



BARSTOW COMMUNITY COLLEGE DISTRICT

2021-2022 ADOPTED BUDGET September 15, 2021

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BARSTOW COMMUNITY COLLEGE

2021-2022 ADOPTED BUDGET NARRATIVE

2020-2021 Unaudited Actuals

The passage of Proposition 30 created the Education Protection Account (EPA). The EPA is funded from a tax package that raised the state sales tax by 0.25% from January 1, 2013 through December 31, 2016 and increased personal income taxes to individuals making over \$250K from 2012-2018. In November 2016, the California voters approved Proposition 55, which extends the personal income tax portion of Proposition 30 through 2030. The EPA funds are not considered “new revenue”, but prevented severe cuts to Higher Education during the last recession. It is important to note that these taxes are temporary.

The EPA funds have certain accountability provisions:

1. The spending plan must be approved by the governing board during a public meeting each year.
2. EPA funds cannot be used for the salaries and benefits of administrators or any other administrative costs (as determined through the account code structure).
3. Each year, the Local Education Agency (LEA) must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

COVID-19 Coronavirus

The COVID-19 Coronavirus became a global pandemic that occurred in spring 2020. The State of California issued a stay-at-home order with the exception of essential businesses. Barstow College was affected by this pandemic and swiftly responded to ensure the safety of the community, students and employees. Expenditures are being tracked in response to the COVID-19 pandemic.

A significant amount of federal funding has been made available to districts from the Higher Education Emergency Relief Fund (HEERF). Barstow Community College District has been allocated \$4,876,308 for the student portion and \$7,127,877 for the institutional portion of HEERF I, II & III funding. Additionally, the State has allocated emergency student aid, COVID-19 block grant funding, CalFresh funding and Retention & Enrollment Outreach funding to reach those students who withdrew as a result of the pandemic. Minority Serving Institutions (MSI) received an additional allocation of funding to be used for shifts in distance learning and for student attendance, including food, housing and technology. The funds may also be used to pay employees, compensate for revenue loss and other operational expenses. The amount to Barstow College is estimated at \$619,155 in HEERF I, II & III Title III Minority Serving Institution (MSI) Funding.

2021-2022 Adopted Budget

The State budget is enacted in June of each year and incorporated into the Adopted Budget.

2021-2022 Adopted Budget for Community Colleges (In Millions)¹

Table 5: California Community Colleges Funding by Program^a (In Millions)

| Program | 2020-21 Revised | 2021-22 Enacted | Change from 2020-21 | Percent Change | Explanation of Change |
|--|-----------------|-----------------|---------------------|----------------|---|
| Student Centered Funding Formula | \$7,502.5 | \$7,927.0 | \$424.5 | 5.7% | COLA, growth, and base adjustments |
| Deferrals--Student Centered Funding Formula and Student Equity and Achievement | -1,453.2 | 1,453.2 | 1,453.2 | 100.0% | Pay off the 2020-21 deferral |
| Deferred maintenance (one-time) | 0.0 | 511.0 | 511.0 | - | Adds one-time funding |
| Student Equity and Achievement Program | 475.2 | 499.0 | 23.8 | 5.0% | Base adjustment |
| Strong Workforce Program | 248.0 | 290.4 | 42.4 | 17.1% | Base adjustment |
| Student Success Completion Grant | 159.0 | 162.6 | 3.6 | 2.3% | Adjust for revised estimate of recipients |
| Emergency financial assistance grants (one-time) ^b | 100.0 | 150.0 | 50.0 | 50.0% | Adds one-time funding (from federal ARP funds) |
| Full-time faculty hiring | 50.0 | 150.0 | 100.0 | 200.0% | Adds ongoing funding |
| Extended Opportunity Programs and Services (EOPS) | 115.9 | 135.9 | 20.0 | 17.3% | Adds ongoing funding and 1.7% COLA |
| Disabled Students Programs and Services (DSPS) | 124.3 | 126.4 | 2.1 | 1.7% | 1.7% COLA |
| Support zero-textbook-cost degrees (one-time) | 0.0 | 115.0 | 115.0 | - | Adds one-time funding |
| Part-time faculty office hours | 12.2 | 112.2 | 100.0 | 819.7% | Adds ongoing funding of \$10 million (and \$90 million one-time in 2021-22) |
| Retention and enrollment (one-time) ^b | 20.0 | 100.0 | 80.0 | 400.0% | Adds one-time funding |
| Basic needs for food insecurity (one-time) | 0.0 | 100.0 | 100.0 | - | Adds one-time funding |

