

# COUNCIL ON BUDGET AND FACILITIES

June 12, 2023

2:00 p.m.

Anaheim Campus Room 107

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

## AGENDA

- |  |                 |             |
|--|-----------------|-------------|
| 1. Approval of May 8, 2023 Summary Notes | Irma Ramos      | Action      |
| 2. Budget Update                         |                 |             |
| ➤ Governor's May Revise                  | Fred Williams   | Information |
| ➤ Tentative Budget Assumptions           | Fred Williams   | Information |
| ➤ May/June CCCCCO Compendium             | Fred Williams   | Information |
| 3. Facilities Updates                    | Budget Officers | Information |
| 4. 2023-24 Future Meeting Dates:         |                 |             |
| ➤ July 10, 2023*                         |                 |             |
| ➤ August 14, 2023*                       |                 |             |
| ➤ September 11, 2023                     |                 |             |
| ➤ October 9, 2023                        |                 |             |
| ➤ November 13, 2023                      |                 |             |
| ➤ December 11, 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**  
**May 8, 2023**

**UNAPPROVED SUMMARY**

**Members Present:** Jennifer Combs, Terry Cox, Damon de la Cruz, Henry Hua, Geoff Hurst (VC Rep) Elaine Loayza, Marwin Luminarias, Jeremy Peters, Stephen Schoonmaker, Marlo Smith, Svetlana Soske, Leslie Tsubaki, Kashu Vyas, and Fred Williams

**Members Absent:** Cherry Li-Bugg, Raine Hambly, Fola Odebunmi, Irma Ramos

**Guests Present:** Jeanette Rodriguez, JoAnna Schilling, Valentina Purtell, and Richard Williams

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

1. **Summary:** The summary of the March 13, 2023, meeting notes were approved.
2. **Budget Assumptions Early Preliminary Information Update –** District Director, Kashu Vyas provided updated data to the Committee. The Budget Assumptions continue to be calculated using the January preliminary numbers since there has not been a confirmed shift in COLA (8.13%). Staff will continue to keep CBF abreast of any additional information received.  
Some of the highlights that were discussed are as follows:

Student-Centered Funding Formula (SCFF) – A side-by-side comparison was provided to the committee using the January budget and the estimated 8.13% COLA. One of the major increases can be found with the CDCP calculations, which increased from \$2.3M to \$12M. The 2023-24 funding from the base allocation increased from \$152M to \$158M. While the District's Emergency provisions will help offset the difference, it is important to understand that stability funding is supplemental revenue, not earned revenue. It is important the District increases enrollment numbers to reduce the stability funding and earn actual revenue.

State and Local Funding – Small adjustments have been made to the calculations; however, the numbers will be updated at a later date.

Questions and Comments:

1. *Marlo Smith commented on the part-time faculty compensation sponsored program, which includes anyone taking on a 0.4 course load. It is still unknown how many Adjunct Faculty will decide to participate, but there is a possibility of receiving reimbursement for those Adjunct Faculty who are employed at multiple districts.*

OPEB – There are no current contributions at this time. The Retirement Board voted not to make any contributions for the 2023/24 year to allow the trust to be fully funded. This decision will hopefully benefit the District once the hold harmless funding is no longer received.

Dependent Care Coverage Costs – This will be the second year that dependent coverage is included in the union agreements, which will hopefully provide staff with a better number of participants to calculate an estimated cost.

Additional details can be found in the agenda packet on pages 5 – 10.

**P-2 Attendance Numbers** –The District is required to report quarterly and has submitted as required. Based on the Chancellor’s Office numbers, there is a slight increase from last year, but numbers are significantly lower than the pre-pandemic numbers.

Questions and Comments:

1. *Do the 2017-18 numbers reflect the summer shift?* No, the numbers shown are the actual numbers.

**One-time Funding Request** – All funding requests approved at CBF are further vetted and requested at the District Consultation Council.

As of May 8, 2023 the \$10,700,000 hold for the repayment of financial aid payments to fraudulent students has been removed from the one-time funding calculation and returned to the unallocated dollars.

Follett Equitable Access - Dr. JoAnna Schilling provided an overview of the request for \$5,000,000 for a pilot digital book program through Follett Equitable Access. As part of the program, students will pay \$19 per unit if a student decides to participate in the program. Students will have an opportunity to add the digital books to their account and will only be charged after census. The funding is an estimated supplemental amount for the next three years and will cover all three campuses. Participation from all three campuses is what allows them to offer the low cost of \$19/unit, the lowest in the state. The calculation was derived from the current student count taking 9 units (full-time consideration). Discussions have been circulating through the campus constituency groups at the campus levels, however a formal decision has not been determined.

Question and Comments:

1. *Are the books only digital copies?* If the textbook is available digitally, students can download the book. Some textbooks also come in a PDF print option for \$15.00.
2. *How is it possible for NOCE students to participate since a majority of the courses are non-credit?* NOCE has census data for online courses and President Purtell has been in contact with Follett about the specific details that pertain to NOCE.
3. *With this program, does this mean the bookstore will have a smaller footprint?* Not necessarily, there will still be students who would like to purchase textbooks.
4. *Are there still CARE funds that are still available to use? Or gift of public funds?* The campuses have already allocated their CARE dollars for other uses.
5. *Has there been any discussion for students on a Student Payment Plan?* If a student has plan in place, their book cost will automatically go into their payment plan, however, if they opt out of the program their monthly payment will go down.
6. *Have the Senates already voted on whether or not to implement this pilot program?* No, they have not. This request is provisional upon the senate’s approving the program.
7. *Jennifer Combs provided general feedback/concerns from Fullerton College. Based on survey feedback from students and staff, both felt that students were going to incur a*

*cost and felt more likely to opt out of the program.* Students and staff need to be informed and aware that this proposal is an opportunity to help increase our enrollment numbers and support the students, not provide them with an additional expense. Books are expensive and this would help supplement the cost of purchasing the required texts to successfully complete a course.

8. *What will Follette do with the data collected?* We will have the data in real time. This will allow us to assess the information and plan accordingly.
9. *How would students opt out of the program? Will it be through Follette?* No, the program will automatically be added to a student's registration, but everyone will have the opportunity to decline.

Foundation Funding – To support Board Goal 1.6 for diversification of the District's revenue sources, including expanded foundation funding, a request of \$150,000 for each campus foundation (Cypress and Fullerton), per year, for a three-year period, for a total of \$900,000 was made. As part of the agreement, both Cypress and Fullerton foundations will be required to fund a permanent position within the Foundation and raise sustainable on-going funding to support this position after the three-year period.

Questions and Comments:

1. *How many positions do the campuses currently have on-site?* Cypress College has two permanent positions, an administrative assistant and an executive director and two specialty positions. Fullerton has an executive director and an administrative assistant.
2. *Do the foundations provide financial statements?* Yes. Annual audits are done for each of the foundations and reports are posted on the website for public view.

**By Consensus both one-time funding requests for the Follett Equitable Access and Campus Foundations were approved to move to DCC for further approval. The Follett Equitable Access request was approved for funding contingent upon senate approval.**

**3. HEERF & COVID-19 Recovery Block Grant Update** – An update on current HEERF funding was provided to the Committee. Details can be found on page 18 of the agenda packet.

Based on the summary, most dollars will be spent by the end of next fiscal year. The HEERF funding was a huge influx for District. Cypress will use their funding to continue supporting student basic needs, hot meals/food program and to backfill lost revenue. Fullerton is looking to continue to provide hot meals to students and anticipates funding to be exhausted by the end of the year. NOCE will also be using their funding to backfill lost revenue.

Questions and Comments:

1. *How much is being spent on meals?* Fullerton is spending approximately \$34,000/week on \$12 student voucher. Cypress College is spending approximately \$50,000/week on breakfast and lunch, which also includes NOCE students.
2. *Why isn't Cypress doing the \$12 voucher?* Cypress has a smaller vendor and less manpower. Instead of vouchers, the vendor provides different options for the students.

Cypress is looking at tiered meal system, but this will not be as comprehensive to everyone.

COVID Recovery Block Grant – In lieu of HEERF funding, the State Chancellor’s Office provided a \$650M statewide block grant of one-time funding. A section from the California Community Colleges Compendium on the recovery block grant was extracted and provided to the committee. The summary provides an overview of the dollars, allowable expenditures, and other consideration and potential uses.

**4. Facilities Updates:** Vice Chancellor Williams reported that there are significant cost increases across the board for construction projects.

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

- Fine Arts Swing Space – Project is complete. Staff anticipate the space to be utilized by the end of 2023.
- Culinary Arts Swing Space – Staff continue to work on finalizing the temporary buildings.
- ADA Improvements - Parking lots continue to be worked on for ADA compliance.
- Campus Complex 4<sup>th</sup> Floor Renovations – Space is being renovated to provide space for PD, academic senates, and career center.
- Health and Wellness Center – Project is underway.
- Student Housing – The application was Board approved and was submitted to the state. The campus hopes to hear back regarding funding shortly.
- Electrical Charging Stations – Plans are currently with DSA. There is a possibility that the plans may be pushed back.
- Pool Renovations – The pool renovation continue to be worked on.
- A supplemental boiler has been brought in to assist with cooling and heating throughout the buildings.
- Scheduled Maintenance – smaller projects and repairs throughout the campus continue to be worked on.

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

- Chapman Newell and M&O Building – Staff received DSA approval and will submit an RFP for qualified Inspector. The project is anticipated to be completed by the end of December 2024.
- Performance Art Building – Plans are currently with DSA and staff anticipate approval by August. Once the plans are approved, the project will go out to bid. This is a very high-cost project.
- Summer Projects: underground tunnel repairs will be done throughout the summer and staff continue to work through and prioritize scheduled maintenance projects throughout the campus.
- Sherbeck Field – This is a non-bond project and is being funded through campus/local funds. Commencement is scheduled to take place on the field, but staff will continue to go through the punch list of items before project closeout.

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

- First Floor Renovation – Demolition has begun and will continue through fall 2023 to prepare for the temporary housing for NOCE.
- NOCE Accommodations - A compliance lift/ramp will be incorporated into the construction plans so students will be able to access the registration desk more easily on the second floor.
- Interior and Exterior Signage – Numbers came in better than anticipated.
- Outdoor Patio Renovations – Staff are working with the architects on funding concerns.
- Board Room Renovation – Staff have scheduled meetings with the vendors to discuss different options with limited funding.
- Fire Risers – Piping will be replaced throughout the Anaheim Tower and water pressure will be improved.

Network Refresh Update – Geoff Hurst provided an update.

- VOIP System – Concerns at Fullerton are being addressed.
- Supply Issues – Staff continue to wait for backorder items with no current ETA.
- Completion – Technology updates/programs will continue to be on-going projects, but staff hope to complete the work outlined in this contract by the end of June.

#### **Future Meetings**

- July 10, 2023\*
- August 14, 2023\*
- September 11, 2023
- October 9, 2023
- November 13, 2023
- December 11, 2023

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

**Meeting was adjourned at 3:47 p.m.**

# *Joint Analysis*

## Governor's 2023-24 May Revision

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May 12, 2023



California Community Colleges



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ASSOCIATION OF CALIFORNIA  
COMMUNITY COLLEGE ADMINISTRATORS



COMMUNITY COLLEGE  
LEAGUE OF CALIFORNIA

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## Purpose of Report

This analysis was prepared by the California Community Colleges Chancellor’s Office (Chancellor’s Office) with support from the:

- Association of California Community College Administrators (ACCCA),
- Association of Chief Business Officials (ACBO), and
- Community College League of California (League).

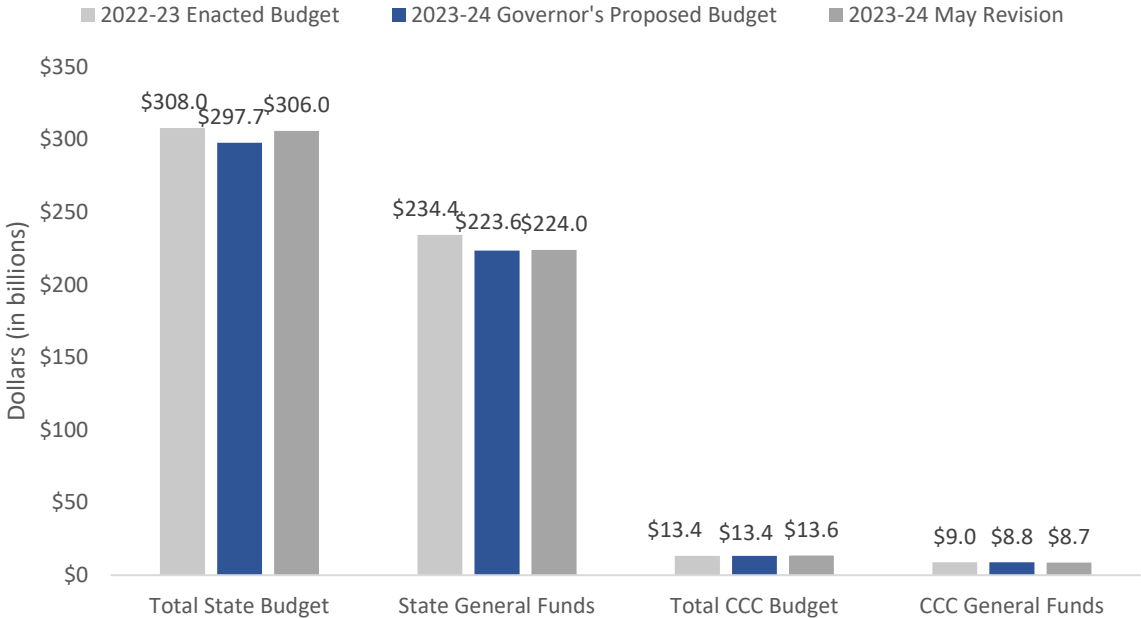
Its purpose is to provide information about the Governor’s May Revision as a common resource for each organization’s further analyses and advocacy efforts. Over the next several months, updated analyses will describe any proposed trailer bills and the enacted budget.

