COUNCIL ON BUDGET AND FACILITIES

November 09, 2026
2:00 p.m.
Anaheim Campus – Room 105

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

AGENDA

1.	Approval of the October 12, 2026 Summary Notes	John Parker	Action
2.	Resource Allocation Model Evaluation	Erika Almaraz	Action
3.	Fiscal Sustainability & Budget Realignment	Erika Almaraz	Information
4.	Information Requested ➢ Growth Scenarios ➢ Personnel as a % of Total Expense (*actuals*)	John Parker	Information
5.	Facilities Updates	Budget Officers	Information

6. Future Meeting Dates:
   - December 14

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

NOTE: The numerical order of items on this agenda is for convenience of reference. To promote efficiency and as an accommodation to the parties involved, agenda items may be taken out of order upon request of the Chair or Members of the CBF.

COUNCIL ON BUDGET AND FACILITIES
October 12, 2026
UNAPPROVED SUMMARY

Members Present: Erika Almaraz, Karen Bautista (DMA Representative), Steven Estrada, Bridget Kominek, Elaine Loayza, Jaclyn Magginetti, Michelle Patrick, Irma Ramos, Marlo Smith, Juliet Tan, Leslie Tsubaki, Jennifer Vega La Serna, Tony Jake, John Parker, Terry Cox

Members Absent: Belinda Allan, Henry Hua*, Annika Rotana

Guests Present: Carlos Ayan, Jim Bunker, Byron Clift Breland, Anita Carlos, Karen Le Cornet, David Fancisco Lopez, Luis Gonzalez, Naveen Kanal, Joel Salcedo, Debbie Shandy, Scott Thayer, Thu Nguyen, Bryan Ventura, Richard Williams

**Attended remotely and provided a facilities update, not counted as a voting member.*

Call to Order: The meeting was called to order at 2:07 p.m.

1. **Summary:** The summary of the September 14, 2026, meeting was approved.

   Vice Chancellor Parker recommended revising the order of agenda items to improve the flow of discussion. By consensus, the Council agreed to move the Strategic Enrollment Management earlier on the agenda to number two, and all subsequent items were renumbered accordingly.

2. **Strategic Enrollment Management**
   Dr. John Parker, Dr. Jennifer Vega La Serna, and Dr. Jim Bunker presented the District's annual enrollment update and provided an overview of Strategic Enrollment Management (SEM) initiatives. There continues to be enrollment growth, improved scheduling efficiency, and FTES levels exceeding funded targets in 2025-26. The presentation highlighted implementation of the District Strategic Enrollment Plan and emphasized the importance of enrollment management, retention, student success, and cross-campus collaboration in supporting both student outcomes and the District's fiscal health.

   Districtwide enrollment data showed continued growth in seat counts and FTES recovery, with NOCCCD remaining among the fastest-growing community college districts in Orange County. Adult education and dual enrollment students continue to drive enrollment growth, while returning students were identified as an area for future focus. Staff also noted projected declines in Orange County high school graduates, underscoring the need to expand adult learner opportunities and enrollment pathways.

   An update was provided on the implementation of the District Strategic Enrollment Plan, reporting that approximately 43% of identified action items have been completed, with additional initiatives underway. Current efforts focus on strengthening recruitment, communication, scheduling, enrollment technology, student completion, and coordination across the three institutions.

   The presentation also highlighted opportunities to increase District revenue through the Student-Centered Funding Formula (SCFF). Staff explained that improvements in retention, completion, transfer outcomes, Pell Grant participation, and Career Technical Education (CTE) milestones could generate additional funding through the supplemental and student success components of the formula. Future work will focus on program revitalization,

workforce development, noncredit-to-credit pathways, credit for prior learning, expanded high school partnerships, and ongoing collaboration with faculty and constituent groups. The Council discussed the importance of transparency, shared governance, common metrics, and accountability measures to support enrollment management efforts districtwide.

Questions/Comments:

1. *How can the District improve its financial position while maintaining student support services?* Staff discussed a balanced approach that includes both cost containment efforts and increasing SCFF revenue through improved student retention, completion, transfer rates, and student success outcomes.
2. *How do student success metrics affect District revenue?* Increases in student completion milestones, transfer-level coursework completion, CTE achievement, transfer outcomes, and Pell Grant participation can generate additional revenue through the Student-Centered Funding Formula.
3. *Would increasing SCFF revenue help address concerns regarding personnel costs as a percentage of the budget?* Increasing revenue would improve the overall ratio of personnel expenditures to total revenue while helping support long-term fiscal sustainability.
4. *How can enrollment management efforts better support student success outcomes?* Committee members discussed the importance of integrating enrollment management, retention efforts, counseling, faculty engagement, student support programs, and scheduling practices to improve student outcomes.
5. *Would expanding CTE offerings be necessary to improve Student Success Funding metrics?* The goal is not necessarily to add new CTE programs, but rather to improve student progression and completion within existing programs.
6. *How should faculty and student support services be incorporated into enrollment management efforts?* The discussion emphasized that faculty, counselors, tutors, advocates, and other student support personnel play a critical role in retention, completion, and student success initiatives.
7. *How can governance groups contribute to enrollment management implementation?* Participants recommended greater integration of enrollment management discussions within existing governance structures and increased participation by faculty, unions, and constituent groups in implementation efforts.
8. *How can CBF support enrollment management accountability and transparency?* Suggestions included developing shared terminology, common metrics, and districtwide reporting mechanisms to monitor enrollment management progress and outcomes across all budget centers.
9. *How is student demand incorporated into course scheduling decisions?* The conversation highlighted the importance of using student demand data, surveys, enrollment trends, and faculty input when evaluating scheduling efficiency and enrollment management strategies.