| | | | | | |
|--|------|------|------|--------|---|
| Financial aid administration ^b | 78.7 | 74.3 | -4.4 | -5.6% | Adjust for revised estimates of fee waivers and removal of one-time funding. Includes \$3.1 million one-time to support CalFresh application that was part of SB 85 Immediate Action Budget |
| California College Promise (AB 19) | 81.4 | 72.5 | -8.9 | -10.9% | Adjust for revised estimates of first-time, full-time students |
| College-specific allocations ^e | 0.0 | 67.9 | 67.9 | - | Adds one-time funding |
| Integrated technology | 41.9 | 65.5 | 23.6 | 56.3% | Augmentation for CENIC, online education infrastructure, CCC Registry, and library services platform |
| Adult Education Program – Community College Districts ^c | 62.0 | 65.0 | 3.0 | 4.8% | COLA |
| Apprenticeship (community college districts) | 43.6 | 60.1 | 16.5 | 37.8% | Adjusts for revised estimate of related supplemental instruction hours and adds ongoing funding |
| Guided Pathways implementation (one-time) | 0.0 | 50.0 | 50.0 | - | Adds one-time funding |
| CalWORKs student services | 46.9 | 47.7 | 0.8 | 1.7% | 1.7% COLA |
| Mandates Block Grant and reimbursements | 33.4 | 33.7 | 0.3 | 0.9% | Revised enrollment estimates and 1.7% COLA; funded at \$30.67 |
| Student mental health services | 0.0 | 30.0 | 30.0 | - | Adds ongoing funding |
| Basic needs centers | 0.0 | 30.0 | 30.0 | - | Adds ongoing funding |
| Institutional effectiveness initiative | 27.5 | 27.5 | 0.0 | - | |
| Part-time faculty compensation | 24.9 | 24.9 | 0.0 | - | |
| Online education initiative | 23.0 | 23.0 | 0.0 | - | |
| Economic and Workforce Development | 22.9 | 22.9 | 0.0 | - | |
| NextUp (foster youth program) | 20.0 | 20.0 | 0.0 | - | |
| EEO best practices (one-time) | 0.0 | 20.0 | 20.0 | - | Adds one-time funding |
| Workforce investment initiatives with CWDB (one-time) | 0.0 | 20.0 | 20.0 | - | Adds one-time funding |

| | | | | | |
|--|------|------|------|---------|------------------------------------|
| Culturally competent professional development (one-time) | 0.0 | 20.0 | 20.0 | - | Adds one-time funding |
| Cooperative Agencies Resources for Education (CARE) | 16.8 | 19.0 | 2.2 | 13.2% | Adds ongoing funding and 1.7% COLA |
| California Online Community College (Calbright College) ^d | 15.0 | 15.0 | 0.0 | - | |
| Nursing grants | 13.4 | 13.4 | 0.0 | - | |
| Lease revenue bond payments | 12.8 | 12.8 | 0.0 | - | |
| Dreamer Resource Liaisons | 5.8 | 11.6 | 5.8 | 100.0% | Adds ongoing funding |
| Mathematics, Engineering, Science Achievement (MESA) | 2.5 | 10.7 | 8.2 | 323.0% | Adds ongoing funding |
| Rising Scholars Network | 0.0 | 10.0 | 10.0 | - | Adds ongoing funding |
| Competency-based education (one-time) | 0.0 | 10.0 | 10.0 | - | Adds one-time funding |
| LGBTQ+ support (one-time) | 0.0 | 10.0 | 10.0 | - | Adds one-time funding |
| Common course numbering (one-time) | 0.0 | 10.0 | 10.0 | - | Adds one-time funding |
| Immigrant legal services through CDSS | 10.0 | 10.0 | 0.0 | - | |
| Veterans Resource Centers | 10.0 | 10.0 | 0.0 | - | |
| Puente Project | 2.0 | 9.3 | 7.3 | 369.0% | Adds ongoing funding |
| Student Housing Program | 9.0 | 9.0 | 0.0 | - | |
| Umoja | 2.6 | 7.5 | 4.9 | 190.0% | Adds ongoing funding |
| Foster Parent Education Program | 5.7 | 5.7 | 0.0 | - | |
| AB 1460 implementation (one-time) | 0.0 | 5.6 | 5.6 | - | Adds one-time funding |
| Community college law school initiative | 0.0 | 5.0 | 5.0 | - | Adds one-time funding |
| Childcare tax bailout | 3.6 | 3.7 | 0.1 | 1.7% | 1.7% COLA |
| Equal Employment Opportunity Program | 2.8 | 2.8 | 0.0 | - | |
| Instructional Materials for Dual Enrollment (one-time) | 0.0 | 2.5 | 2.5 | - | Adds one-time funding |
| Middle College High School Program | 1.8 | 1.8 | 0.0 | - | |
| Academic Senate for Community Colleges | 1.7 | 1.7 | 0.0 | - | |
| Historically Black Colleges and Universities (HBCU) Transfer Pathway project | 0.1 | 1.4 | 1.3 | 1300.0% | Adds ongoing funding |
| Transfer education & articulation projects | 0.7 | 0.7 | 0.0 | - | |

| | | | | | |
|--|------------------|-------------------|------------------|--------------|--------------------------|
| Fiscal Crisis and Management Assistance Team (FCMAT) | 0.6 | 0.6 | 0.0 | - | |
| Part-time faculty health insurance | 0.5 | 0.5 | 0.0 | - | |
| COVID-19 Response Block Grant (one-time) | 120.0 | 0.0 | -120.0 | -100.0% | Removes one-time funding |
| Total | \$8,097.5 | \$12,808.0 | \$4,710.5 | 58.2% | |

^a Table reflects total programmatic funding for the system, including amounts from prior years available for use in the years displayed.

