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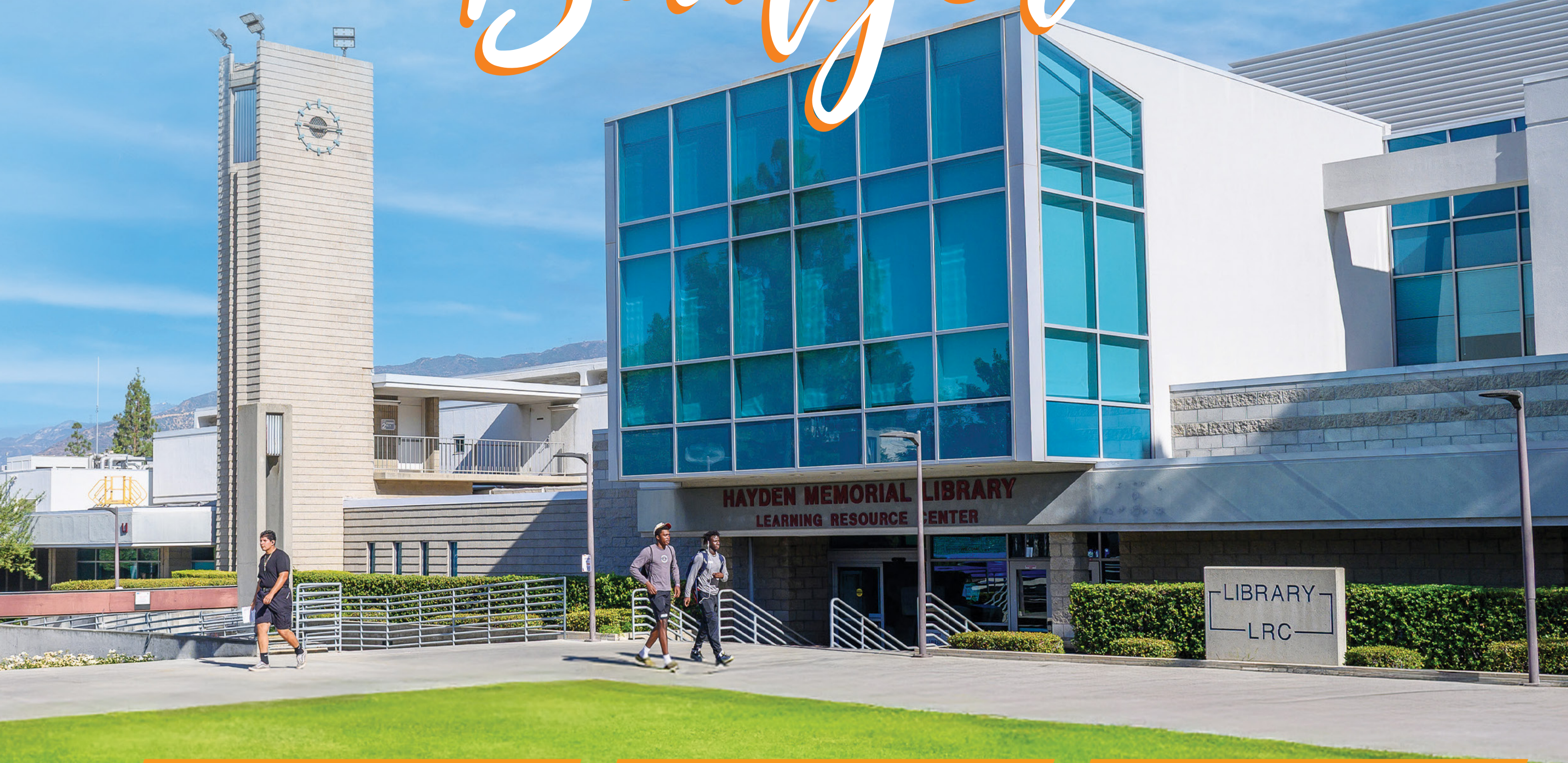
2026-2027 PROPOSED Budget



OFFICE OF THE VICE PRESIDENT OF FINANCE AND ADMINISTRATIVE SERVICES

PROPOSED BUDGET
2026-2027

CITRUS COMMUNITY COLLEGE DISTRICT

2026-2027 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 2026-27 budget, information regarding the District's budgetary planning priorities, Full-Time Equivalent Students (FTES), full-time faculty obligation, and financial comparative information are 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 2026-27 budget, after adoption, will be recommended to the Citrus Community College District Board of Trustees for review and action.

The 2026-27 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 for review and funding consideration using pre-established criteria. This results in funding requests brought to the Financial Resources Committee for review and recommendation, with any recommended actions from the Financial Resources Committee referred to the Steering Committee, which is the major participatory governance group of the Citrus Community College District, for review and action.

CURRENT YEAR Overview



Current Year Overview

Governor Newsom signed his final state budget package on June 29, 2026, two full weeks after the Assembly and Senate approved their two-party budget deal on June 15, 2026. While the enacted state budget included a number of items that remained consistent throughout the entire 2026-27 state budget process, it also contained some items that only appeared for the first time once the 2026 Budget Act was approved by the Governor, a practice which was somewhat expected under Governor Newsom's tenure. Historically, upon receiving the first glimpse of the state budget with the release of the Governor's January Budget proposal, there was an element of predictability that carried forward to the May Revise, in which the May revision was used to true-up the state's revenue figures, primarily driven from tax collections. After then, there were typically very few, if any, variations between the May Revise and the final state budget. That level of predictability was certainly not the case this year. Throughout the budget process, we continued to see some vast differences, not only from May to June but also in the final two weeks between when the Legislative budget agreement was sent to the Governor and the time the Governor enacted the 2026-27 state budget. It is important to note, however, that while these differences pose a challenge in developing a local budget with some degree of predictability, some differences were overall quite favorable for education. Thus, in Governor Newsom's final enacted state budget, he has once again demonstrated his commitment to the state's K-14 public educational system. Specific to community colleges, the 2026 Budget Act focuses on maintaining base funding stability and continued investment in priorities toward achieving the Chancellor's Vision 2030 goals.

Overall, the 2026-27 enacted budget reflects higher revenues, with total state expenditures of $351.7 billion, an increase of 9.5% over the 2025-26 enacted budget, and total General Fund expenditures of $251.5 billion, an increase of approximately 10% over the previous year's enacted budget. The Legislature largely attributes the increased revenues to a stronger-than-expected stock market. The following section provides a brief analysis of the 2026-27 state budget process, leading up to the 2026 Budget Act.

In January, the Administration projected a shortfall of $2.9 billion for 2026-27, amid increasing costs due to the state's Medi-Cal and CalFresh programs, which the state attributes to federal policy changes. In the months following the release of the January budget proposal, tax revenues grew faster than projected due to a stock market boom that reflects investor enthusiasm primarily related to artificial intelligence (AI). Subsequently, the May Revise adjusted for the higher-than-projected revenues, but the Administration remained cautious, acknowledging the risks of revenue volatility, recognizing increased costs due to federal policy changes, and emphasizing long-term structural balance. In the end, the 2026 Budget Act included components of the Governor's May Revision with additions or modifications adopted by the Legislature on June 15, 2026, along with other agreed-upon changes between the Legislature and the Governor.

