



2022-2023 PROPOSED BUDGET

OFFICE OF THE VICE PRESIDENT OF
FINANCE AND ADMINISTRATIVE SERVICES

SEPTEMBER 6, 2022

CitrusCollege



PROPOSED BUDGET 2022-2023

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CITRUS COMMUNITY COLLEGE DISTRICT

2022-2023 PROPOSED BUDGET

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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 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 2022-23 budget, information regarding the District's budgetary planning priorities, Full-Time Equivalent Students (FTES), full-time faculty obligation, and financial comparative information is also included. It is important to note that this information presents a point-in-time fiscal picture of the District's financial condition, which is subject to change as additional developments transpire. In accordance with the District's Board Policy and Administrative Procedure 6250, Budget Management, revisions to the 2022-23 budget, after adoption, will be recommended to the Citrus Community College District Board of Trustees for review and action.

The 2022-23 Proposed Budget is the result of a series of participatory governance processes, including review, discussion, and input from the District's Financial Resources Committee, Steering Committee, campus-wide budget forums, and public presentations to the Board of Trustees. In a concerted effort to align resource allocations with institutional planning, the District's Financial Resources and Program Review Committees work together to ensure a transparent process in which Program Review resource requests formally flow through the Citrus Community College District participatory governance process. This process allows Program Review requests for resources to progress through a comprehensive review and prioritization process conducted by division/department leads, to the Financial Resources Committee for review and funding consideration using pre-established criteria. This results in recommendations for funding made by the Financial Resources Committee to the Steering Committee, which is the major participatory governance group of the Citrus Community College District.

Current Year Overview

Signed by Governor Newsom on June 30th, the 2022-23 Budget Act reflects a period of revenue growth for the state, with a focus on providing inflation relief, ensuring public safety, addressing homelessness, transforming public education, and combating climate change. Recall that it was just two short years ago, at the height of the COVID-19 pandemic, that California community colleges were facing a potential 10% budget cut, along with billions of dollars in deferred revenues. This year's budget, in contrast, provides an over \$300 billion spending plan, a 17% increase over the previous year's enacted budget.

Specific to education, the 2022-23 Budget Act provides a multi-year framework for higher education. For community colleges, this framework includes a refined set of metrics and goals, focused on equity and student success, and aligned with the *Vision for Success* goals identified by the California Community Colleges Chancellor's Office. The key goals and expectations outlined for community colleges include: increased collaboration across education segments and sectors to enhance timely transfer; improved completion rates and reduction in excess units; closure of equity gaps; and better alignment of the system with K-12 and workforce needs.

COVID-19 Lasting Impacts on California Community Colleges

In March 2020, the COVID-19 pandemic and related federal, state and county "stay-at-home" restrictions forced California community colleges to rapidly redesign operations, instruction, and support services, to transition to an online/remote educational and work environment. Two years later, the COVID-19 public health emergency continues to have prolonged effects on community colleges. Citrus College, like many other California community colleges and higher education institutions throughout the nation, has experienced significant declines in enrollment, since the onset of the pandemic. In 2021-22, Citrus College served approximately 8,638 full-time equivalent students (FTES), a decline of 24.3% as compared to 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.

2022-23 State Budget Act Overview

Following is a summary of key information contained within the 2022-23 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 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 2022-23 state budget for community colleges provides a cost of living adjustment (COLA) to fund apportionments, in the amount of 6.56%. The state budget also provides \$200 million to augment the Base Allocation component of the SCFF, and \$400 million to augment the SCFF funding rates. Applying these adjustments to the SCFF, the 2022-23 funding rates are as follows:

Allocations	Funding Rates
Credit FTES	\$4,840
Noncredit FTES	\$4,082
Special Admit FTES	\$6,788
Career Development College Preparation (CDCP) FTES	\$6,788
Supplemental Point Value	\$1,145
Student Success Main Point Value	\$675
Student Success Equity (Supplemental) Point Value	\$170

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.

Hold Harmless

Another component of the originally enacted SCFF was to provide a “hold-harmless” minimum revenue guarantee to all districts, specifying that a district will receive at least its 2017-18 total computational revenues, adjusted by COLA in each year that does not contain base reductions or deficits, through 2023-24. The 2021-22 Budget Act extended this minimum revenue guarantee for one additional year, through 2024-25. Subsequently, the 2022-23 Enacted Budget extended this revenue protection in a modified form, with the intent of avoiding sharp fiscal declines in 2025-26, and supporting a smooth transition to the SCFF formula over time, for all districts. Under this modified provision, a district's 2024-25 funding will represent its new “floor,” below which it cannot drop. Starting in 2025-26, districts will be funded at their SCFF-generated amount, or their “floor” (their 2024-25 funding amount), whichever is higher. It is important to note that this revised hold harmless will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25. In other words, after 2024-25, a district's hold harmless funding will not increase.

Physical Plant and Instructional Support Program

The 2022-23 state budget includes \$840.7 million in one-time funding to address physical plant and energy efficiency needs across the system. Under this program, funding is provided to individual community college districts with a minimum allocation of \$4 million, with remaining funds allocated based upon a districts' proportionate share of FTES, as reported in 2021-22, and is available for use through June 30, 2027.