^b The Immediate Action Package implemented in February 2021 through SB 85 included \$100 million for emergency financial grants for students, \$20 million to support retention and enrollment strategies, and \$3 million for financial aid administration to support student applications for CalFresh. The funding for emergency financial assistance grants was allocated from federal ARP funds, while the funds for retention and financial aid administration were state Proposition 98 funds. The same sources of funds apply for the 2021-22 allocations.

^c Amounts represent share ultimately received by California Community College districts. For the overall adult education program in 2021-22, \$432 million (77%) is distributed through school district fiscal agents or funded directly to school districts and K-12 agencies, and \$128 million (23%) is distributed by community college district fiscal agents or funded directly to community college districts.

^d Budget Act continued funding for Calbright College, but includes language stating that any legislation that eliminates the college will be binding (such as AB 1432; this bill was passed by the Assembly in May 2021 but the Senate canceled a scheduled hearing of the bill; it could still come up for a hearing in the next legislative cycle).

^e Includes 15 college-specific allocations as prescribed in statute.

Proposition 98 Estimates

The budget now projects an estimated \$203.6 billion in revenues, with \$196.4 billion in expenditures planned. Total reserves are estimated at \$25.2 billion. Below are estimates of the Proposition 98 Guarantee¹:

Table 1: Estimates of the Proposition 98 Minimum Guarantee (In Millions)

| Minimum Guarantee | 2019-20 | 2020-21 | 2021-22 | Change from 2020-21 | Percent Change |
|--------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| General Fund | \$54,483 | \$67,685 | \$66,374 | -\$1,311 | -1.9% |
| Local property tax | 24,846 | 25,745 | \$27,365 | \$1,620 | 6.3% |
| Totals | \$79,329 | \$93,430 | \$93,738 | \$309 | 0.3% |

Deferrals

The State adopted budget eliminates the \$1.46 billion in system deferrals. It accelerates the projected payments of 2020-2021 deferrals to be completely paid in July and August 2021. This represents approximately \$5.9 million to Barstow College. \$4.6 million is apportionment the other \$1.3 million in Student Equity & Achievement (SEA) categorical funding.

Cost of Living Adjustment (COLA)

COLA saw the most notable adjustment between the Governor's January budget release, the May revision and the State adopted budget. The proposed January COLA for the Student Centered Funding Formula (SCFF) was 1.5%. In the May revision, it had been increased to 4.05%. The State adopted 5.07% COLA to make up for two fiscal years' worth of COLA between 2020-2021 & 2021-2022. Categorical programs have an increase in COLA from 1.5% to 1.7% in the State adopted budget.

Full-Time Equivalent Students (FTES)

The Chancellor's Office has allowed the extension of the Emergency Protection Conditions for Full-Time Equivalent Students due to COVID-19. It is expected that 2021-2022 will be the final year for this revenue protection extension. Barstow saw an enrollment decline of roughly 26% in 2020-2021 at second principle apportionment. Protected FTES apportionment is 2,556 and reported FTES is 1,889.

One-Time funding versus Ongoing Investment

Although there is a significant projected increase in general fund revenues, the State adopted the Governor's approach of allocating the majority of funds using one-time funding measures as opposed to ongoing programs.

Additional Key Investments:

Reserve Protections

The State is depositing \$7.4 billion into the Budget Stabilization Account (BSA, or "rainy day fund.") established by Proposition 2 in 2014 where a minimum of 1.5% of the General Fund revenues get set aside with half going to the BSA and the other half being used to pay down debts.

Proposition 2 was enacted by the California voters in November 2014 and is essentially a reserve for Proposition 98. The State adopted investing \$4.5 billion into the Public School System Stabilization Account (PSSSA) to protect schools from potential future shortfalls in funding.

A discretionary \$450 million has been set aside in the Safety Net reserve, created by the Legislature in 2018 to protect Medi-Cal and CalWORKS programs.

\$4 billion is being deposited in a Special Fund for Economic Uncertainties (SFEU), which is the difference between projected state revenues and expenses to allow the State to adapt to changes.

College Affordability

There are several programs to address college affordability. Expanded Cal Grant entitlement, Zero Cost Textbook Pathways, College Savings Accounts, Grants to Dislocated Workers, Waiver of Enrollment Fees, and other changes to Financial Aid have been adopted in the State's budget.

Student Needs

Included in the budget is establishing basic needs centers and funding for coordinators to address mental health services and access to technology. The Basic Needs coordinator needs to be identified by July 1, 2022. Additionally, there is an investment in student retention and enrollment efforts to market to students who withdrew from college as a result of the pandemic. The Budget Act includes \$10 million for LGBTQ+ Services. Resources for student housing has been included in the form of a \$2 billion one-time non-Proposition 98 General Funds over the next three years for housing. Additionally, investments funding for instructional materials for dual enrollment students has been included.

