



2024-25 Annual Budget



2024-25 ANNUAL BUDGET

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A special thanks to Interim President, Mr. David Andrus, Executive Cabinet, Business Services staff and the President's Advisory Council – Budget (PAC-B) members who assisted with the review, recommendations and development of this budget.

Mission: College of the Canyons delivers an accessible, holistic education for students to earn associate degrees, certificates, and credentials, to prepare for transfer, and to attain workforce skills. The College champions diversity, equity, inclusion, and global responsibility, while providing clear pathways in an engaging, supportive environment where all students can successfully achieve their educational goals.

Vision: College of the Canyons is dedicated to being a leading two-year college, recognized locally, regionally, statewide and nationally for technical advancement, institutional effectiveness, student support, model academic and professional programs, excellence in teaching and learning, fostering a broad range of community partnerships, maximizing student access, and for the sense of community that we provide to our students and staff.

Adopted Budget Approved by Board of Trustees on 09/11/24

TABLE OF CONTENTS

2024 - 2025 ANNUAL BUDGET

<u>Section:</u>	<u>Title:</u>	<u>Page:</u>
SECTION 1:	Executive Summary.....	1
	• Fiscal Year 2024-2025 Adopted Budget Executive Summary.....	2
SECTION 2:	Community Overview.....	3
SECTION 3:	Overview of SCCCD.....	18
	• District Overview.....	19
	• District Governance.....	21
	• Organizational Chart	22
	• Organizational Units	23
	• Academic Program and Activity Overview.....	24
	• District Highlights FY2022-2023.....	28
SECTION 4:	State Budget Overview.....	41
	• State Economy and CA Community Colleges.....	42
	• State Budget and Community College Funding.....	44
SECTION 5:	Planning.....	46
	• Strategic Plan.....	47
	• Educational and Facilities Master Plans.....	49
SECTION 6:	PAC –B (President’s Advisory Council – Budget)	51
	• Budget Calendar.....	55
	• Budget Parameters.....	56
	• Budget Guidelines.....	57
SECTION 7:	History of Community College Funding.....	63
	• History of FTES and Growth Funding.....	64
	• State Apportionment Funding & Funding Formulas.....	74
SECTION 8:	State Regulations.....	83
	• Compliance with State Regulations: Fifty Percent Law, FON, Fund Balance	84
SECTION 9:	Enrollment Management.....	88
SECTION 10:	2024-2025 Adopted Budget.....	92
	• Revenue Assumptions	93
	• Expense Assumptions.....	102
SECTION 11:	Staffing.....	107
	• Staffing Levels – Fall 2005 Through Fall 2024.....	108
	• Negotiated Compensation Increases.....	109
SECTION 12:	Instructional Equipment Budget.....	112
	• Instructional Equipment Funding.....	113
SECTION 13:	Restricted General Fund Budget.....	118
	• Grant Revenue Assumptions.....	119
	• Categorical Funds.....	121
SECTION 14:	Capital Outlay Funds.....	128
	• General Obligation Bonds.....	129
	• Locally Funded Capital Outlay.....	131
SECTION 15:	Budget Summaries.....	132
	• Description of All Funds.....	133
	• Budget Summaries – All Funds.....	137

GRAPHS & TABLES

2024 - 2025 ANNUAL BUDGET

<u>Graphs:</u>	<u>Title:</u>	<u>Page:</u>
Graph 2-1:	Median Home Selling Price / Santa Clarita Valley.....	5
Graph 2-2:	Key Industries within the Santa Clarita Community College District's Service Area.....	7
Graph 2-3:	Industrial Vacancy Rate / Santa Clarita Valley.....	8
Graph 2-4:	Office Utilization / Santa Clarita Valley.....	9
Graph 2-5:	Unemployment Rates for Santa Clarita Compared to the State of California 2004-2024.....	10
Graph 2-6:	Total Population / Santa Clarita Valley.....	12
Graph 2-7:	Population by Age Group / Santa Clarita Valley.....	13
Graph 3-1:	Santa Clarita Community College District Governance.....	21
Graph 3-2:	Santa Clarita Community College District Organizational Chart.....	22
Graph 4-1:	Sources of CA State General Fund Revenues in 2024-2025.....	42
Graph 4-2:	CCC Funding by Source in 2008-2009.....	44
Graph 4-3:	CCC Funding by Source in 2012-2013.....	44
Graph 6-1:	The Budget Development and Program Review Process.....	53
Graph 6-2:	Budget Development Process - The Life Cycle of a Budget Request.....	54
Graph 7-1:	History of Funded and Unfunded FTES.....	64
Graph 7-2:	FTES Comparison – Funded FTES.....	65
Graph 7-3:	Actual Funded Growth or Access Compared to Growth Caps: 2005-2006 to 2024-2025 (Est.).....	66
Graph 7-4:	Workload Reductions 2009-2010 & 2011-2012.....	78
Graph 7-5:	Stages of Workload Repayments 2009-2010 & 2011-2012.....	78
Graph 10-1:	Unrestricted Total Revenue, Expenditures, and Ending Fund Balance.....	96
Graph 10-2:	Unrestricted General Fund Balances 2015-2016 through 2024-2025.....	98
Graph 10-3:	2024-2025 Adopted Budget - Salary and Benefits.....	103
Graph 11-1:	Staffing Levels: Fall 2005 through Fall 2024.....	108
Graph 13-1:	History of Grants Development 2014-2015 through 2024-2025.....	121
Graph 15-1:	Unrestricted General Fund (Fund 11) - 2024-2025 Salary & Benefits Summary	138
Graph 15-2:	Restricted General Fund (Fund 12) - 2024-2025 Salary & Benefits Summary	141
Graph 15-3:	Child Development Fund (Fund 33) - 2024-2025 Salary & Benefits Summary...	150
Graph 15-4:	Measure E GO Bond Election 2016 Series 2019 Fund (Fund 45) - 2024-2025 Salary & Benefits Summary.....	163
Graph 15-5:	Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) - 2024-2025 Salary & Benefits Summary.....	166
Graph 15-6:	Performing Arts Center Fund (Fund 58) - 2024-2025 Salary & Benefits Summary.....	171
Graph 15-7:	Employee Training Institute Fund (Fund 59) - 2024-2025 Salary & Benefits Summary.....	174
Graph 15-8:	Internal Services-Retiree Benefits Fund (Fund 69) - 2024-2025 Salary & Benefits Summary.....	179
Graph 15-9:	Student Representation Fee Trust Fund (Fund 72) - 2024-2025 Salary & Benefits Summary.....	182
<u>Tables:</u>	<u>Title:</u>	<u>Page:</u>
Table 2-1:	Residential Construction Projects.....	6
Table 2-2:	Top Employers in the Santa Clarita Valley.....	11
Table 2-3:	Assessed Valuations of Taxable Property Within the District.....	16

GRAPHS & TABLES

2024 - 2025 ANNUAL BUDGET

<u>Tables:</u>	<u>Title:</u>	<u>Page:</u>
Table 2-4:	Secured Tax Charges, Delinquencies and Collections.....	16
Table 2-5:	20 Largest Local Secured Taxpayers - Fiscal Year 2024-25 - Santa Clarita Community College District.....	17
Table 6-1:	2024-2025 Budget Calendar.....	55
Table 7-1:	History of Systemwide and College of the Canyons Growth/Access Funding.....	68
Table 7-2:	State Apportionment Base Cuts and Subsequent Restoration.....	72
Table 7-3:	SCCDD Historical FTES: 2010-2011 Through 2024-2025 (Projected).....	73
Table 8-1:	Fifty Percent (50%) Law Trends.....	84
Table 8-2:	Inconsistencies Between FON and 50% Law.....	84
Table 8-3:	Faculty Obligation Number (FON) History.....	85
Table 8-4:	Fund Balance History.....	87
Table 10-1:	Total Appropriations and Budgeted Reserves.....	95
Table 10-2:	State Apportionment - Student Centered Funding Formula (SCFF).....	98
Table 10-3:	2024-2025 Adopted Budget Unrestricted General Fund Total Comp. Revenue.....	101
Table 10-4:	2024-2025 Adopted Budget Unrestricted General Fund Revenue Summary.....	101
Table 10-5:	2024-2025 Adopted Budget Unrestricted General Fund Expense Summary - Salary and Benefits.....	102
Table 10-6:	2024-2025 Adopted Budget Unrestricted General Fund Expense Summary - All Expenses.....	103
Table 10-7:	STRS Pension Liability Through 2029-2030.....	104
Table 10-8:	PERS Pension Liability Through 2029-2030.....	104
Table 10-9:	STRS/PERS Pension Rate Increases.....	104
Table 11-1:	Additional Pay Available for Each Bargaining Unit.....	109
Table 11-2:	Total Salary and Health & Welfare Increases for All Negotiated Groups.....	109
Table 12-1:	State Allocations for Instructional Equipment.....	113
Table 12-2:	Instructional Block Grant Expenditures 2020-2021 Through 2024-2025.....	115
Table 12-3:	History of Instructional Equipment Purchases (not through the Instructional Block Grant) 2019-2020 through 2023-2024.....	116
Table 13-1:	Categorical Funding 2020-2021 through 2024-2025.....	121
Table 14-1:	Measure E Expenditures.....	129
Table 15-1:	Unrestricted General Fund (Fund 11) - 2024-2025 Budget Summary.....	137
Table 15-2:	Unrestricted General Fund (Fund 11) History.....	139
Table 15-3:	Restricted General Fund (Fund 12) - 2024-2025 Budget Summary.....	140
Table 15-4:	Restricted General Fund (Fund 12) History.....	142
Table 15-5:	Bond Interest/Redemption Fund (Fund 21) - 2024-2025 Budget Summary.....	143
Table 15-6:	Bond Interest/Redemption Fund (Fund 21) History.....	144
Table 15-7:	Debt Service Fund (Fund 29) - 2024-2025 Budget Summary.....	145
Table 15-8:	Debt Service Fund (Fund 29) History.....	146
Table 15-9:	Cafeteria Fund (Fund 32) - 2024-2025 Budget Summary.....	147
Table 15-10:	Cafeteria Fund (Fund 32) History.....	148
Table 15-11:	Child Development Fund (Fund 33) - 2024-2025 Budget Summary.....	149
Table 15-12:	Child Development Fund (Fund 33) History.....	151
Table 15-13:	Special Revenue-Asset Management Fund (Fund 37) - 2024-2025 Budget Summary.....	152
Table 15-14:	Special Revenue-Asset Management Fund (Fund 37) History.....	153
Table 15-15:	Special Revenue-Student Center Fund (Fund 39) - 2024-2025 Budget Summary.....	154

GRAPHS & TABLES

2024 - 2025 ANNUAL BUDGET

<u>Tables:</u>	<u>Title:</u>	<u>Page:</u>
Table 15-16:	Special Revenue-Student Center Fund (Fund 39) History.....	155
Table 15-17:	State Construction Fund (Fund 41) - 2024-2025 Budget Summary.....	156
Table 15-18:	State Construction Fund (Fund 41) History.....	157
Table 15-19:	Capital Projects Fund (Fund 43) - 2024-2025 Budget Summary.....	158
Table 15-20:	Capital Projects Fund (Fund 43) History.....	159
Table 15-21:	Scheduled Maintenance Fund (Fund 44) - 2024-2025 Budget Summary.....	160
Table 15-22:	Scheduled Maintenance Fund (Fund 44) History.....	161
Table 15-23:	Measure E GO Bond Election 2016 Series 2019 Fund (Fund 45) - 2024-2025 Budget Summary.....	162
Table 15-24:	Measure E GO Bond Election 2016 Series 2019 Fund (Fund 45) History.....	164
Table 15-25:	Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) - 2024-2025 Budget Summary.....	165
Table 15-26:	Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) History.....	167
Table 15-27:	Field Turf Replacement Fund (Fund 49) - 2024-2025 Budget Summary.....	168
Table 15-28:	Field Turf Replacement Fund (Fund 49) History.....	169
Table 15-29:	Performing Arts Center Fund (Fund 58) - 2024-2025 Budget Summary.....	170
Table 15-30:	Performing Arts Center Fund (Fund 58) History.....	172
Table 15-31:	Employee Training Institute Fund (Fund 59) - 2024-2025 Budget Summary.....	173
Table 15-32:	Employee Training Institute Fund (Fund 59) History.....	175
Table 15-33:	CalSTRS/CalPERS Liability Fund (Fund 68) - 2024-2025 Budget Summary.....	176
Table 15-34:	CalSTRS/CalPERS Liability Fund (Fund 68) History.....	177
Table 15-35:	Internal Services-Retiree Benefits Fund (Fund 69) - 2024-2025 Budget Summary.....	178
Table 15-36:	Internal Services-Retiree Benefits Fund (Fund 69) History.....	180
Table 15-37:	Student Representation Fee Trust Fund (Fund 72) - 2024-2025 Budget Summary.....	181
Table 15-38:	Student Representation Fee Trust Fund (Fund 72) History.....	183
Table 15-39:	Student Financial Aid Fund (Fund 74) - 2024-2025 Budget Summary.....	184
Table 15-40:	Student Financial Aid Fund (Fund 74) History.....	185
Table 15-41:	Scholarship and Loan Trust Fund (Fund 75) - 2024-2025 Budget Summary.....	186
Table 15-42:	Scholarship and Loan Trust Fund (Fund 75) History.....	187

EXECUTIVE SUMMARY

2024 - 2025 ANNUAL BUDGET



Fiscal Year 2024-2025 Adopted Budget Executive Summary ●

SECTION 1

EXECUTIVE SUMMARY: 2024 - 2025 ADOPTED BUDGET

This Executive Summary highlights the main components in the Fiscal Year 2024-2025 Adopted Budget and provides an overview of the assumptions used to prepare the budget.

2024-2025 State Budget:

On June 26, 2024, Governor Newsom signed the 2024-2025 Budget Act which reflects state expenditures of approximately \$298 billion, a 4.2% decrease from the 2023-2024 enacted budget, of which 40% funds Prop 98 for K-12 and Community Colleges.

The enacted budget for the California Community Colleges focuses on stability in the context of a significant budget deficit. It includes no major core reductions to programs or services, instead drawing on reserves and operational savings to bring the overall budget in balance. This is somewhat in contrast with the situation for University of California (UC) and California State university (CSU), which will receive their Compat-related increases for 2024-2025 but also one-time unallocated cuts to their funding.

The enacted budget includes about \$143 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$100 million is for a 1.07% cost-of-living adjustment (COLA). Another \$13 million is provided for the same COLA for selected categorical programs along with \$28 Million for enrollment growth.

One-time funding in the enacted budget is limited; it includes \$18 million for two projects to support the system's Vision 2030 priorities and \$10 million for the second year of the LGBTQ+ Pilot Program. It also includes a \$20 million enhancement to the financial aid administration to help colleges support students in the context of FAFSA delays. Funds to expand nursing program capacity and to implement a low-income workers demonstration project in 2024-2025 are not earmarked to be funded through allocation of funds from the Strong Workforce Program.

2024-2025 Adopted Budget – Santa Clarita Community College District

The 2024-2025 Adopted Budget was developed using revenue information from the State as well as District expense projections. The District's 2024-2025 Adopted Budget for the Unrestricted General Fund included \$149.8 M in Total Revenue and \$149.78 M in Total Expenses, resulting in a **balanced** budget with no structural deficit (deficit spending). The budgeted Fund 11 – Unrestricted Fund Balance is at 11.7%. Other State compliance targets were exceeded with the Fifty Percent Law estimated at 52.4% and the FON at 233.4 vs. 189.7, which was 33.7 FTEF over the District goal.

The sections that follow will provide information on the following:

- Overview of the Local Community, the District, and the State Budget
- District Planning
- PAC-B - District Budget Committee
- History of Community College Funding
- State Regulations
- Enrollment Management
- District Staffing
- Institutional Equipment
- Restricted Budgets
- Capital Outlay

COMMUNITY OVERVIEW

2024 - 2025 ANNUAL BUDGET



Community Overview ●

SECTION 2

COMMUNITY OVERVIEW

Overview of Community:

Region:

The Santa Clarita Valley (SCV) includes the communities of Saugus, Valencia, Canyon Country, Newhall, Stevenson Ranch, Castaic, Val Verde, and Agua Dulce. This valley, surrounded by scenic mountain ranges, is the northern gateway to Los Angeles County. Santa Clarita is the third largest city in Los Angeles County, preceded only by Long Beach and the largest city, Los Angeles. Santa Clarita enjoys a lower density of population, with space for significant expansion. This is a stark contrast to most cities in the Los Angeles basin where people and companies are simply running out of room. The area is characterized by many canyons that generally run in a north-south direction and slope upward toward the north. The valleys are fertile and once supported agriculture, but most of the area is now in rapidly growing housing and commercial development. Many of the almost 300,000 residents commute each day to the Antelope and San Fernando valleys and south into the Los Angeles basin.

District Service Area:

Changes and significant progress have occurred throughout the SCV over the years, and College of the Canyons (COC)/Santa Clarita Community College District (SCCCD) has been propelled forward by a combination of the community's growth and the unwavering vision of the campus leadership to transform it into the best community college in the country. The Santa Clarita Community College District serves a geographic area of 520 square miles in the northwest portion of Los Angeles County in an area known as the Santa Clarita Valley. The district is south of the Sierra Pelona and north of the San Gabriel and Santa Susanna Mountain ranges and borders Ventura County. The district is 40 miles north of Los Angeles International Airport, north of the San Fernando Valley and 30 miles east of the Pacific Ocean.

The Valencia campus of College of the Canyons is 34 miles north/northwest of downtown Los Angeles. While the 153.4-acre Valencia Campus already includes 825,000 of gross square feet with more than 560,000 square feet of dedicated learning space, more space will be provided through a variety of projects before the Valencia campus reaches its final build-out capacity. Prior to July 2021, the Canyon Country Campus contained 56,000 GSF, with 49,000 ASF of dedicated learning space. Since then, the campus has tripled, adding 55,000 GSF with the completion of the Takeda Science Center (opened July 2021) and another 55,000 GSF in the Student Services/Learning Resource Center (opened December 2022) for a total of 166,000 GSF. The next major projects in planning are a 27,000 GSF Health and Natural Sciences building at the Canyon Country Campus and a renovation of the current 40,000 GSF Student Union. Finally, an Advanced Technology Center is in the planning process for the Valencia Campus at this time.

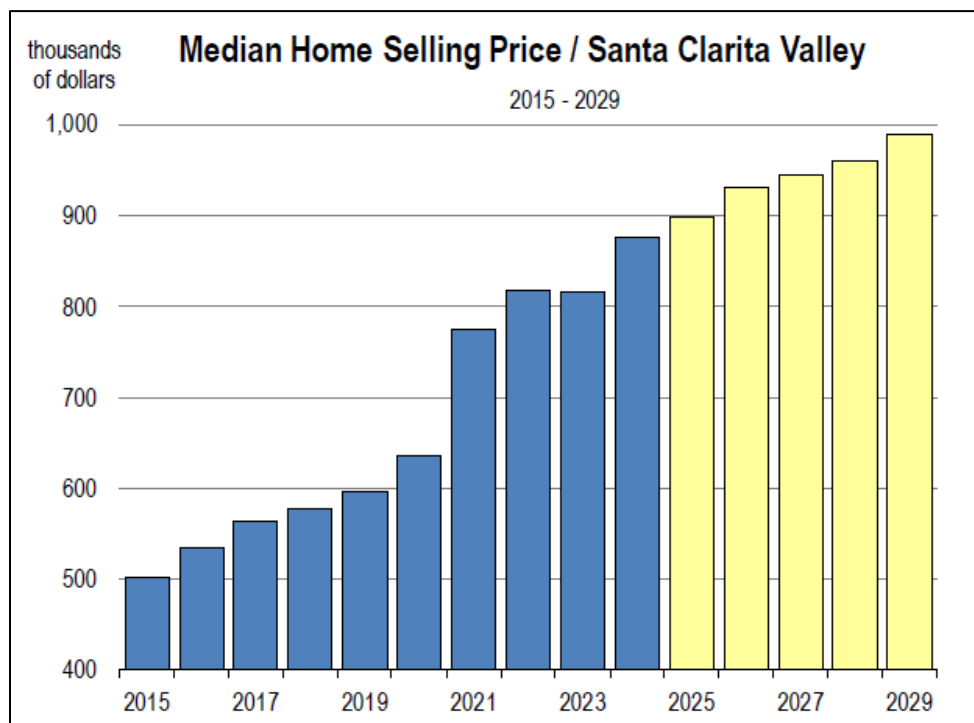
Housing Market:

The median price of homes in the Santa Clarita Valley increased through the late 1990s and into the 2000s but began declining in 2008. In 2012, the housing recovery began in the Santa Clarita Valley, with home sales and prices increasing, which mirrors statewide changes. The market weakened again in 2014; however, home sales increased substantially in 2015.

In 2021, the region had a record number of homes sold. However, since 2021, housing sales have declined sharply. Specifically, sales plunged 27 percent in 2023 and if the current January through July pace is maintained, sales will fall another 5.6 percent in 2024. In that case, a record for the fewest existing home sales in the region will be established in 2024. However, with declining mortgage rates this summer (along with gradually rising for-sale inventory), July sales were 14 percent higher than a year ago. This may be the first indication of a housing market recovery, not only in the region, but nationwide.

The rate of new listings this year is 16 percent higher than in 2023, and for-sale inventory has moved 30 percent higher. Selling values continue to march higher. For the first seven months of 2024, the median price for the aggregate Castaic-Santa Clarita-Stevenson Ranch area is \$808,540 for all residential sales, and \$894,697 for single family detached homes. For the latter, appreciation is a positive 6.1 percent. For all homes, appreciation is 4.9 percent higher.

Graph 2-1.



Community Development:

During 2023, 1,229 residential units were permitted in the Santa Clarita Valley. Nealy all homes permitted were single-family homes. Just outside the city limits, the Valencia project and the Williams Homes project which are fully underway, generated 635 of the 644 residential units permitted last year. During the first 6 months of 2024, only 220 homes have been formally permitted, most of them in the Williams Homes and Valencia projects. Very few units of the new housing are in multi-family projects, though that will be changing shortly with the onset of new projects that will start this year or next.

Investment dollars committed for new commercial and industrial structures in the city totaled \$20 million during 2023. The pace of new non-residential permit activity for structures is lagging 2023 during

the first 6 months of 2024, a pace that will approach approximately \$14 million for the entire year. Among the principal projects in the Santa Clarita Valley, there are 36,812 residential units in some phase of the planning process.

Across the Valley, there are 7,446 units in projects that are actively under construction, including Confluence of the Valencia project. There are also 2,548 units in projects that have been approved but have not broken ground.

There are nearly 27,000 units in projects that are awaiting approval, including the newly proposed Sunridge project and 2,200 conceptual units that could be built within the Town Center Specific Plan. Most of the pending residential units are the subsequent villages of the Valencia project that have yet to be approved for vertical construction.

The Santa Clarita Valley now has 18.3 million square feet of space in its commercial and industrial development pipeline.

Throughout the region, there is 952,000 square feet of space in projects that are actively under construction, including the Santa Clarita Commerce Center and the Golden Valley Industrial Center. There is also 5.0 million square feet of space in projects that have been approved but have not broken ground, including 1.6 million square feet within the Confluence Village of the Valencia Project. There are 12.4 million square feet of space in projects that are awaiting approval, including the portions of the Valencia project that have yet to be approved for vertical construction.

Table 2-1. Residential Construction Projects

Project Name	Location	Units	Status
Tesoro Highlands	Santa Clarita	820	Under Construction
Plum Canyon	Santa Clarita	411	Under Construction
Dockweiler 21/ Trenton Heights	Santa Clarita	93	Under Construction
MetroWalk	Santa Clarita	498	Approved
Bouquet Canyon Project	Santa Clarita	375	Approved
Golden Triangle Apartments	Santa Clarita	164	Approved
Creeside Commons	Santa Clarita	128	Approved
Belcaro at Sand Canyon	Santa Clarita	359	Pending
Riverview (Saugus Speedway	Santa Clarita	318	Pending
Somerset Summit	Santa Clarita	98	Pending
Williams Ranch	Unincorporated L.A. County	497	Under Construction
Saddle Peak	Unincorporated L.A. County	492	Under Construction

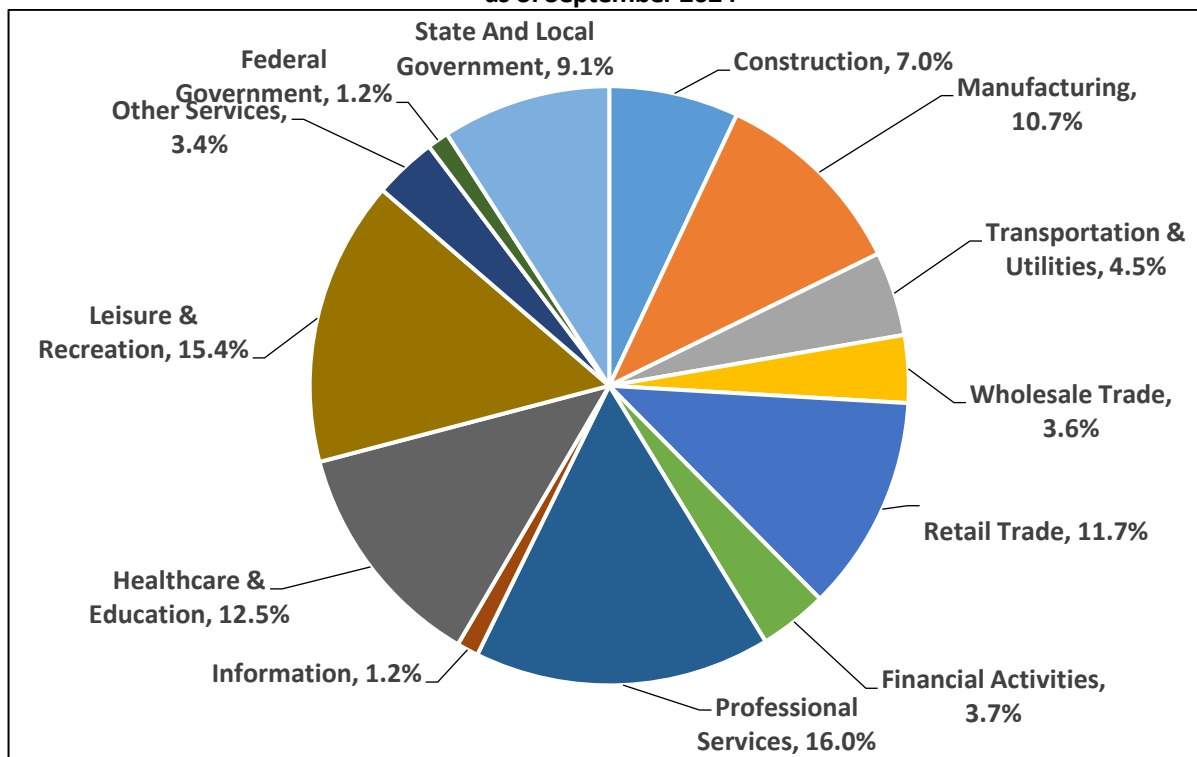
Key Industries:

Key industries within the District's service area include Aerospace & Defense, Medical Devices, Advanced Manufacturing, Digital Media & Entertainment, and Information Technology. The top employment categories include Professional Services, Leisure & Recreation, Health Care & Education, Retail Trade, Manufacturing, and Government. Opportunities for partnerships between COC and local business, industry and institutions will expand and provide opportunities for increased support of college programs. Emerging industrial sectors for which Santa Clarita Valley job training is a priority

include: Health, Aerospace & Defense, Engineering, Entertainment and Media, General Manufacturing, Biomedical, Biotechnology and Education.

During 2024, the Santa Clarita Valley labor market continues to expand the employment base. During the first 6 months of the year, local hiring is on pace to generate 1,342 more jobs during the calendar year. This follows on the heels of 1,410 jobs created in 2023. Most of this year's job creation is occurring in leisure & hospitality and local government. Transportation and warehousing has also created more jobs along with construction, professional services, and wholesale trade.

Graph 2-2. Key Industries within the Santa Clarita Community College District's Service Area as of September 2024



Industrial Market:

The entire regional industrial market is vibrant, busy, and in demand as both vacancy and availability remain at very low levels including all the adjacent areas of Ventura County, the San Fernando Valley, much of Los Angeles County, and Orange County.

New deliveries totaling nearly 5 million square feet of industrial product during quarter 2 of this year have eclipsed the rate of demand, sending vacancy sharply higher in the Inland Empire. Absorption is expected (especially with the growth of the Ports) but adjustment won't be complete until early 2025.

The Santa Clarita Valley industrial market has remained rock solid. With the substitution by consumers to e-commerce, especially since the pandemic, the demand for new warehouse, distribution, and fulfillment centers has soared, all over California.

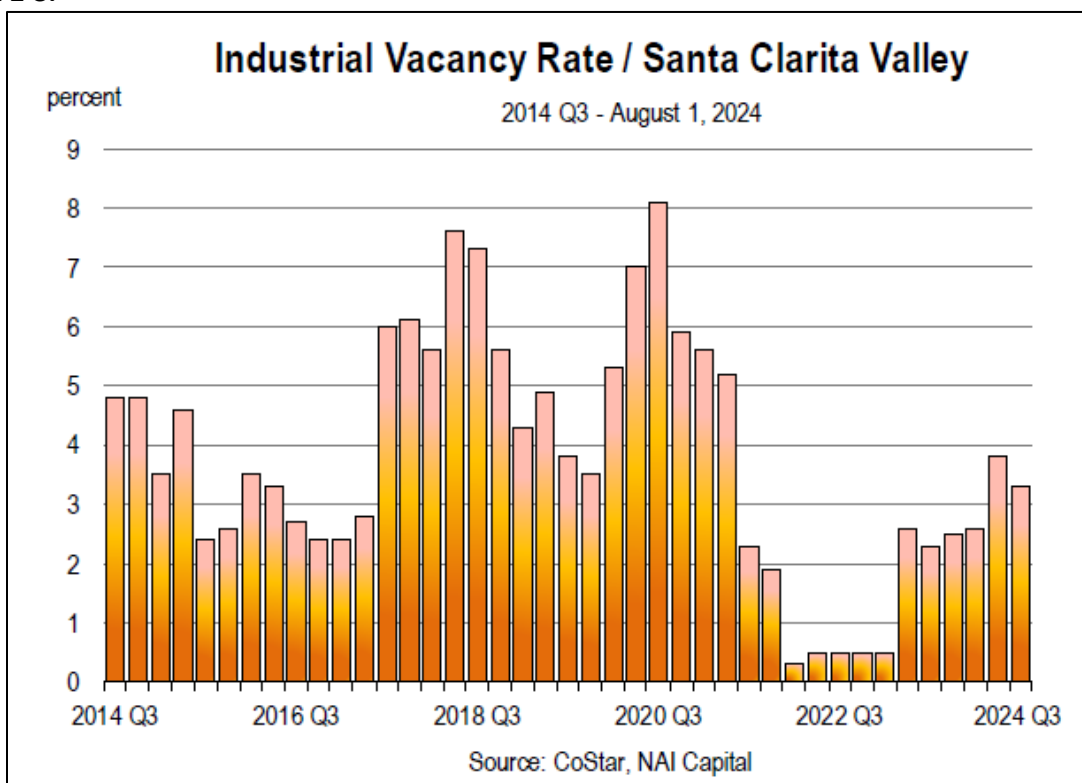
The NAI/CoStar estimated industrial vacancy rate for the Santa Clarita market was 3.3 percent in early August of 2024. The estimated availability rate is 5.0 percent.

Net absorption of space has been +84,200 square feet year-to-date.

Responding to record low vacancy, steadily rising lease rates, and strong demand for e-commerce and logistics companies, 2.4 million square feet of new space has been completed since 2020, and another 377,000 square feet is currently underway.

From an inventory of 24 million square feet, there is an estimated 493,500 square feet of vacant available square feet in the entire Santa Clarita Valley industrial market.

Graph 2-3.



Office Market:

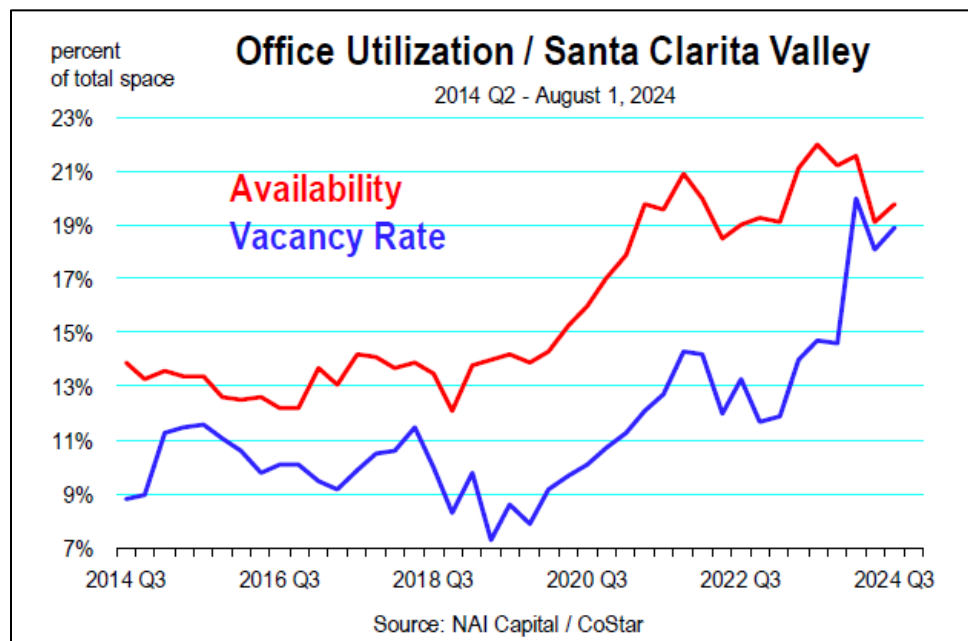
The NAI / Costar estimate of reported vacancy for all office product in the Santa Clarita Valley is currently 18.9 percent. Moreover, the availability rate for office space is 19.8 percent. These rates are based on a total office inventory of 240 buildings comprising 5.6 million square feet. CBRE reports a 2024 Q2 vacancy rate of 16.9 percent on a base of 3.6 million square feet of office for the Valencia Gateway in Santa Clarita. CBRE corporate reports a 2024 Q2 vacancy rate of 28.1 percent and an overall office availability rate of 31.7 percent for the Valencia market consisting of 2.7 million square feet of office product. Furthermore, for a total inventory of 2.1 million square feet of office, Colliers reports a vacancy rate of 38.6 percent and an availability rate of 39.5 percent for the Santa Clarita Valley in 2024 Q2.

Downsizings and consolidations by office-using companies have resulted in the largest surge of available sublease space on record. The announcement in January 2024 of Princess Cruises subleasing 313,000 square feet of space pushed sublease space to 30 percent of all available office space in the region. Though more workers have returned to the office, there remains a meaningful share of company workforces that have not, or that practice a hybrid office-home location for daily work. Consequently, total office utilization rates are not generally rising.

The consensus of commercial broker reports indicates a general office market weakness has expanded over the last 18 months, originally due to the combination of employees working from home and the layoffs of tech and other office workers that surged in the November 2022 to March 2023 period here in California. However, a broader acceptance of worker demands to work remotely at least part of the time have led to the latest surge in sublease space and the downsizing of space.

There is no new office product under construction in the Santa Clarita Valley and there has not been since the Logix Headquarters building was completed in the spring of 2021. Net office space absorption has been sharply negative since late 2022, and CoStar reports that total office availability is now at 1.1 million square feet. Consequently, existing inventory is theoretically ample enough to accommodate potential office space demand in the region for the next few years but probably not much past 2028.

Graph 2-4.



Employment / Unemployment:

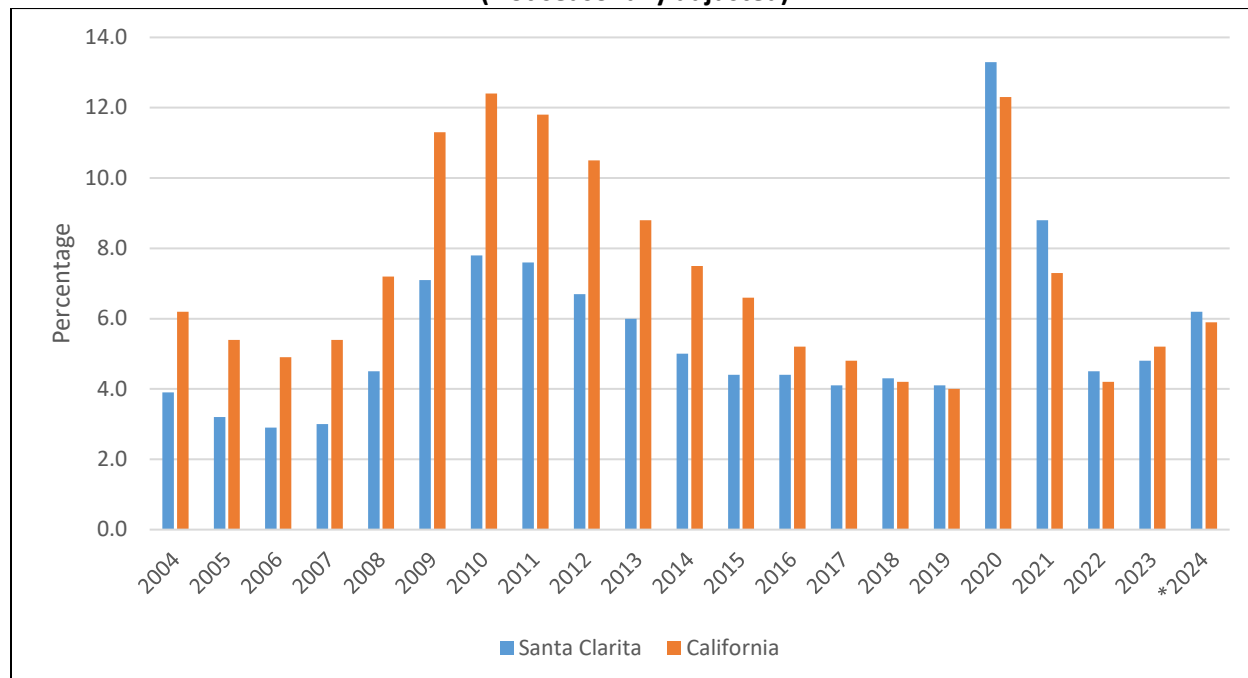
The unemployment rate in the incorporated area of Santa Clarita moved upward in July to a cycle high of 6.2 percent. The rate has been creeping higher over the last year largely because of the increased expansion of the labor force while the number of employed residents has remained relatively constant.

The labor force is the number of residents in the region who either are working or want to work. The

labor force is now expanding again. The evolving slowdown in the economy has encouraged retirees to join the labor force, one worker households to expand to two, or new residents to join the formal work effort.

The number of job openings for positions is clearly in decline. The previously tight labor market has now returned to a more normal labor market. The sector with the most job openings is healthcare, with postings at Henry Mayo, UCLA Health, Northeast Valley Health, and Interstate Therapy Solutions.

**Graph 2-5. Unemployment Rates for Santa Clarita Compared to the State of California 2004-2024*
(Not seasonally adjusted)**



*as of August 2024

Santa Clarita Valley Employers:

In the Santa Clarita Valley, six of the 10 largest employers are public organizations. Among the 50 largest employers for which complete information is available, there were 28,881 workers in the Santa Clarita Valley in September 2024.

Relative to 2023, public sector organizations comprising the Santa Clarita Valley's largest employers expanded their employee headcounts by 617 jobs. There was an increase of 118 workers among the list of the largest private sector employers in the SCV. All public sector organizations upsized over the last year except Willam S. Hart Union School District was experienced a slight consolidation.

Twenty-two of the largest private sector companies added new jobs over the last year. Three new companies to the Santa Clarita Valley in 2024 were added to the list. Eighteen companies downsized their total headcount of employees over the prior year.

Collectively, total employment within the largest private organizations rose 0.6 percent. The public sector grew 7.4 percent; the private sector increased 1.8 percent.

College of the Canyons, the fifth largest employer in the Santa Clarita Valley, plays a vital role in the economic health of the community.

Table 2-2. Top Employers in the Santa Clarita Valley

Employer	Employees	Business	Rank
Six Flags Magic Mountain	3,000	Amusement Park	1
William S. Hart Union School District	2,100	School District	2
Henry Mayo Newhall Memorial Hospital	1,683	Healthcare	3
Saugus Union School District	1,608	School District	4
College of the Canyons	1,599	Higher Education	5
City of Santa Clarita	1,141	Government	6
U.S. Postal Service (Processing & Distribution)	1,065	Government	7
Newhall School District	931	School District	8
Princess Cruises	901	Cruise Line	9
The Master's University	889	Higher Education	10

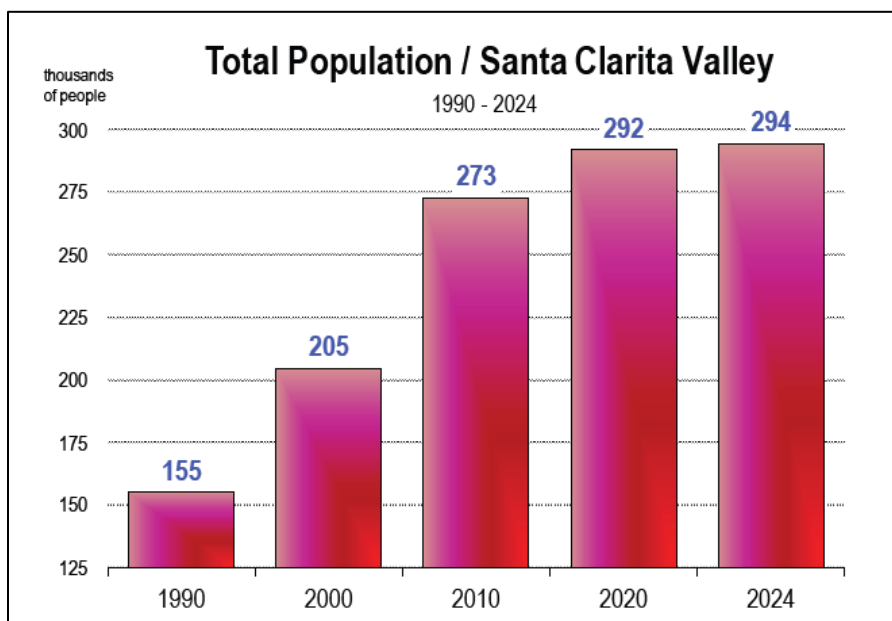
Population:

As a result of the recent 2020 Census revisions to the area's population, total population is now estimated at 294,090 residents for the greater Santa Clarita Valley, and just over 230,000 residents within the incorporated city limits.

Annexations have pushed the city's population sharply higher over the last 10 years, but net growth for the overall region has been austere. In the last 10 years, the region has expanded by 7,625 residents. However, there has been very little population growth since 2020. Approximately 22 percent of the population that lives in the unincorporated area of the Santa Clarita Valley is located in Castaic, Stevenson Ranch, the eastern stretch between Canyon Country and Agua Dulce, and now in new Valencia housing just north of Stevenson Ranch.

Population growth has decelerated because the birth rate has declined, and the mortality rate has increased. This characteristic of the natural increase in population is not unique to Santa Clarita; it is occurring throughout the state and much of the nation. Net migration is expected to rise as the production of more new homes continues at accelerated rates next year and in 2026. This will manifest in higher population growth over the next 5 years.

Graph 2-6.



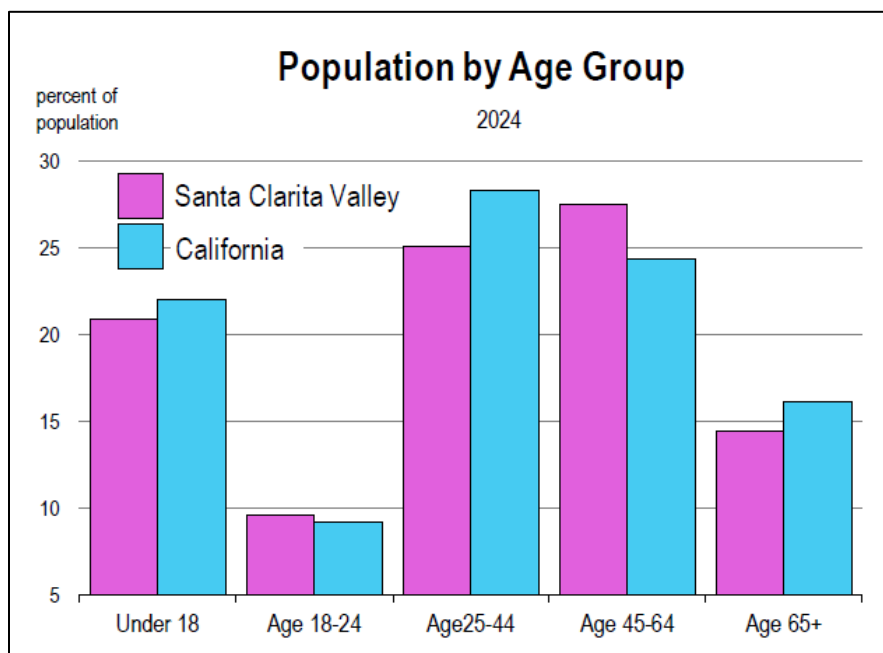
Population Age:

The age structure of the Santa Clarita Valley population is very similar to California but there are minor differences that have served to advantage in the local area. Compared to other regions of the state, the Santa Clarita Valley has a higher percentage of residents between the ages of 18 and 24, and between 45 and 64. These groups represent college-age residents, entry-level workers, and workers in supervisorial and management positions.

Sixty-five percent of the resident population is in the working age cohort. Another 8 percent is aged 65 to 74, a group of which 30 percent are still in the labor force. The Santa Clarita Valley, therefore, has a higher percentage working population than the rest of Los Angeles County, or adjacent Ventura County. And consequently, a higher percentage of the population is employed.

Among the population employed, Santa Clarita has a high percentage of all jobs in management, sales, engineering, software, and manufacturing occupations. Consequently, the median household income is very high in the region, and also relative to broader Los Angeles County and the median for the entire state.

Graph 2-7.



Education:

Higher educational attainment is statistically correlated with higher income generation over an individual's lifetime. Educational attainment is principally categorized by levels of formal schooling achieved, or diplomas/degrees/certificates received for completing particular educational or vocational coursework.

The region has a much higher proportion of residents with a bachelor's degree than adjacent counties. It is these workers that have largely been recruited by local aerospace, engineering, software, and management companies. Compared to the rest of California, the region has a much lower share of residents who did not finish high school. In the region, less than 10 percent of residents who are over the age of 25 do not have a high school diploma, an exceptionally low rate. Across California, 16 percent of residents do not have a high school diploma.

