



BARSTOW COMMUNITY COLLEGE DISTRICT

2022-2023 ADOPTED BUDGET September 14, 2022

Eva Bagg, Ph.D., Superintendent - President

Board of Trustees

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Mission & Vision

“Empowering Students to Achieve Their Personal Best Through Excellence in Education.”

Barstow Community College is an accredited, open access institution of higher learning committed to providing our students, community, and military population with the educational tools to achieve personal goals and professional growth. To accomplish this, the college offers traditional and distance education courses, programs, and pathways designed to enhance student success, leadership development, and career/workforce opportunities, enabling all in the community to thrive in a changing global society.

Budget Policies and Procedures

The annual budget development process adheres to the following the Barstow Community College District board policies and procedures:

Barstow BP/AP 6200-Budget Preparation

Budget development shall meet the following criteria:

- The annual budget shall support the District’s various Master plans, including Strategic and Educational, Facilities, and Technology.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by the regularly scheduled March meeting of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general fund reserves should be maintained at a minimum of 25% of the total expenses in the unrestricted general fund to ensure fiscal stability and to respond to financial emergencies or unforeseen circumstances.
- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- Budget projections address long term goals and commitments.

Barstow BP/AP 6250-Budget Management

The budget shall be managed in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

Revenues accruing to the District in excess of amounts budgeted shall be added to the District’s reserve for contingencies. They are available for appropriation only upon a resolution of the Board that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.

Budget Development Calendar

BUDGET DEVELOPMENT CALENDAR 2022-2023		
DATE	ITEM	RESPONSIBILITY
February 27	Budget development training with County Superintendent of Schools: Roll to BDV	Budget Analyst
April 14	Budget development training with County Superintendent of Schools: Roll to GL	Budget Analyst
April 15	Distribute budget development materials to Vice Presidents and Budget Managers.	Vice President of Administrative Services Budget Managers
April 27	Budget development materials reviewed by Business & Finance Committee.	Vice President of Administrative Services Business & Finance Committee
April 30	Submit completed budget materials to Vice President of Administrative Services for review by the Business & Finance Committee.	Budget Managers
April 15 – June 01	Assemble tentative budget.	Vice President of Administrative Services Budget Analyst
May Board Meeting Wednesday, May 18	Budget update to the Board of Trustees.	Vice President of Administrative Services
June Board Meeting Wednesday, June 15	Adoption of tentative budget.	Board of Trustees
Last Week in June Thursday, June 30	Tentative budget filed with County Superintendent of Schools.	Vice President of Administrative Services Budget Analyst
July/August	Prepare final budget for adoption with latest income data from CCC Chancellors Office.	Vice President of Administrative Services Budget Analyst
First week of September	Proposed final budget for public view and to President's Office.	Vice President of Administrative Services Budget Analyst
Special Board Meeting before September 15	Public hearing for proposed final budget. Adoption of final budget.	Board of Trustees
September 30	Adopted budget filed with the County Superintendent of Schools and CCC Chancellors Office.	Vice President of Administrative Services Budget Analyst

Executive Summary

Introduction

The budget process begins in January of each year when the Governor releases the California state budget proposal. The budget is built from anticipated revenues and expenditures. After April of each year, when tax receipts are mostly known, the May revision is issued. Tentative budgets are due in June and typically built from the May revision. The State has until July 1st of each year to adopt a budget. Adopted budgets are built from the State adopted budget and are due in September of each year.

State Budget Overview

Proposition 98 called the “Classroom Instructional Improvement and Accountability Act”, passed in 1988 by the California voters, provides a minimum percentage of the general fund to K-12 and community college districts. This minimum funding requirement is commonly called the minimum guarantee. The state calculates the minimum guarantee by comparing three main formulas or “tests.” Each test considers certain inputs, such as state General Fund revenue, per capita personal income, and student attendance. The state can choose to fund at the minimum guarantee or any level above it. It also can suspend the guarantee with a two-thirds vote of each house of the Legislature, allowing the state to provide less funding than the formulas require that year. The state meets the guarantee through a combination of state General Fund and local property tax revenue. Roughly 11% of the minimum guarantee goes to community colleges while the other remainder goes to K-12 districts.

Student Centered Funding Formula (SCFF)

Community Colleges are funded under the Student-Centered Funding Formula (SCFF). The SCFF is comprised of three components. The first component is tied to the base allocation and comprises 70% of the formula. Each college is given a base allocation depending upon their size and whether the District has any centers. There are allocations given for credit, non-credit, special admit, incarcerated and Career Development and College Preparation (CDC) Full Time Equivalent Students (FTES). The calculation includes a three-year average to minimize the impact of any sudden spikes or declines in enrollment. The second component is tied to a Supplemental Allocation and comprises 20% of the formula. There are allocations for the headcount of AB540 students, Pell grant and Promise grant recipients. The third component is tied to the Student Success Allocation and comprises 10% of the formula. There are allocations given to headcounts of various definitions of what is considered student success. Additionally, if a student who fits one of these definitions of success receives a Pell or Promise grant, there is an additional allocation given. The calculation includes a three-year average.