Instruction, Academic Pathways, and Diversity, Equity & Inclusion

\$100 million in ongoing funding is included to invest in the number of full-time faculty toward meeting the 75% full-time faculty target. In order to receive an allocation, Districts will need to report by August 15, 2021 their full-time faculty and the number of replacement or additional faculty for hiring in 2021-2022.

\$20 million is being invested to support best practices in promoting Equal Employment Opportunity (EEO) using the multiple methods model identified by the Chancellor's Office.

The budget also enacted \$50 million in one-time funding for the implementation of Guided Pathways using the same method of funding from prior years. The Guided Pathways funding will be available for use through June 30, 2026.

\$10 million is allocated in one-time funding to support a workgroup to focus on developing and implementing competency-based education (CBE) with districts being able to pilot the program at the college level.

Districts will be required to report their instructional modalities by October 1, 2021. The Budget Act has language that declares in-person instruction as educationally beneficial to students and is intended to help increase enrollment.

Workforce Development

The budget includes \$42.4 million in ongoing support for the Strong Workforce Program.

The State adopted an investment of \$20 million in one-time Proposition 98 General Funds to work with the California Workforce Development Board (CWDB) to strengthen alignment in workforce initiatives.

Learned Aligned Employment

\$200 million has been allocated in one-time non-Proposition 98 General Funds in 2021-2022 to revise and recast provisions in the California State Work-Study Program, administered by CSAC.

General Fund

Revenue Assumptions

COLA of 5.07% has being included in the revenue estimates. The COLA represents two fiscal years of COLA. The unfunded statutory COLA in 20-21 plus the statutory COLA in 21-22. It includes an additional 1% increase similar to what was provided to K-12. Categorical programs also received a 1.7% COLA increase. It is important to note that several districts are in a hold harmless situation. There is also Full Time Equivalent Student (FTES) decline with continued protections under the COVID-19 Emergency Conditions Protections that were extended into fiscal year 2021-2022. This is expected to be the final year of emergency conditions protections.

Revenue Deficit

A 1.03% revenue deficit is included in the state apportionment figures. This will protect any potential shortfalls in the Student Centered Funding Formula (SCFF), property tax and student fee estimates, which are not automatically backfilled.

Expenditure Assumptions

Since the majority of expenditures are tied to salary and benefits, step and column projections have been included. Additionally, there are adjustments to pension and state unemployment insurance that have been included in the budget figures.

Pension

CalSTRS & CalPERS

Below are the CalSTRS and CalPERS that were reduced with investments aimed at lowering the projected employer contribution rates as follows²:

- CalSTRS 2021-2022 Employer Obligation Rate: 16.92%
- CalPERS 2021-2022 Employer Obligation Rate: 22.91%

Minimum Wage

The Fair Wage Act of 2016 was passed that will increase the minimum wage per hour over the next four years starting at \$10.50 effective January 1, 2017, then increasing \$11 starting January 1, 2018. It will then increase \$1 per year up to \$15 per hour on January 1, 2022.

Capital Outlay

The District typically funds its capital outlay projects through the use of transfers from the unrestricted fund to capital outlay. The District is increasing this transfer of \$1.5 million in 2020-2021 to \$4.0 million in 2021-2022.

There are three major projects included in the capital outlay plan:

- Barstow Hydronic Loop and Water Infrastructure is on the Governor's proposed May revision funding list for State approved funding
- Career Technical Education and Workforce Development Center
- Innovation and Entrepreneurship Center

Deferred Maintenance

The State budget includes \$514 million in one-time funding for deferred maintenance, library materials and instructional equipment.

Other Funds

The 2021-2022 Adopted Budget includes estimates for the following:

1. General Fund Unrestricted
2. General Fund Restricted
3. Capital Outlay Fund
4. Retiree Fund for Other Post-Employment Benefits (OPEB)

¹*Association of California Community College Administrators, the Association of Chief Business Officials, and the Community College League of California Joint Analysis on Enacted 2021-2022 Budget, July 13, 2021

BARSTOW COMMUNITY COLLEGE DISTRICT

GENERAL FUND - UNRESTRICTED

The Unrestricted General Fund Unrestricted is used for the operating expenses of the District. 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 primarily funded through state apportionment. It is a combination of student enrollment fees, local property taxes and state apportionment revenue.

The Student Centered Funding Formula (SCFF) began in 2018-19 and allocates funding based on a combination of FTES (70% statewide), low-income students served (20%) and student success metrics (10%).

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.

