

# **COUNCIL ON BUDGET AND FACILITIES**

February 12, 2024

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. Introductions
  - Membership List
  
2. Approval of December 11, 2023 Summary Notes      Irma Ramos      Action
  
3. Budget Update
  - Governor’s Budget & Economic Outlook      Fred Williams/      Information  
Presentation      Kashu Vyas
  - Budget Assumptions for the Tentative Budget      Kashu Vyas      Information
  
4. Facilities Updates      Budget Officers      Information
  
5. Future Meeting Dates:
  - March 11
  - April 8
  - May 13
  - June 10

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

| Member                       | Constituent Group               |
|------------------------------|---------------------------------|
| Damon De La Cruz             | Academic Senate, CC - ALTERNATE |
| Kathleen McAlister           | Academic Senate, CC - ALTERNATE |
| Jennifer Oo                  | Academic Senate, NOCE           |
| Marlo Smith                  | AdFac                           |
| Terry Cox                    | Dir Admin Services, NOCE        |
| Lourdes Valiente             | Student Leader, NOCE            |
| Andrew Baldwin               | Associated Students, CC         |
| Jomari Tugade                | Associated Students, FC         |
| Danielle Davy                | Confidential                    |
| <del>Marwin Luminarias</del> | <del>CSEA</del>                 |
| Elaine Loayza                | CSEA                            |
| Kashu Vyas                   | Exec Dir Fiscal Affairs         |
| Karla Frizler                | DMA                             |
| Monica Farias                | DMA - ALTERNATE                 |
| Jeanette Rodriguez           | Faculty Senate, FC - ALTERNATE  |
| Jennifer Combs               | Faculty Senate, FC              |
| Fola Odebunmi                | UF - ALTERNATE                  |
| Christie Diep                | UF - ALTERNATE                  |
| Jeremy Peters                | UF                              |
| Cherry Li-Bugg               | VC ES&T                         |
| Fred Williams                | VC Finance & Facilities         |
| Irma Ramos                   | VC HR                           |
| Stephen Schoonmaker          | Interim VPAS, Cypress           |
| Henry Hua                    | VPAS, Fullerton                 |

**COUNCIL ON BUDGET AND FACILITIES**  
**December 11, 2023**

**UNAPPROVED SUMMARY**

**Members Present:** Terry Cox, Damon De La Cruz, Karla Frizler, Henry Hua, Cherry Li-Bugg, Elaine Loayza, Jeremy Peters, Jeannette Rodriguez, Stephen Schoonmaker, Leslie Tsubaki, Lourdes Valiente, Kashu Vyas and Fred Williams

**Members Absent:** Marwin Luminarias, Kathleen McAlister, Jennifer Oo, Jomari Tugade, Irma Ramos, and Lourdes Valiente

**Guests Present:** Geoff Hurst

**Call to Order:** The meeting was called to order at 2:03

1. **Summary:** The summary of the October 11, 2023, meeting notes were approved.
2. **Budget Update** Fred Williams, Vice Chancellor of Finance & Facilities provided the Committee with copy of the School Services of California Budget Update, *UCLA Economists Continue to Predict Slow Growth Economy*, and the Legislative Analyst's Office (LAO) Fiscal Outlook.

Vice Chancellor, Williams and Executive Director, Kashu Vyas noted the following:

- Tax revenue information continues to slowly come in.
- The Governor's Proposed Budget is expected to be released January 10.
- Challenges are anticipated for California.
  - How much of the rainy-day funds will be used?
  - Will dollars be pulled back from programs?
  - 3–4-year ongoing deficit (\$10 billion shortfall) even with rainy day funds.
    - Hesitation to cut funding during an election year.

The upcoming CBF meeting on January 8 is scheduled before the Governor's Proposed Budget is expected to be released. After further discussion, the committee agreed to cancel the January 8, 2024 meeting. Staff will share a copy of the *Joint Analysis*, a summary of the Budget provided by the State Chancellor's office, Association of California Community College Administrators (ACCCA), the Association of Chief Business Officials (ACBO), and the Community College League of California, once it is released. The Budget Officers will be attending the Budget Workshop on January 17 and will provide additional information at the February 12 meeting.

**Question/Comments:**

1. *How do these reductions affect the District based on our hold harmless?* Staff does not have any information at this time. We will need to wait and see what the proposed solutions are to cover the shortfalls. All we know is that there is an expected shortfall next year and subsequent years after. On the upside, the District and campuses have done a great job in getting their reserves up.

### 3. Facilities Updates

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

- Swing Space – modular buildings are complete, and occupancy is anticipated in January 2024.
- Upper Deck Replacement – this project has been approved to go to bid.

Cypress College – VPAS, Stephen Schoonmaker provided an update on behalf of the campus.

- Fine Arts Renovation – 29 bid packages and combination packages have been received for this project. Bids have been coming in higher and lower than anticipated. After further review, a total bid costs will be identified and taken to the state and Board for approval. The project is anticipated to begin early April.
- Culinary Arts Swing Space – the team is going through the punch list items to prepare for the move in January. Currently installing plumbing and fire alarm systems. Project is still on target and anticipated for full occupancy by the spring semester.
- Electrical Charging Stations – the equipment has been delivered but are waiting on So CA Edison for their component (power) for the charging stations. Staff have been notified that the transformers are on backorder. Staff anticipate breaking ground in June 2024 with a completion date of mid-July.

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

- 300 Building Renovation – Simpson and Simpson was selected as the construction manager and will be preparing the bid packages to go out shortly. Anticipated construction date is March 2024.
- Chapman Newell and M&O Building – BNBuilders submitted the GMP and groundbreaking is anticipated January 2024.
- Wilshire Chiller – DSA approved pre-qualifying bidders. The anticipated start date is February 2024.
- Performing Arts Center – Anticipated construction start date is June 2024.
- Welcome Center – To account for a funding shortfall, it was suggested that the Welcome Center footprint be reduced. Fullerton staff will have further discussions before the next steps are taken. Anticipated demolition is in 2026.
- Softball Field Renovation – This is a Measure J funded project. Westburg & White, the project architects, will be preparing a proposal and anticipated project cost.

Network Refresh Update –

- Close out agenda item anticipated at the January 23 Board meeting.

### 4. Other Items

Vice Chancellor Cherry Li-Bugg provided a brief update on the District Educational Facilities Master Plan (EFMP).

- Master plan refresh – steering committee is very similar to original EFMP including a broad representation of constituency groups. One of the components being updated is the educational landscape piece, especially after the pandemic. The other is the

facilities component where the list of projects that were in the original master plan will be reprioritized.

- EFMP Timeline
  - A first draft review has already been taken to DCC. The second reading and approval will be taken at the end of January.
  - Chancellor's Staff will sunshine the draft at its upcoming meeting.
  - The steering committee will meet one last time before the first Board review in January.
  - Second reading will go to the Board February 27.

Executive Director, Kashu Vyas reported out on the audit reports.

- The Audit Committee met on November 28.
- All three reports, the District and the two foundations, the District and Cypress, all received a clean report and will be presented to the Board at its December 11 meeting.
- Final reports will be available to view on the District website.

Question/Comments:

1. *Are the campuses level activities included in the audit?* The District audit includes all its expenses, including the campuses. The state also requires certain audit steps, one of the larger ones being enrollment. This includes the Bursars Office, Financial Aid, Admissions and Records, and grants. A lot of the audit is compliance based.
2. *Do you see any movement on the 50 % law?* No, what we see is that a lot of the districts are getting close. NOCCCD is barely over, but there is still concern. Challenges are with the limitations of what you can account for. There has been a lot of push to include librarians and counselors in the count, but there's still no movement on this. We have also seen a larger increase in funding for other student support services, which is crucial for student success, but not counted towards the instructional part of the 50% law. Another concerns for our District is the SERP and the numbers for next year. We'll need to continue to monitor.
3. *What is the penalty?* Waivers and/or exemptions are rarely granted. The penalty would be to pay faculty.

5. **Future Meeting** – Meeting locations will be held on the 10<sup>th</sup> floor during the Anaheim Campus construction.

March 11  
April 8  
May 13  
June 10

**Meeting was adjourned at 2:42 p.m.**

# COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: February 6, 2024

From: Fred Williams, Vice Chancellor, Finance and Facilities

Re: Agenda Item for Council on Budget and Facilities of February 12, 2024

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1. AGENDA ITEM NAME

**Governor's 2024-25 Budget Proposal**

2. AGENDA ITEM ACTION (Please check all that apply.)

- Information Only
- Review/Discussion
- Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

**10 minutes**

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM:

**On January 10, 2024, the Governor introduced the 2024-25 budget proposal. The Joint Analysis provided by the State Chancellor's Office and an economic overview provided by School Services of California share some insight on the proposal. While staff continue to review the details, some highlights include:**

- **COLA for apportionment and select categorical programs is 0.76 percent.**
- **For Community Colleges most of the reductions are handled by drawing down the K-14 Rainy Day Fund for the 2023-24 and 2024-25 fiscal years.**
- **No change to the timeline for the phase out of the hold harmless provisions. 2024-25 is still scheduled to be the last year that we automatically receive COLA from the state.**
- **Significant increase to the PERS contribution rate.**
- **Student housing pullback (NOCCCD was not scheduled to receive any funds).**

5. RECOMMENDATION:

**Members are asked to receive and review the information on the Governor's 2024-25 budget proposal.**

# 2024-25 Governor's Budget & Economic Outlook for Community Colleges

Presented by: Fred Williams, Vice Chancellor, Finance & Facilities

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Overview

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Shortfall in the Current Budget Years

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LAO Estimates vs Governor's Budget

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Shortfall in the Out Years (\$30 billion per year)

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Economic Forecast

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COLA

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Impact to our SCFF Funding

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P-1 FTES



# Overview

- State Revenue shortfall projected \$38 billion by Governor Newsom vs \$68 billion by the Legislative Analyst's Office
- Lower revenues = lower Prop 98 minimum guarantee (down by \$15.2 billion)
- Will be pulling from the Rainy Day Fund to keep Community Colleges fairly whole to provide stability.
- Good news for Education:
  - No mid-year cuts expected
  - No deferrals expected
  - No program rollbacks expected
- Bad news for Education:
  - Barely growing SCFF, due to meager COLA of .76%
  - No restorations of prior reductions
    - Student retention and enrollment funds
    - Deferred maintenance
- Student Housing Update

# Shortfall in the Current Budget Years

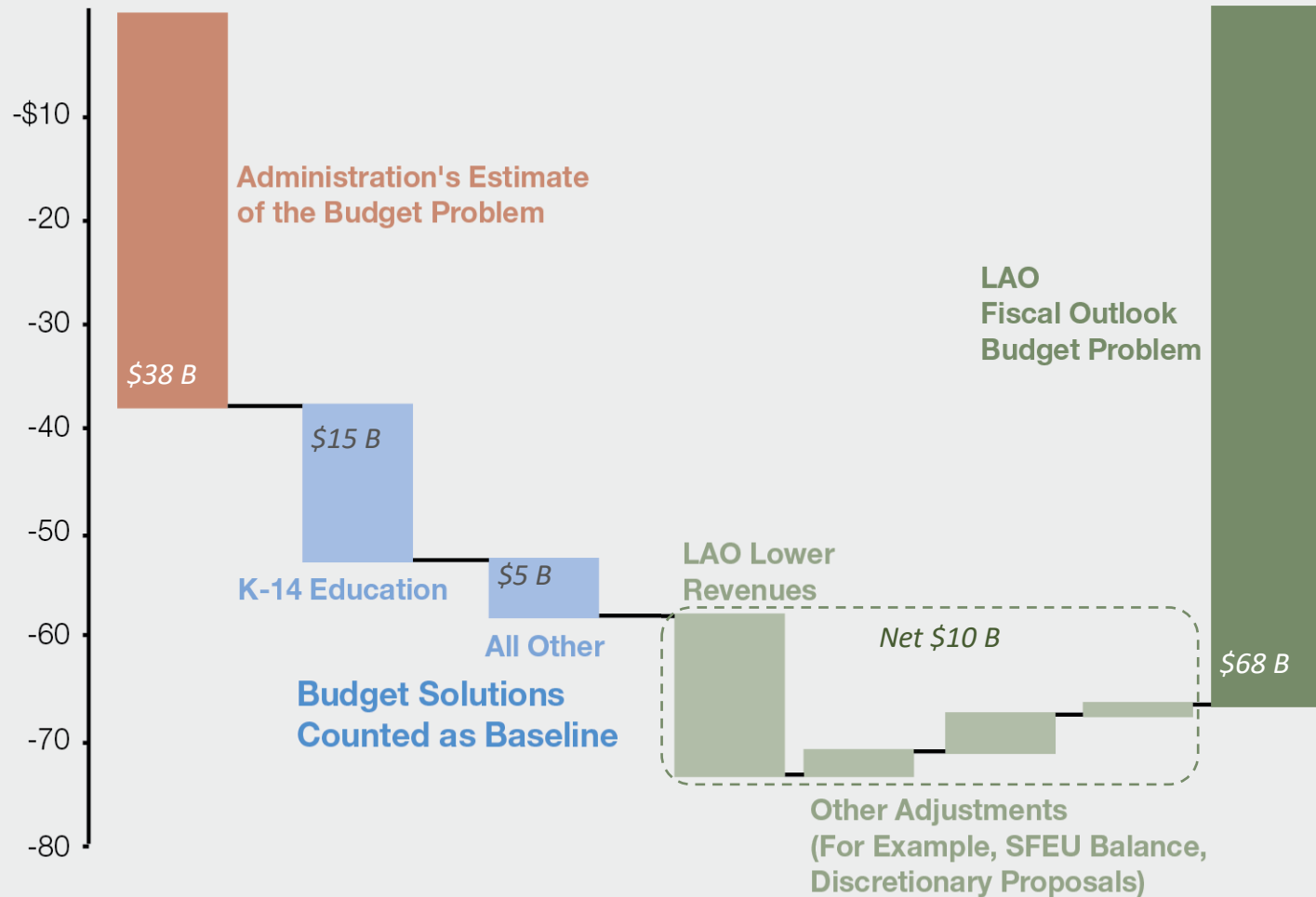
- Governor's Budget recognizes a budget shortfall of \$44 billion over a three-year budget window (2022-23, 2023-24, and 2024-25)
- Draws on the following to balance against the shortfall:

| <u>Balancing Measure</u>                              | <u>Est. Amount</u> |
|---|--------------------|
| Draw down of reserves                                 | \$ 13.10           |
| Funding reductions (without cuts to Prop 98 programs) | \$ 8.50            |
| Borrowing   | \$ 5.70            |
| Funding delays over three years                       | \$ 5.10            |
| Funding shifts from General Fund to other funds       | \$ 3.40            |
| Deferrals to payroll and UC/CSU                       | \$ 2.10            |
| Withdrawals from the PSSSA                            | \$ 5.70            |
| Tax revenue proposals                                 | \$ 0.40            |
|   | <u>\$ 44.00</u>    |

# LAO Estimates vs Governor's Budget

|                                |                |
|--------------------------------|----------------|
| LAO's estimated shortfall      | \$68 billion   |
| Baseline changes:              |                |
| • Reduction in K-14 spending   | (\$15 billion) |
| • Other budget changes         | (\$ 5 billion) |
| Optimistic Revenue projections | (\$10 billion) |
| Governor's estimated shortfall | \$38 billion   |

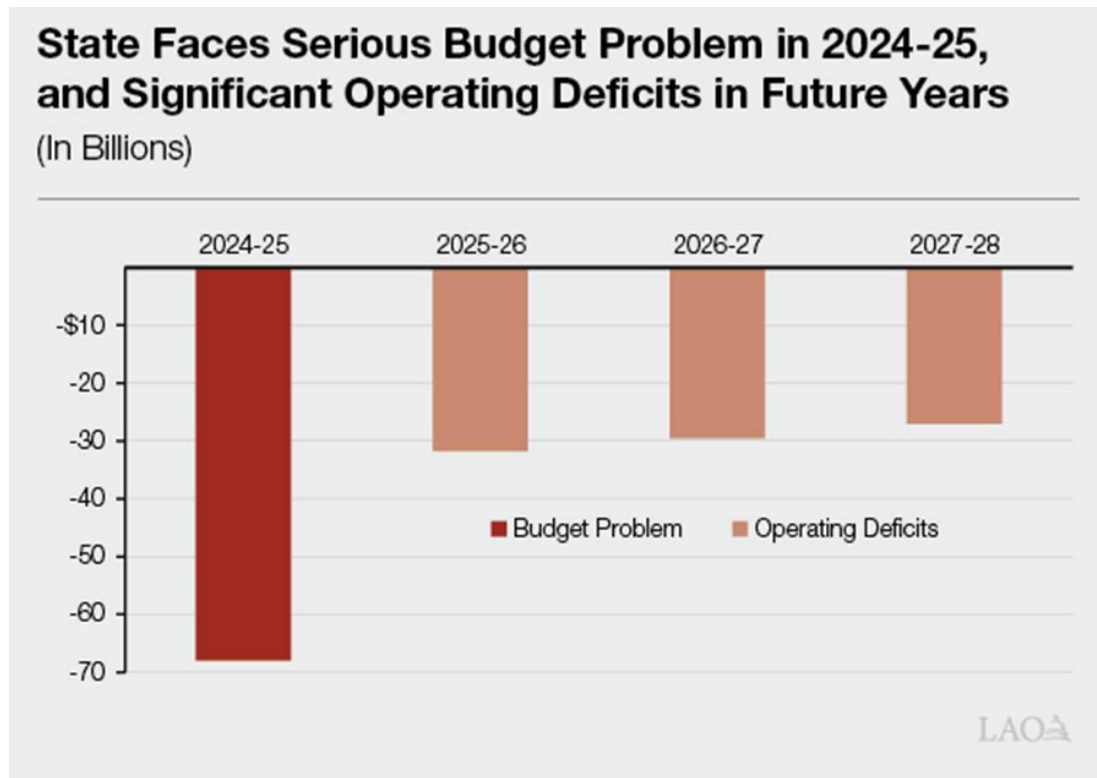
# LAO Estimates vs Governor's Budget



SFEU = Special Fund for Economic Uncertainties.