Budget Assumptions Summary

Economic Assumptions

Due to COVID-19, college enrollment had declined substantially. Although there have been allocations through the Higher Education Emergency Relief Funds (HEERF) and with California State funding, colleges are not seeing enrollments at pre-pandemic levels. The California Community College Chancellor’s Office has provided temporary relief through Emergency Conditions Allowance (ECA), which was originally granted to Barstow Community College District 2020-2021 and extended into the 2021-2022 fiscal year. The ECA has been extended into the 2022-2023 fiscal year. There are several stipulations to receiving and maintaining the ECA funds. This includes developing an Emergency Conditions Recovery Plan that has to be approved by the Board of Trustees and submitted to the California Community College Chancellor’s Office by February

28, 2023. The District must also certify that it will incentivize and prioritize participation in professional development to enhance quality online teaching and learning. The District must become a member of the CVC-OEI Consortium and have a signed Master Agreement. Beginning in the first term that starts on or after January 1, 2023, the District must demonstrate that it has implemented steps to becoming a Home College and has implemented or committed to 1) enabling Course Finder API, 2) completing the steps needed to become Teaching College ready and 3) joining a scheduled implementation cohort to become a Home and Teaching college. Barstow Community College has been a member of the CVC-OEI Consortium since its inception. BCC is currently a Home College and is in the process of completing the steps necessary to become a teaching college.

The Chancellor's Office can revoke the Emergency Conditions Allowance if Management Information Systems (MIS) data is not submitted on time or if there are outstanding audit reports. The District has submitted all data due and will continue to maintain on-time submissions for all MIS and audit requirements.

Finally, the District must adopt a Board Policy following the Government Finance Officers Association (GFOA) best budgeting practice of having two months of cash reserves or the equivalent of 16.67% unrestricted reserves. In November 2021, the District adopted an update to Board Policy 6200 that requires the reserve balance to be maintained at a minimum of 25% of the total expenses.

Local Support Funding Across Programs Increase or Remain Stable

Table 7 shows proposed local assistance funding by program for 2021-22 and 2022-23. As the table shows, many categorical programs receive either augmentations or cost-of-living adjustments (or both), while most others had level or workload-based funding. Decreases in funding are related to removing one-time funding allocated in 2021-22 or to revised estimates of underlying factors.

Table 7: California Community Colleges Funding by Program^a (In Millions)

Program	2021-22 Enacted	2022-23 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	\$7,927.0	\$8,734.0	\$807.0	10.2%	COLA, growth, Basic Allocation increase, base increase, and other base adjustments (includes property tax, enrollment fee, and EPA adjustments)
Deferred maintenance (one-time)	\$511.0	\$840.7	N/A	N/A	Additional one-time funding for 2022-23
CCC COVID-19 Recovery Block Grant (one-time)	\$0.0	\$650.0	N/A	N/A	\$650 million one-time for block grants to address issues related to the pandemic
Adult Education Program – Main ^b	\$566.4	\$603.1	\$36.7	6.5%	6.56% COLA
Student Equity and Achievement Program	\$499.0	\$524.0	\$25.0	5.0%	Augmentation
Student Success Completion Grant	\$162.6	\$412.6	\$250.0	153.8%	Augmentation and adjust for revised estimates of recipients
Strong Workforce Program	\$290.4	\$290.4	\$0.0	0.0%	
Part-time faculty health insurance	\$0.5	\$200.5	\$200.0	40816.3%	Add \$200M ongoing funds
College-specific allocations (one-time) ^c	\$67.9	\$171.5	N/A	N/A	
Extended Opportunity Programs and Services (EOPS)	\$135.3	\$169.2	\$33.9	25.0%	Augmentation and 6.56% COLA