COVID-19 Recovery Block Grant

The enacted state budget also includes \$650 million in one-time funding to address issues related to the COVID-19 pandemic, such as: to fund activities that directly support community college students and mitigate learning losses related to the pandemic; to

support professional development; for technology infrastructure; to develop open education resources and zero-textbook-cost degrees; and to support the mental health and wellness needs of students and staff.

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 2022-23 Proposed Budget:

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

The assumptions and allocations contained within the 2022-23 Proposed Budget, and summarized throughout the remainder of this document, present a clear link to these priorities.

Full-Time Equivalent Students (FTES)

Historically, the state has mainly utilized full-time equivalent students as its primary method to allocate resources to community colleges. The Student Centered Funding Formula (SCFF) continues this practice as, under the formula, a majority of a district's apportionment revenues are based primarily on FTES. Consequently, the monitoring of FTES is crucial to the successful operation of a district. Not generating enough FTES

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

	<u>2018-19</u>	<u>2019-20*</u>	<u>2020-21</u>	<u>2021-22</u>
Credit	10,772.41	10,734.69	9,653.67	7,955.32
CCAP	294.18	402.09	451.00	464.27
Non-Credit	214.41	193.63	105.00	158.55
CDCP	<u>95.85</u>	<u>83.36</u>	<u>68.43</u>	<u>59.54</u>
Total	<u>11,376.85</u>	<u>11,413.77</u>	<u>10,278.10</u>	<u>8,637.68</u>

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

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, 2022, the Citrus Community College District ending balance was \$33,820,662. 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 2021-22 ending fund balance of \$33,820,662, resulting in a remaining, uncommitted balance as of the time of this budget preparation, of \$17,926,772:

Board Policy Contingency (per BP 6250, Budget Management)	\$13,864,529
2022-23 Program Review Allocations	75,000
2021-22 Program Review Allocations Carryover	51,709
2020-21 Program Review Allocations Carryover	69,943
Additional Professional Development Allocations	30,000
Advertising	300,000
Purchases in Progress	1,502,709

The remaining balance of \$17.9 million 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, addressing the needs of students, and ensuring a safe campus environment for students, faculty and staff. 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 2021-22 General Fund Actual Revenue and the 2022-23 Proposed Budget General Fund Revenue may be found in the General Fund Revenue Detail section of this document. Following is a description of the major revenue sources:

- Apportionment is the primary source of revenue for the District. Apportionment is defined as federal, state, or local monies distributed to college districts or other governmental units according to certain formulas. Citrus College's total apportionment is comprised of a combination of property tax revenues, student enrollment fees, and a state allocation calculated utilizing the Student Centered Funding Formula (SCFF). The components of the SCFF Model include: a Base

Allocation component, representing 70% of total apportionment funding, comprised of a basic allocation and funding for credit, non-credit, Career Development and College Prep (CDCP), and Special Admit FTES; a Supplemental Allocation component, representing 20% of total apportionment, comprised of funding for students eligible for a Pell Grant, California Promise Fee Waiver, or AB 540 students; and a Student Success Allocation, representing 10% of total apportionment funding, comprised of funding for various student success metrics in the following categories: degree completion, credit certificate completion, Career and Technical Education (CTE) 9-plus units completion, transfer to a 4-year institution, completion of transfer-level math and English in first-year, and attainment of a regional living wage.

- The SCFF also includes a “hold harmless” provision in which districts are guaranteed funding at their 2017-18 total computational revenue plus statutory COLA for each subsequent year. The 2022-23 Budget Act modified this provision by establishing a district’s 2024-25 funding level as its funding “floor” in subsequent years. This “floor” would not be subject to COLA augmentations. As such, a district’s hold harmless “floor” will not grow beyond 2024-25. For the 2022-23 Proposed Budget, Citrus College has budgeted its ongoing apportionment revenues to the hold harmless level for 2022-23, totaling \$80,912,341. Any emergency conditions funding allowances above the hold harmless provision (due to COVID-19 FTES protections) are budgeted as one-time funding sources.
- 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 \$67 per FTES, for a total of \$764,722; and the unrestricted portion is estimated at \$170 per FTES, for a total of \$1,940,340. 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 2022-23 is budgeted at

\$2,282,656, based upon the current rates adopted by the Board of Trustees of \$332 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 2021-22, the District expended approximately 90% of its general operating budget on salaries and benefits.

- For the 2022-23 Proposed Budget, the Unrestricted General Fund Personnel costs are budgeted at \$59.9 million. This includes step and column movements, retirements/separations, and approved recruitments. The Proposed Budget does not make any assumptions for negotiated salary adjustments, subject to collective bargaining.
 - 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 2022 calendar year, the Kaiser premium rates totaled \$7,995; \$15,990; or \$22,625, based on single, two-party or family coverage, respectively. For the 2023 calendar year, these premium rates are expected to increase by 15% due to a high utilization rate during the measurement period. It should be noted that Citrus College's Kaiser program experienced an over 400% increase in hospitalizations during the measurement period and based on utilization, the premium increase would have amounted to 29%. However, due to a contractual "cap", the Kaiser premium shall not increase by more than 15% in a given year. The Anthem premium rate for the 2022 calendar year totaled \$24,414, regardless of the number of covered participants, and is expected to increase by 5% for the 2023 calendar year.
 - Lastly, the Personnel budget for 2022-23 also includes an increase in statutory benefits for PERS of 2.46%, from 22.91% to 25.37%, amounting

