

2024 - 2025

PROPOSED BUDGET AND FINANCIAL REPORT



NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT



FUND SUMMARY BY FUND TYPE

2024 -2025

Fund Type Name (CCFS-311 Fund Type Number)	Governmental Funds Group						Proprietary Funds	Fiduciary Funds Group				Total	
	General Fund (10)	Debt Services (21)	Bookstore (31)	Cafeteria (32)	Child Develop. (33)	Capital Outlay (41)	Bond (43)	Self-Ins. (61)	Assoc. Students (71)	Student Rep. Fee (72)	Student Fin. Aid (74)		Other Trust (79)
Beginning Balance	\$ 141,520,279	\$ 32,578,531	\$ 5,284,357	\$ 2,879,794	\$ 103,076	\$ 79,237,079	\$ 194,566,332	\$ 23,724,636	\$ 796,385	\$ 199,554	\$ 50,000	\$ 8,109,445	\$ 489,049,468
Revenues:													
Federal Revenue	11,255,277	-	-	-	1,154,425	-	-	-	-	-	58,243,526	-	70,653,228
State Revenue	231,106,588	-	-	-	249,539	-	-	-	-	-	24,044,582	-	324,522,290
Local Revenue	141,307,953	31,849,569	250,000	320,000	420,000	1,948,438	3,588,900	7,762,607	417,000	76,000	-	497,482	188,437,949
Total Revenues	383,669,818	31,849,569	250,000	320,000	1,823,964	71,070,019	3,588,900	7,762,607	417,000	76,000	82,288,108	497,482	583,613,467
Expenditures:													
Academic Management Salaries	12,980,989	-	-	-	-	-	-	-	-	-	-	-	12,980,989
Full-Time Faculty Salaries	78,667,940	-	-	-	-	-	-	-	-	-	-	-	78,667,940
Part-Time Faculty Salaries	38,298,580	-	-	-	-	-	-	-	-	-	-	-	38,298,580
Total Academic Salaries	129,947,509	-	-	-	-	-	-	-	-	-	-	-	129,947,509
Classified Management Salaries	14,148,012	-	-	-	148,964	790,316	-	189,998	-	-	-	359,466	15,636,756
Classified Staff Salaries	64,382,237	-	-	-	426,939	184,921	-	84,584	83,538	-	-	90,270	65,252,489
Confidential Staff Salaries	1,747,712	-	-	-	-	-	-	28,615	-	-	-	-	1,776,327
Hourly Staff Salaries	12,534,933	-	-	-	115,000	-	-	-	83,300	-	-	39,116	12,772,349
Total Classified Salaries	92,812,894	-	-	-	690,903	975,237	-	303,197	166,838	-	-	488,852	95,437,921
Employee Benefits	87,206,934	-	-	-	292,962	495,912	-	5,887,972	36,279	-	-	223,675	94,143,734
Total Salaries and Benefits	309,967,337	-	-	-	983,865	1,471,149	-	6,191,169	203,117	-	-	712,527	319,529,164
Supplies and Materials	16,699,321	-	-	-	130,414	11,031	-	500	34,811	-	-	274,258	17,150,335
Other Operating Expenses	75,392,708	-	-	60,000	1,040,685	886,903	1,806,521	4,500,550	182,072	55,000	-	386,785	84,311,224
Capital Outlay	14,315,539	-	250,000	110,000	19,000	136,897,077	370,348,711	-	3,000	-	-	14,165	521,957,492
Total Expenditures	416,374,905	-	250,000	170,000	2,173,964	139,266,160	372,155,232	10,692,219	423,000	55,000	-	1,387,735	942,948,215
Other Sources/(Uses):													
Interfund and Other Transfers In	10,597,752	-	-	-	350,000	10,120,000	-	-	21,000	-	-	166,533	21,255,285
Bond Proceeds	-	-	-	-	-	-	174,000,000	-	-	-	-	-	174,000,000
Debt Retirement	(51,984)	(16,426,002)	-	-	-	-	-	-	-	-	-	-	(16,477,986)
Debt Interest & Other Service Charges	-	(16,388,374)	-	-	-	-	-	-	-	-	-	-	(16,388,374)
Interfund and Other Transfers Out	(20,089,452)	-	-	(150,000)	-	(1,000,000)	-	-	(15,000)	(21,000)	-	(9,026)	(21,284,478)
Student Financial Aid	(5,643,312)	-	-	-	-	-	-	-	-	-	(82,288,108)	-	(87,931,420)
Total Other Sources/(Uses)	(15,186,996)	(32,814,376)	-	(150,000)	350,000	9,120,000	174,000,000	-	6,000	(21,000)	(82,288,108)	157,507	53,173,027
Ending Balance/Contingency	\$ 93,628,196	\$ 31,613,724	\$ 5,284,357	\$ 2,879,794	\$ 103,076	\$ 20,160,938	\$ -	\$ 20,795,024	\$ 796,385	\$ 199,554	\$ 50,000	\$ 7,376,699	\$ 182,887,747





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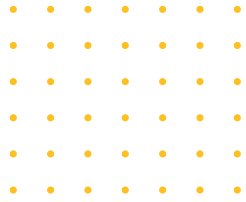
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North Orange County Community College District

A Message From The Chancellor




Welcome to the North Orange County Community College District (NOCCCD), a destination district for students and learners alike. As we navigate the challenges and uncertainties of the current economic climate, it is more important than ever that we remain focused on our core mission of providing high-quality, affordable education to our students. Through strategic financial planning and responsible stewardship of our resources, we will continue to invest in the programs, services, and infrastructure that empower our students to reach their full potential. Together, we will emerge from this period stronger and more resilient, positioning NOCCCD for long-term success in serving our diverse community.

Dear NOCCCD Board of Trustees,

As we enter the 2024-25 fiscal year, I am pleased to present the proposed budget, reflecting our ongoing commitment to student success and fiscal responsibility. The proposed budget for the upcoming year is designed to address our key priorities while managing the structural deficit that continues to challenge us.

The total general fund operating budget for 2024-25 is projected to be \$535.8 million, which adequately accounts for inflationary pressures and our strategic investments in teaching, learning, and district operations. This budget includes provisions for anticipated changes in enrollment as we intensify our efforts to increase Full-Time Equivalent Students (FTES) across the district. A robust enrollment strategy is vital for generating additional revenue and maintaining the high quality of education we offer, while also expanding access to more students.

Our budget aligns with the priorities set by the California Community Colleges Chancellor's Office and the state legislature. The team remains focused on maximizing our share of state funding, grants, and other resources. We will also continue to seek strategic partnerships and grants to supplement our budget and support our mission of enhancing student success.



To address our infrastructure needs, we propose to allocate significant funding towards construction, renovation projects, and technology (IT). These investments will enable us to upgrade facilities, build new classrooms, modernize laboratories, and improve campus amenities. Such enhancements are essential for creating an environment conducive to learning, fostering innovative teaching practices, and attracting new students to our district.

In our quest to increase FTES, we will expand our outreach and recruitment efforts, enhance transfer pathways, and strengthen partnerships with K-12 institutions and local businesses. We will also continue to improve academic support services and streamline student pathways to accelerate completion rates.

The transition from hold harmless funding to a funding floor remains a concern for our budgetary planning. We are committed to mitigating the potential impact on our revenues while upholding our educational standards. Our strategies include exploring cost-saving measures, improving operational efficiency, and prioritizing programs and services based on student needs and demand.

Fair compensation for our faculty and staff is a priority, even as we navigate the challenges of rising pension costs. We will continue to engage in collaborative negotiations, seeking creative solutions that balance the needs of our employees with the financial sustainability of the District. We will also advocate at the state level to address the burden of rising pension costs.

To tackle the structural deficit, we will:

- Conduct a comprehensive review of all administrative and operational expenses to identify potential cost savings and efficiency improvements.
- Enhance grant-writing and fundraising efforts to secure additional revenue streams.
- Explore alternative revenue sources, such as partnerships with local industries and expanding non-credit programs for workforce development.
- Implement data-informed decision-making processes to prioritize high-demand programs and optimize resource allocation.
- Continuously refine enrollment management strategies to attract and retain students.
- Monitor the filling of vacant positions with caution.

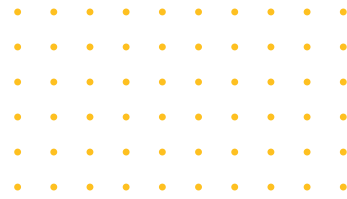


In conclusion, the 2024-25 proposed budget and our strategic initiatives prioritize student success while addressing the challenges ahead. By implementing these strategies, we aim to close the structural deficit and ensure the long-term sustainability of our district. I am confident that with your support, we can continue to provide exceptional education and job training opportunities to our students.

Sincerely,

Byron

Board of Trustees



Evangelina Rosales
President



Jeffrey P. Brown
Vice President



Dr. Barbara Dunsheath
Secretary



Ryan Bent
Trustee



Stephen T. Blount
Trustee



Ed Lopez
Trustee



Jacqueline Rodarte
Trustee



Katie Wong
Student Member CC



Sharon Kim
Student Member FC

District Administration



Dr. Byron D. Clift Breland
Chancellor



Fred Williams
**Vice Chancellor,
Finance and Facilities**



Irma Ramos
**Vice Chancellor
Human Resources**



Dr. Cherry Li-Bugg
**Vice Chancellor
Educational Services
& Technology**



Kai Stearns
**District Director, Public
& Governmental
Affairs**



Alba Recinos
**Administrative
Support Manager,
Chancellor's Office**



Dr. Scott Thayer
**President, Cypress
College**



Dr. Cynthia Olivo
**President, Fullerton
College**



Valentina Purtell
**President, North
Orange Continuing
Education**

North Orange County Community College District

About the District



The Destination District

Established in 1965, the North Orange County Community College District is a compassionate learning environment where students and employees belong, thrive, and reach their full potential.

The mission of the North Orange County Community College District is to serve and enrich our diverse communities by providing a comprehensive program of educational opportunities that are accessible, relevant, and academically excellent. We are unequivocally committed to student success and lifelong learning.

Two of the state's premier colleges and one of the state's most extensive continuing education programs combine to provide the quality educational programming of the North Orange County Community College District (NOCCCD). Nearly 56,000 students enroll annually at Cypress College, Fullerton College, and North Orange Continuing Education.

College students are able to shape their futures in programs leading to baccalaureate degrees, associate degrees, vocational certificates, and transfer opportunities. Life-long learning also is possible in continuing education programs that range from high school completion and basic skills mastery through an array of vocational training and self-development courses. The NOCCCD campuses serve an area of over one million diverse people - each pursuing their own, unique ambitions.

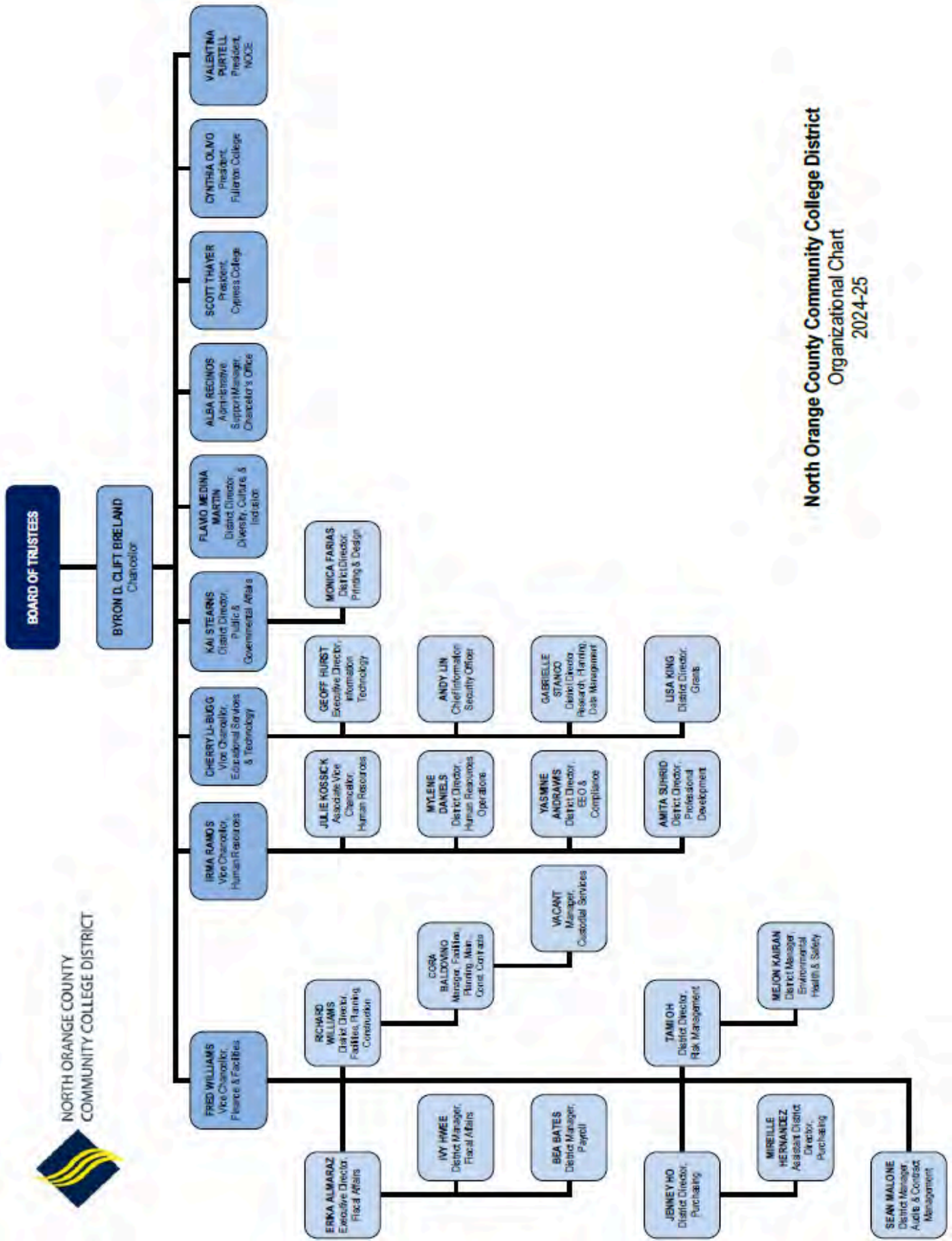
The District encompasses approximately 155 square miles. Boundaries extend to the Riverside County line on the east and the Los Angeles County line on the west and north. A portion of Los Angeles County, on the north and west boundary, is included in the District's service area.







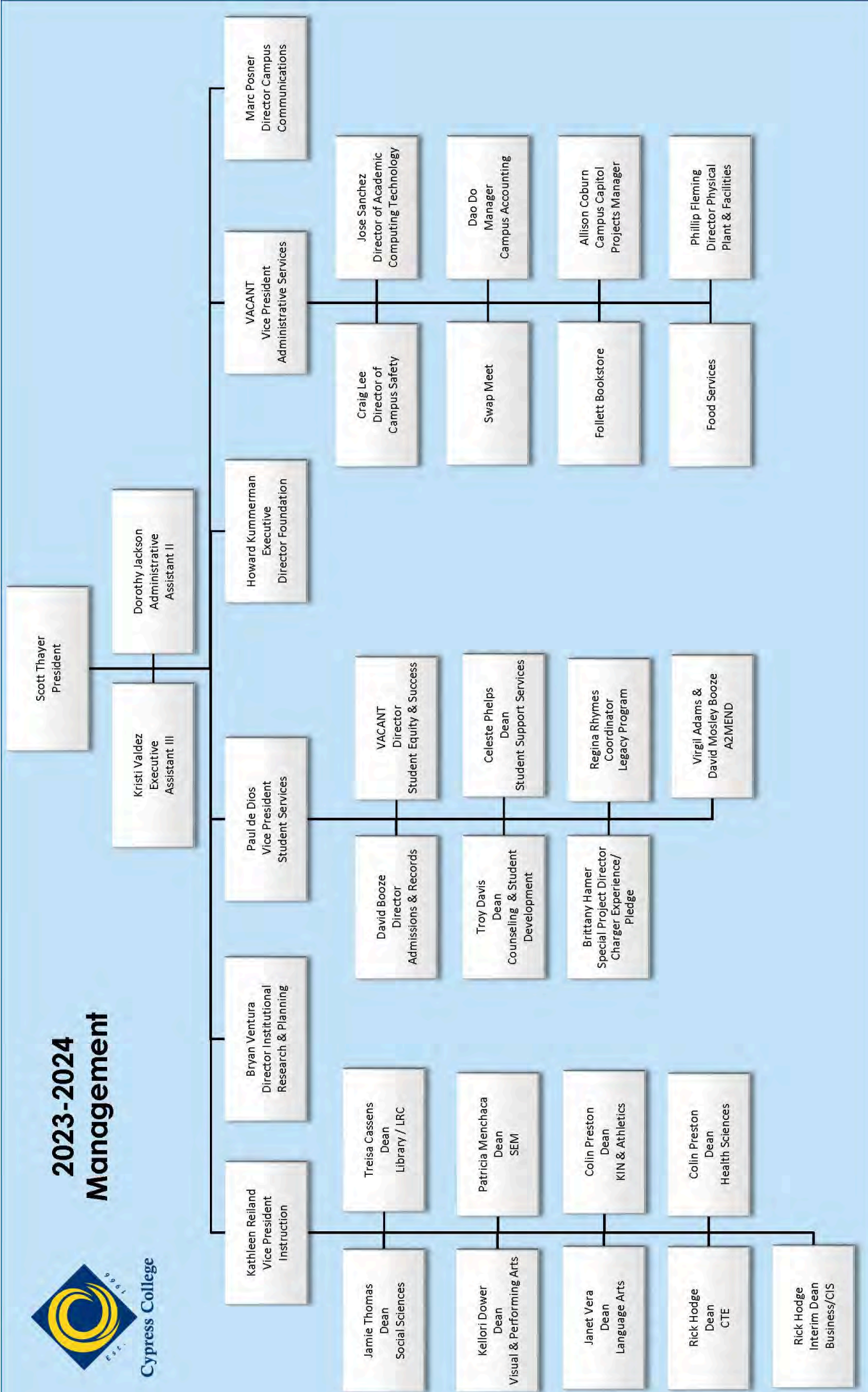
**NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT**



**North Orange County Community College District
Organizational Chart
2024-25**

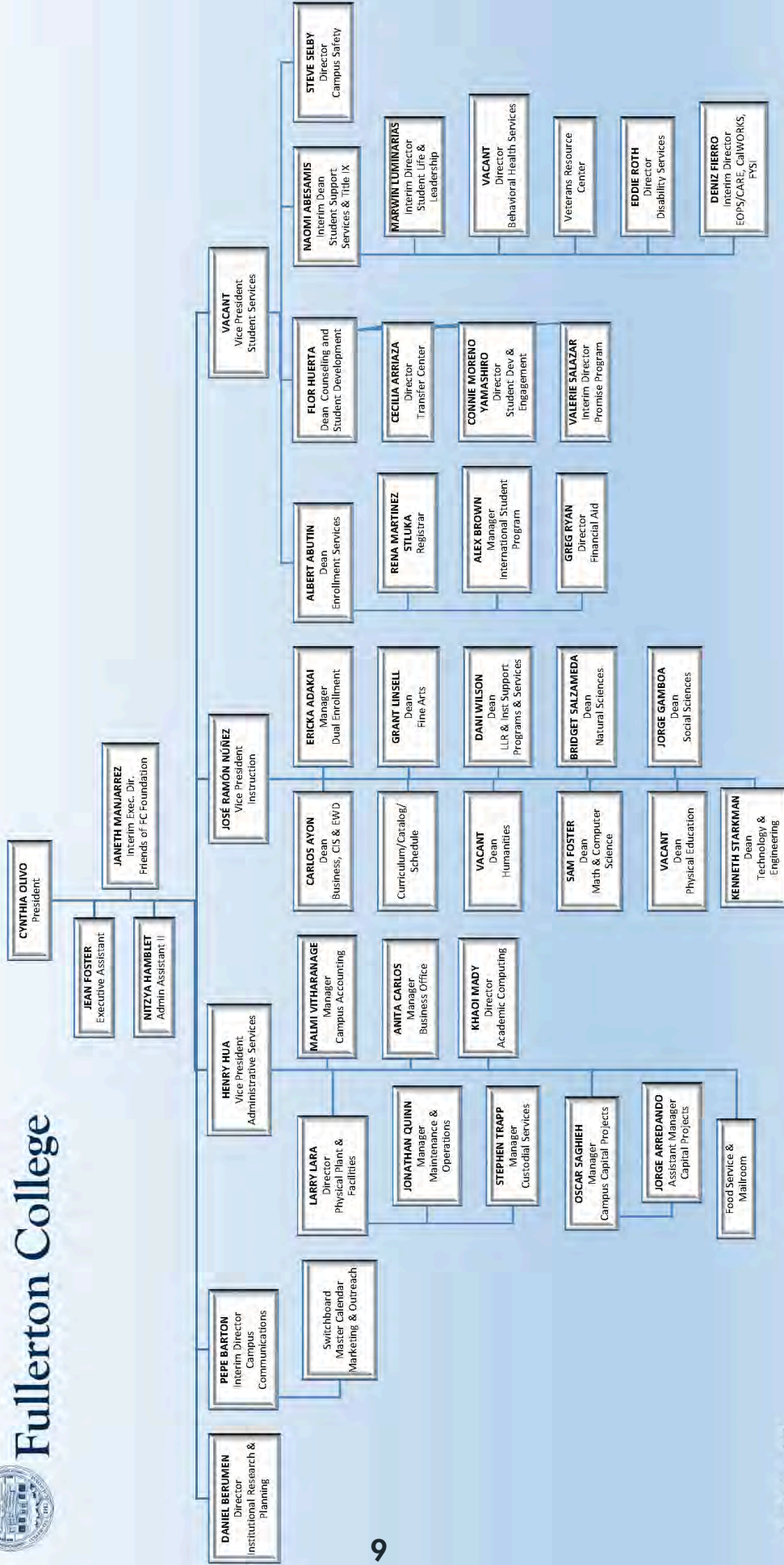


2023-2024 Management

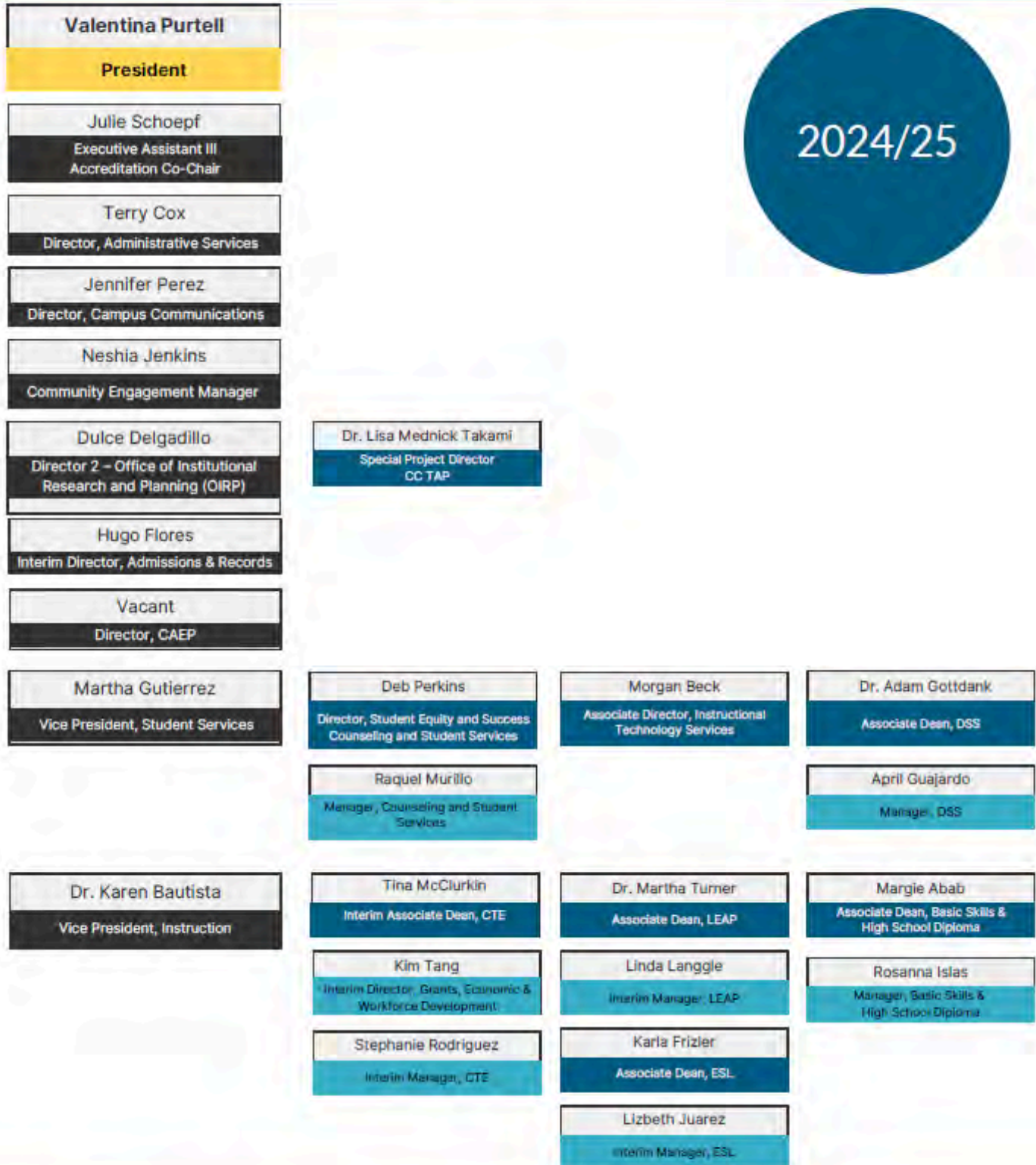




Fullerton College



NOCE's Organizational Chart





FINANCIAL POLICIES

DELEGATION OF AUTHORITY, BUSINESS & FISCAL AFFAIRS (BOARD POLICY 6100)

The Board of Trustees delegates to the Vice Chancellor, Finance & Facilities or designee the authority to supervise the general business procedures of the District to assure the proper administration of property and contracts; the budget, audit and accounting of funds; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations, and with the California Community Colleges Budget and Accounting Manual.

No contract shall constitute an enforceable obligation against the District until it has been approved or ratified by the Board of Trustees. (See Board Policy 6340, Bids and Contracts).

The Vice Chancellor, Finance & Facilities, shall make appropriate periodic reports to the Board of Trustees and shall keep the Board fully advised regarding the financial status of the District.



BUDGET PREPARATION (BOARD POLICY 6200)

Each year, the Vice Chancellor, Finance & Facilities or designee shall present to the Board of Trustees a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board of Trustees for review.
- A schedule is provided to the Board of Trustees by October 15 of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Changes in the assumptions upon which the budget was based shall be reported to the Board of Trustees in a timely manner.
- Budget projections address long term goals and commitments.

FINANCIAL POLICIES



BUDGET MANAGEMENT (BOARD POLICY 6250)

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

The District’s unrestricted general fund reserves shall be no less than two months of total general fund expenditures in compliance with the emergency conditions application requirements.

Revenues accruing to the District in excess of amounts budgeted shall be added to the District’s reserve for contingencies. They are available for appropriation only upon a resolution of the Board of Trustees that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board of Trustees. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.



FISCAL MANAGEMENT (BOARD POLICY 6300)

The Vice Chancellor, Finance & Facilities shall establish procedures to assure that the District’s fiscal management is in accordance with the principles contained in Title 5 Section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board of Trustees and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The Vice Chancellor, Finance & Facilities shall also establish procedures that satisfy the U.S. Education Department General Administrative Regulations (EDGAR) Second Edition for any federal funds received by the District.





FINANCIAL POLICIES

FISCAL MANAGEMENT (BOARD POLICY 6300) CONT.

All bank accounts must be approved by either the Vice Chancellor, Finance & Facilities; the Executive Director, Fiscal Affairs; the Vice President, Administrative Services; the Director, Administrative Services; or the Manager, Campus Accounting, before establishment. Only these accounts duly approved may utilize the District's Federal Tax Identification Number.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Board of Trustees shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the California Community Colleges Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

INVESTMENT (BOARD POLICY 6320)

Investment Philosophy:

It is the policy of the North Orange County Community College District ("District") to invest surplus monies not required for immediate necessities in a manner which will provide the maximum security of principal invested with secondary emphasis on achieving the highest yield while meeting the daily cash flow needs of the District and conforming to all applicable State and County statutes governing the investment of public funds. Investments should be consistent with the environmental goals and direction of Board Policy 3580 Sustainability Plan.

- All District funds adhere to this policy, with the exception of the Other Post Employment Benefit Irrevocable Trust, that was established to fund retiree health benefits, and that is governed by a separate Investment Policy Statement which is available on the District website.



FINANCIAL POLICIES

INVESTMENT (BOARD POLICY 6320) CONT.

Objectives:

The primary objectives, in priority order, of the District's investment activities shall be:

- Safety of Principal: Safety of principal is the foremost objective of the District. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- Liquidity: Liquidity is the second most important objective of the District. The District's investments will be sufficiently liquid to enable it to meet all operating requirements that might be reasonably anticipated. "Liquidity" refers to the ability to sell at any given moment with a minimal chance of losing some portion of principal or interest.
- Yield: Yield is the third most important objective of the District. The District's investments shall be designed to attain a short-term current market rate of return throughout budgetary and economic cycles.

Delegation of Authority:

The Board of Trustees of the North Orange County Community College District ("the Board") is responsible for establishing the investment policy and ensuring investments are made in compliance with this policy. The Investment Committee is charged with the responsibility of renewing the investment policy and recommending modifications to the Board.

The Board of Trustees delegates investment authority to the Vice Chancellor, Finance & Facilities for a one-year term. Subject to review, this delegation may be renewed pursuant to this section each year. The Chancellor is ultimately responsible for compliance with this policy. The District may employ the services of a Registered Investment Advisor ("Advisor") for implementing the policy. This policy will be reviewed and approved at least annually by the Board.

FINANCIAL AUDITS (BOARD POLICY 6400)

There shall be an annual outside audit of all funds, books, and accounts of the District in accordance with the regulations of Title 5. The Vice Chancellor, Finance & Facilities or designee shall assure that an annual outside audit is completed. The Vice Chancellor, Finance & Facilities shall recommend a certified public accountancy firm to the Board of Trustees with which to contract for the annual audit.

NOCCCD STRATEGIC DIRECTIONS

1. Student Experience & Success

NOCCCD will provide comprehensive support, equitable opportunities, co-curricular programming, and clear pathways to ensure that students achieve their educational and career goals.

2. Employee Experience

NOCCCD will provide an inclusive, equitable, and welcoming environment to support the well-being and professional growth of all employees.

3. Stewardship of Resources

NOCCCD will promote a shared vision of responsible stewardship of District resources through transparent and inclusive decision-making and integrated planning.

4. Collective Impact & Partnerships

NOCCCD will develop and sustain collaborative projects and partnerships with educational institutions, community-based organizations, and businesses to create positive change in the region.



5. Physical Environment

NOCCCD will be a leader in creating accessible and sustainable facilities that support student and employee success.

BUDGET CALENDAR

Timeline of the Budget Process Associated with the 2024-25 Budget

2024 -2025

January 15, 2024	P-1 Apportionment Attendance Report Submission Due
January 23, 2024	Board review of Governor's January Budget and discussion on Priorities
February 15, 2024	Budget Centers are requested to start Position Clean up
February 24, 2024*	First Principal Apportionment Report Issued by State Chancellor's Office
March 11, 2024	CBF review of Tentative Budget Assumptions and Board Priorities
March 25, 2024	DCC review of Tentative Budget Assumptions and Board Priorities
April 8, 2024	CBF review of Tentative Budget Assumptions and Board Priorities
April 14, 2024	Budget Centers are requested to start Faculty Position Clean up
April 20, 2024	P-2 Apportionment Attendance Report Submission Due
April 22, 2024	DCC review of Tentative Budget Assumptions and Board Priorities
May 06, 2024	Personnel Change Forms due to Human Resources for Tentative Budget
May 13, 2024	CBF review of Tentative Budget Assumptions and Board Priorities
May 13, 2024	HR to complete processing all submitted Personnel Changes related to Tentative Budget (further changes are to be held until the data is rolled over to the Budget Tables) (See May20 below)
May 20, 2024	<ul style="list-style-type: none">•HR & District Fiscal Affairs to cleanup Position Control budget information related to Tentative Budget•District Fiscal Affairs to roll Position Budget data over to the Budget Tables•Budget Centers to start budget input for NONPOS phase
May 28, 2024	Report provided to Board on Governor's May Budget Revisions
June 05, 2024	Budget Centers to be complete with Budget inputs of NONPOS phase and reconciliation of budgets for Tentative Budget
June 06, 2024	Prepare GASB54 Agenda item to be taken to the Board (if needed)
June 10, 2024	CBF review of Governor's May Budget Revisions and Proposed Budget Assumptions (if needed)
June 10, 2024	Completion of the Tentative Budget
June 07, 2024	Final changes for Position Control due to HR for Proposed Budget
June 14, 2024	HR to complete Personnel Changes related to Proposed Budget
June 23, 2024*	Second Principal Apportionment Report issued by State Chancellor's Office
June 21, 2024	HR & District Fiscal Affairs to clean up Position Control budget information related to Proposed Budget. (further permanent changes to NYSPBUP are to be held until the Tentative Budget is rolled over to the finance tables (See June 26 below)
June 24, 2024	DCC review of Proposed Budget Assumptions (if needed)
June 25, 2024	Board approval of the Tentative Budget
June 26, 2024	<ul style="list-style-type: none">•District Fiscal Affairs to Feed Tentative Budget (TENTAT) to Operating Ledger to start the fiscal year•District Fiscal Affairs to roll Position Budget over to the Budget Tables•HR can resume making permanent changes to NYSPBUP•Budget Centers can access NONPOS for updated budget input
July 15, 2024	Annual Apportionment Attendance Report Submission Due
July 31, 2024*	Year-end closing completed for District and Campus accounts
August 7, 2024*	Carryover balances completed and distributed
Aug. 13 or 27, 2024	Board review of the Proposed Budget Assumptions
August 15, 2024*	Budget Centers to complete Budget input of NONPOS phase and reconciliation of budgets for Proposed Budget
August 22, 2024*	Completion of Proposed Budget and close FINAL phase in Banner
August 23, 2024*	Public Notice published in the Orange County Register
Sept. 6-10, 2024	Proposed Budget available for public inspection
September 10, 2024	Public Hearing on the Proposed Budget at Board Meeting
September 11, 2024	District Fiscal Affairs to Feed Proposed Budget (FINADJ) to the Operating Ledger

*Estimated Date

FUND TYPES



All Funds

The District maintains its funds following the guidance of the California Community Colleges Chancellor's Office (CCCCO) Budget and Accounting Manual and as presented in the CCCCCO CCFS-311 Annual Financial and Budget Report. These are the totals per main Fund groups and are presented for purposes of a high level view of the District's funds. There are additional funds and subfunds within each of these groups which each have different operational purposes. We will be discussing those groups and purposes in subsequent sections of this book.




Fund Types



**Governmental
Funds**



**Proprietary
Funds**

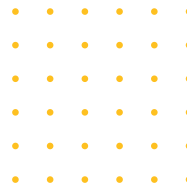


**Fiduciary
Funds**

Fund Summary

By Fund Type

2024 -2025



Fund Type Group (per CCFS-311)	Governmental Funds Group	Proprietary Funds Group	Fiduciary Funds Group	Total
Beginning Balance	\$ 456,169,448	\$ 23,724,636	\$ 9,155,384	\$ 489,049,468
Revenues:				
Federal Revenue	12,409,702	-	58,243,526	70,653,228
State Revenue	300,477,708	-	24,044,582	324,522,290
Local Revenue	179,684,860	7,762,607	990,482	188,437,949
Total Revenues	492,572,270	7,762,607	83,278,590	583,613,467
Expenditures:				
Academic Management Salaries	12,980,989	-	-	12,980,989
Full-Time Faculty Salaries	78,667,940	-	-	78,667,940
Part-Time Faculty Salaries	38,298,580	-	-	38,298,580
Total Academic Salaries	129,947,509	-	-	129,947,509
Classified Management Salaries	15,087,292	189,998	359,466	15,636,756
Classified Staff Salaries	64,994,097	84,584	173,808	65,252,489
Confidential Staff Salaries	1,747,712	28,615	-	1,776,327
Hourly Staff Salaries	12,649,933	-	122,416	12,772,349
Total Classified Salaries	94,479,034	303,197	655,690	95,437,921
Employee Benefits	87,995,808	5,887,972	259,954	94,143,734
Total Salaries and Benefits	312,422,351	6,191,169	915,644	319,529,164
Supplies and Materials	16,840,766	500	309,069	17,150,335
Other Operating Expenses	79,186,817	4,500,550	623,857	84,311,224
Capital Outlay	521,940,327	-	17,165	521,957,492
Total Expenditures	930,390,261	10,692,219	1,865,735	942,948,215
Other Sources/(Uses):				
Interfund and Other Transfers In	21,067,752	-	187,533	21,255,285
Bond Proceeds	174,000,000	-	-	174,000,000
Debt Retirement	(16,477,986)	-	-	(16,477,986)
Debt Interest & Other Service Charges	(16,538,374)	-	-	(16,538,374)
Interfund and Other Transfers Out	(21,089,452)	-	(45,026)	(21,134,478)
Student Financial Aid	(5,643,312)	-	(82,288,108)	(87,931,420)
Total Other Sources/(Uses)	135,318,628	-	(82,145,601)	53,173,027
Ending Balance/Contingency	\$ 153,670,085	\$ 20,795,024	\$ 8,422,638	\$ 182,887,747

Governmental Funds Group



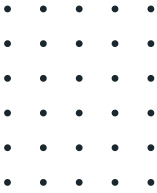
The Governmental Funds are used to collect financial information on resources used, or available for use, in carrying out operations associated with the institution’s educational objectives. Governmental funds are used to segregate financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used; current liabilities are assigned to the fund from which they are to be paid. The difference between each governmental fund’s assets and liabilities – the fund equity – is referred to as the “fund balance.”

The fiscal year for governmental funds is July 1 through June 30.

NOTE: The District’s Debt Services Subfund is comprised only of the Bond Interest and Redemption Fund. The fund is typically maintained by the County Treasury as the county assessor’s office accounts for property tax receipts and the related principal and interest payment to the bond holders. This fund is used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. At year end the county auditor provides the accounting for the revenues and related expenditures to the district.

Governmental Funds Group

2024 -2025



Fund Type Name (CCFS-311 Fund Type Number)	General Fund (10)	Debt Services (20)	Special Revenues (30)	Capital Projects (40)	Total Governmental Fund Groups
Beginning Balance	\$ 141,520,279	\$ 32,578,531	\$ 8,267,227	\$ 273,803,411	\$ 456,169,448
Revenues:					
Federal Revenue	11,255,277	-	1,154,425	-	12,409,702
State Revenue	231,106,588	-	249,539	69,121,581	300,477,708
Local Revenue	141,307,953	31,849,569	990,000	5,537,338	179,684,860
Total Revenues	383,669,818	31,849,569	2,393,964	74,658,919	492,572,270
Expenditures:					
Academic Management Salaries	12,980,989	-	-	-	12,980,989
Full-Time Faculty Salaries	78,667,940	-	-	-	78,667,940
Part-Time Faculty Salaries	38,298,580	-	-	-	38,298,580
Total Academic Salaries	129,947,509	-	-	-	129,947,509
Classified Management Salaries	14,148,012	-	148,964	790,316	15,087,292
Classified Staff Salaries	64,382,237	-	426,939	184,921	64,994,097
Confidential Staff Salaries	1,747,712	-	-	-	1,747,712
Hourly Staff Salaries	12,534,933	-	115,000	-	12,649,933
Total Classified Salaries	92,812,894	-	690,903	975,237	94,479,034
Employee Benefits	87,206,934	-	292,962	495,912	87,995,808
Total Salaries and Benefits	309,967,337	-	983,865	1,471,149	312,422,351
Supplies and Materials	16,699,321	-	130,414	11,031	16,840,766
Other Operating Expenses	75,392,708	-	1,100,685	2,693,424	79,186,817
Capital Outlay	14,315,539	-	379,000	507,245,788	521,940,327
Total Expenditures	416,374,905	-	2,593,964	511,421,392	930,390,261
Other Sources/(Uses):					
Interfund and Other Transfers In	10,597,752	-	350,000	10,120,000	21,067,752
Bond Proceeds	-	-	-	174,000,000	174,000,000
Debt Retirement	(51,984)	(16,426,002)	-	-	(16,477,986)
Debt Interest & Other Service Charges	-	(16,388,374)	(150,000)	-	(16,538,374)
Interfund and Other Transfers Out	(20,089,452)	-	-	(1,000,000)	(21,089,452)
Student Financial Aid	(5,643,312)	-	-	-	(5,643,312)
Total Other Sources/(Uses)	(15,186,996)	(32,814,376)	200,000	183,120,000	135,318,628
Ending Balance/Contingency	\$ 93,628,196	\$ 31,613,724	\$ 8,267,227	\$ 20,160,938	\$ 153,670,085

Proprietary Fund Group

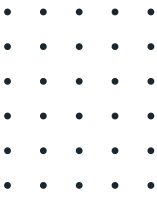
The Proprietary Funds Group is used to account for those ongoing activities that, because of their income-producing character, are similar to those found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to business or quasi business activities are accounted for through these funds. The focus of proprietary fund accounting is on measuring the cost of providing services, and the degree to which this cost is being recovered through user charges. The District only has Internal Service Funds within this group and within that subgroup, only maintains self-insurance funds. The self-insurance fund is used to account for activities associated with authorized self-insurance programs. Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund); however, these separate funds must be consolidated into one Self-Insurance Fund for State reporting purposes.

The District's Self-Insurance Fund is used to account for resources committed to the District's self-insurance program for workers' compensation, property and liability claims, and retiree benefits. Resources for this fund come primarily from the General Fund and includes a 0.5% of salaries for workers' compensation coverage.



