



OFFICE OF THE VICE PRESIDENT OF
FINANCE AND ADMINISTRATIVE SERVICES

2024-2025 PROPOSED BUDGET





PROPOSED BUDGET 2024-2025

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CITRUS COMMUNITY COLLEGE DISTRICT

2024-2025 PROPOSED BUDGET

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INTRODUCTION

Introduction

This budget document is designed in a manner which allows readers to gain a deeper understanding of the District's overall budget position. The contents of this budget book provide an explanation of the key components of the budget, and present financial information for the General Fund and other District funds. Collectively, these funds are used to monitor and track certain functions and activities of the District. While the primary focus of this document is on the 2024-25 budget, information regarding the District's budgetary planning priorities, Full-Time Equivalent Students (FTES), full-time faculty obligation, and financial comparative information is also included. It is important to note that this information presents a point-in-time fiscal picture of the District's financial condition, which is subject to change as additional developments transpire. In accordance with the District's Board Policy and Administrative Procedure 6250, Budget Management, revisions to the 2024-25 budget, after adoption, will be recommended to the Citrus Community College District Board of Trustees for review and action.

The 2024-25 Proposed Budget is the result of a series of participatory governance processes, including review, discussion, and input from the District's Financial Resources Committee, Steering Committee, campus-wide budget forums, and public presentations to the Board of Trustees. In a concerted effort to align resource allocations with institutional planning, the District's Financial Resources and Program Review Committees work together to ensure a transparent process in which Program Review resource requests formally flow through the Citrus Community College District participatory governance process. This process allows Program Review requests for resources to progress through a comprehensive review and prioritization process conducted by division/department leads, to the Financial Resources Committee for review and funding consideration using pre-established criteria. This results in recommendations for funding made by the Financial Resources Committee to the Steering Committee, which is the major participatory governance group of the Citrus Community College District.

Current Year Overview

As seen in the months leading up to the final enacted state budget, signed by Governor Newsom on June 26, 2024, the Budget Act of 2024 indicates a significant budget deficit. Overall, the state has experienced significant revenue shortfalls and delays in tax payments which have created a \$45 billion budget deficit for 2024-25 and an additional expected deficit of \$30 billion for 2025-26, bringing the total estimated two-year deficit to \$75 billion. Thus, the enacted state budget reflects planned actions for the “budget year plus one” and the Administration suggests that two-year budget planning should be the approach going forward. The enacted state budget provides total state expenditures of approximately \$298 billion, a 4.2% decrease from the previous year’s enacted budget, with General Fund spending of \$211.5 billion, a decrease of approximately 6.4% compared to the previous year’s enacted budget.

To close the deficit, the state budget uses several mechanisms to cover the shortfall including funding delays and reductions from the 2022-23 and 2023-24 budgets, cuts to state programs, and some internal fund shifts and borrowing. The enacted budget uses some of the state’s constitutional reserves to address the budget deficits. Specifically, the budget withdraws more than \$12 billion, to be used over two years (\$5.1 billion in 2024-25 and \$7.1 billion in 2025-26), from the state’s Budget Stabilization Account (BSA) or “Rainy Day Fund” which was created by Proposition 2, in 2014. This would leave a projected remaining balance of \$10.5 billion in the BSA. Additionally, the budget withdraws the funding in the Public School System Stabilization Account (PSSSA), but later deposits \$1.1 billion after 2024-25, to begin rebuilding a reserve for future years. The PSSSA is a Prop. 98 reserve account that was also established in 2014. The budget also withdraws \$900 million from the Safety Net Reserve, created by the Legislature in 2018 to set aside funds to protect Medi-Cal and CalWORKs programs, leaving no remaining balance in this reserve.

The state budget also makes some cuts to ongoing programs and eliminates or reduces some one-time investments from 2022-23 and 2023-24. Most notably, the budget includes a 7.95 percent reduction for nearly all state agencies, including the California

Community Colleges Chancellor's Office (CCCCO), and the elimination of thousands of vacant positions, statewide. The CCCCCO provides support and oversight to the entire California community college system, administers numerous systemwide programs, is directly involved with the implementation of key initiatives, provides technical assistance to districts and conducts regional and statewide professional development activities. As such, while this 7.95% cut does not directly impact community college districts, it could certainly impact the support provided to local community college districts by the CCCCCO.

Specific to community colleges, the 2024-25 state budget focuses on stability in the context of a significant state budget deficit. It includes no major core reductions to community college programs or services. As such, through drawing on reserves and operational savings, and other budget mechanisms, the 2024 Budget Act reflects a slight increase in funding for community colleges over the 2023-24 levels. Additional information regarding the state budget for community colleges is provided in the 2024-25 State Budget Act Overview section of this book.

California Community Colleges

The following section provides general information specific to community colleges, including a summary of the Student-Centered Funding Formula.

Student-Centered Funding Formula

Originally enacted in 2018-19, California community colleges are funded under the Student-Centered Funding Formula (SCFF). Total funding under the SCFF is comprised of a Base Allocation component, a Supplemental Allocation component, and a Student Success component. The Base Allocation, which primarily provides enrollment-based funding utilizing a 3-year average of full-time equivalent students (FTES), comprises 70% of a district's total state apportionment funding. The Supplemental Allocation, which provides additional funding for economically disadvantaged students, defined in the following categories: AB 540 students, students receiving a state fee-waiver (promise) grant, or students receiving a Pell grant; comprises 20% of a district's total

state apportionment. Lastly, the Student Success component of the formula, which provides funding based on a point system for specific performance measure outcomes utilizing a 3-year average of qualifying headcounts, comprises the remaining 10% of a district's total state apportionment. In summary, the SCFF allocation percentages are as follows:

	% of Funding
Base Allocation	70%
Supplemental Allocation	20%
Student Success Allocation	10%

The 2024-25 state budget for community colleges provides a cost-of-living adjustment (COLA) to fund apportionments, in the amount of 1.07%. Applying this adjustment to the SCFF, the 2024-25 funding rates are as follows:

Allocations	Funding Rates
Credit FTES	\$5,294
Noncredit FTES	\$4,465
Special Admit FTES ¹	\$7,425
Career Development College Preparation (CDCP) FTES	\$7,425
Supplemental Point Value	\$1,252
Student Success Main Point Value	\$738
Student Success Equity (Supplemental) Point Value	\$186

¹ Also commonly referred to as Dual Enrollment/CCAP

Funding for the Student Success component of the SCFF is provided on a per-outcome performance measurement basis, summarized as follows:

Performance Measure Outcomes	Points
Completion of Associate Degree for Transfer (ADT)	4
Completion of Associate Degree	3
Completion of Credit Certificate (16 units or more)	2
Completion of transfer-level math and English in first year of enrollment	2
Transfer to four-year institution	1.5
Completion of 9 or more Credit CTE units	1
Attainment of regional living wage after one-year of completion	1

Additionally, funding under this component of the formula is based on the following criteria:

- Funding for all components of the Student Success allocation is based on three-year averages of each of the performance measure outcomes.
- Funding is only provided to the highest count of all awards earned by a student in the same year and only if the student was enrolled in the district in the year the award was granted. For example, if a student successfully completes and is awarded both an ADT (4 points) and a Credit Certificate (2 points), this student would count as a total of 1 headcount (4 points).
- Funding for a student transferring to a four-year institution is only included in a district's count if the student completed 12 or more units in the district in the year prior to transfer.

Hold Harmless

Another component of the originally enacted SCFF was to provide a “hold-harmless” minimum revenue guarantee to all districts, specifying that a district will receive at least its 2017-18 total computational revenues, adjusted by COLA in each year that does not contain base reductions or deficits, through 2023-24. The 2021-22 budget act extended this minimum revenue guarantee for one additional year, through 2024-25.

