

# COUNCIL ON BUDGET AND FACILITIES

May 8, 2023  
2:00 p.m.  
Anaheim Campus Room 107

**Videoconferencing of the meeting will be available at Cypress College VRC Small Conference Room and the Fullerton College President's Conference Room A**

## AGENDA

- |  |                              |                   |
|--|------------------------------|-------------------|
| 1. Approval of March 13, 2023 Summary Notes                | Irma Ramos                   | Action            |
| 2. Budget Update   |                              |                   |
| ➤ Budget Assumptions Early Preliminary Information Updated | Fred Williams/<br>Kashu Vyas | Information       |
| ➤ P-2 Attendance Information                               | Kashu Vyas                   | Information       |
| ➤ One-time Funding Requests/Summary                        | Fred Williams                | Discussion/Action |
| 3. HEERF & COVID-19 Recovery Block Grant Updates           | Fred Williams/<br>Kashu Vyas | Information       |
| 4. 2023-24 CBF Calendar                                    | Leslie Tsubaki               | Discussion/Action |
| 5. Facilities Updates                                      | Budget Officers              | Information       |
| 6. Future Meeting Dates:                                   |                              |                   |
| ➤ June 12, 2023  |                              |                   |

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

**COUNCIL ON BUDGET AND FACILITIES**  
**March 13, 2023**

**UNAPPROVED SUMMARY**

**Members Present:** Terry Cox, Damon de la Cruz, Cherry Li-Bugg, Elaine Loayza, Marwin Luminarias, Jeanette Rodriguez, Stephen Schoonmaker, Leslie Tsubaki, Kashu Vyas, and Fred Williams

**Members Absent:** Jennifer Combs, Raine Hambly, Fola Odebunmi, Jennifer Oo, Irma Ramos, Marlo Smith

**Guests Present:** Henry Hua, Geoff Hurst, and Richard Williams

**Call to Order:** The meeting was called to order at 2:04

1. **Summary:** The summary of the February 13, 2023, meeting notes were approved.
2. **Budget Update:** Kashu Vyas, District Director, Fiscal Affairs, provided a copy of the updated early overview of the Resource Allocation Model and the preliminary budget. Copies were previously distributed to the committee on February 22, 2023 via email.

The portion that comprised the additional Stability funding on top of the Emergency Condition Allocation was added to the summary budget calculations. The correction does not change the structural deficit amounts. It does, however, add \$18 million in additional funding, which will cover the previously shown deficits. The added information can be found highlighted in blue. In addition to the updated sheets, a complete packet without highlights was also provided to the committee.

Vice Chancellor Williams noted that there have been fiscal discussions that the State revenues are not trending towards the projections. There may be a deficit this year and the state may not have enough to fund the entire COLA next year. The Governor's January Budget Proposal is a preliminary look at the calculations and will be adjusted by the time the May Revise is released. Staff will have more information as the May Revise approaches.

**P-1 Apportionment Information:** The District's P-1 report, released by the State Chancellor's Office, was shared with the committee. Vice Chancellor Williams also provided a copy of the 2022-23 Proposed Budget calculations for a comparison with the P-1 numbers. The District was roughly \$5 million under budget. The campuses will continue to monitor and adjust accordingly.

3. **Facilities Updates:** Vice Chancellor Williams reported out that a summary of the funding for facilities projects, state and CBF allocated dollars, will be presented to the committee at the end of the year.

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

- On January 24, 2023, the Board of Trustees approved the campus to submit an affordable student housing construction grant application. Cypress has ranked 8 out of 22 applicants.

- Fine Arts Swing Space (old SEM Building) – The project has faced some design challenges, ultimately pushing back the completion date. Staff continue to wait for DSA approvals.
- Culinary Arts Swing Space – Staff continue to work on finalizing the temporary buildings for the move and ADA compliance for the parking lot.
- Scheduled Maintenance Projects: boiler work to increase the HVAC and cooling capacities and decommissioning cogent plant are just few of the major projects on campus.

Fullerton College – Vice Chancellor, Fred Williams provided an update on behalf of the campus and acknowledged that Henry Hua is being recommended to the Board as the Interim Vice President of Administrative Services, at the March 14, 2023 Board meeting.

- Sherbeck Field – a non-bond project and is being funded through campus/local funds. Change order #2 was approved by the Board, however, staff anticipate an additional change order. The bleachers have been installed and fencing is being installed. Commencement is scheduled to take place on the field.
- Scheduled Maintenance Projects – staff continue to work through and prioritize scheduled maintenance projects throughout the campus.
- 300 Building Renovation– Preliminary plans were submitted to DSA for approval.
- Fine Arts – project is coming in \$50M over the original estimate.
- New Welcome Center – Plan is to take the place of the old Fine Arts Building. This project is also coming in \$25M over the original estimate

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

- Sustainability Plan – Staff are reviewing the proposals to hire a firm to help with coordination and overall support for the Districtwide sustainability plan.
- Fire Riser – Piping will be replaced throughout the Tower. One bid came in for the project and was awarded to this contractor. The site walk is scheduled to take place on Wednesday, March 15, 2023.
- Board Room Renovations – Staff met with the contractor to try and maximize the renovations with the current budget, as prices are coming in much higher than anticipated.
- NOCE Registration Desk and Patio Renovations – Staff are working with architects to possibly install a solar patio covering to the south side of the Tower. Staff and architect are looking into value engineering as prices came in right at the estimate.
- NOCE Swing Space – Eight (8) bids were received, and prices are coming in significantly higher than expected with the contingencies coming at the highest point of the budget, more than \$100K more than the \$1.9M budget.
- Interior and Exterior Signage – project came in significantly higher than budgeted. The Anaheim campus project list will be reevaluated to see if other projects will need to be removed or reprioritized to help cover the cost of the project.