New Degree Programs and Certificates Lead to Employment:

The District is continually assessing and responding to the needs of the community by developing new programs. Currently, there are 103-degree programs (including 32 Associate Degrees for Transfer and a new Bachelor of Science Degree) and 199 different certificates, including 64 certificates of achievement, 43 certificates of specialization, 71 noncredit certificates of completion, and 21 noncredit certificates of competency (as of 09/26/2024). Over the past five years, new programs and certificates developed include:

- 21st Century Career Skills Certificate of Completion (Noncredit)
- 21st Century Teaching Practices Certificate of Completion (Noncredit)
- Advanced American Language and Culture Certificate of Competency (Noncredit)
- Applied GIS and Spatial Reasoning Certificate of Achievement

- ASL for Personal and Professional Development Certificate of Completion (Noncredit)
- Autodesk Maya Certified Users Preparation Certificate of Completion (Noncredit)
- Baking and Pastry Certificate of Achievement
- Baking Fundamentals Certificate of Completion (Noncredit)
- Basic Computer Drafting for the Entertainment Industry Certificate of Completion (Noncredit)
- Basic Proficiency in Chinese Certificate of Specialization
- Basic Proficiency in French Certificate of Specialization
- Basic Proficiency in German Certificate of Specialization
- Basic Proficiency in Italian Certificate of Specialization
- Basic Proficiency in Spanish Certificate of Specialization
- Beginning Conversational English Certificate of Competency (Noncredit)
- Building Performance Bachelors of Science Degree
- Business of Acting Certificate of Completion (Noncredit)
- Cal-LAW Scholar Certificate of Achievement
- California Studies Certificate of Specialization
- Certified Paralegal Exam Test Preparation Certificate of Completion (Noncredit)
- Civic and Community Engagement Certificate of Specialization
- Clinical Laboratory Scientist Certificate of Achievement
- Cloud/Virtualization Certificate of Specialization
- College Success Toolkit Certificate of Completion (Noncredit)
- Commercial Painting Certificate of Completion (Noncredit)
- Commercial Photography AA Degree Certificate of Completion (Noncredit)
- Commercial Printing Certificate of Completion (Noncredit)
- Commercial Sewing Certificate of Completion (Noncredit)
- Conversational ASL for Personal and Professional Development Certificate of Completion (Noncredit)
- Crime and Intelligence Analysis Certificate of Completion (Noncredit)
- Dance AA Degree
- Diesel Technician Certificate of Specialization
- Drafting for the Entertainment Industry (AutoCAD) Certificate of Completion (Noncredit)
- Drafting for the Entertainment Industry (Vectorworks) Certificate of Completion (Noncredit)
- Emerging Leaders Certificate of Completion (Noncredit)
- English for the Workplace Certificate of Completion (Noncredit)
- Entering the Workforce Post Criminal Conviction Fundamentals Certificate of Completion (Noncredit)
- Entrepreneurship Certificate of Completion (Noncredit)
- Entrepreneurship Certificate of Specialization
- Essential Academic Skills Certificate of Competency (Noncredit)
- Essential Accounting Skills Certificate of Completion (Noncredit)
- Essential Arithmetic Skills Certificate of Competency (Noncredit)
- Essential Beginning Algebra Skills Certificate of Competency (Noncredit)
- Essential Intermediate Algebra Skills: Functions and Rational Exponents (Noncredit)
- Essential Intermediate Algebra Skills: Polynomials (Noncredit)
- Essential Intermediate Algebra Skills: Quadratics, Exponentials, and Logarithms (Noncredit)
- Essential Intermediate Algebra Skills: Shapes and Patterns (Noncredit)
- Essential Pre-Algebra Skills Certificate of Competency (Noncredit)
- Essential Reading and Writing Skills Certificate of Competency (Noncredit)
- Essential Workplace Skills for health Professionals Certificate of Completion (Noncredit)

- Executive Functioning Skills Certificate of Completion (Noncredit)
- Film Studies Certificate of Specialization
- Firefighter Academy Certificate of Achievement
- Fire Service Management In-Service AS Degree
- Fundamentals of Public Communication Certificate of Completion (Noncredit)
- Fundamental Skills for Commercial Artists Certificate of Completion (Noncredit)
- Fundamental Teaching Skills for Higher Education Certificate of Completion (Noncredit)
- Generative AI for Academic and Career Success Certificate of Competency (Noncredit)
- Heritage Speaker Proficiency in Spanish Certificate of Specialization
- Hospitality Meeting and Event Management Coordination Certificate of Specialization
- Hotel and Resort Operations Certificate of Specialization
- Hotel Front Office Training Certificate of Completion (Noncredit)
- Instructional Aide Training Certificate of Completion (Noncredit)
- Intermediate American Language and Culture Certificate of Competency (Noncredit)
- Intermediate Conversational English Certificate of Competency (Noncredit)
- Intermediate Proficiency in French Certificate of Specialization
- Intermediate Proficiency in Spanish Certificate of Specialization
- IoT – Internet of Things Certificate of Specialization
- Keyboarding and Document Processing Certificate of Completion (Noncredit)
- Law Enforcement Technology AS Degree
- Law Enforcement Certificate of Achievement
- Law, Public Policy, and Society AA-T Degree Certificate of Competency (Noncredit)
- Library and Internet Research Skills
- Logic Pro Certificate of Specialization
- Masonry and Concrete Certificate of Specialization
- Medical Scribe Certificate of Completion (Noncredit)
- Model Making for Architecture and Interior Design Certificate of Completion (Noncredit)
- Music Recording Software Certificate of Specialization
- Nursing Skills Lab Certificate of Completion (Noncredit)
- Nursing Success Certificate of Completion (Noncredit)
- Occupational Safety Health Administration (OSHA) Construction Certification Certificate of Completion (Noncredit)
- Paralegal Studies Certificate of Achievement
- Personal Care Aide Training Certificate of Completion (Noncredit)
- Pharmacy Technology AS Degree
- Pharmacy Technology Certificate of Achievement
- Physical Fitness Preparation for Public Safety Certificate of Completion (Noncredit)
- Physical Therapist Assistant AS Degree
- Pre-Counseling Certificate of Specialization
- Pro Tools – Level I Certificate of Specialization
- Project Management for Non-Project Managers Certificate of Completion (Noncredit)
- Real Estate Certificate of Completion (Noncredit)
- Recording Techniques Certificate of Specialization
- Restaurant Operations Certificate of Specialization
- Screenwriting Certificate of Specialization
- Sibelius Certificate of Specialization
- Spanish for Educators Certificate of Completion (Noncredit)
- Supporting and Empowering Veterans Certificate of Completion (Noncredit)

- Teaching Foundation Certificate of Completion (Noncredit)
- Therapeutic Rehabilitation Technician Certificate of Completion (Noncredit)
- Understanding Trauma in Children and Youth Training Certificate of Completion (Noncredit)
- Upgrade to Academic Success Certificate of Completion (Noncredit)
- Welding Safety – Welding Lab Skills Enhancement Certificate of Completion (Noncredit)
- Wilderness Leadership Certificate of Completion (Noncredit)
- Yoga Teacher Training Certificate of Completion (Noncredit)
-

District Area Assessed Valuations and Taxpayer Information:

The following chart shows the history of assessed valuations of taxable property within the District. This chart shows a near 77% increase in assessed valuation in the last 11 years.

Table 2-3. Assessed Valuations of Taxable Property within the District

<u>Fiscal Year</u>	<u>Local Secured</u>	<u>Utility</u>	<u>Unsecured</u>	<u>Total</u>
2013-14	\$32,899,757,420	\$9,410,995	\$1,141,052,861	\$34,050,221,276
2014-15	35,498,113,398	7,701,513	1,158,284,919	36,664,099,830
2015-16	37,376,563,155	4,764,954	1,146,371,535	38,527,699,644
2016-17	39,190,223,733	5,090,240	1,098,586,944	40,293,900,917
2017-18	40,802,920,012	10,322,510	1,117,253,297	41,930,495,819
2018-19	43,042,296,952	6,715,145	1,163,305,069	44,212,317,166
2019-20	45,015,142,636	5,894,176	1,177,530,657	46,198,567,469
2020-21	47,421,311,098	4,912,960	1,197,391,877	48,623,615,935
2021-22	49,073,856,060	4,432,800	1,239,665,860	50,317,954,720
2022-23	52,844,081,561	5,730,932	1,312,998,673	54,162,811,166
2023-24	56,349,045,739	4,185,886	1,441,358,958	57,794,590,583
2024-25	58,892,938,551	3,615,242	1,553,300,660	60,449,854,453

Source: California Municipal Statistics, Inc.

The following table shows the history of secured tax charges, delinquencies, and collections in the District. The data reflects very stable secured tax charges, low delinquency percentages, and favorable collection percentages.

Table 2-4. Secured Tax Charges, Delinquencies and Collections

<u>Fiscal Year</u>	<u>Secured Tax Charge⁽¹⁾</u>	<u>Amount Delinquent as of June 30</u>	<u>Percent Delinquent June 30</u>
2010-11	\$12,309,383.47	\$295,902.85	2.40%
2011-12	12,409,438.36	259,390.95	2.09
2012-13	12,249,950.19	220,494.39	1.80
2013-14	12,556,770.67	185,463.99	1.48
2014-15	13,577,034.60	195,979.22	1.44
2015-16	14,326,152.89	203,680.67	1.42
2016-17	14,953,247.87	177,989.37	1.19
2017-18	15,679,577.26	195,139.41	1.24
2018-19	16,507,001.86	225,868.68	1.37
2019-20	17,336,008.04	391,432.53	2.26
2020-21	18,266,473.88	311,619.71	1.71
2021-22	18,919,975.16	296,126.56	1.57
2022-23	20,327,271.53	317,644.50	1.56

<u>Fiscal Year</u>	<u>Secured Tax Charge⁽¹⁾</u>	<u>Amount Delinquent as of June 30</u>	<u>Percent Delinquent June 30</u>
2023-24	21,820,988.80	383,492.23	1.76

(1) 1% General Fund apportionment. Excludes redevelopment agency impounds. Source: California Municipal Statistics, Inc.

The following table lists the 20 largest local secured taxpayers in the District in terms of their fiscal year 2024-25 secured assessed valuations. The list reflects varying land uses and stable property owners, many of whom have been in the District for decades.

Table 2-5. 20 Largest Local Secured Taxpayers - Fiscal Year 2024-25 - SCCC

<u>Property Owner</u>	<u>Primary Land Use</u>	<u>2024-25 Assessed Valuation</u>	<u>% of Total⁽¹⁾</u>
Centennial VTC LLC	Shopping Center	\$428,895,437	0.73%
Rexford Industrial Realty LP	Industrial	316,228,267	0.54
Newhall Land and Farming Co.	Land Holdings	242,740,852	0.41
Ridgewood Vista Canyon LLC	Apartments	240,533,698	0.41
Wesco IV LLC	Apartments	216,310,541	0.37
Westcore Bravo Valencia I LLC	Industrial	211,251,000	0.36
Magic Mountain LLC	Theme Park	192,795,474	0.33
IMT Capital V Stevenson Ranch	Apartments	181,747,932	0.31
Valencia Marketplace I & II LLC	Shopping Center	179,404,352	0.30
Park Sierra Properties	Apartments	160,356,236	0.27
Bel Valencia LLC, Lessor	Office Building	150,876,157	0.26
Socal Innovation Park Owner	Industrial	138,893,390	0.24
Saugus Colony Limited	Apartments	134,626,430	0.23
Logix Federal Credit Union	Industrial	133,795,660	0.23
IVT River Oaks Valencia LLC	Shopping Center	129,857,067	0.22
EQR Valencia LLC	Apartments	119,566,583	0.20
EQR The Oaks LLC	Apartments	117,091,846	0.20
Kaiser Foundation Health Plan	Industrial	115,068,053	0.20
COV-Saugus B LLC	Industrial	114,131,876	0.19
CF Valencia Life Sciences DST	Industrial	<u>95,716,800</u>	<u>0.16</u>
		\$3,619,887,651	6.15%

(1) 2024-25 Local Secured Assessed Valuation: \$58,892,938,551. Source: California Municipal Statistics, Inc.

OVERVIEW OF SCCCD

2024 - 2025 ANNUAL BUDGET



- District Overview ●
- District Governance ●
- Organizational Chart ●
- Organizational Units ●
- Academic Program and Activity Overview ●
- District Highlights ●

SECTION 3

DISTRICT OVERVIEW

Mission:

College of the Canyons delivers an accessible, holistic education for students to earn associate degrees, certificates, and credentials, to prepare for transfer, and to attain workforce skills. The College champions diversity, equity, inclusion, and global responsibility, while providing clear pathways in an engaging, supportive environment where all students can successfully achieve their educational goals.

Vision:

College of the Canyons is dedicated to being a leading two-year college, recognized locally, regionally, statewide and nationally for technical advancement, institutional effectiveness, student support, model academic and professional programs, excellence in teaching and learning, fostering a broad range of community partnerships, maximizing student access, and for the sense of community that we provide to our students and staff.

Background:

The District was formed in 1967 and encompasses approximately 367 square miles of the unincorporated areas of Los Angeles County and areas within the City of Santa Clarita, serving the local communities of Canyon Country, Newhall, Saugus, Valencia, Castaic, Stevenson Ranch and Val Verde. College of the Canyons is fully accredited by ACCJC and operates the Valencia and Canyon Country campuses. The District serves a population of 294,300 and has budgeted FTES in 2024-2025 of 14,612. Total 2024-2025 Unrestricted General Fund revenues are budgeted at \$149,797,155 and Unrestricted Fund expenses are budgeted at \$149,775,864. The 2024-2025 assessed valuation for its community is over \$58.9 billion. The Governing Board is comprised of five trustees elected to four-year terms, elected by the voters of the District.

The District began serving students in 1969, when it opened its doors to temporary facilities at the William S. Hart High School in Newhall. In 1970, the District purchased 153 acres of land along the east side of Interstate 5, south of Valencia Boulevard and north of McBean Parkway and relocated, moving into a collection of modular buildings while it constructed permanent facilities. The Board hired Dr. Dianne Van Hook in 1988 with Michele Jenkins leading the decision to hire one of the few female superintendents in the community college system (5 of 70). At that time, the College was housed in eight major buildings, including Cougar Stadium.

By 2008, another ten major structures had been built or were nearing completion, among them the 926-seat Performing Arts Center, the Library, the Media Arts Building, the Family Studies & Early Childhood Education Center, the Music-Dance Building, a new science lecture building along with expansion of the science laboratory building, a new high-tech classroom building, and a new campus for a center in Canyon Country. Since 2008, the College has added major expansions to the Library and Media Arts buildings at the Valencia Campus, added an Applied Technology Education Center at the Canyon Country Campus, and added four new buildings at the Valencia campus (a Physical Education building, 110,000 square-foot Dr. Dianne G. Van Hook University Center, Canyons Hall – Center for Student Services and Community Engagement, and a Culinary Arts building). In addition, a Parking Structure at the Valencia Campus has been completed as well as the Takeda Science Center and Student Services/Learning Resources Building at the Canyon Country Campus.

College of the Canyons has been among the fastest growing community colleges in the nation for close to three decades. It is widely recognized as a model community college for enhancing student access, success, and equity. In fact, its completion rates rank among the highest in the state. The college has also established a well-deserved reputation for bolstering economic development and offering innovative career technical education responsive to industry needs. Guided by visionary leadership, College of the Canyons serves the dynamic, growing Santa Clarita Valley and surrounding regions within a 367-square-mile area of northern Los Angeles County. A steady infusion of new residents and businesses creates a spirit of possibilities that inspires the college to be flexible, creative, and attuned to the evolving needs of the community. The growing diversity of the community is mirrored by the college, which qualifies as a Hispanic-serving institution. The college's influence in the community is best illustrated in the dozens of collaborative partnerships it has forged with local school districts, regional government entities, and service organizations. Housed on the Valencia Campus, Academy of the Canyons (AOC), an early/middle college high school serving approximately 400 students, was named a National Blue-Ribbon School in 2015. AOC is ranked among the top 1 percent of high schools in the nation by NICHE, and is the 5th ranked public high school in California.

Because of the college's commitment to meeting the needs of the community, local voters have approved three bond measures valued at more than \$470 million since 2001. The college also secures substantial funds from the state, and millions of dollars in grants each year that allow new, cutting-edge programs to be developed and facilities to be built to accommodate them.

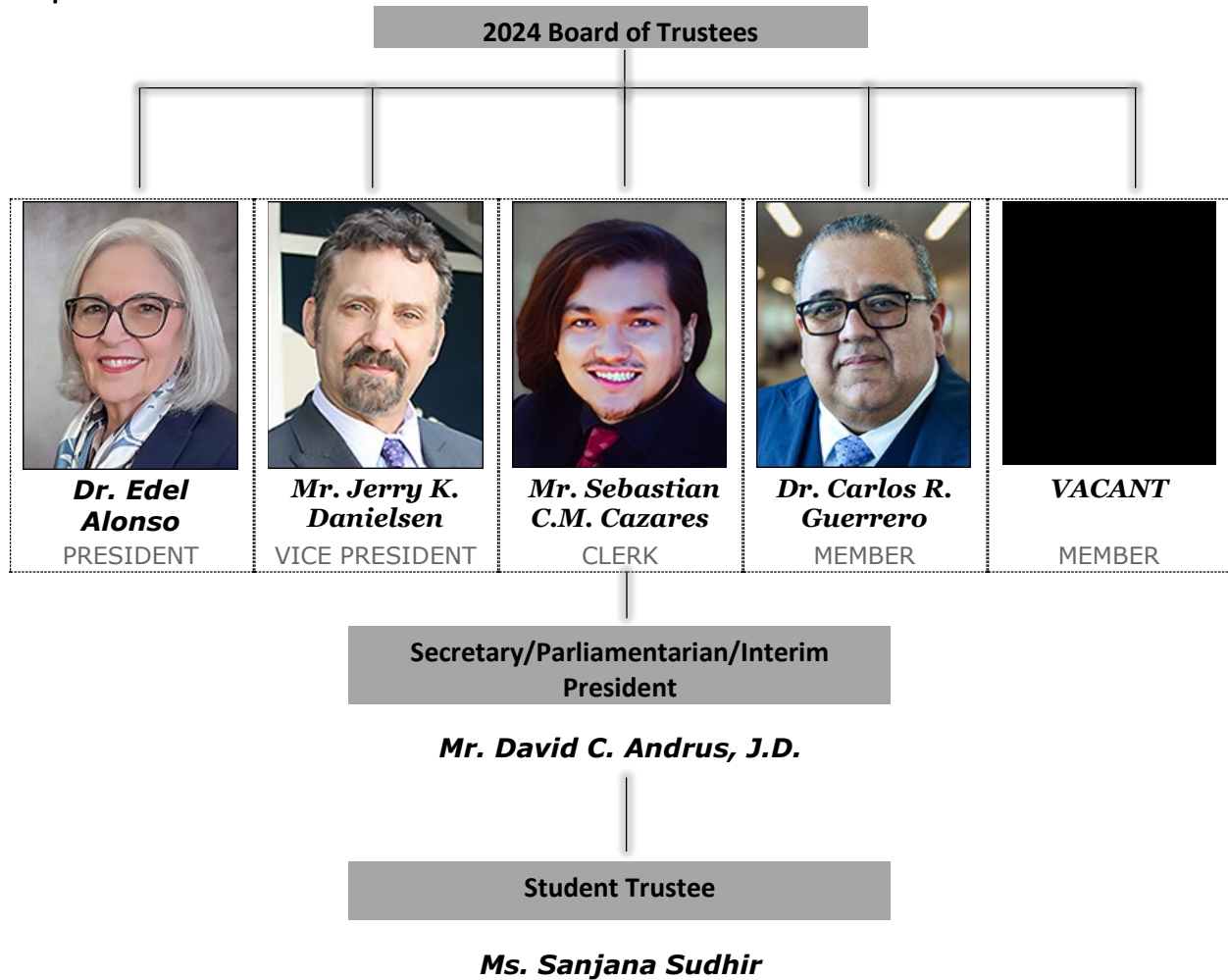
Given its commitment to growth and innovation, College of the Canyons sets a new standard for what a college can achieve. It is a vital cultural, educational, and economic force in the region.



SANTA CLARITA COMMUNITY COLLEGE DISTRICT GOVERNANCE

The District is governed by a five-member Board of Trustees, elected by trustee area. They work in coordination with staff to govern and administer the District. The District's Interim President is Mr. David Andrus. The organization structure is as follows:

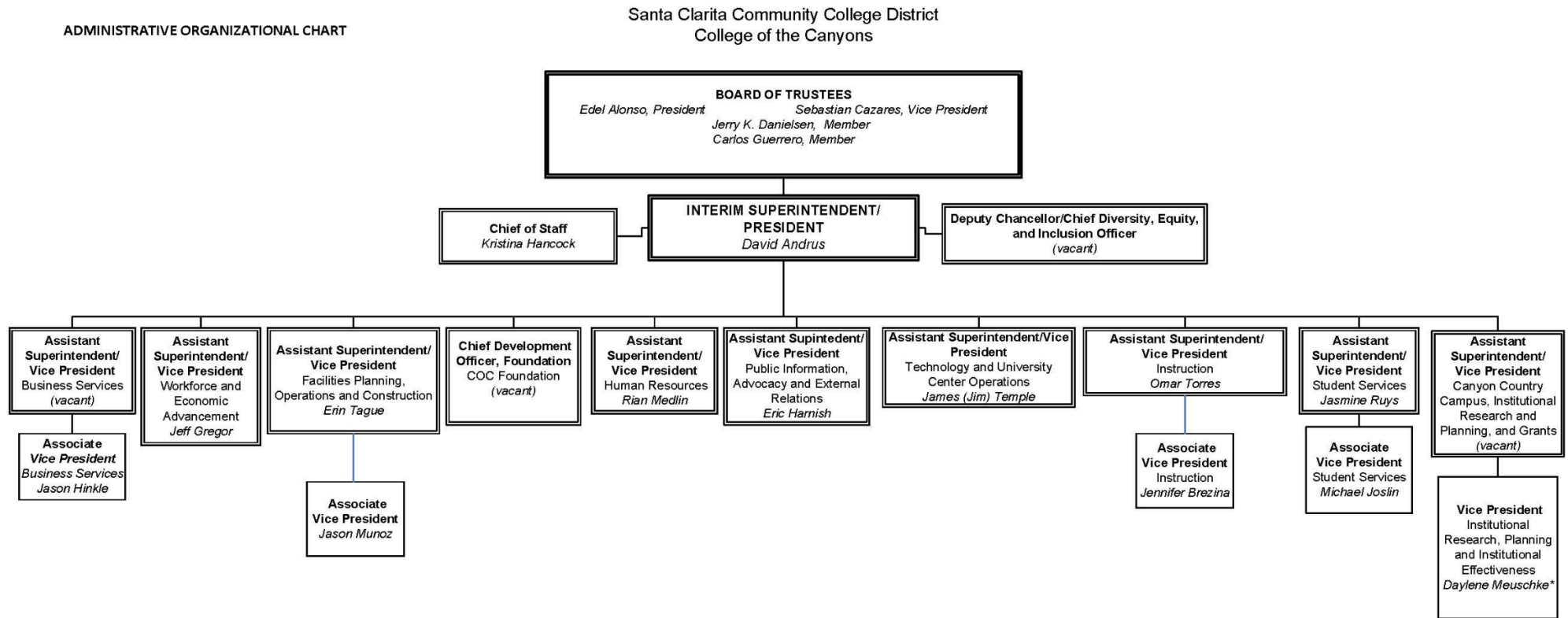
Graph 3-1.



ORGANIZATIONAL CHART

Staffing evolves as functions change and demand to serve the community changes.

Graph 3-2.



CCC = Canyon Country Campus
G = Grant Funded
10/09/2024

ORGANIZATIONAL UNITS

Office of the President:

The President leads and provides the visions for the work of the College and supervises the Assistant Superintendents/Vice Presidents. The Office of the President works alongside and provides support to the Board of Trustees as well as oversees and coordinates all aspects of the District.

Instruction:

Instruction oversees educational progress and support of the College. The Assistant Superintendent/Vice President of Instruction provides oversight for the Associate Vice President of Instruction, Career Technical Education, the Instruction Office, Educational Technology/Learning Resources/Distance Education, Community Education, Schedule Production and Catalog Development, International Students Programs, and the Performing Arts Center. Instruction provides oversight to college faculty and instructional departments.

Business Services:

Business Services provides fiscal oversight and support to the College, ensuring resources are available to facilitate a high-quality learning environment. The Assistant Superintendent/Vice President of Business Services oversees Fiscal Services, Payroll Services, Contract, Procurement & Risk Management, Grant and Categorical Accounting, and Budget.

Student Services:

Student Services provides the support that students need to be successful. This unit focuses on equity, making sure that each individual student has the resources they need to reach their goals. The Assistant Superintendent/Vice President of Student Services oversees Enrollment Services, Counseling, Financial Aid, Disabled Students Programs and Services, Extended Opportunities, Programs and Services, and Athletics.

Human Resources:

The Human Resources Department is an innovative strategic partner that works collaboratively to promote the mission of the district and provide support for the learning environment. Under the direction of the Assistant Superintendent/Vice President of Human Resources, the Department creates equitable employment practices to attract and retain the best-qualified and dynamic employees. The Department encourages and embraces a diverse and inclusive campus community that enriches and supports the lives of our fellow employees and students.

Technology:

The Information Technology department at College of the Canyons is responsible for installation, maintenance, and upkeep of all computer hardware, software, and audio/visual equipment District-Wide. Under the direction of the Assistant Superintendent/Vice President of Technology, the Department provides technical support to all District faculty and staff through department offices located at the Valencia and Canyon Country campuses.

Facilities:

The Facilities Planning, Operations and Construction department oversees the physical operation, maintenance, and planning of the campus. Under the direction of the Assistant Superintendent/Vice President of Facilities, this Department oversees several key functions including Maintenance, Groundskeeping, Warehouse, Locksmithing, Telecommunications, and Civic Center, the latter being management of public use of the campus. The Department also plays a key role in planning and overseeing the college's construction, expansion, and improvement projects.

Economic Development:

The Economic Development Division increases the capacity of the College to achieve its mission and to identify, create, and deliver services that promote the growth and prosperity of business. Under the direction of the Interim Vice President of Economic and Workforce Development, the Department develops the current and future workforce in the region by partnering with organizations and delivering just-in-time business solutions.

Canyon Country Campus:

Opened in 2007, College of the Canyons' Canyon Country Campus celebrated its 15th anniversary in Fall 2022. Regularly offering more than 600 class sections a year, along with quality instruction, vibrant student services and programs, the Canyon Country Campus is an inviting and developing environment in which to study. Under the direction of the Assistant Superintendent, Vice President, Canyon Country Campus and Grants Development, the campus also offers many community outreach events in addition to instruction and student services.

Public Information, Advocacy, and External Relations:

The Public Information Office is responsible for a variety of functions, including developing integrated communications plans that coordinate the District's marketing, advertising, public relations, and social media efforts. Under the direction of the Vice President of Public Information, Advocacy, and External Relations, the department also coordinates advocacy efforts and keeps the public informed on key issues affecting community colleges statewide.

ACADEMIC PROGRAM AND ACTIVITY OVERVIEW

Programs and Locations:

The Santa Clarita Community College District has two campuses, one in Valencia and one in Canyon Country. The District also offers public safety fire training for LA County Fire Department in Castaic at the Del Valle Regional Training Center with plans to offer its own Fire Academy beginning in 2025-2026. In addition, advanced manufacturing courses are now offered at the Advanced Technology Center in Valencia. The District offers 103-degree programs (including 32 Associate Degrees for Transfer and a new Bachelor of Science Degree), 64 certificates of achievement, 43 certificates of specialization, 71 noncredit certificates of completion, and 21 noncredit certificates of competency (as of 09/18/2024). Classes are offered during traditional fall and spring semesters, as well as shorter, intensive summer and winter sessions. The District will pursue the expansion of a number of existing college credit programs over the next few years, including Diagnostic Medical Sonography, Occupational Therapist Assistant,

Pharmacy Technician, Physical Therapist Assistant, and Supply Chain Logistics. Noncredit programs will be expanded to serve the needs of both first-time students preparing to enter the workforce, as well as middle-skilled workers looking to advance in their careers. Many skill-related courses started to be offered in both a credit and non-credit format starting Fall 2018. The District will also continue to develop transfer programs that lead to baccalaureate and post-baccalaureate degrees as part of our career pathways project with the William S. Hart School District and charter schools through expanded dual enrollment opportunities. In addition, the University Center, located on the Valencia Campus, offers 26-degree programs, including 19 bachelor's degrees, 11 master's degree programs, 1 doctoral degree program, and 1 credential or certificate program.

Outcome and Achievement Metrics:

According to the District's 2023 Fast Facts Book, 33,905 students enrolled during the 2022-23 Academic Year and 3,033 degrees and 2,628 certificates were awarded.

College of the Canyons continues to be recognized for its changes to assessment and course sequence redesign before and after the implementation of Assembly Bill 705. Since AB705 implementation in 2019, *all* students have access to transfer-level English and math at COC. Rates for completing Transfer-Level math have increased from 40% to 66% and Transfer-Level English from 59% to 71% (across 2016/17 and 2022/23). The course completion rates are higher at the college as compared to overall statewide rates for transfer-level math (60%) and English (67%) currently for 2022/23. The College was named a 2023 Champion for Excelling in Equitable Course Placement in Campus-wide English Enrollment, Latinx English Enrollment, and Black English Enrollment by The Campaign for College Opportunity.

COC ranks among the top 20 among the 116 California Community Colleges with transfers to UCs and CSUs.

In 2023, COC was ranked nationally No. 18 and 33 in *The Hispanic Outlook in Higher Education Magazine* for enrolling the largest number of Hispanic students and granting the most degrees, respectively.

College of the Canyons continued to support student access, engagement, and success through the Canyons Promise Program in 2023-24, which offers two years of free college for first-time, full-time students. Since its beginning in 2017, the program has helped students save more than \$2.3 million in tuition and fees. A 5-year evaluations of the Canyons Promise Program shows that participating students outperform non-participating students. Serving over 900 students per year, Canyons Promise students have higher success outcomes including higher levels of Transfer-level Math & English (55% vs. 31% of matched non- Promise students) and higher Fall to Fall persistence (81% for Promise vs. 69% for matched non-Promise students).

The District generated more than \$18 million in grant revenue during 2023-2024 to support existing programs and launch new initiatives. One of these grants includes a U.S. Department of Education \$1,494,510 Veterans Upward Bound grant to support student veterans in achieving their educational goals.

Instructional Schedule Options:

To ensure that student needs are met, the District offers courses in a variety of formats (online asynchronous, online synchronous, on-ground, hybrid, short-term, full-term, etc.) and at alternate physical locations. Recognizing the varied work and life schedules of students, the District offers on-campus courses between 7 a.m. and 10 p.m., six days per week with some early morning and occasionally Sunday classes. This is in addition to the 24-hour availability of online classes. The District continues to offer educational travel opportunities, which provide students with the opportunity to meet new people, see new places and learn new ideas first-hand, while applying classroom learning in an experiential format. For more than a decade, the District has offered classes in 5-, 8-, 12- and 16-week length sessions in the fall and spring semesters, 5-, 8-, and 12-week classes in the summer intercession and 5-week classes during the winter intercession. The District is increasing the number of sections offered during the first and second 8-week sessions in the primary terms (fall and spring) in response to data showing increased student retention and success in those courses.

Campus Life and Student Engagement and Clubs:

The District provides comprehensive educational experiences, including opportunities outside of the classroom, such as through the Associated Student Government (ASG). In addition to an active ASG, the District supports a highly enrolled honors program, a Forensics Speech team, a Model U.N., Future Business Leaders of America (FBLA), and numerous clubs, organizations, and service groups. Seventeen intercollegiate athletic programs, divided between men's and women's sports, provide outstanding opportunities. The District supports a holistic approach towards enhancing the student educational experience through support of campus life activities beyond the classroom. Since the end of the pandemic, involvement in ASG, clubs, organizations, academic and athletic teams, and alliances has steadily increased each year providing numerous opportunities for students to connect and engage on campus.

Public Safety Training:

The District operates in-service public safety training programs for Los Angeles County Fire and Fire-Lifeguard, Los Angeles Police and Los Angeles County Sheriff Departments through instructional service agreements. Classes are also offered at the 70-acre Del Valle site for Los Angeles County Fire training. The District also hosts Sherriff Academies each year at North Academy on the Valencia campus.

International Students:

International Students are a growing segment of the student population in addition to out-of-state students. The International Student Program is reaching out to many countries including those in Asia, Europe, and South America, which greatly improves the diversity of our college campus. Because the FTES from these students are not funded by the State, separate accounting tracks the activity showing a positive financial return as a result of the outreach. The benefit to the students who are able to live and study in the United States, as well as the benefit the international and out of state students bring to the College's culture, is reflected in student testimonials shared frequently at Board of Trustee, Foundation, and other college meetings.

Concurrently Enrolled Students – Dual Enrollment:

In order to protect the closed campus policy of a high school, the passage of legislation for Dual Enrollment (College and Career Access Pathways or CCAP) allows for agreements with the local high schools as well as charter schools and County Office of Education to allow community college classes to be held on high school campuses concurrently without requiring open access to other students. The number of students enrolled only in dual enrollment (CCAP) classes has more than doubled, increasing from 274 in 2019/20 to 606 in 2022/23. The number of students taking advantage of both concurrent enrollment and dual enrollment has also doubled, increasing from 65 in 2019/20 to 139 in 2022/23. The District expects to serve more than 3500 high school students by 2024/25.

Workforce and Economic Advancement Division:

The **Workforce and Economic Advancement Division** at College of the Canyons provides workforce solutions that promote the growth and prosperity of businesses and develop the current and future workforce in the region by partnering with organizations and delivering just-in-time business solutions.

- The **Small Business Development Center** (SBDC) provides prospective and existing small business owners assistance with starting new businesses, tackling current business challenges, and developing the tools and methodologies necessary to successfully manage and grow their businesses. The SBDC is the Small Business Administration's (SBA) largest service program and provides high quality business & economic development assistance to small businesses & entrepreneurs. The SBDC provides no-cost business advising and low-cost training to existing and new businesses.
- The **Employee Training Institute** (ETI) provides customized training programs in most technical skills and business topics. Subject Matter Expert Instructors teach courses that are relevant for business and industry. ETI is dedicated to working with the local business community and listening to their needs allows us to provide rapid-response workforce courses and programs. ETI also administers Employment Training Panel funding for upskilling new and existing employees. ETI works with businesses to provide education and training solutions that increase employee productivity and help businesses retain their pool of talented employees. Through the numerous resources we provide and the many partner agencies we work with at College of the Canyons, we help keep businesses competitive and increase their bottom line.
- The **Center for Applied Competitive Technologies** (CACT) partners with advanced technology companies to provide workforce training and technical solutions. The CACT at College of the Canyons has the mission of advancing the global competitiveness and innovation for advanced technology companies in California, through responsive workforce training that meets employer's needs.
- The **Fast Track Institute** (FTI) provides fast-paced, intensive, job preparation programs for those looking to quickly jumpstart their career. Several new programs including Milling & Tooling, Lean Six Sigma Green Belt, and APICS Certified in Production and Inventory Management (CPIM) Certification programs have been added to the FTI. The Uniquely Able Academy (UAA) is a premier retraining program that provides individuals with Autism career opportunities in CNC Machining and maintains more than 90% job placement rate. The Low Observable Technician program is a specialized training program designed to provide the skills necessary to apply stealth technology.
- The **Strong Workforce Apprenticeship Group** (SWAG) offers apprenticeship and pre-apprenticeship pathways that provide companies the opportunity to develop their own talent in

occupations such as Cybersecurity, Advanced Manufacturing, Allied Health, Logistics and Education.

DISTRICT HIGHLIGHTS – FY 2023 - 2024

The District achieved many things in the past fiscal year. Below are some of the highlights.

Collaboration with Education Partners:

COC Administrator and Faculty Receive Stanford Fellowships

Dr. Jia-Yi Cheng-Levine and Dr. Saburo Matsumoto are Fellows in the 2023-24 Stanford EPOC Community College Leaders and Faculty Fellowship program. The Education Partnership for Internationalizing Curriculum (EPIC) programs bring together a cohort of community college faculty and administrative leaders to work collaboratively with Stanford staff for one academic year (August 2023 – May 2024) on self-designed projects aimed at internationalizing core curricula and developing global competencies among community college students.

Statewide Zero Textbook Cost Grant Program

James Glapa-Grossklag was selected as Technical Assistance Provider for the State Chancellor's Office to implement and support the \$115M state investment in ZTC grants. Major activities include: Design and manage grant application processes that may result in 400+ awards to colleges; Create and offer professional development courses available to all colleges; Coordinate research and evaluation of the project; Establish and manage centralized OER support services for all colleges; Develop and support a community of practice for colleges to learn; Host in-person and virtual events; Document success stories with blog posts and case studies; and Develop and deploy network of coaches to engage individually with colleges that need additional support.

Manufacturing Day

College of the Canyons hosted Manufacturing Day at the interim Advanced Technology Center on Thursday, Oct. 5th, 2023. Over 200 Hart District students attended the event, with 18 businesses showcasing a variety of manufacturing fields. Business partners explained some of the latest technological trends and provided insight about potential career paths. The Hart District helped secure buses to get the students from their schools to the ATC.

Collaboration with Business Partners:

Training SCV Water Agency Staff

The Employee Training Institute launched a 40-hour Project Leadership & Management with the Santa Clarita Valley Water Agency. This 1st cohort has 20 employees participating, and there are plans for 2nd and 3rd cohorts.

Grant to Benefit Carpentry

College of the Canyons has been awarded a \$50,000 grant from Stanley Black & Decker to expand its Construction Technology Program. The Dewalt Growing the Trades grant will allow the college to acquire two self-contained carpentry trailers that will serve as mobile learning labs to train high school students in pre-apprenticeship carpentry programs. The company previously awarded the college a \$25,000 grant to support students in the construction technology pathway.

Student Engagement:

TK Pathway for Teachers

In response to the significant demand for Transitional Kindergarten (TK) teachers, COC will offer an additional pathway for currently credentialed teachers to earn the 24 Early Childhood Education (ECE) units required to teach TK. The growing need for TK teachers is the result of state legislation that is gradually expanding TK over a four-year period. With more than 300,000 students expected to enroll in TK, school districts will need to hire up to 15,600 additional lead TK teachers to meet demand, according to the Learning Policy Institute. Originally offered as an accelerated 10-month pathway in 2022- 23, the upcoming pathway will allow teachers to complete the pathway's nine courses, one at time, in a fully online format, from fall, 2023 through spring, 2025.

Fall Registration Features New Programs

College of the Canyons offered new degrees and certificates in Fall 2023 that were designed to help students launch careers in growing fields. Classes in the new programs were among more than 1,700 sections available in the fall semester. The programs included commercial photography (associate of arts), cybersecurity (associate of science), clinical laboratory scientist (certificate of achievement), and entrepreneurship (certificate of specialization). These offerings added to the college's robust career education programs that equip students with the skills needed to transition from the classroom into well-paying jobs. Students who completed career education courses at College of the Canyons in 2021-22 saw their median wage increase by 23 percent.

Student Engagement at Its Best!

The Volunteer Bureau and Student Employment Office worked in collaboration with the Intercultural Center to host the Student Employment & Volunteer Expo on Wednesday, September 6th, 2023. 30 departments and programs showcased their student employment and volunteer opportunities. 250 – 300 students visited the Expo, which took place in the newly established Intercultural Center. Students had the opportunity to connect, engage, and converse with our campus community to learn more about available opportunities.

Red Dress Project

COC's Golden Z Club, in partnership with the Zonta Club of Santa Clarita Valley, hosted a flagpole memorial event on October 25th, 2023 for victims who lost their lives due to domestic violence. Over 100 students visited the table to learn more about the mission of Zonta, specifically how the organization works to improve the lives of women and girls. Zonta also addresses many of the UN's 17 Sustainable Development Goals, including gender equity. Ten students expressed interest in joining COC's Golden Z Chapter, which is led by faculty advisors Patty Robinson, Faculty Director, Civic and Community Engagement and Jessica Edmond, ESL Instructor and co-lead of the Civic and Community Engagement Steering Committee.

"Día De Los Muertos" A Cultural Event

On Nov. 1st, 2023, the Intercultural Center, in collaboration with ASG, hosted a traditional Dia De Los Muertos/Day of the Dead event for our community to learn about this important celebratory event. 100 students, faculty and classified staff attended the event. We had our very own student ensemble Mariachi band perform live music, led by professor Christina Burbano-Jeffrey and accompanied by Professor Bernardo Feldman. Students placed marigolds on the Ofrenda (offerings) to pay homage to loved ones who have passed but are never forgotten. They also indulged in some tasty treats from Porto's such as Empanadas and Tamales.

Spring 2024 CougarFest

CougarFest was held this week to help new and returning students forge connections with campus resources, student clubs, and alliances. Hosted by Campus Life & Student Engagement, the events took place on Monday, Feb. 12th, 2024 at the Canyon Country campus and Tuesday, Feb. 13th, 2024 at the Valencia campus. Attendees had the opportunity to take campus tours, learn about supportive campus resources, and connect with our clubs and alliances through fun booths and amusing activities.

New Murals at Canyons Hall

With Canyons Hall being their first stop at COC, prospective students are now welcomed with an engaging display that not only familiarizes them with the campus, but also illustrates the possibilities that await students at the college. The project was a collaboration between PIO and Intersect, and the GMD Department's student-run creative lab, during the fall 2023 semester. GMD Instructor Geir Foshaug served as the faculty advisor for Intersect. PIO provided an overview of the project goals, and the students developed a number of initial concepts. After review and discussion, the students selected a final concept and moved forward with design.

Day of Discovery

Approximately 475 current and prospective students explored campus services, academic programs, and student activities during Discover Day on Saturday, April 20th, 2024. The event, held in the Honor Grove and between Canyons Hall and the Student Center, also featured complimentary food from The Habit.

Lunch and Learn Event

The Intercultural Center hosted a Lunch and Learn event with keynote speaker Dr. Tyrone Howard, UCLA Professor of Education, as part of our African American Male Education Network and Development (A2Mend) program on campus. The event, led by Anthony Morris, aimed to provide an opportunity for participants to engage, enjoy a delicious meal, and gain valuable insights on leadership skills and embracing one's identity. The event drew 80 COC students.

The Dances of the Aztecs

The Honor Grove reverberated with the sights and sounds of authentic Aztec dance and percussion on Thursday, April 25th, 2024. Danza Azteca Xochipilli, a dance group from East Los Angeles, performed in the pre-Columbian Mexico (Aztec) tradition. The event was organized by the Native American Student Support and Success Program, and the Native American Indigenous Alliance.

A Walk in the Garden

Professor Jeannie Chari led a Garden Walk of the Canyon Country campus on Friday, April 26th, 2024. The group used binoculars to spot and identify birds, learned about unique plants, flowers and trees, and spent time in the lab using microscopes to explore pond water samples. They also helped plant some new vegetation in support of a native garden habitat on campus.

An Exploration of Cultures

The ASG in collaboration with the Intercultural Center hosted the third-annual Multicultural Day on Monday, April 29th, 2024. The purpose of this event was to gather and celebrate the culture within COC and to provide participants with a chance to learn about different cultures. 100+ students participated in the event, which featured free food and prizes.

Student/Alumni Success:

Jazz Ensemble Summer Recording

The COC Jazz Ensemble, under the direction of Adjunct Professor Darren Castello, raised money for a recording session at a professional studio in Burbank this summer. The Associated Student Government also pitched in with a grant that allowed for the hiring of a cinematographer to capture the session on film and the resulting music video has been uploaded to YouTube. The '22-'23 school year was the first time the college has featured an all-student jazz big band in 10 years. Enrollment has increased 300% since Spring '22, the first semester of this newly formed ensemble. The increase in enrollment has prompted the opening of a second section for Fall '23, a first for the COC music department.

Students Attend Rocket Launches

Members of the Aerospace & Sciences Team were on hand for the launch of two NASA rockets carrying student-designed science payloads from Wallops Flight Facility in Virginia last month. The launch of a RockSat-X sounding rocket on Wednesday, Aug. 16th, 2023, suffered an anomaly that caused its payload to descend prematurely. A second sounding rocket carrying RockOn/RockSat-C payloads launched successfully on Thursday, Aug. 17th. On hand for the launches were Professor Teresa Ciardi, Machining Advisor Gregory Poteat, and students Maranda Laws, Derek Peraza, and Angelina Yalda.

HASP Soars Again

NASA's High-Altitude Student Platform (HASP) launched Thursday, Sept. 7th, 2023, carrying a sun-tracking telescope designed by students on the college's Aerospace & Sciences Team. The high-altitude research balloon reached the upper stratosphere, with the "Sol Seeker" telescope functioning perfectly and generating data.

'cul-de-sac' Hauls in Awards

College of the Canyons' student-produced literary magazine, "cul-de-sac," was honored with a second-place award by the Community College Humanities Association Literary Magazine Competition. Five students also received individual awards: First Place, Fiction: Ben Stanton, "Next Stop;" First Place, Art: Amy Lin Taing, "Busy Kitty Café;" First Place, Photo: Neal Lightfeldt, "Sunset at COC #1;" First Place, Music: Johnny Diaz, "ChillTopZone;" Second Place, Fiction: Javier Serrano, "Orphan of the Universe."

A Banner Day for Alumni

The College of the Canyons Foundation honored outstanding alumni from various industries and disciplines during an awards celebration on Saturday, Sept. 30th, 2023. The honorees received souvenir banners, smaller versions of those displayed on campus. The outstanding alumni are: Alahna Martinez, Annabelle Hussain, Benjamin Budhu, Candise Vogel, Carlos Orozco, Caroline Menjivar, Jammal Yarbrough, Kari McCoy, Kayla Marquez, Mary MacAdam, and Sarah Brewer.

Students Compete at Conference

Eighteen College of the Canyons students competed at a statewide Future Business Leaders of America (FBLA) leadership conference the weekend of Nov. 11th and 12th, 2023 with Christopher Bordbar taking first place in the business pitch competition, which shared a format similar to that of the TV show "Shark Tank." Students from across the state participated in the FBLA California Fall State Business Leadership Conference at California State University, Long Beach. Congratulations to our team!

Another State Championship!

The women's golf team won the 2023 California Community College Athletic Association (3C2A) State Championship with a stunning two-day performance at Hunter Ranch Golf Course in Paso Robles on Nov. 13 and 14th, 2023. The title is the program's fifth overall (2001, 2007, 2018, 2019, 2023)!

Recipients of the 39th Semi-Annual Sociology Awards

Three students who competed in the 39th Semi-Annual Sociology Book Award have been chosen for monetary awards that can be applied to textbook purchases at the College of the Canyons Bookstore. The awardees are as follows: 1st Place: Iman Avila for the essay titled, "The Politics of Language and the Legitimacy of Hybrid Identities;" 2nd Place: Ashley Recinos for the essay titled, "How to Survive the Zombie Apocalypse as an 82-year-old Guatemalan Grandma;" 3rd Place: Robert Marquez, for the essay titled, "The Gratitude Served in the House of Chrome." Many thanks go to the COC Foundation's Mini Grants for supporting this event!

Speech Competition Winners

Seven students won awards at the College of the Canyons Speech Intramural Competition on Friday, Dec. 1st, 2023. Honored for public speaking were: Marlene Hannalla, first place (\$100 award); Alex Matibag, second (\$75); Jake Fico, third (\$50); and Elienai Morones, fourth (\$25). Honored in the social media category were: Samantha Pearce, first place (\$75 award); Emma Rigor, second (\$50); and Samantha Lee, third (\$25).

COC Selected for 8th NASA HASP Mission

The College of the Canyons Aerospace & Science Team was once again chosen by NASA to launch a payload on the High-Altitude Student Platform. The student team's project launched a telescope on the high-altitude research balloon, which will fly in mid-to-late 2024. Congratulations to the following students who will lead the 2024 NASA HASP project for COC: Maryanne Napierala, Project Manager; Derek Peraza, Electrical Systems Engineering Lead; Logan Jambe & Christian Soltanian (high school student), Mechanical Engineering Leads; Omkar Guha, Software Engineering Lead.

Nursing's Newest Graduates

The achievements of 41 nursing graduates were celebrated during a traditional pinning ceremony at the Performing Arts Center on Wednesday, Dec. 6th, 2023. After receiving their graduation pins, the graduates lit candles in tribute to Florence Nightingale, the founder of modern nursing. Half of the fall 2023 graduating class are first-generation college students, and 76 percent of them are co-enrolled in a nursing bachelor's degree program, meaning they worked on their associate degrees and bachelor's degrees at the same time.

Uniquely Abled Academy Robotic Program Graduates

The pilot UAA Robotic Program graduated its first five students on Dec. 13th, 2023. UAA is an on-going collaborative grant program with USC to implement a new training/placement for individuals with high functioning autism. Other grant partners include Children's Hospital LA, Keck School of Medicine of USC, and the USC Viterbi, School of Engineering. Certifications Achieved: COC Certificate of Completion; Tooling U Module transcript; Tooling U Robotics Manufacturing; Fundamentals Credential; Universal Robots Training Certification.