Subsequently, the 2022-23 enacted budget extended this revenue protection in a modified form, with the intent of avoiding sharp fiscal declines in 2025-26 and supporting a smooth transition to the SCFF formula over time, for all districts. Under this modified provision, a district's 2024-25 funding will represent its new "floor", below which it cannot drop. Starting in 2025-26, districts will be funded at their SCFF-generated amount, or their "floor" (their 2024-25 funding amount), whichever is greater. It is important to note that this revised hold harmless funding level will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25. In other words, after 2024-25, a district's hold harmless funding level will not increase. For Citrus College, applying the 1.07% COLA, this apportionment "floor" amounts to \$88,500,263.

COVID-19 Lasting Impacts on California Community Colleges

In March 2020, the COVID-19 pandemic and related federal, state and county "stay-at-home" restrictions forced California community colleges to rapidly redesign operations, instruction, and support services, to transition to an online/remote educational and work environment. Four years later, despite great attempts at building back enrollments, the COVID-19 public health emergency's prolonged effects on community colleges continues. In 2023-24, Citrus College served approximately 9,328 full-time equivalent students (FTES), an increase of 4.11% over the level of FTES served in 2022-23, but still an overall decline of 18.28% from the pre-pandemic level of FTES generated in 2019-20. Additional information regarding FTES is included in the Full-Time Equivalent Students (FTES) section of this document.

2024-25 State Budget Act Overview

Specific to community colleges, the 2024-25 enacted state budget provides limited ongoing and one-time funding. The budget uses reserves to provide a small COLA and minimal one-time funds to support some of the priorities contained in the CCCCCO's Vision 2030. Specifically, the budget includes \$28 million in ongoing funding to support a 0.5% enrollment growth which must be "earned" by colleges through the generation of additional full-time equivalent students (FTES). The budget also includes \$100.2 million

in ongoing funding to support a 1.07% cost-of-living adjustment (COLA) for state general apportionments and an additional \$13.1 million to provide this same COLA to select categorical programs including EOPS, DSPS, CalWORKs and CARE; leaving several other programs without any augmentations, which has now been the case for several state budget cycles.

The one-time funding provided in the enacted budget includes \$18 million to fund two Vision 2030 projects to support economic mobility for adult learners. These two projects include \$12 million to support expansion of the e-Transcript California program to all 116 community colleges to capture more student record movement between segments and reduce reliance on commercial third-party transcript ordering services; and \$6 million to support a Mapping Articulated Pathways for Credit for Prior Learning project to provide greater access for working adults to pathways to high-demand, high-wage careers. The enacted budget also includes \$20 million for financial aid administration, to facilitate extra support for students who are still trying to complete the Free Application for Federal Student Aid (FAFSA) and to support colleges with the unexpected workload and circumstances due to the Department of Education's FAFSA delays.

The 2024-25 enacted budget also establishes a Rebuilding Nursing Infrastructure Grant program to expand nursing programs and partnerships over five years. However, the state budget does not provide any funding for this program but rather reappropriates approximately \$18.8 million in unspent 2020 Strong Workforce Program funds and \$21.3 million in unused 2022 Student Success Completion Grant funds, depending on the actual unspent amounts as of June 30, 2024. It is important to note that this is a reappropriation of funds which have already been distributed to districts and regions and therefore is similar to the Deferred Maintenance take-back of funding we experienced in the 2023-24 enacted budget at which time we expressed concern that the state was setting a bad precedent of taking back previously allocated and distributed funds. Additional information regarding the reappropriation of funds is provided in the Long-Term Fiscal Planning/Budget Considerations section of this book.



BUDGET **NARRATIVE**

Budget Process

The Citrus College budget development process upholds a commitment to the District's mission and planning priorities. The following Budget Priorities, as approved by the Financial Resources Committee, guided the development of the 2024-25 Proposed Budget:

- Ensure mindfulness of Diversity, Equity, Inclusion and Accessibility+ (DEIA+) initiatives in budgetary considerations
- Ensure student access, success and completion in conjunction with budgeted FTES and the SCFF
- Maintain a commitment to regular and permanent employee positions
- Maintain minimum reserve level of two months of total general fund operating expenditures, in accordance with GFOA Budgeting Best Practices and Chancellor's Office guidance
- Ensure compliance with state and federal regulations
- Support critical new hires and replacement of vacant positions (staffing)
- Support the completion of construction projects in progress
- Maintain a commitment to support scheduled maintenance needs
- Ensure funding for long-term employment obligations such as the STRS and PERS retirement systems and the District's post-employment medical and cash-in-lieu benefit programs
- Maintain a multi-year fiscal planning perspective in alignment with institutional planning priorities.

The assumptions and allocations contained within the 2024-25 Proposed Budget, and summarized throughout the remainder of this document, present a clear link to these priorities.

Full-Time Equivalent Students (FTES)

Historically, the State has mainly utilized full-time equivalent students as its primary method to allocate resources to community colleges. The Student-Centered Funding Formula (SCFF) continues this practice as, under the formula, a majority of a district's

apportionment revenues are based primarily on FTES. Consequently, the monitoring of FTES is crucial to the successful operation of a district. Not generating enough FTES may result in a permanent reduction to a district's apportionment income, and generating FTES beyond a district's state-established cap may result in unfunded FTES, representing excess expenditures which are not connected to an ongoing source of revenues. Therefore, development of the Citrus College budgetary assumptions begins with establishing an appropriate FTES target. As previously mentioned and as reflected in the table below, Citrus College has experienced a significant decline in FTES, attributed to the COVID-19 pandemic. The following table presents the actual FTES generated over the previous five years.

	2019-20*	2020-21	2021-22	2022-23	2023-24
Credit	10,734.69	9,653.67	7,955.32	8,094.70	8,424.26
CCAP	402.09	451.00	464.27	570.01	669.25
Non-Credit	193.63	105.00	158.55	203.08	124.62
CDCP	83.36	68.43	59.54	91.89	109.44
Total	<u>11,413.77</u>	<u>10,278.10</u>	<u>8,637.68</u>	<u>8,959.68</u>	<u>9,327.57</u>

* Includes COVID-19 emergency withdrawals (EWs) of 489.45 FTES

COVID-19 Emergency Conditions Allowance (ECA) funding was available to Citrus College through fiscal year 2022-23. This meant that despite declines in FTES from 2019-20 through 2022-23, the District did not experience a corresponding decline in apportionment revenues. However, since ECA ended in 2022-23 and because the District's FTES remain below its pre-pandemic level of 11,413.77, the District is in "Stability" in 2023-24 and will thus enter a three-year "Restoration" period beginning in 2024-25. This means that if the District is unable to restore FTES to its pre-ECA level (2019-20 FTES of 11,413.77) by June 30, 2027, its new base apportionment funding will be re-based at the level of FTES generated in 2026-27.

Fund Balance

A district's ending balance for a fiscal period is referred to as its fund balance. Fund balance represents a point-in-time fiscal snapshot of a district's financial position. For the fiscal year ended June 30, 2024, the Citrus Community College District ending balance was \$42,285,769. As this balance moves from the end of one fiscal year to the beginning of the subsequent fiscal year, it becomes categorized as "one-time". One-time funds are unspent funds that remain after a fiscal year has ended, and primarily result from budgetary *savings*. These funds would not necessarily be replicated in subsequent years. It is not fiscally prudent to use one-time funds for ongoing purposes such as to fund expenditures for salaries and benefits of permanent staff. Instead, these funds are more appropriately used to fund one-time items or projects. To properly differentiate one-time funds from ongoing sources of funds, the District accounts for these dollars in the One-Time Fund, a sub-fund of the Unrestricted General Fund. The following items have thus far been committed against the 2023-24 ending fund balance of \$42,285,769, resulting in a remaining, uncommitted balance as of the time of this budget preparation, of \$22,657,367:

Board Policy Contingency (per BP 6250, Budget Management)	\$ 16,371,172
Funds held in trust for self-supported programs	2,527,230
2024-25 Program Review Allocations	75,000
2023-24 Program Review Allocations	75,000
2022-23 Program Review Allocations	75,000
Professional Development Allocations	55,000
Election Expenses	150,000
Advertising	300,000

The remaining balance of \$22.7 million will leave the District poised to plan for future budgetary considerations, such as: responding to the residual effects of the pandemic on enrollments; addressing rising costs for pensions, employee benefits, and general liability insurance; and supporting capital construction projects in light of cost escalations and limited state capital resources. Additional information regarding these

items is provided in the Long-Term Fiscal Planning/Budget Considerations section of this book.