3. **Faculty Obligation Number (FON)** – Dr. Parker reviewed the projected Fall 2027 Faculty Obligation Number (FON) and clarified that staffing projections presented previously were intended as planning tools and not hiring directives. It was emphasized that FON calculations remain subject to change based on actual enrollment, apportionment calculations, deficit factors, retirements, existing vacancies, and overall fiscal capacity.

   The District's fiscal year 2027 compliance obligation will be determined by the lower of the Advance FON calculation or the P2 calculation. Staff reiterated that the District monitors compliance districtwide rather than by individual campus and noted that updated projections will

be available following the February P1 report, with final compliance requirements determined after the June P2 calculations.

Discussion focused on the faculty prioritization process, retirement assumptions, campus hiring recommendations, and the relationship between campus decision-making and districtwide compliance requirements.

Questions/Comments:

1. *When will the final Fall 2027 FON be known?* A more reliable estimate should be available after the February P1 report, although the final compliance number will not be determined until completion of the State's P2 calculations.
2. *Should faculty hiring timelines be adjusted to align with updated FON information?* It was recommended to continue existing faculty prioritization and recruitment timelines to remain competitive in attracting qualified candidates.
3. *How are retirements incorporated into FON calculations?* Staff explained that retirement trends are factored into annual planning assumptions and that employees retiring within established reporting windows may continue to be counted for compliance purposes.
4. *Who determines faculty hiring allocations?* Campus recommendations are developed through local prioritization processes and reviewed by campus presidents. Recommendations are then discussed at Chancellor's Staff, with final considerations based on districtwide compliance requirements and fiscal capacity.
5. *Why was there confusion regarding projected hiring needs?* Previous projections generated questions regarding campus allocations and hiring expectations. Staff clarified that the figures were planning projections intended to provide transparency and may change as updated information becomes available.

4. **Preparation for 2027-28 Budget** – Dr. Parker and Erika Almaraz discussed preliminary planning for the 2027-28 budget and reviewed several fiscal challenges facing the District. It was noted that personnel expenditures currently represent approximately 91% of unrestricted operating expenditures, which is higher than most California community college districts. While reserves remain strong and enrollment remains stable, staff emphasized the importance of monitoring personnel costs and long-term fiscal sustainability.

   The Council reviewed trends in Extended Day expenditures, ending fund balances, reserve levels, and bond rating evaluations. Dr. Parker shared that bond rating agencies viewed the District favorably and indicated that the District remains financially strong because of stable enrollment trends, healthy reserve levels, and sound fiscal management.

   Staff also requested input from the Council regarding future budget planning, carryover funding, cost recovery measures, and strategies for addressing ongoing expenditures currently supported by one-time funds. Members discussed the need for greater transparency, additional information, and examples of budget strategies before providing recommendations.

   Questions/Comments:

   1. *Why are personnel expenditures receiving increased attention?* Personnel costs represent approximately 91% of unrestricted expenditures, exceeding levels commonly observed across California community college districts. While not currently considered a fiscal concern, the trend requires ongoing monitoring.
   2. *Why have Extended Day expenditures exceeded budgeted amounts in recent years?* Increased enrollment activity, adjunct costs, overload assignments, and instructional support costs have contributed to expenditure growth, requiring offsets elsewhere in the budget.

3. *How did bond rating agencies assess the District's fiscal condition?* Staff reported that agencies viewed the District favorably, citing strong reserves, stable enrollment trends, effective leadership, and overall fiscal health. Agencies indicated there was no concern regarding a downgrade and suggested the District may be a candidate for future bond rating consideration.
4. *How can the District improve its personnel expenditure ratio?* Staff discussed a combination of cost containment efforts and revenue generation strategies, including improvements in student retention and student success outcomes under the SCFF model.

The Council discussed the need for additional context and information to support meaningful input on future cost recovery and budget realignment strategies. Participants noted that constituent groups would benefit from examples, options, best practices, and additional information regarding budget development practices, carryover expenditures, and approaches used by comparable districts before making recommendations. There was general support for focusing future discussions on potential budget strategies and alternatives rather than specific recommendations. Members also expressed interest in receiving information in advance of future meetings to allow sufficient time for campus-level review and discussion. Staff indicated that feedback provided during November or December would be most helpful to inform budget development activities beginning in January.