to approximately \$412,000; and an increase for STRS of 2.18%, from 16.92% to 19.1%, amounting to approximately \$548,000. 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 increases mentioned above, and totals \$1,329,038 for 2022-23.
- 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 2022-23, the Adjunct/Overload budget is established at \$8,590,680, an overall reduction of 10% to account for declining enrollments and the hiring of new full-time faculty. A more detailed explanation of the District's full-time faculty obligation number (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 2022-23, Cost Center Allocations have been augmented to account for the prior year's funded COLA, and total \$11,334,500.
- Utilities Expense includes the amount budgeted for electric, gas, water, telephone, and waste disposal utilities. As a result of the District's established conservation efforts supporting the Citrus College Sustainability Plan, the District has saved approximately 3.3 million kilowatt hours and 82,000 therms. The amount budgeted for Utilities for 2022-23 is budgeted at \$1,655,000. This figure accounts for increased utilization as we return to a more in-person instructional environment, and to account for rate increases.

Full-time Faculty Obligation

The California Code of Regulations (CCR), Title 5, Section 51025, requires community college districts to increase their base number of full-time faculty over the prior year, in proportion to the amount of growth in funded credit FTES. Because CCR regulations are based on “funded” credit FTES, the emergency conditions funding allowances that have been made available to community colleges over the last couple years, due to the COVID-19 pandemic, have artificially driven up FON calculations, despite this period of declining enrollment. As such, Citrus College’s full-time faculty obligation number (FON) for Fall 2022 was 172, an increase of 10 positions over its Fall 2021 FON.

Prior to the start of the Fall 2022 semester, the District facilitated a recruitment process and successfully hired 12 new full-time faculty. However, based on a \$100 million, system-wide allocation for additional full-time faculty hiring, which was included in the 2021-22 State Budget Act, the District’s FON obligation increased by 12 positions above any increases due to the level of funded credit FTES. This increase, coupled with retirements, and other net changes in full-time faculty, has resulted in a total of 169 filled positions for Fall 2022.

The District’s Fall 2023 estimated FON at the Advance reporting period is 157, a decline of 15 positions over the Fall 2022 FON. Therefore, although the District anticipates a final reporting of 3 positions below its FON obligation for Fall 2022, it is well positioned to address any recruitment/hiring needs, based on programmatic considerations, during the 2022-23 fiscal year.

Long-Term Fiscal Planning / Budget Considerations

While this document provides a perspective of the 2022-23 Proposed Budget, there are several long-term fiscal planning and budget considerations that may impact the District’s future fiscal situation.

- The lasting effects of the COVID-19 public health emergency continue to impact enrollments. Citrus College has experienced a 24% decline in FTES since the

onset of the pandemic. It is likely that this significant decline may take several budget cycles to restore.

- The 2022-23 fiscal year marks the final extension of the COVID-19 emergency conditions FTES protection funding. While the District will likely be in hold harmless funding status, the termination of this protection funding is expected to result in a reduction of one-time revenue allocations in subsequent years.
- The rising PERS and STRS employer contribution rates continue to be a concern. The PERS and STRS annual employer contribution rates are adopted by each respective board and are currently set at 25.37% and 19.1% for 2022-23, respectively. To put these rates in perspective, it is important to note the drastic increase that districts have experienced in these rates over the years. Since 2014-15, the PERS and STRS employer contribution rates have each increased by 115%; from 11.77% to 25.37% for PERS and from 8.88% to 19.1% for STRS. While STRS has not released future projections, PERS is projected to increase to 27.7% by the 2024-25 fiscal year.
- The Legislative Analyst's Office (LAO) has expressed concern about the impact of the state appropriations limit (SAL) on the state's longer-term fiscal outlook. Due the SAL, continued revenue growth could increase the state's constitutional funding obligations and lead to large budget deficits.
- The LAO has also expressed concern for a "heightened risk of recession" noting such economic indicators as high inflation, tight labor markets, and a decline in home sales as the Federal Reserve has been raising interest rates to cool inflation.

Citrus Community College District
Proposed Budget
General Fund Summary
(Combined Unrestricted and Restricted General Fund)
2022-23

	<u>2022-23 Budget</u>	<u>2021-22 Actual</u>
Beginning Balance	\$ 37,933,433	\$ 34,550,421
Revenues:		
Federal Revenue	3,361,750	20,269,178
State Revenue	104,021,792	90,850,847
Local Revenue	15,000,054	12,158,817
Total Revenues	\$ 122,383,596	\$ 123,278,842
Expenditures:		
Academic Instr'l Salaries	\$ 15,285,901	14,121,723
Academic Non-Instr'l Salaries	6,375,397	7,331,213
Part-Time Faculty Salaries	9,865,178	13,796,526
Total Academic Salaries	31,526,476	35,249,462
Classified Non-Instr'l Salaries	21,330,645	19,841,233
Classified Instr'l Salaries	573,276	249,690
Hourly Staff Salaries	2,047,854	2,045,557
Total Classified Salaries	23,951,775	22,136,480
Employee Benefits	26,737,767	26,469,711
Total Salaries and Benefits	82,216,018	83,855,653
Supplies and Materials	15,180,023	3,272,735
Other Operating Expenses	9,671,048	7,318,385
Capital Outlay	6,396,555	4,503,549
Total Expenditures	\$ 113,463,644	\$ 98,950,322
Other Sources/(Uses):		
Intrafund/Interfund Transfers In	\$ -	\$ 12,166,061
Interfund and Other Transfers Out	(3,448,775)	(31,968,766) *
Student Financial Aid	(4,772,832)	(1,142,803)
Total Other Sources/(Uses)	\$ (8,221,607)	\$ (20,945,508)
Ending Balance/Contingency	\$ 38,631,778	\$ 37,933,433