Barstow Community College
2021-2022 ADOPTED BUDGET
Unrestricted General Fund - 01
Board of Trustees Meeting - September 15, 2021

| | 2020-2021 ADOPTED BUDGET | 2020-2021 UNAUDITED ACTUALS | 2021-2022 ADOPTED BUDGET | 2022-2023 PROJECTED BUDGET | 2023-2024 PROJECTED BUDGET |
|--|--------------------------------|-----------------------------------|--------------------------------|----------------------------------|----------------------------------|
| ENDING BALANCE PRIOR YEAR | \$5,892,650 | \$5,892,650 | \$11,559,785 | \$10,181,935 | \$6,756,042 |
| Prior Year Adjustments | \$0 | \$1,415,707 | \$0 | \$0 | \$0 |
| ESTIMATED BEGINNING BALANCE | \$5,892,650 | \$7,308,357 | \$11,559,785 | \$10,181,935 | \$6,756,042 |
| REVENUE | | | | | |
| FEDERAL (8100) | | | | | |
| Forest Reserves | \$0 | \$3,938 | \$3,500 | \$3,500 | \$3,500 |
| Higher Ed. Act | \$5,000 | \$8,175 | \$8,000 | \$5,000 | \$5,000 |
| Veterans Education | \$0 | \$1,408 | \$1,400 | \$1,400 | \$1,400 |
| Other Federal Revenues * | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Federal | \$5,000 | \$13,521 | \$12,900 | \$9,900 | \$9,900 |
| STATE (8600) | | | | | |
| Principal Apportionment | \$15,638,759 | \$14,921,037 | \$16,667,397 | \$12,215,217 | \$12,215,217 |
| Educational Protection Act | \$2,696,888 | \$4,149,626 | \$3,322,658 | \$3,322,658 | \$3,322,658 |
| Principal Apportionment P/Y Adjustment | \$0.00 | \$12,320 | \$0.00 | \$0.00 | \$0.00 |
| 2% Enrollment Administration | \$48,128 | \$48,128 | \$48,128 | \$48,128 | \$48,128 |
| Homeowners Prop. Tax Relief | \$22,401 | \$20,645 | \$20,645 | \$22,401 | \$22,401 |
| Lottery | \$360,000 | \$426,473 | \$307,830 | \$360,000 | \$360,000 |
| Mandated Cost | \$72,384 | \$73,512 | \$73,512 | \$73,512 | \$73,512 |
| Other State Revenues * | \$208,944 | \$216,309 | \$209,477 | \$209,477 | \$209,477 |
| CalSTRS on Behalf Payments | \$0 | \$611,881 | \$600,000 | \$600,000 | \$600,000 |
| Total State | \$19,047,504 | \$20,779,931 | \$21,249,647 | \$16,851,393 | \$16,851,393 |
| LOCAL (8800 & 8900) | | | | | |
| Secured Roll | \$3,212,451 | \$2,876,380 | \$2,876,380 | \$2,876,380 | \$2,876,380 |
| Supplemental Roll | \$60,050 | \$69,540 | \$69,540 | \$69,540 | \$69,540 |
| Unsecured Roll | \$114,034 | \$115,130 | \$115,130 | \$115,130 | \$115,130 |
| Prior Years Taxes | \$41,862 | \$38,826 | \$38,826 | \$38,826 | \$38,826 |
| Enrollment Fees | \$302,108 | \$328,661 | \$296,066 | \$296,066 | \$296,066 |
| Community Services Enr./Contract Ed. | \$156,000 | \$134,261 | \$125,000 | \$125,000 | \$125,000 |
| Interest Income | \$145,000 | \$136,802 | \$150,000 | \$150,000 | \$150,000 |
| Student Records | \$20,000 | \$21,234 | \$20,000 | \$20,000 | \$20,000 |
| Non Resident Tuition | \$350,000 | \$36,763 | \$25,000 | \$25,000 | \$25,000 |
| RDA Residual/Pass Thru | \$350,000 | \$488,364 | \$393,730 | \$393,730 | \$393,730 |
| Stale Dated Warrants | \$1,000 | \$23,992 | \$1,000 | \$1,000 | \$1,000 |
| Other Local Income * | \$117,500 | \$238,750 | \$162,780 | \$162,780 | \$162,780 |
| Intrafund Transfers-In | \$342,229 | \$145,556 | \$0 | \$0 | \$0 |
| Total Local | \$5,212,234 | \$4,654,258 | \$4,273,452 | \$4,273,452 | \$4,273,452 |
| TOTAL REVENUE | \$24,264,738 | \$25,447,710 | \$25,535,999 | \$21,134,745 | \$21,134,745 |
| TOTAL REVENUE + BEG. BALANCE | \$30,157,388 | \$32,756,067 | \$37,095,784 | \$31,316,680 | \$27,890,787 |
| EXPENDITURES | | | | | |
| (1000) Certificated Salaries | \$6,935,471 | \$7,049,326 | \$7,195,820 | \$7,267,778 | \$7,340,456 |
| (2000) Classified Salaries | \$5,437,659 | \$4,677,788 | \$5,546,412 | \$5,657,340 | \$5,770,487 |
| (3000) Fringe Benefits | \$5,260,585 | \$4,868,357 | \$5,089,941 | \$5,268,089 | \$5,452,472 |
| (4000) Supplies & Materials | \$424,875 | \$156,073 | \$446,424 | \$446,424 | \$446,424 |
| (5000) Operating Exp. & Services | \$3,272,218 | \$2,347,516 | \$3,575,596 | \$3,611,352 | \$3,647,465 |
| (6000) Capital Outlay | \$277,036 | \$69,274 | \$300,000 | \$300,000 | \$300,000 |
| (7000) Other Outgo | \$0 | \$0 | \$0 | \$0 | \$0 |
| CalSTRS Onbehalf Payments | \$0 | \$611,881 | \$600,000 | \$600,000 | \$600,000 |
| Intrafund Transfers (Restricted) | \$0 | \$166,066 | \$159,655 | \$159,655 | \$159,655 |
| Interfund Transfers (Capital Outlay) | \$1,250,000 | \$1,250,000 | \$4,000,000 | \$1,250,000 | \$0 |
| TOTAL EXPENDITURES | \$22,857,844 | \$21,196,282 | \$26,913,848 | \$24,560,639 | \$23,716,960 |
| EXPENDITURES VS REVENUE | \$1,406,894 | \$4,251,427 | -\$1,377,849 | -\$3,425,894 | -\$2,582,215 |
| Reserve | \$7,299,544 | \$11,559,785 | \$10,181,935 | \$6,756,042 | \$4,173,827 |
| Assigned Reserve: One-Time Funds | \$0 | \$1,415,707 | \$1,415,707 | \$0 | \$0 |
| Unassigned Reserve | \$7,299,544 | \$10,144,078 | \$8,766,228 | \$6,756,042 | \$4,173,827 |
| Percent Reserves | 31.93% | 47.86% | 32.57% | 27.51% | 17.60% |