#### **4. Future Meetings**

- May 8, 2023
- June 12, 2023

**Meeting was adjourned at 2:37 p.m.**

# COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: May 3, 2023

From: Kashu Vyas, District Director, Fiscal Affairs

Re: Agenda Item for Council on Budget and Facilities of May 8, 2023

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1. AGENDA ITEM NAME

**Budget Assumptions Early Preliminary Information Update**

2. AGENDA ITEM ACTION (Please check one)

- Information Only
- Review/Discussion
- Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

**10 minutes**

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

**To review the updates to the early preliminary budget assumptions and to allow members to discuss the information.**

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

**Members are asked to review the updated early preliminary budget assumptions.**

**NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**  
**2023-24 Early Preliminary Budget - Budget Assumptions**  
**Resource Allocation Model**  
**May 4, 2023**

**Student-Centered Funding Formula**

Estimated COLA	<b>8.13%</b>	
Apportionment Base:	<u>2023-24</u>	January <u>2023-24</u>
Basic Allocation	\$ 17,157,854	\$ 17,157,854
Credit FTES	119,628,761	120,066,849
Special Admit	4,050,480	3,180,124
Non-Credit FTES	5,990,325	10,031,586
CDCP	<u>12,083,252</u>	<u>2,309,768</u>
Subtotal - 2023-24 Funding from Base Allocation	158,910,672	152,746,181
Supplemental Allocation	39,926,319	39,883,000
Student Success Incentive Allocation	<u>27,073,820</u>	<u>27,073,820</u>
<b>SCFF Earned Allocation</b>	<b>\$ 225,910,811</b> <A>	<b>\$ 219,703,001</b>
Additional funding resulting from applying prior Emergency Conditions Allowances	18,273,429	18,054,385
Stability Funding based on PY Funding + COLA	<u>21,370,403</u>	<u>27,797,257</u>
<b>2023-24 SCFF Total Revenue</b>	<b>\$ 265,554,643</b>	<b>\$ 265,554,643</b>
<b>2023-24 SCFF Hold Harmless Allocation</b>	<b><u>259,439,637</u></b>	<b><u>259,439,637</u></b>
Amount available for backfill and reserves	<u><u>\$ 6,115,006</u></u> *	<u><u>\$ 6,115,006</u></u>

\*: The District applied to continue with the Emergency Conditions Allowance (ECA) into 2022-23. This resulted in the District's calculated SCFF funding moving above the hold harmless levels for two years, 2022-23 as well as 2023-24. The 2022-23 ECA has several conditions the District must meet, including increasing its Board Policy reserve levels equal to 2 months of general fund operating expenditures. This would be an increase from the current 5% to ~16-17% of expenses. The additional funding above the hold harmless level that will be received will be used to help meet the required increase to reserves.

Amount expected to be used to increase reserves	\$ 10,904,712
Amount available above Hold Harmless levels	<u>6,115,006</u>
Additional amount to pull back towards reserves	<u><u>\$ 4,789,706</u></u>

## State Revenue

### Enrollment Fee Waiver

2% fee waiver administration allocation estimate: \$ 516,460 <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 \$ 1,150,000  
Estimated reimbursement for part-time faculty health insurance benefits \$ 50,000  
Estimated funding towards part-time faculty compensation \$ 700,000  
\$ 1,900,000 <A>

### Lottery Funds

		<u>22-23 Res+N/R</u>	
Unrestricted lottery projection per FTES:	\$ 170.00	27,032.71	\$ 4,595,561 <A>
Restricted lottery projection per FTES:	\$ 67.00	27,032.71	\$ 1,811,192

### 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:	\$ 35.34	29,902.62	\$ 1,056,759 <A>

## Local Revenue/Self-Supporting Revenue

### Interest & Investment Income

Interest earnings estimate: \$ 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. \$ 6,211,613 <A>

### Interfund Transfer In

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

### Additional Contribution from OPEB Trust

The downturn the stock market is experiencing has reduced the Trust assets below the level of the District's OPEB liability. In the prior year, the Retiree Benefits Trust Board authorized the use of funds to pay current retiree benefit costs, capped at \$3 million. However, due to the change in value of the Trust assets, we do not anticipate having funds available to use from the Trust to offset these expenses for 2023-24.

\$ -

**Total Revenues** \$ 243,642,432 = 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.

\$ 199,523,234

The current rates for benefits have been applied as follows:

		<u>January</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.	26.68%	25.20%
<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%	0.50%
<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%	1.00%

### Health Costs

Health costs have been increased by an expected 4.5% annually. This estimates an annualized increase of 6.8%. The rates increased an average 2.58% for HMO's and 9.92% for PPO's from 2022-23 to 2023-24.

### Dependent Care Coverage Costs

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 has been added, based on employees currently participating.

### 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.

\$ 30,790,375

**Other Budget Center Expenses:** Amounts budgeted to support operations as determined by each budget center.

\$ 25,316,594

### 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.

\$ 11,673,623

**Total Expenses**      **\$ 267,303,826**

**North Orange County Community College District**  
**Early Preliminary Budget**  
**2023-24 Resource Allocation Model Budget Summary**  
**May 4, 2023**