* Includes HEERF/CARES-related transfers and transfers to support Measure Y projects due to cost escalations.

**Citrus Community College District
Proposed Budget
General Fund Summary by Fund Type
2022-23**

	Unrestricted General Fund				Restricted Funds	Total Budget
	One-Time Funds	Ongoing Funds	Self-supported Funds	Total Unrestricted		
Beginning Balance	\$ 31,467,113	\$ -	\$ 2,353,549	\$ 33,820,662	\$ 4,112,771	\$ 37,933,433
Revenues:						
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 3,361,750	\$ 3,361,750
State Revenue		74,273,197		74,273,197	29,748,595	104,021,792
Local Revenue		13,648,089	402,477	14,050,566	949,488	15,000,054
Total Revenues	\$ -	\$ 87,921,286	\$ 402,477	\$ 88,323,763	\$ 34,059,833	\$ 122,383,596
Expenditures:						
Academic Instr'l Salaries	\$ -	\$ 15,285,901	\$ -	\$ 15,285,901	\$ -	\$ 15,285,901
Academic Non Instr'l Salaries	159,243	4,406,851		4,566,094	1,809,303	6,375,397
Part-Time Faculty Salaries		8,590,680		8,590,680	1,274,498	9,865,178
Total Academic Salaries	\$ 159,243	\$ 28,283,432	\$ -	\$ 28,442,675	\$ 3,083,801	\$ 31,526,476
Classified Non Instr'l Salaries	\$ -	\$ 17,815,765	\$ 76,674	\$ 17,892,439	\$ 3,438,206	\$ 21,330,645
Classified Instr'l Salaries		471,079		471,079	102,197	573,276
Hourly Staff Salaries	63,993	575,948		639,941	1,407,913	2,047,854
Total Classified Salaries	\$ 63,993	\$ 18,862,792	\$ 76,674	\$ 19,003,459	\$ 4,948,316	\$ 23,951,775
Employee Benefits	\$ 66,907	\$ 22,996,245	\$ 92,803	\$ 23,155,955	\$ 3,581,812	\$ 26,737,767
Total Salaries and Benefits	\$ 290,143	\$ 70,142,469	\$ 169,477	\$ 70,602,089	\$ 11,613,929	\$ 82,216,018
Supplies and Materials	\$ 5,500	\$ 3,121,984	\$ 233,000	\$ 3,360,484	\$ 11,819,539	\$ 15,180,023
Other Operating Expenses	324,500	7,103,600		7,428,100	2,242,948	9,671,048
Capital Outlay	172,868	2,187,968		2,360,836	4,035,719	6,396,555
Total Expenditures	\$ 793,011	\$ 82,556,021	\$ 402,477	\$ 83,751,509	\$ 29,712,135	\$ 113,463,644
Other Sources/(Uses):						
Intrafund/Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund and Other Transfers Out		(2,055,000)		(2,055,000)	(1,393,775)	(3,448,775)
Student Financial Aid					(4,772,832)	(4,772,832)
Total Other Sources/(Uses)	\$ -	\$ (2,055,000)	\$ -	\$ (2,055,000)	\$ (6,166,607)	\$ (8,221,607)
Ending Balance/Contingency	\$ 30,674,102	\$ 3,310,265	\$ 2,353,549	\$ 36,337,916	\$ 2,293,862	\$ 38,631,778

**Citrus Community College District
2022-23 Proposed Budget
Unrestricted General Fund
Ongoing Revenues and Expenses**

Revenues

Apportionment - SCFF Funding Model *	\$ 80,912,341
Unrestricted Lottery	1,940,340
Part-time Faculty Compensation	230,329
Fee Waiver Admin	176,221
Non-Resident Tuition	2,282,656
Interest	260,000
Mandated Cost	283,691
Transcripts/Parking Fines/Other	96,000
Other Local Income	100,000
Total	<u>\$ 86,281,578</u>

Expenses

Unrestricted General Fund Salaries	\$ 38,138,838
Unrestricted General Fund Benefits	21,734,115
Adjunct/Overload Budgets	8,590,680
Retiree Benefits	1,187,413
Retiree Cash in-lieu of Medical Benefits	141,625
Cost Center Allocations	11,334,500
Utilities Expense	1,655,000
Scheduled Maintenance Transfer	1,000,000
Interfund Transfers Out	1,055,000
Total	<u>\$ 84,837,171</u>

Revenues less Expenses	<u><u>\$ 1,444,407</u></u>
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* SCFF funding is budgeted to the "hold harmless" guarantee level.

