approach would continue, even if changes were made to the RAM (Resource Allocation Model).

4. Facilities Updates

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

- Fine Arts Renovation – The project is 70% complete and is on track for an anticipated completion date of fall 2026.
- Health and Wellness Center Renovation – The project is nearing completion at 90%. Final construction is expected by late September, with building occupancy scheduled for November 3.
- Softball field – DSA approval is in progress, with a targeted approval date of November 17. The project remains on track for completion by Summer 2027.

- Learning Library Resource Center (LLCR) Tutoring Reconfiguration – Project is complete.
- LLRC Exterior Patio Upgrades – Currently in the schematic design phase, with cost reduction options under review. Targeted completion is Spring 2027.

Fullerton College – John Ericson and Joel Salcedo provided an update on behalf of the campus.

- The new Student Center Building and M&O Building are now operational, and staff have moved in. The ribbon-cutting ceremony took place on September 19.
- Wilshire Chiller Relocation – Final equipment installations are in progress. Staff are coordinating the power transition with the Fine Arts Building, scheduled for October.
- Fine Arts Renovation – The project is underway with fencing installed around the site. A public hearing is scheduled for the second Board meeting in October to address the easement with Southern California Edison. A ribbon cutting ceremony is scheduled to take place on November 19, 2025.
- 300 Building – Currently on schedule. Due to unforeseen circumstances, the building required repainting, which will enhance its appearance. Interior painting and tiling are nearing completion, with a targeted finish date of mid-February.
- Softball field – Staff are exploring cost-effective alternatives and making design modifications to meet DSA submittal deadlines. Plans have been revised, approved, and submitted to DSA for review and permitting. Project bidding will follow.
- STEM Building – The RFP for architectural services is expected to be released next week. The project has been bid and will be presented to the Board for approval at a future meeting.

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

- East lot portables – Portables have been removed from the site. Plans to restore the parking lot have been approved, with work scheduled to begin in fall/early winter. The project went out to bid today, October 13, 2025 and could be open as soon as mid-spring next year.
- 2nd Floor Counseling office – Renovation efforts are underway. Architects are currently designing improvements for the registration area, with proposals expected to be submitted next week.
- Community Green Space & ADA Plan – Staff are awaiting feedback from DSA. The geotechnical report has been received and shows no issues.
- Elevator Renovation Project – Elevators are currently operational. Planning is in progress for a major renovation of all four elevators.

Questions/Comments:

1. *What updates are planned for Admissions & Records (A&R)?* Sneeze guards will remain in place, and the protective area around the registration tables will be maintained to ensure staff and student safety.
2. *Which interior signage items are excluded due to budget cuts?* An agenda item is being presented to the Board outlining excluded items. Due to limited bond funding, some interior signage will not be covered. NOCE plans to use one-time funds to support signage needs where possible.
3. *Why is there demolition in the General Counseling Office?* The renovation includes the addition of customer service windows to better support student needs and improve traffic flow within the office. The space will also include the laptop loan program, an all inclusive one-stop-shop.

4. *What will the space on the 7th floor for the Laptop Loan Program space be utilized for, if it's moving to the 2nd floor?* The Vice President of Administrative Services and their assistant will be relocating to that space. Terry Cox will be sharing program details and space inventories with NOCE shortly.
5. *When will parking restoration begin, and what changes are expected?* Restoration is scheduled to begin in January. The far lot is also being evaluated for a potential solar project.
6. *What happened to the concrete hand sculpture that was in the sculpture garden?* They are safely stored in boxes behind the football field.

Meeting was adjourned at 3:47 p.m.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: 11/10/2025

From: Erika Almaraz, Executive Director, Fiscal Affairs

1. AGENDA ITEM NAME

Evaluation of the Resource Allocation Model (RAM).

2. AGENDA ITEM ACTION (Please check one)

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

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

20 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

At the October 13, 2025 CBF meeting as part of the evaluation of the RAM, proposed changes to the RAM were presented. This item is being brought back to CBF for continued discussion. A recommendation from CBF is sought before beginning the 2026-2027 budget cycle in January 2026.