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues	\$ -	\$ 20,896,750	\$ 81,406,259	\$ 105,319,903	\$ 18,287,899	\$ 225,910,811
Other Revenues	-	1,970,109	6,721,533	7,591,374	1,448,605	17,731,621
Funding for Districtwide Expenses	11,673,623	(1,096,154)	(4,222,349)	(5,409,557)	(945,563)	-
Net Chargebacks	-	868,353	96,920	253,027	(1,218,300)	-
	11,673,623	22,639,058	84,002,363	107,754,747	17,572,641	243,642,432
Expenses	11,548,623	24,328,659	88,477,209	118,971,810	23,752,525	267,078,826
Contingencies	125,000	-	-	100,000	-	225,000
	11,673,623	24,328,659	88,477,209	119,071,810	23,752,525	267,303,826
Net Available Revenue	-	(1,689,601)	(4,474,846)	(11,317,063)	(6,179,884)	(23,661,394)
Net Transfers In/(Out) to Supplement Self-Supporting Operations	-	-	72,873	-	184,920	257,793
<b>Structural Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (1,689,601)</b>	<b>\$ (4,401,973)</b>	<b>\$ (11,317,063)</b>	<b>\$ (5,994,964)</b>	<b>\$ (23,403,601)</b>
<b>Additional Sources (Uses)</b>						
Additional Revenue from Emergency Conditions ❖	-	1,690,292	6,999,443	9,583,694	-	18,273,429
Additional Revenue from Stability Funding ★ (based on PY +COLA)	-	1,976,763	2,340,473	5,029,469	12,023,698	21,370,403
Amount pulled back to increase Reserves from Emergency Conditions Funding ▲	-	(1,056,139)	(3,747,508)	(4,912,830)	(1,188,235)	(10,904,712)
<b>Balance</b>	<b>-</b>	<b>921,315</b>	<b>1,190,435</b>	<b>(1,616,730)</b>	<b>4,840,499</b>	<b>5,335,519</b>

❖ For 2023-24, the impact from applying the emergency conditions will have a residual benefit for Cypress College and Fullerton College as funding for the credit FTES is based on a 3-year average.

★ Stability Funding provides a one-year cushion that supplements revenue to the amounts received under 2022-23 calculations. Cypress College and Fullerton College received some of their stability funding as a result of the emergency conditions impact still benefiting them, as noted above.

▲ Amounts pulled back to increase Reserves

RAM Revenues	\$ 22,639,058	\$ 84,002,363	\$ 107,754,747	\$ 17,572,641
Additional ECA Revenues	1,690,292	6,999,443	9,583,694	-
Additional Stability Revenues	1,976,763	2,340,473	5,029,469	12,023,698
	<u>\$ 26,306,113</u>	<u>\$ 93,342,279</u>	<u>\$ 122,367,910</u>	<u>\$ 29,596,339</u>

Ratios

	9.69%	34.37%	45.05%	10.90%
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Allocations of amount to be pulled back, by Center	\$ 1,056,139	\$ 3,747,508	\$ 4,912,830	\$ 1,188,235	10,904,712
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**North Orange County CCD**  
**2023-24 Early Preliminary Budget**  
**General Fund Ongoing (11200) & Self-Supported/Local Revenues**  
**May 4, 2023**

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Education		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
<b>Revenues</b>											
SCFF 2023-24 Estimated State Apportionment	\$ -	0.00%	\$ -	0.00%	\$ 89,747,691	39.73%	\$ 116,007,130	51.35%	\$ 20,155,990	8.92%	\$ 225,910,811
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 20,896,750	9.25%	\$ (8,341,432)	39.92%	\$ (10,687,227)	51.14%	\$ (1,868,091)	8.94%	\$ -
<b>Subtotal Revenue, 1</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 20,896,750</b>	<b>9.25%</b>	<b>\$ 81,406,259</b>	<b>36.03%</b>	<b>\$ 105,319,903</b>	<b>46.63%</b>	<b>\$ 18,287,899</b>	<b>8.09%</b>	<b>\$ 225,910,811</b>
Other Unrestricted Revenue	\$ -	0.00%	\$ 363,564	2.06%	\$ 7,362,824	41.52%	\$ 8,413,009	47.45%	\$ 1,592,224	8.98%	\$ 17,731,621
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 1,606,545	9.25%	\$ (641,291)	39.92%	\$ (821,635)	51.14%	\$ (143,619)	8.94%	\$ -
<b>Subtotal Revenue, 2</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,970,109</b>	<b>11.11%</b>	<b>\$ 6,721,533</b>	<b>37.91%</b>	<b>\$ 7,591,374</b>	<b>42.81%</b>	<b>\$ 1,448,605</b>	<b>8.17%</b>	<b>\$ 17,731,621</b>
<b>Subtotal Revenue, 3</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 22,866,857</b>	<b>9.39%</b>	<b>\$ 88,127,792</b>	<b>36.17%</b>	<b>\$ 112,911,277</b>	<b>46.34%</b>	<b>\$ 19,736,504</b>	<b>8.10%</b>	<b>\$ 243,642,432</b>
Contribution towards Districtwide Expenditures	\$ 11,673,623	100.00%	\$ (1,096,154)	-9.39%	\$ (4,222,349)	-36.17%	\$ (5,409,557)	-46.34%	\$ (945,563)	-8.10%	\$ -
<b>Subtotal Revenue, 4</b>	<b>\$ 11,673,623</b>	<b>4.79%</b>	<b>\$ 21,770,703</b>	<b>8.94%</b>	<b>\$ 83,905,443</b>	<b>34.44%</b>	<b>\$ 107,501,720</b>	<b>44.12%</b>	<b>\$ 18,790,941</b>	<b>7.71%</b>	<b>\$ 243,642,432</b>
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 253,027		\$ (253,027)		\$ -
CC Chargebacks	\$ -				\$ 287,517				\$ (287,517)		\$ -
NOCE Chargebacks	\$ -		\$ (197,933)		\$ (43,619)				\$ 241,552		\$ -
DS Chargebacks	\$ -		\$ 1,066,286		\$ (146,978)				\$ (919,308)		\$ -
<b>Net Chargebacks</b>	<b>\$ -</b>		<b>\$ 868,353</b>		<b>\$ 96,920</b>		<b>\$ 253,027</b>		<b>\$ (1,218,300)</b>		<b>\$ -</b>
<b>Final Revenue Allocation</b>	<b>\$ 11,673,623</b>	<b>4.79%</b>	<b>\$ 22,639,056</b>	<b>9.29%</b>	<b>\$ 84,002,363</b>	<b>34.48%</b>	<b>\$ 107,754,747</b>	<b>44.23%</b>	<b>\$ 17,572,641</b>	<b>7.21%</b>	<b>\$ 243,642,432</b>
<b>Expenditures</b>											
Position Control Expenses	\$ -	0.00%	\$ 19,659,378	9.85%	\$ 70,640,884	35.40%	\$ 91,772,334	46.00%	\$ 17,450,638	8.75%	\$ 199,523,234
Personnel Costs outside of Position Control	\$ -	0.00%	\$ 540,158	1.42%	\$ 11,475,429	30.17%	\$ 20,499,711	53.90%	\$ 5,519,904	14.51%	\$ 38,035,202
Other Operating Expenses	\$ 11,673,623	39.25%	\$ 4,129,123	13.88%	\$ 6,360,896	21.38%	\$ 6,799,765	22.86%	\$ 781,983	2.63%	\$ 29,745,390
<b>Total Expenditures</b>	<b>\$ 11,673,623</b>	<b>4.37%</b>	<b>\$ 24,328,659</b>	<b>9.10%</b>	<b>\$ 88,477,209</b>	<b>33.10%</b>	<b>\$ 119,071,810</b>	<b>44.55%</b>	<b>\$ 23,752,525</b>	<b>8.89%</b>	<b>\$ 267,303,826</b>
<b>Total Net Available Revenue</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (1,689,603)</b>	<b>7.14%</b>	<b>\$ (4,474,846)</b>	<b>18.91%</b>	<b>\$ (11,317,063)</b>	<b>47.83%</b>	<b>\$ (6,179,884)</b>	<b>26.12%</b>	<b>\$ (23,661,394)</b>
<b>Intrafund Transfers In/Out (To supplement Exp.)</b>											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ 72,873		\$ -		\$ -		\$ 72,873
Intrafund Transfer Out from 11200	\$ -		\$ -		\$ -		\$ -		\$ (13,470)		\$ (13,470)
Intrafund Transfer In to Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ 198,390		\$ 198,390
Intrafund Transfer Out from Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
<b>Total Intrafund Transfers</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ 72,873</b>		<b>\$ -</b>		<b>\$ 184,920</b>		<b>\$ 257,793</b>
<b>Final Net Available Revenue</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (1,689,603)</b>	<b>7.22%</b>	<b>\$ (4,401,973)</b>	<b>18.81%</b>	<b>\$ (11,317,063)</b>	<b>48.36%</b>	<b>\$ (5,994,964)</b>	<b>25.62%</b>	<b>\$ (23,403,601)</b>