# Shortfall in the Out Years

- LAO estimates operating deficits in future years: ~\$30 billion per year



Extent of future deficits subject to substantial uncertainty.

- Revenue estimates can differ in either direction
- State's actual costs will be higher or lower depending on decisions made by the Legislature (e.g., how to fund K-14).

# Economic Forecast

## UCLA Anderson Forecast

- Not expecting further interest rate hikes
- Not expecting a recession in the short term
- Expecting inflation rate to remain in the 3% range

# .76% COLA

- The statutory COLA is based on a national price index that is intended to reflect the cost of goods and services purchased by state and local governments across the country.
- The 3<sup>rd</sup> quarter of the current year is trending about the same as the year so far.
- Don't expect the data points used to calculate the COLA to improve significantly between now and the final statutory COLA calculations in late April.
- No significant changes expected in the May Revision.

# Impact to Our Resource Allocation Model

- No changes were made to the apportionment hold harmless provision. 2024-25 will be when we see the establishment of the funding floor.
- PERS pension rate is increasing 1.12%, from 26.68% to 27.80%. Projected to rise to 30.30% by 27-28.
- Possible 1% deficit factor for 2023-24



# P-1 FTES Summary

| <b>Comparison to Prior Year Actuals</b> | <b><u>CC</u></b> | <b><u>FC</u></b> | <b><u>NOCE</u></b> | <b><u>Total</u></b> |
|---|------------------|------------------|--------------------|---------------------|
| 2022-23 @ Recalc (Final)                | 10,080.63        | 13,523.58        | 2,961.47           | 26,565.68           |
| 2023-24 @P-1                            | 10,870.22        | 14,881.56        | 3,850.68           | 29,602.46           |
| Variance                                | 789.59           | 1,357.98         | 889.21             | 3,036.78            |
| Variance %                              | 7.83%            | 10.04%           | 30.03%             | 11.43%              |

# Useful Links

- [Governor's Proposed Budget](#)
- [LAO Higher Education Overview](#)
- [Joint Analysis](#)

# COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: February 6, 2024

From: Kashu Vyas, District Director, Fiscal Affairs

Re: Agenda Item for Council on Budget and Facilities of February 12, 2024

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1. AGENDA ITEM NAME

**2024-25 Budget Assumptions for the Tentative Budget**

2. AGENDA ITEM ACTION (Please check one)

- Information Only
- Review/Discussion
- Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

**15 minutes**

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

**To present the initial budget assumptions for the Tentative Budget and to allow members to discuss the information.**

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

**Members are asked to review the budget assumptions.**

**North Orange County Community College District**  
**2024-25 Early Preliminary Budget**  
**Resource Allocation Model Budget Summary**  
**February 7, 2024**

|   | DW                | DS                  | CC                    | FC                | NOCE                  | Total                 |
|---|-------------------|---------------------|-----------------------|-------------------|-----------------------|-----------------------|
| SCFF Revenues                                   | \$ -              | \$ 22,201,211       | \$ 85,595,914         | \$ 110,671,715    | \$ 21,544,251         | \$ 240,013,091        |
| Other Revenues                                  | -                 | 2,469,219           | 8,180,892             | 9,549,836         | 2,890,345             | 23,090,292            |
| Funding for Districtwide Expenses               | 5,791,604         | (543,252)           | (2,064,128)           | (2,646,184)       | (538,040)             | -                     |
| Net Chargebacks                                 | -                 | 832,561             | 123,270               | 261,405           | (1,217,236)           | -                     |
|   | 5,791,604         | 24,959,739          | 91,835,948            | 117,836,772       | 22,679,320            | 263,103,383           |
| Expenses  | 5,666,604         | 25,154,438          | 93,337,899            | 117,493,717       | 25,206,096            | 266,858,754           |
| Contingencies **                                | 125,000           | -                   | -                     | 86,076            | -                     | 211,076               |
|   | 5,791,604         | 25,154,438          | 93,337,899            | 117,579,793       | 25,206,096            | 267,069,830           |
| Net Available Revenue                           | -                 | (194,699)           | (1,501,951)           | 256,979           | (2,526,776)           | (3,966,447)           |
| Net Transfers In/(Out) to Supplement Operations | -                 | -                   | -                     | -                 | 99,883                | 99,883                |
| <b>Structural Surplus (Deficit)</b>             | <b>\$ -</b>       | <b>\$ (194,699)</b> | <b>\$ (1,501,951)</b> | <b>\$ 256,979</b> | <b>\$ (2,426,893)</b> | <b>\$ (3,866,564)</b> |
| <b>Additional Sources (Uses)</b>                |                   |                     |                       |                   |                       |                       |
| Additional Revenue from Emergency Conditions ❖  | -                 | 837,215             | 3,447,646             | 4,766,109         | -                     | 9,050,970             |
| Subtotal Net Revenue (Deficit) A                | -                 | 642,516             | 1,945,695             | 5,023,088         | (2,426,893)           | 5,184,406             |
| Additional Hold Harmless Funding ▲              | 12,564,898        | -                   | -                     | -                 | -                     | 12,564,898            |
| <b>Balance</b>                                  | <b>12,564,898</b> | <b>642,516</b>      | <b>1,945,695</b>      | <b>5,023,088</b>  | <b>(2,426,893)</b>    | <b>17,749,304</b>     |

❖ For 2024-25, the impact from applying the emergency conditions will still have a residual benefit for Cypress College and Fullerton College as funding for the credit FTES is based on a 3-year average.

▲ Additional funding available for allocations discussions

\*\* No estimates for other budget center contingencies have been included in this early preliminary information.

**North Orange County CCD**  
**2024-25 Early Preliminary Budget**  
**Resource Allocation Model Budget Calculations**  
**February 7, 2024**

|  | Districtwide        |              | District Services    |               | Cypress College       |               | Fullerton College     |               | N. Orange Cont. Education |               | Total                 |
|--|---------------------|--------------|----------------------|---------------|-----------------------|---------------|-----------------------|---------------|---------------------------|---------------|-----------------------|
|  | \$                  | %            | \$                   | %             | \$                    | %             | \$                    | %             | \$                        | %             | \$                    |
| <b>Revenues</b>  |                     |              |                      |               |                       |               |                       |               |                           |               |                       |
| SCFF 2024-25 Estimated State Apportionment             | \$ -                | 0.00%        | \$ -                 | 0.00%         | \$ 94,327,755         | 39.30%        | \$ 121,865,906        | 50.78%        | \$ 23,819,430             | 9.92%         | \$ 240,013,091        |
| Revenue Allocation to District Services, 9.25%         | \$ -                | 0.00%        | \$ 22,201,211        | 9.25%         | \$ (8,731,841)        | 39.33%        | \$ (11,194,191)       | 50.42%        | \$ (2,275,179)            | 10.25%        | \$ -                  |
| <b>Subtotal Revenue, 1</b>                             | <b>\$ -</b>         | <b>0.00%</b> | <b>\$ 22,201,211</b> | <b>9.25%</b>  | <b>\$ 85,595,914</b>  | <b>35.66%</b> | <b>\$ 110,671,715</b> | <b>46.12%</b> | <b>\$ 21,544,251</b>      | <b>8.97%</b>  | <b>\$ 240,013,091</b> |
| Other Unrestricted Revenue                             | \$ -                | 0.00%        | \$ 367,346           | 1.59%         | \$ 9,007,569          | 39.01%        | \$ 10,609,633         | 45.95%        | \$ 3,105,744              | 13.45%        | \$ 23,090,292         |
| Revenue Allocation to District Services, 9.25%         | \$ -                | 0.00%        | \$ 2,101,873         | 9.25%         | \$ (826,677)          | 39.33%        | \$ (1,059,797)        | 50.42%        | \$ (215,399)              | 10.25%        | \$ -                  |
| <b>Subtotal Revenue, 2</b>                             | <b>\$ -</b>         | <b>0.00%</b> | <b>\$ 2,469,219</b>  | <b>10.69%</b> | <b>\$ 8,180,892</b>   | <b>35.43%</b> | <b>\$ 9,549,836</b>   | <b>41.36%</b> | <b>\$ 2,890,345</b>       | <b>12.52%</b> | <b>\$ 23,090,292</b>  |
| <b>Subtotal Revenue, 3</b>                             | <b>\$ -</b>         | <b>0.00%</b> | <b>\$ 24,670,428</b> | <b>9.38%</b>  | <b>\$ 93,776,806</b>  | <b>35.64%</b> | <b>\$ 120,221,551</b> | <b>45.69%</b> | <b>\$ 24,434,596</b>      | <b>9.29%</b>  | <b>\$ 263,103,383</b> |
| Contribution towards Districtwide Expenditures         | \$ 5,791,604        | 100.00%      | \$ (543,252)         | -9.38%        | \$ (2,064,128)        | -35.64%       | \$ (2,646,184)        | -45.69%       | \$ (538,040)              | -9.29%        | \$ -                  |
| <b>Subtotal Revenue, 4</b>                             | <b>\$ 5,791,604</b> | <b>2.20%</b> | <b>\$ 24,127,176</b> | <b>9.17%</b>  | <b>\$ 91,712,678</b>  | <b>34.86%</b> | <b>\$ 117,575,367</b> | <b>44.69%</b> | <b>\$ 23,896,556</b>      | <b>9.08%</b>  | <b>\$ 263,103,383</b> |
| Chargebacks between budget centers                     |                     |              |                      |               |                       |               |                       |               |                           |               |                       |
| FC Chargebacks   | \$ -                |              |                      |               |                       |               | \$ 261,405            |               | \$ (261,405)              |               | \$ -                  |
| CC Chargebacks   | \$ -                |              |                      |               | \$ 316,830            |               |                       |               | \$ (316,830)              |               | \$ -                  |
| NOCE Chargebacks                                       | \$ -                |              | \$ (219,976)         |               | \$ (48,477)           |               |                       |               | \$ 268,453                |               | \$ -                  |
| DS Chargebacks   | \$ -                |              | \$ 1,052,537         |               | \$ (145,083)          |               |                       |               | \$ (907,454)              |               | \$ -                  |
| <b>Net Chargebacks</b>                                 | <b>\$ -</b>         |              | <b>\$ 832,561</b>    |               | <b>\$ 123,270</b>     |               | <b>\$ 261,405</b>     |               | <b>\$ (1,217,236)</b>     |               | <b>\$ -</b>           |
| <b>Final Revenue Allocation</b>                        | <b>\$ 5,791,604</b> | <b>2.20%</b> | <b>\$ 24,959,737</b> | <b>9.48%</b>  | <b>\$ 91,835,948</b>  | <b>34.90%</b> | <b>\$ 117,836,772</b> | <b>44.79%</b> | <b>\$ 22,679,320</b>      | <b>8.62%</b>  | <b>\$ 263,103,383</b> |
| <b>Expenditures</b>                                    |                     |              |                      |               |                       |               |                       |               |                           |               |                       |
| Position Control Expenses                              | \$ -                | 0.00%        | \$ 20,537,844        | 10.16%        | \$ 72,982,696         | 36.11%        | \$ 91,241,980         | 45.14%        | \$ 17,365,038             | 8.59%         | \$ 202,127,558        |
| Personnel Costs outside of Position Control            | \$ -                | 0.00%        | \$ 380,235           | 0.96%         | \$ 13,144,894         | 33.02%        | \$ 19,242,290         | 48.34%        | \$ 7,038,235              | 17.68%        | \$ 39,805,654         |
| Other Operating Expenses                               | \$ 5,791,604        | 23.04%       | \$ 4,236,359         | 16.85%        | \$ 7,210,309          | 28.68%        | \$ 7,095,523          | 28.23%        | \$ 802,823                | 3.19%         | \$ 25,136,618         |
| <b>Total Expenditures</b>                              | <b>\$ 5,791,604</b> | <b>2.17%</b> | <b>\$ 25,154,438</b> | <b>9.42%</b>  | <b>\$ 93,337,899</b>  | <b>34.95%</b> | <b>\$ 117,579,793</b> | <b>44.03%</b> | <b>\$ 25,206,096</b>      | <b>9.44%</b>  | <b>\$ 267,069,830</b> |
| <b>Total Net Available Revenue</b>                     | <b>\$ -</b>         | <b>0.00%</b> | <b>\$ (194,701)</b>  | <b>4.91%</b>  | <b>\$ (1,501,951)</b> | <b>37.87%</b> | <b>\$ 256,979</b>     | <b>-6.48%</b> | <b>\$ (2,526,776)</b>     | <b>63.70%</b> | <b>\$ (3,966,447)</b> |
| <b>Intrafund Transfers In/Out (To supplement Exp.)</b> |                     |              |                      |               |                       |               |                       |               |                           |               |                       |
| Intrafund Transfer In to 11200                         | \$ -                |              | \$ -                 |               | \$ -                  |               | \$ -                  |               | \$ -                      |               | \$ -                  |
| Intrafund Transfer Out from 11200                      | \$ -                |              | \$ -                 |               | \$ -                  |               | \$ -                  |               | \$ (13,470)               |               | \$ (13,470)           |
| Intrafund Transfer In to Self-Supporting               | \$ -                |              | \$ -                 |               | \$ -                  |               | \$ -                  |               | \$ 113,353                |               | \$ 113,353            |
| Intrafund Transfer Out from Self-Supporting            | \$ -                |              | \$ -                 |               | \$ -                  |               | \$ -                  |               | \$ -                      |               | \$ -                  |
| <b>Total Intrafund Transfers</b>                       | <b>\$ -</b>         |              | <b>\$ -</b>          |               | <b>\$ -</b>           |               | <b>\$ -</b>           |               | <b>\$ 99,883</b>          |               | <b>\$ 99,883</b>      |
| <b>Final Net Available Revenue</b>                     | <b>\$ -</b>         | <b>0.00%</b> | <b>\$ (194,701)</b>  | <b>5.04%</b>  | <b>\$ (1,501,951)</b> | <b>38.84%</b> | <b>\$ 256,979</b>     | <b>-6.65%</b> | <b>\$ (2,426,893)</b>     | <b>62.77%</b> | <b>\$ (3,866,564)</b> |

