

PROPOSED BUDGET AND FINANCIAL REPORT



2023-2024

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NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT



Cypress College



Fullerton College

NOCE
NORTH ORANGE
CONTINUING EDUCATION

FUND SUMMARY BY FUND TYPE

2023-2024

Fund Type Name <small>(CCFS-311 Fund Type Number)</small>	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	\$ 143,518,278	\$ 49,668,265	\$ 5,384,725	\$ 2,560,103	\$ 103,076	\$ 75,060,485	\$ 203,361,794	\$ 25,650,622	\$ 813,174	\$ 184,000	\$ 50,000	\$ 8,443,469	\$ 514,797,991
Revenues:													
Federal Revenue	11,259,731	-	-	-	1,181,699	-	-	-	-	-	58,312,560	-	70,753,990
State Revenue	254,677,075	-	-	-	212,885	80,497,438	-	-	-	-	24,380,771	-	359,768,169
Local Revenue	140,079,326	30,280,364	250,000	320,000	350,000	1,000,000	6,477,743	7,413,821	413,000	80,000	-	504,482	187,168,736
Total Revenues	406,016,132	30,280,364	250,000	320,000	1,744,584	81,497,438	6,477,743	7,413,821	413,000	80,000	82,693,331	504,482	617,690,895
Expenditures:													
Academic Management Salaries	12,997,315	-	-	-	-	-	-	-	-	-	-	-	12,997,315
Full-Time Faculty Salaries	78,738,615	-	-	-	-	-	-	-	-	-	-	-	78,738,615
Part-Time Faculty Salaries	29,638,333	-	-	-	-	-	-	-	-	-	-	-	29,638,333
Total Academic Salaries	121,374,263	-	-	-	-	-	-	-	-	-	-	-	121,374,263
Classified Management Salaries	13,844,620	-	-	-	143,419	636,056	-	192,106	-	-	-	221,727	15,037,928
Classified Staff Salaries	64,782,148	-	-	-	410,318	184,921	-	80,682	84,584	-	-	90,270	65,632,923
Confidential Staff Salaries	1,800,736	-	-	-	-	-	-	28,615	-	-	-	-	1,829,351
Hourly Staff Salaries	9,476,982	-	-	-	97,971	-	-	-	83,300	-	-	39,116	9,697,369
Total Classified Salaries	89,904,486	-	-	-	651,708	820,977	-	301,403	167,884	-	-	351,113	92,197,571
Employee Benefits	82,162,627	-	-	-	270,489	377,187	-	6,059,078	44,792	-	-	145,632	89,059,805
Total Salaries and Benefits	293,441,376	-	-	-	922,197	1,198,164	-	6,360,481	212,676	-	-	496,745	302,631,639
Supplies and Materials	20,786,734	-	-	-	141,120	15,149	296	500	34,811	-	-	274,217	21,252,827
Other Operating Expenses	92,190,452	-	-	60,000	1,013,017	1,707,813	2,499,657	3,907,550	172,513	55,000	-	527,435	102,133,437
Capital Outlay	25,832,585	-	250,000	110,000	18,250	148,226,109	381,339,584	-	3,000	-	-	14,165	555,793,693
Total Expenditures	432,251,147	-	250,000	170,000	2,094,584	151,147,235	383,839,537	10,268,531	423,000	55,000	-	1,312,562	981,811,596
Other Sources/(Uses):													
Interfund and Other Transfers In	7,466,917	-	-	-	350,000	10,463,267	174,000,000	-	25,000	-	-	361,533	192,666,717
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Retirement	(64,469)	(33,353,825)	-	-	-	-	-	-	-	-	-	-	(33,418,294)
Debt Interest & Other Service Charges	-	(16,871,696)	-	-	-	-	-	-	-	-	-	-	(16,871,696)
Interfund and Other Transfers Out	(17,496,884)	-	-	(150,000)	-	(1,000,000)	-	-	(15,000)	(25,000)	-	(1,617,138)	(20,304,022)
Student Financial Aid	(6,543,718)	-	-	-	-	-	-	-	-	-	(82,693,331)	-	(89,237,049)
Total Other Sources/(Uses)	(16,638,154)	(50,225,521)	-	(150,000)	350,000	9,463,267	174,000,000	-	10,000	(25,000)	(82,693,331)	(1,255,605)	32,835,656
Ending Balance/Contingency	\$ 100,645,109	\$ 29,723,108	\$ 5,384,725	\$ 2,560,103	\$ 103,076	\$ 14,873,955	\$ -	\$ 22,795,912	\$ 813,174	\$ 184,000	\$ 50,000	\$ 6,379,784	\$ 183,512,946

TABLE OF CONTENTS

CHANCELLOR MESSAGE

01 GENERAL INFORMATION

- 4 Principal Officials
- 5 Background of the District
- 6 Higher Level Org Chart of District Entities
- 7 Organizational Charts of each Budget Center
- 11 Financial Policies
- 15 District Strategic Directions
- 16 Calendar for Fiscal year 2023-24 Budget

02 FUND TYPES

- 19 Fund Summary By Fund Type
- 21 Governmental Funds Group
- 23 Proprietary Funds Group
- 24 Fiduciary Funds Group

03 CURRENT YEAR OVERVIEW

- 25 State Budget
- 26 System Budget
- 28 District Budget Information
- 33 What's Next
- 34 Budget Center Budget Processes

04 GENERAL FUND

- 39 Table of General Fund Summary Actual 2022-23 and Budget 2023-24
- 40 General Fund Subfunds
- 42 Unrestricted General Subfunds
- 44 Restricted General Subfunds
- 47 Resource Allocation Model
 - 51 Revenues
 - 58 Expenditures
- 63 Prior Year Funds
 - 65 Ending Balance
 - 69 Budget Center Carryovers
- 79 Current Year Grant Detail



TABLE OF CONTENTS

05 SPECIAL REVENUE FUNDS

- 96 Summary by Fund Type
- 97 Description of Funds with tables by campus
 - Bookstore Fund
 - Cafeteria Fund
 - Child Development Fund

06 CAPITAL PROJECTS FUNDS

- 100 Capital Outlay Fund
- 106 General Obligation Bond Fund

07 FIDUCIARY FUNDS

- 112 Fiduciary Funds Group
 - Associated Students Funds
 - Student Representation Fee Funds
 - Student Financial Aid Funds
 - Other Trust Funds

08 HOSPITALITY

- 119 Proposed Budget
- 120 Actual Hospitality Expenses for 2022-23

09 DRAFT CCFS-311

- 121 Annual Finance and Budget Report

10 GLOSSARY

- 172 Glossary of Financial Terms

11 APPENDIX A

- 183 Student Centered Funding Formula Calculations
- 185 FTES Production by Campus
- 185 Headcounts for Supplemental Allocation
- 186 Headcounts for Student Success Allocation
- 187 Student Centered Funding Formula & College Level Allocations
 - Projected and Actuals
- 188 Student Centered Funding Formula & College Level Allocations
 - Emergency Conditions
- 189 Student Centered Funding Formula Data
- 191 Student Centered Funding Formula 2023-24 Rates

TABLE OF CONTENTS

12 APPENDIX B

- 193 Six Year Forecasts
- 198 General Fund Comparison with Prior Year Actuals
- 199 Position Control Summary by Employee Classification
- 200 Employee Counts
- 202 Estimated Costs of 1% Increase in Salaries



A MESSAGE FROM DR. BRELAND



Dear NOCCCD Board of Trustees:

I am writing to present the 2023-24 proposed budget and to outline strategies for managing the structural deficit, while keeping student success at the forefront of all teaching and learning functions and district operations. We are facing numerous challenges, including the need to increase FTES across the district, the impending end to hold harmless funding, rising pension costs, and ongoing negotiations. In this memo, I will address each of these considerations and provide specific strategies for mitigation.

We propose a total operating budget of \$557 million for the upcoming fiscal year. This budget accounts for the anticipated changes in enrollment as we work to increase Full-Time Equivalent Students (FTES) across the district. Increased enrollment is crucial for generating additional revenue and sustaining the quality of education while expanding access to more students. The budget prioritizes resources towards improving instructional programs, student support services, and enhancing campus infrastructure.

The team has carefully considered the state's budgetary conditions and projected revenues. Our proposed budget aligns with the priorities set by the California Community Colleges Chancellor's Office, the Governor's Roadmap, and the state legislature as we aim to maximize our share of state funding, grants, and other resources. Additionally, we will actively seek strategic partnerships and grants to supplement our budget and enhance student success.

CHANCELLOR MESSAGE

To address the growing infrastructure needs, we propose allocating funding towards construction projects. This funding will be utilized to enhance existing facilities, build new classrooms, modernize laboratories, and improve campus amenities. Upgraded facilities will create a conducive environment for learning, facilitate innovative teaching practices, and attract prospective students to our district.

Increasing FTES is essential to meet the evolving demands of our community and generate additional revenue. We propose focusing on outreach and recruitment efforts, expanding transfer pathways, and strengthening partnerships with K-12 institutions and local businesses. Additionally, we will enhance academic support services and streamline student pathways to accelerate completion rates.

As you are aware, the impending end of hold harmless funding as it transitions to a funding floor poses a challenge for our future budgetary planning. We must work diligently to mitigate the potential impact of unchanging revenues while continuing to provide high-quality education. Strategies for this include exploring cost-saving measures, improving operational efficiency, and prioritizing programs and services based on student needs and demand.

As we continue our journey toward becoming a destination district, we are committed to ensuring fair compensation for our faculty and staff while addressing the rising pension costs. We will engage in collaborative negotiations, exploring creative solutions to balance the needs of our employees and the long-term financial sustainability of the district. We will also actively pursue state-level advocacy to ease the burden of rising pension costs.

To address the structural deficit, we will continue to work toward developing the following strategies:

- a. Conduct a thorough review of all administrative and operational expenses, identifying areas for potential cost savings and efficiency improvements while minimizing the impact on student services.
- b. Enhance grant-writing and fundraising efforts to secure additional revenue streams.
- c. Explore alternative revenue sources, such as innovative partnerships with local industries and expanding non-credit programs for workforce development.
- d. Implement data-driven decision-making processes to prioritize high-demand programs and optimize resource allocation.



CHANCELLOR MESSAGE

- e. Continuously review and refine enrollment management strategies to attract and retain students.
- f. Cautiously monitor the filling of vacant positions.

In conclusion, this proposed budget and the outlined strategies prioritize student success while addressing the challenges of increasing FTES, ending hold harmless funding, negotiations, and rising pension costs. By implementing these strategies, we will work towards closing the structural deficit and ensure the long-term sustainability of our district. I am confident that with your support, we can continue to provide excellent education and opportunities to our students.

Sincerely,

Byron



BOARD OF TRUSTEES

Ed Lopez, President
Evangelina Rosales, Vice President
Jeffrey P. Brown, Secretary
Ryan Bent, Trustee
Stephen T. Blount, Trustee
Dr. Barbara Dunsheath, Trustee
Jacqueline Rodarte, Trustee
Jesus Ramirez Jr., Student Trustee, Cypress College
Chloe Serrano, Student Trustee, Fullerton College



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
Dr. JoAnna Schilling, President, Cypress College
Dr. Cynthia Olivo, President, Fullerton College
Valentina Purtell, President, North Orange Continuing Education



BACKGROUND

Two of the state's premiere colleges and most extensive continuing education program combine to provide the quality educational programming of the North Orange County Community College District (NOCCCD). Nearly 78,000 students enroll each term at Cypress College, Fullerton College, and North Orange Continuing Education. College students are able to shape their futures in programs leading to 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 career training and self-development courses. The NOCCCD campuses serve an area of over one million diverse people - each pursuing their own, unique ambitions.





DR. BYRON D. CLIFT BRELAND
Chancellor

ALBA RECINOS
Admin Support
Manager, Chancellor's
Office

FRED WILLIAMS
Vice Chancellor,
Finance & Facilities

IRMA RAMOS
Vice Chancellor,
Human Resources

DR. CHERRY LI-BUGG
Vice Chancellor,
Educational Services &
Technology

KAI STEARNS
District Director,
Public & Government
Affairs



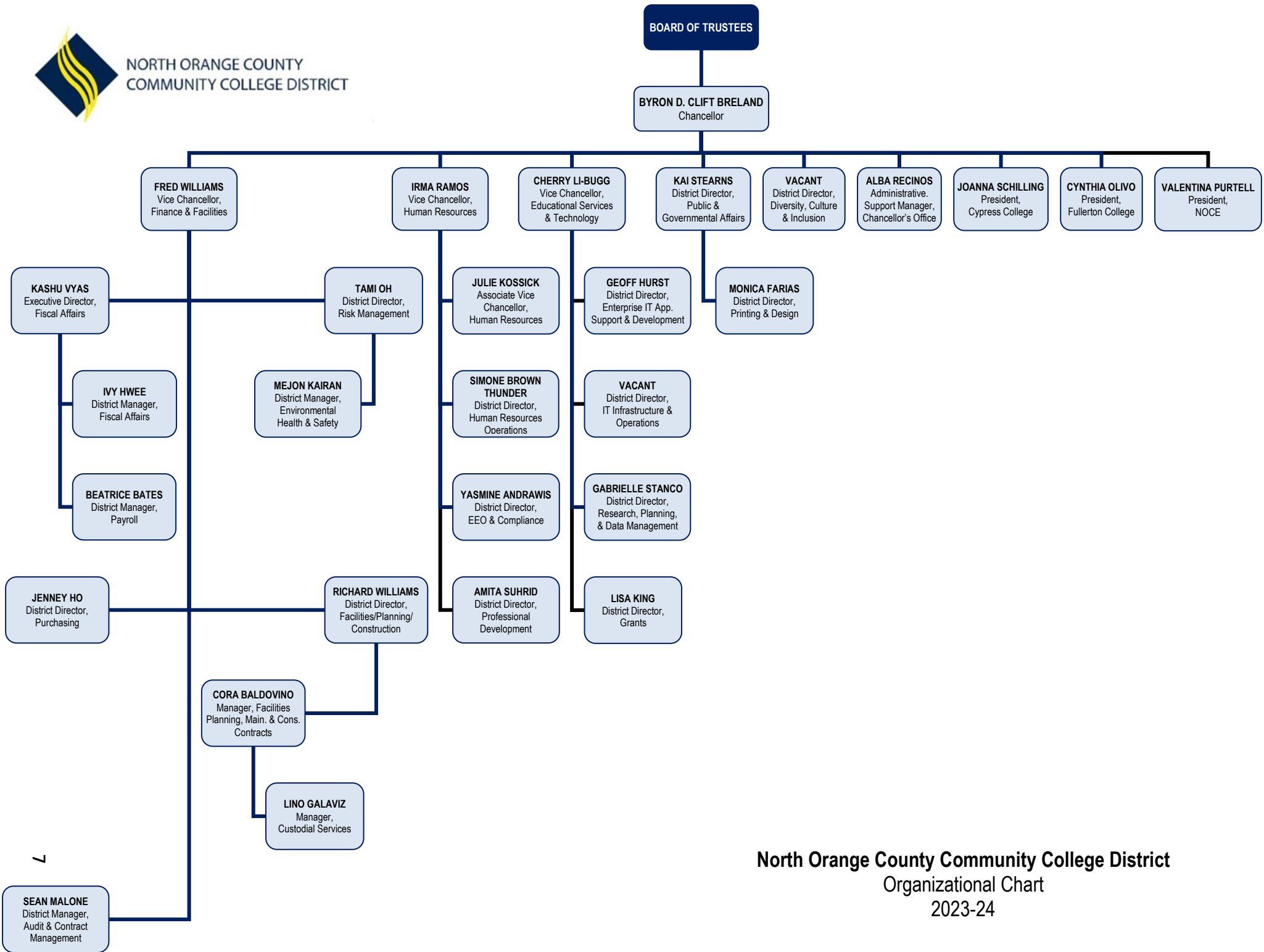
DR. JOANNA SCHILLING
President



DR. CYNTHIA OLIVO
President



VALENTINA PURTELL
President





2023-2024 Management

JoAnna Schilling
President

Kristi Valdez
Executive Assistant III

Ae Young Kim
Executive Assistant I

Kathleen Reiland
Vice President Instruction

Bryan Ventura
Dir. Institutional Research & Planning

Paul de Dios
Vice President Student Services

Howard Kummerman
Exec Dir. Foundation

Stephen Schoonmaker
Interim VP Admin. Services

Marc Posner
Director Campus Communications

Jamie Thomas
Dean of Social Sciences

Treisa Cassens
Dean of Library/ LRC

Kellori Dower
Dean of Visual & Performing Arts

Patricia Menchaca
Dean of SEM

Janet Vera
Dean of Language Arts

Colin Preston
Dean of KIN & Athletics

Wes McCurtis
Director of Athletics

Margaret Fernandez
Dean of CTE

Treisa Cassens
Interim Dean of Business/CIS

Stephanie Teer
Dir. of Ed Partnerships Dual Enrollment

Colin Preston
Dean of Health Sciences

Colleen Peralta
Associate Dean Nursing

Marla McBride
Director of Student Health Services

Yongmi Han
Mgr International Student Programs

David Booze
Registrar

Romeo Garcia
Director of Student Equity & Success

Troy Davis
Dean of Counseling & Student Dev.

VACANT
Dean of Student Support Services

Celeste Phelps
Director of DSS

AnnMarie Ruelas
Director of EOPS

Gabriela De La Cruz
Director of Financial Aid

David Okawa
Director of Student Services

Craig Lee
Director of Campus Safety

Jose Sanchez
Dir. of Academic Computing Tech.

Swap Meet

Dao Do
Manager Campus Accounting

Follett Bookstore

Allison Coburn
Campus Capitol Projects Manager

Alejandra Ramirez
Asst. Campus Capitol Projects Mgr

Food Services

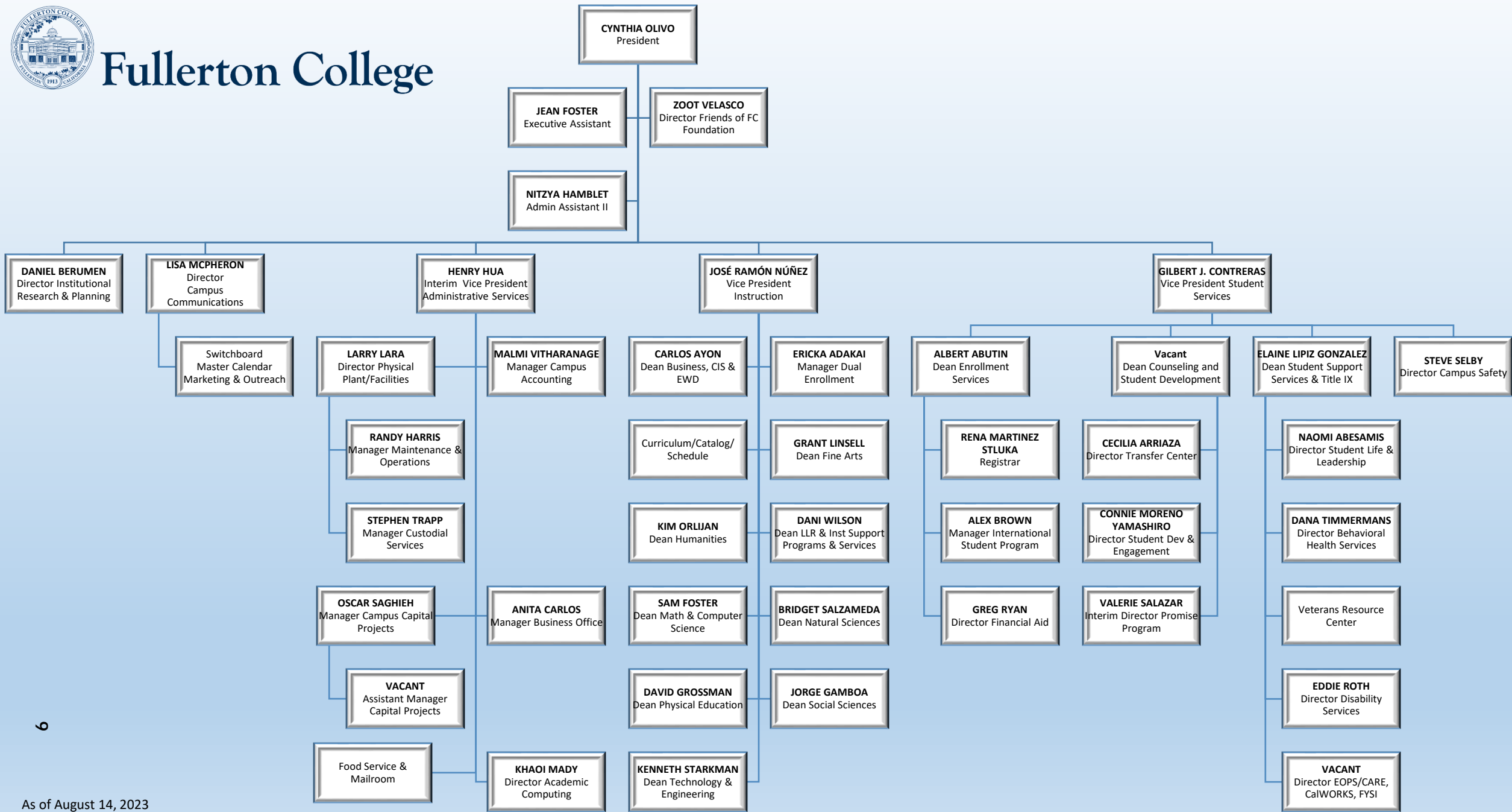
Phillip Fleming
Director Physical Plant & Facilities

Carlos Guerrero
Manager Custodial Services

AD Fowler
Manager M&O

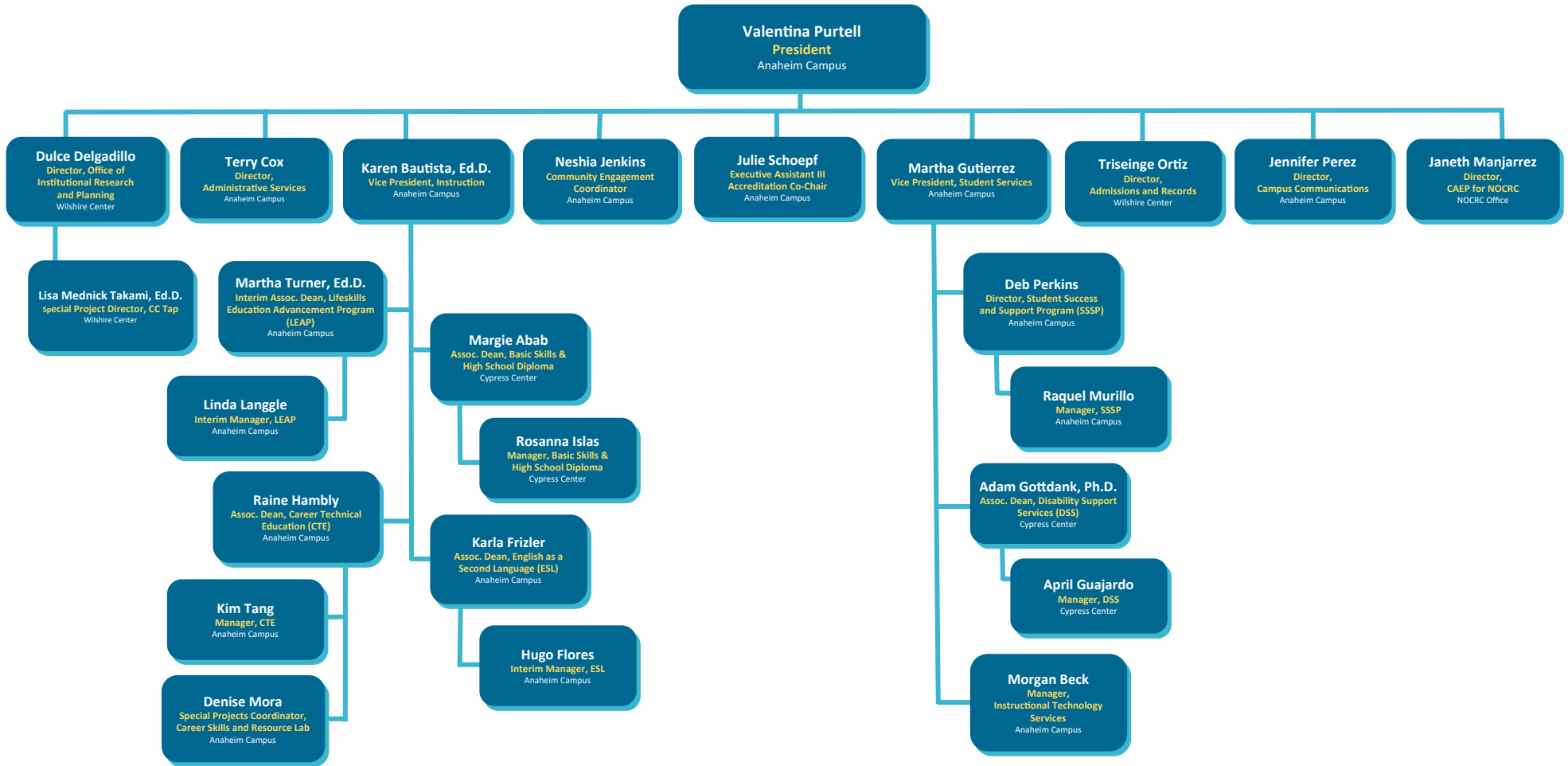


Fullerton College



North Orange Continuing Education

Organizational Chart—2023/24



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 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.

Objectives:

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

FINANCIAL POLICIES

INVESTMENT (BOARD POLICY 6320) CONT.

- 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 2023-24 Budget

2023-2024

January 15, 2023	P-1 Apportionment Attendance Report Due
January 24, 2023	Board review of Governor's January Budget and discussion on Priorities
February 15, 2023	Position Clean up Starts
February 24, 2023*	First Principal Apportionment Report
March 13, 2023	CBF review of Tentative Budget Assumptions and Board Priorities
March 27, 2023	DCC review of Tentative Budget Assumptions and Board Priorities
April 10, 2023	CBF review of Tentative Budget Assumptions and Board Priorities
April 14, 2023	Faculty Position Clean up Starts
April 20, 2023	P-2 Apportionment Attendance Report Due
April 24, 2023	DCC review of Tentative Budget Assumptions and Board Priorities
May 06, 2023	Personnel Change Forms due to Human Resources
May 08, 2023	CBF review of Tentative Budget Assumptions and Board Priorities
May 12, 2023	HR to complete Personnel Changes related to Tentative Budget
May 19, 2023	District Fiscal Affairs to finalize Personnel Budget related to Tentative Budget
May 23, 2023	Report to Board on Governor's May Budget Revisions
June 05, 2023	Budget input for NONPOS phase complete
June 06, 2023	Prepare GASB 54 Agenda item to be taken to the Board (if needed)
June 09, 2023	Final changes for Position Control due to HR for Proposed Budget
June 12, 2023	Completion of the Tentative Budget
June 12, 2023	CBF review of Governor's May Budget Revisions and Proposed Budget Assumptions (if needed)
June 16, 2023*	HR to complete Personnel Changes related to Proposed Budget
June 23, 2023	Second Principal Apportionment Report
June 23, 2023	District Fiscal Affairs to finalize Personnel Budget related to Proposed Budget
June 26, 2023	DCC review of Proposed Budget Assumptions (if needed)
June 27, 2023	Board approval of the Tentative Budget
June 28, 2023	Feed Tentative Budget (TENTAT) to Operating Ledger
July 15, 2023	Annual Apportionment Attendance Report Due
July 31, 2023	Year-end closing completed for District and Campus accounts
August 7, 2023	Carryover balances completed and distributed
Aug. 8 or 22, 2023	Board review of the Proposed Budget Assumptions
August 15, 2023	Budget input for NONPOS phase complete
August 22, 2023	Completion of Proposed Budget and close FINAL phase in Banner
August 23, 2023	Public Notice published in the Orange County Register
Sept. 8-12, 2023	Proposed Budget available for public inspection
September 12, 2023	Public Hearing on the Proposed Budget
September 13, 2023	Feed Proposed Budget (FINADJ) to the Operating Ledger

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 SUMMARY

By Fund Type 2023-2024

Fund Type Group (per CCFS-311)	Governmental Funds Group	Proprietary Funds Group	Fiduciary Funds Group	Total
Beginning Balance	\$ 479,656,726	\$ 25,650,622	\$ 9,490,643	\$ 514,797,991
Revenues:				
Federal Revenue	12,441,430	-	58,312,560	70,753,990
State Revenue	335,387,398	-	24,380,771	359,768,169
Local Revenue	178,757,433	7,413,821	997,482	187,168,736
Total Revenues	526,586,261	7,413,821	83,690,813	617,690,895
Expenditures:				
Academic Management Salaries	12,997,315	-	-	12,997,315
Full-Time Faculty Salaries	78,738,615	-	-	78,738,615
Part-Time Faculty Salaries	29,638,333	-	-	29,638,333
Total Academic Salaries	121,374,263	-	-	121,374,263
Classified Management Salaries	14,624,095	192,106	221,727	15,037,928
Classified Staff Salaries	65,377,387	80,682	174,854	65,632,923
Confidential Staff Salaries	1,800,736	28,615	-	1,829,351
Hourly Staff Salaries	9,574,953	-	122,416	9,697,369
Total Classified Salaries	91,377,171	301,403	518,997	92,197,571
Employee Benefits	82,810,303	6,059,078	190,424	89,059,805
Total Salaries and Benefits	295,561,737	6,360,481	709,421	302,631,639
Supplies and Materials	20,943,299	500	309,028	21,252,827
Other Operating Expenses	97,470,939	3,907,550	754,948	102,133,437
Capital Outlay	555,776,528	-	17,165	555,793,693
Total Expenditures	969,752,503	10,268,531	1,790,562	981,811,596
Other Sources/(Uses):				
Interfund and Other Transfers In	192,280,184	-	386,533	192,666,717
Bond Proceeds	-	-	-	-
Debt Retirement	(33,418,294)	-	-	(33,418,294)
Debt Interest & Other Service Charges	(17,021,696)	-	-	(17,021,696)
Interfund and Other Transfers Out	(18,496,884)	-	(1,657,138)	(20,154,022)
Student Financial Aid	(6,543,718)	-	(82,693,331)	(89,237,049)
Total Other Sources/(Uses)	116,799,592	-	(83,963,936)	32,835,656
Ending Balance/Contingency	\$ 153,290,076	\$ 22,795,912	\$ 7,426,958	\$ 183,512,946

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

2023-2024

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	\$ 143,518,278	\$ 49,668,265	\$ 8,047,904	\$ 278,422,279	\$ 479,656,726
Revenues:					
Federal Revenue	11,259,731	-	1,181,699	-	12,441,430
State Revenue	254,677,075	-	212,885	80,497,438	335,387,398
Local Revenue	140,079,326	30,280,364	920,000	7,477,743	178,757,433
Total Revenues	406,016,132	30,280,364	2,314,584	87,975,181	526,586,261
Expenditures:					
Academic Management Salaries	12,997,315	-	-	-	12,997,315
Full-Time Faculty Salaries	78,738,615	-	-	-	78,738,615
Part-Time Faculty Salaries	29,638,333	-	-	-	29,638,333
Total Academic Salaries	121,374,263	-	-	-	121,374,263
Classified Management Salaries	13,844,620	-	143,419	636,056	14,624,095
Classified Staff Salaries	64,782,148	-	410,318	184,921	65,377,387
Confidential Staff Salaries	1,800,736	-	-	-	1,800,736
Hourly Staff Salaries	9,476,982	-	97,971	-	9,574,953
Total Classified Salaries	89,904,486	-	651,708	820,977	91,377,171
Employee Benefits	82,162,627	-	270,489	377,187	82,810,303
Total Salaries and Benefits	293,441,376	-	922,197	1,198,164	295,561,737
Supplies and Materials	20,786,734	-	141,120	15,445	20,943,299
Other Operating Expenses	92,190,452	-	1,073,017	4,207,470	97,470,939
Capital Outlay	25,832,585	-	378,250	529,565,693	555,776,528
Total Expenditures	432,251,147	-	2,514,584	534,986,772	969,752,503
Other Sources/(Uses):					
Interfund and Other Transfers In	7,466,917	-	350,000	184,463,267	192,280,184
Bond Proceeds	-	-	-	-	-
Debt Retirement	(64,469)	(33,353,825)	-	-	(33,418,294)
Debt Interest & Other Service Charges	-	(16,871,696)	(150,000)	-	(17,021,696)
Interfund and Other Transfers Out	(17,496,884)	-	-	(1,000,000)	(18,496,884)
Student Financial Aid	(6,543,718)	-	-	-	(6,543,718)
Total Other Sources/(Uses)	(16,638,154)	(50,225,521)	200,000	183,463,267	116,799,592
Ending Balance/Contingency	\$ 100,645,109	\$ 29,723,108	\$ 8,047,904	\$ 14,873,955	\$ 153,290,076

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 include a transfer for 0.5% of salaries for workers' compensation coverage.



