



# IMPERIAL COMMUNITY COLLEGE DISTRICT

## 2021-2022 TENTATIVE BUDGET

June 16, 2021



### Board of Trustees

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Karla Sigmond, Clerk

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*Presented by: Clint Dougherty, Acting Vice President – Administrative Services*

**IMPERIAL COMMUNITY COLLEGE DISTRICT**  
**TENTATIVE BUDGET 2021-2022**  
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## **Mission Statement**

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The mission of Imperial Valley College is to foster excellence in education that challenges students of every background to develop their intellect, character, and abilities; to assist students in achieving their educational and career goals; and to be responsive to the greater community.



**IMPERIAL COMMUNITY COLLEGE DISTRICT**

# **IMPERIAL COMMUNITY COLLEGE DISTRICT**

## **GENERAL FUND UNRESTRICTED - 11**

The primary purpose of the General Fund Unrestricted is to support the basic instructional and instructional support activities of the district with funding sources that are discretionary in nature. All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund Unrestricted.

The General Fund is funded through state apportionment, lottery, interest, and other miscellaneous fees and revenues.

The governing board of the District may elect to designate unrestricted funds for specific future operating purposes. The governing board may also elect to transfer unrestricted reserves to other funds.

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Unrestricted General Fund  
Board of Trustees Meeting - June 16, 2021**

	<b>Audited Actual Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
FTES Reported/Projected	7,659	7,450	7,450
BEGINNING FUND BALANCE	\$11,829,299	<b>\$14,330,605</b>	<b>\$13,751,204</b>
June 30, 2019 Audit Adjustment	128,054		
ADJUSTED BEGINNING FUND BALANCE	<b>\$11,957,353</b>		
<b><u>ESTIMATED REVENUES</u></b>			
Federal	\$1,170	\$0	\$0
State (Apportionment)	\$39,770,818	\$35,463,292	\$35,261,573
State (Apportionment) Prior Year Recalc	\$3,934,035	\$0	\$0
Educational Protection Act (EPA)	\$3,865,257	\$8,266,651	\$8,225,141
State (All Other)	\$2,431,134	\$1,825,793	\$1,820,295
CalSTRS On-Behalf Payments (GASB 24)	\$2,146,562	\$2,169,705	\$2,169,705
Local (Property Tax Included)	\$10,225,352	\$10,059,513	\$9,595,409
<b>TOTAL REVENUES</b>	<b><u>\$62,374,328</u></b>	<b><u>\$57,784,954</u></b>	<b><u>\$57,072,123</u></b>
<b><u>ESTIMATED EXPENDITURES</u></b>			
Academic Salaries	\$21,569,510	\$21,654,040	\$22,033,541
Classified Salaries	\$8,932,734	\$9,534,364	\$10,457,632
Employee Benefits	\$12,012,968	\$13,252,700	\$14,024,082
CalSTRS On-Behalf Payments (GASB 24)	\$2,146,562	\$2,169,705	\$2,169,705
Supplies, Software, Subscriptions	\$721,735	\$700,129	\$706,629
Services and Operations	\$3,781,362	\$4,912,057	\$4,952,557
Capital Outlay	\$307,979	\$404,209	\$358,209
Transfers, Reserves	\$10,528,226	\$5,737,151	\$2,000,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b><u>\$60,001,076</u></b>	<b><u>\$58,364,355</u></b>	<b><u>\$56,702,355</u></b>
<b>ENDING FUND BALANCE</b>	<b>\$ 14,330,605 23.9%</b>	<b>\$ 13,751,204 23.6%</b>	<b>\$ 14,120,972 24.9%</b>

# IMPERIAL COMMUNITY COLLEGE DISTRICT

## GENERAL FUND RESTRICTED - 12

The primary purpose of the General Fund Restricted (Categorical and Grants) is to enhance the educational experience and success of students with funding sources that are specifically restricted in use by law, regulations, or outside agencies.

Federal programs include Federal Work Study, Title IV Upward Bound and Talent Search (TRIO), Carl D. Perkins IV Career and Technical Education, Title V Hispanic Serving Institutions, Title II Workforce Innovation and Opportunity Act (WIOA), and Temporary Assistance to Needy Family (TANF).