**North Orange County Community College District**  
**2023-24 Early Preliminary Budget**  
**Districtwide (DW) Expenses in Fund 11200 (Ongoing Budget only)**  
**May 4, 2023**

	<b>Actuals</b> <b>2021-22</b>	<b>Budget</b> <b>2022-23</b>	<b>Budget</b> <b>2023-24</b>
Sabbatical Replacement Costs	\$ 61,205.08	\$ 300,000	\$ 300,000
Related Activity (Additional Duty Days for Faculty)	\$ 391,379.70	350,000	350,000
Subtotal 10000's	<u>\$ 452,584.78</u>	<u>650,000</u>	<u>650,000</u>
Retiree Medical Benefits	\$ 5,439,906.18	5,602,204	5,925,821
Contribution from Retiree OPEB Trust	\$ (3,000,000.00)	-	-
Net Retiree Medical Benefits Cost	\$ 2,439,906.18	5,602,204	5,925,821
Part-time Faculty Insurance	\$ 168,719.08	215,000	215,000
Fringe Benefits Clearing	\$ 391,471.77	1,000,000	1,000,000
Adjustments/Fees from STRS	\$ 48,228.52	40,000	40,000
Fees from PERS	\$ 11,444.26	10,000	10,000
Load Banking Benefits Accrual Adjustment	\$ 76,730.24	15,000	15,000
Subtotal 30000's	<u>\$ 3,136,500.05</u>	<u>6,882,204</u>	<u>7,205,821</u>
Other (Memberships for Contract Employees)	\$ 4,440.00	6,000	6,000
Recruiting Budget	\$ 54,012.99	40,000	40,000
Fingerprinting	\$ 14,953.50	25,000	25,000
Sabbatical Bond Reimbursements	\$ 866.50	3,000	3,000
Districtwide Memberships	\$ 154,819.05	137,000	137,000
Audit Expenses	\$ 124,200.00	132,000	133,500
Information & Emergency Communication System	\$ 44,375.04	45,706	47,077
Sewer Expenses	\$ 31,924.61	99,000	99,000
Additional Attorney Expenses	\$ -	350,000	350,000
Waste Disposal	\$ 133,615.86	160,000	160,000
Election Expense	\$ -	150,000	150,000
Ride Share (AQMD)	\$ 58,160.84	120,000	120,000
Student Insurance	\$ 212,759.00	223,840	223,840
Employee Assistance Program	\$ 23,225.52	60,000	60,000
Interest	\$ 79,312.39	90,000	90,000
Life insurance	\$ 150,000.00	150,000	150,000
Mandated Fees from PERS (for reports)	\$ 350.00	5,350	5,350
County Payroll Postage Charges	\$ 4,647.71	4,650	4,650
DW IT Expenses	\$ 1,087,853.33	1,442,062	1,498,385
Subtotal 50000's	<u>\$ 2,179,516.34</u>	<u>3,243,608</u>	<u>3,302,802</u>
FC Child Care Center Contribution (B/A 4/14/09)	\$ 250,000.00	250,000	250,000
Hospitality	\$ 98,215.53	140,000	140,000
Subtotal 70000's	<u>\$ 348,215.53</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>
Total Districtwide Expenses	<u>\$ 6,116,816.70</u>	<u>\$ 11,290,812</u>	<u>\$ 11,673,623</u>
STRS on behalf payments from the State	<u>9,148,100.00</u>		
Total	<u><u>15,264,916.70</u></u>		

\*: Contribution from Retiree OPEB Trust: Expected to be provided from the OPEB Trust towards the cost of the pay as you go retiree medical costs. Zero for 2022-23 as the Trust Asset value has declined below the level of the District's OPEB Liability.