**North Orange County CCD**  
**2024-25 Early Preliminary Budget**  
**SCFF - College Level Allocations - Projected and Actuals**  
**February 7, 2024**

|  | SCFF             |                 |                                     | Cypress College  |                         |                       | Fullerton College |                          |                       |
|--|------------------|-----------------|-------------------------------------|------------------|-------------------------|-----------------------|-------------------|--------------------------|-----------------------|
|  | Data for Funding | Funding Rate    | 2023-24 State Apportionment Funding | Data             | 2023-24 Funding         | % of District Funding | Data              | 2023-24 Funding          | % of District Funding |
| Basic Allocation   |                  |                 | \$ 17,302,636.00                    |                  | \$ 7,569,903.00         |                       |                   | \$ 7,569,903.00          |                       |
| Base Allocation  | FTEs             |                 |                                     | FTEs             |                         |                       | FTEs              |                          |                       |
| Traditional Credit 3-Year Average                          | 24,383.02        | \$ 5,278.18     | \$ 128,697,969.00                   | 10,234.54        | \$ 54,019,744.00        | 42.0%                 | 14,148.48         | \$ 74,678,224.00         | 58.0%                 |
| Special Admit Credit                                       | 518.20           | \$ 7,401.76     | \$ 3,835,592.00                     | 272.27           | \$ 2,015,277.00         | 52.5%                 | 245.93            | \$ 1,820,315.00          | 47.5%                 |
| Incarcerated Credit  | -                | \$ 7,401.76     | \$ -                                | -                | \$ -                    | 0.0%                  | -                 | \$ -                     | 0.0%                  |
| Subtotal Credit  | 24,901.22        |                 | \$ 132,533,561.00                   | 10,506.81        | \$ 56,035,021.00        | 42.3%                 | 14,394.41         | \$ 76,498,539.00         | 57.7%                 |
| Non-Credit   | 2,605.33         | \$ 4,450.88     | \$ 11,596,011.00                    | 101.97           | \$ 453,856.00           | 3.9%                  | 26.88             | \$ 119,640.00            | 1.0%                  |
| Non Credit CDCP  | 1,374.20         | \$ 7,401.76     | \$ 10,171,499.00                    | -                | \$ -                    | 0.0%                  | -                 | \$ -                     | 0.0%                  |
| Non-Credit Incarcerated                                    | -                | \$ 7,401.76     | \$ -                                | -                | \$ -                    | 0.0%                  | -                 | \$ -                     | 0.0%                  |
| Subtotal Non Credit  | 3,979.53         |                 | \$ 21,767,510.00                    | 101.97           | \$ 453,856.00           | 2.1%                  | 26.88             | \$ 119,640.00            | 0.5%                  |
| Subtotal Base  | 28,880.75        |                 | \$ 154,301,071.00                   | 10,608.78        | \$ 56,488,877.00        | 36.6%                 | 14,421.29         | \$ 76,618,179.00         | 49.7%                 |
| <b>Total Basic + Base</b>                                  |                  |                 | <b>\$ 171,603,707.00</b>            |                  | <b>\$ 64,058,780.00</b> | <b>37.3%</b>          |                   | <b>\$ 84,188,082.00</b>  | <b>49.1%</b>          |
| Final Data Source:   | 23-24 Headcounts |                 |                                     | 23-24 Headcounts |                         |                       | 23-24 Headcounts  |                          |                       |
| Data Used at this Time:                                    | 22-23            |                 |                                     | 22-23            |                         |                       | 22-23             |                          |                       |
| Supplemental Allocation                                    |                  |                 |                                     |                  |                         |                       |                   |                          |                       |
| AB540 Students (22-23 P1)                                  | 1,053.00         | \$ 1,248.12     | \$ 1,314,270.00                     | 513.00           | \$ 640,286.00           | 42.6%                 | 691.00            | \$ 862,451.00            | 57.4%                 |
| Pell Grant Recipients                                      | 11,260.00        | \$ 1,248.12     | \$ 14,053,831.00                    | 5,273.00         | \$ 6,581,337.00         | 47.4%                 | 5,853.00          | \$ 7,305,246.00          | 52.6%                 |
| California Promise Grant Recipients                        | 21,021.00        | \$ 1,248.12     | \$ 26,236,731.00                    | 10,008.00        | \$ 12,491,185.00        | 44.4%                 | 12,557.00         | \$ 15,672,643.00         | 55.6%                 |
| <b>Total Supplemental</b>                                  | <b>33,334.00</b> |                 | <b>\$ 41,604,832.00</b>             | <b>15,794.00</b> | <b>\$ 19,712,808.00</b> | <b>45.3%</b>          | <b>19,101.00</b>  | <b>\$ 23,840,340.00</b>  | <b>54.7%</b>          |
| Final Data Source:   | 3-Yr Avg         |                 |                                     | 23-24 Headcounts |                         |                       | 23-24 Headcounts  |                          |                       |
| Data Used at this Time:                                    | 3-Yr Avg         |                 |                                     | 22-23            |                         |                       | 22-23             |                          |                       |
| Student Success Allocation                                 |                  |                 |                                     |                  |                         |                       |                   |                          |                       |
| All Students   |                  |                 |                                     |                  |                         |                       |                   |                          |                       |
| Associate Degrees for Transfer                             | 1,730.33         | \$ 2,943.88     | \$ 5,093,884.00                     | 669.00           | \$ 1,969,456.00         | 40.4%                 | 985.00            | \$ 2,899,722.00          | 59.6%                 |
| Associate Degrees  | 1,361.33         | \$ 2,207.91     | \$ 3,005,694.00                     | 504.00           | \$ 1,112,787.00         | 38.0%                 | 821.00            | \$ 1,812,694.00          | 62.0%                 |
| Baccalaureate Degrees                                      | 2.33             | \$ 2,207.91     | \$ 5,144.00                         | 1.00             | \$ 2,208.00             | 100.0%                | -                 | \$ -                     | 0.0%                  |
| Credit Certificates  | 749.67           | \$ 1,471.94     | \$ 1,103,469.00                     | 516.00           | \$ 759,521.00           | 63.8%                 | 293.00            | \$ 431,278.00            | 36.2%                 |
| Transfer Level Math and English                            | 1,460.33         | \$ 1,471.94     | \$ 2,149,518.00                     | 633.00           | \$ 931,738.00           | 42.3%                 | 862.00            | \$ 1,268,812.00          | 57.7%                 |
| Transfer to Four Year University                           | 2,091.67         | \$ 1,103.96     | \$ 2,309,110.00                     | 708.00           | \$ 781,600.00           | 37.5%                 | 1,179.00          | \$ 1,301,563.00          | 62.5%                 |
| Nine or More CTE Units                                     | 4,763.67         | \$ 735.97       | \$ 3,505,918.00                     | 2,204.00         | \$ 1,622,078.00         | 47.7%                 | 2,419.00          | \$ 1,780,311.00          | 52.3%                 |
| Achieved Regional Living Wage                              | 3,361.33         | \$ 735.97       | \$ 2,473,838.00                     | 1,249.00         | \$ 919,227.00           | 34.4%                 | 1,793.00          | \$ 1,319,594.00          | 49.4%                 |
| Subtotal   | 15,520.66        |                 | \$ 19,646,575.00                    | 6,484.00         | \$ 8,098,615.00         | 41.9%                 | 8,352.00          | \$ 10,813,974.00         | 55.9%                 |
| Pell Grant Recipients Bonus                                |                  |                 |                                     |                  |                         |                       |                   |                          |                       |
| Associate Degrees for Transfer                             | 954.33           | \$ 1,113.84     | \$ 1,062,971.00                     | 380.00           | \$ 423,259.00           | 42.4%                 | 517.00            | \$ 575,855.00            | 57.6%                 |
| Associate Degrees  | 739.67           | \$ 835.38       | \$ 617,906.00                       | 300.00           | \$ 250,614.00           | 41.0%                 | 431.00            | \$ 360,049.00            | 59.0%                 |
| Baccalaureate Degrees                                      | 1.00             | \$ 835.38       | \$ 835.00                           | 1.00             | \$ 835.00               | 100.0%                | -                 | \$ -                     | 0.0%                  |
| Credit Certificates  | 363.00           | \$ 556.92       | \$ 202,162.00                       | 251.00           | \$ 139,787.00           | 64.5%                 | 138.00            | \$ 76,855.00             | 35.5%                 |
| Transfer Level Math and English                            | 641.67           | \$ 556.92       | \$ 357,359.00                       | 324.00           | \$ 180,442.00           | 49.8%                 | 327.00            | \$ 182,113.00            | 50.2%                 |
| Transfer to Four Year University                           | 1,066.33         | \$ 417.69       | \$ 445,395.00                       | 405.00           | \$ 169,164.00           | 40.7%                 | 590.00            | \$ 246,437.00            | 59.3%                 |
| Nine or More CTE Units                                     | 2,329.33         | \$ 278.46       | \$ 648,625.00                       | 1,158.00         | \$ 322,457.00           | 49.3%                 | 1,190.00          | \$ 331,367.00            | 50.7%                 |
| Achieved Regional Living Wage                              | 1,019.67         | \$ 278.46       | \$ 283,937.00                       | 489.00           | \$ 136,167.00           | 42.7%                 | 626.00            | \$ 174,316.00            | 54.7%                 |
| Subtotal   | 7,115.00         |                 | \$ 3,619,190.00                     | 3,308.00         | \$ 1,622,725.00         | 45.4%                 | 3,819.00          | \$ 1,946,992.00          | 54.4%                 |
| California Promise Grant Recipients Bonus                  |                  |                 |                                     |                  |                         |                       |                   |                          |                       |
| Associate Degrees for Transfer                             | 1,339.33         | \$ 742.52       | \$ 994,479.00                       | 527.00           | \$ 391,308.00           | 41.2%                 | 751.00            | \$ 557,633.00            | 58.8%                 |
| Associate Degrees  | 1,054.00         | \$ 556.89       | \$ 586,962.00                       | 429.00           | \$ 238,906.00           | 41.3%                 | 611.00            | \$ 340,260.00            | 58.7%                 |
| Baccalaureate Degrees                                      | 1.67             | \$ 556.89       | \$ 930.00                           | 1.00             | \$ 557.00               | 100.0%                | -                 | \$ -                     | 0.0%                  |
| Credit Certificates  | 547.33           | \$ 371.26       | \$ 203,202.00                       | 374.00           | \$ 138,851.00           | 63.4%                 | 216.00            | \$ 80,192.00             | 36.6%                 |
| Transfer Level Math and English                            | 954.00           | \$ 371.26       | \$ 354,182.00                       | 459.00           | \$ 170,408.00           | 47.4%                 | 509.00            | \$ 188,971.00            | 52.6%                 |
| Transfer to Four Year University                           | 1,486.00         | \$ 278.45       | \$ 413,769.00                       | 514.00           | \$ 143,121.00           | 38.5%                 | 820.00            | \$ 228,325.00            | 61.5%                 |
| Nine or More CTE Units                                     | 3,489.00         | \$ 185.63       | \$ 647,663.00                       | 1,665.00         | \$ 309,074.00           | 48.7%                 | 1,751.00          | \$ 325,038.00            | 51.3%                 |
| Achieved Regional Living Wage                              | 1,818.67         | \$ 185.63       | \$ 337,600.00                       | 838.00           | \$ 155,558.00           | 41.9%                 | 1,091.00          | \$ 202,522.00            | 54.5%                 |
| Subtotal   | 10,690.00        |                 | \$ 3,538,787.00                     | 4,807.00         | \$ 1,547,783.00         | 44.4%                 | 5,749.00          | \$ 1,922,941.00          | 55.2%                 |
| <b>Total Student Success Allocation</b>                    | <b>33,325.66</b> |                 | <b>\$ 26,804,552.00</b>             | <b>14,599.00</b> | <b>\$ 11,269,123.00</b> | <b>42.7%</b>          | <b>17,920.00</b>  | <b>\$ 14,683,907.00</b>  | <b>55.6%</b>          |
| <b>Total SCFF 2024-25 State Apportionment</b>              |                  |                 | <b>\$ 240,013,091.00</b>            |                  | <b>\$ 95,040,711.00</b> | <b>39.3%</b>          |                   | <b>\$ 122,712,329.00</b> | <b>50.8%</b>          |
| 3-Yr Average Adjustment                                    |                  |                 |                                     |                  | \$ -                    | 42.0%                 |                   | \$ 1.00                  | 58.0%                 |
| Special Admit Credit Adjustment                            |                  |                 |                                     |                  | \$ -                    | 52.5%                 |                   | \$ -                     | 47.5%                 |
| Incarcerated Credit Adjustment                             |                  |                 |                                     |                  | \$ -                    | 0.0%                  |                   | \$ -                     | 0.0%                  |
| Non Credit Adjustment                                      |                  |                 |                                     |                  | \$ -                    | 3.9%                  |                   | \$ -                     | 1.0%                  |
| Non Credit CDCP Adjustment                                 |                  |                 |                                     |                  | \$ -                    | 0.0%                  |                   | \$ -                     | 0.0%                  |
| Non Credit Incarcerated Adjustment                         |                  |                 |                                     |                  | \$ -                    | 0.0%                  |                   | \$ -                     | 0.0%                  |
| Supplemental Adjustment                                    |                  |                 |                                     |                  | \$ (881,837.00)         | 45.3%                 |                   | \$ (1,066,479.00)        | 54.7%                 |
| Student Success Adjustment                                 |                  |                 |                                     |                  | \$ 168,881.00           | 42.7%                 |                   | \$ 220,055.00            | 55.6%                 |
| <b>Total SCFF 2024-25 State Apportionment Adjusted</b>     |                  |                 | <b>\$ 240,013,091.00</b>            |                  | <b>\$ 94,327,755.00</b> | <b>39.3%</b>          |                   | <b>\$ 121,865,906.00</b> | <b>50.8%</b>          |
| <b>Total SCFF 2024-25 State Apportionment ECA Adjusted</b> |                  |                 | <b>\$ 249,064,061.00</b>            |                  | <b>\$ 98,126,814.00</b> | <b>39.4%</b>          |                   | <b>\$ 127,117,817.00</b> | <b>51.0%</b>          |
| SCFF attributable to ECA                                   |                  | \$ 9,050,970.00 |                                     |                  | \$ 3,799,059.00         |                       |                   | \$ 5,251,911.00          |                       |
| 9.25% supplement to District Services                      |                  | \$ 837,215.00   |                                     |                  | \$ (351,413.00)         |                       |                   | \$ (485,802.00)          |                       |