Proposed changes for fiscal year 2026-2027:

- The District and Campuses charge an indirect cost rate on categoricals and grants ranging from 0% to 32.70% in order to offset the administrative cost of supporting these programs. In the past, these funds were split 50-50 between the District and the Campus, and used to offset overall expenses in the current year. To improve budget and accounting support for categoricals and grants, it is proposed that we shift 100% of indirect cost funds from the District and the Campuses, to Districtwide and utilize these dollars to fund a post-award grants team. A grants team would assist with invoicing; drawdowns; reporting; reconciliations; developing and maintaining a grants database; training project personnel; keeping abreast of new state and federal compliance requirements; updating budgets for new allocations and carryovers; reviewing expense and budget transfers; preparing fiscal-year closing entries and audit schedules. Indirect cost funds over the last two years were: \$750K (FY'25) and \$765K (FY'24). About 36%-38% came from federal funds. The estimated cost of a grants team (1 manager and 3 staff) is about \$720K. Offset by indirect cost, the net cost of a grants team is estimated to be -\$30K.

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

- The following departments serve all four budget centers (Cypress, Fullerton, NOCE, and District Services). It is proposed that all four budget centers share in the cost of funding these departments (Estimated total: \$1.4M).
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- It is proposed that a contingency equaling 3.0% of permanent positions in the Ongoing and Self-Supporting Funds be budgeted annually to cover the cost of Districtwide increases that benefit all four budget centers (e.g. new investments in programs, employees, technology, facilities, etc.). The estimated contingency is about \$6.4M using 2025-26 permanent positions.
- It is proposed that beginning Fiscal Year 2026-27 any current year surplus at District Services flow to the three campuses (Cypress, Fullerton, NOCE) based on the percentage of RAM revenue each generated during the fiscal year. Existing and 2025-26 carryovers at District Services would be utilized to complete committed projects and purchases. District Services surpluses over the last two years were: \$4.6M (FY'25) and \$3.1M (FY'24).

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

It is recommended that CBF evaluate the model, and the proposed changes noted above, and recommend any additional information that would provide an appropriate evaluation report on the application of the RAM.

Furthermore, it is recommended that CBF also reach consensus to provide this evaluation report, with any amended information, to DCC.

North Orange County Community College District

Using 2025-26 Proposed Budget

Proposed Changes: (Adding New Grants Team, DW Positions Changes, Plus 3% Contingency, No DS Carryover)

October 7, 2025

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues	\$ -	\$ 24,598,975	\$ 96,106,214	\$ 116,879,516	\$ 28,350,155	\$ 265,934,860
Other Revenues	-	2,503,844	9,080,476	9,333,435	2,633,945	23,551,700
Funding for Districtwide Expenses	8,116,218	(759,678)	(2,949,434)	(3,538,671)	(868,435)	(0)
Net Chargebacks	-	803,724	324,124	305,283	(1,433,131)	-
Total RAM Revenue (excl Stability Protection)	8,116,218	27,146,865	102,561,380	122,979,563	28,682,534	289,486,560
Expenses	7,991,218	25,841,532	104,941,421	122,108,632	29,045,047	289,927,850
Contingencies	125,000	654,199	-	1,571,403	-	2,350,602
Contingencies (3.0% of Permanent Positions 25-26)		651,133	2,339,623	2,851,987	541,322	6,384,065
	8,116,218	27,146,865	107,281,043	126,532,022	29,586,369	298,662,517
Net Available Revenue	-	-	(4,719,663)	(3,552,459)	(903,835)	(9,175,957)
Net Transfers In/(Out) to Supplement Operations	-	-	1,835,567	-	-	1,835,567
Balance before Hold Harmless Funding	\$ -	\$ -	\$ (2,884,096)	\$ (3,552,459)	\$ (903,835)	\$ (7,340,390)
Prior Year TCR Stability Protection▲	-	-	-	-	-	-
Balance	-	-	(2,884,096)	(3,552,459)	(903,835)	(7,340,390)
Balance using based on Current Model	-	-	-	-	-	-
Difference	-	-	(2,884,096)	(3,552,459)	(903,835)	(7,340,390)

▲ 2024-25 SCFF Calculated Revenue + COLA (2.30%). Set aside to fund required increase to Board Policy Reserve (\$1,566,097).