While concerns about ongoing structural deficits remain, the 2026-27 enacted budget is aimed at balancing the budgets for both 2026-27 and 2027-28, consistent with the Administration's commitment to two-year budget planning. As such, the Budget Act includes some efforts to plan for the risks of revenue volatility and federal policy changes, through a combination of new revenues, deposits to state reserves, and delayed spending, resulting in no projected deficits in 2026-27 or 2027-28. The Budget Act also delays many of the state's planned healthcare cuts, from 2026 to 2027.

Ultimately, the 2026-27 enacted state budget reflects an estimated $28.7 billion in total reserves at the end of 2026-27, which includes:

- $15 billion in the Budget Stabilization Account (BSA), also known as the Prop. 98 Reserve Account or "Rainy Day Fund", approved by voters in November 2014, under Proposition 2. Over the last two years, the state has withdrawn $12.2 billion from this account and suspended required deposits into the account, thus creating future constitutional "true-up" obligations.
    - As another means of budget stabilization, the Legislature approved to place a constitutional amendment on the November 2026 ballot to increase the size of the BSA from 10% to 20% of the state budget, modify

required transfer amounts, and exclude deposits from the state's appropriations limit.

- $9.2 billion in the Public School System Stabilization Account (PSSSA), also established under Proposition 2, to maintain funding for core TK-14 programs.
- $4.5 billion in a discretionary reserve account known as the Special Fund for Economic Uncertainties (SFEU). This discretionary reserve is intended to provide the state with flexibility to adapt to unexpected changes in revenues or spending needs during the year.

Additionally, the 2026-27 enacted state budget includes some new tax revenues, postpones some education spending, and delays some planned cuts to ongoing programs. Some major provisions of the state budget include:

- Authorizing several tax measures, including applying a sales tax to computer software (which impacts our local community college budgets), capping business tax credits, and raising the tax rate on private health insurance providers.
- Delaying most cuts and changes to Medi-Cal until 2027, temporarily backfilling coverage for certain immigrant populations restricted by federal policy changes, and preserving funding for in-home care for low-income residents that had been previously targeted for cuts in prior budget proposals.
- Allocating funds to support designated public hospitals and to augment CalFresh administration, to mitigate threats from federal cuts.
- Moving oversight of the California Department of Education under the State Board of Education, with a new Education Commissioner to be appointed by the Governor. This change redefines the role of the State Superintendent of Public Instruction (SPI). Additionally, as it relates to community colleges, this change includes adding the SPI to the Board of Governors, as the 19th voting member.

Specific to community colleges, the 2026-27 state budget includes ongoing adjustments, including a 2.87% cost-of-living adjustment (COLA) to the Student-Centered Funding Formula (SCFF), and for selected categorical programs. It also provides an additional discretionary COLA of 1.44% for all districts receiving general apportionment, provides funding for enrollment growth, and provides funding to support a policy change to modify the SCFF formula for funding credit FTES. Additional information regarding the state budget for community colleges is provided in the Overview of the 2026-27 State Budget Act 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.

<u>*Student-Centered Funding Formula (SCFF)*</u>

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 2026-27 state budget for community colleges provides a cost-of-living adjustment (COLA) to fund apportionments, in the amount of 2.87%, plus an additional unrestricted but conditional discretionary COLA for apportionments of 1.44%, to be used to offset the new mandated requirement for districts to provide up to 14 weeks of paid pregnancy disability leave, beginning January 1, 2027. Applying this adjustment to the SCFF, the 2026-27 funding rates are as follows:

Allocations	Funding Rates
Credit FTES	$5,650
Noncredit FTES	$4,764
Special Admit FTES[1]	$7,923
Career Development and College Preparation (CDCP) FTES	$7,923
Supplemental Point Value	$1,336
Student Success Main Point Value	$788
Student Success Equity (Supplemental) Point Value	$199

[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 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. As a result, effective July 1, 2025, a district's apportionment funding is based on the greater of the following three calculations: 1) its current year SCFF-generated amount, 2) its prior year SCFF-generated amount plus the current year COLA for apportionments, or 3) its hold harmless "floor". The final 2026-27 enacted state budget modified the third calculation to add the 1.44% additional discretionary COLA for apportionments, for the purpose of offsetting the cost of providing of up to 14 weeks of paid pregnancy disability leave, to the hold harmless "floor". Thus, effective July 1, 2026, a district's "floor" (calculation #3) is equal to the district’s 2024-25 funding amount plus 1.44%. This provision was one of the “differences”, albeit favorable, that appeared only for the first time, in the final enacted 2026-27 state budget package. Specifically, for Citrus College, applying the 1.44% adjustment effective with this 2026-27 fiscal year, brings the District’s new Hold Harmless apportionment “floor” to $94,231,874. Additional information regarding the 1.44% additional discretionary COLA is included in the Overview of the 2026-27 State Budget Act section of this book.

The COVID-19 Pandemic - Impacts on Enrollment

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. The pandemic had significant impacts on statewide community college enrollments, which mostly lasted through the 2021-22 academic year. For Citrus College, this impact resulted in a cumulative decline of over 2,700 full-time equivalent students (FTES) from the start of the pandemic through the conclusion of the 2021-22 academic year. To address the decline, the College implemented numerous actions to specifically build back enrollments. As of June 30, 2026, Citrus College has gained back approximately 1,755 FTES–over 63% of the overall decline–but continues to experience prolonged effects of the COVID-19 pandemic on enrollment. In 2025-26, Citrus College served approximately 9,659 FTES, leaving a remaining overall decline of 15.4% 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.

Overview of the 2026-27 State Budget Act

Acknowledging the higher than projected revenues and the Administration’s commitment to maintaining base funding stability and continued investments toward the Chancellor’s Vision 2030 priority goals, the state budget for community colleges reflects an increase in overall funding over 2025-26 levels, and includes many of the core priorities identified in the System Budget Request for California Community Colleges.

Key items from the 2026 Budget Act, specific to community colleges, include the following:

- Proposition 98 - Revises the Proposition 98 split percentage to 88.9% for TK-12 and 11.1% for community colleges, from 89.1% and 10.9%, respectively, thus providing $217.7 million in ongoing funding to community colleges, to address the structural funding deficit that was created with the 2025-26 budget act.
- COLA for Apportionments - Provides $291.9 million in ongoing funding to increase the Student-Centered Funding Formula (SCFF) allocation rates by the statutory COLA of 2.87%, plus an additional $159.7 million in ongoing funding to provide an additional, 1.44% “discretionary” COLA for apportionments, to be used for offsetting a district’s costs of providing up to 14 weeks of paid pregnancy disability leave for academic and classified employees, effective January 1, 2027. Combined, the 2.87% statutory COLA and the 1.44% additional discretionary COLA, results in a 4.31% increase to the SCFF allocation rates.
    - It is important to note that while the additional 1.44% COLA is labeled as a discretionary COLA, it is specifically designated for a currently unbudgeted, and difficult to project, expenditure commitment. As such, there is concern that the ongoing obligation of the paid pregnancy disability leave will create a long-term budgetary constraint, leaving districts with limited flexibility over this “discretionary” COLA.
- Enrollment Growth - Provides $97.8 million in ongoing funding to support 1.5% growth in 2026-27. Additionally, the 2026 Budget Act included a new provision to modify the SCFF formula to fund credit FTES at the higher of the actual current year amount or the three-year average, instead of just the three-year average, beginning in 2026-27. Accordingly, the Budget Act includes an additional $47.7 million in ongoing funding, to support this modification to the SCFF.
    - It is important to note that while the budget proposal reflects an overall increase for systemwide growth, these funds must be “earned” by colleges through the generation of additional full-time equivalent students (FTES), above the level currently funded under the SCFF.