Citrus Community College District
Proposed Budget
General Fund Revenue Detail
(Combined Unrestricted and Restricted General Fund)
2022-23

	2022-23 Budget	2021-22 Actuals
Federal Revenues:		
Federal Work Study	\$ 324,291	\$ 131,513
Admin Allowances		20,618
Child Development Training Consortium	34,500	34,500
Foster Kinship Care Education	131,318	131,318
HEERF - Institutional and MSI	1,859,024	18,746,816
National Science Foundation		218,553
Perkins Title I Part C	445,204	539,669
Regional Alliance in STEM Education - RAISE		32,333
Regional Alliance in STEM Education II - RAISER	23,270	6,730
SETI InVADER		16,347
STARS	123,665	31,012
Temporary Assistance for Needy Families	55,315	55,315
Trio Project	365,163	304,454
Total Federal Revenues	\$ 3,361,750	\$ 20,269,178
State Revenues:		
State General Apportionment	\$ 56,617,188	\$ 48,484,789
Basic Needs Centers	529,540	107,161
Basic Needs - One time Funding	541,184	
BFAP	634,259	481,308
Calfresh Outreach		37,899
California College Promise	2,044,878	685,342
CalWORKs	370,357	301,610
Campus Safety Sexual Assault	24,351	
CARE	290,222	129,116
College and Career Access Pathways	86,579	
COVID-19 College Response Grant - State Portion		338,957
COVID Recovery Block Grant	6,175,979	
Culturally Competent Faculty Professional Development	25,434	25,000
CTE Data Unlocked	50,000	
Disaster Relief Student Aid	500	(421)
Dream Resource Liaison	205,428	61,673
DSP&S	1,245,152	969,687
EEO Best Practices	208,333	
EEO Staff Diversity	138,888	50,000
Enrollment Fee Waiver Admin	176,221	176,221
Enrollment Growth Funds for Nursing	116,206	116,206
EOP&S	1,439,770	969,827
Financial Aid Technology	51,715	51,715
Financial Aid Training		5,963
Foster Kinship Care Education	207,221	207,221
Full Time Faculty Hiring	1,639,708	1,639,708
Guided Pathways	578,863	330,677
Instructional Equipment & Library Materials	1,073,264	379,116
LGBTQ+ Funding	108,799	
Lottery	2,705,062	3,053,885
Mandated Costs Block Grant	283,691	350,258
Mental Health Support	550,070	17,806
Part-time Faculty Compensation	230,329	401,998
Prof Dev for Classified Employees	48,522	
Prop 30 Education Protection Act	13,357,220	20,917,477

Citrus Community College District
Proposed Budget
General Fund Revenue Detail
(Combined Unrestricted and Restricted General Fund)
2022-23

	2022-23 Budget	2021-22 Actuals
State Tax Subvention	28,500	28,301
Strong Work Force	3,533,266	2,100,241
STRS On-Behalf		3,396,792
Student Equity and Achievement	6,243,702	4,541,897
Student Retention and Outreach	2,215,076	403,084
Veteran Resource Center	226,315	90,333
Zero Textbook Cost Program	20,000	
Total State Revenues	\$ 104,021,792	\$ 90,850,847
Local Revenues:		
Tax Allocation Secured	\$ 6,046,416	\$ 5,940,344
Tax Allocation Supplemental Roll	167,716	196,949
Tax Allocation Unsecured	142,000	62,427
Prior Year Taxes	129,748	201,187
RDA Pass Through Payments	183,298	195,549
RDA Residual Revenue	770,380	841,913
RDA Asset Liquidation		120,823
Interest & Investment Income	260,000	277,130
Enrollment Fees	3,469,875	3,726,391
Enrollment Fees Contra Revenue - Student Debt Write-Off		(1,199,361)
Fair Market Value of Investments (Unrealized Loss)		(1,558,619)
Health Services	332,000	262,803
Student Records	48,000	44,537
Non-Resident Tuition	2,282,656	2,131,395
Parking Permits/Fines	648,000	314,931
RFA (formerly PS MAPP)	16,000	18,400
Miscellaneous	503,965	582,018
Total Local Revenues	\$ 15,000,054	\$ 12,158,817
Other Financing Sources:		
Intrafund/Interfund Transfers In	\$ -	\$ 12,166,061
Total Other Financing Sources	\$ -	\$ 12,166,061
Total Revenues and Transfers In	\$ 122,383,596	\$ 135,444,903

Current Year Grant Detail

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

- **Basic Needs Centers:** State funding for colleges to establish or expand Basic Needs Centers.
- **Basic Needs Services Support:** One-time state funding to support students with food insecurity, to assist homeless and housing-insecure students, and to support students experiencing basic needs insecurities.
- **Board Financial Assistance Program (BFAP):** State funding for the financial aid staffing cost to promote outreach to students regarding financial aid.
- **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 Grants 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 (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.