North Orange County CCD
Using 2025-26 Proposed Budget
Resource Allocation Model Budget Calculations
October 7, 2025

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Education		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Revenues											
SCFF 2025-26 Estimated State Apportionment	\$ -	0.00%	\$ -	0.00%	\$ 105,902,164	39.82%	\$ 128,792,856	48.43%	\$ 31,239,840	11.75%	\$ 265,934,860
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 24,598,975	9.25%	\$ (9,795,950)	40.09%	\$ (11,913,340)	48.10%	\$ (2,889,685)	11.81%	\$ -
Subtotal Revenue, 1	\$ -	0.00%	\$ 24,598,975	9.25%	\$ 96,106,214	36.14%	\$ 116,879,516	43.95%	\$ 28,350,155	10.66%	\$ 265,934,860
Other Unrestricted Revenue	\$ -	0.00%	\$ 358,470	1.52%	\$ 10,006,034	42.49%	\$ 10,284,777	43.67%	\$ 2,902,419	12.32%	\$ 23,551,700
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 2,145,374	9.25%	\$ (925,558)	40.09%	\$ (951,342)	48.10%	\$ (268,474)	11.81%	\$ -
Subtotal Revenue, 2	\$ -	0.00%	\$ 2,503,844	10.63%	\$ 9,080,476	38.56%	\$ 9,333,435	39.63%	\$ 2,633,945	11.18%	\$ 23,551,700
Subtotal Revenue, 3	\$ -	0.00%	\$ 27,102,819	9.36%	\$ 105,186,690	36.34%	\$ 126,212,951	43.60%	\$ 30,984,100	10.70%	\$ 289,486,560
Contribution towards Districtwide Expenditures	\$ 8,116,218	100.00%	\$ (759,678)	-9.36%	\$ (2,949,434)	-36.34%	\$ (3,538,671)	-43.60%	\$ (868,435)	-10.70%	(0)
Subtotal Revenue, 4	\$ 8,116,218	2.80%	\$ 26,343,141	9.10%	\$ 102,237,256	35.32%	\$ 122,674,280	42.39%	\$ 30,115,665	10.40%	\$ 289,486,560
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 305,283		\$ (305,283)		\$ -
CC Chargebacks	\$ -				\$ 536,832				\$ (536,832)		\$ -
NOCE Chargebacks	\$ -		\$ (284,526)		\$ (62,702)				\$ 347,228		\$ -
DS Chargebacks	\$ -		\$ 1,088,250		\$ (150,006)				\$ (938,244)		\$ -
Net Chargebacks	\$ -		\$ 803,724		\$ 324,124		\$ 305,283		\$ (1,433,131)		\$ -
Final Revenue Allocation	\$ 8,116,218	2.80%	\$ 27,146,865	9.38%	\$ 102,561,380	35.43%	\$ 122,979,563	42.48%	\$ 28,682,534	9.91%	\$ 289,486,560
Expenditures											
Position Control Expenses	\$ -	0.00%	\$ 21,070,306	9.89%	\$ 78,310,688	36.77%	\$ 95,358,986	44.77%	\$ 18,260,405	8.57%	\$ 213,000,384
Personnel Costs outside of Position Control	\$ 2,063,124	4.02%	\$ 1,336,832	2.61%	\$ 18,876,144	36.79%	\$ 18,842,438	36.73%	\$ 10,183,832	19.85%	\$ 51,302,370
Other Operating Expenses	\$ 6,053,094	21.64%	\$ 4,088,594	14.61%	\$ 7,754,589	27.72%	\$ 9,478,611	33.88%	\$ 600,810	2.15%	\$ 27,975,698
Total Expenditures	\$ 8,116,218	2.78%	\$ 26,495,732	9.07%	\$ 104,941,421	35.90%	\$ 123,680,035	42.32%	\$ 29,045,047	9.94%	\$ 292,278,452
Total Net Available Revenue	\$ -	0.00%	\$ 651,133	-23.32%	\$ (2,380,041)	85.25%	\$ (700,472)	25.09%	\$ (362,513)	12.98%	\$ (2,791,892)
Intrafund Transfers In/Out (To supplement Exp.)											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ 1,835,567		\$ -		\$ -		\$ 1,835,567
Intrafund Transfer Out from 11200	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Intrafund Transfer In to Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Intrafund Transfer Out from Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Total Intrafund Transfers	\$ -		\$ -		\$ 1,835,567		\$ -		\$ -		\$ 1,835,567
Final Net Available Revenue	\$ -	0.00%	\$ 651,133	-68.09%	\$ (544,474)	56.93%	\$ (700,472)	73.25%	\$ (362,513)	37.91%	\$ (956,325)