5. **Calendar for 2027-28 Budget** – Erika Almaraz presented the proposed Calendar for the 2027-28 Budget for review. The proposed meeting dates closely mirror the current year's schedule. Once approved by the Council the calendar will be forwarded to the Board of Trustees for consideration.

   By consensus, the proposed Calendar for the 2027-28 Budget was approved by the committee.

6. **Facilities Updates**

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

- Visual and Performing Arts (VAPA) Complex - Grand opening scheduled for October 22, 2026.
- Central Plant Upgrade (Measure J) – Project has entered Phase 2. Construction drawings were submitted and the project remains on schedule for DSA submission in December 2026. Project completion is anticipated in Spring 2028.
- Fine Arts Renovation – Additional related work remains ongoing.

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

- Softball Complex – Project is scheduled for Board consideration. Campus user groups are coordinating construction planning, access, circulation, and safety requirements.
- Fine Arts Modernization – Project remains on schedule, with time-extension documentation anticipated for Board review.
- STEM Building – Received preliminary DSA approval and is currently in final design development.

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

- Interior Wayfinding and Signage – Project is scheduled to begin fabrication in November 2026, with installation anticipated in January 2027 and completion in Spring 2027.
- Community Green Space – The project remains on schedule with anticipated completion in April 2027.
- Lighting Control Upgrades and Elevator Modernization – Projects remain underway.

Questions/Comments:

1. *Will access to the Board Room entrance remain available after completion of the Community Green Space project?* Yes. The entrance and required routes will remain accessible. While parking in that area will be removed, the space will be converted into a community gathering area with shade structures and improved pedestrian access.
2. *Are preparations being made for anticipated winter storms and drainage concerns at Fullerton College?* Preventative measures are underway, including inspection of drainage systems, roofing, windowsills, and other areas vulnerable to heavy rain and flooding. Efforts are also being made to protect active construction sites from weather-related impacts.

Future Meeting Dates

- November 9, 2026
- December 14, 2026 (tentative)

Meeting adjourned at 4:05 p.m.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: November 01, 2026

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

Re: Agenda Item for Council on Budget and Facilities of **November 09, 2026**

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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

   In the fall of each year, the Council on Budget and Facilities evaluates the districtwide Resource Allocation Model (RAM) including all its components and prepares an evaluation report to the District Consultation Council (DCC).

   The following are proposed changes to the RAM for fiscal year 2027-2028:

   - Currently, each campus purchases furniture and equipment to meet employee accommodation requests and environmental health and hazard testing approved by District Risk Management. Common examples of these costs are the purchase of ergonomic chairs or desks; air quality laboratory testing; hazardous waste fees; and hazardous materials and environmental assessments. To expedite meeting these time-sensitive requests, it is proposed that we add a budget line to the Districtwide Expenses budget for Furniture, Equipment and Environmental Health and Hazard Testing approved by Risk Management. These expenses have not been centrally tracked in the past. Estimated budget is $60K.

   - It is proposed that we add a budget line for Faculty Compensation Study to the Districtwide Expenses budget. This would not be an annual expense. Estimated budget is $38K.

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

- It is proposed that we add a budget line for legislative advocacy services to the Districtwide Expenses budget as these costs benefit all budget centers.
    - District has used Nossaman LLP in the past. Estimated budget is $86K.

- It is proposed that we include the following existing software and web maintenance services in the Districtwide IT Expense budget as these costs benefit all budget centers.
    - Dabblefox and Onuma software used by Districtwide Capital Project staff. Estimated budget is $40K. Software used for facilities maintenance and operations; and building information modeling, facilities management, planning, design, and infrastructure lifecycle operations.
    - Granicus software used for Districtwide public records requests. Estimated budget is $21K.
    - Photoshelter software subscription used by Districtwide PIOs. Estimated budget is $15K. This is a cloud-based digital asset management and content distribution platform.

- It is proposed that we consider adding the following new software to the Districtwide IT Expense budget as these solutions would help improve visibility and processing times for all users.
    - Procurement and Contracts management platform. Estimated budget is $80K. This cloud-based procurement and contracts platform would provide the District a digital solution for procurement requests, bid development, and contract management. It would increase efficiency in the procurement process and streamline contracting efforts for all campuses.
    - Employee Reimbursements and Invoices management platform. Estimated budget is $75K to $95K. This would allow for electronic submission and approvals; streamlined workflows; visibility over the status of employee reimbursements; automated accuracy checks and follow-up; employee reimbursements via direct deposit.

- Based on the last Retirement Board meeting, it is proposed that we tentatively budget for a transfer out of the District's Irrevocable Trust to reimburse the District for 2027-28 retiree health benefits expense. The estimated pay-as-you-go cost for FY 2026-27 is $8.1M.