Proprietary Fund Group

2024 -2025



Fund Type Name (CCFS-311 Fund Type Number)	Self-Insurance (61)
Beginning Balance	\$ 23,724,636
Revenues:	
Federal Revenue	-
State Revenue	-
Local Revenue	7,762,607
Total Revenues	7,762,607
Expenditures:	
Academic Management Salaries	-
Full-Time Faculty Salaries	-
Part-Time Faculty Salaries	-
Total Academic Salaries	-
Classified Management Salaries	189,998
Classified Staff Salaries	84,584
Confidential Staff Salaries	28,615
Hourly Staff Salaries	-
Total Classified Salaries	303,197
Employee Benefits	5,887,972
Total Salaries and Benefits	6,191,169
Supplies and Materials	500
Other Operating Expenses	4,500,550
Capital Outlay	-
Total Expenditures	10,692,219
Other Sources/(Uses):	
Interfund and Other Transfers In	-
Debt Retirement	-
Debt Interest & Other Service Charges	-
Interfund and Other Transfers Out	-
Student Financial Aid	-
Total Other Sources/(Uses)	-
Ending Balance/Contingency	\$ 20,795,024



Fiduciary Funds Group

The Fiduciary Funds Group is used to account for assets held by the District in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

2024 -2025

Fund Type Name (CCFS-311 Fund Type Number)	Assoc. Students (71)	Student Rep. Fee (72)	Student Fin. Aid (74)	Other Trust (79)	Total Fiduciary Fund Groups
Beginning Balance	\$ 796,385	\$ 199,554	\$ 50,000	\$ 8,109,445	\$ 9,155,384
Revenues:					
Federal Revenue	-	-	58,243,526	-	58,243,526
State Revenue	-	-	24,044,582	-	24,044,582
Local Revenue	417,000	76,000	-	497,482	990,482
Total Revenues	417,000	76,000	82,288,108	497,482	83,278,590
Expenditures:					
Academic Management Salaries	-	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-	-
Total Academic Salaries	-	-	-	-	-
Classified Management Salaries	-	-	-	359,466	359,466
Classified Staff Salaries	83,538	-	-	90,270	173,808
Confidential Staff Salaries	-	-	-	-	-
Hourly Staff Salaries	83,300	-	-	39,116	122,416
Total Classified Salaries	166,838	-	-	488,852	655,690
Employee Benefits	36,279	-	-	223,675	259,954
Total Salaries and Benefits	203,117	-	-	712,527	915,644
Supplies and Materials	34,811	-	-	274,258	309,069
Other Operating Expenses	182,072	55,000	-	386,785	623,857
Capital Outlay	3,000	-	-	14,165	17,165
Total Expenditures	423,000	55,000	-	1,387,735	1,865,735
Other Sources/(Uses):					
Interfund and Other Transfers In	21,000	-	-	166,533	187,533
Debt Retirement	-	-	-	-	-
Debt Interest & Other Service Charges	-	-	-	-	-
Interfund and Other Transfers Out	(15,000)	(21,000)	-	(9,026)	(45,026)
Student Financial Aid	-	-	(82,288,108)	-	(82,288,108)
Total Other Sources/(Uses)	6,000	(21,000)	(82,288,108)	157,507	(82,145,601)
Ending Balance/Contingency	\$ 796,385	\$ 199,554	\$ 50,000	\$ 7,376,699	\$ 8,422,638

Current Year Overview

STATE BUDGET

On June 26, 2024, Governor Newsom signed the 2024-25 Budget Act that reflects state expenditures of approximately \$298 billion, which is roughly a 4.2% decrease from 2023-24 levels. For the General Fund, expenditures decreased by more than 6% to an estimated \$211.5 billion.

Significant revenue shortfalls related to declines in the technology sector and a delay of tax payments have created a budget deficit of approximately \$45 billion. Early actions taken by the Legislature and Governor in the spring cut the deficit by \$17 billion, leaving \$28 billion where additional solutions are needed for 2024-25 and over \$30 billion for 2025-26. This approach reflects the administration using a two-year budget planning cycle.

The state is using a variety of methods to mitigate the impact of the budget deficit including drawing on reserves built up over the last few years, as well as funding delays, some cuts to state programs, internal funding shifts, borrowing, eliminating some deductions, credits to businesses, and projected increases to state revenues. The reserves being used are from the Budget Stabilization Account (BSA), also known as the "Rainy Day Fund," using \$7.1 billion in 2024-25 and another \$7.1 billion in 2025-26. This would leave a balance in the fund of \$10.5 billion that could also be used in 2025-26. The other reserve account being used is the Public School System Stabilization Account (PSSSA).

The cuts that were enacted hit nearly every state department, beginning in 2024-25. State departments were already cut 7.95% plus thousands of vacant positions in those departments will also be eliminated. Together, these cuts are expected to save nearly \$3.7 billion statewide. K-14 education was shielded from most of the cuts enacted.



This is a limited review of the overall 2024–25 State budget. We would describe it as being in a difficult fiscal situation, relying on using several accounting “gimmicks” and also on borrowing to minimize impacts to programs. By using these deferrals and gimmicks to balance the budget, the administration is delaying immediate cuts in the hopes that a small miracle will bring in more state revenues. The full, detailed enacted state budget can be found at <https://ebudget.ca.gov/>.

SYSTEM BUDGET

The community college budget for 2024–25 provides for an additional \$202.7 million more than 2023–24. This budget focuses on stability considering the significant budget deficit and cuts to other segments of the budget.

Here is our take on the community college budget for 2024–25: we should be grateful that the Governor believes in and supports the community college system, and continues to fund the Roadmap for the Future for the California community colleges. The Roadmap is intended to advance equity, student success, and the System’s ability to prepare students for California’s future. Along with the compacts for the University of California and the California University systems, the Roadmap is part of the Governor’s agenda to help the state reach a goal of having 70% of working age Californians possess a degree or credential by 2030.

The enacted budget reflects state total funding and included about \$143 million in on-going adjustments to the Student-Centered Funding Formula (SCFF), of which \$100 million is for a 1.07% Cost-of-Living Adjustment (COLA). An additional \$28 million is also available to help fund enrollment growth. Selected categorical programs received COLA-based increases totaling \$13 million. As with last year, based on our projected enrollment, NOCCCD doesn’t appear to be in line to capture any of the growth funds. While it was nice to see additional revenues coming to the System, it is important to note what wasn’t included in the budget. Notably, there was no attempt to extend the hold harmless provision, meaning that the hold harmless provision as we know it will expire after the 2024–25 fiscal year, becoming a fixed funding floor. More on this later.

Because of the limited revenue available, we saw very few revisions to or additions to the overall System budget. Highlights for both on-going and one-time funding are noted below.

Notable On-going Funding Changes

- \$100.22 million for apportionment (1.07%) COLA
- \$28.09 million for growth (.5%)
- \$.52 million for 1.07% for mandated costs
- \$1.93 million for Financial Aid administration
- \$12.03 million for (1.07%) COLA for adult education, EOP&S, DSP&S, Apprenticeship, CalWORKs and CARE



Cypress College offers 56 university-transfer majors, 176 career certificate programs, and degrees in 73 areas of study.

Notable One-time Funding Changes

- \$12 million to expand e-transcripts
- \$6 million to map pathways for credit for prior learning
- \$65 million realignment within the Strong Workforce program
 - \$(65 million) reduced from general Strong Workforce program
 - \$5 million allocated to Pathways for low-income workers
 - \$60 million allocated for Nursing infrastructure
- \$20 million for Financial Aid assistance related to FAFSA delays
- \$21.91 million for SCFF Technical adjustment to reconcile estimates

Construction Related Funding

- The budget act includes minimal funding for capital outlay from Proposition 51 providing \$29 million for one continuing project...not one of ours!

Other Notable Changes to the System Budget

- Establishing statewide funding for affordable student housing for previously approved projects, moving away from requiring districts to issue lease revenue bonds locally and shifting to issuing statewide lease revenue bonds or other funding supported by the state.

- Changing the reimbursement for the part-time faculty hours program from 50% to 90% to encourage increase usage
- Cal Grant reform was not included due to cost

More information on the 2024-25 California Community College Budget:

More detailed information can be found on the Budget News page of the Chancellor's Office website at: <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>

If you have an interest in Community College Finance, the information provided therein would be critical to staying updated. We would recommend the following documents, both located on that website:

Joint Analysis of the Enacted Budget: The "Joint Analysis of the Enacted 2024-25 Budget" builds on the May 15, 2024 analysis of the Governor's May Revision budget proposal, and goes into greater detail about the 2024-25 budget as enacted by the Governor and Assembly Bill 107, the 2024 Budget Act; Senate Bill 108, amending sections of Assembly Bill 107; and Senate Bill 153, an education trailer bill; and Senate Bill 155, the higher education trailer bill.

Compendium of Allocation and Resources: "2024-25 August Compendium of Allocations and Resources" contains various fiscal memos on apportionment, Prop 98 funds, details on categorical programs, and district allocations. The Chancellor's Office periodically updates the document as new information becomes available.

NOCCCD BUDGET INFORMATION

When we start any budget discussion, usually we begin with what we are carrying over from the prior year. The answer is \$141.5 million or a decrease of \$2 million from the \$143.5 million balance for June 30, 2023. A few things contribute to the decline: 1) We did use a 1% deficit factor for 2023-24; 2) With the previous phase out of Federal COVID funds we did start to spend down budget center reserves to continue student basic needs benefits, like food and book vouchers.

On the revenue side, our budget situation is very similar to last year with an increase for the 1.07% COLA to the Student Center Funding Formula and certain categorical programs as well as a reduction of revenues from the phase out of the emergency condition allowance. Last year our Resource Allocation Model allocated \$288.4 million and this year the amount is \$283.7 million or a 1.63% decline. We are seeing a change between what we are earning from the funding formula and what we are receiving from the emergency conditions allowance/hold harmless funding due to our increased FTES production. One other change on the revenue side, we have increased our interest earning budget from \$1 million to \$3 million.



On the expense side we have increased our budget for the PERS rate increase and the cost of healthcare benefits and the campuses have made some changes to the position control budgets. We have not incorporated any changes to salary schedules since negotiations have not been concluded for any group. The only other major change is that we reduced expenses in this budget for the estimated cost of retiree benefits (\$6 million), since we will be receiving funds from the District’s irrevocable trust. For the expense side, our personnel budgets (excluding retiree benefit costs) have increased from \$233.6 million to \$246.4 million. Comparing this to actual personnel cost for 2023-24 of \$236.8 million, it appears that we will have excess budget in personnel costs.

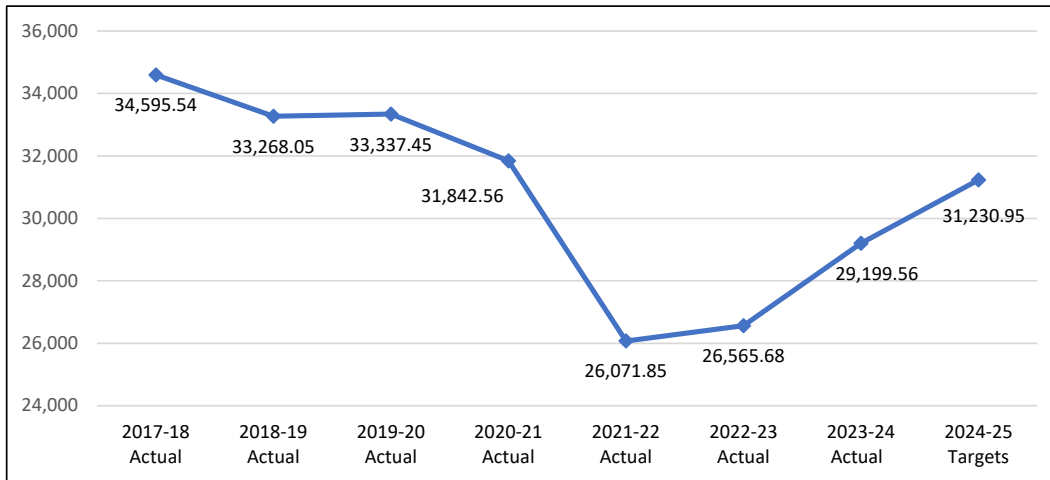
FTES

For 2023-24, the campuses experienced an overall increase of 2,588.23 FTES or 9.73% increasing the FTES output to 29,199.56. The increase by campus was 8.98%, 6.42%, and 27.08% for Cypress College, Fullerton College, and NOCE respectively. However, the District is still down 15.60% from 2017-18 FTES numbers which were used in the SCFF Hold Harmless funding calculation.

For 2024-25, the FTES targets have been set based on planning by the campus administration teams. The targeted increases are 4.68%, 9.30% and 4.67% for Cypress College, Fullerton College, and NOCE respectively. For the District overall, the total projected FTES targets would result in 31,230.95 FTES for an estimated increase of 6.96%. If the targets are achieved, this would bring us within 3,364.59 FTES of our 2017-18 actual FTES numbers, just under an 11% difference. This would be a remarkable achievement for the District and campuses.



FTES



Details on the FTES production by campus are provided in Appendix A.

Emergency Conditions Allowance

For funding purposes, in 2024-25, the District will still have one year remaining of the Emergency Conditions Allowance being used in the 3-year average for credit FTES for apportionment funding. That results in a calculated FTES number of 31,179.87. Because we are still below our 2017-18 FTES of 34,595.54, we expect that the impact of the State’s hold harmless provision will continue to help our District for several years to come, even as it transitions to a fixed funding floor.

Hold Harmless Funding

As part of the initial implementation of the SCFF, districts were guaranteed a minimum of a hold harmless level of funding, which provided that a district would earn at least their 2017-18 total computational revenue, adjusted by COLA each year. That hold harmless provision was extended a few times, but is now scheduled to end after 2024-25. The guaranteed minimum funding will transition to a fixed amount based on the funding received in 2024-25. This new guaranteed amount, or funding “floor”, will not be increased by future COLAs.

A district would receive increased revenues when their FTES levels increase sufficiently to bring their total computational revenue above that floor. As noted above, our District has been making great strides toward recovering enrollment and continues to project increasing enrollment for 2024-25. However, that would still leave our total computational revenue below our hold harmless funding. Therefore, at a minimum, our new funding floor will be set at our current hold harmless level of \$262,433,892.

On-going Structural Deficit

Once again we will attempt to describe our structural deficit. When we look at our “earned” revenue for the SCFF and other revenues, together they total \$269.1 million and the budget centers have budgeted the current year expenditures at \$278.8 million for a difference of \$9.7 million. This is what we are considering as the structural deficit for NOCCCD. We keep repeating this because the hold harmless provision is changing and after this year we will not receive COLA increases in funding until our “earned” revenue (currently projected at \$247.8 million) exceeds the \$262.4 million hold harmless revenue floor.



When we factor in the additional revenue from the emergency conditions allowance of \$9.1 million and the hold harmless funding of \$5.6 million as well as consider that we will have savings from personnel vacancies, we expect that we will end the year with no deficit but with a surplus. How much of a surplus or deficit will depend on the state deficit factor, what happens in negotiations, and how much each budget center spends of their carryover balances.

We have seen a significant improvement of our “earned” revenues with the prior year FTES increase of 9.72% and a budgeted target increase of FTES for 2024-25 of 6.96%, so our structural deficit has improved but we still have some work to do with our enrollments.

State Deficit Factor

For the first time in several years, we are seeing deficit factors being applied to the SCFF funding. A deficit factor reduces the funding a district can expect to receive. For 2023-24, we incorporated a 1% deficit factor for the SCFF revenues which reduced our expected SCFF revenues by \$2.7 million. At P-2, in early June, the Chancellor’s office had applied an estimated 8.7404% deficit to our funding for 2023-24. However, as the state budget was more fully developed, that deficit was expected to significantly decrease. Thus, based on the Chancellor’s Office subsequent recommendation, we felt it prudent to anticipate a deficit, but a much lower percentage.

As we head into 2024–25, the uncertainty around state revenues continues to result in uncertainty around availability of funds to fully fund the SCFF. The advanced apportionment information incorporated a 2.4052% deficit, with an updated subsequent estimated deficit of 6.8538%. Each 1% applied to our 2024–25 SCFF funding would equate to \$2.6 million in lost revenue. A 6.8538% deficit could equate to almost \$18 million in lost revenue.

There is currently no clarity on how likely these deficits are to materialize. Much is dependent on how the state revenues come in, whether the revenue shortfall materializes or rebounds, and by how much. For the 2024–25 budget we have chosen to not include a deficit factor but rather we will show the effects of a 1% and 6.8538% deficit factor on the face of the Resource Allocation Model Budget Summary (page 51).

Board Policy Reserve

Two years ago, the District submitted, and the State Chancellor’s Office approved, an application to participate in the Emergency Conditions Allowance to continue to use the 2019–20 P-1 FTES numbers for the 2022–23 and 2023–24 fiscal year funding. As one of the conditions to participate, the Board had to change its Board Policy on reserves from 5% of general fund unrestricted expenditures to two months of general fund expenditures, which the Board approved at its February 14, 2023, Board meeting. At that time, the estimated 5% was \$14.9 million and two months of general fund expenditures were estimated between \$40 to \$50 million. To implement the new policy, two recommendations were made: 1) Transfer the committed fund balance of \$6.3 million for STRS/PERS cost to the Board Policy Reserve; 2) Transfer the additional funding for the emergency condition election, estimated at \$10.9 million for 22–23 and 23–24 to Board Policy reserves. Both recommendations have been implemented. In addition, \$1.2 million was transferred in 2023–24 to bring the amount to \$44.2 million.

For the 2024–25 year, the estimate for two months of operating expenses is \$46.5 million. \$2.3 million was transferred from the unallocated reserves to bring the \$44.2 million already in reserves to meet this 2024–25 estimated reserve amount.

Full-time Faculty Obligation Number (FON)

For fall 2024, the District’s compliance FON number is 467.2, down 28 positions from the 495.2 compliance FON number from fall 2023. For fall 2024, the District has 510 faculty positions filled with 21 late retirements, therefore we expect to be 63.8 positions over the compliance FON for fall 2024. The District has already received its fall 2025 advanced FON number which remains at 467.2. The District’s fall 2024 P-2 FON number, which is based on the District’s credit FTES funded at P-2 in May, is 501.2.

What this means is the District has met the faculty obligation for the 2024-25 year and no faculty positions are expected to be needed to be hired for the 2025-26 fiscal year to meet the 2025 FON obligation. As normal, the campuses will continue to evaluate and prioritize faculty positions during the 2024-25 year, and a decision might be made to fill any critical positions needed.

Two items to note about the FON calculations for 2024-25. First, the actual calculation was artificially high for credit FTES, since 2 years of the 3-year average FTES were using emergency conditions FTES. 2024-25 will be the last year where emergency conditions FTES will impact the FON calculation, meaning that for the fall 2026 FON calculation, it is expected that this impact will no longer affect the calculation. Second, the 2024-25 advanced FON calculation used a deficit factor of 2.4052% which artificially reduced credit FTES used in that calculation. These two factors (emergency conditions and deficit factors) were about a wash on the net effect on the calculation. With the District experiencing an increase in credit FTES, we will need to keep an eye on the FON for fall 2026.

Carryovers/One-Time Funds

Overall carryovers at the budget centers declined by 6.80%. With the loss of Federal Funds for COVID, we are starting to see the budget centers using their carryover funds. For District Services (DS), last year \$3 million was transferred to the Capital Outlay Fund for the Anaheim Campus Board Room Remodel, the District Sustainability Plan was completed, and work has started on the new District Website. At Cypress College, the drawdowns were mainly to supplement their book program pilot, transfer to the capital outlay fund to support deferred maintenance, spend down of campus enrollment support dollars and the deficit in their parking fund. At Fullerton College, declines were from use of the campus enrollment support funds, transfers to the capital outlay fund and backfill for the deficit in the parking fund. NOCE had an increase due mostly to the receipt of \$4.5 million of stability funds. While there were dollars being spent, the one addition through the District Consultation Council (DCC) was an allocation of \$2.1 million for Student Success Advocates to help the campuses with student retention. More information on the carryover funds can be found on page 71 of the budget document.

Budget Center Carryovers

	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
2023-24 Carryovers	\$ 12,501,171	\$ 23,879,001	\$ 26,684,778	\$ 24,759,465	\$ 87,824,415
2022-23 Carryovers	14,417,452	32,158,774	27,059,520	20,599,713	94,235,459
Inc (Dec)	<u>\$ (1,916,281)</u>	<u>\$ (8,279,773)</u>	<u>\$ (374,742)</u>	<u>\$ 4,159,752</u>	<u>\$ (6,411,044)</u>
% Change	-13.29%	-25.75%	-1.38%	20.19%	-6.80%



Negotiations

For the 2024-25 fiscal year, negotiations have not been completed with any of the represented groups, United Faculty, CSEA, and AdFac United, nor have the meet and confer groups, managers, executives, and confidentials, settled on salary discussions. As such, no provisions were included in the proposed budget for salary increases for 2024-25.

Note: Mediation sessions with United Faculty are scheduled for October 1 and 2 for negotiation matters.

For some perspective, the following table shows the cost of 1.50% salary increase on the various groups along with the cost of increasing the cap for +1 and family coverage for Kaiser - Orange County to the expected January 2025 rates. The total cost for these additions is estimated to be \$4.5 million.

Negotiation Estimates

	<u>CSEA</u>	<u>UF</u>	<u>Conf</u>	<u>Mgmt</u>	<u>Exec</u>	<u>AdFac</u>	<u>Total</u>
1.50% Salary Increase (impact on Salaries plus Statutory Benefits)	\$ 968,724	\$ 1,320,105	\$ 34,611	\$ 339,813	\$ 43,308	\$ 582,315	\$ 3,288,876
Increase Benefit Cap for Families to Jan 25 Rates	547,800	537,355	12,911	140,486	5,533	-	1,244,085
							<u>\$ 4,532,961</u>

Retiree Benefits

On June 30, 2024, the District had \$142.5 million in its irrevocable trust, an increase of \$14.9 from the prior fiscal year. This balance is over the June 30, 2023, estimated liability of \$130.5 million which keeps us at a net Other Post Employment Benefit (OPEB) asset position of \$12.0 million. At the April 10, 2024 Retirement Trust Board meeting, the Retirement Board approved moving \$18 million from the Trust into shorter maturity investments to be able to cover retirement benefit costs for the next 3 years. As such, a \$6 million contribution has been included in this budget to cover the \$6 million of retiree benefit costs for the 2024-25 fiscal year.

Pension Costs

Mostly good news on the pension front, the PERS rate for 2024-25 came in slightly better than previously projected and the STRS rate stayed at 19.10%. Both PERS and STRS reported better earnings than projected for 2023-24, PERS reported a preliminary investment return of 9.3% compared to a targeted rate of 6.8% and STRS announced a 8.4% net return compared to the targeted rate of 7.0% for 2023-24 fiscal year. The one downside is that the PERS rate estimate for 2027-28 is being projected at 29.20%. For comparison purposes, a 1% increase in the STRS rate is estimated at \$764 thousand and 1% on the PERS rate is estimated at \$651 thousand.

	2023-24	2024-25	2025-26	2026-27	2027-28
Cal PERS Employer Rate	26.68%	27.05%	27.60%	28.00%	29.20%
Cal STRS Employer Rate	19.10%	19.10%	19.10%	19.10%	19.10%

Concerns from Budget Staff

- **Negotiations**

As noted earlier, negotiations for all groups have not been settled. We will need to assess the impacts on on-going operations as agreements are reached. In addition, unless FTES production increases significantly from 2023-24 levels, we should not expect to receive COLA dollars for the Student Center Funding Formula in 2025-26 and beyond until our “earned” revenue exceeds our funding floor. Another way to look at it is if we generate the same FTES as 2023-24 there is a spread of about \$9.1 million. COLA would have to increase between 3-4% before we would start to receive COLA funding again.

- **Job Families Studies**

The Chancellor has committed to completing the Job Families Studies that were started with the IT job families. It is unclear at this time what the outcome of the studies will be on staff and on operations. For some perspective, the IT family study is expected to increase operation costs by an estimated \$900,000 which has not been included in this budget document.

- **Change in the Attendance Accounting Guidelines for FTES**

There has been a change implemented systemwide to standardize and simplify the calculations for credit FTES. Per the Chancellor’s Office, many districts would not be negatively impacted by this change, meaning their FTES would stay the same or they may experience a slight increase from the calculations. However, there were a few districts, NOCCCD included, who may see a reduction in FTES. Using the existing class schedule and rosters, our District expects to see a 2% decline in its calculated FTES based on how we schedule classes. The implementation of the change will take place over the next few years. This allows us a bit of time to address any positive changes we can make to benefit from this new, standardized process. But we still will need to continue to assess the impact of this new process going forward.

- **Funds for Basic Needs**

During the COVID years, the District received \$122.4 million in Federal Funds mostly to support students by providing financial aid, free parking, providing for technology and food insecurity needs. Most of those funds have been spent, and some new funding sources were identified, mostly COVID-19 state funding and one-time funding for enrollment support. As we spend through these funds and scale back support for student basic needs, we are concerned that this will have a negative impact on enrollment, making it more difficult to reach our pre-pandemic FTES numbers. Just something to keep in mind when future FTES reports are presented.

- **Fullerton College Construction Program and Priorities for Funding**

Fullerton College has started a lot of capital projects, but due to continuing escalation of prices in the construction industry, the college is running out of funds to complete all those projects. All projects are ultimately in support of student needs. However, we will need to determine which must be prioritized due to other factors as well, such as those tied to State Bond funding and those which meet the goals identified for Measure J funds. With little or no scheduled maintenance funding coming from the State, the campus is feeling a strain on its available resources.



BUDGET CENTER BUDGET PROCESSES

District Services Budgets

The District's Resource Allocation Model (RAM) determined that District Services would be allocated 9.25% in funding. Accordingly, District Services went through a rigorous process to update the budget allocations and to budget with that allocation for the departments therein: Chancellor's Office, Finance and Facilities, Human Resources, Educational Services and Technology, and Public Affairs. The budget development process includes an analysis of the prior year's activity, planned technology and equipment updates, and department priorities. Additionally, during the year, any additional funding requests or ongoing structural changes are brought forth for discussion with the Chancellor, and may be considered for funding, either on a one-time basis or ongoing.

Cypress College

Cypress College utilizes a multi-faceted approach to budget planning and development that engages the college's shared governance structure, management/executive team, strategic and master planning activities, college program review, close collaboration with District fiscal staff, and prudent fiscal management strategies. This approach is applied to both one-time funds and operating budget allocations.

Overall planning and prioritization of the college's operational budget starts with the campus executive team. Each year, the executive team reviews the campus budget with consideration to prior year fiscal performance, program review priorities, campus/District master planning priorities, and consideration of the current and future fiscal environments at the local and state levels. The executive team sets priorities/direction for the college budget which are then communicated to the college's two main shared governance committees with responsibilities related to campus fiscal activities; the President's Advisory Committee (PAC) and Planning and Budget Committee (PBC) which have representation from multiple campus constituencies, including faculty, staff, students, employee organizations, and



management. The executive team will then incorporate feedback/input from the shared governance committees to finalize the ultimate priorities/direction that will be communicated to the department deans and managers to guide budget development and management.

The campus fiscal staff works closely with the department deans and managers to review, develop, and monitor operations budgets throughout the fiscal year (minimum of three times per year) including end of Q1 and overview of the Board-approved budget (October/November), mid-year review after Q2 as well as budget proposal development expectations (February/March) based on program and functional departmental reviews, and fiscal closeout requirements reflecting Q3 expenditures and tentative budget analysis (May/June) to ensure budgets are being properly managed, procurements and budget payments are being made in a timely manner, and all are aligned with the institution's set priorities/direction.

The college is carefully monitoring enrollment trends and their impact on the college's fiscal and human assets. Effective enrollment strategies, and intentional cost containment decisions, will remain the focus of prudent public funding stewardship at Cypress for the foreseeable future. The state is facing numerous fiscal challenges in the coming years that may result in adjustments to college resources. In response to these anticipated challenges, the college will seek to protect the quality of instruction, maintain sustainable staffing levels, establish judicious reserves, and support critical student success efforts.

Fullerton College

The Fullerton College annual planning and budgeting process involves various governance groups on campus to assist the College with:

- Identifying goals, objectives and action plans in alignment with the District Strategic Directions, and the College's vision and mission.
- Utilizing resources effectively to support the vision and mission of the College.
- Meeting expectations from students and the surrounding College community.

Institutional planning enables internal and external constituencies to understand Fullerton College's strategic goals, objectives, and action plans for the year. The campus' budget development process begins with the college's executive team. The executive team begins by analyzing the College budget with consideration to prior year fiscal performance, campus master planning priorities, program review recommendations, technology plan and consideration of the current and future fiscal environments at the local and state levels. The executive team sets recommendations for the College budget which are then communicated to the College's two main shared governance committees with responsibilities related to campus fiscal activities:

Planning and Budget Steering Committee (PBSC) and President's Advisory Council (PAC).

Fullerton College's planning and budgeting cycle is continuous, incorporating data, reports, and analysis provided by the Office of Institutional Effectiveness. The data is used to perform program reviews, which include short-term and long-term goals. The Program Review process is completed over a four-year cycle devoting one year to instructional divisions, one year to Student Services' and Administrative Services' departments, and two years to planning, which includes review and evaluation of processes and College-wide planning efforts.

The Program Review Committee (PRC) evaluates the program review reports and produces a comprehensive report and request for resources which is

presented to the Faculty Senate and then to PAC. After endorsement by PAC, the request for resources is submitted to the Planning and Budget Steering Committee (PBSC), which is co-chaired by the Vice President of Administrative Services and the Director of Institutional Effectiveness and includes membership of the various constituencies of the College community.

Crucial to the planning effort is the President's Advisory Council (PAC), which is chaired by the President and is the College's principal advisory body for planning. The PAC brings together representatives of various constituencies to promote a broader consideration of issues.

As the primary College-wide group involved in planning, the PAC is responsible for making recommendations to the President for consideration or action, after consultation with appropriate constituent groups. The PAC meets twice a month, addressing agenda items from the College's respective governance groups, and devotes a significant amount of time to planning throughout the year, considering items related to the College's goals and the District-wide Strategic Plan. It is the responsibility of the President to make final decisions regarding the PAC's recommendations and, when finalized, communicate such actions to the College community.



The District's resource allocation model allows greater flexibility and responsibility to the College in the management of its fiscal resources. The State is facing numerous fiscal challenges in the coming years that may result in fluctuations to the College's resources. In response to these anticipated challenges, the College will continue to provide quality instruction, maintain effective staffing levels, establish prudent reserves, and support critical student success efforts.

North Orange Continuing Education (NOCE)

NOCE's institutional mission and goals are the foundation for financial planning and budget development, NOCE Strategic Plan, District master planning priorities, and regional adult education consortium's goals are also major drivers of fiscal planning. Analyses of the current and future fiscal environments at the local and state levels are also taken into consideration. Two primary shared governance committees tasked with making decisions on NOCE's fiscal planning and resource allocation are President's Cabinet and Budget and Facility Planning Committee which have representation from multiple campus constituencies, including faculty, classified staff, management, and students.

Consistent with District processes, the Budget and Facility Planning Committee establishes parameters, guidelines, and timelines for budget development. Under the direction of the President, the planning process considers the needs of the students, available resources from multiple funding streams, and personnel costs. The Committee coordinates and approves the priority list for classified and management positions and makes recommendations to the President as well as reviews and approves requests for one-time funding, such as requests for instructional supplies and equipment.

NOCE's general fund supports the majority of ongoing expenses, such as salary and benefits for permanent positions and adjunct faculty, department operating budgets and reserves for personnel contingencies. Amounts of budgeted items are adjusted based on the availability of additional funds. The Director of Administrative Services collaborates closely with President's Staff, managers, and North Orange County Regional Consortium for Adult Education members to monitor expenses and to ensure compliance with federal, state, and local fiscal policies and regulations. Ongoing implementation of the District's Resource Allocation Model (RAM) continues to be a major focus of NOCE's resource planning efforts. The resource allocation model provides transparency in understanding NOCE's revenue sources and a framework for enrollment management from the fiscal perspective. NOCE continues to align resource allocation with institutional priorities and to have greater control and accountability for fiscal decisions. The state is facing numerous fiscal challenges in the coming years that may result in adjustments to resources. In response to these anticipated challenges, NOCE will continue to strive to achieve the highest degree of efficiency possible in allocating resources while seeking to protect the quality of instruction, maintain effective staffing levels, establish prudent reserves, and support critical student success efforts.

General Fund

The General Fund is the primary operating fund of the District. It is used to account for those transactions that, in general, cover the full scope of operations of the District (instruction, administration, student services, maintenance and operations, etc.). The District's general fund budget for fiscal year 2024-25 as well as, for comparison, the actuals for fiscal year 2023-24 are provided below. A multi-year comparison is provided in Appendix B.

Summary

2024 -2025

	2024/2025 Budget	Budget as a % of Expenditures	2023/2024 Actual	Actual as a % of Expenditures
Beginning Balance	\$ 141,520,279		\$ 143,518,278	
Revenues:				
Federal Revenue	11,255,277	2.70%	7,218,009	1.98%
State Revenue	231,106,588	55.50%	221,115,810	60.66%
Local Revenue	141,307,953	33.94%	157,242,473	43.14%
Total Revenues	383,669,818	92.14%	385,576,292	105.78%
Expenditures:				
Academic Management Salaries	12,980,989	3.12%	13,018,357	3.57%
Full-Time Faculty Salaries	78,667,940	18.89%	75,006,898	20.59%
Part-Time Faculty Salaries	38,298,580	9.19%	44,377,347	12.18%
Total Academic Salaries	129,947,509	31.20%	132,402,602	36.34%
Classified Management Salaries	14,148,012	3.41%	12,974,265	3.56%
Classified Staff Salaries	64,382,237	15.46%	60,611,703	16.63%
Confidential Staff Salaries	1,747,712	0.42%	1,685,940	0.46%
Hourly Staff Salaries	12,534,933	3.01%	12,640,476	3.48%
Total Classified Salaries	92,812,894	22.30%	87,912,384	24.13%
Employee Benefits	87,206,934	20.94%	90,663,955	24.87%
Total Salaries and Benefits	309,967,337	74.44%	310,978,941	85.34%
Supplies and Materials	16,699,321	4.01%	5,901,347	1.62%
Other Operating Expenses	75,392,708	18.11%	38,898,968	10.65%
Capital Outlay	14,315,539	3.44%	8,725,262	2.39%
Total Expenditures	416,374,905	100.00%	364,504,518	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	10,597,752		6,088,124	
Debt Retirement	(51,984)		(57,286)	
Interfund and Other Transfers Out	(20,089,452)		(20,551,651)	
Student Financial Aid	(5,643,312)		(8,548,960)	
Total Other Sources/(Uses)	(15,186,996)		(23,069,773)	
Adjusted Ending Balance/Contingency	\$ 93,628,196		141,520,279	

General Fund Subfunds



For purposes of flexibility, the District may establish any number of subfunds or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted Subfund or Restricted Subfund.

Division of the General Fund into two subfunds reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Accordingly, restricted revenues (such as those for categorically-funded programs) are accounted separately from other general purpose moneys, but classified as a component of the total fund that provides instructional and support services.

General Fund Detail

2024 -2025

	Unrestricted Funds	Restricted Funds	Total General Fund Budget
Beginning Balance	\$ 132,423,005	\$ 9,097,274	\$ 141,520,279
Cumulative Categorical Settle-ups**	(1,490,145)	1,490,145	-
Adjusted Beginning Balance	\$ 130,932,860	\$ 10,587,419	\$ 141,520,279
Revenues:			
Federal Revenue		11,255,277	11,255,277
State Revenue	151,444,803	79,661,785	231,106,588
Local Revenue	135,973,254	5,334,699	141,307,953
Total Revenues	287,418,057	96,251,761	383,669,818
Expenditures:			
Academic Management Salaries	10,272,110	2,708,879	12,980,989
Full-Time Faculty Salaries	74,297,651	4,370,289	78,667,940
Part-Time Faculty Salaries	33,568,652	4,729,928	38,298,580
Total Academic Salaries	118,138,413	11,809,096	129,947,509
Classified Management Salaries	10,796,901	3,351,111	14,148,012
Classified Staff Salaries	50,422,444	13,959,793	64,382,237
Confidential Staff Salaries	1,747,712		1,747,712
Hourly Staff Salaries	5,194,688	7,340,245	12,534,933
Total Classified Salaries	68,161,745	24,651,149	92,812,894
Employee Benefits	74,206,854	13,000,080	87,206,934
Total Salaries and Benefits	260,507,012	49,460,325	309,967,337
Supplies and Materials	3,197,600	13,501,721	16,699,321
Other Operating Expenses	41,325,813	34,066,895	75,392,708
Capital Outlay	3,565,759	10,749,780	14,315,539
Total Expenditures	308,596,184	107,778,721	416,374,905
Other Sources/(Uses):			
Interfund and Other Transfers In	6,174,802	4,422,950	10,597,752
Debt Retirement	(51,984)	-	(51,984)
Interfund and Other Transfers Out	(20,067,752)	(21,700)	(20,089,452)
Student Financial Aid	(3,227,283)	(2,416,029)	(5,643,312)
Total Other Sources/(Uses)	(17,172,217)	1,985,221	(15,186,996)
Ending Balance/Contingency	92,582,516	1,045,680	\$ 93,628,196

** Cumulative Categorical Settle-ups are the cumulative amounts that the campuses have contributed from their carryover funds towards various programs for additional expenses. These are settled-up in the Ending Fund Balance analysis annually.

Unrestricted General Subfunds

The Unrestricted Subfund is used to account for resources available for the general purposes of District operations and support of its educational program.

The District's unrestricted general funds can be separated into ongoing and one-time in nature.

Detail

2024 -2025

	Resource Allocation Model		One-Time Funds	Total Unrestricted General Funds
	11200 (Ongoing) Funds	Self-Supporting Funds	Prior Year (Carryover) Funds	
Beginning Balance	\$ -	\$ -	\$ 132,423,005	\$ 132,423,005
Cumulative Categorical Settle-ups**	-	-	(1,490,145)	(1,490,145)
Adjusted Beginning Balance	\$ -	\$ -	\$ 130,932,860	\$ 130,932,860
Revenues:				
Federal Revenue	-	-	-	-
State Revenue	151,444,803	-	-	151,444,803
Local Revenue	132,406,285	3,566,969	-	135,973,254
Total Revenues	283,851,088	3,566,969	-	287,418,057
Expenditures:				
Academic Management Salaries	10,272,110	-	-	10,272,110
Full-Time Faculty Salaries	74,246,346	-	51,305	74,297,651
Part-Time Faculty Salaries	32,649,851	-	918,801	33,568,652
Total Academic Salaries	117,168,307	-	970,106	118,138,413
Classified Management Salaries	9,344,677	18,938	1,433,286	10,796,901
Classified Staff Salaries	49,572,820	250,925	598,699	50,422,444
Confidential Staff Salaries	1,747,712	-	-	1,747,712
Hourly Staff Salaries	2,069,505	156,462	2,968,721	5,194,688
Total Classified Salaries	62,734,714	426,325	5,000,706	68,161,745
Employee Benefits	72,880,602	146,235	1,180,017	74,206,854
Total Salaries and Benefits	252,783,623	572,560	7,150,829	260,507,012
Supplies and Materials	2,415,825	221,820	559,955	3,197,600
Other Operating Expenses	19,259,511	2,626,574	19,439,728	41,325,813
Capital Outlay	1,001,458	102,118	2,462,183	3,565,759
Total Expenditures	275,460,417	3,523,072	29,612,695	308,596,184
Other Sources/(Uses):				
Interfund and Other Transfers In	6,101,101	73,701	-	6,174,802
Debt Retirement	(51,300)	-	(684)	(51,984)
Interfund and Other Transfers Out	(2,454,960)	-	(17,612,792)	(20,067,752)
Student Financial Aid	-	-	(3,227,283)	(3,227,283)
Total Other Sources/(Uses)	3,594,841	73,701	(20,840,759)	(17,172,217)
Ending Balance/Contingency	\$ 11,985,512	\$ 117,598	\$ 80,479,406	\$ 92,582,516

** Cumulative Categorical Settle-ups are the cumulative amounts that the campuses have contributed from their carryover funds towards various programs for additional expenses. These are settled-up in the Ending Fund Balance analysis annually.



Building Blocks of the Budget Allocation Model

Unrestricted Funds

- Resource Allocation Model
 - Ongoing Funds
 - Self-Supporting Funds
- Prior Year Funds (Carry Over Funds)
- Hold Harmless Funds

Restricted Funds

- Categorical Funds
- Other Restricted Funds

The Ongoing and Self-Supporting Funds are part of the District’s Resource Allocation Model. This activity makes up the structural analysis of the District. More information on the components of the Resource Allocation Model are included in subsequent sections of this book. The Prior Year (or Carryover) Funds are considered one-time funds. The One-Time Funds are not considered ongoing as they have no ongoing funding source associated with their activity. The planned uses of One-Time and Carryover Funds are discussed in the section on Prior Year Funds.



Restricted General Subfunds

The Restricted Subfund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted monies are generally from an external source that requires the money be used for specific purposes.

The District's restricted funds can be separated into two groups:

- Categorical funds which earn revenue based on the expenses as they are incurred
- Other Restricted funds which provide revenue for specific purposes, thus the unused balances can be accumulated since the revenue is considered earned when received

Detail - Restricted Funds

2024 -2025

	Categorical Funds	Other Restricted Funds	Total Restricted Fund Budget
Beginning Balance	\$ (1,490,145)	\$ 10,587,419	\$ 9,097,274
Cumulative Categorical Settle-ups**	1,490,145	-	1,490,145
Adjusted Beginning Balance	\$ -	\$ 10,587,419	\$ 10,587,419
Revenues:			
Federal Revenue	11,106,277	149,000	11,255,277
State Revenue	77,220,921	2,440,864	79,661,785
Local Revenue	857,652	4,477,047	5,334,699
Total Revenues	89,184,850	7,066,911	96,251,761
Expenditures:			
Academic Management Salaries	2,361,494	347,385	2,708,879
Full-Time Faculty Salaries	4,370,289	-	4,370,289
Part-Time Faculty Salaries	4,729,928	-	4,729,928
Total Academic Salaries	11,461,711	347,385	11,809,096
Classified Management Salaries	3,001,293	349,818	3,351,111
Classified Staff Salaries	10,905,923	3,053,870	13,959,793
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	7,025,037	315,208	7,340,245
Total Classified Salaries	20,932,253	3,718,896	24,651,149
Employee Benefits	11,111,155	1,888,925	13,000,080
Total Salaries and Benefits	43,505,119	5,955,206	49,460,325
Supplies and Materials	2,673,808	10,827,913	13,501,721
Other Operating Expenses	31,048,826	3,018,069	34,066,895
Capital Outlay	8,507,927	2,241,853	10,749,780
Total Expenditures	85,735,680	22,043,041	107,778,721
Other Sources/(Uses):			
Interfund and Other Transfers In	34,239	4,388,711	4,422,950
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(21,700)	-	(21,700)
Student Financial Aid	(2,416,029)	-	(2,416,029)
Total Other Sources/(Uses)	(2,403,490)	4,388,711	1,985,221
Ending Balance/Contingency	\$ 1,045,680	\$ -	\$ 1,045,680

** Cumulative Categorical Settle-ups are the cumulative amounts that the campuses have contributed from their carryover funds towards various programs for additional expenses. These are settled-up in the Ending Fund Balance analysis annually.