**North Orange County CCD**  
**2024-25 Early Preliminary Budget**  
**SCFF - College Level Allocations - Projected and Actuals**  
**February 7, 2024**

|  | SCFF             |                 |                                     | N. Orange Cont. Education |                         |                       | Districtwide     |                          |
|--|------------------|-----------------|-------------------------------------|---------------------------|-------------------------|-----------------------|------------------|--------------------------|
|  | Data for Funding | Funding Rate    | 2023-24 State Apportionment Funding | Data                      | 2023-24 Funding         | % of District Funding | Allocated Data   | 2023-24 Funding          |
| Basic Allocation   |                  |                 | \$ 17,302,636.00                    |                           | \$ 2,162,830.00         |                       |                  | \$ 17,302,636.00         |
| Base Allocation  | FTEs             |                 |                                     | FTEs                      |                         |                       | FTEs             |                          |
| Traditional Credit 3-Year Average                          | 24,383.02        | \$ 5,278.18     | \$ 128,697,969.00                   | -                         | \$ -                    | 0.0%                  | 24,383.02        | \$ 128,697,968.00        |
| Special Admit Credit                                       | 518.20           | \$ 7,401.76     | \$ 3,835,592.00                     | -                         | \$ -                    | 0.0%                  | 518.20           | \$ 3,835,592.00          |
| Incarcerated Credit  | -                | \$ 7,401.76     | \$ -                                | -                         | \$ -                    | 0.0%                  | -                | \$ -                     |
| Subtotal Credit  | 24,901.22        |                 | \$ 132,533,561.00                   | -                         | \$ -                    | 0.0%                  | 24,901.22        | \$ 132,533,560.00        |
| Non-Credit   | 2,605.33         | \$ 4,450.88     | \$ 11,596,011.00                    | 2,476.48                  | \$ 11,022,515.00        | 95.1%                 | 2,605.33         | \$ 11,596,011.00         |
| Non Credit CDCP  | 1,374.20         | \$ 7,401.76     | \$ 10,171,499.00                    | 1,374.20                  | \$ 10,171,499.00        | 100.0%                | 1,374.20         | \$ 10,171,499.00         |
| Non-Credit Incarcerated                                    | -                | \$ 7,401.76     | \$ -                                | -                         | \$ -                    | 0.0%                  | -                | \$ -                     |
| Subtotal Non Credit  | 3,979.53         |                 | \$ 21,767,510.00                    | 3,850.68                  | \$ 21,194,014.00        | 97.4%                 | 3,979.53         | \$ 21,767,510.00         |
| Subtotal Base  | 28,880.75        |                 | \$ 154,301,071.00                   | 3,850.68                  | \$ 21,194,014.00        | 13.7%                 | 28,880.75        | \$ 154,301,070.00        |
| <b>Total Basic + Base</b>                                  |                  |                 | <b>\$ 171,603,707.00</b>            |                           | <b>\$ 23,356,844.00</b> | <b>13.6%</b>          |                  | <b>\$ 171,603,706.00</b> |
| Final Data Source:   | 23-24 Headcounts |                 |                                     | 23-24 Headcounts          |                         |                       | 23-24 Headcounts |                          |
| Data Used at this Time:                                    | 22-23            |                 |                                     | 22-23                     |                         |                       | 22-23            |                          |
| Supplemental Allocation                                    |                  |                 |                                     |                           |                         |                       |                  |                          |
| AB540 Students (22-23 P1)                                  | 1,053.00         | \$ 1,248.12     | \$ 1,314,270.00                     | -                         | \$ -                    | 0.0%                  | 1,204.00         | \$ 1,502,737.00          |
| Pell Grant Recipients                                      | 11,260.00        | \$ 1,248.12     | \$ 14,053,831.00                    | -                         | \$ -                    | 0.0%                  | 11,126.00        | \$ 13,886,583.00         |
| California Promise Grant Recipients                        | 21,021.00        | \$ 1,248.12     | \$ 26,236,731.00                    | -                         | \$ -                    | 0.0%                  | 22,565.00        | \$ 28,163,828.00         |
| <b>Total Supplemental</b>                                  | <b>33,334.00</b> |                 | <b>\$ 41,604,832.00</b>             | <b>-</b>                  | <b>\$ -</b>             | <b>0.0%</b>           | <b>34,895.00</b> | <b>\$ 43,553,148.00</b>  |
| Final Data Source:   | 3-Yr Avg         |                 |                                     | 23-24 Headcounts          |                         |                       | 23-24 Headcounts |                          |
| Data Used at this Time:                                    | 3-Yr Avg         |                 |                                     | 22-23                     |                         |                       | 22-23            |                          |
| Student Success Allocation                                 |                  |                 |                                     |                           |                         |                       |                  |                          |
| All Students   |                  |                 |                                     |                           |                         |                       |                  |                          |
| Associate Degrees for Transfer                             | 1,730.33         | \$ 2,943.88     | \$ 5,093,884.00                     | -                         | \$ -                    | 0.0%                  | 1,654.00         | \$ 4,869,178.00          |
| Associate Degrees  | 1,361.33         | \$ 2,207.91     | \$ 3,005,694.00                     | -                         | \$ -                    | 0.0%                  | 1,325.00         | \$ 2,925,481.00          |
| Baccalaureate Degrees                                      | 2.33             | \$ 2,207.91     | \$ 5,144.00                         | -                         | \$ -                    | 0.0%                  | 1.00             | \$ 2,208.00              |
| Credit Certificates  | 749.67           | \$ 1,471.94     | \$ 1,103,469.00                     | -                         | \$ -                    | 0.0%                  | 809.00           | \$ 1,190,799.00          |
| Transfer Level Math and English                            | 1,460.33         | \$ 1,471.94     | \$ 2,149,518.00                     | -                         | \$ -                    | 0.0%                  | 1,495.00         | \$ 2,200,550.00          |
| Transfer to Four Year University                           | 2,091.67         | \$ 1,103.96     | \$ 2,309,110.00                     | -                         | \$ -                    | 0.0%                  | 1,887.00         | \$ 2,083,163.00          |
| Nine or More CTE Units                                     | 4,763.67         | \$ 735.97       | \$ 3,505,918.00                     | -                         | \$ -                    | 0.0%                  | 4,623.00         | \$ 3,402,389.00          |
| Achieved Regional Living Wage                              | 3,361.33         | \$ 735.97       | \$ 2,473,838.00                     | 590.00                    | \$ 434,222.00           | 16.2%                 | 3,632.00         | \$ 2,673,043.00          |
| Subtotal   | 15,520.66        |                 | \$ 19,646,575.00                    | 590.00                    | \$ 434,222.00           | 2.2%                  | 15,426.00        | \$ 19,346,811.00         |
| Pell Grant Recipients Bonus                                |                  |                 |                                     |                           |                         |                       |                  |                          |
| Associate Degrees for Transfer                             | 954.33           | \$ 1,113.84     | \$ 1,062,971.00                     | -                         | \$ -                    | 0.0%                  | 897.00           | \$ 999,114.00            |
| Associate Degrees  | 739.67           | \$ 835.38       | \$ 617,906.00                       | -                         | \$ -                    | 0.0%                  | 731.00           | \$ 610,663.00            |
| Baccalaureate Degrees                                      | 1.00             | \$ 835.38       | \$ 835.00                           | -                         | \$ -                    | 0.0%                  | 1.00             | \$ 835.00                |
| Credit Certificates  | 363.00           | \$ 556.92       | \$ 202,162.00                       | -                         | \$ -                    | 0.0%                  | 389.00           | \$ 216,642.00            |
| Transfer Level Math and English                            | 641.67           | \$ 556.92       | \$ 357,359.00                       | -                         | \$ -                    | 0.0%                  | 651.00           | \$ 362,555.00            |
| Transfer to Four Year University                           | 1,066.33         | \$ 417.69       | \$ 445,395.00                       | -                         | \$ -                    | 0.0%                  | 995.00           | \$ 415,601.00            |
| Nine or More CTE Units                                     | 2,329.33         | \$ 278.46       | \$ 648,625.00                       | -                         | \$ -                    | 0.0%                  | 2,348.00         | \$ 653,824.00            |
| Achieved Regional Living Wage                              | 1,019.67         | \$ 278.46       | \$ 283,937.00                       | 30.00                     | \$ 8,354.00             | 2.6%                  | 1,145.00         | \$ 318,837.00            |
| Subtotal   | 7,115.00         |                 | \$ 3,619,190.00                     | 30.00                     | \$ 8,354.00             | 0.2%                  | 7,157.00         | \$ 3,578,071.00          |
| California Promise Grant Recipients Bonus                  |                  |                 |                                     |                           |                         |                       |                  |                          |
| Associate Degrees for Transfer                             | 1,339.33         | \$ 742.52       | \$ 994,479.00                       | -                         | \$ -                    | 0.0%                  | 1,278.00         | \$ 948,941.00            |
| Associate Degrees  | 1,054.00         | \$ 556.89       | \$ 586,962.00                       | -                         | \$ -                    | 0.0%                  | 1,040.00         | \$ 579,166.00            |
| Baccalaureate Degrees                                      | 1.67             | \$ 556.89       | \$ 930.00                           | -                         | \$ -                    | 0.0%                  | 1.00             | \$ 557.00                |
| Credit Certificates  | 547.33           | \$ 371.26       | \$ 203,202.00                       | -                         | \$ -                    | 0.0%                  | 590.00           | \$ 219,043.00            |
| Transfer Level Math and English                            | 954.00           | \$ 371.26       | \$ 354,182.00                       | -                         | \$ -                    | 0.0%                  | 968.00           | \$ 359,379.00            |
| Transfer to Four Year University                           | 1,486.00         | \$ 278.45       | \$ 413,769.00                       | -                         | \$ -                    | 0.0%                  | 1,334.00         | \$ 371,446.00            |
| Nine or More CTE Units                                     | 3,489.00         | \$ 185.63       | \$ 647,663.00                       | -                         | \$ -                    | 0.0%                  | 3,416.00         | \$ 634,112.00            |
| Achieved Regional Living Wage                              | 1,818.67         | \$ 185.63       | \$ 337,600.00                       | 71.00                     | \$ 13,180.00            | 3.6%                  | 2,000.00         | \$ 371,260.00            |
| Subtotal   | 10,690.00        |                 | \$ 3,538,787.00                     | 71.00                     | \$ 13,180.00            | 0.4%                  | 10,627.00        | \$ 3,483,904.00          |
| <b>Total Student Success Allocation</b>                    | <b>33,325.66</b> |                 | <b>\$ 26,804,552.00</b>             | <b>691.00</b>             | <b>\$ 455,756.00</b>    | <b>1.7%</b>           | <b>33,210.00</b> | <b>\$ 26,408,786.00</b>  |
| <b>Total SCFF 2024-25 State Apportionment</b>              |                  |                 | <b>\$ 240,013,091.00</b>            |                           | <b>\$ 23,812,600.00</b> | <b>9.9%</b>           |                  | <b>\$ 241,565,640.00</b> |
| 3-Yr Average Adjustment                                    |                  |                 |                                     |                           | \$ -                    | 0.0%                  |                  | \$ 1.00                  |
| Special Admit Credit Adjustment                            |                  |                 |                                     |                           | \$ -                    | 0.0%                  |                  | \$ -                     |
| Incarcerated Credit Adjustment                             |                  |                 |                                     |                           | \$ -                    | 0.0%                  |                  | \$ -                     |
| Non Credit Adjustment                                      |                  |                 |                                     |                           | \$ -                    | 95.1%                 |                  | \$ -                     |
| Non Credit CDCP Adjustment                                 |                  |                 |                                     |                           | \$ -                    | 100.0%                |                  | \$ -                     |
| Non Credit Incarcerated Adjustment                         |                  |                 |                                     |                           | \$ -                    | 0.0%                  |                  | \$ -                     |
| Supplemental Adjustment                                    |                  |                 |                                     |                           | \$ -                    | 0.0%                  |                  | \$ (1,948,316.00)        |
| Student Success Adjustment                                 |                  |                 |                                     |                           | \$ 6,830.00             | 1.7%                  |                  | \$ 395,766.00            |
| <b>Total SCFF 2024-25 State Apportionment Adjusted</b>     |                  |                 | <b>\$ 240,013,091.00</b>            |                           | <b>\$ 23,819,430.00</b> | <b>9.9%</b>           |                  | <b>\$ 240,013,091.00</b> |
| <b>Total SCFF 2024-25 State Apportionment ECA Adjusted</b> |                  |                 | <b>\$ 249,064,061.00</b>            |                           | <b>\$ 23,819,430.00</b> | <b>9.6%</b>           |                  | <b>\$ 249,064,061.00</b> |
| SCFF attributable to ECA                                   |                  | \$ 9,050,970.00 |                                     |                           | \$ -                    |                       |                  | \$ 9,050,970.00          |
| 9.25% supplement to District Services                      |                  | \$ 837,215.00   |                                     |                           | \$ -                    |                       |                  | \$ -                     |

**North Orange County CCD**  
**2024-25 Early Preliminary Budget**  
**SCFF Data - Using Projected and Actuals - Emergency Conditions Applied**  
**February 7, 2024**

