



2025-26 Annual Budget



2025-26 ANNUAL BUDGET

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A special thanks to Acting President, Dr. Jasmine Ruys, 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 09/10/25

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EXECUTIVE SUMMARY

2025 2026 ANNUAL BUDGET



Fiscal Year 2025-2026 Adopted Budget Executive Summary ●

SECTION 1

EXECUTIVE SUMMARY: 2025 2026 ADOPTED BUDGET

This Executive Summary highlights the main components in the Fiscal Year 2025-2026 Adopted Budget and provides an overview of the assumptions used to prepare the budget.

2025-2026 State Budget:

On June 27, 2025, Governor Newsom signed the Budget Act of 2025 which reflects state expenditures of approximately \$321 billion, a 7.8% increase from the 2024-2025 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 a challenging fiscal environment. It includes no major core reductions to programs or services, with overall funding roughly flat compared to 2024-2025. .

The enacted budget includes about \$404 million in ongoing adjustments, including \$217.4 million for a 2.3% cost-of-living adjustment (COLA) to the Student-Centered Funding Formula (SCFF) and \$26.8 million for the same COLA for selected categorical programs. The budget also provides early \$140 million to cover enrollment growth of 2.35% over two years (\$100 million starting in 2024-2025 and \$40 million starting in 2025-2026).

One-time funding in the enacted budget is largely focused on implementation of efforts related to the Master Plan for Career Education and supports for students. Funded efforts include \$60 million for a Student Support Block Grant, \$25 million for developing a Career Passport, \$20 million for emergency financial aid, \$15 million to scale up Credit for Prior Learning, and \$12 million to initiate a systemwide Common Data Platform.

The Budget Act also includes \$68.5 million for capital outlay from Proposition 51 and Proposition 2 to support one continuing project and 29 new projects.

2025-2026 Adopted Budget – Santa Clarita Community College District

The 2025-2026 Adopted Budget was developed using revenue information from the State as well as District expense projections. The District's 2025-2026 Adopted Budget for the Unrestricted General Fund included \$152.8 M in Total Revenue and \$152.6 M in Total Expenses, resulting in a **balanced** budget with no structural deficit (deficit spending). The budgeted Fund 11 – Unrestricted Fund Balance is at 11.6%. Other State compliance targets were exceeded with the Fifty Percent Law estimated at 52.5% and the FON at 222.43 vs. 190.7, which was 31.73 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

2025 2026 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 planned projects are a renovation of the current 40,000 GSF Student Union and an Advanced Technology Center at the Valencia Campus.

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.

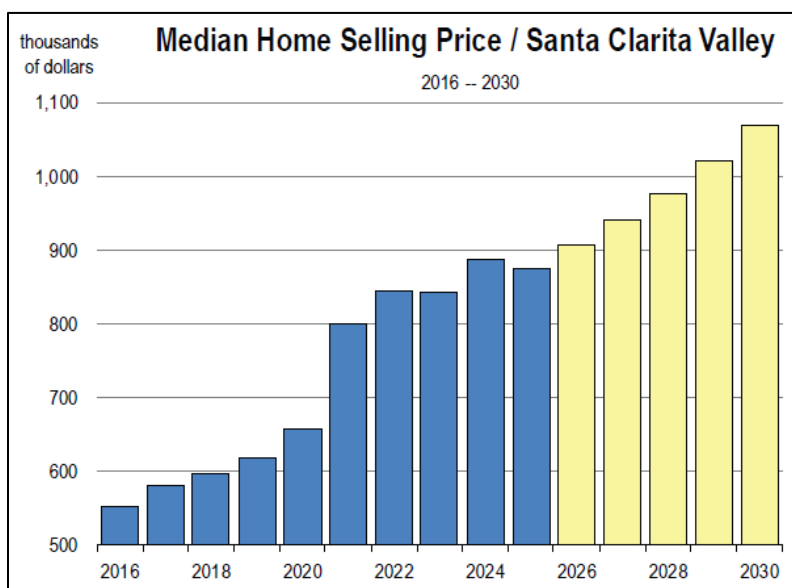
In 2021, the region had a record number of homes sold. However, since 2021, housing sales have declined sharply.

Specifically, sales plunged 32 percent in 2022 and 26 percent in 2023. A slight increase of 3.1 percent occurred in 2024. This year, if the current January through July pace is maintained, sales will rise a scant 0.5 percent. However, with declining mortgage rates anticipated starting in September (along with gradually rising for-sale inventory), home sales are very likely to move higher over the final four months of 2025, signaling the first indication of a housing market recovery, not only in the region, but nationwide.

The rate of new listings was 17 percent higher in 2024 and is 9 percent higher this year. Total for-sale inventory has moved sharply higher, rising 56 percent this year compared to 2024. The average number of days on the market has increased from 125 in 2024 to 180 this year.

Selling values are only slightly higher. For the first seven months of 2025, the median price for the aggregate Castaic-Santa Clarita-Stevenson Ranch area is \$818,150 for all residential sales, and \$878,260 for single family detached homes. For all homes, appreciation is only 1.6 percent higher in 2025 than in 2024.

Graph 2-1.



Community Development:

During 2024, 513 residential units were permitted in the Santa Clarita Valley. Nearly all homes permitted were single-family homes. Just outside the city limits, the Valencia and the Williams Ranch projects are fully underway. They generated 246 of total residential units permitted last year. During the first six months of 2025, 567 homes have been formally permitted, most of them in the Williams Ranch and Valencia projects. Very few units of new housing are in multi-family projects, though more apartment projects will be underway by next year.

Investment dollars committed for new commercial and industrial structures in the City totaled \$18.4 million during 2024. The pace of new non-residential permit activity for structures has lagged the annual historical norm since 2013. Currently, there are no office buildings under construction and only 21,000 square feet of retail space in three buildings. Industrial construction leads with 740,000 square feet currently underway. Among the principal projects in the Santa Clarita Valley, there are 40,106 residential units in some phase of the planning process.

Across the Santa Clarita Valley, there are 7,742 units in projects that are actively under construction, including Confluence of the Valencia project. There are also 5,482 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 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 over 18 million square feet of space in its commercial and industrial development pipeline.

Throughout the region, there is 820,000 square feet of space in projects that are actively under construction, including Vista Canyon and parts of Sand Canyon Village. There are also 5.8 million square feet of space in projects that have been approved but have not broken ground. There are 11.6 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. Approved Residential Construction Projects

Project Name	Location	Units	Status
Plum Canyon Master	Santa Clarita	411	Under Construction
MetroWalk	Santa Clarita	498	Under Construction
Golden Triangle Apartments	Santa Clarita	164	Under Construction
Tesoro Highlands	Santa Clarita	820	Under Construction
Bouquet Canyon Project	Santa Clarita	375	Approved
The Trails at Lyons Canyon	Santa Clarita	510	Approved
Creekside Commons	Santa Clarita	128	Approved
Riverview (Saugus Speedway)	Santa Clarita	318	Approved
Golden Valley & Sierra Highway Development	Santa Clarita	454	Pending
Belcaro at Sand Canyon	Santa Clarita	341	Pending
Somerset Summit	Santa Clarita	98	Inactive
Williams Ranch	Unincorporated L.A. County	497	Under Construction
Saddle Peak	Unincorporated L.A. County	492	Under Construction

Key Industries:

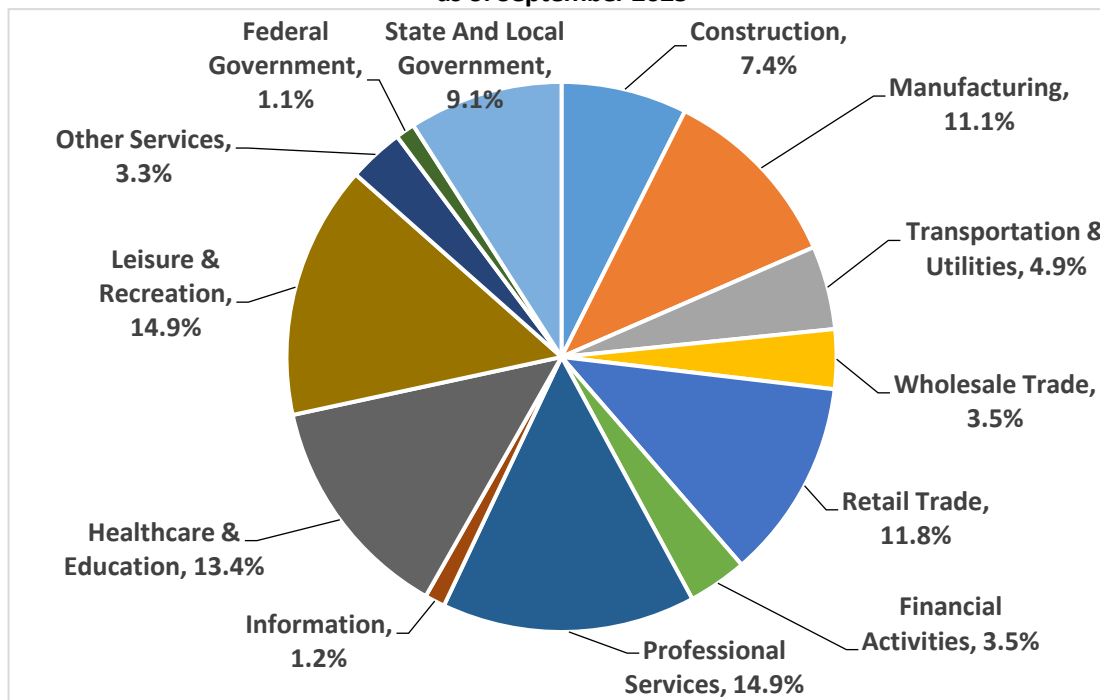
Key industries within the District's service area include Aerospace & Defense, Medical Devices, Advanced Manufacturing, Digital Media & Entertainment, and Information Technology. The top employment categories include Professional Services, Leisure & Recreation, Health Care & Education, Retail Trade, 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 2025, the Santa Clarita Valley labor market has barely expanded, adding less than 200 jobs to the total employment base. Only 4 of 20 sectors are responsible for meaningful job creation: healthcare, local government, manufacturing, and transportation & warehousing. For all other sectors combined, there has been only nominal job gains or net reductions in jobs.

The largest downsizing labor market is in the professional, technical, and scientific consulting sector, where AI has largely been adopted to assist in computer and chip design, data analysis, legal research and document prep, scientific research, accounting tasks, and graphical design. Administrative support jobs are also vulnerable to the evolving productivity of AI.

Manufacturing has managed to avoid net employment substitution by automation so far. An estimated 167 jobs were created in 2024, and the region is on pace to add another 229 workers in 2025.

Graph 2-2. Key Industries within the Santa Clarita Community College District's Service Area as of September 2025



Industrial Market:

The demand for industrial space was insatiable after the pandemic as both vacancy and availability dropped to record lows in 2022 and 2023 in the Santa Clarita Valley and all of the adjacent areas of Ventura County, the San Fernando Valley, much of Los Angeles County, and Orange County. With the substitution by consumers to e-commerce, the demand for new warehouse, distribution, and fulfillment centers soared.

Conditions have now changed, due to several issues including (1) more new industrial products coming online throughout Southern California, (2) a slowdown at the Ports of Long Beach and Los Angeles, and (3) technological advancement and the growing use of robotics in warehousing and fulfillment space. Furthermore, during the first half of 2025, the threat of tariffs by the new administration also paused

investment and leasing decisions for new space by many companies choosing to wait and see how trade policies evolved.

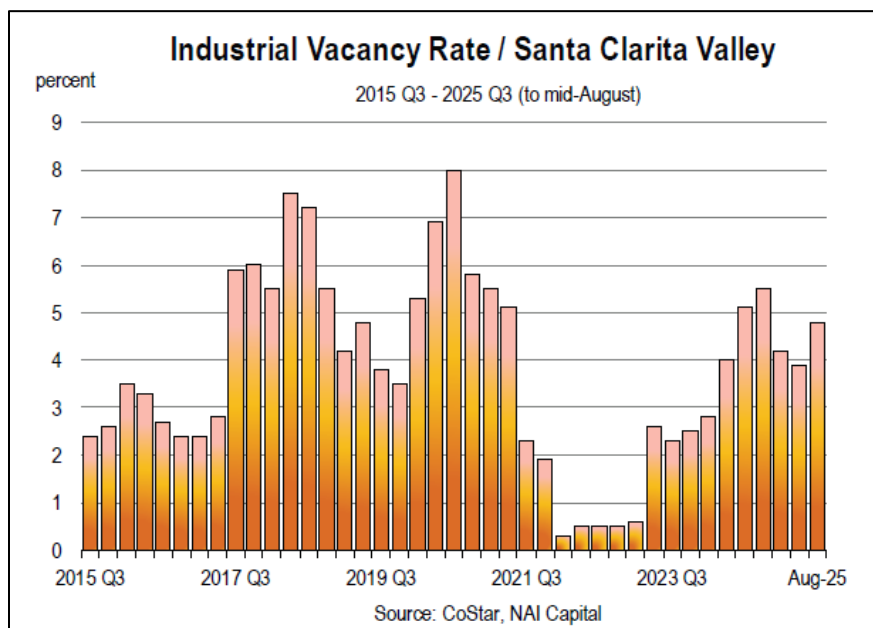
Though it remains an active submarket within the greater Los Angeles area, the Santa Clarita Valley industrial market is experiencing a period of adjustment, with rising vacancies and slowing rent growth. Overall demand has softened compared to previous years, while more construction activity has delivered many new developments in recent years, including this year. Transactions are now cooling down amid the economic uncertainty of tariffs and higher interest rates.

The NAI/CoStar estimated industrial vacancy rate for the Santa Clarita market was 3.3 percent in early August of 2024. It is now 4.8 percent, the highest rate (excluding the pandemic) since mid-2019. The estimated availability rate was 5.0 percent a year ago. In August of 2025 it is now estimated at 11.9 percent.

Responding to record low vacancy, steadily rising lease rates, and strong demand for e-commerce and logistics companies, 2.5 million square feet of new space was completed from 2020 to now (mid-2025), and another 300,000 square feet is currently underway.

The Santa Clarita Commerce Center is now complete as of August 2025, featuring four Class A industrial buildings totaling 430,407 square feet. Just prior to that delivery, net absorption of space has been +432,000 square feet year-to-date.

Graph 2-3.



Office Market:

The NAI / Costar estimate of reported vacancy for all office products in the county is currently 15.4 percent. Moreover, the availability rate for office space is 20.3 percent. These rates are based on a total office inventory of 244 buildings comprising 5.64 million square feet.

For Class A and B space, Colliers reports a vacancy rate of 23.9 percent and availability at 31.7 percent for the Santa Clarita Valley in Q2 of 2025. The total inventory of 2.1 million square feet of office is less than half of the total office space reported by CoStar.

Downsizings and consolidations by office using companies has resulted in the largest surge of available sublease space on record. The announcement in January 2024 of Princess Cruises subleasing 289,000 square feet of space pushed sublease space to 30 percent of all available office space in the region.

Remote office worker prevalence is in decline. But even though more workers have returned to the office, there remains a meaningful share of company workforces that have not. Office workers at least practice a hybrid office-home location for daily work. But this is not the main reason that office utilization rates are not rising yet.

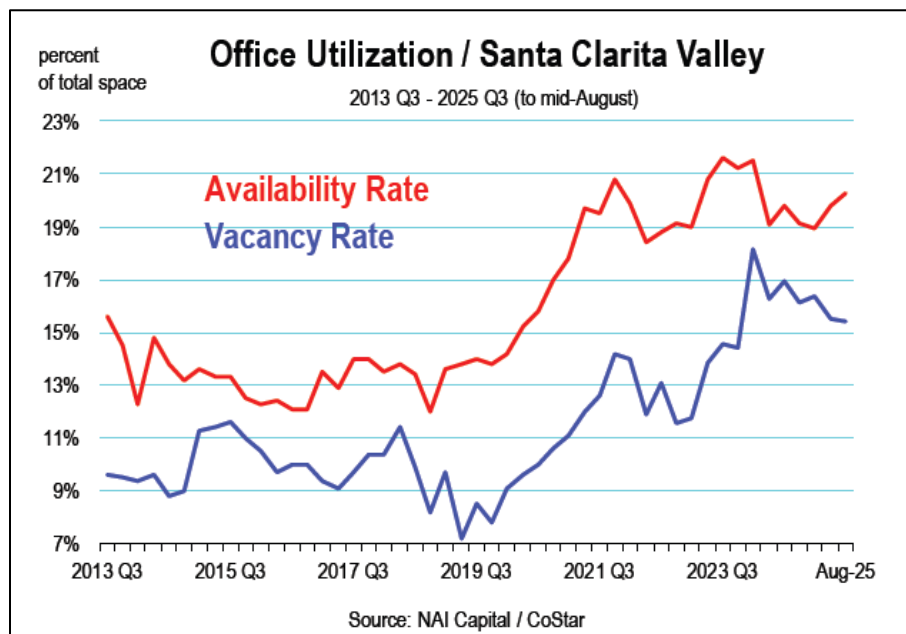
The consensus of commercial broker reports indicates a general office market weakness has expanded over the last 2 years, originally due to the combination of employees working from home and the layoffs of tech and other office workers that surged in the November 2022 to March 2023 time period here in California.

However, a broader acceptance of worker demands to work remotely at least part of the time had led to (1) the surge in sublease space (Princess Cruises) and (2) the downsizing of space since 2023.

Sublease space is now in decline and with it the overall vacancy rate for office space. However, availability is still high and showing little improvement.

Net office space absorption was sharply negative between late 2022 and 2024. 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 several years.

Graph 2-4.



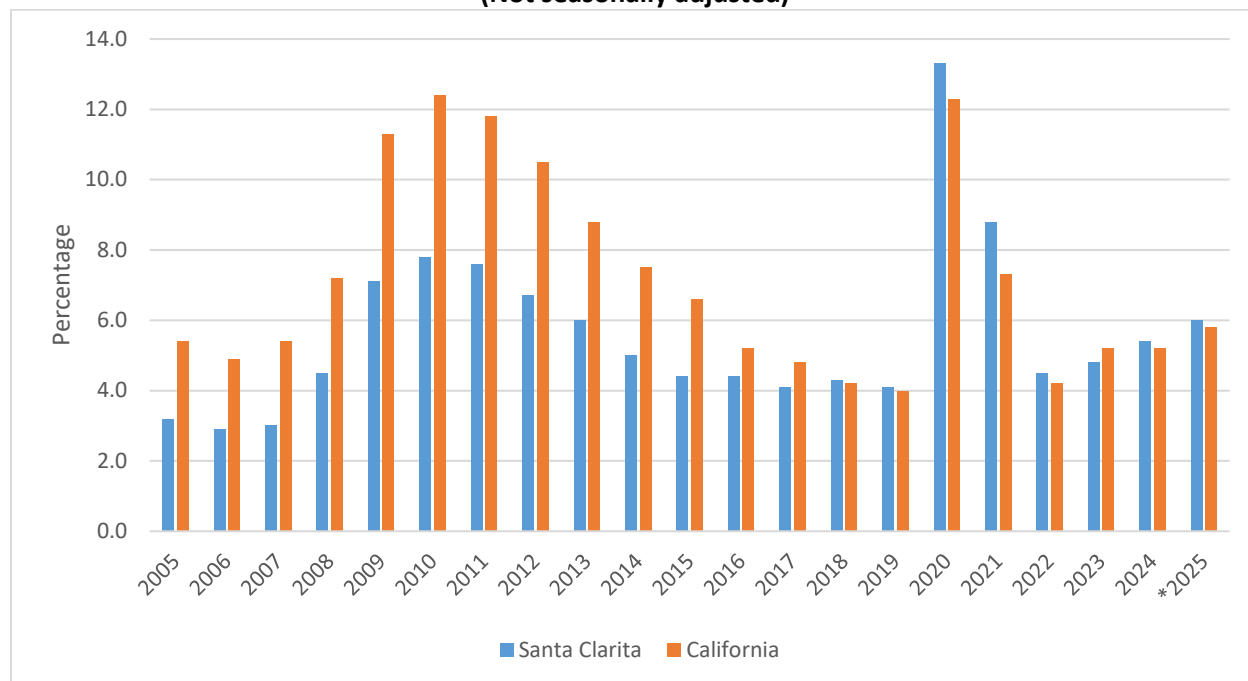
Employment / Unemployment:

The labor force in the Greater Santa Clarita Valley area that includes the surrounding communities of Agua Dulce, Green Valley, Castaic, Stevenson Ranch, and Canyon Country is now estimated at 150,000. The labor force is the number of residents that are either working or want to be working.

The labor force is expanding, but at a glacial pace, consistent with the growth of the population. From the household survey, the data shows the number of city residents that are working has not increased over the last several years, consistent with the employer's survey of the number of workers they employ.

Consequently, a rising labor force without a commensurate rise in working residents results in higher unemployment. The rate for Santa Clarita is now at 6.1 percent, close to the high for the current cycle.

Graph 2-5. Unemployment Rates for Santa Clarita Compared to the State of California 2005-2025*
(Not seasonally adjusted)



*as of August 2025

Santa Clarita Valley Employers:

Among the 62 largest employers for which complete information is available, there were 31,439 workers in the Santa Clarita Valley in September 2025. Relative to 2024, public sector organizations comprising the Santa Clarita Valley's largest employers reported a headcount contraction of 69 jobs.

Six of 12 public sector companies upsized their headcounts over 2024. Only 17 of 50 private companies added jobs since the 2024 report. The rest either reported the same or a lower headcount of workers. The company with the largest reported headcount gain was Logix with 170 more positions today than a year ago.

Collectively, total employment within the largest private companies marginally declined, by 345 jobs. For both private and public sector organizations, the total employment contraction reported over the year was 414 jobs.

The largest employer in the region continues to be Magic Mountain. Their headcount was the same as a year ago.

Consolidations within Princess Cruises have continued over time. The company announced earlier this year they would relocate the Town Center HQ to Miami-Dade County by 2028.

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	2,049	School District	2
College of the Canyons	1,829	Higher Education	3
Henry Mayo Newhall Memorial Hospital	1,695	Healthcare	4
California Institute of the Arts	1,629	Higher Education	5
Saugus Union School District	1,314	School District	6
U.S. Postal Service Santa Clarita	1,158	Government	7
City of Santa Clarita	1,154	Government	8
Newhall School District	857	School District	9
Logix	849	Bank / Credit Union	10

Population:

The total population in 2025 of the Santa Clarita Valley is estimated at 295,351 residents, including 232,377 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.

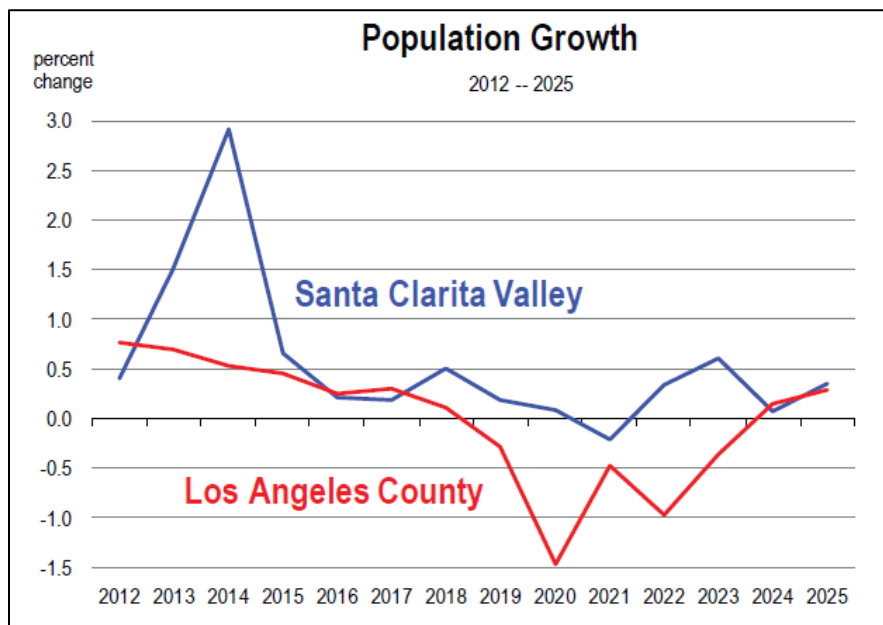
In the last 10 years, the region has expanded by 6,787 residents. The approximately 22 percent of the population that lives in the unincorporated area of the Santa Clarita Valley is located in Castaic, Stevenson Ranch, the eastern stretch between Canyon Country and Agua Dulce, and now in new Valencia housing within and 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.