North Orange County Community College District

# COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: May 3, 2023

From: Fred Williams, Vice Chancellor, Finance and Facilities

Re: Agenda Item for Council on Budget and Facilities Meeting of May 8, 2023

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1. AGENDA ITEM NAME

**Analysis of FTES at P-2**

2. AGENDA ITEM ACTION (Please check one)

- Information Only
- Review/Discussion
- Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

**5 minutes**

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

**Our District's P-2 attendance report was submitted as required. The attached sheets show a summary of the information submitted. The top takeaways from the summary are that we are up slightly from last year, but we're still down significantly from our pre-pandemic numbers.**

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

**Members are asked to receive and review the information.**

<b>Comparison to Target FTES:</b>	<b>CC</b>	<b>FC</b>	<b>NOCE</b>	<b>Total</b>
<b>Target</b>	9,866.76	13,432.30	2,770.79	26,069.85
<b>Actual</b>	10,009.41	13,509.47	2,910.34	26,429.22
<b>Variance Favorable (Unfavorable)</b>	142.65	77.17	139.55	359.37
<b>% Variance</b>	1.45%	0.57%	5.04%	1.38%
	1.000/			
<b>Annualizer Used - C/Y</b>	1.5000/1.2000 Ω	1.0000	1.2500/1.000	
<b>Annualizer Used - P/Y</b>	1.0000	1.0000	1.2500/1.000	

Ω: CC is using annualizers to bring the actual to date positive attendance hours from Banner up to an estimate of the expected final annual amounts.

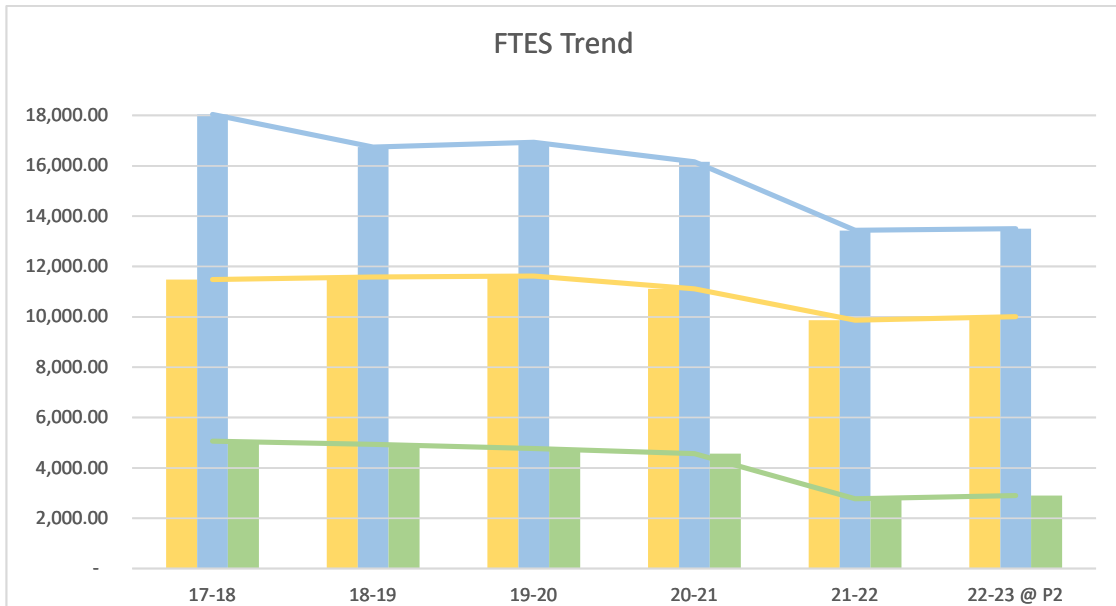
FC has done an estimate of their annual positive attendance separately and entered those into the 320, thus would not use the annualizer within the report.

<b>Comparison to Prior Year Actuals:</b>	<b>CC</b>	<b>FC</b>	<b>NOCE</b>	<b>Total</b>
<b>2021-22 @ Annual (Final)</b>	9,866.76	13,432.30	2,772.79	26,071.85
<b>2022-23 @ P2</b>	10,009.41	13,509.47	2,910.34	26,429.22
<b>Variance Increase (Decrease)</b>	142.65	77.17	137.55	357.37
<b>% Variance</b>	1.45%	0.57%	4.96%	1.37%

<b>Comparison to 17-18 FTES</b>	<b>CC</b>	<b>FC</b>	<b>NOCE</b>	<b>Total</b>
<b>17-18 FTES</b>	11,487.53	18,042.34	5,065.67	34,595.54
<b>Decrease from Current Actuals</b>	(1,478.12)	(4,532.87)	(2,155.33)	(8,166.32)
<b>% Decrease</b>	-12.87%	-25.12%	-42.55%	-23.61%

<b>Comparison to Funded FTES:</b>	<b>Funded PY *</b>	<b>Reported 2022-23 P2</b>	<b>Variance</b>	<b>Variance %</b>
<b>Total ( * Emergency Conditions Applied, based on 2019-20 P1 )</b>	33,735.67	26,429.22	(7,306.45)	-21.66%