- **Child Development Training Consortium:** Federal funding to provide financial assistance to eligible students who are pursuing careers in child care/development.
- **College and Career Access Pathways:** One-time state funding for instructional materials to support high school students enrolled in a community college course through a College and Career Access Pathways (CCAP) partnership.
- **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 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.
- **Culturally Competent Faculty Professional Development:** One-time state funding to support professional development efforts that enhance teaching and learning and help to ensure equitable opportunities and support for all students.
- **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 Resource 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) Best Practices:** One-time state funding to support EEO best practices.
- **Equal Employment Opportunities (EEO Staff Diversity):** State funding to help districts with diversity issues with recruitment and training.
- **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 related to remote instruction, and defray student and institutional expenses associated with COVID-19.
- **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.

- **LGBTQ+ Support Funding:** One-time state funding to provide needed services to support LGBTQ+ students.
- **Mathematical Association of America (MAA)/Dolciani Mathematics Enrichment:** Local funding to develop mathematical enrichment programs for talented students in middle or high school, to encourage students to further challenge themselves in mathematical studies.
- **Mental Health Support:** State funding to enhance mental health support services offered to students.
- **Perkins 1C (formerly VTEA):** Federal funds administered by the State for the improvement of vocational and technical education programs.
- **Professional Development for Classified Employees:** State funding to increase awareness of how classified staff may be educated and encouraged to proliferate the goals and commitments of the state's *Vision for Success* in areas that touch upon their current professional responsibilities.
- **Proposition 20 Lottery:** State funds for the purchase of instructional materials including supplies and equipment, library books, books, magazines and periodicals, and software purchases used for instructional purposes.
- **Regional Alliance in STEM Education II (RAISER):** Federal funding to increase the number of Hispanic and low-income STEM students and increase persistence, retention and graduation rates among participants.
- **Resource Family Approval (formerly PS-MAPP):** Local funding to continue providing the mandated licensing class for resource parents and adoptive parents.
- **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 to increase 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.
- **Student Success and Transfer Articulation through Research and Support Services (STARS):** Pass-Through Federal Funding to increase the retention and graduation rates of Hispanic and low-income students in STEM by engaging them in undergraduate research and increasing their sense of self-efficacy.
- **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 Resource Center:** State funding to support the expansion of Veteran Resource Centers and efforts toward meeting the Veteran Resource Center standards established by the California Community Colleges Chancellor's Office.
- **Zero Textbook Costs Program:** One-time state funding to reduce the overall cost of education for students and decrease the time it takes student to complete degree programs.

**Citrus College
Proposed Budget
Current Year Grant Activity
Fiscal Year 2022-23**

<u>Grant</u>	<u>Carryover</u>	<u>2022-23 Allocation</u>	<u>Total</u>
Basic Needs Center	\$ 169,077	\$ 360,463	\$ 529,540
Basic Needs Services Support	273,889	267,295	541,184
Board Financial Assistance Program	61,574	572,685	634,259
Cal Grants		2,500,000	2,500,000
California College Promise Grant (AB19)	1,051,569	993,309	2,044,878
CalWork Opportunities and Responsibilities to Kids	33,368	336,989	370,357
Campus Safety & Sexual Assault	24,351		24,351
Career Technical Education (CTE) Data Unlocked	50,000		50,000
Child Development Training Consortium		34,500	34,500
College and Career Access Pathways	86,579		86,579
Cooperative Agencies Resources for Education (CARE)	26,067	264,155	290,222
COVID Recovery Block Grant		6,175,979	6,175,979
Culturally Competent Faculty Professional Development	25,434		25,434
Direct Loan Program		650,000	650,000
Disabled Student Programs & Services	7,350	1,237,802	1,245,152
Disaster Relief Emergency Student Financial Aid	500		500
Dream Resource Liaison Support	95,697	109,731	205,428
Early Action Emergency Financial Aid (SB85)	56,175	1,708,680	1,764,855
Engineering Information Foundation	1,155		1,155
Enrollment Growth for Nursing		116,206	116,206
Equal Employment Opportunities (EEO) Best Practices	208,333		208,333
Equal Employment Opportunities (EEO) Staff Diversity		138,888	138,888
Extended Opportunity Programs & Services (EOPS)	69,377	1,370,393	1,439,770
Federal Work Study	13,838	310,453	324,291
Financial Aid Technology		51,715	51,715
Foster and Kinship Care Education		338,539	338,539
Guided Pathways	91,247	487,616	578,863
HEERF - Institutional	1,859,024		1,859,024
HEERF - Student Financial Aid	21,884		21,884
Instructional Equipment Grants	1,073,264	9,251,055	10,324,319
LGBTQ+ Support Funding	108,799		108,799
Mathematical Assn of America/Dolciani Mathematics Enrichment	333		333
Mental Health Support	287,644	262,426	550,070
PELL		12,000,000	12,000,000
Perkins 1C (formerly VTEA)	34,219	410,985	445,204
Professional Development for Classified Employees	48,522		48,522
Proposition 20 Lottery	1,890,354	764,722	2,655,076
Regional Alliance in STEM Education II (RAISER)	8,270	15,000	23,270
Resource Family Approval (formerly PS-MAPP)	89,982	13,000	102,982
Strong WorkForce - Local	1,503,125	854,288	2,357,413
Strong WorkForce - Regional	685,853	490,000	1,175,853
Student Equity & Achievement (SEAP)	1,707,691	4,536,011	6,243,702
Student Retention & Outreach	775,621	1,439,455	2,215,076
Student Success & Support TRIO STEM	103,275	261,888	365,163
Student Success Completion Grant	391,500	3,844,869	4,236,369

