



2021-2022 ADOPTED BUDGET

OFFICE OF THE VICE PRESIDENT OF FINANCE
AND ADMINISTRATIVE SERVICES



SEPTEMBER 7, 2021





ADOPTED BUDGET 2021-2022

Board of Trustees

Dr. Patricia A. Rasmussen, President

Ms. Mary Ann Lutz, Vice President

Ms. Laura Bollinger, Clerk/Secretary

Dr. Edward C. Ortell, Member

Dr. Anthony Contreras, Member

Ms. Taylor McNeal, Student Trustee

Superintendent/President

Dr. Greg Schulz

Vice President, Finance and Administrative Services

Ms. Claudette Elias Dain, CPA

CITRUS COMMUNITY COLLEGE DISTRICT

2021-2022 ADOPTED BUDGET

Contents

| | |
|--|-----------|
| Introduction | 1 |
| Section 1 Budget Narrative | |
| Budget Process | 8 |
| Full-Time Equivalent Students (FTES) | 8 |
| Fund Balance | 10 |
| Revenues | 11 |
| Expenditures | 12 |
| Full-time Faculty Obligation | 14 |
| Long-Term Fiscal Planning/Budget Considerations | 15 |
| Section 2 General Fund Summary | 16 |
| Section 3 Ongoing Revenues and Expenses | 18 |
| Section 4 General Fund Revenue Detail | 19 |
| Section 5 Current Year Grant Detail | 21 |
| Section 6 General Fund Comparison with Prior Year's Actuals | 27 |
| Section 7 Other Funds | 28 |
| Section 8 Enterprise/Auxiliary Funds | 33 |

Introduction

This budget document is designed in a manner which allows users from all backgrounds to gain an understanding of the District's overall budget position. The contents of this budget book provide an explanation of the key components that comprise the budget and present financial information for the General Fund and other District funds. Collectively, these funds are used to monitor and track certain key functions and activities of the District. While the primary focus of this document is on the 2021-22 budget figures, 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 2021-22 budget, after adoption, will be recommended to the Citrus Community College District Board of Trustees for review and action.

The 2021-22 Adopted 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 criteria established by the Program Review Committee, and a ranking process conducted by divisional leads, to the Financial Resources Committee for review using pre-determined 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

Signed by Governor Newsom on July 12th, the 2021 Budget Act reflects a definite contrast from just over one year ago when the governor's message was that the state was facing a significant budget shortfall due to a pandemic-driven recession. Despite the continued public health emergency, the governor's current message is that the state is "roaring back" with a mix of ongoing and one-time investments. Thus, the 2021-22 enacted budget reflects a correction to the state's overestimated deficit of the prior year, along with recovery to the state's financial situation resulting from better-than-estimated revenues. Overall, the 2021-22 budget projects total revenues of \$203.6 billion and includes state General Fund spending of \$196.4 billion; an increase of approximately 18% compared to 2020-21.

The ongoing COVID-19 public health emergency has caused great hardship for many. In response, the 2021-22 state budget invests in relief and recovery. Specifically, the state budget provides \$8.1 billion in direct relief to Californians with incomes of up to \$75,000 through a second Golden State Stimulus program; \$1.5 billion in grants to small businesses and non-profits that suffered losses, as well as tax credits to support businesses; investments in early care and education including additional child care slots, increased pay rates for child care providers, and initial phase-in of universal transitional kindergarten; support for low-income K-12 students through expansion of afterschool and summer enrichment programs, universal school meals, and accessible health and wellness services; access to higher education and financial aid through additional university enrollment slots and expansion of Cal Grant and the Middle Class Scholarship; investments in homelessness and anti-poverty programs; and funding for infrastructure, including education facilities, transportation, affordable housing, and broadband access.

The 2021-22 state budget also focuses on maintaining reserves as protection against the next economic downturn. As such, the enacted budget deposits \$7.4 billion to the state's "rainy day fund"; \$4.5 billion to the Public School System Stabilization Account; \$450 million to the Safety Net Reserve for MediCal and CalWORKs programs; and \$4.0 billion to the Special Fund for Economic Uncertainties.

COVID-19 Impacts on California Community Colleges

Due to the COVID-19 pandemic, California community colleges transitioned to online/remote instruction in March 2020. Today, nearly one and one-half years later, colleges still remain largely online. The prolonged public health emergency has had a number of effects on California community colleges. The following impacts appear to be trending amongst community college districts throughout the state.

- Community colleges are experiencing significant declines in enrollment. Citrus College experienced over a 12% decline in Full-Time Equivalent Students (FTES) in 2020-21, as compared to the pre-pandemic level of FTES generated in 2019-20.
- Community colleges continue to incur significant costs to maintain a hybrid teaching, learning and student support services environment. Additionally, while many colleges have transitioned staff as well as some faculty and students back to on-campus activities, additional costs are being incurred to procure personal protective equipment, to modify facilities to create a safe environment, and to perform regular testing of employees and students, in accordance with local policies and procedures.

2021-22 State Budget Act Overview

Following is a summary of key information contained within the 2021-22 state budget, specific to community colleges.

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 as AB 540 students, students receiving a State fee-waiver grant, or students receiving a Pell grant,

comprises 20% of a district’s total state apportionment. Lastly, the Student Success component of the formula provides funding based on a point system for specific performance measure outcomes utilizing a 3-year average of qualifying headcounts and comprises the remaining 10% of a district’s total state apportionment. In summary, the 2021-22 SCFF allocation percentages are as follows:

| | % of Funding |
|-----------------------------------|---------------------|
| Base Allocation | 70% |
| Equity Allocation | 20% |
| Student Success Allocation | 10% |

The 2021-22 state budget for community colleges provides a cost of living adjustment (COLA) for 2021-22 of 2.76%. The state budget also includes a backfill of the foregone COLA for 2020-21, of 2.31%, bringing the total COLA to 5.07%. Applying this COLA factor to the SCFF, the 2021-22 funding rates are as follows:

| Allocations | Funding Rates |
|--|----------------------|
| Credit FTES | \$4,212 |
| Noncredit FTES | \$3,552 |
| Special Admit FTES | \$5,907 |
| Career Development College Preparation (CDCP) FTES | \$5,907 |
| Supplemental Point Value | \$996 |
| Student Success Main Point Value | \$587 |
| Student Success Equity Point Value | \$148 |

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 are 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.

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.

Since implementation of the new Student Centered Funding Formula in 2018-19, the state and the Chancellor's Office have modified, adjusted, and redefined numerous components of this general apportionment funding model. As a result, the predictability of year-over-year general apportionment revenue funding remains a concern. This concern is explained in further detail in the Long-Term Fiscal Planning/Budget Considerations section of this document. To address this concern, as well as the concern of declining enrollments, Citrus College has budgeted apportionment revenues for 2021-22 to the hold-harmless guarantee level.