Students Clean Up at Conference

College of the Canyons students won 11 awards – including one first-place, two second-place, and two third-place – at the Future Business Leaders of America (FBLA) Business Leadership Conference in Emeryville April 12th to 14th, 2024. The students were among more than 150 FBLA Collegiate students

from across California competing in various knowledge and skill events. FBLA Collegiate is an international organization of college students preparing for careers in business and business-related fields.

Two Students Honored

Two College of the Canyons students have been named to the 2024 Phi Theta Kappa All- California Academic Honor Roll, which honors the best of the 2 million students enrolled in California community colleges. This year, 122 graduating students will be honored, including COC students Miranda Stowe (Second Team) and Michaela Zweifel (Third Team). Grades, leadership, and community service determine selection. This program recognizes not only accomplishments of students, but also the quality of instruction and extraordinary learning opportunities provided by our state's colleges.

MESA Transfers Recognized

Transferring MESA students were commended during a celebration at the Takeda Science Center on Friday, May 17th, 2024. The number of students in this year's MESA class was 79 students transferring (our largest class) with an average GPA of 3.49 attained (5 transferring with 4.0 GPA). There were 100 in attendance to celebrate student graduations and next steps. We are so proud of them and so excited to see how they will make the world a better place in so many unique ways!

COC at Carnegie Hall!

The College of the Canyons Chamber Singers traveled with National Concerts to New York to sing at the world-famous Carnegie Hall on Saturday, June 8th, 2024. Lori Marie Rios was the guest conductor for the full program.

District/Employee Success:

Grant Supports Native Americans

College of the Canyons has been awarded a \$1.5 million grant from the California Community Colleges Chancellor's Office to fund a Native American Student Support and Success Program. The five-year grant will allow the college to provide support for the educational success of Native American students and strengthen K– 12 pathways to and through the California Community College system, including student transfer to the University of California and the California State University systems. The grant will also help students connect with Native American mentors to empower and develop leadership skills. Currently, the college has a Native American and Indigenous Alliance that helps Native American students navigate college, connect with mentors, meet with counselors and financial aid advisors, and discuss issues in a safe and welcoming space.

Employees Honored for Service

Employees were honored for their years of service during two celebrations at the University Center on August 14th and 15th, 2023. Employees celebrating 5 and 10 years of service were honored at a luncheon on Monday, August 15th. Those marking 15 and more years of service were honored at a dinner celebration on Tuesday, August 16th. Joan MacGregor was honored as the longest-serving California Community College CEO.

CVC Exchange Teaching College

College of the Canyons is now a CVC Exchange Teaching College, making it easier for students across California to register for COC's online classes in one easy step, lowering barriers to higher education, and helping boost enrollment. The college went live as a Teaching College on Wednesday, Aug. 16th, 2023. A team composed of representatives from IT, Admissions, Financial Aid, Student Business Office, and

Online Education worked for several months to secure Teaching College status. The CVC (California Virtual Campus) Exchange allows students enrolled in a California community college to enroll in online courses at other eligible colleges without filling out separate applications.

Cal Education Technology Summit

College of the Canyons was asked by Microsoft to be their Customer Spotlight at their event in Silicon Valley. We were selected because of the great work Hsiawen Hull has been doing to better protect our campus from Cyber threats utilizing Microsoft solutions.

ETI Receives Training Award

The College of the Canyons Employee Training Institute (ETI) received \$749,785 from the California Employment Training Panel (ETP) to provide worker training to client companies in the Santa Clarita Valley who wish to retain an up-skilled workforce through customized training programs. The two-year reimbursement contract will allow the college to offset the training costs charged to employers who meet the eligibility requirements set by ETP. This is the 17th contract of its kind awarded to the college! This contract will bring the total ETP funding to more than \$9 million brought to Santa Clarita Valley employers to offset training costs.

Faculty Member Named Certified Paralegal Champion

Paralegal instructor Lori Young was the recipient of the 2023 Certified Paralegal Champion Award by the National Association of Legal Assistants (NALA). The nationwide award recognizes outstanding achievement by an individual or by a NALA-affiliated association in promoting and advancing the association's Certified Paralegal (CP) program within the legal profession. In 2022, Young and Nicole Faudree, paralegal department chair, launched the online CP exam study courses that prepare students for the knowledge and skills sections of the CP exam. The two courses introduce students to sample exam questions based on a hypothetical case, and students analyze relevant legal material, as well as demonstrate strong writing skills.

Lee Smelser Court Dedication

College of the Canyons unveiled the newly named Lee Smelser Court during a dedication ceremony Saturday, Oct. 21st, 2023 that honored the college's first basketball coach and his 31 years of dedicated service. The ceremony in West PE's Cougar Cage was followed by the annual Blue & Gold basketball team scrimmage and luncheon. The college hired Smelser in 1969 to help develop the physical education department and launch men's basketball program. During his career, he amassed 455 career wins and four Western State Conference championships (1985, 1991, 1992, 1994) while dedicating his time, energy, and mentorship to thousands of student-athletes.

Uniquely Abled Program Receives Award

The College of the Canyons Workforce and Economics Advancement division was distinguished as one of the top-performing training providers by the South Bay Workforce Investment Board (SBWIIB) for its 100 percent job placement of Uniquely Abled Academy (UAA) graduates. The division received the award on Nov. 9th, 2023 at the Torrance Marriott Redondo Beach Hotel at the SBWIIB's 28th Annual Awards Ceremony.

COC Receives Carnegie Classification for Community Engagement

On Jan. 8th, 2024, the Carnegie Foundation publicly announced the awardees of the 2024 Carnegie Classification for Community Engagement. COC was one of three community colleges selected nationwide to receive this prestigious award. The Carnegie classification signifies alignment among campus mission, culture, leadership, resources, and practices that support dynamic and noteworthy

practices of community engagement. Community engagement is vital to building long-lasting relationships, fostering a spirit of civic duty, and the overall enrichment of the communities we serve. COC is committed to continue doing this very important work. Congratulations to Dr. Patty Robinson for all of her hard work to make this possible!

Thomas to Be Honored

Renard Thomas, director of the Veterans Resource Center, was honored during Single Mothers Outreach's Empowering HeArts Gala on Friday, Feb. 23rd, 2024. Thomas and five fellow honorees had their stories shared in the form of a unique piece of art created by a local artist. Upon meeting and engaging with their paired honoree, each artist designed an appropriate composition in their field of artistic expertise. The annual fundraising event celebrated single parents who have changed lives and shaped their communities.

COC Recognized for Student Engagement

College of the Canyons has earned ALL IN's Highly Established Action Plan recognition for developing a nonpartisan democratic engagement action plan rubric. College of the Canyons is one of 93 campuses nationwide that earned the ALL IN Campus Democracy Challenge recognition for the 2024 election cycle. ALL IN empowers colleges and universities to achieve excellence in nonpartisan student democratic engagement

COC Faculty Nominated by NASA Team Students

For the second year in a row, COC faculty member, Teresa Ciardi was nominated for this year's 2024 SCV Woman of the Year by her NASA Team students! Current and past honorees of the Santa Clarita Valley Man & Woman of the Year Awards gathered together on Wednesday, March 6th for an evening of celebration at the "Paparazzi Party" event. Teresa is one of 34 nominees - 17 women and 17 men. This year's Man & Woman of the Year will be announced at the Gala event on May 3rd at the Hyatt Regency Valencia. Congratulations Teresa!

Statewide ZTC Summit

College of the Canyons hosted the statewide ZTC Summit on Friday, May 3rd, 2024 to celebrate the success of the Zero Textbook Cost (ZTC) Degree Grant Program. More than 100 representatives from colleges throughout the state received updates, participated in workshops, heard from students, and learned from examples of successful ZTC programs. Hosted by James Glapa-Grossklag, technical assistance provider for the ZTC Grant Program, the summit began with remarks by State Chancellor Sonya Christian, who underscored the importance of Open Educational Resources (OER) and ZTC degrees in achieving the Vision 2030 goals of equity in success, access, and support.

Joan MacGregor Recognized for Years of Service

Our very own Trustee Joan MacGregor was recognized at this year's 2024 Annual Trustees Conference for her 30 years of service to the Santa Clarita CCD, during the Fulfilling the Trust Awards Luncheon on Saturday, May 4th, 2024. Earlier that week, Joan received the first ever SCV Outstanding Educational Leadership Award at the SCV Trustees Association meeting, for her 20 years of service as a School Board member in the Sulphur Springs District and for her service to the Santa Clarita CCD. The award will be presented in the future to outstanding long-serving trustees in Joan's name.

Diane Fiero to Join Statewide and Local Non-Profit Boards

Congratulations to Dr. Diane Fiero, who was elected to the Board of Directors of the Association of California Community College Administrators for a 3-year term. She officially took her seat at the

Board's Annual Planning Meeting in June 2024 in Sacramento. Diane also joined the Child and Family Center Board of Directors on July 1st, 2024.

Campus Improvements/Events:

Celebrating 35 Years of Leadership

COC friends and colleagues gathered on Tuesday, July 11th, 2023 to help celebrate Dr. Van Hook's 35 years of dedication to College of the Canyons. Dr. Van Hook thanked everyone for the support they have shown over the past 35 years. 140+ people attended the celebration. Eric Harnish was the MC. Dr. Edel Alonso and Chuck Lyon spoke on behalf of the Board of Trustees. They provided comments on Dr. Van Hook's steady, caring, and remarkable leadership over the last 35 years. Fred Arnold spoke on behalf of the Foundation Board about her ability to foresee opportunities and implement cutting edge ideas and programs ahead of others. Executive Cabinet presented a red coral gift commemorating her 35th anniversary with the District.

Nuts, Bolts & Thingamajigs

During the week of July 10th – 14th, 2023, incoming 9th – 12th grade students considering careers in manufacturing participated in the Nuts, Bolts & Thingamajigs Metal Mania II summer camp at the Valencia campus. Students cut, drilled, shaped, and welded using the Welding Technology Department's state-of-the-art equipment. The next camp, Metal Mania for Girls II, was held on July 31st – August 4th.

Classified Summer Kickoff

On July 19th, 2023, the Classified Senate hosted the second annual "Classified Summer Kickoff," specially crafted to honor the relentless spirit of our classified staff who have been working hard throughout the scorching summer months. Over 80 members came out to escape the heat, indulging in frosty snow cones and delectable ice cream distributed by the Senate officers. The afternoon was packed with games, raffles, and social activities that ensured smiles all around.

Welcome Day Draws Hundreds of Visitors

The Valencia campus was bustling on Friday, Aug. 11th, 2023 for Welcome Day, as new and prospective students visited the campus to learn about majors, career programs, clubs, and student services. Canyons Hall, the Student Center, and Intercultural Center were packed with tables where visitors had a chance to meet with college faculty, staff, and students to learn more about the opportunities available at both campuses this fall. Representatives were also on hand to help students apply and register and get information about financial aid.

9th Annual Online Instructor Retreat

The Online Education Department hosted their Annual Online Instructor Retreat on Friday, August 11th, 2023. Nearly 120 COC faculty attended with 30+ attending in person. Keynote speaker Dr. Michelle Pacansky-Brock shared strategies to humanize online instruction to increase student success, retention, and feelings of belonging.

Fall FLEX Session with Paul Grossman

On August 16th, 2023, the Academic Accommodations Center hosted a special FLEX session with Attorney Paul Grossman. Paul has been a civil rights lawyer for nearly 50 years, participated in the development and growth of civil rights protections on the basis of race, national origin, disability, sex and sexual orientation while employed by the US Department of Education, Office for Civil Rights; where he served as its Chief Attorney in the San Francisco Office. During his visit to College of the Canyons, Atty. Grossman delivered two presentations to faculty, staff, and students and conducted a meeting

with administrators: “The Intersectional Case for Disability Rights in Postsecondary Education: Diversity, History, Compliance, and Pedagogy;” and “Almost Everything I Know About Postsecondary Student Disability Law.”

Fall Flex Session

Nearly 200 people attended the FLEX workshop on Thursday, Aug. 17th, 2023 entitled “Make Your Own Kind of Music, Sing Your Own Special Song, Follow Your Dreams!”. The session focused on the power of self-belief, confidence, and positive thinking. Participants were invited to get to know one another better through the “Circle to Circle” icebreaker activity, taking turns to share the power of music in their own lives. The session also featured faculty, student, and classified staff speakers who related how they harnessed the power of “thinking big” to achieve desired results.

Fall 2023 Cougar Fest

The Office of Campus Life and Student Engagement hosted Cougar Fest (formerly Welcome Week) on Monday, Aug. 28th, 2023 at the Canyon Country campus and Thursday, Aug. 31st at the Valencia campus. 500+ students were connected to our 29 departments/programs and 12 clubs/alliances between both events.

Hispanic Heritage Recognition

Dr. Claudia Acosta, chair of the Department of Modern Languages & Cultures, was among a contingent that accepted a proclamation from the Santa Clarita City Council on Tuesday, Sept. 26th, 2023, officially recognizing Hispanic Heritage Month. Hispanic Heritage Month is celebrated Sept. 15 to Oct. 15 to recognize the contributions of Hispanics to the history, culture, and achievements of the U.S.

Intercultural Center Opens

The ceremonial ribbon was cut for the Intercultural Center on Wednesday, Sept. 13th, 2023, officially opening a new facility designed as a place to meet, build community, and serve as a bridge to student resources. Guest speaker for the event was Dr. Abdimalik Buul, visiting executive of education excellence, California Community Colleges Chancellor's Office. The Intercultural Center is located on the ground level of Bonelli Hall.

Huerta Reflects on Career

Labor leader Dolores Huerta spoke to a packed crowd of over 250 in the Intercultural Center, with overflow attendance in the ICC atrium on Tuesday, Sept. 19th, 2023, to mark Hispanic Heritage Month and Labor Day. Huerta discussed the evolution of public policy, social justice, and advocacy during her labor and community organizing career, as well as how young people can best serve their communities.

Veterans Collaborative Hosts Inaugural Job Fair

Santa Clarita Veteran Services Collaborative hosted its inaugural free veterans’ job fair at College of the Canyons on Friday, Sept. 29th, 2023. Attendees had the opportunity to connect with local companies looking to hire veterans, additional resources available to them, and government representatives. The Santa Clarita Veteran Services Collaborative partnered with the COC Veterans Resource Center and Curtiss Wright Corp. to make the fair possible. There were a total of 45 tables representing different companies and organizations filling up the COC East Gymnasium for attendees to network with.

Annual Human Trafficking Summit

College of the Canyons once again hosted the Annual Human Trafficking Prevention Summit on Friday, Sept. 30th, 2023 in the University Center. There was standing room only in the room and 72 more participants online hearing from Human Trafficking survivors from the Power Project and nationally and

internationally known experts in the field. The event was sponsored by the Sunrise Santa Clarita Valley Rotary Club and the COC Civic Engagement Department. Thanks to Larry Schallert for organizing this very important awareness event.

Advanced Technology Center

College of the Canyons officially opened its interim Advanced Technology Center (ATC) with a ribbon-cutting ceremony on Friday, Oct. 6th, 2023. The 13,500-square-foot facility houses a state-of-the-art manufacturing and CNC (Computer Numerical Control) production lab designed to prepare students for careers in advanced manufacturing, welding, and construction technologies. The interim center will be replaced by a permanent 30,000-square-foot facility on Valley Center Drive, near Soledad Canyon Road. Construction is expected to begin on that facility next year.

Conversation with Shelby Steele

College of the Canyons hosted a talk with race relations scholar and author Dr. Shelby Steele on Thursday, Oct. 12th, 2023. Approximately 100 people attended the event, presented by the Intercultural Center in the lobby of the University Center. Political science instructor Lena Smyth served as the interviewer for the event, which focused on the impact of contemporary social programs on race relations in American society. Steele specializes in the study of race relations, multiculturalism, and affirmative action.

AI Summit

College of the Canyons, in collaboration with Kwaai Lab (pronounced 'kwy'), presented the inaugural Artificial Intelligence Summit on Saturday, Oct. 14th, 2023 at the University Center. The theme was "AI will shape the future. How will we shape AI?" in light of the ever-changing college and career environments we face today. What began as a visit from Ruth Rassool in Dr. Torres' open office hours, developed into this inaugural summit of industry leaders, educators, and thinkers. 60 attendees participated in-person, 255 via LinkedIn Live and 30 via Zoom.

Our System's Vision for the Future

On Oct. 18th, 2023, College of the Canyons welcomed California Community Colleges Chancellor, Dr. Sonya Christian, who shared with a group of 77 people the details of Vision 2030, a roadmap for bold and thoughtful action for the state's community colleges. The convening in the University Center lobby highlighted how College of the Canyons leverages the power of partnerships to fuel regional economies and support social mobility.

Job Fair Attracts Large Crowd

A record 584 job seekers descended on the West PE gymnasium Friday, Oct. 27th, 2023 for the Santa Clarita Job Fair. Of those job seekers: 183 were Current COC Students; 401 were Community Members, 161 of which were COC Alumni and 20 were Veterans. 110 companies were represented at the Job Fair as well our partners – City of Santa Clarita, SCV Chamber of Commerce, America's Job Center of California, and the SCV Economic Development Corp.

Art Gallery Event

On Nov. 2nd, 2023, the Art Gallery hosted an opening reception for the New Visual Arts Faculty Exhibition, featuring works created by new faculty members of the Visual and Performing Arts Division. 108 guests, consisting of COC students, staff, faculty, and students from CalArts attended the reception. The artists were present to personally explain their works, giving attendees unique insights into their creative processes and inspirations. The exhibition features vibrant and diverse work, from photographs and sculptures to video, created by our newest faculty members in the Visual and Performing Arts.

Garden Walk – A Perfect Day!

Close to 20 attendees, including students, staff and community members enjoyed perfect weather as they walked around the Canyon Country Campus, participating in a variety of activities at our Fall Garden Walk on Friday, Oct. 20th, 2023. Jeannie Chari led the way, identifying plants and trees throughout campus. Along with the usual plant and tree identification, the focus of the morning was to spot and identify as many different types of birds as possible. Following the event, Professor Chari thanked the group for identifying 12 different species of birds during the walk, one which had never been spotted on campus before!

Party Under the Stars

The Canyon Country campus presented its Star Party and Science Showcase on Friday, Nov. 3rd, 2023. Guest speaker Dr. Varoujan Gorjian, a research astronomer for NASA's Jet Propulsion Laboratory, provided a brief history of JPL. With the use of pictures from the earliest planetary missions to the latest images from the James Webb Space Telescope, Gorjian demonstrated how JPL has been at the forefront of space exploration for more than 80 years. Over 400 visitors enjoyed another spectacular Star Party, this time in an expanded format allowing our own students and faculty to showcase science-related areas of specialty (including atmospheric water harvesting, living art made from microbes, empowering STEM students, student NASA space missions, and "All Things Bats").

Native American Performance

Students and staff experienced authentic Native American song, dance, and complimentary fry bread during a special performance by the Wildhorse Native American Association on Tuesday, Nov. 14th, 2023. The event, replete with traditional dress and a teepee as its centerpiece, was held in the Valencia campus Honor Grove as part of Native American Heritage Month.

The 2024 Spring Semester Begins!

The Spring 2024 semester was in full swing with just over 13,000 students returning to campus, and 1,879 (credit=1,547 and noncredit=332) class sections being offered in a variety of formats. As of the end of the first week of the spring semester, we achieved 100% of our target of 4,247 FTES, which was 7% higher than Spring 2023 as of the end of the first week of classes.

Kindness Week

Kindness Week kicked off on Monday, Feb. 12th, 2024 with an array of opportunities on both campuses for staff and faculty to participate in activities geared toward forging new friendships and creating meaningful campus connections. Be the 'I' in KIND – Monday, Feb. 12th, we had a photo op at the ICC at our Kind Wall and left positive messages with chalk in front of the ICC and Upper Plaza and CCC; Garden of Kindness – Tuesday, Feb. 13th, students and employees were able to grab a rock to paint or write inspirational messages to spread kindness; Be the Reason Someone Smiles Today – Wed. Feb. 14th, a DJ filled the air with festive music, hot chocolate, kettle corn, lawn games, therapy dogs, and Cougars are Kind T-Shirts.

Michele Jenkins Team Room

Faculty and staff, colleagues, family, and friends were on hand as College of the Canyons unveiled the Michele Jenkins Team Room during a dedication ceremony in honor of the longtime board member and softball program supporter. The ceremony was held in the softball team room at Whitten Field on Tuesday, April 16th, 2024 prior to the team's game against L.A. Valley College. Jenkins, a student when the college opened for its first semester in the fall of 1969, holds the distinction of being the longest-

serving board member in college history. Re-elected for the final time in 2021, she always took a tremendous interest in COC athletic programs, particularly softball.

Santa Clarita Job Fair

Hundreds of job seekers descended on the West PE gymnasium for the Santa Clarita Job Fair on Friday, April 26th, 2024. More than 100 individual employers hoping to fill several hundred positions participated. College of the Canyons presented the event in partnership with the City of Santa Clarita, SCV Chamber of Commerce, America's Job Center of California, and SCV Economic Development Corp.

Community Resource Fair

The Center for Civic & Community Engagement and the COC Golden Z Club hosted a Non-Profit Community Resource Fair outside the Intercultural Center on Tuesday, April 30th, 2024. More than 30 local non-profits participated in the fair, which was designed to build relationships and foster community belonging and well-being.

Nurse Pinning Ceremony

Sixty-one College of the Canyons nursing students received nursing pins to wear during commencement during a Pinning Ceremony at the Performing Arts Center on Tuesday, May 28th, 2024. The students also participated in the traditional lighting of candles in tribute to Florence Nightingale, the founder of modern nursing.

MLT Program Graduation

The Medical Laboratory Technician Program celebrated the graduation of 24 students, the most in its history, during a pinning event at the University Center on Thursday, May 30th, 2024. Launched in 2011, the program prepares students for employment in clinical laboratories, industry, and biotechnology.

55th Commencement

College of the Canyons honored the Class of 2024 during the 55th Commencement Celebration on Friday, May 31st, 2024. Over 3000 guests were present to cheer on the graduates on the honor grove. Approximately 750 of the 2,045 graduates participated in the morning ceremony at the Valencia campus. 824 graduates earned two or more degrees. 60 Veterans, 108 Valedictorians, and hundreds of honors students.

Inaugural SCV Book Festival at UCEN

On Saturday, June 8th, 2024, crowds gathered for the first annual Santa Clarita Valley Book Festival at the University Center. Local seasoned and new authors were present to demonstrate their traditional and self-published books for the community to learn about and even purchase. Keynote speaker, Tracy Taris, presented on "From Doubt-To-First Draft: Overcoming Anxiety in Your Writing Journey," about the process of overcoming writer's block. Author, Harley Scroggins, discussed the process of writing her first children's book for her nephews titled, "Little Monster Needs a Nap." Many thanks to Ruth Rassool for her efforts!

STATE BUDGET OVERVIEW

2024 - 2025 ANNUAL BUDGET



State Economy and CA Community Colleges ●
State Budget and Community College Funding ●

SECTION 4

THE STATE ECONOMY AND THE CALIFORNIA COMMUNITY COLLEGES

The State Economy – Overview

On June 26, 2024, Governor Newsom signed the 2024 Budget Act which reflected state expenditures of approximately \$298 billion, including \$211.5 billion in General Fund expenditures. The Budget Act of 2024 increases overall funding for community colleges by \$0.6 million over 2023-2024 levels. The enacted budget for higher education continues to be shaped by the multi-year framework introduced in 2022-2023 including the Roadmap for the Future for the California Community Colleges.

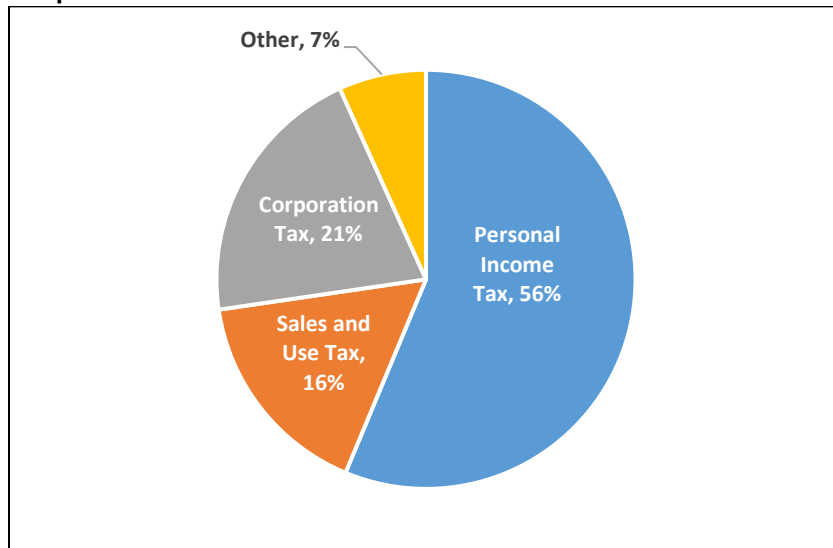
Significant revenue shortfalls related to declines in the technology sector and a delay in tax payments have created a budget deficit of \$45 billion. The enacted budget includes overall state General Fund spending of \$211.5 billion, a decline of about 6.4% compared to the enacted budget for 2023-24. A series of early actions taken by the Legislature and the Governor in the spring addressed \$17 billion of the deficit, leaving \$28 billion in additional solutions required to address the full deficit for 2024-25. The budget also addresses an expected deficit of over \$30 billion for 2025-26, reflecting the two-year budget planning that the Administration suggested should be the approach going forward.

The state's efforts to build reserves over the last couple of years somewhat mitigate the impact of the projected deficits. The enacted budget uses several mechanisms to close the projected shortfalls, including some funding delays and reductions from the 2022-23 and 2023-24 budgets, some cuts to state programs, some internal fund shifts and borrowing, and additional revenues from suspending net operating loss deductions and some tax credits for businesses.

State Funding Overview:

The economic position of the Santa Clarita Community College District is closely tied to the State of California's economy. As the chart below illustrates, the **State Budget** is largely funded by revenues from Income Tax, Sales/Use Tax and Corporate Tax; PIT @ 56%, Sales/Use @ 16%, Corporate Tax @ 21% and Other @ 7%.

Graph 4-1. Sources of CA State General Fund Revenues in 2024-2025



It is projected that 88 percent of the **District's** Unrestricted General Fund revenue in 2024-2025 will come from a combination of State Apportionment (State Budget - income tax and sales tax), Education Protection Act (EPA) funding, Redevelopment Agenda (RDA) funding, Property Taxes and Student Enrollment Fees.

Proposition 98 Sets State Funding Level:

The stability of State funding allocated to the District is critical to our future. Apportionment funding is currently driven by Proposition 98, which sets minimum funding levels for K-14 education at 40 percent of total State revenue. Per Proposition 98, the community college portion should be **10.93 percent** of the 40 percent, with K-12 receiving the balance of the 40 percent. Unfortunately, this minimum funding level has not been consistently provided to the community colleges. In addition, when State revenues are lower due to an economic downturn, the minimum funding level is adjusted downward resulting in cuts to education.

Proposition 30 – EPA – Education Protection Act:

Proposition 30, known as the *Schools and Local Public Safety Protection Act of 2012*, was approved by the voters in November 2012. It temporarily raised California State sales and use tax by .25 percent for four years, from 8.75% to 9.00%, ending December 31, 2016, and California State Income Tax on high income earners for seven years, ending December 31, 2018. The State Income Tax Increase was subsequently extended to December 31, 2031. While Proposition 30 is temporary funding and does not provide additional resources, it did provide protection from further cuts during the economic downturn.

The Sales Tax increase represented approximately 20% of the total funding, and the Income Tax increase represented approximately 80%.

Sales Tax Increase	.25%	4 years: 2013-2016	Expired December 31, 2016
Income Tax Increase	\$250,000 – Single	7 years: 2013-2018	Expires December 31, 2018
	\$500,000 – Joint		Extended to December 31, 2031

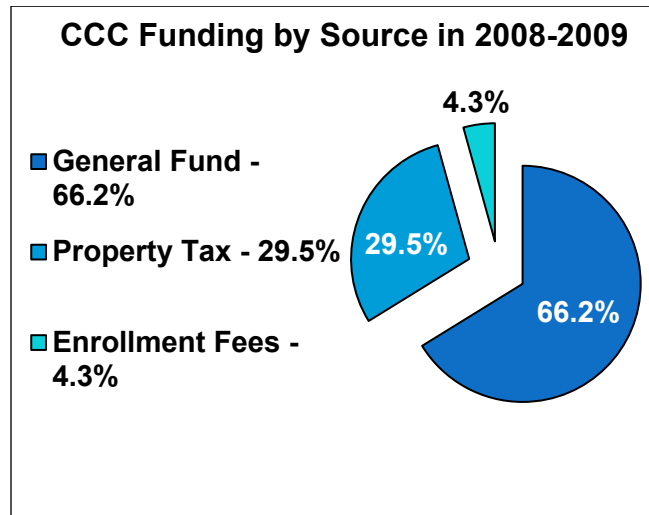
Funds generated through Proposition 30 are deposited into the “Education Protection Account” (EPA) within the State’s General Fund and are available for meeting the State’s Proposition 98 obligation. The funds stabilized the Prop 98 minimum guarantee, which was falling because of the economic downturn and helped the Community College System avoid future State budget cuts. The new EPA revenue funded a portion of Prop 98 previously funded by the State General Fund. In addition, there were sufficient additional funds that freed up State General Fund monies to fund other State agencies and to help balance the State Budget.

The District receives approximately \$16.5 million in EPA funds, which it allocates as required by law, towards salaries of classroom instructors. Specifically, those funds are used to partially offset the over \$45 million in full-time instructional salary and benefit costs budgeted in the Unrestricted General Fund, Object Code 1110 (Full-Time Instructional Salaries). A separate EPA report is filed annually through the Annual CCFS 311 – Financial Report to the State Chancellor’s Office and posted on the District website.

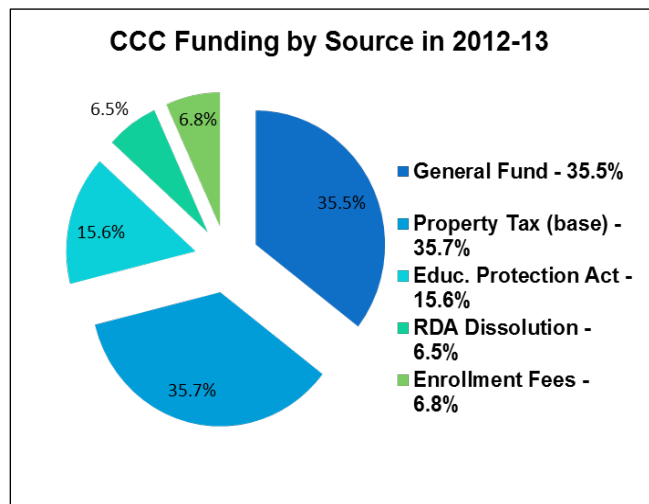
EPA funding changed the proportion of the various revenue sources that fund the California Community College System. In 2008-2009, two thirds of Community College funding came from the State General Fund. By 2012-2013, only one third of the revenue came from the State General Fund with EPA comprising the other one third:

- 2008-2009: 2/3 General Fund, 1/3 Property Tax/Enrollment Fees to
- 2012-2013: 1/3 General Fund, 1/3 Property Tax and 1/3 EPA and RDA funding/Enrollment Fees

Graph 4-2.



Graph 4-3.



STATE BUDGET AND COMMUNITY COLLEGE FUNDING

2024-2025 California Community College System Funding:

The 2024-2025 Budget provided a Community College System funding increase of \$164.8 million ongoing and an increase of \$38 M in one-time.

On-Going Funding

\$ 128.3 M	Student Centered Funding Formula (SCFF)
\$ 6.9 M	Adult Education
\$ 2.0 M	EOPS

On-Going Funding

\$ 1.9 M	Financial Aid Administration
\$ 1.9 M	DSPS
\$ 0.4 M	Apprenticeship
\$ 0.6 M	CalWORKS
\$ 0.5 M	Block Grant Mandates & Reimbursements
\$ 0.4 M	CARE
\$ 0.1 M	Childcare Tax Bailout
<u>\$ 21.9 M</u>	SCFF Technical Adjustment
\$ 164.8 M	Total On-Going Apportionments

One-Time Funding

\$ 60.0 M	Rebuilding Nursing Infrastructure Grant Program
\$ 12.0 M	Expand eTranscript California
\$ 6.0 M	Mapping Pathways for Credit for Prior Learning
\$ 5.0 M	Pathways for Low-Income Workers Demonstration Project
\$ 20.0 M	Financial Aid Assistance Related to FAFSA Delays
<u>\$ (65.0 M)</u>	Strong Workforce Program: General Allocation
\$ 38.0 M	Total One-Time Apportionments



PLANNING

2024 - 2025 ANNUAL BUDGET



Strategic Plan ●
Educational and Facilities Master Plans ●

SECTION 5

2023-26 Strategic Plan – Highlighted Goals:

COC's 2023-26 Strategic Plan was completed in May 2023 and is available at www.canyons.edu/planning. This important document is the result of substantial discussions and analyses of data and contains objectives under the College's overarching goals of Access, Engagement, and Success. COC's effective integrated planning processes continue to develop and guide College plans such as the Strategic Plan, the Educational & Facilities Master Plan, the Technology Master Plan, the Equal Employment Opportunity Plan, the Student Equity & Achievement Plan, the Enrollment Management Plan, Construction Plans, among other areas.

Operational planning is driven by COC's Strategic Plan through the goals of Access, Engagement, and Success as well as the 30+ specific objectives underneath these goals. Progress on goals is monitored through annual tactical planning review, including feedback from the annual Program Planning and Review process. The Strategic Plan is used by college divisions, departments, and work units during the annual Program Planning and Review process in order to develop annual unit objectives that help drive the short-term directions and future plans of the District. This integration with the annual Program Planning and Review process provides a mechanism to review accomplishments by areas according to the Strategic Plan goals.

The College Planning Team supports the review of accomplishments and objectives linked to the Strategic Plan goals as well as overall progress on District planning, with the associated accomplishments and program priorities drawn directly from unit-level Program Review plans. The Strategic Plan is driven by, and sets the tone for, internal and external data collection, the establishment of action priorities, design and updates of other planning documents as well as the budget development process, partnership priorities, human resources support, fundraising plans, enhancements to instruction and student support services, among many others. Additional information about planning practices and the comprehensive integrated planning model is available online at www.canyons.edu/planning.

The College's ongoing **Strategic Plan goals** are currently defined as follows:

Access:

Support student access with an equity-minded lens so that every student is able to enter an informed path.

Engagement:

Cultivate an equitable, inclusive, and welcoming environment that supports teaching and learning, fosters engagement, promotes belonging, values diversity, and sustains well-being at the College's campuses.

Success:

Promote equitable student success, the attainment of students' goals, and intentionally maximize opportunities for all students.

Specific objectives under the three goals are defined for the following student populations and/or activities, below, and these items are currently under review during the Strategic Plan update process underway during the 2022/23 academic year:

- Adult Student Population

- Dual-Enrolled FTES
- Incarcerated FTES
- Noncredit CDCP FTES
- Overall Enrollments
- First-Time Enrollments
- High School Transition
- Education Plan Completion
- Canyon Country Campus FTES
- Noncredit to Credit Transition
- Diverse Hiring/EEO
- Civic, Social, Global, Cultural Engagement
- Campus Life, Welcoming Environment
- BaNC Supports
- Health/Wellness Supports
- Interconnected Services/Students
- Non-ADT Degrees
- ADT Awards
- Students Earning Certificates
- Students Earning Noncredit Certificates
- CTE Students Employed in Field
- Students Completing CTE Units
- Transfer Rate
- Transfer-Level Math/English Completion
- Term-to-Term Persistence
- Average Units for Completers
- Reduction in Equity Gaps, Disproportionate Impact
- International Students
- Project-Based Learning
- Internships & Employment
- Other Metrics/Dashboards
- See www.canyons.edu/data

Ongoing Action Fuels the Achievement of COC's Strategic Goals:

The Strategic Plan goals are supported by specific objectives within the Strategic Plan as well as by a set of program-level action priorities defined during the annual Program Planning and Review process. Action priorities are specific unit objectives identified by departments, committees, task forces, teams, and/or work units, and these are coordinated through the comprehensive planning processes that are a regular part of COC's day-to-day practices and operations. The accomplishments and outcomes that result from each plan are documented and analyzed. COC uses regular planning reviews and the College Planning Team to provide further assessment opportunities. COC continues to use this information to refine plans, update impactful activities related to college goals, and integrate this work with robust institutional research, external factors, budget, and other relevant information to support college excellence.

2022-2027 Educational and Facilities Master Plan:

The 2022-2027 Educational and Facilities Master Plan is the college's seventh Master Plan since 1999 that ties together both the Educational Master Plan and the Facilities Master Plan. The two plans are integrated together because they are inextricably linked.

Successful planning is aligned with the District's mission, values and beliefs and creates a cycle of success that perpetuates and builds on itself. It ensures the resources of the District are fully developed and used to their maximum effectiveness. Through planning, the District is able to grow its revenue and facilities, and enhance the development of its programs, staff and partnerships.

The District has a long tradition of strategic vision and planning, dating to 1989. The Comprehensive Planning Task Force (CPTF) was established that year. The committee is comprised of faculty, staff, and administrators from a broad cross-section of divisions and departments from throughout the Valencia and Canyon Country Campuses.

Later renamed the College Planning Team, the committee is the body on campus responsible for promoting coordination among collegial consultation committees, for ensuring that policies and procedures are considered and that goals, objectives and action plans of other committees and work units are integrated into short-term objectives, long-range plans and revenue-allocation priorities of the college. To that end, their input to the Educational and Facilities Master Plans brings a District-wide perspective that ensures the plans accurately reflect the mission, values and philosophy of the college and are deployed as dreamed.

The purpose of the Educational and Facilities Master Plan is to identify the educational needs of the community we serve and serve as an extension of the Strategic Plan, which envisions the goals we intend to achieve. The main content of the Plan comes from the faculty, administrators and staff working in each Academic Program or Service area. While the content of the plan represents a snapshot in time, it is important that projections anticipate the needs of future students and residents of the District. Constant vigilance in revising the information and assumptions contained in the Plan is needed to maintain currency.

The processes used to develop the Educational Master Plan include a thorough environmental scan and gathering of information about the College and District, including enrollment, programs and services, demographics, service area employment needs, external and internal influences, and other relevant factors. This information is then used to project enrollment in 2027 in order to plan adequate and well-located facilities for the programs needed to serve current and future residents of the District. In addition, these projections can be used to gain State support for facilities development and to support local building efforts.

The Educational Master Plan contains the following content:

- Background information on the District and its planning processes
- Data on District and College population, enrollment, and demographics
- Population and enrollment projections
- Academic Programs and Services recommendations based on population and enrollment

projections

- Overview of each Academic Program or Service area
- Initiatives/goals being undertaken by each Academic Program or Service area
- Personnel, technology/equipment, and facilities needs to accomplish these initiatives
- Integration of other planning processes for staffing and technology needs
- How the Educational Master Plan links to and informs the comprehensive Facilities Master Plan



PAC-B (PRESIDENT’S ADVISORY COUNCIL – BUDGET)

2 0 2 4 - 2 0 2 5 A N N U A L B U D G E T



PAC-B (President’s Advisory Council – Budget) ●
Budget Calendar ●
Budget Parameters ●

SECTION 6

President's Advisory Council – Budget:

The President's Advisory Council-Budget (PAC-B) is designed to focus on both short-term and long-term fiscal responsibility, provide insight to the development of the budget, encourage understanding of the budget on an ongoing basis, work to ensure that the budget allocation process is driven by campus-wide planning and strategic priorities and provide recommendations on budget items to the District President to review and use to make recommendations to the Board of Trustees. Members should be neutral, fair, and unbiased without department- or program-specific focus. For a visual description of the budget development process, see charts below.

Focus:

In a neutral, fair, and unbiased manner, members will:

- Receive information regarding ongoing state and District fiscal activities and review and share summarized information on the state budget as it applies to the District's budget;
- Disseminate information to constituents regarding the District's financial resources and expenditures and bring feedback through Committee representatives;
- Become educated about how the District's revenue and expenditure budgets are developed to provide a context in which to effectively carry out the roles of the Committee;
- Develop budget parameters to ensure alignment with strategic goals established in planning documents while supporting integrated planning efforts;
- Review information on external funding sources that have an impact on the budget (in future years);
- Review budget priorities for expenditures;
- Provide input to the Program Review Committee on improvements to the budget component of Program Review.
- Receive Forced Cost priorities of Executive Cabinet members, as defined in the Budget Parameters and compare to original Forced Cost requests submitted through Program Review;
- Review budget augmentation or reduction requests submitted through Program Review based on Executive Cabinet priorities;
- Prepare final recommendations on the process to the District President; and
- Recognize the scope of the PAC-B Committee and refer items outside the scope of responsibility to the appropriate committee, e.g. Technology Committee, Academic and Classified Staffing Committees, Facilities Planning Committee, Program Viability Committee, IE2 Committee, etc.
- Provide timely and pertinent budget information to campus committees, such as Program Viability, in order to submit their proposals to the appropriate decision making body. Committee Chairs and appropriate Administrators will serve as liaisons to PAC-B and provide an update on possible budget implications.
- PAC-B does not have authority for making budget recommendations in the areas of permanent staffing, facilities or categorical programs.

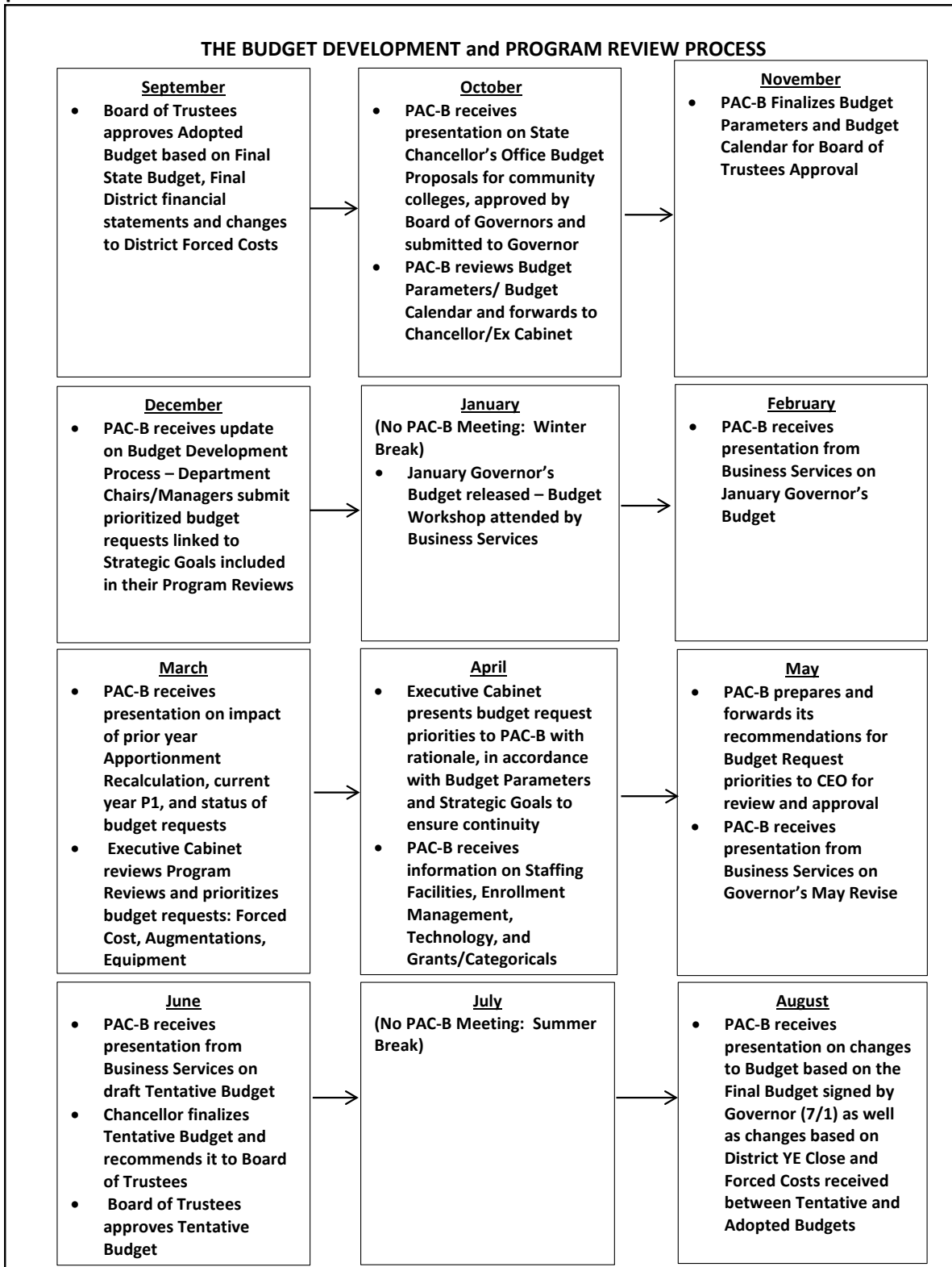
Co-Chairs:

Vice President, Business Services, and a faculty representative

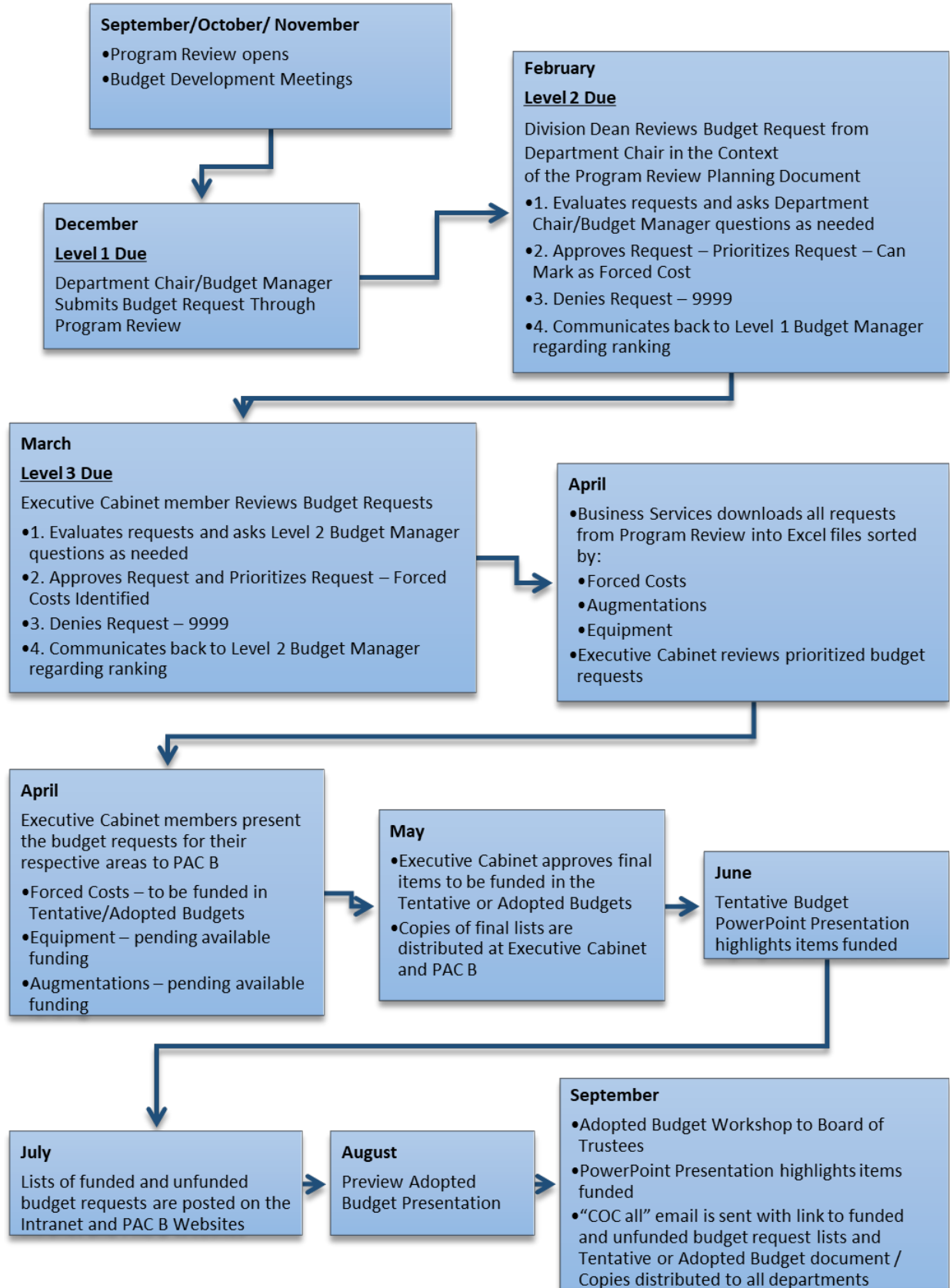
Connects to:

Executive Cabinet via Vice President of Business Services

Graph 6-1.