Disabled Students Programs and Services (DSPS)	\$126.4	\$159.7	\$33.3	26.3%	Augmentation and 6.56% COLA
Full-time faculty hiring	\$150.0	\$150.0	\$0.0	0.0%	
Retention and enrollment strategies (one-time)	\$100.0	\$150.0	N/A	N/A	Additional one-time funding for 2022-23
Adult Education Program - Healthcare Vocational Education (one-time)	\$0.0	\$130.0	N/A	N/A	One-time funding spread across 3 years.
Common course numbering (one-time)	\$10.0	\$105.0	N/A	N/A	Additional one-time funding for 2022-23
California College Promise (AB 19)	\$72.5	\$91.2	\$18.7	25.8%	Augmentation and adjustment for revised estimates of first-time, full-time students
Integrated technology	\$65.5	\$89.5	\$24.0	36.6%	Includes \$25M ongoing for Data Modernization and Protection. Removes \$1M in one-time funding.
Program Mapping Software	\$0.0	\$25.0	N/A	N/A	Add one-time funding
Data System Modernization and Sensitive Data Protection	\$0.0	\$75.0	N/A	N/A	Add one-time funding
Financial aid administration	\$74.3	\$81.6	\$7.3	9.8%	Increase of \$10 million and adjustments for revised estimates of fee waivers
Apprenticeship (community college districts)	\$60.1	\$69.2	\$9.1	15%	Participation and rate adjustments and 6.56% COLA for a portion of the program
Transfer Reforms (one-time)	\$0.0	\$65.0	N/A	N/A	Add one-time funding for AB 928 transfer reform implementation
Establish Equitable Placement and Completion Support Block Grant	\$0.0	\$64.0	N/A	N/A	Add one-time funding
CalWORKs student services	\$47.7	\$50.9	\$3.2	6.6%	6.56% COLA
NextUp (foster youth program)	\$20.0	\$50.0	\$30.0	150.0%	Add \$30M ongoing funding

California Healthy Meals Pathway Program	\$0.0	\$45.0	N/A	N/A	Add one-time funding
Basic needs centers	\$30.0	\$40.0	\$10.0	33.3%	
Mathematics, Engineering, Science Achievement (MESA)	\$10.7	\$36.4	\$25.7	240%	Augmentation to add ongoing funding
Mandates Block Grant and reimbursements	\$33.7	\$36.1	\$2.4	7.3%	Revised enrollment estimates and 6.56% COLA
Cooperative Agencies Resources for Education (CARE)	\$19.6	\$30.9	\$11.3	57.5%	Augmentation and 6.56% COLA
Student mental health services	\$30.0	\$30.0	\$0.0	0	
Establish Hire Up Program	\$0.0	\$30.0	N/A	N/A	Add one-time funding
Native American Student Support and Success Program	\$0.0	\$30.0	N/A	N/A	Add one-time funding
Institutional effectiveness initiative	\$27.5	\$27.5	\$0.0	0.0%	
Part-time faculty compensation	\$24.9	\$26.5	\$1.6	6.6%	6.56% COLA
Rising Scholars Network	\$10.0	\$25.0	\$15.0	150.0%	Augmentation to add ongoing funding
Part-time faculty office hours	\$22.2	\$23.6	\$1.4	6%	6.56% COLA
Reappropriation for Prior Year SCFF Deficits (one-time)	\$0.0	\$23.3	N/A	N/A	Add one-time reappropriated funding
Economic and Workforce Development	\$22.9	\$22.9	\$0.0	0.0%	
California Virtual Campus	\$20.0	\$20.0	\$0.0	0.0%	
Emergency financial assistance grants (one-time)	\$250.0	\$20.0	N/A	N/A	Additional one-time funding for 2022-23 (specific to AB 540 students)

Student Housing Program 'Rapid Rehousing'	\$9.0	\$19.0	\$10.0	111.1%	
California Online Community College (Calbright College)	\$15.0	\$15.0	\$0.0	0.0%	
Nursing grants	\$13.4	\$13.4	\$0.0	0.0%	
Lease revenue bond payments	\$12.8	\$12.8	\$0.0	0.0%	
Equal Employment Opportunity Program	\$2.8	\$12.8	\$10.0	361.4%	Augmentation to add ongoing funding
Puente Project	\$9.3	\$12.3	\$3.0	32.2%	Augmentation to add ongoing funding
Dreamer Resource Liaisons	\$11.6	\$11.6	\$0.0	0.0%	
Classified Employee Summer Assistance Program	\$0.0	\$10.0	N/A	N/A	Add ongoing funding
Immigrant legal services through CDSS	\$10.0	\$10.0	\$0.0	0.0%	
Veterans Resource Centers	\$10.0	\$10.0	\$0.0	0.0%	
Umoja	\$7.5	\$8.5	\$1.0	13%	Augmentation
Asian American and Native Hawaiian and Pacific Islander Student Achievement Program (AANHPI)	\$0.0	\$8.0	N/A	N/A	Add ongoing funding
Foster Care Education Program	\$5.7	\$6.2	\$0.5	8.8%	\$500k ongoing adjustment to provide backfill for Foster and Kinship Care Education (FKCE) programs
Childcare tax bailout	\$3.7	\$4.0	\$0.2	6.6%	6.56% COLA
Digital Course Content for Inmates	\$3.0	\$3.0	\$0.0	0.0%	
Middle College High School Program	\$1.8	\$1.8	\$0.0	0.0%	