* See attached breakdown

Barstow Community College
2021-2022 ADOPTED BUDGET
Unrestricted General Fund - 01
 - Other Revenue -

| <u>OTHER STATE REVENUES</u> | 2020-2021 ADOPTED BUDGET | 2020-2021 UNAUDITED ACTUALS | 2021-2022 ADOPTED BUDGET |
|---|---|--|---|
| FT Faculty Hiring | \$104,406 | \$104,406 | \$104,406 |
| PT Faculty Allocation | \$104,538 | \$104,127 | \$105,071 |
| Mental Health ACA | \$0 | \$7,209 | \$0 |
| SUI Reimbursement | \$0 | \$567 | \$0 |
| | \$208,944 | \$216,309 | \$209,477 |
| | | | |
| <u>OTHER LOCAL REVENUES</u> | | | |
| Cosmetology Services | \$0 | \$1,096 | \$1,000 |
| Bookstore Commissions | \$75,000 | \$22,232 | \$20,000 |
| Rental & Leases | \$20,000 | \$21,600 | \$20,000 |
| Instructional Materials | \$1,000 | \$477 | \$500 |
| Class Audits/Credit By Exam | \$4,500 | \$1,286 | \$1,200 |
| Misc.: | | | |
| Adult Ed Block Grant Indirect Program Reimb | \$0 | \$6,298 | \$0 |
| CAL STRS Excess ER Contributions | \$0 | \$69,431 | \$0 |
| Library Fines | \$500 | \$50 | \$50 |
| Testing-CLEP/DSST | \$1,500 | \$30 | \$30 |
| Retiree Benefits Reimbursement | \$0 | \$104,841 | \$105,000 |
| Recycling/Cash Over/ATM/CAL Card Rebate/Misc | \$15,000 | \$9,057 | \$15,000 |
| STEM Student Scholarship Indirect Program Reimb | \$0 | \$2,351 | \$0 |
| | \$117,500 | \$238,750 | \$162,780 |

BARSTOW COMMUNITY COLLEGE DISTRICT

GENERAL FUND - RESTRICTED

The Restricted General Fund contains budgets for the federal and state categorical programs, grants, as well as local grants. These funds are used to enhance the educational experience and success of students with funding sources that are specifically restricted in use by law, regulations, or outside agencies.

Revenues are broken down by funding source: federal, state and local. In some cases, the funding agency requires local matching funds. These matching funds are provided by the Unrestricted General Fund.

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.

Barstow Community College
2021-2022 ADOPTED BUDGET
Restricted General Fund - 01
Board of Trustees Meeting - September 15, 2021