Graph 6-2. Budget Development Process – The Life Cycle of a Budget Request



B U D G E T C A L E N D A R

Table 6-1. 2024-2025 Budget Calendar

Date	Activity	Responsible Party
From October 2023 to December 8, 2023	Academic & Administrative Program Reviews: Submit budget requests (through online Program Review Budget Module) to appropriate Division Deans/Directors	Level 1 - Dept. Chair/Budget Managers
October and November 2023	Program Review Budget Meetings with Level 1, 2 and 3 Users. Academic Program Reviews - Separate Meetings for Each School. Administrative Program Reviews - Separate Meetings for Each Executive Cabinet Area	Business Services
From December 8, 2023 to February 23, 2024	Academic and Administrative Program Reviews: Submit ranked budget requests (through online Program Review budget module) to appropriate Executive Cabinet Member	Level 2 - Division Deans/Directors
January 2024	Attend January Governor's Budget Workshop	Business Services
January 17, 2024	Adopt 2024/25 Budget Parameters	Chancellor/Board
From February 23, 2024 to March 8, 2024	Academic and Administrative Program Reviews: Submit ranked budget requests (through online Program Review budget module) to Business Services	Level 3 - Executive Cabinet Members
March 15, 2024	Submit budget data from online Program Review budget module to Business Services	Information Technology
March 26, 2024	Executive Cabinet reviews budget requests	Business Services/Executive Cabinet

Date	Activity	Responsible Party
June 10, 2024	PAC-B Meeting: Presentation on Draft Tentative Budget	Business Services/PAC-B
June 2024	Finalize budget data entry and print Tentative Budget	Business Services
By June 30, 2024	Conduct Tentative Budget Workshop Approve Tentative Budget	Business Services/ Board of Trustees
July 2024	PAC-B Meeting: NONE	N/A
August 2024	PAC-B Orientation: Flex Week	Business Services/PAC-B
September 9, 2024	PAC-B Meeting: Presentation on Changes to budget based on the Final Budget signed by Governor (7/1) as well as changes based on District YE Close and Forced Costs received between Tentative and Adopted Budgets. Receives Presentation on Adopted Budget.	Business Services/PAC-B
By September 15, 2024	Conduct Adopted Budget Workshop Approve Adopted Budget	Business Services Board of Trustees

BUDGET PARAMETERS

2024-2025 BUDGET PARAMETERS:

- The budget development process is based on priorities outlined in current Accreditation Standards, the State Chancellor's Vision 2030, District's Strategic Plan, Educational and Facilities Master Plan, the Technology Master Plan, departmental program plans, and program/department review recommendations and priorities.
- The budget will support the District's efforts to pursue revenue augmentations through the maximization of our existing assets, grant and categorical funding, legislative advocacy efforts, influencing formula development at the State level, and continued expansion of Foundation efforts.
- Budget recommendations will reflect estimated revenues and expenditures that can reasonably be expected to be received.
- Health and safety items, legal mandates, enrollment management, program viability, institutionalization, and other forced cost augmentations (i.e. implementation of audit findings, prior contractual obligations, State/legislative mandates, and Board directives) will be given priority consideration.
- The budget will support the District's mission of teaching and learning by focusing on the following:
 - Supporting the redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.
 - Utilizing grant and/or categorical funding to support programs and identified needs.
 - Enhancing access, engagement, and success for students by implementing the goals and objectives of all District planning documents.
 - Developing, sustaining, and expanding our partnerships with business and industry to meet workforce needs.
 - Developing and maintaining our College facilities through available resources, including strategic efforts to use bond funds and coordinate capital outlay efforts with the State to accommodate an evolving student population, instructional program needs and additional staff.
 - Maintaining and developing our information technology infrastructure to adapt to the emerging remote learning environment and the everchanging needs of the District.

- g. Developing our staff via professional development and training programs to ensure the currency of all employees.
 - h. Creating inclusive and efficient services for our current and potential students while supporting robust marketing and outreach efforts to our community.
 - i. Setting aside appropriate funds to meet State and federal regulations and compliance requirements.
6. Expenditure requests will coordinate to all available revenue sources and be aligned with on-going and one-time revenues. In the event of a statewide revenue shortfall, we will follow the Budget Reduction process as documented in AP 6200.
 7. The budget will include the ability and flexibility to take advantage of opportunities that arise as well as manage reductions.
 8. Designated line items or reserve funds will be included in the budget to handle long-term debt, future liabilities, and specific one-time expenses as determined appropriate by Business Services and Executive Cabinet, and recommended to the Board by the Chancellor.
 9. The costs of negotiated agreements and other known expenditures shall be included in the budget development process.
 10. The District will strive to attain a minimum 16.7% fund balance.

B U D G E T G U I D E L I N E S

2024-2025 BUDGET GUIDELINES:

DISTRICT MISSION STATEMENT:

College of the Canyons delivers an accessible, holistic education for students to earn associate degrees, certificates, and credentials, to prepare for transfer, and to attain workforce skills. The College champions diversity, equity, inclusion, and global responsibility, while providing clear pathways in an engaging, supportive environment where all students can successfully achieve their educational goals. (Updated Spring 2021)

BUDGET PARAMETERS SERVE AS A GUIDELINE FOR BUDGET DEVELOPMENT BY:

- Providing guidelines to assist in the process of developing the annual budget in support of the District's Mission, Strategic Plan goals, planning documents and Academic and Administrative Program Reviews.
- Taking into consideration the State and Federal regulations and laws governing Community College fiscal and operational standards and requirements such as FON and Fifty Percent Law.
- Incorporating revisions based on any criteria that may have changed since the May Revise.
- Making structural changes, as necessary, that reflect the State's fiscal climate as we evaluate the District's programs, services, and operations.
- Encouraging flexibility in order to take advantage of opportunities as well as to manage reductions (moved from Expenses)
- Distributing and presenting information to campus groups and committees to inform the budget request process and incorporating feedback from all constituents, including faculty, classified and confidential staff, administrators, and students.
- Ensuring that final budget information is sent to campus stakeholders in a timely manner and presented in a format that can be easily understood.

CRITERIA FOR A FISCALLY RESPONSIBLE BUDGET:

Balanced Budget: Budget year Revenues shall equal or exceed Budget year Expenses in order to avoid a “structural deficit” that can deplete the District’s Fund Balance or savings account.

Designated Contingency (Reserve): The Budget will establish reserves for anticipated State Revenue shortfalls to help manage reductions or to fund one-time or long-term commitments for debt or future liabilities as well as provide for flexibility to take advantage of opportunities.

Fund Balance: The State Chancellor’s Office recommends that districts maintain a minimum **16.7% Fund Balance** or be subject to review. The District shall strive to attain a minimum 16.7% General Fund Balance of the prior year’s operating expenditures, which excludes one-time expenditures. Based on **BP6305**, should the General Fund Balance fall below 16.7%, the administration must notify the Board and develop a plan for restoring the reserve. This could include 1) allowing current year unspent unrestricted funds (Fund 11) to be added to the fund balance, one-time, or 2) allocating some percentage of unrestricted current year new revenues (Fund 11) to increase the fund balance by not budgeting corresponding current year new expenditures. In addition to the Board, information will be provided, discussed, and reviewed annually with PAC-B regarding the plan, including progress towards achieving the 16.7% fund balance target.

Salary and Benefits: Based on the State Chancellor’s Office recommendation for a fiscally prudent budget, the District’s Unrestricted General fund salaries and benefits **should strive to not exceed 85%** of the total budgeted expenses.

Programming Aligned with FTES Target: The District will budget in accordance with the level of course offerings it plans to provide to students in order to make the FTES targets identified by the Office of Instruction and Enrollment Management.

Program Viability - Sustainable Budget Evidence: Based on **AP4021** - All proposals shall include a multi-year projected budgetary estimate and analysis. Such analysis shall illustrate cost and revenue predictions and shall include a written narrative indicating how the proposal will be fiscally sustainable. A budgetary analysis tool will be provided by the District's Office of Business Services. Key individuals will participate on the Program Viability Committee to provide input.

ALIGN BUDGET REQUESTS WITH DISTRICT PLANNING AND STRATEGIC GOALS:

In keeping with integrated planning best practices and State Chancellor’s Office recommendations, the District has adopted local plans that align with the State Chancellor’s Office Vision for 2030 Goals. The District’s CPT (College Planning Team) has oversight for the development of the Strategic Plan goals that align with the Vision 2030 Goals

The budget will support the District Strategic Plan with all Program Review objectives tied to the District Strategic Plan goals in order to request budget augmentations. The budget will provide funding for the implementation of:

- The Educational and Facilities Master Plan,
- The Technology Master Plan including the development, maintenance, and upgrade of the information technology infrastructure with a goal of staying current, secure, and avoiding excessive maintenance and/or obsolescence,
- A Strategic Enrollment Management Plan that focuses on efficiency, marketing, outreach, and service to existing and potential students, staffing, and supplies for growth over efficiency standards (WSCH, FTES/Section, etc.),

- Canyons Completes Action Plan (Guided Pathways),
- Partnerships with business and industry to meet workforce needs,
- Professional development and training programs related to the Mission and Strategic Plan to ensure the currency of all employees,
- Economic Development outreach and service to business partners,
- Program Viability Committee recommendations to revitalize or modify existing programs and support the launch of new programs.

SUPPORT FOR STUDENT ACCESS AND SUCCESSFUL COMPLETION:

Enrollment Management: The Budget will support the District’s mission and maximize student access, equity, and success by providing funding to instructional programs, student services and administrative functions to support the District’s Enrollment Management plan. Instruction will work with other areas of the College to restore instructional services to pre-pandemic levels, diversify its portfolio of programs and course offerings, increase the number of students served annually, and improve efficiency of operations via enhanced productivity

Instructional Programs/Curriculum: The Budget will support student access, engagement and success through curriculum development, review, redesign, resizing and expansion to ensure the currency and relevance of programs.

Student Services: The Budget will support process improvements and expansion that will enhance and streamline student services functions by removing barriers for students with the orientation and registration process while providing improved access to financial aid and scholarship funds, etc. Student Services will prioritize the following areas related to student support.

- Providing Student Grants
- Re-engaging of students who left the College due to the pandemic
- Supporting continuing students affected by the pandemic
- Supporting basic needs, mental health, and wellness of students
- Providing students with access to technology

Facilities

- Space will be programmed based on the Educational and Facility Master Plan with funding to support the infrastructure needs of those spaces.
- Safety precautions will be provided to prevent the spread of illness on campus.
- Funds will be identified to ensure the infrastructure is maintained in a way to avoid instructional and operational disruption.

Accreditation: In consideration of Accreditation requirements, the Budget will provide funding as needed to meet and/or exceed established standards, by supporting Institutional Effectiveness, Student Learning Outcome (SLO) goals, Administrative Unit Outcome (AUO) goals, and operational support mechanisms to effectively maintain evidence of compliance.

REVENUES:

Budgeted Revenues: The Budget will include revenue projections based on SCFF targets that use local and State data for FTES, Supplemental and Success metrics. Budgeted Revenues will be based on reasonable and conservative estimates.

Categorical Restricted Revenues: Categorical restricted funding allocations are approved by the legislature each budget year for specific purposes and can be one-time or on-going. They can complement funds from the Unrestricted General Fund budget by supporting and advancing the Strategic Goals of the District. Every Categorical fund has its own guidelines and timeline for making expenditures. Only some Categorical funds can be requested through Program Review. The majority of these funds are identified for salaries and benefits of individuals hired to facilitate the work of the Categorical programs. According to the State Chancellor’s Office, Colleges should do all possible to spend down funds within the same year allocated to advance the intended purposes of the respective programs, even if not specifically required. The process for use of Categorical Funds should be collaborative, inclusive, and transparent and based on funding guidelines. The outcome of such process will inform the final decision by the respective Executive Cabinet Member to determine funding allocation. The College also operates a variety of restricted grant funds in keeping with the designated criteria of the funding agency. Grants operate according to funder-approved purposes under the supervision of the project director and in coordination with Grants Accounting.

Revenue Enhancements: Because State Apportionment allocations to each district are limited based on available State funding, the District will pursue revenue augmentations through Grants development, Foundation efforts, partnerships with Business and Industry, Government agency collaboration (Federal, State, County and City) and other Educational entities.

EXPENSES:

Budgeted Expenses: The Budget will include expenses based on the prior year Adopted Budget, adjusted for priorities that support Strategic Goals, including Expense Augmentations and/or Equipment Augmentations submitted through Program Review, tied to Planning Documents, and approved by Executive Cabinet.

Forced Costs: The Budget will include the required costs, or Forced Costs, including, but not limited to, those costs associated with critical operations (C) external applicable laws (X) enrollment management (E), program viability (V) and the institutionalization of expenses (I) previously covered by restricted funds. Costs in these categories may be added to the budget during the fiscal year by District Administration, as necessary, to address unforeseen circumstances. These costs will be prioritized based on available funding.

A list is included in Program Review/Budget to be selected for consideration:

- **“C” – Critical Operations:** Districtwide Operations – funding is absolutely essential to continue district operations: Utilities, Insurance, Software License, LACOE Fees, Equipment (Instructional/Non-Instructional), etc.
- **“X” – External:** Required Expenditures - Mandated, Legal, Contractual, State/Federal Regulations, Health & Safety, Risk Management, Emergency Preparedness and Response, and other required priorities.
- **“E” – Enrollment Management:** Priorities associated with the Enrollment Management Plan, including resources needed to produce outcomes identified in the SCFF; FTES, Success and Supplemental metrics. Include activities to restore access to pre-pandemic levels.
- **“V” – Program Viability:** Priorities associated with starting new or sustaining existing instructional programs, to be approved by a Program Viability subcommittee.

- **“I” – Institutionalization:** Priorities associated with grant, categorical, partnership or other revenue opportunities that would result in on-going programs that require District match or District funding to continue. For external funding that established and supported instructional programs, recommendations to institutionalize should be reviewed by the Program Viability Committee, per AP4021, and that feedback should be shared with PAC-B.

Expense Savings/Efficiencies: When possible, the Budget will incorporate expense reductions and efficiencies achieved through re-engineering or streamlining existing programs/functions that will result in one-time or on-going savings while still maintaining quality.

Infrastructure Expenses: Infrastructure investments and financing opportunities will be considered to reduce costs, improve efficiency, and prepare for unanticipated disruptions to campus functions, while maintaining quality exploring all available funding including one-time funding from the State and other sources.

- **Facilities** - The District is committed to providing the resources for the proper on-going maintenance and upkeep of its facilities. Strategic efforts to use bond funds and coordinate capital outlay efforts with the State will be implemented in conjunction with including in the budget one-time or on-going costs to maintain, modernize or add new facilities as well as to operate leased instructional sites throughout the service area. (Total Cost of Ownership)
 - A comprehensive set of design standards will be established and adopted to improve upon and ensure sound planning of new or renovated campus facilities.
- **Information Technology** – Make a priority the development, maintenance, and upgrade of the information technology infrastructure to improve and sustain services throughout the campus community and to avoid excessive maintenance and/or obsolescence and prepare for possible short term or long-term remote work due to natural disasters or other emergencies.

Budget Reduction Process:

In the event of a Revenue shortfall, the Budget Reduction process will be used as documented in AP 6200 – Budget Development. Executive Cabinet will identify the reason for the budget reductions, which could include, but not be limited to: State revenue shortfalls, State mid-year cuts, Community College system funding formula shortfall, District structural deficit resulting from State revenue reductions, District internal structural deficit resulting from on-going costs exceeding on-going revenues, external economic factors or other local, state, national crisis on operations, etc.

2023-2024 PAC-B Goals

- **Planning:** Establish the parameters and budget decision-making process in alignment with District strategic plan and planning documents.
 - Build and Sustain District Services for Instruction and Operations to encourage access, engagement, and success.
 - Continue to strive to achieve the Fund Balance goal of 16.7%.
- **Coordination:** Coordinate budget priorities with PAC-B, Enrollment Management Committee, CASL/PR, Program Viability Committee, Facilities Planning Committee, Technology Committee, Staffing Committees, and other governance committees through a more streamlined, efficient mode of collaboration and integrated planning via CPT.

- Establish Protocol To provide Budget update in coordination with respective committee chair Before Decision Making at The Relevant Committee.
 - Coordinate with Academic Senate
 - Coordinate with Program Viability Committee to monitor outcome of new Program Viability Budgetary Analysis tool and integration of an approved new or revitalized instructional programs' costs into Program Review and the budget process.
 - Collaborate with Categorical and Grant Funding program managers to review guidelines as it pertains to Program Review budget requests, to include collaborative, inclusive processes for the categories and grants that fund the programs in multiple offices, departments, or schools.
- **Education:** Schedule training on SCFF, Grants, State Regulations, State Budget, and Prop 98 Funding, etc. to department chairs, directors, program managers, and other stakeholders.
 - Link to Program Review with guidelines to access funding, including grant and categorical funding.
 - Total Cost of Ownership: Include analysis of cost of New Instructional Programs; Services, Equipment, Supplies vs. Revenue
 - **Communication:** Communicate with constituents to encourage dialog, receive feedback, and provide timely updates for PAC-B members to share with the campus community.
 - Communicate Information on One-Time Funding and Other Sources of Funding Available for budget requests.
 - Increase Communication between PAC-B, Business Services and Program Viability Committee
 - Communicate efforts to strive towards the District's goal of incrementally achieving a Fund Balance percentage of 16.7%.



HISTORY OF COMMUNITY COLLEGE FUNDING

2024 - 2025 ANNUAL BUDGET



History of FTES and Growth Funding ●
State Apportionment Funding and Funding Formulas●

SECTION 7

HISTORY OF FTES AND GROWTH FUNDING

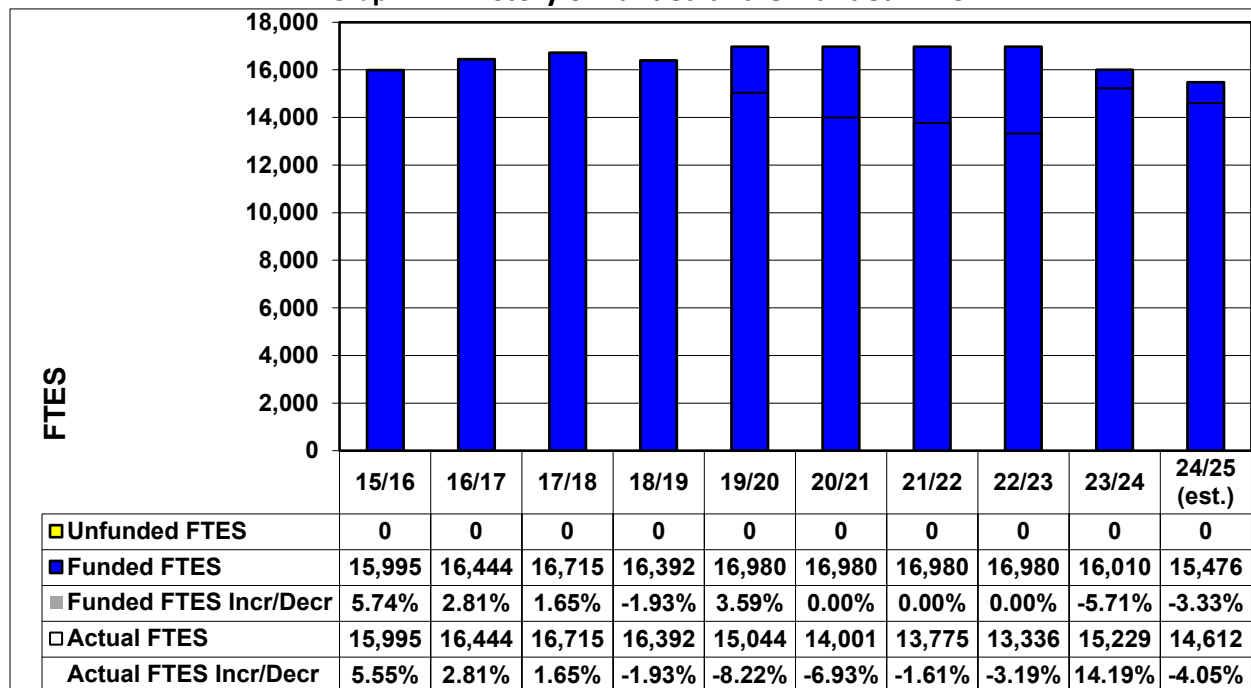
History of Funded and Unfunded FTES:

Enrollment has historically increased due to growth in the District's service area, which created a high demand for classes. Unlike K-12, Community College Districts do not get paid for all students served. To avoid "unfunded FTES" a District must strategically serve students based on the annual growth revenue allocation. Even more challenging, this allocation fluctuates as each of the 72 districts submit their periodic FTES reports that may increase or decrease the funding available to other Community College Districts.

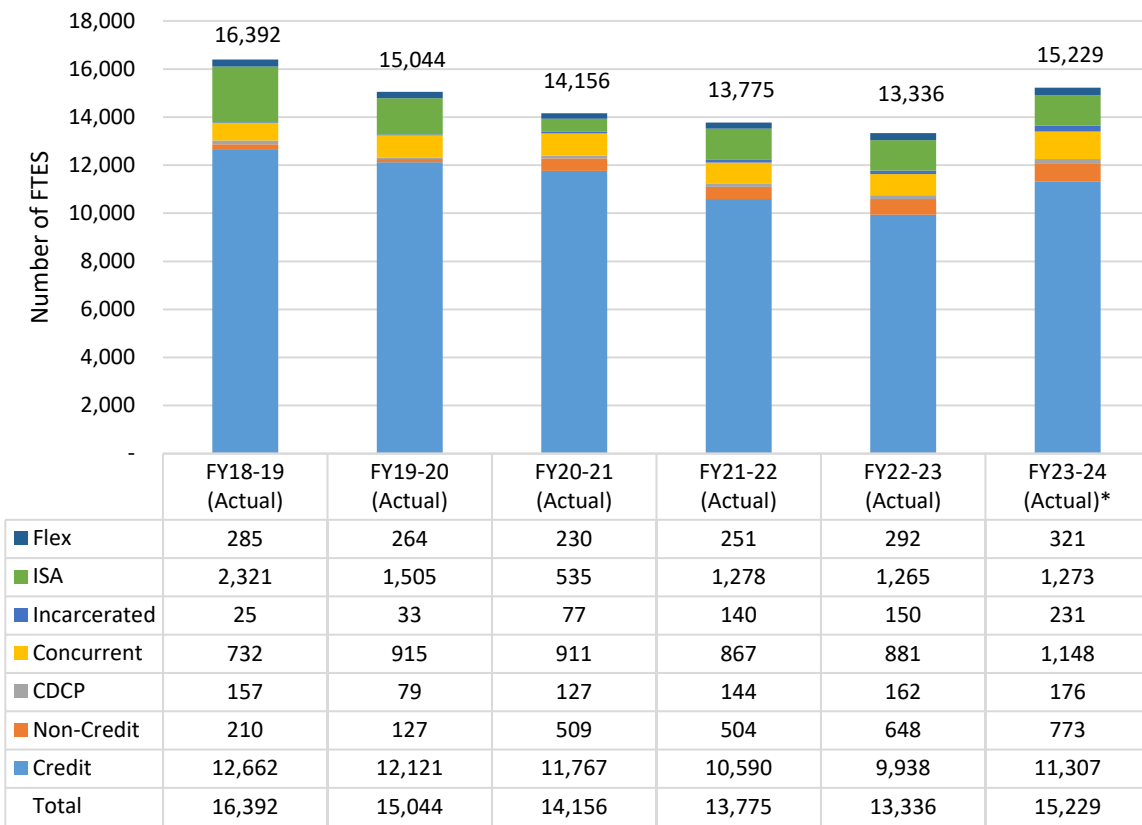
In years where growth funding was available from the State, the District increased its FTES and added ongoing funding to the District's base revenue for future years. However, during the last economic downturn that began in 2009-2010, State base funding **cuts** resulted in the State **funding** fewer FTES. In response, the District **served** fewer FTES as it is not fiscally prudent to serve FTES that the State will not fund.

The graph below shows that from 2015-2016 the District's enrollment increased each year through 2017-2018, then had a slight decrease in 2018-2019. Then, beginning in 2019-20 and through 2022-2023, the District was funded at pre-pandemic levels, even though FTES had declined over 20% since the beginning of the pandemic. Starting in 2023-2024, the District was no longer funded at pre-pandemic levels, however Funded FTES remains higher than Actual FTES as the Student-Centered Funding Formula Base Credit calculation averages the current year in addition to the prior two years. The District was allowed to carry forward/claim FTES from Summers 2022 and 2023 in 2023-2024, which was done to increase our Actual FTES from 14,120 to our Adjusted Actual FTES of 15,229 in order to increase the Total Computation Revenue and the new Hold Harmless floor moving forward. Actual FTES is expected to increase by 3.49% in 2024-2025 from 14,120 to 14,612.

Graph 7-1. History of Funded and Unfunded FTES



Graph 7-2. FTES Comparison – Funded FTES
FY2018-19 Funded Through FY2023-24 – Resident FTES Only



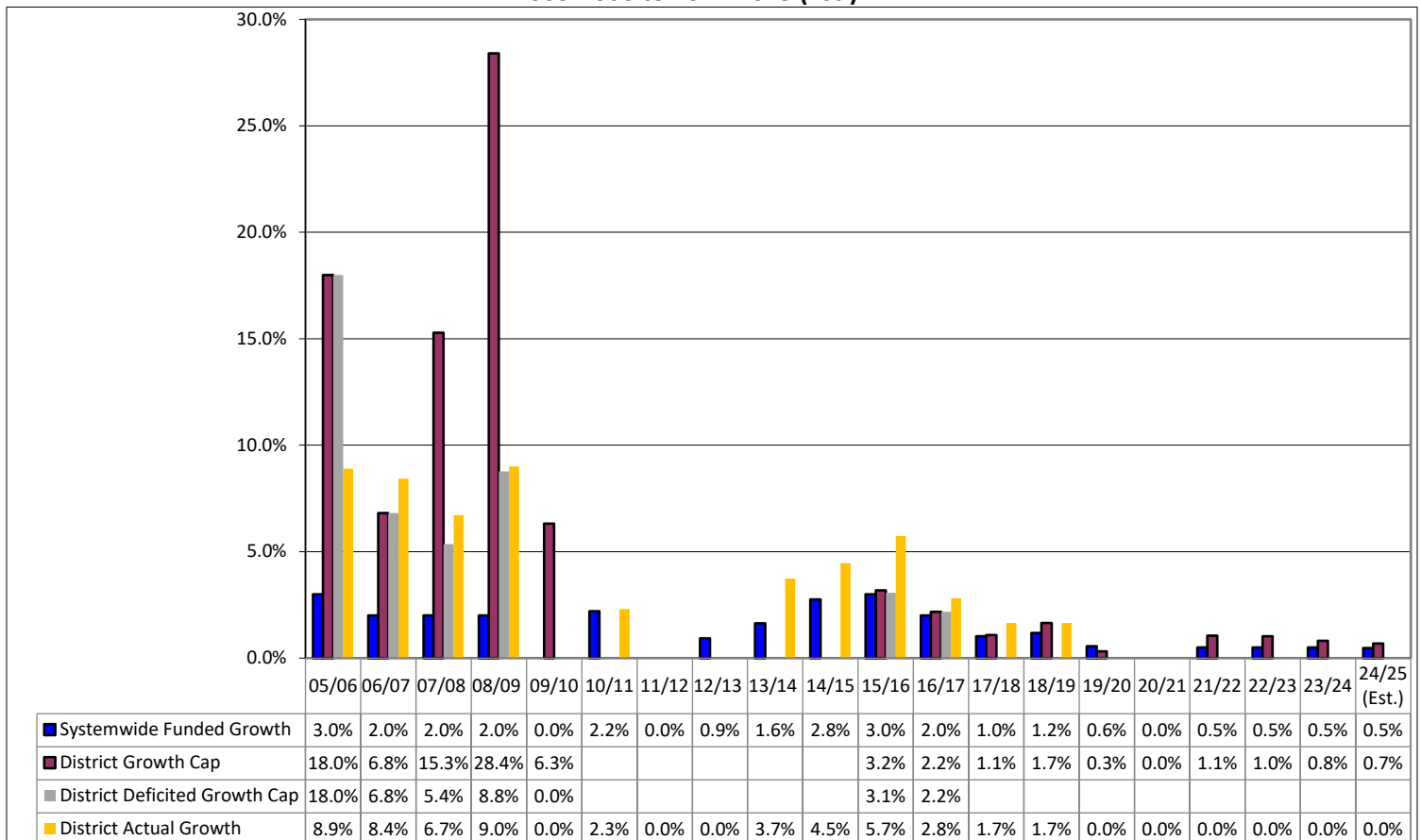
**FY23-24 numbers are adjusted actuals*



Actual Funded Growth/Access Compared to Growth Caps:

The following chart illustrates how funded growth has varied drastically from the District's approved growth caps and deficated growth caps over the last 20 years. In years of adequate State growth funding, the District was funded at or above the approved growth cap. In years of inadequate State growth funding, the District was funded well below the approved growth cap.

**Graph 7-3. Actual Funded Growth or Access Compared to Growth Caps
2005-2006 to 2024-2025 (Est.)**



Prior to 2009-2010, the State Chancellor's Office calculated District specific growth caps based on changes in adult population, high school graduates, and facilities coming on-line, and then adjusted (deficated) the caps down to equal the statewide growth revenue appropriation. The District has received a great benefit from the "facility factor" which is based on new facilities coming on-line by December of that fiscal year. The facility factor was put into the formula after a recommendation was made to the Commission on Innovation in August 1993 by the Facility Task Force, chaired by COC Chancellor Dr. Dianne Van Hook.

From 2009-2010 through 2014-2015, due to the Great Recession, there was no growth funding, but Restoration funding was provided in 2010-2011 and 2012-2013 through 2014-2015 totaling up to \$402 million. The District was able to fully restore the base cuts and reductions in FTES.

In 2015-2016, growth funding resumed with a 3% Statewide allocation included in the State Budget. The State Chancellor's Office Fiscal Workgroup assisted the State Chancellor's Office in developing the SB860

growth formula based on 51% Need (Pell, Unemployment) and 49% Access (FTES Growth). The resulting formula did not align with various Districts' ability to grow, which left funds available above deficated growth caps for other Districts that were able to grow. As a result, the District earned growth of 5.74%, even though it had a deficated growth cap of 3.07%.

In 2016-2017, 2% growth funding was allocated by the State. The District received a funded growth percentage of 2.81% due to the fact that other colleges were unable to attain their approved growth targets.

In 2017-2018, the State allocated 1% growth for the Community College System, but the District grew 1.6%, again capitalizing on unearned growth from other colleges.

In 2018-2019, the State allocated 1% growth for the Community College System and used this funding to implement a new funding formula, and the District finished the year claiming fewer FTES than in 2017-2018 while strategically pushing FTES forward to 2019-2020 in order to maximize revenue in the Student Centered Funding Formula in that fiscal year.

In 2019-2020, the State allocated .5% growth for the Community College System and used this funding to fund the SCFF. Because of the COVID-19 Pandemic, the State allowed Districts to file an Emergency Conditions Allowance (ECA) to maintain their FTES level, for funding purposes, at the level before the COVID-19 Pandemic. All funding for 2019-2020 went to funding Districts at that level.

In 2020-2021, the State maintained a 'workload budget' meaning there were no increases or decreases to apportionment funding. Districts were still required to use the SCFF, however; the Emergency Conditions Allowance extended into 2020-2021 allowing Districts to use FTES, success, and supplemental metrics prior to COVID-19 in order to calculate their revenue.

In 2021-2022, the State extended the Emergency Conditions Allowance for one more year. Again, this protection will allow Districts to use pre-pandemic FTES when calculating revenue in the SCFF. The state also allocated 1% growth for the Community College system and used this funding to fund the SCFF.

In 2022-2023, the State extended the Emergency Conditions Allowance for another year, which allows Districts to use-pre-pandemic FTES when calculating revenue in the SCFF, but Districts need apply for the ECA and meet specific criteria to receive the Allowance. The state also allocated 0.5% growth for the Community College system and used this funding to fund the SCFF.

In 2023-2024, the State has ended the District's ability to use the Emergency Conditions Allowance and now they will need to use actual FTES in the SCFF calculation for the current fiscal year. This means that when averaging credit FTES over three years, the average will consist of two years of ECA FTES and one year of actual FTES. This will cause SCFF calculated revenue to decline. However, most Districts will use Stability Funding (prior year SCFF calculated revenue plus COLA) to maintain higher revenue. The State allocated 0.5% growth for the Community College system and used this funding to help fund the SCFF.

In 2024-2025, the District will need to use two years of actual FTES and one year of ECA FTES in the SCFF calculation. Because of this the calculated SCFF revenue will be lower than in 202-2023. We will be using Stability Funding (prior year SCFF calculated revenue plus COLA) again this year to maintain a higher revenue, like most districts. Going forward the 2024-2025 Total Computational Revenue will be used as

the District's Funding Floor in future years, causing a flat revenue trend for the next year or two until our SCFF Calculation catches back up to our current revenue.

History of Growth Funding:

Table 7-1. History of Systemwide and College of the Canyons Growth/Access Funding

<u>Year</u>	<u>Systemwide Growth Funding</u>	<u>COC Approved Growth Factor</u>	<u>COC Funded Growth Rate</u>	<u>Value of Growth Funds if Funded at Systemwide %</u>	<u>Value of Growth Funds Received Over Systemwide %</u>	<u>Total Values of Growth Funds Received</u>	<u>Cumulative Value of Growth Funds Received Over Systemwide %</u>	<u>Cumulative Value of Growth Funds</u>
1995-96	1.17%	7.00%	6.60%	85,610	537,822	623,432	537,822	623,432
1996-97	1.46%	16.33%	16.20%	205,614	2,032,363	2,237,977	2,570,184	2,861,409
1997-98	3.00%	15.20%	11.50%	344,565	1,401,231	1,745,796	3,971,415	4,607,205
1998-99	3.00%	15.29%	16.60%	522,538	2,140,648	2,663,186	6,112,063	7,270,391
1999-00	3.50%	21.69%	22.70%	637,062	3,578,376	4,215,438	9,690,439	11,485,829
2000-01	3.50%	13.94%	15.50%	870,784	2,597,420	3,468,204	12,287,858	14,954,033
01/02	3.00%	11.50%	7.90%	867,498	1,503,662	2,371,160	13,791,521	17,325,193
02/03	3.00%	14.22%	11.00%	935,287	2,494,097	3,429,384	16,285,618	20,754,577
03/04	1.50%	12.22%	7.20%	553,928	2,104,926	2,658,854	18,390,544	23,413,431
04/05	3.00%	14.02%	5.10%	1,213,224	849,257	2,062,481	19,239,801	25,475,912
05/06	3.00%	17.99%	8.90%	1,441,482	2,834,914	4,276,396	22,074,715	29,752,308
06/07	2.00%	6.81%	8.43%	1,044,282	3,357,366	4,401,648	25,432,082	34,153,956
07/08	2.00%	15.28%	6.72%	1,154,114	2,722,554	3,876,668	28,154,636	38,030,624
08/09	2.00%	28.41%	9.00%	1,224,202	4,284,709	5,508,911	32,439,344	43,539,535
09/10	0.00%	6.32%	0.00%	-	-	-	32,439,344	43,539,535
10/11	2.20%	not released	2.31%	1,669,038	83,452	1,752,490	32,522,796	45,292,025
11/12	0.00%	not released	0.00%	-	-	-	32,522,796	45,292,025
12/13	0.92%	not released	0.00%	-	-	-	32,522,796	45,292,025
13/14	1.63%	not released	3.73%	-	-	-	32,522,796	45,292,025
14/15	2.75%	not released	4.46%	-	-	-	32,522,796	45,292,025
15/16	3.00%	3.18%	5.74%	2,125,816	1,941,578	4,067,394	34,464,375	49,359,419
16/17	2.00%	2.17%	2.81%	1,636,631	662,835	2,299,466	33,185,632	51,658,885
17/18	1.02%	1.09%	1.70%	811,930	541,286	1,353,216	35,005,661	53,012,101
18/19	1.18%	1.65%	1.65%	829,659	330,457	1,160,116	33,516,089	54,172,217
19/20	0.56%	0.32%	0.00%	214,717	-	214,717	35,005,661	54,386,934
20/21	0.00%	0.00%	0.00%	-	-	-	35,005,661	54,386,934
21/22	0.50%	1.06%	0.00%	-	-	-	35,005,661	54,386,934
22/23	0.50%	1.02%	0.00%	-	-	-	35,005,661	54,386,934
23/24	0.50%	0.81%	0.00%	-	-	-	35,005,661	54,386,934
24/25 Est.	0.48%	0.68%	0.00%	-	-	-	35,005,661	54,386,934
Totals	52.37%	228.20%	175.75%	18,387,980	35,998,954	54,386,934	752,237,091	1,078,771,721

<u>Year</u>	<u>Systemwide Growth Funding</u>	<u>COC Approved Growth Factor</u>	<u>COC Funded Growth Rate</u>	<u>Value of Growth Funds if Funded at Systemwide %</u>	<u>Value of Growth Funds Received Over Systemwide %</u>	<u>Total Values of Growth Funds Received</u>	<u>Cumulative Value of Growth Funds Received Over Systemwide %</u>	<u>Cumulative Value of Growth Funds</u>
Average	1.87%	8.15%	6.28%			Total Base		Total
						Funding		Cumulative
						Increases		Value of \$'s
								Recd.

**Note: In 2007-2008, the Chancellor's Office began issuing a constrained growth factor that was reduced to match available funding statewide and precluded the District from growing to the approved growth factor. In 2010-2011, 2011-2012, 2012-2013, 2013-2014, and 2014-2015, growth rates were not published. Statewide Access allocations in 2010-2011, 2012-2013, 2013-2014 and 2014-2015 were used to partially restore the 2009-2010 and 2011-2012 base cuts and were not distributed using District Growth Factors.*

The previous chart illustrates the history of systemwide and District growth funds for the past 29 years. Some key observations are:

1995-1996 through 2014-2015 - 20 years:

- The average systemwide growth allocation was 2.13%
- The average District growth allocation was 14.41%, far exceeding the systemwide average due to our service area's rapid growth.
- The District only received average growth funding of 8.20% due to insufficient systemwide funding for growth.
- Growth has provided on-going cumulative base funding for the District totaling over \$550 million in the past 20 years.

1995-1996 through 2006-2007:

- There was a systemwide growth allocation from which growth was allocated through district growth rates.

2007-2008 through 2008-2009:

- There was a systemwide growth allocation from which growth was allocated through district "deficit" growth rates. The State Chancellor's Office began issuing "Constrained" growth rates that were reduced to match available statewide growth funding, and districts were precluded from growing to their approved growth rate due to the funding shortfall.

2009-2010:

- State revenue deficits resulted in on-going base cuts and one-time deficits to community colleges, and no growth allocation.

2010-2011:

- The State Chancellor's Office did not publish growth rates and the statewide "Access/Restoration"

allocation of 2.2% was used as “partial restoration” of the base cut in 2009-2010.

2011-2012:

- State revenue deficits resulted in on-going base cuts and one-time deficits to community colleges, and no growth allocation.

2012-2013:

- The State Chancellor’s Office did not publish growth rates, and the statewide “Access/Restoration” allocation was used as “partial restoration” of the base cuts in 2009-2010.

2013-2014:

- The State Chancellor’s Office did not publish growth rates, and the statewide “Access/Restoration” allocation was used as “partial restoration” of the base cuts in 2009-2010 and 2011-2012.

2014-2015:

- The State Chancellor’s Office did not calculate growth caps or deficiated growth caps for Districts in 2014-2015. The State Budget provided \$140.4 million systemwide for 2.75% in “Access/Restoration” funding to be allocated to partially restore the 2009-2010 and 2011-2012 base cuts. As of 2014-15, the District was fully restored for both the 2009-2010 and 2011-2012 workload/base reductions.
- The District’s total FTES increased by 4.46%, more than the 2.75% allocation. However, due to insufficient systemwide funding, the District was only funded for 4.26% and served approximately 28 unfunded FTES. This shortage of systemwide funding resulted in the District losing \$133,263 in ongoing funding.

2015-2016:

- The State Budget provided \$156.5 million in system-wide growth funding, or an increase of 3%. The District was issued a growth factor of 3.18% based on the new SB860 formula. In light of the systemwide available funding of 3%, a deficiated growth factor of 3.07% was issued to the District to constrain growth to the overall available system funding. The District included a projection of 3.5% growth in the 2015-2016 Adopted Budget, due to the fact that many districts were unable to grow and funding above the growth caps (overcap funding) would be available to districts that were able to increase the number of students served above their targets.
- The District’s total FTES increased by 5.74%. Because many other Districts were not growing, State funding was available to fully fund the entire 5.74% growth in FTES.

2016-2017:

- The State Budget provided \$114.3 million in system wide growth funding, or an increase of 2%, and published growth rates based on SB860 that provided the District with a growth rate of 2.17%. The District budgeted a growth target of 2.71%.

- The District achieved a growth rate of 2.81% and was completely funded due to the fact many districts were unable to grow and funding above the growth cap was available to increase the number of students served above their targets.

2017-2018:

- The State Budget provided \$32.5 million in system wide growth funding, or an increase of 1% and published rates based on SB860 that provided the District with a growth rate of 1.09%. The District budgeted a growth target of 1.5%.
- The District achieved a growth rate of 1.6%. The District continued to increase FTES, even while constructing a parking structure which limited available parking at the Valencia campus due to a parking lot closure. Innovative parking solutions implemented by the administrative team were instrumental in keeping enrollments growing.

2018-2019:

- The State allocated 1% growth for the Community College System and used this funding to implement a new funding formula, and the District finished the year claiming fewer FTES than in 2017-2018 while strategically pushing FTES forward to 2019-2020 in order to maximize revenue in the Student Centered Funding Formula in that fiscal year.

2019-2020:

- The State allocated .5% growth for the Community College System and used this funding to fund the SCFF. Because of the COVID-19 Pandemic, the State allowed Districts to file an Emergency Conditions Allowance to maintain their FTES level, for funding purposes, at the level before the COVID-19 Pandemic. All funding for 2019-2020 went to funding Districts at that level.

2020-2021:

- The State maintained a 'workload budget' meaning there were no increases or decreases to apportionment funding. Districts were still required to use the SCFF, however; the Emergency Conditions Allowance extended into 2020-2021 allowing Districts to use FTES, success, and supplemental metrics prior to COVID-19 in order to calculate their revenue.

2021-2022:

- The State extended the Emergency Conditions Allowance for one more year. Again, this protection will allow Districts to use pre-pandemic FTES when calculating revenue in the SCFF. The state also allocated 1% growth for the Community College system and used this funding to fund the SCFF.

2022-2023:

- In 2022-2023, the State extended the Emergency Conditions Allowance for another year, which allows Districts to use pre-pandemic FTES when calculating revenue in the SCFF, but Districts need apply for the ECA and meet specific criteria to receive the Allowance. The state also allocated 0.5%

growth for the Community College system and used this funding to fund the SCFF.

2023-2024:

- In 2023-2024, the State has ended the District’s ability to use the Emergency Conditions Allowance and now they will need to use actual FTES in the SCFF calculation for the current fiscal year. This means that when averaging credit FTES over three years, the average will consist of two years of ECA FTES and one year of actual FTES. This will cause SCFF calculated revenue to decline. However, most Districts will use Stability Funding (prior year SCFF calculated revenue plus COLA) to maintain higher revenue. The State allocated 0.5% growth for the Community College system and used this funding to help fund the SCFF.

2024-2025:

- In 2024-2025, we will be two years removed from the use of the Emergency Conditions Allowance and will be using 2 years of actual FTES when calculating our SCFF. Because of this our SCFF calculated revenue will be lower than our calculated stability revenue, so we will be on stability funding once again. Going forward, the State is changing the way they hold Districts harmless in the funding formula and our 2024-2025 Total Computational Revenue (TCR) will now become our Funding Floor. It is anticipated that we will be on this funding floor, our 2024-2025 TCR, for another year or two, while our SCFF calculated revenue catches up to that amount as we increase FTES.

FTES History and Projections:

During the Great Recession, the California Community College system experienced reductions to district budgets. Ongoing apportionment base cuts, including rebasing FTES to reduce the amount of FTES a district had to achieve, occurred in 2009-2010 and 2011-2012.

State Budgets provided access funds to be used to restore the base cuts in 2010-2011, 2012-2013, 2013-2014 and 2014-2015. During these fiscal years, our District increased the number of FTES served and fully restored its base cuts. Many Districts did not have the student demand to restore and were struggling to grow back their base FTES. In fact, our District was one of only 12 Districts to successfully generate enough FTES to earn full restoration. Because so many districts were not able to restore, 2014-2015 was the last year the State applied access funding to restoration, providing approximately \$401 million over the 4-year span.

Table 7-2. State Apportionment Base Cuts and Subsequent Restoration

State/COC Base Cuts Totaled 10%

2009-2010	(\$190) Million	3.6% Cut
2011-2012	<u>(\$385) Million</u>	<u>6.4% Cut</u>
	(\$575) Million	10.0% Cut

Great Recession - State Restoration Funding and COC Restoration Percentages

		<u>State %</u>	<u>COC %</u>
2010-2011	\$126 Million	2.39%	2.32%
2012-2013	\$ 49 Million	1.08%	(0.08%)
2013-2014	\$ 86 Million	1.63%	3.73%

2014-2015	<u>\$140 Million</u>	<u>2.75%</u>	<u>4.26%</u>
	\$401 Million	7.85%	10.23%

Beginning in 2015-2016, State access funding was again used to fund FTES growth. But even with available growth funding in 2015-2016, 2016-2017 and 2017-2018, roughly two-thirds of the districts in the California Community College System have been in decline or in stability. As a result, our District has been able to increase FTES beyond our growth caps and earn over-cap growth.

For 2017-2018, the District grew 1.6% or 263 FTES and ended the year with total funded FTES of 16,707.

Table 7-3. SCCC Historical FTES: 2010-2011 through 2024-2025 (Projected)

Year	Total FTES Excluding ISAs	ISA FTES	Total FTES	Total % Change	Unfunded FTES	Funded FTES
2010-11	12,749	2,545	15,294	-7.80%	47	15,248
2011-12	13,226	771	13,997	-8.48%	-	13,997
2012-13	13,025	961	13,986	-0.08%	-	13,986
2013-14	13,602	1,013	14,615	4.50%	107	14,508
2014-15	13,979	1,176	15,154	3.69%	28	15,126
2015-16	14,659	1,336	15,995	5.55%	-	15,995
2016-17	14,791	1,653	16,444	2.81%	-	16,444
2017-18	15,062	1,653	16,715	1.65%	-	16,715
2018-19	13,952	2,439	16,392	-1.93%	-	16,392
2019-20	13,677	1,367	15,044	-8.22%	-	15,044
2020-21	13,621	535	14,156	-5.91%	-	14,156
2021-22	12,496	1,278	13,775	-2.69%	-	13,775
2022-23	12,071	1,265	13,336	-3.18%	-	13,336
2023-24	13,956	1,273	15,229	14.19%	-	15,229
2024-25 (Projected)	13,078	1,534	14,612	-4.05%	-	14,612

* Ongoing apportionment base cuts, including rebasing FTES to reduce the amount of FTES a district had to achieve, occurred in 2009/10 and 2011/12. Restoration of budgets occurred in 2012/13 through 2014/15.