Academic Senate	\$1.7	\$1.8	\$0.1	6.6%	6.56% COLA
Historically Black Colleges and Universities (HBCU) Transfer Pathway project	\$1.4	\$1.4	\$0.0	0.0%	
African American Male Education Network and Development (A2MEND)	\$0.0	\$1.1	N/A	N/A	Add ongoing funding
Transfer education and articulation (excluding HBCU Transfer Pathway project)	\$0.7	\$0.7	\$0.0	0.0%	
FCMAT	\$0.6	\$0.6	\$0.0	0.0%	
Deferrals--Student Centered Funding Formula	\$1,453.0	\$0.0	N/A	N/A	Remove one-time funding used to pay off 2020-21 deferrals.

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

^b The Adult Education program total includes resources that go to the K-12 system but are included in the CCC budget. The K-12 Strong Workforce program and K-12 Apprenticeship program are not listed above but are also included in the CCC budget.

^c See [Makes Appropriations for Specific Local Initiatives](#) section for breakdown

Revenue Budget Assumptions

Cost Of Living Allowance (COLA): The State budget adopted a COLA increase of 6.56%. These figures are included in the revenue assumptions.

Growth: Although there is 0.5% growth in the proposed budget, the District is still experiencing decline in its Full-Time Equivalent Students (FTES). Growth funding is not included in the budget.

Full-Time Equivalent Students (FTES): The District has experienced decline in FTES due to the pandemic. Prior to the pandemic, the District certified 2,555.98 FTES in 2019-2020, which includes funding protections under the Emergency Conditions Allowance (ECA). The District's 2021-2022 reported FTES as of the second period principal apportionment (P2) is around 2,112.17.

Revenue Deficit: Due to the infusion of funding in the California Community College system, the adopted budget assumes a state revenue deficit factor of 0%.

Expenditure Budget Assumptions

Step & Column Increases: The salary schedules of the District include step increases for faculty, classified and management. The District has assumed a salary escalator of 2% to account for these increases.

Pension increases: CalSTRS is expected to increase from 16.92% in 2021-2022 to 19.10% in 2022-2023. CalPERS is expected to increase from 22.91% in 2021-2022 to 25.37% in 2022-2023.

Capital Outlay: The State adopted budget includes \$840.7 million to address deferred maintenance. The District has budgeted state scheduled maintenance funding. In addition, other Capital Outlay funds are

being funded through a transfer from the unrestricted general fund to save and address additional building needs.

Fund Accounting

Per the California Community College Budget and Accounting Manual, “Because of the varied sources of revenue, some with restrictions and some without restrictions, governmental accounting systems should be organized and operated on a fund basis. A fund, defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [GASB Codification Section 1300, NCGA-1] Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources.” The governmental fund category includes the following funds:

General Unrestricted sub funds. Designated to account for resources available for the general purposes of district operations and support of its educational program.

General Restricted sub funds. Designated to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.

Capital projects funds. Designated to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs (SMSR) projects.

Financial Aid Funds. Designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district matching share of payments to students.

Other Trust Funds. Designated to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs.

¹ Chancellor’s Office Joint Analysis, Governor’s 2022-2023 Enacted Budget, July 1, 2022

BARSTOW COMMUNITY COLLEGE DISTRICT

GENERAL FUND - UNRESTRICTED

The 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
2022-2023 ADOPTED BUDGET
Unrestricted General Fund - 01
Board of Trustees Meeting - September 14, 2022**