	Total			CC			FC			NOCE		
	FTES	Inc(Dec)	% Change	FTES	Inc(Dec)	% Change	FTES	Inc(Dec)	% Change	FTES	Inc(Dec)	% Change
17-18 FTES	34,595.54			11,487.53			18,042.34			5,065.67		
18-19 FTES	33,268.05	(1,327.49)	-3.84%	11,581.78	94.25	0.82%	16,749.66	(1,292.68)	-7.16%	4,936.61	(129.06)	-2.55%
19-20 FTES	33,337.45	69.40	0.21%	11,621.57	39.79	0.34%	16,939.20	189.54	1.13%	4,776.68	(159.93)	-3.24%
20-21 FTES	31,842.56	(1,494.89)	-4.48%	11,118.97	(502.60)	-4.32%	16,155.76	(783.44)	-4.63%	4,567.83	(208.85)	-4.37%
21-22 FTES	26,071.85	(5,770.71)	-18.12%	9,866.76	(1,252.21)	-11.26%	13,432.30	(2,723.46)	-16.86%	2,772.79	(1,795.04)	-39.30%
22-23 FTES @ P2	26,429.22	357.37	1.37%	10,009.41	142.65	1.45%	13,509.47	77.17	0.57%	2,910.34	137.55	4.96%
Cumulative Net Decrease		<u>(8,166.32)</u>	-23.61%		<u>(1,478.12)</u>	-12.87%		<u>(4,532.87)</u>	-25.12%		<u>(2,155.33)</u>	-42.55%



# COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: May 3, 2023

From: Fred Williams, Vice Chancellor, Finance and Facilities

Re: Agenda Item for Council on Budget and Facilities of May 8, 2023

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1. AGENDA ITEM NAME

**One-Time Funding Request**

**1. Follett Equitable Access - \$5,000,000**

**2. Foundation Funding - \$900,000**

2. AGENDA ITEM ACTION (Please check one)

Information Only

Review/Discussion

Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

**30 minutes**

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

**1. Follett Equitable Access - Funding of up to \$5,000,000 is requested to pilot a digital book program. As part of the program, students will pay a \$19 per unit/hour fixed charge for books and the District will supplement the full cost of this pilot program for students that take an agreed upon number of units/hours. At this point, this pilot program is in the assessment and approval stage, but for planning purposes it is requested that funding be set aside for use during the 2023-24 fiscal year to offset student costs. This will allow for additional discussion at the campuses on the implementation. It is anticipated that the Pilot will allow the campuses to dramatically reduce the cost of textbooks for students, gather data on the impact of having books on day one on student success, ease of implementation and accessibility, allow for student feedback, and better understand whether this is a viable and affordable book option for students.**

**2. Foundation Funding – Two years ago, one-time funding was provided to both the FC and CC Foundations to support operations. To support Board Goal 1.6 for diversification of the District’s revenue sources including expanded foundation funding, a request is being made of \$150,000 for each campus foundation (Cypress and Fullerton), per year, for a three- year period, for a total of \$900,000. As part of the agreement, both Cypress College and Fullerton College foundations will be required to fund a permanent position within the Foundation and raise sustainable ongoing funding to support this position after the three-year period.**

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

**Members are asked to approve the one-time funding request for the Follett Equitable Access of \$5,000,000 and Foundation Funding at Cypress and Fullerton for a three-year period (\$450,000 per campus) for a total of \$900,000.**

**North Orange County Community College District**  
**One-time Funding Discussion**  
**CBF**  
 May 8, 2023

<b>Districtwide</b>		<b>Districtwide</b>
Sustainability <i>(DCC approval: 11/28/22)</i>		1,000,000
Contribution for Capital Projects <i>(DCC approval: 1/23/23)</i>		5,500,000
<i>Cypress</i>	2,000,000	
<i>Fullerton</i>	2,000,000	
<i>Anaheim Campus</i>	1,500,000	
Part-time Faculty Office Hours - Spring Semester		400,000
<b>Three-year Foundation Contribution</b>		<b>900,000</b>
<i>Cypress</i>	450,000	
<i>Fullerton</i>	450,000	
<b>Contribution to Follett Pilot Book Program</b>		<b>5,000,000</b>
Unallocated		<b>14,743,423</b>
Total		<u><u>\$ 27,543,423</u></u>

<b>Uncommitted Fund Balance</b>		
Unallocated Resources		\$ 17,612,711
2021-22 SCFF Hold Harmless		9,930,712
Total		<u><u>\$ 27,543,423</u></u>

New Request



# COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: 5/8/2023  
From: Kashu Vyas, District Director, Fiscal Affairs  
Re: Agenda Item for Council on Budget and Facilities Meeting of May 8, 2023

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1. AGENDA ITEM NAME

**HEERF and COVID-19 Recovery Block Grant Updates**

2. AGENDA ITEM ACTION (Please check one)

- Information Only
- Review/Discussion
- Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