The greater Los Angeles County population was shrinking between 2018 and 2023 but rebounded slightly thereafter in tandem with the record surge in immigration through the Southern Border. Now that immigration has been virtually stopped at both Northern and Southern Borders with the second Trump administration, a resumption of negative population growth is forecast for LA County.

Net migration into the Santa Clarita Valley is expected to rise as the production of more new homes continues at current rates this year and over the next 5 years.

Graph 2-6.



Population Age:

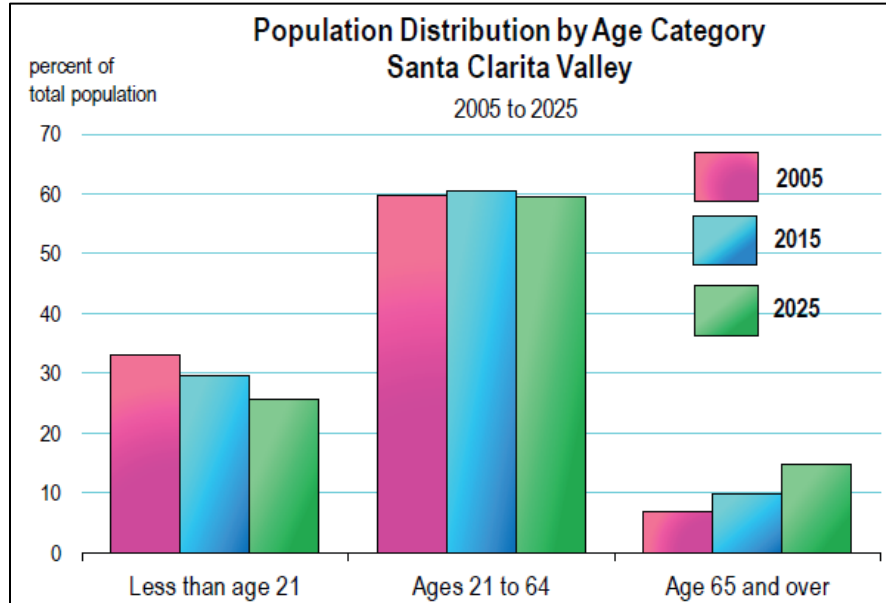
Between 2004 and 2025, population in the Santa Clarita Valley increased by 41,400 residents. The age structure has changed over the last 20 years, noticeably in the school age population and the oldest age cohorts. The distributional change from younger to older age populations is not unique to Santa Clarita; it is occurring statewide and nationwide.

Younger age populations have been steadily in decline over the last 20 years. The estimated population by age number estimates along with K-12 student enrollments in schools within the Santa Clarita Valley confirm this distributional decline. The oldest age population cohort, defined as 65 and above, is the fastest growing age category having more than doubled as a percent of total population over the last 20 years. However, the working age population as a percent of the total population over time has been relatively constant.

The type of household comprising the population of the Santa Clarita Valley is gradually becoming older age couples (with emptying nests). Average household sizes over time have declined from over 3 persons twenty years ago to nearly 2.8 persons per home, the lowest ratio of persons per household since records have been kept.

Residents over the age of 65 account for 14.8 percent of the Santa Clarita Valley population. The region has a comparatively younger population than Los Angeles County or the Greater Southern California region. The oldest Baby Boomers have been in the retirement bracket for a decade, but the youngest Boomers born after 1960 won't enter retirement age until the year 2029. Over the next five years, the retirement cohort will expand faster than any other age group, increasing by an average of three percent per year, leading to another 6,000 more residents in this cohort.

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 106-degree programs (including 32 Associate Degrees for Transfer and a new Bachelor of Science Degree) and 207 different certificates, including 64 certificates of achievement, 41 certificates of specialization, 81 noncredit certificates of completion, and 21 noncredit certificates of competency (as of 008/19/2025). 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)
- ASL for Personal and Professional Development 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-GETC Certificate of Achievement
- Career Preparation for Occupational Therapy Assistants Certificate of Completion (Noncredit)
- Certified Paralegal Exam Test Preparation Certificate of Completion (Noncredit)
- Clinical Laboratory Scientist Certificate of Achievement
- Cloud/Virtualization Certificate of Specialization
- 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
- Diagnostic Medical Sonography AS Degree
- Diné Language and Culture for the Workplace Certificate of Completion (Noncredit)
- 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)
- Entrepreneurship Certificate of Completion (Noncredit)
- Entrepreneurship Certificate of Specialization
- eSports and Interactive Media Certificate of Completion (Noncredit)
- Essential Academic Skills Certificate of Competency (Noncredit)
- Essential Accounting Skills Certificate of Completion (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 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 in Diagnostic Medical Sonography 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
- 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
- Library and Internet Research Skills Certificate of Competency (Noncredit)
- Logic Pro Certificate of Specialization
- Masonry and Concrete Certificate of Specialization
- Math and Professional Skills for Healthcare Careers Certificate of Completion (Noncredit)
- Medical Scribe Certificate of Completion (Noncredit)
- Model Making for Architecture and Interior Design Certificate of Completion (Noncredit)
- Modern Policing AS Degree
- Music Recording Software Certificate of Specialization
- NCEES Fundamentals of Surveying (FS) Exam Test Preparation Certificate of Completion (Noncredit)
- Nursing Skills Lab Certificate of Completion (Noncredit)
- Nursing Success Certificate of Completion (Noncredit)
- Occupational Safety Health Administration (OSHA) Construction Certification Certificate of Completion (Noncredit)
- 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
- Physical Therapist Assistant Essential Lab Skills Certificate of Completion (Noncredit)
- Pre-Counseling Certificate of Specialization
- Police Defensive Tactics and Arrest & Control Certificate of Completion (Noncredit)
- Pro Tools – Level I Certificate of Specialization
- Project Management for Non-Project Managers Certificate of Completion (Noncredit)
- Public Health AS-T Degree
- Public Speaking for Interviews and the Workplace Certificate of Completion (Noncredit)
- Public Speaking for Social Media and the Workplace Certificate of Completion (Noncredit)
- QuickBooks Online 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
- Sound Arts Certificate of Specialization
- Spanish for Educators Certificate of Completion (Noncredit)
- Supporting and Empowering Veterans Certificate of Completion (Noncredit)

- Sustainable Resources, Energy Management, and Environmental Ethics Certificate of Achievement
- Sustainable Resources, Energy Management, and Environmental Ethics Certificate of Specialization
- 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)
- Written Exam and Interview Workshop for Public Safety Entry & Promotion Certificate of Completion
- 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 nearly 87% increase in assessed valuation in the last 13 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
2025-26	61,893,049,369	4,221,815	1,682,134,119	63,579,405,303

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

<u>Fiscal Year</u>	<u>Secured Tax Charge⁽¹⁾</u>	<u>Amount Delinquent as of June 30</u>	<u>Percent Delinquent June 30</u>
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
2023-24	21,820,988.80	383,492.23	1.76
2024-25	22,900,025.37	573,995.71	2.51

(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 2025-26 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 2025-26 - SCCC

<u>Property Owner</u>	<u>Primary Land Use</u>	<u>2025 26 Assessed Valuation</u>	<u>% of Total⁽¹⁾</u>
Centennial VTC LLC	Shopping Center	\$437,473,328	0.71%
Rexford Industrial Realty LP	Industrial	322,552,822	0.52
Newhall Land and Farming Co.	Land Holdings	246,061,011	0.40
Ridgewood Vista Canyon LLC	Apartments	244,979,283	0.40
Wesco IV LLC	Apartments	220,594,285	0.36
Westcore Bravo Valencia I LLC	Industrial	215,476,020	0.35
Magic Mountain LLC	Theme Park	203,818,069	0.33
Kaiser Foundation Health Plan	Industrial	193,423,699	0.31
IMT Capital V Stevenson Ranch	Apartments	185,377,760	0.30
Valencia Marketplace I & II LLC	Shopping Center	182,992,412	0.30
Park Sierra Properties	Apartments	163,509,911	0.27
Bel Valencia LLC, Lessor	Office Building	153,893,672	0.25
Socal Innovation Park Owner	Industrial	141,671,248	0.23
Saugus Colony Limited	Apartments	137,363,031	0.22
Logix Federal Credit Union	Industrial	134,317,281	0.22
IVT River Oaks Valencia LLC	Shopping Center	132,454,201	0.21
EQR Valencia LLC	Apartments	122,069,402	0.20
EQR The Oaks LLC	Apartments	119,409,422	0.19
COV-Saugus B LLC	Industrial	116,414,509	0.19
CF Valencia Life Sciences DST	Industrial	<u>97,631,136</u>	<u>0.16</u>
	TOTAL	\$3,771,482,502	6.12%

(1) 2025-26 Local Secured Assessed Valuation: \$61,635,369,375. Source: California Municipal Statistics, Inc.

OVERVIEW OF SCCCD

2025 2026 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 295,351 and has budgeted FTES in 2025-2026 of 15,619. Total 2025-2026 Unrestricted General Fund revenues are budgeted at \$152,796,240 and Unrestricted Fund expenses are budgeted at \$152,553,936. The 2025-2026 assessed valuation for its community is over \$61.8 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.

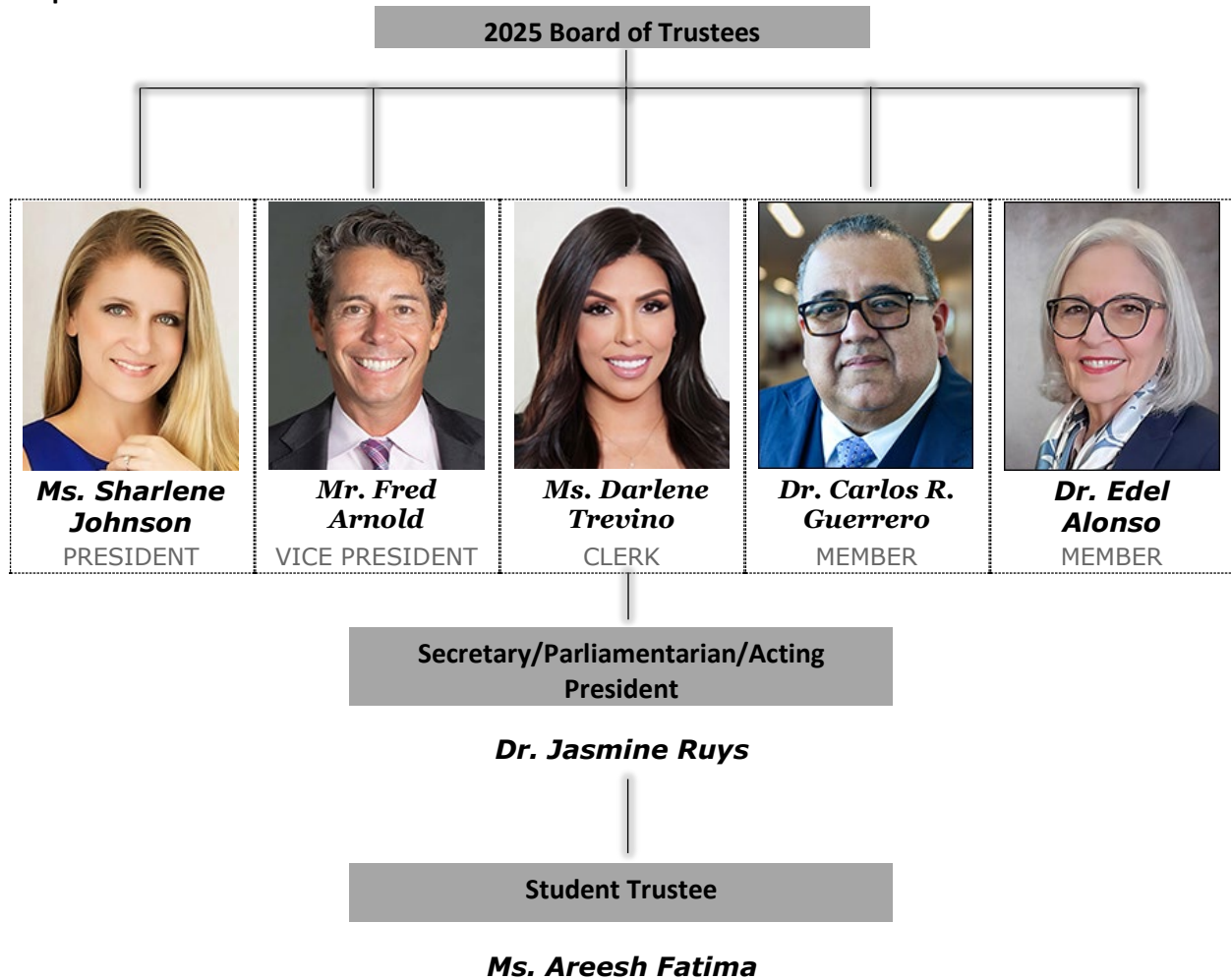
Given its commitment to growth and innovation, College of the Canyons sets a new standard for what a college can achieve. It is a vital cultural, educational, and economic force in the region.



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 Acting President is Dr. Jasmine Ruys. The organization structure is as follows:

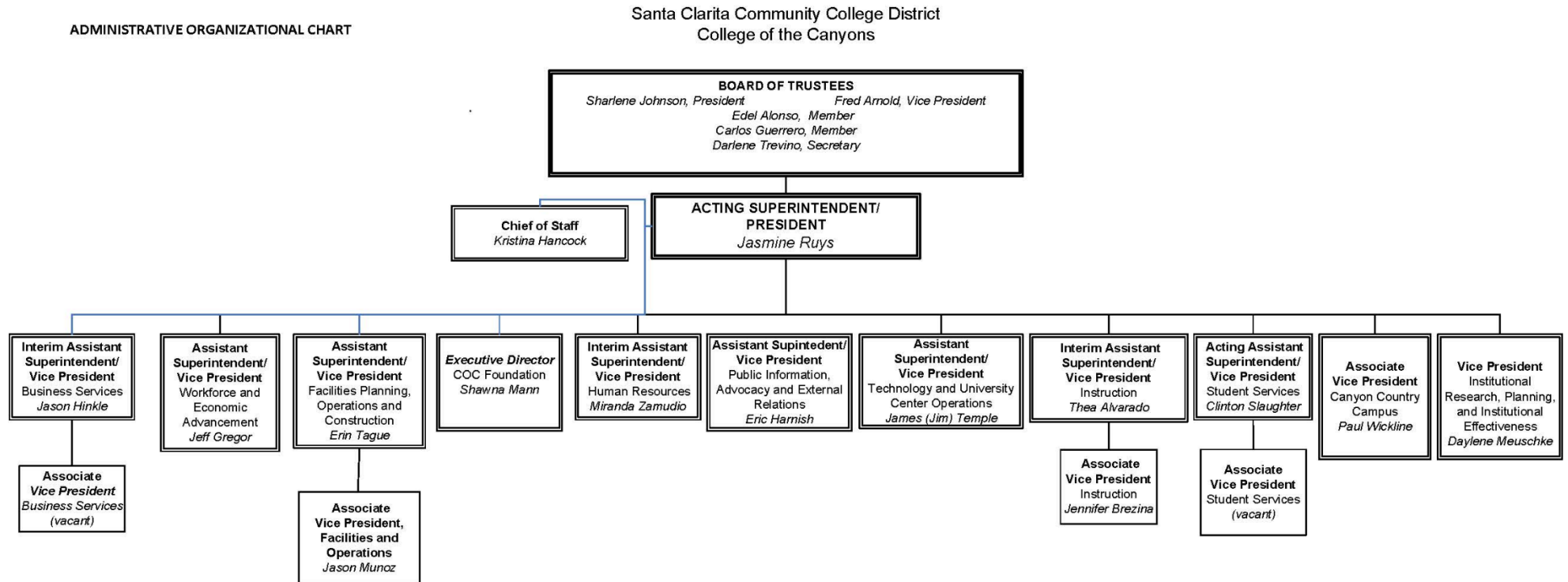
Graph 3-1.



ORGANIZATIONAL CHART

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

Graph 3-2.



CCC = Canyon Country Campus
G = Grant Funded
10/09/2025

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 regularly offers more than 600 class sections a year, along with quality instruction and vibrant student services and programs. The Canyon Country Campus is an inviting and developing environment in which to study. Under the direction of the Associate Vice President, Canyon Country Campus, 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.

Institutional Research, Planning and Institutional Effectiveness (IRPIE)

The Institutional Research, Planning and Institutional Effectiveness Office provides access to quality data and research findings for planning, reporting, and decision-making processes that inform meaningful change towards equitable outcomes and institutional effectiveness.

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 1106-degree programs (including 32 Associate Degrees for Transfer and a

new Bachelor of Science Degree), 64 certificates of achievement, 41 certificates of specialization, 81 noncredit certificates of completion, and 21 noncredit certificates of competency (as of 08/19/2025). Classes are offered during traditional fall and spring semesters, as well as shorter, intensive summer and winter sessions. This fall, the District is launching several new programs, including Diagnostic Medical Sonography, Physical Therapist Assistant, and Pharmacy Technician, and beginning the second cohort for the Bachelor of Science in Building Performance degree program. The District will pursue the expansion of a number of existing college credit programs over the next few years, including Occupational Therapist Assistant and Modern Policing. . 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 noncredit 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 21-degree programs, including 11 bachelor's degrees, 3 master's degree programs with credentials, 2 credential programs, and 1 doctoral degree program.

Outcome and Achievement Metrics:

According to the District's 2025 Fast Facts Book, 39,360 students enrolled during the 2023-24 Academic year, and 2,915 degrees and 2,593 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 of completion of Transfer-level Math & English continue to increase statewide and are higher at the college for the most recent year of data available (2023-24). For English, 33% complete statewide whereas 42% complete at COC. For math, 20% completed transfer-level statewide, whereas 31% complete at COC. Rates of completing both math & English are also higher at the college in comparison to statewide averages (15% statewide vs. 24% COC).

College of the Canyons ranks No. 14 statewide in a new Return on Investment (ROI) analysis of 327 California community colleges and certificate-granting institutions by the College Futures Foundation and the HEA Group.

A hallmark of College of the Canyons' commitment to student success, the Canyons Promise Program continues to expand access, engagement, and achievement by offering two years of free college to 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. Starting with just 258 students in its first year, the program has experienced remarkable growth, now serving 1,562 students—an increase of over 500%. Across all cohorts from 2017 to 2023, Promise participating students consistently outperform non-participating students. Canyons Promise students have higher success outcomes including higher levels of completing Transfer-level Math & English within their first year (52% vs. 31% of matched non-Promise students) and higher Fall to Fall persistence (79% for Promise vs. 69% for matched non-Promise students).

The District generated more than \$14 million in grant revenue during 2024-2025 to support existing programs and launch new initiatives. Grant awards support student learning and success – providing for their basic needs while enhancing education experiences by funding engaging programs and academic support services. Examples of existing grant awards benefiting the College's students include Veterans

Upward Bound (\$1,494,510), S-STEM Scholarship Program (\$1,493,379), and Child Care Assistance Means Children in School (\$1,372,892).

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 promoting classes 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 Sheriff 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.

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.
- **Centers of Excellence (COE) for Labor Market Research** provides all eight colleges in the South Central Coast Regional Consortium with labor market data to provide the colleges with the necessary information for new program development. The COE generates regional reports related to labor market trends, apprenticeship, and anticipated job growth for targeted occupations.

- **Santa Clarita Performing Arts Center (PAC)** provides a shared use state-of-the-art performance space to both the academic programs in the performing arts at College of the Canyons as well as a space for city users to rent a performance space. The PAC also provides community-based entertainment events through its Spotlight Series shows.
- **Community Education** provides the Santa Clarita Valley community with professional growth and enrichment courses as well as exploratory camps for middle school and high-school students. Through Community Education, the college provides a PearsonVue testing center allowing students to take certification exams for a number of academic programs after completion.
- 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.



STATE BUDGET OVERVIEW

2025 2026 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

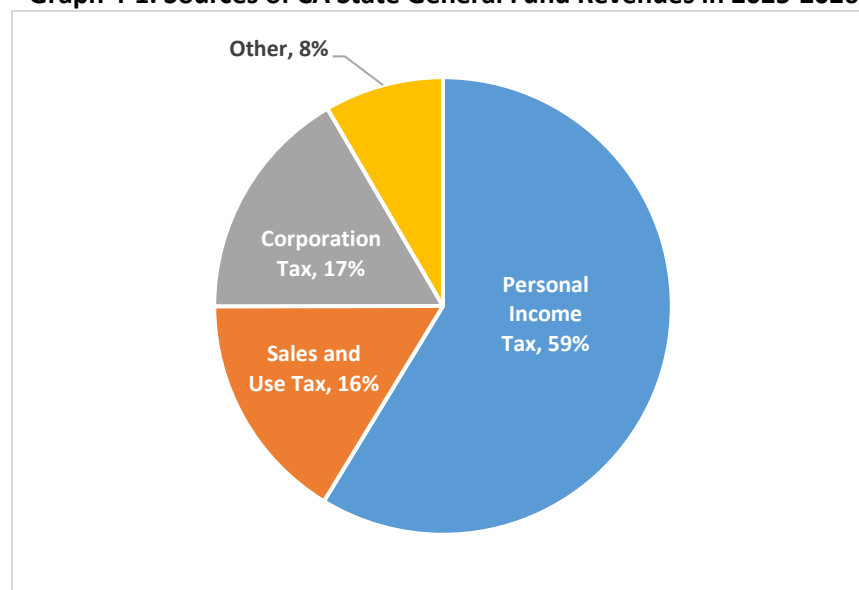
In January, the State projected a roughly balanced budget for 2025-2026 based on the two-year budget planning process in the 2024 Budget Act that addressed a projected deficit of over \$30 billion for 2025-2026. However, updated revenue and spending estimates indicated a need to address an additional deficit of approximately \$12 billion for 2025-2026. These projected deficits reflect stock market volatility, the potential impact of federal tariffs, significant increases in state costs for certain programs (especially Medi-Cal), and the potential for federal cuts currently under consideration for health and social service programs. The budget problem would have been worse without the steps to address a large portion of the projected 2025-2026 deficit in the 2024 Budget Act.

The 2025 Budget Act includes overall state General Fund spending of \$228.4 billion, an increase of nearly 8% compared to the enacted budget for 2024-2025, reflecting, in part, the use of reserves and special fund transfers to offset revenue shortfalls. The budget addresses the expected remaining deficit (about \$12 billion) through a combination of these fund shifts and reserves along with program reductions, revenues and borrowing, and deferrals.

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 @ 59%, Sales/Use @ 16%, Corporate Tax @ 17%, and Other @ 8%.

Graph 4-1. Sources of CA State General Fund Revenues in 2025-2026



It is projected that 87 percent of the **District's** Unrestricted General Fund revenue in 2025-2026 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.

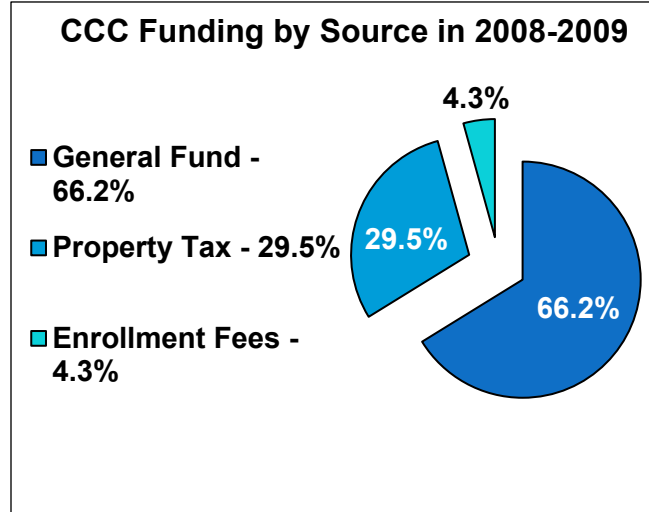
The District receives approximately \$16.5 million in EPA funds, which it allocates as required by law, towards salaries of classroom instructors. Specifically, those funds are used to partially offset the over \$45 million in full-time instructional salary and benefit costs budgeted in the Unrestricted 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:

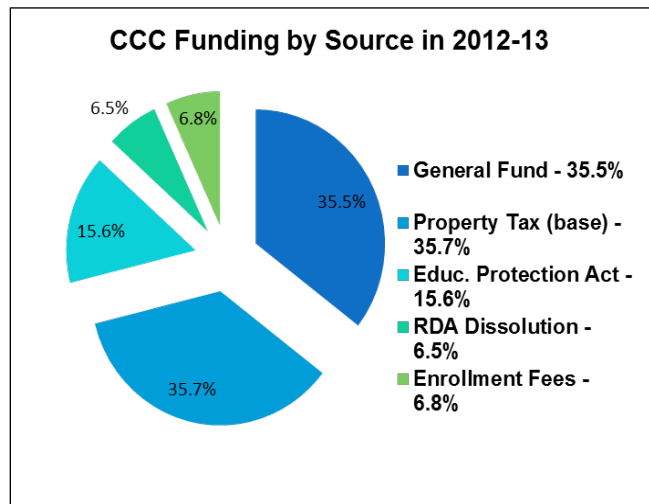
- 2008-2009: 2/3 General Fund, 1/3 Property Tax/Enrollment Fees to

- 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

2025-2026 California Community College System Funding:

The 2025-2026 Budget provided a Community College System funding increase of \$401.3 million ongoing and an increase of \$183.6 M in one-time, as well as an increase of \$176.14 M for the SCFF Technical Adjustment (funding used to pay for Stability and Hold Harmless funding for districts inside the SCFF Formula).