State programs include Student Success and Support Program and Student Equity, Extended Opportunities Programs and Services (EOPS), Board Financial Assistance Program (BFAP), Cooperative Agencies Resources for Education (CARE), Disabled Students Programs and Services (DSPS), CalWORKS Program, Nursing Grants, Foster Care, Guided Pathways, Veterans Resource Center, Basic Skills, Staff Diversity, Career and Technical Education (CTE), California Career Pathways Trust Grant (CCPT), Adult Education Block Grant (AEBG), regional and local Strong Workforce Programs (SWP), and the Restricted Proposition 20 Lottery.

The restrictions imposed on the General Fund Restricted are externally-imposed restrictions and are contrasted with internally-created designations that are imposed by the governing board on unrestricted moneys. Restricted funds are from a specific source that are required to be used for clearly defined purposes, mandates require reporting formats and timelines, and impose performance periods when funds should be used.

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Restricted General Fund  
Board of Trustees Meeting - June 16, 2021**

	<b>Audited Actuals Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Est. Actuals Fiscal Year 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
<b>BEGINNING FUND BALANCE</b>	\$7,775,576	<b>\$1,195,943</b>	<b>(\$147,786)</b>	<b>\$5,675,576</b>
June 30, 2019 Audit Adjustment	(7,591,957)			
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<b>\$183,619</b>			
<b><u>ESTIMATED REVENUES</u></b>				
Federal	\$3,684,093	\$6,761,680	\$6,761,680	\$32,080,813
State	\$8,827,765	\$16,613,459	\$17,040,765	\$14,177,675
CalSTRS On-Behalf Payments (GASB 24)	\$510,690	\$487,547	\$487,547	\$2,169,705
Local	\$3,156,206	\$2,330,218	\$3,461,772	\$2,086,440
Transfers	\$100,419	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$16,279,173</b>	<b>\$26,192,904</b>	<b>\$27,751,764</b>	<b>\$50,514,633</b>
<b><u>ESTIMATED EXPENDITURES</u></b>				
Academic Salaries	\$4,970,258	\$5,573,211	\$5,573,211	\$4,858,789
Classified Salaries	\$3,656,120	\$4,898,187	\$4,898,187	\$4,514,958
Employee Benefits	\$2,333,835	\$3,011,226	\$3,011,226	\$2,866,243
CalSTRS On-Behalf Payments (GASB 24)	\$510,690	\$487,547	\$487,547	\$2,169,705
Supplies, Software, Subscriptions	\$783,748	\$2,939,037	\$1,202,541	\$2,064,997
Services and Operations	\$1,366,235	\$6,283,373	\$2,470,147	\$31,260,132
Capital Outlay	\$950,136	\$2,916,128	\$2,127,364	\$2,051,804
Student Financial Aid Expense	\$695,827	\$1,427,924	\$2,158,179	\$1,107,164
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$15,266,849</b>	<b>\$27,536,633</b>	<b>\$21,928,402</b>	<b>\$50,893,792</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,195,943</b>	<b>(\$147,786)</b>	<b>\$5,675,576</b>	<b>\$5,296,417</b>



# IMPERIAL COMMUNITY COLLEGE DISTRICT

## BUILDING FUND – 22

The Building Fund is used to account for the accumulation and expenditure of funds for acquisition or construction of significant capital outlay items including scheduled maintenance and special repair projects. Sources of funding for this fund include revenue such as:

- State allocations
- Redevelopment agencies revenue share
- Interest earned
- Transfers from General Fund Unrestricted

Expenditures that are recorded in the Building Fund include:

- Building and site improvements
- Extensions to the life of existing capital facilities
- Initial building contents such as furniture, fixtures, and equipment
- Significant capital equipment purchases
- Roof repairs

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Building Fund - Fund 22  
Board of Trustees Meeting - June 16,2021**