While the FTES that were submitted for 2019-20 through 2022-23 declined because of the COVID-19 pandemic, the funding did not decrease because of the Emergency Conditionals Allowance granted by the State, which kept funding of FTES in the SCFF at a pre-pandemic level. Starting in 2023-2024, the District will no longer be funded at pre-pandemic levels, however Funded FTES will remain higher than Actual FTES as the Student-Centered Funding Formula Base Credit calculation averages the current year in addition to the prior two years. In 2024-2025, Adjusted Actual FTES will decrease from the claimed 15,229 by 4.05% (which was done by shifting Summers' 2022 and 2023 FTES to 2023-2024 in order to increase our Total Computation Revenue and the new Hold Harmless floor moving forward), but is expected to have a slight uptick of 3.5% in 2024-2025 from the 14,120 Actual FTES the District achieved excluding the Summer shifts. In addition to the State funded FTES projection described above for 2024-2025, the District will also serve Non-resident FTES. Non-resident FTES includes FTES generated from both International students and Out-of-State students. It is important to note that the District does not get funding from the State for Non-resident students, but instead receives tuition and facility fees paid directly by Non-resident students.

STATE APPORTIONMENT FUNDING AND FUNDING FORMULAS

UNRESTRICTED GENERAL FUND REVENUES

State Apportionment Funding:

Total State Apportionment funding to be received by each district in the California Community College system is calculated based on the apportionment funding formula (contained in Title V Regulations) that is in effect for that fiscal year. **Community College districts have been funded using three different funding models between 1987-1988 and 2024-2025.**

The funding formula in effect for a given fiscal year is used to calculate the amount of general purpose support a district will receive, which is called the district's Total Computational Revenue. Once a district's Total Computational Revenue amount is calculated, the funds are provided through a combination of revenue streams:

- Property Taxes - Paid to the district by the local County Office
- 98% of Student Enrollment Fees - Charged to students by the District
- Education Protection Act funds - Available in fiscal years 2012-2013 through 2031-2032
- State General Apportionment – General Apportionment and Full Time Faculty Hiring Apportionment (when allocated as part of Total Computational Revenue)

State apportionment is paid to districts monthly in percentages dictated by Title V regulations. Payments are initially calculated on the Advance Apportionment statement. Subsequent Apportionment statements are issued to reflect updated information such as property tax or student fee collections and FTES (as reported by districts four times a year on the CCFS320 Attendance Report).

These adjusted apportionment statements are:

- First Principal Apportionment Statement (P1), issued in February
- Second Principal Apportionment Statement (P2), issued in June
- Recalculation Apportionment (R1), issued in February of the subsequent fiscal year

A district's State Apportionment funding may be adjusted due to the following factors:

- Audit adjustments
- Stability adjustments
- Deficit factor adjustments, such as RDA Timing and Property Tax Shortfalls
 - Funding may be reduced to all districts to alleviate a shortfall if funding received for the community colleges is not adequate, which occurs in years where property tax revenues or student fee revenues are received below estimated levels.
 - K-12 does not experience this type of adjustment mid-year. They are funded at 100% and held harmless from any State or local revenue shortfalls.
 - The Community College System continues to ask the Governor and Legislature to provide statutory backfill for these shortfalls.

History of California Community College Apportionment Funding Formulas:

Program Based Funding – 1987-1988 through 2005-2006:

In 1987, a complex funding formula called Program Based funding was developed that recognized the cost of education and established funding targets or Workload Measures for key functions. Base funding was provided based on the following measures:

- Instruction and Instructional Services (Credit FTES)
- Student Services - New Students FTES
- Student Services - Continuing Students FTES
- Non-Credit FTES
- Gross Square Footage
- Leased Space FTES

Traditionally, the State Chancellor's Office distributed growth based on a growth rate calculated for each district. These growth rates were based on the factors listed below, and were specific to each district and not standardized:

- Change in Adult Population
- Change in High School Graduation Rates
- Facilities Factor
 - Additional FTES capacity due to new facilities “coming on line” was calculated over 2 years

Growth funding was earned by achieving increases to any of the 6 workload measures listed above that comprised the base funding:

- Increases in each of the 6 measures were multiplied by established standard funding rates
 - Each measure had a different standard funding rate set by the State, and all Districts received the same standard rate for a measure.
- Increases in Instruction and Student Services were then multiplied by a scale factor
 - The scale factor was applied to recognize the different sizes of colleges and districts.
 - The assumption was that small districts had a larger fixed overhead per student, and small colleges and districts had higher costs per student since they were less able to take advantage of economies of scale.
- Increases in all 6 workload measures were then multiplied by a percentage of standard
 - The percentage of standard was usually just over 50% and was used to reduce the amounts paid to correspond with the available funding from the State.
 - In reality, the funding rates were “discounted” to about 50% of the funding needed to perform the workload measures due to Community Colleges being underfunded.

SB361 Funding Formula for Community Colleges – 2006-2007 through 2017-2018:

Beginning in 2006-2007, the Community College System was funded based on the provisions in SB361, a new Community College Funding System adopted by the Board of Governors. SB361 replaced the old Program Based Funding mechanism and finally achieved equalized funding between college districts by

instituting a standard revenue per FTES (full-time equivalent students) based on 90% of the average revenue/FTES (excluding Basic Aid districts).

The funding components of the SB361 Funding Formula were:

Basic Allocations for Each District/Center:

- Basic Allocations allotted to Colleges and Centers provide a set amount of base funding to cover core maintenance and operations costs.
- Basic Allocations for Colleges and Centers are permanently increased by the COLA percentage in years when a Cost-of-Living Adjustment (COLA) is provided.
- Basic Allocations for Colleges are paid at different rates dependent on whether a district has a single college or multiple colleges and depending on the amount of FTES served.
- Basic Allocations for all State approved Centers are all paid at the same rate, and Centers must report at least 1,000 FTES annually to receive an allocation. It is interesting to note that the Canyon Country Campus generates 1,500 FTES annually. For this, we receive a Basic Allocation of \$1.3 million. At the same time, the Basic Allocation for a college, which is smaller than Canyon Country Campus, receives a Basic Allocation of \$3.9 million.

Base Funding:

- The funding rates per FTES are based on the initial Statewide base funding rates established by SB361, increased annually by any COLA or on-going Base funding increases provided. Base Funding is calculated by taking a district's funded credit, non-credit, and enhanced non-credit FTES from the prior year and multiplying each of these by the respective current year funding rates.
- For 2017-2018, the funding rates were:
 - **\$5,150 for credit base FTES**
 - Credit courses are approved courses, both degree and non-degree applicable, that provide students with units earned and often lead to an Associate's Degree or a Certificate of Competency.
 - **\$3,097 for noncredit base FTES (Non-Career Development College Prep)**
 - Noncredit courses are no cost programs that assist students in reaching their personal and professional goals. They are intended to provide students with lifelong learning, college transfer, and career preparation opportunities. Noncredit often serves as a first point of entry for many underserved students, as well as a transition point to credit instruction.
 - **\$5,150 for noncredit base FTES (Career Development College Prep)**
 - A special subset of noncredit courses that receive enhanced funding because they are part of a sequence of courses that lead to either a certificate of completion or a certificate of competency with the intended result of improving student progress towards a college or career path.

Ongoing Growth Funding:

The allocation of growth funding under SB361 went through several revisions during the period of time SB361 was in effect. The following highlights the three major growth-funding models that determined how growth funding was allocated to districts under SB361:

Initial Growth Funding Formula - 2006-2007 through 2008-2009:

SB361 regulations initially included a growth funding formula similar to program-based funding. This growth formula, which was based on the following factors, was effective from 2006-2007 through 2008-2009:

- Change in Adult Population
- Change in High School Graduation Rates
- New Facilities Factor
- Adjustment for Underserved Areas

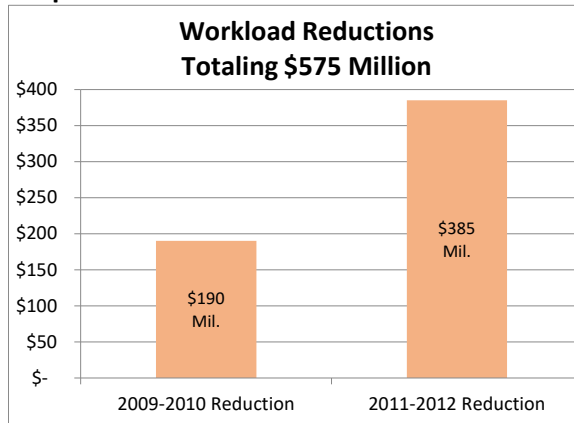
Growth Funding “Suspended” – 2009-2010:

Beginning in 2009-2010, the original SB361 regulations dictated that the initial growth funding formula expired June 30, 2009, and a new model was to be developed by the State Chancellors Office to be effective July 1, 2009. SB361 included guidance on the minimum factors to be included in the new growth funding formula, to make it based primarily on need factors. Due to the Great Recession, Community Colleges experienced a large base cut in 2009-2010, and no growth funding was allocated at the State level. As a result, there was no need for a growth funding formula in 2009-2010, and therefore no urgency to develop the new growth funding formula.

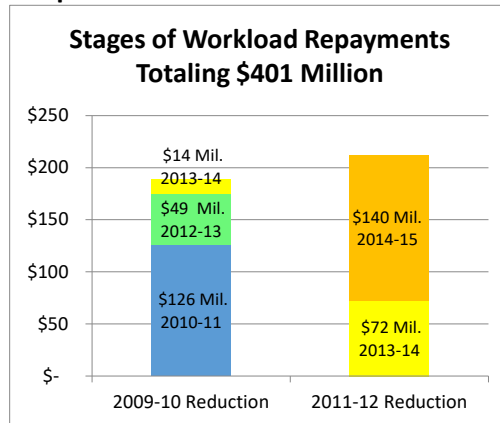
Access/Restoration – 2010-2011 through 2014-2015:

- Access to community colleges was reduced by more than 125,000 students Statewide as a result of \$575 million in system-wide base apportionment cuts:
 - \$190 million base cut in 2009-2010, and
 - \$385 million base cut in 2011-2012.
- Base cuts were accompanied by “FTES rebasing” adjustments that reduced the number of FTES districts were required to serve to earn their reduced base funding, so as not to dilute the per student funding rates.
- Beginning in 2010-2011, any funding received from the State earmarked to increase the number of students served was referred to as "Access" funding instead of "Growth" funding.
 - Access funding was distributed to districts in proportion to their base cuts instead of based on calculated growth rates.
- Access/Restoration funding totaling \$401 million was provided by the State:
 - \$126 million was received in 2010-2011
 - \$49 million was received in 2012-2013
 - \$86 million was received in 2013-2014
 - \$140 million was received in 2014-2015
- Approximately 60 Districts were unable to restore approximately \$174 million of base cuts.

Graph 7-4.



Graph 7-5.



SB860 Access Formula for Underserved Students – 2015-2016 to 2017-2018:

- SB 860 directed the State Chancellor’s Office to develop a revised growth formula and specified primary factors that must be included in the formula:
 - Number of people within a district’s boundaries that do not have a college degree.
 - Number of people who are unemployed, have limited English skills, who are in poverty, or who exhibit other signs of being disadvantaged, as determined by the Chancellor, within a community college district’s boundaries.
- In 2015-2016, the State Chancellor’s Office implemented the new growth formula. It used factors that comply with statutory requirements and blended in actual growth patterns of each district. The formula allocated 49.9% based on access and 50.01% based on need. The new calculation used the following three need factors:
 - Educational Attainment
 - Unemployment
 - Households below the poverty line
- In 2016-2017 and 2017-2018, the new growth formula was adjusted slightly to include Pell grant awards as an additional need-based factor. Even with this adjustment, there was still a misalignment of calculated growth targets to actual demand. As a result, Districts that could not serve FTES defaulted their District’s designated growth funding to other Districts that were growing. This was not an effective way to allocate funding because it required “growth” districts to take the risk of serving students without the advance allocation of funding commensurate with that “growth.”

Student Centered Funding Formula (SCFF) AB1809: 2018-2019 to 2024-2025

During the 2018-2019 California State Budget process, the Legislature and the Governor expressed a desire to enact a new Community College Funding Formula that “encourages access for under-represented students, provides additional funding in recognition of the need to provide additional support for low-income students, rewards colleges’ progress on improving student success metrics, and improves overall equity and predictability so that community colleges may more readily plan and implement instruction and programs.”

The Assembly and Senate each rejected the Funding Formula with recommendations to provide funding for COLA, Growth and Base, with the Senate reducing Base funding to \$108 M and providing \$50M for FT Faculty hiring. The Conference Committee then met to reconcile the two budget scenarios, chaired by the Senate Pro Tempore and the Assembly Speaker and comprised of 5 Senators and 5 Assemblymen. On Friday, June 11, 2018, a New Funding Formula was recommended by the “Big 3”, the Governor, Senate Pro Tempore and Assembly Speaker. The State Budget was finalized by June 15, 2018, to forward to the Governor for signature, including Budget Trailer Bill language with new Funding Formula language.

The result was AB1809, a controversial formula that became effective for the 2018-2019 fiscal year. For 2018-2019 through 2024-2025, the new formula allocates approximately 70% of funding based on FTES, 20% of funding based on need factors, and 10% based on student success factors.

Base Allocation Component –70% of Funding for 2024-2025:

The Base Allocation has **two** subcomponents:

- **Basic Allocation**
 - Each college and comprehensive center receives a basic allocation using the SB361 methodology effective from 2015-2016.
 - The basic allocation is increased each year by COLA and any ongoing base increases.
- **Base FTES Allocation**
 - For 2024-2025, Base FTES are funded using a three-year FTES average. In 2024-2025 the State will recalculate the FTES rate to ensure exactly 70% of the funding dedicated to the formula will be spent on the Base Allocation. The District budgeted using the following estimated rates:
 - \$5,294.43 – Credit FTES
 - \$4,464.58 – Noncredit FTES
 - \$7,424.53 – Career Development/College Preparation (CDCP) FTES
 - \$7,424.53 – Special Admit FTES (Credit - Concurrent Enrollment)
 - \$7,424.53 – Credit Correctional Facilities FTES
 - \$4,464.58 – Noncredit Correctional Facilities FTES

Supplemental Allocation Component –20% of Funding for 2024-2025

The Supplemental Allocation is calculated using a points system. The total points earned by a district are multiplied by the marginal funding rate in order to determine the district’s total Supplemental Allocation for the year.

Points can be earned in the following **three metrics**, and the estimated marginal funding rate for each metric is \$1,251.96 for 2024-2025. In subsequent years, this funding rate will be adjusted by COLA and other base adjustments.

- **Pell Grant Recipients (One Point Per Student)**
 - The District is awarded one point for each student who is a recipient of financial aid under the Federal Pell Grant Program, based on headcount data of students in the prior year.

- AB540 Students (One Point Per Student)
 - The District is awarded one point for each student who is granted an exemption from non-resident tuition pursuant to Section 68130.5, based on headcount data of students in the prior year.
- Promise Grant Students (One Point Per Student)
 - The District is awarded one point for each student who receives a fee waiver pursuant to Section 76300, based on headcount data of students in the prior year.

Student Success Allocation –10% of Funding for 2024-2025

The Student Success Allocation is calculated using a points system. The total points earned by a district are averaged over the previous three years and multiplied by the marginal funding rates in order to determine the district's total Student Success Allocation for the year. All metrics are based on prior year data. Points can be earned in **eight metrics**.

For All Students:

- 2024-2025 - the estimated marginal funding rate **per point** for each metric is \$738.24.

For Promise Grant and Pell Students:

- Through the **Equity Component** of the Student Success Allocation, a district can earn additional points for Promise Grant (Fee Waiver) students and Pell Grant recipient students who achieve one or more of the **eight metrics**.
- The estimated marginal funding rate **per point** for the Equity Component is \$186.21 in 2024-2025.

Eight Metrics Used in the Student Success Allocation:

- Chancellor's Office Approved Associate Degree for Transfer Degree granted.
 - All Students: Four points for each degree at \$738.24 per point in 2024-2025.
 - Promise Grant Students: Four additional points at \$186.21 per point in 2024-2025.
 - Pell Grant Recipients: Six additional points at \$186.21 per point in 2024-2025.
- Chancellor's Office Approved Associate Degree (or Baccalaureate Degree) granted, excluding Associate Degree for Transfer.
 - All Students: Three points for each degree at \$738.24 per point in 2024-2025.
 - Promise Grant Students: Three additional points at \$186.21 per point in 2024-2025.
 - Pell Grant Recipients: Four- and one-half additional points at \$186.21 per point in 2024-2025.
- Chancellor's Office Approved Baccalaureate Degree granted, excluding Associate Degree for Transfer.
 - All Students: Three points for each degree at \$738.24 per point in 2024-2025.
 - Promise Grant Students: Three additional points at \$186.21 per point in 2024-2025.
 - Pell Grant Recipients: Four- and one-half additional points at \$186.21 per point in 2024-2025.

- Chancellor’s Office Approved Credit Certificates (16 or more units-pending adoption) granted.
 - All Students: Two points for each certificate at \$738.24 per point in 2024-2025.
 - Promise Grant Students: Two additional points at \$186.21 per point in 2024-2025.
 - Pell Grant Recipients: Three additional points at \$186.21 per point in 2024-2025.
- Successful Completion of Both Transfer Level Math and English Courses in First Academic Year.
 - All Students: Two points for each student at \$738.24 per point in 2024-2025.
 - Promise Grant Students: Two additional points at \$186.21 per point in 2024-2025.
 - Pell Grant Recipients: Three additional points at \$186.21 per point in 2024-2025.
- Successful Transfer to a Four-Year University.
 - All Students: One- and one-half points for each student at \$738.24 per point in 2024-2025.
 - Promise Grant Students: One- and one-half additional points at \$186.21 per point in 2024-2025.
 - Pell Grant Recipients: Two and one quarter additional points at \$186.21 per point in 2024-2025.
- Completion of Nine or More Career Technical Education Units.
 - All Students: One point for each student at \$738.24 per point in 2024-2025.
 - Promise Grant Students: One additional point at \$186.21 per point in 2024-2025.
 - Pell Grant Recipients: One- and one-half additional points at \$186.21 per point in 2024-2025.
- Regional Living Wage Obtained.
 - All Students: One point for each student at \$738.24 per point in 2024-2025.
 - Promise Grant Students: One additional point at \$186.21 per point in 2024-2025.
 - Pell Grant Recipients: One- and one-half additional points at \$186.21 per point in 2024-2025.

OTHER STATE FUNDING:

One-Time Funding:

Nearly 50% of State revenue comes from 1% of the State population generated through Capital Gains income taxes. Because of the volatility of the funding, which is dependent on the sale of companies, stocks, etc., the Governor has held firm that he will not jeopardize State funded agencies by providing on-going funding with revenues that are not certain. Instead, he has allowed any increases in revenues over projections to be distributed as one-time funding allocations. One-time funding should not be used for on-going costs such as salaries and benefits, new hiring, on-going operational costs, etc. The District has used these one-time funding allocations to fund equipment, short-term employees or other costs that can be funded one-time. This new equipment is a welcome addition after years of no new funding and has helped to restore and expand instructional and operational activities to a higher standard.

Instructional Equipment Block Grant, One-Time Funding:

One-Time funding is often provided to fund Instructional Equipment. Instructional Equipment is equipment used in the course and scope of student instruction, and can include equipment, furniture, and computers with a cost of over \$200 and useful life of over a year. It does not include “right to access” software licenses.

Unrestricted Lottery:

The District receives lottery funding for both resident and non-resident FTES. The Unrestricted Lottery revenue projection is based on FTES as of the District's CCFS320 Annual reporting from the previous year, multiplied by the State Chancellor's Office estimated dollar factor per FTES.

Mandate Block Grant (On Going):

Districts are given the option each year to file Mandated Cost claims for expenses incurred carrying out mandated activities, or to participate in the Mandate Block Grant program. Districts who opt to file claims must track eligible expenses and then submit claim forms requesting reimbursement. Unfortunately, mandated cost claims have not been reimbursed for many years by the State due to lack of funding. In response to the halt on paying claims, this block grant funding was developed to provide another mechanism to reimburse districts without going through the claims process. The Mandate Block Grant has been funded at the State level for the past several years and has proven to provide a more reliable revenue stream than filing claims.

COLA Funding:

In years when a COLA or Cost of Living adjustment is included in the State Budget for community colleges, the COLA percentage is applied to the rates in the SCFF to help increase the funding of a District. This is no longer a set allocation given to each District, but additional funding can only be achieved if a District meets or exceeds its FTES, Supplemental, and Success metrics from the prior year. COLA is determined by the State using economic criteria.

Ongoing Full-Time Faculty Apportionment Funding/ FON (Full-Time Faculty Obligation):

Ongoing Apportionment funding increases can occur which are specifically provided to assist districts in funding the hiring of new full-time faculty. This occurred in 2015-2016, when the FON formula was legislatively adjusted to try to equalize the required number of full-time faculty at each college. In 1988-1989, when the first FON (Full-Time Faculty Obligation) target was developed, it established a base using the current full-time faculty at each college. Because some colleges had more full-time faculty per FTES than others, it did not use a standard or percentage of full-time to part-time. With the 75/25 rule a goal of the FON, to staff 75% of faculty positions with full-time faculty, it was determined that an adjustment to each districts' FON needed to be made. Unfortunately, this happened right after the recession when many districts turned to lower cost part-time faculty to help reduce expenses in alignment with large State funding cuts but still provide classes to students. As a result, a FON adjustment was calculated that required districts to hire up to twice as many full-time faculty prior to the adjustment. Funding was provided in 2015-2016, but it was only half as much as the number of faculty required to be hired. Fortunately, College of the Canyons was able to fund 24 full-time faculty that counted toward the adjusted obligation with on-going funds and met its Fall 2016 FON Target. The State also allocated Full-Time Faculty Funding in 2018-2019 and 2021-2022 (the FON target was increased commensurately in these years with the funding and the District was able to meet its FON target each time).

STATE REGULATIONS

2024 - 2025 ANNUAL BUDGET



Compliance with State Regulations: Fifty Percent Law, FON,
Fund Balance ●

SECTION 8

COMPLIANCE WITH STATE REGULATIONS: FIFTY PERCENT LAW, FON, FUND BALANCE

Fifty Percent Law

The Fifty Percent Law requires districts to spend at least 50% of the Current Cost of Education on instructional salaries and benefits. The District's 2024-2025 Adopted Budget is projected to comply with the 50% law for the cost of instructional salaries and benefits associated with faculty teaching in the classroom. In 2023-2024, the District was in full compliance with the 50% Law, reporting 52.4%.

The Fifty Percent Law is an antiquated law that was established in 1959 for K-12 Class Size Reduction. Sixty years later, instruction is not delivered the same way as it was in the 1950's. The 50% Law does not take into account the costs of:

- The 10+1 roles of faculty members outside the classroom (AB 1725)
 - i.e., COCFA President, Academic Senate President, EOPS and DSPS Faculty Directors.
 - Accreditation Committee Work by Faculty
- The roles of Counselors, Librarians, and Instructional Support staff.
- Staff needed to support and use new technology in the classroom.
- Instructional Replacement Equipment or Instructional Supplies

This outdated and inconsistent law is becoming more difficult for all Community College Districts to comply with. Most Districts are reporting very near to 50%. In 2022-2023, four Districts were not able to comply, and the other 68 Districts reported a range of percentages between 50.01% and 60.07%. The 2023-2024 Fifty Percent Law information is not available yet for all colleges, but the Santa Clarita Community College District reported 52.8% in 2022-2023 and 52.4% in 2023-2024.

Table 8-1. Fifty Percent (50%) Law Trends

50% LAW	FY19-20 Actuals	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals
Total Instructional Costs	52,235,775	51,792,453	53,107,583	57,931,143	65,204,186
Total Current Expense of Education	96,002,700	93,631,516	101,057,417	109,726,493	124,477,727
Percent of CEE	54.41%	55.32%	52.55%	52.80%	52.38%

Fifty Percent Law vs. FON

In addition, the Fifty Percent Law conflicts with other State regulations that Community Colleges are required to comply with.

- FON and 75/25: Includes Librarians and Counselors
- Fifty Percent Law: Does not include Librarians and Counselors

Table 8-2. Inconsistencies between FON and 50% Law

Description	FON (FTEF)	50% Law (Expense)
Librarians	Yes	No
Counselors	Yes	No
Faculty Coordinators and Directors	Yes	No
Released/Reassigned Time (Non-Instructional)	Yes	No

Description	FON (FTEF)	50% Law (Expense)
Instructional Sabbaticals	Yes	Yes
Unpaid Leave (Exclude Replacement Faculty)	Yes	N/A
Overload	No	Yes
Late Retirements	Yes	N/A
Instructional Deans and Admin	No	No
Instructional Supplies Equipment	N/A	No
Online Education/Computer Technical Support	N/A	No

Faculty Obligation Number (FON)

The District's 2024-2025 Adopted Budget provides sufficient funding for full-time faculty in order to comply with the District's Fall 2024 Projected Advance Faculty Obligation Number (FON) of 189.7. The District projects 223.4 actual Full Time Equivalent Faculty, which is 33.7 above the compliance requirement.

FON regulations were designed as a mechanism to partially comply with the goal of having 75% of instruction provided by full-time faculty. FON targets in 2015-2016 were increased due to new on-going Full Time Faculty funding but funding was insufficient to support hiring all required full-time faculty. The FON sets an annual minimum number of full-time faculty that each district is obligated to hire:

- The FON target is assigned annually by the State Chancellor's Office,
- The FON target is based on prior year FON increased by growth or decreased by declines, and
- New FON targets are to be achieved by Fall of the following year.

Full-Time Faculty Obligation (FON) Target and Projections: 2023 and 2024

<u>Fall 2023 FON</u>	
Fall 2023 FON Target	211.7
Fall 2023 Actual FTEF	<u>234.4</u>
Fall 2023 FTEF Over FON	22.7

<u>Fall 2024 FON</u>	
Fall 2024 FON Target	189.7
Fall 2024 Actual FTEF	<u>223.4</u>
Fall 2024 FTEF Over FON	33.7

**Table 8-3. Faculty Obligation Number (FON) History
Santa Clarita Community College District**

FON YEAR	FON OBLIGATION	FON ACTUAL FTEF	FTEF OVER FON OBLIGATION
Fall 2024 (Proj)	189.70	223.40	33.70
Fall 2023	211.70	234.40	22.70
Fall 2022	217.70	218.00	0.30
Fall 2021	204.70	217.80	10.10
Fall 2020	207.70	217.80	1.10
Fall 2019	219.70	220.80	7.85
Fall 2018	214.70	222.55	5.60

FON YEAR	FON OBLIGATION	FON ACTUAL FTEF	FTEF OVER FON OBLIGATION
Fall 2017	212.70	218.30	0.70
Fall 2016	204.10	204.80	8.65
Fall 2015	182.80	191.45	5.35
Fall 2014	171.80	177.15	7.80
Fall 2013	169.80	177.60	0.50
Fall 2012	176.80	177.30	2.75
Fall 2011	182.80	185.55	3.55
Fall 2010	182.80	186.35	6.75
Fall 2009	182.80	189.55	14.55
Fall 2008	179.80	194.35	11.75
Fall 2007	169.80	181.55	-
Fall 2006	163.80	163.80	18.20
Fall 2005	151.80	170.00	5.20
Fall 2004	146.90	152.10	10.20

Full Time Faculty Hiring Funding

In 2021-2022, the State allocated \$100.0M in on-going funding for Full-Time Faculty Hiring. The District's allocation from this funding was approximately \$1.5 M. By accepting this funding, the District's FON requirement will be increased by 17. This required increase to the FON will be implemented in Fall 2023. However, due to a projected deficit factor in June 2023 that was reflected on the Second Principal Apportionment Report, the FON target was reduced. Our current projections have our FON target for Fall of 2024 at 189.7. This target will change in future years as funded credit FTES change.

Fund Balance

The District's 2024-2025 Adopted Budget is projected to comply with all Fund Balance requirements. An adequate fund balance provides fiscal stability.

The State Chancellor's Office recommends the following Fund Balance "best practices":

- Establish fund balance at or consistently above the recommended 16.7% reserve (the recommendation to increase the Fund Balance from a minimum of 5% due to the challenges brought on by the pandemic was made in the Spring of 2022 and implemented by the District with Board approval on December 14, 2022),
- Disclose with Budget and Monthly Financial Reports,
- Increase or stable fund balance due to ongoing revenue increases and/or expense reductions,
- Include designated reserves for unfunded liabilities or one-time costs above recommended reserve level,
- Establish a Board Policy and Budget Parameters that guide budget development, and
- Communicate with Budget Committee and other groups.

The State Chancellor's Office recommends a 16.7% minimum Fund Balance. Prior to Spring 2022, the minimum was 5%. Statewide Fund Balances in 2022-2023 were as follows:

- 20.0% to 78.7% 62 Districts

- 10.0% to 19.9% 9 Districts
- 7.4% to 9.9% 1 District

In light of the State Chancellor's increase to the minimum Fund Balance, The District's Budget Parameters establish a 16.7% minimum Fund Balance requirement and establishes a plan to increase the Balance each year towards achieving the minimum and a plan if the Reserves ever falls below the required Balance. Previously, the Budget Parameters set a minimum Fund Balance of 6% (above the previous State minimum of 5%). The District's historical fund balances have always exceeded that target, which provided more fiscal stability in the case of unexpected shortfalls. However, statewide we rank in the bottom 10 Districts in Fund Balance as compared to total expenses. It should be noted the Fund Balance is a category in the FCMAT checklist and therefore a trigger for State intervention.

Table 8-4.

Fund Balance History	
20	
2023-2024	11.38%
2021-2022	10.51%
2019-2020	9.70%
2017-2018	10.10%
2015-2016	9.63%
2013-2014	11.02%
2011-2012	11.55%



ENROLLMENT MANAGEMENT

2024 - 2025 ANNUAL BUDGET



Enrollment Management ●

SECTION 9

ENROLLMENT MANAGEMENT

College of the Canyons' enrollment management planning, procedures, and strategies have a primary focus on sustaining long-term student success. This is done in a manner that implements mission-focused college plans in a cost-effective and sustainable manner.

The Enrollment Management Team ensures that ongoing college-wide dialogue plays a central role in the coordination, implementation, and philosophical approaches relating to the management of student enrollment at College of the Canyons. The Enrollment Management Plan is designed to help frame annual discussion, guide planning decisions, and ensure the integration of enrollment planning processes with college-wide planning.

The College of the Canyons Mission Statement speaks to the college delivering “an accessible, holistic education...while providing clear pathways in an engaging, supportive environment where all students can successfully achieve their educational goals.” Driven by these specific components of our mission, the College of the Canyons Enrollment Management Team (EMT) guides the coordination and integration of planning activities for operational components that are seen as critical to the successful long-term enrollment of students.

The Enrollment Management Committee is a body that meets monthly to review and discuss the Enrollment Management Plan, goals, and statuses. The Committee includes constituents from all of the respective groups that represent faculty, classified staff, administrators, and students. The committee strategizes and sets priorities to achieve FTES goals and the Success and Supplemental metrics included in the Student-Centered Funding Formula (SCFF).

In 2023-2024, the college was selected to participate in a statewide cohort for the development and implementation of a Strategic Enrollment Management Project specific to increasing enrollments at the Canyon Country Campus through short term (5-, 8-, 12-week classes within the semester length term). The team developed a logic model and an action plan specific to this effort which is aligned with the larger 2023-2025 Enrollment Management Plan.

Additionally, the Vice President of Instruction, the Vice President of Student Services, the Vice President Business Services, Vice President of Institutional Research, Planning, and Institutional Effectiveness, Associate Vice President of Business Services, Associate Vice President of Instruction, Director of Enrollment Support, Executive Dean of Instructional Services and Public Safety, and the Dean of Academic Innovation and Continuing Education meet monthly to review the Enrollment Management plan and progress toward attainment of FTES targets, examine FTES trends, review apportionment reports, and set targets for the next fiscal year.

FTES Types in the SCFF

Credit FTES

Between 2010 and 2018, the number of credit sections steadily increased, peaking in 2018. In Fall 2020, less credit sections were offered due to lower enrollment. With the COVID-19 stay at home orders and subsequent continuation of the pandemic, students had to take classes either in a traditional fully online format, onlineLIVE (or synchronous) via Zoom, with limited but steadily increasing in-person, on-campus offerings as COVID numbers begin to lessen. As one can imagine, this has posed challenges for students and the District's overall FTES generation in recent years. Students may have chosen to take a break

from their education until face-to-face classes resumed. Barriers reported by students in the Fall 2020 semester included lack of digital access, challenges of online learning when more accustomed to in-person, and personal and familial responsibilities. To help mitigate the barriers students are experiencing, the District provided a multitude of student support through efforts such as laptop distribution and disbursement of available federal grant dollars.

Non-Credit FTES

- **Noncredit Classes**
Many of the classes held offsite are noncredit offerings, and the District's noncredit program is projected to grow in the coming years, especially in the areas of English as a Second Language (ESL)
- **Noncredit ISA (Instructional Service Agreement)**
Some training for public safety personnel has been transitioned to noncredit, asynchronous classes.
- **Noncredit CDCP Classes**
Career Technical Education (CTE) classes include multiple sections that lead to a certificate and skills that can lead to potential employment.

Noncredit Program

The District has developed a plan to increase noncredit FTES. This includes re-establishing relationships the college had with community organizations and businesses in the Santa Clarita Valley pre-pandemic, as well as establishing new partnerships where noncredit classes will benefit employees and patrons. The District is also working with businesses to help train its employees in need of continuing education.

Between Fall 2017 to Fall 2024, the District has increased our noncredit course offerings from 34 noncredit courses to 265 noncredit courses, plus an additional 133 noncredit Instructional Service Agreement (ISA) courses. The District has also increased our noncredit certificate offerings from 5 noncredit certificates in Fall 2017 to 92 Noncredit certificates in Fall 2024.

Concurrent Enrollment

Through partnerships with surrounding high school districts, students concurrently take college courses while still in high school. One of the most rewarding partnerships is the Academy of the Canyons, a Middle College High School located on the Valencia campus. In 2000, the District was awarded a State Chancellor's Office grant to establish a Middle College High School on its campus for Junior and Senior year high school students in a partnership with the William S. Hart Union High School. In 2005, another grant was received from the Bill and Melinda Gates Foundation through the FCCC (Foundation for California Community Colleges) to establish an Early College High School for students in their Freshman and Sophomore years of high school. This hybrid between a high school and a community college is one of only 30 Dual Collaboration schools across the nation. There are several points of access for concurrent enrollment, College Now, Academy of the Canyons, Castaic High School, as well as Dual Enrollment who can participate in classes on the Valencia Campus, Canyon Country Campus or online. The number of concurrently enrolled high school students in 2022/2023 was 3,282 including those enrolled through CCAP (dual enrollment) agreements. This is an increase from 3130 students in 2021/22. The District expects to meet or exceed 3500 concurrently enrolled students by 2024/2025.

Incarcerated Students

Through a partnership with the Los Angeles County Sheriff's Department, credit and noncredit classes are offered at Pitchess Detention Center's jail facilities (North facility, South facility, NCCF, the Garden Nursery, and the Vocational Shop, as well as CRDF (with the permission of Compton College). Classes offered at the facilities include GED courses (IGETC), Career Technical Education opportunities, and workplace skills to increase employability, which will help reduce recidivism.

Instructional Service Agreements (ISAs):

In addition to local FTES, College of the Canyons has seen growth in ISA (Instructional Service Agreements) Public Safety Training for LAPD, LA County Fire, LA County Fire's Lifeguard, and LA County Sheriff before the start of the pandemic, where then we saw a decline in enrollments due to the deployment of public safety personnel to combat the pandemic. Information from the District's Public Safety agencies (Fire, Lifeguard, Police, and Sheriff) regarding course offering plans support the projected growth for this population. Both credit and recently developed noncredit Public Safety courses are delivered by the District through ISAs.



2024-2025 ADOPTED BUDGET

2024 - 2025 ANNUAL BUDGET



Revenue Assumptions ●
Expense Assumptions ●

SECTION 10

REVENUE ASSUMPTIONS

Precision & Budgeting – No Structural Deficit:

The District's 2024-2025 Adopted Budget for the Unrestricted General Fund is a **balanced** budget with no structural deficit (deficit spending).

The District has a history of budgeting precisely and presenting balanced budgets to the Board of Trustees for consideration. Budgeting with a high level of precision, including using a very detailed position control system to budget salaries by position, is critical to achieving the desired outcome of no deficit spending when all actual revenues and expenditures are recorded for the year. This means budgeting conservative and achievable revenue estimates and accurate and reasonable expense estimates.

For the last 22 years, the District has avoided deficit spending. Even in 2003-2004 when growth was reduced to 69% of the original target, the District cut approximately \$3.5 M in order to balance the budget. The one exception was in 2011-2012 when the District made a decision to use one-time fund balance dollars in excess of the District's 6% minimum target to fund expenses. With approximately 85% of all ongoing expenses attributable to salaries and benefits, this decision was necessary to preserve jobs and continue to offer quality instruction, student services, and administrative support. In 2012-2013, after making \$7.7 million in budget reductions, the District again controlled deficit spending, which restored balanced budgets. It is commendable that the District took a conservative approach to budgeting during the 5-year economic downturn, from 2009-2010 to 2013-2014, which ensured any revenue shortfalls would not detrimentally affect the District. Departments made budget cuts by identifying expense reductions and revenue solutions to ensure financial stability. Considering that the District's State General Apportionment funding has been subject to several State imposed deficits and ongoing reductions by the State that often had to be handled mid-year, it is remarkable that the District was able to control deficit spending and **avoid taking actions such as instituting wage reductions, furloughs, lay-offs, and severely decreasing the number of class sections offered. We are one of the few that have maintained the fiscal integrity of the District and still achieved the outcome without impacting faculty, staff, and students.**

New Revenues and New Expenses

Revenue Assumptions – 2024-2025 New Revenue

2023-2024 Adopted Budget – Total Revenue **\$ 147,986,776**

Ongoing New Revenue:

General Apportionment

Based on the **three components** of the Student Centered Funding Formula:

- **Base Allocation** (FTES/Access) – Approximately 75%
 - Includes Basic Allocation **\$ 281,193**
- **Supplemental Allocation** (Equity) – Approximately 12%
 - PELL Grant Recipients, AB540 Students, Promise Grant Students **\$ (863,124)**
- **Student Success Allocation** (Success/Equity) – Approximately 13%
 - Success Metrics defined by the State **\$ (488,318)**
- **Stability Protection Adjustment** **\$ (270,455)**

• No Advance Deficit Factor	\$ 3,059,437
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Total Adjusted New General Apportionment Revenues	\$ 1,718,733
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Other Revenue:

• International Students Revenue	\$ 600,000
• Transfer-In from Fund 68 to cover STRS/PERS	\$ 500,000
• Interest & Investment Income	\$ 400,000
• Grants Indirect Revenue	\$ 136,215
• Lottery	\$ 100,000
• Non-Resident Tuition	\$ 100,000
• Parking Ticket Revenue	\$ 50,000
• Community Education	\$ 37,248
• Mandated Costs Block Grant (On-Going Funding)	\$ 33,012
• University Center Rental	\$ 25,000
• Federal Revenues	\$ 10,266
• Other Local Revenues	\$ 4,408
• Box Office Fees	\$ (20,832)
• Part Time Faculty Allocation	\$ (49,947)
• A&R Enrollment, Transcripts and Other revenue	\$ (50,000)
• ASG Reimbursement for Positions and Campus Safety	\$ (284,377)
• LACOE Fair Market Value Adjustment	\$(1,499,347)

Subtotal – Other Funding	\$ 91,646
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2024-2025 Adopted Budget – Adjusted New Revenue	\$ <u>1,810,379</u>
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2024-2025 Adopted Budget – Total Revenue	\$ 149,797,155
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Expense Assumptions – 2024-2025 New Expenses

2023-2024 Adopted Budget – Total Expenses	\$ 147,922,080
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New Expenses:

• Full-Time Regular Wages	\$2,382,304
• Adjunct Salaries - Fall/Spring, Summer School/Winter/Substitutes/Flex/Non-Credit	\$1,588,806
• STRS/PERS Costs	\$1,461,799
• ISA Contract	\$1,315,979
• FT Faculty: Overload/Summer School/Winter	\$1,285,000
• Election Expense (Every Other Year)	\$ 600,000
• All other operating expenses	\$ 402,406
• Equipment/Capital Outlay/Software	\$ 85,690
• FT Wages: Coaches/Counselors/Misc. Stipends	\$ 39,298
• Other Budgeted Transfers	\$ 32,128
• IEPI Fringe Benefit - District Support	\$ 32,126
• Financial Aid SEOG Pass Thru	\$ 20,424

New Expenses:

• Institutional Development - District Support	\$ 16,241
• Other Salaries (Vacation, Longevity, Cell Phones)	\$ 9,500
• ECE Funding	\$ (88,122)
• Utilities (Gas, Power, Water, Telephone)	\$ (153,309)
• Supplies & Materials	\$ (373,604)
• All Other Part-Time Wages (Discretionary)	\$ (699,177)
• Fringe Benefits - Non STRS/PERS	\$(6,103,705)

Subtotal – New Expenses **\$ 1,853,784**

2024-2025 Adopted Budget – Total Expenses **\$ 149,775,864**

Net – Increase to Fund Balance **\$ 21,291**

District's Unrestricted General Fund Budget:

General Apportionment funding continues to be the District's largest unrestricted funding source. In 2024-2025, 88% percent of the District's Unrestricted General Fund revenue is projected to come from State General Apportionment funding. This funding is received as a combination of State Apportionment, Education Protection Act funding (EPA), Property Taxes, and Student Enrollment Fees.

The 2024-2025 Adopted Budget projects funding based on the Student Centered Funding Formula and focuses on assumptions regarding enrollment demand and student equity and success metrics. The 2024-2025 Adopted Budget reflects an 11.7% Fund Balance and no structural deficit.

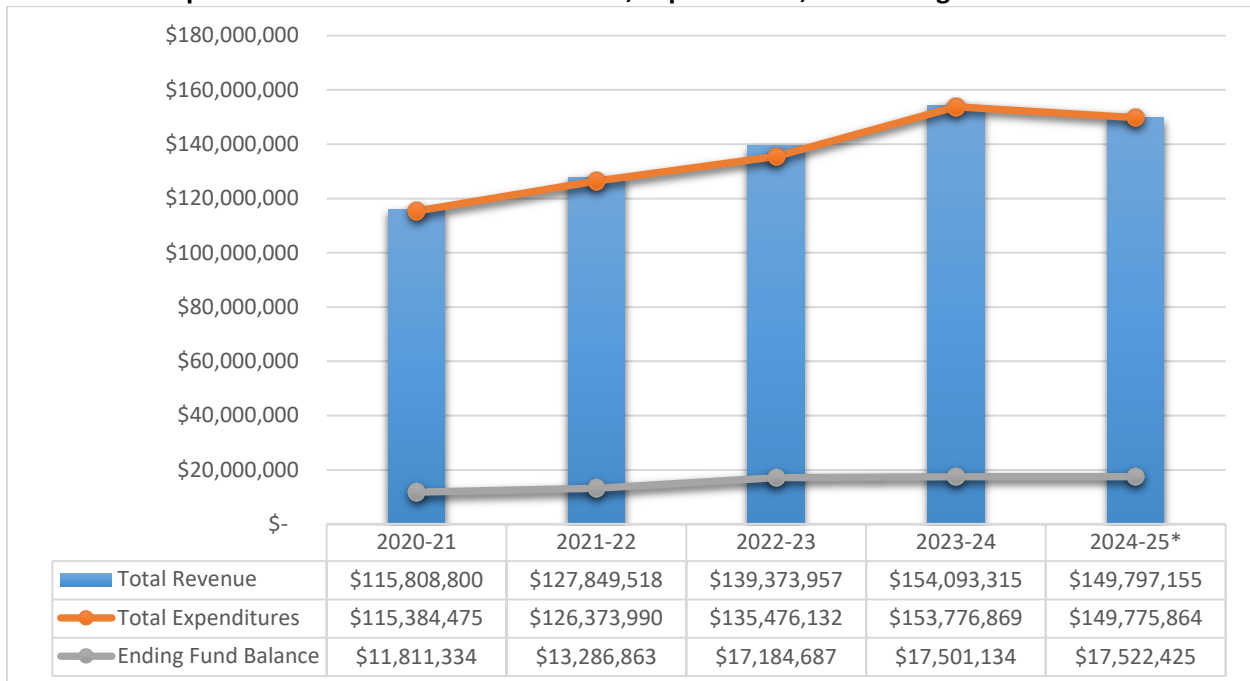
The following table provides a summarized list of the 2024-2025 Adopted Budget by fund, which includes total budgeted expenditures and budgeted reserves:

Table 10-1. Total Appropriations (Budgeted Appropriations & Budgeted Reserves)

Funds	Budgeted Appropriations & Budgeted Reserves
General Fund	
Unrestricted (Fund 11)	\$167,298,289
Restricted (Fund 12)	\$76,034,108
Bond Interest/Redemption Fund (Fund 21)	\$43,890,696
Debt Service Fund (Fund 29)	\$1,174,659
Cafeteria Fund (Fund 32)	\$48,950
Child Development Fund (Fund 33)	\$1,725,149
Special Revenue-Asset Management Fund (Fund 37)	\$19,904
Special Revenue-Student Center Fund (Fund 39)	\$592,553
State Construction Fund (Fund 41)	\$3,100,653
Capital Projects Fund (Fund 43)	\$5,987,416
Scheduled Maintenance Fund (Fund 44)	\$1,912,950
Measure E GO Bond Election 2016 Series 2019 Fund (Fund 45)	\$8,437,892
Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47)	\$71,404,380

Funds	Budgeted Appropriations & Budgeted Reserves
Field Turf Replacement Fund (Fund 49)	\$166,256
Performing Arts Center Fund (Fund 58)	\$510,494
Employee Training Institute Fund (Fund 59)	\$1,906,222
CalSTRS/CalPERS Liability Fund (Fund 68)	\$6,380,283
Internal Services-Retiree Benefits Fund (Fund 69)	\$6,425,948
Student Representation Fee Trust Fund (Fund 72)	\$645,963
Student Financial Aid Fund (Fund 74)	\$19,514,764
Scholarship and Loan Trust Fund (Fund 75)	\$904,841

Graph 10-1. Unrestricted Total Revenue, Expenditures, and Ending Fund Balance



*The numbers from FY2020-2021 through FY2022-2023 are audited actuals. FY2023-2024 are unaudited actuals. FY2024-2025 is budgeted.

Full Time Equivalent Students (FTES):

Through a comprehensive Enrollment Management Plan, the District strategically projects to serve a target number of students based on the availability of State funding. Serving our students requires a fine balance between available funding and creating capacity for student demand.

Unlike K-12 Education, Community Colleges are **not** paid for every student they serve. With the SCFF, Credit FTES funding was further diluted to 70% of a three-year average. Other FTES are still funded at 70% but without being averaged over 3 years.