Revenues

The District receives revenues from a variety of different sources. A detailed comparison between the 2023-24 General Fund Actual Revenue and the 2024-25 Proposed Budget General Fund Revenue may be found in the General Fund Revenue Detail section of this document. Following is a description of the major revenue sources:

- Apportionment is the primary source of revenue for the District. Apportionment is defined as federal, state, or local monies distributed to college districts or other governmental units according to certain formulas. Citrus College's total apportionment is comprised of a combination of property tax revenues, student enrollment fees, and a state allocation calculated utilizing the Student-Centered Funding Formula (SCFF). The components of the SCFF Model include: a Base Allocation component, representing 70% of total apportionment funding, comprised of a basic allocation and funding for credit, non-credit, Career Development and College Prep (CDCP), and Special Admit FTES; a Supplemental Allocation component, representing 20% of total apportionment, comprised of funding for students eligible for a Pell Grant, California Promise Fee Waiver, or AB 540 students; and a Student Success Allocation, representing 10% of total apportionment funding, comprised of funding for various student success metrics in the following categories: degree completion, credit certificate completion, Career and Technical Education (CTE) 9-plus units completion, transfer to a 4-year institution, completion of transfer-level math and English in first-year, and attainment of a regional living wage.
 - The SCFF also includes a "hold harmless" provision in which districts are guaranteed funding at their 2017-18 total computational revenue plus statutory COLA for each subsequent year. The 2022-23 Budget Act modified this provision by establishing a district's 2024-25 funding level as its funding "floor" in subsequent years. This "floor" would not be subject to COLA augmentations. As such, a district's hold harmless "floor" will not

grow beyond 2024-25. For the 2024-25 Proposed Budget, Citrus College anticipates “earning” apportionment dollars above its hold harmless level. Thus, apportionment revenues are budgeted at \$91,059,858, which includes 40% of the District’s projected Stability funding, totaling approximately \$1.2 million. The remaining 60% of the District’s projected Stability funding, totaling approximately \$1.9 million, has been accounted for in the 2024-25 Proposed Budget as one-time resources, contingent upon the District’s ability to fully restore those funds, through the generation of additional FTES, prior to the end of the three-year Restoration period which is through June 30, 2027.

- Lottery funding is calculated based upon FTES. Lottery funding has two components, a restricted portion to be used for instructional materials and an unrestricted component. The restricted portion is estimated at \$82 per FTES, for a total of \$814,577; and the unrestricted portion is estimated at \$191 per FTES, for a total of \$1,897,367. The unrestricted lottery funding is considered part of the District’s general revenues which are used to fund core operations.
- Non-resident tuition is charged to students residing outside of California, in accordance with applicable sections of the California Education Code, unless otherwise exempted by statute. Non-resident tuition for 2024-25 is budgeted at \$3,172,398, based upon the current rates adopted by the Board of Trustees of \$353 per semester unit.

Expenditures

The District’s largest expenditure category is Personnel. Citrus College has a long history of maintaining its commitment to regular and permanent employee positions and has maintained this commitment as an ongoing budget priority. During 2023-24, the District expended approximately 90% of its general operating budget on salaries and benefits.

- For the 2024-25 Proposed Budget, the Unrestricted General Fund Personnel costs are budgeted at \$70,086,763. This includes step and column movements, negotiated salary increases, retirements/separations, and approved recruitments.

- Also included in the Personnel budget are estimated increases for healthcare premium costs. The District provides the option of choosing between two healthcare plans, Kaiser HMO and Anthem Blue Cross PPO. The District covers the full cost of the premiums for its benefit-eligible employees and their eligible dependents. For the 2024 calendar year, the Kaiser HMO premium rates totaled \$10,530; \$21,059; or \$29,799, based on single, two-party or family coverage, respectively. For the same calendar year, the Anthem PPO premium rate totaled \$31,152, regardless of the number of covered participants. While the District has not formally finalized its renewals for the 2025 calendar year, current renewals reflect a 5.0% decrease in the Kaiser rates and a 5.5% increase in the Anthem rate, which amount to \$10,003; \$20,006; or \$28,309 for Kaiser and \$32,865 for Anthem. Additional information regarding healthcare premiums is provided in the Long-Term Fiscal Planning / Budget Considerations section of this document.
- Lastly, the Personnel budget for 2024-25 also includes a 0.37% increase, from 26.68% to 27.05%, in statutory benefits for the employer contributions to PERS. This increase amounts to approximately \$90,000, bringing the total budgeted PERS employer contributions to approximately \$6.4 million for the ongoing general fund. The 2024-25 Budget Act did not include an increase in the statutory benefits for the employer contributions to STRS and therefore, the amount remains at 19.10%. The total budgeted STRS employer contributions amount to approximately \$4.0 million for the ongoing general fund. Additional information regarding the PERS and STRS employer contribution rates is provided in the Long-Term Fiscal Planning / Budget Considerations section of this document.
- Amounts budgeted for Retirement Benefits represent the estimated costs to fund healthcare premiums and cash in-lieu payments to eligible retirees. The amount budgeted for Retirement Benefits includes the estimated healthcare premium rates mentioned above, and totals \$1,708,568 for 2024-25.

- Adjunct/Overload budgets are funds used to support the schedule of classes, maintain the District's budgeted FTES targets and to generate any budgeted growth FTES, to ensure the District achieves its budgeted apportionment revenue. Annually, Adjunct/Overload budgets are adjusted to account for changes in FTES, changes in the number of full-time faculty teaching positions, and for any negotiated salary adjustments. For 2024-25, the Adjunct/Overload budget is established at \$9,900,587, which accounts for negotiated salary increases and a projected increase in fill rates of approximately 2%.
- Cost Center Allocations represent the ongoing resources available to individual cost centers to fund discretionary items such as supplies, services, maintenance agreements, equipment, lab supervisors, and student hourly support. For 2024-25, Cost Center Allocations have remained flat and the District-wide travel budget has been reduced by \$65,000 to address the state's fiscal crisis and the District's reduction in apportionment funding due to the impact the COVID-19 pandemic has had on enrollments. Thus, Cost Center Allocations are budgeted at \$12,013,043.
- Utilities Expense includes the amount budgeted for electric, gas, water, telephone, and waste disposal utilities. As a result of the District's established conservation efforts supporting the Citrus College Sustainability Plan, the District has saved approximately 3.4 million kilowatt hours and 82,000 therms, on an ongoing basis. The amount projected for Utilities for 2024-25 is budgeted at \$2,185,000. This figure accounts for estimated rate increases.

Full-time Faculty Obligation

The District's full-time faculty obligation number (FON) for Fall 2024 is 151. The District currently has 162 filled positions so the District has exceeded its Fall 2024 obligation by 11 positions.

The District's Fall 2025 estimated FON at the Advance reporting period is 146, a decline of 5 positions from the Fall 2024 FON. Therefore, the District anticipates it will be 16 positions above its FON, pending any retirements/resignations during the 2024-25

academic year. As such, the District does not anticipate any recruitments for full-time faculty positions, unless an urgent or emergency need is determined.

Long-Term Fiscal Planning / Future Budget Considerations

While this document provides information on the 2024-25 Proposed Budget, there are several long-term fiscal planning and budget considerations that may impact the District's future fiscal situation.