## Summary of Key Budget Changes

Today, Governor Newsom released the May Revision for the 2023-24 fiscal year. Following are some key changes in the proposal compared to the enacted budget for 2022-23 and the Governor’s Proposed Budget for 2023-24.

- Under the May Revision, the overall state budget would be \$306 billion, somewhat higher than proposed in January but slightly lower than the 2022-23 enacted budget (\$308 billion). Compared to the 2022 Budget Act, General Fund spending would decrease by about \$10 billion (4.4%) to \$224 billion.

Figure 1: May Revision for 2023-24 budget reflects projected deficit of \$31.5 billion (dollars in billions).



- The budget proposal for the California Community Colleges continues to be shaped by the [Roadmap for the Future](#), introduced in 2022-23 and intended to advance equity, student success and the system’s ability to prepare students for

California's future. The Roadmap is part of the Administration's agenda to help the state reach a goal of having 70% of working-age Californians possess a degree or credential by 2030. Budget investments across higher education aim to support students to improve educational outcomes, close equity gaps, address basic needs, and increase affordability.

- The decline in revenues results in a corresponding decrease in resources for K-14 institutions. Under the May Revision, Proposition 98 is estimated to be \$2 billion lower than projected in January (about \$107 billion rather than \$109 billion).
- Revised proposals for ongoing spending include \$678 million for an 8.22% cost-of-living adjustment (COLA) for community college apportionments, \$25.4 million more than the Governor proposed in January for a COLA of 8.13%. The proposal also includes an additional \$3 million for COLAs and adjustments to certain categorical programs, on top of the approximately \$92 million included in the Governor's Budget.
- One-time funding proposals in the revised budget include \$100 million to continue supporting community college efforts and targeted strategies to increase student retention rates and enrollment, reduced from the \$200 million proposed in the Governor's Budget.
- The May Revision reappropriates funds allocated in 2022-23 for Deferred Maintenance and the COVID-19 Recovery Block Grant by \$452 million and \$344.7 million respectively, even though most of these funds have already been distributed to districts through apportionment. In part, the reappropriation allows for the May Revision's proposal to provide \$503 million in one-time resources to support the Student Centered Funding Formula (SCFF), despite a reduction in the Proposition 98 guarantee.
- The May Revision includes \$232.3 million in capital outlay funding from Propositions 1A, 203, 153, 47, 1D, 55, and 51 to support the preliminary plans and working drawings and construction phases for two new and twelve continuing projects (up from \$143.8 million in the Governor's Budget).

## **Changes in Overall Budget Framework**

The Governor's May Revision proposes additional ongoing resources of approximately \$746 million to California Community Colleges appropriations and categorical programs, as compared to the 2022 Budget Act, somewhat lower than proposed in January.

## **REVENUES LOWER THAN ANTICIPATED, INCREASING THE BUDGET DEFICIT**

In January, the administration projected a \$22.5 billion deficit for 2023-24, related to significant revenue shortfalls resulting from a downturn in the stock market, particularly in the technology sector that is such a critical part of the state economy. Since then,

revenue collections have continued to substantially lag projections, and the administration's May Revision now projects a budget deficit of \$31.5 billion. The revised proposal is based on \$209 billion in expected revenues for 2023-24, although the state's delay of the 2022 tax filing deadline from April to October, high interest rates, and the current impasse related to the federal debt ceiling increase the uncertainty of revenue projections.

The administration projects \$37.2 billion in reserves, including \$22.3 billion in the state's Rainy Day Fund. The state's efforts to build reserves over the last couple of years will somewhat mitigate the impact of the budget deficit for 2023-24. The revised budget plan uses similar mechanisms to close the projected shortfall as in the January proposal, including some funding delays and reductions from the 2021-22 and 2022-23 budgets, fund shifts, limited borrowing, and a withdrawal from the Safety Net Reserve. Some reductions are included in a trigger that would restore the funds in January 2024 if sufficient General Fund revenues are available.

## LEGISLATIVE ANALYST CAUTIONS AGAINST USING RESERVES NOW

The [Legislative Analyst's Office](#) continues to express concern about the potential for a recession as the Federal Reserve takes repeated actions to raise interest rates to slow inflation. The LAO recommends addressing the budget shortfall for 2023-24 without using reserves, saving that option to support safety net and other core services in the event of a recession or higher-than-expected revenue shortfalls in the context of continued uncertainty. They note that the unusually strong revenues throughout the pandemic period allowed for elevated spending that was not expected to be sustained. The state's allocation of most of those revenues to one-time purposes provides options to maintain core ongoing spending without dipping into reserves according to the [LAO](#), by curtailing temporary spending that was scheduled to phase in over the next several years. The May Revision proposes using half the funds currently available in the Safety Net Reserve (\$450 million out of the \$900 million available).

## Changes to California Community Colleges Funding

In this section, we detail changes to proposals included in the Governor's Budget (and described in our January analysis) and describe new proposals presented as part of the May Revision.

### PROPOSITION 98 ESTIMATE INCREASES

#### Minimum Guarantee for Community Colleges Decreases

Table 1 shows the Department of Finance's estimates of the minimum guarantee for the current and budget years as of the May Revision. The minimum guarantee is \$2 billion lower than projected in January and is now at \$106.8 billion (about the same as in 2022-23).

**Table 1: California Community Colleges Proposition 98 Funding by Source (In Millions)**

Source	2021-22 Revised	2022-23 Revised	2023-24 Proposed	Change From 2022-23 Amount	Change From 2022-23 Percent
<b>ALL PROPOSITION 98 PROGRAMS</b>					
General Fund	\$ 83,754	\$ 78,115	\$ 77,435	\$ (680)	-1%
Local property tax	\$ 26,800	\$ 28,656	\$ 29,404	748	3%
<b>Totals</b>	<b>\$ 110,554</b>	<b>\$106,771</b>	<b>\$ 106,839</b>	<b>\$ 68</b>	<b>0%</b>
<b>COMMUNITY COLLEGES ONLY <sup>a</sup></b>					
General Fund	\$ 8,678	\$ 8,554	\$ 8,481	\$ (73)	-1%
Local property tax	\$ 3,515	\$ 3,706	\$ 3,831	125	3%
<b>Totals</b>	<b>\$ 12,193</b>	<b>\$ 12,260</b>	<b>\$ 12,312</b>	<b>\$ 52</b>	<b>0%</b>

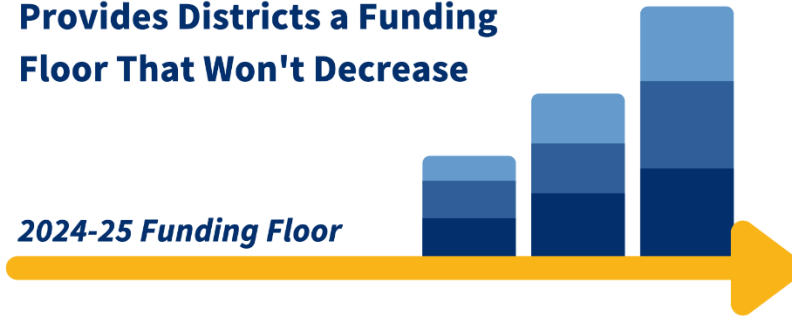
<sup>a</sup> CCC totals include resources that go to the K-12 system via the Adult Education, Apprenticeship, and K-12 Strong Workforce programs.

### District Revenue Protections Extended in Modified Form

The 2021 Budget Act extended the Student Centered Funding Formula’s (SCFF) hold harmless provision through 2024-25, under which districts will earn at least their 2017-18 total computational revenue (adjusted by COLA each year). The 2022 Budget Act extended the revenue protections in a modified form beginning in 2025-26, with a district’s 2024-25 funding representing its new “floor.” Starting in 2025-26, districts will be funded at their SCFF generated amount that year or their “floor” (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district’s hold harmless amount would not grow.

## Predictability & Stability

**Provides Districts a Funding Floor That Won't Decrease**



### Required Transfer to Public School System Stabilization Account (PSSSA)

Proposition 2, approved by voters in November 2014, created the PSSSA, a state reserve for schools and community colleges that receives funding if several conditions are satisfied. In January, the Governor’s Budget projected a total of \$8.5 billion in payments to the PSSSA between 2021-22, 2022-23, and 2023-24. As the share of General Fund revenues attributable to capital gains have increased, the May Revision projects deposits (and the PSSSA balance) to increase from \$8.5 billion to about \$10.7 billion. This balance reflects the PSSSA reaching its constitutional cap in 2023-24.

### CALIFORNIA COMMUNITY COLLEGES FUNDING DECREASES COMPARED TO JANUARY BUDGET PROPOSAL

The May Revision decreases funding for the California Community Colleges by \$360 million compared to the Governor’s Budget, as reflected in Table 2. The system would see a decrease of about \$21 million in ongoing funding, and a decrease of \$681 million in one-time funding compared to what was proposed in January.

**Table 2: Proposed 2023-24 Changes in Proposition 98 Funding for the System (In Millions)**

	Governor's Budget	May Revision	Change from Governor's Budget
<b>POLICY ADJUSTMENTS</b>			
<b>Ongoing (Proposition 98)</b>			
Provide 8.22% COLA for SCFF	\$652.6	\$678.0	\$25.4
Provide 8.22% COLA for Adult Education Program	\$48.5	\$49.1	\$0.6
Provide 0.5% for SCFF growth	\$28.8	\$26.4	-\$2.4
Provide 8.22% COLA for Extended Opportunity Programs and Services (EOPS)	\$13.8	\$13.9	\$0.1
Provide 8.22% COLA for Disabled Students Programs and Services (DSPS)	\$13.0	\$13.1	\$0.1
Provide funding for a new LGBTQ+ Pilot Program	\$0.0	\$10.0	\$10.0

Provide 8.22% COLA and a technical adjustment for Apprenticeship (community college districts)	\$4.7	-\$4.9	-\$9.6
Provide 8.22% COLA for CalWORKs student services	\$4.1	\$4.2	\$0.1
Provide 8.22% COLA and an enrollment-based adjustment for Mandates Block Grant and reimbursements	\$3.0	\$2.2	-\$0.8
Provide 8.22% COLA for Cooperative Agencies Resources for Education (CARE)	\$2.5	\$2.5	\$0.0
Provide 8.22% COLA for Childcare tax bailout	\$0.3	\$0.3	\$0.0
Increase FCMAT funding for Professional Learning Opportunities	\$0.2	\$0.2	\$0.0
Reduce Financial aid administration to reflect an enrollment-based adjustment	-\$4.2	-\$3.1	\$1.1
Provide funding for the Equal Employment Opportunity Program	\$0.0	\$4.2	\$4.2
Reduce Student Success Completion Grant to reflect an enrollment-based adjustment	\$0.0	-\$50.0	-\$50.0
<b>Subtotal Ongoing (Proposition 98) Policy Adjustments</b>	<b>\$767.3</b>	<b>\$746.1</b>	<b>-\$21.2</b>
<b>One-Time (Proposition 98)</b>			
Support retention and enrollment strategies	\$200.0	\$100.0	-\$100.0
Workforce Training Grants	\$14.0	\$14.0	\$0.0
East Los Angeles College Entrepreneurship and Innovation Center	\$0.0	\$2.5	\$2.5
FCMAT Professional Learning Opportunities	\$0.1	\$0.1	\$0.0
Reduce prior year deferred maintenance funding	-\$213.0	-\$452.2	-\$239.2
Reduce prior year COVID-19 Recovery Block Grant funding	\$0.0	-\$344.7	-\$344.7
<b>Subtotal One-Time Policy Adjustments</b>	<b>\$1.1</b>	<b>-\$680.3</b>	<b>-\$681.4</b>
<b>TECHNICAL ADJUSTMENTS</b>			
Student Centered Funding Formula (SCFF) adjustments related to DOF estimates of 2023-24 Hold Harmless protection and FTES, supplemental, and success metrics.	-\$314.4	\$28.1	\$342.5
<b>Subtotal Technical Adjustments</b>	<b>-\$314.4</b>	<b>\$28.1</b>	<b>\$342.5</b>
<b>TOTAL CHANGES</b>	<b>\$454.0</b>	<b>\$93.9</b>	<b>-\$360.1</b>

<sup>a</sup> Funding for health care pathways in Adult Ed would be spent over three years.

The estimated and proposed Total Computational Revenue (TCR) for the SCFF increases by \$398 million from \$9 billion to \$9.4 billion. This reflects a proposed COLA of 8.22% (\$678 million) and \$26.4 million for FTES growth of 0.5% and modified estimates for stability, hold harmless and other underlying estimation factors. Specifically, the May Revision provides \$503 million in one-time resources to support necessary increases in the SCFF despite a reduction in the Proposition 98 guarantee.

Further, the following adjustments are reflected in associated offsetting revenues (all comparisons are from the 2022-23 Budget Act to the 2023-24 Governor's May Revision

proposal):

- Property tax revenues are estimated to increase by \$178.1 million from \$3.65 billion to \$3.83 billion.
- Enrollment Fee revenues are estimated to increase by \$9.7 million from \$397.8 million to \$407.5 million.
- Education Protection Account funding is estimated to increase by \$113 million from \$1.42 billion to \$1.54 billion.

Table 3 reflects the final SCFF rates for 2021-22 and 2022-23, along with the projected rates for 2023-24, as modified by COLA.