	2021-2022 ADOPTED BUDGET	2021-2022 UNAUDITED ACTUALS	2022-2023 ADOPTED BUDGET	2023-2024 PROJECTED BUDGET	2024-2025 PROJECTED BUDGET
ENDING BALANCE PRIOR YEAR	\$11,559,785	\$11,559,785	\$12,969,071	\$10,211,958	\$9,567,489
Prior Year Adjustments	\$0	\$592,456	\$0	\$0	\$0
ESTIMATED BEGINNING BALANCE	\$11,559,785	\$12,152,241	\$12,969,071	\$10,211,958	\$9,567,489
REVENUE					
FEDERAL (8100)					
Forest Reserves	\$3,500	\$1,357	\$0	\$0	\$0
Higher Ed. Act	\$8,000	\$11,192	\$2,500	\$2,500	\$2,500
Veterans Education	\$1,400	\$912	\$1,000	\$1,000	\$1,000
Total Federal	\$12,900	\$13,461	\$3,500	\$3,500	\$3,500
STATE (8600)					
Principal Apportionment	\$16,667,397	\$14,811,892	\$20,275,034	\$21,196,483	\$22,365,485
Educational Protection Act	\$3,322,658	\$5,087,037	\$3,942,642	\$3,942,642	\$3,942,642
Principal Apportionment P/Y Adjustment	\$0.00	\$0.00	\$0.00	\$0	\$0
CA College Promise 2%	\$48,128	\$50,958	\$94,559	\$94,559	\$94,559
Homeowners Prop. Tax Relief	\$20,645	\$20,482	\$20,218	\$20,218	\$20,218
Lottery	\$307,830	\$424,874	\$344,256	\$344,256	\$344,256
Mandated Cost	\$73,512	\$78,544	\$64,775	\$64,775	\$64,775
Other State Revenues *	\$209,477	\$417,281	\$422,045	\$416,747	\$416,747
CalSTRS on Behalf Payments	\$600,000	\$736,180	\$600,000	\$600,000	\$600,000
Total State	\$21,249,647	\$21,627,249	\$25,763,529	\$26,679,680	\$27,848,682
LOCAL (8800 & 8900)					
Secured Roll	\$2,876,380	\$2,931,264	\$3,127,874	\$3,127,874	\$3,127,874
Supplemental Roll	\$69,540	\$97,309	\$73,226	\$73,226	\$73,226
Unsecured Roll	\$115,130	\$122,175	\$85,576	\$85,576	\$85,576
Prior Years Taxes	\$38,826	\$36,381	\$3,865	\$3,965	\$3,965
Enrollment Fees	\$296,066	\$610,903	\$290,145	\$290,145	\$290,145
Non Resident Tuition	\$25,000	\$464,444	\$100,000	\$100,000	\$100,000
RDA Pass Thru (District)	\$0	\$36,088	\$0	\$0	\$0
RDA Residual	\$393,730	\$527,989	\$350,000	\$350,000	\$350,000
Other Local Income *	\$234,550	-\$14,718	\$234,550	\$234,550	\$234,550
Intrafund Transfers-In	\$0	\$686,624	\$0	\$0	\$0
Total Local	\$4,049,222	\$5,498,460	\$4,265,236	\$4,265,336	\$4,265,336
TOTAL REVENUE	\$25,311,769	\$27,139,169	\$30,032,265	\$30,948,516	\$32,117,518
TOTAL REVENUE + BEG. BALANCE	\$36,871,554	\$39,291,410	\$43,001,336	\$41,160,474	\$41,685,007
EXPENDITURES					
(1000) Certificated Salaries	\$7,195,820	\$7,511,829	\$8,102,346	\$8,183,369	\$8,265,203
(2000) Classified Salaries	\$5,546,412	\$5,149,690	\$5,574,290	\$5,685,776	\$5,799,491
(3000) Fringe Benefits	\$5,089,941	\$5,171,892	\$5,458,733	\$5,649,789	\$5,847,531
(4000) Supplies & Materials	\$446,424	\$268,694	\$445,287	\$445,287	\$445,287
(5000) Operating Exp. & Services	\$3,575,596	\$2,935,562	\$3,781,296	\$3,819,109	\$3,857,300
(6000) Capital Outlay	\$300,000	\$213,240	\$324,307	\$300,000	\$300,000
(7000) Other Outgo	\$0	\$2,879	\$250,000	\$250,000	\$250,000
CalSTRS Onbehalf Payments	\$600,000	\$736,180	\$600,000	\$600,000	\$600,000
Intrafund Transfers (Restricted)	\$159,655	\$152,374	\$253,119	\$159,655	\$159,655
Interfund Transfers (Capital Outlay)	\$4,000,000	\$4,180,000	\$8,000,000	\$6,500,000	\$6,500,000
TOTAL EXPENDITURES	\$26,913,848	\$26,322,340	\$32,789,378	\$31,592,985	\$32,024,468
EXPENDITURES VS REVENUE	-\$1,602,079	\$816,830	-\$2,757,113	-\$644,469	\$93,050
Reserve	\$9,957,706	\$12,969,071	\$10,211,958	\$9,567,489	\$9,660,539
Assigned Reserve: One-Time Funds	\$1,415,707	\$1,415,707	\$0	\$0	\$0
Unassigned Reserve	\$8,541,999	\$11,553,364	\$10,211,958	\$9,567,489	\$9,660,539
Percent Reserves	31.74%	43.89%	31.14%	30.28%	30.17%

* See attached breakdown

Barstow Community College
2022-2023 ADOPTED BUDGET
Unrestricted General Fund - 01
- Other Revenue -