Categorical Funds

The District is the recipient of numerous grants in support of various educational services and goals. These funds are maintained separately by program. A listing of the anticipated grants for the 2024-25 fiscal year are provided in the Current Year Grant Detail section.



Other Restricted Funds

These are comprised of the following items, which may or may not be associated with grant activity. However, since all of these “other restricted funds” can carryover their unspent funds, they are also part of the discussion in the ending fund balance section.

- Associated with Grant Activity (Included in the Grants listing)
 - Instructional Equipment funds received from the State
 - Veterans Services funds to be distributed as directed
 - Administrative Allowances associated with federal financial aid
- Not Associated with Grant Activity
 - Health Services Fees
 - Parking Fees
 - Restricted Lottery funds received from the State

RESOURCE ALLOCATION MODEL

In 2020-21, the District implemented a new internal Resource Allocation Model (RAM) in efforts to more clearly align ongoing activities within each of its budget centers.

PRINCIPALS

These are the guiding principles that were developed for the new allocation model:

- Recognize the District as the fiscal entity while honoring the unique legacy and culture of each institution
- Use planning and goals to drive the budget process
- Ensure that resource allocation decisions align with the type of funding
- Consider both the inputs and outcomes of proposed budget decisions
- Regularly assess operations and use data to inform the decision-making and planning processes
- Incentivize innovation and program development
- Take a long-term perspective
- Be transparent, simple and easy to explain

RAM STRUCTURE

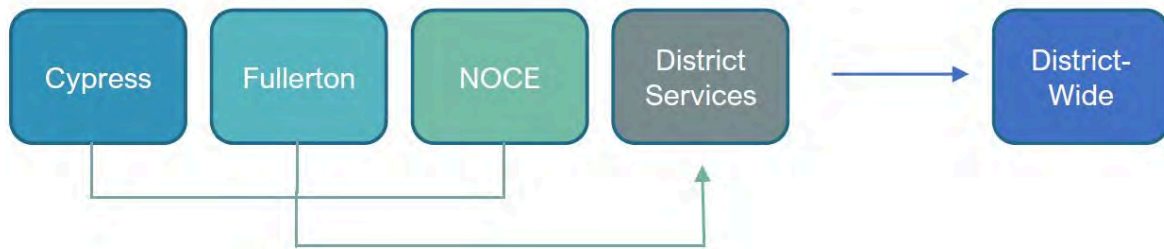
The RAM is a revenue allocation model. It incorporates:

- Student Centered Funding Formula (SCFF) apportionment revenues
- Other state revenues
- Local revenues

It then uses those revenues to cover expenses:

- District-wide shared costs
- All personnel & operating costs by budget center

BUDGET CENTERS



The RAM establishes 4 Budget Centers:

- Cypress College
- Fullerton College
- North Orange Continuing Education
- District Services

The three educational centers contribute revenue towards District Services, creating the 4 operational budget centers. The 4 budget centers then all share in covering the costs identified as institutional, or district-wide costs.





PROPOSED RESOURCE ALLOCATION MODEL BUDGET SUMMARY

2024 -2025

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues	\$ -	\$ 22,918,202	\$ 87,369,827	\$ 111,660,345	\$ 25,815,982	\$ 247,764,356
Other Revenues	-	2,305,474	7,910,541	8,614,188	2,463,963	21,294,166
Funding for Districtwide Expenses	6,048,549	(566,750)	(2,141,791)	(2,703,701)	(636,307)	-
Net Chargebacks	-	790,214	274,701	289,889	(1,354,804)	-
	6,048,549	25,447,140	93,413,278	117,860,721	26,288,834	269,058,522
Expenses	5,923,549	25,930,323	98,533,325	122,060,341	26,333,298	278,780,836
Contingencies	125,000	356,608	-	1,844,738	-	2,326,346
	6,048,549	26,286,931	98,533,325	123,905,079	26,333,298	281,107,182
Net Available Revenue	-	(839,791)	(5,120,047)	(6,044,358)	(44,464)	(12,048,660)
Net Transfers In/(Out) to Supplement Operations	-	-	1,633,425	1,291,953	44,464	2,969,842
Structural Surplus (Deficit)	\$ -	\$ (839,791)	\$ (3,486,622)	\$ (4,752,405)	\$ -	\$ (9,078,818)
Additional Sources (Uses)						
Additional Revenue from Emergency Conditions ❖	-	839,791	3,486,622	4,752,405	-	9,078,818
Subtotal Net Revenue (Deficit) A	-	-	-	-	-	-
Additional Hold Harmless Funding ▲	5,590,718	-	-	-	-	5,590,718
Balance	5,590,718	-	-	-	-	5,590,718

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

▲ Additional funding available for allocations discussions

Estimated Apportionment Deficit @ 1%	\$ 2,624,338.92
Estimated Apportionment Deficit @ 6.8538%	\$ 17,986,694.09





This table provides a slightly more expanded view of the components of the RAM.

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Education		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Revenues											
SCFF 2024-25 Estimated State Apportionment	\$ -	0.00%	\$ -	0.00%	\$ 96,275,291	38.86%	\$ 123,041,702	49.66%	\$ 28,447,363	11.48%	\$ 247,764,356
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 22,918,202	9.25%	\$ (8,905,464)	39.08%	\$ (11,381,357)	49.33%	\$ (2,631,381)	11.60%	\$ -
Subtotal Revenue, 1	\$ -	0.00%	\$ 22,918,202	9.25%	\$ 87,369,827	35.26%	\$ 111,660,345	45.07%	\$ 25,815,982	10.42%	\$ 247,764,356
Other Unrestricted Revenue	\$ -	0.00%	\$ 369,987	1.74%	\$ 8,716,850	40.94%	\$ 9,492,218	44.58%	\$ 2,715,111	12.74%	\$ 21,294,166
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 1,935,487	9.25%	\$ (806,309)	39.08%	\$ (878,030)	49.33%	\$ (251,148)	11.60%	\$ -
Subtotal Revenue, 2	\$ -	0.00%	\$ 2,305,474	10.83%	\$ 7,910,541	37.15%	\$ 8,614,188	40.45%	\$ 2,463,963	11.57%	\$ 21,294,166
Subtotal Revenue, 3	\$ -	0.00%	\$ 25,223,674	9.37%	\$ 95,280,368	35.41%	\$ 120,274,533	44.70%	\$ 28,279,945	10.52%	\$ 269,058,522
Contribution towards Districtwide Expenditures	\$ 6,048,549	100.00%	\$ (566,750)	-9.37%	\$ (2,141,791)	-35.41%	\$ (2,703,701)	-44.70%	\$ (636,307)	-10.52%	\$ -
Subtotal Revenue, 4	\$ 6,048,549	2.25%	\$ 24,656,924	9.16%	\$ 93,138,577	34.62%	\$ 117,570,832	43.70%	\$ 27,643,638	10.27%	\$ 269,058,522
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 289,889		\$ (289,889)		\$ -
CC Chargebacks	\$ -				\$ 482,535				\$ (482,535)		\$ -
NOCE Chargebacks	\$ -		\$ (276,118)		\$ (60,849)				\$ 336,967		\$ -
DS Chargebacks	\$ -		\$ 1,066,332		\$ (146,985)				\$ (919,347)		\$ -
Net Chargebacks	\$ -		\$ 790,214		\$ 274,701		\$ 289,889		\$ (1,354,804)		\$ -
Final Revenue Allocation	\$ 6,048,549	2.25%	\$ 25,447,138	9.46%	\$ 93,413,278	34.72%	\$ 117,860,721	43.80%	\$ 26,288,834	9.77%	\$ 269,058,522
Expenditures											
Position Control Expenses	\$ -	0.00%	\$ 20,832,746	10.13%	\$ 75,087,462	36.50%	\$ 92,650,672	45.03%	\$ 17,163,584	8.34%	\$ 205,734,464
Personnel Costs outside of Position Control	\$ -	0.00%	\$ 628,235	1.38%	\$ 14,257,410	31.40%	\$ 22,304,398	49.13%	\$ 8,212,723	18.09%	\$ 45,402,766
Other Operating Expenses	\$ 6,048,549	20.18%	\$ 4,825,950	16.10%	\$ 9,188,453	30.66%	\$ 8,950,009	29.86%	\$ 956,991	3.19%	\$ 29,969,952
Total Expenditures	\$ 6,048,549	2.15%	\$ 26,286,931	9.35%	\$ 98,533,325	35.05%	\$ 123,905,079	44.08%	\$ 26,333,298	9.37%	\$ 281,107,182
Total Net Available Revenue	\$ -	0.00%	\$ (839,793)	6.97%	\$ (5,120,047)	42.49%	\$ (6,044,358)	50.17%	\$ (44,464)	0.37%	\$ (12,048,660)
Intrafund Transfers In/Out (To supplement Exp.)											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ 1,633,425		\$ 1,291,953		\$ -		\$ 2,925,378
Intrafund Transfer Out from 11200	\$ -		\$ -		\$ -		\$ -		\$ (29,237)		\$ (29,237)
Intrafund Transfer In to Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ 73,701		\$ 73,701
Intrafund Transfer Out from Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Total Intrafund Transfers	\$ -		\$ -		\$ 1,633,425		\$ 1,291,953		\$ 44,464		\$ 2,969,842
Final Net Available Revenue	\$ -	0.00%	\$ (839,793)	9.25%	\$ (3,486,622)	38.40%	\$ (4,752,405)	52.35%	\$ -	0.00%	\$ (9,078,818)

REVENUES

For fiscal year 2024-25, the District expects to have \$283.7 million in unrestricted general fund revenues, which have been identified by budget center, either directly or by allocation formula. Those revenues form the basis for determining the operating budgets by each budget center. All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District.

Services such as classes, programs, and student services are, with few exceptions, the responsibility

of the colleges. It is the intent of the RAM to allocate the majority of funds to the campuses in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the campus level. Each campus president is responsible for the successful operation and performance of their college or center as it relates to resource allocation and utilization. The purpose and function of the District Services in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate campus operations so that their needs are met and fiscal stability is assured. District Services is responsible for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Services and the campuses. Examples of these services include; human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, educational services, and information technology.



Student-Centered Funding Formula (SCFF Revenue)

Basic Allocation	\$ 17,355,870
Base Allocations	
Credit FTES	130,451,597
Special Admit	5,000,476
Non-Credit FTES	6,523,288
CDCP	19,979,410
	<hr/>
Total Basic + Base Allocations	179,310,641
Supplemental	41,777,905
Student Success	26,675,810
	<hr/>
SCFF Projected Earned Allocation	\$ 247,764,356
	<hr/>
Additional Funding Resulting from Applying the Emergency Conditions Allowance in 2023-24	9,078,818
	<hr/>
Total Projected SCFF Funding	\$ 256,843,174
2024-25 SCFF Hold Harmless Allocation	262,433,892
	<hr/>
Amount available for backfill and/or reserves	\$ 5,590,718
	<hr/> <hr/>

SCFF Revenue is the amount anticipated to be received by the District as State Apportionment. Apportionment is the primary source of revenue for the District. NOCCCD's total apportionment is comprised of property tax revenues, student enrollment fees, and a state allocation, calculated using the Student Centered Funding Formula. The SCFF uses FTES and student headcount data to calculate the apportionment. We have used estimated FTES targets for each college for the upcoming academic year to allocate the base funding and have applied assumptions to the headcounts that are used for the additional SCFF components. The SCFF revenue is computed in three parts:

- Base Allocation (70% of the SCFF): This is the enrollment-based component that is most similar to the prior, SB361-based, funding formula. It is the sum of a Basic Allocation funding, derived from the number of colleges and centers in a district, as well as its size, and its funding for Credit, non-Credit*, CDCP*, Incarcerated, and Special Admit FTES.

*Noncredit & CDCP are funded 100% from the Base Allocation and do not participate fully in the other 2 components of the SCFF.

- Supplemental Allocation (20% of the SCFF): This is the component of the SCFF that targets equity of access and opportunity for low-income students.

- Student Success Allocation (10% of the SCFF): This is the component of the SCFF that targets and incentivizes successful outcomes of California Community College students. This allocation is based on a district’s performance in the following eight outcome metrics: Associate’s Degrees, Bachelor’s Degrees, Associate’s Degrees for Transfer, Credit Certificates, Completion of 9+ CTE Units, Transfer, Completion of Transfer Level Math & English in the first year, and Achievement of Regional Living Wage.

The assumptions used for the SCFF are:

- FTES funding is calculated based on the actual FTES reported for each period. This is the earned SCFF funding. FTES on which we will be funded from the State will be partially based on the FY 2019–20 P1. Due to the challenges faced by districts during the COVID-19 pandemic, the State Chancellor’s office gave districts the opportunity to apply for an emergency conditions allowance. This allowance permitted districts to request that FTES from a period prior to the onset of the emergency condition be used for apportionment funding purposes. The District applied for that allowance since FY 2019–20 and through FY 2022–23. Although the emergency conditions allowance has ended, since the calculation of the funding for the credit component uses a three-year average, the allowance continues to bolster our funded credit FTES. The impact of the allowance phases out after FY 2024–25.
- For 2024–25, the calculation of the three-year average for the credit component uses FY 2019–20 P1 FTES, FY 2023–24 Annual FTES, and FY 2024–25 Target FTES.
- 2022–23 headcounts are used for the Supplemental and Success components of the SCFF, which is in line with the advanced calculations prepared by the State. Ultimately, the headcounts for funding will use the actual 2023–24 submitted data.
- The allocated SCFF revenue is limited to the earned revenue.
- The projected additional funding resulting from participation in the emergency conditions allowance has been allocated to supplement the RAM.

- The emergency conditions allowance for 2022-23 required districts to meet certain conditions, including committing to increasing the Board Policy reserves level to be able to cover 2 months of total general fund operating expenditures, which equates to ~16-17% of expenditures. In the prior years, the District used the additional funding received as a result of the application of the emergency conditions allowance to meet the required increase to the District’s Board Policy reserves. As the District met the Board Policy reserve requirement last year, the total RAM budget for 2024-25 does not include pullbacks to increase reserves.

Hold Harmless Allocation

As part of the multi-year transition into the new SCFF, a provision was added to ensure that districts would receive no less than they did for 2017-18, plus COLA. The following COLAs have been applied so far:

- 2018-19 2.71%
- 2019-20 3.26%
- 2020-21 0.00%
- 2021-22 5.07%
- 2022-23 6.56%
- 2023-24 8.22%
- 2024-25 1.07%

Funds received under the hold harmless allocation have not been used in the ongoing funding incorporated into the RAM. The District will use the hold harmless funding to supplement the RAM, if needed, and has included it in the discussions of uses for one-time funding. The hold harmless funding provision was extended to fiscal year 2024-25. Thereafter, it will become a fixed number and will become a funding “floor”. Districts will then receive no less than this amount in future years. This “floor” will not have any future COLA-based increases applied to it. Districts will then only realize the impact of COLA on their SCFF funding by increasing FTES and headcounts above the levels that will be applied when the funding “floor” is calculated.



ADDITIONAL SCHEDULES PROVIDED IN APPENDIX A

- SCFF & College Level Calculations
- FTES trends
- Headcount trends for Supplemental Allocation
- Headcounts for Student Success Allocation

OTHER UNRESTRICTED REVENUES

The RAM also includes additional state revenues received as well as local revenues earned.

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Ed.		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
State Revenue											
Enrollment Fee Waiver	\$ -	0.0%	\$ -	0.0%	\$ 191,666	36.0%	\$ 255,587	48.0%	\$ 84,842	15.9%	\$ 532,095
Full-Time Faculty Hiring Funds 2018-19	\$ -	0.0%	\$ -	0.0%	\$ 519,146	36.0%	\$ 692,279	48.0%	\$ 229,804	15.9%	\$ 1,441,228
Part-Time Faculty Office Hours	\$ -	0.0%	\$ -	0.0%	\$ 678,007	36.0%	\$ 904,119	48.0%	\$ 300,123	15.9%	\$ 1,882,249
Part-Time Faculty Compensation	\$ -	0.0%	\$ -	0.0%	\$ 232,541	36.0%	\$ 310,093	48.0%	\$ 102,936	15.9%	\$ 645,570
Lottery	\$ -	0.0%	\$ -	0.0%	\$ 2,047,952	36.0%	\$ 2,730,937	48.0%	\$ 906,536	15.9%	\$ 5,685,426
Mandated Costs	\$ -	0.0%	\$ -	0.0%	\$ 407,264	36.0%	\$ 543,086	48.0%	\$ 180,278	15.9%	\$ 1,130,628
Total	\$ -	0.0%	\$ -	0.0%	\$ 4,076,576	36.0%	\$ 5,436,101	48.0%	\$ 1,804,519	16.0%	\$ 11,317,196
Self-Supporting/Local Revenue											
Allocated from DW Activity											
Interest & Investment Income	\$ -	0.0%	\$ -	0.0%	\$ 1,080,633	36.0%	\$ 1,441,020	48.0%	\$ 478,348	15.9%	\$ 3,000,000
Miscellaneous DW	\$ -	0.0%	\$ -	0.0%	\$ 3,602	36.0%	\$ 4,803	48.0%	\$ 1,595	15.9%	\$ 10,000
Sub Total Alloc. From DW Acty	\$ -	0%	\$ -	0.0%	\$ 1,084,235	36.0%	\$ 1,445,823	48.0%	\$ 479,943	15.9%	\$ 3,010,000
Budget Center Activity											
Baccalaureate Degree Enroll. Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Class Audit Fees	\$ -	0%	\$ -	0%	\$ 1,000	100%	\$ -	0%	\$ -	0%	\$ 1,000
Coin Operated Copier	\$ -	0%	\$ -	0%	\$ -	0%	\$ 5,000	100%	\$ -	0%	\$ 5,000
Community Service Classes	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Continuing Education Tuition Classe	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 20,000	100%	\$ 20,000
Contract Instructional Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ 100,000	67%	\$ 50,000	33%	\$ 150,000
Contractor Commission	\$ -	0%	\$ -	0%	\$ 100,000	100%	\$ -	0%	\$ -	0%	\$ 100,000
Contrib, Gifts, Grants, & Endowment	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Enrollment Status Verification	\$ -	0%	\$ -	0%	\$ 5,000	100%	\$ -	0%	\$ -	0%	\$ 5,000
Graduation Application Fee	\$ -	0%	\$ -	0%	\$ 500	100%	\$ -	0%	\$ -	0%	\$ 500
Health Services	\$ -	0%	\$ -	0%	\$ 6,500	30%	\$ 15,000	70%	\$ -	0%	\$ 21,500
Instructional Materials Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,200	100%	\$ 1,200
International Student Appl. Fee	\$ -	0%	\$ -	0%	\$ 2,500	100%	\$ -	0%	\$ -	0%	\$ 2,500
Miscellaneous	\$ -	0%	\$ 299,552	50%	\$ 45,600	8%	\$ 249,518	42%	\$ 500	0%	\$ 595,170
Miscellaneous District Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Non-Resident Tuition	\$ -	0%	\$ -	0%	\$ 900,000	38%	\$ 1,500,000	62%	\$ -	0%	\$ 2,400,000
Other Contract Services	\$ -	0%	\$ -	0%	\$ 18,728	9%	\$ 13,802	6%	\$ 185,000	85%	\$ 217,530
Other Student Fees & Charges	\$ -	0%	\$ -	0%	\$ 14,000	74%	\$ 5,000	26%	\$ -	0%	\$ 19,000
Over/Short Miscellaneous	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Parking Meters & Fines	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Pepsi Commissions	\$ -	0%	\$ -	0%	\$ -	0%	\$ 50,000	100%	\$ -	0%	\$ 50,000
Refund Processing Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Rentals & Leases	\$ -	0%	\$ 70,435	4%	\$ 2,012,000	90%	\$ 141,634	6%	\$ 500	0%	\$ 2,224,569
Return Check Charges	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Student Records	\$ -	0%	\$ -	0%	\$ 45,000	47%	\$ 50,000	53%	\$ -	0%	\$ 95,000
Vending Commissions	\$ -	0%	\$ -	0%	\$ 45,000	76%	\$ -	0%	\$ 14,000	24%	\$ 59,000
Sub-Total Budget Center Acty	\$ -	0%	\$ 369,987	5%	\$ 3,195,828	54%	\$ 2,129,954	37%	\$ 271,200	5%	\$ 5,966,969
Total	\$ -	0.0%	\$ 369,987	4.0%	\$ 4,280,063	48.0%	\$ 3,575,777	40.0%	\$ 751,143	8.0%	\$ 8,976,969
Carry Over Revenue/Prior Year Adj.											
Interfund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ 360,211	36.0%	\$ 480,340	48.0%	\$ 159,449	15.9%	\$ 1,000,000
Intrafund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	36.0%	\$ -	48.0%	\$ -	15.9%	\$ -
Total	\$ -	0.0%	\$ -	0.0%	\$ 360,211	36.0%	\$ 480,340	48.0%	\$ 159,449	15.9%	\$ 1,000,000
Total Unrestricted Revenue	\$ -	0%	\$ 369,987	1.7%	\$ 8,716,850	40.9%	\$ 9,492,218	44.6%	\$ 2,715,111	12.8%	\$ 21,294,165



STATE REVENUES

Included are allocated to the campuses based on its proportion of the District's SCFF Base Allocation.

- **Enrollment Fee Waivers:** This budget is made up of 2% of the enrollment fees collected, which are not used to off-set the apportionment calculation. This budget represents the amount received from the State for the 2% that otherwise would have been collected from students had they not received fee waivers.
- **Full-Time Faculty Hiring Funds 2018-19:** Funds tied to a calculated increase in the Faculty Obligation Number by the state. This allocation was received in 2018-19 and continues to be received at the same level, with no COLA applied.
- **Part-Time Faculty Office Hours:** This program provides a reimbursement of no more than 90% of a district's total cost of part-time faculty office hours compensation. This budget is estimated based on the prior year allocation.
- **Part-Time Faculty Compensation:** Funds are allocated to districts based on a pro rata share of the prior year total FTES. This budget is estimated based on the prior year allocation.
- **Lottery (Unrestricted portion):** The unrestricted lottery revenue is considered part of the core revenue that is used to fund operations. The District's total allocation is based on FTES and incorporates the early lottery estimates from the state.
- **Mandated Costs:** This allocation is based on funded FTES and is part of a block grant to help cover compliance costs incurred during 2024-25. Based upon the many uncertainties over the mandated claim process, including the State Controller's Office audits of these claims, the District has elected to opt into the Mandated Programs Block Grant as this funding is more certain than what would be recovered through filing of claims.

LOCAL REVENUES

- Districtwide Activity revenues consist primarily of interest earned and are allocated in a manner similar to State Revenues discussed above.
- Budget Center Activity are funds that are received for various activities. Each budget center determined their revenue estimates based on their experiences. This also consists of self-supported activities that bring in revenue and are expected to cover their own costs.
- Interfund Transfers are currently comprised of funds received as RDA revenue that we are contributing towards ongoing resources in the RAM. Allocations are made to the campuses for this contribution on the same basis as the State Revenues discussed above.

REVENUES TO THE DISTRICT OFFICE

District Services is considered a budget center and is funded based on an agreed-upon allocation of 9.25% of the revenues from the campuses. As part of the implementation of the RAM, several factors were considered in determining an appropriate percentage, including information on the level of service and allocations at other districts. While the District's allocations appeared low compared to the other districts surveyed, higher allocations negatively impacted one or more of the campuses taking them to potential deficits. Therefore, consideration was given to provide an allocation that was sufficient to allow District Services to operate as a budget center yet still leave each campus able to maintain its operations at the current levels (prior to any future increases in costs).

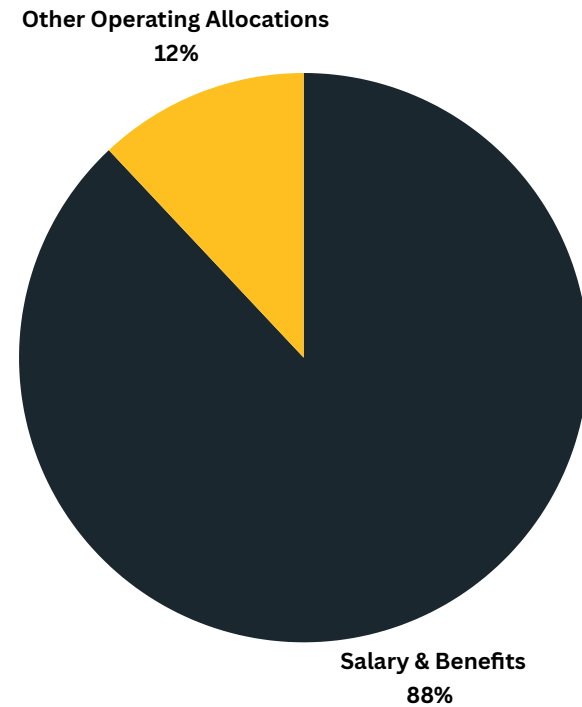
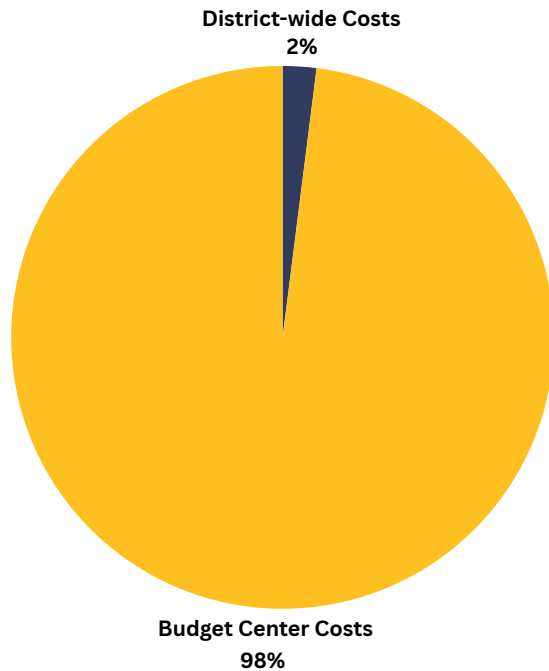




EXPENSES

The expenses in the RAM are broken out by budget center as well as the shared district-wide expenses. The table below provides a summary of those expenses.

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Ed.		Total	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Position Control Salary & Benefits	\$ -	0%	\$ 20,832,746	79%	\$ 75,087,462	76%	\$ 92,650,672	75%	\$ 17,163,584	65%	\$ 205,734,464	73%
Other Operating Expenses												
Extended Day and Other												
Personnel Salary & Benefits	\$ 1,715,000	4%	\$ 628,235	2%	\$ 14,257,410	15%	\$ 19,614,513	16%	\$ 6,716,561	25%	\$ 42,931,719	15%
Other Expenses	\$ 4,333,549	72%	\$ 4,825,950	18%	\$ 9,188,453	9%	\$ 11,639,894	9%	\$ 2,453,153	9%	\$ 32,440,999	12%
Total Other Operating Expenses	\$ 6,048,549	100%	\$ 5,454,185	21%	\$ 23,445,863	24%	\$ 31,254,407	25%	\$ 9,169,714	35%	\$ 75,372,718	27%
Total Expenditures	\$ 6,048,549	2%	\$ 26,286,931	9%	\$ 98,533,325	35%	\$ 123,905,079	44%	\$ 26,333,298	10%	\$ 281,107,182	100%



DISTRICT-WIDE EXPENSES

Districtwide expenses are currently ~2% of the RAM expenses. The table below shows the different types of costs that have been identified and determined to be shared across all entities within the District.

DISTRICT-WIDE EXPENSES IN FUND 11200

(on-going Budget Only)

	Actuals <u>2023-24</u>	Budget <u>2023-24</u>	Budget <u>2024-25</u>
Sabbatical Replacement Costs	\$ -	\$ 300,000	\$ 300,000
Related Activity (Additional Duty Days for Faculty)	\$ 442,561.68	350,000	350,000
Subtotal 10000's	<u>\$ 442,561.68</u>	<u>650,000</u>	<u>650,000</u>
Retiree Medical Benefits	\$ 5,395,476.93	5,925,821	5,750,057
Contribution from Retiree OPEB Trust	\$ -	-	(5,750,057) ***
Net Retiree Medical Benefits Cost	<u>\$ 5,395,476.93</u>	<u>5,925,821</u>	<u>-</u>
Part-time Faculty Insurance reimbursement program	\$ 134,095.85	215,000	215,000
Part-time Faculty Insurance premiums	\$ 2,304,834.59	4,475,000	4,475,000
Expected Reimbursement	<u>\$ (2,333,385.59)</u>	<u>(4,690,000)</u>	<u>(4,690,000) ◆</u>
Net Part Time Health Insurance Program Expense	\$ 105,544.85	-	-
Fringe Benefits Clearing	\$ 600,574.29	1,000,000	1,000,000
Adjustments/Fees from STRS	\$ 24,607.16	40,000	40,000
Fees from PERS	\$ -	10,000	10,000
Load Banking Benefits Accrual Adjustment	\$ 39,409.01	15,000	15,000
Subtotal 30000's	<u>\$ 6,165,612.24</u>	<u>6,990,821</u>	<u>1,065,000</u>
Other (Memberships per Contracts for Employees)	\$ -	6,000	6,000
Recruiting Budget	\$ 43,761.55	55,000	55,000
Fingerprinting	\$ 19,595.00	25,000	25,000
Sabbatical Bond Reimbursements	\$ 4,446.50	3,000	4,500
Districtwide Memberships	\$ 142,042.22	140,000	143,000
Audit Expenses	\$ 121,800.00	129,800	133,500
Information & Emergency Communication System	\$ 47,481.28	47,500	51,280
Sewer Expenses	\$ 98,726.46	99,000	99,000
Additional Attorney Expenses	\$ 250,968.14	350,000	350,000
Waste Disposal	\$ 196,244.28	171,500	200,000
Election Expense	\$ -	-	300,000
Ride Share (AQMD)	\$ 100,432.78	120,000	120,000
Student Insurance	\$ 235,394.00	223,840	236,000
Employee Assistance Program	\$ 41,437.02	60,000	60,000
Interest	\$ 66,711.23	90,000	90,000
Life insurance	\$ 171,912.25	150,000	172,000
Mandated Fees from PERS (for reports)	\$ 350.00	350	350
County Payroll Postage Charges	\$ 5,513.42	4,650	5,700
DW IT Expenses	<u>\$ 1,551,350.03</u>	<u>1,497,962</u>	<u>1,907,219</u>
Subtotal 50000's	<u>\$ 3,098,166.16</u>	<u>3,173,602</u>	<u>3,958,549</u>
FC Child Care Center Contribution (B/A 4/14/09)	\$ 250,000.00	250,000	250,000
Hospitality	\$ 211,696.85	140,000	-
Subtotal 70000's	<u>\$ 461,696.85</u>	<u>390,000</u>	<u>250,000</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>\$ 10,168,036.93</u>	<u>\$ 11,329,423</u>	<u>\$ 6,048,549</u>
STRS on behalf payments from the State**	<u>7,419,861.00</u>		
Total	<u><u>17,587,897.93</u></u>		

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

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

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

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



PERSONNEL IN POSITION CONTROL

The budget center operating expenses are comprised primarily of personnel costs. The District's budgets for permanent positions are identified as position control and represent 73% of the budget center operational costs.

The employee groups included in position control are:

- Full-Time Faculty
- Classified staff
- Confidential staff
- Academic managers
- Classified managers
- Executives
- Temporary Special Positions (including instructors, project coordinators, and directors)

At the time of preparation of the position control for the 2024-25 fiscal year, the following number of positions and salary & benefits costs were budgeted in the funds that are part of the RAM. This includes all active positions budgeted in the RAM, some of which may have been vacant at the time this data was prepared and have since been filled and other positions that may have since become vacant. Increases based on step and column movements have also been incorporated.

Classification	FTE	Budgeted Cost	%
		(in millions)	
Full-Time Faculty	532.48	\$ 98.549	48.0%
Classified Staff	547.11	\$ 75.282	36.6%
Confidential Staff	15.75	\$ 2.576	1.3%
Managers - Academic	42.96	\$ 11.601	5.6%
Managers - Classified	53.84	\$ 13.213	6.4%
Executives	6.75	\$ 3.029	1.5%
Temporary Special Positions	7.62	\$ 1.172	0.6%
Grand Total	1,206.51	\$ 205.422	100.0%

Adjunct Faculty are another major component of personnel costs. These are included as part of extended day costs and are budgeted separately from position control as part of the other operating budgets.

Full-Time Faculty

While most positions are determined based on the needs of the budget centers, there is a compliance component to the full-time faculty positions district-wide. A faculty obligation number (FON) is set by the state each year, based on the prior year's FON modified by changes in the FTES. The District must meet its FON or face paying a penalty. Our compliance FON for the 2024-25 year is 467.2. Full-time Instructors teaching credit classes, as well as full-time counselor positions are considered towards this obligation.





Full-Time Faculty		
RAM	Categorical	Total
532.48	27.52	560.00

Of the 560 full-time faculty positions we have budgeted, 510 filled positions will be counted towards our FON. Therefore, we are currently in compliance with the required faculty obligation number.

OTHER OPERATING EXPENSES

The remaining operating budgets for each budget center are those costs outside of position control.

Personnel in Other Operating Expenses

This includes estimated costs for Adjunct Faculty and other temporary hourly personnel. 57% of the other operating budgets is for planned additional personnel costs, primarily budgeted for extended day costs. The campuses have been working on enrollment management, which includes assessing methods for determining the use of extended day to help meet their needs. While the campuses have budgeted \$38.8 million of their RAM resources towards extended day costs, they continue to assess these budgets and will be using their carryover funds to supplement their needs.

As part of the implementation of the Resource Allocation Model, each budget center is responsible for covering any increases in personnel costs, such as the costs of any negotiation settlements and increases in health plan costs.



Other Expenses

The remaining 43% of the Other Operating budgets for the budget centers goes towards covering the costs of departmental and campus office and maintenance needs. The budget centers also may set aside some contingency funds to offset potential, yet unquantified costs.

Additional Information Provided in Appendix A

- Total position counts and costs across all funds
- Employee count trends

INTRAFUND/INTERFUND TRANSFERS

Budget Centers may have need of supplementing their programs, whether within the ongoing and self-supported funds that are part of the RAM or for programs and funds outside of these funds. Since these transfers are using revenues presented elsewhere, they are also supplemental to the RAM, meaning that they are not used or considered as part of the funds that cover the district-wide expenses nor do they contribute towards the District Services allocations.

CHARGEBACKS

As a final component of the new Resource Allocation Model, as we align costs with the appropriate budget centers, certain expenses were identified that one budget center incurred and which also benefitted another budget center. Primarily, these are for space that is maintained by one campus which is used primarily by another campus' operations. The chargebacks currently include the following:

- Maintenance & Operations (custodial) personnel
- Electricity
- Gas
- Water
- Security

The current chargebacks between campuses and budget centers are:

- District Services provides custodial and utilities costs for the Anaheim Campus. Charged back to:
 - NOCE shares the campus space.
 - Cypress College's Culinary Arts program operates out of the Anaheim Campus.
- NOCE provides security for the Anaheim Campus. Charged back to:
 - District Services shares the campus space.
 - Cypress College's Culinary Arts program operates out of the Anaheim Campus.
- Cypress College and Fullerton College provide custodial, utilities, and security for their campuses. Charged back to:
 - NOCE has centers that it operates at each of those campuses to serve their students.





PRIOR YEAR FUNDS

A district's ending balance for a fiscal period is referred to as its fund balance. Fund balance represents a point-in-time fiscal snapshot of a district's financial position. As this balance moves from the end of one fiscal year to the beginning of the subsequent fiscal year, it becomes categorized as one-time. One-time funds are unspent funds that remain after a fiscal year has ended, and primarily result from budgetary "savings." These funds would not necessarily be replicated in subsequent years. It is not fiscally prudent to use one-time funds for ongoing purposes such as to fund expenditures for salaries and benefits of permanent staff. Instead, these funds are more appropriately used to fund one time items or projects. To properly differentiate one-time funds from ongoing sources of funds, the District accounts for these dollars in the One-Time Fund, a sub-fund of the Unrestricted General Fund.

The Ending Fund Balance, or Carryover Funds, are broken down into 5 categories*:

- Nonspendable – This represents resources that are not readily available for expenditures, and includes inventory and cash held in the revolving bank account.
- Restricted – This represents the carryover funds from restricted programs that have legal restrictions for their use by State and federal governments.
- Committed – These are funds that are specifically committed by Board action. Currently, the District has not committed funds.
- Assigned – These funds have been assigned for a specified districtwide purpose or at the budget centers.
- Uncommitted – These are funds which have not been designated for a specific purpose and are held available to use for specific needs that may arise during the fiscal year. However, included here is a contingency set aside per Board Policy 6250 requiring that unrestricted general reserves shall be no less than two months of General Fund expenditures. We continue to base this on the Chancellor’s Office definition of minimum required reserve for economic uncertainty and continue working to fully fund this increased reserve in line with updated requirements included in the 2022-23 emergency conditions allowance.



*The District identifies its Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

ANALYSIS OF ENDING FUND BALANCES

	<u>Districtwide</u>	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
Nonspendable Fund Balance						
Reserved Fund Balance						
Revolving Cash	144,115.39					144,115.39
Inventory	43,663.98					43,663.98
Total	\$ 187,779.37	-	-	-	-	\$ 187,779.37
Restricted Fund Balance						
Restricted Programs						
Health Services			(75,258.32)	203,428.69		128,170.37
Instructional Equipment			1,021,000.89	982,652.96	102,616.88	2,106,270.73
Parking			(890,247.87)	(1,459,338.07)	293,117.30	(2,056,468.64)
Lottery			2,123,758.85	5,518,651.28	2,433,673.77	10,076,083.90
Veterans Services			27,778.27	16,891.07		44,669.34
Admin Allowance			391,290.32	(102,596.87)		288,693.45
Total	\$ -	\$ -	\$ 2,598,322.14	\$ 5,159,689.06	\$ 2,829,407.95	\$ 10,587,419.15
Committed Fund Balance						
STRS & PERS Cost - Released	-					-
Total	\$ -	-	-	-	-	\$ -
Assigned Fund Balance						
Legal Expenses	100,000.00					100,000.00
Facility Emergency	130,000.00					130,000.00
Elections Expense	150,000.00					150,000.00
Safety Budget		16,084.42				16,084.42
Activities Assigned by Center *	-	6,766,202.00	17,212,940.00	13,150,776.00	20,737,352.00	57,867,270.00
One-Time Funds to be Allocated **	-	-	-	-	-	-
One-Time Funds Allocated **	648,028.05	3,086,358.63	4,067,738.06	8,374,312.70	1,192,705.31	17,369,142.75
Total	\$ 1,028,028.05	\$ 9,868,645.05	\$ 21,280,678.06	\$ 21,525,088.70	\$ 21,930,057.31	\$ 75,632,497.17
Uncommitted Fund Balance						
Board Policy	46,503,044.83					46,503,044.83
Unallocated Resources	5,797,283.68					5,797,283.68
21-22 SCFF HH						-
Budget Center:						-
PY Apportionment Adj's	179,727.00					179,727.00
11100 Fund		5,170,757.57	12,934,107.52	2,991,988.55	15,416,241.86	36,513,095.50
Items from 23-24 RAM						-
Settle-up of RAM		3,077,436.79	1,671,516.25	3,045,008.60	2,233,994.52	10,027,956.16
Emergency Conditions Funding		1,681,081.00	7,003,672.00	9,489,091.00	-	18,173,844.00
Stability Funding		877,295.00	291,477.00	3,850,217.00	4,465,280.00	9,484,269.00
Estimated Apportionment Deficit		(245,853.00)	(915,925.00)	(1,206,601.00)	(289,493.00)	(2,657,872.00)
Pull back to increase Reserves		(1,042,688.00)	(3,761,004.00)	(4,958,288.00)	(1,142,732.00)	(10,904,712.00)
Hospitality Supplement			(5,831.12)	(11,456.53)		(17,287.65)
CY Settle-Up of Categoricals		(0.34)	(5,071.95)	(168,483.81)	54,060.56	(119,495.54)
Sustainability Director Settleup		(119,300.66)		119,300.66		-
Assigned by Center		(6,766,202.00)	(17,212,940.00)	(13,150,776.00)	(20,737,352.00)	(57,867,270.00)
Total	\$ 52,480,055.51	\$ 2,632,526.36	\$ 0.70	\$ 0.47	\$ (0.06)	\$ 55,112,582.98
Total Ending Fund Balance	\$ 53,695,862.93	\$ 12,501,171.41	\$ 23,879,000.90	\$ 26,684,778.23	\$ 24,759,465.20	\$ 141,520,278.67

** : See following page for details of allocations of one-time funds.

* : Activities assigned by campus are listed in the discussion in this section.