**Table 3: Proposed 2023-24 Student Centered Funding Formula Rates (rounded)**

Allocations	2022-23 Rates	Proposed 2023-24 Rates	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
Base Credit*	\$4,840	\$5,238	\$398	8.22%
Incarcerated Credit*	6,788	7,346	558	8.22%
Special Admit Credit*	6,788	7,346	558	8.22%
CDCP	6,788	7,346	558	8.22%
Noncredit	4,082	4,417	336	8.22%
Supplemental Point Value	1,145	1,239	94	8.22%
Student Success Main Point Value	675	730	55	8.22%
Student Success Equity Point Value	170	184	14	8.22%
Allocations	2022-23 Totals	Proposed 2023-24 Totals	Change from 2022-23 (Amount)	Change from 2022-23 (Percent)
<b>Single College District</b>				
Small College	5,950,421	6,439,546	489,125	8.22%
Medium College	7,933,899	8,586,065	652,166	8.22%
Large College	9,917,373	10,732,581	815,208	8.22%
<b>Multi College District</b>				
Small College	5,950,421	6,439,546	489,125	8.22%
Medium College	6,942,161	7,512,806	570,646	8.22%
Large College	7,933,899	8,586,065	652,166	8.22%
Designated Rural College	1,892,601	2,048,173	155,572	8.22%
State Approved Centers	1,983,474	2,146,516	163,042	8.22%
<b>Grandparented Centers</b>				
Small Center	247,936	268,316	20,380	8.22%
Small Medium Center	495,869	536,629	40,760	8.22%
Medium Center	991,736	1,073,257	81,521	8.22%
Medium Large Center	1,487,605	1,609,886	122,281	8.22%
Large Center	1,983,474	2,146,516	163,042	8.22%

\* Ten districts receive higher credit FTE rates, as specified in statute.

Appendix B compares the Governor’s May Revision to the 2023-24 Board of Governors’ budget request. Below we update information on the administration’s more significant policy decisions and related information.

## MAJOR POLICY DECISIONS CONTINUE STATE’S FOCUS ON ROADMAP

The multi-year [Roadmap](#) introduced in the 2022-23 budget continues to shape the Administration’s revised budget, aimed at advancing equity, student success, and the system’s ability to prepare students for California’s future. The roadmap builds on existing efforts toward achieving the *Vision for Success* goals. The proposed budget provides funding for a COLA, targets one-time funds for enrollment and retention efforts, and allows districts more flexibility in the use of funds in pursuit of the roadmap’s goals.

### Apportionments Receive 8.22% COLA and 0.50% Growth

The revised proposal includes \$26.4 million **ongoing** to fund 0.5% enrollment growth and \$678 million **ongoing** to support an 8.22% COLA for apportionments, the same COLA proposed for K-12. Another \$95.5 million **ongoing** would support a COLA of 8.22% for selected categorical programs and the Adult Education program.

### District Flexibility Increases

To support the roadmap and provide districts with an opportunity to maximize use of their funds, the Administration introduces a mechanism to provide additional flexibility in the spending of certain categorical dollars to community college districts to support progress toward the roadmap goals. Eligible categorical programs include:

- Student Equity and Achievement Program
- Student Financial Aid Administration
- Student Mental Health Resources

Under the proposal, the Chancellor's Office would assess district-level progress in meeting five of the roadmap goals, as selected by the Chancellor's Office. In addition to the flexible spending authority, districts would have an option to submit a streamlined report for the specified programs.

Additionally, the May Revision proposes statutory changes to expand eligible uses of funding for the Strong Workforce Program funding, including providing funds for student grants to cover fees for third-party certification and licensing and supporting applied and experiential learning in the workplace, including, but not limited to, work-based learning programs and models.

### Retention and Enrollment Receives Additional Support

The revised budget proposal reflects continuing concern about enrollment declines across the community colleges, providing \$100 million one-time to continue supporting college efforts and focused strategies to increase student retention rates and enrollment (a decline from the \$200 million proposed in the Governor’s Budget in January). The \$100 million would build on prior investments of \$120 million in 2021-22 and \$150 million in 2022-23. Districts have used the prior funding for a variety of efforts to recruit, retain, and re-enroll students, including to:



- Increase outreach and marketing efforts via mail, email, text, phone and social media, and through participation in virtual and in-person community events;
- Expand financial supports for students through emergency grants, book and transportation vouchers, and support for technology, food, housing, childcare and other needs;
- Remove financial holds, relax payment policies, and streamline burdensome administrative procedures;
- Offer alternative course schedules and modalities;
- Implement online student services and expand hours of service for virtual and in person services;
- Increase training and resources for faculty and staff; and
- Expand and deepen collaboration both on campus and with external partners to provide enhanced student services and improved educational options.

### **COVID-19 Recovery Block Grants are Reduced**

The May Revision proposes to decrease the one-time funds provided in the 2022 Budget Act for the COVID-19 Recovery Block Grant, reducing the funding by \$345 million (from \$650 million down to \$305 million). Currently, all \$650 million in one-time COVID-19 Recovery Block Grant funds allocated in FY 2022-23 are scheduled to be distributed to districts via the Apportionment process by June 2023, prior to the expected enactment of the 2023-24 budget. As of May 2023, \$598 million has been distributed to districts. The Chancellor’s Office will need to identify a mechanism to reappropriate the funds if this proposal remains in the adopted budget.

### **Deferred Maintenance Funds are Reduced Further**

The 2022 Budget Act included approximately \$840 million in one-time funds for 2022-23 to address deferred maintenance and energy efficiency projects across the system. In January, the Governor’s Budget proposed to decrease that amount by \$213 million, providing a source of funding to support the additional investment for retention and enrollment efforts in the budget year. The May Revision proposes decreasing the deferred maintenance funding by an additional \$239 million, for a total decrease of \$452 million. Currently, all \$840 million in one-time deferred maintenance funds allocated in FY 2022-23 are scheduled to be distributed to districts via the Apportionment process by June 2023, prior to the expected enactment of the 2023-24 budget. As of May 2023, \$706 million has been distributed (the remainder is scheduled to be distributed in two equal disbursements, in late May and late June). Since the approval of the 2022 Budget Act, 72 districts have certified how they will spend their allocated funds. The 72 districts that have a certified plan have allocated \$840.6 million to address the following needs on their campuses:

- \$201 million for instructional equipment and library materials;
- \$544 million for deferred maintenance projects;
- \$34.6 million for water conservation projects; and
- \$61 million for energy efficiency projects.

### **Affordable Student Housing Funding Extended by One Year**

As part of the Budget Act of 2021, the state created the Higher Education Student Housing Grant Program to support the construction of affordable student housing across the three public higher education segments. The program was to receive funding over three years for three rounds of grants, with an investment of \$750 million one-time expected in FY 2023-24. The May Revision proposes allocating available student housing resources for 2023-24 to the California Community Colleges in the amount of \$450 million, with a commitment to provide \$95.4 million in 2024-25. Responsibility for university projects would shift to the segments, with \$161 million in state funds allocated to pay debt service on bonds issued by the University of California and California State University systems.

### Cal Grant Reforms Targeted for 2024-25

The Fiscal Year 2022-23 State Budget enacted the Cal Grant Reform Act, a longstanding priority of the California Community Colleges system and our student-led organizations, overhauling and modernizing the state Cal Grant program for community college students. When it goes into effect in the 2024-25 academic year, the Cal Grant Reform Act would entitle all community college students with financial need to a revised “Cal Grant 2” financial aid award that would increase with inflation over time and continue to support students’ total cost of attendance beyond tuition. The Cal Grant Reform Act depends on the Department of Finance determining, in the spring of 2024, that there will be sufficient revenues in the 2024-25 fiscal year to support this expansion of financial aid.

### LOCAL SUPPORT FUNDING IS LARGELY STABLE FOR ONGOING PROGRAMS

Table 4 shows proposed local assistance funding by program for the current and budget years as of the May Revision. As the table shows, most categorical programs received level or workload funding in the Governor’s revised proposal, with certain programs receiving cost-of-living adjustments consistent with recent practices. Decreases in funding are related to revised estimates of underlying factors. The May Revision adds \$10 million for a LGBTQIA+ Pilot Program in the Los Angeles Community College District.

**Table 4: California Community Colleges Ongoing Funding by Program<sup>a</sup> (In Millions)**

Program	2022-23 Revised	2023-24 Proposed	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$8,688.6	\$9,421.1	\$732.5	8.4%	8.22% COLA, 0.5% growth, and other base adjustments including DOF's estimates of FTES, supplemental, and success metrics.
Adult Education Program – Main <sup>b</sup>	603.1	652.2	49.1	8.1%	COLA
Student Equity and Achievement Program	524.0	524.0	0.0	0.0%	

Student Success Completion Grant	412.6	362.6	-50.0	-12.1%	Program participation adjustment
Strong Workforce Program	290.4	290.4	0.0	0.0%	
Part-time faculty health insurance	200.5	200.5	0.0	0.0%	
Extended Opportunity Programs and Services (EOPS)	169.2	183.1	13.9	8.22%	COLA
Disabled Students Programs and Services (DSPS)	159.7	172.8	13.1	8.20%	COLA
Full-time faculty hiring	150.0	150.0	0.0	0.0%	
California College Promise (AB 19)	91.2	91.2	0.0	0.0%	
Integrated technology	89.5	89.5	0.0	0.0%	
Financial aid administration	81.6	78.5	-3.1	-3.8%	Workload adjustment
Apprenticeship (community college districts)	69.2	64.3	-4.9	-7.1%	COLA and program reduction
CalWORKs student services	50.9	55.1	4.2	8.31%	COLA
NextUp (foster youth program)	50.0	50.0	0.0	0.0%	
Basic needs centers	40.0	40.0	0.0	0.0%	
Mathematics, Engineering, Science Achievement (MESA)	36.4	36.4	0.0	0.0%	
Mandates Block Grant and reimbursements	36.1	38.3	2.2	6.11%	COLA and enrollment-based adjustment

Cooperative Agencies Resources for Education (CARE)	30.9	33.5	2.5	8.22%	COLA
Student mental health services	30.0	30.0	0.0	0.0%	
Institutional effectiveness initiative	27.5	27.5	0.0	0.0%	
Part-time faculty compensation	26.5	26.5	0.0	0.0%	
Rising Scholars Network	25.0	25.0	0.0	0.0%	
Part-time faculty office hours	23.6	23.6	0.0	0.0%	
Economic and Workforce Development	22.9	22.9	0.0	0.0%	
California Virtual Campus	20.0	20.0	0.0	0.0%	
Homeless and Housing Insecurity Program ("Rapid Rehousing")	19.0	19.0	0.0	0.0%	
California Online Community College (Calbright College)	15.0	15.0	0.0	0.0%	
Nursing grants	13.4	13.4	0.0	0.0%	
Lease revenue bond payments	12.8	12.8	0.0	0.0%	
Equal Employment Opportunity Program	12.8	17.0	4.2	33.2%	Program Increase
Puente Project	12.3	12.3	0.0	0.0%	
Dreamer Resource Liaisons	11.6	11.6	0.0	0.0%	
Immigrant legal services through CDSS	10.0	10.0	0.0	0.0%	
LGBTQ+ Pilot Program	0.0	10.0	10.0	N/A	Create new program

Veterans Resource Centers	10.0	10.0	0.0	0.0%	
Classified Employee Summer Assistance Program	10.0	10.0	0.0	0.0%	
Umoja	8.5	8.5	0.0	0.0%	
Asian American and Native Hawaiian and Pacific Islander (AANHPI) Student Achievement Program	8.0	8.0	0.0	0.0%	
Foster Parent Education Program	6.2	6.2	0.0	0.0%	
Childcare tax bailout	4.0	4.3	0.3	8.13%	COLA
Digital Course Content for Inmates	3.0	3.0	0.0	0.0%	
Middle College High School Program	1.8	1.8	0.0	0.0%	
Academic Senate	1.8	1.8	0.0	0.0%	
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	1.4	1.4	0.0	0.0%	
African American Male Education Network and Development (A2MEND)	1.1	1.1	0.0	0.0%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.7	0.7	0.0	0.0%	
FCMAT	0.6	0.8	0.2	35.1%	Increase for FCMAT Professional Learning Opportunities

<b>TOTAL</b>	<b>\$12,113.30</b>	<b>\$12,887.57</b>	<b>\$774.26</b>	<b>6.4%</b>
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<sup>a</sup> Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

<sup>b</sup> The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship program are not listed above but are also included in the CCC budget.

Table 5 shows proposed one-time local assistance funding by program for 2023-24. Given the expected state budget deficit, the revised budget proposal for community colleges includes few one-time investments.

**Table 5: California Community Colleges One-Time Funding by Program<sup>a</sup> (In Millions)**

Program	2022-23 Revised	2023-24 Proposed	Explanation of Change
Retention and enrollment strategies	150.0	100.0	One-time funds added
Workforce Training Grants	0.0	14.0	One-time funds added
FCMAT Professional Learning Opportunities	0.0	0.08	One-time funds added
Deferred maintenance	388.5	N/A	Reduce prior year funding by \$452.2 million (from \$840.7)
CCC COVID-19 Recovery Block Grant	305.3	N/A	Reduce prior year funding by \$344.7 million (from \$650)
College-specific allocations	171.5	2.5	One-time funds added for East Los Angeles College Entrepreneurship and Innovation Center

<sup>a</sup> Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

## CAPITAL OUTLAY INVESTMENTS LOWER THAN IN CURRENT YEAR

The May Revision includes \$232.3 million **one-time** in capital outlay funding from Propositions 1A, 203, 153, 47, 1D, 55, and 51. This is less than the \$403 million provided in the 2022 Budget Act, but higher than the \$143.8 million proposed in January. The funding would support the preliminary plans and working drawings phases of two new projects and the construction phase for twelve continuing projects, as listed in Table 6.