On-Going Funding

\$ 357.4 M	Student Centered Funding Formula (SCFF)
\$ 26.8 M	COLA for Miscellaneous Categoricals @ 2.3%
\$ 10.0 M	Expand Rising Scholars Network

On-Going Funding

\$ 5.0 M	Expand Credit for Prior Learning
\$ 3.3 M	Adjustments for Financial Aid Administration
\$ (0.03 M)	Lease revenue debt service adjustments
\$ (1.1 M)	Decrease in available funds from Equal Opportunity Fund
\$ 401.3 M	Total On-Going Apportionments

One-Time Funding

\$ 60.0 M	Student Support Block Grant
\$ 25.0 M	Develop Career Passport
\$ 20.0 M	Emergency financial aid
\$ 15.0 M	Expand Credit for Prior Learning
\$ 15.0 M	Dreamer Resource Liaisons
\$ 12.0 M	Systemwide Common Cloud Data Platform
\$ 10.0 M	California Healthy School Food Pathway Program
\$ 10.0 M	Emergency Medical Technician and Paramedic Preapprenticeship Training Academies
\$ 6.3 M	Reimburse apprenticeship shortfalls for 2022-23 and 2023-24
\$ 5.1 M	Financial aid community outreach
\$ 5.0 M	Workforce recovery career education in Los Angeles region
\$ 0.1 M	Santa Rose Junior College Fire Academy Tower
\$ 183.6 M	Total One-Time Apportionments



PLANNING

2025 2026 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)

2025 2026 ANNUAL BUDGET



- 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.

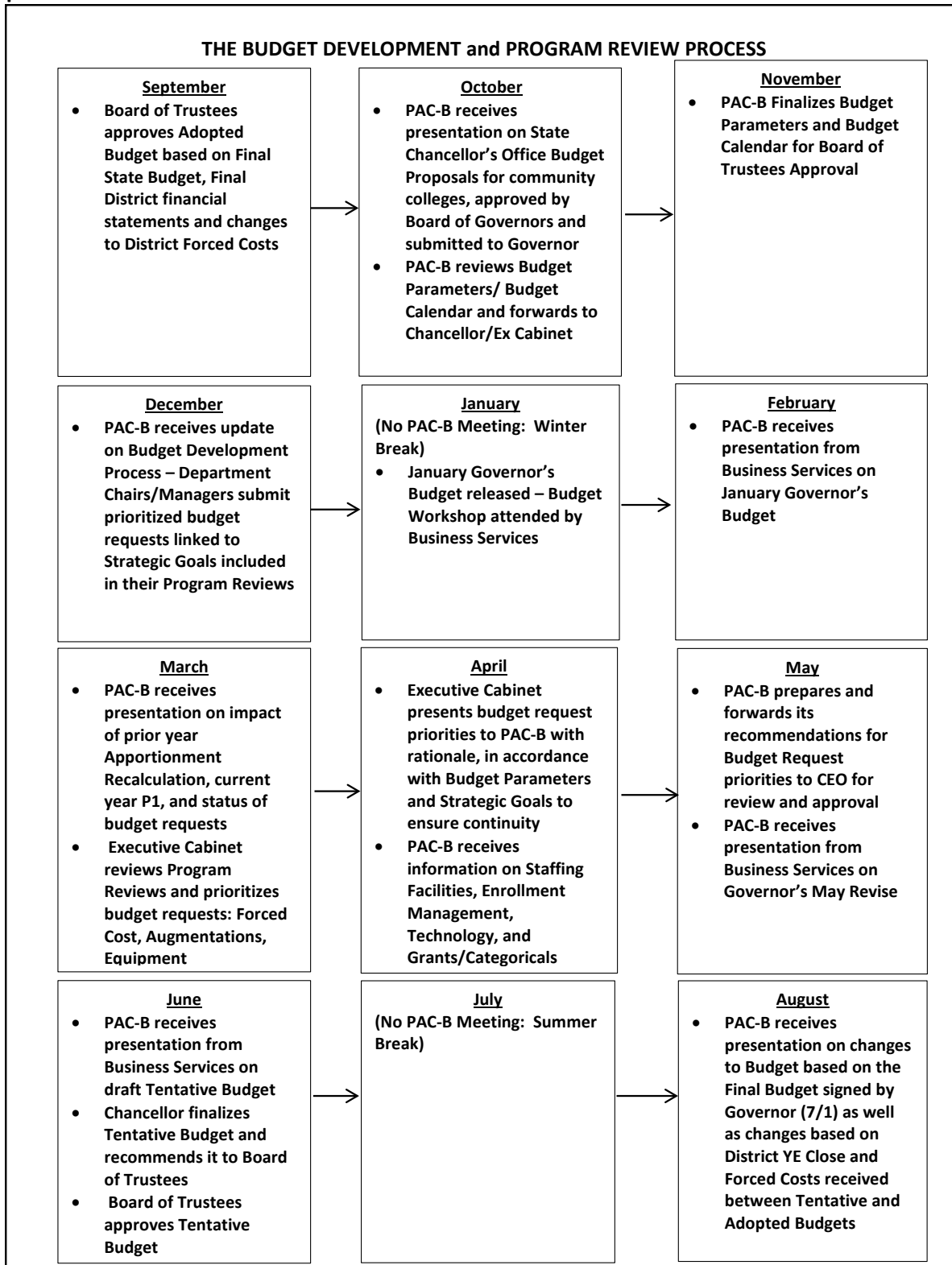
Co-Chairs:

Vice President, Business Services, and a faculty representative

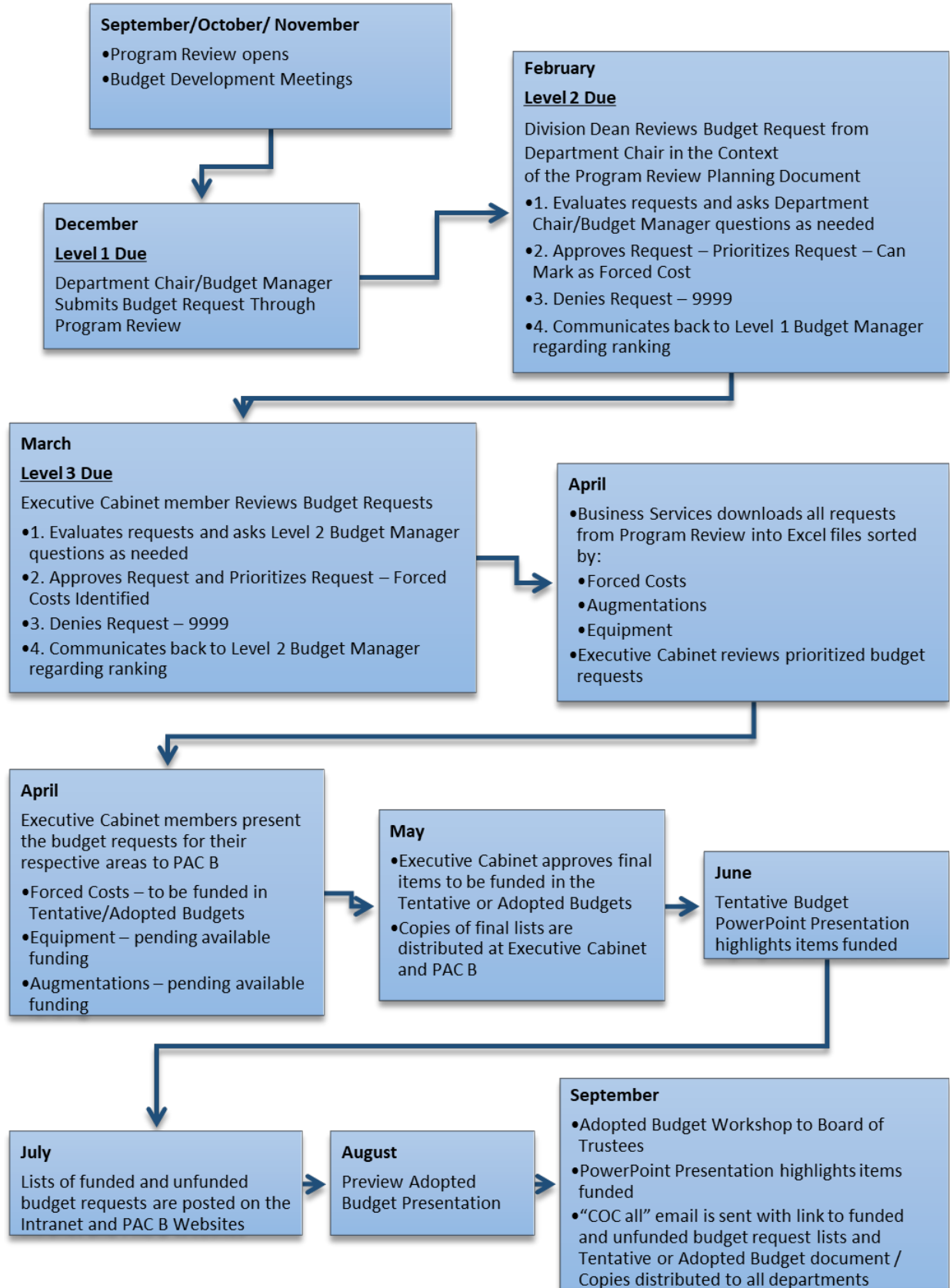
Connects to:

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. 2025-2026 Budget Calendar

Date	Activity	Responsible Party
From October 2024 to December 6, 2024	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 14, 2024	PAC-B Meeting: Reviews Budget Parameters / Budget Calendar and forwards to President/Ex Cabinet	Business Services/PAC-B
October and November 2024	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
November 18, 2024	PAC-B Meeting: Finalize Budget Parameters and Budget Calendar for Board of Trustees Approval; State Chancellor's Office System Budget Proposal - CANCELLED	Business Services/PAC-B
December 6, 2024	Academic & Administrative Program Reviews: Due Date - Level 1 Program Review Submission	Level 1 - Dept. Chair/Budget Managers
From December 6, 2024 to February 21, 2025	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
December 9, 2024	PAC-B Meeting: Update on Budget Development Process; Development of PAC-B Procedures; <i>Finalize Budget Parameters and Budget Calendar for Board of Trustees Approval; State Chancellor's Office System Budget Proposal</i>	Business Services/PAC-B
December 18, 2024	Adopt 2025/26 Budget Parameters	President/Board
January 2025	Attend January Governor's Budget Workshop	Business Services
January 2025	PAC-B Meeting: NONE	Business Services/PAC-B
February 18, 2025	PAC-B Meeting: Presentation on January Governor's Budget	Business Services/PAC-B
February 21, 2025	Academic and Administrative Program Reviews: Due Date - Level 2 Program Review Submission	Level 2 - Division Deans/Directors
From February 21, 2025 to March 14, 2025	Academic and Administrative Program Reviews: Submit ranked budget requests (through online Program Review budget module) to Business Services	Level 3 - Executive Cabinet Members
March 10, 2025	PAC-B Meeting: Impact of Prior Year Apportionment Recalculation/Current Year P1 and Status of Budget Requests	Business Services/PAC-B
March 14, 2025	Academic and Administrative Program Reviews: Due Date - Level 3 Program Review Submission	Level 3 - Executive Cabinet Members
March 21, 2025	Submit budget data from online Program Review budget module to Business Services	Information Technology
April 1, 2025	Executive Cabinet reviews budget requests	Business Services/Executive Cabinet

Date	Activity	Responsible Party
April 14, 2025	PAC-B Meeting: Executive Cabinet presents budget request priorities with rationale, in accordance with Budget Parameters and Strategic Goals to ensure Continuity	Business Services/PAC-B
May 12, 2025	PAC-B Meeting: Prepare and forward recommendations for budget request priorities to CEO for review and approval; Present Governor's May Revise; review Budget Parameters and forward to President/Ex Cabinet	Business Services/PAC-B
June 9, 2025	PAC-B Meeting: Presentation on Draft Tentative Budget	Business Services/PAC-B
June 2025	Finalize budget data entry and print Tentative Budget	Business Services
By June 30, 2025	Conduct Tentative Budget Workshop Approve Tentative Budget	Business Services/ Board of Trustees
July 2025	PAC-B Meeting: NONE	N/A
August 2025	PAC-B Orientation: Flex Week	Business Services/PAC-B
September 8, 2025	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, 2025	Conduct Adopted Budget Workshop Approve Adopted Budget	Business Services Board of Trustees

BUDGET PARAMETERS

2025-2026 BUDGET PARAMETERS:

1. 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.
2. 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.
3. Budget recommendations will reflect estimated revenues and expenditures that can reasonably be expected to be received.
4. 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.
5. The budget will support the District's mission of teaching and learning by focusing on the following:
 - a. Supporting the redesign, development, and expansion of instructional programs, student support services and administrative functions through appropriate funding for staff, equipment, facilities, etc.

- b. Utilizing grant and/or categorical funding to support programs and identified needs.
 - c. Enhancing access, engagement, and success for students by implementing the goals and objectives of all District planning documents.
 - d. Developing, sustaining, and expanding our partnerships with business and industry to meet workforce needs.
 - e. 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.
 - f. Maintaining and developing our information technology infrastructure to adapt to the emerging remote learning environment and the ever-changing 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 CEO.
 9. The costs of negotiated agreements and other known potential future 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

2025-2026 BUDGET GUIDELINES:

1. DISTRICT MISSION STATEMENT:

- A. 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)

2. BUDGET PARAMETERS SERVE AS A GUIDELINE FOR BUDGET DEVELOPMENT BY:

- A. 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.
- B. 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.
- C. Incorporating revisions based on any criteria that may have changed as information comes to us from the State.
- D. Making structural changes, as necessary, that reflect the State's fiscal climate as we evaluate the District's programs, services, and operations.
- E. Encouraging flexibility in order to take advantage of opportunities as well as to manage reductions .
- F. 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.
- G. Ensuring that final budget information is sent to campus stakeholders in a timely manner and presented in a format that can be easily understood.

3. CRITERIA FOR A FISCALLY RESPONSIBLE BUDGET:

- A. **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.
- B. **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.
- C. **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.
 - i. 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.
 - ii. 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.

- D. **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.
- E. **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.
- F. **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.

4. **ALIGN BUDGET REQUESTS WITH DISTRICT PLANNING AND STRATEGIC GOALS:**

- A. 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
- B. 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:
 - i. The Educational and Facilities Master Plan,
 - ii. 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,
 - iii. 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.),
 - iv. Canyons Completes Action Plan (Guided Pathways),
 - v. Partnerships with business and industry to meet workforce needs,
 - vi. Professional development and training programs related to the Mission and Strategic Plan to ensure the currency of all employees,
 - vii. Economic Development outreach and service to business partners,
 - viii. Program Viability Committee recommendations to revitalize or modify existing programs and support the launch of new programs.

5. SUPPORT FOR STUDENT ACCESS AND SUCCESSFUL COMPLETION:

- A. **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 diversify its portfolio of programs and course offerings, increase the number of students served annually, and improve efficiency of operations via enhanced productivity
- B. **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.
- C. **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.
 - i. Student Services will prioritize the following areas related to student support
 - ii. Providing Student Grants
 - iii. Re-engaging of students who left the College due to the pandemic
 - iv. Supporting continuing students affected by the pandemic
 - v. Supporting basic needs, mental health, and wellness of students
 - vi. Providing students with access to technology
- D. **Facilities**
 - i. Space will be programmed based on the Educational and Facility Master Plan with funding to support the infrastructure needs of those spaces.
 - ii. Safety precautions will be provided to prevent the spread of illness on campus.
 - iii. Funds will be identified to ensure the infrastructure is maintained in a way to avoid instructional and operational disruption.
- E. **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.

6. REVENUES:

- A. **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.

- B. **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.
- i. 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.
 - ii. 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.
 - iii. 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.
- C. **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.

7. EXPENSES:

- A. **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.
- B. **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.
- C. A list is included in Program Review/Budget to be selected for consideration:
- i. **"C" – Critical Operations:** Districtwide Operations – funding is absolutely essential to continue district operations: Utilities, Insurance, Software License, LACOE Fees, Equipment (Instructional/Non-Instructional), etc.
 - ii. **"X" – External:** Required Expenditures - Mandated, Legal, Contractual, State/Federal Regulations, Health & Safety, Risk Management, Emergency Preparedness and Response, and other required priorities.

- iii. **“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.
 - iv. **“V” – Program Viability:** Priorities associated with starting new or sustaining existing instructional programs, to be approved by a Program Viability subcommittee.
 - v. **“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.
- D. **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.
- E. **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.
- F. **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)
- i. A comprehensive set of design standards will be established and adopted to improve upon and ensure sound planning of new or renovated campus facilities.
- G. **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.
- H. **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.

8. 2024-2025 PAC-B GOALS:

- A. **Planning:** Establish the parameters and budget decision-making process in alignment with District strategic plan and planning documents.

- i. Build And Sustain District Services for Instruction and Operations to encourage access, engagement, and success.
 - ii. Continue to strive to achieve the Fund Balance goal of 16.7%.
- B. **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.
 - i. Establish protocol to provide Budget update in coordination with respective committee chair before decision making at the relevant Committee.
 - ii. Coordinate with Academic Senate
 - iii. Coordinate with Program Viability Committee to monitor outcome of new Program Viability Budgetary Analysis tool and integration of an approved, new, or revitalized instructional program's costs into Program Review and the budget process.
 - iv. 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.
- C. **Education:** Schedule training on SCFF, Grants, State Regulations, State Budget, and Prop 98 Funding, etc. to department chairs, directors, program managers, and other stakeholders.
 - i. Link to Program Review with guidelines to access funding, including grant and categorical funding.
 - ii. Total Cost of Ownership: Include analysis of cost of New Instructional Programs; Services, Equipment, Supplies vs. Revenue
- D. **Communication:** Communicate with constituents to encourage dialog, receive feedback, and provide timely updates for PAC-B members to share with the campus community.
 - i. Communicate Information on One-Time Funding and Other Sources of Funding Available for budget requests.
 - ii. 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

2025 2026 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.

Graph 7-1 shows that from 2016-2017 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.

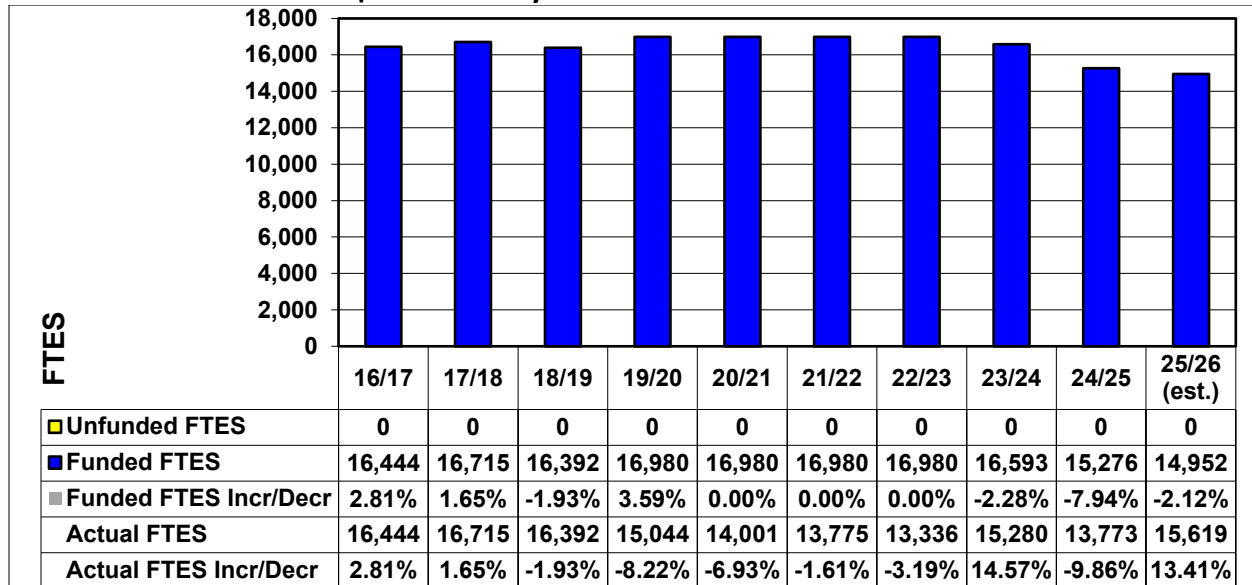
Starting in 2023-2024, the District was no longer funded at pre-pandemic levels, however Funded FTES remained higher than Actual FTES as the Student-Centered Funding Formula Base Credit calculation averages the current year in addition to the prior two years.

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 15,280 in order to increase the Total Computation Revenue and the new Hold Harmless floor moving forward.

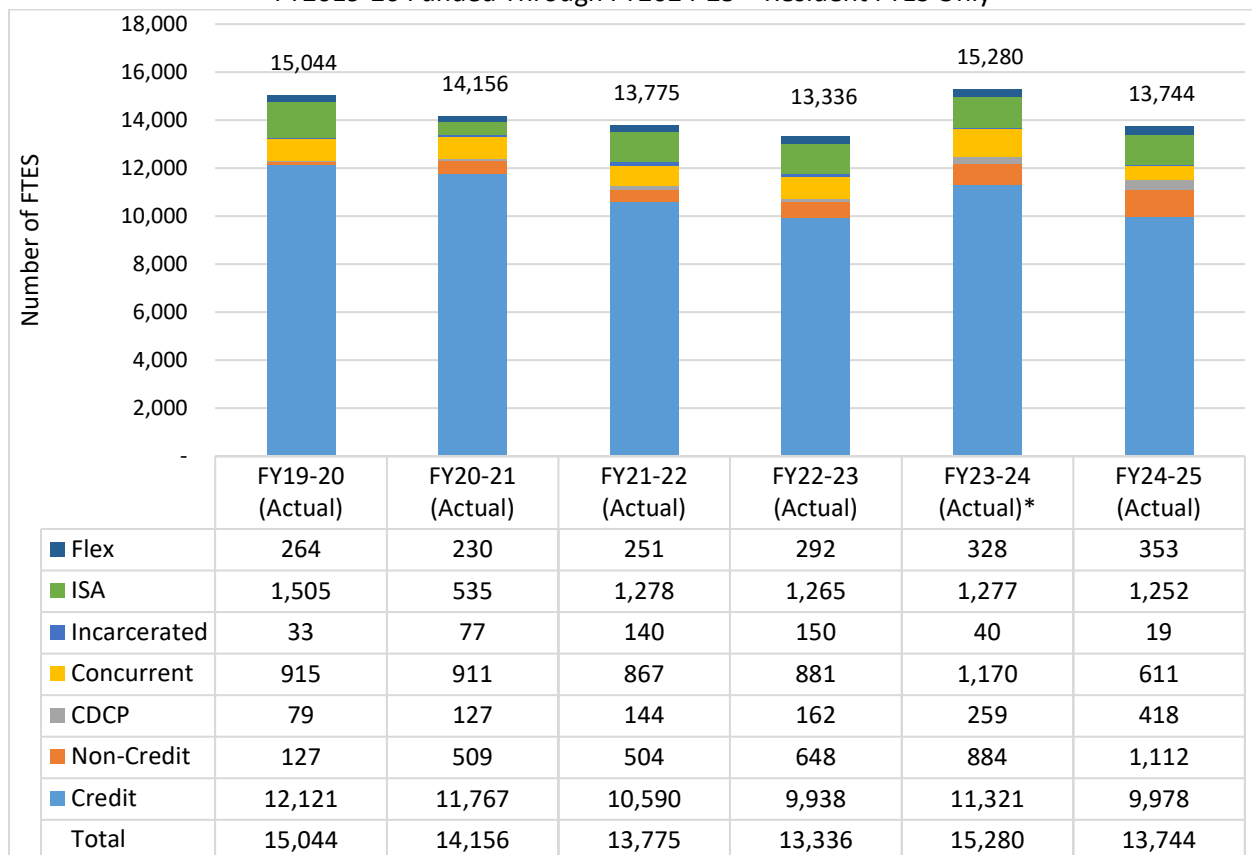
With the District no longer funded through the ECA, now using a three-year average of Actuals, the District's Actual FTES is projected to be higher than the Funded FTES. Actual FTES is expected to increase by 13.41% in 2025-2026 from 13,773 to 15,619 due to a Summer Shift.