- Restricted COLA - Provides $36.7 million in ongoing funding to provide the statutory 2.87% COLA to select categorical programs including EOPS, DSPS, CalWORKs and CARE; leaving other programs without a COLA augmentation.
- SEAP COLA - Provides $30.1 million in ongoing funding to provide a 5.74% COLA (double the statutory COLA of 2.87%) to the Student Equity and Achievement Program (SEAP). This is the first time SEAP has received an ongoing budget augmentation in many years.
- Deferrals - Provides $408.4 million to fully repay the amount deferred from community college apportionments, in the 2025-26 fiscal year.
- Deferred Maintenance (Facilities Needs) - While the 2026 Budget Act does not provide ongoing funding for deferred maintenance, as requested by the system to begin addressing the over $2 billion in estimated needs, it does provide $120.7 million in one-time funding for deferred maintenance and special repair facilities needs. This is the first time the system has received any funding for deferred maintenance since the 2022-23 Budget Act.
- Student Support Block Grant - Provides $147.2 million in one-time funding for the Student Support Block Grant, to enhance existing student support programs to provide students with assistance with food, housing, transportation and other basic needs; childcare or other assistance for student parents; academic or financial advising; legal and other support services; mental health services; and/or job placement or other employment assistance.
- Common Cloud Data Platform - Provides $36 million in one-time funding and $5 million in ongoing funding, to scale up the Common Cloud Data Platform project, which is intended to integrate a suite of technology tools, including e-Transcripts, the Mapping Articulated Pathways platform, and Program Pathways Mapper.
- Credit for Prior Learning (CPL) - Provides $35 million in one-time funding and $2 million in ongoing funding, to scale up and institutionalize credit for prior learning through a statewide system. CPL is aimed at allowing individuals, especially veterans and members of the military, and working adults, to obtain experiential college credit.

- Capital Outlay - Provides $736.9 million in one-time capital outlay funding from Proposition 2, funding that is legally restricted for Capital Projects, to support the construction phase for 29 continuing facilities projects and the preliminary plans and working drawings phases for 10 additional projects. This includes $43.8 million of the total $47 million for Citrus College's new Career Technical Education Building.
- Use of Strong Workforce for Nursing Program Expansion - While the system requested one-time funding to fully restore the Strong Workforce Program to its base funding level, the enacted budget includes the provision to divert $60 million from the Strong Workforce Program funds for the Rebuilding Nursing Infrastructure (RNI) Grant Program, for the third year of what the state intends to be continued for a total of five years.

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 2026-27 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 the Government Finance Officers Association (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 which honors institutional planning priorities.

The assumptions and allocations contained within the 2026-27 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, the 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. Citrus College generated 11,413.77 FTES in 2019-20, prior to the effects of the COVID-19 pandemic on enrollments. The following table presents the actual FTES generated since that time.

	2021-22	**2022-23**	**2023-24**	**2024-25**	**2025-26**
Credit	7,955.32	8,094.70	8,426.29	8,595.14	8,521.10
CCAP	464.27	570.01	669.77	817.78	912.89
Non-Credit	158.55	203.08	124.73	110.14	127.35
CDCP	59.54	91.89	110.60	101.50	98.13
Total	8,637.68	8,959.68	9,331.39	9,624.56	9,659.47

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 did not restore its FTES to the pre-pandemic level of 11,413.77, by June 30, 2026 – the end of its three-year "Restoration" period which began in 2023-24 – the District's new base FTES has been re-based at 9,659.47 (at the level of FTES generated in 2025-26), and any subsequent increases in FTES beyond this level will be considered "growth" rather than "restoration" and will thus be funded in accordance with the applicable Growth funding provisions included in the enacted state budget on an annual basis. Additionally, because the District's FTES declined to a level below 10,000, it has fallen to the status of a small-size college, from its historical medium-size college status, resulting in an ongoing Base Allocation decline of approximately $2.2 million under the SCFF-generated apportionment calculation. For Citrus College's 2026-27 Proposed Budget, this ongoing decline, coupled with the increase in the District's Hold Harmless calculation due to the application of the 1.44% additional "discretionary" COLA, has placed Citrus College in "Hold Harmless" for the first time since the implementation of the SCFF in 2018-19.

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, 2026, the Citrus Community College District ending balance was $38,170,998. 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 2025-26 ending fund balance of $38,170,998, resulting in a remaining, uncommitted balance as of the time of this budget preparation, of $10,925,917:

Board Policy Contingency (per BP 6250, Budget Management)	$ 19,240,094
One-time Transfer to Offset Excess Adjunct/Overload Expenses	5,200,000
Funds held in trust for self-supported programs	2,349,987
Marketing and Advertising	300,000
Program Review Allocations	100,000
Professional Development Allocations	55,000

The remaining balance of $10.9 million will allow the District to plan for future budgetary considerations, such as to grow back to a medium-size college and grow out of hold harmless. 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 2025-26 General Fund Actual Revenue and the 2026-27 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. However, the 2026-27 Budget Act included funding for an additional discretionary COLA of 1.44%, to offset districts’ costs of implementing up to 14 weeks of paid pregnancy disability leave. Therefore, although labeled as a “COLA”, the 1.44% was provided in the 2026-27 enacted budget as a funding offset for a new mandate written into law. As such, the 2026-27 Budget Act modified the 2024-25 floor, to include the 1.44% discretionary COLA. For Citrus College, this revised funding floor is $94.2 million. For the 2026-27 Proposed Budget, Citrus College anticipates “earning” apportionment dollars under the SCFF of $92.1 million, $2.1 million below its hold harmless floor. Therefore, the College’s 2026-27 Proposed Budget reflects Citrus College “in hold harmless” for the first time since the implementation of the SCFF. Therefore, apportionment revenues are budgeted at $94,231,874. It is important to note that since Citrus College has declined to the status of a small-size college under the SCFF, and due to the level of FTES that remain below the pre-pandemic level of FTES, it is likely that the District will also remain in hold harmless and receive the same amount of apportionment funding of $94.2 million, in the subsequent year’s (2027-28) budget cycle. Additional information regarding Citrus College’s FTES and the SCFF is provided in the Long-Term Fiscal Planning/Budget Considerations section of this book.

- 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 $84 per FTES, for a total of $848,403; and the unrestricted portion is estimated at $190 per FTES, for a total of $1,919,008. The unrestricted lottery funding is considered part of the District’s general revenues which are used to fund core operations.
- Nonresident tuition is charged to students residing outside of California, in accordance with applicable sections of the California Education Code, unless otherwise exempted by statute. Nonresident tuition for 2026-27 is budgeted at

$2,017,765, based upon the current rates adopted by the Board of Trustees of $409 per semester unit and adjusting for a reduced level of nonresident FTES from the prior year, due to concerns from nonresident students over federal immigration actions.