<u>OTHER STATE REVENUES</u>	2021-2022 ADOPTED BUDGET	2021-2022 UNAUDITED ACTUALS	2022-2023 ADOPTED BUDGET
FT Faculty Hiring	\$104,406	\$313,430	\$313,430
PT Faculty Allocation	\$105,071	\$103,317	\$108,615
Other State Revenues (UI Reimb C.O.)	\$0	\$534	\$0
	\$209,477	\$417,281	\$422,045
<u>OTHER LOCAL REVENUES</u>			
Community Services Enr./Contract Ed.	\$125,000	\$82,095	\$75,000
Cosmetology Services	\$1,000	\$0	\$0
Bookstore Commissions	\$20,000	\$23,517	\$10,000
Rental & Leases	\$20,000	\$15,494	\$15,000
Interest Income	\$150,000	\$115,453	\$100,000
Unrealized Gains/Losses (FMV)	\$0	-\$384,569	\$0
Instructional Materials	\$500	\$4,441	\$750
Student Records	\$20,000	\$18,406	\$15,000
Class Audits/Credit By Exam	\$1,200	\$1,041	\$750
Interfund Transfer-In (Close out FU 77)		\$937	\$0
<u>Misc.:</u>			
CAL STRS Excess ER Contributions	\$0	\$81,002	\$0
Library Fines	\$50	\$139	\$50
Adult Ed Block Grant (Indirect)		\$21,751	\$0
STEM (Indirect)	\$0	\$790	\$0
Testing-CLEP/DSST	\$0	\$695	\$0
Recycling/Cash Over/ATM/CAL Card Rebate/Misc	\$15,000	\$0	\$15,000
Stale-dated Warrants	\$1,000	\$4,090	\$3,000
	\$353,750	-\$14,718	\$234,550

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
2022-2023 Adopted Budget
Restricted General Fund - 01
Board of Trustees Meeting - September 14, 2022**

	2021-2022 ADOPTED BUDGET	2021-2022 UNAUDITED ACTUALS	2022-2023 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$1,221,173	\$1,221,173	\$ 1,268,917
Prior Year Adjustments	\$0	\$63,599	\$0
ESTIMATED BEGINNING BALANCE	\$1,221,173	\$1,284,772	\$ 1,268,917
<u>REVENUE</u>			
FEDERAL (8100)			
HEERF - Institution (I, II, III)	\$5,148,183	\$2,812,259	\$3,031,683
HEERF - MSI	\$21,684	-\$7,070	\$316,483
CTE (VTEA)	\$133,958	\$112,914	\$100,920
Other Federal Revenues *	\$249,247	\$129,290	\$1,478,452
Total Federal	\$5,553,072	\$3,047,393	\$4,927,538
STATE (8600)			
Adult Ed Block Grant	\$494,385	\$456,777	\$376,670
B.F.A.P.	\$196,185	\$166,151	\$213,923
C.A.R.E.	\$250,650	\$109,209	\$549,856
CalWORKs	\$310,840	\$223,483	\$330,186
D.S.P.S.	\$350,139	\$273,516	\$429,399
E.O.P.S.	\$814,345	\$582,436	\$1,433,039
Equal Employment Opportunity	\$146,567	\$41,739	\$293,716
EEO - Best Practices	\$0	\$0	\$208,333
FKCE	\$195,212	\$143,413	\$156,649
Lottery	\$122,785	\$174,365	\$122,785
Physical Plant/Instructional Support Block Grants	\$1,031,418	\$0	\$6,322,496
Staff Development	\$13,262	\$0	\$13,262
Strong Workforce	\$1,185,357	\$1,045,811	\$1,088,916
Student Equity & Achievement Program	\$1,776,439	\$1,384,861	\$1,953,675
Student Success Completion Grant	\$877,997	\$877,997	\$1,976,430
STRS on Behalf	\$0	\$100,388	\$105,000
Other State *	\$2,423,640	\$1,270,413	\$6,245,884
Total State	\$10,189,221	\$6,850,559	\$21,820,219
LOCAL (8800)			
Other Local *	\$316,869	\$298,590	\$250,571
Fiscal Agent Pass Through	\$964,209	\$964,209	\$1,027,461
Intrafund Transfers	\$159,655	\$152,374	\$257,568
Total Local	1,440,733	1,415,173	\$1,535,600
TOTAL REVENUE	\$ 17,183,026	\$ 11,313,125	\$28,283,357
TOTAL REVENUE + BEG. BALANCE	\$ 18,404,199	\$ 12,597,897	\$29,552,274
<u>EXPENDITURES</u>			
(1000) Certificated Salaries	\$1,262,506	\$1,078,095	\$1,287,501
(2000) Classified Salaries	\$1,876,813	\$1,874,397	\$2,099,347
(3000) Fringe Benefits	\$1,258,724	\$1,218,631	\$1,326,326
CalSTRS Onbehalf Payments	\$0	\$100,388	\$105,000
(4000) Supplies & Materials	\$718,643	\$358,302	\$712,438
(5000) Operating Exp. & Services	\$8,366,077	\$1,882,727	\$17,787,405
(6000) Capital Outlay	\$1,392,892	\$1,021,208	\$331,772
(7000) Other Outgo & Reserves	\$3,019,455	\$3,795,232	\$5,390,287
TOTAL EXPENDITURES	\$ 17,895,110	\$11,328,980	\$ 29,040,076
EXPENDITURES VS REVENUE	-\$712,084	-\$15,855	-\$756,719
PROJECTED ENDING FUND BALANCE	\$ 509,089	\$ 1,268,917	\$ 512,198