- The COVID-19 public health emergency caused significant declines in enrollments, resulting in a prolonged recovery period that continues to take several budget cycles to restore. Despite year-over-year enrollment growth in recent terms, Citrus College remains at an overall approximately 18% decline in FTES since the onset of the pandemic in 2020. With the expiration of COVID-19 funding protections ("ECA"; Emergency Conditions Allowance) for pandemic-driven declines in FTES, the District is currently in "Stability". Stability allows for a three-year restoration period. As of the 2023-24 Annual 320 reporting period, the College is approximately 672 FTES below the medium-college level and approximately 2,086 FTES below its pre-pandemic level. As such, Citrus College must generate over 10,000 FTES by July 1, 2027, to maintain its medium-size college status and avoid being re-benched as a small-size college; an ongoing funding impact of approximately \$2 million. Additionally, if Citrus College does not fully restore its pre-pandemic FTES level of 11,414, it will likely find itself in Hold Harmless by the end of the restoration period. In this case, the District's funded apportionment will be the calculated hold harmless level in 2024-25, of \$88,500,263, and COLA augmentations will not be available to the District until it "grows" out of stability.
- The PERS and STRS employer contribution rates have increased significantly over the years and continue to be a concern. The employer contribution rates are adopted by each respective board and are currently set at 27.05% and 19.10% for 2024-25, respectively. To put these rates into perspective, it is important to note the drastic increase that districts have experienced in these rates over the years. Since 2014-15, the PERS employer contribution rate has increased by

130%, from 11.77% to 27.05% and the STRS employer contribution rate has increased by 115%, from 8.88% to 19.10%. While STRS has not released future projections, PERS has indicated that projected rates may increase to 29.20% by the 2027-28 fiscal year.

- The District is in a sole, fully-funded medical, dental and vision program for employee health benefits, with the District contributing 100% of the full cost of the program for its benefit-eligible employees. This is not a common structure within California community colleges and Citrus College's current structure and plan designs have remained unchanged for at least 35 years. Such a structure results in considerable and unpredictable cost volatility, creating significant budgetary challenges. To put this into perspective, following the 2024 program year renewals which resulted in a 14.53% increase for the Kaiser HMO medical plan and a 30.67% increase for the Anthem PPO medical plan, the current 2025 renewals reflect a 5% decrease for the Kaiser HMO plan and a 5.5% increase for the Anthem PPO plan, budgetary "swings" of approximately 20% and 25%, respectively.
- Since the completion of the District's 2020-2030 Educational and Facilities Master Plan (EFMP) and subsequent passage of Measure Y in November 2020, the construction industry has experienced significant ongoing cost escalations due to a number of factors including, but not limited to: increased skilled labor cost, increases in the cost of building materials and equipment, and increased state mandates that impact all new or modernization construction projects. Additionally, there has not been a statewide facilities bond since the passage of Measure Y, rendering the District unable, to-date, to secure any state capital funding in support of the projects identified in the EFMP. While there is a statewide facilities bond, Proposition 2, included on the November 2024 ballot that, if approved, would result in Citrus College receiving approximately \$35 million to partially fund its new CTE Building project, there will likely not be any additional funding support from the state, beyond that amount. Thus, concern remains that the District's \$298 million Measure Y general obligation bond, plus the potential for additional state support for the CTE Building project, will likely

not be able to support as many of the EFMP prioritized projects as originally anticipated.

- Concern remains that the state has set a bad precedent for “taking-back” previously funded items. Beginning in 2023-24, the state clawed back 41% of the previously enacted Deferred Maintenance funding and some Student Retention and Enrollment funding which was already allocated and paid to districts and in many cases, already earmarked for local projects. Now in the 2024-25 enacted budget, the state has proposed to once again “reappropriate” previously provided Strong Workforce and Student Success Completion Grant funding to support the newly proposed Nursing expansion grant. Despite continued concern that other funding allocations may also be vulnerable to being pulled back in subsequent budget years, it is especially troubling that funding for the proposed Nursing expansion program assumed a reappropriation of unspent Strong Workforce Program funds in the amount of \$18.8 million. However, the actual confirmed unspent amount of Strong Workforce Program funding was only approximately \$855,000. It is unclear at this time what this shortfall might mean for the proposed Nursing expansion program or for the previously enacted Strong Workforce Program funds.
- While the 2024-25 Budget Act reflects a “budget year plus one” perspective on the state’s significant budget deficit and proposes a plan to address the \$75 billion two-year deficit, concern remains for future budget cycles beyond 2025-26 if the state continues to experience a shortfall in revenues. It is also worth noting that the Governor continues to indicate that California’s progressive tax structure and its reliance on a small group of high-income taxpayers creates fiscal volatility for state budget planning.



GENERAL **FUND SUMMARY**

Citrus Community College District
Proposed Budget
General Fund Summary
(Combined Unrestricted and Restricted General Fund)
2024-25

	2024-25 Budget	2023-24 Actual
Beginning Balance	\$ 46,322,139	\$ 40,476,377
Revenues:		
Federal Revenue	\$ 1,934,293	\$ 1,303,784
State Revenue	109,188,988	111,855,320
Local Revenue	18,220,202	19,751,190
Total Revenues	\$ 129,343,483	\$ 132,910,294
Expenditures:		
Academic Instr'l Salaries	\$ 18,526,564	\$ 15,470,054
Academic Non-Instr'l Salaries	7,521,389	8,162,560
Part-Time Faculty Salaries	10,178,774	17,448,600
Total Academic Salaries	36,226,727	41,081,214
Classified Non-Instr'l Salaries	27,146,007	22,774,144
Classified Instr'l Salaries	576,325	116,480
Hourly Staff Salaries	3,032,014	3,242,943
Total Classified Salaries	30,754,346	26,133,567
Employee Benefits	31,968,558	32,755,357
Total Salaries and Benefits	98,949,631	99,970,138
Supplies and Materials	8,065,838	3,069,285
Other Operating Expenses	12,433,309	8,243,319
Capital Outlay	3,527,798	2,558,674
Total Expenditures	\$ 122,976,576	\$ 113,841,416
Other Sources/(Uses):		
Intrafund/Interfund Transfers In	\$ 57,772	\$ 169,574
Interfund and Other Transfers Out	(1,838,376)	(11,227,704)
Student Financial Aid	(3,729,635)	(2,164,986)
Total Other Sources/(Uses)	\$ (5,510,239)	\$ (13,223,116)
Ending Balance/Contingency	\$ 47,178,807	\$ 46,322,139

**Citrus Community College District
Proposed Budget
General Fund Summary by Fund Type
2024-25**

	Unrestrict General Fund				Restricted Funds	Total Budget
	One-Time Funds	Ongoing Funds	Self-supported Funds	Total Unrestricted		
Beginning Balance	\$ 39,758,539	\$ -	\$ 2,527,230	\$ 42,285,769	\$ 4,036,370	\$ 46,322,139
Revenues:						
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 1,934,293	\$ 1,934,293
State Revenue	1,860,727	83,160,987		85,021,714	24,167,274	109,188,988
Local Revenue		16,734,557	629,157	17,363,714	856,488	18,220,202
Total Revenues	\$ 1,860,727	\$ 99,895,544	\$ 629,157	\$ 102,385,428	\$ 26,958,055	\$ 129,343,483
Expenditures:						
Academic Instr'l Salaries	\$ -	\$ 17,302,591	\$ -	\$ 17,302,591	\$ 1,223,973	\$ 18,526,564
Academic Non Instr'l Salaries	168,447	5,313,783		5,482,230	2,039,159	7,521,389
Part-Time Faculty Salaries		10,027,774		10,027,774	151,000	10,178,774
Total Academic Salaries	\$ 168,447	\$ 32,644,148	\$ -	\$ 32,812,595	\$ 3,414,132	\$ 36,226,727
Classified Non Instr'l Salaries	\$ -	\$ 21,860,553	\$ 128,641	\$ 21,989,194	\$ 5,156,813	\$ 27,146,007
Classified Instr'l Salaries		417,853		417,853	158,472	576,325
Hourly Staff Salaries		451,043		451,043	2,580,971	3,032,014
Total Classified Salaries	\$ -	\$ 22,729,449	\$ 128,641	\$ 22,858,090	\$ 7,896,256	\$ 30,754,346
Employee Benefits	\$ 76,852	\$ 26,900,551	\$ 88,144	\$ 27,065,547	\$ 4,903,011	\$ 31,968,558
Total Salaries and Benefits	\$ 245,299	\$ 82,274,148	\$ 216,785	\$ 82,736,232	\$ 16,213,399	\$ 98,949,631
Supplies and Materials	\$ -	\$ 3,332,213	\$ 229,872	\$ 3,562,085	\$ 4,503,753	\$ 8,065,838
Other Operating Expenses	505,000	8,046,226	57,500	8,608,726	3,824,583	12,433,309
Capital Outlay	225,000	2,241,374	60,000	2,526,374	1,001,424	3,527,798
Total Expenditures	\$ 975,299	\$ 95,893,961	\$ 564,157	\$ 97,433,417	\$ 25,543,159	\$ 122,976,576
Other Sources/(Uses):						
Intrafund/Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ 57,772	\$ 57,772
Interfund and Other Transfers Out		(1,582,772)		(1,582,772)	(255,604)	(1,838,376)
Student Financial Aid			(65,000)	(65,000)	(3,664,635)	(3,729,635)
Total Other Sources/(Uses)	\$ -	\$ (1,582,772)	\$ (65,000)	\$ (1,647,772)	\$ (3,862,467)	\$ (5,510,239)
Ending Balance/Contingency	\$ 40,643,967	\$ 2,418,811	\$ 2,527,230	\$ 45,590,008	\$ 1,588,799	\$ 47,178,807