- Transfers reflect amounts accumulated in one fund/account that are then transferred to another fund/account for a particular purpose. In 2026-27, transfers into the Ongoing General Fund are budgeted in the amount of $7,065,117, in order to balance budgeted expenditures. This amount is made up of a transfer of $1,865,117 from the Retirement Health Fund, for the purpose of offsetting the budgeted expenditures to fund healthcare premiums and cash in-lieu payments to eligible retirees, and a transfer of $5,200,000 from the District's One-Time General Fund (Ending Balance/Reserves), to partially offset adjunct/overload expenditures, anticipated to exceed budgeted expenditures.

<u>Expenditures</u>

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 2025-26, the District expended approximately 91% of its general operating budget on salaries and benefits.

- For the 2026-27 Proposed Budget, the Unrestricted General Fund Personnel costs are budgeted at $74,100,759. 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 2026 calendar year, the Kaiser HMO premium rates totaled $11,023; $22,045; or $31,193, based on single, two-party or family coverage, respectively. For the same calendar year, the Anthem PPO premium rate totaled $37,762, regardless

of the number of covered participants. While the District has not formally finalized its renewals for the 2027 calendar year, current renewals reflect a 5.72% increase in the Kaiser rates and a 7.00% increase in the Anthem rate, which amount to $11,653; $23,306; or $32,978 for Kaiser and $40,405 for Anthem. Annually, this averages a total cost for the District of approximately $17.5 million. Additional information regarding healthcare premiums is provided in the Long-Term Fiscal Planning / Budget Considerations section of this document.

    - Lastly, the Personnel budget for 2026-27 also reflects a 0.41% decrease, from 26.81% to 26.40%, in statutory benefits for the employer contributions to PERS. This brings the total budgeted PERS employer contributions to approximately $6.4 million for the ongoing general fund. The 2026-27 Budget Act did not include a change 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 $4.1 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 $1,865,117 for 2026-27.
- Adjunct/Overload budgets are funds used to support the schedule of classes and maintain the District's budgeted FTES targets, including any budgeted growth FTES. Under the Student-Centered Funding Formula (SCFF), the majority of a district's revenues are based on FTES. Similarly, a large part of a district's expenditures is related to the cost of generating those FTES. Consequently, the monitoring of FTES is crucial to the successful operation of a district. For 2026-27, the Adjunct/Overload budget is established at $9,896,627. Additionally, over the course of the last several years, following the COVID-19 pandemic, the

District has incurred additional adjunct/overload expenditures, above the budgeted amount, in an effort to recoup the decline in FTES that resulted from the pandemic. Despite a planned effort to build additional sections, the District remains below its pre-pandemic level of FTES and continues to incur adjunct/overload expenditures in excess of budget. For 2026-27, applying a three-year average of excess expenditures over budget, the District is budgeting a non-ongoing, additional amount for excess adjunct/overload costs of $8,482,626. Additional information regarding Citrus College's FTES is provided in the Long-Term Fiscal Planning/Budget Considerations section of this book.

- 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 2026-27, Cost Center Allocations are budgeted at $12,141,583. This reflects no change from the amount budgeted in the prior year.
- 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 over 3.4 million kilowatt hours and 82,000 therms, on an ongoing basis. The amount projected for Utilities for 2026-27 is budgeted at $2,351,276. This figure accounts for estimated rate increases.

Full-time Faculty Obligation

The District's full-time faculty obligation number (FON) for Fall 2026 is 153. The District has 157 filled positions as of the Fall 2026 semester and one additional planned recruitment which is planned for a Spring 2027 start date. This will bring the District's total count to 158 positions.

The District's Fall 2027 estimated FON at the Advance reporting period is 154, an increase of 1 position above the Fall 2026 compliance FON. As such, pending any retirements/resignations occurring during the 2026-27 academic year, the District is estimated to be 4 positions above its Fall 2027 FON. The District will continue to monitor any additional retirements/resignations and programmatic needs, as it relates to any additional full-time faculty recruitments to take place during the 2026-27 year, for an effective start date of Fall 2027.

Long-Term Fiscal Planning / Future Budget Considerations

While this document provides information on the 2026-27 Proposed Budget, there are several long-term fiscal planning and budget considerations that are projected to continue impacting the District's fiscal situation, in subsequent budget cycles.

- The COVID-19 public health emergency caused significant declines in enrollments, resulting in a prolonged recovery period for Citrus College. Despite some year-over-year enrollment growth, Citrus College remains at an overall approximately 15.4% decline in FTES since the onset of the pandemic in 2020. The COVID-19 funding protections ("ECA"; Emergency Conditions Allowance), to protect a district's revenues from the pandemic-driven declines in FTES, expired in 2022-23. After the conclusion of the ECA protections, the District received "Stability" funding for one year. (Stability funding is available to a district for one year, to smooth the impact of a decline in funding resulting from a decline in FTES.) This period is then followed by a three-year "Restoration" period in which the District's declined FTES are essentially "held on account" for the District, for three years, allowing the District to have a first right at "restoration revenues", ahead of the state allocating "growth revenues" to districts, as applicable. Citrus College's three-year restoration period ended on June 30, 2026, and the District did not fully restore its FTES. Therefore, the District's FTES "base" has been re-benched at the amount of FTES it generated in 2025-26, which as of the Annual 320 reporting period, was 9,659 FTES – approximately 341 FTES below the minimum 10,000 FTES threshold for being considered a medium-size college, and approximately 1,755 FTES below the level generated prior to the COVID-19 pandemic.
- Citrus College had historically been classified as a medium-size college. However, due to its overall decline in FTES, the District is now considered a small-size college. Additionally, the decline in FTES has caused the District to

enter into “Hold Harmless” status, as of the 2026-27 year, per the applicable provision in the SCFF. This is the first time since the implementation of the SCFF in 2018-19, that Citrus College is in Hold Harmless. It is also important to note that due to the significant amount of FTES that remain below the pre-pandemic level of FTES, it is likely that the District will also be in Hold Harmless in 2027-28, and therefore its apportionment revenues are expected to remain flat over the two-year period, from July 1, 2026, through June 30, 2028. The District will need to closely monitor its institutional financial situation, to ensure it can adequately adapt to a stagnant multi-year funding level, until which time it is able to experience increases in FTES at a level that will allow the District to grow out of Hold Harmless.

- Despite generating FTES at a level that remains more than 15% below the pre-pandemic level, the College’s costs to generate those FTES have increased significantly, particularly over the past three years, resulting in actual expenditures exceeding budgeted expenditures by approximately $8 million, annually. Excess expenditures of this magnitude are not sustainable and therefore, the District will need to continue to closely monitor its FTES per FTEF, to best manage its ongoing operational costs.
- 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 and their eligible dependents. This is not a common structure within the California community colleges and Citrus College’s current structure and plan designs have remained unchanged for approximately 40 years. Such a structure results in significant budgetary challenges. To put this into perspective, over the last four program year renewals, the Kaiser HMO medical plan experienced a 14.53% increase, followed by a 5.00% decrease, then a 10.19% increase, followed by a 5.72% increase. Similarly, the Anthem PPO medical plan experienced a 30.67% increase, followed by a 5.50% increase, then a 14.90% increase, followed by a 7.00% increase. Such significant budgetary “swings” pose considerable and unpredictable cost volatility. Additionally, cumulative increases of this magnitude

have greatly increased the District's overall costs for health benefits. To put these rates into perspective, from 2014-15 to 2025-26, the District's General Fund health benefit expenditures increased over 87%.