**5 minutes**

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

**The periodic update to the HEERF funding is being provided to CBF as previously requested.**

**Information on new COVID-related funding from the State, the COVID-19 Recovery Block Grant, is being provided.**

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

**Members are asked to receive the information.**

**HEERF Grants - Budget & YTD Activity as of 05/05/2023**

Campus:	Fund Code	Fund Title	Sum of Total Budget	Sum of YTD Activity	Sum of Encumbrances	Sum of Reservations	Sum of Available Balance	Budget to District	Sum of Available Balance
<b>Cypress College</b>	<b>16642</b>	CC HEERF I -CARES Act - Institution	\$0.00	0.00	14,400.00	0.00	(\$14,400.00)		(\$14,400.00)
	<b>16645</b>	CC HEERF I - CARES - MSI	\$6,146.00	(363,038.60)	218,472.60	0.00	\$150,712.00		\$150,712.00
	<b>16660</b>	CC HEERF II - CRRSAA - Institution	\$0.00	(14,206.65)	18,393.22	0.00	(\$4,186.57)		(\$4,186.57)
	<b>16663</b>	CC HEERF II - CRRSAA - MSI	\$495,611.00	(424,742.00)	0.00	0.00	\$920,353.00		\$920,353.00
	<b>16665</b>	CC HEERF III - ARP - Institution	\$9,121,412.00	6,795,490.95	1,237,498.13	0.00	\$1,088,422.92	(194,112.00)	\$894,310.92
	<b>16668</b>	CC HEERF III - ARP - MSI	\$1,568,073.00	0.00	0.00	0.00	\$1,568,073.00		\$1,568,073.00
	<b>37341</b>	CC HEERF I -CARES Act - Student Aid	\$1,500.00	1,500.00	0.00	0.00	\$0.00		\$0.00
	<b>37346</b>	CC HEERF II - CRRSAA - Student Aid	\$25,575.00	20,646.00	0.00	0.00	\$4,929.00		\$4,929.00
	<b>37348</b>	CC HEERF III - ARP - Student Aid	\$711,159.00	711,159.00	0.00	0.00	\$0.00		\$0.00
<b>District</b>	<b>16661</b>	FC HEERF II - CRRSAA - Institution	\$0.00	0.00	0.00	0.00	\$0.00		\$0.00
	<b>16665</b>	CC HEERF III - ARP - Institution	\$0.00	194,112.00	0.00	0.00	(\$194,112.00)	194,112.00	\$0.00
	<b>16666</b>	FC HEERF III - ARP - Institution	\$0.00	3,750.00	0.00	0.00	(\$3,750.00)	3,750.00	\$0.00
<b>Fullerton College</b>	<b>16643</b>	FC HEERF I -CARES Act - Institution	\$1,155.00	0.00	0.00	0.00	\$1,155.00		\$1,155.00
	<b>16661</b>	FC HEERF II - CRRSAA - Institution	\$291,643.00	347,228.01	0.00	0.00	(\$55,585.01)		(\$55,585.01)
	<b>16664</b>	FC HEERF II - CRRSAA - MSI	\$4,789.00	4,500.00	0.00	0.00	\$289.00		\$289.00
	<b>16666</b>	FC HEERF III - ARP - Institution	\$3,901,498.00	1,786,278.44	1,016,975.88	188,785.88	\$909,457.80	(3,750.00)	\$905,707.80
	<b>16669</b>	FC HEERF III - ARP - MSI	\$1,973,614.00	1,973,583.22	0.00	0.00	\$30.78		\$30.78
	<b>37342</b>	FC HEERF I -CARES Act - Student Aid	\$2,500.00	2,500.00	0.00	0.00	\$0.00		\$0.00
	<b>37347</b>	FC HEERF II - CRRSAA - Student Aid	\$19,367.00	18,000.00	0.00	0.00	\$1,367.00		\$1,367.00
	<b>37349</b>	FC HEERF III - ARP - Student Aid	\$2,242,800.00	2,229,780.00	0.00	0.00	\$13,020.00		\$13,020.00
<b>NOCE</b>	<b>16662</b>	NOCE HEERF II - CRRSAA- Institution	\$32,086.00	32,085.97	0.00	0.00	\$0.03		\$0.03
	<b>16667</b>	NOCE HEERF III - ARP - Institution	\$379,910.00	69,956.43	11,853.96	0.00	\$298,099.61		\$298,099.61
<b>Grand Total</b>			<b>\$20,778,838.00</b>	<b>\$13,388,582.77</b>	<b>\$2,517,593.79</b>	<b>\$188,785.88</b>	<b>\$4,683,875.56</b>	<b>\$0.00</b>	<b>\$4,683,875.56</b>

## COVID RECOVERY BLOCK GRANT

**Memo Number:** FS22-10

**TO:** Chief Executive Officers  
Chief Business Officers  
Chief Student Services Officers  
Financial Aid Officers

**FROM:** Lizette Navarette, Executive Vice Chancellor  
Institutional Supports and Success Office

**RE:** California Community College COVID-19 Recovery Block Grant

The 2022-23 state budget provides \$650 million in one-time funding to establish the California Community College COVID-19 Recovery Block Grant. This memo provides information on the COVID-19 Recovery Block Grant, including allocation methodology, allowable expenditures, and reporting requirements.

### **Background**

Budget trailer bill, AB 182 (2022) includes a **one-time** \$650 million block grant for districts to address issues related to the COVID-19 pandemic. The funds are intended to be used on activities that directly support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic. Community college districts should prioritize the use of these one-time funds for purposes, including, but not limited to, professional development, technology infrastructure, developing open education resources and zero-textbook-cost degrees, and supporting the mental health and wellness needs of students and staff.

### **Revenue Recognition**

The COVID-19 Recovery Block Grant funds should be recorded in the district's restricted general fund. There is no legislative deadline to expend the funds; however, districts must report on use of funds to the Chancellor's Office by December 2023, as described below.

### **Allowable Expenditures**

Funds from this block grant can be expended for any of the following purposes:

- Support access to basic needs and mental health services for students impacted by COVID-19.
- Reengagement strategies for students who received an incomplete or failing grade in the spring 2022 due to COVID-19.