ONGOING *REVENUES/EXPENSES*

**Citrus Community College District
2024-25 Proposed Budget
Unrestricted General Fund
Ongoing Revenues and Expenses**

Revenues

SCFF Calculated Revenue	\$ 89,819,374
FTES Restoration ¹	1,240,484
Unrestricted Lottery	1,897,367
FT/PT Faculty Reimbursement	1,906,068
Fee Waiver Admin	119,419
Non-Resident Tuition	3,172,398
Interest	1,000,000
Mandated Cost	385,434
Transcripts/Parking/Other	155,000
Other Local Income	200,000
Total	<u>\$ 99,895,544</u>


Expenses

Unrestricted General Fund Salaries	\$ 44,894,780
Unrestricted General Fund Benefits	25,191,983
Adjunct/Overload Budgets	9,900,587
Retiree Benefits	1,557,943
Retiree Cash in-lieu of Medical Benefits	150,625
Cost Center Allocations	12,013,043
Utilities Expense	2,185,000
Scheduled Maintenance Transfer ²	-
Retirement Health/Pension Transfer	1,000,000
Interfund Transfers to Other Funds	582,772
Total	<u>\$ 97,476,733</u>

Revenues less Expenses	<u><u>\$ 2,418,811</u></u>
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¹ Assumes 40% Restoration of Stability Protection

² \$2,500,000 transfer has been suspended for 2024-25



GENERAL FUND **REVENUE DETAIL**

Citrus Community College District
Proposed Budget
General Fund Revenue Detail
(Combined Unrestricted and Restricted General Fund)
2024-25

	2024-25 Budget	2023-24 Actuals
Federal Revenues:		
Admin Allowances	\$ -	\$ 21,492
Child Development Training Consortium	20,000	25,251
Federal Work Study	420,495	283,807
Foster Kinship Care Education		105,877
National Science Foundation		10,332
National Science Foundation - BRIDGE	90,000	
National Science Foundation - SSOAR	172,355	112,147
Perkins Title I Part C	566,765	395,205
Regional Alliance in STEM Education II - RAISER	23,809	9,359
STARS	202,570	47,607
Temporary Assistance for Needy Families	52,641	51,751
Trio Project	383,158	240,956
Veterans-Annual Reporting Fee	2,500	
Total Federal Revenues	\$ 1,934,293	\$ 1,303,784
State Revenues:		
State General Apportionment	\$ 67,400,760	\$ 75,122,071
Basic Needs Centers	467,989	405,355
Basic Needs - One time Funding	343,262	411,544
California College Promise	2,300,383	928,245
CalWORKs	394,530	348,286
Campus Safety and Sexual Assault	6,012	
CCC Equitable Placement & Completion Grant	463,435	300
Cooperative Agencies Resources for Education (CARE)	398,795	211,483
COVID Recovery Block Grant	512,058	5,568,992
CTE Data Unlocked	50,000	
Dream Resource Liaison	152,166	137,983
DSPS	1,631,810	1,129,890
Equal Employment Opportunities (EEO) Best Practices	91,546	37,257
Equal Employment Opportunities (EEO) Staff Diversity	353,230	32,186
Enrollment Fee Waiver Admin	119,419	119,419
Enrollment Growth for Nursing	98,776	98,776
Extended Opportunity Programs & Services (EOPS)	1,497,689	1,407,919
Financial Aid Technology	50,056	50,179
Foster Kinship Care Education (FKCE)	321,556	214,506
Full Time Faculty Hiring	1,639,708	1,770,885
Guided Pathways	287,580	115,564
IEPI - Institutional Effectiveness	153,124	46,876
Instructional Equipment Grant	54,888	319,997
Learning Lab Seeding Strategies	50,000	32,809
LGBTQ+ Funding	197,322	42,195
Lottery	2,711,944	3,814,310
Mandated Costs Block Grant	385,434	398,327
Mental Health Support	449,230	369,497
NextUp	399,639	205,051
Part-time Faculty Reimbursement	266,360	722,808
Prof Dev for Classified Employees	48,522	
Prop 30 Education Protection Act	13,284,166	6,408,663
Rising Scholars	179,757	168,527
State Tax Subvention	28,500	28,210
Strong Workforce	2,679,783	1,888,493
STRS On-Behalf		2,798,749
Student Equity and Achievement	6,026,618	5,256,238
Student Financial Aid Administration (Formerly BFAP)	555,949	557,235
Student Financial Aid Administration - One Time	186,085	

Citrus Community College District
Proposed Budget
General Fund Revenue Detail
(Combined Unrestricted and Restricted General Fund)
2024-25

	2024-25 Budget	2023-24 Actuals
Student Retention and Outreach	1,111,966	439,553
Student Transfer Achievement Reform	565,217	
Systemwide Tech and Data Security	590,225	58,300
Systemwide Tech and Data Security - One Time Funds	300,000	
Transfer Education and Articulation - Ethnic Studies	44,902	3,792
Veterans Resource Center	165,181	123,241
Zero Textbook Cost Program	173,416	61,609
Total State Revenues	\$ 109,188,988	\$ 111,855,320
Local Revenues:		
Tax Allocation Secured	\$ 7,000,000	\$ 7,180,670
Tax Allocation Supplemental Roll	150,000	177,479
Tax Allocation Unsecured	100,000	79,271
Prior Year Taxes	150,000	262,896
RDA Pass Through Payments	200,000	262,741
RDA Residual Revenue	600,000	689,002
Interest & Investment Income	1,000,000	2,211,719
Enrollment Fees	4,007,159	3,734,740
Enrollment Fees Contra Revenue - Student Debt Write-Off		14,186
Fair Market Value of Investments (Unrealized Loss)		573,082
Health Services	320,000	318,567
Sales & Commissions	629,157	701,333
Student Records	77,500	41,982
Non-Resident Tuition	3,172,398	2,792,786
Parking Permits/Fines	597,500	632,036
Resource Family Approval	15,000	14,600
Miscellaneous	201,488	64,100
Total Local Revenues	\$ 18,220,202	\$ 19,751,190
 Intrafund/Interfund Transfers In	 \$ 57,772	 \$ 169,574
Total Other Financing Sources	\$ 57,772	169,574.00
	 \$ 129,401,255	 \$ 133,079,868



GRANT *DETAIL*

Current Year Grant Detail

Restricted funds are those resources that come from federal, state, or local agencies and contain use restrictions. These funds are commonly referred to as categorical funds or grant funds. The District's Restricted Fund is used to account for resources available for the operation and support of programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their use. The programs accounted for in the Restricted Funds are as follows:

- **Basic Needs Centers:** State funding for to establish or expand a Basic Needs Center.
- **Basic Needs Services Support:** One-time funding to support students in addressing food insecurity, as well as assisting homeless and housing-insecure students, and students experiencing basic needs insecurities.
- **Cal Grants:** Funded by the State of California, Cal Grants pay for college expenses at any qualifying California college, university or career or technical school. Cal Grant funds may be used for tuition, room and board, books, and supplies.
- **California College Promise Grant (AB19):** State funding to increase the number of "college-ready" high-school students enrolling in a California community college.
- **California Work Opportunities and Responsibilities to Kids (CalWORKs):** State funding to provide educational services to students through work-study, childcare, curriculum development, and instruction for job development and placement.
- **Campus Safety and Sexual Assault Grant:** State funding to support compliance with state and federal requirements regarding preventing and addressing sexual harassment and sexual violence involving a student, both on- and off-campus.
- **Career Technical Education Data Unlocked:** State funding to support CTE program development and improvement efforts by providing a suite of tools, training, technical assistance, and outcome and labor market data for the California community colleges.