- 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 26.40% and 19.10% for 2026-27, 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 124%, from 11.77% to 26.40%, and the STRS employer contribution rate has increased by 115%, from 8.88% to 19.10%.
- Concern remains regarding the state's overall fiscal health. Although the 2026-27 State Budget is technically balanced, the Legislative Analyst's Office (LAO) cautions that the budget's over-reliance on the state's discretionary reserve account leaves a structural imbalance of an accumulated $29.2 billion. Additionally, the LAO indicates that the state's spending plan reflects a disconnect between exceptionally strong revenues, due to a stock market boom that reflects investor enthusiasm around artificial intelligence (AI), and the state's underlying fiscal condition. The LAO notes that instead of using the temporary surge in revenues to reduce or eliminate the structural deficit and repay borrowings, the enacted budget adds $5.7 billion in discretionary spending, suspends nearly $6 billion in a required state reserve deposit, and borrows another $3.9 billion in Proposition 98 funding.

GENERAL FUND Summary

Citrus Community College District
Proposed Budget
General Fund Summary
(Combined Unrestricted and Restricted General Fund)
2026-27

	2026-27 Budget	2025-26 Actual
Beginning Balance	**$ 41,893,314**	**$ 47,963,216**
Revenues:		
Federal Revenue	$ 1,703,242	$ 1,827,120
State Revenue	108,610,021	104,915,810
Local Revenue	19,270,356	19,732,487
Total Revenues	**$ 129,583,619**	**$ 126,475,417**
Expenditures:		
Academic Management Salaries	$ 4,494,985	$ 5,147,517
Academic Instr'l Salaries	17,455,427	25,435,024
Academic Non-Instr'l Salaries	3,422,877	5,488,724
Part-Time Faculty Salaries *	20,843,225	10,684,641
Total Academic Salaries	46,216,514	46,755,906
Managers/Supervisors/Confidentials Salaries	7,752,576	7,120,047
Classified (CSEA) Salaries	19,384,051	18,264,351
Hourly Staff Salaries	4,633,484	3,511,712
Total Classified Salaries	31,770,111	28,896,110
Employee Benefits	35,626,537	38,899,176
Total Salaries and Benefits	113,613,162	114,551,192
Supplies and Materials	8,140,455	2,864,207
Other Operating Expenses	12,246,737	9,974,077
Capital Outlay	2,885,169	1,881,336
Total Expenditures	**$ 136,885,523**	**$ 129,270,812**
Other Sources/(Uses):		
Intrafund/Interfund Transfers In	$ 7,129,591	$ 509,163
Interfund and Other Transfers Out	(5,941,436)	(1,727,802)
Student Financial Aid	(2,546,207)	(2,055,868)
Total Other Sources/(Uses)	**$ (1,358,052)**	**$ (3,274,507)**
Ending Balance/Contingency	**$ 33,233,358**	**$ 41,893,314**

* The annual budget makes no assumptions for which course sections will be taught by adjunct faculty or by full-time faculty above regular load

Citrus Community College District
Proposed Budget
General Fund Summary by Fund Type
2026-27

	Unrestricted General Fund					
	One-Time Funds	Ongoing Funds	Self-supported Funds	Total Unrestricted	Restricted Funds	Total Budget
Beginning Balance	**$ 35,821,011**	**$ -**	**$ 2,349,987**	**$ 38,170,998**	**$ 3,722,316**	**$ 41,893,314**
Revenues:						
Federal Revenue	$ -	$ -	$ -	$ -	$ 1,703,242	$ 1,703,242
State Revenue		85,644,581		85,644,581	22,965,440	108,610,021
Local Revenue		16,739,391	953,000	17,692,391	1,577,965	19,270,356
Total Revenues	**$ -**	**$ 102,383,972**	**$ 953,000**	**$ 103,336,972**	**$ 26,246,647**	**$ 129,583,619**
Expenditures:						
Academic Management Salaries	$ 114,886	$ 4,057,990	$ -	$ 4,172,876	$ 322,109	$ 4,494,985
Academic Instr'l Salaries		17,455,427		17,455,427		17,455,427
Academic Non-Instr'l Salaries		1,516,682		1,516,682	1,906,195	3,422,877
Part-Time Faculty Salaries*		18,601,034		18,601,034	2,242,191	20,843,225
Total Academic Salaries	$ 114,886	$ 41,631,133	$ -	$ 41,746,019	$ 4,470,495	$ 46,216,514
Mngrs/Sups/Confidentials Salaries	$ -	$ 6,992,009	$ 43,929	$ 7,035,938	$ 716,638	$ 7,752,576
Classified (CSEA) Salaries	31,309	16,235,293	93,258	16,359,860	3,024,191	19,384,051
Hourly Staff Salaries		987,437		987,437	3,646,047	4,633,484
Total Classified Salaries	$ 31,309	$ 24,214,739	$ 137,187	$ 24,383,235	$ 7,386,876	$ 31,770,111
Employee Benefits	$ 93,609	$ 29,569,287	$ 98,098	$ 29,760,994	$ 5,865,543	$ 35,626,537
Total Salaries and Benefits	$ 239,804	$ 95,415,159	$ 235,285	$ 95,890,248	$ 17,722,914	$ 113,613,162
Supplies and Materials	$ 15,000	$ 3,275,038	$ 382,884	$ 3,672,922	$ 4,467,533	$ 8,140,455
Other Operating Expenses	340,000	8,429,774	135,000	8,904,774	3,341,963	12,246,737
Capital Outlay	100,000	1,718,017	49,831	1,867,848	1,017,321	2,885,169
Total Expenditures	**$ 694,804**	**$ 108,837,988**	**$ 803,000**	**$ 110,335,792**	**$ 26,549,731**	**$ 136,885,523**
Other Sources/(Uses):						
Intrafund/Interfund Transfers In	$ -	$ 7,065,117	$ -	$ 7,065,117	$ 64,474	$ 7,129,591
Interfund and Other Transfers Out	(5,200,000)	(582,772)		(5,782,772)	(158,664)	(5,941,436)
Student Financial Aid			(150,000)	(150,000)	(2,396,207)	(2,546,207)
Total Other Sources/(Uses)	**$ (5,200,000)**	**$ 6,482,345**	**$ (150,000)**	**$ 1,132,345**	**$ (2,490,397)**	**$ (1,358,052)**
Ending Balance/Contingency	**$ 29,926,207**	**$ 28,329**	**$ 2,349,987**	**$ 32,304,523**	**$ 928,835**	**$ 33,233,358**

ONGOING
Revenues/Expenses

Citrus Community College District
2026-27 Proposed Budget
Unrestricted General Fund
Ongoing Revenues and Expenses