PROPRIETARY FUNDS GROUP

2023-2024

Fund Type Name (CCFS-311 Fund Type Number)	Self-Insurance (61)
Beginning Balance	\$ 25,650,622
Revenues:	
Federal Revenue	-
State Revenue	-
Local Revenue	7,413,821
Total Revenues	7,413,821
Expenditures:	
Academic Management Salaries	-
Full-Time Faculty Salaries	-
Part-Time Faculty Salaries	-
Total Academic Salaries	-
Classified Management Salaries	192,106
Classified Staff Salaries	80,682
Confidential Staff Salaries	28,615
Hourly Staff Salaries	-
Total Classified Salaries	301,403
Employee Benefits	6,059,078
Total Salaries and Benefits	6,360,481
Supplies and Materials	500
Other Operating Expenses	3,907,550
Capital Outlay	-
Total Expenditures	10,268,531
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	\$ 22,795,912

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.

2023-2024

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	\$ 813,174	\$ 184,000	\$ 50,000	\$ 8,443,469	\$ 9,490,643
Revenues:					
Federal Revenue	-	-	58,312,560	-	58,312,560
State Revenue	-	-	24,380,771	-	24,380,771
Local Revenue	413,000	80,000	-	504,482	997,482
Total Revenues	413,000	80,000	82,693,331	504,482	83,690,813
Expenditures:					
Academic Management Salaries	-	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-	-
Total Academic Salaries	-	-	-	-	-
Classified Management Salaries	-	-	-	221,727	221,727
Classified Staff Salaries	84,584	-	-	90,270	174,854
Confidential Staff Salaries	-	-	-	-	-
Hourly Staff Salaries	83,300	-	-	39,116	122,416
Total Classified Salaries	167,884	-	-	351,113	518,997
Employee Benefits	44,792	-	-	145,632	190,424
Total Salaries and Benefits	212,676	-	-	496,745	709,421
Supplies and Materials	34,811	-	-	274,217	309,028
Other Operating Expenses	172,513	55,000	-	527,435	754,948
Capital Outlay	3,000	-	-	14,165	17,165
Total Expenditures	423,000	55,000	-	1,312,562	1,790,562
Other Sources/(Uses):					
Interfund and Other Transfers In	25,000	-	-	361,533	386,533
Debt Retirement	-	-	-	-	-
Debt Interest & Other Service Charges	-	-	-	-	-
Interfund and Other Transfers Out	(15,000)	(25,000)	-	(1,617,138)	(1,657,138)
Student Financial Aid	-	-	(82,693,331)	-	(82,693,331)
Total Other Sources/(Uses)	10,000	(25,000)	(82,693,331)	(1,255,605)	(83,963,936)
Ending Balance/Contingency	\$ 813,174	\$ 184,000	\$ 50,000	\$ 6,379,784	\$ 7,426,958

CURRENT YEAR OVERVIEW

STATE BUDGET

On July 10, 2023, Governor Newsom signed the 2023-24 Budget Act that reflects state expenditures of approximately \$310.8 billion, which is a less than 1% increase over the 2022-23 enacted budget. General fund spending decreased by more than 3%, from \$234.4 billion in the 2022-23 enacted budget to \$226 billion.

The most significant discussion related to the state budget was the anticipated revenue shortfalls expected due to the downturn in the stock market. A state budget deficit was estimated at \$31.5 billion, up from the \$22.5 billion that was included in the Governor's January budget proposal. Complicating the estimate was the state's delay of the 2022 tax filing deadline from April to October, as well as high interest rates, which have caused uncertainty in revenue projections.

To address the projected deficit, the state budget allows the Governor to delay one-time spending commitments, with notification to the Legislature, in the event of further revenue declines. The budget also projects total reserves of \$38 billion, including \$22.3 billion in the state's Rainy-Day Fund. The state's efforts to build reserves over the last couple of years will somewhat mitigate the impact of the budget deficit for 2023-24. Several mechanisms were used to close the projected shortfall, including some funding delays and reductions from the 2021-22 and 2022-23 budgets, some internal fund shifts and internal borrowing.

While the 2023-24 budget seems to be protected, only time will tell on the final tax receipts for 2022-23 and the overall direction of the economy. Based on information from School Services of California, they report that for the month of July, state tax receipts are down 13% from estimates. However, more economists are predicting a "soft landing" whereby the economy could slow, reducing inflation without falling into a recession. Staff will continue to monitor the state budget and economic forecasts and will bring adjustments to the Board as necessary.



SYSTEM BUDGET

This year's budget continues to be shaped by multi-year frameworks introduced in 2022-23, including 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 State 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 for community colleges reflects stable total funding and includes about \$790 million in ongoing adjustments to the Student-Centered Funding Formula (SCFF), of which \$678 million is for the 8.22% cost-of-living adjustment (COLA). Another \$112.4 million is provided for an 8.22% COLA to various categorical programs. Funding of \$26.4 million was also included for system-wide growth, although our District does not appear to be in line for any of this funding.

Unlike last year, there were very few one-time funding items, and the funding that was received was taken from prior year allocations. The fact that the state would allocate and fund deferred maintenance & student retention and recruitment in the 2022-23 budget and then take back the funds at the end of the year was very troubling. We hope this is not establishing a precedent in terms of a new budget reduction strategy. On the positive side, the budget includes provisions to allow community college districts more flexibility in the use of some funds. Most notably, the remaining deferred maintenance and student retention and recruitment funds and COVID-19 funds can be interchanged between these three programs.

Other Notable On-going Funding Changes:

- \$678 million for apportionment (8.22%) COLA.
- \$26.4 million for enrollment growth.
- \$2.2 million (8.22%) COLA for mandated cost block grant programs.
- \$100.1 million (8.22%) COLA for Adult Education, Basic Needs Centers, CARE, CalWORKS, DSPS, EOPS, MESA, Mental Health Services, Rapid Rehousing, Puente, Veterans Resource Centers, Umoja, and Child Care Tax Credit Bailout.
- \$50 million reduction for Student Success Completion grants.



CURRENT YEAR OVERVIEW

Notable One-time Funding Changes:

- \$500 million reduction in deferred maintenance funds allocated and received in 2022-23.
- \$5.7 million in deferred maintenance.
- \$55.4 million reduction in student retention and enrollment funds allocated and received in 2022-23.
- \$50 million for student retention and enrollment efforts.
- \$4.2 million for equal employment opportunity programs.
- \$10 million per year for three years for LGBTQ+ programs.

Construction Related Funding

The Budget Act includes \$232.3 million in capital outlay funding from previously approved Propositions to support preliminary plans, working drawings and construction phases for two new and 12 continuing projects. North Orange does not have any projects included in this funding list since our projects were approved in the prior year. The following four projects for our district were approved in last year's budget:

- Anaheim Campus 1st Floor Life/Safety Renovation \$10.46 million
- Cypress College Fine Arts Renovation \$19.38 million
- Fullerton College Business 300 Renovation \$14.06 million
- Fullerton College Music/Drama Complex Buildings 1100 & 1300 Replacement \$40.49 million

Funding for Student Housing has changed dramatically in this budget, especially for the community colleges. The 2023 Budget Act will require all previously funded community college projects to be funded through local revenue bonds, issued by each community college district or as part of a pool, instead of funding from the State's General Fund. Bottom line, it appears that each District would be required to make debt service payments, which could seriously hinder the whole concept of affordable housing. The budget did include \$50 million in one-time General Funds (Community College Portion) for the California Student Housing Revolving Loan Fund, which provides zero-interest loans for constructing affordable student housing and affordable faculty and staff housing. The intent is to also fund \$75 million per year for the next five years.



CURRENT YEAR OVERVIEW

More Information on the 2022-23 California Community Budget

More detailed information can be found on the 2023-24 Community College Budgets in the [Joint Analysis – Enacted 2023-24 Budget](#) and the [2023-24 Edition of the California Community Colleges Compendium of Allocations and Resources](#). The Joint Analysis builds on the May 12, 2023 analysis of the Governor's May Revision budget proposal, and goes into great detail about the 2023-24 budget as enacted by the Governor and the 2023 Budget Act; Assembly Bill 102, amending sections of SB 101; and Senate/Assembly Bill AB117, the higher education trailer bill. The *Compendium* is in its second year and contains various fiscal memos on apportionment, Prop 98 funds, details on categorical programs, and district allocation. Like last year, the Chancellor's Office expects to periodically update the document as new information becomes available. If you have an interest in Community College Finance, these would be required additions.

Budget news information on the Chancellor's Office website: <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>

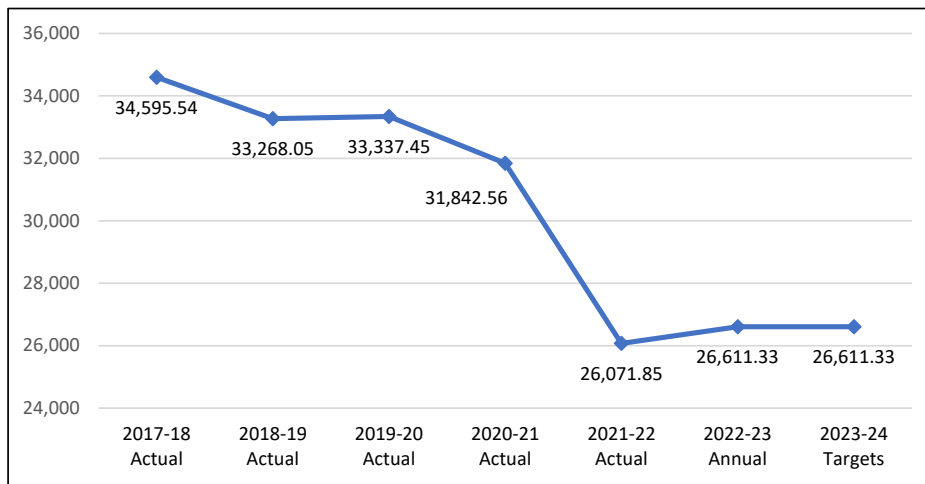
DISTRICT BUDGET INFORMATION

This year's District Budget continues to be historic in both revenues coming in from the state and the carryover balances. With the receipt of an 8.22% COLA and Stability Funding from the Emergency Condition Allowance the General Fund available resources total \$557.0 million, made up of \$406.0 in revenues, \$7.5 million in other sources and \$143.5 million in carryover balances. While revenues are up, we also passed the 8.22% COLA increasing salary expenditures. As discussed below, FTES is slightly up from 2021-22 which reversed the two-year decline. This year is the next to last year of hold harmless funding plus a COLA increase, meaning that starting in 2025-26 we will not receive any of the statewide funded COLA, unless we can increase our earned revenue above the hold harmless floor. Enrollments should continue to be a high priority. If enrollments do not substantially improve, we will need to start thinking about reducing expenditures and/or start spending down reserves starting next fiscal year. The District should be in a stable fiscal shape for at least the next two years, barring any collapse of the economy or major changes to the community college funding formula. For 2023-24, using prior year expenditures as a gauge, we should end the 2023-24 year with a surplus.

FTES

In 2022-23, the campuses experienced an overall increase of 539.48 FTES or 2.07%. The increases by campus were 2.17%, .68% and 8.45% for Cypress College, Fullerton College, and NOCE respectively. However, the District is still down 23.08% from 2017-18 FTES numbers which were used in the SCFF Hold Harmless Funding calculation. For 2023-24 the targets were set based on actuals from the 2022-23 fiscal year. For funding, because emergency conditions FTES is phasing out, the District is in "Stability Protection" for 2023-24. Translated this means, we get funded the same as last year, and since we received emergency condition funding last year, we will receive it again this year. Stability protection only lasts for one year, so next year we will fall back into the Hold Harmless category.

CURRENT YEAR OVERVIEW



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

Emergency Conditions Allowance

Officially the 2022-23 fiscal year was the last year to elect to fully participate in an emergency conditions allowance, which allowed us to continue to be funded using the 2019-20 P-1 FTES numbers. The effects of that election will remain with us for a couple of years. This year we are in stability protection, meaning we will not receive less than last year's apportionment revenue plus COLA. Our calculation is that this was worth about \$18.2 in additional funding in the 2023-24 year. For the three-year average of credit FTES used in the apportionment calculation, last year's election will elevate our FTES funded number through the 2024-25 year. Looking back, the election to participate in the emergency conditions allowance was a beneficial one for our District.

Hold Harmless Funding

The thing to know about hold harmless funding is that it guaranteed a district would earn at least their 2017-18 total computational revenue, adjusted by COLA each year through 2024-25. The 2024-25 funding will represent a district's "floor" below which funding cannot drop. This change was put in place to provide districts with a predictable and stable funding source so that funding would not dramatically drop after the 2024-25 year if a district had experienced a significant enrollment drop. The other important aspect of the change to hold harmless funding is that this new floor would not be increased by future COLAs after the 2024-25 year. A District will have to increase enrollments above the FTES level used for the floor to receive additional revenues.

While technically we are not in hold harmless protection for 2023-24 since we are receiving stability protection, we will return to hold harmless funding in



CURRENT YEAR OVERVIEW

the 2024-25 year. Using the State Chancellor's Office numbers from our 2023-24 funding, they show we are \$15.3 million in hold harmless, but since stability protection is listed as \$21.4 million, we fall in that category.

In our Resource Allocation Model Summary on page 49, we use the earned revenue; instead of using emergency conditions FTES we use the actual FTES reported for the three-year average. This gives us a better idea of what the expected revenue will be in the future, when the emergency conditions allowance is not available. Using this methodology, our calculation shows the hold harmless would be \$32.2 million.

On-going Structural Deficit

This continues to be the hardest thing to explain why staff think we have a structural deficit when we continue to see our ending balance increasing. For the 2022-23 fiscal year the increase was over \$10 million, and we are expecting to see similar results for 2023-24, 2024-25 and maybe even 2025-26.

Here is why staff think we have a structural deficit: we continue to receive additional funding due to our summer shift of FTES in 2016-17 and our use of the emergency conditions FTES, but if we did not receive this additional funding we would have less in funding. Comparing this additional funding to where we might expect to see the ending surplus, the additional funding exceeds the surplus estimate. You can see this more clearly in Scenario 4 of the Six Year Forecast on page 196 where we use 2022-23 actuals as the basis for expenditures.

Board Policy Reserve

Last year the District submitted and the Chancellor's Office approved an application to participate in the emergency conditions allowance to continue to use the 2019-20 P-1 FTES number for the 2022-23 fiscal year funding. As one of the conditions to qualify, the Board had to change its Board Policy on reserves from 5% of general fund unrestricted expenditures to two months of general fund expenditures. The Board approved the changes at its February 14, 2023, meeting. At that time, the estimated 5% was \$14.9 million and the two months of general fund expenditures was estimated between \$40 and \$45 million. In order 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 from the emergency condition election, estimated at \$10.9 million for both 2022-23 and 2023-24 to the Board Policy Reserve.

With the implementation of the two recommendations, the Board Policy Reserve was at \$43 million. Looking at the two months of general fund expenditures, the estimate for the 2023-24 year is \$44.2 million. \$1.2 million is being allocated from Unallocated Resources to meet the Board Policy Reserve requirement.



Full-time Faculty Obligation (FON)

For fall 2023, the District's compliance FON number is 495.2, down 37 positions from the 532.2 compliance FON number for fall 2022. For fall 2023, the District has 523 faculty positions filled with 10 late retirements, therefore we expect to be 37.8 positions over our compliance FON for fall 2023. The District has already received its fall 2024 Advance FON number which is 467.2. This number, which is based on the District's credit FTES funded at P-2 in May, is down by 28 positions, mostly attributed to the deficit factor reported by the Chancellor's Office in the P-2 attendance reports.

What this means is the District has met the faculty obligation for the 2023-24 year and no faculty positions are expected to be needed to be hired for the 2024-25 fiscal year to meet the 2024 FON obligation. As normal, the campuses will continue to evaluate and prioritize faculty positions during the 2023-24 year, and a decision might be made to fill any critical positions needed.

An item to note about the advance fall 2024 number is that this number is artificially low due to the deficit factor the State used (10.83%) in the P-2 apportionment report. On the other side, the District's FON number has been inflated due to the District using the Emergency Conditions Allowance and being funded for credit FTES numbers for 2017-18, which are artificially high. Because of these factors, we will need to track enrollments and the FON number for fall 2025 and beyond. If enrollments do not improve over the next couple of years, and there is not a deficit factor, we might find ourselves in a position where our FON number increases for fall 2025, yet it might be the best decision to drop below our FON obligation and pay the FON penalty. This will allow time for the Emergency Conditions FTES number for 2022-23 to drop out of the three-year average FTES number.

Carryovers/One-Time Funds

Carryovers at the budget centers continue to increase due to additional allocations by the District Consultation Council (DCC), distribution of hold harmless/emergency conditions funding, and increases in restricted fund carryovers. For the restricted funds, there was a \$2 million increase in the Lottery carryover that is restricted for instructional material purchases. In November of last year, the Chancellor's Office distributed a memo that explained recent legislation that provided more flexibility over lottery dollars. As such, with the added flexibility we should see these restricted funds spent down. Two allocations that were approved by DCC and contribute to the increase are \$900,000 for a three-year contribution to our two credit college foundations and \$1 million for implementation of a Districtwide Sustainability Plan. Detailed information on the Allocations of these balances can be found on pages 70 to 78 for the budget center plans and the Analysis of Ending Fund Balances can be found starting on page 65.

CURRENT YEAR OVERVIEW

	DS	CC	FC	NOCE	Total
2022-23 Carryovers	\$14,437,452	\$32,158,774	\$27,059,520	\$20,599,713	\$94,255,459
2021-22 Carryovers	<u>11,953,960</u>	<u>26,276,188</u>	<u>26,873,637</u>	<u>\$17,673,649</u>	<u>\$82,777,434</u>
Inc (Dec)	\$2,483,492	\$5,882,586	\$185,883	\$2,926,064	\$11,478,025
% Change	20.78	22.39	.69	16.56	13.87

In addition to the carryovers at the budget centers, there is \$14 million of Unallocated Resources that are being held at the District. These funds are discussed at both the Council on Budget & Facilities (CBF) and the District Consultation Council (DCC). Any member of the Council can make recommendations for the appropriation of these funds. Typically, recommendations start at CBF and work their way to DCC. If approved at DCC, then a recommendation is made to the Chancellor for approval.



Negotiations

At the August 22, 2023 Board Meeting, the Board approved a 8.22% increase for Adfac United. With this approval, all represented groups, United Faculty, CSEA, and Adfac have completed negotiations for salary and benefits for the 2023-24 fiscal year. Managers, Executives and Confidentials have completed the “meet and confer process” as well. All increases have been included in the 2023-24 budget document.

Retiree Benefits

On June 30, 2023, the District had \$127.6 million in its irrevocable trust, an increase of \$14.6 from the prior fiscal year. This balance is just over the June 30, 2022, estimated liability of \$126.8 million returning us to a net Other Post Employment Benefit (OPEB) asset position. The District has contracted with Total Compensation Systems, Inc., an actuarial firm, to update the liability as of June 30, 2023, that report is expected by the end of October. For the 2023-24 fiscal year, the Retirement Trust Board recommended that the trust continue with asset accumulation and will revisit a contribution to the General Fund for the 2024-25 fiscal year if the trust continues in a net OPEB asset position. As of August 29th, 2023, the net value slightly decreased to \$126.2 a decrease of \$1.4 million from the June 30, 2023 value.



CURRENT YEAR OVERVIEW

Pension Costs

Last year we reported both good news and bad news on the pension front. This year the good news is that the estimated STRS rates stayed the same. The bad news is that both pension systems earned less than actuarial projections. For PERS, the rate increased almost 1.50% above last year's projection. The PERS rate had previously been projected to decrease every year through 2025-26, instead we are seeing projections for significant increases over the next several years. A 1% increase in the STRS rate is estimated at \$763,213 and a 1% increase in the PERS rate is estimated at \$647,244. For 2024-25, the PERS rate is projected to increase over 1%, which will add over a half million dollars to the budget and by 2026-24 the cumulative increase is over \$1.3 million to operating expenses.

	2022-23	2023-24	2024-25	2025-26	2026-27
Cal PERS Employer Rate	25.37%	26.68%	27.70%	28.30%	28.70%
Cal STRS Employer Rate	19.10%	19.10%	19.10%	19.10%	19.10%

Federal Funds

During COVID, the District received \$122.4 million of Federal Funds to support students, backfilling of lost revenue, technology for students, additional construction costs, student aid, food insecurity needs, and employee compensation related to COVID. Below is an overview of the COVID-19 funding and the remaining balance of \$3,052,410. Fullerton College allocations for Student Aid and Minority Serving Institutions ended on June 30, 2023. Cypress College Minority Serving Institution Funding was extended to July 15, 2025 due to pending construction and Institution portion was extended to December 31, 2023.

Description	Allocation	Spent	July 1, 2023 Balance
HEERF Student Aid	\$448,615,477	\$48,615,477	-
HEERF Institution Portion	66,865,316	66,612,850	252,466
HEERF Minority Serving Institutions	6,921,089	4,121,145	2,799,944
TOTAL	\$122,401,882	\$119,349,472	\$3,052,410

WHAT'S NEXT

Enrollments are the focus! The more enrollments the less of a deficit that we expect to encounter starting in 2025-26. Below is a partial list of things we need to consider doing to reduce operating expenses and/or increase revenues. In appendix B are various scenarios for on-going revenues/expenses that can address the future deficit.

CURRENT YEAR OVERVIEW

- Increase FTES – Scenario 2 includes a 4% growth rate for the following five years; this would have a significant impact starting in 2027-28
- Limited filling of vacant positions – Scenario 5 shows the budget if we strip out existing vacant positions (\$10 million)
- No or limited pass through of COLA for salaries – Scenario 3 shows the effect of not passing on future COLAs, this keeps us out of a deficit position
- Contribution from the Retiree Benefit Trust – Up to \$5.6 million per year
- Consider an early retirement incentive to lower salary costs by not filling positions and lowering salaries for the positions that are replaced - TBD
- Reduce non-essential expenditures - TBD
- Start collecting fees for services such parking and EV Charging Stations - \$2 million per year

Bottom line is, currently we are in solid fiscal shape, and we have options to address the projected budgeted deficits starting in 2025-26. In Dr. Breland's introduction, if we follow the strategies that he lists out, we will be able to manage the fiscal shortfall from COLA not being added to the hold harmless floor while still prioritizing student success.

BUDGET CENTER BUDGET PROCESSES

District Services Budgets

The District's Resource Allocation Model (RAM) determined that District Services would be provided 9.25% in funding that was allocated as part of the allocation model. 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.

CURRENT YEAR OVERVIEW

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.

Starting with budget year 2020-21, the District adopted a new resource allocation model to allow 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 supplies and instructional equipment.

CURRENT YEAR OVERVIEW

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, program 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 2023-24 as well as, for comparison, the actuals for fiscal year 2022-23 are provided below. A multi-year comparison is provided in Appendix B.

SUMMARY

2023-2024

	2023/2024 Budget	Budget as a % of Expenditures	2022/2023 Actual	Actual as a % of Expenditures
Beginning Balance	\$ 143,518,278		\$ 133,812,405	
Revenues:				
Federal Revenue	11,259,731	2.60%	21,725,489	6.68%
State Revenue	254,677,075	58.92%	178,857,703	54.96%
Local Revenue	140,079,326	32.41%	150,060,523	46.11%
Total Revenues	406,016,132	93.93%	350,643,715	107.75%
Expenditures:				
Academic Management Salaries	12,997,315.00	3.01%	11,563,979	3.55%
Full-Time Faculty Salaries	78,738,615	18.21%	70,379,821	21.64%
Part-Time Faculty Salaries	29,638,333	6.85%	36,321,033	11.17%
Total Academic Salaries	121,374,263	28.07%	118,264,833	36.36%
Classified Management Salaries	13,844,620	3.21%	11,501,083	3.53%
Classified Staff Salaries	64,782,148	14.99%	53,585,362	16.47%
Confidential Staff Salaries	1,800,736	0.42%	1,553,254	0.48%
Hourly Staff Salaries	9,476,982	2.19%	10,458,750	3.22%
Total Classified Salaries	89,904,486	20.81%	77,098,449	23.70%
Employee Benefits	82,162,627	19.01%	80,800,618	24.83%
Total Salaries and Benefits	293,441,376	67.89%	276,163,900	84.89%
Supplies and Materials	20,786,734	4.81%	5,775,738	1.77%
Other Operating Expenses	92,190,452	21.32%	34,801,515	10.67%
Capital Outlay	25,832,585	5.98%	8,692,525	2.67%
Total Expenditures	432,251,147	100.00%	325,433,678	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	7,466,917		4,511,346	
Debt Retirement	(64,469)		(51,668)	
Interfund and Other Transfers Out	(17,496,884)		(15,955,723)	
Student Financial Aid	(6,543,718)		(4,008,119)	
Total Other Sources/(Uses)	(16,638,154)		(15,504,164)	
Adjusted Ending Balance/Contingency	\$ 100,645,109		143,518,278	

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

2023-2024

	Unrestricted Funds	Restricted Funds	Total General Fund Budget
Beginning Balance	\$ 133,783,223	\$ 9,735,055	\$ 143,518,278
Cumulative Categorical Settle-ups**	(1,390,650)	1,390,650	-
Adjusted Beginning Balance	\$ 132,392,573	\$ 11,125,705	\$ 143,518,278
Revenues:			
Federal Revenue		11,259,731	11,259,731
State Revenue	153,161,475	101,515,600	254,677,075
Local Revenue	134,248,005	5,831,321	140,079,326
Total Revenues	287,409,480	118,606,652	406,016,132
Expenditures:			
Academic Management Salaries	10,296,045	2,701,270	12,997,315
Full-Time Faculty Salaries	74,546,044	4,192,571	78,738,615
Part-Time Faculty Salaries	26,766,674	2,871,659	29,638,333
Total Academic Salaries	111,608,763	9,765,500	121,374,263
Classified Management Salaries	10,791,711	3,052,909	13,844,620
Classified Staff Salaries	49,916,872	14,865,276	64,782,148
Confidential Staff Salaries	1,800,736		1,800,736
Hourly Staff Salaries	3,190,451	6,286,531	9,476,982
Total Classified Salaries	65,699,770	24,204,716	89,904,486
Employee Benefits	70,599,073	11,563,554	82,162,627
Total Salaries and Benefits	247,907,606	45,533,770	293,441,376
Supplies and Materials	4,518,180	16,268,554	20,786,734
Other Operating Expenses	43,090,535	49,099,917	92,190,452
Capital Outlay	7,043,524	18,789,061	25,832,585
Total Expenditures	302,559,845	129,691,302	432,251,147
Other Sources/(Uses):			
Interfund and Other Transfers In	4,374,813	3,092,104	7,466,917
Debt Retirement	(64,469)	-	(64,469)
Interfund and Other Transfers Out	(17,475,184)	(21,700)	(17,496,884)
Student Financial Aid	(4,651,750)	(1,891,968)	(6,543,718)
Total Other Sources/(Uses)	(17,816,590)	1,178,436	(16,638,154)
Ending Balance/Contingency	\$ 99,425,618	\$ 1,219,491	\$ 100,645,109

** 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 - UNRESTRICTED FUNDS 2023-2024

	Resource Allocation Model		One-Time Funds		Total Unrestricted General Funds
	11200 (Ongoing) Funds	Self-Supporting Funds	Prior Year (Carryover) Funds	2023-24 Increase to Reserves	
Beginning Balance	\$ -	\$ -	\$ 133,783,223	\$ -	\$ 133,783,223
Cumulative Categorical Settle-ups**	-	-	(1,390,650)	-	(1,390,650)
Adjusted Beginning Balance	\$ -	\$ -	\$ 132,392,573	\$ -	\$ 132,392,573
Revenues:					
Federal Revenue	-	-	-	-	-
State Revenue	142,256,763	-	-	10,904,712	153,161,475
Local Revenue	130,506,285	3,741,720	-	-	134,248,005
Total Revenues	272,763,048	3,741,720	-	10,904,712	287,409,480
Expenditures:					
Academic Management Salaries	10,296,045	-	-	-	10,296,045
Full-Time Faculty Salaries	74,410,420	-	135,624	-	74,546,044
Part-Time Faculty Salaries	26,063,107	7,000	696,567	-	26,766,674
Total Academic Salaries	110,769,572	7,000	832,191	-	111,608,763
Classified Management Salaries	9,394,304	82,240	1,315,167	-	10,791,711
Classified Staff Salaries	48,672,292	575,375	669,205	-	49,916,872
Confidential Staff Salaries	1,724,192	-	76,544	-	1,800,736
Hourly Staff Salaries	1,761,180	291,559	1,137,712	-	3,190,451
Total Classified Salaries	61,551,968	949,174	3,198,628	-	65,699,770
Employee Benefits	69,165,834	335,560	1,097,679	-	70,599,073
Total Salaries and Benefits	241,487,374	1,291,734	5,128,498	-	247,907,606
Supplies and Materials	2,077,050	462,542	1,978,588	-	4,518,180
Other Operating Expenses	17,012,886	1,890,980	24,186,669	-	43,090,535
Capital Outlay	810,556	114,741	6,118,227	-	7,043,524
Total Expenditures	261,387,866	3,759,997	37,411,982	-	302,559,845
Other Sources/(Uses):					
Interfund and Other Transfers In	4,261,460	113,353	-	-	4,374,813
Debt Retirement	(54,785)	(9,000)	(684)	-	(64,469)
Interfund and Other Transfers Out	(2,302,695)	-	(15,172,489)	-	(17,475,184)
Student Financial Aid	-	-	(4,651,750)	-	(4,651,750)
Total Other Sources/(Uses)	1,903,980	104,353	(19,824,923)	-	(17,816,590)
Ending Balance/Contingency	\$ 13,279,162	\$ 86,076	\$ 75,155,668	\$ 10,904,712	\$ 99,425,618

** 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.



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 and the 2023-24 increase to reserves 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 moneys are generally from an external source that requires the moneys 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

2023-2024

	Categorical Funds	Other Restricted Funds	Total Restricted Fund Budget
Beginning Balance	\$ (1,390,650)	\$ 11,125,705	\$ 9,735,055
Cumulative Categorical Settle-ups**	1,390,650	-	1,390,650
Adjusted Beginning Balance	\$ -	\$ 11,125,705	\$ 11,125,705
Revenues:			
Federal Revenue	11,076,994	182,737	11,259,731
State Revenue	99,544,032	1,971,568	101,515,600
Local Revenue	1,267,620	4,563,701	5,831,321
Total Revenues	111,888,646	6,718,006	118,606,652
Expenditures:			
Academic Management Salaries	2,353,885	347,385	2,701,270
Full-Time Faculty Salaries	4,192,571	-	4,192,571
Part-Time Faculty Salaries	2,871,184	475	2,871,659
Total Academic Salaries	9,417,640	347,860	9,765,500
Classified Management Salaries	2,702,704	350,205	3,052,909
Classified Staff Salaries	11,833,740	3,031,536	14,865,276
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	5,896,149	390,382	6,286,531
Total Classified Salaries	20,432,593	3,772,123	24,204,716
Employee Benefits	9,787,767	1,775,787	11,563,554
Total Salaries and Benefits	39,638,000	5,895,770	45,533,770
Supplies and Materials	6,263,542	10,005,012	16,268,554
Other Operating Expenses	47,848,014	1,251,903	49,099,917
Capital Outlay	15,024,098	3,764,963	18,789,061
Total Expenditures	108,773,654	20,917,648	129,691,302
Other Sources/(Uses):			
Interfund and Other Transfers In	13,470	3,078,634	3,092,104
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(21,700)	-	(21,700)
Student Financial Aid	(1,891,968)	-	(1,891,968)
Total Other Sources/(Uses)	(1,900,198)	3,078,634	1,178,436
Ending Balance/Contingency	\$ 1,214,794	\$ 4,697	\$ 1,219,491

** 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 2023-24 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.

PRINCIPLES

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:

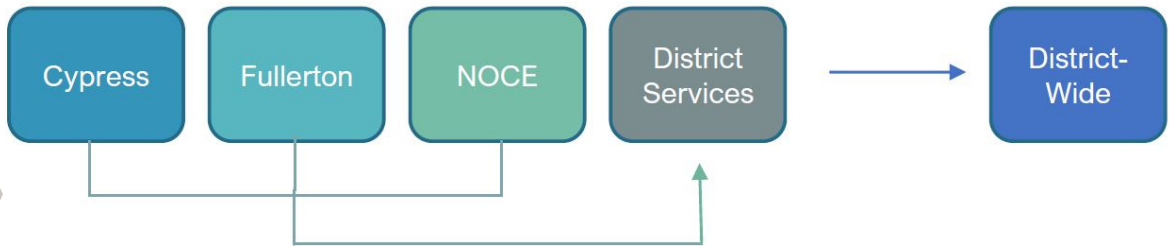
- District-wide shared costs
- All personnel & operating costs by budget center



RESOURCE ALLOCATION MODEL

BUDGET CENTERS

RESOURCE ALLOCATION MODEL



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.