|  | SCFF             |              |                                     | Cypress College  |                         |                       | Fullerton College |                          |                       |
|--|------------------|--------------|-------------------------------------|------------------|-------------------------|-----------------------|-------------------|--------------------------|-----------------------|
|  | Data for Funding | Funding Rate | 2023-24 State Apportionment Funding | Data             | 2023-24 Funding         | % of District Funding | Data              | 2023-24 Funding          | % of District Funding |
| Basic Allocation   |                  |              | \$ 17,302,636.00                    |                  | \$ 7,569,903.00         |                       |                   | \$ 7,569,903.00          |                       |
| Base Allocation  | FTES             |              |                                     | FTES             |                         |                       | FTES              |                          |                       |
| Traditional Credit 3-Year Average                          | 26,097.81        | \$ 5,278.18  | \$ 137,748,939.00                   | 10,234.54        | \$ 54,019,744.00        | 42.0%                 | 14,148.48         | \$ 74,678,224.00         | 58.0%                 |
| Special Admit Credit                                       | 518.20           | \$ 7,401.76  | \$ 3,835,592.00                     | 272.27           | \$ 2,015,277.00         | 52.5%                 | 245.93            | \$ 1,820,315.00          | 47.5%                 |
| Incarcerated Credit  | -                | \$ 7,401.76  | \$ -                                | -                | \$ -                    | 0.0%                  | -                 | \$ -                     | 0.0%                  |
| Subtotal Credit  | 26,616.01        |              | \$ 141,584,531.00                   | 10,506.81        | \$ 56,035,021.00        | 42.3%                 | 14,394.41         | \$ 76,498,539.00         | 57.7%                 |
| Non-Credit   | 2,605.33         | \$ 4,450.88  | \$ 11,596,011.00                    | 101.97           | \$ 453,856.00           | 3.9%                  | 26.88             | \$ 119,640.00            | 1.0%                  |
| Non Credit CDCP  | 1,374.20         | \$ 7,401.76  | \$ 10,171,499.00                    | -                | \$ -                    | 0.0%                  | -                 | \$ -                     | 0.0%                  |
| Non-Credit Incarcerated                                    | -                | \$ 7,401.76  | \$ -                                | -                | \$ -                    | 0.0%                  | -                 | \$ -                     | 0.0%                  |
| Subtotal Non Credit  | 3,979.53         |              | \$ 21,767,510.00                    | 101.97           | \$ 453,856.00           | 2.1%                  | 26.88             | \$ 119,640.00            | 0.5%                  |
| Subtotal Base  | 30,595.54        |              | \$ 163,352,041.00                   | 10,608.78        | \$ 56,488,877.00        | 36.6%                 | 14,421.29         | \$ 76,618,179.00         | 49.7%                 |
| <b>Total Basic + Base</b>                                  |                  |              | <b>\$ 180,654,677.00</b>            |                  | <b>\$ 64,058,780.00</b> | <b>37.3%</b>          |                   | <b>\$ 84,188,082.00</b>  | <b>49.1%</b>          |
| Final Data Source:   | 23-24 Headcounts |              |                                     | 23-24 Headcounts |                         |                       | 23-24 Headcounts  |                          |                       |
| Data Used at this Time:                                    | 22-23            |              |                                     | 22-23            |                         |                       | 22-23             |                          |                       |
| Supplemental Allocation                                    |                  |              |                                     |                  |                         |                       |                   |                          |                       |
| AB540 Students (22-23 P1)                                  | 1,053.00         | \$ 1,248.12  | \$ 1,314,270.00                     | 513.00           | \$ 640,286.00           | 42.6%                 | 691.00            | \$ 862,451.00            | 57.4%                 |
| Pell Grant Recipients                                      | 11,260.00        | \$ 1,248.12  | \$ 14,053,831.00                    | 5,273.00         | \$ 6,581,337.00         | 47.4%                 | 5,853.00          | \$ 7,305,246.00          | 52.6%                 |
| California Promise Grant Recipients                        | 21,021.00        | \$ 1,248.12  | \$ 26,236,731.00                    | 10,008.00        | \$ 12,491,185.00        | 44.4%                 | 12,557.00         | \$ 15,672,643.00         | 55.6%                 |
| <b>Total Supplemental</b>                                  | <b>33,334.00</b> |              | <b>\$ 41,604,832.00</b>             | <b>15,794.00</b> | <b>\$ 19,712,808.00</b> | <b>45.3%</b>          | <b>19,101.00</b>  | <b>\$ 23,840,340.00</b>  | <b>54.7%</b>          |
| Final Data Source:   | 3-Yr Avg         |              |                                     | 23-24 Headcounts |                         |                       | 23-24 Headcounts  |                          |                       |
| Data Used at this Time:                                    | 3-Yr Avg         |              |                                     | 22-23            |                         |                       | 22-23             |                          |                       |
| Student Success Allocation                                 |                  |              |                                     |                  |                         |                       |                   |                          |                       |
| All Students   |                  |              |                                     |                  |                         |                       |                   |                          |                       |
| Associate Degrees for Transfer                             | 1,730.33         | \$ 2,943.88  | \$ 5,093,884.00                     | 669.00           | \$ 1,969,456.00         | 40.4%                 | 985.00            | \$ 2,899,722.00          | 59.6%                 |
| Associate Degrees  | 1,361.33         | \$ 2,207.91  | \$ 3,005,694.00                     | 504.00           | \$ 1,112,787.00         | 38.0%                 | 821.00            | \$ 1,812,694.00          | 62.0%                 |
| Baccalaureate Degrees                                      | 2.33             | \$ 2,207.91  | \$ 5,144.00                         | 1.00             | \$ 2,208.00             | 100.0%                | -                 | \$ -                     | 0.0%                  |
| Credit Certificates  | 749.67           | \$ 1,471.94  | \$ 1,103,469.00                     | 516.00           | \$ 759,521.00           | 63.8%                 | 293.00            | \$ 431,278.00            | 36.2%                 |
| Transfer Level Math and English                            | 1,460.33         | \$ 1,471.94  | \$ 2,149,518.00                     | 633.00           | \$ 931,738.00           | 42.3%                 | 862.00            | \$ 1,268,812.00          | 57.7%                 |
| Transfer to Four Year University                           | 2,091.67         | \$ 1,103.96  | \$ 2,309,110.00                     | 708.00           | \$ 781,600.00           | 37.5%                 | 1,179.00          | \$ 1,301,563.00          | 62.5%                 |
| Nine or More CTE Units                                     | 4,763.67         | \$ 735.97    | \$ 3,505,918.00                     | 2,204.00         | \$ 1,622,078.00         | 47.7%                 | 2,419.00          | \$ 1,780,311.00          | 52.3%                 |
| Achieved Regional Living Wage                              | 3,361.33         | \$ 735.97    | \$ 2,473,838.00                     | 1,249.00         | \$ 919,227.00           | 34.4%                 | 1,793.00          | \$ 1,319,594.00          | 49.4%                 |
| Subtotal   | 15,520.66        |              | \$ 19,646,575.00                    | 6,484.00         | \$ 8,098,615.00         | 41.9%                 | 8,352.00          | \$ 10,813,974.00         | 55.9%                 |
| Pell Grant Recipients Bonus                                |                  |              |                                     |                  |                         |                       |                   |                          |                       |
| Associate Degrees for Transfer                             | 954.33           | \$ 1,113.84  | \$ 1,062,971.00                     | 380.00           | \$ 423,259.00           | 42.4%                 | 517.00            | \$ 575,855.00            | 57.6%                 |
| Associate Degrees  | 739.67           | \$ 835.38    | \$ 617,906.00                       | 300.00           | \$ 250,614.00           | 41.0%                 | 431.00            | \$ 360,049.00            | 59.0%                 |
| Baccalaureate Degrees                                      | 1.00             | \$ 835.38    | \$ 835.00                           | 1.00             | \$ 835.00               | 100.0%                | -                 | \$ -                     | 0.0%                  |
| Credit Certificates  | 363.00           | \$ 556.92    | \$ 202,162.00                       | 251.00           | \$ 139,787.00           | 64.5%                 | 138.00            | \$ 76,855.00             | 35.5%                 |
| Transfer Level Math and English                            | 641.67           | \$ 556.92    | \$ 357,359.00                       | 324.00           | \$ 180,442.00           | 49.8%                 | 327.00            | \$ 182,113.00            | 50.2%                 |
| Transfer to Four Year University                           | 1,066.33         | \$ 417.69    | \$ 445,395.00                       | 405.00           | \$ 169,164.00           | 40.7%                 | 590.00            | \$ 246,437.00            | 59.3%                 |
| Nine or More CTE Units                                     | 2,329.33         | \$ 278.46    | \$ 648,625.00                       | 1,158.00         | \$ 322,457.00           | 49.3%                 | 1,190.00          | \$ 331,367.00            | 50.7%                 |
| Achieved Regional Living Wage                              | 1,019.67         | \$ 278.46    | \$ 283,937.00                       | 489.00           | \$ 136,167.00           | 42.7%                 | 626.00            | \$ 174,316.00            | 54.7%                 |
| Subtotal   | 7,115.00         |              | \$ 3,619,190.00                     | 3,308.00         | \$ 1,622,725.00         | 45.4%                 | 3,819.00          | \$ 1,946,992.00          | 54.4%                 |
| California Promise Grant Recipients Bonus                  |                  |              |                                     |                  |                         |                       |                   |                          |                       |
| Associate Degrees for Transfer                             | 1,339.33         | \$ 742.52    | \$ 994,479.00                       | 527.00           | \$ 391,308.00           | 41.2%                 | 751.00            | \$ 557,633.00            | 58.8%                 |
| Associate Degrees  | 1,054.00         | \$ 556.89    | \$ 586,962.00                       | 429.00           | \$ 238,906.00           | 41.3%                 | 611.00            | \$ 340,260.00            | 58.7%                 |
| Baccalaureate Degrees                                      | 1.67             | \$ 556.89    | \$ 930.00                           | 1.00             | \$ 557.00               | 100.0%                | -                 | \$ -                     | 0.0%                  |
| Credit Certificates  | 547.33           | \$ 371.26    | \$ 203,202.00                       | 374.00           | \$ 138,851.00           | 63.4%                 | 216.00            | \$ 80,192.00             | 36.6%                 |
| Transfer Level Math and English                            | 954.00           | \$ 371.26    | \$ 354,182.00                       | 459.00           | \$ 170,408.00           | 47.4%                 | 509.00            | \$ 188,971.00            | 52.6%                 |
| Transfer to Four Year University                           | 1,486.00         | \$ 278.45    | \$ 413,769.00                       | 514.00           | \$ 143,121.00           | 38.5%                 | 820.00            | \$ 228,325.00            | 61.5%                 |
| Nine or More CTE Units                                     | 3,489.00         | \$ 185.63    | \$ 647,663.00                       | 1,665.00         | \$ 309,074.00           | 48.7%                 | 1,751.00          | \$ 325,038.00            | 51.3%                 |
| Achieved Regional Living Wage                              | 1,818.67         | \$ 185.63    | \$ 337,600.00                       | 838.00           | \$ 155,558.00           | 41.9%                 | 1,091.00          | \$ 202,522.00            | 54.5%                 |
| Subtotal   | 10,690.00        |              | \$ 3,538,787.00                     | 4,807.00         | \$ 1,547,783.00         | 44.4%                 | 5,749.00          | \$ 1,922,941.00          | 55.2%                 |
| <b>Total Student Success Allocation</b>                    | <b>33,325.66</b> |              | <b>\$ 26,804,552.00</b>             | <b>14,599.00</b> | <b>\$ 11,269,123.00</b> | <b>42.7%</b>          | <b>17,920.00</b>  | <b>\$ 14,683,907.00</b>  | <b>55.6%</b>          |
| <b>Total SCFF 2024-25 State Apportionment</b>              |                  |              | <b>\$ 249,064,061.00</b>            |                  | <b>\$ 95,040,711.00</b> | <b>39.3%</b>          |                   | <b>\$ 122,712,329.00</b> | <b>50.8%</b>          |
| 3-Yr Average Adjustment                                    |                  |              |                                     |                  | \$ 3,799,059.00         | 42.0%                 |                   | \$ 5,251,912.00          | 58.0%                 |
| Special Admit Credit Adjustment                            |                  |              |                                     |                  | \$ -                    | 52.5%                 |                   | \$ -                     | 47.5%                 |
| Incarcerated Credit Adjustment                             |                  |              |                                     |                  | \$ -                    | 0.0%                  |                   | \$ -                     | 0.0%                  |
| Non Credit Adjustment                                      |                  |              |                                     |                  | \$ -                    | 3.9%                  |                   | \$ -                     | 1.0%                  |
| Non Credit CDCP Adjustment                                 |                  |              |                                     |                  | \$ -                    | 0.0%                  |                   | \$ -                     | 0.0%                  |
| Non Credit Incarcerated Adjustment                         |                  |              |                                     |                  | \$ -                    | 0.0%                  |                   | \$ -                     | 0.0%                  |
| Supplemental Adjustment                                    |                  |              |                                     |                  | \$ (881,837.00)         | 45.3%                 |                   | \$ (1,066,479.00)        | 54.7%                 |
| Student Success Adjustment                                 |                  |              |                                     |                  | \$ 168,881.00           | 42.7%                 |                   | \$ 220,055.00            | 55.6%                 |
| <b>Total SCFF 2024-25 State Apportionment ECA Adjusted</b> |                  |              | <b>\$ 249,064,061.00</b>            |                  | <b>\$ 98,126,814.00</b> | <b>39.4%</b>          |                   | <b>\$ 127,117,817.00</b> | <b>51.0%</b>          |



**North Orange County CCD**  
**2024-25 Early Preliminary Budget**  
**SCFF Data - Using Projected and Actuals - Emergency Conditions Applied**  
**February 7, 2024**

|  | SCFF             |              |                                     | N. Orange Cont. Education |                         |                       | Districtwide     |                          |
|--|------------------|--------------|-------------------------------------|---------------------------|-------------------------|-----------------------|------------------|--------------------------|
|  | Data for Funding | Funding Rate | 2023-24 State Apportionment Funding | Data                      | 2023-24 Funding         | % of District Funding | Allocated Data   | 2023-24 Funding          |
| Basic Allocation   |                  |              | \$ 17,302,636.00                    |                           | \$ 2,162,830.00         |                       |                  | \$ 17,302,636.00         |
| Base Allocation  | FTES             |              |                                     | FTES                      |                         |                       | FTES             |                          |
| Traditional Credit 3-Year Average                          | 26,097.81        | \$ 5,278.18  | \$ 137,748,939.00                   | -                         | \$ -                    | 0.0%                  | 24,383.02        | \$ 128,697,968.00        |
| Special Admit Credit                                       | 518.20           | \$ 7,401.76  | \$ 3,835,592.00                     | -                         | \$ -                    | 0.0%                  | 518.20           | \$ 3,835,592.00          |
| Incarcerated Credit  | -                | \$ 7,401.76  | \$ -                                | -                         | \$ -                    | 0.0%                  | -                | \$ -                     |
| Subtotal Credit  | 26,616.01        |              | \$ 141,584,531.00                   | -                         | \$ -                    | 0.0%                  | 24,901.22        | \$ 132,533,560.00        |
| Non-Credit   | 2,605.33         | \$ 4,450.88  | \$ 11,596,011.00                    | 2,476.48                  | \$ 11,022,515.00        | 95.1%                 | 2,605.33         | \$ 11,596,011.00         |
| Non Credit CDCP  | 1,374.20         | \$ 7,401.76  | \$ 10,171,499.00                    | 1,374.20                  | \$ 10,171,499.00        | 100.0%                | 1,374.20         | \$ 10,171,499.00         |
| Non-Credit Incarcerated                                    | -                | \$ 7,401.76  | \$ -                                | -                         | \$ -                    | 0.0%                  | -                | \$ -                     |
| Subtotal Non Credit  | 3,979.53         |              | \$ 21,767,510.00                    | 3,850.68                  | \$ 21,194,014.00        | 97.4%                 | 3,979.53         | \$ 21,767,510.00         |
| Subtotal Base  | 30,595.54        |              | \$ 163,352,041.00                   | 3,850.68                  | \$ 21,194,014.00        | 13.7%                 | 28,880.75        | \$ 154,301,070.00        |
| <b>Total Basic + Base</b>                                  |                  |              | <b>\$ 180,654,677.00</b>            |                           | <b>\$ 23,356,844.00</b> | <b>13.6%</b>          |                  | <b>\$ 171,603,706.00</b> |
| Final Data Source:   | 23-24 Headcounts |              |                                     | 23-24 Headcounts          |                         |                       | 23-24 Headcounts |                          |
| Data Used at this Time:                                    | 22-23            |              |                                     | 22-23                     |                         |                       | 22-23            |                          |
| Supplemental Allocation                                    |                  |              |                                     |                           |                         |                       |                  |                          |
| AB540 Students (22-23 P1)                                  | 1,053.00         | \$ 1,248.12  | \$ 1,314,270.00                     | -                         | \$ -                    | 0.0%                  | 1,204.00         | \$ 1,502,737.00          |
| Pell Grant Recipients                                      | 11,260.00        | \$ 1,248.12  | \$ 14,053,831.00                    | -                         | \$ -                    | 0.0%                  | 11,126.00        | \$ 13,886,583.00         |
| California Promise Grant Recipients                        | 21,021.00        | \$ 1,248.12  | \$ 26,236,731.00                    | -                         | \$ -                    | 0.0%                  | 22,565.00        | \$ 28,163,828.00         |
| <b>Total Supplemental</b>                                  | <b>33,334.00</b> |              | <b>\$ 41,604,832.00</b>             | <b>-</b>                  | <b>\$ -</b>             | <b>0.0%</b>           | <b>34,895.00</b> | <b>\$ 43,553,148.00</b>  |
| Final Data Source:   | 3-Yr Avg         |              |                                     | 23-24 Headcounts          |                         |                       | 23-24 Headcounts |                          |
| Data Used at this Time:                                    | 3-Yr Avg         |              |                                     | 22-23                     |                         |                       | 22-23            |                          |
| Student Success Allocation                                 |                  |              |                                     |                           |                         |                       |                  |                          |
| All Students   |                  |              |                                     |                           |                         |                       |                  |                          |
| Associate Degrees for Transfer                             | 1,730.33         | \$ 2,943.88  | \$ 5,093,884.00                     | -                         | \$ -                    | 0.0%                  | 1,654.00         | \$ 4,869,178.00          |
| Associate Degrees  | 1,361.33         | \$ 2,207.91  | \$ 3,005,694.00                     | -                         | \$ -                    | 0.0%                  | 1,325.00         | \$ 2,925,481.00          |
| Baccalaureate Degrees                                      | 2.33             | \$ 2,207.91  | \$ 5,144.00                         | -                         | \$ -                    | 0.0%                  | 1.00             | \$ 2,208.00              |
| Credit Certificates  | 749.67           | \$ 1,471.94  | \$ 1,103,469.00                     | -                         | \$ -                    | 0.0%                  | 809.00           | \$ 1,190,799.00          |
| Transfer Level Math and English                            | 1,460.33         | \$ 1,471.94  | \$ 2,149,518.00                     | -                         | \$ -                    | 0.0%                  | 1,495.00         | \$ 2,200,550.00          |
| Transfer to Four Year University                           | 2,091.67         | \$ 1,103.96  | \$ 2,309,110.00                     | -                         | \$ -                    | 0.0%                  | 1,887.00         | \$ 2,083,163.00          |
| Nine or More CTE Units                                     | 4,763.67         | \$ 735.97    | \$ 3,505,918.00                     | -                         | \$ -                    | 0.0%                  | 4,623.00         | \$ 3,402,389.00          |
| Achieved Regional Living Wage                              | 3,361.33         | \$ 735.97    | \$ 2,473,838.00                     | 590.00                    | \$ 434,222.00           | 16.2%                 | 3,632.00         | \$ 2,673,043.00          |
| Subtotal   | 15,520.66        |              | \$ 19,646,575.00                    | 590.00                    | \$ 434,222.00           | 2.2%                  | 15,426.00        | \$ 19,346,811.00         |
| Pell Grant Recipients Bonus                                |                  |              |                                     |                           |                         |                       |                  |                          |
| Associate Degrees for Transfer                             | 954.33           | \$ 1,113.84  | \$ 1,062,971.00                     | -                         | \$ -                    | 0.0%                  | 897.00           | \$ 999,114.00            |
| Associate Degrees  | 739.67           | \$ 835.38    | \$ 617,906.00                       | -                         | \$ -                    | 0.0%                  | 731.00           | \$ 610,663.00            |
| Baccalaureate Degrees                                      | 1.00             | \$ 835.38    | \$ 835.00                           | -                         | \$ -                    | 0.0%                  | 1.00             | \$ 835.00                |
| Credit Certificates  | 363.00           | \$ 556.92    | \$ 202,162.00                       | -                         | \$ -                    | 0.0%                  | 389.00           | \$ 216,642.00            |
| Transfer Level Math and English                            | 641.67           | \$ 556.92    | \$ 357,359.00                       | -                         | \$ -                    | 0.0%                  | 651.00           | \$ 362,555.00            |
| Transfer to Four Year University                           | 1,066.33         | \$ 417.69    | \$ 445,395.00                       | -                         | \$ -                    | 0.0%                  | 995.00           | \$ 415,601.00            |
| Nine or More CTE Units                                     | 2,329.33         | \$ 278.46    | \$ 648,625.00                       | -                         | \$ -                    | 0.0%                  | 2,348.00         | \$ 653,824.00            |
| Achieved Regional Living Wage                              | 1,019.67         | \$ 278.46    | \$ 283,937.00                       | 30.00                     | \$ 8,354.00             | 2.6%                  | 1,145.00         | \$ 318,837.00            |
| Subtotal   | 7,115.00         |              | \$ 3,619,190.00                     | 30.00                     | \$ 8,354.00             | 0.2%                  | 7,157.00         | \$ 3,578,071.00          |
| California Promise Grant Recipients Bonus                  |                  |              |                                     |                           |                         |                       |                  |                          |
| Associate Degrees for Transfer                             | 1,339.33         | \$ 742.52    | \$ 994,479.00                       | -                         | \$ -                    | 0.0%                  | 1,278.00         | \$ 948,941.00            |
| Associate Degrees  | 1,054.00         | \$ 556.89    | \$ 586,962.00                       | -                         | \$ -                    | 0.0%                  | 1,040.00         | \$ 579,166.00            |
| Baccalaureate Degrees                                      | 1.67             | \$ 556.89    | \$ 930.00                           | -                         | \$ -                    | 0.0%                  | 1.00             | \$ 557.00                |
| Credit Certificates  | 547.33           | \$ 371.26    | \$ 203,202.00                       | -                         | \$ -                    | 0.0%                  | 590.00           | \$ 219,043.00            |
| Transfer Level Math and English                            | 954.00           | \$ 371.26    | \$ 354,182.00                       | -                         | \$ -                    | 0.0%                  | 968.00           | \$ 359,379.00            |
| Transfer to Four Year University                           | 1,486.00         | \$ 278.45    | \$ 413,769.00                       | -                         | \$ -                    | 0.0%                  | 1,334.00         | \$ 371,446.00            |
| Nine or More CTE Units                                     | 3,489.00         | \$ 185.63    | \$ 647,663.00                       | -                         | \$ -                    | 0.0%                  | 3,416.00         | \$ 634,112.00            |
| Achieved Regional Living Wage                              | 1,818.67         | \$ 185.63    | \$ 337,600.00                       | 71.00                     | \$ 13,180.00            | 3.6%                  | 2,000.00         | \$ 371,260.00            |
| Subtotal   | 10,690.00        |              | \$ 3,538,787.00                     | 71.00                     | \$ 13,180.00            | 0.4%                  | 10,627.00        | \$ 3,483,904.00          |
| <b>Total Student Success Allocation</b>                    | <b>33,325.66</b> |              | <b>\$ 26,804,552.00</b>             | <b>691.00</b>             | <b>\$ 455,756.00</b>    | <b>1.7%</b>           | <b>33,210.00</b> | <b>\$ 26,408,786.00</b>  |
| <b>Total SCFF 2024-25 State Apportionment</b>              |                  |              | <b>\$ 249,064,061.00</b>            |                           | <b>\$ 23,812,600.00</b> | <b>9.9%</b>           |                  | <b>\$ 241,565,640.00</b> |
| 3-Yr Average Adjustment                                    |                  |              |                                     |                           |                         | 0.0%                  |                  | \$ 9,050,971.00          |
| Special Admit Credit Adjustment                            |                  |              |                                     |                           |                         | 0.0%                  |                  | \$ -                     |
| Incarcerated Credit Adjustment                             |                  |              |                                     |                           |                         | 0.0%                  |                  | \$ -                     |
| Non Credit Adjustment                                      |                  |              |                                     |                           |                         | 95.1%                 |                  | \$ -                     |
| Non Credit CDCP Adjustment                                 |                  |              |                                     |                           |                         | 100.0%                |                  | \$ -                     |
| Non Credit Incarcerated Adjustment                         |                  |              |                                     |                           |                         | 0.0%                  |                  | \$ -                     |
| Supplemental Adjustment                                    |                  |              |                                     |                           |                         | 0.0%                  |                  | \$ (1,948,316.00)        |
| Student Success Adjustment                                 |                  |              |                                     |                           |                         | 1.7%                  |                  | \$ 395,766.00            |
| <b>Total SCFF 2024-25 State Apportionment ECA Adjusted</b> |                  |              | <b>\$ 249,064,061.00</b>            |                           | <b>\$ 23,819,430.00</b> | <b>9.6%</b>           |                  | <b>\$ 249,064,061.00</b> |