| | 2020-2021 ADOPTED BUDGET | 2020-2021 UNAUDITED ACTUALS | 2021-2022 ADOPTED BUDGET |
|---|---|--|---|
| ENDING BALANCE PRIOR YEAR | \$1,044,668 | \$1,044,668 | \$ 1,221,173 |
| Prior Year Adjustments | \$0 | (\$154,421) | \$0.00 |
| ESTIMATED BEGINNING BALANCE | \$1,044,668 | \$890,247 | \$ 1,221,173 |
| REVENUE | | | |
| FEDERAL (8100) | | | |
| Higher Ed. Act. (FWS) | \$142,935 | \$49,590 | \$136,883 |
| TANF | \$45,424 | \$44,582 | \$46,078 |
| CTE (VTEA) | \$124,180 | \$118,949 | \$133,958 |
| Other Federal Revenues * | \$1,069,483 | \$1,918,999 | \$5,236,153 |
| Total Federal | \$1,382,022 | \$2,132,119 | \$5,553,072 |
| STATE (8600) | | | |
| B.F.A.P. | \$195,350 | 177,398.00 | \$196,185 |
| D.S.P.S. | \$341,900 | 261,958.00 | \$350,139 |
| E.O.P.S. | \$808,873 | 646,654.00 | \$814,345 |
| C.A.R.E. | \$237,567 | 151,525.00 | \$250,650 |
| Student Equity & Achievement Program | \$1,801,632 | 1,469,420.00 | \$1,776,439 |
| Student Success Completion Grant | \$690,222 | 690,222.00 | \$877,997 |
| Staff Development | \$0 | 0.00 | \$13,262 |
| Equal Employment Opportunity | \$100,000 | (18,468.00) | \$146,567 |
| Physical Plant/Instructional Support Block Grants | \$31,418 | 0.00 | \$1,031,418 |
| CalWORKs | \$254,359 | 198,884.00 | \$310,840 |
| Lottery | \$117,600 | 185,614.00 | \$122,785 |
| FKCE | \$163,963 | 71,674.00 | \$195,212 |
| Strong Workforce | \$1,416,363 | 639,884.10 | \$1,185,357 |
| Adult Ed Block Grant | \$468,078 | 291,882.00 | \$494,385 |
| Other State * | \$2,619,260 | 1,600,141.85 | \$2,423,640 |
| Total State | \$9,246,585 | \$6,366,789 | \$10,189,221 |
| LOCAL (8800) | | | |
| Other Local * | 63,000.00 | 256,120.86 | \$316,869 |
| Fiscal Agent Pass Through | 618,224.00 | 926,679.00 | \$964,209 |
| Intrafund Transfers | 0.00 | 166,066.37 | \$159,655 |
| Total Local | 681,224.00 | 1,348,866.23 | \$1,440,733 |
| TOTAL REVENUE | \$ 11,309,831 | \$ 9,847,774 | \$17,183,026 |
| TOTAL REVENUE + BEG. BALANCE | \$ 12,354,499 | \$ 10,738,021 | \$18,404,199 |
| EXPENDITURES | | | |
| (1000) Certificated Salaries | 1,324,488.00 | 1,171,620.00 | \$1,262,506 |
| (2000) Classified Salaries | 2,400,463.00 | 2,126,650.06 | \$1,876,813 |
| (3000) Fringe Benefits | 1,162,938.00 | 1,330,549.30 | \$1,258,724 |
| (4000) Supplies & Materials | 641,366.00 | 180,506.61 | \$718,643 |
| (5000) Operating Exp. & Services | 2,552,150.00 | 1,020,883.38 | \$8,366,077 |
| (6000) Capital Outlay | 1,196,667.00 | 627,249.40 | \$1,392,892 |
| (7000) Other Outgo & Reserves | 3,076,427.00 | 3,059,389.04 | \$3,019,455 |
| TOTAL EXPENDITURES | \$ 12,354,499 | \$ 9,516,848 | \$ 17,895,110 |
| EXPENDITURES VS REVENUE | \$ (1,044,668) | \$ 330,927 | \$ (712,084) |
| PROJECTED ENDING FUND BALANCE | \$ (0) | \$ 1,221,173 | \$ 509,089 |

Barstow Community College
2021-2022 ADOPTED BUDGET
Restricted General Fund - 01
- Other Revenue -