Graph 7-1. History of Funded and Unfunded FTES



Graph 7-2. FTES Comparison – Funded FTES
FY2019-20 Funded Through FY2024-25 – Resident FTES Only



**FY23-24 numbers are adjusted actuals*

Actual Funded Growth/Access Compared to Growth Caps:

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 (deficited) 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 2022-2023. 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.

In 2025-2026, the District will use three years of actual FTES in the SCFF Calculation, no longer relaying on ECA FTES. The SCFF calculated revenue for 2025-2026 is lower than the new funding floor, which is the 2024-2025 Total Computational Revenue so we will be receiving the Funding Floor as our revenue for 2025-2026 and it is anticipated that it will be at the same revenue level in 2026-2027.

History of Growth Funding:

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 deficated 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 deficated 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 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.

2025-2026:

- In 2025-2026, we will be on the Funding Floor, our 2024-2025 TCR, and probably again in 2026-2027 while our SCFF calculated revenue catches up to that revenue 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 7-1. 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 7-2. SCCC Historical FTES: 2010-2011 through 2025-2026 (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	13,909	1,371	15,280	14.57%	-	15,280
2024-25	12,401	1,343	13,744	-10.05%	-	13,744
2025-26 (Projected)	14,094	1,525	15,619	13.64%	-	15,619

* 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 was no longer funded at pre-pandemic levels, however Funded FTES remained 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 decreased 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).

In 2025-2026, the District is expected to have an uptick of 13.41% from the 13,773 Actual FTES the District achieved (excluding the Summer shifts) to 15,619, including the 2024-2025 FTES that was pushed forward.

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 2025-2026.**

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:

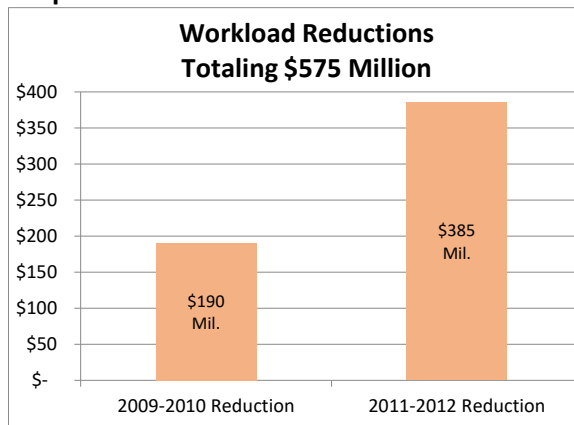
Beginning in 2009-2010, the original SB361 regulations dictated that the initial growth funding formula expired June 30, 2009, and a new model was to be developed by the State Chancellors Office to be effective July 1, 2009. SB361 included guidance on the minimum factors to be included in the new growth 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:

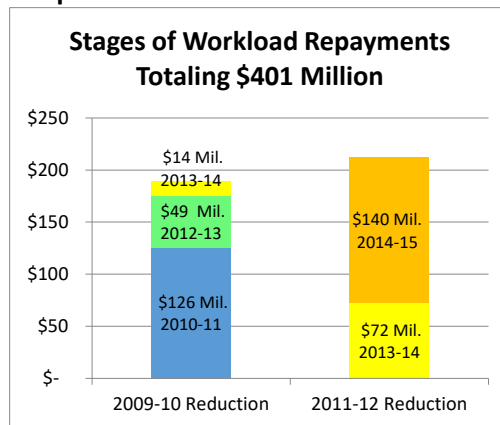
- Access to community colleges was reduced by more than 125,000 students Statewide as a result of \$575 million in system-wide base apportionment cuts:
 - \$190 million base cut in 2009-2010, and

- \$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 7-3.



Graph 7-4.



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 2025-2026

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 2025-2026, 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 2025-2026:

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 2025-2026, Base FTES are funded using a three-year FTES average. In 2025-2026 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:
 - \$5,416.20 – Credit FTES
 - \$4,567.26 – Noncredit FTES
 - \$7,595.30 – Career Development/College Preparation (CDCP) FTES
 - \$7,595.30 – Special Admit FTES (Credit - Concurrent Enrollment)
 - \$7,595.30 – Credit Correctional Facilities FTES
 - \$4,567.26 – Noncredit Correctional Facilities FTES

Supplemental Allocation Component –20% of Funding for 2025-2026

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 \$1,280.76 for 2025-2026. 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 2025-2026

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:

- 2025-2026 - the estimated marginal funding rate **per point** for each metric is \$755.21.

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 \$190.49 in 2025-2026.

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 \$755.21 per point in 2025-2026.
 - Promise Grant Students: Four additional points at \$190.49 per point in 2025-2026.
 - Pell Grant Recipients: Six additional points at \$190.49 per point in 2025-2026.

- Chancellor's Office Approved Associate Degree (or Baccalaureate Degree) granted, excluding Associate Degree for Transfer.
 - All Students: Three points for each degree at \$755.21 per point in 2025-2026.
 - Promise Grant Students: Three additional points at \$190.49 per point in 2025-2026.
 - Pell Grant Recipients: Four- and one-half additional points at \$190.49 per point in 2025-2026.
- Chancellor's Office Approved Baccalaureate Degree granted, excluding Associate Degree for Transfer.
 - All Students: Three points for each degree at \$755.21 per point in 2025-2026.
 - Promise Grant Students: Three additional points at \$190.49 per point in 2025-2026.
 - Pell Grant Recipients: Four- and one-half additional points at \$190.49 per point in 2025-2026.
- Chancellor's Office Approved Credit Certificates (16 or more units-pending adoption) granted.
 - All Students: Two points for each certificate at \$755.21 per point in 2025-2026.
 - Promise Grant Students: Two additional points at \$190.49 per point in 2025-2026.
 - Pell Grant Recipients: Three additional points at \$190.49 per point in 2025-2026.
- Successful Completion of Both Transfer Level Math and English Courses in First Academic Year.
 - All Students: Two points for each student at \$755.21 per point in 2025-2026.
 - Promise Grant Students: Two additional points at \$190.49 per point in 2025-2026.
 - Pell Grant Recipients: Three additional points at \$190.49 per point in 2025-2026.
- Successful Transfer to a Four-Year University.
 - All Students: One- and one-half points for each student at \$755.21 per point in 2025-2026.
 - Promise Grant Students: One- and one-half additional points at \$190.49 per point in 2025-2026.
 - Pell Grant Recipients: Two and one quarter additional points at \$190.49 per point in 2025-2026.
- Completion of Nine or More Career Technical Education Units.
 - All Students: One point for each student at \$755.21 per point in 2025-2026.
 - Promise Grant Students: One additional point at \$190.49 per point in 2025-2026.
 - Pell Grant Recipients: One- and one-half additional points at \$190.49 per point in 2025-2026.
- Regional Living Wage Obtained.
 - All Students: One point for each student at \$755.21 per point in 2025-2026.
 - Promise Grant Students: One additional point at \$190.49 per point in 2025-2026.
 - Pell Grant Recipients: One- and one-half additional points at \$190.49 per point in 2025-2026.

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

2025 2026 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 2025-2026 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 2024-2025, the District was in full compliance with the 50% Law, reporting 52.2%.

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 2023-2024, three Districts were not able to comply, and the other 69 Districts reported a range of percentages between 50.00% and 55.94%. The 2024-2025 Fifty Percent Law information is not available yet for all colleges, but the Santa Clarita Community College District reported 52.38% in 2023-2024 and 52.2% in 2024-2025.

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

50% LAW	FY20 21 Actuals	FY21 22 Actuals	FY22 23 Actuals	FY23 24 Actuals	FY24 25 Actuals
Total Instructional Costs	51,792,453	53,107,583	57,931,143	65,204,186	65,244,169
Total Current Expense of Education	93,631,516	101,057,417	109,726,493	124,477,727	124,987,085
Percent of CEE	55.32%	52.55%	52.80%	52.38%	52.20%

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 2025-2026 Adopted Budget provides sufficient funding for full-time faculty in order to comply with the District's Fall 2025 Projected Advance Faculty Obligation Number (FON) of 190.7. The District projects 222.43 actual Full Time Equivalent Faculty, which is 31.73 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: 2024 and 2025

<u>Fall 2024 FON</u>	
Fall 2024 FON Target	189.7
Fall 2024 Actual FTEF	<u>226.0</u>
Fall 2024 FTEF Over FON	36.3

<u>Fall 2025 FON</u>	
Fall 2025 FON Target	190.7
Fall 2025 Actual FTEF	<u>222.43</u>
Fall 2025 FTEF Over FON	31.73

**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 2025 (Proj)	190.70	222.43	31.73
Fall 2024	189.70	226.00	36.30
Fall 2023	211.70	234.40	22.70
Fall 2022	217.70	218.00	10.10
Fall 2021	204.70	217.80	1.10
Fall 2020	207.70	217.80	7.85
Fall 2019	219.70	220.80	5.60

FON YEAR	FON OBLIGATION	FON ACTUAL FTEF	FTEF OVER FON OBLIGATION
Fall 2018	214.70	222.55	0.70
Fall 2017	212.70	218.30	8.65
Fall 2016	204.10	204.80	5.35
Fall 2015	182.80	191.45	7.80
Fall 2014	171.80	177.15	0.50
Fall 2013	169.80	177.60	2.75
Fall 2012	176.80	177.30	3.55
Fall 2011	182.80	185.55	6.75
Fall 2010	182.80	186.35	14.55
Fall 2009	182.80	189.55	11.75
Fall 2008	179.80	194.35	-
Fall 2007	169.80	181.55	18.20
Fall 2006	163.80	163.80	5.20
Fall 2005	151.80	170.00	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 was increased by 17. This required increase to the FON was 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 2025 at 190.7. This target will change in future years as funded credit FTES change.

Fund Balance

The District's 2025-2026 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 2023-2024 were as follows:

- 50.0% to 88.1% 14 Districts

- 16.8% to 49.9% 52 Districts
- 11.6% to 16.7% 6 Districts

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	
2025-2026 (Projected)	11.64%
2024-2025	11.52%
2023-2024	11.60%
2022-2023	13.10%
2021-2022	11.00%
2020-2021	10.50%
2019-2020	9.90%
2018-2019	10.10%
2017-2018	10.10%
2016-2017	10.23%
2015-2016	9.63%
2014-2015	11.31%
2013-2014	11.02%
2012-2013	11.77%



ENROLLMENT MANAGEMENT

2025 2026 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, the COVID-19 pandemic and stay at home orders affected the enrollment of all California Community Colleges. Coming out of the pandemic, the Santa Clarita Community College District has seen a steady increase of FTES year-over-year, and overall FTES targets are being met or exceeded. Currently, the majority of credit courses are taught in a face-to-face format, although the District is committed to

providing courses in a variety of modalities to meet student needs and ensure equitable access to higher education for our students.

Noncredit 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 290 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 99 Noncredit certificates in Fall 2025.

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.

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 (CalGETC), 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.



2025-2026 ADOPTED BUDGET

2025 2026 ANNUAL BUDGET



Revenue Assumptions ●
Expense Assumptions ●

SECTION 10

REVENUE ASSUMPTIONS

Precision & Budgeting – No Structural Deficit:

The District's 2025-2026 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 23 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 – 2025-2026 New Revenue

2024-2025 Adopted Budget – Total Revenue **\$149,797,155**

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 **\$ (745,514)**
- **Supplemental Allocation** (Equity) – Approximately 12%
 - PELL Grant Recipients, AB540 Students, Promise Grant Students **\$ 1,083,758**
- **Student Success Allocation** (Success/Equity) – Approximately 13%
 - Success Metrics defined by the State **\$ (635,999)**
- **Funding Floor (Hold Harmless) Protection Adjustment** **\$ 663,423**

Total Adjusted New General Apportionment Revenues	\$ 365,668
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Other Revenue:

• Transfer-In from Fund 41 to Sweep Student Housing Interest	\$2,801,026
• Part Time Faculty Office Hours	350,000
• International Students Revenue	200,000
• Other Local Revenues	138,484
• Part Time Faculty Allocation	3,984
• Federal Revenues	96
• Grants Indirect Revenue	(6,925)
• ASG Reimbursement for Positions and Campus Safety	(8,459)
• Community Education	(17,828)
• BOG Fee Waiver Admin (2%)	(26,961)
• Non-Resident Tuition	(100,000)
• Interest & Investment Income	(250,000)
• Lottery	(450,000)

Subtotal – Other Funding	\$ 2,633,417
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2025-2026 Adopted Budget – Adjusted New Revenue	<u>\$ 2,999,085</u>
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2025-2026 Adopted Budget – Total Revenue	\$ 152,796,240
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Expense Assumptions – 2025-2026 New Expenses

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

• All Other Part-Time Wages (Discretionary)	\$1,587,080
• All other operating expenses	1,123,881
• Fringe Benefits - Non STRS/PERS	944,425
• Utilities (Gas, Power, Water, Telephone)	489,200
• Supplies & Materials	174,721
• IEPI Fringe Benefit - District Support	21,451
• Other Salaries (Vacation, Longevity, Cell Phones)	17,103
• Institutional Development - District Support	9,501
• Other Budgeted Transfers	(7,603)
• Adjunct Salaries - Fall/Spring, Summer School/Winter/Substitutes/Flex/Non-Credit	(18,194)
• STRS/PERS Costs	(71,946)
• FT Wages: Coaches/Counselors/Misc. Stipends	(75,083)
• FT Faculty: Overload/Summer School/Winter	(120,000)
• Full-Time Regular Wages	(231,352)
• Equipment/Capital Outlay/Software	(465,112)
• Election Expense (Every Other Year)	(600,000)

Subtotal – New Expenses	\$ 2,778,072
2025-2026 Adopted Budget – Total Expenses	\$ 152,553,936
Net – Increase to Fund Balance	\$ 242,304

District’s Unrestricted General Fund Budget:

General Apportionment funding continues to be the District’s largest unrestricted funding source. In 2025-2026, 87% 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.

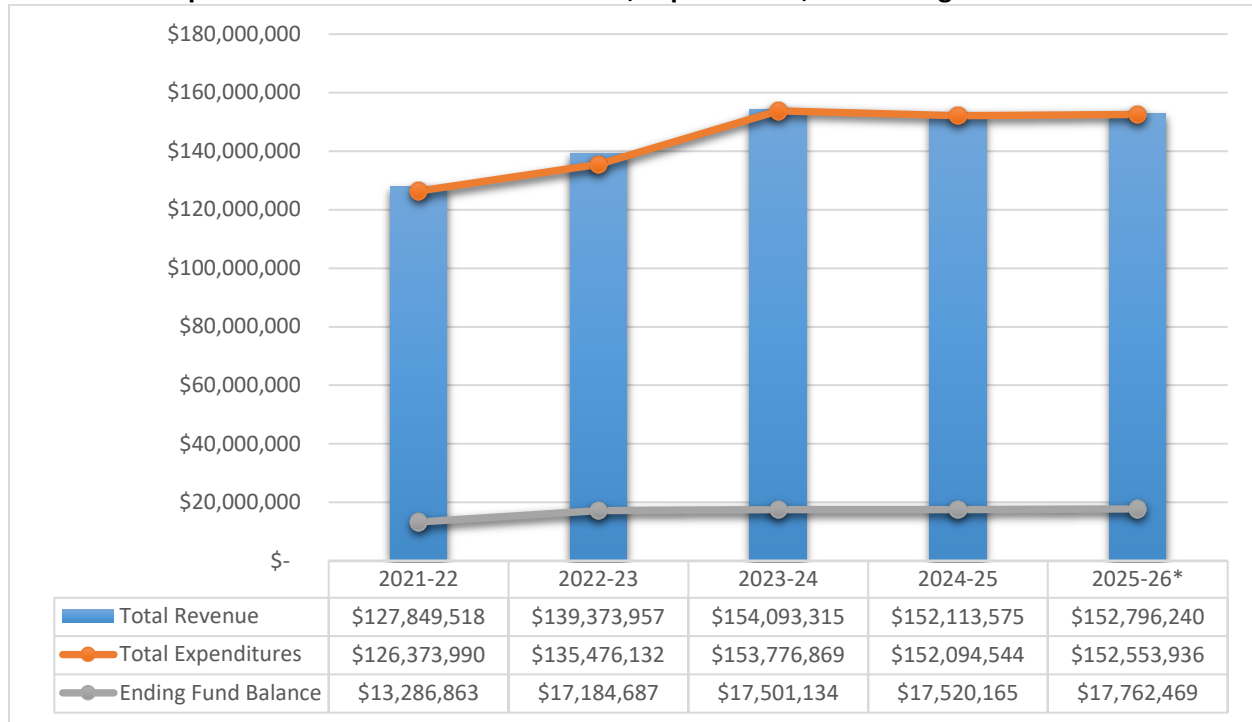
The 2025-2026 Adopted Budget projects funding based on the Student-Centered Funding Formula and focuses on assumptions regarding enrollment demand and student equity and success metrics. The 2025-2026 Adopted Budget reflects an 11.64% Fund Balance and no structural deficit.

The following table provides a summarized list of the 2025-2026 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)	\$ 170,316,405
Restricted (Fund 12)	79,547,472
Bond Interest/Redemption Fund (Fund 21)	40,761,687
Debt Service Fund (Fund 29)	950,037
Cafeteria Fund (Fund 32)	44,245
Child Development Fund (Fund 33)	1,993,026
Special Revenue-Asset Management Fund (Fund 37)	20,935
Special Revenue-Student Center Fund (Fund 39)	601,127
State Construction Fund (41)	2,801,026
Capital Projects Fund (Fund 43)	5,011,673
Scheduled Maintenance Fund (Fund 44)	1,721,895
Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47)	67,255,430
Field Turf Replacement Fund (Fund 49)	306,360
Performing Arts Center Fund (Fund 58)	567,455
Employee Training Institute Fund (Fund 59)	1,889,745
CalSTRS/CalPERS Liability Fund (Fund 68)	5,117,499
Internal Services-Retiree Benefits Fund (Fund 69)	5,995,370
Student Representation Fee Trust Fund (Fund 72)	676,868
Student Financial Aid Fund (Fund 74)	29,886,689
Scholarship and Loan Trust Fund (Fund 75)	916,967

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



*The numbers from FY2021-2022 through FY2023-2024 are audited actuals. FY2024-2025 are unaudited actuals. FY2025-2026 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 2025-2026, the District projects serving 15,619 FTES, an additional 1,846 FTES over the 2024-2025 Claimed FTES of 13,773, an increase of 13.4%. This increase is based on the District's enrollment management plan. Growth in the District's 2025-2026 FTES is projected to be generated in these areas:

<u>Category</u>	<u>FTES Incr/Decr</u>	
2024-25 FTES		13,773
• Credit	1,636	
• Dual Enrollment	268	
• CDCP Non-Credit	(3)	
• Non-Credit	(58)	
• Incarcerated Students	<u>4</u>	
2025-26 FTES		15,619

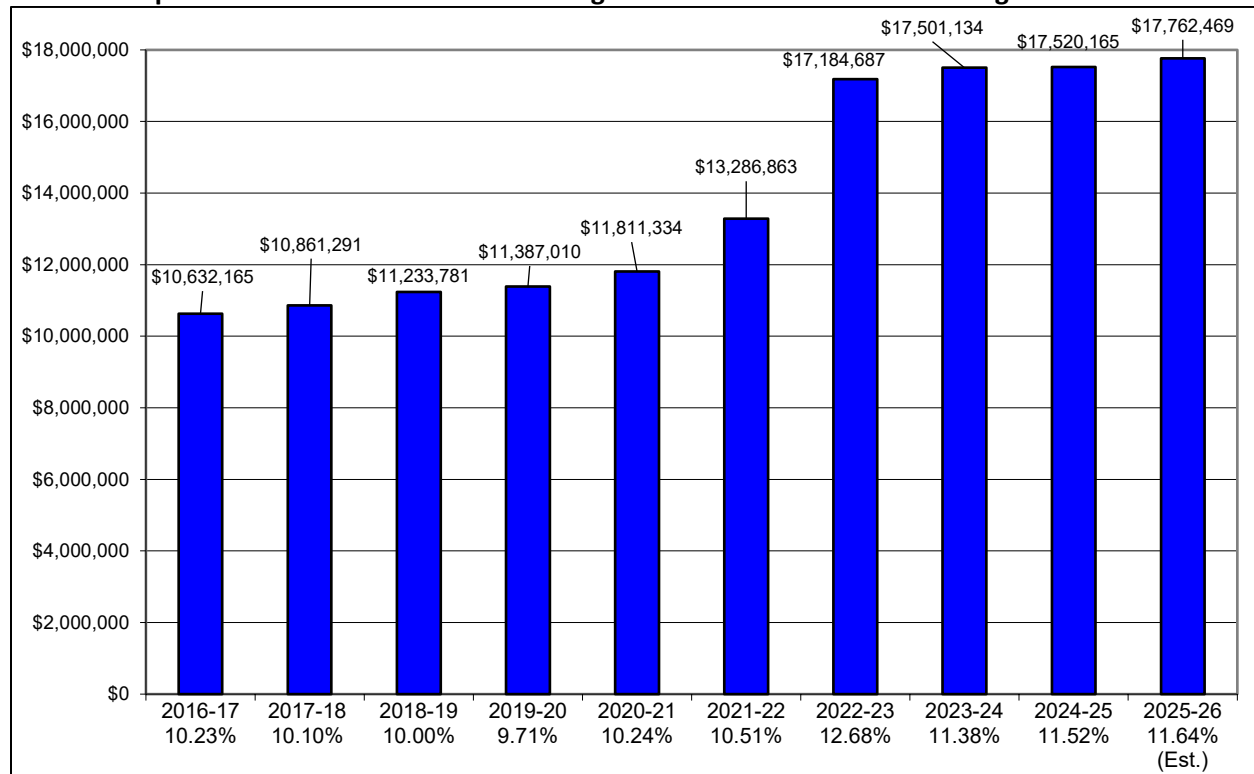
Ending Fund Balance/Unrestricted Reserves:

The District's Ending Fund Balance has been stable or increasing in 22 of the last 23 years. In addition, the District's 2025-2026 Adopted Budget projects a small increase in the Ending Fund Balance and a small increase in an Ending Fund Balance percentage of 11.64%.