**Table 6: Governor’s Proposed Capital Outlay Projects in the California Community Colleges (In Millions)**

District, College	Project	2023-24 State Cost	2023-24 Total Cost	All Years	All Years
				State Cost	Total Cost

<b>NEW PROJECTS</b>					
<b>Proposition 51</b>					
Coast, Golden West College	Fine Arts Renovation	\$1.39	\$2.58	\$16.00	\$31.28
San Mateo, College of San Mateo	Building 9 Library Modernization	\$1.76	\$3.52	\$22.25	\$43.92
<b>CONTINUING PROJECTS</b>					
<b>Proposition 1A</b>					
Redwoods, College of the Redwoods	Physical Education Replacement	\$0.26	\$72.30	\$77.68	\$77.68
<b>Proposition 203</b>					
Redwoods, College of the Redwoods	Physical Education Replacement	\$0.15	\$72.30	\$77.68	\$77.68
<b>Proposition 153</b>					
Redwoods, College of the Redwoods	Physical Education Replacement	\$0.04	\$72.30	\$77.68	\$77.68
<b>Proposition 47</b>					
Redwoods, College of the Redwoods	Physical Education Replacement	\$0.16	\$72.30	\$77.68	\$77.68
<b>Proposition 1D</b>					
Redwoods, College of the Redwoods	Physical Education Replacement	\$55.53	\$72.30	\$77.68	\$77.68
<b>Proposition 55</b>					
Compton, Compton College	Visual and Performing Arts	\$12.53	\$16.68	\$13.33	\$17.79
Desert, College of the Desert	Science Building Renovation	\$6.85	\$13.71	\$7.44	\$14.88
Grossmont-Cuyamaca, Cuyamaca College	Instructional Building 1	\$15.93	\$31.51	\$16.93	\$33.51
Sierra Jt., Sierra College	Applied Technology Center Modernization	\$19.90	\$37.39	\$21.28	\$41.79
<b>Proposition 51</b>					
Chabot-Las Positas, Chabot College	Building 3000 Maintenance Operations Warehouse & Garage	\$10.06	\$27.63	\$10.73	\$28.98
Grossmont-Cuyamaca, Grossmont College	Liberal Arts/Business/Computer Science Information Systems	\$11.46	\$22.23	\$12.41	\$24.40
Los Angeles, Los Angeles Mission College	Plant Facilities Warehouse & Shop Replacement	\$7.32	\$24.16	\$7.83	\$25.92
Redwoods, College of the Redwoods	Physical Education Replacement	\$16.15	\$72.30	\$77.68	\$77.68
Riverside, Norco College	Center for Human Performance and Kinesiology	\$28.56	\$51.49	\$30.21	\$54.19
Shasta/Tehama/Trinity, Shasta College	Building 800 Renovation	\$5.97	\$11.03	\$6.46	\$12.00
Sierra Jt., Sierra College	New Science Building	\$27.47	\$54.97	\$29.81	\$58.72
West Valley-Mission, West Valley College	Theater Renovation/Expansion	\$10.81	\$29.02	\$11.63	\$30.66
<b>Total</b>		<b>\$232.31</b>	<b>\$398.21</b>	<b>\$283.98</b>	<b>\$495.70</b>

<sup>a</sup> Several older bond funds are being closed out (Propositions 1A, 153, and 47), and will be applied to cover the total cost of the Physical Education Replacement project at College of the Redwoods. Therefore, the totals of the 2023-24 Total Cost, All Years State Cost, and All Years Total Cost columns take into account the duplication of that project across fund sources.

## STATE OPERATIONS RECEIVES LEVEL FUNDING

The Chancellor's Office provides leadership and oversight to the system, administers dozens of systemwide programs, and manages day-to-day operations of the system. The office is involved in implementing several recent initiatives including Guided Pathways, basic skills reforms, and the Student Centered Funding Formula. In addition, the Chancellor's Office provides technical assistance to districts and conducts regional and statewide professional development activities. The current-year (2022-23) budget provided an increase of \$3.9 million over the prior year to support 26 new positions to better support curriculum-related reforms and technology modernization efforts across the system as well as improved operational capacity in general. The May Revision keeps funding for 2023-24 level at about \$25.7 million in non-Proposition 98 General Fund and \$12.2 million in special funds and reimbursements for Chancellor's Office operations.

### Next Steps

Following release of the Governor's May Revision, the budget process moves very quickly. The LAO typically publishes analyses of the May Revision within a few days. Budget subcommittees convene to review the proposals and often take action on both January and May proposals within about a week. Subcommittees report their recommendations to full committees, which in turn report to their respective houses. Not long after, a budget conference committee convenes to resolve differences between the two houses' versions of the budget by June 15, the state constitutional deadline for the Legislature to approve a budget. (See Appendix A for a more complete overview of the state budget process.)

For more information throughout the budget process, please visit the Budget News section of the Chancellor's Office website:

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>



## Appendix A: Overview of the State Budget Process

The Governor and the Legislature adopt a new budget every year. The Constitution requires a balanced budget such that, if proposed expenditures exceed estimated revenues, the Governor is required to recommend changes in the budget. The fiscal year runs from July 1 through June 30.

**Governor’s Budget Proposal.** The California Constitution requires that the Governor submit a budget to the Legislature by January 10 of each year. The Director of Finance, who functions as the chief financial advisor to the Governor, directs the preparation of the Governor’s Budget. The state’s basic approach is incremental budgeting, estimating first the costs of existing programs and then adjusting those program levels. By law, the chairs of the budget committees in each house of the Legislature—the Senate Budget and Fiscal Review Committee and the Assembly Budget Committee—introduce bills reflecting the Governor’s proposal. These are called budget bills, and the two budget bills are identical at the time they are introduced.

**Related Legislation.** Some budget changes require that changes be made to existing law. In these cases, separate bills—called “trailer bills”—are considered with the budget. By law, all proposed statutory changes necessary to implement the Governor’s Budget are due to the Legislature by February 1.

**Legislative Analyses.** Following the release of the Governor’s Budget in January, the LAO begins its analyses of and recommendations on the Governor’s proposals. These analyses, each specific to a budget area (such as higher education) or set of budget proposals (such as transportation proposals), typically are released beginning in mid-January and continuing into March.

**Governor’s Revised Proposals.** Finance proposes adjustments to the January budget through “spring letters.” Existing law requires Finance to submit most changes to the Legislature by April 1. Existing law requires Finance to submit, by May 14, revised revenue estimates, changes to Proposition 98, and changes to programs budgeted based on enrollment, caseload, and population. For that reason, the May Revision typically includes significant changes for the California Community Colleges budget. Following release of the May Revision, the LAO publishes additional analyses evaluating new and amended proposals.

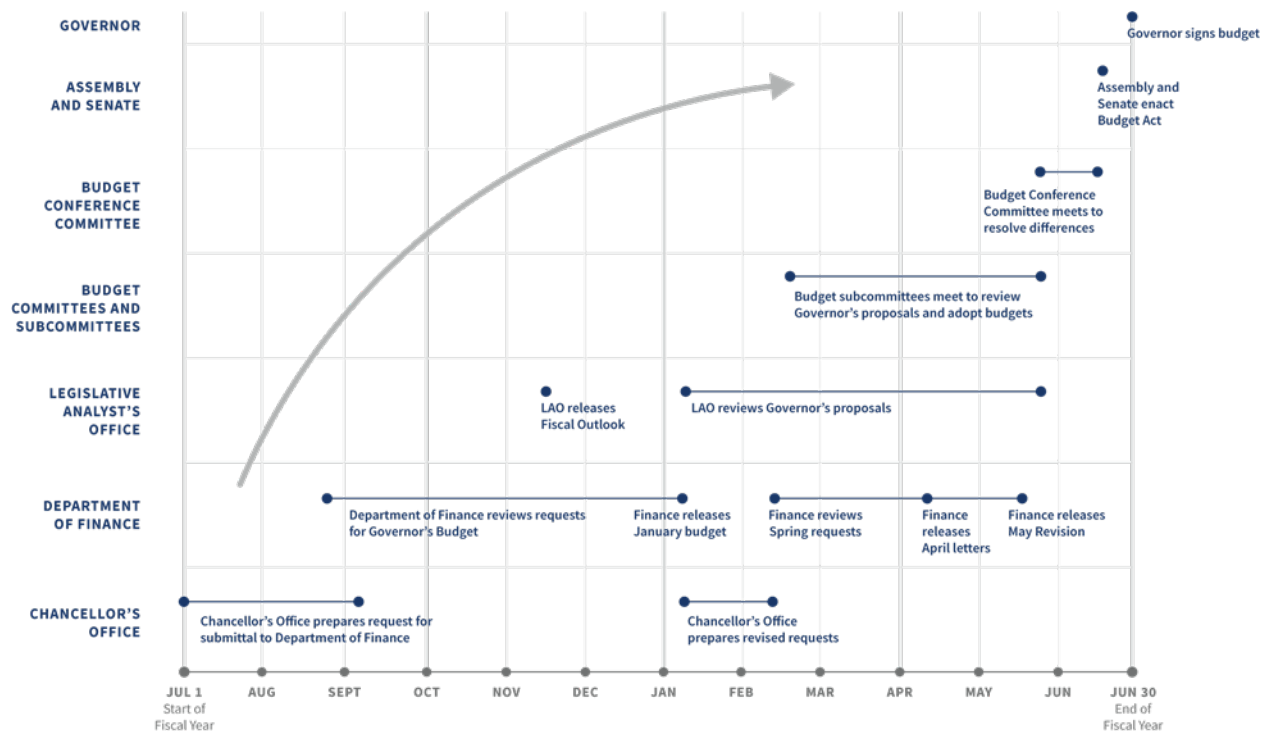
**Legislative Review.** The budget committees assign the items in the budget to subcommittees, which are organized by areas of state government (e.g., education). Many subcommittees rely heavily on the LAO analyses in developing their hearing agendas. For each January budget proposal, a subcommittee can adopt, reject, or modify the proposal. Any January proposals not acted on remain in the budget by default. May proposals, in contrast, must be acted on to be included in the budget. In addition to acting on the Governor’s budget proposals, subcommittees also can add their own proposals to the budget.

When a subcommittee completes its actions, it reports its recommendations back to the full committee for approval. Through this process, each house develops a version of the budget that is a modification of the Governor’s January budget proposal.

A budget conference committee is then appointed to resolve differences between the Senate and Assembly versions of the budget. The administration commonly engages with legislative leaders during this time to influence conference committee negotiations. The committee’s report reflecting the budget deal between the houses is then sent to the full houses for approval.

**Budget Enactment.** Typically, the Governor has 12 days to sign or veto the budget bill. The Governor also has the authority to reduce or eliminate any appropriation included in the budget. Because the budget bill is an urgency measure, the bill takes effect as soon as it is signed.

## SEQUENCE OF THE ANNUAL STATE BUDGET PROCESS



## Appendix B: Board of Governors' Budget and Legislative Request Compared to Governor's May Revision

Board of Governor's Request	Governor's May Revision
<b>Ongoing Investments</b>	
<b>Foundational Resources.</b> \$400 million for base funding increase.	Provides \$678 million for a COLA of 8.22% and \$26.4 million for 0.5% enrollment growth.
<b>Diversity, Equity and Inclusion.</b> \$2 million to leverage federal match for Foster and Kinship Care Education program; \$80 million for expanded campus childcare; \$60 million increase to DSPS.	Not funded.
<b>Pathways and Student Supports.</b> \$70 million for implementation of corequisite support models.	Provides \$95.5 million for 8.22% COLA for selected categorical programs and the Adult Education Program.
<b>Support for Faculty and Staff.</b> \$50 million for faculty supports across hiring, parity, curriculum development and office hours; \$10 million for CCC Teacher Preparation Program	Not funded.
<b>Technology and Data Sharing.</b> \$30 million for technology capacity to support flexible and online learning modalities; \$200,000 for streamlined reporting process; \$92 million for Common ERP (beginning in 2024-25).	Instead, it offers streamlined reporting and district spending flexibility for certain categorical programs to districts making progress toward Roadmap goals.
<b>College Affordability and Supports.</b> \$10 million for structural reforms to financial aid administration; policy changes to cover Student Success Completion Grants for student Board of Governors members and to extend eligibility for AB 540 tuition exemption to students who have completed 60 units or an ADT.	Not funded.
<b>One-Time Investments</b>	
<b>Pathways and Student Supports.</b> \$150 million to establish Childcare Expansion Fund for upgrading facilities and enhancing partnerships for campus childcare; \$23 million to incentivize colleges to identify and implement changes to structures and processes to reduce excess units; \$2.7 million for Intersegmental Transfer Success Collaborative of cross-segment disciplinary faculty; \$231,000 for analysis of online learning innovations; \$20 million for infrastructure for students with disabilities.	Instead, it provides \$100 million to support college efforts and strategies to increase student retention rates and enrollment.
<b>Technology and Data Sharing.</b> \$2.2 million for creation of streamlined reporting tool; \$300 million for Common ERP (in 2024-25)	Not mentioned.

<b>Institutional Quality and Capacity.</b> \$150 million one-time for deferred maintenance.	Decreases 2022-23 funds for deferred maintenance by \$452 million.
<b>Non-Proposition 98 Investments</b>	
<b>College Affordability and Supports.</b> \$900 million one-time for construction grants for student housing	Provides \$450 million for housing projects, and includes a commitment to provide remaining \$95.4 million in funds in 2024-25.
<b>Pension Relief.</b> Unspecified one-time investment to allow redirection of resources toward student success goals.	Not funded.
<b>Capacity to Support the System.</b> \$963,000 ongoing for 5 additional Chancellor’s Office staff to support NOVA platform	Not funded.
<b>Workforce Education.</b> Policy changes to revise Economic Workforce Development program to emphasize collaboration, coordination, and expanded work-based learning.	Not mentioned.