DETAIL OF ALLOCATIONS OF ONE-TIME FUNDS

(Part of Assigned Fund Balance)

JUNE 30, 2024

	<u>Districtwide</u>	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
Balance of Allocated of One-Time Funds P/Ys:						
Assist with Fraudulent Student Investigation activities			77,494.86	-		77,494.86
Campus Enrollment Support			2,341,233.33	3,412,589.16	394,813.81	6,148,636.30
Capital Expenses						
ADA			170,228.59		219,385.42	389,614.01
Campus Priorities			96,916.04	866,216.17		963,132.21
CC Pilot Internship Program: Legacy/Puente			3,018.72			3,018.72
Diversity Programs	2,070.09					2,070.09
Equipment		316,030.36				316,030.36
Foundations				-		-
HR Banner Projects		27,977.10				27,977.10
Hunger Initiative			100,000.00		3,182.04	103,182.04
Institutional Capacity	23,264.00					23,264.00
Professional Development Program	192,542.18			-		192,542.18
Safety	300,000.00					300,000.00
Business Process Analysis	130,151.78					130,151.78
Campus Priorities						-
Local Funding Requests		294,794.92		476,779.01		771,573.93
Outreach/Recruitment/Onboarding/Advertising				-		-
Pathways Support				121,002.73		121,002.73
Strategic Plan Allocation for DEIA			136,931.57	78,253.60	39,898.76	255,083.93
Student Success Advocates			792,000.00	952,000.00	396,000.00	2,140,000.00
Student Success Funds - Online Education			68,114.10			68,114.10
Student Success Funds - Supplemental Instruction				351,463.00		351,463.00
Student Success Funds - Universal Design					87,451.23	87,451.23
Technology - Microsoft 365 Collaboration			-			-
Title IX		87,618.63				87,618.63
Website Modifications				17,863.71		17,863.71
5-Yr Cyber Security Plan		1,479,238.28				1,479,238.28
Book Program Pilot Supplement			-	1,570,613.32	51,974.05	1,622,587.37
Foundation to supplement initial cost of new position			203,547.26	391,639.00		595,186.26
Hospitality Supplement			3,786.59	-		3,786.59
Part-Time Faculty Office Hours - Fall Semester			74,467.00	135,893.00		210,360.00
Part-Time Faculty Office Hours - Spring Semester			-	-		-
Sustainability Plan		880,699.34				880,699.34
Funds already allocated	648,028.05	3,086,358.63	4,067,738.06	8,374,312.70	1,192,705.31	17,369,142.75
Add'l One-Time Funds to be Allocated						
Subtotal Additional Allocations	-	-	-	-	-	-
Total	\$ 648,028.05	\$ 3,086,358.63	\$ 4,067,738.06	\$ 8,374,312.70	\$ 1,192,705.31	\$ 17,369,142.75



Nonspendable Fund Balance

Revolving Cash: The District maintains a bank account with a \$150,000 balance to facilitate issuing checks that are needed outside of the normal check process and which have associated with them legal requirements for more urgent issuance.

Inventory: Inventory maintained for some supplies, and which by itself is not spendable.

Restricted Fund Balance

These are the Restricted funds which may carryover their unused funds. If expenditures outpace the available funds, then the fund balances will show as negative. In such circumstances, additional available general fund resources are required to supplement the shortfall.

Health Services: Cypress College and Fullerton College each maintain a student health center, which is partially funded by health fees collected. Those fees may only be used for allowable health service expenditures.

Instructional Equipment: Funds remaining from allocations by the state for instructional equipment.

Parking: Each campus maintains parking on-site and charges a fee for non-employees to park on campus. The parking fees collected from parking permits and day passes may only be used towards costs associated with the maintenance of and security for the campus parking lots.

Lottery: As a community college, we receive a share of the lottery funds collected by the state and designated for education. The restricted lottery funds may only be used for instructional purposes as identified in Ed Code.

Veteran's Services: Funding received to provide education benefits for veterans, which are held and disbursed per the direction of the Department of Veterans' Affairs.

Administrative Allowance: Cypress College and Fullerton College both participate in the Federal financial aid programs (i.e., PELL, FWS, SEOG). Those programs provide an administrative allowance to help defray some of the costs associated with administering the financial aid to students.

Committed Funds

Committed funds can only be used for the specific purposes determined by formal action of the Board of Trustees. Currently, the District has no committed funds.



Assigned Fund Balances

These carryovers consist of:

- One-Time Funds allocated to the various budget centers.
- Funds assigned by the budget center for activities and needs identified by that budget center.

One-time Funds Allocated: These are carryover funds that were considered to be in the Districtwide category and were allocated to the different budget centers for specific purposes. These allocations were discussed at various standing committees, including the Council on Budget and Facilities (CBF) as well as the District Consultation Council (DCC), and were approved at DCC.

The one-time funds are to be used for the purposes for which they were designated. Any of the One-Time Fund Allocations that remain unused once their purpose is complete will be returned to be included in future allocations.

Funds Assigned by the Budget Centers: Each budget centers maintains control over funds that have been conserved from the previous year. These assigned funds are allocated to needs as identified by that budget center. These items are usually one-time in nature, rather than on-going costs.

Uncommitted Fund Balances

Board Policy Contingency: As discussed previously, the District maintains unrestricted general reserves at a level no less than two months of General Fund expenditures.

Unallocated Resources – Districtwide: These are unallocated, contingency funds maintained and which can be allocated at the discretion of the Board. Any allocations out of contingency is submitted to the Board as a regular part of ongoing operations for Board review and approval.

Unallocated Resources – Budget Centers: These are unallocated funds maintained at the budget centers that also have been conserved from the previous year. Any unassigned funds remaining at the budget center are available to be allocated at the discretion of the budget center to supplement operation s and is also submitted to the Board for review and approval.

The following pages provide more details on the Assigned and Uncommitted Funds being budgeted by each budget center and generally considered “Budget Center Carryovers”.

DISTRICT SERVICES



The District Services budget is divided into five areas:

- Chancellor's Office
- Public and Governmental Affairs
- Finance and Facilities
- Human Resources
- Educational Services and Technology

Carryovers for the District Services area are allocated to help meet requests for the coming year associated with operational and student success needs. Carryover balances for District Services come from two sources: one-time funds allocated for specific purposes as well as funds accumulated from staff vacancies and indirect dollars.

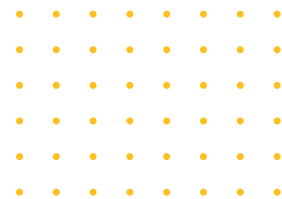
Our first use of carryover funds is to ensure that purchase orders for committed costs that will complete in 2024-25 continue to be covered.

District Services has also received one-time funds that were allocated for specific purposes as listed in an earlier table which will continue to be directed as specified. Funding has been provided for approved requests for supplementary funding from District Services departments. Funding for the Chancellor's Office is for a DEIA consultant to work with the campuses. Finance and Facilities is focused on supplementing capital outlay projects, a safety film project, a facilities sustainability plan, and improving the District's emergency preparedness program. Human Resources is working on a job families study, search committee hiring training, ID Card system, online leaves and accommodations platform, and updating the 9th floor lobby. The Public and Governmental Affairs department is looking to improve the District website, developing District branding, and replacing equipment. Educational Services and Technology continues with its cyber evaluation, improving infrastructure, providing additional tools and training. The detailed list of allocations can be found on the following page.

DISTRICT SERVICES

	Amount
District Services Carryover Beginning Balance	\$ 12,501,171.00
Restricted Fund Balance	\$ -
Districtwide Allocation	
Safety Budget	(16,084.00)
Total Districtwide Allocation	<u>\$ (16,084.00)</u>
One-Time Fund Allocations	
Equipment	(316,030.00)
Hospitality Supplement	-
HR Banner Projects	(27,977.00)
Local Funding Requests	(294,795.00)
Technology - Microsoft 365 Collaboration	-
Title IX Compliance	(87,619.00)
5-Yr Cyber Security Plan	(1,479,238.00)
Sustainability Plan	(880,699.00)
Total One-Time Fund Allocations	<u>\$ (3,086,358.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(489,202.00)
CO Manager's Retreats	(75,000.00)
CO DEIA Consultant	(90,000.00)
PIO Website	(100,000.00)
PIO Future Website Updates	(100,000.00)
PIO District Branding	(100,000.00)
PIO Production Equipment Needs	(50,000.00)
F&F Contracts Management Software	(100,000.00)
F&F Standing Desks	(100,000.00)
F&F Facilities Sustainability Plan	(200,000.00)
F&F Banner Consultant	(50,000.00)
F&F Training	(20,000.00)
F&F Vacation Payouts	(167,000.00)
F&F Data Analytics (Alteryx)	(20,000.00)
F&F Safety Film	(250,000.00)
F&F Capital Outlay Projects Supplement	(1,500,000.00)
F&F Job Shadowing	(150,000.00)
F&F Comprehensive Emergency Management Services	(100,000.00)
HR 9th Floor Lobby Upgrade	(20,000.00)
HR ID Card System	(5,000.00)
HR Online Leaves and Accommodations Platform	(100,000.00)
HR Job Families Study	(350,000.00)
HR Search Committee Hiring Training Online	(35,000.00)
HR PeopleAdmin Mobile App	(5,000.00)
HR Improving DEI Communication	(15,000.00)
ES&T Cyber Evaluation	(150,000.00)
ES&T Data Infrastructure	(350,000.00)
ES&T Enrollment Management Suite	(450,000.00)
ES&T Chat Bots	(300,000.00)
ES&T Flexible Work End User Training	(150,000.00)
ES&T Ad Astra Scheduling Analytics	(175,000.00)
ES&T Equity in Student Experience/Canvas Tools	(500,000.00)
ES&T AI Initiative	(500,000.00)
Total Assigned by Center	<u>\$ (6,766,202.00)</u>
Carryover Remaining Balance	<u>\$ 2,632,527.00</u>

CYPRESS COLLEGE



Buen Cypress!
We Take This Journey
Together



For fiscal year 2023-24, Cypress College ended the fiscal year with an ending fund balance of \$23,879,001, of which \$2,598,322 is associated with restricted funds, and \$4,067,739 are One-Time Fund allocations. The remaining carryover balance of \$17,212,940 is assignable for campus uses. The college traditionally uses these carryforward balances to fund a number of critical student support activities not supported by the operational budget, fund college reserves, and to invest in instructional and operational improvements. The college is heavily reliant upon the revenues generated by our partnership with the swap meet to fund carryforward budget activities.

Included in our fund balance are contributions from the District One-Time Funds (\$4,067,739) to address fraudulent student investigations, college enrollment support, various capital ADA improvements, the hunger initiative for our students with food insecurity, strategic plan allocations for DEIA, student on-line education success, student success advocates, part-time faculty office hours, Foundation support from the District, and various campus and institutional priorities.

For fiscal year 2024-25, the ending fund balance available has decreased considerably versus the prior year's ending fund balance due to significant increase spending of extended day and classroom equipment and supplies to accommodate our increase in FTEs. Cypress College has retained within its carryover assigned by the Center HEERF funds for a renovation of the campus Health and Wellness Center allowed by the HEERF funding guidelines. As we look to the upcoming year and the loss of these external funding supports, it will be imperative that the campus manages budgetary expenditures the continue without these funds.

The remaining balance of the college carryover funds (\$17,212,940) contains some carryover of POs in process at the end of the 2023-24 fiscal year and departmental budget carryforward as part of the college's budgeting expenditure 2-year cycle. The remaining \$16,383,471 will be distributed amongst various student service activities, academic support programs, operational budget backfill/adjustments, part-time coach contracts, eBook passes, and the establishment of critical budget reserves/contingencies.

The college continues to fund a college emergency reserve fund, equal to 5% of the college operating budget, or \$4,920,000. This reserve will be considered a "rainy day fund" and will be reserved for emergency purposes only and not available for discretionary use. This reserve is an important element in the college's sound budgeting practices to provide greater stability and an initial component to sustainability.



CYPRESS COLLEGE

	Amount
Cypress College Carryover Beginning Balance	\$ 23,879,001.00
Restricted Fund Balance	\$ (2,598,322.00)
One-Time Fund Allocations	
Assist with Fraudulent Student Investigations	(77,495.00)
Campus Enrollment Support	(2,341,233.00)
Capital Expenses - ADA	(170,229.00)
Hunger Initiative	(100,000.00)
Institutional Capacity	(96,916.00)
Pilot Internship Program for Legacy/Puente	(3,019.00)
Strategic Plan Allocation for DEIA	(136,932.00)
Hospitality Supplement	(3,787.00)
Student Success Funds - Online Education	(68,114.00)
Student Success Advocates Pilot	(792,000.00)
Part-Time Faculty Office Hours Pilot - Fall Semester	(74,467.00)
Foundation to supplement initial new position	(203,547.00)
Total One-Time Fund Allocations	\$ (4,067,739.00)
Assigned by Center	
Carryover of PO's still in process from prior year	(110,979.00)
2023/24 Departmental Budget Carryforward (2-year-cycle)	(718,490.00)
Other Operatings	(350,814.00)
Academic Senate	(21,000.00)
Classified Senate	(15,000.00)
Dual Enrollment Program Support	(685,271.00)
Learning Resource Center Tutoring Support	(496,500.00)
MESA Program	(47,848.00)
STEM2 Program	(356,429.00)
International Students Program (via Non-Resident Tuition)	(562,716.00)
Distance Education Program	(149,532.00)
Part-Time Faculty Office Hours - Spring Semester	(30,933.00)
2023-24 Settleup for Campus Safety Operations	(890,248.00)
2024-25 Settleup for Campus Safety Operations	(911,215.00)
2023-24 Settleup for Health Services Operations	(75,258.00)
2024-25 Settleup for Health Services Operations	(275,005.00)
Campus Wide Institutional Support	(400,000.00)
Part-time Coach Contracts	(1,000,000.00)
Students eBooks Subsidy	(1,600,000.00)
2024-25 Structural Deficit Settleup	(1,595,702.00)
Extended Day Contingencies	(2,000,000.00)
Establish Permanent Campus Emergency Fund @ 5% of Operating Expenses	(4,920,000.00)
Total Assigned by Center	\$ (17,212,940.00)
Carryover Remaining Balance	\$ -

FULLERTON COLLEGE



Fullerton College ended fiscal year 2023–2024 with an ending fund balance of \$26,684,778, of which \$5,159,689 is associated with restricted funds and \$8,374,312 are one-time funding allocations. The slight increase in the ending fund balance is directly related to personnel changes during the year in addition to unfilled vacancies. The remaining carryover balance of \$13,150,777 is assigned for various campus uses in the support of student activities, wellness, and operational developments. District hold-harmless allocated funds were used to address student and staff needs, support distance education, and facility improvements.

The remaining unrestricted carryover balance will be used by the College to address campus-wide needs that are one-time or non-recurring in nature. Carryover and current year funding will continue to support enrollment recovery and increase student retention. These expenditures include institutional support, program review funds, international students, capital outlay transfers, information technology equipment replacements, strategic direction initiatives, and personnel and budget center contingencies.

FULLERTON COLLEGE

	<u>Amount</u>
Fullerton College Carryover Beginning Balance	\$ 26,684,778.00
Restricted Fund Balance	\$ (5,159,689.00)
One-Time Fund Allocations	
Book Program Pilot Supplement	(1,570,613.00)
Campus Enrollment Support	(3,412,589.00)
Campus Priorities	(866,216.00)
FC Foundation Initial New Position Supplement	(391,639.00)
Local Funding Requests	(476,779.00)
Part-Time Faculty Office Hours Pilot - Fall Semester	(135,893.00)
Pathways Support	(121,003.00)
Strategic Plan Allocation for DEIA	(78,254.00)
Student Success Funds - Supplemental Instruction	(351,463.00)
Student Success Advocates Pilot	(952,000.00)
Website Modifications	(17,864.00)
Total One-Time Fund Allocations	<u>\$ (8,374,313.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(122,587.00)
Program Review Allocation (10/24)	(994,515.00)
Program Review Allocation (10/25)	(600,000.00)
International Students Allocation	(491,568.00)
Institutional Support - Athletic Programs	(300,000.00)
Accreditation Support	(100,000.00)
Computer Replacement Program	(300,000.00)
Extended Day Contingencies	(2,710,902.00)
Campus-Wide Institutional Support	(600,000.00)
Child Development School Support	(100,000.00)
Capital Outlay Projects	(3,500,000.00)
Parking	(1,459,338.00)
Admin Allowance	(102,597.00)
Campus-Wide Departmental Commitments	(1,508,178.00)
Campus-Wide Other Commitments	(261,091.00)
Total Assigned by Center	<u>\$ (13,150,776.00)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

NORTH ORANGE CONTINUING EDUCATION



NOCE ended fiscal year 2023-24 with an ending fund balance of \$24,759,465, \$2,829,408 of which is associated with restricted funds. The remaining unrestricted carryover balance of \$21,930,057 is available for campus uses. The increase in the ending fund balance is due to vacant positions that were not filled during the past year due to the added level of scrutiny for filling permanent positions, as well as the additional stability funds received as well as the use of eligible grant funds to cover operational expenses. In addition, leveraging the use of the California Adult Education Program funds to support the extended day budget, ensured that the same level of adult education offerings and services could continue to be offered for the North Orange County Region during the time of declined enrollment without depleting carryover funds.



NORTH ORANGE CONTINUING EDUCATION

The carryover balance may be used to address campus-wide needs that are of a one-time or non-recurring nature and to backfill the deficit for ongoing expenses while the school is working on enrollment recovery. NOCE traditionally uses its carryover budget for specific initiatives in accordance with the NOCE Strategic Plan and for future operating and personnel contingencies. NOCE is in the process of implementing the strategic plan for 2023–2026 and designated \$600,000 to support the goals and action steps identified.

For fiscal year 2024–25, carryover funds will continue to be invested to support enrollment recovery. The main focus for this year and the coming years is to increase student retention rates and enrollment through diversifying instructional offerings, adding student services, and expanding community partnerships.

Despite a significant 28% increase in enrollment in 2023–24, NOCE’s annual FTES is still projected to be 26.64% below the 2017–18 levels. A three-year recovery plan is in place to return to pre-pandemic FTES numbers. NOCE aims to increase annual FTES by 7% in 2024–25, followed by 15% and 10% in the subsequent two years. During this period, funds are being reserved for personnel and operating contingencies to support any structural deficits as enrollment recovers.

To increase community awareness of NOCE offerings, \$792,500 has been allocated for continued website support which includes advertising, media buy, and web analytics over the next two years.

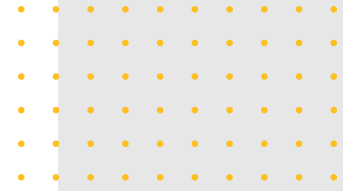
One-time and carryover funds will continue to support NOCE’s Diversity, Equity, Inclusion, and accessibility (DEIA) efforts, staff and faculty professional development, and various other operational activities such as technology upgrades and facility improvements.

The one-time funds will be used for the purposes for which they were designated. If the need arises for the reallocation of funds as designated below, the process will be done in consultation with the appropriate shared governance bodies, such as Budget and Facility Planning Committee, Academic Senate, and President’s Cabinet to maximize engagement and equitable distribution.

NORTH ORANGE CONTINUING EDUCATION

	<u>Amount</u>
N. Orange Continuing Education Carryover Beginning Balance	\$ 24,759,465.00
Restricted Fund Balance	\$ (2,829,408.00)
One-Time Fund Allocations	
Book Program Pilot Supplement	(51,974.00)
Campus Enrollment Support	(394,814.00)
Capital Expenses - ADA Improvements	(219,385.00)
Capital Expenses - Campus Priorities	-
Hospitality Supplement	-
Hunger Initiative - Food Pantry	(3,182.00)
Local Funding Requests	-
Part-Time Faculty Office Hours Pilot - Fall Semester	-
Strategic Plan Allocation for DEIA	(39,899.00)
Student Success Funds - Universal Design	(87,451.00)
Student Success Advocates Pilot	(396,000.00)
Total One-Time Fund Allocations	<u>\$ (1,192,705.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(162,675.00)
Instructional Support: Distance Education	(150,000.00)
Student Services Support	(72,000.00)
Budget Committee Discretion	(108,728.00)
Staff Development	(296,230.00)
Strategic Plan Priorities	(600,000.00)
Accreditation Support	(25,000.00)
Website Support/Outreach/Advertising	(792,500.00)
Technology Upgrades/Instructional Equipment	(600,000.00)
Campus Improvements/swingspace	(5,000,000.00)
Categorical Program Support	(528,143.00)
Budget Center Contingencies	(200,000.00)
Operating Budget Structural Deficit	(12,202,076.00)
Total Assigned by Center	<u>\$ (20,737,352.00)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

CURRENT YEAR GRANT DETAIL



The District participates in numerous grant-funded programs which support general educational goals, child development activity, as well as provide student financial aid. These resources come from federal, state, or local agencies. In general, money received from these programs is restricted for a specific purpose. This section provides information on the programs that are grant funded or associated with grant activity.

Current Year Grant Activity

2024 -2025

Grant	Districtwide	DS	CC	FC	NOCE	Total
A2MEND	\$	\$	\$	\$ 14,275	\$	\$ 14,275
AANHPI Student Achievement			202,982	306,094		509,076
AB86 Adult Ed. Regional Consortium					5,554,339	5,554,339
ACT HSIs				40,000		40,000
Adult Ed & Family Literacy Act					1,190,556	1,190,556
APIDA Amplified				658,155		658,155
ASCIP Safety Grant		33,852				33,852
Basic Needs Centers & Staffing			404,064	1,290,763	122,375	1,817,202
Basic Needs Student Food & Housing			1,006,242	1,265,567		2,271,809
BFAP			779,588	1,255,679		2,035,267
CAEP TAP					523,936	523,936
Cal Law Grant			81,780			81,780
California College Promise AB19			0	1,887,719		1,887,719
California Humanities				4,424		4,424
CalWorks			529,574	740,405		1,269,979
Campus Safety & Sexual Assault				19,262		19,262
CARE			91,339	434,206		525,545
Case Service Contract (CSC)					341,960	341,960
CCAP Instru. Material -Dual Enrollment				22,615		22,615
Child Dev Training Consortium				29,900		29,900
CIC PCUBED			1,196	8,000		9,196
Classified Professional Development		118,025				118,025
CNC/Machinist Apprenticeship				120,000		120,000
College & Career Access Pathways				234,960		234,960
College to Career Program					290,000	290,000
COVID - 19 Recovery Block Grant	698,891	18,335	3,574,183	1,586,175	644,616	6,522,200
CRPP IBP Grant - CoRE Program				283,414		283,414
CTE Data Unlocked Initiative					26,911	26,911
Cybersecurity Apprenticeship Planning				98,496		98,496
Dream Resource Liaison Support			247,653	220,376		468,029
Drone Pilot Apprenticeship Grant				308,095		308,095
DSPS			2,124,143	3,438,972	2,351,362	7,914,477
EEO Best Practices		123,370				123,370
EEO Innovative Best Practices Grant		299,985				299,985
Emergency Fin.Assis.Supplemental			141,438	280,491	49,580	471,509
Emergency Financial Assistance			174,050	16,000		190,050
Emergency Grant for Dreamers				825		825
Employer Engagement Funds				212,144		212,144
EMSD Program					284,447	284,447
English Literacy and Civics Grant					315,732	315,732
Enha.Veteran&Military-connecc.SPP			237,908			237,908
EOPS			1,155,788	2,857,898		4,013,686
Equitable Placement & Completion			782,595	498,650		1,281,245
Fin Aid&Basic Needs Comp Stipend				41,815		41,815
Financial Aid Technology Grant			42,676	100,955		143,631
FWS				422,024		422,024
Google IT Support Pre-Apprentice					446,202	446,202
GSETGP Admin Allowance				1,000		1,000
Guided Pathways			685,950	5,519	109,173	800,642
HEERF I - CARES - MSI			166,020			166,020
HEERF II - CRRSAA - MSI			755,106			755,106
HEERF III - ARP - MSI			1,568,073			1,568,073
Hire UP Pilot Program			76,139	232,348		308,487
Hire UP Pilot Program - ACA				88,334		88,334
HRSA HCOP			73			73
HSI-STEM Project RAISER Grant			30,000	32,799		62,799
Innovation & Effectiveness Grant			26,201			26,201
K-16 Region. Collaborative Grant		221,881	79,036	58,950		359,867
LGBTQ+			187,932	163,691	27,479	379,102
Library Services Platform			12,203	18,024		30,227
Local-Systwide Tech&Data Securit		147,873				147,873
Mental Health Support			441,252	591,846	260,947	1,294,045

Current Year Grant Activity

2024 -2025

Grant	Districtwide	DS	CC	FC	NOCE	Total
MESA Program			350,638	848,612		1,199,250
NASA Space Grant			32,254			32,254
NASH Hornet Holistic Pass				7,500		7,500
NextUp			437,996	757,464		1,195,460
NOC Social Entrepren. Collaborative		60,471				60,471
NSF Advancing Cybersecurity Edu			609,808			609,808
NSF Harnessing Data Revolution			43,200			43,200
NSF LIFTED Project				280,712		280,712
Nursing Enrollment & Retention Grant			562			562
Professional Development SF Grant		11,721				11,721
Puente Project			75,128	141,257		216,385
Referee & Lane Technician				12,000		12,000
Regnl.Equity&Recvy.Partnership					137,401	137,401
Rising Scholars Network			212,042		210,359	422,401
Rising Scholars Network-Juvenile			892,808	13,823		906,631
Seamless Transfer-Ethnic Studies			26,797	17,996		44,793
SMART CREATES Collaboration				45,034		45,034
Song-Brown RN Education Program			300,000			300,000
Staff Diversity		329,417	16,259	22,217	22,308	390,201
Student Equity & Achievement		158,963	5,815,575	5,417,350	2,697,520	14,089,408
Student Retention & Enrollment		599,554	152,986	1,532,626	273,100	2,558,266
Student Trf Achievement Reform			557,460	565,217		1,122,677
Subm.Wage to Comp.Integ.Empl					1,042,425	1,042,425
SWI - Local		144,084	2,676,000	1,851,929	750,911	5,422,924
SWP - Regional		339,002	1,027,374	744,561	424,360	2,535,297
Systemwide Tech. & Data Security		350,042				350,042
Take Off Grant				71,446		71,446
TANF				91,681		91,681
Title V HSI Prom.Career Pathways			472,225			472,225
UCEF-RFA UMOJA Grant				11,855		11,855
UCI Building Energy Assessment			276,759			276,759
UMOJA Campus Programs				232,509		232,509
Veteran Resource Center SS			114,247	164,953		279,200
VTEA		11,140	885,177	1,181,345	150,301	2,227,963
Welding Prog. Improvement Grant				672,172		672,172
Wellness Vending Machines Pilot			15,000			15,000
Work Independence Self-Advocacy Ed.					611,339	611,339
Workability III Grant					460,000	460,000
Zero Textbook Cost (ZTC) Program			292,226	386,719		678,945
Categorical Funds	\$ 698,891	\$ 2,967,715	\$ 30,887,705	\$ 34,961,843	\$ 19,319,639	\$ 88,835,793
Administrative Allowance for						
PELL, SEOG, FWS			391,290	203,989		595,279
Instructional Equipment			1,021,001	982,653	102,617	2,106,271
Veteran's Services			27,778	22,891		50,669
Other Restricted Funds	\$ -	\$ -	\$ 1,440,069	\$ 1,209,533	\$ 102,617	\$ 2,752,219
CCAMPIS Grant				1,136,025		1,136,025
Child Care Center				521,701		521,701
Child Development Lab - CCAMPIS				70,000		70,000
Food Program				19,400		19,400
General Child Care				391,280		391,280
QRIS Block Grant				35,558		35,558
Child Development Funds	\$ -	\$ -	\$ -	\$ 2,173,964	\$ -	\$ 2,173,964
Cal Grants			4,500,000	3,000,000		7,500,000
Chafee Grant				5,000		5,000
Direct Loan			1,600,000	6,700,000		8,300,000
Pell			21,000,000	27,000,000		48,000,000
SEOG			314,749	549,089		863,838
SFRF Emergency Fin Aid Assistance			284,492	2,151	131,486	418,129
Student Success Completion Grant			7,171,793	9,366,964		16,538,757
Student Financial Aid Funds	\$ -	\$ -	\$ 34,871,034	\$ 46,623,204	\$ 131,486	\$ 81,625,724
Total Grants	\$ 698,891	\$ 2,967,715	\$ 67,198,808	\$ 84,968,544	\$ 19,553,742	\$ 175,387,700

GRANT DESCRIPTIONS

A BRIEF DESCRIPTION OF THE GRANTS IS PROVIDED BELOW.

Restricted and Categorical funds are those resources that come from Federal, State, or local agencies. In general, money received from these programs is restricted for a specific purpose. The programs in the Restricted and Categorical funds are as follows:

- **Advocate, Create, and Transform Hispanic-Serving institutions to Improve Student Experience (ACT HSIs):** Local funding to foster collaborative partnerships and build capacity for HSIs to access funding beyond federal sources while advocating for continued state and federal support to enhance educational structures that shape student experiences and promote equitable outcomes for Latine/x students.
- **African American Male Education Network Development (A2MEND):** State funding to improve academic success, close achievement gaps, increase underrepresented students transfer rates and to develop culturally competent servant student leaders through the Student Leadership Mentor Academy. The program provides support, guidance, professional development, and networking opportunities to underrepresented students.
- **Asian American Native Hawaiian Pacific Islander AANHPI Student Achievement Program:** State funding to provide culturally responsive services to enhance student educational experiences and promote higher education success for low- income, underserved, and first generation Asian American Native Hawaiian Pacific Islander (AANHPI) students and other underrepresented students.
- **Asian American, Pacific Islander, and Desi American (APIDA) Amplified:** Federal funding to strengthen and expand the capacity of institutions to effectively serve Asian Americans, Pacific Islanders, Desi Americans, and low-income individuals, with the goal of enhancing their educational experiences and success.
- **Administrative Allowance for PELL, SEOG, FWS:** An institution participating in the Federal Perkins Loan, FWS, or FSEOG programs is entitled to an administrative cost allowance for an award year if it advances funds under the Federal Perkins Loan program to pay the administrative costs of conducting its program of community service.
- **Adult Education & Family Literacy Act (AEFLA) and English Literacy and Civics Grants:** Federal funds administered by the State to increase adult learner achievement in order to prepare adults for family, work, citizenship, and future learnings.

- **Alliance of Schools for Cooperative Insurance Programs (ASCIP) Safety Credit Reimbursement:** Local funding used for loss control and risk management related projects, equipment, supplies, and staff education or training to help Districts uphold their commitment to providing a safe and healthy environment.
- **Basic Needs Centers & Staffing, Student Food & Housing:** State funding to help California community colleges provide comprehensive basic needs services to reduce equity and achievements gaps among traditionally underrepresented student populations across California.
- **Board Financial Assistance Program (BFAP):** State funding for the financial aid staffing cost to promote outreach to students regarding financial aid.
- **Cal Grants:** Funded by the State of California, Cal Grants pay for college expenses at any qualifying college, university or career or technical school in California. Money can be used for tuition, room and board, even books and pencils.
- **California Adult Education Program (CAEP):** Formerly known as Adult Education Block Grant (AEBG) Regional Consortium Grant, state funding to develop plans to better serve the educational needs of adult learners.
- **California Adult Education Program Technical Assistance Provider (CAEP TAP):** Funded by the State of California to expand the support for community colleges with noncredit adult education programs and promote the California Adult Education Program (CAEP) efforts to increase student outcomes for CAEP noncredit students, career mobility for adult learners, and provide equitable training and technical assistance services for the CAEP community.
- **California College Promise AB19:** Funded by the State of California, the goals of this program include increasing the number of high school students enrolling directly in the California Community Colleges, increasing the number of students successfully completing a career educational goal or transferring to universities, and reducing achievement gaps.
- **California Humanities:** Statewide funding to develop an ongoing programming relationship between California Humanities and Fullerton College to increase visibility and strengthen connection with the community and the opportunity to support public humanities programming in an underserved region of California.
- **California Apprenticeship Initiative, Google IT Pre-Apprenticeship Program:** Funded by the State of California to create a Google Information Technology Pre-Apprenticeship Program for 100 apprentices targeting Information & Communication Technologies sector in the Orange county region.



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- **California Apprenticeship Initiative New and Innovative Grant Program, Cybersecurity Apprenticeship Planning:** Funded by the State of California to create a Cybersecurity Apprenticeship Planning Program to create pathways to in-demand, high wage, and high-growth careers within cybersecurity by collaborating with NOCCCD community colleges, employers, industry leaders, and division of Apprenticeship Standards (DAS).
- **California Chafee Grant:** State funding to provide financial support to address the educational and training needs of eligible foster youth for postsecondary education and training to assist youth develop the skills necessary for leading independent and productive lives.
- **California Work Opportunities and Responsibilities to Kids (CalWORKs):** State funding to provide educational services to students through work-study, childcare, curriculum development, and instruction for job development and placement.
- **Campus Safety & Sexual Assault:** State one-time funding to provide services and support to prevent and address sexual harassment, including sexual violence, involving a student, both on and off campus.
- **Career Technical Education (CTE) Data Unlocked Initiative:** State funding to support CTE program development and improvement efforts by providing tools, training, technical assistance and labor market data.
- **Case Service Contract (CSC):** Federal funding to promote academic success for individuals with a disability transitioning from K-12 into post-secondary education and/or needing educational coaching support in their NOCCCD inclusive classes.
- **Child and Adult Care Food Program (CACFP):** Federal funding to give financial assistance to licensed child care centers and day care homes.
- **Child Care Access Means Parents in School Program (CCAMPIS) Grant:** Federally funded by the U.S. Department of Education to give financial assistance to support or establish campus-based child care programs primarily serving the needs of low-income students in postsecondary education.
- **Child Care Center:** State funding between Fullerton College and Center for Early Childhood Collaboration for not-for-credit classroom instruction and training.
- **Child Development Lab - CCAMPIS:** Funded through the CCAMPIS Grant, this program supports the child care operating costs at Fullerton College's Child Development and Educational Studies Lab School.

- **Child Development Training Consortium:** State funding to provide financial assistance to eligible students who are pursuing careers in childcare/development.
- **Center for Inclusive Computing – Pathways, Pipeline, Practice (CIC PCUBED):** Funded by the Northeastern University’s Center for Inclusive Computing, passes through CSU, Fullerton to increase transfer, retention, and graduation rates of women in Computer Sciences.
- **Classified Professional Development:** State funding to support classified staff for professional development services, training, and advancement.
- **CNC Machinist Apprenticeship:** State funding to support the development of skilled career pathways for students, by partnering with employers to help students gain valuable skills and experience, enhancing their career prospects and contributing to increased productivity and economic growth.
- **College and Career Access Pathways Grant:** State funding to support the partnership between local educational agencies and community colleges to provide high school students with access to college courses, especially students who may not be college bound or are underrepresented in higher education.
- **College and Career Access Pathways (CCAP) Instructional Material – Dual Enrollment Grant:** State funding to provide dual enrollment opportunities for students who may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, or helping high school pupils achieve college and career readiness.
- **College to Career Program:** Federal funding to assist with the development of an effective College to Career program for students with intellectual disabilities.
- **Community Colleges Pathway to Law School (Cal LAW):** State funding to enhance opportunities and advancement in the legal profession for diverse populations, particularly women and people of color, by providing students with a direct path to law school and giving those schools a pipeline of diverse students from across the state.
- **Cooperative Agencies Resources for Education (CARE):** State funding to assist EOPS students to break the welfare dependency cycle by completing college-level educational and training programs to become employable and economically self-sufficient.



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- **COVID - 19 Recovery Block Grant:** One-time state funding to support student learning, continuity of education, and mitigate learning loss related to COVID-19 pandemic. The use of these one-time funds are for purposes, including, but not limited to, professional development, technology infrastructure, developing open education resources and zero-textbook-cost degrees, and supporting the mental health and wellness needs of students and staff.
- **Culturally Responsive Pedagogy & Practices Innovative Best Practices Grants (CRPP IBP Grants):** One-time state funding to aid institutions that develop innovative Diversity, Equity, Inclusion, and Accessibility (DEIA)-focused and culturally competent professional development training for faculty to expand their capacities to serve students and improve students' experiences and outcomes.
- **Disabled Students Program & Services (DSP&S):** State funding to provide supplemental services and programs to students with disabilities.
- **Dream Resource Liaison Support:** State funding to support Dreamer Resource Liaisons and student support services for immigrant and undocumented students in community colleges.
- **Drone Pilot Apprenticeship Grant:** State funding to support apprenticeship programs in non-traditional, emerging, and innovative sectors to increase the accessibility of sustainable, high-wage jobs for individuals from historically marginalized and underserved backgrounds.
- **Economic Development for Distressed Areas (EDDA) - Welding Program Improvement Grant:** State funding to support equipment upgrades to improve and expand the Fullerton College Welding Program and support students earning welding certifications and qualify students for work readiness, which supports the community and business.
- **Emergency Grant for Dreamers:** State one-time funding to provide emergency aid to students with an identified need, who are exempt from paying nonresident tuition.
- **Emergency Financial Assistance:** Federal funding to provide emergency financial assistance to low-income California community college students.
- **Enhanced Mobility for Seniors and Disabled (EMSD) Grant:** Local funding support to enhance the transportation options currently available to seniors and individuals with disabilities by providing mobility management.
- **Enhancing Veteran and Military-Connected Student Pathways Project:** Federal funding to provide support services to increase veteran students' overall academic success and seamless transition to college/career.

- **Equal Employment Opportunities (EEO) / Staff Diversity:** State funding to help districts with diversity issues, such as recruitment and training.
- **Equal Employment Opportunities (EEO) Best Practices:** State one-time funding to support the implementation of best practices for success in promoting equal employment opportunity and faculty and staff diversity at California community colleges.
- **Equal Employment Opportunities (EEO) Innovative Best Practices:** One-time State funding to aid institutions that pilot or create innovative DEIA-minded practices related to EEO in the Pre-Hiring Interventions, Post-Hiring Interventions, or Diversity Promising Interventions and to enhance or expand existing EEO efforts that support faculty and staff diversity.
- **Equitable Placement, Support and Completion:** State funding to advance equitable placement and completion throughout the community college system, with the goal of enhancing student success.
- **Extended Opportunity Programs and Services (EOPS):** State funding to provide supplemental services to encourage enrollment of students handicapped by language, social, and/or economic disadvantages.
- **Financial Aid and Basic Needs Community of Practice (Comp):** State funding to create, support, or expand the integration of Financial Aid and Basic Needs Centers.
- **Financial Aid Technology Grant:** State funding to support technology advancement and innovations in financial aid processing and management systems.
- **General Child Care Grant:** State funding to provide child care services and to increase educational programs that are developmentally, culturally, and linguistically appropriate for the children served. This grant also provides nutrition, parent education, staff development, and referrals for health and social services.
- **Golden State Education and Training Grant Program Admin Allowance (GSETGP):** State funding to provide funding to eligible California resident workers who lost their jobs due to the COVID-19 pandemic and are enrolling in public education or training programs to learn new skills and get back into the workforce.
- **Guided Pathways Grant:** State funding for multi-year state program designed to provide all California Community Colleges with the opportunity to implement Guided Pathways for the purpose of significantly improving student outcomes.



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- **Health Resources & Services Administration Health Careers Opportunity Program (HRSA HCOP):** Federal awarding by Health Resources & Services Administration (HRSA) to provide students from economically and educationally disadvantaged backgrounds an opportunity to develop the skills needed to successfully compete for, enter into and graduate from health professions schools, allied health professions schools, graduate programs in behavioral and mental health, and programs for the training of physician assistants.
- **Higher Education Emergency Relief Fund (HEERF) I, II & III:** Federal funds administered by the State through the Higher Education Emergency Relief Fund (HEERF) to cover expenses related to the disruption of campus operations due to the Coronavirus pandemic. HEERF divides the funding into three types of allocations: 1) student financial assistance; 2) institution cost assistance; and 3) minority serving institution (MSI) financial assistance.
- **Hire UP Pilot Program and Hire UP Pilot Program - ACA:** State funding to provide stipends to formerly incarcerated students, CalWORKs recipients, and former foster youth to support these individuals in covering the true cost of college attendance, gaining access to credential programs, and obtaining workforce support necessary for successful participation in California's economy.
- **Hispanic Serving Institutions (HSI)-STEM project Regional Alliance in STEM Education Refined (RAISER) Grant:** Federal funding to increase the number of Hispanic and low-income community college transfer students who complete bachelor's degrees in science, technology, engineering, and mathematics (STEM) and enter careers in STEM fields and increase persistence, retention, and graduation rates among participants.
- **Innovation and Effectiveness Grant:** State funded, passes through Santa Clarita Community College District, to broaden the institutionalization of Guided Pathways and develops an aligning strategic approach to enrollment management, as well as enrollment management tools.
- **Instructional Equipment Funds:** Afford the purchase and/or the replacement of any equipment that is necessary for the teaching of courses.
- **K-16 Regional Collaborative Grant:** Local funding by the Orange County Department of Education (OCDE) to support regional K-16 education collaboratives that create streamlined pathways from high school to postsecondary education and into the workforce.
- **LGBTQ+:** State funding to support LGBTQ+ students to reduce equity gaps among traditionally underrepresented student groups.

- **Library Services Platform:** State funding to expand implementation of the library services and technology platform, better manage and deliver digital information, and support teaching and learning regardless of a students' chosen modality.
- **Local and Systemwide Technology and Data Security:** State funding to reduce and eliminate high risk technical debt and/or remediate other known security issues.
- **Mathematics, Engineering, Science Achievement (MESA) Program:** State funding to provide academic and support services for economically and educationally disadvantaged students majoring in calculus-based science, technology, engineering and/or mathematics fields who seek to transfer to four-year institutions to complete a baccalaureate degree.
- **Mental Health Support:** State funding to support mental health services and activities and provide training to students.
- **National Aeronautics and Space Administration (NASA) Space Grant:** Federally funded, passed through UC San Diego, to increase students' and youth's understanding of space and aeronautics and to execute the assessment, development, and utilization of resources to bolster the STEM pipeline for aerospace.
- **National Association of Higher Education Systems ("NASH") Hornet Holistic Pass Project:** State funding to remove cost as a barrier to higher education and promote accessibility and affordability for students across California and the nation.
- **National Science Foundation (NSF) Advancing Cybersecurity Education in Collaboration with Industry:** Federal funding to update and expand the cybersecurity curriculum seeking to increase enrollment, persistence, and completion rates among underrepresented students by developing an industry mentorship program, engaging high school students in cybersecurity competitions, and providing inclusive practices training for faculty.
- **National Science Foundation (NSF) Harnessing Data Revolution (HDR) Grant:** Federal funding to support development of a diverse STEM workforce, expand the participation of diverse students in the Data Science Corps and broaden opportunities to groups, institutions, and geographic regions that are not yet fully represented in STEM disciplines.
- **National Science Foundation (NSF) LiDAR Instruction for Future Technician Education and Development (LIFTED) Project:** Federally funded to develop a unique multidisciplinary curriculum designed to prepare skilled technicians to address the needs of industry for workers that can successfully acquire, process, and use LiDAR data within a variety of workforce domains.