In 2024-2025, the District projects serving 14,612 FTES, an additional 492 FTES over the 2023-2024 Actual FTES of 14,120, an increase of 3.5%. This increase is based on the District's enrollment

management plan. Growth in the District’s 2024-2025 FTES is projected to be generated in these areas:

<u>Category</u>	<u>FTES Incr/Decr</u>	
2023-24 FTES		14,120
• Credit	435	
• Dual Enrollment	22	
• CDCP Non-Credit	7	
• Non-Credit	27	
• Incarcerated Students	<u>1</u>	
2024-25 FTES		14,612

Ending Fund Balance/Unrestricted Reserves:

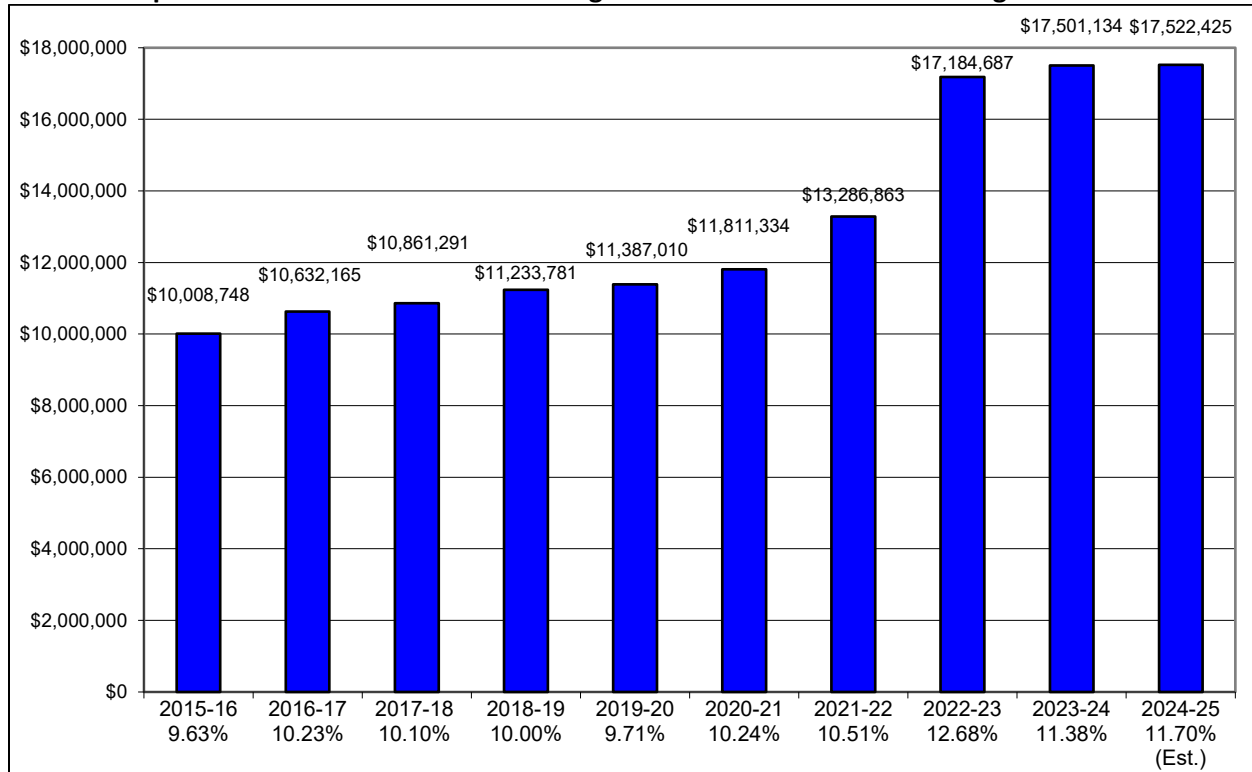
The District’s Ending Fund Balance has been stable or increasing in 20 of the last 21 years. In addition, the District’s 2024-2025 Adopted Budget projects a small increase in the Ending Fund Balance and a small increase in an Ending Fund Balance percentage of 11.7%.

This is in compliance with District Budget Parameters approved by the Board of Trustees, which state:

Fund Balance: The State Chancellor’s Office recommends that districts maintain a minimum 16.7% fund balance or be subject to review. The District shall strive to attain a minimum 16.7% General Fund Balance of the prior year’s operating expenditures, which excludes one-time expenditures. Based on BP6305, should the General Fund Balance fall below 16.7%, the administration must notify the Board and develop a plan for restoring the reserve. This could include 1) allowing current year unspent unrestricted funds (Fund 11) to be added to the fund balance, one-time, or 2) allocating some percentage of unrestricted current year new revenues (Fund 11) to increase the fund balance by not budgeting corresponding current year new expenditures. In addition to the Board, information will be provided, discussed, and reviewed annually with PAC-B regarding the plan, including progress towards achieving the 16.7% fund balance target.



Graph 10-2. Unrestricted General Ending Fund Balances 2015-2016 through 2024-2025



2024-2025 Unrestricted General Fund Revenue Assumptions - New or Increasing Revenues:

Table 10-2. State Apportionment – Student Centered Funding Formula (SCFF)

2024/25 Adopted Budget			
Base Allocation		70%	
Basic Allocation			Funding
Basic Allocation - Valencia			8,677,936
Basic Allocation - Canyon Country			2,169,484
Total Basic Allocation			\$ 10,847,420
Credit FTES	FTES	24/25 Rate	Funding
Credit FTES (For SCFF 3-year average less carveouts below)	13,329.71	5,294.43	70,573,185
Special Admit - Dual Enrollment	911.23	7,424.53	6,765,419
Incarcerated	52.28	7,424.53	388,117
Total Credit FTES Allocation			
Non-Credit FTES	FTES	24/25 Rate	Funding
Non-Credit	917.00	4,464.58	4,094,018

CDCP	265.89	7,424.53	1,974,072
Total Non-Credit Allocation			
			75.17%
	Points	24/25 Rate	Funding
Pell Grant head count, not awards (1 point)	3,596	1,251.96	4,502,055
AB 540 Students (1 point)	343	1,251.96	429,423
California Promise Grant Students (1 point)	7,856	1,251.96	9,835,413
			11.73%
Success Metrics - Three Year Average			
	Average	24/25 Rate	Funding
Associate degree for transfer (4 points)	1,080	2,952.94	3,190,162
Associate degree (3 points)	852	2,214.71	1,886,192
Baccalaureate Degree (3 points)	-	2,214.71	-
Credit certificates requiring 16+ units (2 points)	145	1,476.47	214,580
Completion of transfer-level math and English (2 points)	968	1,476.47	1,429,224
Transfer to 4-year institution (1.5 points)	1,313	1,107.35	1,453,955
Completion of 9 CTE units (1 point)	2,824	738.24	2,084,777
Attainment of regional living wage (1 point)	4,006	738.24	2,957,126
Total Success Metrics			
Success Equity Metrics (Add ons)			
	Average	24/25 Rate	Funding
Associate degree for transfer - Pell Students (6 points)	473	1,117.25	528,833
Associate degree - Pell students (4.5 points)	352	837.94	294,677

Baccalaureate Degree - Pell Students (4.5 points)	-	837.94	-
Credit certificates requiring 16+ units - Pell Students (3 points)	48	558.63	26,628
Transfer-level math and English - Pell Students (3 points)	332	558.63	185,278
Transfer to 4-year institution - Pell Students (2.25 points)	429	418.97	179,599
Completion of 9 CTE units - Pell Students (1.5 points)	902	279.32	252,038
Attainment of regional living wage - Pell Students (1.5 points)	543	279.32	151,577
Total Pell Student (Add ons)			
	Average	24/25 Rate	Funding
Associate degree for transfer - CPG (4 points)	690	744.84	513,688
Associate degree - CPG (3 points)	536	558.63	299,610
Baccalaureate Degree - CPG (3 points)	-	558.63	-
Credit certificates requiring 16+ units - CPG (2 points)	84	372.42	31,407
Completion of transfer-level math and English - CPG (2 points)	496	372.42	184,843
Transfer to 4-year institution - CPG (1.5 points)	673	279.31	188,071
Completion of 9 CTE units - CPG (1 point)	1,367	186.21	254,610
Attainment of regional living wage - CPG (1 point)	1,051	186.21	195,706
Total College Promise Student (Add ons)			
			13.11%

**Table 10-3. 2024-25 Adopted Budget
Unrestricted General Fund Total Computational Revenue**

State Apportionment/Total Computational Revenue:	2023-24 Adopted Budget	2024-25 Adopted Budget	Difference	
Base Apportionment (Credit and Non-Credit)	\$ 76,333,948	\$ 76,641,275	\$ 307,326	Average of 1-Year of ECA, 23-24 Actual FTES, and 24-25 projected FTES
Basic Allocation for Valencia Campus	\$ 8,586,064	\$ 8,677,936	\$ 91,872	Increased by COLA
Basic Allocation for Canyon Country Campus	\$ 2,146,517	\$ 2,169,484	\$ 22,967	Increased by COLA
FTES Carveouts - HS Dual Enrollment and Incarcerated FTES	\$ 7,294,509	\$ 7,153,536	\$ (140,972)	
Subtotal - Base Allocation	\$ 94,361,038	\$ 94,642,231	\$ 281,193	
Supplemental Allocation	\$ 15,630,015	\$ 14,766,891	\$ (863,124)	Based on Pell, AB540 and College Promise Grant Students
Student Success Allocation	\$ 16,990,900	\$ 16,502,581	\$ (488,319)	Based on Degrees/Certs and Student Success
Stability Protection Adjustment	\$ 6,467,321	\$ 6,196,866	\$ (270,455)	
Advance Deficit	\$ (3,059,437)	\$ -	\$ 3,059,437	
Total Computational Revenue	\$ 130,389,836	\$ 132,108,569	\$ 1,718,733	

**Table 10-4. 2024-25 Adopted Budget
Unrestricted General Fund Revenue Summary**

Revenue Summary	2023-24 Adopted Budget	2024-25 Adopted Budget	Difference	
State Apportionment/Total Computational Revenue:	\$ 130,389,836	\$ 132,108,569	\$ 1,718,733	Student Centered Funding Formula
Other State Revenue - Ongoing:				
FT Faculty Allocation	\$ 2,323,560	\$ 2,323,560	\$ -	
Part-Time Faculty Allocation	\$ 396,260	\$ 346,313	\$ (49,947)	Based on Final State Budget Allocations
Lottery Funding	\$ 3,700,000	\$ 3,800,000	\$ 100,000	Increased projected rates in 2024-2025
On-Going Mandated Cost Block Grant	\$ 551,073	\$ 584,085	\$ 33,012	Based on Final State Budget Allocations
BOG Waiver Admin (2%)	\$ 156,961	\$ 156,961	\$ -	

Revenue Summary	2023-24 Adopted Budget	2024-25 Adopted Budget	Difference	
Subtotal - Other State Revenue - Ongoing	\$ 7,127,854	\$ 7,210,919	\$ 83,065	
Other State Revenue - One-Time:				
PT Faculty Office Hours	\$ 200,000	\$ 200,000	\$ -	
Prior Year Adjustment from Recalc	\$ -	\$ -	\$ -	
Subtotal - Other State Revenue - One-Time	\$ 200,000	\$ 200,000	\$ -	
Subtotal - Other State Revenue	\$ 7,327,854	\$ 7,410,919	\$ 83,065	
Subtotal - All State Revenues	\$ 137,717,690	\$ 139,519,488	\$ 1,801,798	
All Other Revenues/Transfers:				
Local Revenue	\$ 5,480,083	\$ 4,966,530	\$ (513,553)	
Transfers and Grant Indirect	\$ 2,384,348	\$ 3,020,563	\$ 636,215	
Bookstore Rental	\$ 150,000	\$ 150,000	\$ -	
Facility Use Rentals (Filming and University Center)	\$ 950,000	\$ 975,000	\$ 25,000	
Federal Funding	\$ 95,138	\$ 105,404	\$ 10,266	
LACOE Fair Market Value Adjustment	\$ 1,499,347	\$ -	\$ (1,499,347)	
A&R Enrollment, Transcripts and Other revenue	\$ 110,170	\$ 60,170	\$ (50,000)	
Interest Income	\$ 600,000	\$ 1,000,000	\$ 400,000	
Subtotal - All Other Revenue	\$ 11,269,086	\$ 10,277,667	\$ (991,419)	
Total Unrestricted General Fund Revenues	\$ 148,986,776	\$ 149,797,155	\$ 810,379	

EXPENSE ASSUMPTIONS

**Table 10-5. 2024-25 Adopted Budget
Unrestricted General Fund Expense Summary – Salaries and Benefits**

	2023-24 Adopted Budget	2024-25 Adopted Budget	Difference	
Full-Time/Permanent Part-Time Salaries	\$ 64,731,654	\$ 67,113,958	\$ 2,382,304	Steps/Column Increases for Admin and Confidentials
Full-Time Overload for Fall, Spring/Summer/Winter	\$ 4,850,000	\$ 6,135,000	\$ 1,285,000	

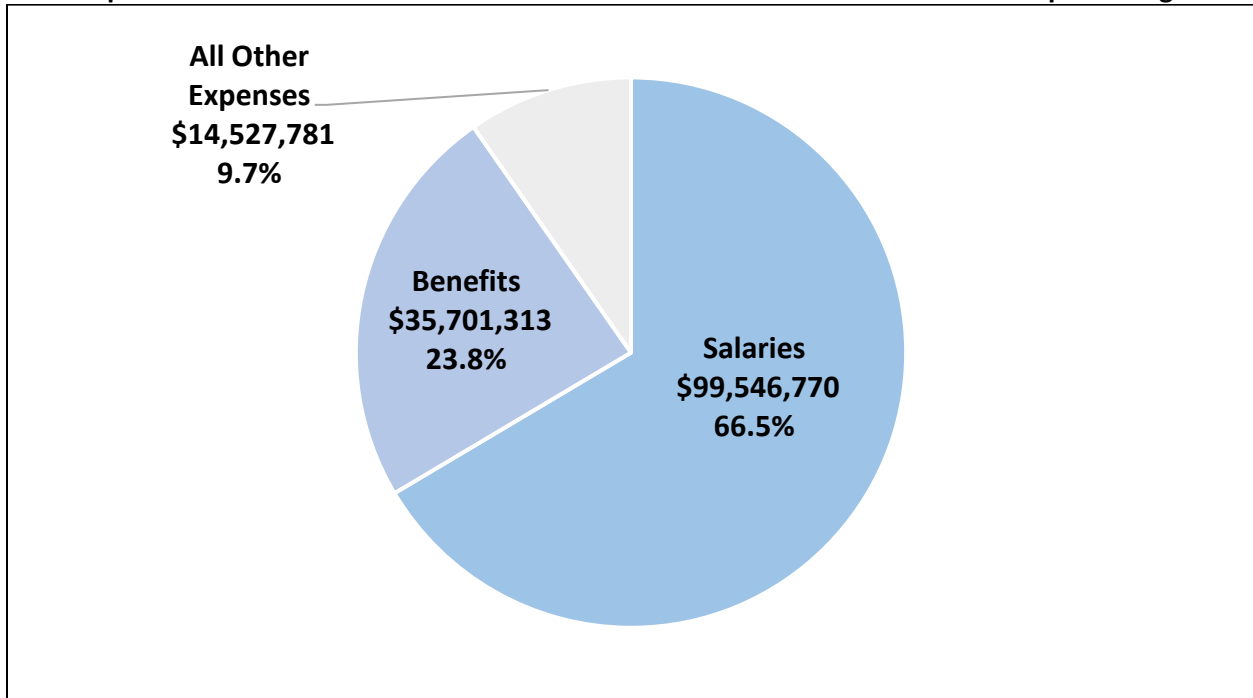
	2023-24 Adopted Budget	2024-25 Adopted Budget	Difference	
Full-Time Supplementary Services/Athletic Coach Comp	\$ 681,219	\$ 720,517	\$ 39,298	
Adjunct Salaries for Fall, Spring/Summer/Winter	\$ 13,500,000	\$ 14,603,806	\$ 1,103,806	
Other Salaries (Vacation, Longevity, Cell Phone Stipends)	\$ 863,400	\$ 872,900	\$ 9,500	
Overtime, Adult Hourly, College Assistants	\$ 4,204,970	\$ 3,505,793	\$ (699,177)	
Substitutes/Non-Credit/Flex	\$ 1,960,000	\$ 2,445,000	\$ 485,000	
Fringe Benefits	\$ 40,343,219	\$ 35,701,313	\$ (4,641,906)	
Subtotal - Salaries and Benefits	\$ 131,134,462	\$ 131,098,287	\$ (36,175)	

**Table 10-6. 2024-25 Adopted Budget
Unrestricted General Fund Expense Summary – All Expenses**

	2023-24 Adopted Budget	2024-25 Adopted Budget	Difference	
Subtotal - Salaries and Benefits	\$ 131,134,462	\$ 131,098,287	\$ (36,175)	
Supplies	\$ 1,131,201	\$ 757,597	\$ (373,604)	
Utilities	\$ 3,757,759	\$ 3,604,450	\$ (153,309)	
Election Expense	\$ -	\$ 600,000	\$ 600,000	Election Expense for Even Year
Other Operating Expenses (including ISA Agreements)	\$ 9,675,122	\$ 11,393,507	\$ 1,718,385	
Capital Outlay	\$ 1,219,664	\$ 1,305,354	\$ 85,690	
Transfers Out to Other Funds	\$ 1,003,872	\$ 1,016,669	\$ 12,797	
Total Expenses	\$ 147,922,080	\$ 149,775,864	\$ 1,853,784	



Graph 10-3. Salaries and Benefits Account for 90.3% of the District's 2024-25 Adopted Budget



STRS/PERS:

Because of the lack of on-going funding to fully fund the projected increases in STRS/PERS District contributions, one-time funding has been allocated by the District to a Restricted Fund 68 at the Los Angeles County Office of Education designated for STRS/PERS pension expenses. The current balance is almost \$4.88 million, and the balance can be used to fund the increased annual expenses until an on-going funding source is identified.

Table 10-7. STRS Pension Liability through 2029-2030

Fiscal Year	Projected STRS Salaries	Status Quo Rate	STRS Cost	Increased Rate	STRS Cost	Increased Cost Over Status Quo	Year over Year Increased Cost
2013-14	\$ 25,653,745	8.25%	\$ 2,116,434	8.25%	\$ 2,116,434	\$ -	
2014-15	\$ 27,938,142	8.25%	\$ 2,304,897	8.88%	\$ 2,480,907	\$ 176,010	\$ 176,010
2015-16	\$ 31,270,355	8.25%	\$ 2,579,804	10.73%	\$ 3,355,309	\$ 775,505	\$ 599,494
2016-17	\$ 32,904,850	8.25%	\$ 2,714,650	12.58%	\$ 4,139,430	\$ 1,424,780	\$ 649,275
2017-18	\$ 35,045,618	8.25%	\$ 2,891,263	14.43%	\$ 5,057,083	\$ 2,165,819	\$ 741,039
2018-19	\$ 36,994,841	8.25%	\$ 3,052,074	16.28%	\$ 6,022,760	\$ 2,970,686	\$ 804,867
2019-20	\$ 38,074,907	8.25%	\$ 3,141,180	17.10%	\$ 6,510,809	\$ 3,369,629	\$ 398,944
2020-21	\$ 39,274,623	8.25%	\$ 3,240,156	16.15%	\$ 6,342,852	\$ 3,102,695	\$ (266,934)
2021-22	\$ 40,465,770	8.25%	\$ 3,338,426	16.92%	\$ 6,846,808	\$ 3,508,382	\$ 405,687
2022-23	\$ 43,261,006	8.25%	\$ 3,569,033	19.10%	\$ 8,262,852	\$ 4,693,819	\$ 1,185,437
2023-24	\$ 50,075,110	8.25%	\$ 4,131,197	19.10%	\$ 9,564,346	\$ 5,433,149	\$ 739,330
2024-25	\$ 52,018,407	8.25%	\$ 4,291,519	19.10%	\$ 9,935,516	\$ 5,643,997	\$ 210,848
2025-26	\$ 54,832,924	8.25%	\$ 4,523,716	19.10%	\$ 10,473,088	\$ 5,949,372	\$ 305,375

Fiscal Year	Projected STRS Salaries	Status Quo Rate	STRS Cost	Increased Rate	STRS Cost	Increased Cost Over Status Quo	Year over Year Increased Cost
2026-27	\$ 57,793,190	8.25%	\$ 4,767,938	19.10%	\$ 11,038,499	\$ 6,270,561	\$ 321,189
2027-28	\$ 60,906,533	8.25%	\$ 5,024,789	19.10%	\$ 11,633,148	\$ 6,608,359	\$ 337,798
2028-29	\$ 64,180,637	8.25%	\$ 5,294,903	19.10%	\$ 12,258,502	\$ 6,963,599	\$ 355,240
2029-30	\$ 67,623,567	8.25%	\$ 5,578,944	19.10%	\$ 12,916,101	\$ 7,337,157	\$ 373,558
			\$ 62,560,924		\$ 128,954,444		\$ 7,337,157

Table 10-8. PERS Pension Liability through 2029-2030

Fiscal Year	Projected PERS Salaries	Status Quo Rate	PERS Cost	Increased Rate	PERS Cost	Increased Cost Over Status Quo	Year over Year Increased Cost
2013-14	\$ 21,668,593	11.44%	\$ 2,478,887	11.44%	\$ 2,478,887	\$ -	\$ -
2014-15	\$ 23,395,480	11.44%	\$ 2,676,443	11.77%	\$ 2,753,648	\$ 77,205	\$ 77,205
2015-16	\$ 25,159,148	11.44%	\$ 2,878,207	11.85%	\$ 2,981,359	\$ 103,153	\$ 25,947
2016-17	\$ 28,123,505	11.44%	\$ 3,217,329	13.89%	\$ 3,905,792	\$ 688,463	\$ 585,311
2017-18	\$ 29,570,246	11.44%	\$ 3,382,836	15.53%	\$ 4,592,555	\$ 1,209,719	\$ 521,255
2018-19	\$ 32,596,385	11.44%	\$ 3,729,026	18.06%	\$ 5,887,559	\$ 2,158,533	\$ 948,814
2019-20	\$ 33,853,220	11.44%	\$ 3,872,808	19.72%	\$ 6,676,193	\$ 2,803,385	\$ 644,853
2020-21	\$ 33,233,537	11.44%	\$ 3,801,917	20.70%	\$ 6,879,342	\$ 3,077,426	\$ 274,040
2021-22	\$ 34,837,487	11.44%	\$ 3,985,409	22.91%	\$ 7,981,268	\$ 3,995,860	\$ 918,434
2022-23	\$ 38,283,325	11.44%	\$ 4,379,612	25.37%	\$ 9,712,480	\$ 5,332,867	\$ 1,337,007
2023-24	\$ 43,949,975	11.44%	\$ 5,027,877	26.68%	\$ 11,725,853	\$ 6,697,976	\$ 1,365,109
2024-25	\$ 49,746,353	11.44%	\$ 5,690,983	27.05%	\$ 13,456,388	\$ 7,765,406	\$ 1,067,430
2025-26	\$ 52,107,555	11.44%	\$ 5,961,104	27.60%	\$ 14,381,685	\$ 8,420,581	\$ 655,175
2026-27	\$ 54,579,795	11.44%	\$ 6,243,929	28.00%	\$ 15,282,343	\$ 9,038,414	\$ 617,833
2027-28	\$ 57,168,254	11.44%	\$ 6,540,048	29.20%	\$ 16,693,130	\$ 10,153,082	\$ 1,114,668
2028-29	\$ 59,878,353	11.44%	\$ 6,850,084	29.00%	\$ 17,364,722	\$ 10,514,639	\$ 361,557
2029-30	\$ 62,715,766	11.44%	\$ 7,174,684	28.80%	\$ 18,062,141	\$ 10,887,457	\$ 372,818
			\$ 77,891,182		\$ 160,815,347		\$ 10,887,457

Table 10-9. STRS/PERS Pension Rate Increases -District Contribution Increase Projections

Fiscal Year	STRS	STRS Annual Contribution Increase	PERS	PERS Annual Contribution Increase	Total STRS/PERS Increase
2013-14	8.25%	\$ -	11.44%	\$ -	\$ -
2014-15	8.88%	\$ 176,010	11.77%	\$ 77,205	\$ 253,215
2015-16	10.73%	\$ 599,494	11.85%	\$ 25,947	\$ 625,442
2016-17	12.58%	\$ 649,275	13.89%	\$ 585,311	\$ 1,234,586
2017-18	14.43%	\$ 741,039	15.53%	\$ 521,255	\$ 1,262,295
2018-19	16.28%	\$ 804,867	18.06%	\$ 948,814	\$ 1,753,680
2019-20	17.10%	\$ 398,944	19.72%	\$ 644,853	\$ 1,043,796
2020-21	16.15%	\$ (266,934)	20.70%	\$ 274,040	\$ 7,106
2021-22	16.92%	\$ 405,687	22.91%	\$ 918,434	\$ 1,324,121
2022-23	19.10%	\$ 1,185,437	25.37%	\$ 1,337,007	\$ 2,522,444

Fiscal Year	STRS	STRS Annual Contribution Increase		PERS	PERS Annual Contribution Increase		Total STRS/PERS Increase
2023-24	19.10%	\$	739,330	26.68%	\$	1,365,109	\$ 2,104,439
2024-25	19.10%	\$	210,848	27.05%	\$	1,067,430	\$ 1,278,277
2025-26	19.10%	\$	305,375	27.60%	\$	655,175	\$ 960,550
2026-27	19.10%	\$	321,189	28.00%	\$	617,833	\$ 939,022
2027-28	19.10%	\$	337,798	29.20%	\$	1,114,668	\$ 1,452,466
2028-29	19.10%	\$	355,240	29.00%	\$	361,557	\$ 716,797
2029-30	19.10%	\$	373,558	28.80%	\$	372,818	\$ 746,376
		\$	7,337,157		\$	10,887,457	\$ 18,224,614



STAFFING

2024 - 2025 ANNUAL BUDGET



Staffing Levels – Fall 2005 through Fall 2024 ●
Negotiated Compensation Increases ●

SECTION 11

STAFFING LEVELS – FALL 2005 THROUGH FALL 2024

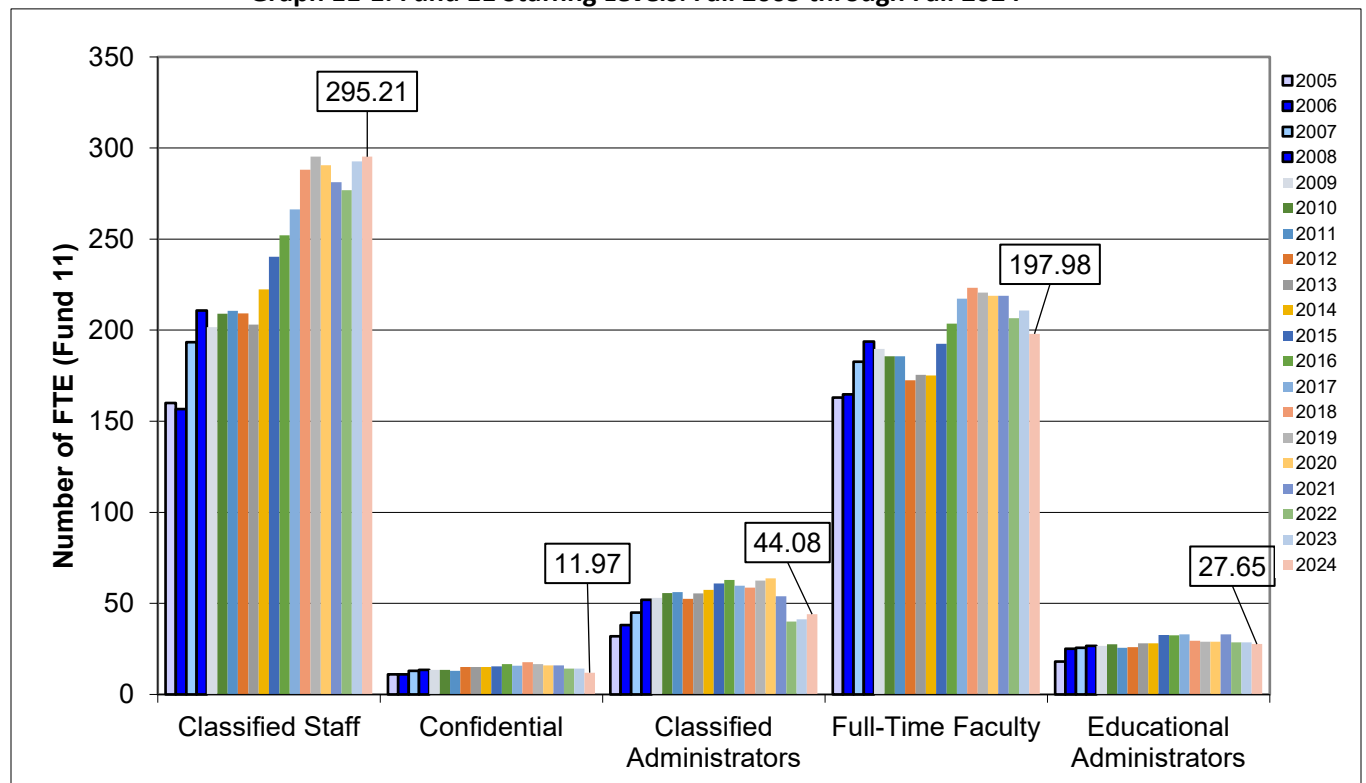
History of Staffing Levels:

Over the years, staffing continues to grow, and adjustments are made consistent with available State Apportionment funding and other factors such as receipt of new grant funding requiring specific staffing. Staffing declined slightly due to the 2009-2010 and 2011-2012 reduced enrollment targets. These declines in staffing were accomplished through resignations and retirements.

Notably, in 32 years, the District has been able to adjust enrollments, identify expense reductions, cultivate new revenue sources, and make contingency plans, which have resulted in the District's ability to respond to volatile State Budgets without layoffs, salary rollbacks, furloughs, or freezes. Despite the statewide base revenue reductions associated with the Great Recession and because of these practices, the District has been able to avoid the invasive operational restructuring and program elimination that other districts have implemented.

Total FTES increased from 11,263 in 2004-2005 to 15,229 in 2023-2024, an increase of 35.2% in 20 years. Between Fall 2004 through Fall 2023, overall staffing increased 55.8%, consistent not just with the increases in enrollment trends, but also with the requirements to meet the full-time faculty obligation. During periods where the State provided growth funding, the District took advantage of surplus funds to hire in advance of the Full-Time Faculty Obligation. The District is projected to exceed the amount of full-time faculty for Fall 2024 by 33.7 FTEF.

Graph 11-1. Fund 11 Staffing Levels: Fall 2005 through Fall 2024



**Numbers are based on the Adopted Budget, and the count is based on each employee's FTE*

NEGOTIATED COMPENSATION INCREASES

Negotiated Compensation Increases:

With 90.3% of the budget allocated to salaries and benefits, this area is monitored very closely using an Access database to update costs annually on a position-by-position basis. Steps are applied for each as well as any negotiated increases. A Total Compensation methodology is used to negotiate increases by allocating a percentage increase applied to a total amount of salaries and benefits, which can then be spent at the discretion of the represented group.

Uses of Total Compensation:

Total Compensation can be allocated to salary increases and health and welfare benefit increases as well as other items, including but not limited to; salary schedule reform, increased overload and summer/winter intercession pay rates, increase release time for Department Chair duties, increased release time for COCFA union and negotiation teams, release time for Academic Senate, lecture/lab parity and additional retirement benefits.

Additional Pay Available for Each Unit:

Table 11-1:

Full-Time / Part-Time Faculty	Full-Time / Part-Time Classified	Confidential	Educational / Classified Administrator
Step Increase	Step Increase	Step Increase	One-Time Stipend (for additional responsibilities)
Column	Negotiated Increase	Negotiated Increase	Educational Incentive
Negotiated Increase	Overtime	Overtime	
Overload	Compensatory Time	Compensatory Time	
Summer / Winter Intercession	Reclassification	Reclassification	
Supplementary Services	Educational Incentive	Educational Incentive	
		Longevity	
		Merit	

Table 11-2. Total Salary and Health & Welfare Increases for All Negotiated Groups

Represented Group	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<u>COCFA</u>						
Salary Schedule Increase	2.76%	5.00%	0.41%	2.50%	4.37%	3.15%
Average Step/Columns Increase	1.61%	1.27%	1.91%	1.53%	2.08%	2.07%
All Other Increases	0.73%	0.05%	3.79%	0.16%	0.00%	0.21%
Total Salary Increases	5.10%	6.32%	6.11%	4.19%	6.45%	5.43%
On-Going H&W Contribution (Total Comp)	0.16%	0.49%	0.00%	1.22%	0.36%	0.38%
One-Time Funds for H&W (Total Comp)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Salary and H&W Increases	5.26%	6.81%	6.11%	5.41%	6.81%	5.81%
<u>CSEA</u>						
Salary Schedule Increase	3.65%	4.41%	3.66%	1.05%	2.85%	0.00%
Average Step Increase	2.83%	2.50%	2.84%	1.69%	2.53%	2.59%
All Other Increases (reclass/mkt adj)	2.10%	5.38%	1.63%	1.74%	1.24%	0.98%
Total Salary Increases	8.58%	12.29%	8.13%	4.48%	6.62%	3.57%

<u>Represented Group</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
On-Going H&W Contribution (Total Comp)	0.00%	0.00%	0.00%	0.10%	0.14%	0.41%
One-Time Funds for H&W (Total Comp)	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%
Total Salary and H&W Increases	8.58%	12.29%	8.13%	4.58%	6.76%	4.02%
<u>Confidential</u>						
Salary Schedule Increase	3.60%	3.33%	3.51%	1.75%	4.29%	0.45%
Average Step/Columns Increase	1.69%	1.31%	1.68%	1.46%	2.15%	1.96%
All Other Increases (ongoing merit/reclass)	0.15%	0.28%	1.46%	0.00%	0.00%	0.00%
Total Salary Increases	5.44%	4.92%	6.65%	3.21%	6.44%	2.41%
On-Going H&W Contribution (Total Comp)	0.27%	1.24%	0.00%	1.23%	0.00%	0.00%
Total Salary and H&W Increases	5.71%	6.16%	6.65%	4.44%	6.44%	2.41%
<u>Classified Administrators</u>						
Salary Increases - (Salary Schedule 2017)	3.34%	3.84%	2.35%	0.00%	4.07%	0.00%
Promotion/Demotion / Steps (2017 and on)	2.71%	0.88%	0.73%	3.80%	1.50%	1.50%
Market Adjustments (Equity)	0.00%	1.27%	0.74%	0.00%	0.00%	0.00%
Total Salary Increases	6.05%	5.99%	3.82%	3.80%	5.57%	1.50%
On-Going H&W Contribution (Total Comp)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Salary and H&W Increases	6.05%	5.99%	3.82%	3.80%	5.57%	1.50%
<u>Educational Administrators</u>						
Salary Increases - (Salary Schedule 2017)	3.34%	3.48%	2.35%	0.00%	4.07%	0.00%
Promotion/Demotion / Steps (2017 and on)	2.72%	0.87%	0.94%	3.80%	1.50%	1.50%
Market Adjustments (Equity)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Salary Increases	6.06%	4.35%	3.29%	3.80%	5.57%	1.50%
On-Going H&W Contribution (Total Comp)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Salary and H&W Increases	6.06%	4.35%	3.29%	3.80%	5.57%	1.50%
AFT - Adjunct Faculty Total Salary Increase (including Steps)	3.73%	6.12%	4.21%	4.26%	4.46%	2.85%

Table 11-2 (cont'd). Total Salary and Health & Welfare Increases for All Negotiated Groups

<u>Represented Group</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Cumulative</u>	<u>Average</u>
<u>COCFA</u>						
Salary Schedule Increase	0.00%	5.07%	8.12%	8.88%	40.26%	4.03%
Average Step/Columns Increase	2.00%	1.87%	1.79%	1.87%	18.00%	1.80%
All Other Increases	0.00%	0.72%	0.40%	0.56%	6.62%	0.66%
Total Salary Increases	2.00%	7.66%	10.31%	11.31%	64.88%	6.49%
On-Going H&W Contribution (Total Comp)	0.00%	0.73%	0.43%	0.79%	4.56%	0.46%
One-Time Funds for H&W (Total Comp)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Salary and H&W Increases	2.00%	8.39%	10.74%	12.10%	69.44%	6.94%
<u>CSEA</u>						
Salary Schedule Increase	0.00%	6.25%	7.25%	9.00%	38.12%	3.81%
Average Step Increase	2.65%	2.42%	2.51%	2.49%	25.04%	2.50%
All Other Increases (reclass/mkt adj)	0.47%	0.00%	0.30%	0.00%	13.84%	1.38%

<u>Represented Group</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Cumulative</u>	<u>Average</u>
Total Salary Increases	3.12%	8.67%	10.06%	11.49%	77.00%	7.70%
On-Going H&W Contribution (Total Comp)	0.00%	0.10%	0.65%	0.68%	2.08%	0.21%
One-Time Funds for H&W (Total Comp)	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%
Total Salary and H&W Increases	3.12%	8.77%	10.71%	12.17%	79.12%	7.91%
<u>Confidential</u>						
Salary Schedule Increase	0.00%	4.85%	7.95%	8.00%	37.73%	3.77%
Average Step/Columns Increase	1.58%	2.34%	1.77%	1.74%	17.68%	1.77%
All Other Increases (ongoing merit/reclass)	0.00%	0.78%	0.00%	0.94%	3.61%	0.36%
Total Salary Increases	1.58%	7.97%	9.72%	10.68%	59.02%	5.90%
On-Going H&W Contribution (Total Comp)	0.00%	0.27%	0.00%	0.21%	3.22%	0.32%
Total Salary and H&W Increases	1.58%	8.24%	9.72%	10.89%	62.24%	6.22%
<u>Classified Administrators</u>						
Salary Increases - (Salary Schedule 2017)	0.00%	5.44%	5.47%	8.28%	32.79%	3.28%
Promotion/Demotion / Steps (2017 and on)	1.50%	1.50%	1.50%	1.50%	17.12%	1.71%
Market Adjustments (Equity)	0.61%	0.00%	0.00%	0.00%	2.62%	0.26%
Total Salary Increases	2.11%	6.94%	6.97%	9.78%	52.53%	5.25%
On-Going H&W Contribution (Total Comp)	0.00%	0.26%	1.94%	0.67%	2.87%	0.29%
Total Salary and H&W Increases	2.11%	7.20%	8.91%	10.45%	55.40%	5.54%
<u>Educational Administrators</u>						
Salary Increases - (Salary Schedule 2017)	0.00%	5.44%	5.47%	8.28%	32.43%	3.24%
Promotion/Demotion / Steps (2017 and on)	1.50%	1.50%	1.50%	1.50%	17.33%	1.73%
Market Adjustments (Equity)	1.92%	0.00%	0.00%	0.00%	1.92%	0.19%
Total Salary Increases	3.42%	6.94%	6.97%	9.78%	51.68%	5.17%
On-Going H&W Contribution (Total Comp)	0.00%	0.26%	1.94%	0.67%	2.87%	0.29%
Total Salary and H&W Increases	3.42%	7.20%	8.91%	10.45%	54.55%	5.46%
AFT - Adjunct Faculty Total Salary Increase (including Steps)	0.85%	6.85%	11.89%	13.38%	58.59%	5.86%



INSTRUCTIONAL EQUIPMENT BUDGET

2024 - 2025 ANNUAL BUDGET



Instructional Equipment Funding ●

SECTION 12

I N S T R U C T I O N A L E Q U I P M E N T F U N D I N G

State Allocations for Instructional Equipment:

In recent years, the Legislature and the Governor have made it a priority to fund Instructional Equipment to ensure that students have access to the same current equipment that potential employers are using.

These allocations were funded using one-time funds. The Governor prefers to provide one-time allocations for part of the increases in Proposition 98 funding levels, since the increases in State revenues prompting higher Proposition 98 funding levels may not be sustained due to the volatility of some State revenues such as capital gains.

Table 12-1. State Allocations for Instructional Equipment

	<u>Statewide Allocation</u>	<u>District Allocation</u>	<u>Spend By</u>
2015-2016	\$ 148,000,000	\$ 1,990,261	6/30/17
2016-2017	\$ 184,565,000	\$ 2,553,817	6/30/18
2017-2018	\$ 69,859,000	\$ 1,011,406	6/30/19
2018-2019	\$ 28,465,000	\$ 422,242	6/30/20
2019-2020	\$ 13,500,000	\$ 196,423	6/30/21
2020-2021	\$ 0	\$ 0	N/A
2021-2022	\$ 314,000,000	\$ 7,335,690*	6/30/23
2022-2023	\$1,023,000,000	\$ 5,287,957*	6/30/27
2023-2024	\$ 5,700,000	\$ 83,734	6/30/25
2024-2025	\$ 0	\$ 0	N/A

*\$2,250,000 in District Allocation was allotted for Deferred Maintenance in 2021-22. In 2023-2024, the Statewide Allocation was reduced from \$1,523,000,000 and the District Allocation was reduced from \$12,280,391 (\$3 M was transferred from the COVID-19 Block Grant, leaving \$3 M allotted for Deferred Maintenance, \$1 M allotted for Technology Equipment (for instructional purposes), and \$1.3 M allotted for other instructional equipment).

In 2014-2015, all Instructional Equipment requests submitted through Program Review were funded using \$1,147,108 in one-time Instructional Equipment funding and \$179,960 in other District one-time funds.

In 2015-2016, \$4,148,390 in Instructional Equipment requests were submitted through Program Review. Requests were reviewed by Executive Cabinet and PAC-B after Adopted Budget to determine which requests to fund using the one-time Instructional Equipment allocation of \$1,990,261.

In 2016-2017, one-time Instructional Equipment funding was allocated in the amount of \$2,553,817. Through Program Review, the District received almost \$5.5 million in equipment requests with approximately \$3.8 M of those for Instructional Equipment. That list was evaluated by Executive Cabinet so that \$861,774 in equipment requests could be funded early in the fiscal year (in Tentative and Adopted Budgets) to accommodate any RFP/bids that needed to be done for purchases over the bid limit. Instructional departments received communication regarding these requests after approval so they could move forward with the expenditure process. To address allocating the balance of \$1,692,043, a subsequent process was established that allowed new 2016-2017 instructional equipment requests to be submitted through the 2017-2018 Program Review screens for equipment. These requests were evaluated by the Department Chairs/Managers, Division Deans and Executive Cabinet. In addition, a

process was established where a small workgroup took a second look at instructional equipment requests submitted through the 2016-2017 Program Review that had not been funded at Adopted Budget. Both lists were presented at the November 2016 PAC-B meeting for final review, and instructional equipment totaling \$1,256,348 was funded. These requests were followed by subsequent requests totaling \$201,144, which were similarly evaluated and funded. The remaining unallocated funds totaling \$234,551 were available for distribution during the 2017-2018 Budget Development process, based on Instructional Equipment requests submitted through Program Review and evaluated in April 2017 by Executive Cabinet and PAC-B.

In 2017-2018, the allocation of the District's one-time Instructional Equipment funding was not included in the Adopted Budget because of pending legislation to shift \$7 million of the Statewide allocation to support financial aid for Dreamers. After Adopted Budget, when the final allocation was confirmed at \$1,011,406 for our District, the process of funding instructional equipment began. Initially, instructional equipment requests submitted in the 2017-2018 Program Review were funded. Since this did not fully utilize all of the 2017-2018 funding, some instructional equipment requests from 2018-2019 Program Reviews were funded early.

In 2018-2019, allocation of the District's \$422,242 in instructional equipment funding was allocated to approved Augmentation requests submitted through 2018-2019 Program Review.

In 2019-2020, \$196,423 in instructional equipment funding was allocated to approved requests submitted through 2019-2020 and 2020-2021 Program Review.

In 2020-2021, the State did not allocate any funds for Instructional Equipment.

In 2021-2022, the District's allocation of \$5,085,690 was spent on instructional equipment that was requested through the 2021-2022 and 2022-2023 Program Review.

In 2022-2023, all of the District's \$2,280,391 allocation in instructional equipment funding was allocated to approved requests submitted through the 2022-2023 and 2023-2024 Program Review, including the allocation for Technology instructional equipment of \$1,000,000; however, as of 7/1/24, \$249,243 had yet to be spent due to savings and timing of purchases. \$28,535 remains unallocated, which will be allocated based on approved requests submitted through PAC-B and Executive Cabinet. For the 2022-2023 Instruction Block Grant, the State has given districts five years to spend out allotted funds.

In 2023-2024, \$78,812 of the District's \$83,734 allocation in instructional equipment was allocated to approved requests submitted through the 2023-2024 and 2024-2025 Program Review. The remaining funding will be allocated based on approved requests submitted through PAC-B and Executive Cabinet.

In 2024-2025, the State did not allocate any funds for Instructional Equipment.

To provide the "big picture" of the impact of this funding, the following chart shows the departments that have benefitted from one-time Instructional Equipment allocations totaling \$7.4 million from 2020-2021 through the 2024-2025 fiscal year.

Table 12-2. Instructional Block Grant Expenditures 2020-21 through 2024-25

Department	2020-21	2021-22	2022-23	2023-24	2024-25	Total
Amount Allocated by State	\$ -	\$ 5,085,690	\$ 2,280,391	\$ 83,734	\$ -	\$ 7,449,815
Anthropology	-	6,624	-	-	-	\$ 6,624
Astronomy	-	6,082	-	-	-	\$ 6,082
Athletics	-	-	55,874	-	-	\$ 55,874
Automotive Technology	-	70,980	-	20,000	-	\$ 90,980
Biology	-	690,827	53,347	-	-	\$ 744,174
Campuswide Computers	-	1,308,094	1,000,000	-	-	\$ 2,308,094
Chemistry	-	95,326	11,758	-	-	\$ 107,083
Cinema	-	70,057	-	-	-	\$ 70,057
Computer Networking	-	48,528	6,605	-	-	\$ 55,133
Computer Support Services	-	917,919	-	-	-	\$ 917,919
Culinary Arts	-	139,671	-	10,000	-	\$ 149,671
Datatel	-	122,833	-	-	-	\$ 122,833
Electronics and Electric Technology	-	-	2,923	-	-	\$ 2,923
Environmental Science	-	-	4,148	-	-	\$ 4,148
Fine & Performing Arts	-	26,055	-	26,000	-	\$ 52,055
Fire Academy	-	-	929,968	-	-	\$ 929,968
Geography	-	35,892	-	-	-	\$ 35,892
Geology	-	22,557	-	-	-	\$ 22,557
Honors Program	-	-	5,770	-	-	\$ 5,770
Interior Design	-	9,152	-	-	-	\$ 9,152
Media Entertainment Arts	-	264,892	41,938	18,000	-	\$ 324,830
Medical Lab Technology	-	10,977	3,765	-	-	\$ 14,742
Multimedia	-	929	-	-	-	\$ 929
Music	-	28,305	-	-	-	\$ 28,305
Noncredit Acad. Administr.	-	5,209	-	12	-	\$ 5,222
Nursing	-	-	-	4,500	-	\$ 4,500
Physical Education	-	156,664	95,654	-	-	\$ 252,318
Physical Sciences	-	3,875	-	-	-	\$ 3,875
Welding and Cutting	-	1,044,242	40,107	-	-	\$ 1,084,349
<i>Unallocated Funds</i>	-	-	28,535	5,222	-	\$ 33,757
Total Spent / Allocated	\$ -	\$ 5,085,690	\$ 2,280,391	\$ 83,734	\$ -	\$ 7,416,058

Additional Funding for Instructional Equipment:

In addition to the Instructional Equipment Block Grant, the District has dedicated funding from other sources towards the purchase of Instructional Equipment. These sources include funding from the Unrestricted General Fund, Restricted Grant and Categorical Funds, Capital Outlay Fund and General Obligation Bond Funds.