**North Orange County CCD**  
**2024-25 Early Preliminary Budget**  
**SCFF Rates**  
**February 7, 2024**

(1/10/2024)

COLA: 8.22% 0.76%

|   | @ Enacted 7/1/22 2022 | 2023-24 Enacted SCFF | 2024-25 Early Est. SCFF |
|---|-----------------------|----------------------|-------------------------|
|   | 23 SCFF Rates         | Rates                | Rates                   |
| Basic Allocation - (<10,000)                  | \$ 5,950,421.00       | \$ 6,439,546.00      | \$ 6,488,487.00         |
| Basic Allocation - CC&FC (>=10,000 & <20,000) | \$ 6,942,161.00       | \$ 7,512,806.00      | \$ 7,569,903.00         |
| Basic Allocation - NOCE (≥1,000)              | \$ 1,983,475.00       | \$ 2,146,516.00      | \$ 2,162,830.00         |

**Base Allocation**

|                                   |             |             |             |
|-----------------------------------|-------------|-------------|-------------|
| Traditional Credit 3-Year Average | \$ 4,840.49 | \$ 5,238.37 | \$ 5,278.18 |
| Special Admit Credit              | \$ 6,787.96 | \$ 7,345.93 | \$ 7,401.76 |
| Incarcerated Credit               | \$ 6,787.96 | \$ 7,345.93 | \$ 7,401.76 |
| Non-Credit                        | \$ 4,081.79 | \$ 4,417.31 | \$ 4,450.88 |
| Non Credit CDCP                   | \$ 6,787.96 | \$ 7,345.93 | \$ 7,401.76 |
| Non-Credit Incarcerated           | \$ 6,787.96 | \$ 7,345.93 | \$ 7,401.76 |

**Supplemental Allocation**

|                                     |             |             |             |
|-------------------------------------|-------------|-------------|-------------|
| AB540 Students                      | \$ 1,144.62 | \$ 1,238.71 | \$ 1,248.12 |
| Pell Grant Recipients               | \$ 1,144.62 | \$ 1,238.71 | \$ 1,248.12 |
| California Promise Grant Recipients | \$ 1,144.62 | \$ 1,238.71 | \$ 1,248.12 |

**Student Success Allocation**

|   |             |             |             |
|---|-------------|-------------|-------------|
| All Students                              | \$ 674.94   | \$ 730.42   | \$ 735.97   |
| Associate Degrees for Transfer            | \$ 2,699.76 | \$ 2,921.68 | \$ 2,943.88 |
| Associate Degrees                         | \$ 2,024.82 | \$ 2,191.26 | \$ 2,207.91 |
| Baccalaureate Degrees                     | \$ 2,024.82 | \$ 2,191.26 | \$ 2,207.91 |
| Credit Certificates                       | \$ 1,349.88 | \$ 1,460.84 | \$ 1,471.94 |
| Transfer Level Math and English           | \$ 1,349.88 | \$ 1,460.84 | \$ 1,471.94 |
| Transfer to Four Year University          | \$ 1,012.41 | \$ 1,095.63 | \$ 1,103.96 |
| Nine or More CTE Units                    | \$ 674.94   | \$ 730.42   | \$ 735.97   |
| Achieved Regional Living Wage             | \$ 674.94   | \$ 730.42   | \$ 735.97   |
| Pell Grant Recipients Bonus               | \$ 255.37   | \$ 276.36   | \$ 278.46   |
| Associate Degrees for Transfer            | \$ 1,021.46 | \$ 1,105.43 | \$ 1,113.84 |
| Associate Degrees                         | \$ 766.10   | \$ 829.07   | \$ 835.38   |
| Baccalaureate Degrees                     | \$ 766.10   | \$ 829.07   | \$ 835.38   |
| Credit Certificates                       | \$ 510.73   | \$ 552.71   | \$ 556.92   |
| Transfer Level Math and English           | \$ 510.73   | \$ 552.71   | \$ 556.92   |
| Transfer to Four Year University          | \$ 383.05   | \$ 414.54   | \$ 417.69   |
| Nine or More CTE Units                    | \$ 255.37   | \$ 276.36   | \$ 278.46   |
| Achieved Regional Living Wage             | \$ 255.37   | \$ 276.36   | \$ 278.46   |
| California Promise Grant Recipients Bonus | \$ 170.24   | \$ 184.23   | \$ 185.63   |
| Associate Degrees for Transfer            | \$ 680.98   | \$ 736.95   | \$ 742.52   |
| Associate Degrees                         | \$ 510.73   | \$ 552.71   | \$ 556.89   |
| Baccalaureate Degrees                     | \$ 510.73   | \$ 552.71   | \$ 556.89   |
| Credit Certificates                       | \$ 340.49   | \$ 368.48   | \$ 371.26   |
| Transfer Level Math and English           | \$ 340.49   | \$ 368.48   | \$ 371.26   |
| Transfer to Four Year University          | \$ 255.37   | \$ 276.36   | \$ 278.45   |
| Nine or More CTE Units                    | \$ 170.24   | \$ 184.24   | \$ 185.63   |
| Achieved Regional Living Wage             | \$ 170.24   | \$ 184.24   | \$ 185.63   |

**Total SCFF Revenue**

|                          |                   |                   |                          |
|--------------------------|-------------------|-------------------|--------------------------|
| Hold Harmless Funding    | \$ 239,933,078.00 | \$ 259,655,577.00 | \$ 261,628,959.00        |
| Deficit Factor (@0%)     |                   |                   |                          |
| <b>Available Revenue</b> |                   | \$ 259,655,577.00 | <u>\$ 261,628,959.00</u> |

Est. Max TCR (w/ Stability Funding) \$ 245,598,965.00 \$ 265,787,200.00

**North Orange County CCD**  
**2024-25 Early Preliminary Budget**  
**Local and Other (Unrestricted) Revenue**  
**February 7, 2024**

|   | Districtwide |             | District Services |             | Cypress College     |              | Fullerton College    |              | N. Orange Cont. Ed. |              | Total                |
|---|--------------|-------------|-------------------|-------------|---------------------|--------------|----------------------|--------------|---------------------|--------------|----------------------|
|   | \$           | %           | \$                | %           | \$                  | %            | \$                   | %            | \$                  | %            | \$                   |
| <b>State Revenue</b>                      |              |             |                   |             |                     |              |                      |              |                     |              |                      |
| Enrollment Fee Waiver                     | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 198,249          | 36.6%        | \$ 268,893           | 49.7%        | \$ 74,381           | 13.7%        | \$ 541,523           |
| Full-Time Faculty Hiring Funds 2018-19    | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 527,627          | 36.6%        | \$ 715,642           | 49.7%        | \$ 197,960          | 13.7%        | \$ 1,441,228         |
| Part-Time Faculty Office Hours            | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 377,078          | 36.6%        | \$ 511,446           | 49.7%        | \$ 141,475          | 13.7%        | \$ 1,030,000         |
| Part-Time Faculty Health Insurance        | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 1,441,710        | 30.7%        | \$ 2,016,759         | 43.0%        | \$ 1,231,531        | 26.3%        | \$ 4,690,000         |
| Part-Time Faculty Compensation            | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 241,623          | 36.6%        | \$ 327,723           | 49.7%        | \$ 90,654           | 13.7%        | \$ 660,000           |
| Lottery                                   | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 1,958,610        | 36.6%        | \$ 2,656,543         | 49.7%        | \$ 734,849          | 13.7%        | \$ 5,350,002         |
| Mandated Costs                            | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 412,157          | 36.6%        | \$ 559,025           | 49.7%        | \$ 154,637          | 13.7%        | \$ 1,125,819         |
| <b>Total</b>                              | <b>\$ -</b>  | <b>0.0%</b> | <b>\$ -</b>       | <b>0.0%</b> | <b>\$ 5,157,054</b> | <b>34.8%</b> | <b>\$ 7,056,031</b>  | <b>47.6%</b> | <b>\$ 2,625,487</b> | <b>17.7%</b> | <b>\$ 14,838,572</b> |
| <b>Self-Supporting/Local Revenue</b>      |              |             |                   |             |                     |              |                      |              |                     |              |                      |
| <b>Allocated from DW Activity</b>         |              |             |                   |             |                     |              |                      |              |                     |              |                      |
| Interest & Investment Income              | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 366,095          | 36.6%        | \$ 496,550           | 49.7%        | \$ 137,355          | 13.7%        | \$ 1,000,000         |
| Miscellaneous DW                          | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 3,661            | 36.6%        | \$ 4,965             | 49.7%        | \$ 1,374            | 13.7%        | \$ 10,000            |
| <b>Sub Total Alloc. From DW Acty</b>      | <b>\$ -</b>  | <b>0%</b>   | <b>\$ -</b>       | <b>0%</b>   | <b>\$ 369,756</b>   | <b>37%</b>   | <b>\$ 501,515</b>    | <b>50%</b>   | <b>\$ 138,729</b>   | <b>14%</b>   | <b>\$ 1,010,000</b>  |
| <b>Budget Center Activity</b>             |              |             |                   |             |                     |              |                      |              |                     |              |                      |
| Baccalaureate Degree Enroll. Fees         | \$ -         | 0%          | \$ -              | 0%          | \$ 10,000           | 100%         | \$ -                 | 0%           | \$ -                | 0%           | \$ 10,000            |
| Class Audit Fees                          | \$ -         | 0%          | \$ -              | 0%          | \$ 1,000            | 100%         | \$ -                 | 0%           | \$ -                | 0%           | \$ 1,000             |
| Coin Operated Copier                      | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ 35,000            | 100%         | \$ -                | 0%           | \$ 35,000            |
| Community Service Classes                 | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ 25,000            | 100%         | \$ -                | 0%           | \$ 25,000            |
| Continuing Education Tuition Classe       | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ -                 | 0%           | \$ 85,770           | 100%         | \$ 85,770            |
| Contract Instructional Services           | \$ -         | 0%          | \$ -              | 0%          | \$ 664              | 1%           | \$ 100,000           | 99%          | \$ -                | 0%           | \$ 100,664           |
| Contractor Commission                     | \$ -         | 0%          | \$ -              | 0%          | \$ 150,000          | 100%         | \$ -                 | 0%           | \$ -                | 0%           | \$ 150,000           |
| Contrib, Gifts, Grants, & Endowment       | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ -                 | 0%           | \$ -                | 0%           | \$ -                 |
| Enrollment Status Verification            | \$ -         | 0%          | \$ -              | 0%          | \$ 5,000            | 100%         | \$ -                 | 0%           | \$ -                | 0%           | \$ 5,000             |
| Graduation Application Fee                | \$ -         | 0%          | \$ -              | 0%          | \$ 500              | 100%         | \$ -                 | 0%           | \$ -                | 0%           | \$ 500               |
| Health Services                           | \$ -         | 0%          | \$ -              | 0%          | \$ 6,500            | 14%          | \$ 40,000            | 86%          | \$ -                | 0%           | \$ 46,500            |
| Instructional Materials Fees              | \$ -         | 0%          | \$ -              | 0%          | \$ 94,900           | 99%          | \$ -                 | 0%           | \$ 500              | 1%           | \$ 95,400            |
| International Student Appl. Fee           | \$ -         | 0%          | \$ -              | 0%          | \$ 2,500            | 100%         | \$ -                 | 0%           | \$ -                | 0%           | \$ 2,500             |
| Miscellaneous                             | \$ -         | 0%          | \$ 296,911        | 33%         | \$ 34,600           | 4%           | \$ 564,071           | 63%          | \$ 500              | 0%           | \$ 896,082           |
| Miscellaneous District Services           | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ -                 | 0%           | \$ -                | 0%           | \$ -                 |
| Non-Resident Tuition                      | \$ -         | 0%          | \$ -              | 0%          | \$ 1,000,000        | 40%          | \$ 1,500,000         | 60%          | \$ -                | 0%           | \$ 2,500,000         |
| Other Contract Services                   | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ 18,446            | 15%          | \$ 103,903          | 85%          | \$ 122,349           |
| Other Student Fees & Charges              | \$ -         | 0%          | \$ -              | 0%          | \$ 24,000           | 44%          | \$ 30,000            | 56%          | \$ -                | 0%           | \$ 54,000            |
| Over/Short Miscellaneous                  | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ -                 | 0%           | \$ -                | 0%           | \$ -                 |
| Parking Meters & Fines                    | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ -                 | 0%           | \$ -                | 0%           | \$ -                 |
| Pepsi Commissions                         | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ -                 | 0%           | \$ -                | 0%           | \$ -                 |
| Refund Processing Fees                    | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ -                 | 0%           | \$ -                | 0%           | \$ -                 |
| Rentals & Leases                          | \$ -         | 0%          | \$ 70,435         | 4%          | \$ 1,700,000        | 90%          | \$ 124,227           | 7%           | \$ 1,000            | 0%           | \$ 1,895,662         |
| Return Check Charges                      | \$ -         | 0%          | \$ -              | 0%          | \$ -                | 0%           | \$ -                 | 0%           | \$ -                | 0%           | \$ -                 |
| Student Records                           | \$ -         | 0%          | \$ -              | 0%          | \$ 45,000           | 27%          | \$ 118,793           | 72%          | \$ 1,500            | 1%           | \$ 165,293           |
| Vending Commissions                       | \$ -         | 0%          | \$ -              | 0%          | \$ 40,000           | 78%          | \$ -                 | 0%           | \$ 11,000           | 22%          | \$ 51,000            |
| <b>Sub-Total Budget Center Acty</b>       | <b>\$ -</b>  | <b>0%</b>   | <b>\$ 367,346</b> | <b>5%</b>   | <b>\$ 3,114,664</b> | <b>50%</b>   | <b>\$ 2,555,537</b>  | <b>41%</b>   | <b>\$ 204,173</b>   | <b>3%</b>    | <b>\$ 6,241,720</b>  |
| <b>Total</b>                              | <b>\$ -</b>  | <b>0.0%</b> | <b>\$ 367,346</b> | <b>5.0%</b> | <b>\$ 3,484,420</b> | <b>48.0%</b> | <b>\$ 3,057,052</b>  | <b>42.0%</b> | <b>\$ 342,902</b>   | <b>5.0%</b>  | <b>\$ 7,251,720</b>  |
| <b>Carry Over Revenue/Prior Year Adj.</b> |              |             |                   |             |                     |              |                      |              |                     |              |                      |
| Interfund Transfers In                    | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ 366,095          | 36.6%        | \$ 496,550           | 49.7%        | \$ 137,355          | 13.7%        | \$ 1,000,000         |
| Intrafund Transfers In                    | \$ -         | 0.0%        | \$ -              | 0.0%        | \$ -                | 36.6%        | \$ -                 | 49.7%        | \$ -                | 13.7%        | \$ -                 |
| <b>Total</b>                              | <b>\$ -</b>  | <b>0.0%</b> | <b>\$ -</b>       | <b>0.0%</b> | <b>\$ 366,095</b>   | <b>37.0%</b> | <b>\$ 496,550</b>    | <b>50.0%</b> | <b>\$ 137,355</b>   | <b>14.0%</b> | <b>\$ 1,000,000</b>  |
| <b>Total Unrestricted Revenue</b>         | <b>\$ -</b>  | <b>0%</b>   | <b>\$ 367,346</b> | <b>1.6%</b> | <b>\$ 9,007,569</b> | <b>39.0%</b> | <b>\$ 10,609,633</b> | <b>46.0%</b> | <b>\$ 3,105,744</b> | <b>13.5%</b> | <b>\$ 23,090,292</b> |