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

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: **November 04, 2026**

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

Re: Agenda Item for Council on Budget and Facilities of **November 09, 2026**

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1. AGENDA ITEM NAME

Fiscal Sustainability & Budget Realignment

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

Considering operational surpluses are normalizing, the District and Campuses will need a plan to balance the Ongoing and Carryover budgets for next year. At the May 11, 2026 CBF meeting, there was a comment shared expressing that while budget decisions are operational, there may be value in involving participatory governance when broader, philosophical choices, such as whether to implement across-the-board or targeted cost recovery measures, are being considered. With that in mind, preparation for the 2027-28 budget is kicking off earlier this year to allow for more input from the Council.

At the October 8, 2026 CBF meeting, the Council requested examples of budget realignment measures. Staff are working on preparing the information requested for the December 14, 2026 CBF meeting.

5. RECOMMENDATION

No action recommended.

Forward this form with all backup material to the office of the Vice Chancellor, Administrative Services.

North Orange County Community College District

COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: November 01, 2026

From: **John Parker, Vice Chancellor, Administrative Services**

Re: Agenda Item for Council on Budget and Facilities of **November 09, 2026**

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1. AGENDA ITEM NAME

   Information Requested by Council

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

   The following information was requested by the Council.

   - FTES Growth Scenarios
   - FY 2025-26 Actual Personnel Expense as a Percentage of Actual Total Expense

   Please refer to attachments for information requested.

5. RECOMMENDATION

   It is recommended that the Council review the information.

Forward this form with all backup material to the office of the Vice Chancellor, Administrative Services.

Four Year Forecast - 1.0% Growth Scenario

General Fund Ongoing Resources

This scenario assumes 1.0% growth in FTES in 2026-27 and no growth in outyears. Estimated COLAs for outyears were obtained from Schools Services of California (SSC). Assumes salaries and benefits increase by COLA. *Savings from vacant positions are not included. Also included is reimbursement of retiree health benefits from the Irrevocable Trust. Non-personnel costs increase by the Consumer Price Index (CPI) obtained from SSC.*

Scenario Assumptions:										
Enrollment % Change:			1.0%		1.0%		1.0%		1.0%	
COLA Applied to SCFF Rates:			4.31%		3.30%		3.09%		3.11%	
Estimated Add'l Increase to Salaries:			0.00%		3.30%		3.09%		3.11%	
Reimbursement from Irrevocable Trust:			8,091,714		8,091,714		8,091,714		8,091,714	
CPI increases to nonpersonnel costs:			0.00%		3.00%		2.80%		2.70%	
	Actuals									
	2025-26		**2026-27**		**2027-28**		**2028-29**		**2029-30**	
FTES	32,934.10		33,263.44		33,263.44		33,263.44		33,263.44	
Revenues	SCFF		SCFF		SCFF		SCFF		SCFF	
SCFF Revenues										
Calculated Revenue	$ 269,024,817		$ 292,428,715		$ 303,250,452		$ 312,620,891		$ 322,343,401	
Add'l from Stability/Hold Harmless Rev.	-		-		-		-		-	
Total SCFF Revenues	269,024,817		292,428,715		303,250,452		312,620,891		322,343,401	
Other Revenues	27,616,561		20,222,031		20,222,031		20,222,031		20,222,031	
Backfill from Campus	-		-		-		-		-	
Total Revenues	**296,641,378**		**312,650,746**		**323,472,483**		**332,842,922**		**342,565,432**	
Change in Revenue from Prior Year			5%		3%		3%		3%	
Expenses										
Permanent Personnel										
Academic	81,256,360	28%	87,902,410	28%	90,803,190	28%	93,609,009	28%	96,520,249	28%
Non-Academic	60,560,039	21%	65,046,485	21%	67,193,019	21%	69,269,283	21%	71,423,558	21%
Personnel Contingency	-	0%	11,264,798	4%	11,636,536	4%	11,996,105	4%	12,369,184	4%
Benefits (estimated)	53,071,287	18%	69,518,979	22%	71,813,105	22%	74,032,130	22%	76,334,529	22%
Non-Permanent Personnel										
Academic	48,957,804	17%	37,815,946	12%	39,063,872	12%	40,270,946	12%	41,523,372	12%
Non-Academic	3,395,604	1%	2,466,300	1%	2,547,688	1%	2,626,412	1%	2,708,093	1%
Benefits (estimated)	16,135,805	6%	7,633,196	2%	7,885,091	2%	8,128,740	2%	8,381,544	2%
Retiree Health Benefits	6,868,242	2%	8,091,714	3%	8,091,714	3%	8,091,714	2%	8,091,714	2%
Reimbursement from OPEB Trust	(6,868,242)	-2%	(8,091,714)	-3%	(8,091,714)	-3%	(8,091,714)	-2%	(8,091,714)	-2%
Other Non-Personnel Costs	23,737,608	8%	28,979,459	9%	29,848,843	9%	30,684,611	9%	31,513,095	9%
Total Expenses	**287,114,506**	**100%**	**310,627,573**	**100%**	**320,791,344**	**100%**	**330,617,236**	**100%**	**340,773,624**	**100%**
Change in Expense from Prior Year			8%		3%		3%		3%	
Transfers In /(Out)	(1,459,856)		43,321		-		-		-	
Required Inc. to Board Policy Reserve	**1,566,097**		**-**		**1,356,298**		**1,637,649**		**1,692,731**	
Surplus (Deficit)	**$ 6,500,919**		**$ 2,066,494**		**$ 1,324,841**		**$ 588,037**		**$ 99,077**	
Additional 26 Full-Time Faculty to meet FON	-		-	0%	5,200,000	2%	5,360,680	2%	5,527,397	2%
Board Policy Reserve	52,108,926		52,108,926		53,465,224		55,102,873		56,795,604	
Permanent Personnel as a % of Total Expense	68%		75%		77%		77%		77%	
Non-Permanent Personnel as a % of Total Expense	24%		15%		14%		14%		14%	