## Appendix C: Local Budgets and State Requirements

### BUDGET PLANNING AND FORECASTING

Based on the information used in developing the May Revision, it would be reasonable for districts to plan their budgets using information shown in Table C-1 below.

**Table C-1: Planning Factors for Proposed 2023-24 Budget**

Factor	2021-22	2022-23	2023-24
Cost-of-living adjustment (COLA)	5.07%	6.56%	8.22%
State Lottery funding per FTES <sup>a</sup>	\$228	\$237	TBD
Mandated Costs Block Grant funding per FTES	\$30.16	\$32.68	\$35.37
RSI reimbursement per hour	\$6.44	\$8.82	\$9.98
Financial aid administration per College Promise Grant	\$0.91	\$0.91	\$0.91
Public Employees' Retirement System (CalPERS) employer contribution rates	22.91%	25.37%	26.68%
State Teachers' Retirement System (CalSTRS) employer contribution rates	16.92%	19.10%	19.10%

<sup>a</sup> 2022-23 estimate not available

### STATE REQUIREMENTS FOR DISTRICT BUDGET APPROVAL

Existing law requires the governing board of each district to adopt an annual budget and financial report that shows proposed expenditures and estimated revenues by specified deadlines. Financial reporting deadlines are shown in Table C-2.

**Table C-2: Financial Reporting Deadlines for 2023-24**

Activity	Regulatory Due Date	Title 5 Section
Submit tentative budget to county officer.	July 1, 2023	58305(a)
Make available for public inspection a statement of prior year receipts and expenditures and current year expenses.	September 15, 2023	58300
Hold a public hearing on the proposed budget. Adopt a final budget.	September 15, 2023	58301
Complete the adopted annual financial and budget report and make public.	September 30, 2023	58305(d)

Submit an annual financial and budget report to Chancellor’s Office.	October 10, 2023	58305(d)
Submit an audit report to the Chancellor’s Office.	December 31, 2023	59106

If the governing board of any district fails to develop a budget as described, the chancellor may withhold any apportionment of state or local money to the district for the current fiscal year until the district makes a proper budget. These penalties are not imposed on a district if the chancellor determines that unique circumstances made it impossible for the district to comply with the provisions or if there were delays in the adoption of the annual state budget.

The total amount proposed for each major classification of expenditures is the maximum amount that may be expended for that classification for the fiscal year. Through a resolution, the governing board may make budget adjustments or authorize transfers from the reserve for contingencies to any classification (with a two-thirds vote) or between classifications (with a majority vote).

## STATE REQUIREMENTS RELATED TO EXPENDITURES

State law includes two main requirements for districts’ use of apportionments. The Chancellor’s Office monitors district compliance with both requirements and annually updates the Board of Governors.

### Full-Time Faculty Obligation

Education Code Section 87482.6 recognizes the goal of the Board of Governors that 75% of the hours of credit instruction in the California Community Colleges should be taught by full-time faculty. Each district has a baseline reflecting the number of full-time faculty in 1988-89. Each year, if the Board of Governors determines that adequate funds exist in the budget, districts are required to increase their base number of full-time faculty over the prior year in proportion to the amount of growth in funded credit full-time equivalent students. Funded credit FTES includes emergency conditions allowance protections, such as those approved for fires and for the COVID-19 pandemic. Districts with emergency conditions allowances approved per regulation will not have their full-time faculty obligation reduced for actual reported FTES declines while the protection is in place. The target number of faculty is called the Faculty Obligation Number (FON). An additional increase to the FON is required when the budget includes funds specifically for the purpose of increasing the full-time faculty percentage. The chancellor is required to assess a penalty for a district that does not meet its FON for a given year.

### Fifty Percent Law

A second requirement related to budget levels is a statutory requirement that each district spend at least half of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances.

## Appendix D: Districts' Fiscal Health

The Board of Governors has established standards for sound fiscal management and a process to monitor and evaluate the financial health of community college districts. These standards are intended to be progressive, with the focus on prevention and assistance at the initial level and more direct intervention at the highest level.

Under that process, each district is required to regularly report to its governing board the status of the district's financial condition and to submit quarterly reports to the Chancellor's Office three times a year in November, February, and May. Based on these reports, the Chancellor is required to determine if intervention is needed. Specifically, intervention may be necessary if a district's report indicates a high probability that, if trends continue unabated, the district will need an emergency apportionment from the state within three years or that the district is not in compliance with principles of sound fiscal management. The Chancellor's Office's intervention could include, but is not limited to, requiring the submission of additional reports, requiring the district to respond to specific concerns, or directing the district to prepare and adopt a plan for achieving fiscal stability. The Chancellor also could assign a fiscal monitor or special trustee.

The Chancellor's Office believes that the evaluation of fiscal health should not be limited to times of crisis. Accordingly, the Fiscal Forward Portfolio has been implemented to support best practices in governance and continued accreditation, and to provide training and technical assistance to new chief executive officers and chief business officers through personalized desk sessions with Chancellor's Office staff.

The Chancellor's Office's ongoing fiscal health analysis includes review of key financial indicators, results of annual audit reports, and other factors. A primary financial health indicator is the district's unrestricted reserves balance. **The Chancellor's Office recommends that districts adopt policies to maintain sufficient unrestricted reserves with a suggested minimum of two months of general fund operating expenditures or revenues, consistent with Budgeting Best Practices published by the Government Finance Officers Association.**

Districts are strongly encouraged to regularly assess risks to their fiscal health. The Fiscal Crisis and Management Assistance Team has developed a Fiscal Health Risk Analysis for districts as a management tool to evaluate key fiscal indicators that may help measure a district's risk of insolvency in the current and two subsequent fiscal years.

## Appendix E: Glossary

**Appropriation:** Money set apart by legislation for a specific use, with limits in the amount and period during which the expenditure is to be recognized.

**Augmentation:** An increase to a previously authorized appropriation or allotment.

**Bond Funds:** Funds used to account for the receipt and disbursement of non-self-liquidating general obligation bond proceeds.

**Budget:** A plan of operation expressed in terms of financial or other resource requirements for a specific period.

**Budget Act (BA):** An annual statute authorizing state departments to expend appropriated funds for the purposes stated in the Governor's Budget, amended by the Legislature, and signed by the Governor.

**Budget Year (BY):** The next state fiscal year, beginning July 1 and ending June 30, for which the Governor's Budget is submitted (i.e., the year following the current fiscal year).

**Capital Outlay:** Expenditures that result in acquisition or addition of land, planning and construction of new buildings, expansion or modification of existing buildings, or purchase of equipment related to such construction, or a combination of these.

**Cost of Living Adjustment (COLA):** Increases provided in state-funded programs intended to offset the effects of inflation.

**Current Year (CY):** The present state fiscal year, beginning July 1 and ending June 30 (in contrast to past or future periods).

**Deferrals:** Late payments to districts when the state cannot meet its funding obligations. Deferrals allow districts to budget for more money than the state will provide in a given year. A district is permitted to spend as if there is no deferral. Districts typically rely on local reserves or short-term loans (e.g., TRANS) to cover spending for the fiscal year.

**Department of Finance (DOF or Finance):** A state fiscal control agency. The Director of Finance is appointed by the Governor and serves as the chief fiscal policy advisor.

**Education Protection Account (EPA):** The Education Protection Account (EPA) was created in November 2012 by Proposition 30, the Schools and Local Public Safety Protection Act of 2012, and amended by Proposition 55 in November 2016. Of the funds in the account, 89 percent is provided to K-12 education and 11 percent to community colleges. These funds are set to expire on December 31, 2030.

**Expenditure:** Amount of an appropriation spent or used.

**Fiscal Year (FY):** A 12-month budgeting and accounting period. In California state government, the fiscal year begins July 1 and ends the following June 30.

**Fund:** A legal budgeting and accounting entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations.



**General Fund (GF):** The predominant fund for financing state operations; used to account for revenues that are not specifically designated by any other fund.

**Governor's Budget:** The publication the Governor presents to the Legislature by January 10 each year, which includes recommended expenditures and estimates of revenues.

**Legislative Analyst's Office (LAO):** A nonpartisan office that provides fiscal and policy advice to the Legislature.

**Local Assistance:** Expenditures made for the support of local government or other locally administered activities.

**May Revision:** An update to the Governor's Budget presented by Finance to the Legislature by May 14 of each year.

**Past Year or Prior Year (PY):** The most recently completed state fiscal year, beginning July 1 and ending June 30.

**Proposition 98:** A section of the California Constitution that, among other provisions, specifies a minimum funding guarantee for schools and community colleges. California Community Colleges typically receive 10.93% of the funds.

**Related and Supplemental Instruction (RSI):** An organized and systematic form of instruction designed to provide apprentices with knowledge including the theoretical and technical subjects related and supplemental to the skill(s) involved.

**Reserve:** An amount set aside in a fund to provide for an unanticipated decline in revenue or increase in expenditures.

**Revenue:** Government income, generally derived from taxes, licenses and fees, and investment earnings, which are appropriated for the payment of public expenses.

**State Operations:** Expenditures for the support of state government.

**Statute:** A law enacted by the Legislature.

**Tax and Revenue Anticipation Notes (TRANS):** Short-term debt instruments issued in anticipation of taxes or other revenues to be collected at a later date.

**Workload Budget:** The level of funding needed to support the current cost of already-authorized services.

**NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT**  
**2023-24 Tentative Budget - Budget Assumptions**  
**Resource Allocation Model**  
**June 6, 2023**

**Student-Centered Funding Formula**

Estimated COLA	<b>8.13%</b>	
Apportionment Base:	May	January
	<u>2023-24</u>	<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>\$ 6,115,006</u> *	<u>\$ 6,115,006</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>\$ 4,789,706</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. \$ 6,241,454 <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** \$ 243,672,273 = 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.

\$ 202,079,624

The current rates for benefits have been applied as follows:

	<u>May</u>	<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.

\$ 30,915,330

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

\$ 29,826,860

### 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**

**\$ 274,495,437**

**North Orange County Community College District**  
**Tentative Budget**  
**2023-24 Resource Allocation Model Budget Summary**  
**June 6, 2023**

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues	\$ -	\$ 20,896,750	\$ 81,401,435	\$ 105,321,916	\$ 18,290,710	\$ 225,910,811
Other Revenues	-	1,976,250	6,786,791	7,580,206	1,418,215	17,761,462
Funding for Districtwide Expenses	11,673,623	(1,096,153)	(4,224,684)	(5,408,390)	(944,396)	-
Net Chargebacks	-	854,023	93,049	251,639	(1,198,711)	-
	11,673,623	22,630,870	84,056,591	107,745,371	17,565,818	243,672,273
Expenses	11,548,623	24,624,916	91,631,394	114,483,312	23,463,717	265,751,962
Contingencies	125,000	617,315	-	2,963,308	5,037,852	8,743,475
	11,673,623	25,242,231	91,631,394	117,446,620	28,501,569	274,495,437
Net Available Revenue	-	(2,611,361)	(7,574,803)	(9,701,249)	(10,935,751)	(30,823,164)
Net Transfers In/(Out) to Supplement Operations	-	-	1,984,161	-	99,883	2,084,044
<b>Structural Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (2,611,361)</b>	<b>\$ (5,590,642)</b>	<b>\$ (9,701,249)</b>	<b>\$ (10,835,868)</b>	<b>\$ (28,739,120)</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 ▲	-	(1,055,694)	(3,749,274)	(4,911,914)	(1,187,830)	(10,904,712)
<b>Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	\$ 22,630,870	\$ 84,056,591	\$ 107,745,371	\$ 17,565,818	
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>\$ 26,297,925</u>	<u>\$ 93,396,507</u>	<u>\$ 122,358,534</u>	<u>\$ 29,589,516</u>	
Ratios	9.68%	34.38%	45.04%	10.89%	
Allocations of amount to be pulled back, by Center	\$ 1,055,694	\$ 3,749,274	\$ 4,911,914	\$ 1,187,830	10,904,712