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 2016-2017 through 2025-2026



2025-2026 Unrestricted General Fund Revenue Assumptions - New or Increasing Revenues:

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

2025/26 Adopted Budget			
Base Allocation	70%		
Basic Allocation	Funding		
Basic Allocation - Valencia	8,877,529		
Basic Allocation - Canyon Country	2,219,383		
Total Basic Allocation	\$ 11,096,912		
Credit FTES	FTES	25/26 Rate	Funding
Credit FTES (For SCFF 3-year average less carveouts below)	12,522.62	5,416.20	67,825,042
Special Admit - Dual Enrollment	896.90	7,595.30	6,812,221
Incarcerated	37.00	7,595.30	281,026
Total Credit FTES Allocation	13,456.52		\$ 74,918,289
Non-Credit FTES	FTES	25/26 Rate	Funding
Non-Credit	1,069.00	4,567.26	4,882,405
CDCP	426.00	7,595.30	3,235,596
Total Non-Credit Allocation	1,495.00		\$ 8,118,001
TOTAL Base Allocation	14,951.52		\$ 94,133,202
			74.80%
Supplemental Allocation	20%		
	Points	25/26 Rate	Funding
Pell Grant head count, not awards (1 point)	3,924	1,280.76	5,025,691
AB 540 Students (1 point)	375	1,280.76	480,284
California Promise Grant Students (1 point)	8,077	1,280.76	10,344,675
Total Supplemental Allocation	12,376		\$ 15,850,649
			12.59%
Student Success Incentive Allocation	10%		
Success Metrics - Three Year Average	Average	25/26 Rate	Funding
Associate degree for transfer (4 points)	989	3,020.86	2,988,637
Associate degree (3 points)	813	2,265.64	1,842,725
Baccalaureate Degree (3 points)	-	2,265.64	-
Credit certificates requiring 16+ units (2 points)	135	1,510.43	203,908
Completion of transfer-level math and English (2 points)	972	1,510.43	1,468,641
Transfer to 4-year institution (1.5 points)	1,211	1,132.82	1,371,848

2025/26 Adopted Budget			
Completion of 9 CTE units (1 point)	2,959	755.21	2,234,429
Attainment of regional living wage (1 point)	3,433	755.21	2,592,905
Total Success Metrics	10,513		\$ 12,703,094
Success Equity Metrics (Add Ons)			
	Average	25/26 Rate	Funding
Associate degree for transfer - Pell Students (6 points)	433	1,142.95	494,516
Associate degree - Pell students (4.5 points)	346	857.21	296,881
Baccalaureate Degree - Pell Students (4.5 points)	-	857.21	-
Credit certificates requiring 16+ units - Pell Students (3 points)	50	571.47	28,764
Transfer-level math and English - Pell Students (3 points)	337	571.47	192,587
Transfer to 4-year institution - Pell Students (2.25 points)	414	428.61	177,300
Completion of 9 CTE units - Pell Students (1.5 points)	986	285.74	281,832
Attainment of regional living wage - Pell Students (1.5 points)	373	285.74	106,675
Total Pell Student (Add Ons)	2,940		\$ 1,578,557
	Average	25/26 Rate	Funding
Associate degree for transfer - CPG (4 points)	611	761.97	465,816
Associate degree - CPG (3 points)	515	571.47	294,310
Baccalaureate Degree - CPG (3 points)	-	571.47	-
Credit certificates requiring 16+ units - CPG (2 points)	74	380.98	28,320
Completion of transfer-level math and English - CPG (2 points)	516	380.98	196,714
Transfer to 4-year institution - CPG (1.5 points)	627	285.74	179,157
Completion of 9 CTE units - CPG (1 point)	1,478	190.49	281,547
Attainment of regional living wage - CPG (1 point)	730	190.49	139,059
Total College Promise Student (Add Ons)	4,552		\$ 1,584,922
Total Success Allocation			\$ 15,866,573
			12.61%
TOTAL FUNDING FORMULA ALLOCATION			\$ 125,850,424
HOLD HARMLESS FUNDING FLOOR ADJUSTMENT			\$ 6,623,812
DEFICIT FACTOR - 0%			\$ -
TOTAL FUNDING FORMULA ALLOCATION			\$ 132,474,237

**Table 10-3. 2025-26 Adopted Budget
Unrestricted General Fund Total Computational Revenue**

State Apportionment/Total Computational Revenue:	2024-25 Adopted Budget	2025-26 Adopted Budget	Difference	
Base Apportionment (Credit and Non-Credit)	\$ 76,641,275	\$ 75,943,043	\$ (698,231)	Average of 23-24 and 24-25 Actual FTES, and 25-26 projected FTES
Basic Allocation for Valencia Campus	\$ 8,677,936	\$ 8,877,529	\$ 199,593	Increased by COLA

State Apportionment/Total Computational Revenue:	2024-25 Adopted Budget	2025-26 Adopted Budget	Difference	
Basic Allocation for Canyon Country Campus	\$ 2,169,484	\$ 2,219,383	\$ 49,899	Increased by COLA
FTES Carveouts - HS Dual Enrollment and Incarcerated FTES	\$ 7,153,536	\$ 7,093,247	\$ (60,289)	
Subtotal - Base Allocation	\$ 94,642,231	\$ 94,133,202	\$ (509,029)	
Supplemental Allocation	\$ 14,766,891	\$ 15,850,649	\$ 1,083,758	Based on Pell, AB540 and College Promise Grant Students
Student Success Allocation	\$ 16,502,581	\$ 15,866,573	\$ (636,008)	Based on Degrees/Certs and Student Success
Hold Harmless Funding Floor	\$ 6,196,866	\$ 6,623,812	\$ 426,946	
Total Computational Revenue	\$ 132,108,569	\$ 132,474,237	\$ 365,668	

**Table 10-4. 2025-26 Adopted Budget
Unrestricted General Fund Revenue Summary**

Revenue Summary	2024-25 Adopted Budget	2025-26 Adopted Budget	Difference	
State Apportionment/Total Computational Revenue:	\$ 132,108,569	\$ 132,474,237	\$ 365,668	Student Centered Funding Formula
Other State Revenue - Ongoing:				
FT Faculty Allocation	\$ 2,323,560	\$ 2,323,560	\$ -	
Part-Time Faculty Allocation	\$ 346,313	\$ 350,297	\$ 3,984	Based on Final State Budget Allocations
Lottery Funding	\$ 3,800,000	\$ 3,350,000	\$ (450,000)	
On-Going Mandated Cost Block Grant	\$ 584,085	\$ 584,085	\$ -	Based on Final State Budget Allocations
BOG Waiver Admin (2%)	\$ 156,961	\$ 130,000	\$ (26,961)	
Subtotal - Other State Revenue - Ongoing	\$ 7,210,919	\$ 6,737,942	\$ (472,977)	
Other State Revenue - One-Time:				
PT Faculty Office Hours	\$ 200,000	\$ 550,000	\$ 350,000	
Prior Year Adjustment from Recalc	\$ -	\$ -	\$ -	
Subtotal - Other State Revenue - One-Time	\$ 200,000	\$ 550,000	\$ 350,000	
Subtotal - Other State Revenue	\$ 7,410,919	\$ 7,287,942	\$ (122,977)	
Subtotal - All State Revenues	\$ 139,519,488	\$ 139,762,179	\$ 242,691	

Revenue Summary	2024-25 Adopted Budget	2025-26 Adopted Budget	Difference	
All Other Revenues/Transfers:				
Local Revenue	\$ 4,966,530	\$ 5,178,727	\$ 212,197	
Transfers and Grant Indirect	\$ 3,020,563	\$ 5,814,664	\$ 2,794,101	
Bookstore Rental	\$ 150,000	\$ 150,000	\$ -	
Facility Use Rentals (Filming and University Center)	\$ 975,000	\$ 975,000	\$ -	
Federal Funding	\$ 105,404	\$ 105,500	\$ 96	
A&R Enrollment, Transcripts and Other revenue	\$ 60,170	\$ 60,170	\$ -	
Interest Income	\$ 1,000,000	\$ 750,000	\$ (250,000)	
Subtotal - All Other Revenue	\$ 10,277,667	\$ 13,034,061	\$ 2,756,394	
Total Unrestricted General Fund Revenues	\$ 149,797,155	\$ 152,796,240	\$ 2,999,085	

E X P E N S E A S S U M P T I O N S

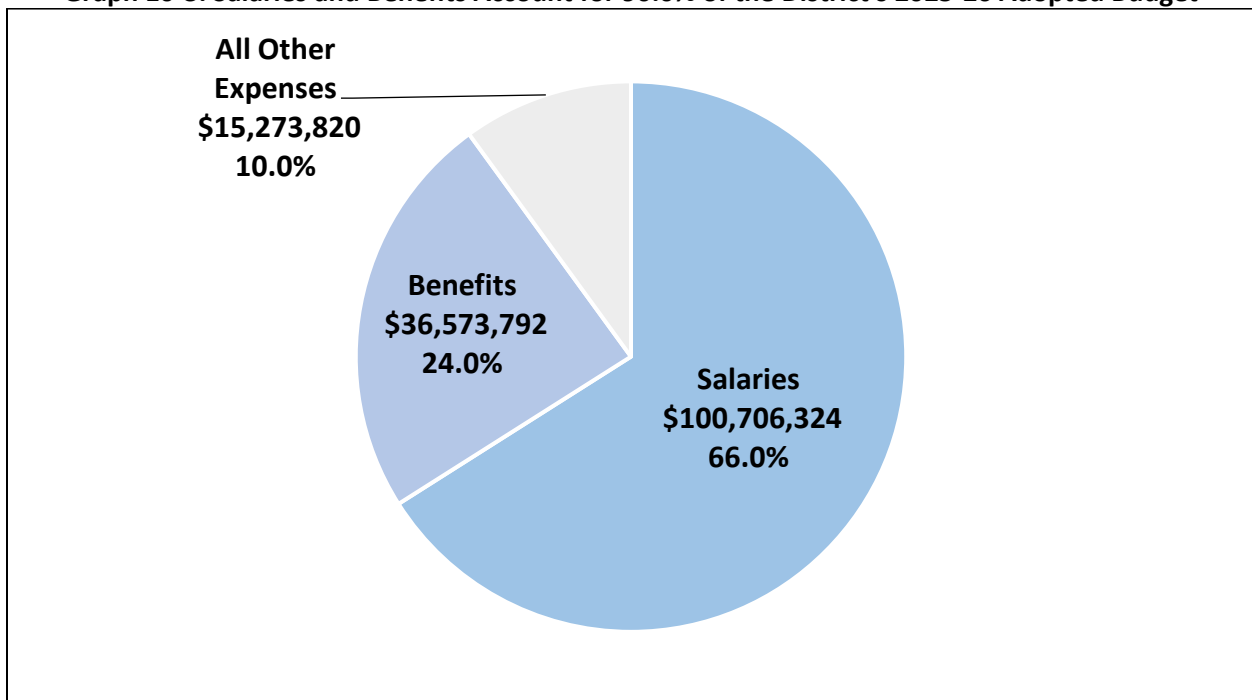
**Table 10-5. 2025-26 Adopted Budget
Unrestricted General Fund Expense Summary – Salaries and Benefits**

	2024-25 Adopted Budget	2025-26 Adopted Budget	Difference	
Full-Time/Permanent Part-Time Salaries	\$ 67,113,958	\$ 66,882,606	\$ (231,352)	
Full-Time Overload for Fall, Spring/Summer/Winter	\$ 6,135,000	\$ 6,015,000	\$ (120,000)	
Full-Time Supplementary Services/Athletic Coach Comp	\$ 720,517	\$ 645,434	\$ (75,083)	
Adjunct Salaries for Fall, Spring/Summer/Winter	\$ 14,603,806	\$ 15,235,612	\$ 631,806	
Other Salaries (Vacation, Longevity, Cell Phone Stipends)	\$ 872,900	\$ 890,003	\$ 17,103	
Overtime, Adult Hourly, College Assistants	\$ 3,505,793	\$ 5,092,873	\$ 1,587,080	
Substitutes/Non-Credit/Flex	\$ 2,445,000	\$ 1,795,000	\$ (650,000)	
Fringe Benefits	\$ 35,701,313	\$ 36,573,792	\$ 872,479	
Subtotal Salaries and Benefits	\$ 131,098,287	\$ 133,130,320	\$ 2,032,033	

**Table 10-6. 2025-26 Adopted Budget
Unrestricted General Fund Expense Summary – All Expenses**

	2024-25 Adopted Budget	2025-26 Adopted Budget	Difference	
Subtotal - Salaries and Benefits	\$ 131,098,287	\$ 133,130,320	\$ 2,032,033	
Supplies	\$ 757,597	\$ 932,318	\$ 174,721	
Utilities	\$ 3,604,450	\$ 4,093,650	\$ 489,200	
Election Expense	\$ 600,000	\$ -	\$ (600,000)	Election Expense for Even Year
Other Operating Expenses (including ISA Agreements)	\$ 11,393,507	\$ 12,517,388	\$ 1,123,881	
Capital Outlay	\$ 1,305,354	\$ 840,242	\$ (465,112)	
Transfers Out to Other Funds	\$ 1,016,669	\$ 1,040,018	\$ 23,349	
Total Expenses	\$ 149,775,864	\$ 152,553,936	\$ 2,778,072	

Graph 10-3. Salaries and Benefits Account for 90.0% of the District's 2025-26 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 \$5.02 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 2030-2031

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	\$ 599,495
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	\$ 398,943
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	\$ 48,851,321	8.25%	\$ 4,030,234	19.10%	\$ 9,330,602	\$ 5,300,368	\$ (132,781)
2025-26	\$ 50,408,654	8.25%	\$ 4,158,714	19.10%	\$ 9,628,053	\$ 5,469,339	\$ 168,971
2026-27	\$ 53,154,112	8.25%	\$ 4,385,214	19.10%	\$ 10,152,435	\$ 5,767,221	\$ 297,882
2027-28	\$ 56,042,358	8.25%	\$ 4,623,495	19.10%	\$ 10,704,090	\$ 6,080,596	\$ 313,375
2028-29	\$ 59,080,590	8.25%	\$ 4,874,149	19.10%	\$ 11,284,393	\$ 6,410,244	\$ 329,648
2029-30	\$ 62,276,361	8.25%	\$ 5,137,800	19.10%	\$ 11,894,785	\$ 6,756,985	\$ 346,741
2030-31	\$ 65,637,597	8.25%	\$ 5,415,102	19.10%	\$ 12,536,781	\$ 7,121,679	\$ 364,694
			\$ 65,703,822		\$ 136,230,730		\$ 7,121,679

Table 10-8. PERS Pension Liability through 2030-2031

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	\$ 25,948
2016-17	\$ 28,123,505	11.44%	\$ 3,217,329	13.89%	\$ 3,905,792	\$ 688,463	\$ 585,310
2017-18	\$ 29,570,246	11.44%	\$ 3,382,836	15.53%	\$ 4,592,555	\$ 1,209,719	\$ 521,256
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	\$ 644,852
2020-21	\$ 33,233,537	11.44%	\$ 3,801,917	20.70%	\$ 6,879,342	\$ 3,077,426	\$ 274,041
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	\$ 43,866,063	11.44%	\$ 5,018,278	27.05%	\$ 11,865,770	\$ 6,847,492	\$ 149,516
2025-26	\$ 49,885,961	11.44%	\$ 5,706,954	26.81%	\$ 13,374,426	\$ 7,667,472	\$ 819,980
2026-27	\$ 52,253,153	11.44%	\$ 5,977,761	28.00%	\$ 14,630,883	\$ 8,653,122	\$ 985,650
2027-28	\$ 54,731,639	11.44%	\$ 6,261,299	29.20%	\$ 15,981,638	\$ 9,720,339	\$ 1,067,217
2028-29	\$ 57,326,611	11.44%	\$ 6,558,164	29.00%	\$ 16,624,717	\$ 10,066,553	\$ 346,214
2029-30	\$ 60,043,504	11.44%	\$ 6,868,977	28.80%	\$ 17,292,529	\$ 10,423,552	\$ 356,999

Fiscal Year	Projected PERS Salaries	Status Quo Rate	PERS Cost	Increased Rate	PERS Cost	Increased Cost Over Status Quo	Year over Year Increased Cost
2030-31	\$ 62,888,002	11.44%	\$ 7,194,387	28.80%	\$ 18,111,745	\$ 10,917,357	\$ 493,805
			\$ 83,016,171		\$ 173,456,646		\$ 10,917,357

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%	\$ -	11.440%	\$ -	\$ -
2014-15	8.88%	\$ 176,010	11.770%	\$ 77,205	\$ 253,215
2015-16	10.73%	\$ 599,494	11.850%	\$ 25,947	\$ 625,441
2016-17	12.58%	\$ 649,275	13.890%	\$ 585,311	\$ 1,234,586
2017-18	14.43%	\$ 741,039	15.531%	\$ 521,255	\$ 1,262,294
2018-19	16.28%	\$ 804,867	18.062%	\$ 948,814	\$ 1,753,681
2019-20	17.10%	\$ 398,944	19.721%	\$ 644,853	\$ 1,043,797
2020-21	16.15%	\$ (266,934)	20.700%	\$ 274,041	\$ 7,107
2021-22	16.92%	\$ 405,687	22.910%	\$ 918,434	\$ 1,324,121
2022-23	19.10%	\$ 1,185,437	25.370%	\$ 1,337,007	\$ 2,522,444
2023-24	19.10%	\$ 739,330	26.680%	\$ 1,365,109	\$ 2,104,439
2024-25	19.10%	\$ (132,781)	27.050%	\$ 149,516	\$ 16,735
2025-26	19.10%	\$ 168,971	26.810%	\$ 819,980	\$ 988,951
2026-27	19.10%	\$ 297,882	28.000%	\$ 985,650	\$ 1,283,532
2027-28	19.10%	\$ 313,375	29.200%	\$ 1,067,217	\$ 1,380,592
2028-29	19.10%	\$ 329,648	29.000%	\$ 346,214	\$ 675,862
2029-30	19.10%	\$ 346,741	28.800%	\$ 356,999	\$ 703,740
2030-31	19.10%	\$ 364,694	28.800%	\$ 493,805	\$ 858,499
		\$ 7,121,679		\$ 10,917,357	\$ 18,039,036



STAFFING

2025 2026 ANNUAL BUDGET



Staffing Levels – Fall 2006 through Fall 2025 ●
Negotiated Compensation Increases ●

SECTION 11

STAFFING LEVELS FALL 2006 THROUGH FALL 2025

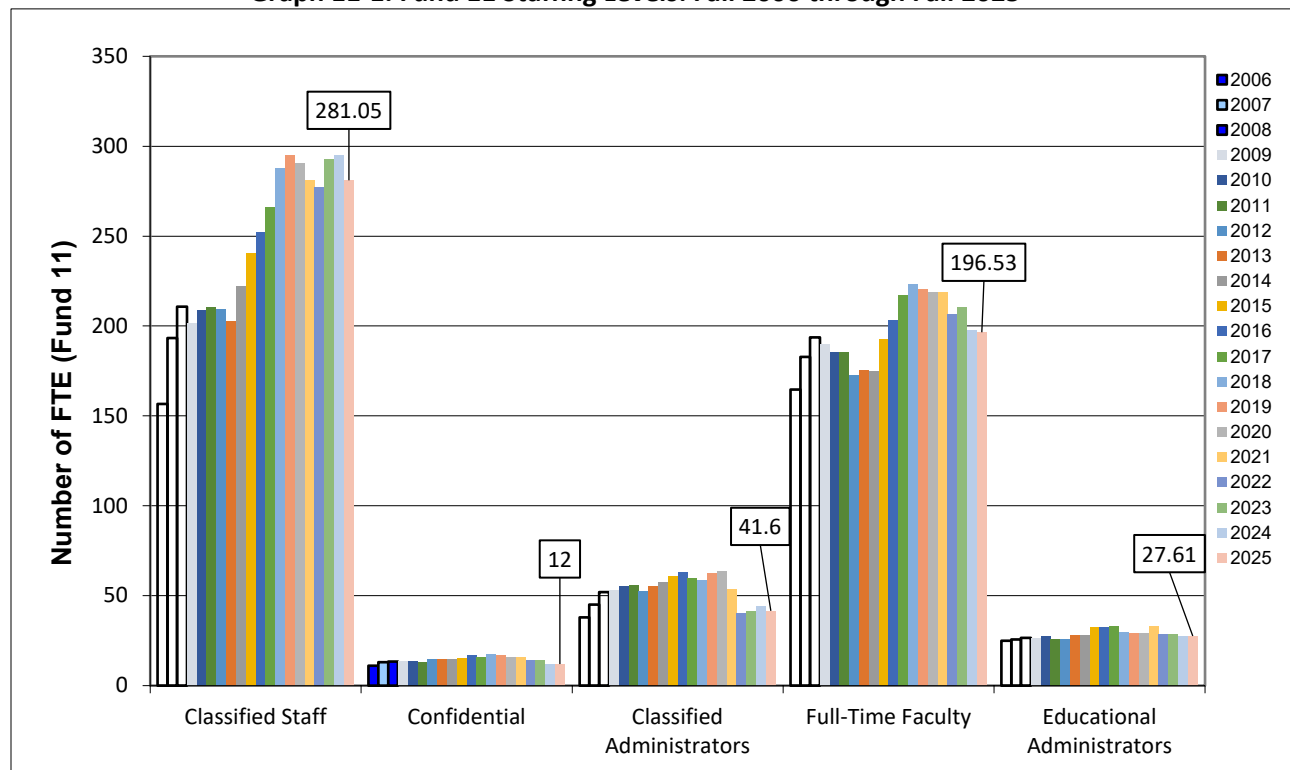
History of Staffing Levels:

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 12,262 in 2005-2006 to 13,773 in 2024-2025, an increase of 12.3% in 20 years. Between Fall 2005 through Fall 2024, overall staffing increased 50.2%, 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 2025 by 31.73 FTEF.

Graph 11-1. Fund 11 Staffing Levels: Fall 2006 through Fall 2025



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

NEGOTIATED COMPENSATION INCREASES

Negotiated Compensation Increases:

With 900% 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	



INSTRUCTIONAL EQUIPMENT BUDGET

2025 2026 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
2025-2026	\$ 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.

In 2025-2026, the State did not allocate any funds for Instructional Equipment.

To provide the "big picture" of the impact of this funding, Table 12-2 shows the departments that have benefitted from one-time Instructional Equipment allocations totaling \$7.4 million from 2021-2022 through the 2025-2026 fiscal year.