Notes for the Proposed Resource Allocation Model Budget Summary

- ❖ For 2023-24, the impact from applying the emergency conditions will have a residual benefit for Cypress College and Fullerton College as funding for the credit FTES is based on a 3-year average.
- ★ Stability Funding provides a one-year cushion that supplements revenue to the amounts received under 2022-23 calculations. Cypress College and Fullerton College received some of their stability funding as a result of the emergency conditions impact still benefiting them, as noted above.

▲ Amounts pulled back to increase Reserves

RAM Revenues	\$ 23,216,721	\$ 85,807,634	\$ 109,794,671	\$ 19,730,178	
Additional ECA Revenues	1,681,081	6,971,855	9,520,908	-	
Additional Stability Revenues	1,863,136	2,831,596	5,741,901	9,705,376	
	<u>\$ 26,760,938</u>	<u>\$ 95,611,085</u>	<u>\$ 125,057,480</u>	<u>\$ 29,435,554</u>	
Ratios	9.67%	34.53%	45.17%	10.63%	
Allocations of amount to be pulled back, by Center	\$ 1,054,017	\$ 3,765,774	\$ 4,925,561	\$ 1,159,360	10,904,712

PROPOSED RESOURCE ALLOCATION MODEL BUDGET SUMMARY

2023-2024

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues	\$ -	\$ 21,041,100	\$ 81,750,685	\$ 105,482,794	\$ 19,196,768	\$ 227,471,347
Other Revenues	-	2,425,927	8,080,436	9,351,671	2,764,246	22,622,280
Funding for Districtwide Expenses	11,544,423	(1,082,867)	(4,146,757)	(5,301,199)	(1,013,600)	-
Net Chargebacks	-	832,561	123,270	261,405	(1,217,236)	-
	11,544,423	23,216,721	85,807,634	109,794,671	19,730,178	250,093,627
Expenses	11,419,423	25,032,229	93,207,546	117,333,056	25,135,363	272,127,617
Contingencies	125,000	674,692	-	2,798,863	3,240,714	6,839,269
	11,544,423	25,706,921	93,207,546	120,131,919	28,376,077	278,966,886
Net Available Revenue	-	(2,490,200)	(7,399,912)	(10,337,248)	(8,645,899)	(28,873,259)
Net Transfers In/(Out) to Supplement Operations	-	-	1,362,235	-	99,883	1,462,118
Structural Surplus (Deficit)	\$ -	\$ (2,490,200)	\$ (6,037,677)	\$ (10,337,248)	\$ (8,546,016)	\$ (27,411,141)
Additional Sources (Uses)						
Additional Revenue from Emergency Conditions ❖	-	1,681,081	6,971,855	9,520,908	-	18,173,844
Subtotal Net Revenue (Deficit) A	\$ -	\$ (809,119)	\$ 934,178	\$ (816,340)	\$ (8,546,016)	\$ (9,237,297)
Additional Revenue from Stability Funding ★ (based on PY +COLA)	-	1,863,136	2,831,596	5,741,901	9,705,376	20,142,009
Subtotal Net Revenue (Deficit) B	\$ -	\$ 1,054,017	\$ 3,765,774	\$ 4,925,561	\$ 1,159,360	\$ 10,904,712
Amount pulled back to increase Reserves from Emergency Conditions Funding ▲	-	(1,054,017)	(3,765,774)	(4,925,561)	(1,159,360)	(10,904,712)
Balance	-	-	-	-	-	-

Amount To Pull Back to Increase Required Reserves

2023-24 Est. Max TCR (includes Stability Funding)

Hold Harmless SCFF

Amount to be used to increase reserves

Additional to pull back towards reserves

265,787,200

259,655,577

6,131,623

4,773,089

10,904,712

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 2023-24 Estimated State Apportionment	\$ -	0.00%	\$ -	0.00%	\$ 90,091,037	39.61%	\$ 116,144,576	51.06%	\$ 21,235,734	9.33%	\$ 227,471,347
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 21,041,100	9.25%	\$ (8,340,352)	39.64%	\$ (10,661,782)	50.67%	\$ (2,038,966)	9.69%	\$ -
Subtotal Revenue, 1	\$ -	0.00%	\$ 21,041,100	9.25%	\$ 81,750,685	35.94%	\$ 105,482,794	46.38%	\$ 19,196,768	8.43%	\$ 227,471,347
Other Unrestricted Revenue	\$ -	0.00%	\$ 367,346	1.62%	\$ 8,896,425	39.33%	\$ 10,394,780	45.95%	\$ 2,963,729	13.10%	\$ 22,622,280
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 2,058,581	9.25%	\$ (815,989)	39.64%	\$ (1,043,109)	50.67%	\$ (199,483)	9.69%	\$ -
Subtotal Revenue, 2	\$ -	0.00%	\$ 2,425,927	10.72%	\$ 8,080,436	35.72%	\$ 9,351,671	41.34%	\$ 2,764,246	12.22%	\$ 22,622,280
Subtotal Revenue, 3	\$ -	0.00%	\$ 23,467,025	9.38%	\$ 89,831,121	35.92%	\$ 114,834,465	45.92%	\$ 21,961,014	8.78%	\$ 250,093,627
Contribution towards Districtwide Expenditures	\$ 11,544,423	100.00%	\$ (1,082,867)	-9.38%	\$ (4,146,757)	-35.92%	\$ (5,301,199)	-45.92%	\$ (1,013,600)	-8.78%	\$ -
Subtotal Revenue, 4	\$ 11,544,423	4.62%	\$ 22,384,158	8.95%	\$ 85,684,364	34.26%	\$ 109,533,266	43.80%	\$ 20,947,414	8.38%	\$ 250,093,627
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 261,405		\$ (261,405)		\$ -
CC Chargebacks	\$ -				\$ 316,830				\$ (316,830)		\$ -
NOCE Chargebacks	\$ -		\$ (219,976)		\$ (48,477)				\$ 268,453		\$ -
DS Chargebacks	\$ -		\$ 1,052,537		\$ (145,083)				\$ (907,454)		\$ -
Net Chargebacks	\$ -		\$ 832,561		\$ 123,270		\$ 261,405		\$ (1,217,236)		\$ -
Final Revenue Allocation	\$ 11,544,423	4.62%	\$ 23,216,719	9.28%	\$ 85,807,634	34.31%	\$ 109,794,671	43.90%	\$ 19,730,178	7.89%	\$ 250,093,627
Expenditures											
Position Control Expenses	\$ -	0.00%	\$ 20,415,635	10.12%	\$ 72,852,343	36.13%	\$ 91,081,319	45.17%	\$ 17,294,305	8.58%	\$ 201,643,602
Personnel Costs outside of Position Control	\$ -	0.00%	\$ 380,235	0.96%	\$ 13,144,894	33.02%	\$ 19,242,290	48.34%	\$ 7,038,235	17.68%	\$ 39,805,654
Other Operating Expenses	\$ 11,544,423	30.77%	\$ 4,911,051	13.09%	\$ 7,210,309	19.22%	\$ 9,808,310	26.14%	\$ 4,043,537	10.78%	\$ 37,517,630
Total Expenditures	\$ 11,544,423	4.14%	\$ 25,706,921	9.22%	\$ 93,207,546	33.41%	\$ 120,131,919	43.06%	\$ 28,376,077	10.17%	\$ 278,966,886
Total Net Available Revenue	\$ -	0.00%	\$ (2,490,202)	8.62%	\$ (7,399,912)	25.63%	\$ (10,337,248)	35.80%	\$ (8,645,899)	29.94%	\$ (28,873,259)
Intrafund Transfers In/Out (To supplement Exp.)											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ 1,362,235		\$ -		\$ -		\$ 1,362,235
Intrafund Transfer Out from 11200	\$ -		\$ -		\$ -		\$ -		\$ (13,470)		\$ (13,470)
Intrafund Transfer In to Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ 113,353		\$ 113,353
Intrafund Transfer Out from Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Total Intrafund Transfers	\$ -		\$ -		\$ 1,362,235		\$ -		\$ 99,883		\$ 1,462,118
Final Net Available Revenue	\$ -	0.00%	\$ (2,490,202)	9.08%	\$ (6,037,677)	22.03%	\$ (10,337,248)	37.71%	\$ (8,546,016)	31.18%	\$ (27,411,141)

REVENUES

For fiscal year 2023-24, the District expects to have \$288.4 million in 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	\$ 17,172,128
Base Allocations	
Credit FTES	119,957,730
Special Admit	4,041,878
Non-Credit FTES	5,558,036
CDCP	13,687,451
Total Basic + Base Allocations	160,417,223
Supplemental	39,959,545
Student Success	27,094,579
SCFF Projected Earned Allocation	\$ 227,471,347
Additional Funding Resulting from Applying the Emergency Conditions Allowance in 2022-23	18,173,844
Stability Funding based on PY Funding + COLA	20,142,009
Total Projected SCFF Funding	\$ 265,787,200
2023-24 SCFF Hold Harmless Allocation	259,655,577
Amount available to backfill and reserves	\$ 6,131,623
Amount expected to be used to increase reserves	\$ 10,904,712
Amount available above Hold Harmless levels	6,131,623
Additional amount to pull back towards reserves	\$ 4,773,089

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'll be funded from the State will be partially based on the FY 19-20 P1. Due to the challenges faced by districts to hold classes adapting to the restrictions on in-person classes during the COVID-19 pandemic, the State Chancellor's office permitted 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 19-20 and through FY 22-23. This emergency conditions allowance has now ended. Therefore, for FY 23-24, our FTES calculations will start to include actual FTES amounts.
- 21-22 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 22-23 submitted data.
- The allocated SCFF revenue is limited to the earned revenue.
- The projected additional funding resulting from participation in the emergency conditions allowance through FY22-23 has been allocated to supplement the RAM and is attributable to 2 components: Continuing impacts from the emergency conditions allowance as well as Stability funding for 23-24.
- Continuing impacts from the emergency conditions allowance: The calculation of the funding for the credit component includes a 3-Year average. For 23-24, two of those years are the FY19-20 P1 FTES, which continues to bolster our funded credit FTES.
- Stability funding: When Districts experience a decline in their calculated revenues, stability funding provides the District the same level of funding that was received in the prior year. This is one-year provision.

- 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 year, the District used the additional funding received as a result of the application of the emergency conditions allowance to help meet the required increase to the District's Board Policy reserves. For 2023-24, the remaining planned amount to be pulled back to help meet the increased reserves has been incorporated into the total RAM budget.

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%

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 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 Calculator for the District
- SCFF calculations allocated to the campuses
- 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%	\$ 200,987	37.1%	\$ 269,691	49.8%	\$ 70,845	13.1%	\$ 541,523
Full-Time Faculty Hiring Funds 2018-19	\$ -	0.0%	\$ -	0.0%	\$ 534,913	37.1%	\$ 717,765	49.8%	\$ 188,550	13.1%	\$ 1,441,228
Part-Time Faculty Office Hours	\$ -	0.0%	\$ -	0.0%	\$ 382,286	37.1%	\$ 512,964	49.8%	\$ 134,750	13.1%	\$ 1,030,000
Part-Time Faculty Health Insurance	\$ -	0.0%	\$ -	0.0%	\$ 1,442,797	30.8%	\$ 2,017,076	43.0%	\$ 1,230,128	26.2%	\$ 4,690,001
Part-Time Faculty Compensation	\$ -	0.0%	\$ -	0.0%	\$ 244,960	37.1%	\$ 328,695	49.8%	\$ 86,345	13.1%	\$ 660,000
Lottery	\$ -	0.0%	\$ -	0.0%	\$ 1,786,935	37.1%	\$ 2,397,770	49.8%	\$ 629,872	13.1%	\$ 4,814,577
Mandated Costs	\$ -	0.0%	\$ -	0.0%	\$ 442,869	37.1%	\$ 594,256	49.8%	\$ 156,106	13.1%	\$ 1,193,231
Total	\$ -	0.0%	\$ -	0.0%	\$ 5,035,747	35.0%	\$ 6,838,217	47.6%	\$ 2,496,596	17.4%	\$ 14,370,560
Self-Supporting/Local Revenue											
Allocated from DW Activity											
Interest & Investment Income	\$ -	0.0%	\$ -	0.0%	\$ 371,151	37.1%	\$ 498,023	49.8%	\$ 130,826	13.1%	\$ 1,000,000
Miscellaneous DW	\$ -	0.0%	\$ -	0.0%	\$ 3,712	37.1%	\$ 4,980	49.8%	\$ 1,308	13.1%	\$ 10,000
Sub Total Alloc. From DW Acty	\$ -	0%	\$ -	0%	\$ 374,863	37%	\$ 503,003	50%	\$ 132,134	13%	\$ 1,010,000
Budget Center Activity											
Baccalaureate Degree Enroll. Fees	\$ -	0%	\$ -	0%	\$ 10,000	100%	\$ -	0%	\$ -	0%	\$ 10,000
Class Audit Fees	\$ -	0%	\$ -	0%	\$ 1,000	100%	\$ -	0%	\$ -	0%	\$ 1,000
Coin Operated Copier	\$ -	0%	\$ -	0%	\$ -	0%	\$ 35,000	100%	\$ -	0%	\$ 35,000
Community Service Classes	\$ -	0%	\$ -	0%	\$ -	0%	\$ 25,000	100%	\$ -	0%	\$ 25,000
Continuing Education Tuition Classe	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 85,770	100%	\$ 85,770
Contract Instructional Services	\$ -	0%	\$ -	0%	\$ 664	1%	\$ 100,000	99%	\$ -	0%	\$ 100,664
Contractor Commission	\$ -	0%	\$ -	0%	\$ 150,000	100%	\$ -	0%	\$ -	0%	\$ 150,000
Contrib, Gifts, Grants, & Endowment	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Enrollment Status Verification	\$ -	0%	\$ -	0%	\$ 5,000	100%	\$ -	0%	\$ -	0%	\$ 5,000
Graduation Application Fee	\$ -	0%	\$ -	0%	\$ 500	100%	\$ -	0%	\$ -	0%	\$ 500
Health Services	\$ -	0%	\$ -	0%	\$ 6,500	14%	\$ 40,000	86%	\$ -	0%	\$ 46,500
Instructional Materials Fees	\$ -	0%	\$ -	0%	\$ 94,900	99%	\$ -	0%	\$ 500	1%	\$ 95,400
International Student Appl. Fee	\$ -	0%	\$ -	0%	\$ 2,500	100%	\$ -	0%	\$ -	0%	\$ 2,500
Miscellaneous	\$ -	0%	\$ 296,911	33%	\$ 34,600	4%	\$ 564,071	63%	\$ 500	0%	\$ 896,082
Miscellaneous District Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Non-Resident Tuition	\$ -	0%	\$ -	0%	\$ 1,000,000	40%	\$ 1,500,000	60%	\$ -	0%	\$ 2,500,000
Other Contract Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ 18,446	15%	\$ 103,903	85%	\$ 122,349
Other Student Fees & Charges	\$ -	0%	\$ -	0%	\$ 24,000	44%	\$ 30,000	56%	\$ -	0%	\$ 54,000
Over/Short Miscellaneous	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Parking Meters & Fines	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Pepsi Commissions	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Refund Processing Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Rentals & Leases	\$ -	0%	\$ 70,435	4%	\$ 1,700,000	90%	\$ 124,227	7%	\$ 1,000	0%	\$ 1,895,662
Return Check Charges	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Student Records	\$ -	0%	\$ -	0%	\$ 45,000	27%	\$ 118,793	72%	\$ 1,500	1%	\$ 165,293
Vending Commissions	\$ -	0%	\$ -	0%	\$ 40,000	78%	\$ -	0%	\$ 11,000	22%	\$ 51,000
Sub-Total Budget Center Acty	\$ -	0%	\$ 367,346	5%	\$ 3,114,664	50%	\$ 2,555,537	41%	\$ 204,173	3%	\$ 6,241,720
Total	\$ -	0.0%	\$ 367,346	5.0%	\$ 3,489,527	48.0%	\$ 3,058,540	42.0%	\$ 336,307	5.0%	\$ 7,251,720
Carry Over Revenue/Prior Year Adj.											
Interfund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ 371,151	37.1%	\$ 498,023	49.8%	\$ 130,826	13.1%	\$ 1,000,000
Intrafund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	37.1%	\$ -	49.8%	\$ -	13.1%	\$ -
Total	\$ -	0.0%	\$ -	0.0%	\$ 371,151	37.0%	\$ 498,023	50.0%	\$ 130,826	13.0%	\$ 1,000,000
Total Unrestricted Revenue	\$ -	0%	\$ 367,346	1.6%	\$ 8,896,425	39.3%	\$ 10,394,780	46.0%	\$ 2,963,729	13.1%	\$ 22,622,280

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, and 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 Compensation:** Comprised of reimbursements for office hours and health benefits, and an allocation for compensation. The final amount the District will receive will be based on the total claims submitted system wide against the available funds. We have based our estimate on the trend of prior year allocations and of our actual FTES, including consideration of funding provided in the 2022-23 enacted State budget. Ongoing funding for the State's reimbursement program for part-time faculty health insurance has been added to the 2022-23 State budget and we've also included an estimate of the impact on the District's reimbursement from those funds.
- **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:** Allocation based on funded FTES, as part of a block grant to cover compliance costs incurred during 2022-23. 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 more certain funding offered by participation in the block grant.

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.
- Intrafund Transfers is 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

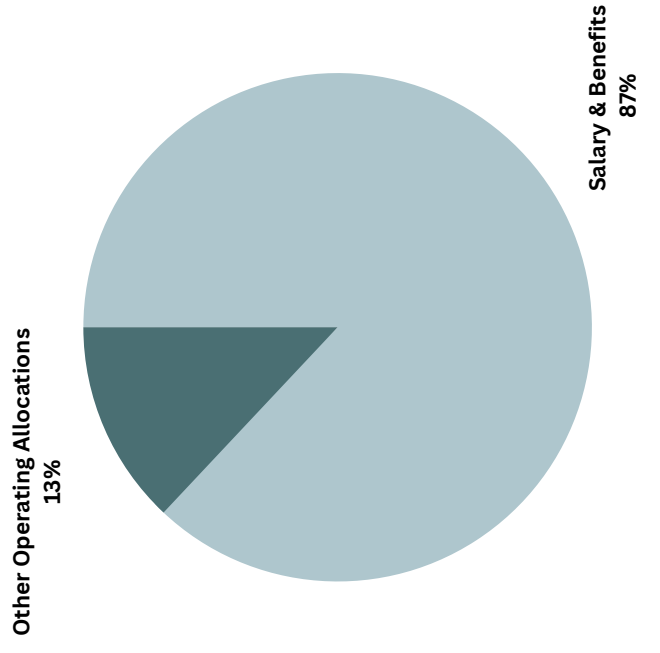
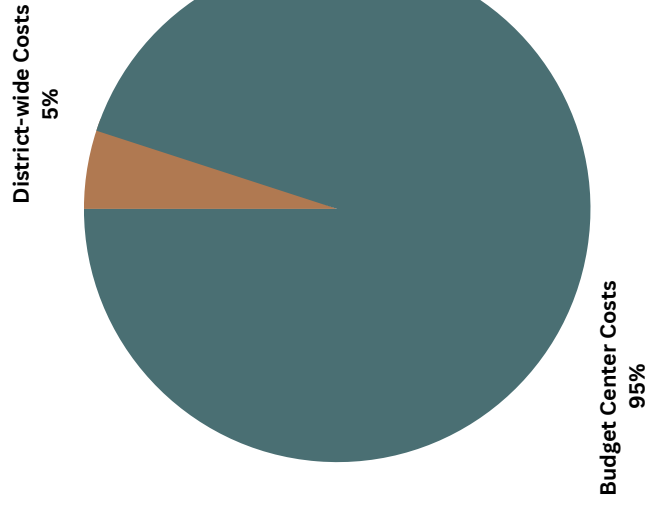
District Services is considered a budget center and is funded based on an agreed-upon allocation of 9.25% of the revenues from the campuses. As part of the implementation of the RAM, several factors were considered in determining an appropriate percentage, including information on the level of service 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%	\$ 20,415,635	79%	\$ 72,852,343	78%	\$ 91,081,319	76%	\$ 17,294,305	61%	\$ 201,643,602	72%
Other Operating Expenses Extended Day and Other	\$ -	0%	\$ 380,235	1%	\$ 13,144,894	14%	\$ 19,242,290	16%	\$ 7,038,235	25%	\$ 39,805,654	14%
Personnel Salary & Benefits Other Expenses	\$ 11,544,423	100%	\$ 4,911,051	19%	\$ 7,210,309	8%	\$ 9,808,310	8%	\$ 4,043,537	14%	\$ 37,517,630	13%
Total Other Operating Expenses	\$ 11,544,423	100%	\$ 5,291,286	21%	\$ 20,355,203	22%	\$ 29,050,600	24%	\$ 11,081,772	39%	\$ 77,323,284	28%
Total Expenditures	\$ 11,544,423	5%	\$ 25,706,921	9%	\$ 93,207,546	33%	\$ 120,131,919	43%	\$ 28,376,077	10%	\$ 278,966,886	100%



DISTRICT-WIDE EXPENSES

Districtwide expenses are currently ~5% 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	Budget	Budget
	2022-23	2022-23	2023-24
Sabbatical Replacement Costs	\$ 180,485.10	\$ 300,000	\$ 300,000
Related Activity (Additional Duty Days for Faculty)	410,197.82	350,000	350,000
Subtotal 10000's	<u>590,682.92</u>	<u>650,000</u>	<u>650,000</u>
Retiree Medical Benefits	5,350,754.36	5,602,204	5,925,821
Part-time Faculty Insurance	216,585.48	215,000	215,000
Dependent Medical Contribution Clearing *	2,702,131.00	-	-
Fringe Benefits Clearing	984,465.04	1,000,000	1,000,000
Adjustments/Fees from STRS	35,832.32	40,000	40,000
Fees from PERS	-	10,000	10,000
Load Banking Benefits Accrual Adjustment	76,368.61	15,000	15,000
Subtotal 30000's	<u>9,366,136.81</u>	<u>6,882,204</u>	<u>7,205,821</u>
Other (Memberships per Contracts for Employees)	-	6,000	6,000
Recruiting Budget	54,480.35	40,000	55,000
Fingerprinting	17,694.75	25,000	25,000
Sabbatical Bond Reimbursements	2,101.00	3,000	3,000
Districtwide Memberships	139,364.86	137,000	140,000
Audit Expenses	125,300.00	132,000	129,800
Information & Emergency Communication System	47,481.28	45,706	47,500
Sewer Expenses	81,838.94	99,000	99,000
Additional Attorney Expenses	275,000.00	350,000	350,000
Waste Disposal	171,393.62	160,000	171,500
Election Expense	150,000.00	150,000	-
Ride Share (AQMD)	78,984.40	120,000	120,000
Student Insurance	223,840.00	223,840	223,840
Employee Assistance Program	23,225.52	60,000	60,000
Interest	77,307.96	90,000	90,000
Life insurance	119,967.55	150,000	150,000
Mandated Fees from PERS (for reports)	350.00	5,350	350
County Payroll Postage Charges	4,543.71	4,650	4,650
DW IT Expenses	1,312,429.52	1,442,062	1,497,962
Subtotal 50000's	<u>2,905,303.46</u>	<u>3,243,608</u>	<u>3,173,602</u>
FC Child Care Center Contribution (B/A 4/14/09)	250,000.00	250,000	250,000
Hospitality	178,208.42	140,000	140,000
Subtotal 70000's	<u>428,208.42</u>	<u>390,000</u>	<u>390,000</u>
EEO Plan Implementation	-	25,000	25,000
Student Success	-	100,000	100,000
Subtotal 79000's (Contingencies)	<u>-</u>	<u>125,000</u>	<u>125,000</u>
Total Districtwide Expenses	<u><u>\$ 13,290,331.61</u></u>	<u><u>\$ 11,290,812</u></u>	<u><u>\$ 11,544,423</u></u>
STRS on behalf payments from the State**	7,419,861.00		
Total	<u><u>\$ 20,710,192.61</u></u>		

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

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

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 72% 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 2023-24 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	535.48	\$ 97.480	48.5%
Classified Staff	542.97	\$ 72.837	36.2%
Confidential Staff	15.75	\$ 2.499	1.2%
Managers - Academic	41.96	\$ 11.318	5.6%
Managers - Classified	54.07	\$ 13.063	6.5%
Executives	6.75	\$ 2.974	1.5%
Temporary Special Positions	7.32	\$ 0.943	0.5%
Grand Total	1,204.30	\$ 201.114	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 2023-24 year is 495.2. Full-time Instructors teaching credit classes, as well as full-time counselor positions are considered towards this obligation.

Full-Time Faculty		
RAM	Categorical	Total
535.48	27.52	563.00

Of the 535.48 full-time faculty positions we have budgeted, 523 of the 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. 51% 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 \$30.8 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 49% 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 B

- 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.