North Orange County CCD
Using 2025-26 Proposed Budget
Local and Other (Unrestricted) Revenue
October 7, 2025

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Ed.		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
State Revenue											
Enrollment Fee Waiver	\$ -	0.0%	\$ -	0.0%	\$ 118,320	37.2%	\$ 148,142	46.6%	\$ 51,388	16.2%	\$ 317,850
Full-Time Faculty Hiring Funds 2018-19	\$ -	0.0%	\$ -	0.0%	\$ 536,500	37.2%	\$ 671,720	46.6%	\$ 233,008	16.2%	\$ 1,441,228
Part-Time Faculty Office Hours	\$ -	0.0%	\$ -	0.0%	\$ 1,188,992	37.2%	\$ 1,488,666	46.6%	\$ 516,394	16.2%	\$ 3,194,052
Part-Time Faculty Compensation	\$ -	0.0%	\$ -	0.0%	\$ 270,458	37.2%	\$ 338,624	46.6%	\$ 117,463	16.2%	\$ 726,545
Lottery	\$ -	0.0%	\$ -	0.0%	\$ 2,273,743	37.2%	\$ 2,846,821	46.6%	\$ 987,514	16.2%	\$ 6,108,078
Mandated Costs	\$ -	0.0%	\$ -	0.0%	\$ 427,566	37.2%	\$ 535,329	46.6%	\$ 185,697	16.2%	\$ 1,148,592
Total	\$ -	0.0%	\$ -	0.0%	\$ 4,815,579	37.2%	\$ 6,029,302	46.6%	\$ 2,091,464	16.2%	\$ 12,936,345
Self-Supporting/Local Revenue											
Allocated from DW Activity											
Interest & Investment Income	\$ -	0.0%	\$ -	0.0%	\$ 1,116,755	37.2%	\$ 1,398,225	46.6%	\$ 485,020	16.2%	\$ 3,000,000
Miscellaneous DW	\$ -	0.0%	\$ -	0.0%	\$ 3,723	37.2%	\$ 4,660	46.6%	\$ 1,617	16.2%	\$ 10,000
Sub Total Alloc. From DW Acty	\$ -	0%	\$ -	0.0%	\$ 1,120,478	37.2%	\$ 1,402,885	46.6%	\$ 486,637	16.2%	\$ 3,010,000
Budget Center Activity											
Baccalaureate Degree Enroll. Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Class Audit Fees	\$ -	0%	\$ -	0%	\$ 550	100%	\$ -	0%	\$ -	0%	\$ 550
Coin Operated Copier	\$ -	0%	\$ -	0%	\$ -	0%	\$ 500	100%	\$ -	0%	\$ 500
Community Service Classes	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Continuing Education Tuition Classe	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Contract Instructional Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 18,000	100%	\$ 18,000
Contractor Commission	\$ -	0%	\$ -	0%	\$ 100,000	100%	\$ -	0%	\$ -	0%	\$ 100,000
Contrib, Gifts, Grants, & Endowment	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Enrollment Status Verification	\$ -	0%	\$ -	0%	\$ 5,000	100%	\$ -	0%	\$ -	0%	\$ 5,000