Elimination of Budget Deferrals

The enacted budget uses one-time funding of \$1.45 billion to eliminate the budget deferrals from 2020-21, paying the deferrals back during July and August 2021.

Deferred Maintenance

The 2021-22 state budget includes \$511 million in one-time funding to address deferred maintenance needs across the system. These funds will be allocated to districts to address scheduled maintenance and special repairs of facilities, and are available for use through June 30, 2023.

Other Highlights - College Affordability

Zero Cost Textbook Pathways - The 2021-22 state budget includes \$115 million in one-time funding to expand pathways to include low- to no-cost degrees in situations where colleges cannot fully eliminate textbook costs due to royalties paid to authors.

College Savings Accounts - The state budget provides nearly \$2 billion in one-time funds to establish a savings account of \$500 for every low-income student enrolled in the state's public schools, with an additional \$500 to be deposited for foster youth and another \$500 for homeless students.

Grants to Displaced Workers - The state budget provides nearly \$500 million in one-time funds to the California Student Aid Commission, to support education grants for displaced workers who want to enroll in higher education, to obtain training from an eligible training provider.

Other Highlights - Student Needs

Retention and Enrollment Efforts - The state budget includes \$120 million in one-time funding for retention and enrollment efforts provided to colleges that have been disproportionately affected by enrollment drops related to COVID-19. These funds can be used as fiscal incentives for students to enroll or re-enroll.

Emergency Grants to Students - The 2021-22 state budget includes \$250 million in one-time funds to provide emergency financial assistance to low-income California community college students who meet the following eligibility requirements: enroll in 6 or more units; demonstrate an emergency financial aid need; meet the requirements to receive a Community College Promise Grant; earn a 2.0 or better grade point average or receive additional support or services through a community college DSPP program.

Mental Health Services and Basic Needs - The state budget includes \$30 million of ongoing funding to provide for student mental health resources, and another \$100 million of one-time funding for colleges to support basic student needs such as maintaining food pantries, assisting with enrollment in CalFresh, obtaining nutrition assistance, and securing stable housing for homeless and housing-insecure students. The enacted budget also provides \$30 million in ongoing funding for colleges to support basic needs centers and coordinators.

Dual Enrollment - The enacted budget includes \$2.5 million in one-time funding to provide instructional materials for high school students enrolled in a community college course through a College and Career Access Pathways partnership.

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 2021-22 Adopted Budget:

- Ensure student access, success and completion in conjunction with established FTES targets and the SCFF
- Maintain a commitment to regular and permanent employee positions
- Maintain minimum required 5% budget reserve
- Ensure compliance with state and federal regulations
- Support critical new hires and replacement of vacant positions - staffing
- 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 benefits program
- Maintain a multi-year fiscal planning perspective which honors institutional planning priorities.

The assumptions and allocations contained within the 2021-22 Adopted 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

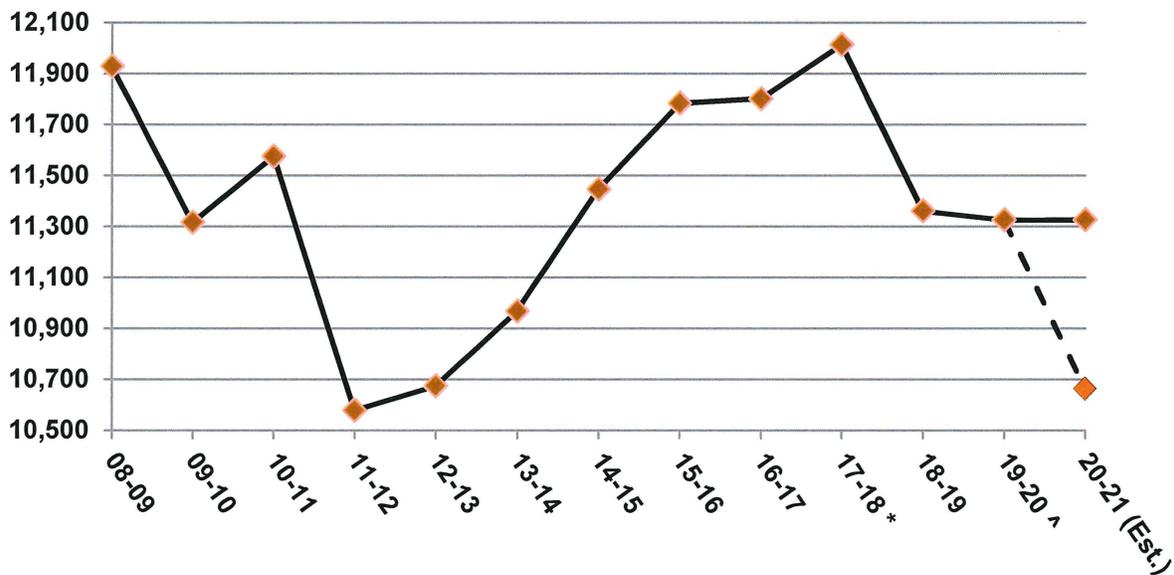
revenues. Therefore, development of the Citrus College budgetary assumptions begins with establishing an appropriate FTES strategy. As previously mentioned and as reflected in the table below, Citrus College has experienced a significant decline in FTES, attributed to the COVID-19 pandemic. The following table presents the actual FTES generated over the previous four years.

| | <u>2017-18*</u> | <u>2018-19</u> | <u>2019-20^</u> | <u>2020-21</u> |
|-------------------|------------------|------------------|------------------|------------------|
| Credit | 11,619.06 | 11,053.21 | 11,136.78 | 9,830.22 |
| Non-Credit | 295.13 | 211.88 | 193.63 | 105.00 |
| CDCP | 99.64 | 95.85 | 83.36 | 68.43 |
| Total | <u>12,013.83</u> | <u>11,360.94</u> | <u>11,413.77</u> | <u>10,003.65</u> |

* Includes a shift of Summer 2018 Credit FTES in the amount of 186.63

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

The following graph shows a view of the District's funded FTES since 2008-09:



* Includes 186.63 FTES shifted from Summer 2018 due to SCFF base-year

^ Includes 489.45 emergency withdrawal (EW) FTES due to COVID-19

Note: 20-21 funding is estimated to be held at the 19-20 level due to an emergency conditions waiver as it relates to COVID-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, 2021, the Citrus Community College District ending balance was \$32,774,720. 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 2020-21 ending fund balance of \$32,774,720, resulting in a remaining balance as of the time of this budget adoption of \$23,762,092:

| | |
|---|--------------|
| Board Policy Contingency (per BP 6250, Budget Management) | \$ 4,127,956 |
| Additional Reserve | 2,699,891 |
| 2021-22 Program Review Allocations | 75,000 |
| 2020-21 Program Review Allocations Carryover | 75,000 |
| 2019-20 Program Review Allocations Carryover | 29,022 |
| 2018-19 Program Review Allocations Carryover | 10,500 |
| Professional Development Allocations | 30,000 |
| Advertising | 300,000 |
| Purchases in Progress | 1,665,259 |

The remaining balance of \$23,762,092 will leave the District poised to plan for future budgetary considerations, such as: responding to the ongoing effects of the pandemic which include, but are not limited to, declining enrollments, expenses related to a safe and effective return to campus for students, faculty and staff, and addressing the needs of students who have been impacted by COVID-19. 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 2020-21 General Fund Actual Revenue and the 2021-22 Adopted 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. As such, Citrus College has budgeted apportionment revenues to the hold harmless level for 2021-22, totaling \$75,931,251. Any funding received in excess of the hold harmless guarantee will be recognized in the subsequent year's budget.

- 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 \$65 per FTES, for a total of \$741,895; and the unrestricted portion is estimated at \$163 per FTES, for a total of \$1,860,445. 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 2021-22 is budgeted at \$3,184,204, based upon the current rates adopted by the Board of Trustees of \$307 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 2020-21, the District expended approximately 93% of its general operating budget on salaries and benefits. Despite rising salaries, statutory benefits, and health benefit costs, with no COLA augmentation for 2020-21, the District was able to avoid any salary or benefit reductions.

- For the 2021-22 Adopted Budget, the Unrestricted General Fund Personnel costs are budgeted at \$57.1 million. This includes step and column movements, negotiated salary adjustments, 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 employees and their eligible dependents. For the 2021 calendar year, the Kaiser premium rates totaled \$7,774; \$15,549; or \$22,001, based on single, two-party or family coverage, respectively. For the same calendar year, the Anthem premium rate totaled \$24,414, regardless of the number of covered participants.

While the District has not yet received its renewal rates which will become effective on January 1, 2022, the 2021-22 Adopted Budget includes provisions for an estimated 5% increase in premium rates.

- Lastly, the Personnel budget for 2021-22 also includes an increase in statutory benefits for PERS of 2.21%, from 20.7% to 22.91%, amounting to approximately \$408,000; and an increase for STRS of 0.77%, from 16.15% to 16.92%, amounting to approximately \$144,000. 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 rate increase mentioned above, and totals \$1,757,511 for 2021-22.
- Adjunct/Overload budgets are funds used to support the schedule of classes, maintain the District's established FTES targets and to generate any budgeted growth/access 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 2021-22, the Adjunct/Overload budget is established at \$9,545,200, an overall reduction of 2.7% to account for declining enrollments and projected adjustments in the District's full-time faculty obligation number (FON). A more detailed explanation of the FON is provided in the following section.
- 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 2021-22, Cost Center Allocations total \$10,787,570. This figure essentially restores the Cost Center Allocations that were previously reduced due to an estimated state budget reduction for community colleges for 2020-21, of approximately 10% due

to COVID-19, which subsequently did not materialize due to federal relief funding which was provided to the state.

- 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 2.5 million kilowatt hours and 34,000 therms. The amount budgeted for Utilities for 2021-22 remains unchanged, at \$1,500,000. This figure accounts for reduced utilization resulting from a primarily remote instructional environment, due to the COVID-19 pandemic.

Full-time Faculty Obligation

The District's full-time faculty obligation number (FON) for Fall 2021 was 162. The District currently has 163 filled positions which count toward the FON so the District has exceeded its Fall 2021 obligation by 1 position.

The District's Fall 2022 estimated FON at the Advance reporting period is 172, however, this figure is based on the 2019-20 funded credit FTES level, which is approximately 12.4% over our actual credit FTES for 2020-21. It is important to note that the FON calculation is based on funded credit FTES so it is expected that the Chancellor's Office figures will "catch up" with our actual FTES at some point, causing the figure of 172 to likely be reduced. At this time, it is unknown when the Chancellor's Office figures will catch up. Therefore, the District will likely need to hire some faculty positions during 2021-22, although the actual number of recruitments is not yet finalized, pending final review of the expected Fall 2022 compliance FON and any additional faculty retirements that may be received.

The 2021-22 State Budget Act included \$100 million, system-wide, for additional full-time faculty hiring. Preliminary estimates from the Chancellor's Office indicate that Citrus College's share of these funds are just over \$1 million and acceptance of these funds may cause the District's final FON to increase by 12 positions. The District has elected to opt-in to this program. According to the Chancellor's Office, these funds are expected

to impact districts' Fall 2023 FON figures, therefore, any hiring of growth positions related to these funds will likely occur during the 2022-23 fiscal year.

Long-Term Fiscal Planning / Budget Considerations

While this document provides a perspective of the 2021-22 Adopted Budget, there are several long-term fiscal planning and budget considerations that may impact the District's future fiscal situation.

- The ongoing COVID-19 public health crisis continues, and its related economic costs have yet to be fully determined. There is a concern that enrollments may further decline and/or take several budget cycles to restore.
- The 2021-22 state budget relies heavily on one-time funding, including one-time federal COVID-relief funding provided to the state. This poses a concern for subsequent budgetary cycles as limited state funding may impact certain programs and services in the future.
- The rising PERS and STRS employer contribution rates continue to be a concern. The PERS employer contribution rate, currently at 22.91%, is projected to increase to 27.70% by 2024-25; and the STRS employer contribution rate, currently at 16.92%, is projected to increase to 19.10% by 2022-23.
- As the SCFF continues to undergo numerous modifications and adjustments, predictability of year-over-year general apportionment funding remains a concern. This unpredictability poses a budgeting challenge as we may experience additional revisions in future budget cycles.