**Table 12-3. History of Instructional Equipment Purchases (not through the Instructional Block Grant)
2019-20 through 2023-24**

Department	2019-20	2020-21	2021-22	2022-23	2023-24	Total
3rd Party Liability	-	-	-	-	13,677	13,677
Academy of the Canyons	-	27,519	-	-	-	27,519
Advanced Technology Center	-	-	-	-	1,769,467	1,769,467
Animation	61,481	65,570	-	27,687	-	154,738
Anthropology	-	-	-	2,495	-	2,495
Art	282	-	-	-	7,039	7,321
Athletic Training/Sports Med	3,106	-	-	-	1,360	4,466
Audio Visual	98,538	141,687	-	-	-	240,225
Automotive Technology	1,604	1,515	4,400	-	4,631	12,149
Biology	-	-	-	-	47,822	47,822
Boykin Hall Modernization	-	-	-	-	238,917	238,917
CA Apprenticeship Initiative	-	-	-	27,100	95	27,195
CA College Promise Grant	38,028	-	-	-	-	38,028
CalWorks	-	-	8,016	-	-	8,016
Campuswide Computers	-	2,521	75,608	-	-	78,128
Chemistry	-	-	-	2,699	8,936	11,635
Child Development	620	1,202	-	546	4,771	7,140
Communication Studies	-	-	-	-	8,892	8,892
Computer Applications Web Technologies	487	-	-	-	-	487
Computer Networking	-	-	-	-	10,749	10,749
Computer Replacement	-	-	440,298	-	-	440,298
Construction	3,449	-	-	-	9,234	12,684
COVID-19 Response Block Grant	-	607,997	-	-	-	607,997
COVID-19 Recovery Block Grant	-	-	-	64,620	87,189	151,809
Culinary Arts	363	4,113	2,711	3,593	3,897	14,677
Del Valle ISA	-	-	104,362	580	-	104,943
Distance Education	-	-	7,067	-	4,267	11,334
Drafting Technology	34,560	-	-	374	18,417	53,351
DSP&S - Deaf, Hard of Hearing	3,147	7,274	47,293	9,495	-	67,209
Electronics and Electric Technology	-	-	-	633	6,491	7,124
Emergency Medical Technology	4,296	28,157	5,437	-	4,597	42,488
Extended Opportunities Programs and Services	-	-	246	-	-	246
Fine & Performing Arts	-	1,231	-	-	-	1,231
Fire Control Technology	28,399	20,419	3,016	-	-	51,834
Foundation Grant	-	1,211	-	-	27,086	28,297
Higher Education Emergency Relief Fund (HEERF)	-	-	934,565	275,525	-	1,210,090
Incarcerated Students Reentry	55,639	-	11,092	-	-	66,731
Incident Response #1 - COVID-19	601,824	153,279	-	-	-	755,103
Learning Skills, Handicapped	6,727	-	-	-	-	6,727
Mathematics	-	-	-	-	430	430

Department	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Mathematics, Engineering and Science Achievement	-	-	3,300	4,129	1,356	8,784
Media Entertainment Arts	272	3,181	487	-	-	3,940
Medical Lab Technology	-	-	16,140	33,410	4,330	53,879
Modernization	31,671	-	-	-	-	31,671
Music	-	4,421	-	-	3,625	8,046
National Science Foundation	-	-	-	20,656	189,188	209,844
Nursing	19,693	-	29,253	-	613	49,560
Parks & Outdoor Recreation	-	-	-	2,409	-	2,409
PE West Modernization	89,624	-	-	-	-	89,624
Perkins	-	-	-	-	114,391	114,391
Photography	-	24,360	-	-	-	24,360
Physical Education	-	-	1,720	-	2,114	3,834
Physical Sciences	-	-	-	-	1,500	1,500
Physics	-	-	-	-	20,155	20,155
School of Math, Science & Engineering	2,168	-	-	-	-	2,168
Science Lecture Building - CCC	38,843	1,204,704	572,522	52,480	-	1,868,549
Strong Workforce Local	-	46,736	-	78,521	5,184	130,441
Strong Workforce Regional	47,372	93,437	425,098	838,044	1,047,373	2,451,324
Student Services / Learning Resources Building - CCC	-	-	-	270,401	-	270,401
Surveying	2,529	-	-	-	546	3,076
Theatre	6,141	-	-	-	-	6,141
Water Science	3,440	-	-	-	-	3,440
Warehouse	-	-	-	-	1,461	1,461
Welding and Cutting	120,186	106,537	-	47,587	61,568	335,879
Grand Total	1,304,488	2,547,070	2,692,631	1,762,984	3,731,368	12,038,542



RESTRICTED BUDGET

2024 - 2025 ANNUAL BUDGET



Grant Revenue Assumptions ●
Categorical Funds ●

SECTION 13

GRANT REVENUE ASSUMPTIONS

Grant Revenues:

To augment the resources available to the District for program development, new initiatives, innovative projects, and instructional equipment, the District pursues grant revenue from the State of California, the Federal Government, and private foundations.

Beginning in 2009-2010, severe funding cuts were made to all State grants, including Nursing and Economic Development grants. As a result, the District saw a decline in grant revenues that were awarded in 2008-2009 and intended to continue at the same funding levels in 2009-2010. Also, the end of multi-year grant projects in 2008-2009, including Title III and CREATE, further attributed to the reduction in grant revenue in 2009-2010.

From 2009-2010 through 2013-2014 the District's grant funding remained consistently above \$5 million, despite years of State economic challenges during the Great Recession.

In 2014-2015, grant awards totaling \$9,274,112 represented an increase of 77% over the low point in 2009-2010. This large increase was because the District secured many new grants including the Statewide Institutional Effectiveness Partnership Initiative grant, NSF Statistics Educators grant, and a Title V grant.

In 2015-2016, grant awards totaling \$15,951,119 represented a 72% increase over the prior year. The District secured many new grant awards, such as the NSF Create Evaluation grant, a Nursing Enrollment Growth grant, a U.S. Department of Education Title V grant with CSUN, and IDRC Health Information Coding grant, and the CA Career Pathways Trust grant, which lead to this large increase in funding.

In 2016-2017, the District not only maintained the high dollar funding of over \$15.9 million from 2015-2016, but even saw a slight increase to \$16,067,015. New grant initiatives included a Hispanic Serving Institutions STEM Articulation grant with CSUN, an NSF Create Madison Technical College sub-award, and the Basic Skills and Student Outcomes Transitions grant.

In 2017-2018, grant awards totaled \$14,367,768. The decrease in total awards is mainly attributable to the receipt of a \$2 million CA Career Pathways Trust Grant in 2016-2017 that was awarded in one lump sum but intended to be spent over several years, as well as the successful completion of the Upward Bound, Industry Driven Regional Collaborative, and SB1070 grants in 2016-2017. These decreases were partially offset by several new or increased awards, including a MakerSpace grant, the College Promise Program, two Open Educational Resources grants, a CTE Education Pathways award, and new Welding and Apprenticeship grants.

In 2018-2019, grant awards totaled \$15,007,639. The District secured new grant awards, such as a Nursing Enrollment Growth grant, Song Brown Capitation Grant, Sector Navigator Grant, a Veterans' Resource Grant, and Civic Engagement grants.

In 2019-2020, grant awards totaled \$16,026,651. The District secured new grant awards, such as the Advanced Technology Center, Kaiser Mental Health Pipeline, Quality Rating, and Improvement awards for Early Childhood Education, a subaward with the Department of Labor for Apprenticeships, a subaward with the Department of Defense for Cyber Security Apprenticeships, as well as an Incarcerated Student Program.

In 2020-2021, grant awards totaled \$13,384,329. The decrease in total awards is mainly attributable to the successful completion of the Zero Textbook Cost Degree Technical Assistant Provider award, two California Virtual Campus-Online Education Initiatives and Education Futures grant in 2019-2020.

These decreases were partially offset by several new or increased awards, including a new NSF Center for Renewable Energy Advanced Education Resource Center sub-award, and a two-year CalFRESH Award.

In 2021-2022, as of September 24, 2021, grant awards total \$4,382,761. This number will continue to grow as the fiscal year progresses over the next nine months and additional grants are secured. Some of the newer awards in 2021-22 include a \$1.4M NSF S-STEM award, NSF Campus as a living Lab, \$1M Advanced Technology Center Equipment award, Fresh Success contract.

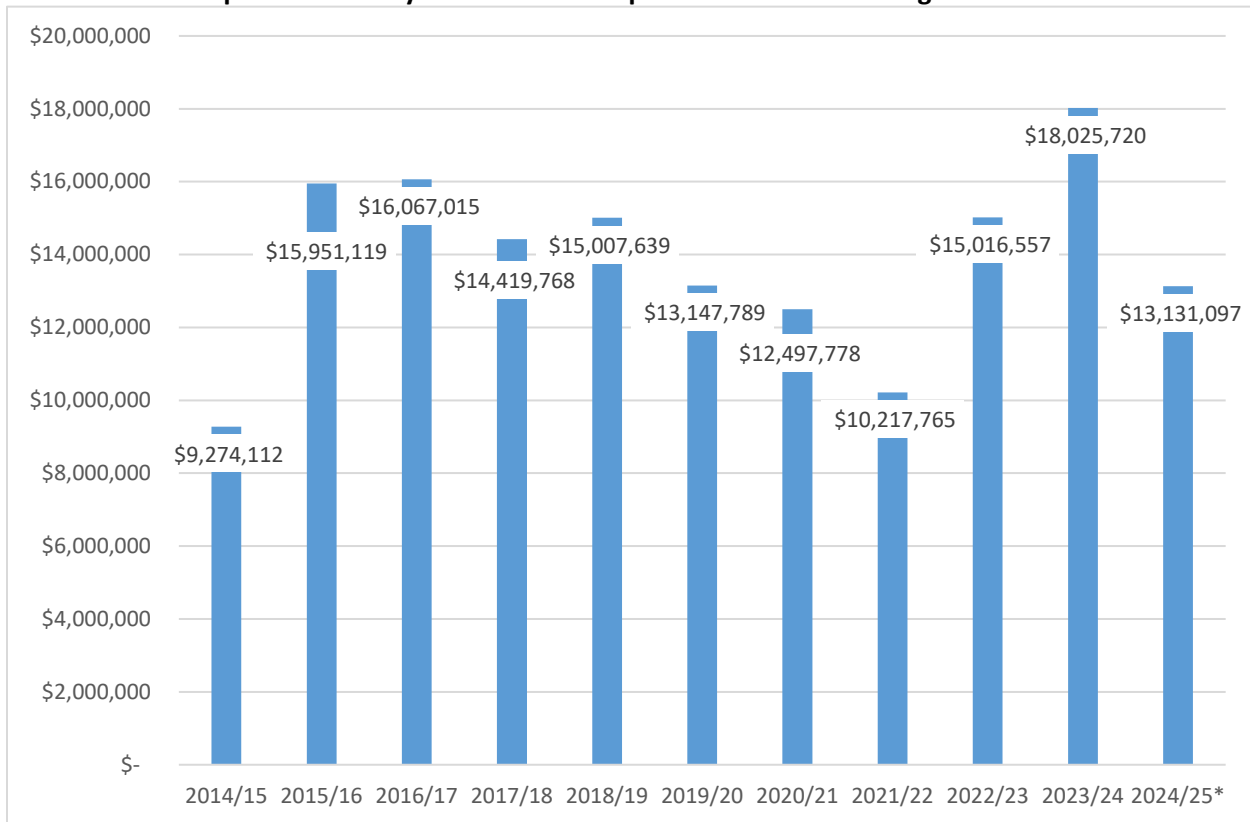
In 2022-2023, The District maintained prior year funding and realized an increase in grant awards for total funding of \$40M. The increase in total awards is attributed to the successful completion of the following awards: \$10M IEPI, \$2M Strong Workforce, \$1.4M NSF S-STEM, \$1.7M NSF CREATE, \$1.2M DECT, \$1M Federal appropriation funding for ATC equipment, and \$1.3M CCAMPIS, as well as continuing contracts with Fresh Success and CalFRESH.

In 2023-2024, the level of funding from 2022-2023 was maintained and saw a 21% increase totaling an additional \$11M. The increase is due to new federal programs including a Title V, Center of Excellence for Veteran Students and two Congressional funded projects for Advance Technology and Fire Academy as well as state and locally funded project for Ethnic Studies, AB1705, Tech Data and Security, Ca Apprenticeship for Early Childhood Education, Calculus Reform, and Culturally Responsive Pedagogy and Practices.

In 2024-2025 the level of funding from 2023-24 decreased 21% for a total award amount of \$64M. This decrease is due in part to the successful completion of multiple federally funded awards including the following: Advance Technology Equipment federal appropriation funds, NSF Next Generation, NSF ATE Welding Grant, USC Children's Hospital award, Department of Education Open Textbook Pilot Program, and also due to a decrease in funding for the Strong Workforce Program and the Learning-Aligned Employment Program.

Looking at the History of Grants Development chart on the following page, the work of Grants Development has profoundly impacted college programs, services, and overall funding. In the last ten years (2014/15 through 2023/24), Grants Development has secured \$139,625,262 in grant awards, with \$12,956,585 already secured for the year in progress (2024/2025). These funds enable new and enhanced activities to support COC's mission and boost Access, Engagement, and Success-related work.

Graph 13-1. History of Grants Development 2014-2015 through 2024-2025



*2024-2025 Total Reflects Grants Awarded as of September 20, 2024

C A T E G O R I C A L F U N D S

Table 13-1. Categorical Funding 2020-21 through 2024-25

CATEGORICAL FUNDING	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
A2MEND Ongoing	\$10,000	\$0	\$0	\$0	\$0
ASIAN AMERICAN, NATIVE HAWAIIAN, AND PACIFIC ISLANDER STUDENT ACHIEVEMENT PROGRAM (AANHPI) Ongoing	\$121,222	\$129,600	\$150,697		
ASIAN AMERICAN, NATIVE HAWAIIAN, AND PACIFIC ISLANDER STUDENT ACHIEVEMENT PROGRAM (AANHPI) One time	\$10,000	\$0	\$0		
BASIC NEEDS CENTER (Ongoing)	\$484,132	\$508,793	\$450,565	\$306,694	
BASIC NEEDS One Time, Phase 3 of 3 phases		\$450,489	\$313,156	\$299,691	
BOARD FINANCIAL ASSISTANCE PROGRAM (BFAP) + One-time SFAA funds	\$836,387	\$646,892	\$641,626	\$515,277	\$534,132
CALFRESH IMMEDIATE ACTION PACKAGE					\$39,086

CATEGORICAL FUNDING	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
CALIFORNIA ADULT EDUCATION PLAN	\$493,702	\$488,221	\$447,849	\$508,888	\$409,769
CALIFORNIA COLLEGE PROMISE (AB19)	\$1,687,932	\$1,683,952	\$1,686,644	\$1,452,430	\$1,629,942
CALWORKS	\$371,951	\$391,654	\$348,960	\$339,925	\$357,405
COMMON COURSE NUMBERING	\$913,043				
COMMUNITY COLLEGE PATHWAY TO LAW SCHOOL INITIATIVE (one time)	\$99,000				
COOPERATIVE AGENCIES RESOURCES FOR EDUCATION (CARE)	\$169,894	\$186,554	\$180,440	\$106,003	\$91,472
COVID-19 RECOVERY BLOCK GRANT			\$9,738,904		
CULTURALLY COMPETENT FACULTY PROFESSIONAL DEVELOPMENT (One time)				\$50,434	
CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES			\$300,000		
DISABLED STUDENTS PROGRAMS AND SERVICES (DSP&S)	\$1,455,742	\$1,590,573	\$1,635,947	\$1,216,572	\$1,222,534
DREAMERS RESOURCE LIAISON	\$140,902	\$143,901	\$135,866	\$135,866	\$68,524
ECONOMIC & WORKFORCE DEVELOPMENT PROGRAM – CENTERS OF EXCELLENCE (Year one)	\$800,000	\$0	\$0	\$0	\$0
EEO BEST PRACTICES (One Time)				\$208,333	
EMERGENCY FINANCIAL ASSISTANCE IMMEDIATE ACTION PACKAGE (SFRF)			\$1,650,006		\$1,083,537
EQUITABLE PLACEMENT AND COMPLETION GRANT PROGRAM	\$0	\$663,072			
EXTENDED OPPORTUNITIES PROGRAMS AND SERVICES (EOPS)	\$892,876	\$914,769	\$873,996	\$837,732	\$719,483
FINANCIAL AID TECHNOLOGY	\$64,116	\$61,968	\$64,152	\$64,152	\$64,279
FOSTER AND KINSHIP CARE Education (FKCE)	\$84,483	\$80,115	\$79,533	\$72,387	\$77,836
GUIDED PATHWAYS			\$529,660	\$150,732	\$150,732
INFORMATION TECHNOLOGY AND SECURITY (AB178 One time + One time augmentation)		\$300,000	\$397,000		
INFORMATION TECHNOLOGY AND SECURITY (AB183)			\$50,000		
INFORMATION TECHNOLOGY DATA SECURITY FUNDING (Ongoing)	\$175,000	\$175,000	\$0		
INSTRUCTIONAL BLOCK GRANT (\$2.2M Instruct Block. \$10M F41)	\$0	\$83,734	\$4,976,140	\$7,585,690	
LGBTQIA+ (One Time)	\$138,276	\$135,189		\$152,507	
LIBRARY SERVICE PLATFORM				\$17,861	
LOTTERY	\$1,300,000	\$1,962,567	\$1,875,398	\$1,400,529	\$1,260,981
MATHEMATICS, ENGINEERING AND SCIENCE ACHIEVEMENT (MESA) PROGRAM (Base of \$280K + Proportional Share \$139,393)	\$419,393	Previously grant funded	Previously grant funded	Previously grant funded	Previously grant funded
MENTAL HEALTH	\$394,515	\$433,388	\$392,361	\$417,637	

CATEGORICAL FUNDING	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
MIDDLE COLLEGE HIGH SCHOOL (AOC) 3 YEAR GRANT	\$395,510	\$0	\$151,200	\$151,200	
NATIVE AMERICAN STUDENT SUPPORT AND SUCCESS PROGRAM (NASSSP)		\$900,000	\$600,000		
NEXTUP	\$362,960	\$429,487	\$300,319		
NURSING (Allocations will be finalized in October and provided in a future edition of the Compendium.)	\$92,100	\$93,591	\$110,107	\$110,107	\$110,107
PERKINS	\$556,708	\$512,672	\$610,520	\$516,484	\$500,771
RISING SCHOLARS NETWORK	\$124,000	\$124,000	\$124,000	\$0	\$0
ETHNIC STUDIES (One time)		\$48,695			
STAFF DIVERSITY	\$138,888	\$138,888	\$138,888	\$50,000	\$50,000
STRONG WORKFORCE LOCAL (Base=\$1,351,212. Incentive \$459,684)	\$1,810,896	\$2,082,508	\$2,071,931	\$1,935,646	\$1,714,501
STUDENT EQUITY AND ACHIEVEMENT (FORMERLY SE, BSI, SSSP)	\$5,838,638	\$5,838,638	\$5,838,638	\$5,342,073	\$5,342,073
STUDENT RETENTION AND OUTREACH IMMEDIATE ACTION PACKAGE		\$846,669	\$1,348,626	\$1,384,115	\$274,309
STUDENT TRANSFER ACHIEVEMENT REFORM		\$565,217	\$0	\$0	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	\$56,095	\$58,921	\$56,954	\$58,525	\$61,986
VETERANS PROGRAM					\$68,070
VETERANS RESOURCE CENTER	\$135,763	\$135,763	\$125,451	\$125,758	\$125,758
ZERO TEXTBOOK COSTS (ZTC) PROGRAM Phase 1			\$20,000	\$0	\$0
ZERO TEXTBOOK COSTS (ZTC) PROGRAM Phase 3			\$180,000	\$0	\$0
ZERO TEXTBOOK COSTS - Sustainable Design Phase 2	\$0	\$200,000			
ZERO TEXTBOOK COSTS - Land Surveying Phase 2	\$0	\$200,000			
ZERO TEXTBOOK COSTS - Waste Water System Technology Phase 2	\$0	\$200,000			
OVERALL TOTALS	\$20,564,124	\$23,405,480	\$38,595,534	\$25,513,248	\$15,957,287

California Community Colleges – A Partner in California's Economic Growth:

The California Community College System plays an important role in boosting our state's economy by serving more than 1.8 million students a year. One out of four community college students in the U.S. is enrolled in a California Community College, making it the nation's largest system of higher education. The 116 Community Colleges in California, organized into 73 Districts, provide students with the knowledge and background necessary for today's competitive job market, providing workforce training, basic skills courses in English and math, certificate and degree programs and preparation for transfer to four-year colleges and universities. **California Community Colleges are the nation's largest system of higher education**, serving as a workforce training provider and serving as a gateway for veterans seeking a degree or job skills to transition to civilian life.

With the enactment of the 2023-24 Budget Act, Gov. Newsom and the Legislature renewed their support for the Roadmap for the Future, a bold agenda to increase equitable student success, and new capacity for the system office to lead key strategies to reach these important goals. State budget resources by way of the Student-Centered Funding Formula and categorical program funding are intended to provide support services to students to improve educational outcomes, reduce equity, achievement, and regional gaps, address basic needs such as food and housing insecurity, and to help increase college affordability. These investments position the California Community Colleges to advance educational equity and economic mobility. It is a remarkable opportunity to support students, their families and our communities while strengthening our statewide commitment to the Vision for Success.

Categorical programs are important institutional resources that support the success of special student populations. They can significantly contribute to the student-centered support infrastructure by delivering evidence-based high touch interventions to special student populations and by providing critical insight into building equitable structures that benefit all students. Leveraging funding sources not only facilitates the coordinated service delivery among programs but also maximizes resources for students with the greatest need and eliminate equity gaps. Most importantly, cross-program conversations on funding and service delivery create opportunities for institutional leaders to engage in structural redesigns that focus on shifting burdens from students to institutions and reducing the negative impacts of social determinants of educational success have on student outcomes.

Basic Needs Center:

The 2024-25 state budget includes \$43 million in on going funds for continued support to Basic Needs Centers for each California community college campus to establish and/or expand a Basic Needs Center, and designate at least one staff person as the Basic Needs Coordinator to provide holistic, comprehensive basic needs services and resources to students to support their successful matriculation through the California community colleges and beyond. The Basic Needs Center is intended to be a one-stop, single location and point of contact for students to more easily access and gain awareness of basic needs services and resources.

California College Promise:

Assembly Bill 19 was signed into law in October 2017 establishing the California College Promise. The 2024-25 state budget provided \$91.2 million in ongoing financial support to districts to improve college access and success. The legislation establishes clear goals aligned to the Vision for Success, calling on California College Promise to increase the number of high school students enrolling “college ready” directly into the California Community Colleges, the number of students successfully completing a career education goal or transferring, and reducing and eliminating achievement gaps.

Known locally as First Year Promise, First Year Promise is a program consisting of pre-entry outreach and orientation, followed by a year-long faculty and student mentor program. First Year Promise participants complete all their new student steps before acceptance into the program, and once in the program, they participate in special First Year Promise opportunities such as:

- First Year Promise Summer Orientation, which allows students to meet faculty, learn about majors and academic areas of interest, and network with COC peer mentors while they become familiar with the campus and various resources.
- A Learning Cohort with designated courses in fall and spring that include use of open educational resources.
- Supplemental learning and tutoring through ASG sponsored programs and clubs; and meetings

with their faculty and student mentors (student success teams).

COC's First Year Promise program aims to address the challenge of higher education affordability while also developing a college-going culture and increasing completion rates. The program promotes college readiness and helps new students complete their academic goal in a faster and more effective way.

Common Course Numbering:

The 2024-25 state budget includes \$105 million in one-time funds for Common Course Numbering for the California Community Colleges to "streamline transfer from two- to four-year postsecondary educational institutions and reduce excess credit (unit) accumulation." Common Course Numbering (CCN) funds support colleges in their efforts to align existing course curricula to a CCN system and incorporate CCNs into student-facing documentation, such as course catalogs, schedules, and transcripts as required Education Code section 66725.5 et seq. and the Higher Education Trailer Bill, Sec.56 require.

Dreamer Resource Liaison:

The 2024-25 state budget provided \$11.6 million in local assistance funds to support Dreamer Resource Liaisons and support services for Immigrant and undocumented student in community colleges. These services provide an opportunity to address disparities and advance economic justice by supporting education attainment, career pathways and economic mobility for students who may face barriers related to their immigration status. In October 2019, Assembly Bill 1645 was signed into law requiring California Community Colleges to designate a Dreamer Resource Liaison at each campus.

These funds are to assist students by streamlining access to all available financial aid and academic opportunities. Each campus shall have a designated Dreamer Resource Liaison knowledgeable in financial aid, social services, state-funded immigration legal services, internships, externships and academic opportunities.

LGBTQIA+

The 2024-25 state budget provided \$10 million in one-time funding to support LGBTQ+ students. The goal is to continue the momentum that participating community college districts established to provide support for LGBTQ+ students. The maximum funding a participating community college district can receive has been increased to \$900,000.

Mental Health Program:

The 2024-25 state budget provided \$32 million for mental health programs to:

- Engaging in student-centered design process to establish and strengthen structures to enable and streamline the delivery of holistic support for students across the continuum, including mental health promotion, prevention, crisis / acute treatment, post-acute care, and recovery.
- Providing campus-based training to faculty, staff and students regarding early identification, intervention, and referral of students with mental health needs.
- Ensuring students receive all applicable internal and external support services because of the close linkage between mental health and other social determinants of educational success.
- Establishing partnership(s) with local county behavioral health departments, subcontractors of county behavioral health departments or community-based organizations, with the goal of

establishing appropriate referral processes for students in need of clinically appropriate mental health support.

- Leveraging other community-based mental health resources, where available.

NextUp:

The 2024-25 state budget provided \$54 million in ongoing funds to increase participation in the number of current and former foster youth who attend community college and help youth realize and achieve their educational and career goals. It is the intent of the legislation, per Education Code 79220—79228, to provide services to eligible current, and former foster youth.

Rising Scholars:

The 2024-25 state budget provided \$9 million in ongoing funds to enhance the participation and success of justice-involved students in community colleges. Key objectives include increasing degree and certificate attainment, boosting transfer rates to four-year institutions, reducing units for associate degrees and closing equity gaps, especially for underrepresented groups.

Student Transfer and Achievement:

The 2024-25 state budget provided \$65 million in onetime funding to support the Student Transfer Achievement Reform Act. Funds are provided to support colleges in their efforts to auto-enroll students on an associate degree for Transfer (ADT) pathway when a student declares a goal for transfer on their mandatory education plans, as required by AB 928 (Berman, 2021). The goal of this new procedure is to maximize the probability that students will transfer into a four-year post-secondary educational institution and earn a degree in their chosen field of study in a timely manner with minimal accrual of excess units.

Strong Workforce Program:

The Strong Workforce Program was established in 2016-2017 to create “more and better CTE courses, programs and pathways.” The use of strong workforce funding aligns well with, and has a direct relationship to, the Vision for Success goals and Roadmap for Success outlined by the Board of Governors.

The 2024 Budget Act provided \$214 million for the Strong Workforce Program. SWP funding allocations should be used to accomplish:

- Increase the number of students in quality career technical education courses, programs, and pathways that will achieve successful workforce outcomes; and
- Increase the number of quality career technical education courses, programs, and pathways that lead to successful workforce outcomes, or invest in new or emerging career technical education courses, programs, and pathways that may become operative in subsequent years and are likely to lead to successful workforce outcomes.

Student Equity and Achievement Plan:

The 2024-25 state budget provided \$497 million for the Student Equity and Achievement Program. The Student Equity and Achievement Program supports the California Community Colleges in advancing the systemwide goal to boost achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. Student Equity and Achievement Program funds support all of the following:

- Implementing activities and practices pursuant to the California Community College Guided Pathways Grant Program.
- Ensuring students complete their educational goals and a defined course of study.
- Providing quality curriculum, instruction, and support services to students who enter college deficient in English and mathematics to ensure these students complete a course of study in a timely manner.

The Student Equity and Achievement Program is a “process” that enhances student access to the California Community Colleges and promotes and sustains the efforts of credit and non-credit students to be successful in their educational endeavors. The goals of the Student Equity and Achievement Program are to ensure that all students complete their college courses, persist to the next academic term, and achieve their educational objectives through the assistance of the student-direct components of the Student Equity and Achievement Program process:

- Admissions
- Orientation
- Assessment and Testing
- Counseling
- Student follow-up
- Program, Curriculum Planning and Development
- Student Assessment
- Advisement and Counseling
- Supplemental Instruction and Tutoring



CAPITAL OUTLAY FUNDS

2024 - 2025 ANNUAL BUDGET



General Obligation Bonds - Budget Assumptions ●
Locally Funded Capital Outlay - Budget Assumptions ●

SECTION 14

GENERAL OBLIGATION BONDS

General Obligation Bonds – Budget Assumptions:

The District will continue to plan, construct, and upgrade facilities at both the Valencia and Canyon Country campuses in 2024-2025, through a combination of funding sources. The District is fortunate to have the support of local voters, who have approved 3 local bond measures from 2001 to 2016. The first and second Bond Measures, Measure C and Measure M, have been fully expended. The 2024-2025 Adopted Budget includes expense assumptions for funds from the third bond authorization, Measure E.

Measure E Funding - General Obligation Bonds, Election of 2016:

- Measure E General Obligation Bonds were authorized in an election held on June 7, 2016. The election approved the issuance of \$230 million of general obligation bonds. Measure E passed with 58.46 percent voter approval. Measure E funds were approved to complete and remodel the Valencia Campus and provide funding for new Canyon Country Campus permanent buildings.
 - The first issuance occurred in May 2017 in the amount of \$50,000,000
 - The second issuance occurred in August 2019 in the amount of \$85,000,000
 - The third issuance occurred in November 2022 in the amount of \$70,000,000
 - There is \$25,000,000 available for future issuances as needed
- **Measure E Projects Completed Include:**
 - CCC – Modernization (HVAC, Modularity & Site Work)
 - PE West Modernization
 - Boykin 105 Remodel
 - Door & Lock Replacement Phase 2
 - Parking Structure Valencia
 - ADA Transition Plan – Phase 1
 - ADA Transition Plan – Phase 2
 - Canyon Country Campus Central Plant
 - Canyon Country Campus Science/Lecture Building
- **Measure E Projects in Progress Include:**
 - Boykin Hall Modernization Phase 2
 - Counseling Center Remodel (Canyons Hall)
 - Inter-Cultural Center
 - Valencia Student Union Remodel
 - ADA Transition Plan Phases 2 & 3
 - Advanced Technology Centers
 - Canyon Country Campus Student Services/Learning Resource Center
 - Canyon Country Campus Health & Natural Sciences Building

Table 14-1. Measure E Expenditures

Projects	Total Projected Project Costs	Measure E Future Funding Sources	Measure M Funding Sources	Other Funding Sources	Total Funds Spent/Oblig ated to Project	Variance to Total Projected Project Costs
Repairs and Modernization	23,148,812	4,000,000	753,186	3,407,421	23,148,812	-

Projects	Total Projected Project Costs	Measure E Future Funding Sources	Measure M Funding Sources	Other Funding Sources	Total Funds Spent/Oblig ated to Project	Variance to Total Projected Project Costs
CCC - Modernization	3,245,364	-	-	68,967	3,245,364	-
PE West Modernization **	5,576,007	-	-	-	5,576,007	-
Boykin 105 Remodel **	830,161	-	-	-	830,161	-
Boykin Hall Modernization Phase 2	19,815,228	-	-	4,729,156	19,815,228	-
Door & Lock Replacement Phase 2 **	913,708	-	-	-	913,708	-
Counseling 2nd Floor Canyons Hall	2,115,214	-	-	-	2,115,214	-
Inter-Cultural Center	2,469,922	-	-	293,451	2,469,922	-
Valencia Student Center Remodel	26,051,312	-	-	-	26,051,312	-
ADA Transition Plan	17,263,175	-	2,511,420	3,908,000	17,263,175	-
Site Improvements	4,569,536	-	952,322	2,052,998	4,569,536	-
Technology	12,799,595	5,000,000	908,051	7,978	12,799,595	-
ATC - Diamond Place	1,011,684	-	-	236,141	1,011,684	-
ATC Valley Center	32,218,613	-	-	-	32,218,613	-
Parking Structure Valencia **	23,909,018	-	4,655,878	-	23,909,018	-
CCC - Central Plant**	7,848,415	-	2,814,186	-	7,848,415	-
CCC - Science/Lecture Bldg. **	39,606,609	-	11,491,572	-	39,606,609	-
CCC Student Services Learning Resource	37,557,968	-	-	-	37,557,968	-
CCC - Health & Natural Sciences Building	17,375,232	15,000,000	-	-	17,375,232	-
CCC - Warehouse/Support Bldgs.	78,590	-	-	-	78,590	-
CCC - Arts & Lecture **	78,195	-	-	-	78,195	-
Secondary Effects (Renovation)	429,619	-	10,924	-	429,619	-
Costs of Issuance (2017) **	246,000	-	-	-	246,000	-
Costs of Issuance (2019) **	270,000	-	-	-	270,000	-
Costs of Issuance (2022) **	573,000	-	-	-	573,000	-
Project Mgmt. Svcs/Other Expenses	3,017,251	1,000,000	249,294	-	3,017,251	-
Contingency	-	-	-	-	-	-
Totals	283,018,228	25,000,000	24,346,834	14,704,111	283,018,228	-

** Indicates Completed Project

LOCALLY FUNDED CAPITAL OUTLAY

Locally Funded Capital Outlay – Budget Assumptions:

The District uses local funding to supplement State and Measure E capital funding. Securing local dollars for capital construction provides one more revenue source for construction and maintenance projects on the two campuses in the District (Valencia and Canyon Country). State and Measure E dollars go further towards completing the projects in the District's Educational and Facilities Master Plan when augmented by local funding.

Local funding includes transfers from the Unrestricted General Fund, Capital Campaign donations from the COC Foundation, Certificate of Participation funding from issuing debt, energy incentive funding, facilities fees paid by international students, money collected from joint use partnerships with the local high school district, and charges from the use of District facilities.

- In 2024-2025, local funding is budgeted for the following projects:
 - Building Maintenance – Valencia Campus
 - Building Maintenance – Canyon Country Campus
 - Grounds Maintenance – Valencia Campus
 - Grounds Maintenance – Canyon Country Campus



BUDGET SUMMARIES

2024 - 2025 ANNUAL BUDGET



Description of All Funds ●
Budget Summaries - All Funds ●

SECTION 15

DESCRIPTION OF ALL FUNDS

Governmental Fund Accounting:

The primary purpose of fund accounting is to segregate financial information. This is accomplished by accounting for financial transactions related to specific activities or objectives within separate funds. A fund is defined as a *“fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equity or fund balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions and/or limitations.”* (GASB Codification Section 1300, NCGA-1).

Fund 11: Unrestricted General Fund

The Unrestricted General Fund is used to account for resources available for the Districts’ general operations and support of the educational programs. These funds are often referred to as the "General" or "Operating" funds of the District and include the full scope of operations for the District.

Fund 12: Restricted General Fund

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

Fund 21: Bond Interest and Redemption Fund

The Bond Interest and Redemption Fund is used to record property tax transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of principal and interest on outstanding general obligation bonds of the District. The District currently uses this fund for the debt service payments on the Measures C, M, and E General Obligation Bonds passed in November 2001, November 2006, and June 2016, respectively. Revenues for this fund come from property tax levied specifically for the debt service payments as well as the premium from the bond sales.

Fund 29: Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal and interest. Although Fund 21 and Fund 29 are both used for debt service payment, they differ in that the resources for Fund 29 are derived from District resources through interfund transfers. The District currently uses this fund for the debt service payments on the COPS issued for the Student Center Remodel, South Parking Lot, and COC Improvement Projects.

Fund 32: Cafeteria Fund

The Cafeteria Fund is used to record commission revenue from cafeteria, specialty coffee, and vending machine contractors and record expenses for campus food and expenses related to the repair and upkeep of the cafeteria kitchen facility.

Fund 33: Child Development Center Fund

The Child Development Center Fund is used to account for all revenues for, or from the operation of, the Child Development Center (CDC). This includes State Child Development grants and fees paid by parents for child development services. Costs incurred in the operation and maintenance of the CDC are paid from this fund.

Fund 37: Special Revenue - Asset Management Fund

The Asset Management Fund is used to record revenues and expenses in conjunction with any Asset Management efforts.

Fund 39: Special Revenue - Student Center Fee Fund

The Student Center Fee Fund is used to record fees paid by students for the Student Center Remodel (\$10 max. per academic year). Part of the revenue is transferred to the Debt Service fund to pay annual debt service on the Student Center Remodel portion of the COP. The remainder is accumulated for future debt service payments.

Fund 41: State Construction Fund

The State Construction Fund is used to record revenues and expenses related to the State funded portions of construction projects. State Capital Construction Funds are provided as match for District Capital Construction Projects and are to be used only on projects identified by the State Chancellor's Office based on prior approval by the Board of Governors. This fund also accounts for Proposition 39 Energy Efficiency funds, which are provided by the State for approved energy efficiency projects.

Fund 43: Locally Funded Capital Projects Fund

The Locally Funded Capital Projects Fund records revenues from resources transferred from the District's Unrestricted General Fund or from local revenues derived from Foundation capital campaign funds, Redevelopment Agency capital funds, International Students Capital Outlay Fees, Energy Company rebates, or construction partnerships with other entities like the City of Santa Clarita or the local High School District.

Fund 44: Scheduled Maintenance Fund

The Scheduled Maintenance Fund is used to record the State revenue and related construction expenses for State funded scheduled maintenance projects.

Fund 45, 46, 47 and 48: General Obligation Bond Funds

The General Obligation (GO) Bond Funds are designated to account for the proceeds from the sale of bonds under Proposition 39, and the expenditures related to construction of projects as indicated in the ballot measures. Each bond issuance must be recorded in a separate fund to comply with Proposition 39 and Internal Revenue Service requirements. Fund 45 accounts for Measure E – Series 2019 GO Bonds, Fund 46 accounts for Measure M - Series 2016 GO Bonds, Fund 47 accounts for Measure E - Series 2022 GO Bonds, and Fund 48 accounts for Measure E - Series 2017 GO Bonds.

Fund 49: Field Turf Replacement Fund

The Field Turf Replacement Fund accounts for funds being set aside for future field turf repairs or replacement. Annual contributions are made per the provisions of a partnership agreement between the Santa Clarita Community College District and the William S. Hart Union High School District.

Fund 57: K-12 Arts Education Outreach Fund

The K-12 Arts Education Outreach Fund is used to record revenue and expenses for K-12 Outreach activities, including assemblies, arts residencies, bus-in shows at COC's Performing Arts Center, and professional development training for K-12 teachers.

Fund 58: Performing Arts Center Fund

The Performing Art Center Fund is used to record revenue and expenses for the "COC Presents" performances held in the Performing Arts Center at the Valencia Campus.

Fund 59: Employee Training Institute

The Employee Training Institute Fund is used to record revenue and expenses for contract education offered through the Employee Training Institute.

Fund 68: STRS/PERS Liability Fund

The STRS/PERS Liability Fund was established to accumulate one-time funds whenever possible to assist in paying the increased cost of STRS/PERS District contributions. The STRS District contribution rate will increase annually through 2020-2021 due to legislation passed in an effort to eliminate the STRS unfunded liability. The PERS District contribution rate is also expected to increase annually due to CalPERS' ability to increase the District contribution rate based on annual actuarial valuations of the PERS unfunded liability.

Fund 69: Retiree Benefits Fund

The Retiree Benefits Fund is used to accumulate annual contributions from the Unrestricted General Fund in order to fund future retiree medical benefits. Contribution amounts are based on an actuarial valuation that estimates the liability, with the goal of fully funding retiree health and welfare commitments over 30 years. This fund is also used to record "pay as you go" expenses for current year negotiated retiree health benefits.

Fund 72: Student Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for assets held on behalf of the student body. The fund is used to account for the \$1 per semester mandatory Student Representation Fee charged at registration. This fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county and district governments and before offices and agencies of the State government. Appropriate advocacy expenses are recorded in this fund.

Fund 74: Student Financial Aid Trust Fund

The Student Financial Aid Trust Fund is used to account for the receipt and payment of Federal and State funded Student Financial Aid. The aid is distributed in the form of grants and direct loans, such as PELL Grants, SEOG Grants, Cal Grants, Student Success/Completion Grants, and Federal Direct Loans. This fund is also used to record the required 25% District match for SEOG Grants.

Fund 75: Scholarship and Loan Trust Fund

The Scholarship and Loan Trust Fund is used to account for scholarships and awards from the Foundation and different funding sources. These funds will be disbursed to students in the same manner as financial aid, through Bank Mobile.



BUDGET SUMMARIES – ALL FUNDS

Table 15-1. Unrestricted General Fund (Fund 11) – 2024-2025 Budget Summary

Fund 11 - Unrestricted General Fund	2024-25 Adopted Budget
Beginning Fund Balance	17,501,134
Revenue	149,797,155
<u>Expenditures</u>	
Certificated Instructional Salaries	44,847,414
Certificated Non-Instructional Salaries	12,839,588
Classified Instructional Salaries	1,680,790
Classified Non-Instructional Salaries	36,029,182
Total Salaries	95,396,974
Employee Benefits	35,701,313
Total Salary & Benefits	131,098,287
Supplies and Materials	757,597
Other Operating Expenses & Services	338,164
Contract Services	5,231,183
Travel and Conference Expense	702,828
Dues and Memberships	306,572
Insurances	1,050,877
Utilities and Housekeeping	3,648,645
Maintenance, Repairs and Rentals	1,717,286
Professional Services	561,993
Other Expenses	2,037,984
Capital Outlay	1,000
Site and Site Improvements	-
Building Improvements	6,500
Library Books & Materials	20,936
New Equipment	1,276,918
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	2,425
Interfund Transfers	1,016,669
Contingency	-
Total Expenditures	149,775,864
Net (Revenues - Expenditures)	21,291
Ending Fund Balance	17,522,425

Graph 15-1. Unrestricted General Fund (Fund 11) – 2024-2025 Salary & Benefits Summary

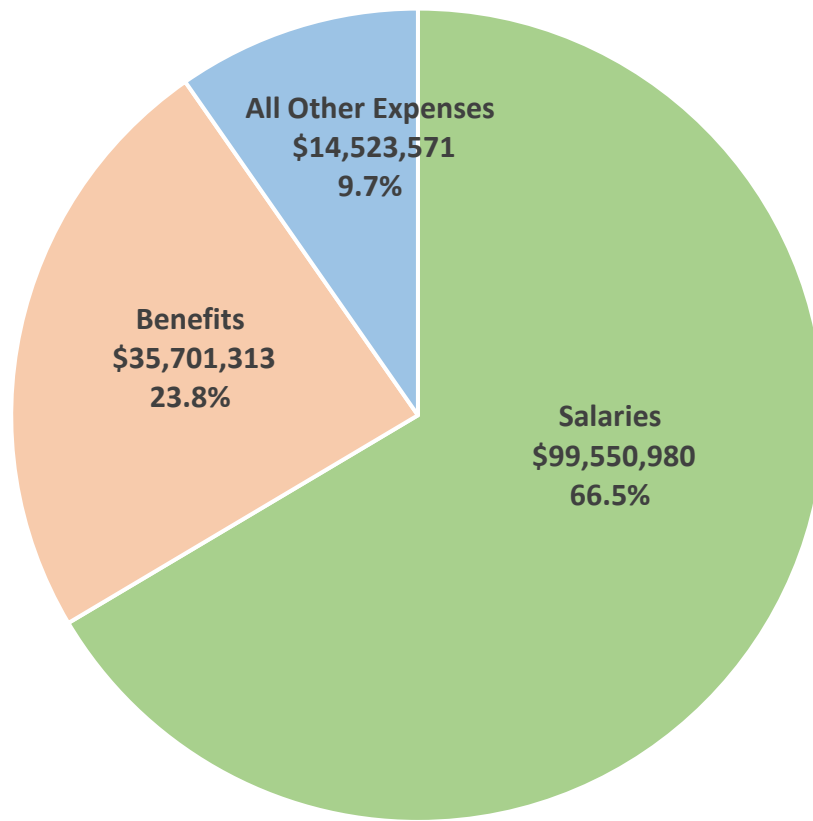


Table 15-2. Unrestricted General Fund (Fund 11) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	89,982	99,963	85,776	95,138	91,978	105,404
State	71,432,638	82,321,913	89,264,012	113,717,690	106,671,716	115,519,488
Local	42,311,448	39,583,868	49,198,647	31,787,800	46,371,094	31,149,900
Transfer/ (Contribution)	1,974,732	5,843,774	825,521	2,386,148	958,528	3,022,363
Total Revenue	115,808,800	127,849,518	139,373,957	147,986,776	154,093,315	149,797,155
Beginning Fund Balance	11,387,010	11,811,334	13,286,863	17,184,687	17,184,687	17,501,134
Total Rev & Beg Fund Bal	127,195,809	139,660,853	152,660,819	165,171,463	171,278,002	167,298,289
EXPENDITURES						
Salaries:						
Certificated Instruction	36,528,256	35,876,296	39,211,318	41,446,632	44,570,160	44,847,414
Certificated Non-Instruction	9,658,165	10,794,016	11,494,770	12,816,152	13,043,556	12,839,588
Classified	27,675,823	29,431,106	32,076,601	36,528,459	37,786,602	37,709,972
Total Salaries	73,862,244	76,101,418	82,782,688	90,791,243	95,400,319	95,396,974
Fringe Benefits	27,294,309	30,150,993	32,826,325	40,343,219	37,655,414	35,701,313
Total Sal & Frg Benefits	101,156,553	106,252,410	115,609,013	131,134,462	133,055,733	131,098,287
Supplies & Materials	553,869	877,347	1,111,011	1,131,201	1,130,243	757,597
Other Operating Exp/Services	9,444,984	12,397,056	13,756,196	13,430,456	14,468,423	15,595,532
Capital Outlay	1,151,471	1,386,231	1,163,570	1,219,664	1,583,050	1,305,354
Payments to Students	-	-	995	2,425	980	2,425
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	147,162	-	407,351	-
Transfers	3,077,598	5,460,946	3,688,185	1,003,872	3,131,088	1,016,669
Contingencies	-	-	-	-	-	-
Total Expenditures	115,384,475	126,373,990	135,476,132	147,922,080	153,776,869	149,775,864
Ending Fund Balance	11,811,334	13,286,863	17,184,687	17,249,383	17,501,134	17,522,425
Total Exp and End Fund Bal	127,195,809	139,660,853	152,660,819	165,171,463	171,278,002	167,298,289

Table 15-3. Restricted General Fund (Fund 12) – 2024-2025 Budget Summary

Fund 12 - Restricted General Fund	2024-25 Adopted Budget
Beginning Fund Balance	7,416,557
Revenue	68,617,551
<u>Expenditures</u>	
Certificated Instructional Salaries	1,232,446
Certificated Non-Instructional Salaries	8,331,584
Classified Instructional Salaries	3,362,457
Classified Non-Instructional Salaries	12,364,400
Total Salaries	25,290,887
Employee Benefits	8,785,350
Total Salary & Benefits	34,076,237
Supplies and Materials	5,987,931
Other Operating Expenses & Services	-
Contract Services	20,614,825
Travel and Conference Expense	1,031,215
Dues and Memberships	54,073
Insurances	46,500
Utilities and Housekeeping	40,973
Maintenance, Repairs and Rentals	498,690
Professional Services	-
Other Expenses	1,864,966
Capital Outlay	-
Site and Site Improvements	16,144
Building Improvements	72,317
Library Books & Materials	171,111
New Equipment	6,445,597
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	3,534,447
Interfund Transfers	1,520,563
Contingency	-
Total Expenditures	75,975,589
Net (Revenues - Expenditures)	(7,358,038)
Ending Fund Balance	58,519

Graph 15-2. Restricted General Fund (Fund 12) – 2024-2025 Salary & Benefits Summary