	Audited Actuals Fiscal Year 2019-2020	Adopted Budget 2020-2021	Est. Actuals Fiscal Year 2020-2021	Tentative Budget 2021-2022
<b>BEGINNING FUND BALANCE</b>	\$3,214,953	<b>\$7,284,008</b>	<b>\$7,284,008</b>	<b>\$8,515,574</b>
June 30, 2020 Audit Report Adjustment	(\$94,331)			
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<b>\$3,120,622</b>			
<b><u>ESTIMATED REVENUES</u></b>				
Interest Income	\$63,965	\$75,000	\$54,314	\$60,000
Local	\$1,378,926	\$380,000	\$214,006	\$300,000
Miscellaneous Income	\$14,218	\$0	\$0	\$0
Inter-Fund Transfers In	\$3,347,127	\$350,000	\$1,241,588	\$1,600,000
<b>TOTAL REVENUES</b>	<b>\$4,804,236</b>	<b>\$805,000</b>	<b>\$1,509,908</b>	<b>\$1,960,000</b>
<b><u>ESTIMATED EXPENDITURES</u></b>				
Supplies, Software, Subscriptions (4000s)	\$13,468	\$0	\$0	\$0
Services and Operations (5000s)	\$43,909	\$62,503	\$46,209	\$17,800
Capital Outlay (6000s)	\$583,473	\$3,725,382	\$232,133	\$3,931,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$640,850</b>	<b>\$3,787,885</b>	<b>\$278,342</b>	<b>\$3,948,800</b>
<b>ENDING FUND BALANCE</b>	<b>\$7,284,008</b>	<b>\$4,301,123</b>	<b>\$8,515,574</b>	<b>\$6,526,774</b>
<b>DESIGNATED:</b>	<b>\$5,549,963</b>	<b>\$2,029,878</b>	<b>\$2,029,878</b>	<b>\$2,592,126</b>
<b>UNDESIGNATED ENDING FUND BALANCE</b>	<b>\$1,734,045</b>	<b>\$2,271,245</b>	<b>\$6,485,696</b>	<b>\$3,934,648</b>

# **IMPERIAL COMMUNITY COLLEGE DISTRICT**

## **CHILD DEVELOPMENT FUND – 33**

The Child Development Fund is a special revenue, restricted fund designated to account for all revenues for, or from the operation of, child-care and development services, including federal, state, or local grants, student fees for child development services, and transfers from the General Fund Unrestricted.

Costs incurred in the operation and maintenance of the child-care and development services are paid from this fund. However, those segments of child-care and development activities that are part of the instructional activity of the District are accounted for in the General Fund Unrestricted.

As a restricted fund, revenues and expenses are accounted for in the same manner as the General Fund Restricted, with similar requirements for use of funds, reporting and performance periods.

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Child Development - Fund 33  
Board of Trustees Meeting - June 16, 2021**

	<b>Audited Actuals Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
<b>BEGINNING FUND BALANCE</b>	\$253,863	<b>\$214,104</b>	<b>\$237,256</b>
June 30, 2019 Audit Adjustment	\$34		
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<b>\$253,897</b>		
 <b><u>ESTIMATED REVENUES</u></b>			
State	\$909,823	\$1,189,763	\$1,227,534
Local	\$25,456	\$189,158	\$189,406
<b>TOTAL REVENUES</b>	<b>\$935,279</b>	<b>\$1,378,921</b>	<b>\$1,416,940</b>
 <b><u>ESTIMATED EXPENDITURES</u></b>			
Academic Salaries	\$52,956	\$55,603	\$55,603
Classified Salaries	\$452,067	\$454,401	\$480,736
Employee Benefits	\$242,972	\$265,224	\$280,448
Supplies, Software, Subscriptions	\$5,523	\$249,567	\$173,278
Services and Operations	\$123,809	\$27,943	\$27,943
Capital Outlay	\$97,745	\$139,025	\$184,246
Other Outgo	\$0	\$164,006	\$164,006
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$975,072</b>	<b>\$1,355,769</b>	<b>\$1,366,260</b>
 <b>ENDING FUND BALANCE</b>	 <b>\$214,104</b>	 <b>\$237,256</b>	 <b>\$287,936</b>
<b>DESIGNATED: Reserves<sup>1</sup></b>	<b>\$161,180</b>	<b>\$164,006</b>	<b>\$164,006</b>
<b>UNDESIGNATED ENDING FUND BALANCE</b>	<b>\$52,924</b>	<b>\$73,250</b>	<b>\$123,930</b>

*Reservable funds allowed by CDE Child Development and Nutrition Fiscal Services <sup>1</sup>*

# **IMPERIAL COMMUNITY COLLEGE DISTRICT**

## **SELF-INSURANCE FUND – 61**

The Self-Insurance Fund is an internal service fund designated to maintain a reserve as members of the Imperial County School Districts Liability Property Self-Insurance Authority and authorized by Education Code Section 72506(d).