- **Chafee Grants:** State grants awarded to eligible foster youth, to assist with all expenses while in school.
- **Child Development Training Consortium:** Federal funding to provide financial assistance to eligible students who are pursuing careers in child care/child development.
- **Cooperative Agencies Resources for Education (CARE):** State funding to assist EOPS students to break the welfare dependency cycle by completing college-level educational and training programs to become employable and economically self-sufficient.
- **COVID-19 Recovery Block Grant:** One-time state funding to be used to support community college students and mitigate learning losses related to the impacts of the COVID-19 pandemic, with funding prioritization to be used for purposes including, but not limited to, professional development, technology infrastructure, developing open education resources and zero-textbook-cost degrees, and supporting the mental health and wellness needs of students and staff. The 2023-24 Budget Act allowed flexibility in the use deferred maintenance, COVID-19 Recovery Block Grant, and Student Retention and Outreach allocations.
- **Disabled Student Programs & Services (DSPS):** State funding to provide supplemental services and programs to students with disabilities.
- **Dream Resource/Undocumented Liaison Support:** State funding provided to assist undocumented students with access to financial aid and other resources.
- **Engineering Information Foundation:** Local funding to enhance elementary and middle school females' knowledge of, and interest in, engineering fields by introducing them to a variety of engineering topics via hands-on activities designed and facilitated by college female engineering students.
- **Enrollment Growth for Nursing (EGR):** State funding for expanding current enrollment capacity or maintaining prior enrollments in the nursing program.
- **Equal Employment Opportunities (EEO) Best Practices:** One-time state funding to support EEO best practices.
- **Equal Employment Opportunities (EEO) Staff Diversity:** State funding to help districts with diversity issues with recruitment and training.

- **Equitable Placement and Completion:** State funding to support assessment and placement strategies proven to increase student completion and close the achievement gap by requiring colleges to consider a student's high school coursework and GPA as primary determining factors for placement.
- **Extended Opportunity Programs and Services (EOPS):** State funding to provide supplemental services to encourage enrollment of students handicapped by language, social, and/or economic disadvantages.
- **FWS, Pell, SEOG and Direct Loan Program Awards:** Federal student financial aid programs.
- **Financial Aid Technology Grant:** State funding to support technological advancements and innovations in financial aid processing and management systems.
- **Foster and Kinship Care Education (FKCE):** State funding to provide support, classes and services to encourage enrollment of students from the Foster and Kinship Care system.
- **Guided Pathways:** State funding to design and implement an integrated, institution-wide approach to student success by creating structured educational experiences that support each student from point-of-entry to attainment of postsecondary credentials and careers.
- **Innovation and Effectiveness Grant:** One-time state funding to support strategic enrollment growth in noncredit education, particularly career development and college preparation eligible courses, as well as to support strategic enrollment growth in community and contract education.
- **Instructional Equipment Grant:** One-time state funding for the purchase of new or replacement equipment or library/learning resource center materials and activities used for instruction or to enhance student learning and skills development.
- **Learning Labs Seeding Strategies:** State funding to support efforts to produce stronger and more equitable calculus completion for students.

- **LGBTQ+ Support:** One-time state funding to provide support services to LGBTQ+ students.
- **Mathematical Association of America (MAA)/Dolciani Mathematics Enrichment:** Local funding to develop mathematical enrichment programs for talented students in middle or high school, to encourage students to further challenge themselves in mathematical studies.
- **Mental Health Support:** State funding to enhance mental health support services offered to students.
- **National Science Foundation - Bridging Institutions to Decrease Gaps in Engineering Education (BRIDGE):** Federal funding to help bridge the gaps between community college and four-year students in Engineering Education by ensuring students are “transfer-ready” and enhancing their academic performance.
- **National Science Foundation - Student Supports Organized to Achieve Results (SSOAR):** Federal funding through the National Science Foundation to provide scholarships to students who are majoring in STEM disciplines, as well provide opportunities for experiential learning within those disciplines.
- **NextUp:** State funding to increase participation in the number of current and former foster youth who attend community college and help them realize and achieve their educational and career goals.
- **Perkins 1C (formerly VTEA):** Federal funds administered by the State for the improvement of vocational and technical education programs.
- **Professional Development for Classified Employees:** State funding to increase awareness of how classified staff may be educated and encouraged to proliferate the goals and commitments of the state’s *Vision for Success* in areas that touch upon their current professional responsibilities.
- **Proposition 20 Lottery:** State funds for the purchase of instructional materials including supplies and equipment, library books, books, magazines and periodicals, and software purchases used for instructional purposes.

- **Regional Alliance in STEM Education II (RAISER):** Federal funding to increase the number of Hispanic and low-income STEM students and increase persistence, retention and graduation rates among participants.
- **Resource Family Approval:** Local funding to continue providing the mandated licensing class for resource parents and adoptive parents.
- **Rising Scholars:** State funding to support the development of programs to specifically serve incarcerated or formerly incarcerated students.
- **SFRF Emergency Financial Assistance:** State COVID-19 related funding from the California Student Aid Commission, to provide direct aid to students in need.
- **Strong Workforce:** State funding to expand the availability and quality of community college technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees to meet the needs of the local and regional economies.
- **Student Equity and Achievement Program (SEAP):** State funding to advance the achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups by: implementing activities and practices pursuant with the Guided Pathways program; ensuring students complete their educational goals and a defined course of study; and providing quality curriculum, instruction, and support services to students who enter college deficient in English and math to ensure they complete a course of study in a timely manner.
- **Student Financial Aid Administration (SFAA) Program (formerly BFAP):** State funding for the financial aid staffing cost to promote outreach to students regarding financial aid.
- **Student Retention and Outreach:** State funding to support efforts to increase student retention and enrollment. This funding is primarily aimed at engaging with former students who may have withdrawn or current and prospective students who may be hesitant to remain enrolled, or enroll, due to the impacts of the COVID-19 pandemic. The 2023-24 Budget Act allowed flexibility in the use deferred maintenance, COVID-19 Recovery Block Grant, and Student Retention and Outreach allocations.

- **Student Success & Support TRIO STEM:** Federal funding for the purpose of increasing the number of disadvantaged, low-income, first-generation college students; college students with disabilities; and ESL students to successfully complete a program of study at the postsecondary level with the ultimate goal of improving financial and economic literacy of students with an emphasis in the fields of science, technology, engineering and mathematics (STEM).
- **Student Success and Transfer Articulation through Research and Support Services (STARS):** Federal funding passed through a local contract, to increase the retention and graduation rates of Hispanic and low-income students in STEM by engaging these students in undergraduate research and increasing the students sense of self-efficacy.
- **Student Success Completion Grant:** State funding to facilitate student persistence, retention, and success by providing additional financial assistance to students enrolled in at least 12 to 15 units per semester.
- **Systemwide Technology and Data Security:** State funding to support districts' efforts to mature and maintain an information security program in alignment with the system's information technology priorities.
- **Temporary Assistance for Needy Families (TANF):** Federal funding administered by the State for the purpose of providing assistance and work opportunities to needy families.
- **Transfer Education and Articulation (Ethnic Studies):** State funding to support the seamless transfer of community college students to the California State University in relation to the Ethnic Studies general education requirements.
- **Veterans Annual Reporting Fee:** Federal funding to support the required reports and certifications for eligible veteran students.
- **Veterans Resource Center:** State funding to support the expansion of Veteran Resource Centers and efforts toward meeting the Veteran Resource Center standards established by the California Community Colleges Chancellor's Office.
- **Zero Textbook Costs Program:** One-time state funding to reduce the overall cost of education for students and decrease the time it takes student to complete degree programs.