* See attached breakdown

Barstow Community College
2022-2023 ADOPTED BUDGET
Restricted General Fund - 01
- Other Revenue -

<u>OTHER FEDERAL REVENUES</u>	2021-2022 ADOPTED BUDGET	2021-2022 UNAUDITED ACTUALS	2022-2023 ADOPTED BUDGET
Higher Ed. Act. (FWS)	\$136,883	\$50,149	\$104,307
SSARP	\$0	\$0	\$978,252
TANF	\$46,078	\$45,009	\$42,728
Foster & Kinship Care	\$66,286	\$34,132	\$53,165
Perkins Reserve	\$0	\$0	\$300,000
	\$249,247	\$129,290	\$1,478,452
<u>OTHER STATE REVENUES</u>			
Basic Needs Centers	\$0	\$6,324	\$377,589
California College Promise	\$177,619	\$20,994	\$251,184
Child Development Training Consortium	\$0	\$690	\$1,840
College Rapid Rehousing	\$1,004,259	\$432,420	\$1,071,839
Covid -19 Response Block Grant Prop 98	\$35,408	\$35,408	\$0
Covid -19 Recovery Block Grant	\$0	\$0	\$1,518,489
CalFresh Outreach	\$29,619	\$29,619	\$0
Culturally Competent Faculty PD	\$0	\$0	\$50,434
Emergency Financial Aid	\$0	\$0	\$533,091
FA Technology	\$220,040	\$30,953	\$230,170
Guided Pathways	\$159,086	\$159,215	\$223,316
Invention Inclusive Innovation	\$0	\$0	\$125,000
LGBTQ+	\$0	\$0	\$57,607
Library Platform Services	\$0	\$2,689	\$0
Mental Health Grant	\$327,887	\$227,500	\$100,387
Mental Health Support	\$0	\$0	\$290,952
Retention and Enrollment SB 85	\$76,477	\$187,547	\$645,973
Rural Technology Grant 19/20	\$197,997	\$45,045	\$152,952
Student Food and Housing	\$0	\$0	\$379,945
Undocumented Resource Liaison	\$95,880	\$70,803	\$88,812
Vets Resource Center	\$99,368	\$21,206	\$126,304
Zero Textbook Costs	\$0	\$0	\$20,000
	\$2,423,640	\$1,270,413	\$6,245,884
<u>OTHER LOCAL REVENUES</u>			
CADANCE Project	\$0	\$8,337	\$163
Growing Inland Achievement	\$97,279	\$93,871	\$3,408
Hunger Free Campus	\$590	\$7,590	\$0
Performing Arts Center	\$31,000	\$26,100	\$59,000
STEM Student Scholarship	\$63,000	\$37,692	\$63,000
Finish Line Scholars	\$125,000	\$125,000	\$125,000
	\$316,869	\$298,590	\$250,571

BARSTOW COMMUNITY COLLEGE DISTRICT

CAPITAL OUTLAY FUND

The Capital Outlay 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 Capital Outlay 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
2022-2023 ADOPTED BUDGET
Capital Outlay - Fund 41
Board of Trustees Meeting - September 14, 2022**