**North Orange County CCD**  
**2023-24 Tentative Budget**  
**General Fund Ongoing (11200) & Self-Supported/Local Revenues**  
**June 6, 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%	\$ (8,346,256)	39.94%	\$ (10,685,214)	51.13%	\$ (1,865,280)	8.93%	\$ -
<b>Subtotal Revenue, 1</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 20,896,750</b>	<b>9.25%</b>	<b>\$ 81,401,435</b>	<b>36.03%</b>	<b>\$ 105,321,916</b>	<b>46.63%</b>	<b>\$ 18,290,710</b>	<b>8.09%</b>	<b>\$ 225,910,811</b>
Other Unrestricted Revenue	\$ -	0.00%	\$ 367,289	2.08%	\$ 7,429,417	41.83%	\$ 8,402,922	47.31%	\$ 1,561,834	8.79%	\$ 17,761,462
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 1,608,961	9.25%	\$ (642,626)	39.94%	\$ (822,716)	51.13%	\$ (143,619)	8.93%	\$ -
<b>Subtotal Revenue, 2</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 1,976,250</b>	<b>11.13%</b>	<b>\$ 6,786,791</b>	<b>38.21%</b>	<b>\$ 7,580,206</b>	<b>42.68%</b>	<b>\$ 1,418,215</b>	<b>7.98%</b>	<b>\$ 17,761,462</b>
<b>Subtotal Revenue, 3</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 22,872,998</b>	<b>9.39%</b>	<b>\$ 88,188,226</b>	<b>36.19%</b>	<b>\$ 112,902,122</b>	<b>46.33%</b>	<b>\$ 19,708,925</b>	<b>8.09%</b>	<b>\$ 243,672,273</b>
Contribution towards Districtwide Expenditures	\$ 11,673,623	100.00%	\$ (1,096,153)	-9.39%	\$ (4,224,684)	-36.19%	\$ (5,408,390)	-46.33%	\$ (944,396)	-8.09%	\$ -
<b>Subtotal Revenue, 4</b>	<b>\$ 11,673,623</b>	<b>4.79%</b>	<b>\$ 21,776,845</b>	<b>8.94%</b>	<b>\$ 83,963,542</b>	<b>34.46%</b>	<b>\$ 107,493,732</b>	<b>44.11%</b>	<b>\$ 18,764,529</b>	<b>7.70%</b>	<b>\$ 243,672,273</b>
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 251,639		\$ (251,639)		\$ -
CC Chargebacks	\$ -				\$ 289,815				\$ (289,815)		\$ -
NOCE Chargebacks	\$ -		\$ (220,668)		\$ (48,629)				\$ 269,297		\$ -
DS Chargebacks	\$ -		\$ 1,074,691		\$ (148,137)				\$ (926,554)		\$ -
<b>Net Chargebacks</b>	<b>\$ -</b>		<b>\$ 854,023</b>		<b>\$ 93,049</b>		<b>\$ 251,639</b>		<b>\$ (1,198,711)</b>		<b>\$ -</b>
<b>Final Revenue Allocation</b>	<b>\$ 11,673,623</b>	<b>4.79%</b>	<b>\$ 22,630,868</b>	<b>9.29%</b>	<b>\$ 84,056,591</b>	<b>34.50%</b>	<b>\$ 107,745,371</b>	<b>44.22%</b>	<b>\$ 17,565,818</b>	<b>7.21%</b>	<b>\$ 243,672,273</b>
<b>Expenditures</b>											
Position Control Expenses	\$ -	0.00%	\$ 20,009,646	9.90%	\$ 72,708,182	35.98%	\$ 92,135,294	45.59%	\$ 17,226,502	8.52%	\$ 202,079,624
Personnel Costs outside of Position Control	\$ -	0.00%	\$ 486,147	1.46%	\$ 11,781,894	35.30%	\$ 15,647,518	46.88%	\$ 5,458,732	16.36%	\$ 33,374,291
Other Operating Expenses	\$ 11,673,623	29.90%	\$ 4,746,438	12.16%	\$ 7,141,318	18.29%	\$ 9,663,808	24.75%	\$ 5,816,335	14.90%	\$ 39,041,522
<b>Total Expenditures</b>	<b>\$ 11,673,623</b>	<b>4.25%</b>	<b>\$ 25,242,231</b>	<b>9.20%</b>	<b>\$ 91,631,394</b>	<b>33.38%</b>	<b>\$ 117,446,620</b>	<b>42.79%</b>	<b>\$ 28,501,569</b>	<b>10.38%</b>	<b>\$ 274,495,437</b>
<b>Total Net Available Revenue</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (2,611,363)</b>	<b>8.47%</b>	<b>\$ (7,574,803)</b>	<b>24.58%</b>	<b>\$ (9,701,249)</b>	<b>31.47%</b>	<b>\$ (10,935,751)</b>	<b>35.48%</b>	<b>\$ (30,823,164)</b>
<b>Intrafund Transfers In/Out (To supplement Exp.)</b>											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ 1,984,161		\$ -		\$ -		\$ 1,984,161
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>\$ 1,984,161</b>		<b>\$ -</b>		<b>\$ 99,883</b>		<b>\$ 2,084,044</b>
<b>Final Net Available Revenue</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ (2,611,363)</b>	<b>9.09%</b>	<b>\$ (5,590,642)</b>	<b>19.45%</b>	<b>\$ (9,701,249)</b>	<b>33.76%</b>	<b>\$ (10,835,868)</b>	<b>37.70%</b>	<b>\$ (28,739,120)</b>



**North Orange County CCD**  
**2023-24 RAM Tentative Budget**  
**SCFF Data - Using Projected and Actuals**  
**June 6, 2023**

\*: Data will be updated as it is finalized for the various fiscal years.

	SCFF				Cypress College				Fullerton College				N. Orange Cont. Education				Districtwide
	Data			Data for Funding	Data	Data	Data	2022-23 RAM Data	Data	Data	Data	2022-23 RAM Data	Data	Data	Data	2022-23 RAM Data	Allocated Data
Final Data Source::	21-22	22-23	23-24		21-22	22-23	23-24		21-22	22-23	23-24		21-22	22-23	23-24		
Data Used at this Time:	Annual	P2	P2		Annual	P2	P2		Annual	P2	P2		Annual	P2	P2		
	21-22	22-23 *	22-23 *	FTES *	21-22	22-23 *	22-23 *		21-22	22-23 *	22-23 *		21-22	22-23 *	22-23 *		
<b>Base Allocation</b>																	
Traditional Credit 3-Year Average	22,820.25	22,873.88	22,873.88	22,856.00	9,617.44	9,661.93	9,661.93	9,647.11	13,202.81	13,211.95	13,211.95	13,208.90	-	-	-	-	22,856.01
Special Admit Credit	452.76	551.85	551.85	551.85	226.23	282.11	282.11	282.11	226.53	269.74	269.74	269.74	-	-	-	-	551.85
Incarcerated Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Credit	23,273.01	23,425.73	23,425.73	23,407.85	9,843.67	9,944.04	9,944.04	9,929.22	13,429.34	13,481.69	13,481.69	13,478.64	-	-	-	-	23,407.86
Non-Credit			1,357.23	1,357.23			65.37	65.37			27.78	27.78			1,264.08	1,264.08	1,357.23
Non Credit CDCP			1,646.26	1,646.26			-	-			-	-			1,646.26	1,646.26	1,646.26
Non-Credit Incarcerated			-	-			-	-			-	-			-	-	-
Subtotal Non Credit			3,003.49	3,003.49			65.37	65.37			27.78	27.78			2,910.34	2,910.34	3,003.49
<b>Total Base FTES</b>			26,429.22	26,411.34			10,009.41	9,994.59			13,509.47	13,506.42			2,910.34	2,910.34	26,411.35
Final Data Source:		22-23	22-23			22-23	22-23			22-23	22-23			22-23	22-23		22-23
Data Used at this Time:		21-22	21-22			21-22	21-22			21-22	21-22			21-22	21-22		21-22
<b>Supplemental Allocation</b>																	
AB540 Students (22-23 P1)			1,144.00	1,144.00			556.00	556.00			708.00	708.00			-	-	1,264.00
Pell Grant Recipients			11,168.00	11,168.00			5,256.00	5,256.00			5,939.00	5,939.00			-	-	11,195.00
California Promise Grant Recipients			19,947.00	19,947.00			9,605.00	9,605.00			11,660.00	11,660.00			-	-	21,265.00
<b>Total Supplemental</b>			32,259.00	32,259.00			15,417.00	15,417.00			18,307.00	18,307.00			-	-	33,724.00
Final Data Source:	20-21	21-22	22-23	3-Yr Avg		22-23	22-23			22-23	22-23			22-23	22-23		22-23
Data Used at this Time:	20-21	21-22	21-22	3-Yr Avg		21-22	21-22			21-22	21-22			21-22	21-22		21-22
<b>Student Success Allocation</b>																	
All Students																	
Associate Degrees for Transfer	2,017.00	1,768.00	1,768.00	1,851.00			669.00	669.00			1,100.00	1,100.00			-	-	1,769.00
Associate Degrees	1,241.00	1,381.00	1,381.00	1,334.33			524.00	524.00			862.00	862.00			-	-	1,386.00
Baccalaureate Degrees	7.00	3.00	3.00	4.33			3.00	3.00			-	-			-	-	3.00
Credit Certificates	734.00	728.00	728.00	730.00			479.00	479.00			264.00	264.00			-	-	743.00
Transfer Level Math and English	1,692.00	1,427.00	1,427.00	1,515.33			558.00	558.00			838.00	838.00			-	-	1,396.00
Transfer to Four Year University	2,126.00	2,267.00	2,267.00	2,220.00			934.00	934.00			1,521.00	1,521.00			-	-	2,455.00
Nine or More CTE Units	4,965.00	4,765.00	4,765.00	4,831.67			2,083.00	2,083.00			2,560.00	2,560.00			-	-	4,643.00
Achieved Regional Living Wage	2,804.00	3,334.00	3,334.00	3,157.33			1,240.00	1,240.00			1,846.00	1,846.00			455.00	455.00	3,541.00
Subtotal	15,586.00	15,673.00	15,673.00	15,643.99			6,490.00	6,490.00			8,991.00	8,991.00			455.00	455.00	15,936.00
<b>Pell Grant Recipients Bonus</b>																	
Associate Degrees for Transfer	1,123.00	983.00	983.00	1,029.67			406.00	406.00			578.00	578.00			-	-	984.00
Associate Degrees	634.00	746.00	746.00	708.67			315.00	315.00			434.00	434.00			-	-	749.00
Baccalaureate Degrees	6.00	1.00	1.00	2.67			1.00	1.00			-	-			-	-	1.00
Credit Certificates	371.00	354.00	354.00	359.67			241.00	241.00			123.00	123.00			-	-	364.00
Transfer Level Math and English	739.00	629.00	629.00	665.67			264.00	264.00			353.00	353.00			-	-	617.00
Transfer to Four Year University	1,087.00	1,147.00	1,147.00	1,127.00			497.00	497.00			756.00	756.00			-	-	1,253.00
Nine or More CTE Units	2,296.00	2,286.00	2,286.00	2,289.33			1,057.00	1,057.00			1,160.00	1,160.00			-	-	2,217.00
Achieved Regional Living Wage	623.00	1,004.00	1,004.00	877.00			478.00	478.00			579.00	579.00			27.00	27.00	1,084.00
Subtotal	6,879.00	7,150.00	7,150.00	7,059.68			3,259.00	3,259.00			3,983.00	3,983.00			27.00	27.00	7,269.00
<b>California Promise Grant Recipients Bonus</b>																	
Associate Degrees for Transfer	1,579.00	1,369.00	1,369.00	1,439.00			533.00	533.00			836.00	836.00			-	-	1,369.00
Associate Degrees	937.00	1,063.00	1,063.00	1,021.00			427.00	427.00			638.00	638.00			-	-	1,065.00
Baccalaureate Degrees	7.00	2.00	2.00	3.67			2.00	2.00			-	-			-	-	2.00
Credit Certificates	538.00	533.00	533.00	534.67			357.00	357.00			187.00	187.00			-	-	544.00
Transfer Level Math and English	1,117.00	935.00	935.00	995.67			381.00	381.00			535.00	535.00			-	-	916.00
Transfer to Four Year University	1,498.00	1,615.00	1,615.00	1,576.00			672.00	672.00			1,090.00	1,090.00			-	-	1,762.00
Nine or More CTE Units	3,575.00	3,476.00	3,476.00	3,509.00			1,570.00	1,570.00			1,811.00	1,811.00			-	-	3,381.00
Achieved Regional Living Wage	1,207.00	1,805.00	1,805.00	1,605.67			843.00	843.00			1,045.00	1,045.00			64.00	64.00	1,952.00
Subtotal	10,458.00	10,798.00	10,798.00	10,684.68			4,785.00	4,785.00			6,142.00	6,142.00			64.00	64.00	10,991.00
<b>Total Student Success Allocation</b>	32,923.00	33,621.00	33,621.00	33,388.35			14,534.00	14,534.00			19,116.00	19,116.00			546.00	546.00	34,196.00





**North Orange County CCD**

**2023-24 RAM Tentative Budget**

**SCFF Data - Using Projected and Actuals - Emergency Conditions Applied**

June 6, 2023

\*: Data will be updated as it is finalized for the various fiscal years.