**Citrus College
Proposed Budget
Current Year Grant Activity
Fiscal Year 2024-25**

	Carryover	2024-25 Allocation	Total
Basic Needs Centers	\$ 95,944	\$ 372,045	\$ 467,989
Basic Needs Services Support	343,262		343,262
Cal Grants		2,500,000	2,500,000
California College Promise Grant (AB19)	1,313,504	986,879	2,300,383
CalWORKs Opportunities and Responsibilities to Kids	51,481	343,049	394,530
Campus Safety & Sexual Assault Grant	6,012		6,012
Career Technical Education (CTE) Data Unlocked	50,000		50,000
Chafee Grants		150,000	150,000
Child Development Training Consortium		20,000	20,000
Cooperative Agencies Resources for Education (CARE)	162,512	236,283	398,795
COVID-19 Recovery Block Grant	512,058		512,058
Direct Loan Program		850,000	850,000
Disabled Student Programs and Services (DSPS)	362,634	1,294,758	1,657,392
Dream Resource/Undocumented Liaison Support	58,040	94,126	152,166
Engineering Information Foundation	1,155		1,155
Enrollment Growth for Nursing (EGR)		98,776	98,776
Equal Employment Opportunities (EEO) Best Practices	91,546		91,546
Equal Employment Opportunities (EEO) Staff Diversity	214,342	138,888	353,230
Equitable Placement and Completion	463,435		463,435
Extended Opportunity Programs and Services (EOPS)	115,726	1,381,963	1,497,689
Federal Work Study (FWS)	21,755	398,740	420,495
Financial Aid Technology		50,056	50,056
Foster and Kinship Care Education (FKCE)		321,556	321,556
Guided Pathways	287,580		287,580
Innovation and Effectiveness Grant	153,124		153,124
Instructional Equipment Grant	54,888		54,888
Learning Labs Seeding Strategies		50,000	50,000
LGBTQ+ Support	114,821	82,501	197,322
Mathematical Assn of America/Dolciani Mathematics Enrichment	333		333
Mental Health Support	180,724	268,506	449,230
National Science Foundation - BRIDGE	60,000	30,000	90,000
National Science Foundation - SSOAR	47,358	124,997	172,355
NextUp	137,293	262,346	399,639
PELL		15,000,000	15,000,000
Perkins 1C (formerly VTEA)		566,765	566,765
Professional Development for Classified Employees	48,522		48,522
Proposition 20 Lottery	2,723,878	814,577	3,538,455
Regional Alliance in STEM Education II (RAISER)	8,809	15,000	23,809
Resource Family Approval	87,709	15,000	102,709
Rising Scholars	26,757	153,000	179,757
SFRF Emergency Financial Assistance (SFA)	1,368		1,368
Strong Workforce - Local	903,235	668,971	1,572,206
Strong Workforce - Regional	606,028	501,550	1,107,578
Student Equity & Achievement (SEAP)	1,263,343	4,763,275	6,026,618
Student Financial Aid Admin (formerly BFAP)	33,133	708,901	742,034

**Citrus College
Proposed Budget
Current Year Grant Activity
Fiscal Year 2024-25**

	Carryover	2024-25 Allocation	Total
Student Retention & Outreach	1,111,966		1,111,966
Student Success & Support TRIO STEM	110,794	272,364	383,158
Student Success and Transfer Articulation through Research and Support Services (STARS)	121,018	81,553	202,571
Student Success Completion Grant	428,690		428,690
Supplemental Education Opportunity Grant		400,000	400,000
Systemwide Technology and Data Security	415,225	475,000	890,225
Temporary Assistance for Needy Families		52,641	52,641
Transfer Education and Articulation - Ethnic Studies	44,903		44,903
Veterans Resource Center	68,154	97,027	165,181
Veterans Annual Reporting Fee		2,500	2,500
Zero Textbook Costs Program	173,416		173,416
	<u>\$ 13,076,475</u>	<u>\$ 34,643,593</u>	<u>\$ 47,720,068</u>



GENERAL FUND **COMPARISON**

**Citrus Community College District
Proposed Budget
General Fund Comparison with Prior Years' Actuals**

	2024-25 Budget	2023-24 Actuals	2022-23 Actuals	2021-22 Actuals
Beginning Balance	\$ 46,322,139	\$ 40,476,377	\$ 37,933,433	\$ 34,550,421
Revenues and Other Sources:				
Federal Revenue	\$ 1,934,293	\$ 1,303,784	\$ 4,020,432	\$ 20,269,178
State Revenue	109,188,988	111,855,320	96,641,993	90,850,847
Local Revenue	18,220,202	19,751,190	15,805,691	12,158,817
Interfund Transfers In	57,772	169,574	1,488,438	12,166,061
Total Revenues and Other Sources	\$ 129,401,255	\$ 133,079,868	\$ 117,956,553	\$ 135,444,903
Expenditures and Other Uses:				
Academic Salaries	\$ 36,226,727	\$ 41,081,214	\$ 36,802,257	\$ 35,249,462
Classified Salaries	30,754,346	26,133,567	23,922,189	22,136,480
Employee Benefits	31,968,558	32,755,357	28,653,700	26,469,711
Supplies & Materials	8,065,838	3,069,285	2,986,497	3,272,735
Other Operating Expenses	12,433,309	8,243,319	8,211,976	7,318,385
Capital Outlay	3,527,798	2,558,674	5,048,644	4,503,549
Interfund and Other Transfers Out	1,838,376	11,227,704	8,203,177	31,968,766
Student Financial Aid	3,729,635	2,164,986	1,585,169	1,142,803
Total Expenditures and Other Uses	\$ 128,544,587	\$ 127,234,106	\$ 115,413,609	\$ 132,061,891
Ending Balance/Contingency	\$ 47,178,807	\$ 46,322,139	\$ 40,476,377	\$ 37,933,433

Note: The balances above represent the Combined Unrestricted and Restricted General Fund. Please refer to the "General Fund Summary by Fund Type" for a detailed analysis of the General Fund.



OTHER FUNDS

Other Funds

In addition to the General Fund, there are a number of other funds maintained by the District. Following is a brief description of each of the funds and summarized information regarding the activities accounted for within these funds:

- **Bond Fund** - used to account for activity related to the \$298 million Measure Y bond issue that was approved by voters in 2020.
- **Capital Outlay Fund** - used to account for major construction projects which are not funded, in whole or in part, with bond funds. Scheduled Maintenance, Capital Outlay, as well as locally funded projects, are accounted for within this fund. A listing of budgets and expenditures by Capital Outlay project may be found on page 33 of this document.

Other non-capital funds of the Citrus Community College District consist of the following:

- **Community Education Fund** - used to account for the activities related to the District's Community Education and Contract Education course offerings.
- **Financial Aid Fund** - used to account for federal, state, and local grants and awards given to students. The major financial aid programs in which the District participates are the Federal PELL, Federal Direct Loans, Federal SEOG, Cal Grants, and Student Success Completion Grants.
- **Self-Insurance Fund** - used to account for resources committed to the District's insurance program for workers' compensation and property and liability claims. The amounts accumulated in this fund will be used to cover the District's annual premiums related to its insurance programs and any potential claim liabilities.
- **Retirement Health Fund** - used to account for the accumulation of funds designated to pay future post-employment health benefits. The balance accumulated in this fund will remain recorded in the fund until which time it is transferred to the District's irrevocable trust for post-employment health benefits.