PRIOR YEAR FUNDS

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	150,000.00					150,000.00
Inventory	50,134.20					50,134.20
Total	<u>\$ 200,134.20</u>	-	-	-	-	<u>\$ 200,134.20</u>
Restricted Fund Balance						
Restricted Programs						
Health Services			102,733.73	387,944.92		490,678.65
Instructional Equipment			1,513,172.42	1,818,084.60	163,381.36	3,494,638.38
Parking			(633.15)	(1,647,215.06)	385,282.86	(1,262,565.35)
Lottery			1,819,336.80	4,350,006.66	2,003,585.43	8,172,928.89
Veterans Services			22,855.58	20,085.81		42,941.39
Admin Allowance			355,837.09	(168,754.53)		187,082.56
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,813,302.47</u>	<u>\$ 4,760,152.40</u>	<u>\$ 2,552,249.65</u>	<u>\$ 11,125,704.52</u>
Committed Fund Balance						
STRS & PERS Cost - Released	-					-
Total	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
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		15,915.38				15,915.38
Activities Assigned by Center *		9,295,953.00	21,385,306.00	12,815,346.00	16,875,896.00	60,372,501.00
One-Time Funds to be Allocated **	-	1,025,000.00	3,083,155.00	3,064,175.00	182,670.00	7,355,000.00
One-Time Funds Allocated **	648,028.05	2,844,397.52	3,877,010.29	6,419,846.92	988,897.08	14,778,179.86
Total	<u>\$ 1,028,028.05</u>	<u>\$ 13,181,265.90</u>	<u>\$ 28,345,471.29</u>	<u>\$ 22,299,367.92</u>	<u>\$ 18,047,463.08</u>	<u>\$ 82,901,596.24</u>
Uncommitted Fund Balance						
Board Policy	33,287,440.00					33,287,440.00
Unallocated Resources	14,033,722.40					14,033,722.40
21-22 SCFF HH						-
Budget Center:						-
PY Apportionment Adj's	733,494.00					733,494.00
11100 Fund		6,530,506.40	15,520,537.37	4,169,081.89	12,233,036.63	38,453,162.29
11100 Settle-Up of Hospitality		(45,000.00)	15,000.00	15,000.00	15,000.00	-
Settle-up of RAM		2,395,840.00	2,296,396.00	3,528,435.00	(3,304,360.00)	4,916,311.00
Emergency Conditions Funding		2,687,217.00	7,360,470.00	10,038,586.00	8,964,722.00	29,050,995.00
Pull back to increase Reserves		(1,043,722.00)	(3,801,561.00)	(4,913,082.00)	(1,146,347.00)	(10,904,712.00)
CY Settle-Up of Categoryals		7,297.54	(5,535.95)	(22,674.74)	113,844.29	92,931.14
Assigned by Center		(9,295,953.00)	(21,385,306.00)	(12,815,346.00)	(16,875,896.00)	(60,372,501.00)
Total	<u>\$ 48,054,656.40</u>	<u>\$ 1,236,185.94</u>	<u>\$ 0.42</u>	<u>\$ 0.15</u>	<u>\$ (0.08)</u>	<u>\$ 49,290,842.83</u>
Total Ending Fund Balance	<u>\$ 49,282,818.65</u>	<u>\$ 14,417,451.84</u>	<u>\$ 32,158,774.18</u>	<u>\$ 27,059,520.47</u>	<u>\$ 20,599,712.65</u>	<u>\$ 143,518,277.79</u>

** : 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, 2023

	<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			87,898.91	15,496.15		103,395.06
Campus Enrollment Support			3,108,380.93	4,006,588.87	579,667.01	7,694,636.81
Capital Expenses						
ADA			175,827.00		247,771.69	423,598.69
Campus Priorities					24,476.81	24,476.81
CC Pilot Internship Program: Legacy/Puente			5,985.78			5,985.78
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		3,630.87	103,630.87
Institutional Capacity	23,264.00					23,264.00
Professional Development Program	192,542.18			6,890.31		199,432.49
Safety	300,000.00					300,000.00
Business Process Analysis	130,151.78					130,151.78
Campus Priorities			188,808.02	923,736.04		1,112,544.06
Local Funding Requests		383,826.98		773,610.60	4,424.99	1,161,862.57
Outreach/Recruitment/Onboarding/Advertising			-	-		-
Pathways Support				121,002.73		121,002.73
Strategic Plan Allocation for DEIA			140,368.65	145,000.00	39,898.76	325,267.41
Student Success Funds - Online Education			69,741.00			69,741.00
Student Success Funds - Supplemental Instruction				409,658.51		409,658.51
Student Success Funds - Universal Design					89,026.95	89,026.95
Technology - Microsoft 365 Collaboration		198,118.75				198,118.75
Title IX		97,432.51				97,432.51
Website Modifications				17,863.71		17,863.71
5-Yr Cyber Security Plan		1,821,011.82				1,821,011.82
Funds already allocated	648,028.05	2,844,397.52	3,877,010.29	6,419,846.92	988,897.08	14,778,179.86
Add'l One-Time Funds to be Allocated						
Book Program Pilot Supplement			2,500,000.00	2,400,000.00	100,000.00	5,000,000.00
Foundation to supplement initial cost of new position			450,000.00	450,000.00		900,000.00
Part-Time Faculty Office Hours - Fall Semester	25,000.00	5,000.00	20,000.00	5,000.00		55,000.00
Part-Time Faculty Office Hours - Fall Semester			128,155.00	194,175.00	77,670.00	400,000.00
Sustainability Plan		1,000,000.00				1,000,000.00
Subtotal Additional Allocations	-	1,025,000.00	3,083,155.00	3,064,175.00	182,670.00	7,355,000.00
Total	\$ 648,028.05	\$ 3,869,397.52	\$ 6,960,165.29	\$ 9,484,021.92	\$ 1,171,567.08	\$ 22,133,179.86

ENDING FUND BALANCE

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 2023-24 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 two manager recruitments, a DEIA consultant to work with the campuses and the renovation of the Board Room. Additionally, the District Services departments have continued to focus on improving their use of sustainability and temporary staffing. Finance and Facilities is focused on safety and maintenance projects. Human Resources is working to improve automation, training, and communications, updating offices and completing a job families study. 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 tolls and training. The detailed list of allocations can be found on the following page.

ENDING FUND BALANCE



DISTRICT SERVICES

	<u>Rounded</u>
District Services Carryover Beginning Balance	\$ 14,417,452.00
Restricted Fund Balance	\$ -
Districtwide Allocation	
Safety Budget	(15,915.00)
Total Districtwide Allocation	<u>\$ (15,915.00)</u>
One-Time Fund Allocations	
Equipment	(316,030.00)
Hospitality Supplement	(25,000.00)
HR Banner Projects	(27,977.00)
Local Funding Requests	(383,827.00)
Technology - Microsoft 365 Collaboration	(198,119.00)
Title IX Compliance	(97,433.00)
5-Yr Cyber Security Plan	(1,821,012.00)
Sustainability Plan	(1,000,000.00)
Total One-Time Fund Allocations	<u>\$ (3,869,398.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(571,273.00)
CO Manager's Retreats	(75,000.00)
CO DEIA Consultant	(90,000.00)
CO Board Room Renovation	(3,000,000.00)
PIO Public Records System	(60,000.00)
PIO Website	(166,639.00)
PIO Future Website Updates	(100,000.00)
PIO District Branding	(100,000.00)
PIO Production Equipment Needs	(125,000.00)
F&F Conference Room Update	(40,000.00)
F&F Facilities Sustainability Plan	(420,000.00)
F&F Assistant Purchasing Director	(150,000.00)
F&F Executive Administrative Assistant II	(127,350.00)
F&F Safety Film	(250,000.00)
F&F Capital Outlay Projects Supplement	(500,000.00)
F&F Job Shadowing	(250,000.00)
HR Temporary Special Project Coordinator	(111,763.00)
HR Offices	(200,000.00)
HR Temporary Benefits Staff	(90,000.00)
HR Online Leaves and Accommodations Platform	(100,000.00)
HR Job Families Study	(300,000.00)
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	(293,928.00)
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 Equity in Student Experience/Canvas Tools	(500,000.00)
ES&T Sustainability Plan	(370,000.00)
Total Assigned by Center	<u>\$ (9,295,953.00)</u>
Carryover Remaining Balance	<u>\$ 1,236,186.00</u>

BUDGET CENTER
CARRYOVERS

CYPRESS COLLEGE

For fiscal year 2022-23, Cypress College ended the fiscal year with an ending fund balance of \$32,158,774, of which \$3,813,302 is associated with restricted funds, and \$6,960,165 are One-Time Fund allocations. The remaining carryover balance of \$21,385,307 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 (\$6,960,165) 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, part-time faculty office hours, Foundation support from the District, and various campus and institutional priorities.

For fiscal year 2023-24, the ending fund balance available has increased considerably versus the prior year's ending fund balance due to some degree from the closeout of federal funds attributable to the Higher Education Emergency Relief Funds (HEERF). Cypress College has retained within its carryover assigned by the Center funds 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 carry over funds (\$21,385,307) contains some carryover of POs in process at the end of the 2022-23 fiscal year, departmental budget carryforward as part of the college's budgeting expenditure 2-year cycle, and prior One-Time Fund program allocations. The remaining \$20,306,678 will be distributed amongst various student service activities, academic support programs, operational budget backfill/adjustments, Cypress College Foundation support, campus improvements, infrastructure support, and the establishment of critical budget reserves/contingencies.

CYPRESS COLLEGE

The college continues to fund a college emergency reserve fund, equal to 5% of the college operating budget, or \$4,550,000. 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 as we continue our efforts to counteract the trend of lower enrollment and corresponding fewer revenues traditionally received through tuition and fees, and the State’s Student Centered Funding Formula.



CYPRESS COLLEGE

	<u>Rounded</u>
Cypress College Carryover Beginning Balance	\$ 32,158,774.00
Restricted Fund Balance	\$ (3,813,302.00)
One-Time Fund Allocations	
Assist with Fraudulent Student Investigations	(87,899.00)
Book Program Pilot Supplement	(2,500,000.00)
Campus Enrollment Support	(3,108,381.00)
Capital Expenses - ADA	(175,827.00)
CC Foundation Initial New Positon Supplement	(450,000.00)
Hospitality Supplement	(5,000.00)
Hunger Initiative	(100,000.00)
Institutional Capacity	(188,808.00)
Part-Time Faculty Office Hours Pilot - Fall Semester	(128,155.00)
Pilot Internship Program for Legacy/Puente	(5,986.00)
Strategic Plan Allocation for DEIA	(140,368.00)
Student Success Funds - Online Education	(69,741.00)
Total One-Time Fund Allocations	<u>\$ (6,960,165.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(86,464.00)
2022/23 Departmental Budget Carryforward (2-year-cycle)	(914,065.00)
Prior One-Time Funding Program Allocations	(78,100.00)
Academic Senate	(21,000.00)
Classified Senate	(15,000.00)
Distance Education Program	(150,000.00)
STEM2 Program	(352,284.00)
Dual Enrollment Program Support	(371,010.00)
Learning Resource Center Tutoring Support	(500,000.00)
International Students Program (via Non-Resident Tuition)	(513,274.00)
2022/23 Adjustments for Campus Safety Operations	(634.00)
2023/24 Adjustments for Campus Safety Operations	(902,834.00)
2023/24 Adjustments for Health Services Operations	(154,569.00)
Campus Wide Institutional Support	(866,514.00)
Campus Wide Equipment Commitments	(349,500.00)
Extended Day Contingencies	(3,400,000.00)
Students' E-books Subsidy	(1,000,000.00)
Capital Outlay/Campus Improvements/Infrastructure	(3,000,000.00)
2023/24 Structural Deficit Settleup	(1,360,059.00)
2023/24 Operational Contingency (Personnel and Operations)	(2,800,000.00)
Establish Permanent Campus Emergency Fund @ 5% of Operating Expenses	<u>(4,550,000.00)</u>
Total Assigned by Center	<u>\$ (21,385,307.00)</u>
Carryover Remaining Balance	<u>\$ -</u>

BUDGET CENTER
CARRYOVERS

FULLERTON COLLEGE

Fullerton college ended fiscal year 2022-2023 with an ending fund balance of \$27,059,520, of which \$4,760,152 is associated with restricted funds and \$9,484,022 are one-time fund allocations. The remaining carryover balance of \$12,815,346 is assignable for various campus uses. The ending fund balance decrease is attributed to the sunsetting of one-time CARES funds used to support on-going campus activities. District hold-harmless funds were used to support distance education, address student and staff needs, student aid, and facility improvements, of which \$9,484,022 is associated with one-time fund allocations. The remaining carryover balance of \$12,815,346 is assignable for various campus uses. The ending fund balance decrease is attributed to the sunsetting of one-time CARES funds used to support on-going campus activities. District hold-harmless funds were used to support distance education, address student and staff needs, student aid, and facility improvements. As CARES funding has a specific spending timeline, Fullerton College prioritized spending these funds down first as they are scheduled to end December of 2023. During fiscal year 2022-2023 Fullerton College spent a significant portion of the CARES funds continuing to focus directly on student needs, including: counseling, tutoring, assisting with food insecurities to name a few. Final CARES fund expenditures for fiscal year 2023-2024 include additional support services for students. The remaining unrestricted carryover balance will be used by the College to address campus-wide needs that are of a one-time or non-recurring nature. These expenditures include institutional support, departmental carryovers, capital outlay transfers, information technology equipment replacements, strategic direction initiatives, Pathways support, and personal and budget center contingencies.

BUDGET CENTER
CARRYOVERS



FULLERTON COLLEGE

	<u>Rounded</u>
Fullerton College Carryover Beginning Balance	\$ 27,059,520.00
Restricted Fund Balance	\$ (4,760,152.00)
One-Time Fund Allocations	
Assist with Fraudulent Student Investigation activities	(15,496.00)
Book Program Pilot Supplement	(2,400,000.00)
Campus Enrollment Support	(4,006,589.00)
Campus Priorities	(923,736.00)
FC Foundation Initial New Position Supplement	(450,000.00)
Hospitality Supplement	(20,000.00)
Local Funding Requests	(773,611.00)
Part-Time Faculty Office Hours Pilot - Fall Semester	(194,174.00)
Pathways Support	(121,003.00)
Professional Development Program	(6,890.00)
Strategic Plan Allocation for DEIA	(145,000.00)
Student Success Funds - Supplemental Instruction	(409,659.00)
Website Modifications	(17,864.00)
Total One-Time Fund Allocations	<u>\$ (9,484,022.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(77,894.00)
Program Review Allocation	(264,789.00)
International Students Allocation	(491,658.00)
Institutional Support - Athletic Programs	(300,000.00)
Accreditation Support	(100,000.00)
Computer Replacement Program	(300,000.00)
Extended Day Contingencies	(2,000,000.00)
Campus-Wide Institutional Support	(594,042.00)
Child Development School Support	(400,000.00)
Capital Outlay Projects	(3,513,267.00)
Parking	(1,959,608.00)
Admin Allowance	(60,989.00)
Friends of Fullerton Endowment Settle-up	(54,282.00)
Campus-Wide Departmental Commitments	(2,698,817.00)
Total Assigned by Center	<u>\$ (12,815,346.00)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

BUDGET CENTER
CARRYOVERS

NORTH ORANGE CONTINUING EDUCATION

NOCE ended fiscal year 2022-23 with an ending fund balance of \$20,599,713, \$2,552,250 of which is associated with restricted funds and \$1,171,567 are one-time fund allocations. The remaining unrestricted carryover balance of \$16,875,896 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. 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.

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 finalizing the strategic plan for 2023-2026 and designated \$600,000 to support the goals and action steps identified.

For fiscal year 2023-2024, 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. Each instructional program and student service department has created strategies to re-engage former students and retain current students as outlined in the NOCE Enrollment Recovery Strategies plan. In addition, \$779,667 has been designated to support the student onboarding process, remove barriers for students enrolling in NOCE classes and services, and to build a sustainable structure for distance education and remote student services.

To increase community awareness of NOCE offerings, \$939,150 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.

NORTH ORANGE CONTINUING EDUCATION

The one-time funds will be used for the purposes for which they were designated. The remaining funds may be used to pay other expenses deemed a priority. The remaining amount of \$10,952,937 is being reserved for future personnel and operating contingencies and to support any structural deficit that may occur during the enrollment recovery phase. 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

BUDGET CENTER
CARRYOVERS

	Rounded
N. Orange Continuing Education Carryover Beginning Balance	\$ 20,599,713.00
Restricted Fund Balance	\$ (2,552,250.00)
One-Time Fund Allocations	
Book Program Pilot Supplement	(100,000.00)
Campus Enrollment Support	(579,667.00)
Capital Expenses - ADA Improvements	(247,772.00)
Capital Expenses - Campus Priorities	(24,477.00)
Hospitality Supplement	(5,000.00)
Hunger Initiative - Food Pantry	(3,631.00)
Local Funding Requests	(4,425.00)
Part-Time Faculty Office Hours Pilot - Fall Semester	(77,669.00)
Strategic Plan Allocation for DEIA	(39,899.00)
Student Success Funds - Universal Design	(89,027.00)
Total One-Time Fund Allocations	\$ (1,171,567.00)
Assigned by Center	
Carryover of PO's still in process from prior year	(57,654.00)
Distance Education Program	(200,000.00)
Budget Committee Discretion	(110,000.00)
Staff Development	(170,000.00)
Strategic Plan Priorities	(600,000.00)
Accreditation Support	(25,000.00)
Website Support/Outreach/Advertising	(939,150.00)
Technology Upgrades	(600,000.00)
Campus Improvements/swingspace	(2,800,000.00)
Categorical Program Support/Community Services	(221,155.00)
Budget Center Contingencies	(200,000.00)
Operating Budget Structural Deficit	(10,952,937.00)
Total Assigned by Center	\$ (16,875,896.00)
Carryover Remaining Balance	\$ -

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

2023-24

Grant	Districtwide	DS	CC	FC	NOCE	Total
A2MEND	\$	\$	\$ 47,296	\$ 49,728	\$	\$ 97,024
AANHPI Student Achievement			301,394	301,394		602,788
AB86 Adult Ed. Regional Consortium					12,476,864	12,476,864
Adult Ed & Family Literacy Act					1,660,140	1,660,140
ASCIP Safety Grant		47,352				47,352
Basic Needs Centers & Staffing			933,272	1,581,584	257,582	2,772,438
Basic Needs Student Food&Housing			1,183,426	1,560,812		2,744,238
BFAP			1,542,346	1,827,604		3,369,950
CAEP TAP					3,531,146	3,531,146
Cal Law Grant			198,000			198,000
Calculus: A New Equitable Direction			146,160			146,160
CalFresh Outreach			334			334
California College Promise AB19			2,634,884	4,090,610		6,725,494
California Humanities				10,520		10,520
CalWorks			1,241,652	1,615,066		2,856,718
Campus Safety & Sexual Assault			3,830	38,524		42,354
CARE			897,566	947,610		1,845,176
Case Service Contract (CSC)					882,276	882,276
CCAP Instru. Material -Dual Enrollment			170	77,960		78,130
CCAP STEM Pathways Academy Grant			566,562			566,562
Child Dev Training Consortium				52,334		52,334
CIC PCUBED			18,000	16,000		34,000
Classified Professional Development		236,560				236,560
College to Career Program					580,000	580,000
COVID - 19 Recovery Block Grant	1,460,217	62,435	12,959,522	17,552,100	2,975,614	35,009,888
CRPP IBP Grant - CoRE Program				600,000		600,000
CTE Data Unlocked Initiative					57,922	57,922
Culturally Competent Faculty PD		466,668				466,668
DDS Employment - OCBPI Project					5,072	5,072
Dream Resource Liaison Support			423,468	207,292		630,760
Drone Pilot Apprenticeship Grant				745,508		745,508
DSPS			3,159,358	5,525,032	4,097,576	12,781,966
EEO Best Practices		330,890				330,890
EEO Innovative Best Practices Grant		599,970				599,970
Emergency Fin.Assis.Supplemental			282,000	542,284	99,160	923,444
Emergency Financial Assistance			348,000	24,000		372,000
Employer Engagement Funds				434,860		434,860
EMSD Program					913,338	913,338
English Literacy and Civics Grant					305,934	305,934
Enha.Veteran&Military-connec.SPP			1,000,000			1,000,000
EOPS			4,296,286	5,421,750		9,718,036
Fin Aid&Basic Needs Comp Stipend				100,000		100,000
Financial Aid Technology Grant			61,698	200,716		262,414
FWS			801,108	1,387,672		2,188,780
Google IT Support Pre-Apprentice					997,132	997,132
GSETGP Admin Allowance			900	6,000		6,900
Guided Pathways			1,557,814	11,038	231,014	1,799,866
HEERF I - CARES - MSI			623,036			623,036
HEERF I -CARES Act - Institution			182			182
HEERF II - CRRSAA - MSI			1,840,706			1,840,706
HEERF III - ARP - Institution			198,752	303,688		502,440
HEERF III - ARP - MSI			3,136,146			3,136,146
HRSA HCOP			86,892			86,892
HSI-STEM Project RAISER Grant			30,000	57,888		87,888
Innovation & Effectiveness Grant			387,262			387,262
K-16 Region. Collaborative Grant		338,934	188,120	100,000		627,054
Learning-Aligned Employment Prog			7,414,178	8,963,490		16,377,668
LGBTQ+			215,284	197,308	52,394	464,986

GRANT DETAIL

CURRENT YEAR GRANT ACTIVITY

2023-24

Grant	Districtwide	DS	CC	FC	NOCE	Total
Library Services Platform			24,406	36,048		60,454
Local-Systwide Tech&Data Security		600,000				600,000
Mental Health Support			607,186	860,560	237,444	1,705,190
MESA Program			1,620,274			1,620,274
NASA Space Grant			91,254			91,254
NextUp			173,718	800,850		974,568
NOC Social Entrepren. Collaborative		879,534				879,534
NSF Harnessing Data Revolution			77,308			77,308
NSF LIFTED Project				691,028		691,028
Nursing Enrollment & Retention Grant			358,976			358,976
Professional Development SF Grant		23,442				23,442
Puente Project				16,638		16,638
Puente-Participant Site Awards			85,898	141,072		226,970
Referee & Lane Technician				24,000		24,000
Regnl.Equity&Recvy.Partnership					280,552	280,552
Rising Scholars Network			697,024		380,192	1,077,216
Staff Diversity		556,454	6,259	12,217	12,308	587,238
Student Equity & Achievement		634,578	16,655,506	12,823,060	5,142,866	35,256,010
Student Retention & Enrollment	1,728,697	453,345	1,327,880	4,369,192	741,804	8,620,918
Subm.Wage to Comp.Integ.Empl					1,545,210	1,545,210
SWI - Local		603,592	7,346,340	8,649,458	2,233,714	18,833,104
SWP - Regional		70,400	2,296,990	1,092,888	1,363,082	4,823,360
Systemwide Tech. & Data Security		300,000				300,000
TANF				150,742		150,742
Title V HSI Prom.Career Pathways			1,155,230	53,192		1,208,422
UCEF-RFA UMOJA Grant				40,750		40,750
UCI Building Energy Assessment			696,522			696,522
Veteran Resource Center SS			203,034	84,726		287,760
VTEA			1,611,962	2,045,338	221,782	3,879,082
Welding Prog. Improvement Grant				1,414,408		1,414,408
Wellness Vending Machines Pilot			30,000			30,000
Work Independence Self-Advocacy Ed.					1,106,000	1,106,000
Workability III Grant					920,000	920,000
Zero Textbook Cost (ZTC) Program			355,380	395,200		750,580
Categorical Funds	\$ 3,188,914	\$ 6,204,154	\$ 84,146,751	\$ 88,251,739	\$ 43,308,118	\$ 225,099,676
Administrative Allowance for PELL, SEOG, FWS			355,837	239,223		595,060
Instructional Equipment			1,513,172	1,818,085	189,573	3,520,830
Veteran's Services			68,568	53,848		122,416
Other Restricted Funds	\$ -	\$ -	\$ 1,937,577	\$ 2,111,156	\$ 189,573	\$ 4,238,306
CCAMPIS Grant				2,317,398		2,317,398
Child Care Center				880,227		880,227
Food Program				37,017		37,017
General Child Care				564,478		564,478
QRIS Block Grant				40,048		40,048
Child Development Funds	\$ -	\$ -	\$ -	\$ 3,839,168	\$ -	\$ 3,839,168
Cal Grants			9,000,000	6,000,000		15,000,000
Direct Loan			3,200,000	13,400,000		16,600,000
Pell			42,000,000	54,000,000		96,000,000
SEOG			629,498	1,098,178		1,727,676
SFRF Emergency Fin Aid Assistance			568,000		434,000	1,002,000
Student Success Completion Grant			16,122,900	17,638,642		33,761,542
Student Financial Aid Funds	\$ -	\$ -	\$ 71,520,398	\$ 92,136,820	\$ 434,000	\$ 164,091,218
Total Grants	\$ 3,188,914	\$ 6,204,154	\$ 157,604,726	\$ 186,338,883	\$ 43,931,691	\$ 397,268,368

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:

- **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.
- **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.
- **Calculus:** A New Equitable Direction: Funded by the Learning Lab, an initiative of the Governor's Office of Planning and Research and administered by the Foundation for California Community Colleges, this project aims to close equity gaps and increase overall success rate in the Calculus 1 course.
- **CalFresh Outreach:** State funding to support campus efforts to increase student applications in the CalFresh program.
- **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.
- **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.
- **Catalyst Grant:** Local funds administered by Immigrants Rising to provide legal aid, mental health services, and support academic, vocational and career development services to undocumented college students and their families.
- **Child and Adult Care Food Program (CACFP):** Federal and State funded program 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 Training Consortium:** Local 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.
- **College and Career Access Pathways (CCAP) STEM Pathways Academy & 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:** State 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.

- **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 Competent Faculty Professional Development Funds:** State funding to be expended on professional development efforts that enhance teaching and learning and help ensure equitable opportunities and supports for all students.
- **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.
- **Department of Developmental Services Orange County Business Partner Intermediary (OCBPI) Project):** State funding to serve Individuals with Developmental Disabilities (IDD), businesses, families, educators, and service providers by designing a Transformative Action plan to identify Competitive Integrated Employment (CIE) opportunities for IDD, as well as supporting businesses in hiring and retaining youth and adults with a wide range of disabilities who are clients of the Regional Center of Orange County (RCOC).
- **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.

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- **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 Financial Assistance:** State 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.
- **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.
- **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.

- **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.
- **Learning-Aligned Employment Program:** State funding to offer eligible students at public colleges and universities the opportunity to earn money to help defray their educational costs while gaining education-aligned, career-related employment.
- **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):** 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 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.
- **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.
- **Puente Program – Participant Site Award:** State funding to augment funding for Puente programs across the state, supporting the needs of programs so that all students have the opportunity to experience Puente with an equitable distribution of resources.
- **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.
- **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.

- **SFRF (State Fiscal Recovery Funds) Emergency Financial Assistance/Supplemental:** Federal funding to provide emergency financial assistance to low-income California community college students.
- **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:** State 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).
- **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 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:** State 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.
- **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 2023-2024

	Bookstore Fund	Cafeteria Fund	Child Development Fund	Total Special Revenue Funds Budget
Beginning Balance	\$ 5,384,725	\$ 2,560,103	\$ 103,076	\$ 8,047,904
Revenues:				
Federal Revenue	-	-	1,181,699	1,181,699
State Revenue	-	-	212,885	212,885
Local Revenue	250,000	320,000	350,000	920,000
Total Revenues	250,000	320,000	1,744,584	2,314,584
Expenditures:				
Academic Management Salaries	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-
Total Academic Salaries	-	-	-	-
Classified Management Salaries	-	-	143,419	143,419
Classified Staff Salaries	-	-	410,318	410,318
Confidential Staff Salaries	-	-	-	-
Hourly Staff Salaries	-	-	97,971	97,971
Total Classified Salaries	-	-	651,708	651,708
Employee Benefits	-	-	270,489	270,489
Total Salaries and Benefits	-	-	922,197	922,197
Supplies and Materials	-	-	141,120	141,120
Other Operating Expenses	-	60,000	1,013,017	1,073,017
Capital Outlay	250,000	110,000	18,250	378,250
Total Expenditures	250,000	170,000	2,094,584	2,514,584
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	\$ 5,384,725	\$ 2,560,103	\$ 103,076	\$ 8,047,904

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 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 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) 2023-2024

	Cypress College	Fullerton College	Total Cafeteria Funds Budget
Beginning Balance	\$ 303,358	\$ 2,256,745	\$ 2,560,103
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	\$ 303,358	\$ 2,256,745	\$ 2,560,103

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

2023-2024

	Capital Outlay Fund	General Obligation Bond Fund	Total Capital Project Funds
Beginning Balance	\$ 75,060,485	\$ 203,361,794	\$ 278,422,279
Revenues:			
Federal Revenue	-	-	-
State Revenue	80,497,438	-	80,497,438
Local Revenue	1,000,000	6,477,743	7,477,743
Total Revenues	81,497,438	6,477,743	87,975,181
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	-	-	-
Total Academic Salaries	-	-	-
Classified Management Salaries	636,056	-	636,056
Classified Staff Salaries	184,921	-	184,921
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	-	-	-
Total Classified Salaries	820,977	-	820,977
Employee Benefits	377,187	-	377,187
Total Salaries and Benefits	1,198,164	-	1,198,164
Supplies and Materials	15,149	296	15,445
Other Operating Expenses	1,707,813	2,499,657	4,207,470
Capital Outlay	148,226,109	381,339,584	529,565,693
Total Expenditures	151,147,235	383,839,537	534,986,772
Other Sources/(Uses):			
Interfund and Other Transfers In	10,463,267	174,000,000	184,463,267
Bond Proceeds	-	-	-
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(1,000,000)	-	(1,000,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	9,463,267	174,000,000	183,463,267
Ending Balance/Contingency	\$ 14,873,955	\$ -	\$ 14,873,955

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.

The Capital Outlay Projects Fund is also used to account for the receipt and expenditure of State Funded capital projects, scheduled maintenance projects.