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- **NextUp Foster Youth Support Program:** State funding to increase access to critical support services for current and former foster youth.
- **North Orange County Social Entrepreneurship Collaborative (NOCSEC):** Private funding to support the hardest-to-reach populations and communities in North Orange County with access to entrepreneurial training and mentorship and bolster programmatic efforts to create jobs, boost economic development, and create new pathways to entrepreneurship across Orange County.
- **Nursing Enrollment and Retention Grant:** State funding to local community colleges to facilitate both the expansion of Associate Degree in Nursing (AND)/Registered Nurse (RN) programs and to improve completion rate in those programs by assisting in the development of activities increasing the capacity of the nursing program to reduce attrition, increase enrollment, and increase the number of students who graduate and pass the National Council Licensure Exam (NCLEX).
- **Pell, Federal Work Study (FWS), and Supplemental Educational Opportunity Grant (SEOG) Administrative Allowances:** Federal funding for administrative cost related to financial aid programs.
- **Pell, FWS, SEOG, and Direct Loan Grant Awards:** Federal student financial aid programs.
- **Professional Development SchoolsFirst Grant:** Schools First Federal Credit Union funded and administered by the District’s professional development office to support faculty, full-time staff, and managers throughout the District to learn and experience new innovative and out-of-the-box technologies, techniques, and skills.
- **Puente Project:** State funding to provide mentorship activities that will help increase the number of educationally disadvantaged students who enroll in four-year colleges and universities.
- **Quality Rating and Improvement System (QRIS) Block Grant:** State funding to purchase equipment in support of muscle development activities for the Fullerton College Child Development & Educational Studies Laboratory School.
- **Referee and Lane Technician:** State funding to provide a Referee & Lane Technician Training Program, which provides smog check services for motorists who need additional testing on their vehicle.

- **Regional Director (RDs) for Employer Engagement:** State funded, passed through Rancho Santiago Community College District, to fund colleges to implement employer engagement activities in support of training and curriculum in key strategic industry sectors to help create work-based learning opportunities for students, as well as assist placing students into employment.
- **Regional Equity and Recovery Partnerships (RERP):** State funding to connect workers most impacted by the COVID-19 pandemic to high-quality jobs in target and growth industry sectors.
- **Rising Scholars Network:** State funding to serve Rising Scholars students, formerly incarcerated, in county jails, youth juvenile detention centers, and/or other correctional institutions.
- **Rising Scholars Network – Juvenile Justice Program:** State funding to increase the participation and success of juvenile justice-involved students in California Community Colleges by offering on-site programming in juvenile facilities, community college campuses, and alternative schools and support a smooth transition to college for students upon release and ensures their commitment to program success.
- **Science, Mathematics, and Research for Transformation Creative Research & Engineering Advancing Technical Equity (SMART CREATES) Collaboration:** Federal funding to engage student interns through a mentoring plan and deliver outreach workshops focused on Department of Defense (DoD) work life and career opportunities, with an emphasis on including underrepresented populations.
- **Seamless Transfer of Ethnic Studies:** State funding to support the implementation and integration of Ethnic Studies courses within the community college system to facilitate the smooth transfer of Ethnic Studies courses between community colleges and four-year institutions.
- **Song-Brown Registered Nurse Education Program:** State funding to educate and recruit students who are committed to serving in Registered Nurse Shortage Areas (RNSAs), prepare them to work in multicultural, low-income, and rural communities, utilize training sites within those areas, and offer placement programs to encourage graduates to practice in RNSAs.
- **State Fiscal Recovery Funds (SFRF) Emergency Financial Assistance/Supplemental:** Federal funding to provide emergency financial assistance to low-income California community college students.



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- **Strong Workforce – Local and Regional:** State funding to increase the number of students in quality career technical education courses, programs and pathways that lead to successful workforce outcomes.
- **Student Equity and Achievement (SEA) Program:** State funding to support the California Community Colleges in advancing the system wide goal to boost achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. There are three different programs that align with the SEA Program.
 - **Basic Skills:** State funding for research, curriculum development, professional development, articulation, assessment, counseling, tutoring, instructional materials, and other one-time purposes directly related to the enhancement of basic skills and immigrant education programs.
 - **Student Equity Program:** State funding to help identify, address, and reduce disparities in students’ access and achievement, opening pathways to more equal opportunities for student success.
 - **Credit & Non-Credit Student Success & Support Programs:** Formerly known as Matriculation, state funding to enhance student access to the California Community Colleges and to promote and sustain the effort of students to be successful in their educational endeavors.
- **Student Transfer Achievement Reform Act of 2021:** State funding to maximize the probability that students will transfer into a four-year post-secondary educational institution and earn a degree in their chosen field of study in a timely manner, and to minimize the accrual of excess units.
- **Student Retention and Enrollment:** State funding to support efforts to increase student retention rates and enrollment.
- **Student Success Completion Grant:** State funding to provide students with additional financial aid to help offset the total cost of community college attendance, and to encourage full-time attendance and successful on-time completion.
- **Subminimum Wage to Competitive Integrated Employment (SWTCIE) Grant:** Federal funding to provide customized employment services to support youth considering subminimum wage employment or bring adults with disabilities out of sub-minimum wage employment into competitive integrated employment (CIE).

- **Systemwide Technology and Data Security:** State funding to support improved oversight of fraud mitigation and cybersecurity efforts.
- **Take Off Grant:** Local funding by the Educational Credit Management Corporation (ECMC) Foundation, pass through USC Race and Equity Center, to provide technical support for advancing initiatives that support men of color on college campuses.
- **Temporary Assistance for Needy Families (TANF):** Federal funds administered by the State that provide assistance and work opportunities to needy families.
- **Title V Hispanic-Serving Institutions (HSI) Grant - Promise Career Pathways:** Federal funding to support faculty development and student support services-efforts linked to improving student success.
- **Umoja Campus Programs:** State funding to provide educational support and services to increase the academic success, retention, degree completion, and transfer rates of African American and other students enrolled on campus through monthly workshops, academic counseling, and mentoring, aiming to foster a strong sense of community among African-American students, other students, faculty, staff and administrators.
- **Umoja Community Education Foundation (UCEF) Umoja Grant:** State funded, passes through Umoja Community Education Foundation, to provide direct services to students to increase positive activities that promote student success and student professional development and increase and sustain enrollment of students in the Umoja programs at California Community Colleges.
- **University of California, Irvine Building Energy Assessment for Commercial:** Federal funded, passes through University of California, Irvine, to create curriculum, training program, synergistic program, and hands on support for engineering students and community college students to learn and apply deep knowledge of sustainability (energy efficiency, waste stream reductions) advanced manufacturing.
- **Veteran Resource Center (VRC) Student Services:** State funding to provide academic and career training for returning veterans, but also includes assisting with the often-difficult adjustment many faces when transitioning to life after military service, and particularly after combat deployment.
- **Veterans Services and Veterans Chapter 33 Benefits:** Federal funding to provide educational benefits for veterans.
- **VTEA (Perkins IV) and CTE Transitions:** Federal funds administered by the State for the improvement of vocational and technical education programs.



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- **Wellness Vending Machines Pilot:** State funding for colleges to provide 24-hour student access vending machines that dispenses wellness products (such as condoms, dental dams, menstrual cups, lubrication, tampons, menstrual pads, pregnancy tests, and nonprescription drugs, including discounted emergency contraception).
- **Work Independence Self-Advocacy Education (formerly Independent Living Skills):** Local funding to provide services for students with disabilities to allow them the opportunity to develop the skills necessary to live independently.
- **Workability III Grant:** Federal funding to provide vocational rehabilitation to students in the form of employment preparation, job development and/or placement, job retention and follow-up, and employment job coaching.
- **Zero Textbook Cost (ZTC) Program:** State funding for institutions to develop program pathways free of textbook costs.



SPECIAL REVENUE FUNDS

The District has 3 types of Special Revenue Subfunds:

- Bookstore Fund
- Cafeteria Fund
- Child Development Fund

Summary By Fund Type

2024 -2025

	Bookstore Fund	Cafeteria Fund	Child Development Fund	Total Special Revenue Funds Budget
Beginning Balance	\$ 5,284,357	\$ 2,879,794	\$ 103,076	\$ 8,267,227
Revenues:				
Federal Revenue	-	-	1,154,425	1,154,425
State Revenue	-	-	249,539	249,539
Local Revenue	250,000	320,000	420,000	990,000
Total Revenues	250,000	320,000	1,823,964	2,393,964
Expenditures:				
Academic Management Salaries	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-
Total Academic Salaries	-	-	-	-
Classified Management Salaries	-	-	148,964	148,964
Classified Staff Salaries	-	-	426,939	426,939
Confidential Staff Salaries	-	-	-	-
Hourly Staff Salaries	-	-	115,000	115,000
Total Classified Salaries	-	-	690,903	690,903
Employee Benefits	-	-	292,962	292,962
Total Salaries and Benefits	-	-	983,865	983,865
Supplies and Materials	-	-	130,414	130,414
Other Operating Expenses	-	60,000	1,040,685	1,100,685
Capital Outlay	250,000	110,000	19,000	379,000
Total Expenditures	250,000	170,000	2,173,964	2,593,964
Other Sources/(Uses):				
Interfund and Other Transfers In	-	-	350,000	350,000
Debt Retirement	-	-	-	-
Interfund and Other Transfers Out	-	(150,000)	-	(150,000)
Student Financial Aid	-	-	-	-
Total Other Sources/(Uses)	-	(150,000)	350,000	200,000
Ending Balance/Contingency	\$ 5,284,357	\$ 2,879,794	\$ 103,076	\$ 8,267,227

BOOKSTORE FUNDS



Bookstore Funds are designated to receive the proceeds derived from bookstore operations pursuant to Education Code Section 81676 and are maintained by the college Bursars' Offices. All necessary expenses, including salaries, benefits, operating expenses, and capital improvements for the bookstore, may be paid from the generated revenues.



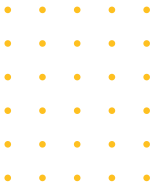
Bookstore Funds are designed to receive the proceeds derived from bookstore operations pursuant to Education Code Section 81676 and are maintained by the college Bursars' Offices. All necessary expenses, including salaries, benefits, operating expenses, and capital improvements for the bookstore, may be paid from the generated revenues.

Bookstore services at Fullerton College are now contracted out. The proceeds from these contracts are currently deposited in the Bookstore Fund.

Bookstore services at Cypress College are also contracted out. The proceeds from these contracts are deposited in the General Fund as part of self-supporting funds.

CAFETERIA FUNDS

Cafeteria, or Food Service Funds, are designated to receive all money from the sale of food or for any other services related to food operations. The District currently contracts for food services at both at Cypress College and Fullerton College. The proceeds from these contracts are deposited in the Food Service Funds. North Orange Continuing Education's food service program is maintained within the Cypress College Culinary Arts Program.



Food Service Funds

2024 -2025

	Cypress College	Fullerton College	Total Cafeteria Funds Budget
Beginning Balance	\$ 295,855	\$ 2,583,939	\$ 2,879,794
Revenues:			
Federal Revenue	-	-	-
State Revenue	-	-	-
Local Revenue	150,000	170,000	320,000
Total Revenues	150,000	170,000	320,000
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	-	-	-
Total Academic Salaries	-	-	-
Classified Management Salaries	-	-	-
Classified Staff Salaries	-	-	-
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	-	-	-
Total Classified Salaries	-	-	-
Employee Benefits	-	-	-
Total Salaries and Benefits	-	-	-
Supplies and Materials	-	-	-
Other Operating Expenses	-	60,000	60,000
Capital Outlay	-	110,000	110,000
Total Expenditures	-	170,000	170,000
Other Sources/(Uses):			
Interfund and Other Transfers In	-	-	-
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(150,000)	-	(150,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	(150,000)	-	(150,000)
Ending Balance/Contingency	\$ 295,855	\$ 2,583,939	\$ 2,879,794

CHILD DEVELOPMENT FUNDS



The Child Development Fund is only comprised of the activity accounted for by Fullerton College.

The Child Development Fund is used to account for resources committed to child development programs. The primary sources of revenue are user fees, Federal, State, and local grants, and an annual District contribution as per Board action in April, 2009 for an amount not to exceed \$250,000. Fullerton College supplements any shortfalls in revenue, if needed.

Grants budgeted for the Child Development Fund are presented in the Section on Categorical Funds.



CAPITAL PROJECTS



CAPITAL PROJECTS FUNDS

The District has 2 types of Capital Projects Subfunds

- Capital Outlay Projects Funds
- General Obligation Bond Funds

2024 -2025

	Capital Outlay Fund	General Obligation Bond Fund	Total Capital Project Funds
Beginning Balance	\$ 79,237,079	\$ 194,566,332	\$ 273,803,411
Revenues:			
Federal Revenue	-	-	-
State Revenue	69,121,581	-	69,121,581
Local Revenue	1,948,438	3,588,900	5,537,338
Total Revenues	71,070,019	3,588,900	74,658,919
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	-	-	-
Total Academic Salaries	-	-	-
Classified Management Salaries	790,316	-	790,316
Classified Staff Salaries	184,921	-	184,921
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	-	-	-
Total Classified Salaries	975,237	-	975,237
Employee Benefits	495,912	-	495,912
Total Salaries and Benefits	1,471,149	-	1,471,149
Supplies and Materials	11,031	-	11,031
Other Operating Expenses	886,903	1,806,521	2,693,424
Capital Outlay	136,897,077	370,348,711	507,245,788
Total Expenditures	139,266,160	372,155,232	511,421,392
Other Sources/(Uses):			
Interfund and Other Transfers In	10,120,000	-	10,120,000
Bond Proceeds	-	174,000,000	174,000,000
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(1,000,000)	-	(1,000,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	9,120,000	174,000,000	183,120,000
Ending Balance/Contingency	\$ 20,160,938	\$ -	\$ 20,160,938

CAPITAL OUTLAY PROJECTS FUND

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs projects.



Capital Outlay Fund

2024 -2025

Project	2024-25 Budget
State Bond Funding	
CC Fine Arts Building Renovation	15,876,439
FC Performing Arts	40,328,588
FC Renovate Bldgs 300 + 500	9,578,050
AC Tower 1st Floor Life Safety Reno	3,338,504
CC Affordable Student Housing	138,037
CC Asphalt/Slurry Coat, Parking Lot	61,936
CC Barrier Removal Program	993,137
CC Bldg 8 Pool Chemical Pump Replac	10,218
CC Boiler Replace TA, BUS, TEII	43,662
CC Campus Wide Water Model	20,500
CC-Central Plant	26,729
CC CMPLX 4th Fl Reorg for Prof Dev	10,703
CC Cogen Plant Decommissioning	16,000
CC Emergency Fiber Repair TEI	150,000
CC Emergency Lockdown Phase 1	28,967
CC Energy Efficiency Partnership	35,782
CC Est. One-Time Funding	3,126,230
CC Exterior Paint Replacement	140,000
CC Fire Alarm Replacement	1,250,000
CC Gym II Floor Refinish project	80,000
CC Health Center Renovation-Local	1,739,021
CC Health Science Prog/IPP Study	1,200
CC HRC Temp Relocation	178,615
CC LLRC Secondary Data Center Ph 3	1,000,000
CC LLRC Tutoring Reorg	438,438
CC M&O Hangar Project	117,000
CC M&O Storage - Surplus Relocation	111,051
CC Office Reconfiguration	62,182
CC On-Call Contracts (Temp Hold)	367,873
CC Parking Lots Repairs/Replace Pro	949,528
CC Piazza/Stair Repairs	75,115
CC PM Services for 18 mo.	342,003
CC Pool Deck Scoreboard Replacement	19,780
CC Pool Mechanical Equip. Replace	1,454
CC Replace BMS Controllers	50,154
CC Roof Replac.-CCPLX & Humanities	1,016,131
CC Roof Replacement (TEIII)	46,460
CC SAC/VRC Dedication Wall	22,635
CC Secondary Effects Projects	187,787
CC Signage Replacement, Campus Wide	98,999
CC Soccer Field Renovations	20,000

Capital Outlay Fund

2024 -2025

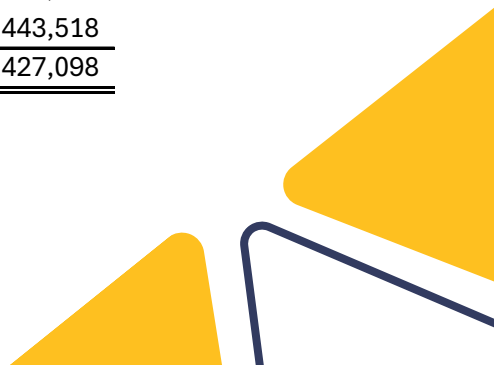
Project	2024-25 Budget
CC Student Collaboration Space Impr	76,408
CC TE1 Aviation Upgrades	948,438
CC Tennis Court Resurfacing	57,378
CC Theater Lighting Retrofit	16,568
22-23CC Electrical Upgrades	100,000
22-23CC Emergency Lockdown Ph II	394,145
22-23CC HVAC Package Unit Replaceme	125,000
22-23CC Replace HV Sys. Breaker	120,000
23-24CC Campus Sidewalk Repair/Repl	150,000
CC 21-22 Scheduled Maint Holding	518,568
CC 22-23 Scheduled Maint Holding-State	1,008,131
CC 23-24 Scheduled Maint Holding-State	52,381
CC Capital Projects - Local Holding	2,000,000
FC 1100 Bldg Elevator	3,315,434
FC 300/500 & IB FF&E	2,345,438
FC ADA Projects	1,104,688
FC Boiler Project	2,256,819
FC Campus Facilities Planning	96,501
FC Campus-wide Capital Projects	503,683
FC Campus-wide Security Camera Proj	475,917
FC Capital Projects - Local Holding	2,142,537
FC Chapman/Newell Building	4,800
FC Chapman/Newell land Development	11,250
FC Classroom AV Upgrade	2,830
FC Elevator Repair	500,000
FC Equipment Anchoring Project	20,000
FC EV Charging Station Project	11,018
FC FF&E	269,537
FC Fields Improvements	3,502,966
FC M&O Building	9,852,454
FC Parking Lot 10 Improvements Proj	1,490,571
FC Parking Lot Repairs	571,300
FC Roof Repairs	351,660
FC Solar Planning	230,324
FC Standards Development	12,802
FC Swing Space	457,871
FC Swing Space/Repurposing Project	22,411
FC Theater Tower Repair Project	13,497
FC Theater,700/900 Light Replmt Pro	261,539
FC Tunnels Improvements	398,387
NOCE Roof Repair (100, 200, 300)	94,457
NOCE Scheduled Maintenance / Other	5,208,119

Capital Outlay Fund

2024 -2025



Project	2024-25 Budget
AC 9th Floor Offices	200,000
AC Anaheim Center Projects	10,000
AC Board Room Renovation	2,974,020
AC Ext Grn Space and ADA	1,000,000
AC Facility Upgrades	246,737
AC Height Adjustable Tables 8th Fl	200,000
AC Improved Access Project ADA	375,000
AC Install Power Meters Cntrl Plnt	70,000
AC Lighting Control Panel Repl	239,450
AC NOCCCD Building Sign Repair	45,039
AC ADA Corrections, Exterior	2,000,000
AC Overhaul Air Handler	300,000
AC Overhaul Main Cooling Tower	200,000
AC Paint First Floor Classrooms	200,000
AC R/R Fire Main Pipe	600,000
AC Repair/Clean Ext Tower & Windows	300,000
AC Replace Automatic Doors	300,000
AC Replace Building B AC Units	40,000
AC Replace Central Plant AC Units	40,000
AC Replace Purge for Chiller #1	25,000
AC Safety Film	250,000
AC Swing Space Interim Housing	42,386
AC Upgrade ADA Trans. Plan	154,211
AC Upper Deck Parking Restoration	15,528
AC Upgrade Electronic Security Syst	313,095
AC Upgrade 9th Floor Lobby	20,000
21-22AC Repl Closed Loop Coolg Towlr	6,031
21-22AC ADA Corrections, Interior	375,000
21-22AC Replace Chilled Water Pipes	300,000
21-22AC Lighting Control Panel Repl	760,550
AC Capital Projects - Local Holding	787,712
Non-Resident Capital Outlay - CC	598,461
Non-Resident Capital Outlay - FC	810,888
Other - Capital Outlay	7,983,004
Health & Safety 33676	6,733
Redevelopment Funds (RDA)	15,443,518
	\$ 160,427,098



GENERAL OBLIGATION BOND FUND

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39, and the related expenditures related to the acquisition and construction of projects voted and approved by the local property owners. Moneys may only be expended for the purposes authorized by the language of the Proposition 39 Bond voter-approved ballot measure.

The Measure J \$574 million bond issue was approved by voters in 2014. A first series of bond issuances in the amount of \$100 million was completed in 2016. As projects for Measure J have started, our cash flow projections lead us to a second and third series of bond issuances, both times in the amount of \$150 million. Funds received from the bond issuances are maintained in an interest bearing operating account with the Orange County Department of Education. Interest earned adds to the total available for Measure J projects. We have accumulated \$22.5 million in interest earnings since the first issuance. We anticipate that total interest earned on the funds currently issued may reach \$26.8 million and have added that to the total available for Measure J projects.

For Measure J, the voters approved projects, primarily with a focus on supporting success for veterans as well as supporting facilities improvements that contribute to workforce development. NOCCCD continues to focus efforts on planning, in order to run an efficient and transparent bond program. To that end, the list of the projects on the master plan for Measure J has been included, as well as identifying those projects on which planning and design efforts have already begun.



Anaheim Campus Measure J Projects

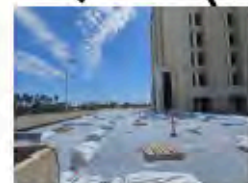
2024 -2025



Exterior Green Community Space
Enhancement
[Planning]



Outdoor Patio Remodel
[Bidding]



Anaheim Tower First Floor
Life/Safety Renovation
[Construction]

▶ Develop Interior and Exterior Signage
[Implementation]

Project

Target Completion

Interior and Exterior Signage
Tower First Floor Life/Safety Renovation
Outdoor Patio Remodel
Exterior Green Community Space

November 2024
February 2025
December 2025
TBD

Cypress Campus Measure J Projects

2024 -2025



Fine Arts Building Renovation
[Construction]



Softball Field Renovations
[Schematic Design]



Electrical Vehicles (EV) SCE Charging
Stations-Lot 4
[Construction]

Project

Target Completion

Electric Vehicle (EV) SCE Charging Stations - Lot 4
Fine Arts Renovation
Softball Field Renovation

Fall 2024
Summer 2026
Winter 2027

Fullerton Campus Measure J Projects

2024 -2025



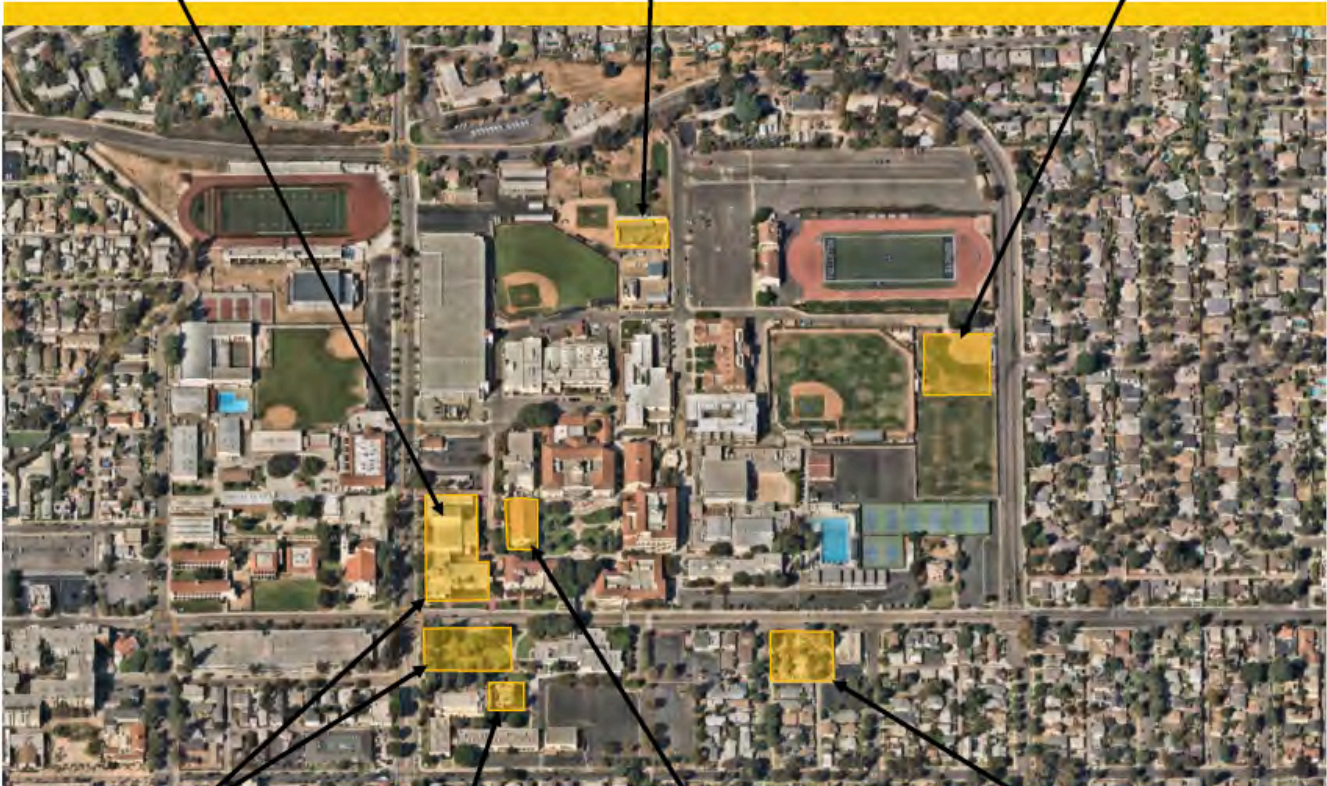
New Welcome Center & Lot C West
[Planning]



New Maintenance & Operations Building
[Construction]



Athletic Field Improvements
[Planning]



New Performing Arts Complex - Demolish
Buildings 1100 and 1300
[Pre-Bidding]



Wilshire Chiller Plant Relocation
[Construction]



Renovate Building 300
[Construction]



Chapman / Newell Instructional Building
[Construction]

Project

Target Completion

- New Maintenance & Operations Building
- Chapman/Newell Instructional Building
- Wilshire Chiller Plant Relocation
- Renovate Building 300
- New Performing Arts Complex-Demolition of 1100 & 1300
- New Welcome Center & Lot C West

- November 2024
- January 2025
- May 2025
- Winter 2026
- Spring 2027
- Summer 2029

Capital Projects

BOND FUND - MEASURE J

2024 -2025

Campus/Project	Current Bond Estimate	Actual Expenses	Remaining Measure J Budget
Anaheim Campus:			
7th and 10th Floors Buildout	\$ 915,972	\$ 915,972	\$ -
5th Floor CTE Laboratory & 2nd Floor Room 215	640,736	640,736	-
Outdoor Patio Remodel	1,382,500	25,358	1,357,142
Update/Improve Infrastructure	224,938	-	224,938
Update/Improve Infrastructure (IT)	775,062	775,062	-
Update/Improve Infrastructure (AC Swing Space Interim Housing)	669,290	669,290	-
Update/Improve Infrastructure (AC Secondary MDF Room)	97,250	97,250	-
Planning (Non Project Specific)	1,710,000	16,315	1,693,685
Tower First Floor Life/Safety Renovation	2,560,440	376,270	2,184,170
Swing Space Projects/Interim Housing	1,600,000	1,172,857	427,143
Develop Interior and Exterior Signage	1,087,431	225,359	862,072
Culinary Arts Swing Space	2,500,000	1,685,973	814,027
Restore East Parking Lot	1,622,560	-	1,622,560
Exterior Green Community Space Enhancement	1,569,000	-	1,569,000
Second Floor Tenant Improvement	813,000	-	813,000
4th Floor Improvements	218,000	-	218,000
Upper Deck Enhancements	309,901	-	309,901
1st Floor Remodel Student Center and Classrooms	2,352,720	-	2,352,720
Pedestrian and Vehicular Traffic Flow	2,329,000	-	2,329,000
Subtotal - Anaheim Campus	\$ 23,377,800	\$ 6,600,442	\$ 16,777,358
Cypress Campus:			
New Science Engineering & Mathematics (SEM) Building	\$ 92,162,707	\$ 92,162,707	\$ -
New Veterans' Resource Center & Student Activities Center Expansion	12,148,504	12,148,504	-
Baseball Field Improvements	1,920,904	1,920,904	-
Softball Field Renovations	4,000,000	55,995	3,944,005
Swing Space Projects			
Swing Space - Fine Arts (OLD SEM)	3,748,140	3,748,140	-
Swing Space - Gym II Renovation	153,397	153,397	-
Swing Space - Parking Lot 5 Expansion	1,965,399	1,965,399	-
Swing Space - Old SEM (Roofing)	47,747	47,747	-
Swing Space - Other	35,975	35,975	-
Fine Arts Capital Improvement	56,400,871	4,451,755	51,949,116
Update/Improve Infrastructure	4,514,537	-	4,514,537
Update/Improve Infrastructure (SEM)	2,998,566	2,998,566	-
Update/Improve Infrastructure (IT)	3,727,281	3,727,281	-
Update/Improve Infrastructure (VRC/SAC)	1,134,003	1,134,003	-
Update/Improve Infrastructure (IT-VRC/SAC)	181,761	-	181,761
Update/Improve Infrastructure (IT-SEM)	645,883	49,214	596,669
Update/Improve Infrastructure (Under Piazza & Stairwell Restoration)	92,842	92,842	-
Update/Improve Infrastructure (Central Plant Enhancements)	58,768	58,768	-
Library-Learning Resource Center Expansion	2,590,000	38,665	2,551,335
LLRC Secondary Data Center - Phase II	473,716	473,716	-
Central Plant Upgrade	4,000,000	-	4,000,000
Mass Communications & Security Systems Upgrade	1,942,628	-	1,942,628
Mass Communications & Security Systems Upgrade (SEM)	389,367	310,853	78,514
Mass Communications & Security Systems Upgrade(VRC/SAC)	60,938	60,287	651
Mass Communications & Security System Upgrade (Safety Film)	145,772	145,772	-
Mass Communications & Security Systems Upgrade (Door Replacement)	50,898	50,898	-
Campus-Wide Security Systems Upgrade	313,541	313,541	-
EV SCE Charging Stations	492,000	336,969	155,031
Pool Restoration and Upgrade	3,909,470	-	3,909,470
Tech I/Tech III CTE Complex	26,126,990	-	26,126,990
Planning (Non Project Specific)	5,018,595	516,891	4,501,704
Subtotal - Cypress Campus	\$ 231,451,200	\$ 126,998,789	\$ 104,452,411

BOND FUND - MEASURE J

2024 -2025

Campus/Project	Current Bond Estimate	Actual Expenses	Remaining Measure J Budget
Fullerton Campus:			
New Instructional Building	\$ 50,203,953	\$ 50,203,953	\$ -
Renovate 300 & 500 Buildings	22,982,000	3,051,157	19,930,843
New TES & Chilled Water Plant Expansion	9,122,843	9,122,843	-
Update/Improve Infrastructure	15,656,554	-	15,656,554
Update/Improve Infrastructure (IT)	7,850,000	4,455,458	3,394,542
Update/Improve Infrastructure (Bldg 300-500 Sewer Line)	444,702	444,702	-
Update/Improve Infrastructure (FC Swing Space - New M&O)	95,064	95,064	-
Planning (Non Project Specific)	4,603,921	361,172	4,242,749
New M&O Building	6,399,604	1,456,386	4,943,218
Greenhouse Replacement	398,664	398,664	-
Chapman Newell Instructional Building	28,302,917	8,694,533	19,608,384
New Performing Arts Complex	78,884,034	1,931,284	76,952,750
Wilshire Plant Relocation	13,645,248	1,781,042	11,864,206
New Parking Structure	11,219,260	-	11,219,260
New Horticulture/Lab School/STEM Lab	25,167,636	-	25,167,636
New Welcome Center & Lot C West	39,000,000	-	39,000,000
Swing Space - New M&O	150,000	-	150,000
Athletic Field Improvements	7,000,000	-	7,000,000
Subtotal - Fullerton Campus	\$ 321,126,400	\$ 81,996,258	\$ 239,130,142
District Expenses:			
Program Management	\$ 20,000,000	10,452,286	9,547,714
Bond Issuance Costs	3,544,600	2,048,689	1,495,911
Interest Expense	800,000	548,306	251,694
District Holding Account	500,000	-	500,000
Subtotal - District	\$ 24,844,600	\$ 13,049,281	\$ 11,795,319
Total Expenses	\$ 600,800,000	\$ 228,644,770	\$ 372,155,230
Bond Funding Sources:			
Bond Authorization	\$ 574,000,000		
Estimated Interest Earnings	26,800,000		
Total Revenues	\$ 600,800,000		

FIDUCIARY FUND GROUPS



The District has 4 types of Fiduciary Subfunds:

- Associated Students
- Student Representation Fee
- Student Financial Aid
- Other Trust Subfunds

The table summarizing the Fiduciary Fund Groups is presented in Tab 2.

Associated Students Funds

Associated Students Funds (AS) is used to account for funds held in trust by the District for organized student body associations including campus clubs. Expenditures are to promote the general welfare, morale, and educational experiences of the student body. Both Cypress College and Fullerton College maintain AS funds.

2024 -2025

Associated Students Fund by Campus

	CC	FC	Total
Beginning Balance	\$ 386,416	\$ 409,969	\$ 796,385
Revenues:			
Federal Revenue			-
State Revenue			-
Local Revenue	107,000	310,000	417,000
Total Revenues	107,000	310,000	417,000
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	-	-	-
Total Academic Salaries	-	-	-
Classified Management Salaries	-	-	-
Classified Staff Salaries	-	83,538	83,538
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	2,300	81,000	83,300
Total Classified Salaries	2,300	164,538	166,838
Employee Benefits	189	36,090	36,279
Total Salaries and Benefits	2,489	200,628	203,117
Supplies and Materials	19,811	15,000	34,811
Other Operating Expenses	69,700	112,372	182,072
Capital Outlay	-	3,000	3,000
Total Expenditures	92,000	331,000	423,000
Other Sources/(Uses):			
Interfund and Other Transfers In	-	21,000	21,000
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(15,000)	-	(15,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	(15,000)	21,000	6,000
Ending Balance/Contingency	\$ 386,416	\$ 409,969	\$ 796,385

Student Representation Fee Funds

The Student Representation Fee is collected at both Cypress College and Fullerton College. Resources in this fund are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before other governmental agencies.

Starting within academic year 2019-2020, all colleges were required to start charging and collecting a voluntary student representation fee of \$2.00 per student, with \$1.00 remaining at the colleges and the other dollar being sent to the State.

2024 -2025

Student Representation Fund by Campus

	CC	FC	Total
Beginning Balance	\$ 174,075	\$ 25,479	\$ 199,554
Revenues:			
Federal Revenue	-	-	-
State Revenue	-	-	-
Local Revenue	30,000	46,000	76,000
Total Revenues	30,000	46,000	76,000
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	-	-	-
Total Academic Salaries	-	-	-
Classified Management Salaries	-	-	-
Classified Staff Salaries	-	-	-
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	-	-	-
Total Classified Salaries	-	-	-
Employee Benefits	-	-	-
Total Salaries and Benefits	-	-	-
Supplies and Materials	-	-	-
Other Operating Expenses	30,000	25,000	55,000
Capital Outlay	-	-	-
Total Expenditures	30,000	25,000	55,000
Other Sources/(Uses):			
Interfund and Other Transfers In	-	-	-
Debt Retirement	-	-	-
Interfund and Other Transfers Out	-	(21,000)	(21,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	-	(21,000)	(21,000)
Ending Balance/Contingency	\$ 174,075	\$ 25,479	\$ 199,554



STUDENT FINANCIAL AID FUNDS

The Student Financial Aid Fund is used to account for Federal, State, and local grants and awards given to students. The major grants are PELL, SEOG, Cal Grants, Direct Loan, Student Success Completion Grants, and Emergency Grant for Dreamers. Grants budgeted for the Student Financial Aid Fund are presented in the Section on Categorical Funds.



Other Trust Subfunds

The District's remaining other trust subfunds are for:

- Retiree Benefits funds
- Bursar funds
- Campus Service funds
- CRPA funds

2024 -2025

Other Trust Funds

	Retiree Benefits Funds	Bursar Funds	Campus Services Funds	CRPA Funds	Total Other Trust Funds
Beginning Balance	\$ 7,493	\$ 7,986,100	27,059	\$ 88,793	\$ 8,109,445
Revenues:					
Federal Revenue	-	-	-	-	-
State Revenue	-	-	-	-	-
Local Revenue	-	497,482	-	-	497,482
Total Revenues	-	497,482	-	-	497,482
Expenditures:					
Academic Management Salaries	-	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-	-
Total Academic Salaries	-	-	-	-	-
Classified Management Salaries	-	359,466	-	-	359,466
Classified Staff Salaries	-	90,270	-	-	90,270
Confidential Staff Salaries	-	-	-	-	-
Hourly Staff Salaries	-	39,116	-	-	39,116
Total Classified Salaries	-	488,852	-	-	488,852
Employee Benefits	-	223,675	-	-	223,675
Total Salaries and Benefits	-	712,527	-	-	712,527
Supplies and Materials	-	274,258	-	-	274,258
Other Operating Expenses	-	214,933	22,550	149,302	386,785
Capital Outlay	-	-	-	14,165	14,165
Total Expenditures	-	1,201,718	22,550	163,467	1,387,735
Other Sources/(Uses):					
Interfund and Other Transfers In	-	1,533	-	165,000	166,533
Debt Retirement	-	-	-	-	-
Interfund and Other Transfers Out	(7,493)	-	-	(1,533)	(9,026)
Student Financial Aid	-	-	-	-	-
Total Other Sources/(Uses)	(7,493)	1,533	-	163,467	157,507
Ending Balance/Contingency	\$ -	\$ 7,283,397	\$ 4,509	\$ 88,793	\$ 7,376,699

Retiree Benefit Fund

Retiree Benefits was historically used to account for the accumulation of funds to pay future post-employment health care benefits. In 2015-16, the District established an Irrevocable Trust, and dollars that formerly would have gone into this fund were directly deposited into the Irrevocable Trust. Annually, any additional amounts set aside will be transferred to the Irrevocable Trust.



Campus Service Funds

Campus Service Funds are used to account for the funds to support campus services and hospitality expenditures at Fullerton College.

Class Related Program Activities Fund (CRPA)

Class Related Program Activities Fund (CRPA) is used to account for the contributions from the Associated Students Fund and the Food Service Fund to support class related activities at Cypress College.

Bursar Funds

Bursar Funds are used to account for the cash collections and expenditures of various organizations, departments, and registration fees at both Cypress College and Fullerton College.

Bursar Funds Summary By Campus

2024 -2025



	CC	FC	Total Bursar Funds
Beginning Balance	\$ 3,809,160	\$ 4,176,940	\$ 7,986,100
Revenues:			
Federal Revenue	-	-	-
State Revenue	-	-	-
Local Revenue	349,382	148,100	497,482
Total Revenues	349,382	148,100	497,482
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	-	-	-
Total Academic Salaries	-	-	-
Classified Management Salaries	359,466	-	359,466
Classified Staff Salaries	90,270	-	90,270
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	39,116	-	39,116
Total Classified Salaries	488,852	-	488,852
Employee Benefits	223,675	-	223,675
Total Salaries and Benefits	712,527	-	712,527
Supplies and Materials	268,058	6,200	274,258
Other Operating Expenses	73,033	141,900	214,933
Capital Outlay	-	-	-
Total Expenditures	1,053,618	148,100	1,201,718
Other Sources/(Uses):			
Interfund and Other Transfers In	1,533	-	1,533
Debt Retirement	-	-	-
Interfund and Other Transfers Out	-	-	-
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	1,533	-	1,533
Ending Balance/Contingency	\$ 3,106,457	\$ 4,176,940	\$ 7,283,397

HOSPITALITY

For the 2024-25 proposed budget, hospitality budgets have been adjusted to account for two changes. First, in the future, contributions for sponsorships such as COLEGAS and A2MEND will be run through the general fund after approval by the Board of Trustees. Each sponsorship over \$1,000 will come to the Board separately or as a list on an annual basis. Second, staff has noticed a pattern that hospitality type expenditures above the Board-approved budget were spent out of the General Fund. These will be discontinued for all hospitality type expenses, except those approved as restricted grant funds that are approved through the funding agency. All other hospitality type expenses will be paid from Board-approved hospitality funding.

Following are the hospitality budgets by budget center:



	Previous Budget	Augmentation (Adjustment)	Revised Hospitality
Cypress College	\$ 27,500	\$ 123,000	\$ 150,500
Fullerton College	27,500	137,500	165,000
NOCE	15,000	10,000	25,000
District Services	70,000	(500)	69,500
Total	\$ 140,000	\$ 270,000	\$ 410,000

Expenditures shall adhere to Board Policy 6350. Actual expenses for 2023-24 have been included on the following page.