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Self Insurance - Fund 61  
Board of Trustees Meeting - June 16, 2021**

	<b>Audited Actuals Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
<b>BEGINNING FUND BALANCE</b>	\$54,677	<b>\$55,545</b>	<b>\$136,295</b>
June 30, 2019 Audit Adjustment	(\$62)		
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<b>\$54,615</b>		
<b><u>ESTIMATED REVENUES</u></b>			
Local	\$930	\$750	\$900
Transfers	\$0	\$160,000	\$20,000
<b>TOTAL REVENUES</b>	<b>\$930</b>	<b>\$160,750</b>	<b>\$20,900</b>
<b><u>ESTIMATED EXPENDITURES</u></b>			
Services and Operations	\$0	\$80,000	\$27,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$27,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$55,545</b>	<b>\$136,295</b>	<b>\$130,195</b>

**IMPERIAL COMMUNITY COLLEGE DISTRICT**  
**OTHER INTERNAL SERVICES – 69**

This fund was established to account for funds to be used for Cash Flow purposes only.

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Other Internal Services - Fund 69  
Board of Trustees Meeting - June 16, 2021**

	<b>Audited Actuals Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$10,000,000</b>
<b><u>ESTIMATED REVENUES</u></b>			
Local	\$5,000,000	\$5,000,000	\$0
<b>TOTAL REVENUES</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>
<b><u>ESTIMATED EXPENDITURES</u></b>			
Capital Outlay	\$0	\$0	\$0
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$5,000,000</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>



**IMPERIAL COMMUNITY COLLEGE DISTRICT**  
**ASSOCIATED STUDENT GOVERNMENT/CAMPUS CLUBS**  
**FUND – 71**

The Associated Student Government (ASG) / Campus Clubs Fund imposes its own rules within its governing documents (bylaws) and derives its funding from vendor contracts held with Imperial Community College District.

ASG is the official voice of the student body. ASG provides opportunities to learn about governance, advocacy, leadership, and event planning.

In addition, ASG supports all Campus Clubs and often collaborates with them when hosting events.

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Associated Student Government/Campus Clubs - Fund 71  
Board of Trustees Meeting - June 16, 2021**

	<b>Actuals Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
<b>BEGINNING FUND BALANCE</b>	\$177,636	<b>\$196,635</b>	<b>\$200,240</b>
June 30, 2019 Audit Adjustment	\$4,520		
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<b>\$182,156</b>		
 <b><u>ESTIMATED REVENUES</u></b>			
Local	\$118,564	\$80,357	\$76,756
Other Financing Sources	\$0	\$3,501	\$0
<b>TOTAL REVENUES</b>	<b>\$118,564</b>	<b>\$83,858</b>	<b>\$76,756</b>
 <b><u>ESTIMATED EXPENDITURES</u></b>			
Supplies, Software, Subscriptions	\$28,129	\$66,108	\$63,208
Services and Operations	\$74,561	\$9,844	\$9,844
Capital Outlay	\$600	\$800	\$800
Other Outgo	\$795	\$3,501	\$2,800
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$104,085</b>	<b>\$80,253</b>	<b>\$76,652</b>
 <b>ENDING FUND BALANCE</b>	 <b>\$196,635</b>	 <b>\$200,240</b>	 <b>\$200,344</b>

# **IMPERIAL COMMUNITY COLLEGE DISTRICT**

## **STUDENT REPRESENTATIVE FEE FUND – 72**

The Student Representative Fee Fund is a trust fund designated to account for funds collected pursuant to Education Code Section 76060.5 that provides for a student representation fee.

This fee provides for the support of student governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government.