**Citrus Community College District
Adopted Budget
General Fund Summary
2021-2022**

| | 2021-22 Budget | 2020-21 Actual |
|-----------------------------------|---------------------------|---------------------------|
| Beginning Balance | \$ 34,728,058 | \$ 34,678,414 |
| Revenues: | | |
| Federal Revenue | 23,932,755 | 9,889,871 |
| State Revenue | 85,470,640 | 78,452,839 |
| Local Revenue | 15,471,057 | 15,345,831 |
| Total Revenues | \$ 124,874,452 | \$ 103,688,541 |
| Expenditures: | | |
| Academic Instr'l Salaries | \$ 15,184,003 | 14,794,318 |
| Academic Non-Instr'l Salaries | 6,275,907 | 7,132,591 |
| Part-Time Faculty Salaries | 14,194,890 | 14,449,575 |
| Total Academic Salaries | 35,654,800 | 36,376,484 |
| Classified Non-Instr'l Salaries | 20,404,592 | 19,177,227 |
| Classified Instr'l Salaries | 615,815 | 264,946 |
| Hourly Staff Salaries | 5,060,650 | 1,997,597 |
| Total Classified Salaries | 26,081,057 | 21,439,770 |
| Employee Benefits | 26,231,374 | 22,600,455 |
| Total Salaries and Benefits | 87,967,231 | 80,416,709 |
| Supplies and Materials | 12,886,594 | 1,458,772 |
| Other Operating Expenses | 11,437,311 | 5,446,265 |
| Capital Outlay | 9,920,780 | 2,742,837 |
| Total Expenditures | \$ 122,211,916 | \$ 90,064,583 |
| Other Sources/(Uses): | | |
| Intrafund/Interfund Transfers In | \$ 537,069 | \$ 1,443,033 |
| Interfund and Other Transfers Out | (1,468,977) | (13,834,410) |
| Student Financial Aid | (2,740,541) | (1,182,937) |
| Total Other Sources/(Uses) | \$ (3,672,449) | \$ (13,574,314) |
| Ending Balance/Contingency | \$ 33,718,145 | \$ 34,728,058 |

**Citrus Community College District
Adopted Budget
General Fund Summary by Fund Type
2021-2022**

| | Unrestricted General Fund | | | | | Total Budget |
|------------------------------------|----------------------------------|-----------------------|-----------------------------|---------------------------|-------------------------|-----------------------|
| | One-Time Funds | Ongoing Funds | Self-supported Funds | Total Unrestricted | Restricted Funds | |
| Beginning Balance | \$ 32,554,627 | \$ - | \$ 220,093 | \$ 32,774,720 | \$ 1,953,338 | \$ 34,728,058 |
| Revenues: | | | | | | |
| Federal Revenue | \$ - | \$ - | \$ - | \$ - | \$ 23,932,755 | \$ 23,932,755 |
| State Revenue | | 67,515,855 | | 67,515,855 | 17,954,785 | 85,470,640 |
| Local Revenue | | 14,683,665 | 117,612 | 14,801,277 | 669,780 | 15,471,057 |
| Total Revenues | \$ - | \$ 82,199,520 | \$ 117,612 | \$ 82,317,132 | \$ 42,557,320 | \$ 124,874,452 |
| Expenditures: | | | | | | |
| Academic Instr'l Salaries | \$ - | \$ 15,184,003 | \$ - | \$ 15,184,003 | \$ - | \$ 15,184,003 |
| Academic Non Instr'l Salaries | | 4,327,803 | | 4,327,803 | 1,948,104 | 6,275,907 |
| Part-Time Faculty Salaries | | 9,590,716 | | 9,590,716 | 4,604,174 | 14,194,890 |
| Total Academic Salaries | \$ - | \$ 29,102,522 | \$ - | \$ 29,102,522 | \$ 6,552,278 | \$ 35,654,800 |
| Classified Non Instr'l Salaries | \$ - | \$ 17,337,237 | \$ 69,852 | \$ 17,407,089 | \$ 2,997,503 | \$ 20,404,592 |
| Classified Instr'l Salaries | | 505,331 | | 505,331 | 110,484 | 615,815 |
| Hourly Staff Salaries | | 857,420 | | 857,420 | 4,203,230 | 5,060,650 |
| Total Classified Salaries | \$ - | \$ 18,699,988 | \$ 69,852 | \$ 18,769,840 | \$ 7,311,217 | \$ 26,081,057 |
| Employee Benefits | \$ - | \$ 21,529,835 | \$ 47,760 | \$ 21,577,595 | \$ 4,653,779 | \$ 26,231,374 |
| Total Salaries and Benefits | \$ - | \$ 69,332,345 | \$ 117,612 | \$ 69,449,957 | \$ 18,517,274 | \$ 87,967,231 |
| Supplies and Materials | \$ 5,500 | \$ 2,269,641 | \$ - | \$ 2,275,141 | \$ 10,611,453 | \$ 12,886,594 |
| Other Operating Expenses | 324,500 | 7,084,611 | | 7,409,111 | 4,028,200 | 11,437,311 |
| Capital Outlay | 189,522 | 2,030,382 | | 2,219,904 | 7,700,876 | 9,920,780 |
| Total Expenditures | \$ 519,522 | \$ 80,716,979 | \$ 117,612 | \$ 81,354,113 | \$ 40,857,803 | \$ 122,211,916 |
| Other Sources/(Uses): | | | | | | |
| Intrafund/Interfund Transfers In | \$ - | \$ - | \$ - | \$ - | \$ 537,069 | \$ 537,069 |
| Interfund and Other Transfers Out | | (1,205,000) | | (1,205,000) | (263,977) | (1,468,977) |
| Student Financial Aid | | | | | (2,740,541) | (2,740,541) |
| Total Other Sources/(Uses) | \$ - | \$ (1,205,000) | \$ - | \$ (1,205,000) | \$ (2,467,449) | \$ (3,672,449) |
| Ending Balance/Contingency | \$ 32,035,105 | \$ 277,541 | \$ 220,093 | \$ 32,532,739 | \$ 1,185,406 | \$ 33,718,145 |

**Citrus Community College District
2021-2022 Adopted Budget
Unrestricted General Fund
Ongoing Revenues and Expenses**

Revenues

| | |
|--------------------------------------|----------------------|
| Apportionment - SCFF Funding Model * | \$ 75,931,251 |
| Unrestricted Lottery | 1,860,445 |
| Part-time Faculty Compensation | 243,201 |
| Fee Waiver Admin | 174,359 |
| Non-Resident Tuition | 3,184,204 |
| Interest | 260,000 |
| Mandated Cost | 350,060 |
| Transcripts/Parking Fines/Other | 96,000 |
| Other Local Income | 100,000 |
| Total | <u>\$ 82,199,520</u> |

Expenses

| | |
|--|----------------------|
| Unrestricted General Fund Salaries | \$ 37,354,374 |
| Unrestricted General Fund Benefits | 19,772,324 |
| Adjunct/Overload Budgets | 9,545,200 |
| Retiree Benefits | 1,617,511 |
| Retiree Cash in-lieu of Medical Benefits | 140,000 |
| Cost Center Allocations | 10,787,570 |
| Utilities Expense | 1,500,000 |
| Scheduled Maintenance Transfer | 500,000 |
| Interfund Transfers Out | 705,000 |
| Total | <u>\$ 81,921,979</u> |

| | |
|-------------------------------|--------------------------|
| Revenues less Expenses | <u><u>\$ 277,541</u></u> |
|-------------------------------|--------------------------|

* SCFF funding is budgeted to the "hold harmless" guarantee level.