Table 12-2. Instructional Block Grant Expenditures 2021-22 through 2025-26

Department	2021 22	2022 23	2023 24	2024 25	2025 26	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	-	38,999	-	-	-	\$ 38,999
Automotive Technology	70,980	-	18,551	-	-	\$ 89,531
Biology	690,827	53,347	-	-	-	\$ 744,174
Campuswide Computers	1,308,094	999,957	-	-	-	\$ 2,308,050
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	4,113	11,939	-	-	\$ 155,723
Datatel	122,833	-	-	-	-	\$ 122,833
Electronics And Electric Technology	-	2,923	-	-	-	\$ 2,923
Emergency Medical Technology	-	-	5,500	-	-	\$ 5,500
Environmental Science	-	4,148	-	-	-	\$ 4,148
Fine & Performing Arts	26,055	-	25,745	-	-	\$ 51,800
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	17,608	-	-	\$ 324,438
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	-	-	4,380	-	-	\$ 4,380
Physical Education	156,664	136,995	-	-	-	\$ 293,659
Physical Sciences	3,875	-	-	-	-	\$ 3,875
Welding And Cutting	1,044,242	40,107	-	-	-	\$ 1,084,349
Total Spent / Allocated	\$ 5,085,690	\$ 2,280,391	\$ 83,734	\$ -	\$ -	\$ 7,449,815

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)
2020-21 through 2024-25**

Department	2020 21	2021 22	2022 23	2023 24	2024 25	Total
3rd Party Liability	-	-	-	13,677	-	13,677
Academy of the Canyons	27,519	-	-	-	-	27,519
Adult Education Block Grant	-	-	-	-	-	-
Administrative Activities					397,497	2,166,964
Allied Health Simulation Lab					17,012	17,012
Animation	65,570	-	27,687	-	4,955	98,212
Art	-	-	-	7,039	3,483	10,523
Athletic Training/Sports Med	-	-	-	1,360	1,895	3,255
Audio Visual	141,687					141,687
Automotive Technology	1,515	4,400	-	4,631	-	10,545
Baseball					4,845	4,845
Biology	-	-	-	47,822	19,185	67,007
Boykin Hall Modernization					10,078	248,995
CA Apprenticeship Initiative	-	-	27,100	95	-	27,195
CA Career Pathways Trust Grant					-	-
CA College Promise Grant	-	-	-	-	-	-
CalWorks						8,016
Campuswide Computers	2,521	75,608	-	-	-	78,128
Center for Applied Competitive Technologies					-	-
Chemistry	-	-	2,699	8,936	14,930	26,565
Child Development					3,481	10,001
Communication Studies	-	-	-	8,892	-	8,892
Complete Renovation of S-130					-	-
Computer Applications Web Technologies	-	-	-	-	-	-
Computer Networking					2,282	13,031
Computer Replacement	-	440,298	-	-	-	440,298
Construction					10,716	19,951
COVID-19 Recovery Block Grant	-	-	64,620	87,189	-	151,809
COVID-19 Response Block Grant					-	607,997
Culinary Arts	4,113	2,711	3,593	3,897	1,998	16,312
Dance						
Del Valle ISA	-	104,362	580	-	-	104,943
Dewalt Grant					24,994	24,994

Department	2020 21	2021 22	2022 23	2023 24	2024 25	Total
Distance Education	-	7,067	-	4,267	-	11,334
DMS And Pharm Tech Space					344,996	344,996
Drafting Technology	-	-	374	18,417	-	18,791
DSP&S - Deaf, Hard Of Hearing	7,274	47,293	9,495	-	11,240	75,302
Electronics And Electric Technology	-	-	633	6,491	-	7,124
Emergency Medical Technology	28,157	5,437	-	4,597	-	38,191
Energy Systems Technology	-	-	-	-	-	-
Engineering					3,612	3,612
English As Second Language	-	-	-	-	-	-
Extended Opportunities Programs And Services	-	246	-	-	-	246
Fine & Performing Arts	1,231	-	-	-	-	1,231
Fire Academy Equipment Grant					881,593	881,593
Fire Control Technology	20,419	3,016	-	-	-	23,435
Foundation Grant	1,211	-	-	27,086	23,963	52,260
Geography	-	-	-	-	-	-
Geology	-	-	-	-	747	747
Golf	-	-	-	-	-	-
Higher Education Emergency Relief Fund (HEERF)	-	934,565	275,525	-	-	1,210,090
History	-	-	-	-	-	-
Incarcerated Students Reentry	-	11,092	-	-	-	11,092
Incident Response #1 - COVID-19	153,279	-	-	-	-	153,279
Interior Design	-	-	-	-	-	-
Land Surveying	-	-	-	-	-	-
Learning Skills, Handicapped	-	-	-	-	-	-
MakerSpace	-	-	-	-	-	-
Manufacturing	-	-	-	-	-	-
Mathematics	-	-	-	430	-	430
Mathematics, Engineering and Science Achievement	-	3,300	4,129	1,356	-	8,784
Media Entertainment Arts	3,181	487	-	-	-	3,668
Medical Lab Technology	-	16,140	33,410	4,330	-	53,879
Modernization	-	-	-	-	-	-
Multimedia	-	-	-	-	-	-
Music	4,421	-	-	3,625	867	8,913
National Science Foundation	-	-	20,656	189,188	-	209,844
Nursing	-	29,253	-	613	68,048	97,914
P39 Clean Energy Workforce Grant	-	-	-	-	-	-
Parks & Outdoor Recreation	-	-	2,409	-	-	2,409
PE West Modernization	-	-	-	-	-	-
Perkins	-	-	-	114,391	5,111	119,502
Photography	24,360	-	-	-	-	24,360

Department	2020 21	2021 22	2022 23	2023 24	2024 25	Total
Physical Education	-	1,720	-	2,114	-	3,834
Physical Sciences					-	1,500
Physical Therapist Assistant					121,956	121,956
Physics					1,442	21,596
Plumbing & Pipefitting	-	-	-	-	-	-
School of Health Professions and Public Safety					135,207	135,207
School of Humanities	-	-	-	-	-	-
School of Math, Science & Engineering					-	-
Science Lecture Building - CCC	1,204,704	572,522	52,480	-	-	1,829,706
Sheriff Shed Renovation					6,101	6,101
Skills 4 Success Instruction Materials/Equipment	-	-	-	-	-	-
Spanish					-	-
Strong Workforce Local	46,736	-	78,521	5,184	-	130,441
Strong Workforce Regional					652,210	3,056,163
Student Equity	-	-	-	-	-	-
Student Services / Learning Resources Building - CCC					-	270,401
Surveying	-	-	-	546	-	546
Technology Replacement/Upgrade					317,176	317,176
Temporary Aid for Needy Families	-	-	-	-	-	-
Theatre					-	-
Title V - Online Tutor	-	-	-	-	-	-
Warehouse					-	1,461
Water Science	-	-	-	-	-	-
Welding And Cutting					1,419	217,111
Grand Total	2,547,070	2,692,631	1,762,984	3,731,368	3,093,037	13,827,091



RESTRICTED BUDGET

2025 2026 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.

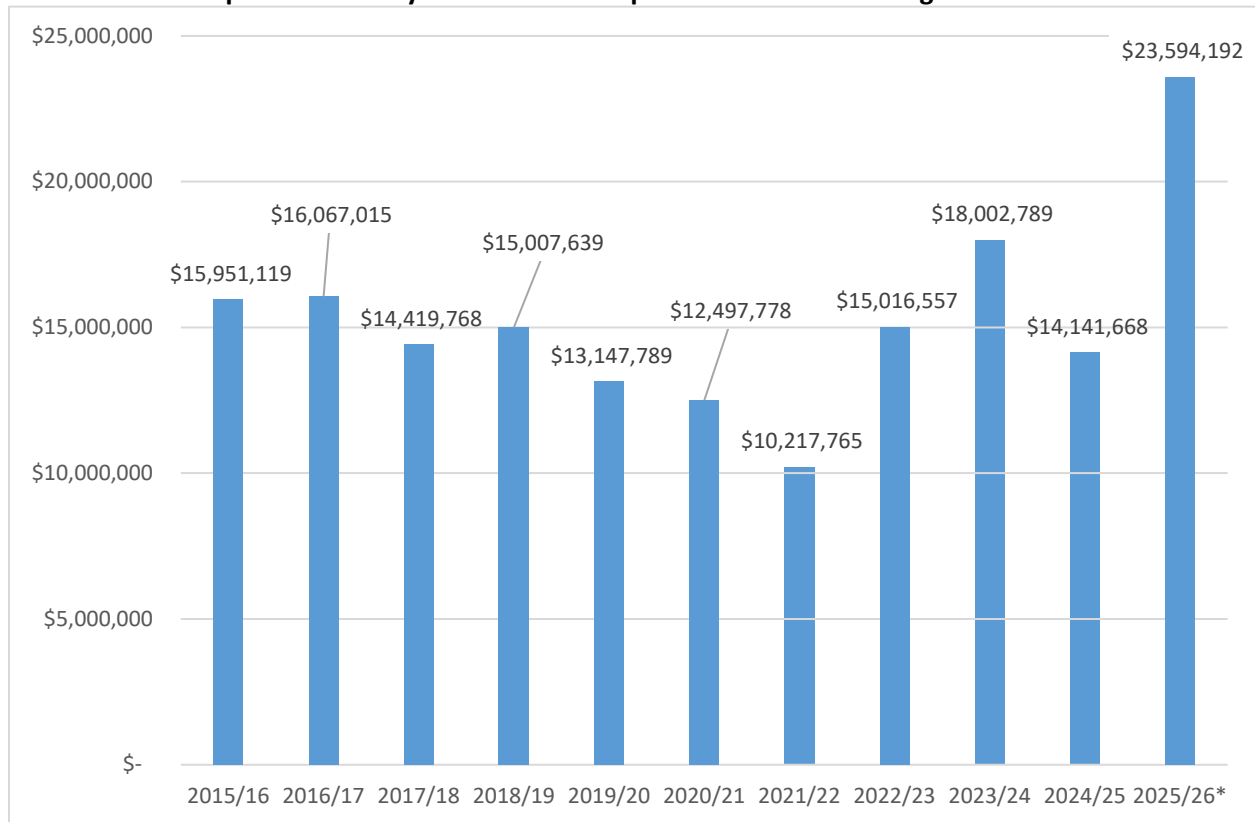
In 2023-2024, the level of funding from 2022-2023 was maintained and saw a 21% increase totaling an additional \$11M. The increase is due to new federal programs including a Title V, Center of Excellence for Veteran Students and two Congressional funded projects for Advance Technology and Fire Academy 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.

The total grant funding for 2025–2026 is projected to increase by 3% from the 2024–2025 level, reaching \$69 million. This growth is driven by several factors, including the successful implementation and continuation of federally funded programs such as Veterans Upward Bound, the Center of Excellence in Veteran Student Support, Title V, and CCAMPIS. Additionally, the increase reflects the introduction of new state-funded initiatives, most notably two \$5 million awards from the State Chancellor's Office for Security Operations and Information Security, a new Rebuilding Nursing Infrastructure award, a Rising Scholars Network Grant, and new funding for the UMOJA 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 2015-2016 through 2025-2026



*2025-2026 Total Reflects Grants Awarded as of September 29, 2025

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

Table 13-1. Categorical Funding 2021-22 through 2025-26

CATEGORICAL FUNDING	2025 2026	2024 2025	2023 2024	2022 2023	2021 2022
A2MEND ends December 2025	\$0	\$23,040	\$13,040	\$0	\$0
ASIAN AMERICAN, NATIVE HAWAIIAN, AND PACIFIC ISLANDER STUDENT ACHIEVEMENT PROGRAM (AANHPI) Ongoing	\$118,804	\$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)	\$478,254	\$484,132	\$508,793	\$450,565	\$306,694
BASIC NEEDS One Time, Phase 3 of 3 phases			\$450,489	\$313,156	\$299,691

CATEGORICAL FUNDING	2025 2026	2024 2025	2023 2024	2022 2023	2021 2022
BOARD FINANCIAL ASSISTANCE PROGRAM (BFAP) + One-time SFAA funds	\$612,456	\$836,387	\$646,892	\$641,626	\$515,277
CALIFORNIA ADULT EDUCATION PLAN	\$499,754	\$493,702	\$488,221	\$447,849	\$508,888
CALIFORNIA COLLEGE PROMISE (AB19)	\$1,696,667	\$1,687,932	\$1,683,952	\$1,686,644	\$1,452,430
CALWORKS	\$379,879	\$371,951	\$391,654	\$348,960	\$339,925
COMMON COURSE NUMBERING		\$913,043			
COMMUNITY COLLEGE PATHWAY TO LAW SCHOOL INITIATIVE (one time)		\$99,000			
COOPERATIVE AGENCIES RESOURCES FOR EDUCATION (CARE)	\$152,905	\$169,894	\$186,554	\$180,440	\$106,003
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)	\$1,590,833	\$1,455,742	\$1,590,573	\$1,635,947	\$1,216,572
DREAMERS RESOURCE LIAISON	\$140,279	\$140,902	\$143,901	\$135,866	\$135,866
ECONOMIC & WORKFORCE DEVELOPMENT PROGRAM – CENTERS OF EXCELLENCE (Year three)	\$800,000	\$800,000	\$800,000	\$0	\$0
EEO BEST PRACTICES (One Time)					\$208,333
EMERGENCY FINANCIAL ASSISTANCE IMMEDIATE ACTION PACKAGE (SFRF)				\$1,650,006	
EQUITABLE PLACEMENT AND COMPLETION GRANT PROGRAM		\$0	\$663,072		
EXTENDED OPPORTUNITIES PROGRAMS AND SERVICES (EOPS)	\$848,232	\$892,876	\$914,769	\$873,996	\$837,732

CATEGORICAL FUNDING	2025 2026	2024 2025	2023 2024	2022 2023	2021 2022
FINANCIAL AID TECHNOLOGY	\$62,680	\$64,116	\$61,968	\$64,152	\$64,152
FOSTER AND KINSHIP CARE Education (FKCE)	\$79,533	\$84,483	\$80,115	\$79,533	\$72,387
GUIDED PATHWAYS				\$529,660	\$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	\$175,000	\$0	
INSTRUCTIONAL BLOCK GRANT (\$2.2M Instruc Block. \$10M F41)	\$0	\$0	\$83,734	\$4,976,140	\$7,585,690
LGBTQIA+ (One Time- Final allocation)	\$134,471	\$138,276	\$135,189		\$152,507
LIBRARY SERVICE PLATFORM					\$17,861
LOTTERY	\$1,300,000	\$1,300,000	\$1,962,567	\$1,875,398	\$1,400,529
MATHEMATICS, ENGINEERING AND SCIENCE ACHIEVEMENT (MESA) PROGRAM (Base of \$280K + Proportional Share \$130,656)	\$410,656	\$419,393	Previously grant funded	Previously grant funded	Previously grant funded
MENTAL HEALTH	\$391,213	\$394,515	\$433,388	\$392,361	\$417,637
MIDDLE COLLEGE HIGHSCHOOL (AOC) \$131,142/year for 3 years	\$131,142	\$131,142	\$0	\$151,200	\$151,200
NATIVE AMERICAN STUDENT SUPPORT AND SUCCESS PROGRAM (NASSSP)			\$900,000	\$600,000	
NEXTUP	\$399,939	\$362,960	\$429,487	\$300,319	
NURSING- Enrollment Growth And Retention	\$194,425	\$92,100	\$93,591	\$110,107	\$110,107
PERKINS	\$563,519	\$556,708	\$512,672	\$610,520	\$516,484

CATEGORICAL FUNDING	2025 2026	2024 2025	2023 2024	2022 2023	2021 2022
REBUILDING NURSING INFRASTRUCTURE (Ends September 2027)	\$1,250,000				
RISING SCHOLARS NETWORK (\$204,681/year for 3 years)	\$204,681	\$124,000	\$124,000	\$124,000	\$0
ETHNIC STUDIES (One time)			\$48,695		
STAFF DIVERSITY	\$138,888	\$138,888	\$138,888	\$138,888	\$50,000
STRONG WORKFORCE LOCAL(Base=\$1,328,361. Incentive \$387,198)	\$1,715,559	\$1,810,896	\$2,082,508	\$2,071,931	\$1,935,646
STUDENT EQUITY AND ACHIEVEMENT (FORMERLY SE,BSI, SSSP)	\$5,838,638	\$5,838,638	\$5,838,638	\$5,838,638	\$5,342,073
STUDENT RETENTION AND OUTREACH IMMEDIATE ACTION PACKAGE			\$846,669	\$1,348,626	\$1,384,115
STUDENT TRANSFER ACHIEVEMENT REFORM			\$565,217	\$0	\$0
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	\$56,098	\$56,095	\$58,921	\$56,954	\$58,525
UMOJA	\$50,000				
VETERANS RESOURCE CENTER	\$135,763	\$135,763	\$135,763	\$125,451	\$125,758
ZERO TEXTBOOK COSTS (ZTC) PROGRAM Phase 1				\$20,000	\$0
ZERO TEXTBOOK COSTS (ZTC) PROGRAM Phase 3				\$180,000	\$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		
ZERO TEXTBOOK COST - Impact Grant	\$320,000				
OVERALL TOTALS	\$20,550,268	\$20,322,796	\$24,218,520	\$38,595,534	\$25,513,248

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 2.1 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 2025-26 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 2025-26 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.

Dreamer Resource Liaison:

The 2025-26 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.

LGBTQI+

The 2025-26 state budget provided \$10 million in one-time funding to support LGBTQ+ students. This will be the final funding year for LGBTQ+.

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 2025-26 state budget provided increased funding of \$32.4 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 2025-26 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.

Rebuilding Nursing Infrastructure (RNI) Grant Program:

The 2025-26 state budget provided \$57 million for RNI Grants to:
Support colleges in advancing nursing education and addressing workforce needs by developing intersegmental academic partnerships; Expanding nursing programs at all levels;
Cultivating and retaining qualified faculty; Enhancing program quality and accreditation; Fostering student success through comprehensive support and innovative curricula; Facilitating seamless degree progression; and securing clinical training opportunities

Rising Scholars Network:

The 2025-26 state budget provided \$50.8 million for Rising Scholars Network Grants.

Funding is designed to expand access to higher education for justice-involved individuals, including those who are currently or formerly incarcerated. Serving over 20,000 students across community college campuses and correctional facilities, RSN offers programs such as Adult Programs, Juvenile Justice, and Textbooks/Digital Course Content. This expansion reflects California’s growing commitment to advancing the Vision 2030 goals of equity in access, equity in support, and equity in success. With increased investment, colleges can strengthen or launch programs that support academic achievement, ease reentry transitions, enable transfer, and create pathways to livable wage careers—continuing our collective work to build opportunities for justice-impacted students.

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 Budget Act of 2024 (Senate Bill 108) outlined the funding to be made available for the Strong Workforce Program 2025-26 as follows:

- \$290,400,000 shall be available to support the Strong Workforce Program pursuant to Part 54.5 (commencing with Section 88820) of Division 7 of Title 3 of the Education Code.
- Of this amount, \$60,000,000 shall be available to support the Rebuilding Nursing Infrastructure Grant 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 2025-26 state budget provided \$497 million in ongoing funds 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

2025 2026 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:**
 - Canyon Country Campus Student Services/Learning Resource Center
 - Canyon Country Campus Central Plant
 - Canyon Country Campus Science/Lecture Building
 - ADA Transition Plan – Phases 1 & 2
 - Inter-Cultural Center
 - Counseling Center Remodel
 - PE West Modernization
 - Parking Structure Valencia
 - Door & Lock Replacement Phase 2
 - Boykin 105 Remodel
 - CCC – Modernization (HVAC, Modulares & Site Work)
- **Measure E Projects in Progress Include:**
 - Canyon Country Campus Health & Natural Sciences Building
 - Boykin Hall Modernization Phase 2
 - ADA Transition Plan Phases 3
 - Valencia Student Center Remodel
 - Valencia Advanced Technology Center
 - Lot 6 Water Line Relocation
 - Valley Center Land
 - Valley Center Building

Table 14-1. Measure E Expenditures

Project	Issuance #3 2022	Issuance #4 Pending	Total Measure E	Expended	Total Measure E Obligated/Encumbered
CCC Student Services Learning Resource	-	-	37,522,760	37,522,760	-

Project	Issuance #3 2022	Issuance #4 Pending	Total Measure E	Expended	Total Measure E Obligated/Encumbered	
CCC - Science/Lecture Bldg.	-	-	28,115,037	28,115,037		-
Parking Structure Valencia	-	-	19,253,141	19,253,141		-
PE West Modernization	-	-	5,576,007	5,576,007		-
CCC - Central Plant	-	-	5,034,229	5,034,229		-
Inter-Cultural Center	-	-	2,144,704	2,144,704		-
Counseling 2nd Floor Canyons Hall	-	-	2,118,613	2,118,613		-
Site Improvements	-	-	797,816	797,816		-
Door & Lock Replacement Phase 2	-	-	913,708	913,708		-
Boykin 105 Remodel	-	-	830,161	830,161		-
ATC - Diamond Place	-	-	791,022	791,022		-
ADA Transition Plan (Phase 3 Pending)	1,274,354	-	5,971,471	5,966,471		5,000
CCC - Health & Natural Sciences Building	1,882,242	-	1,975,262	1,392,212		583,050
Valencia Student Center Remodel	2,381,382	-	2,553,185	1,108,261		1,444,924
Boykin Hall Modernization Phase 2	105,480	-	13,344,116	13,238,636		105,480
Modernization & Scheduled Maintenance	446,280	-	4,294,027	3,847,747		446,280
Pharm Tech/DMS					157,900	
Canyons Hall Renovation					24,000	
Campus Safety Renovation					19,840	
Diamond Place Repairs & Modernization					16,000	
Equipment Modernization					228,540	
Technology	2,248,109	-	5,628,398	5,048,102		580,297
Network/Infrastructure					242,601	
Tech Replacement/Upgrades					219,745	
Security Camera Upgrades					117,950	
Valley Center Land	2,311,842	-	9,438,399	9,408,399		30,000
CCC - Modernization	10,000	-	2,807,293	2,797,293		10,000
ATECH Yard					10,000	
Lot 6 Water Relocation	758,000	-	758,000	805		757,195
Valencia ATC	5,021,009	-	5,021,009	965,259		4,055,750
Dir. Capital Projects/Audit Fees/Master Plan	410,966	275,000	2,046,557	1,360,591		685,966
Costs of Issuance	573,000	725,000	1,814,000	1,089,000		725,000
Valley Center Building	942,725	-	942,725	942,725		-
Secondary Effects (Renovation)	-	-	200,711	200,711		-
CCC - Warehouse/Support Bldgs.	78,590	-	78,590	78,590		-
CCC - Arts & Lecture	-	-	78,195	78,195		-
Totals:	18,443,979	1,000,000	160,049,136	150,620,194		9,428,942

Table 14-2. Measure E Potential Future Construction Projects

Project			Total Measure E		Balance	
Valley Center Building			725,000			725,000
Valencia Student Center Remodel			8,000,000			8,000,000
ADA Phase 3			5,000,000			5,000,000
Valencia ATC			58,944,250			58,944,250
Repairs and Modernization			5,157,239			5,157,239
Technology			5,000,000			5,000,000
Totals:						82,826,489

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 2025-2026, 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

2025 2026 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 to 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) – 2025-2026 Budget Summary

Fund 11 Unrestricted General Fund	2025-26 Adopted Budget
Beginning Fund Balance	17,520,165
Revenue	152,796,240
<u>Expenditures</u>	
Certificated Instructional Salaries	44,804,078
Certificated Non-Instructional Salaries	13,252,700
Classified Instructional Salaries	2,497,902
Classified Non-Instructional Salaries	36,001,848
Total Salaries	96,556,528
Employee Benefits	36,573,792
Total Salary & Benefits	133,130,320
Supplies and Materials	932,318
Other Operating Expenses & Services	15,000
Contract Services	5,548,281
Travel and Conference Expense	739,043
Dues and Memberships	291,487
Insurances	1,150,877
Utilities and Housekeeping	4,132,675
Maintenance, Repairs and Rentals	1,841,897
Professional Services	733,193
Other Expenses	2,156,085
Capital Outlay	(539,350)
Site and Site Improvements	-
Building Improvements	6,500
Library Books & Materials	25,275
New Equipment	1,347,817
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	2,500
Interfund Transfers	1,040,018
Contingency	-
Total Expenditures	152,553,936
Net (Revenues - Expenditures)	242,304
Ending Fund Balance	17,762,469

Graph 15-1. Unrestricted General Fund (Fund 11) – 2025-2026 Salary & Benefits Summary

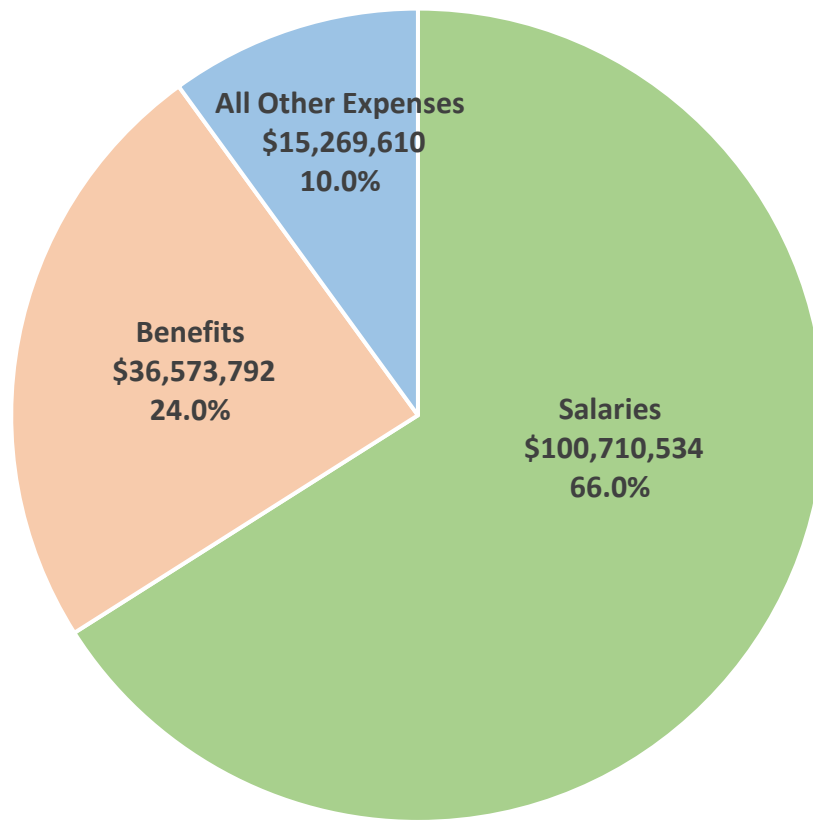


Table 15-2. Unrestricted General Fund (Fund 11) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	99,963	85,776	91,978	105,404	104,424	105,500
State	82,321,913	89,264,012	106,671,716	115,519,488	100,463,659	115,762,179
Local	39,583,868	49,198,647	46,371,094	31,149,900	49,260,772	31,012,097
Transfer/ (Contribution)	5,843,774	825,521	958,528	3,022,363	2,284,721	5,916,464
Total Revenue	127,849,518	139,373,957	154,093,315	149,797,155	152,113,575	152,796,240
Beginning Fund Balance	11,811,334	13,286,863	17,184,687	17,501,134	17,501,134	17,520,165
Total Rev & Beg Fund Bal	139,660,853	152,660,819	171,278,002	167,298,289	169,614,709	170,316,405
EXPENDITURES						
Salaries:						
Certificated Instruction	35,876,296	39,211,318	44,570,160	44,847,414	44,361,441	44,804,078
Certificated Non-Instruction	10,794,016	11,494,770	13,043,556	12,839,588	12,442,457	13,252,700
Classified	29,431,106	32,076,601	37,786,602	37,709,972	36,285,497	38,499,750
Total Salaries	76,101,418	82,782,688	95,400,319	95,396,974	93,089,394	96,556,528
Fringe Benefits	30,150,993	32,826,325	37,655,414	35,701,313	39,034,273	36,573,792
Total Sal & Frg Benefits	106,252,410	115,609,013	133,055,733	131,098,287	132,123,668	133,130,320
Supplies & Materials	877,347	1,111,011	1,130,243	757,597	704,518	932,318
Other Operating Exp/Services	12,397,056	13,756,196	14,468,423	15,595,532	15,163,995	16,608,538
Capital Outlay	1,386,231	1,163,570	1,583,050	1,305,354	1,314,849	840,242
Payments to Students	-	995	980	2,425	1,000	2,500
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	147,162	407,351	-	365,703	-
Transfers	5,460,946	3,688,185	3,131,088	1,016,669	2,420,810	1,040,018
Contingencies	-	-	-	-	-	-
Total Expenditures	126,373,990	135,476,132	153,776,869	149,775,864	152,094,544	152,553,936
Ending Fund Balance	13,286,863	17,184,687	17,501,134	17,522,425	17,520,165	17,762,469
Total Exp and End Fund Bal	139,660,853	152,660,819	171,278,002	167,298,289	169,614,709	170,316,405