Four Year Forecast - 0.5% Growth Scenario

General Fund Ongoing Resources

This scenario assumes 0.5% growth in FTES in 2026-27 and no growth in outyears. Estimated COLAs for outyears were obtained from Schools Services of California (SSC). Assumes salaries and benefits increase by COLA. *Savings from vacant positions are not included. Also included is reimbursement of retiree health benefits from the Irrevocable Trust. Non-personnel costs increase by the Consumer Price Index (CPI) obtained from SSC.*

Scenario Assumptions:				
Enrollment % Change:	0.5%	0.5%	0.5%	0.5%
COLA Applied to SCFF Rates:	4.31%	3.30%	3.09%	3.11%
Estimated Add'l Increase to Salaries:	0.00%	3.30%	3.09%	3.11%
Reimbursement from Irrevocable Trust:	8,091,714	8,091,714	8,091,714	8,091,714
CPI increases to nonpersonnel costs:	0.00%	3.00%	2.80%	2.70%

	Actuals **2025-26**		**2026-27**		**2027-28**		**2028-29**		**2029-30**	
FTES	32,934.10		33,098.77		33,098.77		33,098.77		33,098.77	
Revenues	SCFF		SCFF		SCFF		SCFF		SCFF	
SCFF Revenues										
Calculated Revenue	$ 269,024,817		$ 291,460,397		$ 302,250,179		$ 311,589,710		$ 321,280,150	
Add'l from Stability/Hold Harmless Rev.	-		-		-		-		-	
Total SCFF Revenues	269,024,817		291,460,397		302,250,179		311,589,710		321,280,150	
Other Revenues	27,616,561		20,222,031		20,222,031		20,222,031		20,222,031	
Backfill from Campus	-		-		-		-		-	
Total Revenues	**296,641,378**		**311,682,428**		**322,472,210**		**331,811,741**		**341,502,181**	
Change in Revenue from Prior Year			5%		3%		3%		3%	
Expenses										
Permanent Personnel										
Academic	81,256,360	28%	87,902,410	28%	90,803,190	28%	93,609,009	28%	96,520,249	28%
Non-Academic	60,560,039	21%	65,046,485	21%	67,193,019	21%	69,269,283	21%	71,423,558	21%
Personnel Contingency	-	0%	11,264,798	4%	11,636,536	4%	11,996,105	4%	12,369,184	4%
Benefits (estimated)	53,071,287	18%	69,518,979	22%	71,813,105	22%	74,032,130	22%	76,334,529	22%
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Retiree Health Benefits	6,868,242	2%	8,091,714	3%	8,091,714	3%	8,091,714	2%	8,091,714	2%
Reimbursement from OPEB Trust	(6,868,242)	-2%	(8,091,714)	-3%	(8,091,714)	-3%	(8,091,714)	-2%	(8,091,714)	-2%
Other Non-Personnel Costs	23,737,608	8%	28,979,459	9%	29,848,843	9%	30,684,611	9%	31,513,095	9%
Total Expenses	**287,114,506**	**100%**	**310,627,573**	**100%**	**320,791,344**	**100%**	**330,617,236**	**100%**	**340,773,624**	**100%**
Change in Expense from Prior Year			8%		3%		3%		3%	
Transfers In /(Out)	(1,459,856)		43,321		-		-		-	
Required Inc. to Board Policy Reserve	**1,566,097**		**-**		**1,356,298**		**1,637,649**		**1,692,731**	
Surplus (Deficit)	**$ 6,500,919**		**$ 1,098,176**		**$ 324,568**		**$ (443,144)**		**$ (964,174)**	
Additional 26 Full-Time Faculty to meet FON	-		-	0%	5,200,000	2%	5,360,680	2%	5,527,397	2%
Board Policy Reserve	52,108,926		52,108,926		53,465,224		55,102,873		56,795,604	
Permanent Personnel as a % of Total Expense	68%		75%		77%		77%		77%	
Non-Permanent Personnel as a % of Total Expense	24%		15%		14%		14%		14%	