**Citrus Community College District
Adopted Budget
General Fund Revenue Detail
2021-22**

| | <u>2021-22 Budget</u> | <u>2020-21 Actuals</u> |
|---|---------------------------|----------------------------|
| Federal Revenues: | | |
| Federal Work Study | \$ 393,250 | \$ 152,609 |
| Regional Alliance in STEM Education - RAISE | 27,096 | 25,147 |
| TRIO Project | 407,729 | 259,049 |
| National Science Foundation | 891,997 | 799 |
| Child Development Training Consortium | 36,800 | 36,800 |
| Foster Kinship Care Education | | 136,891 |
| Temporary Assistance for Needy Families | 51,073 | 57,362 |
| Perkins Title I Part C | 573,887 | 477,307 |
| CTE Transitions | 33,645 | |
| CARES Act - Minority Serving Institutions | 2,172,620 | 481,954 |
| CARES Act - Institutional Share | 19,261,548 | 7,677,525 |
| COVID-19 Response Block Grant - Federal Portion | | 556,055 |
| SETI InVADER Subaward | 83,110 | 6,301 |
| Veterans | | 3,872 |
| Administrative Allowances | | 18,200 |
| Total Federal Revenues | <u>\$ 23,932,755</u> | <u>\$ 9,889,871</u> |
| State Revenues: | | |
| State General Apportionment | \$ 52,476,926 | \$ 48,445,513 |
| BFAP | 542,883 | 503,010 |
| Calfresh Outreach | 37,899 | 1,505 |
| California College Promise | 1,736,911 | 673,777 |
| CalWORKs | 334,978 | 318,400 |
| Campus Safety Sexual Assault | 24,351 | |
| CARE | 133,844 | 140,384 |
| COVID-19 Response Block Grant - State Portion | 338,957 | 2,326 |
| CTE Data Unlocked | 50,000 | |
| Disaster Relief Student Aid | 79 | 102,200 |
| Dream Resource Liaison | 157,370 | 7,704 |
| DSP&S | 974,665 | 1,031,037 |
| EEO Staff Diversity | 50,000 | 53,071 |
| Enrollment Fee Waiver Admin | 174,359 | 176,382 |
| Enrollment Growth Funds for Nursing | 116,206 | 116,206 |
| EOP&S | 1,039,204 | 914,980 |
| Financial Aid Technology | 57,678 | 150,370 |
| Foster Kinship Care Education | 328,539 | 216,377 |
| Guided Pathways | 421,924 | 403,376 |
| Hunger Free Campus | 126,699 | 53,750 |
| Instructional Equipment & Library Materials | 176,267 | 96,785 |
| Lottery | 2,602,340 | 2,840,819 |
| Mandated Costs Block Grant | 350,060 | 353,824 |
| Part-time Faculty Compensation | 243,201 | 426,227 |
| Prof Dev for Classified Employees | 48,522 | |
| Prop 30 Education Protection Act | 12,380,864 | 15,847,056 |
| State Tax Subvention | 30,000 | 28,441 |
| Strong Work Force | 4,051,184 | 898,800 |
| Student Equity and Achievement | 6,054,352 | 4,569,855 |
| Student Retention and Outreach | 183,644 | |
| Veteran Resource Center | 226,734 | 80,664 |
| Total State Revenues | <u>\$ 85,470,640</u> | <u>\$ 78,452,839</u> |

**Citrus Community College District
Adopted Budget
General Fund Revenue Detail
2021-22**

| | <u>2021-22 Budget</u> | <u>2020-21 Actuals</u> |
|--|---------------------------|----------------------------|
| Local Revenues: | | |
| Tax Allocation Secured | \$ 6,296,302 | \$ 5,851,559 |
| Tax Allocation Supplemental Roll | 150,000 | 167,716 |
| Tax Allocation Unsecured | 150,000 | 142,387 |
| Prior Year Taxes | 140,000 | 143,075 |
| RDA Pass Through Payments | 100,000 | 194,895 |
| RDA Residual Revenue | 200,000 | 762,739 |
| RDA Asset Liquidation | | 41,771 |
| ERAF | | 287,490 |
| Interest & Investment Income | 260,000 | 236,612 |
| Enrollment Fees | 4,007,159 | 4,213,361 |
| Health Services | 555,292 | 398,786 |
| Student Records | 48,000 | 54,981 |
| Non-Resident Tuition | 3,184,204 | 2,511,952 |
| Parking Permits/Fines | 100,000 | 71,531 |
| RFA (formerly PS MAPP) | 13,000 | 12,501 |
| Miscellaneous | 267,100 | 254,475 |
| Total Local Revenues | <u>\$ 15,471,057</u> | <u>\$ 15,345,831</u> |
| Other Financing Sources: | | |
| Intrafund/Interfund Transfers In | \$ 537,069 | \$ 1,443,033 |
| Total Other Financing Sources | <u>\$ 537,069</u> | <u>\$ 1,443,033</u> |
| Total Revenues and Transfers In | <u>\$ 125,411,521</u> | <u>\$ 105,131,574</u> |

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:

- **Board Financial Assistance Program (BFAP):** State funding for the financial aid staffing cost to promote outreach to students regarding financial aid.
- **CalFresh Outreach:** State funding to educate students on the CalFresh program and its benefits, to encourage increased participation in the program.
- **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.
- **Child Development Training Consortium:** Federal funding to provide financial assistance to eligible students who are pursuing careers in child care/development.

- **Cooperative Agencies Resources for Education (CARE):** State funding to assist EOP&S students to break the welfare dependency cycle by completing college-level educational and training programs to become employable and economically self-sufficient.
- **COVID-19 Response Block Grant:** Federal and State funding provided through the 2020-21 State Budget Act to provide funding to community colleges for activities that directly support student learning and mitigate learning loss related to the COVID-19 pandemic, activities to re-engage students who left college in spring 2020, professional development for faculty and student service professionals, resources to mitigate barriers to learning related to the pandemic, and to cover health and safety costs incurred due to the public health emergency caused by the pandemic.
- **Disabled Student Programs & Services (DSP&S):** State funding to provide supplemental services and programs to students with disabilities.
- **Disaster Relief Emergency Student Financial Aid:** State COVID-19 related funding from the California Student Aid Commission, to provide direct aid to students in need.
- **Dream Liaison Support:** State funding provided to assist undocumented students with access to financial aid and other resources.
- **Early Action Emergency Financial Aid (SB85):** Federal funding to provide grants to eligible students with unmet need.
- **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 Staff Diversity):** State funding to help districts with diversity issues with recruitment and training.