	SCFF				Cypress College				Fullerton College				N. Orange Cont. Education				Districtwide
	Data			Data for Funding	Data	Data	Data	2023-24 RAM Data	Data	Data	Data	2023-24 RAM Data	Data	Data	Data	2023-24 RAM Data	Allocated Data
Final Data Source:	Emer. Cond.	Emer. Cond.	23-24		21-22	22-23	23-24		21-22	22-23	23-24		21-22	22-23	23-24		
Data Used at this Time:	P1	P1	P2	FTES *	Annual	P2	P2		Annual	P1	P1		Annual	P2	P2		
	19-20	19-20	22-23 *		21-22	22-23 *	22-23 *		21-22	22-23 *	22-23 *		21-22	22-23 *	22-23 *		
<b>Base Allocation</b>																	
Traditional Credit 3-Year Average	28,083.98	28,083.98	22,873.88	26,347.28	9,617.44	9,661.93	9,661.93	9,647.11	13,202.81	13,211.95	13,211.95	13,208.90	-	-	-	-	22,856.01
Special Admit Credit	504.03	504.03	551.85	551.85	226.23	282.11	282.11	282.11	226.53	269.74	269.74	269.74	-	-	-	-	551.85
Incarcerated Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Credit	28,588.01	28,588.01	23,425.73	26,899.13	9,843.67	9,944.04	9,944.04	9,929.22	13,429.34	13,481.69	13,481.69	13,478.64	-	-	-	-	23,407.86
Non-Credit			1,357.23	1,357.23			65.37	65.37			27.78	27.78			1,264.08	1,264.08	1,357.23
Non Credit CDCP			1,646.26	1,646.26			-	-			-	-			1,646.26	1,646.26	1,646.26
Non-Credit Incarcerated			-	-			-	-			-	-			-	-	-
Subtotal Non Credit			3,003.49	3,003.49			65.37	65.37			27.78	27.78			2,910.34	2,910.34	3,003.49
<b>Total Base FTES</b>			26,429.22	29,902.62			10,009.41	9,994.59			13,509.47	13,506.42			2,910.34	2,910.34	26,411.35
Final Data Source:			22-23	22-23			22-23	22-23			22-23	22-23			22-23	22-23	22-23
Data Used at this Time:			21-22	21-22			21-22	21-22			21-22	21-22			21-22	21-22	21-22
<b>Supplemental Allocation</b>																	
AB540 Students (22-23 P2)			1,144.00	1,144.00			556.00	556.00			708.00	708.00			-	-	1,264.00
Pell Grant Recipients			11,168.00	11,168.00			5,256.00	5,256.00			5,939.00	5,939.00			-	-	11,195.00
California Promise Grant Recipients			19,947.00	19,947.00			9,605.00	9,605.00			11,660.00	11,660.00			-	-	21,265.00
<b>Total Supplemental</b>			32,259.00	32,259.00			15,417.00	15,417.00			18,307.00	18,307.00			-	-	33,724.00
Final Data Source:	20-21	21-22	22-23	3-Yr Avg	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23	22-23
Data Used at this Time:	20-21	21-22	21-22	3-Yr Avg	21-22	21-22			21-22	21-22			21-22	21-22			
<b>Student Success Allocation</b>																	
All Students																	
Associate Degrees for Transfer	2,017.00	1,768.00	1,768.00	1,851.00			669.00	669.00			1,100.00	1,100.00			-	-	1,769.00
Associate Degrees	1,241.00	1,381.00	1,381.00	1,334.33			524.00	524.00			862.00	862.00			-	-	1,386.00
Baccalaureate Degrees	7.00	3.00	3.00	4.33			3.00	3.00			-	-			-	-	3.00
Credit Certificates	734.00	728.00	728.00	730.00			479.00	479.00			264.00	264.00			-	-	743.00
Transfer Level Math and English	1,692.00	1,427.00	1,427.00	1,515.33			558.00	558.00			838.00	838.00			-	-	1,396.00
Transfer to Four Year University	2,126.00	2,267.00	2,267.00	2,220.00			934.00	934.00			1,521.00	1,521.00			-	-	2,455.00
Nine or More CTE Units	4,965.00	4,765.00	4,765.00	4,831.67			2,083.00	2,083.00			2,560.00	2,560.00			-	-	4,643.00
Achieved Regional Living Wage	2,804.00	3,334.00	3,334.00	3,157.33			1,240.00	1,240.00			1,846.00	1,846.00			455.00	455.00	3,541.00
Subtotal	15,586.00	15,673.00	15,673.00	15,643.99			6,490.00	6,490.00			8,991.00	8,991.00			455.00	455.00	15,936.00
Pell Grant Recipients Bonus																	
Associate Degrees for Transfer	1,123.00	983.00	983.00	1,029.67			406.00	406.00			578.00	578.00			-	-	984.00
Associate Degrees	634.00	746.00	746.00	708.67			315.00	315.00			434.00	434.00			-	-	749.00
Baccalaureate Degrees	6.00	1.00	1.00	2.67			1.00	1.00			-	-			-	-	1.00
Credit Certificates	371.00	354.00	354.00	359.67			241.00	241.00			123.00	123.00			-	-	364.00
Transfer Level Math and English	739.00	629.00	629.00	665.67			264.00	264.00			353.00	353.00			-	-	617.00
Transfer to Four Year University	1,087.00	1,147.00	1,147.00	1,127.00			497.00	497.00			756.00	756.00			-	-	1,253.00
Nine or More CTE Units	2,296.00	2,286.00	2,286.00	2,289.33			1,057.00	1,057.00			1,160.00	1,160.00			-	-	2,217.00
Achieved Regional Living Wage	623.00	1,004.00	1,004.00	877.00			478.00	478.00			579.00	579.00			27.00	27.00	1,084.00
Subtotal	6,879.00	7,150.00	7,150.00	7,059.68			3,259.00	3,259.00			3,983.00	3,983.00			27.00	27.00	7,269.00
California Promise Grant Recipients Bonus																	
Associate Degrees for Transfer	1,579.00	1,369.00	1,369.00	1,439.00			533.00	533.00			836.00	836.00			-	-	1,369.00
Associate Degrees	937.00	1,063.00	1,063.00	1,021.00			427.00	427.00			638.00	638.00			-	-	1,065.00
Baccalaureate Degrees	7.00	2.00	2.00	3.67			2.00	2.00			-	-			-	-	2.00
Credit Certificates	538.00	533.00	533.00	534.67			357.00	357.00			187.00	187.00			-	-	544.00
Transfer Level Math and English	1,117.00	935.00	935.00	995.67			381.00	381.00			535.00	535.00			-	-	916.00
Transfer to Four Year University	1,498.00	1,615.00	1,615.00	1,576.00			672.00	672.00			1,090.00	1,090.00			-	-	1,762.00
Nine or More CTE Units	3,575.00	3,476.00	3,476.00	3,509.00			1,570.00	1,570.00			1,811.00	1,811.00			-	-	3,381.00
Achieved Regional Living Wage	1,207.00	1,805.00	1,805.00	1,605.67			843.00	843.00			1,045.00	1,045.00			64.00	64.00	1,952.00
Subtotal	10,458.00	10,798.00	10,798.00	10,684.68			4,785.00	4,785.00			6,142.00	6,142.00			64.00	64.00	10,991.00
<b>Total Student Success Allocation</b>	32,923.00	33,621.00	33,621.00	33,388.35			14,534.00	14,534.00			19,116.00	19,116.00			546.00	546.00	34,196.00

**North Orange County CCD**  
**2023-24 RAM Tentative Budget**  
**SCFF Rates**  
**June 6, 2023**

5/15/2023 8.13%

@ Enacted 7/1/22 2022-2023-24 Estimated SCFF

	23 SCFF Rates	Rates
Basic Allocation - (<10,000)	\$ 5,950,421.00	\$ 6,434,191.00
Basic Allocation - CC&FC (>=10,000 & <20,000)	\$ 6,942,161.00	\$ 7,506,561.00
Basic Allocation - NOCE (≥1,000)	\$ 1,983,475.00	\$ 2,144,732.00

**Base Allocation**

Traditional Credit 3-Year Average	\$ 4,840.00	\$ 5,234.02
Special Admit Credit	\$ 6,787.69	\$ 7,339.82
Incarcerated Credit	\$ 6,787.69	\$ 7,339.82
Non-Credit	\$ 4,081.63	\$ 4,413.64
Non Credit CDCP	\$ 6,787.69	\$ 7,339.82
Non-Credit Incarcerated	\$ 6,787.69	\$ 7,339.82

**Supplemental Allocation**

AB540 Students	\$ 1,145.00	\$ 1,237.68
Pell Grant Recipients	\$ 1,145.00	\$ 1,237.68
California Promise Grant Recipients	\$ 1,145.00	\$ 1,237.68

**Student Success Allocation**

All Students	\$ 675.00	\$ 730.00
Associate Degrees for Transfer	\$ 2,700.00	\$ 2,920.00
Associate Degrees	\$ 2,025.00	\$ 2,190.00
Baccalaureate Degrees	\$ 2,025.00	\$ 2,190.00
Credit Certificates	\$ 1,350.00	\$ 1,460.00
Transfer Level Math and English	\$ 1,350.00	\$ 1,460.00
Transfer to Four Year University	\$ 1,012.50	\$ 1,095.00
Nine or More CTE Units	\$ 675.00	\$ 730.00
Achieved Regional Living Wage	\$ 675.00	\$ 730.00

Pell Grant Recipients Bonus	\$ 255.00	\$ 276.00
Associate Degrees for Transfer	\$ 1,020.00	\$ 1,104.00
Associate Degrees	\$ 765.00	\$ 828.00
Baccalaureate Degrees	\$ 765.00	\$ 828.00
Credit Certificates	\$ 510.00	\$ 552.00
Transfer Level Math and English	\$ 510.00	\$ 552.00
Transfer to Four Year University	\$ 382.50	\$ 414.00
Nine or More CTE Units	\$ 255.00	\$ 276.00
Achieved Regional Living Wage	\$ 255.00	\$ 276.00

**California Promise Grant Recipients**

Bonus	\$ 170.00	\$ 184.00
Associate Degrees for Transfer	\$ 680.00	\$ 736.00
Associate Degrees	\$ 510.00	\$ 552.00
Baccalaureate Degrees	\$ 510.00	\$ 552.00
Credit Certificates	\$ 340.00	\$ 368.00
Transfer Level Math and English	\$ 340.00	\$ 368.00
Transfer to Four Year University	\$ 255.00	\$ 276.00
Nine or More CTE Units	\$ 170.00	\$ 184.00
Achieved Regional Living Wage	\$ 170.00	\$ 184.00

**Total SCFF Revenue**

Hold Harmless Funding	\$ 239,933,078.00	\$ 259,439,637.00
Est. Max TCR (w/ Stability Funding)	\$ 250,837,790.00	\$ 271,230,902.00
Updated est.	\$ 245,588,313.00	\$ 265,554,643.00

**North Orange County CCD**  
**2023-24 Tentative Budget**  
**Local and Other (Unrestricted) Revenue**  
**June 6, 2023**

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Ed.		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
<b>State Revenue</b>											
Enrollment Fee Waiver	\$ -	0.0%	\$ -	0.0%	\$ 192,561	37.3%	\$ 259,548	50.3%	\$ 64,351	12.5%	\$ 516,460
Full-Time Faculty Hiring Funds 2018-19	\$ -	0.0%	\$ -	0.0%	\$ 537,359	37.3%	\$ 724,291	50.3%	\$ 179,578	12.5%	\$ 1,441,228
Part-Time Faculty Office Hours	\$ -	0.0%	\$ -	0.0%	\$ 428,776	37.3%	\$ 577,934	50.3%	\$ 143,290	12.5%	\$ 1,150,000
Part-Time Faculty Health Insurance	\$ -	0.0%	\$ -	0.0%	\$ 18,642	37.3%	\$ 25,128	50.3%	\$ 6,230	12.5%	\$ 50,000
Part-Time Faculty Compensation	\$ -	0.0%	\$ -	0.0%	\$ 260,994	37.3%	\$ 351,786	50.3%	\$ 87,220	12.5%	\$ 700,000
Lottery	\$ -	0.0%	\$ -	0.0%	\$ 1,732,986	37.7%	\$ 2,367,633	51.5%	\$ 494,942	10.8%	\$ 4,595,561
Mandated Costs	\$ -	0.0%	\$ -	0.0%	\$ 394,011	37.3%	\$ 531,076	50.3%	\$ 131,672	12.5%	\$ 1,056,759
<b>Total</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 3,565,329</b>	<b>37.5%</b>	<b>\$ 4,837,396</b>	<b>50.9%</b>	<b>\$ 1,107,283</b>	<b>11.6%</b>	<b>\$ 9,510,008</b>
<b>Self-Supporting/Local Revenue</b>											
<b>Allocated from DW Activity</b>											
Interest & Investment Income	\$ -	0.0%	\$ -	0.0%	\$ 372,848	37.3%	\$ 502,551	50.3%	\$ 124,601	12.5%	\$ 1,000,000
Miscellaneous DW	\$ -	0.0%	\$ -	0.0%	\$ 3,728	37.3%	\$ 5,026	50.3%	\$ 1,246	12.5%	\$ 10,000
<b>Sub Total Alloc. From DW Acty</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 376,576</b>	<b>37%</b>	<b>\$ 507,577</b>	<b>50%</b>	<b>\$ 125,847</b>	<b>12%</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%	\$ 87,500	100%	\$ 87,500
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	100%	\$ -	0%	\$ -	0%	\$ 94,900
International Student Appl. Fee	\$ -	0%	\$ -	0%	\$ 2,500	100%	\$ -	0%	\$ -	0%	\$ 2,500
Miscellaneous	\$ -	0%	\$ 296,854	34%	\$ 34,600	4%	\$ 563,932	63%	\$ 1,200	0%	\$ 896,586
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%	\$ -
Miscellaneous District Services	\$ -	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%	\$ -	0%	\$ 1,894,662
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	80%	\$ -	0%	\$ 10,000	20%	\$ 50,000
<b>Sub-Total Budget Center Acty</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 367,289</b>	<b>5%</b>	<b>\$ 3,114,664</b>	<b>50%</b>	<b>\$ 2,555,398</b>	<b>41%</b>	<b>\$ 204,103</b>	<b>3%</b>	<b>\$ 6,241,454</b>
<b>Total</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 367,289</b>	<b>5.0%</b>	<b>\$ 3,491,240</b>	<b>48.0%</b>	<b>\$ 3,062,975</b>	<b>42.0%</b>	<b>\$ 329,950</b>	<b>5.0%</b>	<b>\$ 7,251,454</b>
<b>Carry Over Revenue/Prior Year Adj.</b>											
Interfund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ 372,848	37.3%	\$ 502,551	50.3%	\$ 124,601	12.5%	\$ 1,000,000
Intrafund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	37.3%	\$ -	50.3%	\$ -	12.5%	\$ -
<b>Total</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 372,848</b>	<b>37.0%</b>	<b>\$ 502,551</b>	<b>50.0%</b>	<b>\$ 124,601</b>	<b>12.0%</b>	<b>\$ 1,000,000</b>
<b>Total Unrestricted Revenue</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 367,289</b>	<b>2.1%</b>	<b>\$ 7,429,417</b>	<b>41.8%</b>	<b>\$ 8,402,922</b>	<b>47.3%</b>	<b>\$ 1,561,834</b>	<b>8.8%</b>	<b>\$ 17,761,462</b>