Gain(Loss) From Sale of Fixed Asset	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Graduation Application Fee	\$ -	0%	\$ -	0%	\$ 700	100%	\$ -	0%	\$ -	0%	\$ 700
Health Services	\$ -	0%	\$ -	0%	\$ 9,000	38%	\$ 15,000	62%	\$ -	0%	\$ 24,000
Instructional Materials Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,200	100%	\$ 1,200
International Student Appl. Fee	\$ -	0%	\$ -	0%	\$ 4,000	100%	\$ -	0%	\$ -	0%	\$ 4,000
Miscellaneous	\$ -	0%	\$ 310,000	48%	\$ 29,000	4%	\$ 305,827	48%	\$ 500	0%	\$ 645,327
Miscellaneous District Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Non-Resident Tuition	\$ -	0%	\$ -	0%	\$ 1,200,000	40%	\$ 1,800,000	60%	\$ -	0%	\$ 3,000,000
Other Contract Services (Funds 12xxx)	\$ -	0%	\$ -	0%	\$ 122,975	46%	\$ 17,842	7%	\$ 127,445	47%	\$ 268,262
Other Student Fees & Charges	\$ -	0%	\$ -	0%	\$ 8,000	62%	\$ 5,000	38%	\$ -	0%	\$ 13,000
Over/Short Miscellaneous	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Parking Meters & Fines	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Pepsi Commissions	\$ -	0%	\$ -	0%	\$ 120,000	71%	\$ 50,000	29%	\$ -	0%	\$ 170,000
Refund Processing Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Rentals & Leases	\$ -	0%	\$ 48,470	3%	\$ 2,001,500	91%	\$ 132,050	6%	\$ 500	0%	\$ 2,182,520
Return Check Charges	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Student Records	\$ -	0%	\$ -	0%	\$ 52,000	46%	\$ 60,296	54%	\$ -	0%	\$ 112,296
Vending Commissions	\$ -	0%	\$ -	0%	\$ 45,000	75%	\$ -	0%	\$ 15,000	25%	\$ 60,000
Sub-Total Budget Center Acty	\$ -	0%	\$ 358,470	4%	\$ 3,697,725	57%	\$ 2,386,515	37%	\$ 162,645	2%	\$ 6,605,355
Total	\$ -	0.0%	\$ 358,470	4.0%	\$ 4,818,203	50.0%	\$ 3,789,400	39.0%	\$ 649,282	7.0%	\$ 9,615,355
Carry Over Revenue/Prior Year Adj.											
Interfund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ 372,252	37.2%	\$ 466,075	46.6%	\$ 161,673	16.2%	\$ 1,000,000
Intrafund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	37.2%	\$ -	46.6%	\$ -	16.2%	\$ -
Total	\$ -	0.0%	\$ -	0.0%	\$ 372,252	37.2%	\$ 466,075	46.6%	\$ 161,673	16.2%	\$ 1,000,000
Total Unrestricted Revenue	\$ -	0%	\$ 358,470	1.5%	\$ 10,006,034	42.5%	\$ 10,284,777	43.7%	\$ 2,902,419	12.3%	\$ 23,551,700