- **Extended Opportunity Programs and Services (EOP&S):** 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.
- **Higher Education Emergency Relief Fund (HEERF) / Coronavirus Aid, Relief, and Economic Security Act:** Federal funding to provide emergency grants to assist eligible students, support institutional efforts to shift to remote instruction, and defray student and institutional expenses associated with the COVID-19 pandemic.
- **Higher Education Emergency Relief Fund (HEERF), Minority Serving Institution:** Federal funds provided to minority-serving institutions to defray expenses for technology associated with a transition to distance education, faculty and staff training, lost revenue, or reimbursement for applicable costs already incurred.
- **Hunger Free Campus:** State funding to address food insecurities by providing students the information they need to enroll in CalFresh, and to host a food pantry or regular food distributions on campus.
- **Instructional Equipment Grants:** 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.

- **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.
- **National Science Foundation (NSF) GP-EXTRA Bridge to the Geosciences for Community College Students Grant:** Federal funding to increase the number of diverse STEM students exposed to opportunities in the geosciences.
- **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 (RAISE):** 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 (formerly PS-MAPP):** Local funding to continue providing the mandated licensing class for resource parents and adoptive parents.
- **Search for Extraterrestrial Intelligence (SETI) NASA InVADER:** Federal funding provided by the National Aeronautics and Space Administration (NASA) to integrate underrepresented female and community college students, and prepare them to effectively share the story, science and outcomes of the In-situ Vent Analysis Divebot for Exobiology Research (InVADER) project.
- **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 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 student who may be hesitant to remain enrolled, or enroll, due to the impacts of COVID-19.
- **Student Success & Support TRIO STEM:** Federal funding for the purpose of increasing the number of disadvantaged, low-income college students, 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 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.
- **Temporary Assistance for Needy Families (TANF):** Federal funding administered by the State for the purpose of providing assistance and work opportunities to needy families.
- **Veteran 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.

**Citrus College
Adopted Budget
Current Year Grant Activity
Fiscal Year 2021-2022**

| Grant | Carryover | 2021-22 Allocation | Total |
|--|----------------------|-------------------------------|----------------------|
| Board Financial Assistance Program | \$ 44,611 | \$ 498,272 | \$ 542,883 |
| CalFresh Outreach | 37,899 | | 37,899 |
| Cal Grants | | 1,500,000 | 1,500,000 |
| California College Promise Grant (AB19) | 969,169 | 767,742 | 1,736,911 |
| CalWork Opportunities and Responsibilities to Kids | 17,086 | 317,892 | 334,978 |
| Campus Safety & Sexual Assault | 24,351 | | 24,351 |
| Career Technical Education (CTE) Data Unlocked | 50,000 | | 50,000 |
| Child Development Training Consortium | | 36,800 | 36,800 |
| Cooperative Agencies Resources for Education | | 133,844 | 133,844 |
| COVID-19 Response Block Grant | 338,957 | | 338,957 |
| Direct Loan Program | | 1,500,000 | 1,500,000 |
| Disabled Student Programs & Services | 10,662 | 964,002 | 974,664 |
| Disaster Relief Emergency Student Financial Aid | 79 | | 79 |
| Dream Resource Liaison | 47,639 | 109,731 | 157,370 |
| Early Action Emergency Financial Aid (SB85) | 1,108,034 | | 1,108,034 |
| Engineering Information Foundation | 1,155 | | 1,155 |
| Enrollment Growth for Nursing | | 116,206 | 116,206 |
| Equal Employment Opportunities | | 50,000 | 50,000 |
| Extended Opportunity Programs & Services | | 1,039,204 | 1,039,204 |
| Federal Work Study | 43,105 | 350,145 | 393,250 |
| Financial Aid Technology | 5,963 | 51,715 | 57,678 |
| Foster and Kinship Care Education | | 328,539 | 328,539 |
| Guided Pathways | 287,714 | 134,210 | 421,924 |
| HEERF - Institutional | 19,261,548 | | 19,261,548 |
| HEERF - Student Financial Aid | 14,782,861 | | 14,782,861 |
| HEERF - Minority Serving Institution | 2,172,620 | | 2,172,620 |
| Hunger Free Campus | | 126,699 | 126,699 |
| Instructional Equipment Grants | 176,267 | | 176,267 |
| Mathematical Assn of America/Dolciani Mathematics Enrichment | 333 | | 333 |
| National Science Foundation (NSF) - GP-EXTRA | 445,599 | 446,398 | 891,997 |
| PELL | | 14,000,000 | 14,000,000 |
| Perkins 1C (formerly VTEA) | 91,507 | 482,380 | 573,887 |
| Professional Development for Classified Employees | 48,522 | | 48,522 |
| Proposition 20 Lottery | 1,371,952 | 741,895 | 2,113,847 |
| Regional Alliance in STEM Education (RAISE) | 27,096 | | 27,096 |
| Resource Family Approval (formerly PS-MAPP) | 72,281 | 13,000 | 85,281 |
| Search for Extraterrestrial Intelligence (SETI) NASA InVADER | 91,200 | | 91,200 |
| Strong WorkForce - Local | 2,176,756 | 790,000 | 2,966,756 |
| Strong WorkForce - Regional | 509,428 | 575,000 | 1,084,428 |
| Student Equity & Achievement (SEAP) | 1,696,185 | 4,358,167 | 6,054,352 |
| Student Retention & Outreach | 183,644 | | 183,644 |
| Student Success & Support TRIO STEM | 145,841 | 261,888 | 407,729 |
| Student Success Completion Grant | 253,676 | 1,882,500 | 2,136,176 |
| Supplemental Educational Opportunity Grant | | 391,931 | 391,931 |
| Temporary Assistance for Needy Families | | 51,073 | 51,073 |
| Veteran Resource Center | 136,769 | 89,965 | 226,734 |
| | <u>\$ 46,630,509</u> | <u>\$ 32,109,198</u> | <u>\$ 78,739,707</u> |