Four Year Forecast - No Growth

General Fund Ongoing Resources

This scenario assumes no growth in FTES in 2026-27 and the outyears. Scenario uses 2025-26 Annual FTES. Estimated COLAs for outyears were obtained from Schools Services of California (SSC). Assumes salaries and benefits increase by COLA. *Savings from vacant positions are not included. Also included is reimbursement of retiree health benefits from the Irrevocable Trust. Non-personnel costs increase by the Consumer Price Index (CPI) obtained from SSC.*

Scenario Assumptions:				
Enrollment % Change:	0.0%	0.0%	0.0%	0.0%
COLA Applied to SCFF Rates:	4.31%	3.30%	3.09%	3.11%
Estimated Add'l Increase to Salaries:	0.00%	3.30%	3.09%	3.11%
Contribution for Retiree Benefit Expense:	8,091,714	8,091,714	8,091,714	8,091,714
CPI increases to nonpersonnel costs:	0.00%	3.00%	2.80%	2.70%

	Actuals **2025-26**		**2026-27**		**2027-28**		**2028-29**		**2029-30**	
FTES	32,934.10		32,934.10		32,934.10		32,934.10		32,934.10	
Revenues	SCFF		SCFF		SCFF		SCFF		SCFF	
SCFF Revenues										
Calculated Revenue	$ 269,024,817		$ 290,362,221		$ 301,249,930		$ 310,558,553		$ 320,216,924	
Add'l from Stability/Hold Harmless Rev.	-		-		-		-		-	
Total SCFF Revenues	269,024,817		290,362,221		301,249,930		310,558,553		320,216,924	
Other Revenues	27,616,561		20,222,031		20,222,031		20,222,031		20,222,031	
Backfill from Campus	-		-		-		-		-	
Total Revenues	**296,641,378**		**310,584,252**		**321,471,961**		**330,780,584**		**340,438,955**	
Change in Revenue from Prior Year			5%		4%		3%		3%	
Expenses										
Permanent Personnel										
Academic	81,256,360	28%	87,902,410	28%	90,803,190	28%	93,609,009	28%	96,520,249	28%
Non-Academic	60,560,039	21%	65,046,485	21%	67,193,019	21%	69,269,283	21%	71,423,558	21%
Personnel Contingency	-	0%	11,264,798	4%	11,636,536	4%	11,996,105	4%	12,369,184	4%
Benefits (estimated)	53,071,287	18%	69,518,979	22%	71,813,105	22%	74,032,130	22%	76,334,529	22%
Non-Permanent Personnel										
Academic	48,957,804	17%	37,815,946	12%	39,063,872	12%	40,270,946	12%	41,523,372	12%
Non-Academic	3,395,604	1%	2,466,300	1%	2,547,688	1%	2,626,412	1%	2,708,093	1%
Benefits (estimated)	16,135,805	6%	7,633,196	2%	7,885,091	2%	8,128,740	2%	8,381,544	2%
Retiree Health Benefits	6,868,242	2%	8,091,714	3%	8,091,714	3%	8,091,714	2%	8,091,714	2%
Reimbursement from OPEB Trust	(6,868,242)	-2%	(8,091,714)	-3%	(8,091,714)	-3%	(8,091,714)	-2%	(8,091,714)	-2%
Other Non-Personnel Costs	23,737,608	8%	28,979,459	9%	29,848,843	9%	30,684,611	9%	31,513,095	9%
Total Expenses	**287,114,506**	**100%**	**310,627,573**	**100%**	**320,791,344**	**100%**	**330,617,236**	**100%**	**340,773,624**	**100%**
Change in Expense from Prior Year			8%		3%		3%		3%	
Transfers In /(Out)	(1,459,856)		43,321		-		-		-	
Required Inc. to Board Policy Reserve	**1,566,097**		**-**		**1,356,298**		**1,637,649**		**1,692,731**	
Surplus (Deficit)	**$ 6,500,919**		**$ -**		**$ (675,681)**		**$ (1,474,301)**		**$ (2,027,400)**	
Additional 26 Full-Time Faculty to meet FON	-		-	0%	5,200,000	2%	5,360,680	2%	5,527,397	2%
Board Policy Reserve	52,108,926		52,108,926		53,465,224		55,102,873		56,795,604	
Permanent Personnel as a % of Total Expense	68%		75%		77%		77%		77%	
Non-Permanent Personnel as a % of Total Expense	24%		15%		14%		14%		14%	