**Citrus College
Proposed Budget
Current Year Grant Activity
Fiscal Year 2022-23**

<u>Grant</u>	<u>Carryover</u>	<u>2022-23 Allocation</u>	<u>Total</u>
Student Success and Transfer Articulation through Research and Support Services (STARS)	46,216	77,449	123,665
Supplemental Education Opportunity Grant		394,188	394,188
Temporary Assistance for Needy Families		55,315	55,315
Veterans Resource Center	136,400	89,915	226,315
Zero Textbook Costs Program		20,000	20,000
	<u>\$ 13,117,556</u>	<u>\$ 52,805,964</u>	<u>\$ 65,923,520</u>

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

	2022-23 Budget	2021-22 Actuals	2020-21 Actuals	2019-20 Actuals
Beginning Balance	\$ 37,933,433	\$ 34,550,421	\$ 34,678,414	\$ 22,704,797
Revenues and Other Sources:				
Federal Revenue	\$ 3,361,750	\$ 20,269,178	\$ 9,889,871	\$ 1,660,201
State Revenue	104,021,792	90,850,847	81,486,620	85,552,336
Local Revenue	15,000,054	12,158,817	15,168,193 *	18,017,344
Interfund Transfers In	-	12,166,061	1,443,033	539,752
Total Revenues and Other Sources	\$ 122,383,596	\$ 135,444,903	\$ 107,987,717	\$ 105,769,633
Expenditures and Other Uses:				
Academic Salaries	\$ 31,526,476	\$ 35,249,462	\$ 36,376,484	\$ 35,160,374
Classified Salaries	23,951,775	22,136,480	21,439,770	21,868,234
Employee Benefits	26,737,767	26,469,711	25,634,235	24,479,838
Supplies & Materials	15,180,023	3,272,735	1,458,772	1,346,905
Other Operating Expenses	9,671,048	7,318,385	5,446,265	6,415,297
Capital Outlay	6,396,555	4,503,549	2,742,837	1,693,583
Interfund and Other Transfers Out	3,448,775	31,968,766	13,834,410	1,932,250
Student Financial Aid	4,772,832	1,142,803	1,182,937	899,535
Total Expenditures and Other Uses	\$ 121,685,251	\$ 132,061,891	\$ 108,115,710	\$ 93,796,016
Ending Balance/Contingency	\$ 38,631,778	\$ 37,933,433	\$ 34,550,421	\$ 34,678,414

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.

* 2020-21 Actuals include an adjustment to record the Fair Market Value of the District Cash with the County Treasury, as required by Governmental Accounting Standards Board (GASB) pronouncements.

Other Funds

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

- **Bond Fund** - used to account for activity related to the \$298 million Measure Y bond issue that was approved by voters in 2020.
- **Capital Outlay Fund** - used to account for major construction projects which are not funded, in whole or in part, with bond funds. Scheduled Maintenance, Capital Outlay, as well as locally funded projects, are accounted for within this fund. A listing of budgets and expenditures by Capital Outlay project may be found on page 29 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
Proposed Budget
Capital Outlay Fund - Expenditures by Project
2022-23

<u>Project</u>	<u>2022-23 Budget</u>
Blue Light Tower Project	\$ 240,000
Campus-wide Accessibility Plan	922,176
Campus-wide EMS DDC Controls	500,000
Campus-wide Flooring	1,098,324
Campus-wide Hazardous Mat Abatement	73,565
Campus-wide HVAC	1,275,000
Campus-wide Improvements	500,000
Campus-wide Painting/Coating/Finishing	590,950
Campus-wide Roofing	400,000
Campus-wide Technology Enhancements	51,686
Center for Excellence	1,500,000
Classroom AV Controls	150,000
Classroom Building	1,000,000
CTE Building	4,500,000
ED Renovation	5,035,455
Emergency Notification System	30,527
Emergency Preparedness	132,194
EMS/HVAC/Controls Project	770,071
Facilities Master Plan	4,000,000
General Capital Outlay	3,049,658
Haugh PAC Renovations	235,550
High Voltage Switch Replacement	204,178
Ingress/Egress Access Control Proj	300,000
IS Building HVAC & Infrastructure	1,313,463
Kinesiology Fitness Center & Pool	30,000
Phased-In Copier Replacement	200,000
Phased-In Desktop Hardware Replacement	744,276
Phased-In Vehicle Replacement	320,000
Physical Plant and Instructional Support Holding	9,251,055
STEM/Science Building	2,500,000
Student Union/Dining Hall/IS	1,500,000
Sustainability Projects	250,000
Sustainability/Solar Phase I	113,304
Technology Servers	139,812
Xeriscaping Phase 2	385,998
Contingencies	12,172,461
	<u><u>\$ 55,479,703</u></u>