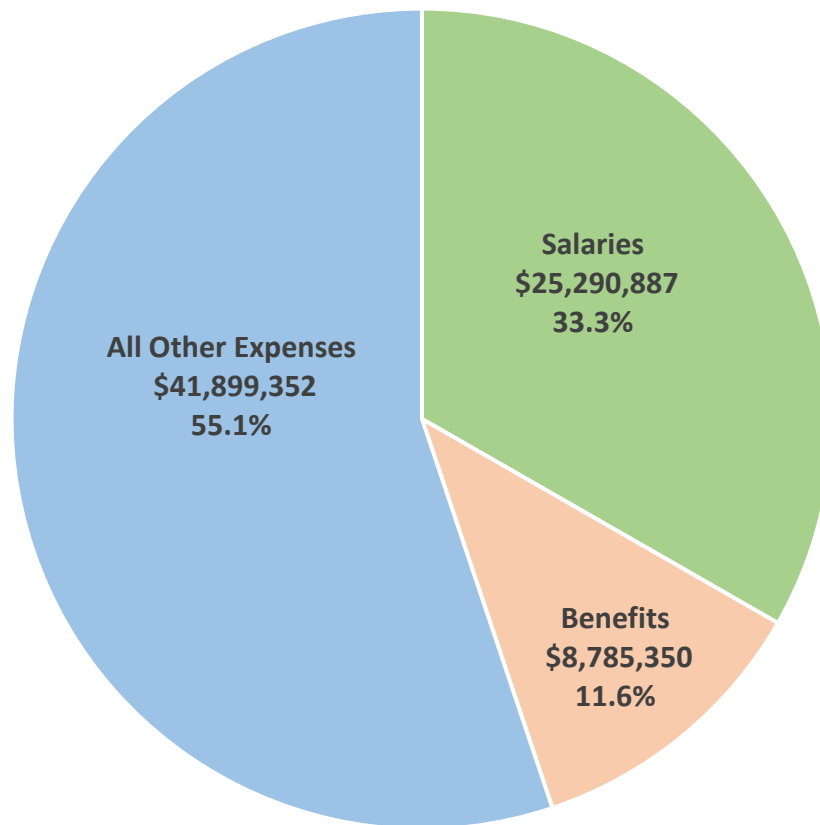


Table 15-4. Restricted General Fund (Fund 12) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	12,194,822	16,135,235	5,963,918	9,543,638	4,877,999	9,697,367
State	24,828,049	34,107,110	33,443,284	56,478,834	39,788,377	51,676,019
Local	1,147,886	891,395	1,199,083	5,295,229	2,932,494	6,496,766
Transfer/ (Contribution)	1,891,063	1,915,005	2,147,490	902,077	1,298,489	747,399
Total Revenue	40,061,820	53,048,746	42,753,775	72,219,778	48,897,359	68,617,551
Beginning Fund Balance	2,544,597	2,287,490	9,312,844	6,204,879	6,204,879	7,416,557
Total Rev & Beg Fund Bal	42,606,416	55,336,236	52,066,620	78,424,657	55,102,238	76,034,108
EXPENDITURES						
Salaries:						
Certificated Instruction	911,458	916,400	1,058,266	1,076,499	1,057,000	1,232,446
Certificated Non-Instruction	4,420,573	4,969,186	5,614,797	7,292,621	5,759,134	8,331,584
Classified	7,441,963	8,707,429	8,383,775	12,239,017	9,985,838	15,726,857
Total Salaries	12,773,994	14,593,015	15,056,838	20,608,137	16,801,972	25,290,887
Fringe Benefits	4,437,380	5,003,682	5,577,883	7,633,595	6,320,117	8,785,350
Total Sal & Frg Benefits	17,211,375	19,596,697	20,634,721	28,241,732	23,122,089	34,076,237
Supplies & Materials	1,190,904	1,771,496	2,885,341	5,766,765	2,080,774	5,987,931
Other Operating Exp/Services	9,350,284	11,480,088	10,686,820	24,623,263	10,618,164	24,151,242
Capital Outlay	1,795,683	3,332,995	7,386,287	11,483,107	6,686,872	6,705,169
Payments to Students	6,476,454	2,205,161	1,994,297	3,679,471	2,479,540	3,534,447
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	288,929	-	271,172	-
Transfers	4,294,226	7,636,954	1,985,344	4,624,590	2,427,070	1,520,563
Contingencies	-	-	-	-	-	-
Total Expenditures	40,318,926	46,023,391	45,861,741	78,418,928	47,685,681	75,975,589
Ending Fund Balance	2,287,490	9,312,844	6,204,879	5,729	7,416,557	58,519
Total Exp and End Fund Bal	42,606,416	55,336,236	52,066,620	78,424,657	55,102,238	76,034,108

Table 15-5. Bond Interest/Redemption Fund (Fund 21) – 2024-2025 Budget Summary

Fund 21 - Bond Interest/Redemption Fund	2024-25 Adopted Budget
Beginning Fund Balance	21,129,760
Revenue	22,760,936
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	14,750,335
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	10,206,624
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	24,956,959
Net (Revenues - Expenditures)	(2,196,023)
Ending Fund Balance	18,933,737

Table 15-6. Bond Interest/Redemption Fund (Fund 21) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	111,981	113,068	108,674	-	-	-
Local	19,615,998	20,784,122	28,710,721	28,819,395	22,760,936	22,760,936
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	19,727,979	20,897,190	28,819,395	28,819,395	22,760,936	22,760,936
Beginning Fund Balance	13,986,305	16,104,006	16,100,642	23,325,783	23,325,783	21,129,760
Total Rev & Beg Fund Bal	33,714,284	37,001,196	44,920,037	52,145,178	46,086,719	43,890,696
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	12,795,943	11,486,680	12,234,251	12,234,251	14,750,335	14,750,335
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	4,814,335	9,413,874	9,360,003	9,360,003	10,206,624	10,206,624
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	17,610,278	20,900,554	21,594,254	21,594,254	24,956,959	24,956,959
Ending Fund Balance	16,104,006	16,100,642	23,325,783	30,550,924	21,129,760	18,933,737
Total Exp and End Fund Bal	33,891,811	33,714,284	44,920,037	52,145,178	46,086,719	43,890,696

Table 15-7. Debt Service Fund (Fund 29) – 2024-2025 Budget Summary

Fund 29 - Debt Service Fund	2024-25 Adopted Budget
Beginning Fund Balance	986,459
Revenue	188,200
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	237,308
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	830,000
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	1,067,308
Net (Revenues - Expenditures)	(879,108)
Ending Fund Balance	107,351

Table 15-8. Debt Service Fund (Fund 29) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	(143)	(3,481)	1,982	6,375	8,285	5,000
Transfer/ (Contribution)	1,096,904	1,084,454	1,660,635	185,800	1,056,931	183,200
Total Revenue	1,096,761	1,080,973	1,662,617	192,175	1,065,216	188,200
Beginning Fund Balance	402,718	406,772	400,939	988,549	988,549	986,459
Total Rev & Beg Fund Bal	1,499,479	1,487,745	2,063,555	1,180,724	2,053,765	1,174,659
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	332,706	301,806	270,006	237,308	237,306	237,308
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	760,000	785,000	805,000	830,000	830,000	830,000
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	1,092,706	1,086,806	1,075,006	1,067,308	1,067,306	1,067,308
Ending Fund Balance	406,772	400,939	988,549	113,416	986,459	107,351
Total Exp and End Fund Bal	1,499,479	1,487,745	2,063,555	1,180,724	2,053,765	1,174,659

Table 15-9. Cafeteria Fund (Fund 32) – 2024-2025 Budget Summary

Fund 32 - Cafeteria Fund	2024-25 Adopted Budget
Beginning Fund Balance	23,750
Revenue	25,200
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	48,950
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	48,950
Net (Revenues - Expenditures)	(23,750)
Ending Fund Balance	-

Table 15-10. Cafeteria Fund (Fund 32) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	150	-
Local	(489)	16,810	46,185	26,290	46,168	25,200
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	(489)	16,810	46,185	26,290	46,318	25,200
Beginning Fund Balance	22,915	16,961	5,574	20,653	20,653	23,750
Total Rev & Beg Fund Bal	22,425	33,771	51,759	46,943	66,971	48,950
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	1,800	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	1,800	-
Fringe Benefits	-	-	-	-	559	-
Total Sal & Frg Benefits	-	-	-	-	2,359	-
Supplies & Materials	-	496	331	-	958	-
Other Operating Exp/Services	5,464	27,702	30,775	46,943	39,905	48,950
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	5,464	28,197	31,106	46,943	43,221	48,950
Ending Fund Balance	16,961	5,574	20,653	-	23,750	-
Total Exp and End Fund Bal	22,425	33,771	51,759	46,943	66,971	48,950

Table 15-11. Child Development Fund (Fund 33) – 2024-2025 Budget Summary

Fund 33 - Child Development Fund	2024-25 Adopted Budget
Beginning Fund Balance	433,328
Revenue	1,291,821
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	153,116
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	793,739
Total Salaries	946,855
Employee Benefits	265,584
Total Salary & Benefits	1,212,439
Supplies and Materials	11,595
Other Operating Expenses & Services	-
Contract Services	1,350
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	100
Professional Services	-
Other Expenses	429,431
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	70,234
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	1,725,149
Net (Revenues - Expenditures)	(433,328)
Ending Fund Balance	-

Graph 15-3. Child Development Fund (Fund 33) – 2024-2025 Salary & Benefits Summary

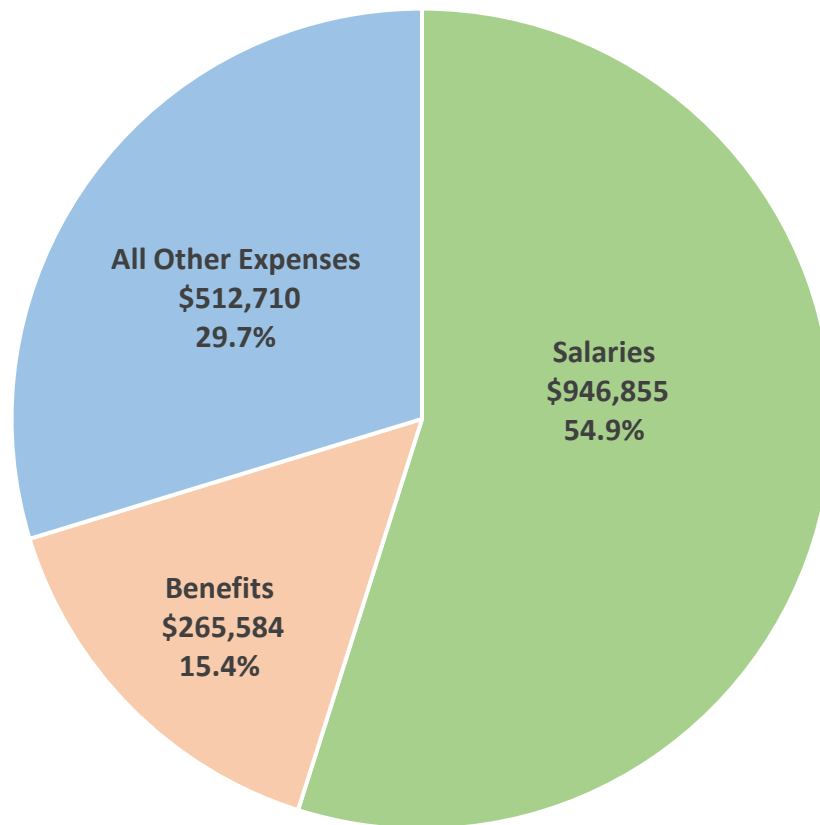


Table 15-12. Child Development Fund (Fund 33) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	49,870	34,379	24,222	59,749	32,798	71,804
State	430,156	270,724	395,581	459,465	438,565	519,000
Local	392,416	616,159	710,882	780,458	619,482	701,017
Transfer/ (Contribution)	301,247	-	-	88,122	-	-
Total Revenue	1,173,689	921,262	1,130,685	1,387,794	1,090,844	1,291,821
Beginning Fund Balance	186,031	318,724	180,322	349,138	349,138	433,328
Total Rev & Beg Fund Bal	1,359,720	1,239,986	1,311,007	1,736,932	1,439,983	1,725,149
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	148,945	134,802	122,176	207,955	101,555	153,116
Classified	621,409	649,064	553,985	784,668	614,589	793,739
Total Salaries	770,354	783,867	676,161	992,623	716,144	946,855
Fringe Benefits	243,508	241,098	195,164	313,519	240,888	265,584
Total Sal & Frg Benefits	1,013,862	1,024,965	871,324	1,306,142	957,032	1,212,439
Supplies & Materials	5,480	7,508	7,458	32,359	12,260	11,595
Other Operating Exp/Services	19,225	25,732	27,158	322,416	33,227	430,881
Capital Outlay	2,430	1,458	55,928	76,015	4,136	70,234
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	1,040,996	1,059,663	961,869	1,736,932	1,006,655	1,725,149
Ending Fund Balance	318,724	180,322	349,138	-	433,328	-
Total Exp and End Fund Bal	1,359,720	1,239,986	1,311,007	1,736,932	1,439,983	1,725,149

Table 15-13. Special Revenue-Asset Management Fund (Fund 37) – 2024-2025 Budget Summary

Fund 37 - Special Revenue-Asset Management Fund	2024-25 Adopted Budget
Beginning Fund Balance	19,604
Revenue	300
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	19,904
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	19,904
Net (Revenues - Expenditures)	(19,604)
Ending Fund Balance	-

Table 15-14. Special Revenue-Asset Management Fund (Fund 37) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	(3)	(562)	401	1,236	969	300
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	(3)	(562)	401	1,236	969	300
Beginning Fund Balance	18,799	18,796	18,233	18,635	18,635	19,604
Total Rev & Beg Fund Bal	18,796	18,233	18,635	19,871	19,604	19,904
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	19,871	-	19,904
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	19,871	-	19,904
Ending Fund Balance	18,796	18,233	18,635	-	19,604	-
Total Exp and End Fund Bal	18,796	18,233	18,635	19,871	19,604	19,904

Table 15-15. Special Revenue-Student Center Fund (Fund 39) – 2024-2025 Budget Summary

Fund 39 - Special Revenue-Student Center Fund	2024-25 Adopted Budget
Beginning Fund Balance	407,553
Revenue	185,000
Expenditures	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	183,200
Contingency	-
Total Expenditures	183,200
Net (Revenues - Expenditures)	1,800
Ending Fund Balance	409,353

Table 15-16. Special Revenue-Student Center Fund (Fund 39) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	177,953	137,858	165,202	217,995	188,475	185,000
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	177,953	137,858	165,202	217,995	188,475	185,000
Beginning Fund Balance	642,659	636,790	591,237	574,036	574,036	407,553
Total Rev & Beg Fund Bal	820,612	774,647	756,439	792,031	762,511	592,553
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	183,822	183,410	182,403	185,800	354,958	183,200
Contingencies	-	-	-	-	-	-
Total Expenditures	183,822	183,410	182,403	185,800	354,958	183,200
Ending Fund Balance	636,790	591,237	574,036	606,231	407,553	409,353
Total Exp and End Fund Bal	820,612	774,647	756,439	792,031	762,511	592,553

Table 15-17. State Construction Fund (Fund 41) – 2024-2025 Budget Summary

Fund 41 - State Construction Fund	2024-25 Adopted Budget
Beginning Fund Balance	2,100,653
Revenue	1,000,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	13,700
Building Improvements	1,686,063
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	1,699,763
Net (Revenues - Expenditures)	(699,763)
Ending Fund Balance	1,400,890

Table 15-18. State Construction Fund (Fund 41) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	166,000	-	4,332,000	-	-	-
Local	53	(738)	928,587	-	2,556,725	1,000,000
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	166,053	(738)	5,260,587	-	2,556,725	1,000,000
Beginning Fund Balance	25	78	(661)	752,141	752,141	2,100,653
Total Rev & Beg Fund Bal	166,078	(661)	5,259,926	752,141	3,308,866	3,100,653
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	166,000	-	4,507,786	-	1,208,213	1,699,763
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	166,000	-	4,507,786	-	1,208,213	1,699,763
Ending Fund Balance	78	(661)	752,141	752,141	2,100,653	1,400,890
Total Exp and End Fund Bal	166,078	(661)	5,259,926	752,141	3,308,866	3,100,653

Table 15-19. Capital Projects Fund (Fund 43) – 2024-2025 Budget Summary

Fund 43 - Capital Projects Fund	2024-25 Adopted Budget
Beginning Fund Balance	5,606,282
Revenue	381,134
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	42,000
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	386,072
Professional Services	-
Other Expenses	17,435
Capital Outlay	-
Site and Site Improvements	189,313
Building Improvements	96,080
Library Books & Materials	-
New Equipment	5,256,516
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	5,987,416
Net (Revenues - Expenditures)	(5,606,282)
Ending Fund Balance	-

Table 15-20. Capital Projects Fund (Fund 43) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	119,646	1,040,015	591,809	388,681	443,580	346,304
Transfer/ (Contribution)	1,020,458	1,706,400	1,050,340	33,520	985,800	34,830
Total Revenue	1,140,104	2,746,415	1,642,149	422,201	1,429,380	381,134
Beginning Fund Balance	3,098,381	3,737,533	4,918,849	5,599,873	5,599,873	5,606,282
Total Rev & Beg Fund Bal	4,238,485	6,483,948	6,560,998	6,022,074	7,029,253	5,987,416
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	191,612	197,489	227,023	409,197	412,633	445,507
Capital Outlay	309,340	1,367,610	734,102	5,612,877	1,010,339	5,541,909
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	500,952	1,565,098	961,125	6,022,074	1,422,971	5,987,416
Ending Fund Balance	3,737,533	4,918,849	5,599,873	-	5,606,282	-
Total Exp and End Fund Bal	4,238,485	6,483,948	6,560,998	6,022,074	7,029,253	5,987,416

Table 15-21. Scheduled Maintenance Fund (Fund 44) – 2024-2025 Budget Summary

Fund 44 - Scheduled Maintenance Fund	2024-25 Adopted Budget
Beginning Fund Balance	1,812,950
Revenue	100,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	1,311,844
Building Improvements	601,106
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	1,912,950
Net (Revenues - Expenditures)	(1,812,950)
Ending Fund Balance	-

Table 15-22. Scheduled Maintenance Fund (Fund 44) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	2,500,000	2,895,007	-	-	-
Local	(1)	(74,708)	(204,244)	552,371	615,799	100,000
Transfer/ (Contribution)	-	-	-	3,040,984	1,440,242	-
Total Revenue	(1)	2,425,292	2,690,763	3,593,355	2,056,041	100,000
Beginning Fund Balance	4,904	4,903	1,774,448	1,387,266	1,387,266	1,812,950
Total Rev & Beg Fund Bal	4,903	2,430,195	4,465,211	4,980,621	3,443,307	1,912,950
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	48,084	1,797,526	-	-
Capital Outlay	-	655,747	3,029,861	3,183,095	1,630,357	1,912,950
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	-	655,747	3,077,945	4,980,621	1,630,357	1,912,950
Ending Fund Balance	4,903	1,774,448	1,387,266	-	1,812,950	-
Total Exp and End Fund Bal	4,903	2,430,195	4,465,211	4,980,621	3,443,307	1,912,950

Table 15-23. Measure E GO Bond Election 2016 Series 2019 Fund (Fund 45) – 2024-2025 Budget Summary

Fund 45 - Measure E GO Bond Election 2016 Series 2019 Fund	2024-25 Adopted Budget
Beginning Fund Balance	8,087,892
Revenue	350,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Holding	59,288
Classified Management Salaries	-
Total Salaries	59,288
Employee Benefits	26,678
Total Salary & Benefits	85,966
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	44,812
Professional Services	-
Other Expenses	12,708
Capital Outlay	-
Site and Site Improvements	1,143,560
Building Improvements	6,539,781
Library Books & Materials	-
New Equipment	611,065
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	8,437,892
Net (Revenues - Expenditures)	(8,087,892)
Ending Fund Balance	-

Graph 15-4. Measure E GO Bond Election 2016 Series 2019 Fund (Fund 45) – 2024-2025 Salary & Benefits Summary

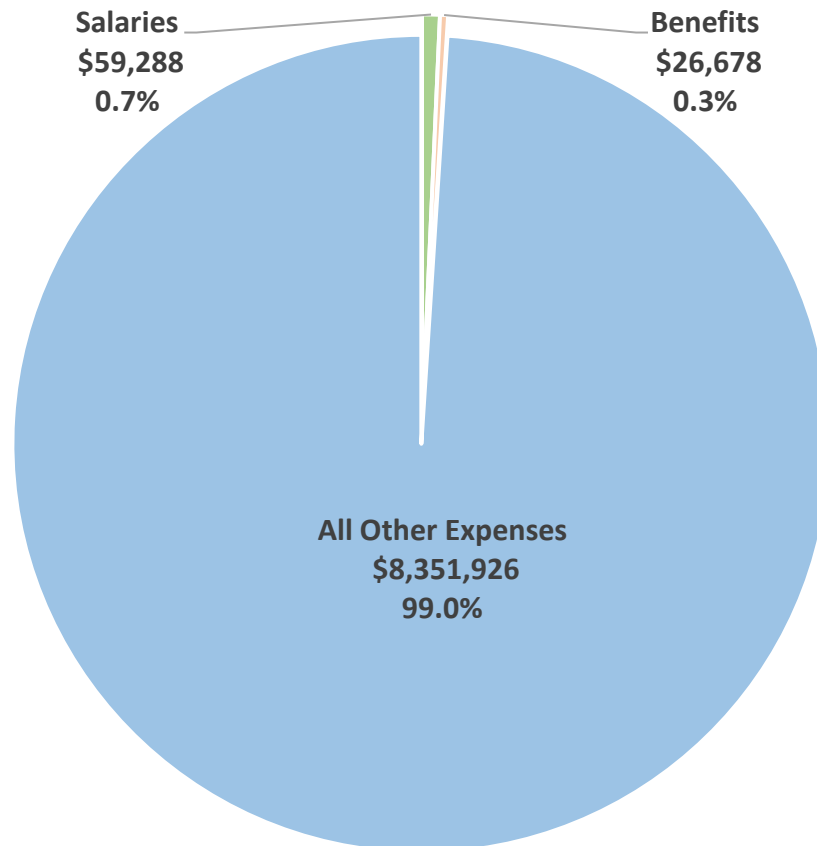


Table 15-24. Measure E GO Bond Election 2016 Series 2019 Fund (Fund 45) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	43,753	(1,023,121)	1,389,626	2,017,741	1,557,750	350,000
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	43,753	(1,023,121)	1,389,626	2,017,741	1,557,750	350,000
Beginning Fund Balance	80,052,177	59,109,173	36,599,648	19,739,339	19,739,339	8,087,892
Total Rev & Beg Fund Bal	80,095,930	58,086,053	37,989,274	21,757,080	21,297,089	8,437,892
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	67,116	-	94,510	92,752	34,605	59,288
Total Salaries	67,116	-	94,510	92,752	34,605	59,288
Fringe Benefits	23,340	-	41,523	40,863	13,043	26,678
Total Sal & Frg Benefits	90,456	-	136,033	133,615	47,648	85,966
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	125,661	542,466	242,395	110,340	129,561	57,520
Capital Outlay	20,770,640	20,943,939	17,871,506	21,513,125	13,031,988	8,294,406
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	20,986,757	21,486,405	18,249,935	21,757,080	13,209,198	8,437,892
Ending Fund Balance	59,109,173	36,599,648	19,739,339	-	8,087,892	-
Total Exp and End Fund Bal	80,095,930	58,086,053	37,989,274	21,757,080	21,297,089	8,437,892

Table 15-25. Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) – 2024-2025 Budget Summary

Fund 47 - Measure E GO Bond Election 2016 Series 2022 Fund	2024-25 Adopted Budget
Beginning Fund Balance	67,404,380
Revenue	4,000,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Holding	65,705
Classified Management Salaries	141,192
Total Salaries	206,897
Employee Benefits	93,103
Total Salary & Benefits	300,000
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	33,900
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	4,500
Building Improvements	71,065,980
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	71,404,380
Net (Revenues - Expenditures)	(67,404,380)
Ending Fund Balance	-

Graph 15-5. Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) – 2024-2025 Salary & Benefits Summary

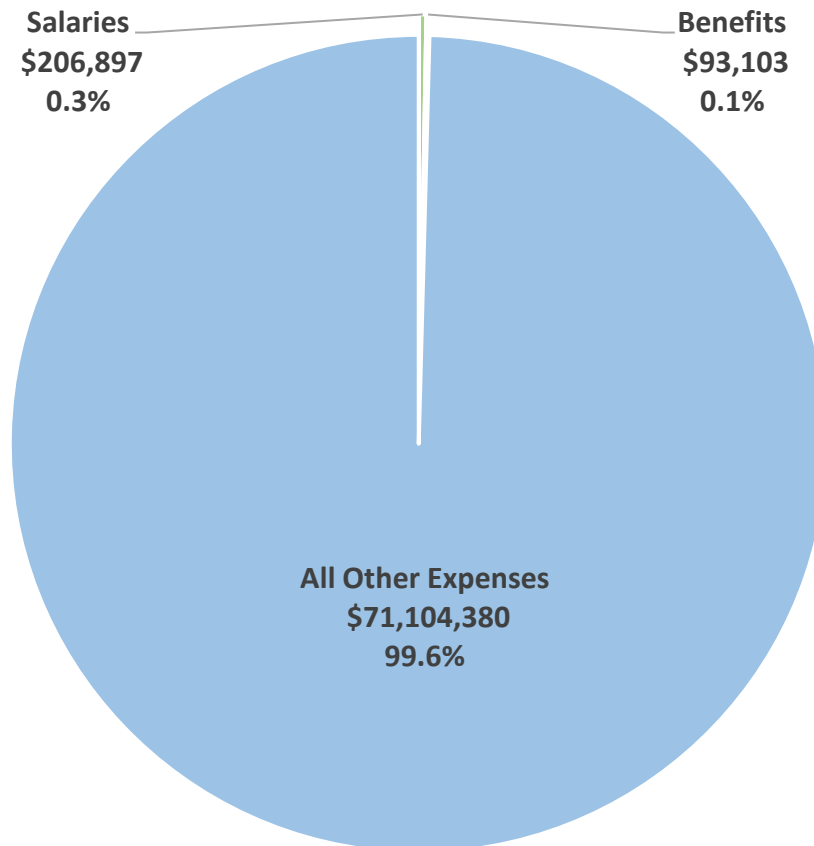


Table 15-26. Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	-	-	(1,833,764)	4,351,585	3,509,250	4,000,000
Transfer/ (Contribution)	-	-	70,000,000	-	-	-
Total Revenue	-	-	68,166,236	4,351,585	3,509,250	4,000,000
Beginning Fund Balance	-	-	-	66,331,903	66,331,903	67,404,380
Total Rev & Beg Fund Bal	-	-	68,166,236	70,683,488	69,841,153	71,404,380
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	208,333	-	206,897
Total Salaries	-	-	-	208,333	-	206,897
Fringe Benefits	-	-	-	91,667	-	93,103
Total Sal & Frg Benefits	-	-	-	300,000	-	300,000
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	11,300	-	33,900
Capital Outlay	-	-	1,261,333	70,372,188	2,436,773	71,070,480
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	573,000	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	1,834,333	70,683,488	2,436,773	71,404,380
Ending Fund Balance	-	-	66,331,903	-	67,404,380	-
Total Exp and End Fund Bal	-	-	68,166,236	70,683,488	69,841,153	71,404,380

Table 15-27. Field Turf Replacement Fund (Fund 49) – 2024-2025 Budget Summary

Fund 49 - Field Turf Replacement Fund	2024-25 Adopted Budget
Beginning Fund Balance	1,256
Revenue	165,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	166,256
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	166,256
Net (Revenues - Expenditures)	(1,256)
Ending Fund Balance	-

Table 15-28. Field Turf Replacement Fund (Fund 49) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	24,830	10,748	33,609	65,569	170,194	90,000
Transfer/ (Contribution)	25,000	25,000	25,000	25,000	25,000	75,000
Total Revenue	49,830	35,748	58,609	90,569	195,194	165,000
Beginning Fund Balance	364,582	414,412	450,161	508,770	508,770	1,256
Total Rev & Beg Fund Bal	414,412	450,161	508,770	599,339	703,963	166,256
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	-	-	-	599,339	702,707	166,256
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	599,339	702,707	166,256
Ending Fund Balance	414,412	450,161	508,770	-	1,256	-
Total Exp and End Fund Bal	414,412	450,161	508,770	599,339	703,963	166,256

Table 15-29. Performing Arts Center Fund (Fund 58) – 2024-2025 Budget Summary

Fund 58 - Performing Arts Center Fund	2024-25 Adopted Budget
Beginning Fund Balance	87,810
Revenue	422,684
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	45,343
Total Salaries	45,343
Employee Benefits	14,001
Total Salary & Benefits	59,344
Supplies and Materials	1,430
Other Operating Expenses & Services	-
Contract Services	288,750
Travel and Conference Expense	3,000
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	12,900
Professional Services	-
Other Expenses	137,240
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	7,830
Contingency	-
Total Expenditures	510,494
Net (Revenues - Expenditures)	(87,810)
Ending Fund Balance	-

Graph 15-6. Performing Arts Center Fund (Fund 58) – 2024-2025 Salary & Benefits Summary

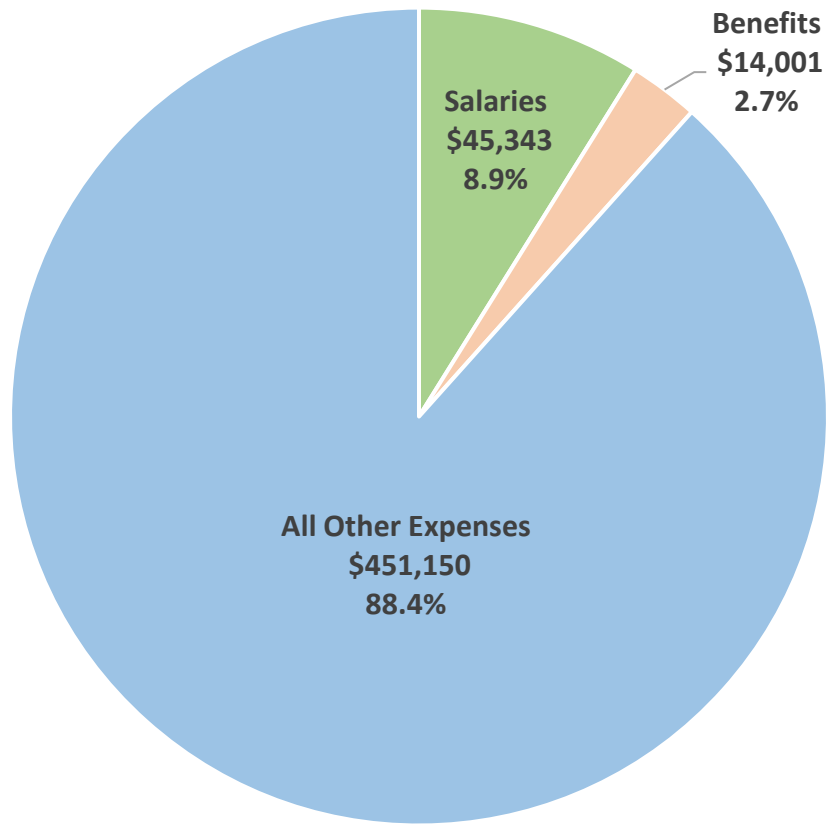


Table 15-30. Performing Arts Center Fund (Fund 58) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	720	980	803	-	794	-
Local	80	287,044	361,488	237,140	529,110	422,684
Transfer/ (Contribution)	31,171	36,058	-	-	-	-
Total Revenue	31,971	324,082	362,291	237,140	529,904	422,684
Beginning Fund Balance	74,709	74,458	73,058	109,342	109,342	87,810
Total Rev & Beg Fund Bal	106,680	398,540	435,350	346,482	639,246	510,494
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	22,485	32,817	43,689	36,058	51,336	45,343
Total Salaries	22,485	32,817	43,689	36,058	51,336	45,343
Fringe Benefits	9,238	8,958	10,312	10,463	11,629	14,001
Total Sal & Frg Benefits	31,723	41,775	54,001	46,521	62,965	59,344
Supplies & Materials	499	71	831	1,600	37	1,430
Other Operating Exp/Services	-	275,770	259,894	291,841	477,423	441,890
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	7,866	11,282	6,520	11,012	7,830
Contingencies	-	-	-	-	-	-
Total Expenditures	32,222	325,482	326,007	346,482	551,437	510,494
Ending Fund Balance	74,458	73,058	109,342	-	87,810	-
Total Exp and End Fund Bal	106,680	398,540	435,350	346,482	639,246	510,494

Table 15-31. Employee Training Institute Fund (Fund 59) – 2024-2025 Budget Summary

Fund 59 - Employee Training Institute Fund	2024-25 Adopted Budget
Beginning Fund Balance	604,345
Revenue	1,301,877
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	13,673
Classified Instructional Salaries	(2,020)
Classified Non-Instructional Salaries	620,909
Total Salaries	632,562
Employee Benefits	187,645
Total Salary & Benefits	820,207
Supplies and Materials	59,382
Other Operating Expenses & Services	-
Contract Services	318,385
Travel and Conference Expense	4,700
Dues and Memberships	2,000
Insurances	-
Utilities and Housekeeping	6,100
Maintenance, Repairs and Rentals	24,000
Professional Services	-
Other Expenses	518,548
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	152,900
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	1,906,222
Net (Revenues - Expenditures)	(604,345)
Ending Fund Balance	-

Graph 15-7. Employee Training Institute Fund (Fund 59) – 2024-2025 Salary & Benefits Summary

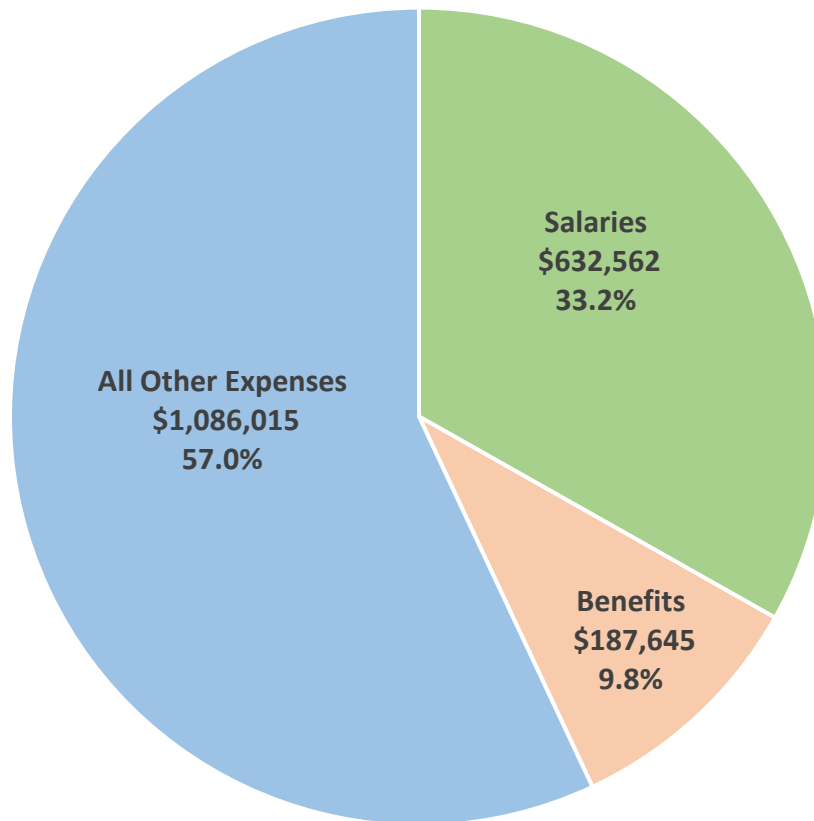


Table 15-32. Employee Training Institute Fund (Fund 59) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	20,000	17,100	14,100	34,400	32,400	-
State	95,054	406,424	895,347	1,194,728	840,634	867,425
Local	208,824	334,211	506,337	606,897	401,393	434,452
Transfer/ (Contribution)	497,872	87,997	-	-	-	-
Total Revenue	821,751	845,732	1,415,785	1,836,025	1,274,427	1,301,877
Beginning Fund Balance	224,482	312,597	301,005	464,369	464,369	604,345
Total Rev & Beg Fund Bal	1,046,233	1,158,330	1,716,790	2,300,394	1,738,796	1,906,222
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	26,773	37,331	50,113	11,750	11,576	13,673
Classified	395,456	407,018	477,030	746,463	426,651	618,889
Total Salaries	422,229	444,348	527,143	758,213	438,227	632,562
Fringe Benefits	152,749	118,190	137,700	194,674	132,914	187,645
Total Sal & Frg Benefits	574,979	562,538	664,844	952,887	571,141	820,207
Supplies & Materials	14,991	13,596	39,273	88,919	19,606	59,382
Other Operating Exp/Services	141,866	278,990	544,904	1,142,688	514,059	873,733
Capital Outlay	1,800	2,200	2,400	115,900	26,646	152,900
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	1,000	-	3,000	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	733,636	857,324	1,252,421	2,300,394	1,134,451	1,906,222
Ending Fund Balance	312,597	301,005	464,369	-	604,345	-
Total Exp and End Fund Bal	1,046,233	1,158,330	1,716,790	2,300,394	1,738,796	1,906,222

Table 15-33. CalSTRS/CalPERS Liability Fund (Fund 68) – 2024-2025 Budget Summary

Fund 68 - CalSTRS/CalPERS Liability Fund	2024-25 Adopted Budget
Beginning Fund Balance	6,280,283
Revenue	100,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	1,500,000
Contingency	-
Total Expenditures	1,500,000
Net (Revenues - Expenditures)	(1,400,000)
Ending Fund Balance	4,880,283

Table 15-34. CalSTRS/CalPERS Liability Fund (Fund 68) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	(787)	(153,470)	87,241	350,013	310,593	100,000
Transfer/ (Contribution)	500,000	1,000,000	-	-	-	-
Total Revenue	499,213	846,530	87,241	350,013	310,593	100,000
Beginning Fund Balance	4,536,706	5,035,919	5,882,449	5,969,690	5,969,690	6,280,283
Total Rev & Beg Fund Bal	5,035,919	5,882,449	5,969,690	6,319,703	6,280,283	6,380,283
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	1,000,000	-	1,500,000
Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	1,000,000	-	1,500,000
Ending Fund Balance	5,035,919	5,882,449	5,969,690	5,319,703	6,280,283	4,880,283
Total Exp and End Fund Bal	5,035,919	5,882,449	5,969,690	6,319,703	6,280,283	6,380,283

Table 15-35. Internal Services-Retiree Benefits Fund (Fund 69) – 2024-2025 Budget Summary

Fund 69 - Internal Services-Retiree Benefits Fund	2024-25 Adopted Budget
Beginning Fund Balance	6,325,345
Revenue	100,603
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	570,000
Total Salary & Benefits	570,000
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	570,000
Net (Revenues - Expenditures)	(469,397)
Ending Fund Balance	5,855,948

Graph 15-8. Internal Services-Retiree Benefits Fund (Fund 69) – 2024-2025 Salary & Benefits Summary

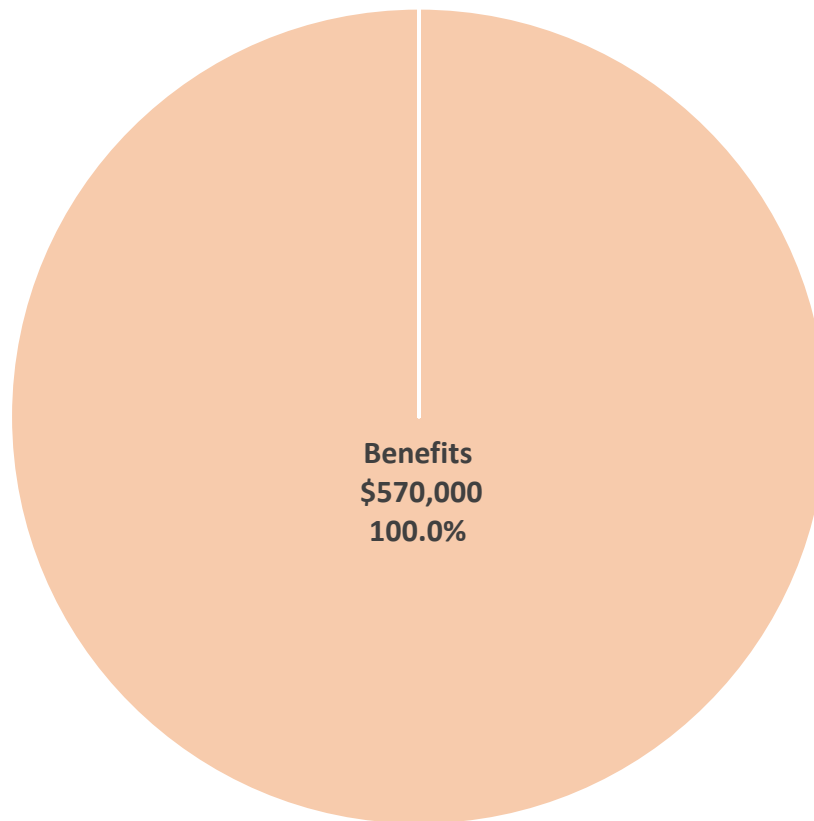


Table 15-36. Internal Services-Retiree Benefits Fund (Fund 69) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	225	(168,598)	112,333	428,102	349,494	100,000
Transfer/ (Contribution)	12,700	1,412,700	14,457	14,688	14,688	603
Total Revenue	12,925	1,244,102	126,790	442,790	364,182	100,603
Beginning Fund Balance	6,610,253	6,193,105	6,980,319	6,529,287	6,529,287	6,325,345
Total Rev & Beg Fund Bal	6,623,178	7,437,207	7,107,109	6,972,077	6,893,469	6,425,948
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	430,074	456,888	577,823	555,688	568,124	570,000
Total Sal & Frg Benefits	430,074	456,888	577,823	555,688	568,124	570,000
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	430,074	456,888	577,823	555,688	568,124	570,000
Ending Fund Balance	6,193,105	6,980,319	6,529,287	6,416,389	6,325,345	5,855,948
Total Exp and End Fund Bal	6,623,178	7,437,207	7,107,109	6,972,077	6,893,469	6,425,948

Table 15-37. Student Representation Fee Trust Fund (Fund 72) – 2024-2025 Budget Summary

Fund 72 - Student Representation Fee Trust Fund	2024-25 Adopted Budget
Beginning Fund Balance	565,963
Revenue	80,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	10,000
Total Salaries	10,000
Employee Benefits	250
Total Salary & Benefits	10,250
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	23,000
Dues and Memberships	500
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	48,000
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	1,800
Contingency	-
Total Expenditures	83,550
Net (Revenues - Expenditures)	(3,550)
Ending Fund Balance	562,413

Graph 15-9. Student Representation Fee Trust Fund (Fund 72) – 2024-2025 Salary & Benefits Summary

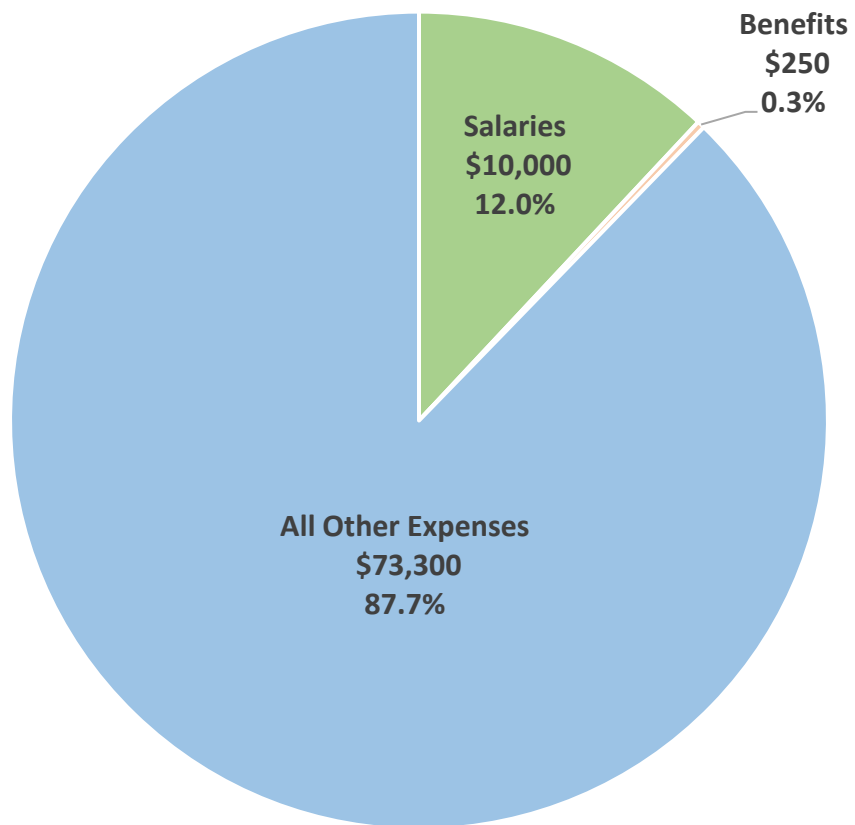


Table 15-38. Student Representation Fee Trust Fund (Fund 72) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	86,151	61,119	81,083	105,570	101,164	80,000
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	86,151	61,119	81,083	105,570	101,164	80,000
Beginning Fund Balance	413,170	464,022	479,329	518,315	518,315	565,963
Total Rev & Beg Fund Bal	499,321	525,141	560,412	623,885	619,479	645,963
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	10,000
Total Salaries	-	-	-	-	-	10,000
Fringe Benefits	-	-	-	-	-	250
Total Sal & Frg Benefits	-	-	-	-	-	10,250
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	33,499	44,012	40,297	75,500	51,716	71,500
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	1,800	1,800	1,800	1,800	1,800	1,800
Contingencies	-	-	-	-	-	-
Total Expenditures	35,299	45,812	42,097	77,300	53,516	83,550
Ending Fund Balance	464,022	479,329	518,315	546,585	565,963	562,413
Total Exp and End Fund Bal	499,321	525,141	560,412	623,885	619,479	645,963

Table 15-39. Student Financial Aid Fund (Fund 74) – 2024-2025 Budget Summary

Fund 74 - Student Financial Aid Fund	2024-25 Adopted Budget
Beginning Fund Balance	298,097
Revenue	19,216,667
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	348,097
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	19,166,667
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	19,514,764
Net (Revenues - Expenditures)	(298,097)
Ending Fund Balance	-

Table 15-40. Student Financial Aid Fund (Fund 74) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	18,156,967	27,854,396	15,345,389	12,938,730	17,185,187	16,000,000
State	4,351,470	4,098,239	6,756,335	7,607,958	6,287,454	3,000,000
Local	(531)	5,557	57,536	75,511	176,124	50,000
Transfer/ (Contribution)	206,299	179,589	145,572	146,243	146,250	166,667
Total Revenue	22,714,205	32,137,780	22,304,831	20,768,442	23,795,015	19,216,667
Beginning Fund Balance	136,204	93,024	99,084	144,872	144,872	298,097
Total Rev & Beg Fund Bal	22,850,409	32,230,803	22,403,915	20,913,314	23,939,887	19,514,764
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	42,649	(504)	11,748	220,563	22,899	348,097
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	22,714,736	32,132,223	22,247,295	20,692,751	23,618,891	19,166,667
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	22,757,385	32,131,719	22,259,043	20,913,314	23,641,790	19,514,764
Ending Fund Balance	93,024	99,084	144,872	-	298,097	-
Total Exp and End Fund Bal	22,850,409	32,230,803	22,403,915	20,913,314	23,939,887	19,514,764

Table 15-41. Scholarship and Loan Trust Fund (Fund 75) – 2024-2025 Budget Summary

Fund 75 - Scholarship and Loan Trust Fund	2024-25 Adopted Budget
Beginning Fund Balance	154,841
Revenue	750,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	-
Total Salary & Benefits	-
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	-
Professional Services	-
Other Expenses	-
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	904,841
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	904,841
Net (Revenues - Expenditures)	(154,841)
Ending Fund Balance	-

Table 15-42. Scholarship and Loan Trust Fund (Fund 75) – History

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Adopted Budget	2023-24 Actuals	2024-25 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	404,898	301,204	595,136	757,119	417,567	750,000
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	404,898	301,204	595,136	757,119	417,567	750,000
Beginning Fund Balance	87,504	116,470	95,532	175,477	175,477	154,841
Total Rev & Beg Fund Bal	492,401	417,674	690,668	932,596	593,044	904,841
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	375,931	322,142	515,191	932,596	438,203	904,841
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	375,931	322,142	515,191	932,596	438,203	904,841
Ending Fund Balance	116,470	95,532	175,477	-	154,841	-
Total Exp and End Fund Bal	492,401	417,674	690,668	932,596	593,044	904,841



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