Table 15-3. Restricted General Fund (Fund 12) – 2025-2026 Budget Summary

Fund 12 Restricted General Fund	2025-26 Adopted Budget
Beginning Fund Balance	6,004,560
Revenue	73,542,912
<u>Expenditures</u>	
Certificated Instructional Salaries	1,240,418
Certificated Non-Instructional Salaries	7,378,391
Classified Instructional Salaries	2,316,633
Classified Non-Instructional Salaries	12,455,470
Total Salaries	23,390,912
Employee Benefits	8,481,211
Total Salary & Benefits	31,872,123
Supplies and Materials	5,233,936
Other Operating Expenses & Services	-
Contract Services	24,117,140
Travel and Conference Expense	1,220,438
Dues and Memberships	37,607
Insurances	46,500
Utilities and Housekeeping	59,457
Maintenance, Repairs and Rentals	589,137
Professional Services	-
Other Expenses	5,195,918
Capital Outlay	-
Site and Site Improvements	16,144
Building Improvements	173,736
Library Books & Materials	167,111
New Equipment	5,892,929
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	2,895,403
Interfund Transfers	1,513,638
Contingency	-
Total Expenditures	79,031,217
Net (Revenues - Expenditures)	(5,488,305)
Ending Fund Balance	516,255

Graph 15-2. Restricted General Fund (Fund 12) – 2025-2026 Salary & Benefits Summary

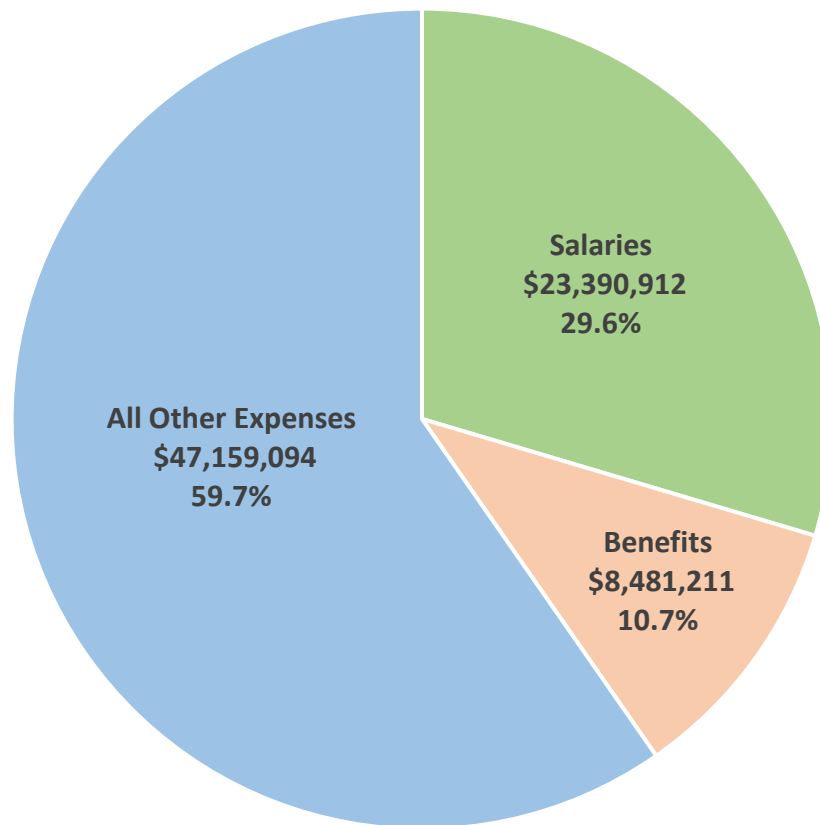


Table 15-4. Restricted General Fund (Fund 12) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	16,135,235	5,963,918	4,877,999	9,697,367	5,416,751	9,380,233
State	34,107,110	33,443,284	39,788,377	51,676,019	33,027,248	58,309,294
Local	891,395	1,199,083	2,932,494	6,496,766	3,001,073	5,082,034
Transfer/ (Contribution)	1,915,005	2,147,490	1,298,489	747,399	1,036,083	771,351
Total Revenue	53,048,746	42,753,775	48,897,359	68,617,551	42,481,156	73,542,912
Beginning Fund Balance	2,287,490	9,312,844	6,204,879	7,416,557	7,416,557	6,004,560
Total Rev & Beg Fund Bal	55,336,236	52,066,620	55,102,238	76,034,108	49,897,713	79,547,472
EXPENDITURES						
Salaries:						
Certificated Instruction	916,400	1,058,266	1,057,000	1,232,446	1,193,591	1,240,418
Certificated Non-Instruction	4,969,186	5,614,797	5,759,134	8,331,584	5,636,349	7,378,391
Classified	8,707,429	8,383,775	9,985,838	15,726,857	11,019,574	14,772,103
Total Salaries	14,593,015	15,056,838	16,801,972	25,290,887	17,849,515	23,390,912
Fringe Benefits	5,003,682	5,577,883	6,320,117	8,785,350	6,808,079	8,481,211
Total Sal & Frg Benefits	19,596,697	20,634,721	23,122,089	34,076,237	24,657,594	31,872,123
Supplies & Materials	1,771,496	2,885,341	2,080,774	5,987,931	2,247,374	5,233,936
Other Operating Exp/Services	11,480,088	10,686,820	10,618,164	24,151,242	9,672,917	31,266,197
Capital Outlay	3,332,995	7,386,287	6,686,872	6,705,169	3,244,147	6,249,920
Payments to Students	2,205,161	1,994,297	2,479,540	3,534,447	2,841,586	2,895,403
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	288,929	271,172	-	483,433	-
Transfers	7,636,954	1,985,344	2,427,070	1,520,563	746,102	1,513,638
Contingencies	-	-	-	-	-	-
Total Expenditures	46,023,391	45,861,741	47,685,681	75,975,589	43,893,153	79,031,217
Ending Fund Balance	9,312,844	6,204,879	7,416,557	58,519	6,004,560	516,255
Total Exp and End Fund Bal	55,336,236	52,066,620	55,102,238	76,034,108	49,897,713	79,547,472

Table 15-5. Bond Interest/Redemption Fund (Fund 21) – 2025-2026 Budget Summary

Fund 21 Bond Interest/Redemption Fund	2025-26 Adopted Budget
Beginning Fund Balance	18,074,066
Revenue	22,687,621
<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	14,496,736
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	11,246,579
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	25,743,315
Net (Revenues - Expenditures)	(3,055,694)
Ending Fund Balance	15,018,372

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	113,068	108,674		-	-	-
Local	20,784,122	28,710,721	22,760,936	22,760,936	22,687,621	22,687,621
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	20,897,190	28,819,395	22,760,936	22,760,936	22,687,621	22,687,621
Beginning Fund Balance	16,104,006	16,100,642	23,325,783	21,129,760	21,129,760	18,074,066
Total Rev & Beg Fund Bal	37,001,196	44,920,037	46,086,719	43,890,696	43,817,381	40,761,687
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	11,486,680	12,234,251	14,750,335	14,750,335	14,496,736	14,496,736
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	9,413,874	9,360,003	10,206,624	10,206,624	11,246,579	11,246,579
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	20,900,554	21,594,254	24,956,959	24,956,959	25,743,315	25,743,315
Ending Fund Balance	16,100,642	23,325,783	21,129,760	18,933,737	18,074,066	15,018,372
Total Exp and End Fund Bal	37,001,196	44,920,037	46,086,719	43,890,696	43,817,381	40,761,687

Table 15-7. Debt Service Fund (Fund 29) – 2025-2026 Budget Summary

Fund 29 Debt Service Fund	2025-26 Adopted Budget
Beginning Fund Balance	945,037
Revenue	5,000
<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	161,457
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	660,000
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	821,457
Net (Revenues - Expenditures)	(816,457)
Ending Fund Balance	128,580

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	(3,481)	1,982	8,285	5,000	8,253	5,000
Transfer/ (Contribution)	1,084,454	1,660,635	1,056,931	183,200	1,004,656	-
Total Revenue	1,080,973	1,662,617	1,065,216	188,200	1,012,909	5,000
Beginning Fund Balance	406,772	400,939	988,549	986,459	986,459	945,037
Total Rev & Beg Fund Bal	1,487,745	2,063,555	2,053,765	1,174,659	1,999,368	950,037
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	301,806	270,006	237,306	237,308	199,331	161,457
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	785,000	805,000	830,000	830,000	855,000	660,000
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	1,086,806	1,075,006	1,067,306	1,067,308	1,054,331	821,457
Ending Fund Balance	400,939	988,549	986,459	107,351	945,037	128,580
Total Exp and End Fund Bal	1,487,745	2,063,555	2,053,765	1,174,659	1,999,368	950,037

Table 15-9. Cafeteria Fund (Fund 32) – 2025-2026 Budget Summary

Fund 32 Cafeteria Fund	2025-26 Adopted Budget
Beginning Fund Balance	19,045
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	44,245
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	44,245
Net (Revenues - Expenditures)	(19,045)
Ending Fund Balance	

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	150	-	-	-
Local	16,810	46,185	46,168	25,200	36,365	25,200
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	16,810	46,185	46,318	25,200	36,365	25,200
Beginning Fund Balance	16,961	5,574	20,653	23,750	23,750	19,045
Total Rev & Beg Fund Bal	33,771	51,759	66,971	48,950	60,115	44,245
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	-	4,211	-
Other Operating Exp/Services	27,702	30,775	39,905	48,950	36,858	44,245
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	28,197	31,106	43,221	48,950	41,070	44,245
Ending Fund Balance	5,574	20,653	23,750	-	19,045	-
Total Exp and End Fund Bal	33,771	51,759	66,971	48,950	60,115	44,245

Table 15-11. Child Development Fund (Fund 33) – 2025-2026 Budget Summary

Fund 33 Child Development Fund	2025-26 Adopted Budget
Beginning Fund Balance	646,710
Revenue	1,346,316
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	132,038
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	855,665
Total Salaries	987,703
Employee Benefits	255,388
Total Salary & Benefits	1,243,091
Supplies and Materials	12,595
Other Operating Expenses & Services	-
Contract Services	1,800
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	1,000
Professional Services	-
Other Expenses	664,306
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	1,993,026
Net (Revenues - Expenditures)	(646,710)
Ending Fund Balance	

Graph 15-3. Child Development Fund (Fund 33) – 2025-2026 Salary & Benefits Summary

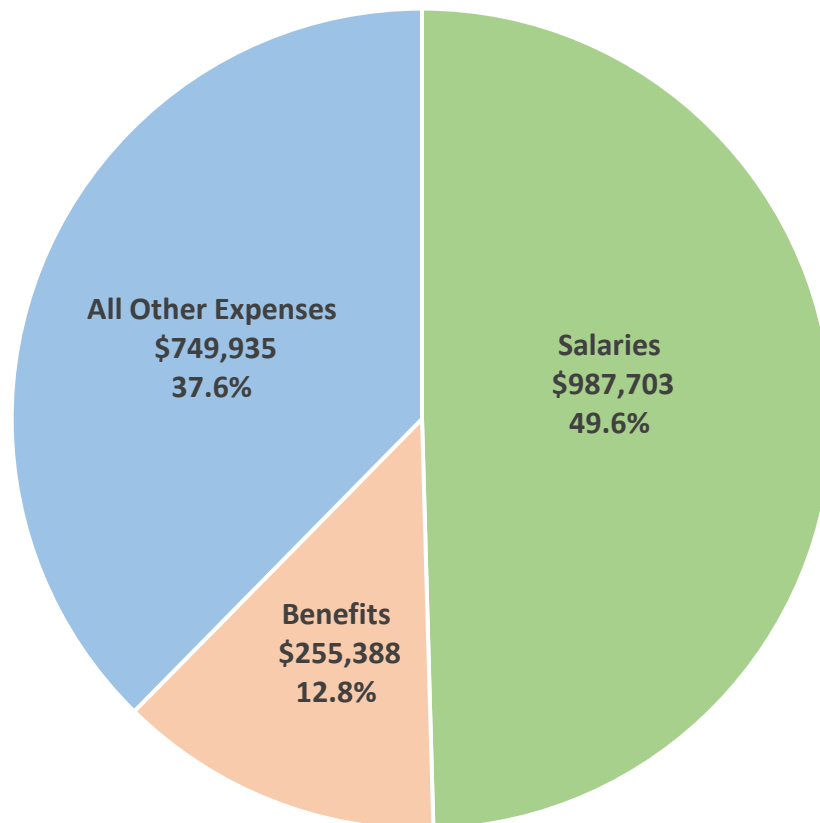


Table 15-12. Child Development Fund (Fund 33) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	34,379	24,222	32,798	71,804	50,719	121,424
State	270,724	395,581	438,565	519,000	451,794	527,690
Local	616,159	710,882	619,482	701,017	666,691	697,202
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	921,262	1,130,685	1,090,844	1,291,821	1,169,204	1,346,316
Beginning Fund Balance	318,724	180,322	349,138	433,328	433,328	646,710
Total Rev & Beg Fund Bal	1,239,986	1,311,007	1,439,983	1,725,149	1,602,531	1,993,026
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	134,802	122,176	101,555	153,116	75,884	132,038
Classified	649,064	553,985	614,589	793,739	623,718	855,665
Total Salaries	783,867	676,161	716,144	946,855	699,602	987,703
Fringe Benefits	241,098	195,164	240,888	265,584	219,424	255,388
Total Sal & Frg Benefits	1,024,965	871,324	957,032	1,212,439	919,026	1,243,091
Supplies & Materials	7,508	7,458	12,260	11,595	387	12,595
Other Operating Exp/Services	25,732	27,158	33,227	430,881	36,093	667,106
Capital Outlay	1,458	55,928	4,136	70,234	316	70,234
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	1,059,663	961,869	1,006,655	1,725,149	955,821	1,993,026
Ending Fund Balance	180,322	349,138	433,328	-	646,710	-
Total Exp and End Fund Bal	1,239,986	1,311,007	1,439,983	1,725,149	1,602,531	1,993,026

Table 15-13. Special Revenue-Asset Management Fund (Fund 37) – 2025-2026 Budget Summary

Fund 37 Special Revenue Asset Management Fund	2025-26 Adopted Budget
Beginning Fund Balance	20,635
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	20,935
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	20,935
Net (Revenues - Expenditures)	(20,635)
Ending Fund Balance	

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	(562)	401	969	300	1,031	300
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	(562)	401	969	300	1,031	300
Beginning Fund Balance	18,796	18,233	18,635	19,604	19,604	20,635
Total Rev & Beg Fund Bal	18,233	18,635	19,604	19,904	20,635	20,935
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	19,904	-	20,935
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	19,904	-	20,935
Ending Fund Balance	18,233	18,635	19,604	-	20,635	-
Total Exp and End Fund Bal	18,233	18,635	19,604	19,904	20,635	20,935

Table 15-15. Special Revenue-Student Center Fund (Fund 39) – 2025-2026 Budget Summary

Fund 39 Special Revenue Student Center Fund	2025-26 Adopted Budget
Beginning Fund Balance	416,127
Revenue	185,000
<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	-
Contingency	-
Total Expenditures	-
Net (Revenues - Expenditures)	185,000
Ending Fund Balance	601,127

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	137,858	165,202	188,475	185,000	191,774	185,000
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	137,858	165,202	188,475	185,000	191,774	185,000
Beginning Fund Balance	636,790	591,237	574,036	407,553	407,553	416,127
Total Rev & Beg Fund Bal	774,647	756,439	762,511	592,553	599,327	601,127
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	183,410	182,403	354,958	183,200	183,200	-
Contingencies	-	-	-	-	-	-
Total Expenditures	183,410	182,403	354,958	183,200	183,200	-
Ending Fund Balance	591,237	574,036	407,553	409,353	416,127	601,127
Total Exp and End Fund Bal	774,647	756,439	762,511	592,553	599,327	601,127

Table 15-17. State Construction Fund (Fund 41) – 2025-2026 Budget Summary

Fund 41 State Construction Fund	2025-26 Adopted Budget
Beginning Fund Balance	2,732,073
Revenue	68,953
<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	2,801,026
Contingency	-
Total Expenditures	2,801,026
Net (Revenues - Expenditures)	(2,732,073)
Ending Fund Balance	

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	4,332,000	-	-	-	-
Local	(738)	928,587	2,556,725	1,000,000	1,317,461	68,953
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	(738)	5,260,587	2,556,725	1,000,000	1,317,461	68,953
Beginning Fund Balance	78	(661)	752,141	2,100,653	2,100,653	2,732,073
Total Rev & Beg Fund Bal	(661)	5,259,926	3,308,866	3,100,653	3,418,114	2,801,026
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	-	4,507,786	1,208,213	1,699,763	686,041	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	2,801,026
Contingencies	-	-	-	-	-	-
Total Expenditures	-	4,507,786	1,208,213	1,699,763	686,041	2,801,026
Ending Fund Balance	(661)	752,141	2,100,653	1,400,890	2,732,073	-
Total Exp and End Fund Bal	(661)	5,259,926	3,308,866	3,100,653	3,418,114	2,801,026

Table 15-19. Capital Projects Fund (Fund 43) – 2025-2026 Budget Summary

Fund 43 Capital Projects Fund	2025-26 Adopted Budget
Beginning Fund Balance	4,757,713
Revenue	253,960
<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	250,754
Professional Services	-
Other Expenses	19,301
Capital Outlay	-
Site and Site Improvements	178,605
Building Improvements	38,032
Library Books & Materials	-
New Equipment	4,482,981
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	5,011,673
Net (Revenues - Expenditures)	(4,757,713)
Ending Fund Balance	

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	1,040,015	591,809	443,580	346,304	451,578	218,782
Transfer/ (Contribution)	1,706,400	1,050,340	985,800	34,830	406,603	35,178
Total Revenue	2,746,415	1,642,149	1,429,380	381,134	858,182	253,960
Beginning Fund Balance	3,737,533	4,918,849	5,599,873	5,606,282	5,606,282	4,757,713
Total Rev & Beg Fund Bal	6,483,948	6,560,998	7,029,253	5,987,416	6,464,464	5,011,673
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	197,489	227,023	412,633	445,507	463,765	312,055
Capital Outlay	1,367,610	734,102	1,010,339	5,541,909	1,242,986	4,699,618
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	1,565,098	961,125	1,422,971	5,987,416	1,706,750	5,011,673
Ending Fund Balance	4,918,849	5,599,873	5,606,282	-	4,757,713	-
Total Exp and End Fund Bal	6,483,948	6,560,998	7,029,253	5,987,416	6,464,464	5,011,673

Table 15-21. Scheduled Maintenance Fund (Fund 44) – 2025-2026 Budget Summary

Fund 44 Scheduled Maintenance Fund	2025-26 Adopted Budget
Beginning Fund Balance	1,671,895
Revenue	50,000
<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	1,244,963
Building Improvements	476,932
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	1,721,895
Net (Revenues - Expenditures)	(1,671,895)
Ending Fund Balance	

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	2,500,000	2,895,007	-	-	-	-
Local	(74,708)	(204,244)	615,799	100,000	107,854	50,000
Transfer/ (Contribution)	-	-	1,440,242	-	-	-
Total Revenue	2,425,292	2,690,763	2,056,041	100,000	107,854	50,000
Beginning Fund Balance	4,903	1,774,448	1,387,266	1,812,950	1,812,950	1,671,895
Total Rev & Beg Fund Bal	2,430,195	4,465,211	3,443,307	1,912,950	1,920,803	1,721,895
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	48,084	-	-	-	-
Capital Outlay	655,747	3,029,861	1,630,357	1,912,950	248,909	1,721,895
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	655,747	3,077,945	1,630,357	1,912,950	248,909	1,721,895
Ending Fund Balance	1,774,448	1,387,266	1,812,950	-	1,671,895	-
Total Exp and End Fund Bal	2,430,195	4,465,211	3,443,307	1,912,950	1,920,803	1,721,895

Table 15-23. Measure E GO Bond Election 2016 Series 2019 Fund (Fund 45) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	(1,023,121)	1,389,626	1,557,750	350,000	713,174	-
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	(1,023,121)	1,389,626	1,557,750	350,000	713,174	-
Beginning Fund Balance	59,109,173	36,599,648	19,739,339	8,087,892	8,087,892	-
Total Rev & Beg Fund Bal	58,086,053	37,989,274	21,297,089	8,437,892	8,801,066	-
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	94,510	34,605	59,288	-	-
Total Salaries	-	94,510	34,605	59,288	-	-
Fringe Benefits	-	41,523	13,043	26,678	-	-
Total Sal & Frg Benefits	-	136,033	47,648	85,966	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	542,466	242,395	129,561	57,520	32,534	-
Capital Outlay	20,943,939	17,871,506	13,031,988	8,294,406	8,768,532	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	21,486,405	18,249,935	13,209,198	8,437,892	8,801,066	-
Ending Fund Balance	36,599,648	19,739,339	8,087,892	-	-	-
Total Exp and End Fund Bal	58,086,053	37,989,274	21,297,089	8,437,892	8,801,066	-

Table 15-24. Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) – 2025-2026 Budget Summary

Fund 47 Measure E GO Bond Election 2016 Series 2022 Fund	2025-26 Adopted Budget
Beginning Fund Balance	65,255,430
Revenue	2,000,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Holding	124,993
Classified Management Salaries	141,192
Total Salaries	266,185
Employee Benefits	119,781
Total Salary & Benefits	385,966
Supplies and Materials	-
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	-
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	16,000
Professional Services	25,000
Other Expenses	1,840
Capital Outlay	-
Site and Site Improvements	798,000
Building Improvements	65,198,499
Library Books & Materials	-
New Equipment	830,125
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	67,255,430
Net (Revenues - Expenditures)	(65,255,430)
Ending Fund Balance	

Graph 15-4. Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) – 2025-2026 Salary & Benefits Summary