**North Orange County CCD**  
**2024-25 Early Preliminary Budget**  
**General Fund Ongoing (11200) & Self-Supported/Local Expenditures**  
**February 7, 2024**

|  | Districtwide        |           | District Services    |            | Cypress College      |            | Fullerton College     |            | N. Orange Cont. Education |           | Total                 |
|--|---------------------|-----------|----------------------|------------|----------------------|------------|-----------------------|------------|---------------------------|-----------|-----------------------|
|  | \$                  | %         | \$                   | %          | \$                   | %          | \$                    | %          | \$                        | %         | \$                    |
| <b>General Fund Ongoing (11200) Expenses</b> |                     |           |                      |            |                      |            |                       |            |                           |           |                       |
| 01 Academic Salaries                         | \$ 650,000          | 1%        | \$ 1,030,492         | 1%         | \$ 44,050,129        | 40%        | \$ 55,514,602         | 50%        | \$ 9,637,603              | 9%        | \$ 110,882,826        |
| 02 Classified Salaries                       | \$ -                | 0%        | \$ 13,199,461        | 21%        | \$ 17,995,042        | 29%        | \$ 23,389,955         | 38%        | \$ 6,967,510              | 11%       | \$ 61,551,968         |
| 03 Benefits                                  | \$ 1,280,000        | 2%        | \$ 6,545,367         | 10%        | \$ 22,241,514        | 35%        | \$ 27,494,211         | 43%        | \$ 6,041,479              | 9%        | \$ 63,602,571         |
| 04 Supplies                                  | \$ -                | 0%        | \$ 310,246           | 15%        | \$ 715,481           | 34%        | \$ 965,513            | 46%        | \$ 85,810                 | 4%        | \$ 2,077,050          |
| 05 Other Operating                           | \$ 3,346,604        | 19%       | \$ 3,325,770         | 19%        | \$ 4,648,350         | 27%        | \$ 5,269,106          | 31%        | \$ 596,058                | 3%        | \$ 17,185,888         |
| 06 Capital Outlay                            | \$ -                | 0%        | \$ 329,500           | 41%        | \$ 205,500           | 25%        | \$ 275,556            | 34%        | \$ -                      | 0%        | \$ 810,556            |
| 07 Other Outgo                               | \$ 390,000          | 88%       | \$ 45,000            | 10%        | \$ -                 | 0%         | \$ 9,785              | 2%         | \$ -                      | 0%        | \$ 444,785            |
| 08 Contingencies - Personnel                 | \$ -                | 0%        | \$ -                 | 0%         | \$ 1,363,000         | 21%        | \$ 3,603,719          | 55%        | \$ 1,559,250              | 24%       | \$ 6,525,969          |
| 08 Contingencies - Other                     | \$ 125,000          | 100%      | \$ -                 | 0%         | \$ -                 | 0%         | \$ -                  | 0%         | \$ -                      | 0%        | \$ 125,000            |
| <b>Total</b>                                 | <b>\$ 5,791,604</b> | <b>2%</b> | <b>\$ 24,785,836</b> | <b>9%</b>  | <b>\$ 91,219,016</b> | <b>35%</b> | <b>\$ 116,522,447</b> | <b>44%</b> | <b>\$ 24,887,710</b>      | <b>9%</b> | <b>\$ 263,206,613</b> |
| <b>Self-Supporting/Local Expenses</b>        |                     |           |                      |            |                      |            |                       |            |                           |           |                       |
| 01 Academic Salaries                         | \$ -                | 0%        | \$ -                 | 0%         | \$ -                 | 0%         | \$ 7,000              | 100%       | \$ -                      | 0%        | \$ 7,000              |
| 02 Classified Salaries                       | \$ -                | 0%        | \$ 94,002            | 10%        | \$ 311,673           | 33%        | \$ 390,597            | 41%        | \$ 152,902                | 16%       | \$ 949,174            |
| 03 Benefits                                  | \$ -                | 0%        | \$ 48,757            | 14%        | \$ 166,232           | 48%        | \$ 84,186             | 24%        | \$ 44,529                 | 13%       | \$ 343,704            |
| 04 Supplies                                  | \$ -                | 0%        | \$ 78,800            | 17%        | \$ 143,953           | 31%        | \$ 194,654            | 42%        | \$ 45,135                 | 10%       | \$ 462,542            |
| 05 Other Operating                           | \$ -                | 0%        | \$ 147,043           | 8%         | \$ 1,497,025         | 79%        | \$ 171,092            | 9%         | \$ 75,820                 | 4%        | \$ 1,890,980          |
| 06 Capital Outlay                            | \$ -                | 0%        | \$ -                 | 0%         | \$ -                 | 0%         | \$ 114,741            | 100%       | \$ -                      | 0%        | \$ 114,741            |
| 07 Other Outgo                               | \$ -                | 0%        | \$ -                 | 0%         | \$ -                 | 0%         | \$ 9,000              | 100%       | \$ -                      | 0%        | \$ 9,000              |
| 08 Contingencies - Personnel                 | \$ -                | 0%        | \$ -                 | 0%         | \$ -                 | 0%         | \$ -                  | 0%         | \$ -                      | 0%        | \$ -                  |
| 08 Contingencies - Other                     | \$ -                | 0%        | \$ -                 | 0%         | \$ -                 | 0%         | \$ 86,076             | 100%       | \$ -                      | 0%        | \$ 86,076             |
| <b>Total</b>                                 | <b>\$ -</b>         | <b>0%</b> | <b>\$ 368,602</b>    | <b>10%</b> | <b>\$ 2,118,883</b>  | <b>55%</b> | <b>\$ 1,057,346</b>   | <b>27%</b> | <b>\$ 318,386</b>         | <b>8%</b> | <b>\$ 3,863,217</b>   |
| <b>Total Expenditures</b>                    | <b>\$ 5,791,604</b> | <b>2%</b> | <b>\$ 25,154,438</b> | <b>9%</b>  | <b>\$ 93,337,899</b> | <b>35%</b> | <b>\$ 117,579,793</b> | <b>44%</b> | <b>\$ 25,206,096</b>      | <b>9%</b> | <b>\$ 267,069,830</b> |

**North Orange County Community College District**  
**2024-25 Early Preliminary Budget**  
**Districtwide (DW) Expenses in Fund 11200 (Ongoing Budget only)**  
**February 7, 2024**

|   | <u>Actuals</u><br><u>2022-23</u> | <u>Budget</u><br><u>2023-24</u> | <u>Budget</u><br><u>2024-25</u> |
|---|----------------------------------|---------------------------------|---------------------------------|
| Sabbatical Replacement Costs                        | \$ 180,485.10                    | \$ 300,000                      | \$ 300,000                      |
| Related Activity (Additional Duty Days for Faculty) | \$ 410,197.82                    | 350,000                         | 350,000                         |
| Subtotal 10000's                                    | <u>\$ 590,682.92</u>             | <u>650,000</u>                  | <u>650,000</u>                  |
| Retiree Medical Benefits                            | \$ 5,350,754.36                  | 5,925,821                       | 5,750,057                       |
| Contribution from Retiree OPEB Trust                | \$ -                             | -                               | (5,750,057) ***                 |
| Net Retiree Medical Benefits Cost                   | \$ 5,350,754.36                  | 5,925,821                       | -                               |
| Part-time Faculty Insurance                         | \$ 216,585.48                    | 215,000                         | 215,000                         |
| Dependent Medical Contribution Clearing *           | \$ 2,702,131.00                  | -                               | -                               |
| Fringe Benefits Clearing                            | \$ 984,465.04                    | 1,000,000                       | 1,000,000                       |
| Adjustments/Fees from STRS                          | \$ 35,832.32                     | 40,000                          | 40,000                          |
| Fees from PERS                                      | \$ -                             | 10,000                          | 10,000                          |
| Load Banking Benefits Accrual Adjustment            | \$ 76,368.61                     | 15,000                          | 15,000                          |
| Subtotal 30000's                                    | <u>\$ 9,366,136.81</u>           | <u>7,205,821</u>                | <u>1,280,000</u>                |
| Other (Memberships per Contracts for Employees)     | \$ -                             | 6,000                           | 6,000                           |
| Recruiting Budget                                   | \$ 54,480.35                     | 55,000                          | 55,000                          |
| Fingerprinting                                      | \$ 17,694.75                     | 25,000                          | 25,000                          |
| Sabbatical Bond Reimbursements                      | \$ 2,101.00                      | 3,000                           | 3,000                           |
| Districtwide Memberships                            | \$ 139,364.86                    | 140,000                         | 140,000                         |
| Audit Expenses                                      | \$ 125,300.00                    | 129,800                         | 133,500                         |
| Information & Emergency Communication System        | \$ 47,481.28                     | 47,500                          | 48,490                          |
| Sewer Expenses                                      | \$ 81,838.94                     | 99,000                          | 99,000                          |
| Additional Attorney Expenses                        | \$ 275,000.00                    | 350,000                         | 350,000                         |
| Waste Disposal                                      | \$ 171,393.62                    | 171,500                         | 171,500                         |
| Election Expense                                    | \$ 150,000.00                    | -                               | 150,000                         |
| Ride Share (AQMD)                                   | \$ 78,984.40                     | 120,000                         | 120,000                         |
| Student Insurance                                   | \$ 223,840.00                    | 223,840                         | 223,840                         |
| Employee Assistance Program                         | \$ 23,225.52                     | 60,000                          | 60,000                          |
| Interest  | \$ 77,307.96                     | 90,000                          | 90,000                          |
| Life insurance                                      | \$ 119,967.55                    | 150,000                         | 150,000                         |
| Mandated Fees from PERS (for reports)               | \$ 350.00                        | 350                             | 350                             |
| County Payroll Postage Charges                      | \$ 4,543.71                      | 4,650                           | 4,650                           |
| DW IT Expenses                                      | \$ 1,312,429.52                  | 1,497,962                       | 1,516,274                       |
| Subtotal 50000's                                    | <u>\$ 2,905,303.46</u>           | <u>3,173,602</u>                | <u>3,346,604</u>                |
| FC Child Care Center Contribution (B/A 4/14/09)     | \$ 250,000.00                    | 250,000                         | 250,000                         |
| Hospitality   | \$ 178,208.42                    | 140,000                         | 140,000                         |
| Subtotal 70000's                                    | <u>\$ 428,208.42</u>             | <u>390,000</u>                  | <u>390,000</u>                  |
| EEO Plan Implementation                             | \$ -                             | 25,000                          | 25,000                          |
| Student Success                                     | \$ -                             | 100,000                         | 100,000                         |
| Subtotal 79000's (Contingencies)                    | <u>\$ -</u>                      | <u>125,000</u>                  | <u>125,000</u>                  |
| <b>Total Districtwide Expenses</b>                  | <u><u>\$ 13,290,331.61</u></u>   | <u><u>\$ 11,544,423</u></u>     | <u><u>\$ 5,791,604</u></u>      |
| STRS on behalf payments from the State**            | <u>7,419,861.00</u>              |                                 |                                 |
| <b>Total</b>  | <u><u>20,710,192.61</u></u>      |                                 |                                 |

\*: The costs associated with the District's Contribution toward dependent medical coverage February through June were not posted. An estimated cost was prepared and recorded to be able to identify the potential total cost of this benefit. No budget is included for Districtwide expenses for 2023-24 as normal posting should resume aligned with each participating employee's benefits costs.

\*\* : 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.

\*\*\*: We will be seeking approval from the Retiree Trust Board to use the trust fund assets for the pay-as-you-go annual costs for the health retiree benefits.

**NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**  
**2024-25 Early Preliminary Budget**  
**Resource Allocation Model - Budget Assumptions**  
**February 7, 2024**

**Student-Centered Funding Formula**

|  |  |                           |     |
|--|--|---------------------------|-----|
| Estimated COLA   |  | <b>0.76%</b>              |     |
| Apportionment Base:  |  | January                   |     |
|  |  | <u>2024-25</u>            |     |
| Basic Allocation   |  | \$ 17,302,636             |     |
| Credit FTES  |  | 128,697,969               |     |
| Special Admit  |  | 3,835,592                 |     |
| Non-Credit FTES  |  | 11,596,011                |     |
| CDCP   |  | 10,171,499                |     |
| Subtotal - 2023-24 Funding from Base Allocation                                  |  | <u>171,603,707</u>        |     |
| Supplemental Allocation  |  | 41,604,832                |     |
| Student Success Incentive Allocation   |  | 26,804,552                |     |
| <b>SCFF Earned Allocation</b>  |  | <b>\$ 240,013,091</b>     | <A> |
| Additional funding resulting from applying prior Emergency Conditions Allowances |  | <u>9,050,970</u>          |     |
| <b>2024-25 SCFF Total Revenue</b>  |  | <b>\$ 249,064,061</b>     |     |
| <b>2024-25 SCFF Hold Harmless Allocation</b>                                     |  | <b><u>261,628,959</u></b> |     |
| Amount available for backfill and reserves                                       |  | <u>\$ 12,564,898</u>      |     |

**State Revenue**

**Enrollment Fee Waiver**

2% fee waiver administration allocation estimate: \$ 541,523 <A>

**Full-Time Faculty Hiring Funds 2018-19**

Provided separately from SCFF in 2018-19 (no COLA on this since initial allocation): \$ 1,441,228 <A>

**Part-Time Faculty Compensation Items**

|   |                         |
|---|-------------------------|
| Estimated reimbursement for part-time faculty office hours              | \$ 1,030,000            |
| Estimated reimbursement for part-time faculty health insurance benefits | \$ 4,690,000            |
| Estimated funding towards part-time faculty compensation                | \$ 660,000              |
|   | <u>\$ 6,380,000</u> <A> |

**Lottery Funds**

|   |           |                                 |                  |
|---|-----------|---------------------------------|------------------|
|   |           | <u>23-24 P1 Res+N/R as Est.</u> |                  |
| Unrestricted lottery projection per FTES: | \$ 177.00 | 30,226.00                       | \$ 5,350,002 <A> |
| Restricted lottery projection per FTES:   | \$ 72.00  | 30,226.00                       | \$ 2,176,272     |

**Mandated Costs**

The budget proposal included funding for the Mandated Block Grant. The District will annually reevaluate whether it is prudent to continue selecting this option.

|  |       |                     |                  |
|--|-------|---------------------|------------------|
|  |       | <u>22-23 Funded</u> |                  |
|  |       | <u>P2 FTES</u>      |                  |
| Mandated cost revenue projection per FTES: | 35.64 | 31,588.63           | 1,125,819.00 <A> |

## Local Revenue/Self-Supporting Revenue

### Interest & Investment Income

Interest earnings estimate: Actual 22-23: 4,841,149.00 \$ 1,000,000 <A>

### Miscellaneous Districtwide Income

Other miscellaneous income estimate: \$ 10,000 <A>

### Budget Center Revenues

Budget Centers have provided for the self-supported activities for each center. Included in this section, Cypress and Fullerton Colleges have budgeted Nonresident Tuition as part of ongoing revenues. \$ 6,241,720 <A>

### Interfund Transfer In

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

### Additional Contribution from OPEB Trust

In FY 20/21, the Retiree Benefits Trust Board authorized the use of funds to pay current retiree benefit costs, capped at \$3 million. The value of the Trust assets has started to recover from the market downturn from the prior year. Therefore, we expect to have funds available to use from the Trust to offset the full pay-as-you go expenses for 2024-25. \$ 5,750,057

**Total Revenues (excluding Contrib. from OPEB Trust) \$ 263,103,383 = sum of <A>**



## Appropriations and Expenditures

### Position Control Budgets (Permanent Positions)

All Permanent Positions have been budgeted based on applicable employee step, grade, and, if applicable, longevity, premium pay, professional growth and education stipends. \$ 185,028,474

| The current rates for benefits have been applied as follows:   | <u>24-25 Early Prelim</u> | <u>@ 23-24 Proposed</u> |
|--|---------------------------|-------------------------|
| <u>STRS</u> : For employer share of contributions towards STRS pension costs.  | 19.10%                    | 19.10%                  |
| <u>PERS</u> : For employer share of contributions towards PERS pension costs.  | 27.80%                    | 26.68%                  |
| <u>OASDI</u> : For State Disability Insurance and Medicare required.   | 6.20% & 1.45%             | 6.20% & 1.45%           |
| <u>SUI</u> : State Unemployment Insurance. Rate was reduced back to the prepandemic rate.  | 0.05%                     | 0.05%                   |
| <u>WC</u> : Worker's Compensation Rate to contribute towards worker's comp costs.  | 0.50%                     | 0.50%                   |
| <u>RB</u> : Retiree Benefits Rate to contribute towards ongoing retiree health benefit costs. Eliminated this rate as all groups have settled on the increased number of years for this benefit and the current liability is close to being fully funded via the Retiree Benefits Trust. | 0.00%                     | 0.00%                   |

**Health Costs** \$ 11,330,007  
 Health costs have been increased by an expected 2.5% annually. This estimates an annualized increase of 5%. \$ 283,250

**Dependent Care Coverage Costs** \$ 5,485,827  
 All groups' current agreements include a contribution by the District towards dependent care coverage as well as full family coverage. An estimate of these costs was added in the prior year, based on employees currently participating. We have used the same estimate for early preliminary assumptions.

**Total Estimated Position Control Costs** \$ 202,127,558

### Other Operating Expenses

The remaining costs outside of position control have been budgeted to help meet departmental needs at each budget center. Included herein are estimated costs for Adjunct faculty.

**Adjunct Faculty:** Extended Day budgets have been estimated by each campus. Associated benefit costs have been added as an estimate. \$ 31,587,709

**Health Costs:** An estimate of costs for Part-Time Faculty Health Benefits has been included, with a corresponding amount budgeted in revenues anticipating reimbursement from the State's fund. The estimate is based on the Kaiser rate for employee only. Additional costs that would be associated with those employees who choose other plans and also for those for whom the district will provide some contribution towards their dependent care coverage have not been incorporated. \$ 4,475,000

**Other Budget Center Expenses:** Amounts budgeted to support operations as determined by each budget center. \$ 23,087,959

### Districtwide Expenses

Districtwide expenses include budget for costs that have been approved through CBF and DCC and that will be shared across all budget centers. \$ 5,791,604

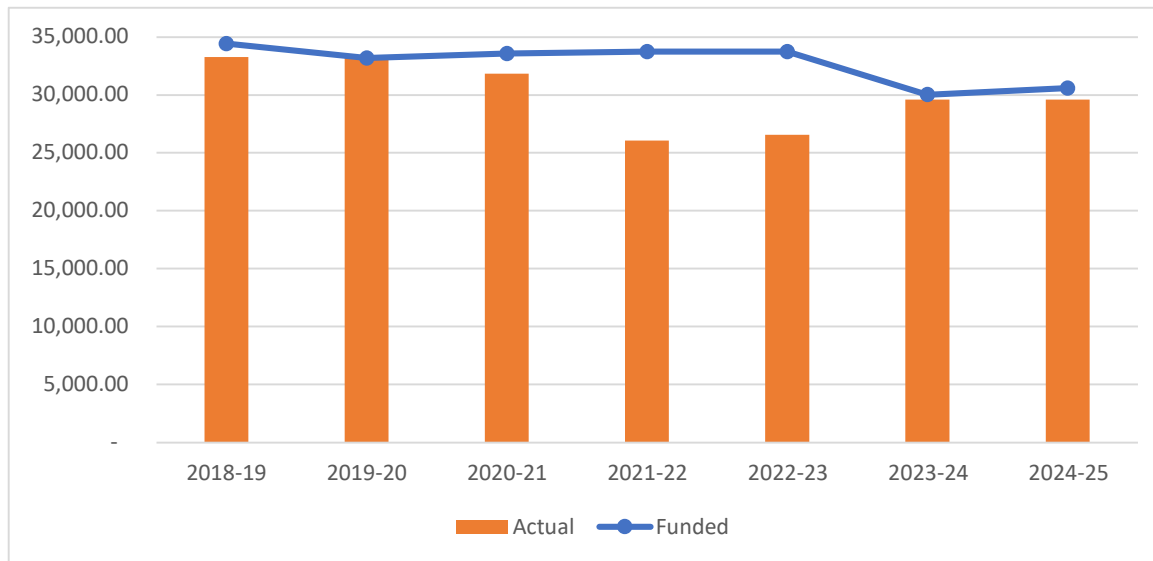
**Total Expenses (net of Contrib. from OPEB Trust) \$ 267,069,830**

**NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**  
**2024-25 Early Preliminary Budget**  
**Supplemental Information**  
**February 7, 2024**

**Impact of Employer Rate Changes on Preliminary Early Budget**

| <u>Rate</u>               | <u>2022-23</u> |                |                | <u>Impact to Position Control Budget in</u> |            |
|---------------------------|----------------|----------------|----------------|---|------------|
|                           | <u>2022-23</u> | <u>2022-23</u> | <u>2022-23</u> | <u>RAM of 1% increase in rates</u>          |            |
| STRS                      | 19.10%         | 19.10%         | 19.10%         | \$  | 763,213.00 |
| PERS                      | 25.37%         | 26.68%         | 27.80%         | \$  | 652,416.00 |
| OASDI                     | 7.65%          | 7.65%          | 7.65%          |   |            |
| SUI                       | 0.50%          | 0.05%          | 0.05%          |   |            |
| WC                        | 0.50%          | 0.50%          | 0.50%          |   |            |
| RB                        | 1.00%          | 0.00%          | 0.00%          |   |            |
| Health Insurance Premiums |                |                |                | \$  | 113,300.00 |

**FTES Trend**

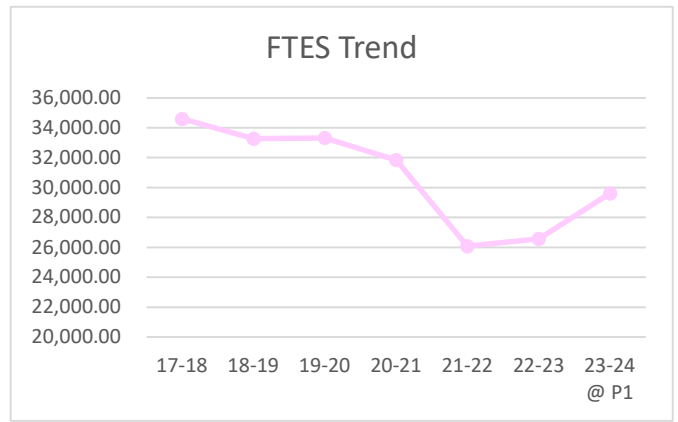


Funded: Based on 3-yr Credit FTES average used in SCFF.

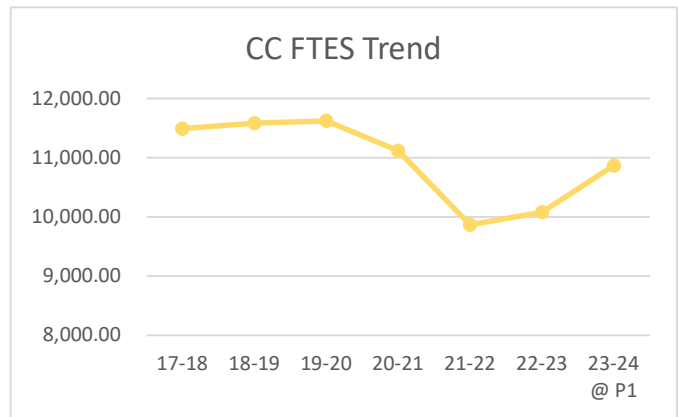
Actuals: Reflect the final reported FTES for the Fiscal Year. Target FTES are used for 2024-25.

| <u>FY</u>    | <u>Funded</u> | <u>Actual</u> |
|--------------|---------------|---------------|
| 2018-19      | 34,440.73     | 33,268.05     |
| 2019-20      | 33,202.82     | 33,337.45     |
| 2020-21      | 33,578.64     | 31,842.56     |
| 2021-22      | 33,735.67     | 26,071.85     |
| 2022-23      | 33,735.67     | 26,565.68     |
| Est. 2023-24 | 30,040.92     | 29,602.46     |
| Est. 2024-25 | 30,595.54     | 29,602.46     |

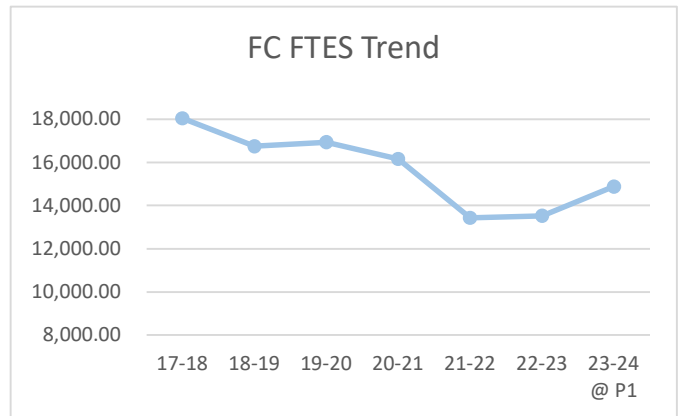
| Total                   |           |                   |          |
|-------------------------|-----------|-------------------|----------|
|                         | FTES      | Inc(Dec)          | % Change |
| 17-18 FTES              | 34,595.54 |                   |          |
| 18-19 FTES              | 33,268.05 | (1,327.49)        | -3.84%   |
| 19-20 FTES              | 33,337.45 | 69.40             | 0.21%    |
| 20-21 FTES              | 31,842.56 | (1,494.89)        | -4.48%   |
| 21-22 FTES              | 26,071.85 | (5,770.71)        | -18.12%  |
| 22-23 FTES              | 26,565.68 | 493.83            | 1.89%    |
| 23-24 FTES @ P1         | 29,602.46 | 3,036.78          | 11.43%   |
| Cumulative Net Decrease |           | <u>(4,993.08)</u> | -14.43%  |



| CC                      |           |                 |          |
|-------------------------|-----------|-----------------|----------|
|                         | FTES      | Inc(Dec)        | % Change |
| 17-18 FTES              | 11,487.53 |                 |          |
| 18-19 FTES              | 11,581.78 | 94.25           | 0.82%    |
| 19-20 FTES              | 11,621.57 | 39.79           | 0.34%    |
| 20-21 FTES              | 11,118.97 | (502.60)        | -4.32%   |
| 21-22 FTES              | 9,866.76  | (1,252.21)      | -11.26%  |
| 22-23 FTES              | 10,080.63 | 213.87          | 2.17%    |
| 23-24 FTES @ P1         | 10,870.22 | 789.59          | 7.83%    |
| Cumulative Net Decrease |           | <u>(617.31)</u> | -5.37%   |



| FC                      |           |                   |          |
|-------------------------|-----------|-------------------|----------|
|                         | FTES      | Inc(Dec)          | % Change |
| 17-18 FTES              | 18,042.34 |                   |          |
| 18-19 FTES              | 16,749.66 | (1,292.68)        | -7.16%   |
| 19-20 FTES              | 16,939.20 | 189.54            | 1.13%    |
| 20-21 FTES              | 16,155.76 | (783.44)          | -4.63%   |
| 21-22 FTES              | 13,432.30 | (2,723.46)        | -16.86%  |
| 22-23 FTES              | 13,523.58 | 91.28             | 0.68%    |
| 23-24 FTES @ P1         | 14,881.56 | 1,357.98          | 10.04%   |
| Cumulative Net Decrease |           | <u>(3,160.78)</u> | -17.52%  |



| NOCE                    |          |                   |          |
|-------------------------|----------|-------------------|----------|
|                         | FTES     | Inc(Dec)          | % Change |
| 17-18 FTES              | 5,065.67 |                   |          |
| 18-19 FTES              | 4,936.61 | (129.06)          | -2.55%   |
| 19-20 FTES              | 4,776.68 | (159.93)          | -3.24%   |
| 20-21 FTES              | 4,567.83 | (208.85)          | -4.37%   |
| 21-22 FTES              | 2,772.79 | (1,795.04)        | -39.30%  |
| 22-23 FTES              | 2,961.47 | 188.68            | 6.80%    |
| 23-24 FTES @ P1         | 3,850.68 | 889.21            | 30.03%   |
| Cumulative Net Decrease |          | <u>(1,214.99)</u> | -23.98%  |