- Engagement strategies with high schools and local communities to restore broader access.
- Grants to faculty for development of online, accelerated learning modules to allow students who received an incomplete or failing grade in the spring 2022 term due to COVID-19 to make progress toward their degrees instead of retaking courses in the fall 2022 term.
- Professional development opportunities for faculty and student services professionals to continue educational instruction due to COVID-19, including supporting students impacted by learning loss and preparing and supporting faculty to develop online instructional capabilities in response to COVID-19.
- Investments in information technology infrastructure, facilitating students' access to technology to be able to access online coursework, and technology, software, or other electronic instruments and materials for faculty to support courses that are difficult to teach online.
- Cleaning supplies and personal protective equipment.
- Discharge unpaid fees due or owed by a student to a community college in the district.

### **Other Considerations and Potential Uses**

Districts have many options to use block grant funds on strategies that directly support community college students and mitigate disruptions to persistence. Below are other allowable uses that districts can also consider.

- **Increase online student service hours to evenings and weekends.** Increased availability and access to student supports on evenings and weekends, without the need to drive to campus, has been an effective strategy deployed by many districts in the last two years. Block grant funds can be used to maintain and expanded access to academic support services, including student counseling, tutoring, and mental health services.
- **Help meet students' financial and basic needs.** The pandemic-era has reinforced the urgency to connect students to financial aid and basic needs supports. For students who have not completed the FAFSA or California Dream Act application (CADAA), these resources provide flexibility to directly support and connect student to all available resources. Further, expand eligibility criteria for CalFresh food assistance benefits enables more community college students to qualify. Colleges can align FAFSA/CADAA assistance with efforts to help more students apply for CalFresh. Coupled with campus

basic needs centers, these strategies provide yet another tool for holistically supporting students.

- **Professional development focused on culturally responsive campuses and classrooms.** The block grant allows colleges to invest in professional development to enhance teaching and student supports. Colleges can invest in practices that explore strategies and initiatives for incorporating students' cultural backgrounds and experiences, providing inclusive environments.
- **Provide direct emergency grants to students in need.** Similar to federal stimulus funds, block grant dollars may be used to provide emergency grants or learning tools (such as laptops) to students.

### **Allocation of Funds**

The COVID-19 Recovery Block Grant funds will be allocated to districts based on actual reported FTES in the second principal apportionment for the 2021-22 fiscal year. Funds will be certified at the 2022--23 Advance September revision.

### **Reporting Requirements**

#### **Reports on Part-Time Faculty Health Insurance**

As a condition of receiving these funds, districts are required to report to the Chancellor's Office metrics on their employer-sponsored health insurance for part-time faculty in 2021--22 (by March 1, 2023) and 2024-25 (by March 1, 2026). Metrics include:

- Whether the district offers health insurance to its part-time faculty, and if so, the minimum conditions for obtaining employer-sponsored coverage.
- The total number of qualifying part-time faculty and the number of participants in the Part-Time Community College Faculty Health Insurance program.
- The total number of part-time faculty who do not qualify for the Part-Time Community College Faculty Health Insurance program, but whose total cumulative teaching assignments at two or more community college districts equals or exceeds 40% of the cumulative equivalent of a minimum full-time teaching assignment.
- The source of health insurance by the number of part-time faculty in each category or type, which may include, but is not limited to, a community college district, a pooled health benefit plan, a spouse or domestic partner's employer, another employer, private insurance, Covered California, Medi-Cal, or no health insurance.

#### **Report on Use of Funds**

Districts will also be required to provide information on the expenditures of the allocated COVID-19 Recovery Block Grant funds to the Chancellor's Office by December 2023. The report will include a description of how funds were used for each of the allowable purposes, a description of how expenditures prioritized services for underrepresented students, and an explanation of the effectiveness of services or supports provided by the funds. Additional information on specific reporting requirements will be provided closer to the December 2023 due date.

### **Contact**

If you have questions regarding the California Community College COVID-19 Recovery Block Grant, please contact [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu) or Lorena Romero at [lromero@cccco.edu](mailto:lromero@cccco.edu).

**Attachment:** California Community College COVID-19 Recovery Block Grant Allocation

COVID-19 Recovery Block Grant  
as of 5/5/2023

	District Services Fund 18202	Cypress College Fund 18203	Fullerton College Fund 18204	N. Orange Cont. Ed. Fund 18206	Total
Budget Allocated	\$ 786,891.00	\$ 6,479,761.00	\$ 8,975,923.00	\$ 1,641,312.00	\$ 17,883,887.00
Expenses	18,615.00	-	-	84,361.28	102,976.28
Projections/Commitments	69,385.00	-	82,749.34	38,336.71	190,471.05
Balance	<u>\$ 698,891.00</u>	<u>\$ 6,479,761.00</u>	<u>\$ 8,893,173.66</u>	<u>\$ 1,518,614.01</u>	<u>\$ 17,590,439.67</u>

# COUNCIL ON BUDGET & FACILITIES

Agenda Item Submittal Form

Date: May 2, 2023

From: Leslie Tsubaki

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1. AGENDA ITEM NAME

2023-24 Meeting Calendar

2. AGENDA ITEM ACTION (Please check one)

- Information Only
- Review/Discussion
- Action

3. ESTIMATED TIME REQUIRED FOR PRESENTATION/DISCUSSION:

3 Minutes

4. BRIEF NARRATIVE SUMMARY OF AGENDA ITEM

2023-2024 Meeting Calendar

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

It is recommended that the Committee review and approve the 2023-24 Meeting Calendar.





NORTH ORANGE COUNTY  
COMMUNITY COLLEGE DISTRICT

## **COUNCIL ON BUDGET AND FACILITIES (CBF)**

Fiscal Year 2023-24 CBF Calendar  
**2<sup>nd</sup> Monday of every month; 2:00 p.m.**  
**Anaheim Campus 105/107**

*Videoconferencing of the meeting will be available at  
Cypress College and the Fullerton College*

### **2023**

July 10\*

August 14\*

September 11

October 9

November 13

December 11

### **2023**

January 8\*

February 12

March 11

April 8

May 13

June 10

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