ACTUAL HOSPITALITY EXPENSES

2023 - 2024

Authorized Hospitality Activities	District Services	Cypress College	Fullerton College	North Orange Continuing Education	Total
1. Functions for Volunteers	\$ -	\$ -	\$ -	\$ -	\$ -
2. Functions for Retiring Employees	504.96			36.36	541.32
3. Activities Honoring Individuals in Education			10,171.72	2,136.76	12,308.48
4. College Week/Senior Days Activities					-
5. Board Meeting & Educational Events	5,656.15				5,656.15
6. Meetings Sponsored by Agencies	10,000.00	5,000.00	11,700.00	5,000.00	31,700.00
7. Flowers & Cards for Special Occasions	532.12		3,247.09	1,098.55	4,877.76
8. Seminars & Workshops			728.88		728.88
9. Service Club Membership Dues/Fees					-
10. Board Appointed Committee Meetings					-
11. Group Plan & Operational Meetings	9,042.59		16,966.48	10,642.00	36,651.07
12. Business Related Meals	2,789.84		28,772.65		31,562.49
13. Other Activities Designated by the Board	48,500.00	39,761.50	-		88,261.50
Total Expenses	\$ 77,025.66	\$ 44,761.50	\$ 71,586.82	\$ 18,913.67	\$ 212,287.65
2023-24 Budget	95,000.00	32,500.00	47,500.00	20,000.00	195,000.00
Variance	\$ 17,974.34	\$ (12,261.50)	\$ (24,086.82)	\$ 1,086.33	\$ (17,287.65)
Hospitality Expenses - Unrestricted General Fund	19,374.75	102,464.93	180,621.58	7,828.96	310,290.22
Variance against Board approved budget - Underspent/(Overspent)	(1,400.41)	(114,726.43)	(204,708.40)	(6,742.63)	(327,577.87)

CCFS-311 ANNUAL FINANCIAL & BUDGET REPORT



In accordance with the California Code of Regulations, beginning with Section 58300, the District had included a draft of the CCFS-311 Report for informational purposes. The actual report is due to the State Chancellor's Office by October 10. The CCFS-311 Report contains the following sections:

- Analysis of Compliance with the 50 Percent Law - Education Code Section 84362 requires districts to perform a calculation on the current expenses of education to determine whether they expend 50% of education expenses on district classroom instruction. The District had met this requirement.
- Combined Balance Sheet and Revenues, Expenditures, and Fund Balance Data - These sections details out the assets and liabilities and revenues and expenditures (by major object code), other financing sources/uses, and fund balance data for each fund that the District maintains. Currently, the District operates 20 funds, which are aggregated into 13 funds for this report as follows:



- General Fund
 - Bond Interest and Redemption Fund
 - Bookstore Fund - Fullerton College
 - Cafeteria Funds - Cypress and Fullerton College
 - Child Development Fund
 - Capital Outlay Projects Fund
 - General Obligation Bond Fund
 - Self-Insurance Fund
 - Associated Students Fund - Cypress and Fullerton College
 - Student Representation Fee Fund - Cypress and Fullerton College
 - Student Financial Aid Fund
 - Scholarship and Loan Trust Fund - Cypress College
 - Other Trust Funds - Retiree Benefits Fund; Cypress, Fullerton, and North Orange Continuing Education Bursar Funds; Fullerton Campus Services; and Cypress CRPA
- Details of General Fund Revenue - This section provides a more detailed breakdown of the General Fund Revenues by object code.
 - Expenditures by Activity for General Fund - This section details the General Fund Instructional and Non-instructional expenditures by activity code, which reflects the purpose of the expenditure (i.e. Instructional, Student Counseling and Guidance, etc.).
 - Gann Appropriations Limit - Pursuant to Article XIII-B of the Constitution and Chapter 1205, Statutes of 1980, all community college districts are required to compute an annual appropriation limit. This limit is adjusted annually for changes in price index, population, and other applicable factors.
 - Interfund Transfer Report - This page highlights transfers made within District funds. These transfers are typically necessary for support costs, grant matching, etc.
 - Receipt and Expenditures of Lottery Proceeds - This section shows how much lottery revenue was collected, and is expected to be collected (accrued), as well as where the revenue was spent in the prior year, and where it is budgeted to be spent in the upcoming year.
 - Details of Education Protection Account - This page illustrates where the Education Protection Account revenue was spent in the prior year.
 - Pension Costs - This page illustrates the actual and anticipated total and incremental costs associated with STRS and PERS rate increases.



ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

District: NORTH ORANGE

District Code: 860

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Electronic Certification Date:

Contact: Erika Almaraz Executive Director, Fiscal Affairs
(714) 808-4751 Ext: ealmaraz@nocccd.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education
S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024 Budget Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA) ECS 84362 A		Activity (ECSB) ECS 84362 B		Activity (ECSX) Excluded Activities	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Total CEE AC 0100 - 6799	AC 6800 - 7390	Total	Total
Instructional Salaries							
Contract or Regular	1100	56,893,745	56,893,745	56,893,745		56,893,745	
Other	1300	36,078,428	36,078,428	36,078,428		36,078,428	
Total Instructional Salaries		92,972,173	92,972,173	92,972,173	0	92,972,173	
Non-Instructional Salaries							
Contract or Regular	1200		23,194,743	23,194,743	975,306	24,170,049	
Other	1400		1,807,157	1,807,157		1,807,157	
Total Non-Instructional Salaries		0	25,001,900	25,001,900	975,306	25,977,206	
Total Academic Salaries		92,972,173	117,974,073	117,974,073	975,306	118,949,379	
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		51,730,592	51,730,592	2,397,360	54,127,952	
Other	2300		4,262,038	4,262,038	153,808	4,415,846	
Total Non-Instructional Salaries		0	55,992,630	55,992,630	2,551,168	58,543,798	
Instructional Aides							
Regular Status	2200	5,175,629	5,175,629	5,175,629		5,175,629	
Other	2400	674,823	674,823	674,823		674,823	
Total Instructional Aides		5,850,452	5,850,452	5,850,452	0	5,850,452	
Total Classified Salaries		5,850,452	61,843,082	61,843,082	2,551,168	64,394,250	
Employee Benefits							
Supplies and Materials	3000	38,781,693	38,781,693	38,781,693	1,435,403	78,308,828	
Other Operating Expenses	4000		2,329,896	2,329,896	78,618	2,408,514	
Equipment Replacement	5000		20,062,721	20,062,721	847,801	20,910,522	
Equipment Replacement	6420					0	
Total Expenditures Prior to Exclusions		137,604,318	279,083,197	279,083,197	5,888,296	284,971,493	

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2023-2024 Budget Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

	Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	Total	
				AC 0100-5900 & AC 6110	AC 6800 - 7390
Exclusions					
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,426,717		2,426,717	2,426,717
Student Health Services Above Amount Collected	6441		7,954	7,954	7,954
Student Transportation	6491		157,112	157,112	157,112
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,968,760	2,968,760	2,968,760
Objects to Exclude	Object Code				
Rents and Leases	5060		337,696	337,696	337,696
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		7,409,942	7,409,942	7,409,942

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2023-2024 Budget Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost		Total CEE		Excluded Activities	
		AC 0'100-5900 & AC 6'110		AC 0100 - 6799		AC 6800 - 7390	
Capital Outlay	6000						
Library Books	6300						0
Equipment	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Equipment		0		0		0	0
Total Capital Outlay		0		0		0	0
Other Outgo	7000						0
Total Exclusions		2,426,717		13,308,181		0	13,308,181
Total for ECS 84362, 50% Law		135,177,601		265,775,016		5,888,296	271,663,312
Percent of CEE (Instructional Salary Cost / Total CEE)		50.86%		100.00%			
50% of Current Expense of Education				132,887,508			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		135,177,601		265,775,016		5,888,296	271,663,312
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		137,604,318		279,083,197		5,888,296	284,971,493
Capital Expenditures	6000	707,999		2,145,319		116,935	2,262,254
Equipment Replacement (Back out)	6420			0		0	0
Total Unrestricted General Fund Expenditures		138,312,317		281,228,516		6,005,231	287,233,747

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(156)		(156)
In County Treasury	9112	141,149,555	47,147,519	188,297,074
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	144,116		144,116
Investments (at cost)	9120			0
Accounts Receivable	9130	35,077,729	7,237,645	42,315,374
Due from Other Funds	9140	855,146		855,146
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	43,664		43,664
Prepaid Items	9220			0
TOTAL ASSETS		177,270,054	54,385,164	231,655,218
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,154,948	9,530,814	23,685,762
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	11,502,611		11,502,611
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	5,160,701		5,160,701
Deferred Revenues	9570	14,028,789	35,757,076	49,785,865
TOTAL LIABILITIES		44,847,049	45,287,890	90,134,939

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			187,780
Restricted Fund Balance	9751	187,780		187,780
Committed Fund Balance	9752		9,097,274	9,097,274
Assigned Fund Balance	9753			0
Total Designated Fund Balance	9754	77,122,642		77,122,642
Uncommitted Fund Balance		77,310,422	9,097,274	86,407,696
TOTAL FUND EQUITY	9790	132,423,005	9,097,274	141,520,279
TOTAL LIABILITIES AND FUND EQUITY		177,270,054	54,385,164	231,655,218

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	32,365,184		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	213,347		
Due from Other Funds	9140			
TOTAL ASSETS		32,578,531	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570		0	0
TOTAL LIABILITIES			0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751	32,578,531		
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	32,578,531	0	0
Uncommitted Fund Balance	9790	32,578,531	0	0
TOTAL FUND EQUITY		32,578,531	0	0
TOTAL LIABILITIES AND FUND EQUITY		32,578,531	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	5,228,559	2,879,794	13,689			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	782,964		158,451			
Due from Other Funds	9140			232,880			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		6,011,523	2,879,794	405,020	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	28,388		27,798			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			204,389			
Temporary Loans	9550	698,778					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			69,757			
TOTAL LIABILITIES		727,166	0	301,944	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)							
Nondisposable Fund Balance	9750	0	0	0	0	0	0
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	5,284,357	2,879,794	103,076	0	0	0
Uncommitted Fund Balance	9790	5,284,357	2,879,794	103,076	0	0	0
TOTAL FUND EQUITY		5,284,357	2,879,794	103,076	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,011,523	2,879,794	405,020	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

Description	CA (Object)	41			43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
ASSETS						
Cash, Investments, and Receivables	9100					
Cash:						
Awaiting Deposit and in Banks	9111	1,963,942				
In County Treasury	9112	70,673,185			195,712,046	
Cash With Fiscal Agents	9113					
Revolving Cash Accounts	9114					
Investments (at cost)	9120					
Accounts Receivable	9130	9,057,569			730,937	
Due from Other Funds	9140	3,951,731			819,752	
Inventories, Stores, and Prepaid Items	9200					
Inventories and Stores	9210					
Prepaid Items	9220	85,646,427			197,262,735	
TOTAL ASSETS						
LIABILITIES						
Current Liabilities and Deferred Revenue	9500					
Accounts Payable	9510	6,293,292			2,696,403	
Accrued Salaries and Wages Payable	9520					
Compensated Absences Payable Current	9530					
Due to Other Funds	9540	116,056				
Temporary Loans	9550					
Current Portion of Long-Term Debt	9560					
Deferred Revenues	9570					
TOTAL LIABILITIES		6,409,348			2,696,403	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds:

- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

District ID: 860 Name: NORTH ORANGE

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
FUND BALANCE (NON-GASB 54)								
Fund Balance Reserved	9710							
NonCash Assets	9711							
Amounts Restricted by Law for Specific Purposes	9712							
Reserve for Encumbrances Credit	9713							
Reserve for Encumbrances Debit	9714							
Reserve for Debt Services	9715							
Assigned/Committed	9754							
Unassigned	9790							
Total Fund Balance			0		0			0
Fund Balance (GASB 54)	9750							
Nonspendable Fund Balance	9751							
Restricted Fund Balance	9752							
Committed Fund Balance	9753							
Assigned Fund Balance	9754		79,237,079					194,566,332
Total Designated Fund Balance			79,237,079				0	194,566,332
Uncommitted Fund Balance	9790							
TOTAL FUND EQUITY			79,237,079				0	194,566,332
TOTAL LIABILITIES AND FUND EQUITY			85,646,427				0	197,262,735

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

FUND EQUITY	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nondisposable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	19,630,230	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	82,873	
Due from Other Funds	9140	6,512,335	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		26,300,438	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,575,802	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,575,802	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	2,575,802	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	23,649,636	
Total Designated Fund Balance		23,724,636	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		23,724,636	0
TOTAL LIABILITIES AND FUND EQUITY		26,300,438	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

Fiduciary Funds Group
70 Trust Funds

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	591,333	209,906		26,809	45,005			14,562,217
In County Treasury	9112				12,941,003				3,671,877
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	464,788							2,500,989
Accounts Receivable	9130	11,726	12,160		2,272,751	25,216			9,682,046
Due from Other Funds	9140				21				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work in Progress	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,067,847	222,066	0	15,240,584	70,221	0	0	30,417,629

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 COMBINED BALANCE SHEET

Fiduciary Funds Group
 70 Trust Funds

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	61,841	22,512		9,947,881				11,409,460
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530				548,809				
Due to Other Funds	9540					70,221			10,898,724
Temporary Loans	9550	209,621							
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				4,693,894				
Total Current Liabilities and Deferred Revenue		271,462	22,512	0	15,190,584	70,221	0	0	22,308,184
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		271,462	22,512	0	15,190,584	70,221	0	0	22,308,184
TOTAL LIABILITIES	968								

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
COMBINED BALANCE SHEET

Fiduciary Funds Group
70 Trust Funds

For Year Ended June 30, 2024

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753	796,385	199,554		50,000				8,109,445
Total Designated Fund Balance	9754	796,385	199,554	0	50,000	0	0	0	8,109,445
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890	796,385	199,554	0	50,000	0	0	0	8,109,445
TOTAL FUND EQUITY		1,067,847	222,066	0	15,240,584	70,221	0	0	30,417,629
TOTAL LIABILITIES AND FUND EQUITY									

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2023-2024 District ID: 860 Name: NORTH ORANGE

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund Actual		
Federal Revenues	8100						
Forest Revenues	8110					0	
Higher Education Act	8120		727,012			727,012	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140		174,373			174,373	
Student Financial Aid	8150		113,806			113,806	
Veterans Education	8160		273,517			273,517	
Vocational and Technical Education Act (VATEA)	8170		1,891,219			1,891,219	
Other Federal Revenues	8190		4,038,082			4,038,082	
Total Federal Revenues	8100	0	7,218,009			7,218,009	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612	100,830,268				100,830,268	
Other General Apportionment	8613	7,256,938				7,256,938	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622		4,011,700			4,011,700	
Disabled Students Programs and Services(DSPS)	8623		5,189,880			5,189,880	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,203,013			1,203,013	
Telecommunications and Technology Infrastructure Program (TTIP)	8626					0	
Other General Categorical Programs	8627		50,845,355			50,845,355	

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Details of General Fund Revenue

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Actual	Actual	General Fund	Actual
EPA Proceeds	8630	27,082,560				27,082,560	
Reimbursable Categorical Programs							
Instructional Improvement Grant	8650						0
Other Reimbursable Categorical Programs	8652		2,254,235			2,254,235	
State Tax Subventions							
Homeowners' Property Tax Relief	8670						356,965
Timber Yield Tax	8671	356,965					0
Other State Tax Subventions	8673						0
State Non-Tax Revenues							
State Lottery Proceeds	8680	7,409,942				11,266,506	
State Mandated Costs	8681	1,177,335	3,856,564			1,177,335	
Other State Non-Tax Revenues	8685						0
Other State Revenues	8686	8,336,736	1,304,319			9,641,055	
Total State Revenues	8600	152,450,744	68,665,066			221,115,810	

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
Tax Allocation, Secured Roll	8810			
Tax Allocation, Supplemental Roll	8811	88,687,971		88,687,971
Tax Allocation, Unsecured Roll	8812	2,492,282		2,492,282
Prior Years Taxes	8813	2,643,623		2,643,623
Education Revenues Augmentation Fund (ERAF)	8816	1,470,618		1,470,618
Redevelopment Agency Funds - Pass Through	8817	12,998,257		12,998,257
Redevelopment Agency Funds - Residual	8818	2,988,900		2,988,900
Redevelopment Agency Funds - Asset Liquidation	8819	13,275,331		13,275,331
Contributions, Gifts, Grants, and Endowments	8819.1			0
Contract Services	8820			0
Contract Instructional Services	8830			
Other Contract Services	8831	144,243		144,243
Sales and Commissions	8832	73,537	860,753	934,290
Rentals and Leases	8840	98,274		98,274
Interest and Investment Income	8850	2,597,612		2,597,612
Student Fees and Charges	8860	10,271,603		10,271,603
Community Services Classes	8870			
Dormitory	8872	18,755		18,755
Enrollment	8873			0
Enrollment Contra Revenue for Uncollectible Receivables	8874	10,695,992		10,695,992
Enrollment Contra Revenue for HEERF Lost Revenue	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.3			0
Field Trips and Use of Nondistrict Facilities	8874.5			0
Health Services	8875			0
Instructional Materials Fees and Sales of Materials	8876	12,580	1,302,282	1,314,862
Insurance	8877	10,772		10,772
Student Records	8878			0
Nonresident Tuition	8879	53,900		53,900
Parking Services and Public Transportation	8880	5,443,641		5,443,641
Baccalaureate Degree Program Fee	8881		538,182	538,182
Other Student Fees and Charges	8882	18,806		18,806
Other Local Revenues	8885	32,740	115	32,855
Total Local Revenues	8890	2,425,523	21,359	2,446,882
Total Revenues	8800	156,454,960	2,722,691	159,177,651
		308,905,704	78,605,766	387,511,470

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2023-2024 District ID: 860 Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	16,138		16,138
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,979,882	3,092,104	6,071,986
Total Other Financing Sources	8900	2,996,020	3,092,104	6,088,124
Total Revenues and Other Financing Sources		311,901,724	81,697,870	393,599,594



CALIFORNIA COMMUNITY COLLEGES
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Expend by Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2023-2024 Budget Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	231,196	5,310	110,186	23,121		369,813
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	6,579,020	20,726	329,144	263,628		7,192,518
Business and Management	0500	4,993,655	46,610	285,481	85,237		5,410,983
Media and Communications	0600	1,088,800	4,029	71,015	75,735		1,239,579
Information Technology	0700	3,575,688	123,058	109,180	176,957		3,984,883
Education	0800	8,393,194	23,327	764,773	151,240		9,332,534
Engineering and Industrial Technologies	0900	7,388,445	47,000	505,855	775,638		8,716,938
Fine and Applied Arts	1000	15,396,744	238,498	495,199	674,168		16,804,609
Foreign language	1100	2,402,782	357				2,403,139
Health	1200	8,051,860	8,368	281,420	160,296		8,501,944
Family and Consumer Sciences	1300	2,564,733		35,843	40,256		2,640,832
Law	1400	331,844	8,945	25,672			366,461
Humanities(Letters)	1500	16,904,180		57,181	5,515		16,966,876
Library Science	1600	769,240		300			769,540
Mathematics	1700	10,023,957	27,228	103,918	55,275		10,210,378
Military Studies	1800						0
Physical Sciences	1900	7,604,346	22,273	202,009	68,124		7,896,752
Psychology	2000	2,729,793					2,729,793
Public and Protective Services	2100	811,574		1,999			813,573
Social Sciences	2200	12,529,001	69,337	162,946	9,671		12,770,955
Commercial Services	3000	3,948,806	2,639	117,468			4,068,913
Interdisciplinary Studies	4900	19,101,511	99,783	727,399	578,842		20,507,535
Instruc Staff-Retirees' Brifts & Retire Incents	5900	2,426,717					2,426,717
Sub-Total Instructional Activities		137,847,086	747,488	4,386,988	3,143,703		146,125,265
Total Expenditures for GF Activities*		142,029,226	168,949,715	44,800,315	8,725,262	29,157,897	393,662,415

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES
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SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2023-2024 Budget Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		27,820,309	3,396,070	2,181,954		33,398,333
Course and Curriculum Development	6020		522,754	17,626			540,380
Academic / Faculty Senate	6030		588,804	16,097			604,901
Other Instructional Administration & Governance	6090		3,580,403	1,684,846	317,788		5,583,037
Total Instructional Admin. & Governance		0	32,512,270	5,114,639	2,499,742	0	40,126,651
Instructional Support Services	6100						
Learning Center	6110	4,182,140	365,903	3,003,780	38,025		7,589,848
Library	6120		5,658,567	553,463	168,217		6,380,247
Media	6130		548,582				548,582
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		3,341,655	1,048,861	325,754		4,716,270
Other Instructional Support Services	6190		7,741,252	1,982,792	247,888		9,971,932
Total Instructional Support Services		4,182,140	17,655,959	6,588,896	779,884	0	29,206,879
Admissions and Records	6200		7,639,134	122,634	16,059		7,777,827
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,647,696	254,273	18,409		11,920,378
Matriculation and Student Assessment	6320		9,167,944	472,306	1,428		9,641,678
Transfer Programs	6330		1,851,921	26,138			1,878,059
Career Guidance	6340		618,540	23,650			642,190
Other Student Counseling and Guidance	6390		1,046	4,602			5,648
Total Student Counseling and Guidance		0	23,287,147	780,969	19,837	0	24,087,953

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2023-2024 Budget Year: 2024-2025 District ID: 860 Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		6,355,560	704,457	224,191	25,894	7,310,102
Extended Opportunity Programs and Services (EOPS)	6430		3,924,863	322,371	120,929	2,779,956	7,148,119
Health Services	6440		2,940,259	173,673	5,008		3,118,940
Student Personnel Administration	6450						0
Financial Aid Administration	6460		3,745,971	712,897	8,086		4,466,954
Job Placement Services	6470		782,753	53,190			835,943
Veterans Services	6480		963,305	172,260	98,115		1,233,680
Miscellaneous Student Services	6490		3,190,533	1,582,227	405,115	486,757	5,664,632
Total Other Student Services		0	21,903,244	3,721,075	861,444	3,292,607	29,778,370
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,129,257	2,032,730	234,259		5,396,246
Custodial Services	6530		9,924,131	444,978	7,219		10,376,328
Grounds Maintenance and Repairs	6550		2,090,026	230,678	5,782		2,326,486
Utilities	6570			6,844,604			6,844,604
Other Operations and Maintenance of Plant	6590		2,580,568	564,464	95,841		3,240,873
Total Operation and Maintenance of Plant	6500	0	17,723,982	10,117,454	343,101	0	28,184,537
Planning, Policymaking and Coordinations	6600		7,878,333	3,135,663	158,488		11,172,484

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
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Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2023-2024 Budget Year: 2024-2025 District ID: 860 Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,935,186	1,393,761	24,978		3,353,925
Fiscal Operations	6720		5,823,520	1,933,176	63,538		7,820,234
Human Resources Management	6730		3,012,839	1,051,759	13,094		4,077,692
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,968,760				2,968,760
Staff Development	6750		625,434	253,158			878,592
Staff Diversity	6760		1,496,276	264,065	32,416		1,792,757
Logistical Services	6770		5,161,313	44,803	56,474		5,262,590
Management Information Systems	6780		5,013,096	2,872,791	176,805		8,062,692
Other General Institutional Support Services	6790		5,267,887	1,251,899	37,223		6,557,009
Total General Institutional Support Services	6700	0	31,304,311	9,065,412	404,528	0	40,774,251
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		40,941	18,521			59,462
Community Use of Facilities	6830		225,100				225,100
Economic Development	6840		18,091	254,106			272,197
Other Community Services & Economic Development	6890		850,413	6,929			857,342
Total Community Services	6800	0	1,134,545	279,556	0	0	1,414,101

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2023-2024 Budget Year: 2024-2025

District ID: 860 Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		260,712				260,712
Child Development Centers	6920		7,784				7,784
Farm Operations	6930						0
Food Services	6940		3,903	3,611			7,514
Parking	6950		3,215,453	334,050	59,652		3,609,155
Student and Co-Curricular Activities	6960		1,088,498	635,961	11,469		1,735,928
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	4,576,350	973,622	71,121	0	5,621,093
Auxiliary Operations	7000						
Contract Education	7010			25,210			25,210
Other Auxiliary Operations	7090		213,649				213,649
Total Auxiliary Operations	7000	0	213,649	25,210	0	0	238,859

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2023-2024 Budget Year: 2024-2025 District ID: 860 Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		2,373,303	488,197	427,355	10,163,267	13,452,122
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					1,639,423	1,639,423
Other Outgo	7390					14,062,600	14,062,600
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,702,023	15,702,023
Sub-Total Non-Instructional Activities		4,182,140	168,202,227	40,413,327	5,581,559	29,157,897	247,537,150
Total Expenditures General Fund: activities *		142,029,226	168,949,715	44,800,315	8,725,262	29,157,897	393,662,415

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2024-2025 Appropriations Limit:				\$245,864,739
A.	2023-2024 Appropriations Limit:				
B.	2024-2025 Price Factor:	1.0362			
C.	Population factor:				
	1. 2022-2023 Second Period Actual FTES	26,429.22			
	2. 2023-2024 Second Period Actual FTES	29,230.77			
	3. 2023-2024 Population change factor (C2/C1)	1.1060			
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)				\$281,770,137
E.	Adjustments to increase limit:				
	1. Transfers in of financial responsibility			\$0	
	2. Temporary voter approved increases			0	
	3. Total adjustments - increase				0
	Sub-Total (D + E.3)				\$281,770,137
F.	Adjustments to decrease limit:				
	1. Transfers out of financial responsibility			\$0	
	2. Lapses of voter approved increases			0	
	3. Total adjustments - decrease				0
G.	2024-2025 Appropriations Limit (D + E.3 - F.3)				\$281,770,137
II.	2024-2025 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				143,896,654
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				400,000
C.	Local Property taxes				99,096,285
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				236,744
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				219,087
H.	2024-2025 Appropriations Subject to Limit				\$243,410,596

For Actual Year: 2023-2024 Budget Year: 2024-2025

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	7,218,009	11,255,277	7,218,009	11,255,277
State Revenues	8600	152,450,744	151,444,803	68,665,066	79,661,785	221,115,810	231,106,588
Local Revenues	8800	156,454,960	135,973,254	2,722,691	5,334,699	159,177,651	141,307,953
Total Revenues		308,905,704	287,418,057	78,605,766	96,251,761	387,511,470	383,669,818
EXPENDITURES:							
Academic Salaries	1000	118,949,379	118,138,413	13,453,223	11,809,096	132,402,602	129,947,509
Classified Salaries	2000	64,394,250	68,161,745	23,518,134	24,651,149	87,912,384	92,812,894
Employee Benefits	3000	78,308,828	74,206,854	12,355,127	13,000,080	90,663,955	87,206,934
Supplies and Materials	4000	2,408,514	3,197,600	3,492,833	13,501,721	5,901,347	16,699,321
Other Operating Expenses and Services	5000	20,910,522	41,325,813	17,988,446	34,066,895	38,898,968	75,392,708
Capital Outlay	6000	2,262,254	3,565,759	6,463,008	10,749,780	8,725,262	14,315,539
Total Expenditures		287,233,747	308,596,184	77,270,771	107,778,721	364,504,518	416,374,905
Excess/(Deficiency) of Revenues over Expenditures		21,671,957	(21,178,127)	1,334,995	(11,526,960)	23,006,952	(32,705,087)
Other Financing Sources	8900	2,996,020	6,174,802	3,092,104	4,422,950	6,088,124	10,597,752
Other Outgo	7000	24,093,017	23,347,019	5,064,880	2,437,729	29,157,897	25,784,748
Net Increase/(Decrease) in Fund Balance		574,960	(38,350,344)	(637,781)	(9,541,739)	(62,821)	(47,892,083)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	131,848,045	132,423,005	9,735,055	9,097,274	141,583,100	141,520,279
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	131,848,045		9,735,055		141,583,100	
Ending Fund Balance, June 30		132,423,005	94,072,661	9,097,274	(444,465)	141,520,279	93,628,196

For Actual Year: 2023-2024

Budget Year: 2024-2025

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND Actual	Budget	REVENUE BOND INTEREST AND REDEMPTION FUND Actual	Budget	OTHER DEBT SERVICE FUND Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	129,008					
Local Revenues	8800	32,631,655	31,849,569				
Total Revenues		32,760,663	31,849,569	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	33,353,825	16,426,002				
Debt Interest and Other Service Charges	7120	16,158,034	16,388,374				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		49,511,859	32,814,376	0	0	0	0
Net Other Financing Sources / (Other Outgo)		(49,511,859)	(32,814,376)	0	0	0	0
Net Increase/Decrease in Fund Balance		(16,751,196)	(964,807)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	49,177,555	32,578,531				
Prior Years Adjustments	9020	152,172					
Adjusted Beginning Balance	9030	49,329,727		0	0	0	0
Ending Fund Balance, June 30		32,578,531	31,613,724	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

860 NORTH ORANGE

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					317,184	1,154,425
State Revenues	8600					272,226	249,539
Local Revenues	8800	(98,844)	250,000	596,080	320,000	449,875	420,000
Total Income		(98,844)	250,000	596,080	320,000	1,039,285	1,823,964
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					693,287	690,903
Employee Benefits	3000					291,800	292,962
Supplies and Materials	4000					23,886	130,414
Other Operating Expenses and Services	5000	1,524			60,000	378,362	1,040,685
Capital Outlay	6000	1,524	250,000		110,000	5,010	19,000
Total Expenditures		1,524	250,000	0	170,000	1,392,345	2,173,964
Excess/(Deficiency) of Revenues over Expenditures		(100,368)	0	596,080	150,000	(353,060)	(350,000)
Other Financing Sources	8900					353,060	350,000
Other Outgo	7000			276,389	150,000		
Net Increase/(Decrease) in Fund Balance		(100,368)	0	319,691	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,384,725	5,284,357	2,560,103	2,879,794	103,076	103,076
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,384,725		2,560,103		103,076	
Ending Fund Balance, June 30		5,284,357	5,284,357	2,879,794	2,879,794	103,076	103,076

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

860 NORTH ORANGE

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources							
Other Outgo	8900						
	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010			0		0	
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2023-2024

Budget Year: 2024-2025

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	8,167,857	69,121,581				
Local Revenues	8800	9,193,614	1,948,438			10,709,980	3,588,900
Total Income		17,361,471	71,070,019	0	0	10,709,980	3,588,900
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	791,936	975,237				
Employee Benefits	3000	375,506	495,912				
Supplies and Materials	4000	18,251	11,031				
Other Operating Expenses and Services	5000	2,014,049	886,903			60,523	1,806,521
Capital Outlay	6000	23,554,880	136,897,077			17,423,785	370,348,711
Total Expenditures		26,754,622	139,266,160	0	0	17,484,308	372,155,232
Excess /(Deficiency) of Revenues over Expenditures		(9,393,151)	(68,196,141)	0	0	(6,774,328)	(368,566,332)
Other Financing Sources	8900	15,463,267	10,120,000				174,000,000
Other Outgo	7000	1,000,000	1,000,000				
Net Increase/(Decrease) in Fund Balance		5,070,116	(59,076,141)	0	0	(6,774,328)	(194,566,332)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	74,166,963	79,237,079	0	0	201,340,660	194,566,332
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	74,166,963		0	0	201,340,660	
Ending Fund Balance, June 30		79,237,079	20,160,938	0	0	194,566,332	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

860 NORTH ORANGE

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010			0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0		0		0	

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

860 NORTH ORANGE

Enterprise Funds

Description	Object Code	FUND: 59		
		OTHER ENTERPRISE FUND Actual	Budget	
REVENUES:				
Local Revenues	8800			
Other Financing Sources	8900			
Total Income		0	0	
Cost of Sales	5890			
Gross Profit or Loss		0	0	
Expenditures				
Academic Salaries	1000			
Classified Salaries	2000			
Employee Benefits	3000			
Supplies and Materials	4000			
Other Operating Expenses and Services	5000			
Capital Outlay	6000			
Total Expenditures		0	0	
Net Profit or Loss		0	0	
Other Outgo	7000			
Net Increase/(Decrease) in Fund Balance		0	0	
Beginning Fund Balance:				
Net Beginning Balance, July 1	9010		0	
Prior Years Adjustments	9020			
Adjusted Beginning Balance	9030	0		
Ending Fund Balance, June 30		0	0	

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024 Budget Year: 2024-2025

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	7,802,264	7,762,607		
Other Financing Sources	8900				
Total Income		7,802,264	7,762,607	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	308,599	303,197		
Employee Benefits	3000	5,528,365	5,887,972		
Supplies and Materials	4000		500		
Other Operating Expenses and Services	5000	3,673,654	4,500,550		
Capital Outlay	6000				
Total Expenditures		9,510,618	10,692,219	0	0
Net Profit or Loss		(1,708,354)	(2,929,612)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(1,708,354)	(2,929,612)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	25,432,990	23,724,636		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	25,432,990		0	
Ending Fund Balance, June 30		23,724,636	20,795,024	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

860 NORTH ORANGE

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	321,016	417,000	39,599	76,000		
Total Income		321,016	417,000	39,599	76,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	135,273	166,838				
Employee Benefits	3000	19,753	36,279				
Supplies and Materials	4000	36,991	34,811				
Other Operating Expenses and Services	5000	136,781	182,072	18,052	55,000		
Capital Outlay	6000	3,000	3,000				
Total Expenditures		328,798	423,000	18,052	55,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(7,782)	(6,000)	21,547	21,000	0	0
Other Financing Sources	8900	5,993	21,000				
Other Outgo	7000	15,000	15,000	5,993	21,000		
Net Increase/(Decrease) in Fund Balance		(16,789)	0	15,554	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	813,174	796,385	184,000	199,554		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	813,174	796,385	184,000	199,554	0	0
Ending Fund Balance, June 30		796,385	796,385	199,554	199,554	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

860 NORTH ORANGE

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	54,891,557	58,243,526				
State Revenues	8600	20,813,723	24,044,582				
Local Revenues	8800	552,838					
Total Income		76,258,118	82,288,108	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,479					
Capital Outlay	6000	4,479					
Total Expenditures		76,253,639	82,288,108	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures							
Other Financing Sources							
Other Outgo	8900	76,253,639	82,288,108				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0	0	0	0
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

860 NORTH ORANGE

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,022,511	497,482
Total Income		0	0	2,022,511	497,482
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			7,755	488,852
Employee Benefits	3000			876	223,675
Supplies and Materials	4000			12,422	274,258
Other Operating Expenses and Services	5000			1,200,136	386,785
Capital Outlay	6000				14,165
Total Expenditures		0	0	1,221,189	1,387,735
Excess /(Deficiency) of Revenues over Expenditures		0	0	801,322	(890,253)
Other Financing Sources					
	8900			503,086	166,533
	7000			1,638,432	9,026
Net Increase/(Decrease) in Fund Balance		0	0	(334,024)	(732,746)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	8,443,469	8,109,445
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		8,443,469	
Ending Fund Balance, June 30		0	0	8,109,445	7,376,699

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	353,060
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	15,463,267
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	231,726
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	276,389
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	548,359
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	5,994
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	20,029

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2023-2024 Budget Year: 2024-2025 District ID: 860 Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted		Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Instructional & Institutional Unrestricted			Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			8,173,109		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		8,209			8,173,109		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		7,409,942			3,856,564		
							Instructional Materials Proposition 20	
	Object Code							Total
Expenditures								
Academic Salaries	1000							0
Classified Salaries	2000							0
Employee Benefits	3000							0
Supplies & Materials	4000							0
Software	4100							26,863
Books, Magazines, & Periodicals	4200							24,425
Instructional Supplies & Materials	4300							1,266,608
Noninstructional Supplies & Mtrls	4400							0
Total Supplies and Materials		0	0	0	0	1,317,896		1,317,896
Other Operating Expenses and Services	5000		7,409,942			524,382		7,934,324
Capital Outlay	6000							
Library Books	6300					59,006		59,006
Equipment	6400							
Equipment - Additional	6410					41,112		41,112
Equipment - Replacement	6420							0
Total Capital Outlay		0	0	0	0	100,118		100,118
Other Outgo	7000							0
Direct Aid to Students	7500							11,013
Total Other Outgo		0	0	0	0			11,013
Total Expenditures		0	7,409,942	0	0	1,942,396		9,363,351
Ending Balance						10,076,264		10,084,473

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2023-2024 Budget Year: 2024-2025 District ID: 860 Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted		Support Activities (AC 6800-7390)	Total Unrestricted	Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209				10,076,264	
Adjustments	9020		0				0	
Adjusted Beginning Balance	9030		8,209				10,076,264	
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,685,426				2,440,864	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	Total
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0	98,500		98,500
Books, Magazines, & Periodicals	4200				0	31,770		31,770
Instructional Supplies & Materials	4300				0	10,263,936		10,263,936
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	10,394,206		10,394,206
Other Operating Expenses and Services	5000		5,693,635		5,693,635	1,894,385		7,588,020
Capital Outlay	6000							
Library Books	6300				0	145,000		145,000
Equipment	6400							
Equipment - Additional	6410				0	83,537		83,537
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	228,537		228,537
Other Outgo	7000							0
Direct Aid to Students	7500							0
Total Other Outgo		0	0	0	0			0
Total Expenditures		0	5,693,635	0	5,693,635	12,517,128		18,210,763
Ending Balance					0	0		0

For Actual Year: 2023-2024 District ID: 860 Name: NORTH ORANGE

EPA Revenue	27,082,560
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	27,082,560	0	0	27,082,560
TOTAL		27,082,560	0	0	27,082,560



CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS		PERS		Increase	
	Amount	Amount	Amount	Amount	Amount	Rate
2023-2024	19,337,624	16,285,819	35,623,443	N/A	N/A	N/A
2024-2025	20,622,815	17,628,938	38,251,753	2,628,310	7.38%	
2025-2026	20,622,815	17,987,382	38,610,197	358,444	0.94%	
2026-2027	20,622,815	18,248,069	38,870,884	260,687	0.68%	
2027-2028	20,622,815	19,030,129	39,652,944	782,060	2.01%	
2028-2029	20,622,815	19,030,129	39,652,944		0.00%	

Does the district have a plan to fund these expenses through 2028-29?

Yes

Explain Yes or No

The cumulative impacts of the rate increases through 2024-25 have been incorporated in the budget and we expect to be in a surplus position for 2024-25. We have been tracking the PERS/STRS increases for future year and will incorporate the increases into on-going operations of the District as we do for all expenses

Does the district have an irrevocable trust?

Yes

GLOSSARY OF FINANCIAL TERMS

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

Accounts Payable. Amounts due and owing to persons, business firms, governmental units or others for goods and services not yet paid.

Accounts Receivable. Amounts due and owing from persons, business firms, governmental units or others for goods and services provided, but not yet collected.

Accrual Basis. The method of accounting that recognizes revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows. (Contrast with cash basis.)

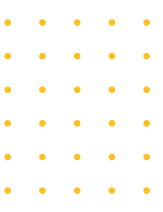
Actuarial Basis. A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings will equal the required payments to be paid from the fund.

Allocation. Division or distribution of resources according to a predetermined plan.

Allocation Funding Model. A basis used to distribute funds among colleges in a multi-college district.

Apportionment. Federal, state or local monies distributed to college districts or other governmental units according to legislative and regulatory formulas.

Assessed Value. The value of land, homes or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975 of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index but may not exceed 2 percent per year.



Audit. An examination of financial statements and related documents, records, and accounts to determine the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually on financial statements and compliance with certain regulations.

Audit Report. The report prepared by an external or independent auditor. As a rule, the report includes: a) a statement of the scope of the audit; b) explanatory comments (if any) concerning exceptions by the auditor about application of generally-accepted auditing standards; c) opinions; d) explanatory comments (if any) concerning verification procedures; e) financial statements and schedules; and f) statistical tables, supplementary comments, and recommendations.

Auxiliary Operations. Service activities of the college, the finances of which must be accounted for separately. Food service, bookstores, dormitories, and certain types of foundations are examples of auxiliary operations.

Balance Sheet. A basic financial statement that shows assets, liabilities, and equity of an entity as of a specific date, in accordance with GAAP.

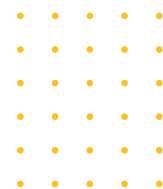
Base Year. A year to which comparisons are made when projecting a specific condition.

Block Grant. A fixed sum of money, not linked to enrollment measures, provided to a college district by the state and useable for any program/students.

Bonds. Investment securities (encumbrances) sold by a district through a financial firm to raise funds for various capital expenditures. A written promise to pay a specified sum of money (the face value) at a specified date or dates in the future (the maturity date(s)) together with periodic interest at a specified rate.

Bonded Debt Limit. The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

Budget and Accounting Manual (BAM). Approved by the Board of Governors, this manual defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges (Title 5 Section 59011)



Budget Act. The legislative vehicle for the State's appropriations. The Constitution requires that it be approved by a majority vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.

Capital Outlay. The acquisition of, or additions to, fixed assets, including land or existing buildings, grounds improvements, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Cash. An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations regarding the use of cash must be indicated.

Cash Basis. Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

Categorical Funds. Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or who are economically disadvantaged, low-income (EOPS), or for scheduled maintenance and instructional equipment.

Contingencies Fund (also Undistributed Reserve). That portion of the current fiscal year's budget not appropriated for any specific purpose and held subject to transfer to other specific appropriations as needed during the fiscal year.

Cost of Living Adjustments (COLA). An increase in funding for revenue limits or categorical programs tied to increases in the cost of living. Current law ties COLAs to indices of inflation, although different amounts may be appropriated by the Legislature.

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Current Expense of Education. A term used to refer to the unrestricted general fund expenditures of a community college district in Objects of Expenditure 1000 through 5000, and 6400 for activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from state lottery proceeds are also excluded. (Education Code Sections 84362, Title 5 Sections 59200 et seq.)

Deferrals. The state deferred revenue owed the community colleges from one fiscal year to the next.

Deficit. The excess of liabilities over assets or the excess of expenditures or expenses over revenues during an accounting period.

DEIA. This acronym refers to Diversity, Equity, Inclusion, and Anti-Racism

Education Code. The body of law that regulates education in California. Other laws that affect colleges are found in the Government Code, Public Contracts Code, Penal Code and others.

Emergency Conditions Allowance. A provision that allows districts to claim pre-pandemic FTES for reporting purposes. The districts must elect to participate, otherwise districts will be funded using actual FTES.

Employee Benefits. Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of O.A.S.D.I. (Social Security) taxes, and workers' compensation payments. These amounts are over and above the gross salary. While not paid directly to employees, they are a part of the total cost of employees.

Education Protection Account. The new revenues generated from Proposition 30 are deposited into a newly created state account code called the Education Protection Account. Of the funds in the account, 89 percent is provided to K-12 and 11 percent to community colleges.

Encumbered Funds. Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Ending Balance. A sum of money available in the district's account at year end after subtracting accounts payable from accounts receivable or the difference between assets and liabilities at the end of the year.

Enrollment Fee. Charges to resident students for instructional costs; established in the Education Code.