North Orange County Community College District
Using 2025-26 Proposed Budget
Districtwide (DW) Expenses in Fund 11200 (Ongoing Budget only)
October 7, 2025

	Actuals 2023-24	Budget 2024-25	Actuals 2024-25	Budget 2025-26
Sabbatical Replacement Costs	\$ -	\$ 300,000	\$ -	\$ 300,000
Related Activity (Additional Duty Days for Faculty)	\$ 442,561.68	350,000	439,540	350,000
Subtotal 10000's	\$ 442,561.68	650,000	439,540	650,000
 Grants Team (1 manager and 3 staff) - New				719,541
Grants Indirect (offset)				(749,543)
Net Cost	-	-	-	(30,002)
 District Campus Safety - New (Org 1327)				169,213
District Diversity, Culture, Inclusion (Org 1130)				276,745
EEO & Compliance (Org 1425)				502,250
Districtwide Staff Development (Org 1420)				447,853
Cost Share Positions	-	-	-	1,396,061
Subtotal 20000's	\$ -	-	-	1,366,059
 Retiree Medical Benefits	\$ 5,395,476.93	5,750,057	6,089,831	6,090,000
Contribution from Retiree OPEB Trust	\$ -	(5,750,057)	(6,000,000)	(6,000,000) ***
Net Retiree Medical Benefits Cost	\$ 5,395,476.93	-	89,831	90,000
Part-time Faculty Insurance reimbursement program	\$ 134,095.85	215,000	126,785	133,124
Part-time Faculty Insurance premiums	\$ 2,304,834.59	4,475,000	3,795,314	3,985,079
Expected Reimbursement	\$ (2,333,385.59)	(4,690,000)	(3,792,807)	(3,985,079) ◆
Net Part Time Health Insurance Program Expense	\$ 105,544.85	\$ -	\$ 129,291	\$ 133,124
Fringe Benefits Clearing	\$ 600,574.29	1,000,000	1,084,714	1,100,000
Adjustments/Fees from STRS	\$ 24,607.16	40,000	51,912	40,000
Fees from PERS	\$ -	10,000	1,950	10,000
Load Banking Benefits Accrual Adjustment	\$ 39,409.01	15,000	30,525	40,000
Subtotal 30000's	\$ 6,165,612.24	1,065,000	\$ 1,388,223	1,413,124
 Other (Memberships per Contracts for Employees)	\$ -	6,000	1,500	6,000
Recruiting Budget	\$ 43,761.55	55,000	50,350	55,000
Fingerprinting	\$ 19,595.00	25,000	22,909	25,000
Sabbatical Bond Reimbursements	\$ 4,446.50	4,500	8,784	4,500
Districtwide Memberships	\$ 142,042.22	143,000	146,395	150,000
Audit Expenses	\$ 121,800.00	133,500	180,100	140,000
Information & Emergency Communication System	\$ 47,481.28	51,280	-	-
Sewer Expenses	\$ 98,726.46	99,000	111,416	115,000
Additional Attorney Expenses	\$ 250,968.14	350,000	350,000	610,000
Waste Disposal	\$ 196,244.28	200,000	191,816	200,000
Election Expense	\$ -	300,000	459,102	150,000
Ride Share (AQMD)	\$ 100,432.78	120,000	100,964	120,000
Student Insurance	\$ 235,394.00	236,000	274,632	301,902
Employee Assistance Program	\$ 41,437.02	60,000	49,966	65,000
Interest	\$ 66,711.23	90,000	49,821	65,000
Life insurance	\$ 171,912.25	172,000	183,226	185,000
Mandated Fees from PERS (for reports)	\$ 350.00	350	1,020	1,500
County Payroll Postage Charges	\$ 5,513.42	5,700	6,293	6,400
DW IT Expenses	\$ 1,551,350.03	1,907,219	1,858,200	2,111,733
Subtotal 50000's	\$ 3,098,166.16	3,958,549	4,046,492	4,312,035
 FC Child Care Center Contribution (B/A 4/14/09)	\$ 250,000.00	250,000	250,000	250,000
Hospitality	\$ 211,696.85	-	-	- ✧
Subtotal 70000's	\$ 461,696.85	250,000	250,000	250,000
 EEO Plan Implementation	\$ -	25,000	-	25,000
Student Success	\$ -	100,000	-	100,000
Subtotal 79000's (Contingencies)	\$ -	125,000	-	125,000
 Total Districtwide Expenses	\$ 10,168,036.93	\$ 6,048,549	\$ 6,124,255	\$ 8,116,218
STRS on behalf payments from the State**	7,419,861.00			
Total	17,587,897.93			

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

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

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

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

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **November 4, 2025**

From: **Fred Williams, Vice Chancellor, Administrative Services**

Re: Agenda Item for Council on Budget and Facilities of **November 10, 2025**

1. AGENDA ITEM NAME

One-time Funds

2. AGENDA ITEM ACTION (Please check one)

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

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

5 minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

\$1,395,895 of one-time funds remain unallocated.

5. RECOMMENDATION

It is recommended that the Council review the remaining balance of one-time funds.