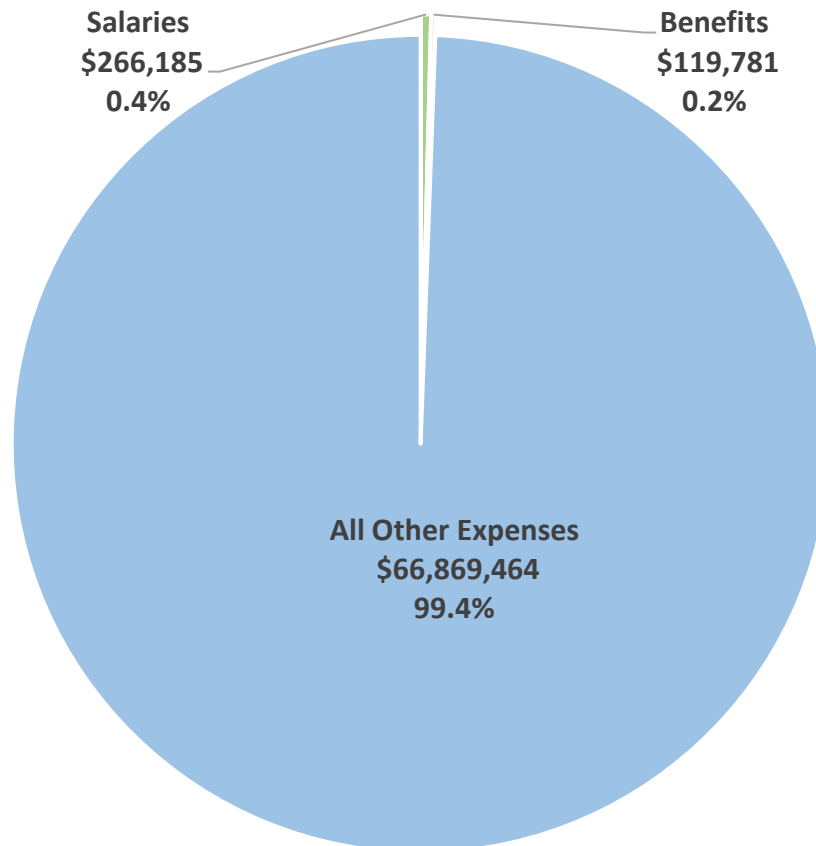


Table 15-25. Measure E GO Bond Election 2016 Series 2022 Fund (Fund 47) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	-	(1,833,764)	3,509,250	4,000,000	3,594,981	2,000,000
Transfer/ (Contribution)	-	70,000,000	-	-	-	-
Total Revenue	-	68,166,236	3,509,250	4,000,000	3,594,981	2,000,000
Beginning Fund Balance	-	-	66,331,903	67,404,380	67,404,380	65,255,430
Total Rev & Beg Fund Bal	-	68,166,236	69,841,153	71,404,380	70,999,361	67,255,430
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	206,897	-	266,185
Total Salaries	-	-	-	206,897	-	266,185
Fringe Benefits	-	-	-	93,103	-	119,781
Total Sal & Frg Benefits	-	-	-	300,000	-	385,966
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	33,900	-	42,840
Capital Outlay	-	1,261,333	2,436,773	71,070,480	5,743,931	66,826,624
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	573,000	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	-	1,834,333	2,436,773	71,404,380	5,743,931	67,255,430
Ending Fund Balance	-	66,331,903	67,404,380	-	65,255,430	-
Total Exp and End Fund Bal	-	68,166,236	69,841,153	71,404,380	70,999,361	67,255,430

Table 15-26. Field Turf Replacement Fund (Fund 49) – 2025-2026 Budget Summary

Fund 49 Field Turf Replacement Fund	2025-26 Adopted Budget
Beginning Fund Balance	151,360
Revenue	155,000
<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	306,360
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	-
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	306,360
Net (Revenues - Expenditures)	(151,360)
Ending Fund Balance	

Table 15-27. Field Turf Replacement Fund (Fund 49) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	10,748	33,609	170,194	90,000	75,103	80,000
Transfer/ (Contribution)	25,000	25,000	25,000	75,000	75,000	75,000
Total Revenue	35,748	58,609	195,194	165,000	150,103	155,000
Beginning Fund Balance	414,412	450,161	508,770	1,256	1,256	151,360
Total Rev & Beg Fund Bal	450,161	508,770	703,963	166,256	151,360	306,360
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	-	-	702,707	166,256	-	306,360
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	702,707	166,256	-	306,360
Ending Fund Balance	450,161	508,770	1,256	-	151,360	-
Total Exp and End Fund Bal	450,161	508,770	703,963	166,256	151,360	306,360

Table 15-28. Performing Arts Center Fund (Fund 58) – 2025-2026 Budget Summary

Fund 58 Performing Arts Center Fund	2025-26 Adopted Budget
Beginning Fund Balance	177,331
Revenue	390,124
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	42,850
Total Salaries	42,850
Employee Benefits	13,857
Total Salary & Benefits	56,707
Supplies and Materials	815
Other Operating Expenses & Services	-
Contract Services	265,490
Travel and Conference Expense	5,500
Dues and Memberships	-
Insurances	-
Utilities and Housekeeping	-
Maintenance, Repairs and Rentals	14,000
Professional Services	-
Other Expenses	216,765
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	8,178
Contingency	-
Total Expenditures	567,455
Net (Revenues - Expenditures)	(177,331)
Ending Fund Balance	

Graph 15-5. Performing Arts Center Fund (Fund 58) – 2025-2026 Salary & Benefits Summary

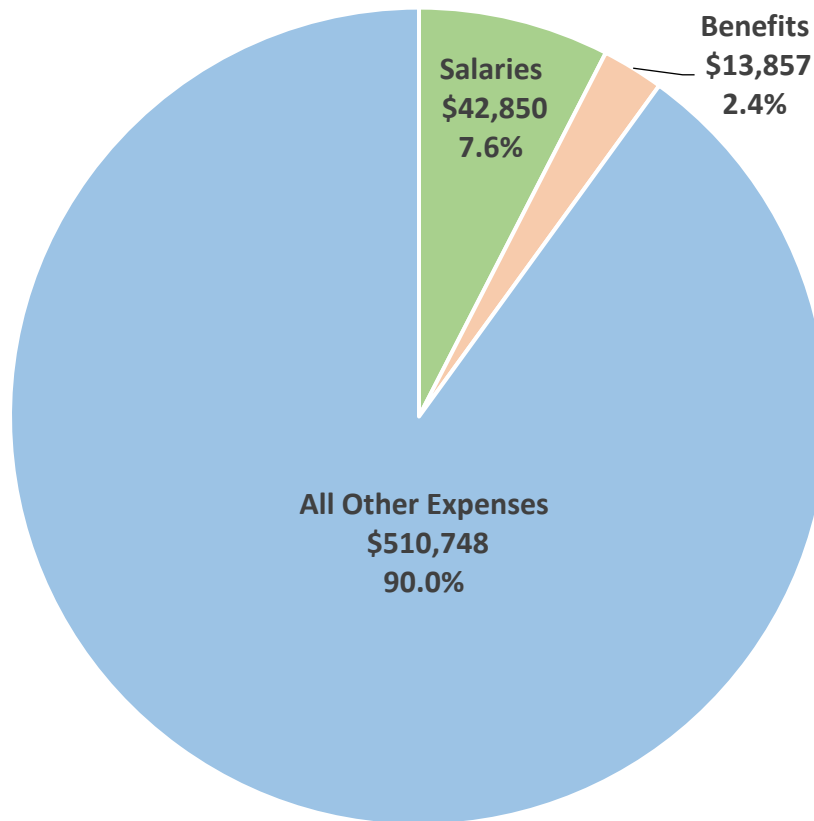


Table 15-29. Performing Arts Center Fund (Fund 58) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	980	803	794	-	1,003	-
Local	287,044	361,488	529,110	422,684	301,061	390,124
Transfer/ (Contribution)	36,058	-	-	-	-	-
Total Revenue	324,082	362,291	529,904	422,684	302,064	390,124
Beginning Fund Balance	74,458	73,058	109,342	87,810	87,810	177,331
Total Rev & Beg Fund Bal	398,540	435,350	639,246	510,494	389,874	567,455
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	32,817	43,689	51,336	45,343	38,105	42,850
Total Salaries	32,817	43,689	51,336	45,343	38,105	42,850
Fringe Benefits	8,958	10,312	11,629	14,001	10,775	13,857
Total Sal & Frg Benefits	41,775	54,001	62,965	59,344	48,880	56,707
Supplies & Materials	71	831	37	1,430	404	815
Other Operating Exp/Services	275,770	259,894	477,423	441,890	150,074	501,755
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	3,332	-
Transfers	7,866	11,282	11,012	7,830	9,854	8,178
Contingencies	-	-	-	-	-	-
Total Expenditures	325,482	326,007	551,437	510,494	212,543	567,455
Ending Fund Balance	73,058	109,342	87,810	-	177,331	-
Total Exp and End Fund Bal	398,540	435,350	639,246	510,494	389,874	567,455

Table 15-30. Employee Training Institute Fund (Fund 59) – 2025-2026 Budget Summary

Fund 59 Employee Training Institute Fund	2025-26 Adopted Budget
Beginning Fund Balance	660,576
Revenue	1,229,169
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	11,848
Classified Instructional Salaries	3,218
Classified Non-Instructional Salaries	655,896
Total Salaries	670,962
Employee Benefits	188,441
Total Salary & Benefits	859,403
Supplies and Materials	54,500
Other Operating Expenses & Services	-
Contract Services	231,000
Travel and Conference Expense	5,500
Dues and Memberships	2,000
Insurances	-
Utilities and Housekeeping	6,100
Maintenance, Repairs and Rentals	24,000
Professional Services	-
Other Expenses	554,342
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	1,889,745
Net (Revenues - Expenditures)	(660,576)
Ending Fund Balance	

Graph 15-6. Employee Training Institute Fund (Fund 59) – 2025-2026 Salary & Benefits Summary

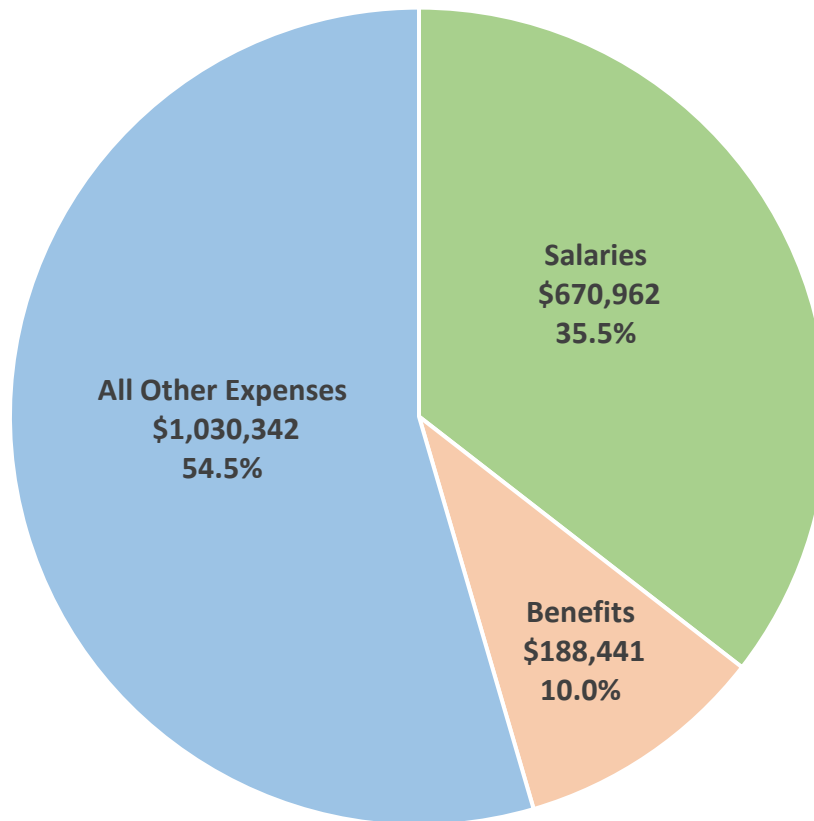


Table 15-31. Employee Training Institute Fund (Fund 59) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	17,100	14,100	32,400	-	-	-
State	406,424	895,347	840,634	867,425	588,651	685,489
Local	334,211	506,337	401,393	434,452	468,990	543,680
Transfer/ (Contribution)	87,997	-	-	-	-	-
Total Revenue	845,732	1,415,785	1,274,427	1,301,877	1,057,641	1,229,169
Beginning Fund Balance	312,597	301,005	464,369	604,345	604,345	660,576
Total Rev & Beg Fund Bal	1,158,330	1,716,790	1,738,796	1,906,222	1,661,986	1,889,745
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	37,331	50,113	11,576	13,673	11,673	11,848
Classified	407,018	477,030	426,651	618,889	488,468	659,114
Total Salaries	444,348	527,143	438,227	632,562	500,141	670,962
Fringe Benefits	118,190	137,700	132,914	187,645	152,371	188,441
Total Sal & Frg Benefits	562,538	664,844	571,141	820,207	652,513	859,403
Supplies & Materials	13,596	39,273	19,606	59,382	34,607	54,500
Other Operating Exp/Services	278,990	544,904	514,059	873,733	311,561	822,942
Capital Outlay	2,200	2,400	26,646	152,900	2,729	152,900
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	1,000	3,000	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	857,324	1,252,421	1,134,451	1,906,222	1,001,410	1,889,745
Ending Fund Balance	301,005	464,369	604,345	-	660,576	-
Total Exp and End Fund Bal	1,158,330	1,716,790	1,738,796	1,906,222	1,661,986	1,889,745

Table 15-32. CalSTRS/CalPERS Liability Fund (Fund 68) – 2025-2026 Budget Summary

Fund 68 CalSTRS/CalPERS Liability Fund	2025-26 Adopted Budget
Beginning Fund Balance	5,017,499
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	3,617,499

Table 15-33. CalSTRS/CalPERS Liability Fund (Fund 68) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	(153,470)	87,241	310,593	100,000	237,216	100,000
Transfer/ (Contribution)	1,000,000	-	-	-	-	-
Total Revenue	846,530	87,241	310,593	100,000	237,216	100,000
Beginning Fund Balance	5,035,919	5,882,449	5,969,690	6,280,283	6,280,283	5,017,499
Total Rev & Beg Fund Bal	5,882,449	5,969,690	6,280,283	6,380,283	6,517,499	5,117,499
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	-	-	-	1,500,000	1,500,000	1,500,000
Contingencies	-	-	-	-	-	-
Total Expenditures	-	-	-	1,500,000	1,500,000	1,500,000
Ending Fund Balance	5,882,449	5,969,690	6,280,283	4,880,283	5,017,499	3,617,499
Total Exp and End Fund Bal	5,882,449	5,969,690	6,280,283	6,380,283	6,517,499	5,117,499

Table 15-34. Internal Services-Retiree Benefits Fund (Fund 69) – 2025-2026 Budget Summary

Fund 69 Internal Services Retiree Benefits Fund	2025-26 Adopted Budget
Beginning Fund Balance	5,895,370
Revenue	100,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	-
Total Salaries	-
Employee Benefits	670,000
Total Salary & Benefits	670,000
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	670,000
Net (Revenues - Expenditures)	(570,000)
Ending Fund Balance	5,325,370

Graph 15-7. Internal Services-Retiree Benefits Fund (Fund 69) – 2025-2026 Salary & Benefits Summary

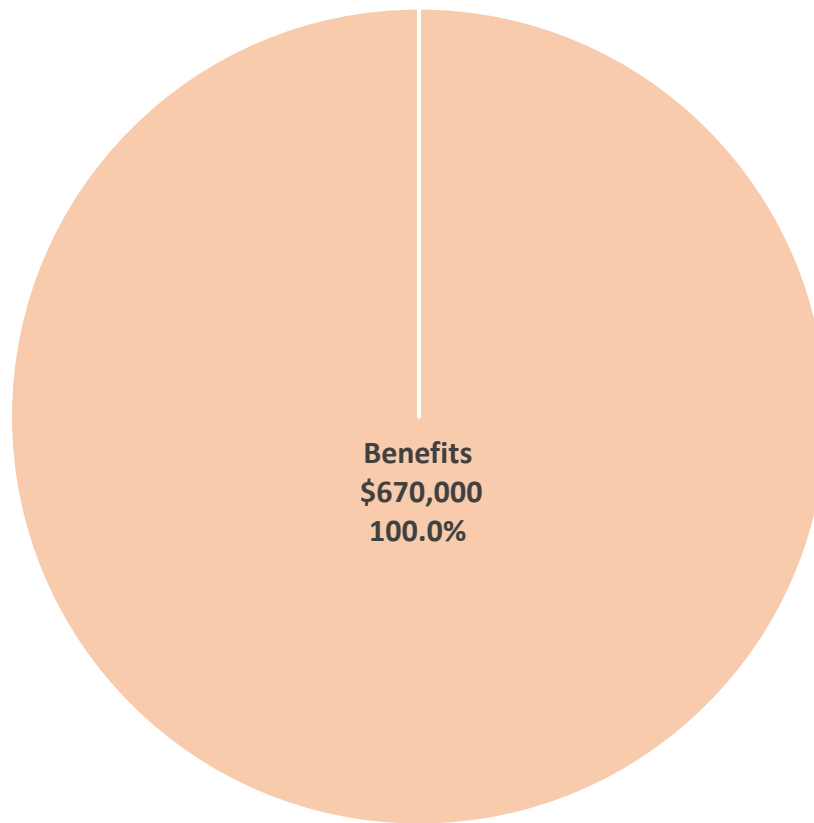


Table 15-35. Internal Services-Retiree Benefits Fund (Fund 69) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	(168,598)	112,333	349,494	100,000	262,813	100,000
Transfer/ (Contribution)	1,412,700	14,457	14,688	603	602	-
Total Revenue	1,244,102	126,790	364,182	100,603	263,416	100,000
Beginning Fund Balance	6,193,105	6,980,319	6,529,287	6,325,345	6,325,345	5,895,370
Total Rev & Beg Fund Bal	7,437,207	7,107,109	6,893,469	6,425,948	6,588,760	5,995,370
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	456,888	577,823	568,124	570,000	693,390	670,000
Total Sal & Frg Benefits	456,888	577,823	568,124	570,000	693,390	670,000
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	456,888	577,823	568,124	570,000	693,390	670,000
Ending Fund Balance	6,980,319	6,529,287	6,325,345	5,855,948	5,895,370	5,325,370
Total Exp and End Fund Bal	7,437,207	7,107,109	6,893,469	6,425,948	6,588,760	5,995,370

Table 15-36. Student Representation Fee Trust Fund (Fund 72) – 2025-2026 Budget Summary

Fund 72 Student Representation Fee Trust Fund	2025-26 Adopted Budget
Beginning Fund Balance	596,868
Revenue	80,000
<u>Expenditures</u>	
Certificated Instructional Salaries	-
Certificated Non-Instructional Salaries	-
Classified Instructional Salaries	-
Classified Non-Instructional Salaries	5,000
Total Salaries	5,000
Employee Benefits	250
Total Salary & Benefits	5,250
Supplies and Materials	1,000
Other Operating Expenses & Services	-
Contract Services	-
Travel and Conference Expense	27,000
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	593,318

Graph 15-8. Student Representation Fee Trust Fund (Fund 72) – 2025-2026 Salary & Benefits Summary

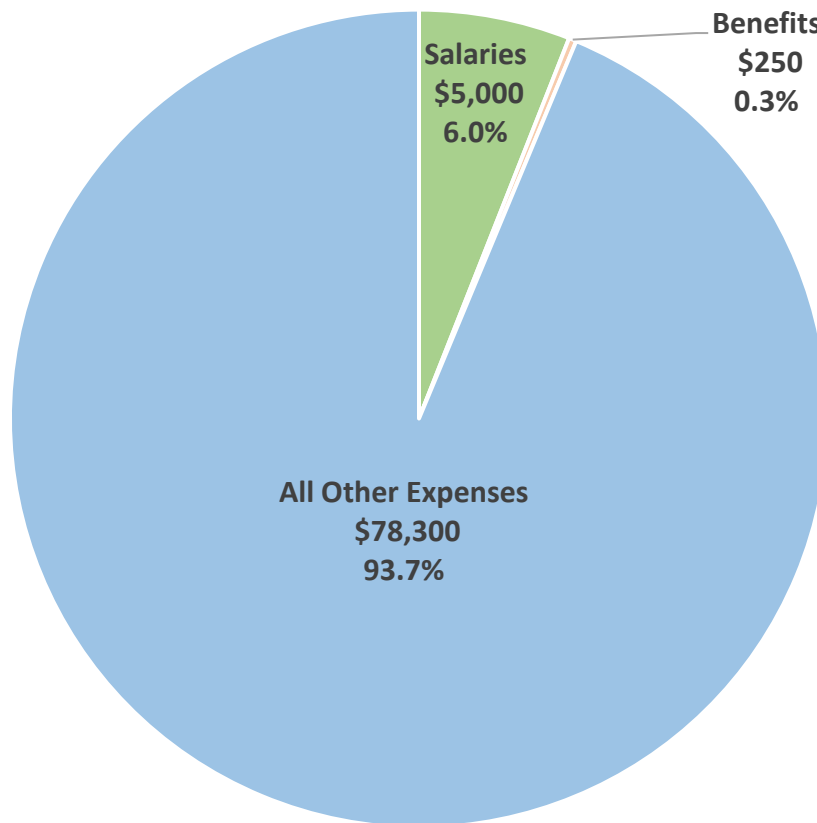


Table 15-37. Student Representation Fee Trust Fund (Fund 72) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	61,119	81,083	101,164	80,000	107,426	80,000
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	61,119	81,083	101,164	80,000	107,426	80,000
Beginning Fund Balance	464,022	479,329	518,315	565,963	565,963	596,868
Total Rev & Beg Fund Bal	525,141	560,412	619,479	645,963	673,388	676,868
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	10,000	2,352	5,000
Total Salaries	-	-	-	10,000	2,352	5,000
Fringe Benefits	-	-	-	250	48	250
Total Sal & Frg Benefits	-	-	-	10,250	2,400	5,250
Supplies & Materials	-	-	-	-	1,160	1,000
Other Operating Exp/Services	44,012	40,297	51,716	71,500	71,161	75,500
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	45,812	42,097	53,516	83,550	76,521	83,550
Ending Fund Balance	479,329	518,315	565,963	562,413	596,868	593,318
Total Exp and End Fund Bal	525,141	560,412	619,479	645,963	673,388	676,868

Table 15-38. Student Financial Aid Fund (Fund 74) – 2025-2026 Budget Summary

Fund 74 Student Financial Aid Fund	2025-26 Adopted Budget
Beginning Fund Balance	420,022
Revenue	29,466,667
<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	470,022
Capital Outlay	-
Site and Site Improvements	-
Building Improvements	-
Library Books & Materials	-
New Equipment	-
Equipment Replacement	-
Debt Retirement	-
Student Financial Aid	29,416,667
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	29,886,689
Net (Revenues - Expenditures)	(420,022)
Ending Fund Balance	

Table 15-39. Student Financial Aid Fund (Fund 74) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	27,854,396	15,345,389	17,185,187	16,000,000	20,999,052	20,500,000
State	4,098,239	6,756,335	6,287,454	3,000,000	7,859,691	8,750,000
Local	5,557	57,536	176,124	50,000	143,275	50,000
Transfer/ (Contribution)	179,589	145,572	146,250	166,667	166,664	166,667
Total Revenue	32,137,780	22,304,831	23,795,015	19,216,667	29,168,682	29,466,667
Beginning Fund Balance	93,024	99,084	144,872	298,097	298,097	420,022
Total Rev & Beg Fund Bal	32,230,803	22,403,915	23,939,887	19,514,764	29,466,780	29,886,689
EXPENDITURES						
Salaries:						
Certificated Instruction	-	-	-	-	-	-
Certificated Non-Instruction	-	-	-	-	-	-
Classified	-	-	-	-	-	-
Total Salaries	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Total Sal & Frg Benefits	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Other Operating Exp/Services	(504)	11,748	22,899	348,097	21,351	470,022
Capital Outlay	-	-	-	-	-	-
Payments to Students	-	-	-	-	-	-
Student Financial Aid	32,132,223	22,247,295	23,618,891	19,166,667	29,025,407	29,416,667
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	32,131,719	22,259,043	23,641,790	19,514,764	29,046,758	29,886,689
Ending Fund Balance	99,084	144,872	298,097	-	420,022	-
Total Exp and End Fund Bal	32,230,803	22,403,915	23,939,887	19,514,764	29,466,780	29,886,689

Table 15-40. Scholarship and Loan Trust Fund (Fund 75) – 2025-2026 Budget Summary

Fund 75 Scholarship and Loan Trust Fund	2025-26 Adopted Budget
Beginning Fund Balance	166,967
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	916,967
Payments to Students	-
Interfund Transfers	-
Contingency	-
Total Expenditures	916,967
Net (Revenues - Expenditures)	(166,967)
Ending Fund Balance	

Table 15-41. Scholarship and Loan Trust Fund (Fund 75) – History

	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Actuals	2025-26 Adopted Budget
REVENUE						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Local	301,204	595,136	417,567	750,000	544,340	750,000
Transfer/ (Contribution)	-	-	-	-	-	-
Total Revenue	301,204	595,136	417,567	750,000	544,340	750,000
Beginning Fund Balance	116,470	95,532	175,477	154,841	154,841	166,967
Total Rev & Beg Fund Bal	417,674	690,668	593,044	904,841	699,181	916,967
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	322,142	515,191	438,203	904,841	532,214	916,967
Debt Service	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
Total Expenditures	322,142	515,191	438,203	904,841	532,214	916,967
Ending Fund Balance	95,532	175,477	154,841	-	166,967	-
Total Exp and End Fund Bal	417,674	690,668	593,044	904,841	699,181	916,967



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