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Student Representative Fee - Fund 72  
Board of Trustees Meeting - June 16, 2021**

	<b>Actuals Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
<b>BEGINNING FUND BALANCE</b>	\$1,330	<b>\$23,301</b>	<b>\$17,895</b>
<b>June 30, 2019 Audit Adjustment</b>	\$16,565		
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<b>\$17,895</b>		
<b><u>ESTIMATED REVENUES</u></b>			
Local	\$23,995	\$19,000	\$34,000
<b>TOTAL REVENUES</b>	<b>\$23,995</b>	<b>\$19,000</b>	<b>\$34,000</b>
<b><u>ESTIMATED EXPENDITURES</u></b>			
Services and Operations	\$18,589	\$24,406	\$34,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$18,589</b>	<b>\$24,406</b>	<b>\$34,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$23,301</b>	<b>\$17,895</b>	<b>17,895</b>

# **IMPERIAL COMMUNITY COLLEGE DISTRICT**

## **STUDENT FINANCIAL AID FUND – 74**

The Student Financial Aid Fund is a trust fund used to account for the deposit and direct payment of government-funded student financial aid, including grants or other funds intended for similar purposes, and the required district matching share of payments to students.

Funds for federal work-study programs are not accounted for in the Student Financial Aid Fund. While the objective of federal work-study program is to provide financial assistance to students, services must be performed by students as a condition for receiving the money. Such expenditures are for salaries, not financial aid, and are recorded in the General Fund Restricted.

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
Student Financial Aid - Fund 74  
Board of Trustees Meeting - June 16, 2021**

	<b>Actuals Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
<b>BEGINNING FUND BALANCE</b>	\$26	(\$10,231)	(\$10,231)
<b>June 30, 2019 Audit Adjustment</b>	(\$10,057)		
<b>ADJUSTED BEGINNING FUND BALANCE</b>	<b>(\$10,031)</b>		
 <b><u>ESTIMATED REVENUES</u></b>			
<b>Federal</b>	\$25,857,938	\$26,411,303	\$41,049,284
<b>State</b>	\$6,675,923	\$8,886,265	\$8,886,265
<b>TOTAL REVENUES</b>	<b><u>\$32,533,861</u></b>	<b><u>\$35,297,568</u></b>	<b><u>\$49,935,549</u></b>
 <b><u>ESTIMATED EXPENDITURES</u></b>			
<b>Services and Operations</b>			
<b>Student Financial Aid Expense</b>	\$32,534,061	\$35,297,568	\$49,935,549
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b><u>\$32,534,061</u></b>	<b><u>\$35,297,568</u></b>	<b><u>\$49,935,549</u></b>
 <b>ENDING FUND BALANCE</b>	 <b><u>(\$10,231)</u></b>	 <b><u>(\$10,231)</u></b>	 <b><u>(\$10,231)</u></b>

# **IMPERIAL COMMUNITY COLLEGE DISTRICT**

## **GENERAL OBLIGATION FUND – 81**

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Measure J and the expenditures related to the acquisition and construction of projects voted and approved by local property owners. The proceeds for the sale of bonds are deposited with the county treasury and recorded as Other Financing Sources. Moneys may only be expended for the purposes authorized by the language of Measure J Bond voter approved ballot measure.

**Imperial Community College District  
2021-22 TENTATIVE BUDGET  
General Obligation Bond - Fund 81  
Board of Trustees Meeting - June 16, 2021**

	<b>Audited Actuals Fiscal Year 2019-2020</b>	<b>Adopted Budget 2020-2021</b>	<b>Tentative Budget 2021-2022</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$32,046,553</b>	<b>\$31,357,587</b>	<b>\$40,772,637</b>
<b><u>ESTIMATED REVENUES</u></b>			
Financing Sources	\$0	\$18,726,001	\$0
Interest Income	\$548,171	\$750,000	\$550,000
State Match Reimb.	\$127,950	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$676,121</b>	<b>\$19,476,001</b>	<b>\$550,000</b>
<b><u>ESTIMATED EXPENDITURES</u></b>			
Classified Mgmt. Salaries	\$0	\$66,209	\$66,209
Employee Benefits	\$0	\$27,100	\$27,100
Services and Operations	\$5,705	\$7,000	\$7,000
Capital Outlay	\$1,359,382	\$9,960,642	\$12,270,349
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$1,365,087</b>	<b>\$10,060,951</b>	<b>\$12,370,658</b>
<b>ENDING FUND BALANCE</b>	<b>\$31,357,587</b>	<b>\$40,772,637</b>	<b>\$28,951,979</b>