CAPITAL OUTLAY FUND

2023-2024

Project	2023-24 Budget
CC ADA Parking Lot 1	\$ 300,000.00
CC Affordable Student Housing	91,269.00
CC Art Gallery Storage	8,926.00
CC Asphalt/Slurry Coat, Parking Lot	67,636.00
CC Balcony Refurbish, CCC 3rd Floor	18,264.00
CC Barrier Removal Program	993,137.00
CC Baseball/Softball Restroom Floor	8,565.00
CC Bleacher Safety Upgrade Gym II	44,590.00
CC Bldg 8 Pool Chemical Pump Replac	74,277.00
CC Boiler Replace TA, BUS, TEII	268,560.00
CC BoilerSystem Replace Tech III&FA	6,680.00
CC Bridge	31,334.00
CC Campus Facilities Planning	111,051.00
CC Central Plant	41,319.00
CC Classroom Repairs & Tech Replace	75,694.00
CC CMPLX 4th Fl Reorg for Prof Dev	396,942.00
CC Cogen Plant Decommissioning	378,824.00
CC Complex Elevator System Upgrade	9,270.00
CC Cooling Tower Fan Rebuild	120,172.00
CC Emergency Lockdown Phase 1	134,321.00
CC Energy Efficiency Partnership	35,782.00
CC Est. One-Time Funding	3,146,730.00
CC Fine Arts Building Renovation	19,402,728.00
CC Finish Replace TEII Locker Room	116,450.00
CC Fire Alarm Replacement	1,785,000.00
CC Health Center Renovation-Local	1,854,108.00
CC Health Science Prog/IPP Study	1,200.00
CC Higher Education Student Housing	82,024.00
CC HRC Temp Relocation	1,000,000.00
CC Interior Lights	1,763.00
CC Lactation Rooms	99,053.00
CC LLRC Secondary Data Center Ph 3	1,000,000.00
CC Office Reconfiguration	90,989.00
CC On-Call Contracts (Temp Hold)	200,000.00
CC Partial Floor Replacement Gym II	53,820.00
CC Piazza/Stair Repairs	532,400.00
CC Plaza	41,023.00
CC PM Services for 18 mo.	449,015.00
CC Pond Renovation - Local	654.00
CC Pool	1,171,928.00
CC Pool Mechanical Equip. Replace	186,125.00

CAPITAL OUTLAY FUND

2023-2024

Project	2023-24 Budget
CC Replace BMS Controllers	285,292.00
CC Restore FF&E for SEM	190,063.00
CC Roof Repair, Gym I	2,438.00
CC Roof Replacement (LLRC)	522,705.00
CC Roof Replacement (TEIII)	1,089,718.00
CC SAC/VRC Dedication Wall	22,635.00
CC Signage Replacement, Campus Wide	200,000.00
CC South CP CHW Pump Rebuild	148.00
CC STEM2 Relocate to LLRC	8,749.00
CC Student Collaboration Space Impr	76,408.00
CC TA Chilled Water Modifications	43,314.00
CC TE1 Aviation Upgrades	5,900.00
CC Tech Ed III HVAC Valve Replace	2,399.00
CC Tennis Court Reno, RR, Floo	150,000.00
CC Tennis Court Resurfacing	69,056.00
CC Theater Fall Protection	180,369.00
CC Theater Lighting Retrofit	81,489.00
CC Thermal Energy Project	5,997.00
CC Water Conservation Project	1,735.00
CC 20-21 Scheduled Maint Holding-Local	1,370,801.00
CC 21-22 Scheduled Maint Holding	629,977.00
CC 23-24 Scheduled Maint Holding-State	52,381.00
FC 300/500 & IB FF&E	2,345,438.00
FC ADA Projects	1,677,887.00
FC Bldg 840 Bathroom Renovation	32,505.00
FC Boiler Project	2,283,139.00
FC Bridge Project	80,750.00
FC Campus Facilities Planning	96,501.00
FC Campus-wide Capital Projects	2,500,000.00
FC Campus-wide Security Camera Proj	475,917.00
FC Capital Projects - Local Holding	772,715.00
FC Chapman/Newell Building	1,667,120.00
FC Classroom AV Upgrade	2,830.00
FC Cruz Reynoso - 200 Bldg Signage	15,000.00
FC Dining Hall Audio System Project	17,905.00
FC Door Replacement	71,463.00
FC Electric Meter Install Project	20,000.00
FC Equipment Anchoring Project	20,000.00
FC EV Charging Station Project	11,018.00
FC FF&E	269,537.00
FC Fields Improvements	4,041,886.00
FC HVAC Control Replacement Project	550,000.00
FC M&O Building	13,017,906.00
FC Parking Lot 10 Improvements Proj	109,775.00

CAPITAL OUTLAY FUND

2023-2024

Project	2023-24 Budget
FC Parking Lot Repairs	625,000.00
FC Performing Arts	38,072,218.00
FC Renovate Bldgs 300	13,811,000.00
FC Roof Repairs	351,660.00
FC Solar Planning	137,728.00
FC Standards Development	12,802.00
FC Swing Space	457,871.00
FC Swing Space/Repurposing Project	22,411.00
FC Theater,700/900 Light Replmt Pro	101,539.00
FC Tunnels Improvements	1,978,659.00
FC Wilshire Hot Water Line Replace.	26,026.00
FC 23-24 Scheduled Maint Holding-State	52,381.00
NOCE Roof Repair (100, 200, 300)	490,074.00
NOCE Scheduled Maintenance / Other	256,929.00
AC NOCE ADA Interior Corrections	300,000.00
AC NOCE ADA Upgrades	1,685,016.00
AC 9th Floor Offices	200,000.00
AC Board Room Renovation	3,000,000.00
AC Capital Projects - Local Holding	2,721,796.00
AC Facility Upgrades	256,481.00
AC NOCCCD Building Sign Repair	300,000.00
AC Repl. Closed Loop Cooling Tower	711,555.00
AC Safety Film	250,000.00
AC Swing Space Interim Housing	693,298.00
AC Tower 1st Floor Life Safety Reno	9,011,611.00
AC Upgrade ADA Trans. Plan	544,300.00
AC Upper Deck Parking Restoration	15,528.00
AC 21-22 Scheduled Maint Holding	538,784.00
AC 22-23 Scheduled Maint Holding-State	583,671.00
AC 23-24 Scheduled Maint Holding-State	13,095.00
DW Network Refresh Project	701,059.00
Health & Safety 33676	8,224.00
Non-Resident Capital Outlay - CC	627,929.00
Non-Resident Capital Outlay - FC	803,530.00
Other - Capital Outlay	4,732,492.00
Redevelopment Funds (RDA)	13,424,034.00
	\$ 167,021,190.00

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 \$14.52 million in interest earnings since the first issuance. We anticipate that total interest earned on the funds currently issued may reach \$21 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

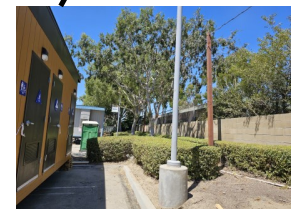
2023-2024



Anaheim Campus Tower
First Floor/Life Safety Renovation
[DSA Review]



Outdoor Patio Remodel
[Design]



Swing Space Project/Interim Housing
[Construction]

- ▶ Develop Interior and Exterior Signage [Implementation]
- ▶ IT Network Refresh (Throughout Campus) [Implementation]

- ▶ Update/Improve Infrastructure - Swing Space - Interim Housing [Construction]

Project

Swing Space - Interim Housing
Interior and Exterior Signage
Outdoor Patio Remodel
Tower First Floor Life/Safety Renovation
Update/Improve Infrastructure

Target Completion

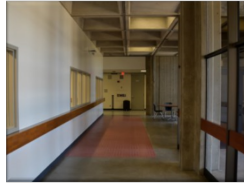
November 2023
July 2024
Summer 2024
Winter 2025
Various Projects

CYPRESS CAMPUS MEASURE J PROJECTS

2023-2024



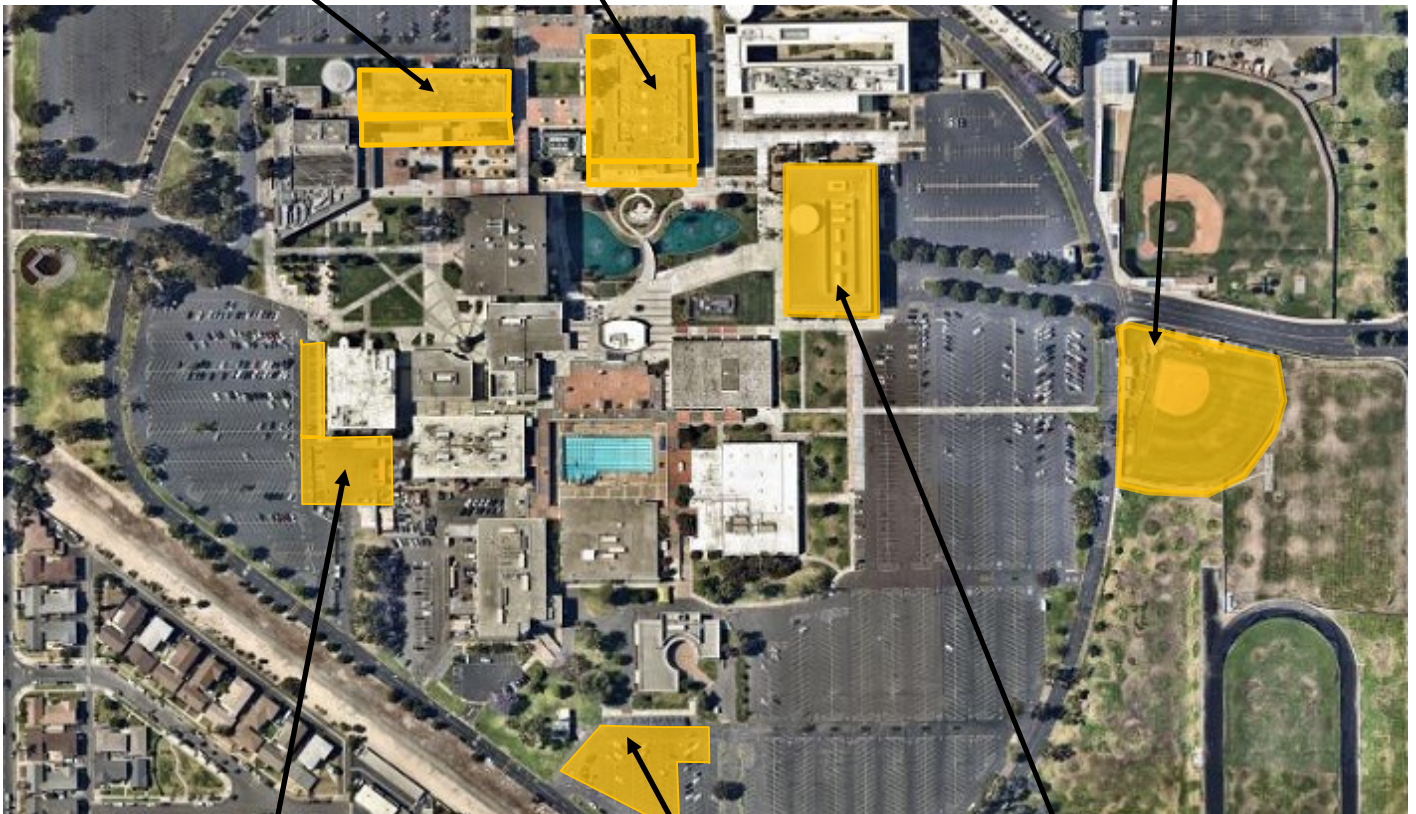
Fine Arts Building Renovation
[Bidding]



Swing Space - Fine Arts (Old SEM)
[Close-Out]

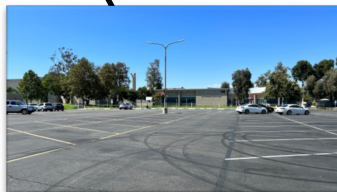


Softball Field Renovations
[Planning]



Swing Space Project - Hotel, Restaurant, and Culinary Arts
[Multiple Phases]

- ▶ IT Network Refresh (Throughout Campus)
[Implementation]
- ▶ Campus-Wide Security System Upgrade
[Close-out]



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



LLRC Secondary Data Center (Phase II)
[Close-out]

Project

Swing Space - Fine Arts (Old SEM)
Swing Space - Culinary Arts
LLRC Secondary Data Center (Phase II)
Campus-wide Security System Upgrades
Electric Vehicle (EV) SCE Charging Stations - Lot 4
Softball Field Renovation
Fine Arts Renovation

Target Completion

June 2023
July 2023
May 2023
December 2023
Spring 2024
Fall 2026
Spring 2026

FULLERTON CAMPUS MEASURE J PROJECTS

2023-2024



IT Network Refresh
(Throughout the Campus)
[Implementation]

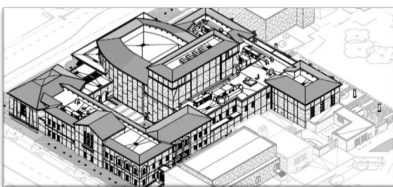
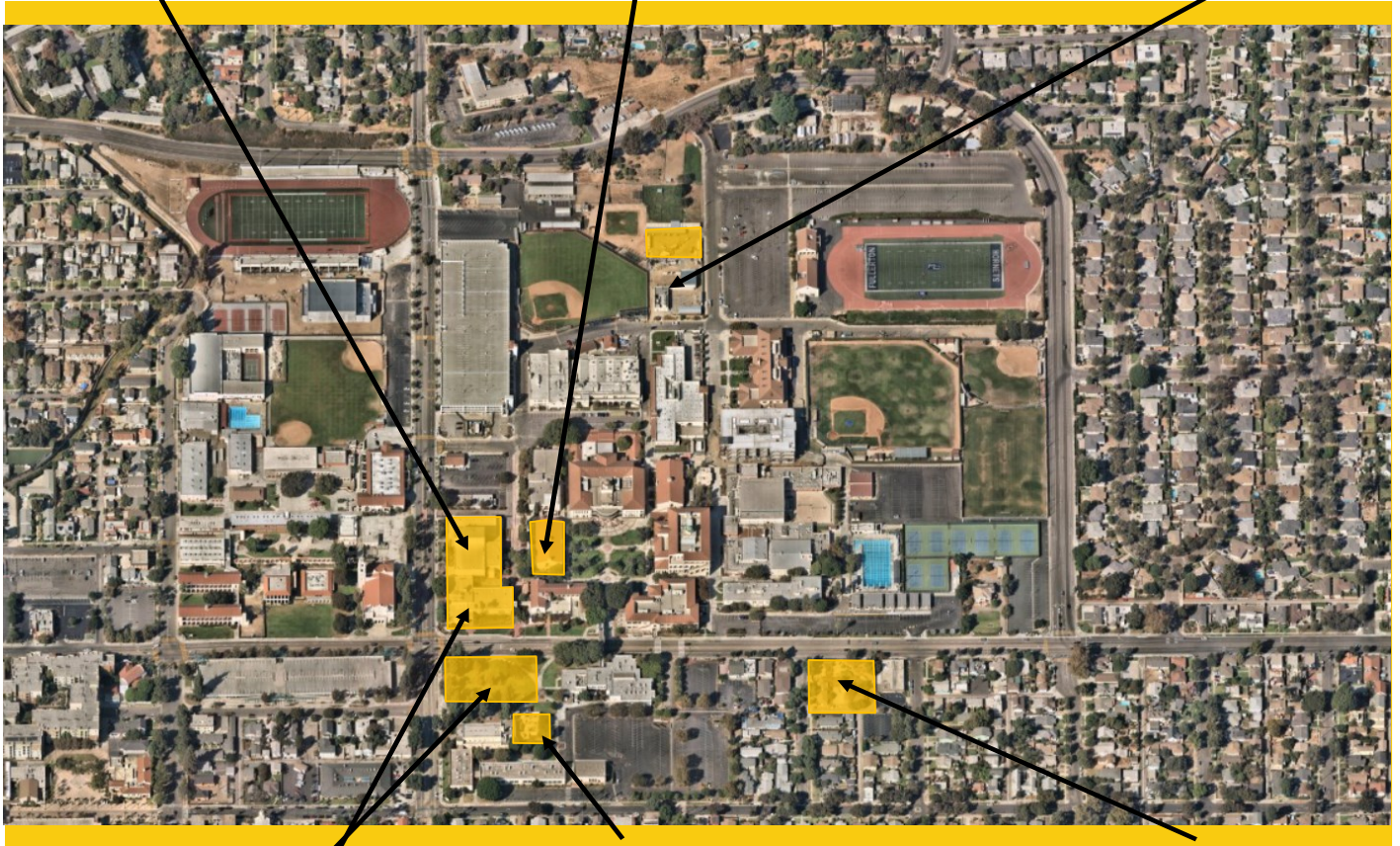


Renovate Building 300
[Bidding]



New Maintenance & Operations Building
[Pre-GMP Negotiations]

New Welcome Center & Lot C West
[Planning]



New Performing Arts Complex - Demolish
Buildings 1100 and 1300
[DSA Review]



Wilshire Chiller Plant Relocation
[DSA Review]



Chapman/Newell Instructional Building
[Pre-GMP Negotiations]

Project

Target Completion

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

- Summer 2024
- Winter 2024
- Winter 2024
- Winter 2025
- Spring 2026
- Winter 2027

BOND FUND - MEASURE J

2023-2024

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	1,530	1,380,970
Update/Improve Infrastructure	-	-	-
Update/Improve Infrastructure (IT)	1,000,000	748,411	251,589
Update/Improve Infrastructure (AC Swing Space Interim Housing)	669,290	430,415	238,875
Update/Improve Infrastructure (AC Secondary MDF Room)	97,250	97,250	-
Planning (Non Project Specific)	1,440,000	16,315	1,423,685
Tower First Floor Life/Safety Renovation	3,783,000	242,433	3,540,567
Swing Space Projects/Interim Housing	2,000,000	331,730	1,668,270
Develop Interior and Exterior Signage	1,087,431	119,109	968,322
Culinary Arts Swing Space	2,500,000	335,205	2,164,795
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
Develop Drop-Off Plaza at Romneya Drive	569,000	-	569,000
Develop Intersection at Romneya and Coronet	-	-	-
Subtotal - Anaheim Campus	\$ 22,107,800	\$ 3,879,106	\$ 18,228,694
Cypress Campus:			
New Science Engineering & Mathematics (SEM) Building	\$ 92,794,981	\$ 92,162,707	\$ 632,274
New Veterans' Resource Center & Student Activities Center Expansion	12,312,327	12,148,504	163,823
Veterans' Memorial Bridge and Tribute Garden	-	-	-
Baseball Field Improvements	1,930,604	1,920,904	9,700
Softball Field Renovations	4,000,000	-	4,000,000
Swing Space Projects	-	-	-
Swing Space - Fine Arts (OLD SEM)	5,389,441	3,487,125	1,902,316
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	43,600,871	1,323,339	42,277,532
Update/Improve Infrastructure	8,133,821	-	8,133,821
Update/Improve Infrastructure (SEM)	2,999,635	2,998,566	1,069
Update/Improve Infrastructure (IT)	5,101,587	3,717,842	1,383,745
Update/Improve Infrastructure (VRC/SAC)	1,139,344	1,134,003	5,341
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 (Piazza Above SAC)	-	-	-
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	7,000,000	-	7,000,000
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	-	492,000
Pool Restoration and Upgrade	3,909,470	-	3,909,470
Tech I/Tech III CTE Complex	28,337,107	-	28,337,107
Planning (Non Project Specific)	631,380	516,891	114,489
Gym I/Gym II Restoration and Restrooms	-	-	-

BOND FUND - MEASURE J

2023-2024

Campus/Project	Current Bond Estimate	Actual Expenses	Remaining Measure J Budget
Under Piazza & Stairwell Restoration	-	-	-
Gateway Phase I	-	-	-
Athletic Field Realignment/Entry Revisions/Parking Lot Improvements	-	-	-
Parking Structure	-	-	-
Subtotal - Cypress Campus	\$ 226,921,200	\$ 123,206,955	\$ 103,714,245
Fullerton Campus:			
New Instructional Building	\$ 50,219,143	\$ 50,193,207	\$ 25,936
Renovate 300 & 500 Buildings	22,982,000	2,315,108	20,666,892
New TES & Chilled Water Plant Expansion	9,137,797	9,103,368	34,429
New Thermal Energy Storage (TES)	-	-	-
Update/Improve Infrastructure	17,741,721	-	17,741,721
Update/Improve Infrastructure (IT)	8,000,000	4,478,263	3,521,737
Update/Improve Infrastructure (Bldg 300-500)	-	-	-
Update/Improve Infrastructure (IT-Instructional Building)	-	-	-
Update/Improve Infrastructure (Bldg 300-500 Sewer Line)	444,702	444,702	-
Planning (Non Project Specific)	1,379,387	361,172	1,018,215
New M&O Building	6,758,944	813,147	5,945,797
Greenhouse Replacement	401,016	398,664	2,352
Chapman Newell Instructional Building	27,030,129	2,306,339	24,723,790
New Performing Arts Complex	78,884,034	2,157,208	76,726,826
Wilshire Plant Relocation	5,420,631	129,463	5,291,168
New Parking Structure	11,219,260	-	11,219,260
New Horticulture/Lab School/STEM Lab	33,813,764	-	33,813,764
New Welcome Center & Lot C West	37,353,872	-	37,353,872
Landscape & Hardscape Improvements	3,840,000	-	3,840,000
Demolish Building 2000	-	-	-
Demolish Buildings 1901-04, 1956-60, 3000	-	-	-
Parking Lot Improvements at Building 3000	-	-	-
Demolish Buildings 2200 & 3104	-	-	-
Renovate Building 600	-	-	-
Renovate Building 840 Campus Services	-	-	-
Renovate Health Center	-	-	-
Renovate Faculty Lounge & Offices	-	-	-
Renovate Wellness Center	-	-	-
Renovate Building 3100	-	-	-
Renovate Building 2100	-	-	-
Renovate Building 1000 Fine Arts Gallery	-	-	-
Subtotal - Fullerton Campus	\$ 314,626,400	\$ 72,700,641	\$ 241,925,759
District Expenses:			
Program Management	\$ 20,000,000	8,846,733	11,153,267
Bond Issuance Costs	3,544,600	2,048,689	1,495,911
Interest Expense	800,000	478,339	321,661
District Holding Account	7,000,000	-	7,000,000
Subtotal - District	\$ 31,344,600	\$ 11,373,761	\$ 19,970,839
Total	\$ 595,000,000	\$ 211,160,463	\$ 383,839,537
Bond Funding Sources:			
Bond Authorization	\$ 574,000,000		
Estimated Interest Earnings	21,000,000		
Total	\$ 595,000,000		

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.

Associated Students Fund by Campus 2023-2024

	CC	FC	Total
Beginning Balance	\$ 380,993	\$ 432,181	\$ 813,174
Revenues:			
Federal Revenue	-	-	-
State Revenue	-	-	-
Local Revenue	107,000	306,000	413,000
Total Revenues	107,000	306,000	413,000
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	-	-	-
Total Academic Salaries	-	-	-
Classified Management Salaries	-	-	-
Classified Staff Salaries	-	84,584	84,584
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	2,300	81,000	83,300
Total Classified Salaries	2,300	165,584	167,884
Employee Benefits	189	44,603	44,792
Total Salaries and Benefits	2,489	210,187	212,676
Supplies and Materials	19,811	15,000	34,811
Other Operating Expenses	69,700	102,813	172,513
Capital Outlay	-	3,000	3,000
Total Expenditures	92,000	331,000	423,000
Other Sources/(Uses):			
Interfund and Other Transfers In	-	25,000	25,000
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(15,000)	-	(15,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	(15,000)	25,000	10,000
Ending Balance/Contingency	\$ 380,993	\$ 432,181	\$ 813,174

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.

Student Representation Fund by Campus 2023-2024

	CC	FC	Total
Beginning Balance	\$ 165,623	\$ 18,377	\$ 184,000
Revenues:			
Federal Revenue	-	-	-
State Revenue	-	-	-
Local Revenue	30,000	50,000	80,000
Total Revenues	30,000	50,000	80,000
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	-	(25,000)	(25,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	-	(25,000)	(25,000)
Ending Balance/Contingency	\$ 165,623	\$ 18,377	\$ 184,000

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. The District is also participating in the HEERF funding provided for student assistance in response to the pandemic. 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

Other Trust Funds 2023-2024

	Retiree Benefits Funds	Bursar Funds	Campus Services Funds	CRPA Funds	Total Other Trust Funds
Beginning Balance	\$ 1,609,305	\$ 6,760,986	27,059	\$ 46,119	\$ 8,443,469
Revenues:					
Federal Revenue	-	-	-	-	-
State Revenue	-	-	-	-	-
Local Revenue	7,000	497,482	-	-	504,482
Total Revenues	7,000	497,482	-	-	504,482
Expenditures:					
Academic Management Salaries	-	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-	-
Total Academic Salaries	-	-	-	-	-
Classified Management Salaries	-	221,727	-	-	221,727
Classified Staff Salaries	-	90,270	-	-	90,270
Confidential Staff Salaries	-	-	-	-	-
Hourly Staff Salaries	-	39,116	-	-	39,116
Total Classified Salaries	-	351,113	-	-	351,113
Employee Benefits	-	145,632	-	-	145,632
Total Salaries and Benefits	-	496,745	-	-	496,745
Supplies and Materials	-	274,217	-	-	274,217
Other Operating Expenses	700	234,933	142,500	149,302	527,435
Capital Outlay	-	-	-	14,165	14,165
Total Expenditures	700	1,005,895	142,500	163,467	1,312,562
Other Sources/(Uses):					
Interfund and Other Transfers In	-	54,033	142,500	165,000	361,533
Debt Retirement	-	-	-	-	-
Interfund and Other Transfers Out	(1,615,605)	-	-	(1,533)	(1,617,138)
Student Financial Aid	-	-	-	-	-
Total Other Sources/(Uses)	(1,615,605)	54,033	142,500	163,467	(1,255,605)
Ending Balance/Contingency	\$ -	\$ 6,306,606	\$ 27,059	\$ 46,119	\$ 6,379,784



RETIREE BENEFITS 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, and hospitality expenditures at Cypress College.

BURSAR FUNDS SUMMARY BY CAMPUS

2023-2024

	CC	FC	Total Bursar Funds
Beginning Balance	\$ 2,623,353	\$ 4,137,633	\$ 6,760,986
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	221,727	-	221,727
Classified Staff Salaries	90,270	-	90,270
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	39,116	-	39,116
Total Classified Salaries	351,113	-	351,113
Employee Benefits	145,632	-	145,632
Total Salaries and Benefits	496,745	-	496,745
Supplies and Materials	268,017	6,200	274,217
Other Operating Expenses	93,033	141,900	234,933
Capital Outlay	-	-	-
Total Expenditures	857,795	148,100	1,005,895
Other Sources/(Uses):			-
Interfund and Other Transfers In	54,033	-	54,033
Debt Retirement	-	-	-
Interfund and Other Transfers Out	-	-	-
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	54,033	-	54,033
Ending Balance/Contingency	\$ 2,168,973	\$ 4,137,633	\$ 6,306,606

HOSPITALITY

For the 2023-24 Proposed Budget, hospitality budgets have been supplemented from District Services Carryover funds to provide funding for the investiture of Dr. Cynthia Olivo as President of Fullerton College as well as for each center to be a diamond level sponsor in support of the COLEGAS 2023 Annual Conference – Raices de Excelencia: La Cultura Cura.

Following are the hospitality budgets by budget center:

Budget Center	Districtwide Ongoing Funding	Supplement from District Services Carryover	Total
Cypress College	\$ 27,500	\$ 5,000	\$ 32,500
Fullerton College	27,500	20,000	47,500
NOCE	15,000	5,000	20,000
Anaheim Campus	70,000	25,000	95,000
Total	\$ 140,000	\$ 55,000	\$ 195,000

Expenditures shall adhere to Board Policy 6350. Actual expenditures for 2022-23 have been included on the following page.



ACTUAL HOSPITALITY EXPENSES

2022-2023

Authorized Hospitality Activities	District Services	Cypress College	Fullerton College	North Orange Continuing Education	Total
1. Functions for Volunteers	\$	\$	\$	\$	\$
2. Functions for Retiring Employees				281.93	281.93
3. Activities Honoring Individuals in Education			15,121.52	19,072.16	34,193.68
4. College Week/Senior Days Activities					-
5. Board Meeting & Educational Events	8,145.53				8,145.53
6. Meetings Sponsored by Agencies	6,500.00		7,330.00		13,830.00
7. Flowers & Cards for Special Occasions	336.02		2,588.95	1,786.46	4,711.43
8. Seminars & Workshops			911.87		911.87
9. Service Club Membership Dues/Fees					-
10. Board Appointed Committee Meetings					-
11. Group Plan & Operational Meetings	15,719.67		445.02	9,246.51	25,411.20
12. Business Related Meals	1,775.07		13,060.15		14,835.22
13. Other Activities Designated by the Board	29,726.90	46,662.55	1,500.00		77,889.45
Total Expenses	\$ 62,203.19	\$ 46,662.55	\$ 40,957.51	\$ 30,387.06	\$ 180,210.31
2022-23 Budget	70,000.00	42,500.00	42,500.00	30,000.00	185,000.00
Variance	\$ 7,796.81	\$ (4,162.55)	\$ 1,542.49	\$ (387.06)	\$ 4,789.69



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
- Detail of General Fund Revenues - 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 2021-22, and where it is budgeted to be spent in 2022-23.
 - Details of Education Protection Account - This page illustrates where the Education Protection Account revenue was spent in 2021-22.
 - Pension Costs - This page illustrates the actual and anticipated total and incremental costs associated with STRS and PERS rate increases.

Reconciliation of Fund Balance between the Proposed Budget Tables and the CCFS-311 Report.