Citrus Community College District
Proposed Budget
Capital Outlay Fund - Expenditures by Project
2024-25

<u>Project</u>	<u>2024-25 Budget</u>
Blue Light Tower Project	\$ 197,723
Branding Project	115,000
Campus-wide Accessibility Plan	922,176
Campus-wide EMS DDC Controls	500,000
Campus-wide Flooring	518,159
Campus-wide Materials Abatement	36,562
Campus-wide HVAC	1,241,718
Campus-wide Improvements	2,000,000
Campus-wide Painting/Coating/Finishing	227,877
Campus-wide Roofing	282,900
Campus-wide Technology Enhancements	52,838
Center for Excellence	9,000,000
Classroom AV Controls	126,739
Classroom Building	5,000,000
CTE Building	6,000,000
Emergency Notification System	50,000
Emergency Preparedness	100,000
EMS/HVAC/Controls Project	183,448
Fuel Gas Line Infrastructure Project	5,000,000
General Capital Outlay	3,701,721
Haugh PAC Renovations	235,550
High Voltage Switch Replacement	58,082
Ingress/Egress Access Controls	300,000
IS Building HVAC & Infrastructure	1,295,525
Kinesiology Fitness Center & Pool	30,000
Phased-In Copier Replacement	162,199
Phased-In Desktop Hardware Replacement	471,184
Phased-In Vehicle Replacement	300,000
STEM/Science Building	12,002,433
Student Union/Dining Hall	1,500,000
Sustainability Projects	250,000
Sustainability/Solar Phase I	108,567
Website Design/Development Services	180,000
Xeriscaping Projects	1,200,576
Contingencies	3,572,759
	<u><u>\$ 56,923,736</u></u>

**Citrus Community College District
Proposed Budget
Other Funds
2024-25**

	<u>Bond Fund</u>	<u>Capital Outlay Fund</u>	<u>Community Education Fund</u>	<u>Financial Aid Fund</u>	<u>Subtotal Other Funds</u>
Revenues and Other Sources:					
Federal Revenue	\$ -	\$ -	\$ -	\$ 16,250,000	\$ 16,250,000
State Revenue				3,150,000	3,150,000
Local Revenue	102,357,300	3,000,000	201,578		105,558,878
Interfund Transfers In					-
Total Revenues and Other Sources	<u>\$ 102,357,300</u>	<u>\$ 3,000,000</u>	<u>\$ 201,578</u>	<u>\$ 19,400,000</u>	<u>\$ 124,958,878</u>
Expenditures and Other Uses:					
Academic Salaries	\$ -	\$ -	\$ 20,830	\$ -	\$ 20,830
Classified Salaries		203,859	82,688		286,547
Employee Benefits		119,936	73,060		192,996
Supplies & Materials		153,920	15,000		168,920
Other Operating Expenses		8,069,933	10,000		8,079,933
Capital Outlay	150,000,000	44,803,329			194,803,329
Student Financial Aid				19,400,000	19,400,000
Total Expenditures and Other Uses	<u>\$ 150,000,000</u>	<u>\$ 53,350,977</u>	<u>\$ 201,578</u>	<u>\$ 19,400,000</u>	<u>\$ 222,952,555</u>
Beginning Fund Balance	<u>50,260,605</u>	<u>53,923,736</u>	<u>-</u>	<u>-</u>	<u>104,184,341</u>
Ending Fund Balance/Contingency	<u><u>\$ 2,617,905</u></u>	<u><u>\$ 3,572,759</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,190,664</u></u>

**Citrus Community College District
Proposed Budget
Other Funds (Continued)
2024-25**

	<u>Self-Insurance Fund</u>	<u>Retirement Health Fund</u>	<u>Total Other Funds</u>
Revenues and Other Sources:			
Federal Revenue	\$ -	\$ -	\$ 16,250,000
State Revenue			3,150,000
Local Revenue	1,200,000	200,000	106,958,878
Interfund Transfers In	400,000	1,000,000	1,400,000
Total Revenues and Other Sources	<u>\$ 1,600,000</u>	<u>\$ 1,200,000</u>	<u>\$ 127,758,878</u>
Expenditures and Other Uses:			
Academic Salaries	\$ -	\$ -	\$ 20,830
Classified Salaries			286,547
Employee Benefits			192,996
Supplies & Materials			168,920
Other Operating Expenses	1,553,860	5,000,000	14,633,793
Capital Outlay			194,803,329
Student Financial Aid			19,400,000
Total Expenditures and Other Uses	<u>\$ 1,553,860</u>	<u>\$ 5,000,000</u>	<u>\$ 229,506,415</u>
Beginning Fund Balance	<u>1,731,579</u>	<u>6,840,193</u>	<u>112,756,113</u>
Ending Fund Balance/Contingency	<u><u>\$ 1,777,719</u></u>	<u><u>\$ 3,040,193</u></u>	<u><u>\$ 11,008,576</u></u>



ENTERPRISE/AUXILIARY *FUNDS*

Enterprise Funds

The District's Golf Driving Range is operated as an Enterprise Fund. The Golf Range Fund is used to account for the revenues and expenses of operating the District's golf driving range and the related sale of merchandise and concessions. The District's golf driving range serves the community and supports the instructional and athletic programs of the District.

Auxiliary Funds

The District's Auxiliary Funds are comprised of the Associated Students Fund, Departmental Trust Funds, and the Student Representation Fee Fund. These funds represent the funds held in trust for various student organizations, clubs, and departments. Following is a description of each auxiliary fund:

- **Associated Students Fund** - used to account for funds held in trust by the District for the organized student body association (ASCC), including campus clubs. Expenditures are for the purpose of promoting the general welfare, morale, and educational experiences of the student body.
- **Departmental Trust Funds** - used to account for funds held in trust by the District for student clubs and organizations, outside student scholarships, and campus departments. These funds often include the activities associated with fundraising activities and the related expenditures specific to the student club, organization, or department activities.
- **Student Representation Fee Fund** - this fund is used to account for the \$2.00 student representation fee assessed to students. Of this amount, \$1.00 accumulates in the fund for the purpose of providing support for governmental affairs representatives who may be stating their positions and viewpoints before other governmental agencies, and \$1.00 is forwarded to the State to support a statewide student organization.

**Citrus Community College District
Proposed Budget
Enterprise Fund - Golf Driving Range
2024-25**

	2024-25 Budget
Revenues and Other Sources:	
Local Revenue	\$ 165,000
Interfund Transfers In	50,000
Total Revenues and Other Sources	\$ 215,000
Expenditures and Other Uses:	
Classified Salaries	\$ 149,364
Employee Benefits	78,712
Supplies & Materials	70,000
Other Operating Expenses	5,000
Capital Outlay	10,000
Total Expenditures and Other Uses	\$ 313,076
Beginning Fund Balance	289,174
Ending Fund Balance/Contingency	\$ 191,098

**Citrus Community College District
Proposed Budget
Auxiliary Funds
2024-25**

	Associated Students Fund	Student Club Funds	Scholarship Funds	Departmental Trust Funds	Student Representation Fee Fund	Total Auxiliary Funds
Revenues and Other Sources:						
Local Revenue	\$ 415,000	\$ 6,503	\$ 80,000	\$ 1,239,921	\$ 30,000	\$ 1,771,424
Interfund Transfers In				40,000		40,000
Total Revenues and Other Sources	415,000	6,503	80,000	1,279,921	30,000	1,811,424
Expenditures and Other Uses:						
Classified Salaries	\$ 284,861	\$ -	\$ -	\$ 214,500	\$ -	\$ 499,361
Employee Benefits	144,645			25,075		169,720
Supplies & Materials	42,500	1,876		250,360		294,736
Other Operating Expenses	58,920			756,450	10,000	825,370
Capital Outlay	39,354			13,000	20,000	72,354
Interfund and Other Transfers Out		4,627		40,000		44,627
Other Outgo to/for Students	5,000		80,000	65,600		150,600
Total Expenditures and Other Uses	\$ 575,280	\$ 6,503	\$ 80,000	\$ 1,364,985	\$ 30,000	\$ 2,056,768
Beginning Fund Balance	1,657,818	85,414	50,864	1,386,704	132,531	3,313,331
Ending Fund Balance/Contingency	\$ 1,497,538	\$ 85,414	\$ 50,864	\$ 1,301,640	\$ 132,531	\$ 3,067,987