Revenues		
SCFF Apportionment Revenue - Hold Harmless	$	94,231,874
Unrestricted Lottery		1,919,008
FT/PT Faculty Reimbursement		1,914,008
Fee Waiver Admin		129,064
Non-Resident Tuition		2,017,765
Interest		1,591,000
Mandated Cost		378,853
Transcripts/Parking/Other		102,400
Other Local Income		100,000
Transfer in from Retirement Health Fund		1,865,117
Transfer in from One-Time General Fund (Ending Balance)		5,200,000
Total	$	109,449,089
Expenses		
Unrestricted General Fund Salaries	$	46,396,589
Unrestricted General Fund Benefits		27,704,170
Adjunct/Overload Budgets (Ongoing)		9,896,627
Adjunct/Overload Budgets (Excess Costs)		8,482,626
Retiree Benefits		1,703,867
Retiree Cash in-lieu of Medical Benefits		161,250
Cost Center Allocations		12,141,583
Utilities Expense		2,351,276
Scheduled Maintenance Transfer[1]		-
Retirement Health/Pension Transfer[2]		-
Interfund Transfers to Other Funds		582,772
Total	$	109,420,760
Revenues less Expenses	$	28,329

[1] $500,000 transfer has been suspended for 2026-27

[2] $1,000,000 transfer has been suspended for 2026-27

GENERAL FUND

Revenue Detail

Citrus Community College District
Proposed Budget
General Fund Revenue Detail
(Combined Unrestricted and Restricted General Fund)
2026-27

	2026-27 Budget	2025-26 Actuals
Federal Revenues:		
Admin Allowances		$ 24,790
Child Development Training Consortium	23,000	23,000
Federal Work Study	430,993	385,263
Foster Kinship Care Education	126,251	108,746
National Science Foundation	6,437	3,860
National Science Foundation - BRIDGE	40,040	31,564
National Science Foundation - SSOAR	181,605	174,341
Perkins Title I Part C	434,757	570,463
Regional Alliance in STEM Education II - RAISER	6,424	10,964
Student Success and Transfer Articulations (STARS)	70,612	167,311
Temporary Assistance for Needy Families	51,000	53,893
Trio Project	329,623	272,925
Veterans-Annual Reporting Fee	2,500	
Total Federal Revenues	$ 1,703,242	$ 1,827,120
State Revenues:		
State General Apportionment	$ 62,786,027	$ 61,525,404
Basic Needs Centers	504,758	392,259
California College Promise	1,292,111	959,640
CalWORKs	370,313	364,984
Campus Safety and Sexual Assault Grant	6,012	
CCC Equitable Placement & Completion Grant		280,160
Common Course Numbering	851,420	57,805
Cooperative Agencies Resources for Education (CARE)	258,861	307,455
COVID Recovery Block Grant	210,925	301,133
Credit for Prior Learning	50,000	
CTE Data Unlocked	50,000	
Dream Resource Center Emergency Funds	114,370	
Dream Resource Liaison	96,329	116,858
DSPS	1,426,536	1,408,410
Equal Employment Opportunities (EEO) Best Practices	69,183	8,415
Equal Employment Opportunities (EEO) Innovative Best Practices	84,125	15,875
Equal Employment Opportunities (EEO) Staff Diversity	358,912	121,332
Enrollment Fee Waiver Admin	129,064	113,929
Enrollment Growth for Nursing	86,332	71,366
Extended Opportunity Programs & Services (EOPS)	1,448,662	1,408,236
Financial Aid Technology	49,932	49,221
Foster Kinship Care Education (FKCE)	255,715	220,258
Full Time Faculty Hiring	1,639,708	1,639,708
Guided Pathways		195,594
Instructional Equipment Grant	4,163	20,660
LGBTQ+ Funding	183,331	45,956
Lottery	3,838,016	2,801,810
Mandated Costs Block Grant	378,853	374,834
Mental Health Support	259,744	329,666
MESA Grant	372,980	
NextUp	513,035	420,318
Part-time Faculty Reimbursement	274,300	1,707,075
Prof Dev for Classified Employees	40,495	8,027
Prop 30 Education Protection Act	18,489,121	18,314,724
Rebuilding Nursing Infrastructure	1,000,000	
Rising Scholars	251,275	75,862
Rising Scholars Juvenile Justice	205,947	26,700
State Tax Subvention	28,500	27,805
Strong Workforce	2,387,363	1,395,591

Citrus Community College District
Proposed Budget
General Fund Revenue Detail
(Combined Unrestricted and Restricted General Fund)
2026-27

	2026-27 Budget	2025-26 Actuals
STRS On-Behalf		3,396,108
Student Equity and Achievement	5,964,963	4,422,093
Student Financial Aid Administration (Formerly BFAP)	477,175	483,246
Student Financial Aid Administration - One Time	3,670	76,368
Student Retention and Outreach	361,220	491,215
Student Support Block Grant	492,717	
Student Transfer Achievement Reform		358,665
Systemwide Tech and Data Security	451,423	190,306
Systemwide Tech and Data Security - One Time Funds	71,348	38,177
Transfer Education and Articulation - Ethnic Studies		19,997
Veterans Resource Center	106,257	132,055
Veterans Mental Health Project	87,743	62,257
Zero Textbook Cost Program	227,087	138,253
Total State Revenues	$ 108,610,021	$ 104,915,810
Local Revenues:		
Tax Allocation Secured	$ 8,000,000	$ 7,772,079
Tax Allocation Supplemental Roll	110,000	165,900
Tax Allocation Unsecured	115,000	111,130
Prior Year Taxes	150,000	222,552
RDA Pass Through Payments	200,000	313,146
RDA Residual Revenue	600,000	824,014
California Jobs First Catalyst Grant	6,736	13,264
Citrus College Adult Ed Consortium Grant	59,239	
Enrollment Fees	3,753,226	3,691,863
Fair Market Value of Investments - Unrealized Gain (Loss)		470,014
Health Services	550,000	572,394
Institutional Effectiveness Partnership Initiative Grant (IEPI)		101,386
Interest & Investment Income	1,591,000	1,450,376
LA Regional K-16 Collaborative	244,740	60,275
Learning Lab Seeding Strategies		15,465
Sales & Commissions	275,000	245,123
Student Records	51,200	47,663
Non-Resident Tuition	2,017,765	1,916,756
Parking Permits/Fines	751,200	881,159
Predictive Research Integrated for Student Mastery (PRISM)	2,250	1,155
Resource Family Approval	15,000	12,000
Miscellaneous	778,000	844,773
Total Local Revenues	$ 19,270,356	$ 19,732,487
Intrafund/Interfund Transfers In	$ 7,129,591	$ 509,163
Total Other Financing Sources	$ 7,129,591	$ 509,163
	$ 136,713,210	$ 126,984,580

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 to establish or expand a Basic Needs Center.
- **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 Jobs First Catalyst Grant:** Local funding to support Career Technical Education (CTE) programs by equipping learners with practical skills, industry credentials and career-focused learning opportunities.
- **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 (CTE) 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.
- **Citrus College Adult Education Consortium (CCAEC CCAEP):** Local funding as part of the California Adult Education Program, to support the Adult Dual Enrollment initiative.
- **Common Course Numbering:** State funding to streamline transfer from two- to four-year institutions and reduce excess credit accumulation.
- **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.
- **Credit for Prior Learning:** State funding to help build sustainable, equitable programs for working adults, apprentices and veterans by allowing individuals, especially veterans and members of the military, and working adults, to obtain experiential college credit.
- **Disabled Student Programs and Services (DSPS):** State funding to provide supplemental services and programs to students with disabilities.
- **Dream Resource Center Emergency Funds:** State funding provided to assist Dream Resource Liaisons with delivering student support services such as career pathways, legal services, basic needs and outreach.