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

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: Fred Williams	Vice Chancellor, Finance & Facilities
(714) 808-4746	Ext: fwilliams@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

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	53,168,459	53,168,459		53,168,459
Other	1300	29,056,270	29,056,270		29,056,270
Total Instructional Salaries		82,224,729	82,224,729	0	82,224,729
Non-Instructional Salaries					
Contract or Regular	1200		22,473,301	1,024,755	23,498,056
Other	1400		1,135,434		1,135,434
Total Non-Instructional Salaries		0	23,608,735	1,024,755	24,633,490
Total Academic Salaries		82,224,729	105,833,464	1,024,755	106,858,219
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		45,572,032	2,207,626	47,779,658
Other	2300		3,401,298	73,682	3,474,980
Total Non-Instructional Salaries		0	48,973,330	2,281,308	51,254,638
Instructional Aides					
Regular Status	2200	4,872,569	4,872,569		4,872,569
Other	2400	371,073	371,073		371,073
Total Instructional Aides		5,243,642	5,243,642	0	5,243,642
Total Classified Salaries		5,243,642	54,216,972	2,281,308	56,498,280
Employee Benefits	3000	33,585,882	69,394,511	1,323,521	70,718,032
Supplies and Materials	4000		2,316,983	47,338	2,364,321
Other Operating Expenses	5000		16,997,644	500,993	17,498,637
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		121,054,253	248,759,574	5,177,915	253,937,489

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,358,855	2,358,855		2,358,855
Student Health Services Above Amount Collected	6441		16,005		16,005
Student Transportation	6491		108,185		108,185
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,991,899		2,991,899
Objects to Exclude	Object Code				
Rents and Leases	5060		265,562		265,562
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		7,605,650		7,605,650

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
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		2,358,855	13,346,156	0	13,346,156
Total for ECS 84362, 50% Law		118,695,398	235,413,418	5,177,915	240,591,333
Percent of CEE (Instructional Salary Cost / Total CEE)		50.42%	100.00%		
50% of Current Expense of Education			117,706,709		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		118,695,398	235,413,418	5,177,915	240,591,333
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		121,054,253	248,759,574	5,177,915	253,937,489
Capital Expenditures	6000	464,027	2,553,063	74,104	2,627,167
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		121,518,280	251,312,637	5,252,019	256,564,656

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)**

For Year Ended June 30, 2023

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	(8,807)		(8,807)
In County Treasury	9112	140,164,608	55,501,853	195,666,461
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	40,812,842	9,271,649	50,084,491
Due from Other Funds	9140	499,358		499,358
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	50,134		50,134
Prepaid Items	9220			0
TOTAL ASSETS		181,668,135	64,773,502	246,441,637
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,425,900	2,112,483	15,538,383
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,278,574		8,278,574
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	4,883,563		4,883,563
Deferred Revenues	9570	23,849,377	52,925,964	76,775,341
TOTAL LIABILITIES		50,437,414	55,038,447	105,475,861

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)**

For Year Ended June 30, 2023

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)	9750			
Nonspendable Fund Balance	9751	200,134		200,134
Restricted Fund Balance	9752		9,735,055	9,735,055
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	84,292,246		84,292,246
Total Designated Fund Balance		84,492,380	9,735,055	94,227,435
Uncommitted Fund Balance	9790	46,738,341		46,738,341
TOTAL FUND EQUITY		131,230,721	9,735,055	140,965,776
TOTAL LIABILITIES AND FUND EQUITY		181,668,135	64,773,502	246,441,637

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Governmental Funds Group

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

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	48,690,525		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	257,582		
Due from Other Funds	9140			
TOTAL ASSETS		48,948,107	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			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Governmental Funds Group

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

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)	9750			
Nonspendable Fund Balance	9751	48,948,107		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		48,948,107	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		48,948,107	0	0
TOTAL LIABILITIES AND FUND EQUITY		48,948,107	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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, 2023

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	5,256,969	2,560,103				
In County Treasury	9112			127,466			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	65,643		69,903			
Due from Other Funds	9140			119,518			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	160,865					
Prepaid Items	9220						
TOTAL ASSETS		5,483,477	2,560,103	316,887	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	44		77,034			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			118,020			
Temporary Loans	9550	98,707					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			18,756			
TOTAL LIABILITIES		98,751	0	213,810	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2023

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)	9750						
Nonspendable Fund Balance	9751	160,865	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	5,223,860	2,560,103	103,076	0	0	0
Total Designated Fund Balance		5,384,725	2,560,103	103,076	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		5,384,725	2,560,103	103,076	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,483,476	2,560,103	316,886	0	0	0

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

COMBINED BALANCE SHEET
 For Year Ended June 30, 2023

Description	CA (Object)	41	42	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	1,932,865		
In County Treasury	9112	84,209,226		202,484,749
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,522,607		627,616
Due from Other Funds	9140	177		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		87,664,875	0	203,112,365
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,563,684		777,475
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	119,801		918
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		13,683,485	0	778,393

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects 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	73,981,390		202,333,972
Total Designated Fund Balance		73,981,390	0	202,333,972
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		73,981,390	0	202,333,972
TOTAL LIABILITIES AND FUND EQUITY		87,664,875	0	203,112,365

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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
Fund Balance (GASB 54)	9750				
Nonspendable 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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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	21,489,628	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	74,470	
Due from Other Funds	9140	6,344,732	
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		27,983,830	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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	2,757,441	
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		2,757,441	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	2,757,441	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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	25,151,389	
Total Designated Fund Balance		25,226,389	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		25,226,389	0
TOTAL LIABILITIES AND FUND EQUITY		27,983,830	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	595,684	199,539		13,373	44,728			10,261,084
In County Treasury	9112				13,806,633				3,520,815
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	452,338							1,478,399
Accounts Receivable	9130	9,118	10,941		2,301,184	25,493			9,534,470
Due from Other Funds	9140				211,759				1,602,388
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
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	0	0	0	0
TOTAL ASSETS		1,057,140	210,480	0	16,332,949	70,221	0	0	26,397,656

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	92,132	26,480		9,444,195				6,534,450
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				260,618				
Temporary Loans	9550	151,834				70,221			11,419,738
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				6,578,136				
Total Current Liabilities and Deferred Revenue		243,966	26,480	0	16,282,949	70,221	0	0	17,954,188
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	0	0	0	0
TOTAL LIABILITIES	968	243,966	26,480	0	16,282,949	70,221	0	0	17,954,188

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	813,174	184,000		50,000				8,443,469
Total Designated Fund Balance		813,174	184,000	0	50,000	0	0	0	8,443,469
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		813,174	184,000	0	50,000	0	0	0	8,443,469
TOTAL LIABILITIES AND FUND EQUITY		1,057,140	210,480	0	16,332,949	70,221	0	0	26,397,657

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		627,107	627,107
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		162,796	162,796
Student Financial Aid	8150		65,427	65,427
Veterans Education	8160		11,181	11,181
Vocational and Technical Education Act (VATEA)	8170		2,211,146	2,211,146
Other Federal Revenues	8190	(21,644)	18,669,476	18,647,832
Total Federal Revenues	8100	(21,644)	21,747,133	21,725,489
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	83,812,150		83,812,150
Other General Apportionment	8613	4,202,834		4,202,834
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,183,655	4,183,655
Disabled Students Programs and Services(DSPS)	8623		3,735,036	3,735,036
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,015,285	1,015,285
Telecommunications and Technology Infrastructure Program (TTIP)	8626		2,562	2,562
Other General Categorical Programs	8627		32,237,415	32,237,415

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	26,518,087		26,518,087
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,518,383	1,518,383
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	365,726		365,726
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	7,605,650	3,791,517	11,397,167
State Mandated Costs	8685	942,668		942,668
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,419,861	1,506,874	8,926,735
Total State Revenues	8600	130,866,976	47,990,727	178,857,703

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	83,530,303		83,530,303
Tax Allocation, Supplemental Roll	8812	3,451,335		3,451,335
Tax Allocation, Unsecured Roll	8813	2,419,912		2,419,912
Prior Years Taxes	8816	1,396,930		1,396,930
Education Revenues Augmentation Fund (ERAF)	8817	20,503,826		20,503,826
Redevelopment Agency Funds - Pass Through	8818	2,899,714		2,899,714
Redevelopment Agency Funds - Residual	8819	11,261,207		11,261,207
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	35,489		35,489
Other Contract Services	8832	57,369	418,449	475,818
Sales and Commissions	8840	177,300		177,300
Rentals and Leases	8850	2,497,982		2,497,982
Interest and Investment Income	8860	4,918,565		4,918,565
Student Fees and Charges	8870			
Community Services Classes	8872	12,641		12,641
Dormitory	8873			0
Enrollment	8874	10,380,689		10,380,689
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	22,433	1,249,528	1,271,961
Instructional Materials Fees and Sales of Materials	8877	146,135		146,135
Insurance	8878			0
Student Records	8879	12,085		12,085
Nonresident Tuition	8880	2,698,102		2,698,102
Parking Services and Public Transportation	8881		398,965	398,965
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	30,362		30,362
Other Local Revenues	8890	1,403,871	137,331	1,541,202
Total Local Revenues	8800	147,856,250	2,204,273	150,060,523
Total Revenues		278,701,582	71,942,133	350,643,715

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	611		611
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,965,210	2,545,525	4,510,735
Total Other Financing Sources	8900	1,965,821	2,545,525	4,511,346
Total Revenues and Other Financing Sources		280,667,403	74,487,658	355,155,061

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	228,268		43,053			271,321
Architecture and Related Technologies	0200			60			60
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,723,008	15,470	199,935	244,836		6,183,249
Business and Management	0500	4,849,438	112,242	325,659	54,021		5,341,360
Media and Communications	0600	945,749		89,677	43,750		1,079,176
Information Technology	0700	3,183,662	4,213	147,924	405,156		3,740,955
Education	0800	7,111,071	4,293	780,270	59,860		7,955,494
Engineering and Industrial Technologies	0900	6,400,439		506,124	951,735		7,858,298
Fine and Applied Arts	1000	13,854,841	94,969	512,780	628,872		15,091,462
Foreign language	1100	2,178,952		1,180			2,180,132
Health	1200	7,282,945		391,391	305,284		7,979,620
Family and Consumer Sciences	1300	2,323,217		43,358	889		2,367,464
Law	1400	301,526	440	20,307			322,273
Humanities(Letters)	1500	15,001,827		27,712			15,029,539
Library Science	1600	787,251					787,251
Mathematics	1700	9,699,474	7,395	49,985	27,588		9,784,442
Military Studies	1800						0
Physical Sciences	1900	7,249,786	17,926	127,681	58,078		7,453,471
Psychology	2000	2,383,365		2,000			2,385,365
Public and Protective Services	2100	719,719		1,270			720,989
Social Sciences	2200	10,826,426	6,614	56,491			10,889,531
Commercial Services	3000	3,319,365		121,625	8,264		3,449,254
Interdisciplinary Studies	4900	15,391,816	96,694	980,465	454,815		16,923,790
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,358,855					2,358,855
Sub-Total Instructional Activites		122,121,000	360,256	4,428,947	3,243,148		130,153,351
Total Expenditures for GF Activities*		126,246,553	149,917,347	40,577,253	8,692,525	20,015,510	345,449,188

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

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: 2022-2023

Budget Year: 2023-2024

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		24,369,670	580,200	1,401,869		26,351,739
Course and Curriculum Development	6020		149,069	16,156			165,225
Academic / Faculty Senate	6030		630,809	19,256			650,065
Other Instructional Administration & Governance	6090		2,907,610	535,822	21,398		3,464,830
Total Instructional Admin. & Governance		0	28,057,158	1,151,434	1,423,267	0	30,631,859
Instructional Support Services	6100						
Learning Center	6110	4,125,553	198,526	2,192,548	7,916		6,524,543
Library	6120		5,032,498	494,926	265,503		5,792,927
Media	6130		595,574				595,574
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,804,516	4,024,114	881,936		7,710,566
Other Instructional Support Services	6190		6,499,261	1,462,296	142,027		8,103,584
Total Instructional Support Services		4,125,553	15,130,375	8,173,884	1,297,382	0	28,727,194
Admissions and Records	6200		6,628,488	120,820	51,930		6,801,238
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,078,547	381,792	34,655		11,494,994
Matriculation and Student Assessment	6320		8,743,650	424,032	29,156		9,196,838
Transfer Programs	6330		1,380,320	24,809	20,663		1,425,792
Career Guidance	6340		572,029	27,085	947		600,061
Other Student Counseling and Guidance	6390		16,943	20,891			37,834
Total Student Counseling and Guidance		0	21,791,489	878,609	85,421	0	22,755,519

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: 2022-2023

Budget Year: 2023-2024

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		5,188,452	412,562	90,919		5,691,933
Extended Opportunity Programs and Services (EOPS)	6430		3,497,561	225,555	45,222	1,787,234	5,555,572
Health Services	6440		2,904,642	315,735	12,481		3,232,858
Student Personnel Administration	6450						0
Financial Aid Administration	6460		3,176,315	557,448	11,443		3,745,206
Job Placement Services	6470		703,505	38,024			741,529
Veterans Services	6480		1,046,502	103,649	37,596		1,187,747
Miscellaneous Student Services	6490		2,495,855	835,806	280,761	362,359	3,974,781
Total Other Student Services		0	19,012,832	2,488,779	478,422	2,149,593	24,129,626
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,616,340	2,153,839	368,479		5,138,658
Custodial Services	6530		8,552,002	396,895	82,276		9,031,173
Grounds Maintenance and Repairs	6550		1,885,801	235,785	5,350		2,126,936
Utilities	6570			6,284,153			6,284,153
Other Operations and Maintenance of Plant	6590		2,429,009	481,929	233,080		3,144,018
Total Operation and Maintenance of Plant	6500	0	15,483,152	9,552,601	689,185	0	25,724,938
Planning, Policymaking and Coordinations	6600		7,122,212	1,283,647	115,712		8,521,571

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

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: 2022-2023

Budget Year: 2023-2024

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		1,790,543	1,574,658	5,489		3,370,690
Fiscal Operations	6720		4,959,267	(691,531)	16,780		4,284,516
Human Resources Management	6730		2,655,105	1,144,245	7,699		3,807,049
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,991,900				2,991,900
Staff Development	6750		543,539	298,315	960		842,814
Staff Diversity	6760		907,289	303,595	27,515		1,238,399
Logistical Services	6770		4,396,308	229,042	82,605		4,707,955
Management Information Systems	6780		4,213,971	3,314,941	522,766		8,051,678
Other General Institutional Support Services	6790		6,487,368	1,649,527	35,460		8,172,355
Total General Institutional Support Services	6700	0	28,945,290	7,822,792	699,274	0	37,467,356
Community Services & Economic Development	6800						
Community Recreation	6810			182			182
Community Service Classes	6820		5,134	18,476			23,610
Community Use of Facilities	6830		251,322	1			251,323
Economic Development	6840		13,335	215,456	8,825		237,616
Other Community Services & Economic Development	6890		851,547	7,608			859,155
Total Community Services	6800	0	1,121,338	241,723	8,825	0	1,371,886

* 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: 2022-2023

Budget Year: 2023-2024

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		230,241	(15,416)			214,825
Child Development Centers	6920		17,084	2,637			19,721
Farm Operations	6930						0
Food Services	6940			3,411,821			3,411,821
Parking	6950		2,754,305	372,853	59,128		3,186,286
Student and Co-Curricular Activities	6960		965,335	520,779	17,632		1,503,746
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,966,965	4,292,674	76,760	0	8,336,399
Auxiliary Operations	7000						
Contract Education	7010			30,797			30,797
Other Auxiliary Operations	7090		187,153				187,153
Total Auxiliary Operations	7000	0	187,153	30,797	0	0	217,950

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: 2022-2023

Budget Year: 2023-2024

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		2,110,639	110,546	523,199	6,388,255	9,132,639
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					1,656,667	1,656,667
Other Outgo	7390					9,820,995	9,820,995
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,477,662	11,477,662
Sub-Total Non-Instructional Activities		4,125,553	149,557,091	36,148,306	5,449,377	20,015,510	215,295,837
Total Expenditures General Fund: activities *		126,246,553	149,917,347	40,577,253	8,692,525	20,015,510	345,449,188

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2023-2024

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$225,179,863
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	25,220.84		
	2. 2022-2023 Second Period Actual FTES	26,429.22		
	3. 2022-2023 Population change factor (C2/C1)	1.0479		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$246,442,868
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)			\$246,442,868
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$246,442,868
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			146,412,144
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			112,340
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			156,030
H.	2023-2024 Appropriations Subject to Limit			\$245,864,739

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	(21,644)	0	21,747,133	11,259,731	21,725,489	11,259,731
State Revenues	8600	130,866,976	153,161,475	47,990,727	101,515,600	178,857,703	254,677,075
Local Revenues	8800	147,856,250	134,248,005	2,204,273	5,831,321	150,060,523	140,079,326
Total Revenues		278,701,582	287,409,480	71,942,133	118,606,652	350,643,715	406,016,132
EXPENDITURES:							
Academic Salaries	1000	106,858,219	111,608,763	11,406,614	9,765,500	118,264,833	121,374,263
Classified Salaries	2000	56,498,280	65,699,770	20,600,169	24,204,716	77,098,449	89,904,486
Employee Benefits	3000	70,718,032	70,599,073	10,082,586	11,563,554	80,800,618	82,162,627
Supplies and Materials	4000	2,364,321	4,518,180	3,411,417	16,268,554	5,775,738	20,786,734
Other Operating Expenses and Services	5000	17,498,637	43,090,535	17,302,878	49,099,917	34,801,515	92,190,452
Capital Outlay	6000	2,627,167	4,491,022	6,065,358	18,789,061	8,692,525	23,280,083
Total Expenditures		256,564,656	300,007,343	68,869,022	129,691,302	325,433,678	429,698,645
Excess/(Deficiency) of Revenues over Expenditures		22,136,926	(12,597,863)	3,073,111	(11,084,650)	25,210,037	(23,682,513)
Other Financing Sources	8900	1,965,821	4,374,813	2,545,525	3,092,104	4,511,346	7,466,917
Other Outgo	7000	15,308,341	22,191,403	4,707,169	1,913,668	20,015,510	24,105,071
Net Increase/(Decrease) in Fund Balance		8,794,406	(30,414,453)	911,467	(9,906,214)	9,705,873	(40,320,667)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	122,436,315	131,230,721	8,823,588	9,735,055	131,259,903	140,965,776
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	122,436,315		8,823,588		131,259,903	
Ending Fund Balance, June 30		131,230,721	100,816,268	9,735,055	(171,159)	140,965,776	100,645,109

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	214,051					
Local Revenues	8800	48,991,541	30,280,364				
Total Revenues		49,205,592	30,280,364	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	3,028,405					
Total Other Financing Sources		3,028,405	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	34,424,536	33,353,825				
Debt Interest and Other Service Charges	7120	13,366,850	16,151,538				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	47,791,386	49,505,363	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(44,762,981)	(49,505,363)	0	0	0	0
Net Increase/Decrease in Fund Balance		4,442,611	(19,224,999)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	44,477,957	48,948,107		0		0
Prior Years Adjustments	9020	27,539					
Adjusted Beginning Balance	9030	44,505,496		0		0	
Ending Fund Balance, June 30		48,948,107	29,723,108	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					87,655	1,181,699
State Revenues	8600					206,921	212,885
Local Revenues	8800	114,554	250,000	263,172	320,000	397,457	350,000
Total Income		114,554	250,000	263,172	320,000	692,033	1,744,584
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					568,390	651,708
Employee Benefits	3000					223,658	270,489
Supplies and Materials	4000	2				20,213	141,120
Other Operating Expenses and Services	5000	1,534			60,000	139,984	1,013,017
Capital Outlay	6000		250,000	107,750	110,000	5,311	18,250
Total Expenditures		1,536	250,000	107,750	170,000	957,556	2,094,584
Excess /(Deficiency) of Revenues over Expenditures		113,018	0	155,422	150,000	(265,523)	(350,000)
Other Financing Sources	8900					265,523	350,000
Other Outgo	7000			172,400	150,000		
Net Increase/(Decrease) in Fund Balance		113,018	0	(16,978)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,271,707	5,384,725	2,577,081	2,560,103	103,076	103,076
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,271,707		2,577,081		103,076	
Ending Fund Balance, June 30		5,384,725	5,384,725	2,560,103	2,560,103	103,076	103,076

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		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	8900						
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	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	8,523,584	80,544,407				
Local Revenues	8800	6,913,012	1,000,000			4,866,237	6,477,743
Total Income		15,436,596	81,544,407	0	0	4,866,237	6,477,743
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	820,462	820,977				
Employee Benefits	3000	329,252	377,187				
Supplies and Materials	4000	62,391	15,149			87,743	296
Other Operating Expenses and Services	5000	2,188,257	1,707,813			907,028	2,499,657
Capital Outlay	6000	17,153,004	147,193,983			10,472,673	380,311,762
Total Expenditures		20,553,366	150,115,109	0	0	11,467,444	382,811,715
Excess /(Deficiency) of Revenues over Expenditures		(5,116,770)	(68,570,702)	0	0	(6,601,207)	(376,333,972)
Other Financing Sources	8900	12,260,315	10,463,267			150,000,000	174,000,000
Other Outgo	7000	1,000,000	1,000,000				
Net Increase/(Decrease) in Fund Balance		6,143,545	(59,107,435)	0	0	143,398,793	(202,333,972)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	67,837,845	73,981,390	0	0	58,935,179	202,333,972
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	67,837,845		0		58,935,179	
Ending Fund Balance, June 30		73,981,390	14,873,955	0	0	202,333,972	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		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	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	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				

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	6,999,047	7,413,821				
Other Financing Sources	8900						
Total Income		6,999,047	7,413,821	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	279,437	301,403				
Employee Benefits	3000	5,468,892	6,059,078				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	3,167,712	3,483,317				
Capital Outlay	6000						
Total Expenditures		8,916,041	9,844,298	0	0		
Net Profit or Loss		(1,916,994)	(2,430,477)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,916,994)	(2,430,477)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,143,383	25,226,389		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,143,383		0			
Ending Fund Balance, June 30		25,226,389	22,795,912	0	0		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	REPRESENTATION FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	218,524	413,000	44,037	80,000		
Total Income		218,524	413,000	44,037	80,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	167,932	167,884				
Employee Benefits	3000	38,341	44,792				
Supplies and Materials	4000	32,719	34,811				
Other Operating Expenses and Services	5000	70,115	172,513	28,136	55,000		
Capital Outlay	6000	30,485	3,000				
Total Expenditures		339,592	423,000	28,136	55,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(121,068)	(10,000)	15,901	25,000	0	0
Other Financing Sources	8900	9,976	25,000				
Other Outgo	7000	15,000	15,000	9,976	25,000		
Net Increase/(Decrease) in Fund Balance		(126,092)	0	5,925	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	939,266	813,174	178,075	184,000		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	939,266		178,075		0	
Ending Fund Balance, June 30		813,174	813,174	184,000	184,000	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	55,760,354	58,312,560				
State Revenues	8600	18,814,898	24,380,771				
Local Revenues	8800	264,732					
Total Income		74,839,984	82,693,331	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,114					
Capital Outlay	6000						
Total Expenditures		4,114	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		74,835,870	82,693,331	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	74,835,870	82,693,331				
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
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			3,448,780	504,482
Total Income		0	0	3,448,780	504,482
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				351,113
Employee Benefits	3000				145,632
Supplies and Materials	4000			15,363	274,217
Other Operating Expenses and Services	5000			856,552	527,435
Capital Outlay	6000				14,165
Total Expenditures		0	0	871,915	1,312,562
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,576,865	(808,080)
Other Financing Sources	8900			367,168	361,533
Other Outgo	7000			1,569,050	1,617,138
Net Increase/(Decrease) in Fund Balance		0	0	1,374,983	(2,063,685)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	7,068,486	8,443,469
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		7,068,486	
Ending Fund Balance, June 30		0	0	8,443,469	6,379,784

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	265,523
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	12,260,315
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	179,768
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	172,400
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	260,618
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	9,976

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			6,122,965		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		8,209			6,122,965		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		7,605,650			3,791,517		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	12,014		12,014
Books, Magazines, & Periodicals	4200				0	28,783		28,783
Instructional Supplies & Materials	4300				0	1,010,846		1,010,846
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,051,643		1,051,643
Other Operating Expenses and Services	5000		7,605,650		7,605,650	465,597		8,071,247
Capital Outlay	6000							
Library Books	6300				0	154,771		154,771
Equipment	6400							
Equipment - Additional	6410				0	67,878		67,878
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	222,649		222,649
Other Outgo	7000							0
Direct Aid to Students	7500				0		1,484	1,484
Total Other Outgo	7000	0	0	0	0		1,484	1,484
Total Expenditures		0	7,605,650	0	7,605,650	1,739,889	1,484	9,347,023
Ending Balance					8,209	8,173,109		8,181,318

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
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			
Budget Fiscal Year Data								
State Lottery Proceeds:	8681	4,814,577			1,958,472			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	50,549		50,549
Books, Magazines, & Periodicals	4200				0	29,217		29,217
Instructional Supplies & Materials	4300				0	9,684,694		9,684,694
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	9,764,460		9,764,460
Other Operating Expenses and Services	5000		4,822,786		4,822,786	300,240		5,123,026
Capital Outlay	6000							
Library Books	6300				0	59,709		59,709
Equipment	6400							
Equipment - Additional	6410				0	7,172		7,172
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	66,881		66,881
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,822,786	0	4,822,786	10,131,581		14,954,367
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

EPA Revenue	26,518,087
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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	26,518,087	0	0	26,518,087
TOTAL		26,518,087	0	0	26,518,087

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	17,431,362	14,000,149	31,431,511	N/A	N/A
2023-2024	19,398,107	17,260,097	36,658,204	5,226,693	16.63%
2024-2025	19,398,107	17,919,966	37,318,073	659,869	1.80%
2025-2026	19,398,107	18,308,124	37,706,231	388,158	1.04%
2026-2027	19,398,107	18,566,896	37,965,003	258,772	0.69%
2027-2028	19,398,107	18,566,896	37,965,003		0.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
We have designated prior base augmentations to address the prior rate increases. The cumulative impacts of the rate increases have been incorporated in the budget and we expect to be in a surplus position for both 2023-24 and 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. The District has concerns after 2024-25, if enrollments do not return operating expenses will need to be reduced accordingly.
Does the district have an irrevocable trust?
Yes

Reconciliation of Fund Balance Between the Proposed Budget Tables and the CCFS-311 Report

The following accounting adjustments were incorporated into the CCFS-311 Report to fulfill reporting requirements. Since these adjustments were not posted to our budget ledgers presented and discussed throughout this document, we have included this reconciliation between the District's budget data and the information as presented in the CCFS-311 report.

311 Fund Types:	<u>Unrestricted General Fund</u> Fund 11	<u>Restricted General Fund</u> Fund 12	<u>Bond Interest & Redemption Fund</u> Fund 21	<u>Capital Outlay Fund</u> Fund 41	<u>General Obligation Bond Fund</u> Fund 43	<u>Self-Insurance Fund</u> Fund 61
FY 2022-23 Ending Fund Balance Per Banner	\$ 133,783,223.00	\$ 9,735,055.00	\$ 49,668,265.00	\$ 75,060,485.00	\$ 203,361,794.00	\$ 25,650,622.00
Adjustments						
Adjust Cash at County in OCEIP to FMV per GASB 31:						
unrealized gain(loss) on investments						
2021-22	180,571.00		-	131,071.00	179,310.00	52,787.00
2022-23	(2,743,103.00)		(720,158.00)	(1,163,197.00)	(1,207,132.00)	(477,020.00)
Lease Accounting for Lessors	10,030.00					
Net Underaccrued Liability				(46,969.00)		
Net increase (decrease) to Fund Balance	(2,552,502.00)	-	(720,158.00)	(1,079,095.00)	(1,027,822.00)	(424,233.00)
FY 2022-23 Ending Fund Balance per 311, as Adjusted	\$ 131,230,721.00	\$ 9,735,055.00	\$ 48,948,107.00	\$ 73,981,390.00	\$ 202,333,972.00	\$ 25,226,389.00

GLOSSARY OF FINANCIAL TERMS

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

Accounts Payable. Accounts 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.

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. The practice began in 2001/02 and peaked at \$961 million in the 2011/12 fiscal year. The projected deferral for 2020/21 was \$1.458 billion.

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. Starting with the 2022-23 fiscal year, districts must file an application by September 1, 2022, and if approved, is nonrevocable.

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.

GLOSSARY

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.

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.

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.

GLOSSARY

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

STUDENT-CENTERED FUNDING FORMULA CALCULATIONS

The Calculation of the SCFF Revenue for the 2023-24 Proposed Budget is multi-levelled.

SCFF Funding Calculation Parts	\$
1. SCFF Based on actual and projected FTES and headcounts	\$ 227,471,347
2. Additional funding resulting from applying the Emergency Conditions Allowance	18,173,844
3. Additional funding resulting from one-year Stability Funding for 2023-24	20,142,009
SCFF Projected Total Revenue	\$ 265,787,200
4. Amount to be used to help meet increased reserve requirement	(10,904,712)
Net 2023-24 SCFF Allocation	\$ 254,882,488

Under normal circumstances, the District would be expected to use its actual FTES data to determine funding. The pandemic continues to create one of the unusual circumstances we are operating under, allowing us to elect to participate in an emergency conditions allowance that artificially held our FTES at the 2019-20 P1 reported levels. The other unusual circumstance we're operating under is receiving Stability funding for one-year, which is holding us at our 2022-23 funded level adjusted for COLA. This led us to look at our funding in three parts:

1. SCFF Based on actual and projected FTES and headcounts
2. Additional funding resulting from applying the 2019-20 P1 FTES, per the Emergency Conditions Allowance
3. Additional funding resulting from one-year Stability Funding for 2023-24
4. Amount to be used to help meet increased reserve requirement

1. SCFF Based on Actual and Projected FTES and headcounts

First, we have calculated the revenue that would be earned based on the actual FTES we achieved and available headcount data. This is the data that best reflects actual operations. For the 2023-24 FTES data, the RAM uses the prior year FTES numbers to stand in for projected numbers. Therefore, we are using the 2022-23 Annual FTES information to represent the 2023-24 projected data. For headcounts, no projections have been made, so we have used the 21-22 headcounts as the estimated data.

At the end of the year, when actual data is available, the funding is recalculated to determine the true final allocation of funding.

This method is the best indicator of revenues we are earning and can expect on an ongoing basis for how we operate.

2. Additional funding resulting from applying the 2019-20 P1 FTES, per the Emergency Conditions Allowance

Next, we have calculated the revenue that will be received based on the FTES that are being used for funding under the Emergency Conditions Allowance (ECA). As the pandemic started and the State implemented various closures, many colleges found their enrollment declining. The Chancellor's Office determined that it would allow colleges to apply to use the FTES as reported in the 2019-20 P1 320, which would buffer them temporarily from the effects of students being unable to continue taking their classes due to the pandemic and the unpredictability of the accompanying circumstances. We did apply for that allowance. The Chancellor's Office extended that initial ECA through 2021-22. As discussed in the SCFF information in Tab 4, districts could apply for this allowance for 2022-23. Since we continued to experience declines in enrollment and continue to develop and implement different strategies to re-engage students back to pre-pandemic levels, we applied to continue to use the 2019-20 P1 data for the 2022-23 SCFF calculations. Although the emergency conditions allowance is no longer holding our current FTES to the FY19-20 P1 levels, those prior levels are still factored into the 3-year average for the credit FTES funding. The resulting additional funding is shown here.

3. Additional funding resulting from one-year Stability Funding for 2023-24

And finally, we have calculated the revenue that will be received as a one-year Stability Funding. As we transition out of the artificially higher FTES under the emergency conditions allowances, the District's maximum total calculated revenue fell below the total revenue from 2022-23. This triggers a one-year supplement in funding which keeps our total funding at the prior year's level. This is the net additional funding added to reach our SCFF Projected Total Revenue for FY 2023-24.

4. Amount to be used to help meet increased reserve requirement

The use of the ECA in 2022-23 contained a requirement that districts increase the Board Policy reserves to be able to cover two months of total general fund operating expenditures. As in the prior year, we will use some of these additional funds to help meet the increased reserve levels without diverting other allocated funds.

FTES PRODUCTION BY CAMPUS

(70% of SCFF)

	2023-24 Targets	Annual* 2022-23 Actual	Annual 2021-22 Actual	Recalc 2020-21 Actual	Annual 2019-20 Actual	Recalc 2018-19 Actual	Recalc 2017-18 Actual
Cypress	10,080.63	10,080.63	9,866.76	11,118.97	11,621.57	11,581.78	11,487.53
Fullerton	13,523.58	13,523.58	13,432.30	16,155.76	16,939.20	16,749.66	18,042.34
NOCE	3,007.12	3,007.12	2,772.79	4,567.83	4,776.68	4,936.61	5,065.67
Total	26,611.33	26,611.33	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 2022-23, 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.

*: The 2022-23 actual FTES shown for NOCE reflects a late correction which will be included in the final 320 Recalc report.

HEADCOUNTS FOR SUPPLEMENTAL ALLOCATION

(20% of SCFF)

Budget Year:	2023-24	2022-23	2021-22
	Uses 2021-22 Headcounts	Uses 2021-22 Headcounts	Uses 2020-21 Headcounts
AB540 Students	1,144	1,144	1,365
Pell Grant Recipients	11,168	11,168	12,233
California Promise Grant Recipients	19,947	19,947	23,108
Total	32,259	32,259	36,706

The Supplemental Allocation uses the prior year headcounts. For the 2023-24 proposed budget, the 2022-23 headcounts are not available. Therefore, we have based the projected headcounts for 2023-24 to be the same as used for the 2022-23 calculations.

HEADCOUNTS FOR SUCCESS ALLOCATION

(10% of SCFF)

	2021-22 Headcounts	2021-22 Headcounts	2020-21 Headcounts	
All Students	Associate Degrees for Transfer	1,768	1,768	2,017
	Associate Degrees	1,381	1,381	1,241
	Baccalaureate Degree	3	3	7
	Credit Certificates	728	728	734
	Transfer Level Math and English	1,427	1,427	1,692
	Transfer to Four Year University	2,267	2,267	2,126
	Nine or More CTE Units	4,765	4,765	4,965
	Regional Living Wage	3,334	3,334	2,804
	<u>15,673</u>	<u>15,673</u>	<u>15,586</u>	
Equity: Pell Grant Recipients	Associate Degrees for Transfer	983	983	1,123
	Associate Degrees	746	746	634
	Baccalaureate Degree	1	1	6
	Credit Certificates	354	354	371
	Transfer Level Math and English	629	629	739
	Transfer to Four Year University	1,147	1,147	1,087
	Nine or More CTE Units	2,286	2,286	2,296
	Regional Living Wage	1,004	1,004	623
	<u>7,150</u>	<u>7,150</u>	<u>6,879</u>	
Equity: California Promise Grant Recipients	Associate Degrees for Transfer	1,369	1,369	1,579
	Associate Degrees	1,063	1,063	937
	Baccalaureate Degree	2	2	7
	Credit Certificates	533	533	538
	Transfer Level Math and English	935	935	1,117
	Transfer to Four Year University	1,615	1,615	1,498
	Nine or More CTE Units	3,476	3,476	3,575
	Regional Living Wage	1,805	1,805	1,207
	<u>10,798</u>	<u>10,798</u>	<u>10,458</u>	

The Success Allocation uses a three-year average of headcounts comprised of the prior three years. For the 2023-24 proposed budget, the 2022-23 headcounts are not available. Therefore, we have based the average headcounts for 2023-24 estimating the 2022-23 headcounts to be the same as the 2021-22 counts.