Four Year Forecast - 0.5% Decline Scenario

General Fund Ongoing Resources

This scenario assumes 0.5% decline in FTES in 2026-27 and no growth in outyears. Estimated COLAs for outyears were obtained from Schools Services of California (SSC). Assumes salaries and benefits increase by COLA. *Savings from vacant positions are not included. Also included is reimbursement of retiree health benefits from the Irrevocable Trust. Non-personnel costs increase by the Consumer Price Index (CPI) obtained from SSC.*

Scenario Assumptions:				
Enrollment % Change:	-0.5%	-0.5%	-0.5%	-0.5%
COLA Applied to SCFF Rates:	4.31%	3.30%	3.09%	3.11%
Estimated Add'l Increase to Salaries:	0.00%	3.30%	3.09%	3.11%
Reimbursement from Irrevocable Trust:	8,091,714	8,091,714	8,091,714	8,091,714
CPI increases to nonpersonnel costs:	0.00%	3.00%	2.80%	2.70%

	Actuals **2025-26**		**2026-27**		**2027-28**		**2028-29**		**2029-30**	
FTES	32,934.10		32,769.43		32,769.43		32,769.43		32,769.43	
Revenues	SCFF		SCFF		SCFF		Stability		SCFF	
SCFF Revenues										
Calculated Revenue	$ 269,024,817		$ 289,523,806		$ 300,512,927		$ 309,798,776		$ 319,153,698	
Add'l from Stability/Hold Harmless Rev.	-		-		-		-		-	
Total SCFF Revenues	269,024,817		289,523,806		300,512,927		309,798,776		319,153,698	
Other Revenues	27,616,561		20,222,031		20,222,031		20,222,031		20,222,031	
Backfill from Campus	-		-		-		-		-	
Total Revenues	**296,641,378**		**309,745,837**		**320,734,958**		**330,020,807**		**339,375,729**	
Change in Revenue from Prior Year			4%		4%		3%		3%	
Expenses										
Permanent Personnel										
Academic	81,256,360	28%	87,902,410	28%	90,803,190	28%	93,609,009	28%	96,520,249	28%
Non-Academic	60,560,039	21%	65,046,485	21%	67,193,019	21%	69,269,283	21%	71,423,558	21%
Personnel Contingency	-	0%	11,264,798	4%	11,636,536	4%	11,996,105	4%	12,369,184	4%
Benefits (estimated)	53,071,287	18%	69,518,979	22%	71,813,105	22%	74,032,130	22%	76,334,529	22%
Non-Permanent Personnel										
Academic	48,957,804	17%	37,815,946	12%	39,063,872	12%	40,270,946	12%	41,523,372	12%
Non-Academic	3,395,604	1%	2,466,300	1%	2,547,688	1%	2,626,412	1%	2,708,093	1%
Benefits (estimated)	16,135,805	6%	7,633,196	2%	7,885,091	2%	8,128,740	2%	8,381,544	2%
Retiree Health Benefits	6,868,242	2%	8,091,714	3%	8,091,714	3%	8,091,714	2%	8,091,714	2%
Reimbursement from OPEB Trust	(6,868,242)	-2%	(8,091,714)	-3%	(8,091,714)	-3%	(8,091,714)	-2%	(8,091,714)	-2%
Other Non-Personnel Costs	23,737,608	8%	28,979,459	9%	29,848,843	9%	30,684,611	9%	31,513,095	9%
Total Expenses	**287,114,506**	**100%**	**310,627,573**	**100%**	**320,791,344**	**100%**	**330,617,236**	**100%**	**340,773,624**	**100%**
Change in Expense from Prior Year			8%		3%		3%		3%	
Transfers In /(Out)	(1,459,856)		43,321		-		-		-	
Required Inc. to Board Policy Reserve	**1,566,097**		**-**		**1,356,298**		**1,637,649**		**1,692,731**	
Surplus (Deficit)	**$ 6,500,919**		**$ (838,415)**		**$ (1,412,684)**		**$ (2,234,078)**		**$ (3,090,626)**	
Additional 26 Full-Time Faculty to meet FON	-		-	0%	5,200,000	2%	5,360,680	2%	5,527,397	2%
Board Policy Reserve	52,108,926		52,108,926		53,465,224		55,102,873		56,795,604	
Permanent Personnel as a % of Total Expense	68%		75%		77%		77%		77%	
Non-Permanent Personnel as a % of Total Expense	24%		15%		14%		14%		14%	

Four Year Forecast - 1.0% Decline Scenario

General Fund Ongoing Resources

This scenario assumes 1.0% decline in FTES in 2026-27 and no growth in outyears. Estimated COLAs for outyears were obtained from Schools Services of California (SSC). Assumes salaries and benefits increase by COLA. *Savings from vacant positions are not included. Also included is reimbursement of retiree health benefits from the Irrevocable Trust. Non-personnel costs increase by the Consumer Price Index (CPI) obtained from SSC.*