- **Dream Resource/Undocumented Liaison Support:** State funding provided to assist undocumented students with access to financial aid and other resources.
- **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) Innovative Best Practices:** State funding to support districts in implementing innovative employment strategies that promote fair and inclusive hiring practices in pre-hiring, post-hiring, and retention, and to enhance and expand existing efforts that promote equal access to employment, professional development opportunities, and faculty and staff diversity.
- **Equal Employment Opportunities (EEO) Staff Diversity:** State funding to help districts with diversity issues with recruitment and training.
- **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):** Federal and state funding to provide support, classes and services to encourage enrollment of students from the Foster and Kinship Care system.
- **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.
- **L.A. Regional K-16 Collaborative Grant:** Local funding that supports a partnership between Citrus College and its high school partners, to offer

introductory Computer Science courses on the high school campuses, through the College and Career Access Pathways program.

- **LGBTQ+ Support:** One-time state funding to provide support services to LGBTQ+ students.
- **Mathematics, Engineering, Science Achievement (MESA):** State funding to provide support to underserved and underrepresented students majoring in calculus-based science, technology, engineering, and mathematics (STEM) fields who seek to transfer to a four-year institution.
- **Mental Health Support:** State funding to enhance mental health support services offered to students.
- **National Science Foundation:** Federal funding to retain students in STEM pathways by providing hands-on experiences and exposure to STEM occupations in a supportive community.
- **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.
- **Predictive Research Integrated for Student Mastery (PRISM):** Local funding to support a summer program for mathematical modeling, quantitative reasoning and STEM.

- **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.
- **Rebuilding Nursing Infrastructure:** State funds to advance nursing education and address workforce needs by developing intersegmental academic partnerships, expand nursing programs at all levels, cultivate and retain qualified faculty, and secure clinical training opportunities.
- **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.
- **Rising Scholars Juvenile Justice Program:** State funding to provide youth in the California juvenile justice system access to higher education.
- **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:** 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.
- **Student Support Block Grant:** State funding provided to enhance existing student support programs to provide students with assistance with food, housing, transportation and other basic needs; childcare or other assistance for student parents; academic or financial advising; legal and other support services; mental health services; and/or job placement or other employment assistance.

- **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.
- **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.
- **Veterans Mental Health Demo Project:** State funding to strengthen the institutional structure essential for providing a continuum of support for student veterans with a prioritization of burden free mental health services.
- **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 2026-27

	Carryover	2026-27 Allocation	Total
Basic Needs Centers	$ 94,183	$ 410,575	$ 504,758
Cal Grants		2,500,000	2,500,000
California College Promise Grant (AB19)	453,262	838,849	1,292,111
California Jobs First Catalyst Grant	6,736		6,736
CalWORKs - Work Opportunities and Responsibilities to Kids	28,313	342,000	370,313
Campus Safety and Sexual Assault Grant	6,012		6,012
Career Technical Education (CTE) Data Unlocked	50,000		50,000
Chafee Grants		100,000	100,000
Child Development Training Consortium		23,000	23,000
Citrus College Adult Education Consortium (CCAEC CAEP)		59,239	59,239
Common Course Numbering	851,420		851,420
Cooperative Agencies Resources for Education (CARE)	67,861	191,000	258,861
COVID-19 Recovery Block Grant	210,925		210,925
Credit for Prior Learning		50,000	50,000
Direct Loan Program		1,300,000	1,300,000
Disabled Student Programs and Services (DSPS)	72,200	1,385,810	1,458,010
Dream Resource Center Emergency Funds		114,370	114,370
Dream Resource/Undocumented Liaison Support	5,329	91,000	96,329
Enrollment Growth for Nursing (EGR)		86,332	86,332
Equal Employment Opportunities (EEO) Best Practices	69,183		69,183
Equal Employment Opportunities (EEO) Innovative Best Practices	34,125	50,000	84,125
Equal Employment Opportunities (EEO) Staff Diversity	358,912		358,912
Extended Opportunity Programs and Services (EOPS)	201,662	1,247,000	1,448,662
Federal Work Study (FWS)	37,436	426,557	463,993
Financial Aid Technology Grant		49,932	49,932
Foster and Kinship Care Education (FKCE)		381,966	381,966
Instructional Equipment Grant	4,163		4,163
L.A. Regional K-16 Collaborative Grant	244,740		244,740
LGBTQ+ Support		183,330	183,330
Mathematics, Engineering, Science Achievement (MESA)		372,980	372,980
Mental Health Support	3,356	256,388	259,744
National Science Foundation	6,437		6,437
National Science Foundation - BRIDGE	10,040	30,000	40,040
National Science Foundation - SSOAR	44,196	137,409	181,605
NextUp	65,164	447,871	513,035
Pell		19,000,000	19,000,000
Perkins 1C (formerly VTEA)		434,757	434,757
Predictive Research Integrated for Student Mastery (PRISM)		2,250	2,250
Professional Development for Classified Employees	40,495		40,495
Proposition 20 Lottery	2,862,622	1,919,008	4,781,630
Rebuilding Nursing Infrastructure (RNI)		1,000,000	1,000,000
Regional Alliance in STEM Education II (RAISER)	6,424		6,424
Resource Family Approval	28,308	15,000	43,308
Rising Scholars	71,630	179,645	251,275
Rising Scholars Juvenile Justice Program	205,947		205,947
Strong Workforce - Local	449,408	677,511	1,126,919

Citrus College
Proposed Budget
Current Year Grant Activity
Fiscal Year 2026-27

	Carryover	2026-27 Allocation	Total
Strong Workforce - Regional	465,214	795,230	1,260,444
Student Equity & Achievement (SEAP)	928,063	5,036,900	5,964,963
Student Financial Aid Administration		477,175	477,175
Student Retention & Outreach	361,220		361,220
Student Success & Support TRIO STEM	57,259	272,364	329,623
Student Success and Transfer Articulation (STARS)	70,612		70,612
Student Success Completion Grant	50,000	5,531,229	5,581,229
Student Support Block Grant		492,717	492,717
Supplemental Education Opportunity Grant (SEOG)		441,000	441,000
Systemwide Technology and Data Security	71,348	451,423	522,771
Temporary Assistance for Needy Families		51,000	51,000
Veterans Annual Reporting Fee	2,500		2,500
Veterans Resource Center	18,933	87,324	106,257
Veterans Mental Health Demo Project	87,743		87,743
Zero Textbook Costs Program	227,087		227,087
	$ 8,930,468	$ 47,940,141	$ 56,870,609