SCFF & COLLEGE LEVEL ALLOCATIONS

Based on Projected and Actuals

	SCFF			Cypress College			Fullerton College			N. Orange Cont. Education		
	Data for Funding	Funding Rate	2023-24 State Apportionment Funding	Data	2023-24 Funding	% of District Funding	Data	2023-24 Funding	% of District Funding	Data	2023-24 Funding	% of District Funding
Basic Allocation			\$ 17,172,128.00		\$ 7,512,806.00			\$ 7,512,806.00			\$ 2,146,516.00	
Base Allocation	FTEs			FTEs			FTEs			FTEs		
Traditional Credit 3-Year Average	22,899.82	\$ 5,238.37	\$ 119,957,730.00	9,680.26	\$ 50,708,784.00	42.3%	13,219.56	\$ 69,248,947.00	57.7%	-	\$ -	0.0%
Special Admit Credit	550.22	\$ 7,345.93	\$ 4,041,878.00	282.36	\$ 2,074,197.00	51.3%	267.86	\$ 1,967,681.00	48.7%	-	\$ -	0.0%
Incarcerated Credit	-	\$ 7,345.93	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	23,450.04		\$ 123,999,608.00	9,962.62	\$ 52,782,981.00	42.6%	13,487.42	\$ 71,216,628.00	57.4%	-	\$ -	0.0%
Non-Credit	1,258.24	\$ 4,417.31	\$ 5,558,036.00	86.61	\$ 382,583.00	6.9%	27.78	\$ 122,713.00	2.2%	1,143.85	\$ 5,052,740.00	90.9%
Non Credit CDCP	1,863.27	\$ 7,345.93	\$ 13,687,451.00	-	\$ -	0.0%	-	\$ -	0.0%	1,863.27	\$ 13,687,451.00	100.0%
Non-Credit Incarcerated	-	\$ 7,345.93	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	3,121.51		\$ 19,245,487.00	86.61	\$ 382,583.00	2.0%	27.78	\$ 122,713.00	0.6%	3,007.12	\$ 18,740,191.00	97.4%
Subtotal Base	26,571.55		\$ 143,245,095.00	10,049.23	\$ 53,165,564.00	37.1%	13,515.20	\$ 71,339,341.00	49.8%	3,007.12	\$ 18,740,191.00	13.1%
Total Basic + Base			\$ 160,417,223.00		\$ 60,678,370.00	37.8%		\$ 78,852,147.00	49.2%		\$ 20,886,707.00	13.0%
Final Data Source:	22-23 Headcounts			22-23 Headcounts			22-23 Headcounts			22-23 Headcounts		
Data Used at this Time:	21-22			21-22			21-22			21-22		
Supplemental Allocation												
AB540 Students (22-23 P2)	1,144.00	\$ 1,238.71	\$ 1,417,084.00	556.00	\$ 688,723.00	44.0%	708.00	\$ 877,007.00	56.0%	-	\$ -	0.0%
Pell Grant Recipients	11,168.00	\$ 1,238.71	\$ 13,833,913.00	5,256.00	\$ 6,510,660.00	46.9%	5,939.00	\$ 7,356,699.00	53.1%	-	\$ -	0.0%
California Promise Grant Recipients	19,947.00	\$ 1,238.71	\$ 24,708,548.00	9,605.00	\$ 11,897,810.00	45.2%	11,660.00	\$ 14,443,359.00	54.8%	-	\$ -	0.0%
Total Supplemental	32,259.00		\$ 39,959,545.00	15,417.00	\$ 19,097,193.00	45.7%	18,307.00	\$ 22,677,065.00	54.3%	-	\$ -	0.0%
Final Data Source:	3-Yr Avg			22-23 Headcounts			22-23 Headcounts			22-23 Headcounts		
Data Used at this Time:	3-Yr Avg			21-22			21-22			21-22		
Student Success Allocation												
All Students												
Associate Degrees for Transfer	1,851.00	\$ 2,921.68	\$ 5,408,030.00	669.00	\$ 1,954,604.00	37.8%	1,100.00	\$ 3,213,848.00	62.2%	-	\$ -	0.0%
Associate Degrees	1,334.33	\$ 2,191.26	\$ 2,923,864.00	524.00	\$ 1,148,220.00	37.8%	862.00	\$ 1,888,866.00	62.2%	-	\$ -	0.0%
Baccalaureate Degrees	4.33	\$ 2,191.26	\$ 9,488.00	3.00	\$ 6,574.00	100.0%	-	\$ -	0.0%	-	\$ -	0.0%
Credit Certificates	730.00	\$ 1,460.84	\$ 1,066,413.00	479.00	\$ 699,742.00	64.5%	264.00	\$ 385,662.00	35.5%	-	\$ -	0.0%
Transfer Level Math and English	1,515.33	\$ 1,460.84	\$ 2,213,655.00	558.00	\$ 815,149.00	40.0%	838.00	\$ 1,224,184.00	60.0%	-	\$ -	0.0%
Transfer to Four Year University	2,220.00	\$ 1,095.63	\$ 2,432,299.00	934.00	\$ 1,023,318.00	38.0%	1,521.00	\$ 1,666,453.00	62.0%	-	\$ -	0.0%
Nine or More CTE Units	4,831.67	\$ 730.42	\$ 3,529,148.00	2,083.00	\$ 1,521,465.00	44.9%	2,560.00	\$ 1,869,875.00	55.1%	-	\$ -	0.0%
Achieved Regional Living Wage	3,157.33	\$ 730.42	\$ 2,306,177.00	1,240.00	\$ 905,721.00	35.0%	1,846.00	\$ 1,348,355.00	52.1%	455.00	\$ 332,341.00	12.8%
Subtotal	15,643.99		\$ 19,889,074.00	6,490.00	\$ 8,074,793.00	40.4%	8,991.00	\$ 11,597,243.00	58.0%	455.00	\$ 332,341.00	1.7%
Pell Grant Recipients Bonus												
Associate Degrees for Transfer	1,029.67	\$ 1,105.43	\$ 1,138,228.00	406.00	\$ 448,805.00	41.3%	578.00	\$ 638,939.00	58.7%	-	\$ -	0.0%
Associate Degrees	708.67	\$ 829.07	\$ 587,537.00	315.00	\$ 261,157.00	42.1%	434.00	\$ 359,816.00	57.9%	-	\$ -	0.0%
Baccalaureate Degrees	2.67	\$ 829.07	\$ 2,214.00	1.00	\$ 829.00	100.0%	-	\$ -	0.0%	-	\$ -	0.0%
Credit Certificates	359.67	\$ 552.71	\$ 198,793.00	241.00	\$ 133,203.00	66.2%	123.00	\$ 67,983.00	33.8%	-	\$ -	0.0%
Transfer Level Math and English	665.67	\$ 552.71	\$ 367,922.00	264.00	\$ 145,915.00	42.8%	353.00	\$ 195,107.00	57.2%	-	\$ -	0.0%
Transfer to Four Year University	1,127.00	\$ 414.54	\$ 467,187.00	497.00	\$ 206,026.00	39.7%	756.00	\$ 313,392.00	60.3%	-	\$ -	0.0%
Nine or More CTE Units	2,289.33	\$ 276.36	\$ 632,679.00	1,057.00	\$ 292,113.00	47.7%	1,160.00	\$ 320,578.00	52.3%	-	\$ -	0.0%
Achieved Regional Living Wage	877.00	\$ 276.36	\$ 242,368.00	478.00	\$ 132,100.00	44.1%	579.00	\$ 160,012.00	53.4%	27.00	\$ 7,462.00	2.5%
Subtotal	7,059.68		\$ 3,636,928.00	3,259.00	\$ 1,620,148.00	44.0%	3,983.00	\$ 2,055,827.00	55.8%	27.00	\$ 7,462.00	0.2%
California Promise Grant Recipients Bonus												
Associate Degrees for Transfer	1,439.00	\$ 736.95	\$ 1,060,471.00	533.00	\$ 392,794.00	38.9%	836.00	\$ 616,090.00	61.1%	-	\$ -	0.0%
Associate Degrees	1,021.00	\$ 552.71	\$ 564,317.00	427.00	\$ 236,007.00	40.1%	638.00	\$ 352,629.00	59.9%	-	\$ -	0.0%
Baccalaureate Degrees	3.67	\$ 552.71	\$ 2,028.00	2.00	\$ 1,105.00	100.0%	-	\$ -	0.0%	-	\$ -	0.0%
Credit Certificates	534.67	\$ 368.48	\$ 197,015.00	357.00	\$ 131,547.00	65.6%	187.00	\$ 68,906.00	34.4%	-	\$ -	0.0%
Transfer Level Math and English	995.67	\$ 368.48	\$ 366,884.00	381.00	\$ 140,391.00	41.6%	535.00	\$ 197,137.00	58.4%	-	\$ -	0.0%
Transfer to Four Year University	1,576.00	\$ 276.36	\$ 435,535.00	672.00	\$ 185,711.00	38.1%	1,090.00	\$ 301,227.00	61.9%	-	\$ -	0.0%
Nine or More CTE Units	3,509.00	\$ 184.24	\$ 646,498.00	1,570.00	\$ 289,257.00	46.4%	1,811.00	\$ 333,659.00	53.6%	-	\$ -	0.0%
Achieved Regional Living Wage	1,605.67	\$ 184.24	\$ 295,829.00	843.00	\$ 155,314.00	43.2%	1,045.00	\$ 192,531.00	53.5%	64.00	\$ 11,791.00	3.3%
Subtotal	10,684.68		\$ 3,568,577.00	4,785.00	\$ 1,532,126.00	42.5%	6,142.00	\$ 2,062,179.00	57.2%	64.00	\$ 11,791.00	0.3%
Total Student Success Allocation	33,388.35		\$ 27,094,579.00	14,534.00	\$ 11,227,067.00	41.1%	19,116.00	\$ 15,715,249.00	57.6%	546.00	\$ 351,594.00	1.3%
Total SCFF 2023-24 State Apportionment			\$ 227,471,347.00		\$ 91,002,630.00	39.7%		\$ 117,244,461.00	51.1%		\$ 21,238,301.00	9.3%
3-Yr Average Adjustment			\$ -		\$ -	42.3%		\$ (1.00)	57.7%		\$ -	0.0%
Special Admit Credit Adjustment			\$ -		\$ -	51.3%		\$ -	48.7%		\$ -	0.0%
Incarcerated Credit Adjustment			\$ -		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%
Non Credit Adjustment			\$ -		\$ -	6.9%		\$ -	2.2%		\$ -	90.9%
Non Credit CDCP Adjustment			\$ -		\$ -	0.0%		\$ -	0.0%		\$ -	100.0%
Non Credit Incarcerated Adjustment			\$ -		\$ -	0.0%		\$ -	0.0%		\$ -	0.0%
Supplemental Adjustment			\$ (829,600.00)		\$ (829,600.00)	45.7%		\$ (985,113.00)	54.3%		\$ -	0.0%
Student Success Adjustment			\$ (81,993.00)		\$ (81,993.00)	41.1%		\$ (114,771.00)	57.6%		\$ (2,567.00)	1.3%
Total SCFF 2023-24 State Apportionment Adjusted			\$ 227,471,347.00		\$ 90,091,037.00	39.6%		\$ 116,144,576.00	51.1%		\$ 21,235,734.00	9.3%
SCFF attributable to ECA			\$ 18,173,844.00		\$ 7,682,485.00			\$ 10,491,359.00			\$ -	
Total SCFF 2023-24 State Apportionment ECA Adjusted			\$ 245,645,191.00		\$ 97,773,522.00	39.8%		\$ 126,635,935.00	51.6%		\$ 21,235,734.00	8.6%
Stability Funding to prior year funding + COLA			\$ 20,142,009.00		\$ 3,120,216.00			\$ 6,327,164.00			\$ 10,694,629.00	
2023-24 Est. Max TCR			\$ 265,787,200.00		\$ 100,893,738.00	38.0%		\$ 132,963,099.00	50.0%		\$ 31,930,363.00	12.0%
Allocation of 9.25% from ECA portion to District Services			\$ 1,681,081.00		\$ (710,630.00)			\$ (970,451.00)			\$ -	
Allocation of 9.25% from Stability funds to District Services			\$ 1,863,136.00		\$ (288,620.00)			\$ (585,263.00)			\$ (989,253.00)	

SCFF & COLLEGE LEVEL ALLOCATIONS

Based on Emergency Conditions Provision

Information available	SCFF			Cypress College			Fullerton College			N. Orange Cont. Education		
	Data for Funding	Funding Rate	2023-24 State Apportionment Funding	Data	2023-24 Funding	% of District Funding	Data	2023-24 Funding	% of District Funding	Data	2023-24 Funding	% of District Funding
Basic Allocation			\$ 17,172,128.00		\$ 7,512,806.00			\$ 7,512,806.00			\$ 2,146,516.00	
Base Allocation	FTEs			FTEs			FTEs			FTEs		
Traditional Credit 3-Year Average	26,369.19	\$ 5,238.37	\$ 138,131,574.00	9,680.26	\$ 50,708,784.00	42.3%	13,219.56	\$ 69,248,947.00	57.7%	-	\$ -	0.0%
Special Admit Credit	550.22	\$ 7,345.93	\$ 4,041,878.00	282.36	\$ 2,074,197.00	51.3%	267.86	\$ 1,967,681.00	48.7%	-	\$ -	0.0%
Incarcerated Credit	-	\$ -	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	26,919.41	\$ 142,173,452.00		9,962.62	\$ 52,782,981.00	42.6%	13,487.42	\$ 71,216,628.00	57.4%	-	\$ -	0.0%
Non-Credit	1,258.24	\$ 4,417.31	\$ 5,558,036.00	86.61	\$ 382,583.00	6.9%	27.78	\$ 122,713.00	2.2%	1,143.85	\$ 5,052,740.00	90.9%
Non Credit CDCP	1,863.27	\$ 7,345.93	\$ 13,687,451.00	-	\$ -	0.0%	-	\$ -	0.0%	1,863.27	\$ 13,687,451.00	100.0%
Non-Credit Incarcerated	-	\$ 7,345.93	\$ -	-	\$ -	0.0%	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	3,121.51	\$ 19,245,487.00		86.61	\$ 382,583.00	2.0%	27.78	\$ 122,713.00	0.6%	3,007.12	\$ 18,740,191.00	97.4%
Subtotal Base	30,040.92	\$ 161,418,939.00		10,049.23	\$ 53,165,564.00	37.1%	13,515.20	\$ 71,339,341.00	49.8%	3,007.12	\$ 18,740,191.00	13.1%
Total Basic + Base		\$ 178,591,067.00		\$ 60,678,370.00	37.8%		\$ 78,852,147.00	49.2%		\$ 20,886,707.00	13.0%	
Final Data Source:	22-23 Headcounts			22-23 Headcounts			22-23 Headcounts			22-23 Headcounts		
Data Used at this Time:	21-22			21-22			21-22			21-22		
Supplemental Allocation												
AB540 Students (22-23 P1)	1,144.00	\$ 1,238.71	\$ 1,417,084.00	556.00	\$ 688,723.00	44.0%	708.00	\$ 877,007.00	56.0%	-	\$ -	0.0%
Pell Grant Recipients	11,168.00	\$ 1,238.71	\$ 13,833,913.00	5,256.00	\$ 6,510,660.00	46.9%	5,939.00	\$ 7,356,699.00	53.1%	-	\$ -	0.0%
California Promise Grant Recipients	19,947.00	\$ 1,238.71	\$ 24,708,548.00	9,605.00	\$ 11,897,810.00	45.2%	11,660.00	\$ 14,443,359.00	54.8%	-	\$ -	0.0%
Total Supplemental	32,259.00	\$ 39,959,545.00		15,417.00	\$ 19,097,193.00	45.7%	18,307.00	\$ 22,677,065.00	54.3%	-	\$ -	0.0%
Final Data Source:	3-Yr Avg			22-23 Headcounts			22-23 Headcounts			22-23 Headcounts		
Data Used at this Time:	3-Yr Avg			21-22			21-22			21-22		
Student Success Allocation												
All Students												
Associate Degrees for Transfer	1,851.00	\$ 2,921.68	\$ 5,408,030.00	669.00	\$ 1,954,604.00	37.8%	1,100.00	\$ 3,213,848.00	62.2%	-	\$ -	0.0%
Associate Degrees	1,334.33	\$ 2,191.26	\$ 2,923,864.00	524.00	\$ 1,148,220.00	37.8%	862.00	\$ 1,888,866.00	62.2%	-	\$ -	0.0%
Baccalaureate Degrees	4.33	\$ 2,191.26	\$ 9,488.00	3.00	\$ 6,574.00	100.0%	-	\$ -	0.0%	-	\$ -	0.0%
Credit Certificates	730.00	\$ 1,460.84	\$ 1,066,413.00	479.00	\$ 699,742.00	64.5%	264.00	\$ 385,662.00	35.5%	-	\$ -	0.0%
Transfer Level Math and English	1,515.33	\$ 1,460.84	\$ 2,213,655.00	558.00	\$ 815,149.00	40.0%	838.00	\$ 1,224,184.00	60.0%	-	\$ -	0.0%
Transfer to Four Year University	2,220.00	\$ 1,095.63	\$ 2,432,299.00	934.00	\$ 1,023,318.00	38.0%	1,521.00	\$ 1,666,453.00	62.0%	-	\$ -	0.0%
Nine or More CTE Units	4,831.67	\$ 730.42	\$ 3,529,148.00	2,083.00	\$ 1,521,465.00	44.9%	2,560.00	\$ 1,869,875.00	55.1%	-	\$ -	0.0%
Achieved Regional Living Wage	3,157.33	\$ 730.42	\$ 2,306,177.00	1,240.00	\$ 905,721.00	35.0%	1,846.00	\$ 1,348,355.00	52.1%	455.00	\$ 332,341.00	12.8%
Subtotal	15,643.99	\$ 19,889,074.00		6,490.00	\$ 8,074,793.00	40.4%	8,991.00	\$ 11,597,243.00	58.0%	455.00	\$ 332,341.00	1.7%
Pell Grant Recipients Bonus												
Associate Degrees for Transfer	1,029.67	\$ 1,105.43	\$ 1,138,228.00	406.00	\$ 448,805.00	41.3%	578.00	\$ 638,939.00	58.7%	-	\$ -	0.0%
Associate Degrees	708.67	\$ 829.07	\$ 587,537.00	315.00	\$ 261,157.00	42.1%	434.00	\$ 359,816.00	57.9%	-	\$ -	0.0%
Baccalaureate Degrees	2.67	\$ 829.07	\$ 2,214.00	1.00	\$ 829.00	100.0%	-	\$ -	0.0%	-	\$ -	0.0%
Credit Certificates	359.67	\$ 552.71	\$ 198,793.00	241.00	\$ 133,203.00	66.2%	123.00	\$ 67,983.00	33.8%	-	\$ -	0.0%
Transfer Level Math and English	665.67	\$ 552.71	\$ 367,922.00	264.00	\$ 145,915.00	42.8%	353.00	\$ 195,107.00	57.2%	-	\$ -	0.0%
Transfer to Four Year University	1,127.00	\$ 414.54	\$ 467,187.00	497.00	\$ 206,026.00	39.7%	756.00	\$ 313,392.00	60.3%	-	\$ -	0.0%
Nine or More CTE Units	2,289.33	\$ 276.36	\$ 632,679.00	1,057.00	\$ 292,113.00	47.7%	1,160.00	\$ 320,578.00	52.3%	-	\$ -	0.0%
Achieved Regional Living Wage	877.00	\$ 276.36	\$ 242,368.00	478.00	\$ 132,100.00	44.1%	579.00	\$ 160,012.00	53.4%	27.00	\$ 7,462.00	2.5%
Subtotal	7,059.68	\$ 3,636,928.00		3,259.00	\$ 1,620,148.00	44.0%	3,983.00	\$ 2,055,827.00	55.8%	27.00	\$ 7,462.00	0.2%
California Promise Grant Recipients Bonus												
Associate Degrees for Transfer	1,439.00	\$ 736.95	\$ 1,060,471.00	533.00	\$ 392,794.00	38.9%	836.00	\$ 616,090.00	61.1%	-	\$ -	0.0%
Associate Degrees	1,021.00	\$ 552.71	\$ 564,317.00	427.00	\$ 236,007.00	40.1%	638.00	\$ 352,629.00	59.9%	-	\$ -	0.0%
Baccalaureate Degrees	3.67	\$ 552.71	\$ 2,028.00	2.00	\$ 1,105.00	100.0%	-	\$ -	0.0%	-	\$ -	0.0%
Credit Certificates	534.67	\$ 368.48	\$ 197,015.00	357.00	\$ 131,547.00	65.6%	187.00	\$ 68,906.00	34.4%	-	\$ -	0.0%
Transfer Level Math and English	995.67	\$ 368.48	\$ 366,884.00	381.00	\$ 140,391.00	41.6%	535.00	\$ 197,137.00	58.4%	-	\$ -	0.0%
Transfer to Four Year University	1,576.00	\$ 276.36	\$ 435,535.00	672.00	\$ 185,711.00	38.1%	1,090.00	\$ 301,227.00	61.9%	-	\$ -	0.0%
Nine or More CTE Units	3,509.00	\$ 184.24	\$ 646,498.00	1,570.00	\$ 289,257.00	46.4%	1,811.00	\$ 333,659.00	53.6%	-	\$ -	0.0%
Achieved Regional Living Wage	1,605.67	\$ 184.24	\$ 295,829.00	843.00	\$ 155,314.00	43.2%	1,045.00	\$ 192,531.00	53.5%	64.00	\$ 11,791.00	3.3%
Subtotal	10,684.68	\$ 3,568,577.00		4,785.00	\$ 1,532,126.00	42.5%	6,142.00	\$ 2,062,179.00	57.2%	64.00	\$ 11,791.00	0.3%
Total Student Success Allocation	33,388.35	\$ 27,094,579.00		14,534.00	\$ 11,227,067.00	41.1%	19,116.00	\$ 15,715,249.00	57.6%	546.00	\$ 351,594.00	1.3%
Total SCFF 2023-24 State Apportionment		\$ 245,645,191.00		\$ 91,002,630.00	39.7%		\$ 117,244,461.00	51.1%		\$ 21,238,301.00	9.3%	
3-Yr Average Adjustment					\$ 7,682,485.00	42.3%		\$ 10,491,358.00	57.7%		\$ -	0.0%
Special Admit Credit Adjustment					\$ -	51.3%		\$ -	48.7%		\$ -	0.0%
Incarcerated Credit Adjustment					\$ -	0.0%		\$ -	0.0%		\$ -	0.0%
Non Credit Adjustment					\$ -	6.9%		\$ -	2.2%		\$ -	90.9%
Non Credit CDCP Adjustment					\$ -	0.0%		\$ -	0.0%		\$ -	100.0%
Non Credit Incarcerated Adjustment					\$ -	0.0%		\$ -	0.0%		\$ -	0.0%
Supplemental Adjustment					\$ (829,600.00)	45.7%		\$ (985,113.00)	54.3%		\$ -	0.0%
Student Success Adjustment					\$ (81,993.00)	41.1%		\$ (114,771.00)	57.6%		\$ (2,567.00)	1.3%
Total SCFF 2023-24 State Apportionment ECA Adjusted		\$ 245,645,191.00		\$ 97,773,522.00	39.8%		\$ 126,635,935.00	51.6%		\$ 21,235,734.00	8.6%	
Stability Funding to prior year funding + COLA					\$ 3,120,216.00	15.5%		\$ 6,327,164.00	31.4%		\$ 10,694,629.00	53.1%
2023-24 Est. Max TCR					\$ 265,787,200.00	38.0%		\$ 132,963,099.00	50.0%		\$ 31,930,363.00	12.0%
Allocation of 9.25% from Stability funds to District Services		\$ 1,863,137.00			\$ (707,253.00)			\$ (932,056.00)			\$ (223,828.00)	
SCFF attributable to ECA		\$ 18,173,844.00			\$ 7,682,485.00			\$ 10,491,359.00			\$ -	
Allocation of 9.25% from ECA portion to District Services		\$ 1,681,081.00			\$ (710,630.00)			\$ (970,451.00)			\$ -	

SCFF DATA

	w/ Emergency Conditions Applied				Using Actuals & Projected			
	SCFF			Data for Funding	SCFF			Data for Funding
	Data				Data			
*: Data will be updated as it is finalized for the various fiscal years.								
Final Data Source:	Emer.Cond.	Emer.Cond.	23-24		21-22	22-23	23-24	
	P1	P1	Annual		Annual	Annual	Annual	
Data Used at this Time:	19-20	19-20	22-23 *	FTEs *	21-22	22-23 *	22-23 *	FTEs *
Base Allocation								
Traditional Credit 3-Year Average	28,083.98	28,083.98	22,939.60	26,369.19	22,820.25	22,939.60	22,939.60	22,899.82
Special Admit Credit	504.03	504.03	550.22	550.22	452.76	550.22	550.22	550.22
Incarcerated Credit	-	-	-	-	-	-	-	-
Subtotal Credit	28,588.01	28,588.01	23,489.82	26,919.41	23,273.01	23,489.82	23,489.82	23,450.04
Non-Credit			1,258.24	1,258.24			1,258.24	1,258.24
Non Credit CDCP			1,863.27	1,863.27			1,863.27	1,863.27
Non-Credit Incarcerated			-	-			-	-
Subtotal Non Credit			3,121.51	3,121.51			3,121.51	3,121.51
Total Base FTES			26,611.33	30,040.92			26,611.33	26,571.55
Final Data Source:							22-23	22-23
Data Used at this Time:							21-22	21-22
Supplemental Allocation								
AB540 Students (22-23 P2)							1,144.00	1,144.00
Pell Grant Recipients							11,168.00	11,168.00
California Promise Grant Recipients							19,947.00	19,947.00
Total Supplemental							32,259.00	32,259.00
Final Data Source:					20-21	21-22	22-23	3-Yr Avg
Data Used at this Time:					20-21	21-22	21-22	3-Yr Avg
Student Success Allocation								
All Students								
Associate Degrees for Transfer					2,017.00	1,768.00	1,768.00	1,851.00
Associate Degrees					1,241.00	1,381.00	1,381.00	1,334.33
Baccalaureate Degrees					7.00	3.00	3.00	4.33
Credit Certificates					734.00	728.00	728.00	730.00
Transfer Level Math and English					1,692.00	1,427.00	1,427.00	1,515.33
Transfer to Four Year University					2,126.00	2,267.00	2,267.00	2,220.00
Nine or More CTE Units					4,965.00	4,765.00	4,765.00	4,831.67
Achieved Regional Living Wage					2,804.00	3,334.00	3,334.00	3,157.33
Subtotal					15,586.00	15,673.00	15,673.00	15,643.99
Pell Grant Recipients Bonus								
Associate Degrees for Transfer					1,123.00	983.00	983.00	1,029.67
Associate Degrees					634.00	746.00	746.00	708.67
Baccalaureate Degrees					6.00	1.00	1.00	2.67
Credit Certificates					371.00	354.00	354.00	359.67
Transfer Level Math and English					739.00	629.00	629.00	665.67
Transfer to Four Year University					1,087.00	1,147.00	1,147.00	1,127.00
Nine or More CTE Units					2,296.00	2,286.00	2,286.00	2,289.33
Achieved Regional Living Wage					623.00	1,004.00	1,004.00	877.00
Subtotal					6,879.00	7,150.00	7,150.00	7,059.68
California Promise Grant Recipients Bonus								
Associate Degrees for Transfer					1,579.00	1,369.00	1,369.00	1,439.00
Associate Degrees					937.00	1,063.00	1,063.00	1,021.00
Baccalaureate Degrees					7.00	2.00	2.00	3.67
Credit Certificates					538.00	533.00	533.00	534.67
Transfer Level Math and English					1,117.00	935.00	935.00	995.67
Transfer to Four Year University					1,498.00	1,615.00	1,615.00	1,576.00
Nine or More CTE Units					3,575.00	3,476.00	3,476.00	3,509.00
Achieved Regional Living Wage					1,207.00	1,805.00	1,805.00	1,605.67
Subtotal					10,458.00	10,798.00	10,798.00	10,684.68
Total Student Success Allocation					32,923.00	33,621.00	33,621.00	33,388.35

APPENDIX A

Colleges use Actuals & Projected Data

Cypress College				Fullerton College				N. Orange Cont. Education				Districtwide
Data	Data	Data	2023-24 RAM Data	Data	Data	Data	2023-24 RAM Data	Data	Data	Data Updated	2023-24 RAM Data	Allocated Data
21-22 Annual	22-23 Annual	23-24 Annual		21-22 Annual	22-23 Annual	23-24 Annual		21-22 Annual	22-23 Annual	23-24 Annual		
21-22	22-23 *	22-23 *		21-22	22-23 *	22-23 *		21-22	22-23 *	22-23 *		
9,617.44	9,711.66	9,711.66	9,680.26	13,202.81	13,227.94	13,227.94	13,219.56	-	-	-	-	22,899.82
226.23	282.36	282.36	282.36	226.53	267.86	267.86	267.86	-	-	-	-	550.22
-	-	-	-	-	-	-	-	-	-	-	-	-
9,843.67	9,994.02	9,994.02	9,962.62	13,429.34	13,495.80	13,495.80	13,487.42	-	-	-	-	23,450.04
		86.61	86.61			27.78	27.78			1,143.85	1,143.85	1,258.24
		-	-			-	-			1,863.27	1,863.27	1,863.27
		-	-			-	-			-	-	-
		86.61	86.61			27.78	27.78			3,007.12	3,007.12	3,121.51
		10,080.63	10,049.23			13,523.58	13,515.20			3,007.12	3,007.12	26,571.55
	22-23	22-23			22-23	22-23			22-23	22-23		22-23
	21-22	21-22			21-22	21-22			21-22	21-22		21-22
		556.00	556.00			708.00	708.00			-	-	1,264.00
		5,256.00	5,256.00			5,939.00	5,939.00			-	-	11,195.00
		9,605.00	9,605.00			11,660.00	11,660.00			-	-	21,265.00
		15,417.00	15,417.00			18,307.00	18,307.00			-	-	33,724.00
	22-23	22-23			22-23	22-23			22-23	22-23		22-23
	21-22	21-22			21-22	21-22			21-22	21-22		21-22
		669.00	669.00			1,100.00	1,100.00			-	-	1,769.00
		524.00	524.00			862.00	862.00			-	-	1,386.00
		3.00	3.00			-	-			-	-	3.00
		479.00	479.00			264.00	264.00			-	-	743.00
		558.00	558.00			838.00	838.00			-	-	1,396.00
		934.00	934.00			1,521.00	1,521.00			-	-	2,455.00
		2,083.00	2,083.00			2,560.00	2,560.00			-	-	4,643.00
		1,240.00	1,240.00			1,846.00	1,846.00			455.00	455.00	3,541.00
		6,490.00	6,490.00			8,991.00	8,991.00			455.00	455.00	15,936.00
		406.00	406.00			578.00	578.00			-	-	984.00
		315.00	315.00			434.00	434.00			-	-	749.00
		1.00	1.00			-	-			-	-	1.00
		241.00	241.00			123.00	123.00			-	-	364.00
		264.00	264.00			353.00	353.00			-	-	617.00
		497.00	497.00			756.00	756.00			-	-	1,253.00
		1,057.00	1,057.00			1,160.00	1,160.00			-	-	2,217.00
		478.00	478.00			579.00	579.00			27.00	27.00	1,084.00
		3,259.00	3,259.00			3,983.00	3,983.00			27.00	27.00	7,269.00
		533.00	533.00			836.00	836.00			-	-	1,369.00
		427.00	427.00			638.00	638.00			-	-	1,065.00
		2.00	2.00			-	-			-	-	2.00
		357.00	357.00			187.00	187.00			-	-	544.00
		381.00	381.00			535.00	535.00			-	-	916.00
		672.00	672.00			1,090.00	1,090.00			-	-	1,762.00
		1,570.00	1,570.00			1,811.00	1,811.00			-	-	3,381.00
		843.00	843.00			1,045.00	1,045.00			64.00	64.00	1,952.00
		4,785.00	4,785.00			6,142.00	6,142.00			64.00	64.00	10,991.00
		14,534.00	14,534.00			19,116.00	19,116.00			546.00	546.00	34,196.00