Scenario Assumptions:										
Enrollment % Change:			-1.0%		-1.0%		-1.0%		-1.0%	
COLA Applied to SCFF Rates:			4.31%		3.30%		3.09%		3.11%	
Estimated Add'l Increase to Salaries:			0.00%		3.30%		3.09%		3.11%	
Reimbursement from Irrevocable Trust:			8,091,714		8,091,714		8,091,714		8,091,714	
CPI increases to nonpersonnel costs:			0.00%		3.00%		2.80%		2.70%	
	Actuals									
	2025-26		**2026-27**		**2027-28**		**2028-29**		**2029-30**	
FTES	32,934.10		32,604.76		32,604.76		32,604.76		32,604.76	
Revenues	SCFF		SCFF		SCFF		Stability		SCFF	
SCFF Revenues										
Calculated Revenue	$ 269,024,817		$ 288,555,488		$ 299,775,880		$ 309,038,955		$ 318,090,447	
Add'l from Stability/Hold Harmless Rev.	-		-		-		-		-	
Total SCFF Revenues	269,024,817		288,555,488		299,775,880		309,038,955		318,090,447	
Other Revenues	27,616,561		20,222,031		20,222,031		20,222,031		20,222,031	
Backfill from Campus	-		-		-		-		-	
Total Revenues	**296,641,378**		**308,777,519**		**319,997,911**		**329,260,986**		**338,312,478**	
Change in Revenue from Prior Year			4%		4%		3%		3%	
Expenses										
Permanent Personnel										
Academic	81,256,360	28%	87,902,410	28%	90,803,190	28%	93,609,009	28%	96,520,249	28%
Non-Academic	60,560,039	21%	65,046,485	21%	67,193,019	21%	69,269,283	21%	71,423,558	21%
Personnel Contingency	-	0%	11,264,798	4%	11,636,536	4%	11,996,105	4%	12,369,184	4%
Benefits (estimated)	53,071,287	18%	69,518,979	22%	71,813,105	22%	74,032,130	22%	76,334,529	22%
Non-Permanent Personnel										
Academic	48,957,804	17%	37,815,946	12%	39,063,872	12%	40,270,946	12%	41,523,372	12%
Non-Academic	3,395,604	1%	2,466,300	1%	2,547,688	1%	2,626,412	1%	2,708,093	1%
Benefits (estimated)	16,135,805	6%	7,633,196	2%	7,885,091	2%	8,128,740	2%	8,381,544	2%
Retiree Health Benefits	6,868,242	2%	8,091,714	3%	8,091,714	3%	8,091,714	2%	8,091,714	2%
Reimbursement from OPEB Trust	(6,868,242)	-2%	(8,091,714)	-3%	(8,091,714)	-3%	(8,091,714)	-2%	(8,091,714)	-2%
Other Non-Personnel Costs	23,737,608	8%	28,979,459	9%	29,848,843	9%	30,684,611	9%	31,513,095	9%
Total Expenses	**287,114,506**	**100%**	**310,627,573**	**100%**	**320,791,344**	**100%**	**330,617,236**	**100%**	**340,773,624**	**100%**
Change in Expense from Prior Year			8%		3%		3%		3%	
Transfers In /(Out)	(1,459,856)		43,321		-		-		-	
Required Inc. to Board Policy Reserve	**1,566,097**		**-**		**1,356,298**		**1,637,649**		**1,692,731**	
Surplus (Deficit)	**$ 6,500,919**		**$ (1,806,733)**		**$ (2,149,731)**		**$ (2,993,899)**		**$ (4,153,877)**	
Additional 26 Full-Time Faculty to meet FON	-		-	0%	5,200,000	2%	5,360,680	2%	5,527,397	2%
Board Policy Reserve	52,108,926		52,108,926		53,465,224		55,102,873		56,795,604	
Permanent Personnel as a % of Total Expense	68%		75%		77%		77%		77%	
Non-Permanent Personnel as a % of Total Expense	24%		15%		14%		14%		14%	

Personnel Expense as a % of Total Expense
Using FY 2025-26 Actuals

	Actuals		
Row Labels	**Sum of YTD**		
01.01 - Academic Salaries (contract)	81,256,360	a	27.1%
01.02 - Academic Salaries (non-contract)	48,957,804	b	16.3%
02.01 - Classified Salaries (contract)	60,546,452	c	20.2%
02.02 - Classified Salaries (hourly)	3,395,604	d	1.1%
03 - Employee Benefits	80,497,385	e	26.8%
04 - Supplies & Materials	1,893,972		0.6%
05 - Services & Other Operating	20,873,505		7.0%
06 - Capital Outlay	667,071		0.2%
07 - Other Outgo (Transfers & Debt Retirement)	1,832,597		0.6%
Grand Total	**299,920,750**	f	**100.0%**

Personnel Expense as a % of Total Expense: **92%** **(a+b+c+d+e) / f**