Equipment. Tangible property with a purchase price of at least \$200 and a useful life of more than one year, other than land or buildings and improvements thereon. (See the Budget and Accounting Manual for current dollar limits).

Expenditures. Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Extended Day. It is comprised of two pieces: 1. Overload, or extra, classes taught by full-time faculty and 2. Course loads carried by adjunct faculty.

Fee. A charge to students for services related to their education. The Chancellor's Office regularly publishes a list of mandated, authorized and prohibited fees.

Fifty-Percent Law. Requires that fifty percent of district expenditures in current expense categories are spent for classroom instruction. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

Final Budget. The district budget that is approved by the board in September, after the state allocation is determined.

Fiscal Year. Twelve calendar months; for governmental agencies in California, it begins July 1 and ends June 30. Some special projects have a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Foundation. A separate entity created by the districts as an auxiliary organization or 501(c)3 to receive, raise and manage funds from private sources.

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Full-Time Equivalent (FTE) Employees. Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be $380/40$ or 9.5 FTE.

Full-Time Equivalent Students (FTES). An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses, which equates to 15 semester credit hours. Full-time equivalent student (FTES) is the workload measure used to compute state funding for California Community Colleges.

Fund. An independent fiscal and accounting entity with a self-balanced set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance. The difference between assets and liabilities in a fund.

Gann Limitation. A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

General Fund. The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

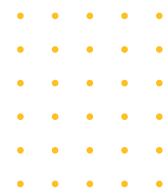
General Obligation Bonds (GO Bonds). Debt instruments issued by districts (or other state or local public governmental bodies) to raise funds for public works and capital expenditures. These bonds are backed by the taxing and borrowing power of the entity that issues them.

Governmental Accounting Standards Board (GASB). The national authoritative accounting and financial reporting standard-setting body for governmental entities.

Governor's Budget. The Governor proposes a budget for the state each January, which is revised in May (the May Revise) in accordance with updated revenue projections.

Grants. Contributions or gifts of cash or other assets from a government or private organization to be used for a specified purpose, activity or facility.

Inflation Factor. An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.
Interfund Transfers. Money that is taken from one fund and added to another fund without an expectation of repayment.



Lottery Funds. The share of income from the State Lottery, which provides about 1-3 percent of community college funding. A minimum of 34 percent of state lottery revenues must be used for the “education of pupils.”

Mandated Costs. Expenditures that occur as a result of (or are mandated by) federal or state law, court decisions, administrative regulations, or initiative measures.

May Revise. The Governor revises his or her budget proposal in May to reflect up-to-date projections in revenues and expenses.

Noncredit. Courses that are taught for which no college credit is given. Adult education and basic English as a Second Language are two examples. The state reimbursement for non-credit education is less than for credit courses.

Nonresident Tuition. A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student, and is set by the local board of trustees.

Object Code. The system of codes used in the California community colleges to classify budget and expenditures. The general classification numbers are:

- 1000 Certificated salaries
- 2000 Classified salaries
- 3000 Employee benefits
- 4000 Books, supplies, materials
- 5000 Operation expenses
- 6000 Capital outlay
- 7000 Other outgo
- 8000 Revenues

OPEB. Other Post Employment Benefits, primarily retiree healthcare benefits.

Operating Expenses. Expenses related directly to the fund’s primary activities.

Other Operating Expenses. This is the District's budgets outside of position control (POSCTL) costs. It is comprised of personnel costs and benefits for non-permanent positions including adjunct faculty and other temporary hourly staff as well as other general operating costs (e.g., supplies, services, capital outlay, etc.).

PERS (or CalPERS) California Public Employees' Retirement System. One of the two major retirement systems in which community college employees participate. State law requires district classified employees, districts and the state to contribute to the fund for full-time classified employees.

Position Control. This is the District's budget for permanent positions. It is comprised of salary and related benefits costs for those permanent positions. Salary and benefits costs for other, non-permanent personnel including adjunct faculty and other temporary hourly staff are considered part of other operating expenses.

Productivity. A workload measure that looks at the ratio between Weekly Student Contact Hours and Full-time Equivalent Faculty.

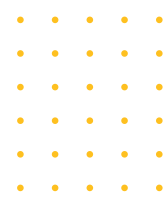
Program. Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

Proposition 30. An initiative passed in November 2012. The measure temporarily increased personal income taxes (through December 2018) and sales taxes (through December 2016) to prevent cuts to education.

Proposition 98. An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and the community colleges. The split was proposed to be 89 percent (K-12) and 11 percent (CCC), although the split has not always been maintained.

Reserves. Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

Restricted Funds. Money that must be spent for a specific purpose either by law or by local board action. Revenue and expenditures are recorded in separate funds. Funds restricted by board action may be called “designated” or “committed” to differentiate them from those restricted by external agencies. Examples of restricted funds include the federal vocational education act and other federal program funds; state “categorical” programs such as those for disabled and disadvantaged students; state monies targeted for specific purposes, such as instructional equipment replacement; grants for specific programs; and locally-generated revenues such as health and parking fees.



Retiree Health Benefits. Benefits provided to retirees provide health insurance, negotiated through collective bargaining. Also called “Other Post Employment Benefits.”

Revenue. Income from all sources.

Revolving Fund. A cash account used to secure or purchase services or materials.

Scheduled Maintenance. A defined schedule for major repairs of buildings and equipment. Some matching state funds may be available to districts for a scheduled maintenance program.

Shortfall. An insufficient allocation of money, which will require additional appropriations, reduction in expenditures, and/or will result in deficits.

State Apportionment. An allocation of state money paid to a district on a monthly basis once the state budget is enacted.

STRS (CalSTRS) California State Teachers’ Retirement System. State law requires that school district employees, school districts and the state contribute to this fund for retirement of full-time academic employees.

Student Financial Aid Funds. Funds designated for grants and loans to students; includes federal Pell grants, College Work-Study, Cal Grant awards, state-funded EOPS grants and fee waiver programs.

Tentative Budget. The budget approved by the board in June, prior to the finalization of state allocations.

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Title 5, California Code of Regulations. The section of the California Administrative Code that regulates community colleges. The Board of Governors adopts Title 5 regulations.

Unrestricted Funds. Generally, those General Fund monies that are not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the board's discretion.

Unfunded liabilities. The value of projected expenses that is not supported by a financial reserve equal in value to the projected liability.



APPENDIX A

STUDENT - CENTERED FUNDING FORMULA CALCULATIONS

FTES PRODUCTION BY CAMPUS

(70% of SCFF)

	2024-25 Targets	Annual 2023-24 Actual	Recalc 2022-23 Actual	Annual 2021-22 Actual	Recalc 2020-21 Actual	Annual 2019-20 Actual	Recalc 2018-19 Actual	Recalc 2017-18 Actual
Cypress	11,500.00	10,985.69	10,080.63	9,866.76	11,118.97	11,621.57	11,581.78	11,487.53
Fullerton	15,730.95	14,392.45	13,523.58	13,432.30	16,155.76	16,939.20	16,749.66	18,042.34
NOCE	4,000.00	3,821.42	2,961.47	2,772.79	4,567.83	4,776.68	4,936.61	5,065.67
Total	31,230.95	29,199.56	26,565.68	26,071.85	31,842.56	33,337.45	33,268.05	34,595.54

Actual FTES are shown above. For funding purposes, 2,148.74 FTES from 2017-18 was shifted back and reported as part of 2016-17 FTES.

In FY 2019-20 to FY 2023-24, funded FTES will be based on the 2019-20 reported FTES at P-1. The District participated in the COVID-19 emergency condition allowance since our actual FTES decreased as a result of the pandemic.

HEADCOUNTS FOR SUPPLEMENTAL ALLOCATION

(20% of SCFF)

Budget Year:	2024-25	2023-24	2022-23
	Uses 2022-23 Headcounts	Uses 2022-23 Headcounts	Uses 2021-22 Headcounts
AB540 Students	1,063	1,144	1,129
Pell Grant Recipients	11,262	11,262	11,168
California Promise Grant Recipients	21,045	21,045	19,947
Total	33,370	33,451	32,244

The Supplemental Allocation uses the prior year headcounts. For the 2024-25 proposed budget, the 2023-24 Pell Grant recipient and California Promise Grant recipient headcounts are not available. Therefore, we based the projected headcounts of Pell Grant recipients and California Promise Grant recipients for 2024-25 to be the same as the headcounts used for the 2023-24 calculations. The 2024-25 AB540 student headcount is based on the 2023-24 320 Annual.

HEADCOUNTS FOR SUCCESS ALLOCATION

(10% of SCFF)



		2023-24	2022-23	2021-22
		Headcounts	Headcounts	Headcounts
All Students	Associate Degrees for Transfer	1,655	1,655	1,768
	Associate Degrees	1,322	1,322	1,381
	Baccalaureate Degree	1	1	3
	Credit Certificates	793	793	728
	Transfer Level Math and English	1,527	1,527	1,427
	Transfer to Four Year University	1,977	1,977	2,267
	Nine or More CTE Units	4,763	4,763	4,765
	Regional Living Wage	3,244	3,244	3,334
		<u>15,282</u>	<u>15,282</u>	<u>15,673</u>
Equity: Pell Grant Recipients	Associate Degrees for Transfer	897	897	983
	Associate Degrees	727	727	746
	Baccalaureate Degree	1	1	1
	Credit Certificates	381	381	354
	Transfer Level Math and English	668	668	629
	Transfer to Four Year University	1,018	1,018	1,147
	Nine or More CTE Units	2,416	2,416	2,286
	Regional Living Wage	988	988	1,004
		<u>7,096</u>	<u>7,096</u>	<u>7,150</u>
Equity: California Promise Grant Recipients	Associate Degrees for Transfer	1,280	1,280	1,369
	Associate Degrees	1,036	1,036	1,063
	Baccalaureate Degree	1	1	2
	Credit Certificates	576	576	533
	Transfer Level Math and English	995	995	935
	Transfer to Four Year University	1,391	1,391	1,615
	Nine or More CTE Units	3,517	3,517	3,476
	Regional Living Wage	1,725	1,725	1,805
		<u>10,521</u>	<u>10,521</u>	<u>10,798</u>

The Success Allocation uses a three-year average of headcounts comprised of the prior three years. For the 2024-25 proposed budget, the 2023-24 headcounts are not available. Therefore, we have based the average headcounts for 2024-25 estimating the 2023-24 headcounts to be the same as the 2022-23 counts.

SCFF & COLLEGE LEVEL ALLOCATIONS

Based on Projected and Actuals

	SCFF				Cypress College			Fullerton College		
	Data for Funding	Funding Rate	2024-25 State		Data	2024-25 Funding	% of District Funding	Data	2024-25 Funding	% of District Funding
			Apportionment	Funding						
* : Data will be updated at Settle-up based on actual information available										
Basic Allocation			\$ 17,355,870.00		\$ 7,593,193.00			\$ 7,593,193.00		
Base Allocation										
	FTES			FTES			FTES			
Traditional Credit 3-Year Average	24,639.45	\$ 5,294.42	\$ 130,451,597.00	10,427.01	\$ 55,204,970.00	42.3%	14,212.43	\$ 75,246,574.00	57.7%	
Special Admit Credit	673.51	\$ 7,424.53	\$ 5,000,476.00	351.61	\$ 2,610,519.00	52.2%	321.90	\$ 2,389,956.00	47.8%	
Incarcerated Credit	-	\$ 7,424.53	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	
Subtotal Credit	25,312.96		\$ 135,452,073.00	10,778.62	\$ 57,815,489.00	42.7%	14,534.33	\$ 77,636,530.00	57.3%	
Non-Credit	1,461.12	\$ 4,464.58	\$ 6,523,288.00	117.00	\$ 522,356.00	8.0%	35.12	\$ 156,796.00	2.4%	
Non Credit CDCP	2,691.00	\$ 7,424.53	\$ 19,979,410.00	-	\$ -	0.0%	-	\$ -	0.0%	
Non-Credit Incarcerated	-	\$ 7,424.53	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	
Subtotal Non Credit	4,152.12		\$ 26,502,698.00	117.00	\$ 522,356.00	2.0%	35.12	\$ 156,796.00	0.6%	
Subtotal Base	29,465.08		\$ 161,954,771.00	10,895.62	\$ 58,337,845.00	36.0%	14,569.45	\$ 77,793,326.00	48.0%	
Total Basic + Base			\$ 179,310,641.00		\$ 65,931,038.00	36.8%		\$ 85,386,519.00	47.6%	
Final Data Source:	23-24 Headcounts			23-24 Headcounts			23-24 Headcounts			
Data Used at this Time:	22-23			22-23			22-23			
Supplemental Allocation										
AB540 Students (23-24 P2)	1,063.00	\$ 1,251.96	\$ 1,330,833.00	551.00	\$ 689,830.00	45.5%	661.00	\$ 827,546.00	54.5%	
Pell Grant Recipients	11,262.00	\$ 1,251.96	\$ 14,099,574.00	5,359.00	\$ 6,709,254.00	47.5%	5,933.00	\$ 7,427,879.00	52.5%	
California Promise Grant Recipients	21,045.00	\$ 1,251.96	\$ 26,347,498.00	10,018.00	\$ 12,542,135.00	44.3%	12,574.00	\$ 15,742,145.00	55.7%	
Total Supplemental	33,370.00		\$ 41,777,905.00	15,928.00	\$ 19,941,219.00	45.4%	19,168.00	\$ 23,997,570.00	54.6%	
Final Data Source:	3-Yr Avg			23-24 Headcounts			23-24 Headcounts			
Data Used at this Time:	3-Yr Avg			22-23			22-23			
Student Success Allocation										
All Students										
Associate Degrees for Transfer	1,692.67	\$ 2,952.96	\$ 4,998,387.00	669.00	\$ 1,975,530.00	40.4%	985.00	\$ 2,908,666.00	59.6%	
Associate Degrees	1,341.67	\$ 2,214.72	\$ 2,971,423.00	504.00	\$ 1,116,219.00	38.0%	821.00	\$ 1,818,285.00	62.0%	
Baccalaureate Degrees	1.67	\$ 2,214.72	\$ 3,699.00	1.00	\$ 2,215.00	100.0%	-	\$ -	0.0%	
Credit Certificates	771.33	\$ 1,476.48	\$ 1,138,853.00	516.00	\$ 761,864.00	63.8%	293.00	\$ 432,609.00	36.2%	
Transfer Level Math and English	1,493.67	\$ 1,476.48	\$ 2,205,374.00	633.00	\$ 934,612.00	42.3%	862.00	\$ 1,272,726.00	57.7%	
Transfer to Four Year University	2,073.67	\$ 1,107.36	\$ 2,296,299.00	815.00	\$ 902,498.00	38.2%	1,321.00	\$ 1,462,823.00	61.8%	
Nine or More CTE Units	4,763.67	\$ 738.24	\$ 3,516,732.00	2,204.00	\$ 1,627,081.00	47.7%	2,419.00	\$ 1,785,803.00	52.3%	
Achieved Regional Living Wage	3,274.00	\$ 738.24	\$ 2,416,998.00	1,169.00	\$ 863,003.00	33.9%	1,690.00	\$ 1,247,626.00	49.1%	
Subtotal	15,412.35		\$ 19,547,765.00	6,511.00	\$ 8,183,022.00	41.9%	8,391.00	\$ 10,928,538.00	55.9%	
Pell Grant Recipients Bonus										
Associate Degrees for Transfer	925.67	\$ 1,117.28	\$ 1,034,233.00	380.00	\$ 424,566.00	42.4%	517.00	\$ 577,634.00	57.6%	
Associate Degrees	733.33	\$ 837.96	\$ 614,501.00	300.00	\$ 251,388.00	41.0%	431.00	\$ 361,161.00	59.0%	
Baccalaureate Degrees	1.00	\$ 837.96	\$ 838.00	1.00	\$ 838.00	100.0%	-	\$ -	0.0%	
Credit Certificates	372.00	\$ 558.64	\$ 207,814.00	251.00	\$ 140,219.00	64.5%	138.00	\$ 77,092.00	35.5%	
Transfer Level Math and English	655.00	\$ 558.64	\$ 365,909.00	324.00	\$ 180,999.00	49.8%	327.00	\$ 182,675.00	50.2%	
Transfer to Four Year University	1,061.00	\$ 418.98	\$ 444,538.00	457.00	\$ 191,474.00	40.9%	659.00	\$ 276,108.00	59.1%	
Nine or More CTE Units	2,372.67	\$ 279.32	\$ 662,734.00	1,158.00	\$ 323,453.00	49.3%	1,190.00	\$ 332,391.00	50.7%	
Achieved Regional Living Wage	993.33	\$ 279.32	\$ 277,457.00	461.00	\$ 128,767.00	42.7%	588.00	\$ 164,240.00	54.4%	
Subtotal	7,114.00		\$ 3,608,024.00	3,332.00	\$ 1,641,704.00	45.3%	3,850.00	\$ 1,971,301.00	54.4%	
California Promise Grant Recipients Bonus										
Associate Degrees for Transfer	1,309.67	\$ 744.80	\$ 975,442.00	527.00	\$ 392,510.00	41.2%	751.00	\$ 559,345.00	58.8%	
Associate Degrees	1,045.00	\$ 558.60	\$ 583,737.00	429.00	\$ 239,639.00	41.2%	611.00	\$ 341,305.00	58.8%	
Baccalaureate Degrees	1.33	\$ 558.60	\$ 743.00	1.00	\$ 559.00	100.0%	-	\$ -	0.0%	
Credit Certificates	561.67	\$ 372.40	\$ 209,166.00	374.00	\$ 139,278.00	63.4%	216.00	\$ 80,438.00	36.6%	
Transfer Level Math and English	975.00	\$ 372.40	\$ 363,090.00	459.00	\$ 170,932.00	47.4%	509.00	\$ 189,552.00	52.6%	
Transfer to Four Year University	1,465.67	\$ 279.30	\$ 409,362.00	589.00	\$ 164,508.00	39.1%	918.00	\$ 256,397.00	60.9%	
Nine or More CTE Units	3,503.33	\$ 186.20	\$ 652,320.00	1,665.00	\$ 310,023.00	48.7%	1,751.00	\$ 326,036.00	51.3%	
Achieved Regional Living Wage	1,751.67	\$ 186.20	\$ 326,161.00	781.00	\$ 145,422.00	41.7%	1,020.00	\$ 189,924.00	54.5%	
Subtotal	10,613.34		\$ 3,520,021.00	4,825.00	\$ 1,562,871.00	44.4%	5,776.00	\$ 1,942,997.00	55.2%	
Total Student Success Allocation	33,139.69		\$ 26,675,810.00	14,668.00	\$ 11,387,597.00	42.7%	18,017.00	\$ 14,842,836.00	55.6%	
Total SCFF 2024-25 State Apportionment			\$ 247,764,356.00		\$ 97,259,854.00	38.9%		\$ 124,226,925.00	49.7%	
3-Yr Average Adjustment				\$ 22.00		42.3%	\$ 31.00		57.7%	
Special Admit Credit Adjustment				\$ 1.00		52.2%	\$ -		47.8%	
Incarcerated Credit Adjustment				\$ -		0.0%	\$ -		0.0%	
Non Credit Adjustment				\$ -		8.0%	\$ -		2.4%	
Non Credit CDCP Adjustment				\$ -		0.0%	\$ -		0.0%	
Non Credit Incarcerated Adjustment				\$ -		0.0%	\$ -		0.0%	
Supplemental Adjustment				\$ (980,698.00)		45.4%	\$ (1,180,186.00)		54.6%	
Student Success Adjustment				\$ (3,888.00)		42.7%	\$ (5,068.00)		55.6%	
Total SCFF 2024-25 State Apportionment Adjusted			\$ 247,764,356.00		\$ 96,275,291.00	38.9%		\$ 123,041,702.00	49.7%	
Total SCFF 2024-25 State Apportionment ECA Adjusted			\$ 256,843,174.00		\$ 100,117,299.00	39.0%		\$ 128,278,512.00	49.9%	
SCFF attributable to ECA			\$ 9,078,818.00		\$ 3,842,008.00			\$ 5,236,810.00		
9.25% supplement to District Services			\$ 839,791.00		\$ (355,386.00)			\$ (484,405.00)		

	SCFF			N. Orange Cont. Education			Districtwide	
*: Data will be updated at Settle-up based on actual information available	Data for Funding	Funding Rate	2024-25 State Apportionment Funding	Data	2024-25 Funding	% of District Funding	Allocated Data	2024-25 Funding
Basic Allocation			\$ 17,355,870.00		\$ 2,169,484.00			\$ 17,355,870.00
Base Allocation	FTES			FTES			FTES	
Traditional Credit 3-Year Average	24,639.45	\$ 5,294.42	\$ 130,451,597.00	-	\$ -	0.0%	24,639.44	\$ 130,451,544.00
Special Admit Credit	673.51	\$ 7,424.53	\$ 5,000,476.00	-	\$ -	0.0%	673.51	\$ 5,000,475.00
Incarcerated Credit	-	\$ 7,424.53	\$ -	-	\$ -	0.0%	-	\$ -
Subtotal Credit	25,312.96		\$ 135,452,073.00	-	\$ -	0.0%	25,312.95	\$ 135,452,019.00
Non-Credit	1,461.12	\$ 4,464.58	\$ 6,523,288.00	1,309.00	\$ 5,844,135.00	89.6%	1,461.12	\$ 6,523,287.00
Non Credit CDCP	2,691.00	\$ 7,424.53	\$ 19,979,410.00	2,691.00	\$ 19,979,410.00	100.0%	2,691.00	\$ 19,979,410.00
Non-Credit Incarcerated	-	\$ 7,424.53	\$ -	-	\$ -	0.0%	-	\$ -
Subtotal Non Credit	4,152.12		\$ 26,502,698.00	4,000.00	\$ 25,823,545.00	97.4%	4,152.12	\$ 26,502,697.00
Subtotal Base	29,465.08		\$ 161,954,771.00	4,000.00	\$ 25,823,545.00	15.9%	29,465.07	\$ 161,954,716.00
Total Basic + Base			\$ 179,310,641.00		\$ 27,993,029.00	15.6%		\$ 179,310,586.00
Final Data Source:	23-24 Headcounts			23-24 Headcounts			23-24 Headcounts	
Data Used at this Time:	22-23			22-23			22-23	
Supplemental Allocation								
AB540 Students (23-24 P2)	1,063.00	\$ 1,251.96	\$ 1,330,833.00	-	\$ -	0.0%	1,212.00	\$ 1,517,376.00
Pell Grant Recipients	11,262.00	\$ 1,251.96	\$ 14,099,574.00	-	\$ -	0.0%	11,292.00	\$ 14,137,133.00
California Promise Grant Recipients	21,045.00	\$ 1,251.96	\$ 26,347,498.00	-	\$ -	0.0%	22,592.00	\$ 28,284,280.00
Total Supplemental	33,370.00		\$ 41,777,905.00	-	\$ -	0.0%	35,096.00	\$ 43,938,789.00
Final Data Source:	3-Yr Avg			23-24 Headcounts			23-24 Headcounts	
Data Used at this Time:	3-Yr Avg			22-23			22-23	
Student Success Allocation								
All Students								
Associate Degrees for Transfer	1,692.67	\$ 2,952.96	\$ 4,998,387.00	-	\$ -	0.0%	1,654.00	\$ 4,884,196.00
Associate Degrees	1,341.67	\$ 2,214.72	\$ 2,971,423.00	-	\$ -	0.0%	1,325.00	\$ 2,934,504.00
Baccalaureate Degrees	1.67	\$ 2,214.72	\$ 3,699.00	-	\$ -	0.0%	1.00	\$ 2,215.00
Credit Certificates	771.33	\$ 1,476.48	\$ 1,138,853.00	-	\$ -	0.0%	809.00	\$ 1,194,473.00
Transfer Level Math and English	1,493.67	\$ 1,476.48	\$ 2,205,374.00	-	\$ -	0.0%	1,495.00	\$ 2,207,338.00
Transfer to Four Year University	2,073.67	\$ 1,107.36	\$ 2,296,299.00	-	\$ -	0.0%	2,136.00	\$ 2,365,321.00
Nine or More CTE Units	4,763.67	\$ 738.24	\$ 3,516,732.00	-	\$ -	0.0%	4,623.00	\$ 3,412,884.00
Achieved Regional Living Wage	3,274.00	\$ 738.24	\$ 2,416,998.00	586.00	\$ 432,609.00	17.0%	3,445.00	\$ 2,543,238.00
Subtotal	15,412.35		\$ 19,547,765.00	586.00	\$ 432,609.00	2.2%	15,488.00	\$ 19,544,169.00
Pell Grant Recipients Bonus								
Associate Degrees for Transfer	925.67	\$ 1,117.28	\$ 1,034,233.00	-	\$ -	0.0%	897.00	\$ 1,002,200.00
Associate Degrees	733.33	\$ 837.96	\$ 614,501.00	-	\$ -	0.0%	731.00	\$ 612,549.00
Baccalaureate Degrees	1.00	\$ 837.96	\$ 838.00	-	\$ -	0.0%	1.00	\$ 838.00
Credit Certificates	372.00	\$ 558.64	\$ 207,814.00	-	\$ -	0.0%	389.00	\$ 217,311.00
Transfer Level Math and English	655.00	\$ 558.64	\$ 365,909.00	-	\$ -	0.0%	651.00	\$ 363,674.00
Transfer to Four Year University	1,061.00	\$ 418.98	\$ 444,538.00	-	\$ -	0.0%	1,116.00	\$ 467,582.00
Nine or More CTE Units	2,372.67	\$ 279.32	\$ 662,734.00	-	\$ -	0.0%	2,348.00	\$ 655,844.00
Achieved Regional Living Wage	993.33	\$ 279.32	\$ 277,457.00	31.00	\$ 8,659.00	2.9%	1,080.00	\$ 301,666.00
Subtotal	7,114.00		\$ 3,608,024.00	31.00	\$ 8,659.00	0.2%	7,213.00	\$ 3,621,664.00
California Promise Grant Recipients Bonus								
Associate Degrees for Transfer	1,309.67	\$ 744.80	\$ 975,442.00	-	\$ -	0.0%	1,278.00	\$ 951,855.00
Associate Degrees	1,045.00	\$ 558.60	\$ 583,737.00	-	\$ -	0.0%	1,040.00	\$ 580,944.00
Baccalaureate Degrees	1.33	\$ 558.60	\$ 743.00	-	\$ -	0.0%	1.00	\$ 559.00
Credit Certificates	561.67	\$ 372.40	\$ 209,166.00	-	\$ -	0.0%	590.00	\$ 219,716.00
Transfer Level Math and English	975.00	\$ 372.40	\$ 363,090.00	-	\$ -	0.0%	968.00	\$ 360,484.00
Transfer to Four Year University	1,465.67	\$ 279.30	\$ 409,362.00	-	\$ -	0.0%	1,507.00	\$ 420,905.00
Nine or More CTE Units	3,503.33	\$ 186.20	\$ 652,320.00	-	\$ -	0.0%	3,416.00	\$ 636,059.00
Achieved Regional Living Wage	1,751.67	\$ 186.20	\$ 326,161.00	71.00	\$ 13,220.00	3.8%	1,872.00	\$ 348,566.00
Subtotal	10,613.34		\$ 3,520,021.00	71.00	\$ 13,220.00	0.4%	10,672.00	\$ 3,519,088.00
Total Student Success Allocation	33,139.69		\$ 26,675,810.00	688.00	\$ 454,488.00	1.7%	33,373.00	\$ 26,684,921.00
Total SCFF 2024-25 State Apportionment			\$ 247,764,356.00		\$ 28,447,517.00	11.4%		\$ 249,934,296.00
3-Yr Average Adjustment				\$ -		0.0%		\$ 53.00
Special Admit Credit Adjustment				\$ -		0.0%		\$ 1.00
Incarcerated Credit Adjustment				\$ -		0.0%		\$ -
Non Credit Adjustment				\$ 1.00		89.6%		\$ 1.00
Non Credit CDCP Adjustment				\$ -		100.0%		\$ -
Non Credit Incarcerated Adjustment				\$ -		0.0%		\$ -
Supplemental Adjustment				\$ -		0.0%		\$ (2,160,884.00)
Student Success Adjustment				\$ (155.00)		1.7%		\$ (9,111.00)
Total SCFF 2024-25 State Apportionment Adjusted			\$ 247,764,356.00		\$ 28,447,363.00	11.5%		\$ 247,764,356.00
Total SCFF 2024-25 State Apportionment ECA Adjusted			\$ 256,843,174.00		\$ 28,447,363.00	11.1%		\$ 256,843,174.00
SCFF attributable to ECA			\$ 9,078,818.00		\$ -			\$ 9,078,818.00
9.25% supplement to District Services			\$ 839,791.00		\$ -			\$ -

SCFF & COLLEGE LEVEL ALLOCATIONS

Based on Emergency Conditions Provision

* : Data will be updated at Settle-up based on actual information available				Cypress College			Fullerton College		
	Data for Funding	Funding Rate	2024-25 State Apportionment Funding	Data	2024-25 Funding	% of District Funding	Data	2024-25 Funding	% of District Funding
Basic Allocation			\$ 17,355,870.00		\$ 7,593,193.00			\$ 7,593,193.00	
Base Allocation	FTEs			FTEs			FTEs		
Traditional Credit 3-Year Average	26,354.24	\$ 5,294.42	\$ 139,530,415.00	10,427.01	\$ 55,204,970.00	42.3%	14,212.43	\$ 75,246,574.00	57.7%
Special Admit Credit	673.51	\$ 7,424.53	\$ 5,000,476.00	351.61	\$ 2,610,519.00	52.2%	321.90	\$ 2,389,956.00	47.8%
Incarcerated Credit	-	\$ 7,424.53	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	27,027.75		\$ 144,530,891.00	10,778.62	\$ 57,815,489.00	42.7%	14,534.33	\$ 77,636,530.00	57.3%
Non-Credit	1,461.12	\$ 4,464.58	\$ 6,523,288.00	117.00	\$ 522,356.00	8.0%	35.12	\$ 156,796.00	2.4%
Non Credit CDCP	2,691.00	\$ 7,424.53	\$ 19,979,410.00	-	\$ -	0.0%	-	\$ -	0.0%
Non-Credit Incarcerated	-	\$ 7,424.53	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	4,152.12		\$ 26,502,698.00	117.00	\$ 522,356.00	2.0%	35.12	\$ 156,796.00	0.6%
Subtotal Base	31,179.87		\$ 171,033,589.00	10,895.62	\$ 58,337,845.00	36.0%	14,569.45	\$ 77,793,326.00	48.0%
Total Basic + Base			\$ 188,389,459.00		\$ 65,931,038.00	36.8%		\$ 85,386,519.00	47.6%
Final Data Source:	23-24 Headcounts			23-24 Headcounts			23-24 Headcounts		
Data Used at this Time:	22-23			22-23			22-23		
Supplemental Allocation									
AB540 Students (23-24 P2)	1,063.00	\$ 1,251.96	\$ 1,330,833.00	551.00	\$ 689,830.00	45.5%	661.00	\$ 827,546.00	54.5%
Pell Grant Recipients	11,262.00	\$ 1,251.96	\$ 14,099,574.00	5,359.00	\$ 6,709,254.00	47.5%	5,933.00	\$ 7,427,879.00	52.5%
California Promise Grant Recipients	21,045.00	\$ 1,251.96	\$ 26,347,498.00	10,018.00	\$ 12,542,135.00	44.3%	12,574.00	\$ 15,742,145.00	55.7%
Total Supplemental	33,370.00		\$ 41,777,905.00	15,928.00	\$ 19,941,219.00	45.4%	19,168.00	\$ 23,997,570.00	54.6%
Final Data Source:	3-Yr Avg			23-24 Headcounts			23-24 Headcounts		
Data Used at this Time:	3-Yr Avg			22-23			22-23		
Student Success Allocation									
All Students									
Associate Degrees for Transfer	1,692.67	\$ 2,952.96	\$ 4,998,387.00	669.00	\$ 1,975,530.00	40.4%	985.00	\$ 2,908,666.00	59.6%
Associate Degrees	1,341.67	\$ 2,214.72	\$ 2,971,423.00	504.00	\$ 1,116,219.00	38.0%	821.00	\$ 1,818,285.00	62.0%
Baccalaureate Degrees	1.67	\$ 2,214.72	\$ 3,699.00	1.00	\$ 2,215.00	100.0%	-	\$ -	0.0%
Credit Certificates	771.33	\$ 1,476.48	\$ 1,138,853.00	516.00	\$ 761,864.00	63.8%	293.00	\$ 432,609.00	36.2%
Transfer Level Math and English	1,493.67	\$ 1,476.48	\$ 2,205,374.00	633.00	\$ 934,612.00	42.3%	862.00	\$ 1,272,726.00	57.7%
Transfer to Four Year University	2,073.67	\$ 1,107.36	\$ 2,296,299.00	815.00	\$ 902,498.00	38.2%	1,321.00	\$ 1,462,823.00	61.8%
Nine or More CTE Units	4,763.67	\$ 738.24	\$ 3,516,732.00	2,204.00	\$ 1,627,081.00	47.7%	2,419.00	\$ 1,785,803.00	52.3%
Achieved Regional Living Wage	3,274.00	\$ 738.24	\$ 2,416,998.00	1,169.00	\$ 863,003.00	33.9%	1,690.00	\$ 1,247,626.00	49.1%
Subtotal	15,412.35		\$ 19,547,765.00	6,511.00	\$ 8,183,022.00	41.9%	8,391.00	\$ 10,928,538.00	55.9%
Pell Grant Recipients Bonus									
Associate Degrees for Transfer	925.67	\$ 1,117.28	\$ 1,034,233.00	380.00	\$ 424,566.00	42.4%	517.00	\$ 577,634.00	57.6%
Associate Degrees	733.33	\$ 837.96	\$ 614,501.00	300.00	\$ 251,388.00	41.0%	431.00	\$ 361,161.00	59.0%
Baccalaureate Degrees	1.00	\$ 837.96	\$ 838.00	1.00	\$ 838.00	100.0%	-	\$ -	0.0%
Credit Certificates	372.00	\$ 558.64	\$ 207,814.00	251.00	\$ 140,219.00	64.5%	138.00	\$ 77,092.00	35.5%
Transfer Level Math and English	655.00	\$ 558.64	\$ 365,909.00	324.00	\$ 180,999.00	49.8%	327.00	\$ 182,675.00	50.2%
Transfer to Four Year University	1,061.00	\$ 418.98	\$ 444,538.00	457.00	\$ 191,474.00	40.9%	659.00	\$ 276,108.00	59.1%
Nine or More CTE Units	2,372.67	\$ 279.32	\$ 662,734.00	1,158.00	\$ 323,453.00	49.3%	1,190.00	\$ 332,391.00	50.7%
Achieved Regional Living Wage	993.33	\$ 279.32	\$ 277,457.00	461.00	\$ 128,767.00	42.7%	588.00	\$ 164,240.00	54.4%
Subtotal	7,114.00		\$ 3,608,024.00	3,332.00	\$ 1,641,704.00	45.3%	3,850.00	\$ 1,971,301.00	54.4%
California Promise Grant Recipients Bonus									
Associate Degrees for Transfer	1,309.67	\$ 744.80	\$ 975,442.00	527.00	\$ 392,510.00	41.2%	751.00	\$ 559,345.00	58.8%
Associate Degrees	1,045.00	\$ 558.60	\$ 583,737.00	429.00	\$ 239,639.00	41.2%	611.00	\$ 341,305.00	58.8%
Baccalaureate Degrees	1.33	\$ 558.60	\$ 743.00	1.00	\$ 559.00	100.0%	-	\$ -	0.0%
Credit Certificates	561.67	\$ 372.40	\$ 209,166.00	374.00	\$ 139,278.00	63.4%	216.00	\$ 80,438.00	36.6%
Transfer Level Math and English	975.00	\$ 372.40	\$ 363,090.00	459.00	\$ 170,932.00	47.4%	509.00	\$ 189,552.00	52.6%
Transfer to Four Year University	1,465.67	\$ 279.30	\$ 409,362.00	589.00	\$ 164,508.00	39.1%	918.00	\$ 256,397.00	60.9%
Nine or More CTE Units	3,503.33	\$ 186.20	\$ 652,320.00	1,665.00	\$ 310,023.00	48.7%	1,751.00	\$ 326,036.00	51.3%
Achieved Regional Living Wage	1,751.67	\$ 186.20	\$ 326,161.00	781.00	\$ 145,422.00	41.7%	1,020.00	\$ 189,924.00	54.5%
Subtotal	10,613.34		\$ 3,520,021.00	4,825.00	\$ 1,562,871.00	44.4%	5,776.00	\$ 1,942,997.00	55.2%
Total Student Success Allocation	33,139.69		\$ 26,675,810.00	14,668.00	\$ 11,387,597.00	42.7%	18,017.00	\$ 14,842,836.00	55.6%
Total SCFF 2024-25 State Apportionment			\$ 256,843,174.00		\$ 97,259,854.00	38.9%		\$ 124,226,925.00	49.7%
3-Yr Average Adjustment					\$ 3,842,030.00	42.3%		\$ 5,236,841.00	57.7%
Special Admit Credit Adjustment					\$ 1.00	52.2%		\$ -	47.8%
Incarcerated Credit Adjustment					\$ -	0.0%		\$ -	0.0%
Non Credit Adjustment					\$ -	8.0%		\$ -	2.4%
Non Credit CDCP Adjustment					\$ -	0.0%		\$ -	0.0%
Non Credit Incarcerated Adjustment					\$ -	0.0%		\$ -	0.0%
Supplemental Adjustment					\$ (980,698.00)	45.4%		\$ (1,180,186.00)	54.6%
Student Success Adjustment					\$ (3,888.00)	42.7%		\$ (5,068.00)	55.6%
Total SCFF 2024-25 State Apportionment ECA Adjusted			\$ 256,843,174.00		\$ 100,117,299.00	39.0%		\$ 128,278,512.00	49.9%

* : Data will be updated at Settle-up based on actual information available	2024-25 State			N. Orange Cont. Education			Districtwide	
	Data for Funding	Funding Rate	Apportionment Funding	Data	2024-25 Funding	% of District Funding	Allocated Data	2024-25 Funding
Basic Allocation			\$ 17,355,870.00		\$ 2,169,484.00			\$ 17,355,870.00
Base Allocation	FTES			FTES			FTES	
Traditional Credit 3-Year Average	26,354.24	\$ 5,294.42	\$ 139,530,415.00	-	\$ -	0.0%	24,639.44	\$ 130,451,544.00
Special Admit Credit	673.51	\$ 7,424.53	\$ 5,000,476.00	-	\$ -	0.0%	673.51	\$ 5,000,475.00
Incarcerated Credit	-	\$ 7,424.53	\$ -	-	\$ -	0.0%	-	\$ -
Subtotal Credit	27,027.75		\$ 144,530,891.00	-	\$ -	0.0%	25,312.95	\$ 135,452,019.00
Non-Credit	1,461.12	\$ 4,464.58	\$ 6,523,288.00	1,309.00	\$ 5,844,135.00	89.6%	1,461.12	\$ 6,523,287.00
Non Credit CDCP	2,691.00	\$ 7,424.53	\$ 19,979,410.00	2,691.00	\$ 19,979,410.00	100.0%	2,691.00	\$ 19,979,410.00
Non-Credit Incarcerated	-	\$ 7,424.53	\$ -	-	\$ -	0.0%	-	\$ -
Subtotal Non Credit	4,152.12		\$ 26,502,698.00	4,000.00	\$ 25,823,545.00	97.4%	4,152.12	\$ 26,502,697.00
Subtotal Base	31,179.87		\$ 171,033,589.00	4,000.00	\$ 25,823,545.00	15.9%	29,465.07	\$ 161,954,716.00
Total Basic + Base			\$ 188,389,459.00		\$ 27,993,029.00	15.6%		\$ 179,310,586.00
Final Data Source:	23-24 Headcounts			23-24 Headcounts			23-24 Headcounts	
Data Used at this Time:	22-23			22-23			22-23	
Supplemental Allocation								
AB540 Students (23-24 P2)	1,063.00	\$ 1,251.96	\$ 1,330,833.00	-	\$ -	0.0%	1,212.00	\$ 1,517,376.00
Pell Grant Recipients	11,262.00	\$ 1,251.96	\$ 14,099,574.00	-	\$ -	0.0%	11,292.00	\$ 14,137,133.00
California Promise Grant Recipients	21,045.00	\$ 1,251.96	\$ 26,347,498.00	-	\$ -	0.0%	22,592.00	\$ 28,284,280.00
Total Supplemental	33,370.00		\$ 41,777,905.00	-	\$ -	0.0%	35,096.00	\$ 43,938,789.00
Final Data Source:	3-Yr Avg			23-24 Headcounts			23-24 Headcounts	
Data Used at this Time:	3-Yr Avg			22-23			22-23	
Student Success Allocation								
All Students								
Associate Degrees for Transfer	1,692.67	\$ 2,952.96	\$ 4,998,387.00	-	\$ -	0.0%	1,654.00	\$ 4,884,196.00
Associate Degrees	1,341.67	\$ 2,214.72	\$ 2,971,423.00	-	\$ -	0.0%	1,325.00	\$ 2,934,504.00
Baccalaureate Degrees	1.67	\$ 2,214.72	\$ 3,699.00	-	\$ -	0.0%	1.00	\$ 2,215.00
Credit Certificates	771.33	\$ 1,476.48	\$ 1,138,853.00	-	\$ -	0.0%	809.00	\$ 1,194,473.00
Transfer Level Math and English	1,493.67	\$ 1,476.48	\$ 2,205,374.00	-	\$ -	0.0%	1,495.00	\$ 2,207,338.00
Transfer to Four Year University	2,073.67	\$ 1,107.36	\$ 2,296,299.00	-	\$ -	0.0%	2,136.00	\$ 2,365,321.00
Nine or More CTE Units	4,763.67	\$ 738.24	\$ 3,516,732.00	-	\$ -	0.0%	4,623.00	\$ 3,412,884.00
Achieved Regional Living Wage	3,274.00	\$ 738.24	\$ 2,416,998.00	586.00	\$ 432,609.00	17.0%	3,445.00	\$ 2,543,238.00
Subtotal	15,412.35		\$ 19,547,765.00	586.00	\$ 432,609.00	2.2%	15,488.00	\$ 19,544,169.00
Pell Grant Recipients Bonus								
Associate Degrees for Transfer	925.67	\$ 1,117.28	\$ 1,034,233.00	-	\$ -	0.0%	897.00	\$ 1,002,200.00
Associate Degrees	733.33	\$ 837.96	\$ 614,501.00	-	\$ -	0.0%	731.00	\$ 612,549.00
Baccalaureate Degrees	1.00	\$ 837.96	\$ 838.00	-	\$ -	0.0%	1.00	\$ 838.00
Credit Certificates	372.00	\$ 558.64	\$ 207,814.00	-	\$ -	0.0%	389.00	\$ 217,311.00
Transfer Level Math and English	655.00	\$ 558.64	\$ 365,909.00	-	\$ -	0.0%	651.00	\$ 363,674.00
Transfer to Four Year University	1,061.00	\$ 418.98	\$ 444,538.00	-	\$ -	0.0%	1,116.00	\$ 467,582.00
Nine or More CTE Units	2,372.67	\$ 279.32	\$ 662,734.00	-	\$ -	0.0%	2,348.00	\$ 655,844.00
Achieved Regional Living Wage	993.33	\$ 279.32	\$ 277,457.00	31.00	\$ 8,659.00	2.9%	1,080.00	\$ 301,666.00
Subtotal	7,114.00		\$ 3,608,024.00	31.00	\$ 8,659.00	0.2%	7,213.00	\$ 3,621,664.00
California Promise Grant Recipients Bonus								
Associate Degrees for Transfer	1,309.67	\$ 744.80	\$ 975,442.00	-	\$ -	0.0%	1,278.00	\$ 951,855.00
Associate Degrees	1,045.00	\$ 558.60	\$ 583,737.00	-	\$ -	0.0%	1,040.00	\$ 580,944.00
Baccalaureate Degrees	1.33	\$ 558.60	\$ 743.00	-	\$ -	0.0%	1.00	\$ 559.00
Credit Certificates	561.67	\$ 372.40	\$ 209,166.00	-	\$ -	0.0%	590.00	\$ 219,716.00
Transfer Level Math and English	975.00	\$ 372.40	\$ 363,090.00	-	\$ -	0.0%	968.00	\$ 360,484.00
Transfer to Four Year University	1,465.67	\$ 279.30	\$ 409,362.00	-	\$ -	0.0%	1,507.00	\$ 420,905.00
Nine or More CTE Units	3,503.33	\$ 186.20	\$ 652,320.00	-	\$ -	0.0%	3,416.00	\$ 636,059.00
Achieved Regional Living Wage	1,751.67	\$ 186.20	\$ 326,161.00	71.00	\$ 13,220.00	3.8%	1,872.00	\$ 348,566.00
Subtotal	10,613.34		\$ 3,520,021.00	71.00	\$ 13,220.00	0.4%	10,672.00	\$ 3,519,088.00
Total Student Success Allocation	33,139.69		\$ 26,675,810.00	688.00	\$ 454,488.00	1.7%	33,373.00	\$ 26,684,921.00
Total SCFF 2024-25 State Apportionment			\$ 256,843,174.00		\$ 28,447,517.00	11.4%		\$ 249,934,296.00
3-Yr Average Adjustment					\$ -	0.0%		\$ 9,078,871.00
Special Admit Credit Adjustment					\$ -	0.0%		\$ 1.00
Incarcerated Credit Adjustment					\$ -	0.0%		\$ -
Non Credit Adjustment					\$ 1.00	89.6%		\$ 1.00
Non Credit CDCP Adjustment					\$ -	100.0%		\$ -
Non Credit Incarcerated Adjustment					\$ -	0.0%		\$ -
Supplemental Adjustment					\$ -	0.0%		\$ (2,160,884.00)
Student Success Adjustment					\$ (155.00)	1.7%		\$ (9,111.00)
Total SCFF 2024-25 State Apportionment ECA Adjusted			\$ 256,843,174.00		\$ 28,447,363.00	11.1%		\$ 256,843,174.00