| <u>OTHER FEDERAL REVENUES</u> | 2020-2021 ADOPTED BUDGET | 2020-2021 UNAUDITED ACTUALS | 2021-2022 ADOPTED BUDGET |
|--|---|--|---|
| HEERF I - Institution | \$778,404 | \$383,123 | \$0 |
| HEERF I- HSI | \$95,882 | \$0 | \$0 |
| Covid -19 Response Block Grant | \$124,694 | \$124,694 | \$0 |
| HEERF II - Institution | \$0 | \$900,812 | \$2,658,558 |
| HEERF II - MSI | \$0 | \$211,311 | \$0 |
| HEERF III - Institution | \$0 | \$96,747 | \$2,489,625 |
| HEERF III - MSI | \$0 | \$21,684 | \$21,684 |
| Indirect & Adimin Fees | \$0 | \$110,083 | |
| Foster & Kinship Care | \$70,503 | \$70,545 | \$66,286 |
| | \$1,069,483 | \$1,918,999 | \$5,236,153 |
| <u>OTHER STATE REVENUES</u> | | | |
| California College Promise | \$154,831 | \$36,797 | \$177,619 |
| California Virtual Campus Online | \$0 | \$146,206 | \$0 |
| Caloes-Listos Grant | \$36,690 | \$12,163 | \$0 |
| Child Dev Training Consortium | \$9,200 | \$9,200 | \$0 |
| CEC-Mentor Program | \$0 | \$500 | \$0 |
| Prop 39 Mini Grant | \$0 | \$0 | |
| College Rapid Rehousing | \$966,329 | \$462,070 | \$1,004,259 |
| Covid -19 Response Block Grant Prop 98 | \$153,064 | \$117,656 | \$35,408 |
| CTE Online Pathway Improvement | \$200,698 | \$0 | \$0 |
| Calfresh Outreach | \$0 | \$0 | \$29,619 |
| Disaster Relief Student Aid | \$0 | \$28,306 | \$0 |
| Early Action Emergency Finacial Aid | \$0 | \$355,308 | \$0 |
| Growing Inland Achievement | \$74,000 | \$0 | |
| Guided Pathways | \$211,651 | \$113,037 | \$159,086 |
| Retention and Enrollment SB 85 | \$0 | \$0 | \$76,477 |
| Hunger Free Campus Support | \$12,353 | \$8,451 | |
| FA Maintenance Allowance | \$0 | \$0 | \$220,040 |
| FA Technology | \$82,437 | \$16,540 | |
| STRS on Behalf of Pmts | \$0 | \$0 | \$0 |
| Vets Resource Center | \$54,880 | \$13,179 | \$99,368 |
| Mental Health Grant | \$450,000 | \$174,168 | \$327,887 |
| Prop 39 CA Clean Energy | \$15,130 | \$15,130 | \$0 |
| STRS on Behalf of Pmts | \$0 | \$91,431 | \$0 |
| Undocumented Resource Liaison | \$0 | \$0 | \$95,880 |
| Rural Technology Grant 19/20 | \$197,997 | \$0 | \$197,997 |
| | \$2,619,260 | \$1,600,142 | \$2,423,640 |
| <u>OTHER LOCAL REVENUES</u> | | | |
| Growing Inland Achievement | \$0 | \$52,721 | \$97,279 |
| Hunger Free Campus | \$0 | \$3,312 | \$590 |
| Performing Arts Center | \$0 | \$8,750 | \$31,000 |
| STEM Student Scholarship | \$63,000 | \$35,338 | \$63,000 |
| Finish Line Scholars | \$0 | \$128,000 | \$125,000 |
| Natl Assoc. for CC Entrepreneurs | \$0 | \$28,000 | \$0 |
| | \$63,000 | \$256,121 | \$316,869 |

BARSTOW COMMUNITY COLLEGE DISTRICT

CAPITAL OUTLAY FUND

The Capital Outlay Fund are 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

**Barstow Community College
2021-2022 ADOPTED BUDGET
Capital Outlay - Fund 41
Board of Trustees Meeting - September 15, 2021**

| | | 2021-2022 ADOPTED BUDGET |
|--------------------------------------|--|---|
| ENDING BALANCE PRIOR YEAR | | \$ 11,846,538 |
| Prior Year Adjustments | | \$0.00 |
| ESTIMATED BEGINNING BALANCE | | \$ 11,846,538 |
| <u>REVENUE</u> | | |
| FEDERAL (8100) | | \$0.00 |
| STATE (8600) | | |
| Hydronic Loop & Water Infrastructure | | \$ 1,453,990 |
| Total State | | \$ 1,453,990 |
| LOCAL (8800) | | |
| Interest Income | | \$ 150,000 |
| Redevelopment | | \$ 60,000 |
| Interfund Transfers-In | | \$ 4,000,000 |
| Total Local | | \$ 4,210,000 |
| TOTAL REVENUE | | \$ 5,663,990 |
| TOTAL REVENUE + BEG. BALANCE | | \$ 17,510,528 |
| <u>EXPENDITURES</u> | | |
| (5000) Operating Exp. & Services | | \$ 667,150 |
| (6000) Capital Outlay | | \$ 5,336,340 |
| (7000) Other Outgo | | \$ - |
| TOTAL EXPENDITURES | | \$ 6,003,490 |
| EXPENDITURES VS REVENUE | | \$ (339,500) |
| PROJECTED ENDING FUND BALANCE | | \$ 11,507,038 |

BARSTOW COMMUNITY COLLEGE DISTRICT

RETIREE FUND

The Retiree Fund is a special revenue intended for retiree current health benefit costs and liabilities for future costs.

Retiree health benefits are often referred to as Other Post-Employment Benefits (OPEB), which was previously fully funded.

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.

**Barstow Community College
2021-2022 ADOPTED BUDGET
Retiree - Fund 77
Board of Trustees Meeting - September 15, 2021**

| | 2021-2022 ADOPTED BUDGET |
|--------------------------------------|---|
| ENDING BALANCE PRIOR YEAR | \$ 180,489 |
| Prior Year Adjustments | \$0.00 |
| ESTIMATED BEGINNING BALANCE | \$ 180,489 |
| <u>REVENUE</u> | |
| LOCAL (8800) | |
| Interest Income | \$ 1,250 |
| Total Local | \$ 1,250 |
| TOTAL REVENUE | \$ 1,250 |
| TOTAL REVENUE + BEG. BALANCE | \$ 181,739 |
| <u>EXPENDITURES</u> | |
| (58009) Fringe Benefits | \$0.00 |
| TOTAL EXPENDITURES | \$ - |
| EXPENDITURES VS REVENUE | \$ 1,250 |
| PROJECTED ENDING FUND BALANCE | \$ 181,739 |