GENERAL FUND Comparison

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

	2026-27 Budget	2025-26 Actuals	2024-25 Actuals	2023-24 Actuals
Beginning Balance	**$ 41,893,314**	**$ 47,963,216**	**$ 46,322,139**	**$ 40,476,377**
Revenues and Other Sources:				
Federal Revenue	$ 1,703,242	$ 1,827,120	$ 1,740,269	$ 1,303,784
State Revenue	108,610,021	104,915,810	106,359,441	111,775,635
Local Revenue	19,270,356	19,732,487	20,125,211	19,830,875
Interfund Transfers In	7,129,591	509,163	335,943	169,574
Total Revenues and Other Sources	**$ 136,713,210**	**$ 126,984,580**	**$ 128,560,864**	**$ 133,079,868**
Expenditures and Other Uses:				
Academic Salaries	$ 46,216,514	$ 46,755,906	$ 45,021,086	$ 41,081,213
Classified Salaries	31,770,111	28,896,110	28,001,471	26,133,572
Employee Benefits	35,626,537	38,899,176	35,332,864	32,723,679
Supplies & Materials	8,140,455	2,864,207	2,514,174	3,069,284
Other Operating Expenses	12,246,737	9,974,077	8,889,160	8,274,993
Capital Outlay	2,885,169	1,881,336	2,560,411	2,558,674
Interfund and Other Transfers Out	5,941,436	1,727,802	2,559,701	11,227,704
Student Financial Aid	2,546,207	2,055,868	2,040,920	2,164,987
Total Expenditures and Other Uses	**$ 145,373,166**	**$ 133,054,482**	**$ 126,919,787**	**$ 127,234,106**
Ending Balance/Contingency	**$ 33,233,358**	**$ 41,893,314**	**$ 47,963,216**	**$ 46,322,139**

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 is provided on the following page.

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
2026-27

Project	2026-27 Budget
Blue Light Tower Project	$ 179,131
Campus-wide Accessibility Plan	911,902
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	977,126
Campus-wide Technology Enhancements	149,031
Center for Excellence	15,893,644
Classroom AV Controls	266,468
Classroom Building	10,500,000
CTE Building	2,000,000
Emergency Notification System	29,677
Emergency Preparedness	100,000
EMS/HVAC/Controls Project	66,130
General Capital Outlay	5,797,785
Haugh PAC Renovations	145,550
Ingress/Egress Access Controls	300,000
Kinesiology Fitness Center & Pool	60,000
Phased-In Copier Replacement	86,309
Phased-In Desktop Hardware Replacement	250,000
Phased-In Vehicle Replacement	270,333
Pool Resurface Project	1,500,000
Scheduled Maintenance	1,003,785
STEM/Science Building	10,000,000
Student Union/Dining Hall	1,483,456
Sustainability Projects	250,000
Sustainability/Solar Phase I	108,567
Website Design/Development Services	32,450
Xeriscaping Projects	1,200,576
Contingencies	3,708,154
	$ 61,794,390

Citrus Community College District
Proposed Budget
Other Funds
2026-27

	Bond Fund	Capital Outlay Fund	Community Education Fund	Financial Aid Fund	Subtotal Other Funds
Revenues and Other Sources:					
Federal Revenue	$ -	$ -	$ -	$ 20,741,000	$ 20,741,000
State Revenue		4,026,334		8,181,229	12,207,563
Local Revenue	14,500,000	2,600,000	188,682		17,288,682
Interfund Transfers In					-
Total Revenues and Other Sources	**$ 14,500,000**	**$ 6,626,334**	**$ 188,682**	**$ 28,922,229**	**$ 50,237,245**
Expenditures and Other Uses:					
Academic Salaries	$ -	$ -	$ 22,980	$ -	$ 22,980
Classified Salaries		215,687	84,291		299,978
Employee Benefits		83,175	81,411		164,586
Supplies & Materials		76,420			76,420
Other Operating Expenses	16,415,528	11,750,765			28,166,293
Capital Outlay	137,840,000	44,956,404			182,796,404
Student Financial Aid		1,003,785		28,922,229	29,926,014
Total Expenditures and Other Uses	**$ 154,255,528**	**$ 58,086,236**	**$ 188,682**	**$ 28,922,229**	**$ 241,452,675**
Beginning Fund Balance	149,745,099	55,168,056	-	-	204,913,155
Ending Fund Balance/Contingency	**$ 9,989,571**	**$ 3,708,154**	**$ -**	**$ -**	**$ 13,697,725**

Citrus Community College District
Proposed Budget
Other Funds (Continued)
2026-27

	Self-Insurance Fund	Retirement Health Fund	Total Other Funds
Revenues and Other Sources:			
Federal Revenue	$ -	$ -	$ 20,741,000
State Revenue			12,207,563
Local Revenue	1,250,000	150,000	18,688,682
Interfund Transfers In	500,000		500,000
Total Revenues and Other Sources	**$ 1,750,000**	**$ 150,000**	**$ 52,137,245**
Expenditures and Other Uses:			
Academic Salaries	$ -	$ -	$ 22,980
Classified Salaries			299,978
Employee Benefits			164,586
Supplies & Materials			76,420
Other Operating Expenses	1,550,000		29,716,293
Capital Outlay			182,796,404
Student Financial Aid			29,926,014
Total Expenditures and Other Uses	**$ 1,550,000**	**$ -**	**$ 243,002,675**
Beginning Fund Balance	1,876,430	8,564,092	215,353,677
Ending Fund Balance/Contingency	**$ 2,076,430**	**$ 8,714,092**	**$ 24,488,247**

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
2026-27

		2026-27 Budget
Revenues and Other Sources:		
Local Revenue	$	515,000
Interfund Transfers In		50,000
Total Revenues and Other Sources	**$**	**565,000**
Expenditures and Other Uses:		
Classified Salaries	$	278,932
Employee Benefits		212,116
Supplies & Materials		50,000
Other Operating Expenses		5,000
Capital Outlay		
Total Expenditures and Other Uses	**$**	**546,048**
Beginning Fund Balance		308,424
Ending Fund Balance/Contingency	**$**	**327,376**

Citrus Community College District
Proposed Budget
Auxiliary Funds
2026-27

	Associated Students Fund	Student Club Funds	Scholarship Funds	Departmental Trust Funds	Student Representation Fee Fund	Total Auxiliary Funds
Revenues and Other Sources:						
Local Revenue	$ 417,847	$ 5,100	$ 60,000	$ 915,500	$ 30,000	$ 1,428,447
Interfund Transfers In						-
Total Revenues and Other Sources	**417,847**	**5,100**	**60,000**	**915,500**	**30,000**	**1,428,447**
Expenditures and Other Uses:						
Classified Salaries	$ 273,100	$ 1,000	$ -	$ 71,400	$ -	$ 345,500
Employee Benefits	159,694	100		8,950		168,744
Supplies & Materials	49,100	3,000		85,600	10,000	147,700
Other Operating Expenses	35,100	1,000		600,000	20,000	656,100
Capital Outlay	37,624					37,624
Interfund and Other Transfers Out						-
Other Outgo to/for Students			60,000	72,500		132,500
Total Expenditures and Other Uses	**$ 554,618**	**$ 5,100**	**$ 60,000**	**$ 838,450**	**$ 30,000**	**$ 1,488,168**
Beginning Fund Balance	1,412,129	102,079	57,563	1,551,456	130,941	3,254,168
Ending Fund Balance/Contingency	**$ 1,275,358**	**$ 102,079**	**$ 57,563**	**$ 1,628,506**	**$ 130,941**	**$ 3,194,447**