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

| | 2021-22 Budget | 2020-21 Actuals | 2019-20 Actuals | 2018-19 Actuals |
|--|---------------------------|----------------------------|----------------------------|----------------------------|
| Beginning Balance | \$ 34,728,058 | \$ 34,678,414 | \$ 22,704,797 | \$ 20,591,362 |
| Revenues and Other Sources: | | | | |
| Federal Revenue | \$ 23,932,755 | \$ 9,889,871 | \$ 1,660,201 | \$ 1,370,577 |
| State Revenue | 85,470,640 | 78,452,839 | 85,552,336 | 77,034,749 |
| Local Revenue | 15,471,057 | 15,345,831 | 18,017,344 | 19,005,901 |
| Interfund Transfers In | 537,069 | 1,443,033 | 539,752 | 228,425 |
| Total Revenues and Other Sources | \$ 125,411,521 | \$ 105,131,574 | \$ 105,769,633 | \$ 97,639,652 |
| Expenditures and Other Uses: | | | | |
| Academic Salaries | \$ 35,654,800 | \$ 36,376,484 | \$ 35,160,374 | \$ 34,148,803 |
| Classified Salaries | 26,081,057 | 21,439,770 | 21,868,234 | 21,039,816 |
| Employee Benefits | 26,231,374 | 22,600,455 | 24,479,838 | 21,540,515 |
| Supplies & Materials | 12,886,594 | 1,458,772 | 1,346,905 | 2,016,137 |
| Other Operating Expenses | 11,437,311 | 5,446,265 | 6,415,297 | 7,209,801 |
| Capital Outlay | 9,920,780 | 2,742,837 | 1,693,583 | 3,131,129 |
| Interfund and Other Transfers Out | 1,468,977 | 13,834,410 | 1,932,250 | 5,740,901 |
| Student Financial Aid | 2,740,541 | 1,182,937 | 899,535 | 699,115 |
| Total Expenditures and Other Uses | \$ 126,421,434 | \$ 105,081,930 | \$ 93,796,016 | \$ 95,526,217 |
| Ending Balance/Contingency | \$ 33,718,145 | \$ 34,728,058 | \$ 34,678,414 | \$ 22,704,797 |

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 \$121 million Measure G bond issue that was approved by voters in 2004. A listing of budgets and expenditures by Bond project may be found on page 29 of this document.
- **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 30 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 PELL, Direct Loan, SEOG, and Cal 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 they are transferred to the District's irrevocable trust for post-employment health benefits.

**Citrus Community College District
 Adopted Budget
 Bond Fund - Expenditures by Project
 2021-2022**

| <u>Project</u> | <u>Budget</u> | <u>2004-2021 Expenses</u> | <u>2021-22 Budget</u> |
|---|-----------------------|--------------------------------------|----------------------------------|
| Administration Building | \$ 6,263,712 | \$ 6,263,712 | \$ - |
| Campus Center | 3,726,755 | 3,726,755 | |
| EDC | 6,335,119 | 1,190,763 | 5,144,356 |
| Hayden Hall | 1,440,791 | 1,440,791 | |
| Liberal Arts | 540,626 | 540,626 | |
| Main Gymnasium | 4,460,303 | 4,460,303 | |
| Technology C | 1,012,867 | 1,012,867 | |
| Video Technology | 414,000 | 414,000 | |
| Math Science (FF & E) | 794,027 | 794,027 | |
| Center for Innovation | 14,362,273 | 14,362,273 | |
| Stadium Field House & Concessions | 9,003,667 | 9,003,667 | |
| Fine Arts | 19,595,141 | 19,595,141 | |
| Student Services | 18,887,977 | 18,887,977 | |
| Vocational Technology | 1,640,848 | 1,640,848 | |
| Security Building | 1,505,020 | 1,505,020 | |
| East Campus - Public Restrooms | 770,024 | 770,024 | |
| Facilities Condition Assessment | 5,852,825 | 5,852,825 | |
| Central Plant | 7,877,829 | 7,877,829 | |
| Stadium Track/Field & Lighting | 3,660,718 | 3,660,718 | |
| Enterprise Resource System | 8,049,737 | 8,049,737 | |
| Main Campus Gateway | 155,531 | 155,531 | |
| Relocate Softball Field/Gym Parking Lot Expansion | 6,345,352 | 6,345,352 | |
| Main Quad | 188,726 | 188,726 | |
| East Quad | 190,630 | 190,630 | |
| Campus Signage | 41,821 | 41,821 | |
| Across Program Expenditures | 2,711,629 | 2,696,629 | 15,000 |
| Total | <u>\$ 125,827,948</u> | <u>\$ 120,668,592</u> | <u>\$ 5,159,356</u> |

**Citrus Community College District
Adopted Budget
Capital Outlay Fund - Expenditures by Project
2021-22**

| <u>Project</u> | <u>2021-22 Budget</u> |
|--|----------------------------------|
| Campus-wide Accessibility Plan | \$ 922,176 |
| Campus-wide Technology Enhancements | 99,004 |
| Classroom AV Controls | 150,000 |
| ED Renovation | 9,852,140 |
| Emergency Notification System | 40,477 |
| Emergency Preparedness | 168,383 |
| EMS/HVAC/Controls Project | 936,551 |
| Facilities Master Plan | 2,500,000 |
| General Capital Outlay | 1,498,968 |
| Haugh PAC Renovations | 235,550 |
| High Voltage Switch Replacement | 227,157 |
| Ingress/Egress Access Control Proj | 300,000 |
| IS Building HVAC & Infrastructure | 1,404,396 |
| Kinesiology Fitness Center & Pool | 30,000 |
| Phased-In Copier Replacement | 200,000 |
| Phased-In Desktop Hardware Replacement | 848,029 |
| Phased-In Vehicle Replacement | 300,000 |
| SS Flooring Project | 125,000 |
| Sustainability Projects | 250,000 |
| Sustainability/Solar Phase I | 112,171 |
| Technology Servers | 41,324 |
| Xeriscaping Phase 2 | 385,998 |
| Contingencies | 12,400,271 |
| | <u>\$ 33,027,595</u> |

**Citrus Community College District
Adopted Budget
Other Funds
2021-2022**

| | <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 | \$ - | \$ - | \$ - | \$ 30,674,792 | \$ 30,674,792 |
| State Revenue | | | | 4,744,210 | 4,744,210 |
| Local Revenue | 15,000 | 608,000 | 95,000 | | 718,000 |
| Interfund Transfers In | | 500,000 | 90,193 | | 590,193 |
| Total Revenues and Other Sources | \$ 15,000 | \$ 1,108,000 | \$ 185,193 | \$ 35,419,002 | \$ 36,727,195 |
| Expenditures and Other Uses: | | | | | |
| Academic Salaries | \$ - | \$ - | \$ 17,656 | \$ - | \$ 17,656 |
| Classified Salaries | | 202,722 | 70,048 | | 272,770 |
| Employee Benefits | | 97,781 | 55,974 | | 153,755 |
| Supplies & Materials | | 239,500 | 4,300 | | 243,800 |
| Other Operating Expenses | 245,000 | 2,028,426 | 37,215 | | 2,310,641 |
| Capital Outlay | 4,914,356 | 18,058,895 | | | 22,973,251 |
| Student Financial Aid | | | | 35,419,002 | 35,419,002 |
| Total Expenditures and Other Uses | \$ 5,159,356 | \$ 20,627,324 | \$ 185,193 | \$ 35,419,002 | \$ 61,390,875 |
| Surplus/(Deficit) | \$ (5,144,356) | \$ (19,519,324) | \$ - | \$ - | \$ (24,663,680) |
| Beginning Fund Balance | 5,144,356 | 31,919,595 | - | - | 37,063,951 |
| Ending Fund Balance/Contingency | \$ - | \$ 12,400,271 | \$ - | \$ - | \$ 12,400,271 |