SCFF 2023-24 RATES

COLA (7/11/2023): 8.22%

	<u>@ Enacted 7/1/22 2022</u>	<u>2023-24 Enacted SCFF</u>
	<u>23 SCFF Rates</u>	<u>Rates</u>
Basic Allocation - (<10,000)	\$ 5,950,421.00	\$ 6,439,546.00
Basic Allocation - CC&FC (>=10,000 & <20,000)	\$ 6,942,161.00	\$ 7,512,806.00
Basic Allocation - NOCE (≥1,000)	\$ 1,983,475.00	\$ 2,146,516.00
Base Allocation		
Traditional Credit 3-Year Average	\$ 4,840.49	\$ 5,238.37
Special Admit Credit	\$ 6,787.96	\$ 7,345.93
Incarcerated Credit	\$ 6,787.96	\$ 7,345.93
Non-Credit	\$ 4,081.79	\$ 4,417.31
Non Credit CDCP	\$ 6,787.96	\$ 7,345.93
Non-Credit Incarcerated	\$ 6,787.96	\$ 7,345.93
Supplemental Allocation		
AB540 Students	\$ 1,144.62	\$ 1,238.71
Pell Grant Recipients	\$ 1,144.62	\$ 1,238.71
California Promise Grant Recipients	\$ 1,144.62	\$ 1,238.71
Student Success Allocation		
All Students	\$ 674.94	\$ 730.42
Associate Degrees for Transfer	\$ 2,699.76	\$ 2,921.68
Associate Degrees	\$ 2,024.82	\$ 2,191.26
Baccalaureate Degrees	\$ 2,024.82	\$ 2,191.26
Credit Certificates	\$ 1,349.88	\$ 1,460.84
Transfer Level Math and English	\$ 1,349.88	\$ 1,460.84
Transfer to Four Year University	\$ 1,012.41	\$ 1,095.63
Nine or More CTE Units	\$ 674.94	\$ 730.42
Achieved Regional Living Wage	\$ 674.94	\$ 730.42
Pell Grant Recipients Bonus	\$ 255.37	\$ 276.36
Associate Degrees for Transfer	\$ 1,021.46	\$ 1,105.43
Associate Degrees	\$ 766.10	\$ 829.07
Baccalaureate Degrees	\$ 766.10	\$ 829.07
Credit Certificates	\$ 510.73	\$ 552.71
Transfer Level Math and English	\$ 510.73	\$ 552.71
Transfer to Four Year University	\$ 383.05	\$ 414.54
Nine or More CTE Units	\$ 255.37	\$ 276.36
Achieved Regional Living Wage	\$ 255.37	\$ 276.36
California Promise Grant Recipients Bonus	\$ 170.24	\$ 184.23
Associate Degrees for Transfer	\$ 680.98	\$ 736.95
Associate Degrees	\$ 510.73	\$ 552.71
Baccalaureate Degrees	\$ 510.73	\$ 552.71
Credit Certificates	\$ 340.49	\$ 368.48
Transfer Level Math and English	\$ 340.49	\$ 368.48
Transfer to Four Year University	\$ 255.37	\$ 276.36
Nine or More CTE Units	\$ 170.24	\$ 184.24
Achieved Regional Living Wage	\$ 170.24	\$ 184.24
Total SCFF Revenue		
Hold Harmless Funding	\$ 239,933,078.00	\$ 259,655,577.00
Deficit Factor (@0%)		
Available Revenue		\$ 259,655,577.00
Est. Max TCR (w/ Stability Funding)	\$ 245,598,965.00	\$ 265,787,200.00

APPENDIX B

APPENDIX B

SIX YEAR FORECAST

General Fund Ongoing Resources - Scenario 1

this scenario assumes that any COLA increases are passed-through as salary increases and that benefit costs increase by COLA as well.

Scenario Assumptions:						
Enrollment Growth after 2023-24:	0%	0%	0%	0%	0%	0%
COLA Rate Increase per year to SCFF Rates:	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
COLA Rate Increase passed on to Salaries & Benefits:	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
FTES (Actuals)	26,611.33	26,611.33	26,611.33	26,611.33	26,611.33	26,611.33
FTES 3-yr avg (ECA, then phasing out)	30,042.00	28,326.12	26,611.33	26,611.33	26,611.33	26,611.33
Revenues						
SCFF Revenues						
Calculated Revenue	\$ 227,471,347.00	\$ 236,623,413.00	\$ 246,088,514.00	\$ 255,931,932.00	\$ 266,169,498.00	\$ 276,816,171.00
Add'l from Emergency Conditions FTES	18,173,844.00	9,342,004.00				
Add'l from Stability/HH/Floor Revenues	20,142,009.00	24,076,383.00	23,953,286.00	14,109,868.00	3,872,302.00	
Pulled back to use to Increase Reserves	(10,904,712.00)					
Total SCFF Revenues	254,882,488.00	270,041,800.00	270,041,800.00	270,041,800.00	270,041,800.00	276,816,171.00
Local & Self Supporting Revenues	22,622,280.00	22,673,949.00	22,727,685.00	22,783,571.00	22,841,692.00	22,902,138.00
Backfill from Campus	1,462,118.00	-	-	-	-	-
Total Revenues	278,966,886.00	292,715,749.00	292,769,485.00	292,825,371.00	292,883,492.00	299,718,309.00
Expenses						
Expenses 11200	275,111,813.00	284,457,075.00	294,176,148.00	304,283,984.00	314,796,133.00	325,728,768.00
Expenses Self-Supporting	3,855,073.00	3,906,742.00	3,960,478.00	4,016,364.00	4,074,485.00	4,134,931.00
Total Expenses	278,966,886.00	288,363,817.00	298,136,626.00	308,300,348.00	318,870,618.00	329,863,699.00
Surplus (Deficit)	\$ -	\$ 4,351,932.00	\$ (5,367,141.00)	\$ (15,474,977.00)	\$ (25,987,126.00)	\$ (30,145,390.00)

APPENDIX B

SIX YEAR FORECAST

General Fund Ongoing Resources - Scenario 2

This scenario is the same as Scenario 1, but also illustrates the impact of an annual 4% increase in FTES over the next 5 years.

Scenario Assumptions:

Enrollment Growth after 2023-24:	4.00%	4.00%	4.00%	4.00%	4.00%
COLA Rate Increase per year to SCFF Rates:	4.00%	4.00%	4.00%	4.00%	4.00%
COLA Rate Increase passed on to Salaries & Benefits:	4.00%	4.00%	4.00%	4.00%	4.00%

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,611.33	27,675.78	28,782.81	29,934.12	31,131.48	32,376.74
FTES 3-yr avg (ECA, then phasing out)	30,042.00	28,778.85	27,840.76	28,954.38	30,112.56	31,317.07

Revenues

SCFF Revenues

Calculated Revenue	\$ 227,471,347.00	\$ 239,258,468.00	\$ 253,411,998.00	\$ 270,307,549.00	\$ 288,431,029.00	\$ 307,875,632.00
Add'l from Emergency Conditions FTES	18,173,844.00	9,342,004.00				
Add'l from Stability/HH/Floor Revenues	20,142,009.00	21,441,328.00	16,629,802.00			
Pulled back to use to Increase Reserves	(10,904,712.00)					

Total SCFF Revenues	254,882,488.00	270,041,800.00	270,041,800.00	270,307,549.00	288,431,029.00	307,875,632.00
Local & Self Supporting Revenues	22,622,280.00	22,673,949.00	22,727,685.00	22,783,571.00	22,841,692.00	22,902,138.00
Backfill from Campus	1,462,118.00	-	-	-	-	-
Total Revenues	278,966,886.00	292,715,749.00	292,769,485.00	293,091,120.00	311,272,721.00	330,777,770.00

Expenses

Expenses 11200	275,111,813.00	284,457,075.00	294,176,148.00	304,283,984.00	314,796,133.00	325,728,768.00
Expenses Self-Supporting	3,855,073.00	3,906,742.00	3,960,478.00	4,016,364.00	4,074,485.00	4,134,931.00
Total Expenses	278,966,886.00	288,363,817.00	298,136,626.00	308,300,348.00	318,870,618.00	329,863,699.00

Surplus (Deficit)	\$ -	\$ 4,351,932.00	\$ (5,367,141.00)	\$ (15,209,228.00)	\$ (7,597,897.00)	\$ 914,071.00
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APPENDIX B

SIX YEAR FORECAST

General Fund Ongoing Resources - Scenario 3

This scenario assumes that COLA increases are not passed through as salary and benefit increases.

Scenario Assumptions:

Enrollment Growth after 2023-24:	0%	0%	0%	0%	0%
COLA Rate Increase per year to SCFF Rates:	4.00%	4.00%	4.00%	4.00%	4.00%
COLA Rate Increase passed on to Salaries & Benefits:	0.00%	0.00%	0.00%	0.00%	0.00%

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,611.33	26,611.33	26,611.33	26,611.33	26,611.33	26,611.33
FTES 3-yr avg (ECA, then phasing out)	30,042.00	28,326.12	26,611.33	26,611.33	26,611.33	26,611.33

Revenues

SCFF Revenues

Calculated Revenue	\$ 227,471,347.00	\$ 236,623,413.00	\$ 246,088,514.00	\$ 255,931,932.00	\$ 266,169,498.00	\$ 276,816,171.00
Add'l from Emergency Conditions FTES	18,173,844.00	9,342,004.00				
Add'l from Stability/HH/Floor Revenues	20,142,009.00	24,076,383.00	23,953,286.00	14,109,868.00	3,872,302.00	
Pulled back to use to Increase Reserves	(10,904,712.00)					

Total SCFF Revenues **254,882,488.00** **270,041,800.00** **270,041,800.00** **270,041,800.00** **270,041,800.00** **276,816,171.00**

Local & Self Supporting Revenues 22,622,280.00 22,622,280.00 22,622,280.00 22,622,280.00 22,622,280.00 22,622,280.00

Backfill from Campus 1,462,118.00 - - - - -

Total Revenues **278,966,886.00** **292,664,080.00** **292,664,080.00** **292,664,080.00** **292,664,080.00** **299,438,451.00**

Expenses

Expenses 11200 275,111,813.00 275,111,813.00 275,111,813.00 275,111,813.00 275,111,813.00 275,111,813.00

Expenses Self-Supporting 3,855,073.00 3,855,073.00 3,855,073.00 3,855,073.00 3,855,073.00 3,855,073.00

Total Expenses **278,966,886.00** **278,966,886.00** **278,966,886.00** **278,966,886.00** **278,966,886.00** **278,966,886.00**

Surplus (Deficit) **\$ -** **\$ 13,697,194.00** **\$ 13,697,194.00** **\$ 13,697,194.00** **\$ 13,697,194.00** **\$ 20,471,565.00**

APPENDIX B

SIX YEAR FORECAST

General Fund Ongoing Resources - Scenario 4

This scenario is the same as Scenario 1, but using the 2022-23 actual expenses as a starting point (increasing salary and benefit costs for 2023-24 by 8.22% COLA).

Scenario Assumptions:

Enrollment Growth after 2023-24:	0%	0%	0%	0%	0%
COLA Rate Increase per year to SCFF Rates:	4.00%	4.00%	4.00%	4.00%	4.00%
COLA Rate Increase passed on to Salaries & Benefits:	4.00%	4.00%	4.00%	4.00%	4.00%

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,611.33	26,611.33	26,611.33	26,611.33	26,611.33	26,611.33
FTES 3-yr avg (ECA, then phasing out)	30,042.00	28,326.12	26,611.33	26,611.33	26,611.33	26,611.33
Revenues						
SCFF Revenues						
Calculated Revenue	\$ 227,471,347.00	\$ 236,623,413.00	\$ 246,088,514.00	\$ 255,931,932.00	\$ 266,169,498.00	\$ 276,816,171.00
Add'l from Emergency Conditions FTES	18,173,844.00	9,342,004.00				
Add'l from Stability/HH/Floor Revenues	20,142,009.00	24,076,383.00	23,953,286.00	14,109,868.00	3,872,302.00	
Pulled back to use to Increase Reserves	(10,904,712.00)					
Total SCFF Revenues	254,882,488.00	270,041,800.00	270,041,800.00	270,041,800.00	270,041,800.00	276,816,171.00
Local & Self Supporting Revenues	20,214,420.00	20,260,230.00	20,307,873.00	20,357,421.00	20,408,951.00	20,462,543.00
Backfill from Campus	1,462,118.00	-	-	-	-	-
Total Revenues	276,559,026.00	290,302,030.00	290,349,673.00	290,399,221.00	290,450,751.00	297,278,714.00
Expenses						
Expenses 11200	257,076,830.00	266,657,155.00	276,620,693.00	286,982,772.00	297,759,335.00	308,966,960.00
Expenses Self-Supporting	1,447,213.00	1,493,023.00	1,540,666.00	1,590,214.00	1,641,744.00	1,695,336.00
Total Expenses	258,524,043.00	268,150,178.00	278,161,359.00	288,572,986.00	299,401,079.00	310,662,296.00
Surplus (Deficit)	\$ 18,034,983.00	\$ 22,151,852.00	\$ 12,188,314.00	\$ 1,826,235.00	\$ (8,950,328.00)	\$ (13,383,582.00)

APPENDIX B

SIX YEAR FORECAST

General Fund Ongoing Resources - Scenario 5

This scenario is the same as Scenario 1, but excluding all vacant budgeted positions.

Scenario Assumptions:

Enrollment Growth after 2023-24:	0%	0%	0%	0%	0%
COLA Rate Increase per year to SCFF Rates:	4.00%	4.00%	4.00%	4.00%	4.00%
COLA Rate Increase passed on to Salaries & Benefits:	4.00%	4.00%	4.00%	4.00%	4.00%

	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,611.33	26,611.33	26,611.33	26,611.33	26,611.33	26,611.33
FTES 3-yr avg (ECA, then phasing out)	30,042.00	28,326.12	26,611.33	26,611.33	26,611.33	26,611.33

Revenues

SCFF Revenues

Calculated Revenue	\$ 227,471,347.00	\$ 236,623,413.00	\$ 246,088,514.00	\$ 255,931,932.00	\$ 266,169,498.00	\$ 276,816,171.00
Add'l from Emergency Conditions FTES	18,173,844.00	9,342,004.00				
Add'l from Stability/HH/Floor Revenues	20,142,009.00	24,076,383.00	23,953,286.00	14,109,868.00	3,872,302.00	
Pulled back to use to Increase Reserves	(10,904,712.00)					

Total SCFF Revenues	254,882,488.00	270,041,800.00	270,041,800.00	270,041,800.00	270,041,800.00	276,816,171.00
Local & Self Supporting Revenues	22,622,280.00	22,669,810.00	22,719,241.00	22,770,650.00	22,824,115.00	22,879,719.00
Backfill from Campus	1,462,118.00	-	-	-	-	-
Total Revenues	278,966,886.00	292,711,610.00	292,761,041.00	292,812,450.00	292,865,915.00	299,695,890.00

Expenses

Expenses 11200	266,528,795.00	275,530,736.00	284,892,755.00	294,629,255.00	304,755,215.00	315,286,213.00
Expenses Self-Supporting	3,751,596.00	3,799,126.00	3,848,557.00	3,899,966.00	3,953,431.00	4,009,035.00
Total Expenses	270,280,391.00	279,329,862.00	288,741,312.00	298,529,221.00	308,708,646.00	319,295,248.00

Surplus (Deficit)	\$ 8,686,495.00	\$ 13,381,748.00	\$ 4,019,729.00	\$ (5,716,771.00)	\$ (15,842,731.00)	\$ (19,599,358.00)
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APPENDIX B

GENERAL FUND COMPARISON WITH PRIOR YEAR'S ACTUALS

	2023-24 Budget	2022-23 Actuals	2021-22 Actuals	2020-21 Actuals	2019-20 Actuals	2018-19 Actuals	2017-18 Actuals
Beginning Balance	\$ 143,518,278	133,812,405	107,348,667	93,547,510	102,357,521	86,590,675	65,044,505
* Adjustments			4,053,654				
Adjusted Beginning Balance	\$ 143,518,278	133,812,405	111,402,321	93,547,510	102,357,521	86,590,675	65,044,505
Revenues and Other Sources:							
Federal Revenue	11,259,731	21,725,489	33,702,888	34,951,200	6,874,242	5,997,322	5,555,965
State Revenue	254,677,075	178,857,703	169,188,345	154,792,350	153,868,220	149,319,665	154,347,511
Local Revenue	140,079,326	150,060,523	136,338,411	128,504,269	127,992,143	129,613,563	116,726,188
Gain from Sale of Fixed Assets		610		5	7		
Interfund Transfers In	7,466,917	4,510,736	7,748,893	1,057,389	1,133,742	1,318,197	1,081,156
Total Revenues and Other Sources	413,483,049	355,155,061	346,978,537	319,305,213	289,868,354	286,248,747	277,710,820
Expenditures and Other Uses:							
Academic Salaries	121,374,263	118,264,833	112,078,399	114,359,161	107,006,972	101,043,422	105,077,548
Classified Salaries	89,904,486	77,098,449	75,672,920	69,167,531	70,552,950	65,560,562	62,945,983
Employee Benefits	82,162,627	80,800,618	71,202,437	66,022,978	65,975,592	60,748,788	53,789,706
Supplies & Materials	20,786,734	5,775,738	4,694,165	4,524,050	5,102,227	4,873,073	5,007,626
Other Operating Expenses	92,190,452	34,801,515	29,132,211	22,593,520	22,512,906	22,893,917	18,426,508
Capital Outlay	25,832,585	8,692,525	13,703,003	6,293,192	7,384,586	8,501,071	6,334,547
Debt Service	64,469	51,668	63,425	50,737	51,050	48,847	45,210
Interfund and Other Transfers Out	17,496,884	15,955,723	13,457,908	12,236,268	17,455,686	4,682,812	3,111,505
Student Financial Aid	6,543,718	4,008,119	4,563,985	10,256,619	2,636,396	2,129,409	1,426,017
Total Expenditures and Other Uses	456,356,218	345,449,188	324,568,453	305,504,056	298,678,365	270,481,901	256,164,650
Surplus/(Deficit)	(42,873,169)	9,705,873	22,410,084	13,801,157	(8,810,011)	15,766,846	21,546,170
Ending Balance/Contingency	\$ 100,645,109	143,518,278	\$ 133,812,405	\$ 107,348,667	\$ 93,547,510	\$ 102,357,521	\$ 86,590,675

* 2021-22 adjustments to fulfill 311 reporting requirements: an adjustment to enrollment fee A/R from CC; 20-21 apportionment A/R adj.; 19-20 apportionment revenue receivable; reverse expense for SERP to be posted in FY21-22; adjust cash at County in OCEIP to FMV per GASB (unrealized/gain/loss on investments) were required to be posted for final 311 reporting purposes, as part of audit activities.

APPENDIX B

POSITION CONTROL SUMMARY BY EMPLOYEE CLASSIFICATION

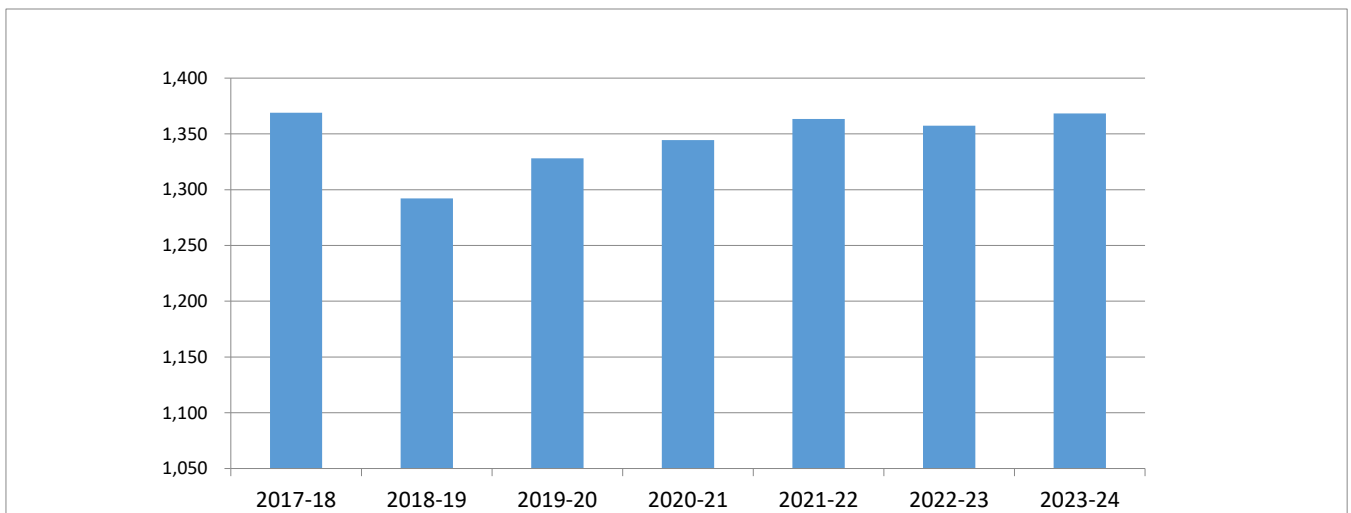
2023-24

Employee Classifications/ Fund Types	District Services		Cypress College		Fullerton College		North Orange Cont. Ed.		Totals	
	#	\$	#	\$	#	\$	#	\$	#	\$
Full-Time Faculty										
11200			223.00	41,039,899.69	287.48	51,864,226.64	25.00	4,575,562.89	535.48	97,479,689.22
Categorical/Restricted			7.00	1,366,518.83	13.52	2,690,014.32	7.00	1,261,026.30	27.52	5,317,559.45
Full-Time Faculty Total	-	-	230.00	42,406,418.52	301.00	54,554,240.96	32.00	5,836,589.19	563.00	102,797,248.67
Classified										
11200	70.56	10,689,035.00	177.98	23,277,647.20	227.17	30,075,047.75	61.64	8,014,733.55	537.35	72,056,463.50
Self-Supported	0.94	141,502.71	3.18	445,893.53	1.50	193,467.90			5.62	780,864.14
Other Unrestricted	1.00	127,350.89	1.00	130,232.85	5.93	684,599.33			7.93	942,183.07
Categorical/Restricted	0.50	73,980.49	37.42	5,119,600.72	72.50	9,391,531.71	41.36	5,320,614.97	151.77	19,905,727.89
Non-General Fund	1.00	120,413.83	2.00	268,762.59	8.00	877,093.44			11.00	1,266,269.86
Classified Total	74.00	11,152,282.92	221.58	29,242,136.89	315.10	41,221,740.13	103.00	13,335,348.52	713.68	94,951,508.46
Confidential										
11200	12.75	1,968,105.76	1.00	163,753.70	1.00	170,039.71	1.00	197,191.88	15.75	2,499,091.05
Non-General Fund	0.25	40,714.55							0.25	40,714.55
Confidential Total	13.00	2,008,820.31	1.00	163,753.70	1.00	170,039.71	1.00	197,191.88	16.00	2,539,805.60
Managers - Academic										
11200			17.69	4,684,108.68	18.00	4,910,204.38	6.27	1,723,273.48	41.96	11,317,586.54
Categorical/Restricted			6.31	1,388,913.33	7.00	1,602,809.12	2.73	705,081.47	16.04	3,696,803.92
Managers - Academic Total	-	-	24.00	6,073,022.01	25.00	6,513,013.50	9.00	2,428,354.95	58.00	15,014,390.46
Managers - Classified										
11200	23.15	5,768,744.24	10.20	2,421,367.30	11.87	2,819,068.31	8.20	1,926,384.92	53.42	12,935,564.77
Self-Supported			0.10	27,792.26			0.55	99,621.65	0.65	127,413.91
Other Unrestricted			1.00	208,700.64	2.00	440,718.99			3.00	649,419.63
Categorical/Restricted	0.25	64,091.37	1.00	253,901.30	4.13	874,700.10	2.25	468,296.53	7.63	1,660,989.30
Non-General Fund	0.60	156,321.00	2.70	649,797.82	3.00	665,303.08			6.30	1,471,421.90
Managers - Classified Total	24.00	5,989,156.61	15.00	3,561,559.32	21.00	4,799,790.48	11.00	2,494,303.10	71.00	16,844,809.51
Executives										
11200	3.75	1,703,531.65	1.00	411,678.96	1.00	407,041.70	1.00	451,355.62	6.75	2,973,607.93
Non-General Fund	0.25	117,208.29							0.25	117,208.29
Executives Total	4.00	1,820,739.94	1.00	411,678.96	1.00	407,041.70	1.00	451,355.62	7.00	3,090,816.22
Temporary Special										
11200	1.00	94,714.19	1.19	190,209.57	3.13	392,214.29	2.00	266,184.32	7.32	943,322.37
Other Unrestricted	1.00	111,763.27	5.13	613,705.66	2.50	271,156.18	4.13	500,124.39	12.75	1,496,749.50
Categorical/Restricted	1.00	248,976.28	9.85	1,294,492.14	2.50	502,326.92	4.88	754,115.82	18.23	2,799,911.16
Non-General Fund			1.00	130,368.30					1.00	130,368.30
Temporary Special Total	3.00	455,453.74	17.17	2,228,775.67	8.13	1,165,697.39	11.00	1,520,424.53	39.30	5,370,351.33
Grand Total	118.00	21,426,453.52	509.74	84,087,345.07	672.23	108,831,563.87	168.00	26,263,567.79	1,467.98	240,608,930.25

EMPLOYEE COUNT BY EMPLOYEE CLASS

Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Overall Change	% Change
Executive Officers	7	7	7	7	6	6	7	0	0.00%
Temp. Administrators	32	36.80	34.80	22.81	19.80	24.05	29.93	-2.07	-6.92%
Confidential	14	14	15	14	15	15	15	1	6.67%
Academic Managers	39	37	39	40.94	48	47	49	10	20.41%
Classified Managers	55	54	58	62.06	62	64	63	8	12.70%
FT Faculty	603	538	557	564	571	564	552	-51	-9.24%
Classified	619	605.38	617.23	633.69	641.63	637.23	652.43	33.43	5.12%
TOTAL	1,369.00	1,292.18	1,328.03	1,344.50	1,363.43	1,357.28	1,368.36	(0.64)	-0.05%

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.

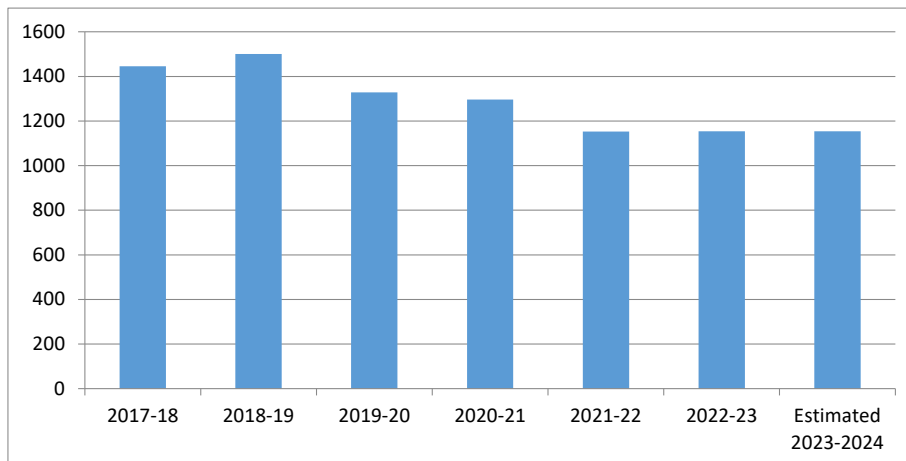
ADJUNCT PERSONNEL COUNT

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. 2023-24 is an estimated figure based on the prior year.

Adjunct Personnel Count

Description	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Estimated 2023-2024	Overall Change	% Change
Adjunct Personnel	1445	1501	1328	1296	1153	1154	1154	-291	-20.14%

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 adjustments to adjunct faculty loads are made.

	Districtwide		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 724,834	\$ 160,377	\$ 885,211
Classified	470,323	164,468	634,791
Management	171,879	51,659	223,538
Executives	22,149	6,343	28,492
Confidential	16,825	5,904	22,729
Adjunct Faculty	255,264	53,861	309,125
	\$ 1,661,274	\$ 442,612	\$ 2,103,886

	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	\$ -	\$ -	\$ -	\$ 303,740	\$ 66,856	\$ 370,596
Classified	70,030	24,579	94,609	151,011	52,822	203,833
Management	39,195	13,721	52,916	50,934	14,122	65,056
Executives	12,717	3,489	16,206	3,203	677	3,880
Confidential	13,291	4,664	17,955	1,065	373	1,438
Adjunct Faculty	-	-	-	93,104	19,645	112,749
	\$ 135,233	\$ 46,453	\$ 181,686	\$ 603,057	\$ 154,495	\$ 757,552

	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	\$ 387,036	\$ 86,077	\$ 473,113	\$ 34,058	\$ 7,444	\$ 41,502
Classified	196,523	68,533	265,056	52,759	18,534	71,293
Management	56,138	15,880	72,018	25,612	7,936	33,548
Executives	2,907	1,016	3,923	3,322	1,161	4,483
Confidential	1,171	412	1,583	1,298	455	1,753
Adjunct Faculty	118,257	24,952	143,209	43,903	9,264	53,167
	\$ 762,032	\$ 196,870	\$ 958,902	\$ 160,952	\$ 44,794	\$ 205,746