	2021-2022 ADOPTED BUDGET	2021-2022 UNAUDITED ACTUALS	2022-2023 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$11,846,538	\$11,846,538	\$11,505,268
Prior Year Adjustments	\$0	\$81,148	\$0
ESTIMATED BEGINNING BALANCE	\$11,846,538	\$11,927,686	\$11,505,268
<u>REVENUE</u>			
STATE (8600)			
Hydronic Loop & Water Infrastructure	\$1,453,990	\$311,962	\$1,875,000
Total State	\$1,453,990	\$311,962	\$1,875,000
LOCAL (8800)			
Interest Income	\$150,000	\$85,014	\$75,000
Unrealized Gans/Losses	\$0	-\$281,517	\$0
Redevelopment	\$60,000	\$65,389	\$60,000
Interfund Transfers-In	\$4,000,000	\$4,000,000	\$8,000,000
Total Local	\$4,210,000	\$3,868,886	\$8,135,000
TOTAL REVENUE	\$5,663,990	\$4,180,848	\$10,010,000
TOTAL REVENUE + BEG. BALANCE	\$17,510,528	\$16,108,534	\$21,515,268
<u>EXPENDITURES</u>			
(5000) Operating Exp. & Services	\$667,150	\$154,025	\$732,000
(6000) Capital Outlay	\$5,336,340	\$4,449,240	\$5,212,500
TOTAL EXPENDITURES	\$6,003,490	\$4,603,265	\$5,944,500
EXPENDITURES VS REVENUE	-\$339,500	-\$422,418	\$4,065,500
PROJECTED ENDING FUND BALANCE	\$11,507,038	\$11,505,268	\$15,570,768

BARSTOW COMMUNITY COLLEGE DISTRICT

SELF-INSURANCE FUND

The Self-Insurance Fund is an internal service fund to account for income and expenditures of self-insurance programs authorized by Education Code Section 72506(d). This fund is maintained in the county treasury and used to provide for payments on deductible types of insurance policies, losses or payments arising from self-insurance programs, and losses or payments due to noninsured perils.

**Barstow Community College
2022-2023 ADOPTED BUDGET
Self-Insurance - Fund 61
Board of Trustees Meeting - September 14, 2022**

	2022-2023 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$180,000
Prior Year Adjustments	\$0
ESTIMATED BEGINNING BALANCE	\$180,000
<u>REVENUE</u>	
LOCAL (8800)	
Interest Income	\$1,250
Interfund Transfers-In	\$0
Total Local	\$1,250
TOTAL REVENUE	\$1,250
TOTAL REVENUE + BEG. BALANCE	\$181,250
<u>EXPENDITURES</u>	
(4000) Supplies & Materials	\$2,500
(5000) Operating Exp. & Services	\$25,000
TOTAL EXPENDITURES	\$27,500
EXPENDITURES VS REVENUE	-\$26,250
PROJECTED ENDING FUND BALANCE	\$153,750

BARSTOW COMMUNITY COLLEGE DISTRICT

ASSOCIATED STUDENT GOVERNMENT FUND

The Associated Student Government Fund is a trust fund designated to account for the funds held in trust by the District for student body government and organizations established pursuant to Education Code Section 76060. The fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body and are expended in accordance with procedures established by the student body organization in accordance with Barstow Community College District and State of California regulations.

The primary source of revenue for the Associated Student Government Fund comes from vendor contracting, commissions and fees.

**Barstow Community College
2022-2023 ADOPTED BUDGET
Associated Student Government - Fund 71
Board of Trustees Meeting - September 14, 2022**

	2022-2023 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$169,311
Prior Year Adjustments	\$0
ESTIMATED BEGINNING BALANCE	\$169,311
<u>REVENUE</u>	
LOCAL (8800)	
PAC Ticket Sales	\$1,500
Student Activity Fee	\$14,000
Other Student Fees	\$1,750
Other Local Income	\$15,000
Total Local	\$32,250
TOTAL REVENUE	\$32,250
TOTAL REVENUE + BEG. BALANCE	\$201,561
<u>EXPENDITURES</u>	
(4000) Supplies & Materials	\$172,897
(5000) Operating Exp. & Services	\$19,650
(6000) Capital Outlay	\$7,000
(7000) Other Outgo	\$2,014
TOTAL EXPENDITURES	\$201,561
EXPENDITURES VS REVENUE	-\$169,311
PROJECTED ENDING FUND BALANCE	\$0

BARSTOW COMMUNITY COLLEGE DISTRICT

STUDENT REPRESENTATIVE FEE FUND

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.

**Barstow Community College
2022-2023 ADOPTED BUDGET
Student Representation Fee - Fund 72
Board of Trustees Meeting - September 14, 2022**

	2022- 2023 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$14,339
Prior Year Adjustments	\$0
ESTIMATED BEGINNING BALANCE	\$14,339
<u>REVENUE</u>	
LOCAL (8800)	
Student Representation Fees	\$10,200
Total Local	\$10,200
TOTAL REVENUE	\$10,200
TOTAL REVENUE + BEG. BALANCE	\$24,539
<u>EXPENDITURES</u>	
(5000) Operating Exp. & Services	\$24,539
TOTAL EXPENDITURES	\$24,539
EXPENDITURES VS REVENUE	-\$14,339
PROJECTED ENDING FUND BALANCE	\$0