**Citrus Community College District
Adopted Budget
Other Funds (Continued)
2021-2022**

| | <u>Self-Insurance Fund</u> | <u>Retirement Health Fund</u> | <u>Total Other Funds</u> |
|--|--------------------------------|-----------------------------------|------------------------------|
| Revenues and Other Sources: | | | |
| Federal Revenue | \$ - | \$ - | \$ 30,674,792 |
| State Revenue | | | 4,744,210 |
| Local Revenue | 1,102,000 | 10,000 | 1,830,000 |
| Interfund Transfers In | | 700,000 | 1,290,193 |
| Total Revenues and Other Sources | \$ 1,102,000 | \$ 710,000 | \$ 38,539,195 |
| Expenditures and Other Uses: | | | |
| Academic Salaries | \$ - | \$ - | \$ 17,656 |
| Classified Salaries | | | 272,770 |
| Employee Benefits | | | 153,755 |
| Supplies & Materials | | | 243,800 |
| Other Operating Expenses | 1,480,000 | | 3,790,641 |
| Capital Outlay | | | 22,973,251 |
| Student Financial Aid | | | 35,419,002 |
| Total Expenditures and Other Uses | \$ 1,480,000 | \$ - | \$ 62,870,875 |
| Surplus/(Deficit) | \$ (378,000) | \$ 710,000 | \$ (24,331,680) |
| Beginning Fund Balance | <u>1,353,103</u> | <u>971,353</u> | <u>39,388,407</u> |
| Ending Fund Balance/Contingency | <u>\$ 975,103</u> | <u>\$ 1,681,353</u> | <u>\$ 15,056,727</u> |

Enterprise Funds

The District's Enterprise Funds are comprised of the Bookstore and Golf Driving Range Funds. Following is a brief description of the activities accounted for in each fund:

- **Bookstore Fund** - designated for the receipt of proceeds derived from the District's operation of a bookstore pursuant to Section 81676 of the California Education Code. All related expenses, including salaries, benefits, operating expenses, and capital improvements for the bookstore may be funded, in whole or in part, from the revenues generated by the bookstore's operations.
- **Golf Driving Range Fund** - 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 also 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
Adopted Budget
Enterprise Funds
2021-2022**

| | <u>Bookstore Fund</u> | <u>Golf Driving Range Fund</u> | <u>Total Enterprise Funds</u> |
|--|---------------------------------|------------------------------------|-----------------------------------|
| Revenues and Other Sources: | | | |
| Local Revenue | \$ 551,000 | \$ 40,000 | \$ 591,000 |
| Interfund Transfers In | 713,148 | 52,948 | 766,096 |
| Total Revenues and Other Sources | <u>\$ 1,264,148</u> | <u>\$ 92,948</u> | <u>\$ 1,357,096</u> |
| Expenditures and Other Uses: | | | |
| Classified Salaries | \$ 564,903 | \$ 101,169 | \$ 666,072 |
| Employee Benefits | 315,245 | 41,779 | 357,024 |
| Supplies & Materials | 8,000 | 4,000 | 12,000 |
| Other Operating Expenses | 376,000 | 3,000 | 379,000 |
| Total Expenditures and Other Uses | <u>\$ 1,264,148</u> | <u>\$ 149,948</u> | <u>\$ 1,414,096</u> |
| Beginning Fund Balance | <u>717,140</u> | <u>157,593</u> | <u>874,733</u> |
| Ending Fund Balance/Contingency | <u><u>\$ 717,140</u></u> | <u><u>\$ 100,593</u></u> | <u><u>\$ 817,733</u></u> |

**Citrus Community College District
Adopted Budget
Auxiliary Funds
2021-2022**

| | <u>Associated Students Fund</u> | <u>Student Club Funds</u> | <u>Scholarship Funds</u> | <u>Departmental Trust Funds</u> | <u>Student Representation Fee Fund</u> | <u>Total Auxiliary Funds</u> |
|--|-------------------------------------|-------------------------------|------------------------------|-------------------------------------|--|----------------------------------|
| Revenues and Other Sources: | | | | | | |
| Local Revenue | \$ 650,000 | \$ 7,000 | \$ 80,000 | \$ 525,080 | \$ 22,000 | \$ 1,284,080 |
| Interfund Transfers In | 45,000 | | | | | 45,000 |
| Total Revenues and Other Sources | <u>695,000</u> | <u>7,000</u> | <u>80,000</u> | <u>525,080</u> | <u>22,000</u> | <u>1,329,080</u> |
| Expenditures and Other Uses: | | | | | | |
| Classified Salaries | \$ 319,226 | \$ - | \$ - | \$ 110,500 | \$ - | \$ 429,726 |
| Employee Benefits | 103,019 | | | 3,445 | | 106,464 |
| Supplies & Materials | 14,608 | 4,500 | | 70,366 | 5,000 | 94,474 |
| Other Operating Expenses | 187,500 | 1,300 | | 289,985 | 15,000 | 493,785 |
| Capital Outlay | 15,500 | | | 1,000 | | 16,500 |
| Interfund and Other Transfers Out | 49,000 | | | | 2,000 | 51,000 |
| Other Outgo to/for Students | | 1,200 | 80,067 | 27,000 | | 108,267 |
| Total Expenditures and Other Uses | <u>688,853</u> | <u>7,000</u> | <u>80,067</u> | <u>502,296</u> | <u>22,000</u> | <u>1,300,216</u> |
| Beginning Fund Balance | <u>1,384,599</u> | <u>84,170</u> | <u>61,161</u> | <u>902,234</u> | <u>106,354</u> | <u>2,538,518</u> |
| Ending Fund Balance/Contingency | <u>\$ 1,390,746</u> | <u>\$ 84,170</u> | <u>\$ 61,094</u> | <u>\$ 925,018</u> | <u>\$ 106,354</u> | <u>\$ 2,567,382</u> |