SCFF DATA

	w/ Emergency Conditions Applied				Using Actuals & Projected			
	SCFF				SCFF			
	Data			Data for Funding	Data			Data for Funding
Final Data Source:	Emer.Cond.	23-24	24-25		22-23	23-24	24-25	
Data Used at this Time:	P1	Annual	Targets		Recalc	Annual	Targets	
	19-20	23-24 *	24-25	FTES *	22-23	23-24 *	24-25	FTES *
Base Allocation								
Traditional Credit 3-Year Average	28,083.98	24,573.42	26,405.32	26,354.24	22,939.60	24,573.42	26,405.32	24,639.45
Special Admit Credit	504.03	657.82	673.51	673.51	550.22	657.82	673.51	673.51
Incarcerated Credit	-	-	-	-	-	-	-	-
Subtotal Credit	28,588.01	25,231.24	27,078.83	27,027.75	23,489.82	25,231.24	27,078.83	25,312.96
Non-Credit			1,461.12	1,461.12			1,461.12	1,461.12
Non Credit CDCP			2,691.00	2,691.00			2,691.00	2,691.00
Non-Credit Incarcerated			-	-			-	-
Subtotal Non Credit			4,152.12	4,152.12			4,152.12	4,152.12
Total Base FTES			31,230.95	31,179.87			31,230.95	29,465.08
Final Data Source:						23-24	23-24	
Data Used at this Time:						22-23	22-23	
Supplemental Allocation								
AB540 Students (23-24 Annual)							1,063.00	1,063.00
Pell Grant Recipients							11,262.00	11,262.00
California Promise Grant Recipients							21,045.00	21,045.00
Total Supplemental							33,370.00	33,370.00
Final Data Source:					21-22	22-23	23-24	3-Yr Avg
Data Used at this Time:					21-22	22-23	22-23*	3-Yr Avg
Student Success Allocation								
All Students								
Associate Degrees for Transfer					1,768.00	1,655.00	1,655.00	1,692.67
Associate Degrees					1,381.00	1,322.00	1,322.00	1,341.67
Baccalaureate Degrees					3.00	1.00	1.00	1.67
Credit Certificates					728.00	793.00	793.00	771.33
Transfer Level Math and English					1,427.00	1,527.00	1,527.00	1,493.67
Transfer to Four Year University					2,267.00	1,977.00	1,977.00	2,073.67
Nine or More CTE Units					4,765.00	4,763.00	4,763.00	4,763.67
Achieved Regional Living Wage					3,334.00	3,244.00	3,244.00	3,274.00
Subtotal					15,673.00	15,282.00	15,282.00	15,412.35
Pell Grant Recipients Bonus								
Associate Degrees for Transfer					983.00	897.00	897.00	925.67
Associate Degrees					746.00	727.00	727.00	733.33
Baccalaureate Degrees					1.00	1.00	1.00	1.00
Credit Certificates					354.00	381.00	381.00	372.00
Transfer Level Math and English					629.00	668.00	668.00	655.00
Transfer to Four Year University					1,147.00	1,018.00	1,018.00	1,061.00
Nine or More CTE Units					2,286.00	2,416.00	2,416.00	2,372.67
Achieved Regional Living Wage					1,004.00	988.00	988.00	993.33
Subtotal					7,150.00	7,096.00	7,096.00	7,114.00
California Promise Grant Recipients Bonus								
Associate Degrees for Transfer					1,369.00	1,280.00	1,280.00	1,309.67
Associate Degrees					1,063.00	1,036.00	1,036.00	1,045.00
Baccalaureate Degrees					2.00	1.00	1.00	1.33
Credit Certificates					533.00	576.00	576.00	561.67
Transfer Level Math and English					935.00	995.00	995.00	975.00
Transfer to Four Year University					1,615.00	1,391.00	1,391.00	1,465.67
Nine or More CTE Units					3,476.00	3,517.00	3,517.00	3,503.33
Achieved Regional Living Wage					1,805.00	1,725.00	1,725.00	1,751.67
Subtotal					10,798.00	10,521.00	10,521.00	10,613.34
Total Student Success Allocation					33,621.00	32,899.00	32,899.00	33,139.69

Colleges use Actuals & Projected Data

Cypress College				Fullerton College				N. Orange Cont. Education			Districtwide	
Data	Data	Data	2024-25 RAM Data	Data	Data	Data	2024-25 RAM Data	Data	Data	Data Updated	2024-25 RAM Data	Allocated Data
22-23	23-24	24-25		22-23	23-24	24-25		22-23	23-24	24-25		
Recalc	Annual	Targets		Recalc	Annual	Targets		Recalc	Annual	Targets		
22-23	23-24 *	24-25		22-23	23-24 *	24-25		22-23	23-24 *	24-25		
9,711.66	10,537.99	11,031.39	10,427.01	13,227.94	14,035.43	15,373.93	14,212.43	-	-	-	-	24,639.44
282.36	335.92	351.61	351.61	267.86	321.90	321.90	321.90	-	-	-	-	673.51
-	-	-	-	-	-	-	-	-	-	-	-	-
9,994.02	10,873.91	11,383.00	10,778.62	13,495.80	14,357.33	15,695.83	14,534.33	-	-	-	-	25,312.95
		117.00	117.00			35.12	35.12			1,309.00	1,309.00	1,461.12
		-	-			-	-			2,691.00	2,691.00	2,691.00
		-	-			-	-			-	-	-
		117.00	117.00			35.12	35.12			4,000.00	4,000.00	4,152.12
		11,500.00	10,895.62			15,730.95	14,569.45			4,000.00	4,000.00	29,465.07
	23-24	23-24			23-24	23-24			23-24	23-24		23-24
	22-23	22-23			22-23	22-23			22-23	22-23		22-23
	551.00	551.00			661.00	661.00			-	-		1,212.00
	5,359.00	5,359.00			5,933.00	5,933.00			-	-		11,292.00
	10,018.00	10,018.00			12,574.00	12,574.00			-	-		22,592.00
	15,928.00	15,928.00			19,168.00	19,168.00			-	-		35,096.00
	23-24	23-24			23-24	23-24			23-24	23-24		23-24
	22-23*	22-23*			22-23*	22-23*			22-23*	22-23*		22-23*
	669.00	669.00			985.00	985.00			-	-		1,654.00
	504.00	504.00			821.00	821.00			-	-		1,325.00
	1.00	1.00			-	-			-	-		1.00
	516.00	516.00			293.00	293.00			-	-		809.00
	633.00	633.00			862.00	862.00			-	-		1,495.00
	815.00	815.00			1,321.00	1,321.00			-	-		2,136.00
	2,204.00	2,204.00			2,419.00	2,419.00			-	-		4,623.00
	1,169.00	1,169.00			1,690.00	1,690.00			586.00	586.00		3,445.00
	6,511.00	6,511.00			8,391.00	8,391.00			586.00	586.00		15,488.00
	380.00	380.00			517.00	517.00			-	-		897.00
	300.00	300.00			431.00	431.00			-	-		731.00
	1.00	1.00			-	-			-	-		1.00
	251.00	251.00			138.00	138.00			-	-		389.00
	324.00	324.00			327.00	327.00			-	-		651.00
	457.00	457.00			659.00	659.00			-	-		1,116.00
	1,158.00	1,158.00			1,190.00	1,190.00			-	-		2,348.00
	461.00	461.00			588.00	588.00			31.00	31.00		1,080.00
	3,332.00	3,332.00			3,850.00	3,850.00			31.00	31.00		7,213.00
	527.00	527.00			751.00	751.00			-	-		1,278.00
	429.00	429.00			611.00	611.00			-	-		1,040.00
	1.00	1.00			-	-			-	-		1.00
	374.00	374.00			216.00	216.00			-	-		590.00
	459.00	459.00			509.00	509.00			-	-		968.00
	589.00	589.00			918.00	918.00			-	-		1,507.00
	1,665.00	1,665.00			1,751.00	1,751.00			-	-		3,416.00
	781.00	781.00			1,020.00	1,020.00			71.00	71.00		1,872.00
	4,825.00	4,825.00			5,776.00	5,776.00			71.00	71.00		10,672.00
	14,668.00	14,668.00			18,017.00	18,017.00			688.00	688.00		33,373.00

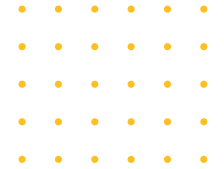
SCFF 2024-25 RATES

COLA (08/12/2024): 1.07%

	<u>2023-24 Enacted SCFF Rates</u>		<u>2024-25 Enacted SCFF Rates</u>	
Basic Allocation - (<10,000)	\$	6,439,546.00	\$	6,508,449.00
Basic Allocation - CC&FC (>=10,000 & <20,000)	\$	7,512,806.00	\$	7,593,193.00
Basic Allocation - NOCE (≥1,000)	\$	2,146,516.00	\$	2,169,484.00
Base Allocation				
Traditional Credit 3-Year Average	\$	5,238.37	\$	5,294.42
Special Admit Credit	\$	7,345.93	\$	7,424.53
Incarcerated Credit	\$	7,345.93	\$	7,424.53
Non-Credit	\$	4,417.31	\$	4,464.58
Non Credit CDCP	\$	7,345.93	\$	7,424.53
Non-Credit Incarcerated	\$	7,345.93	\$	7,424.53
Supplemental Allocation				
AB540 Students	\$	1,238.71	\$	1,251.96
Pell Grant Recipients	\$	1,238.71	\$	1,251.96
California Promise Grant Recipients	\$	1,238.71	\$	1,251.96
Student Success Allocation				
All Students	\$	730.42	\$	738.24
Associate Degrees for Transfer	\$	2,921.68	\$	2,952.96
Associate Degrees	\$	2,191.26	\$	2,214.72
Baccalaureate Degrees	\$	2,191.26	\$	2,214.72
Credit Certificates	\$	1,460.84	\$	1,476.48
Transfer Level Math and English	\$	1,460.84	\$	1,476.48
Transfer to Four Year University	\$	1,095.63	\$	1,107.36
Nine or More CTE Units	\$	730.42	\$	738.24
Achieved Regional Living Wage	\$	730.42	\$	738.24
Pell Grant Recipients Bonus	\$	276.36	\$	279.32
Associate Degrees for Transfer	\$	1,105.43	\$	1,117.28
Associate Degrees	\$	829.07	\$	837.96
Baccalaureate Degrees	\$	829.07	\$	837.96
Credit Certificates	\$	552.71	\$	558.64
Transfer Level Math and English	\$	552.71	\$	558.64
Transfer to Four Year University	\$	414.54	\$	418.98
Nine or More CTE Units	\$	276.36	\$	279.32
Achieved Regional Living Wage	\$	276.36	\$	279.32
California Promise Grant Recipients Bonus	\$	184.23	\$	186.20
Associate Degrees for Transfer	\$	736.95	\$	744.80
Associate Degrees	\$	552.71	\$	558.60
Baccalaureate Degrees	\$	552.71	\$	558.60
Credit Certificates	\$	368.48	\$	372.40
Transfer Level Math and English	\$	368.48	\$	372.40
Transfer to Four Year University	\$	276.36	\$	279.30
Nine or More CTE Units	\$	184.24	\$	186.20
Achieved Regional Living Wage	\$	184.24	\$	186.20
Total SCFF Revenue				
Hold Harmless Funding	\$	259,655,577.00	\$	262,433,892.00
Available Revenue	\$	259,655,577.00	\$	262,433,892.00
Est. Max TCR (w/ Stability Funding)	\$	265,787,200.00		



APPENDIX B



APPENDIX B

SIX YEAR FORECAST

General Fund Ongoing Resources - Scenario 1

This scenario uses the 2024-25 budgeted expenses and 2023-24 FTES to stand-in for 2024-25. This scenario assumes that any COLA increases are passed-through as salary increases and that benefit costs increase by COLA as well. COLA for FY 2024-25 is 1.07%. COLAs for out years were obtained from the School Services of California Financial Projection Dashboard as of July 23, 2024.

Scenario Assumptions:

Enrollment Growth after 2024-25:	0%	0%	0%	0%	0%
COLA Rate Increase per year to SCFF Rates:	2.93%	3.08%	3.30%	3.00%	3.00%
COLA Rate Increase passed on to Salaries & Benefits:	2.93%	3.08%	3.30%	3.00%	3.00%
CPI increases to nonpersonnel costs:	0.00%	0.00%	0.00%	0.00%	0.00%

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
FTES (Actuals)	29,199.56	29,199.56	29,199.56	29,199.56	29,199.56	29,199.56
Total Base (ECA, then phasing out)	30,369.75	29,199.56	29,199.56	29,199.56	29,199.56	29,199.56
Revenues						
SCFF Revenues						
Calculated Revenue	\$ 243,235,800.00	\$ 253,330,507.00	\$ 261,133,098.00	\$ 269,750,304.00	\$ 277,842,379.00	\$ 286,177,823.00
Add'l from Emergency Conditions FTES	9,078,872.00	-	-	-	-	-
Add'l from Stability/HH/Floor Revenues	10,119,220.00	9,103,385.00	1,300,794.00	-	-	-
Total SCFF Revenues	262,433,892.00	262,433,892.00	262,433,892.00	269,750,304.00	277,842,379.00	286,177,823.00
Other Revenues	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00
Backfill from Campus	2,969,842.00	-	-	-	-	-
Total Revenues	286,697,900.00	283,728,058.00	283,728,058.00	291,044,470.00	299,136,545.00	307,471,989.00
Expenses						
Expenses 11200	280,121,114.00	287,468,037.00	295,417,368.00	304,196,836.00	312,441,554.00	320,933,614.00
Expenses Self-Supporting	3,646,796.00	3,663,751.00	3,682,097.00	3,702,359.00	3,721,386.00	3,740,984.00
Total Expenses	283,767,910.00	291,131,788.00	299,099,465.00	307,899,195.00	316,162,940.00	324,674,598.00
Surplus (Deficit)	\$ 2,929,990.00	\$ (7,403,730.00)	\$ (15,371,407.00)	\$ (16,854,725.00)	\$ (17,026,395.00)	\$ (17,202,609.00)



APPENDIX B

SIX YEAR FORECAST

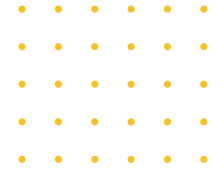
General Fund Ongoing Resources - Scenario 2

This scenario is the same as Scenario 1 but uses the 2023-24 actual expenses as a starting point, less the \$5.395M retiree benefit contribution in FY 2023-24 that is not budgeted in FY 2024-25.

Scenario Assumptions:

Enrollment Growth after 2024-25:	0%	0%	0%	0%	0%
COLA Rate Increase per year to SCFF Rates:	2.93%	3.08%	3.30%	3.00%	3.00%
COLA Rate Increase passed on to Salaries & Benefits:	2.93%	3.08%	3.30%	3.00%	3.00%
CPI increases to nonpersonnel costs:	0.00%	0.00%	0.00%	0.00%	0.00%

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
FTES (Actuals)	29,199.56	29,199.56	29,199.56	29,199.56	29,199.56	29,199.56
Total Base (ECA, then phasing out)	30,369.75	29,199.56	29,199.56	29,199.56	29,199.56	29,199.56
Revenues						
SCFF Revenues						
Calculated Revenue	\$ 243,235,800.00	\$ 253,330,507.00	\$ 261,133,098.00	\$ 269,750,304.00	\$ 277,842,379.00	\$ 286,177,823.00
Add'l from Emergency Conditions FTES	9,078,872.00	-	-	-	-	-
Add'l from Stability/HH/Floor Revenues	10,119,220.00	9,103,385.00	1,300,794.00	-	-	-
Total SCFF Revenues	262,433,892.00	262,433,892.00	262,433,892.00	269,750,304.00	277,842,379.00	286,177,823.00
Other Revenues	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00
Backfill from Campus	2,969,842.00	-	-	-	-	-
Total Revenues	286,697,900.00	283,728,058.00	283,728,058.00	291,044,470.00	299,136,545.00	307,471,989.00
Expenses						
Expenses 11200	259,338,861.00	266,388,317.00	274,015,789.00	282,439,787.00	290,350,687.00	298,498,914.00
Expenses Self-Supporting	1,358,948.00	1,389,699.00	1,422,972.00	1,459,719.00	1,494,228.00	1,529,772.00
Total Expenses	260,697,809.00	267,778,016.00	275,438,761.00	283,899,506.00	291,844,915.00	300,028,686.00
Surplus (Deficit)	\$ 26,000,091.00	\$ 15,950,042.00	\$ 8,289,297.00	\$ 7,144,964.00	\$ 7,291,630.00	\$ 7,443,303.00



APPENDIX B

SIX YEAR FORECAST

General Fund Ongoing Resources - Scenario 3

This scenario is the same as Scenario 2, but uses 2024-25 Target FTES.

Scenario Assumptions:

Enrollment Growth after 2024-25:	0%	0%	0%	0%	0%
COLA Rate Increase per year to SCFF Rates:	2.93%	3.08%	3.30%	3.00%	3.00%
COLA Rate Increase passed on to Salaries & Benefits:	2.93%	3.08%	3.30%	3.00%	3.00%
CPI increases to nonpersonnel costs:	0.00%	0.00%	0.00%	0.00%	0.00%

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
FTES (Actuals)	31,230.95	31,230.95	31,230.95	31,230.95	31,230.95	31,230.95
Total Base (ECA, then phasing out)	31,179.87	30,620.32	31,230.95	31,230.95	31,230.95	31,230.95
Revenues						
SCFF Revenues						
Calculated Revenue	\$ 247,764,356.00	\$ 261,319,411.00	\$ 272,798,237.00	\$ 281,800,387.00	\$ 290,253,959.00	\$ 298,961,757.00
Add'l from Emergency Conditions FTES	9,078,818.00	-	-	-	-	-
Add'l from Stability/HH/Floor Revenues	5,590,718.00	1,114,481.00	-	-	-	-
Total SCFF Revenues	262,433,892.00	262,433,892.00	272,798,237.00	281,800,387.00	290,253,959.00	298,961,757.00
Other Revenues	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00
Backfill from Campus	2,969,842.00	-	-	-	-	-
Total Revenues	286,697,900.00	283,728,058.00	294,092,403.00	303,094,553.00	311,548,125.00	320,255,923.00
Expenses						
Expenses 11200	259,338,861.00	266,388,317.00	274,015,789.00	282,439,787.00	290,350,687.00	298,498,914.00
Expenses Self-Supporting	1,358,948.00	1,389,699.00	1,422,972.00	1,459,719.00	1,494,228.00	1,529,772.00
Total Expenses	260,697,809.00	267,778,016.00	275,438,761.00	283,899,506.00	291,844,915.00	300,028,686.00
Surplus (Deficit)	\$ 26,000,091.00	\$ 15,950,042.00	\$ 18,653,642.00	\$ 19,195,047.00	\$ 19,703,210.00	\$ 20,227,237.00



APPENDIX B

SIX YEAR FORECAST

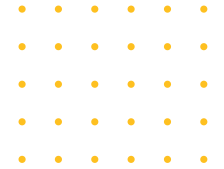
General Fund Ongoing Resources - Scenario 4

This scenario is the same as Scenario 3, but illustrates the impact of annual step and column increases in out years (approximately 1.5% increase to personnel costs each year) and the impact of Consumer Price Index (CPI) increases to non-personnel costs. CPI for out years was obtained from the School Services of California Financial Projection Dashboard as of July 23, 2024.

Scenario Assumptions:

Enrollment Growth after 2024-25:	0%	0%	0%	0%	0%
COLA Rate Increase per year to SCFF Rates:	2.93%	3.08%	3.30%	3.00%	3.00%
COLA Rate Increase passed on to Salaries & Benefits:	2.93%	3.08%	3.30%	3.00%	3.00%
Step and Column increases to personnel costs:	1.50%	1.50%	1.50%	1.50%	1.50%
CPI increases to nonpersonnel costs:	2.86%	2.81%	2.85%	2.85%	2.85%

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
FTES (Actuals)	31,230.95	31,230.95	31,230.95	31,230.95	31,230.95	31,230.95
Total Base (ECA, then phasing out)	31,179.87	30,620.32	31,230.95	31,230.95	31,230.95	31,230.95
Revenues						
SCFF Revenues						
Calculated Revenue	\$ 247,764,356.00	\$ 261,319,411.00	\$ 272,798,237.00	\$ 281,800,387.00	\$ 290,253,959.00	\$ 298,961,757.00
Add'l from Emergency Conditions FTES	9,078,818.00	-	-	-	-	-
Add'l from Stability/HH/Floor Revenues	5,590,718.00	1,114,481.00	-	-	-	-
Total SCFF Revenues	262,433,892.00	262,433,892.00	272,798,237.00	281,800,387.00	290,253,959.00	298,961,757.00
Other Revenues	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00
Backfill from Campus	2,969,842.00	-	-	-	-	-
Total Revenues	286,697,900.00	283,728,058.00	294,092,403.00	303,094,553.00	311,548,125.00	320,255,923.00
Expenses						
Expenses 11200	259,338,861.00	270,639,048.00	282,809,203.00	296,127,716.00	309,241,181.00	322,940,806.00
Expenses Self-Supporting	1,358,948.00	1,414,752.00	1,474,421.00	1,539,380.00	1,603,640.00	1,670,659.00
Total Expenses	260,697,809.00	272,053,800.00	284,283,624.00	297,667,096.00	310,844,821.00	324,611,465.00
Surplus (Deficit)	\$ 26,000,091.00	\$ 11,674,258.00	\$ 9,808,779.00	\$ 5,427,457.00	\$ 703,304.00	\$ (4,355,542.00)



APPENDIX B

SIX YEAR FORECAST

General Fund Ongoing Resources - Scenario 5

This scenario is the same as Scenario 4, but illustrates 1% annual growth in FTES.

Scenario Assumptions:

Enrollment Growth after 2024-25:	1%	1%	1%	1%	1%
COLA Rate Increase per year to SCFF Rates:	2.93%	3.08%	3.30%	3.00%	3.00%
COLA Rate Increase passed on to Salaries & Benefits:	2.93%	3.08%	3.30%	3.00%	3.00%
Step and Column increases to personnel costs:	1.50%	1.50%	1.50%	1.50%	1.50%
CPI increases to nonpersonnel costs:	2.86%	2.81%	2.85%	2.85%	2.85%

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
FTES (Actuals)	31,230.95	31,543.26	31,858.69	32,177.28	32,499.05	32,824.04
Total Base (ECA, then phasing out)	31,179.87	30,756.59	31,592.88	31,908.81	32,227.89	32,550.17
Revenues						
SCFF Revenues						
Calculated Revenue	\$ 247,764,356.00	\$ 262,123,343.00	\$ 272,798,237.00	\$ 281,800,387.00	\$ 290,253,959.00	\$ 298,961,757.00
Add'l from Emergency Conditions FTES	9,078,818.00	-	-	-	-	-
Add'l from Stability/HH/Floor Revenues	5,590,718.00	310,549.00	-	-	-	-
Growth Revenue	-	-	2,160,089.00	4,131,211.00	6,231,511.00	8,474,509.00
Total SCFF Revenues	262,433,892.00	262,433,892.00	274,958,326.00	285,931,598.00	296,485,470.00	307,436,266.00
Other Revenues	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00	21,294,166.00
Backfill from Campus	2,969,842.00	-	-	-	-	-
Total Revenues	286,697,900.00	283,728,058.00	296,252,492.00	307,225,764.00	317,779,636.00	328,730,432.00
Expenses						
Expenses 11200	259,338,861.00	270,639,048.00	282,809,203.00	296,127,716.00	309,241,181.00	322,940,806.00
Expenses Self-Supporting	1,358,948.00	1,414,752.00	1,474,421.00	1,539,380.00	1,603,640.00	1,670,659.00
Total Expenses	260,697,809.00	272,053,800.00	284,283,624.00	297,667,096.00	310,844,821.00	324,611,465.00
Surplus (Deficit)	\$ 26,000,091.00	\$ 11,674,258.00	\$ 11,968,868.00	\$ 9,558,668.00	\$ 6,934,815.00	\$ 4,118,967.00



APPENDIX B

GENERAL FUND COMPARISON WITH PRIOR YEAR'S ACTUALS

	2024-25 Budget	2023-24 Actuals	2022-23 Actuals	2021-22 Actuals	2020-21 Actuals	2019-20 Actuals	2018-19 Actuals
Beginning Balance	\$ 141,520,279	140,965,776	133,812,405	107,348,667	93,547,510	102,357,521	86,590,675
* Adjustments		2,552,502	(2,552,502)	4,053,654			
Adjusted Beginning Balance	\$ 141,520,279	143,518,278	131,259,903	111,402,321	93,547,510	102,357,521	86,590,675
Revenues and Other Sources:							
Federal Revenue	11,255,277	7,218,009	21,725,489	33,702,888	34,951,200	6,874,242	5,997,322
State Revenue	231,106,588	221,115,810	178,857,703	169,188,345	154,792,350	153,868,220	149,319,665
Local Revenue	141,307,953	157,242,473	150,060,523	136,338,411	128,504,269	127,992,143	129,613,563
Gain from Sale of Fixed Assets			610		5	7	
Interfund Transfers In	10,597,752	6,088,124	4,510,736	7,748,893	1,057,389	1,133,742	1,318,197
Total Revenues and Other Sources	394,267,570	391,664,416	355,155,061	346,978,537	319,305,213	289,868,354	286,248,747
Expenditures and Other Uses:							
Academic Salaries	129,947,509	132,402,602	118,264,833	112,078,399	114,359,161	107,006,972	101,043,422
Classified Salaries	92,812,894	87,912,384	77,098,449	75,672,920	69,167,531	70,552,950	65,560,562
Employee Benefits	87,206,934	90,663,955	80,800,618	71,202,437	66,022,978	65,975,592	60,748,788
Supplies & Materials	16,699,321	5,901,347	5,775,738	4,694,165	4,524,050	5,102,227	4,873,073
Other Operating Expenses	75,392,708	38,898,968	34,801,515	29,132,211	22,593,520	22,512,906	22,893,917
Capital Outlay	14,315,539	8,725,262	8,692,525	13,703,003	6,293,192	7,384,586	8,501,071
Debt Service	51,984	57,286	51,668	63,425	50,737	51,050	48,847
Interfund and Other Transfers Out	20,089,452	20,551,651	15,955,723	13,457,908	12,236,268	17,455,686	4,682,812
Student Financial Aid	5,643,312	8,548,960	4,008,119	4,563,985	10,256,619	2,636,396	2,129,409
Total Expenditures and Other Uses	442,159,653	393,662,415	345,449,188	324,568,453	305,504,056	298,678,365	270,481,901
Surplus/(Deficit)	(47,892,083)	(1,997,999)	9,705,873	22,410,084	13,801,157	(8,810,011)	15,766,846
Ending Balance/Contingency	\$ 93,628,196	141,520,279	140,965,776	\$ 133,812,405	\$ 107,348,667	\$ 93,547,510	\$ 102,357,521

* Beginning FY 2023-24, non-cash accounting entries are excluded from the budget. These entries include the fair market value adjustment to cash in County which results in an unrealized gain/loss on investment, and lease accounting adjustments that do not have a budget impact but are recorded for financial statement purposes. The 2023-24 adjustments reverse prior year adjustments in order to restate the beginning balance.

APPENDIX B

POSITION CONTROL SUMMARY BY EMPLOYEE CLASSIFICATION 2024-25

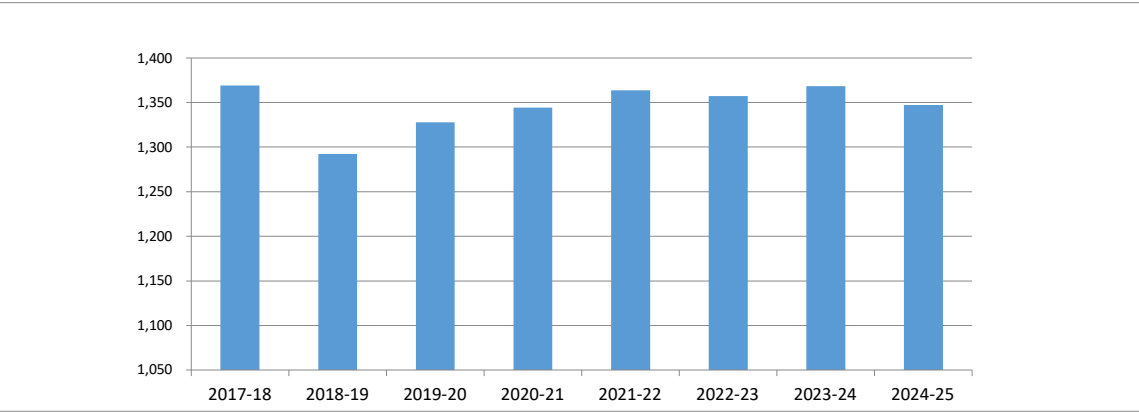
Employee Classifications/ Fund Types	District Services		Cypress College		Fullerton College		North Orange Cont. Ed.		Totals	
	#	\$	#	\$	#	\$	#	\$	#	\$
Full-Time Faculty										
11200			224.00	41,860,992.71	283.48	52,085,134.28	25.00	4,603,302.59	532.48	98,549,429.59
Categorical/Restricted			7.00	1,417,184.80	13.52	2,793,247.25	7.00	1,293,837.87	27.52	5,504,269.93
Full-Time Faculty Total	-	-	231.00	43,278,177.51	297.00	54,878,381.54	32.00	5,897,140.47	560.00	104,053,699.52
Classified										
11200	71.56	10,963,109.84	183.36	24,541,915.73	232.31	31,508,317.92	57.14	7,893,195.15	544.37	74,906,538.64
Self-Supported	0.94	144,144.80	0.30	35,926.53	1.50	195,280.26			2.74	375,351.60
Other Unrestricted			2.00	253,452.51	4.93	564,235.33			6.93	817,687.84
Categorical/Restricted	0.50	75,061.73	37.42	5,373,975.03	71.86	9,622,887.19	45.86	5,962,699.23	155.63	21,034,623.18
Non-General Fund	1.00	127,624.12	2.00	272,316.83	8.00	894,896.86			11.00	1,294,837.81
Classified Total	74.00	11,309,940.50	225.08	30,477,586.63	318.60	42,785,617.56	103.00	13,855,894.38	720.68	98,429,039.06
Confidential										
11200	12.75	2,039,903.27	1.00	164,656.75	1.00	172,262.81	1.00	198,734.45	15.75	2,575,557.28
Non-General Fund	0.25	41,265.40							0.25	41,265.40
Confidential Total	13.00	2,081,168.67	1.00	164,656.75	1.00	172,262.81	1.00	198,734.45	16.00	2,616,822.67
Managers - Academic										
11200			17.69	4,754,799.30	19.00	5,114,890.78	6.27	1,731,450.50	42.96	11,601,140.58
Categorical/Restricted			7.31	1,542,056.47	8.00	1,837,381.31	2.73	703,201.22	18.04	4,082,639.00
Managers - Academic Total	-	-	25.00	6,296,855.77	27.00	6,952,272.09	9.00	2,434,651.73	61.00	15,683,779.59
Managers - Classified										
11200	23.15	5,892,094.56	10.20	2,479,853.17	11.87	2,878,057.26	8.52	1,934,928.35	53.74	13,184,933.34
Self-Supported			0.10	27,918.58					0.10	27,918.58
Other Unrestricted			1.00	211,029.79	2.00	422,112.57			3.00	633,142.36
Categorical/Restricted	0.25	64,679.01	1.00	257,351.25	4.13	885,576.66	3.48	772,476.15	8.86	1,980,083.07
Non-General Fund	0.60	154,880.13	3.70	874,554.88	4.00	940,464.74			8.30	1,969,899.74
Managers - Classified Total	24.00	6,111,653.70	16.00	3,850,707.67	22.00	5,126,211.23	12.00	2,707,404.50	74.00	17,795,977.10
Executives										
11200	3.75	1,767,924.66	1.00	384,397.26	1.00	424,121.88	1.00	452,584.88	6.75	3,029,028.68
Non-General Fund	0.25	117,625.65							0.25	117,625.65
Executives Total	4.00	1,885,550.31	1.00	384,397.26	1.00	424,121.88	1.00	452,584.88	7.00	3,146,654.33
Temporary Special										
11200			5.19	719,231.09	0.43	129,491.19	2.00	322,868.03	7.62	1,171,590.30
Other Unrestricted			7.13	751,588.73	2.50	270,613.91	1.47	147,954.32	11.09	1,170,156.96
Categorical/Restricted	1.00	221,881.79	9.85	1,261,350.80	3.95	798,141.31	5.66	672,061.18	20.46	2,953,435.08
Non-General Fund			1.00	131,521.84					1.00	131,521.84
Temporary Special Total	1.00	221,881.79	23.17	2,863,692.46	6.88	1,198,246.41	9.13	1,142,883.53	40.18	5,426,704.19
Grand Total	116.00	21,610,194.97	522.24	87,316,074.04	673.48	111,537,113.52	167.13	26,689,293.94	1,478.85	247,152,676.46



EMPLOYEE COUNT BY EMPLOYEE CLASS

Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Overall Change	% Change
Executive Officers	7	7	7	7	6	6	7	7	0	0.00%
Temp. Administrators	32	36.80	34.80	22.81	19.80	24.05	29.93	31.18	-0.82	-2.58%
Confidential	14	14	15	14	15	15	15	15	1	7.14%
Academic Managers	39	37	39	40.94	48	47	49	48	9	23.08%
Classified Managers	55	54	58	62.06	62	64	63	59	4	7.27%
FT Faculty	603	538	557	564	571	564	552	535	-68	-11.28%
Classified	619	605.38	617.23	633.69	641.63	637.23	652.43	651.775	32.775	5.29%
TOTAL	1,369.00	1,292.18	1,328.03	1,344.50	1,363.43	1,357.28	1,368.36	1,346.95	(22.05)	-1.61%

EMPLOYEE COUNT BY YEAR



These counts are for filled positions at the time position control information was finalized for the proposed budget. Vacant positions may have since filled, as well as filled positions may have since become vacant

VACANCIES BY EMPLOYEE CLASS

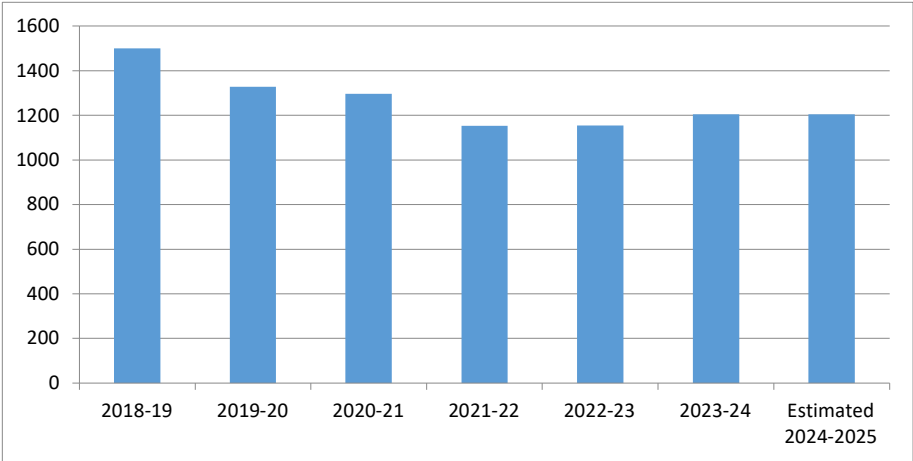
Description	Fund 11200		Other Funds	
	FTE	FY 24-25 Budget	FTE	FY 24-25 Budget
Executive Officers	-	\$ -	-	\$ -
Temp. Administrators	6.29	996,651.00	2.71	744,837.00
Confidential	1.00	127,538.00	-	-
Academic Managers	6.00	1,325,805.00	7.00	1,447,478.00
Classified Managers	9.10	1,976,242.00	5.90	1,276,661.00
FT Faculty	23.00	3,258,177.00	2.00	287,206.00
Classified	45.71	5,360,174.00	23.19	2,745,712.00
TOTAL	91.10	\$ 13,044,587.00	40.80	\$ 6,501,894.00

ADJUNCT PERSONNEL COUNT

Adjunct Personnel numbers were obtained by taking the number of payroll checks processed in the month of October for every year represented in this chart. The numbers are hard to compare on a year-to-year basis due to many different variables. Some of the variables are: the number of sections offered in that particular year, the amount of sections taught by full-time overload, and the number of full-time faculty that have to be assigned to work on other campus duties. 2024-25 is an estimated figure based on the prior year.

Description	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Estimated 2024-2025	Overall Change	% Change
Adjunct Personnel	1501	1328	1296	1153	1154	1204	1204	-297	-19.79%

ADJUNCT PERSONNEL COUNT BY YEAR



ESTIMATED COSTS OF 1% INCREASE IN SALARIES

Based on the budgeted positions and costs used for the proposed budget, each 1% salary increase is estimated to have the following increase to ongoing funds. These costs would change as positions are filled, added, deleted, or as adjustments to adjunct faculty loads are made.

	Districtwide		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 720,615	\$ 159,455	\$ 880,070
Classified	486,517	169,610	656,127
Management	174,831	51,711	226,542
Executives	22,422	6,450	28,872
Confidential	17,060	6,014	23,074
Adjunct Faculty	320,581	67,629	388,210
	\$ 1,742,026	\$ 460,868	\$ 2,202,894

	District Services			Cypress College		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ -	\$ -	\$ -	\$ 303,776	\$ 66,939	\$ 370,714
Classified	70,480	24,844	95,324	161,732	55,683	217,416
Management	40,475	13,552	54,027	51,844	14,076	65,921
Executives	13,178	3,603	16,782	2,907	613	3,521
Confidential	13,526	4,768	18,294	1,065	375	1,440
Adjunct Faculty	-	-	-	113,889	24,024	137,913
	\$ 137,660	\$ 46,767	\$ 184,427	\$ 635,214	\$ 161,711	\$ 796,925

	Fullerton College			N. Orange Cont. Education		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 383,442	\$ 85,132	\$ 468,574	\$ 33,397	\$ 7,384	\$ 40,782
Classified	201,556	70,721	272,277	52,749	18,361	71,110
Management	56,989	16,136	73,125	25,523	7,947	33,470
Executives	3,013	1,062	4,076	3,322	1,171	4,493
Confidential	1,171	413	1,584	1,298	457	1,755
Adjunct Faculty	152,199	32,110	184,309	54,493	11,495	65,988
	\$ 798,370	\$ 205,575	\$ 1,003,945	\$ 170,783	\$ 46,815	\$ 217,598