**North Orange County CCD**  
**2023-24 Tentative Budget**  
**General Fund Ongoing (11200) & Self-Supported/Local Expenditures**  
**June 6, 2023**

	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%	\$ 1,032,340	1%	\$ 44,217,792	39%	\$ 56,536,157	50%	\$ 9,633,324	9%	\$ 112,069,613
02 Classified Salaries	\$ -	0%	\$ 13,034,958	21%	\$ 17,860,595	29%	\$ 23,208,988	38%	\$ 6,963,818	11%	\$ 61,068,359
03 Benefits	\$ 7,205,821	10%	\$ 6,287,093	9%	\$ 21,938,327	32%	\$ 27,548,885	40%	\$ 5,891,591	9%	\$ 68,871,717
04 Supplies	\$ -	0%	\$ 303,666	15%	\$ 715,300	35%	\$ 965,513	47%	\$ 86,350	4%	\$ 2,070,829
05 Other Operating	\$ 3,302,802	20%	\$ 3,225,070	19%	\$ 4,580,216	28%	\$ 4,969,106	30%	\$ 571,178	3%	\$ 16,648,372
06 Capital Outlay	\$ -	0%	\$ 329,500	41%	\$ 204,500	25%	\$ 275,556	34%	\$ -	0%	\$ 809,556
07 Other Outgo	\$ 390,000	88%	\$ 45,000	10%	\$ -	0%	\$ 9,785	2%	\$ -	0%	\$ 444,785
08 Contingencies - Personnel	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
08 Contingencies - Other	\$ 125,000	1%	\$ 617,315	7%	\$ -	0%	\$ 2,877,232	33%	\$ 5,037,852	58%	\$ 8,657,399
<b>Total</b>	<b>\$ 11,673,623</b>	<b>4%</b>	<b>\$ 24,874,942</b>	<b>9%</b>	<b>\$ 89,516,730</b>	<b>33%</b>	<b>\$ 116,391,222</b>	<b>43%</b>	<b>\$ 28,184,113</b>	<b>10%</b>	<b>\$ 270,640,630</b>
<b>Self-Supporting/Local Expenses</b>											
01 Academic Salaries	\$ -	0%	\$ -	0%	\$ -	0%	\$ 7,000	100%	\$ -	0%	\$ 7,000
02 Classified Salaries	\$ -	0%	\$ 93,926	10%	\$ 311,432	33%	\$ 398,763	42%	\$ 152,851	16%	\$ 956,972
03 Benefits	\$ -	0%	\$ 47,476	14%	\$ 161,930	48%	\$ 83,019	25%	\$ 43,650	13%	\$ 336,075
04 Supplies	\$ -	0%	\$ 78,800	17%	\$ 144,047	32%	\$ 185,707	41%	\$ 45,135	10%	\$ 453,689
05 Other Operating	\$ -	0%	\$ 147,087	8%	\$ 1,497,255	79%	\$ 171,092	9%	\$ 75,820	4%	\$ 1,891,254
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>\$ 367,289</b>	<b>10%</b>	<b>\$ 2,114,664</b>	<b>55%</b>	<b>\$ 1,055,398</b>	<b>27%</b>	<b>\$ 317,456</b>	<b>8%</b>	<b>\$ 3,854,807</b>
<b>Total Expenditures</b>	<b>\$ 11,673,623</b>	<b>4%</b>	<b>\$ 25,242,231</b>	<b>9%</b>	<b>\$ 91,631,394</b>	<b>33%</b>	<b>\$ 117,446,620</b>	<b>43%</b>	<b>\$ 28,501,569</b>	<b>10%</b>	<b>\$ 274,495,437</b>

**North Orange County Community College District**  
**2023-24 Tentative Budget**  
**Districtwide (DW) Expenses in Fund 11200 (Ongoing Budget only)**  
**June 6, 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 CCD  
Chargeback Methodology

6/6/2023

		Budget	Chargebacks					
		23-24	% Rates	Anaheim	Cypress	Fullerton	NOCE	
<b>11200 Anaheim Campus to CC and NOCE</b>								
1320	Maintenance & Operations (Custodial 23-24 POSCTL - Early Prelim.)	1,230,897.00						
1xxx	Electricity (52510 - estimated budget based on 22-23 budget)	371,000.00						
1xxx	Gas (52520 - estimated budget based on 22-23 budget)	30,000.00						
1xxx	Water (52530 - estimated budget based on 22-23 budget)	115,000.00						
		<u>1,746,897.00</u>						
ASF - 2021-2022 Fusion2 Space Inventory Report 17								
	District Services	52,167.00	38.48%					
	CC - Culinary Arts	11,500.00	8.48%	8.48%	(148,137.00)	148,137.00		
	NOCE	71,900.00	53.04%	53.04%	(926,554.00)		926,554.00	
	Total	<u>135,567.00</u>	<u>100.00%</u>		<u>(1,074,691.00)</u>	<u>148,137.00</u>	<u>-</u>	<u>926,554.00</u>
<b>11200 NOCE to Anaheim Campus and CC</b>								
9706	Security (POSCTL 23-24 - Early Prelim.)	541,561.00						
9706	Other Operating - estimated budget based on 22-23 budget)	31,900.00						
	Security Operating Budget	<u>573,461.00</u>						
ASF - 2021-2022 Fusion2 Space Inventory Report 17								
	District Services	52,167.00	38.48%	38.48%	220,668.00		(220,668.00)	
	CC - Culinary Arts	11,500.00	8.48%	8.48%		48,629.00	(48,629.00)	
	NOCE	71,900.00	53.04%					
	Total	<u>135,567.00</u>	<u>100.00%</u>		<u>220,668.00</u>	<u>48,629.00</u>	<u>-</u>	<u>(269,297.00)</u>
<b>11200 Cypress College to NOCE</b>								
	Maintenance & Operations (23-24 POSCTL) Prog 6500-6590 - Early Prelim	7,982,340.00						
4340	Security (23-24 POSCTL - Early Prelim.)	283,827.00						
2xxx-4xxx	Electricity (52510 - estimated budget based on 22-23 budget)	1,200,000.00						
2xxx-4xxx	Gas (52520 - estimated budget based on 22-23 budget)	200,000.00						
2xxx-4xxx	Water (52530 - estimated budget based on 22-23 budget)	270,000.00						
		<u>9,936,167.00</u>						
OGSF - 2021-2022 Fusion2 Space Inventory Report 17								
	CC	809,629.00	95.76%					
	Tech Ed II NOCE & NOCE Cypress	35,826.00	4.24%	4.24%	(421,293.00)		421,293.00	
	Total	<u>845,455.00</u>	<u>100.00%</u>					
8390	Less custodial costs paid by NOCE (POSCTL)	(131,478.00)					(131,478.00)	
	Net Costs				<u>131,478.00</u>	<u>-</u>	<u>(131,478.00)</u>	
					<u>-</u>	<u>(289,815.00)</u>	<u>-</u>	<u>289,815.00</u>
<b>11200 Fullerton College to NOCE</b>								
	Maintenance & Operations (21-22 POSCTL) Prog 6500-6590 - Early Prelim	8,136,499.00						
	Less 40.9 FTE Facilities Custodians in Prog 6530 - Early Prelim.	(4,633,364.00)						
	Less 5.5 FTE Groundskeepers & Landscapers in Prog 6550 - Early Prelim.	(623,112.00)						
	M&O personnel whose work is not supplemented by NOCE	2,880,023.00						
7250	Security (21-22 POSCTL - Early Prelim.)	484,616.00						
5xxx-7xxx	Electricity (52510 - estimated budget based on 21-22 budget)	2,100,000.00						
5xxx-7xxx	Gas (52520 - estimated budget based on 21-22 budget)	410,000.00						
5xxx-7xxx	Water (52530 - estimated budget based on 21-22 budget)	200,000.00						
		<u>6,074,639.00</u>						
OGSF - 2021-2022 Fusion2 Space Inventory Report 17								
	FC	783,366.00	96.79%					
	Wilshire	26,000.00	3.21%	3.21%		(194,996.00)	194,996.00	
	Total	<u>809,366.00</u>	<u>100.00%</u>					
<b>Addback for Supplemental Facilities Custodial Time by FC</b>								
	Facilities Custodians	4,633,364.00						
	Average Facilities Custodian ( Total /40.9 FTE )	113,285.18						
	50% time supplementing NOCE's Direct Custodial Staff's time	56,643.00				(56,643.00)	56,643.00	
<b>Addback for Supplemental Groundskeeping Time by FC</b>								
	Groundskeepers	623,112.00						
	Average Groundskeeper ( Total /5.5 FTE )	113,293.09						
	0% time supplementing NOCE's Direct Groundkeeping Staff's time	-						
	Net Costs							
					<u>-</u>	<u>(251,639.00)</u>	<u>251,639.00</u>	
					<u>(854,023.00)</u>	<u>(93,049.00)</u>	<u>(251,639.00)</u>	<u>1,198,711.00</u>

Six Year Forecast  
 General Fund Ongoing Resources

Note: All scenarios assume that any COLA increases are passed-through as salary increases and that benefit costs increase by COLA as well.

<b>Scenario Assumptions:</b>						
Enrollment Growth after 2023-24:	0.00%					
COLA Rate Increase per year:	5.00%					
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,429.22	26,429.22	26,429.22	26,429.22	26,429.22	26,429.22
FTES 3-yr avg (ECA, then phasing out)	29,902.62	28,165.92	26,429.22	26,429.22	26,429.22	26,429.22
<b>Revenues</b>						
SCFF Revenues						
Calculated Revenue	\$ 225,910,811.00	\$ 237,351,308.00	\$ 249,250,379.00	\$ 261,724,082.00	\$ 274,842,337.00	\$ 288,581,854.00
Add'l from Emergency Conditions FTES	18,273,429.00	9,546,674.00				
Add'l from Stability/HH/Floor Revenues	21,370,403.00	25,513,637.00	23,161,240.00	10,687,537.00		
Pulled back to use to Increase Reserves	(10,904,712.00)					
<b>Total SCFF Revenues</b>	<b>254,649,931.00</b>	<b>272,411,619.00</b>	<b>272,411,619.00</b>	<b>272,411,619.00</b>	<b>274,842,337.00</b>	<b>288,581,854.00</b>
Local & Self Supporting Revenues	17,761,462.00	17,826,464.00	17,894,716.00	17,966,381.00	18,041,629.00	18,120,640.00
Backfill from Campus	2,084,044.00	-	-	-	-	-
<b>Total Revenues</b>	<b>274,495,437.00</b>	<b>290,238,083.00</b>	<b>290,306,335.00</b>	<b>290,378,000.00</b>	<b>292,883,966.00</b>	<b>306,702,494.00</b>
<b>Expenses</b>						
Expenses 11200	270,640,630.00	282,741,114.00	295,446,623.00	308,787,407.00	322,795,230.00	337,503,444.00
Expenses Self-Supporting	3,854,807.00	3,919,809.00	3,988,061.00	4,059,726.00	4,134,974.00	4,213,985.00
<b>Total Expenses</b>	<b>274,495,437.00</b>	<b>286,660,923.00</b>	<b>299,434,684.00</b>	<b>312,847,133.00</b>	<b>326,930,204.00</b>	<b>341,717,429.00</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ 3,577,160.00</b>	<b>\$ (9,128,349.00)</b>	<b>\$ (22,469,133.00)</b>	<b>\$ (34,046,238.00)</b>	<b>\$ (35,014,935.00)</b>





**2022-23 REPORT**

# **2022-23 California Community Colleges Compendium of Allocations and Resources**

California Community Colleges Chancellor's Office | Dr. Daisy Gonzales, Interim Chancellor

## Budget News and Joint Analysis

Throughout the annual budget cycle, the Chancellor's Office, Association of Chief Business Officials, Association of California Community College Administrators, and the Community College League of California produce a Joint Analysis to summarize major funding proposals and budget details. This Joint Analysis is updated at the release of the Governor's proposed budget, the May revision to the budget, and after the enacted budget is signed by the Governor. Updates are also published as trailer bills are finalized. You can find the most recent Joint Analysis as well as prior publications on the Chancellor's Office [Budget News webpage](#).

## Updates to the February 2023 Edition

The Compendium will be updated regularly, and we will list any updates to each edition here.

- [2022-23 First Principal and 2021-22 Recalculation Apportionment](#): Information about the 2022-23 P1 and 2021-22 R1 apportionment calculations replaces information about the 2022-23 advance apportionment. See pages 20-27.
- [Asian American, Native Hawaiian, and Pacific Islander Student Achievement Program](#): Language updated under the Funding Formula section. See page 39.
- [CAEP – California Adult Education Program](#): Link to AB 1491 Carryover Guidance memo added under additional resources. See page 59.
- [Foster and Kinship Care Education \(KFCE\)](#): Changes made to the [allocation table](#). See pages 170-173.
- [Guided Pathways](#): Guidance added to the Non-Grant funded section relating to the Guided Pathways Grant Program 2022-26 Funding Update and Work Plan Release. See pages 187-189.
- [Local and Systemwide Technology and Data Security – Ongoing](#): Guidance added to the Non-Grant funded section. See pages 192-194. Information added to [Appendix A](#). See page 376.
- [Native American Student Support and Success Program \(NASSSP\)](#): Link to guidance memo added to additional resources section. See page 206.
- [Systemwide Technology and Data Security – 2022-23 One-Time Funds](#): Guidance added to the Non-Grant funded section. See pages 302-303. Information added to [Appendix A](#). See page 382.

- [Transfer and Articulation – Ethnic Studies](#): Guidance added to the Non-Grant Funded section. See page 304.
- [Zero Textbook Costs \(ZTC\) Program](#): Guidance added to the Grant funded section relating to the Phase 3 grants. See pages 341-350.