**Citrus Community College District
Proposed Budget
Other Funds
2022-23**

	Bond Fund	Capital Outlay Fund	Community Education Fund	Financial Aid Fund	Subtotal Other Funds
Revenues and Other Sources:					
Federal Revenue	\$ -	\$ -	\$ -	\$ 13,066,072	\$ 13,066,072
State Revenue		9,251,055		8,445,049	17,696,104
Local Revenue	200,000	1,260,000	95,000		1,555,000
Interfund Transfers In		1,000,000	90,193		1,090,193
Total Revenues and Other Sources	\$ 200,000	\$ 11,511,055	\$ 185,193	\$ 21,511,121	\$ 33,407,369
Expenditures and Other Uses:					
Academic Salaries	\$ -	\$ 182,722	\$ 15,092	\$ -	\$ 197,814
Classified Salaries		102,443	70,781		173,224
Employee Benefits			57,806		57,806
Supplies & Materials		320,500	4,300		324,800
Other Operating Expenses	1,000,000	2,376,739	37,214		3,413,953
Capital Outlay	46,569,875	40,324,838			86,894,713
Student Financial Aid				21,567,296	21,567,296
Total Expenditures and Other Uses	\$ 47,569,875	\$ 43,307,242	\$ 185,193	\$ 21,567,296	\$ 112,629,606
Surplus/(Deficit)	\$ (47,369,875)	\$ (31,796,187)	\$ -	\$ (56,175)	\$ (79,222,237)
Beginning Fund Balance	47,569,875	43,968,648	20,102	56,175	91,614,800
Ending Fund Balance/Contingency	\$ 200,000	\$ 12,172,461	\$ 20,102	\$ -	\$ 12,392,563

**Citrus Community College District
Proposed Budget
Other Funds (Continued)
2022-23**

	<u>Self-Insurance Fund</u>	<u>Retirement Health Fund</u>	<u>Total Other Funds</u>
Revenues and Other Sources:			
Federal Revenue	\$ -	\$ -	\$ 13,066,072
State Revenue			17,696,104
Local Revenue	1,100,000	20,000	2,675,000
Interfund Transfers In		250,000	1,340,193
Total Revenues and Other Sources	<u>\$ 1,100,000</u>	<u>\$ 270,000</u>	<u>\$ 34,777,369</u>
Expenditures and Other Uses:			
Academic Salaries	\$ -	\$ -	\$ 197,814
Classified Salaries			173,224
Employee Benefits			57,806
Supplies & Materials			324,800
Other Operating Expenses	1,406,371		4,820,324
Capital Outlay			86,894,713
Student Financial Aid			21,567,296
Total Expenditures and Other Uses	<u>\$ 1,406,371</u>	<u>\$ -</u>	<u>\$ 114,035,977</u>
Surplus/(Deficit)	\$ (306,371)	\$ 270,000	\$ (79,258,608)
Beginning Fund Balance	<u>931,033</u>	<u>4,489,474</u>	<u>97,035,307</u>
Ending Fund Balance/Contingency	<u>\$ 624,662</u>	<u>\$ 4,759,474</u>	<u>\$ 17,776,699</u>

Enterprise Fund - Golf Driving Range

The District's Golf Driving Range is operated as an Enterprise Fund. The Golf Driving 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 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
Proposed Budget
Enterprise Fund - Golf Driving Range
2022-23**

	2022-23 Budget
Revenues and Other Sources:	
Local Revenue	\$ 40,000
Interfund Transfers In	50,000
Total Revenues and Other Sources	\$ 90,000
Expenditures and Other Uses:	
Classified Salaries	\$ 157,314
Employee Benefits	75,012
Supplies & Materials	25,000
Other Operating Expenses	3,000
Total Expenditures and Other Uses	\$ 260,326
Beginning Fund Balance	226,375
Ending Fund Balance/Contingency	\$ 56,049

**Citrus Community College District
Proposed Budget
Auxiliary Funds
2022-23**

	<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	\$ 449,244	\$ 5,500	\$ 80,000	\$ 567,200	\$ 22,000	\$ 1,123,944
Interfund Transfers In						-
Total Revenues and Other Sources	<u>449,244</u>	<u>5,500</u>	<u>80,000</u>	<u>567,200</u>	<u>22,000</u>	<u>1,123,944</u>
Expenditures and Other Uses:						
Classified Salaries	\$ 242,236	\$ -	\$ -	\$ 205,875	\$ -	\$ 448,111
Employee Benefits	190,468			18,222		208,690
Supplies & Materials	21,900	3,000		69,115	5,000	99,015
Other Operating Expenses	155,204	1,300		557,153	15,000	728,657
Capital Outlay	12,000			18,500		30,500
Interfund and Other Transfers Out					2,000	2,000
Other Outgo to/for Students	4,000	1,200	80,000	127,475		212,675
Total Expenditures and Other Uses	<u>\$ 625,808</u>	<u>\$ 5,500</u>	<u>\$ 80,000</u>	<u>\$ 996,340</u>	<u>\$ 22,000</u>	<u>\$ 1,729,648</u>
Beginning Fund Balance	<u>1,746,376</u>	<u>84,924</u>	<u>41,159</u>	<u>1,774,474</u>	<u>124,892</u>	<u>3,771,825</u>
Ending Fund Balance/Contingency	<u>\$ 1,569,812</u>	<u>\$ 84,924</u>	<u>\$ 41,159</u>	<u>\$ 1,345,334</u>	<u>\$ 124,892</u>	<u>\$ 3,166,121</u>