



BARSTOW COMMUNITY COLLEGE DISTRICT

2023-2024 ADOPTED BUDGET September 13, 2023

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Table of Contents

- Mission & Vision 3
- Budget Policies and Procedures 3
- Budget Development Calendar..... 4
- Executive Summary 5
 - Introduction 5
 - State Budget Overview 5
 - Student Centered Funding Formula (SCFF) 5
- Budget Assumptions Summary..... 5
 - Economic Assumptions..... 5-8
 - Revenue Budget Assumptions 9
 - Expenditure Budget Assumptions 9
- Fund Accounting 10
- Budget Worksheets 11

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 2023-2024		
DATE	ITEM	RESPONSIBILITY
February 3	Budget development training with County Superintendent of Schools: Roll to BDV	Budget Analyst
March 3	Budget development training with County Superintendent of Schools: Compensation Analysis	Budget Analyst Payroll HR
April 1	Distribute budget development materials to Vice Presidents and Budget Managers.	Vice President of Administrative Services Budget Managers
April 26	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 17	Budget update to the Board of Trustees.	Vice President of Administrative Services
June Board Meeting Wednesday, June 21	Adoption of tentative budget.	Board of Trustees
Last Week in June Friday, 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 college 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 original implementation involved a 70%/20%/10% split, but has evolved differently for each district depending upon their enrollment, demographics and student success. The first component is tied to the base allocation and originally comprised of 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 originally comprised of 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 originally comprised of 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, the California Community College Chancellor’s Office allowed for districts to opt into emergency conditions allowance (ECA) for pandemic-related enrollment protections. This froze funding for enrollment at 2019-2020 first period principle apportionment full-time equivalent student (FTES) levels. The ECA expired and will not be extended in the 2023-2024 budget year. This is not an issue for Barstow Community College District because enrollments have grown beyond the pre-pandemic levels.

Table 7: California Community Colleges Ongoing Funding by Program (In Millions)¹

Program	2022-23 Enacted	2023-24 Enacted	Change Amount	Percent Change	Explanation of Change
Student Centered Funding Formula	8734.0	9421.1	687.1	7.9%	COLA, growth, and other base adjustments
Adult Education Program – Main	603.1	652.2	49.1	8.1%	COLA
Student Equity and Achievement Program	524.0	524.0	0.0	0.0%	
Student Success Completion Grant	412.6	362.6	-50.0	-12.1%	Adjust for revised estimates of recipients
Strong Workforce Program	290.4	290.4	0.0	0.0%	
Part-time Faculty Health Insurance	200.5	200.5	0.0	0.0%	
Extended Opportunity Programs and Services (EOPS)	169.2	183.1	13.9	8.2%	COLA
Disabled Students Programs and Services (DSPS)	159.7	172.8	13.1	8.2%	COLA
Full-time Faculty Hiring	150.0	150.0	0.0	0.0%	
California College Promise (AB 19)	91.2	91.2	0.0	0.0%	
Integrated Technology	89.5	89.5	0.0	0.0%	
Financial Aid Administration	81.6	78.5	-3.1	-3.8%	Workload adjustment
Apprenticeship (community college districts)	69.2	64.3	-4.9	-7.1%	COLA and program reduction

CalWORKs student services	50.9	55.1	4.2	8.3%	COLA
NextUp (foster youth program)	50.0	54.1	4.1	8.2%	COLA
Basic Needs Centers	40.0	43.3	3.3	8.2%	COLA
Mandates Block Grant and Reimbursements	36.1	38.3	2.2	6.1%	COLA and enrollment-based adjustment
Mathematics, Engineering, Science Achievement (MESA)	36.4	39.4	3.0	8.2%	COLA
Cooperative Agencies Resources for Education (CARE)	30.9	33.5	2.5	8.2%	COLA
Student Mental Health Services	30.0	32.5	2.5	8.2%	COLA
Institutional Effectiveness Initiative	27.5	27.5	0.0	0.0%	
Part-time Faculty Compensation	26.5	26.5	0.0	0.0%	
Rising Scholars Network	25.0	25.0	0.0	0.0%	
Part-time Faculty Office Hours	23.6	23.6	0.0	0.0%	
Economic and Workforce Development	22.9	22.9	0.0	0.0%	
California Virtual Campus	20.0	20.0	0.0	0.0%	
Homeless and Housing Insecurity Program 'Rapid Rehousing'	19.0	20.6	1.6	8.2%	COLA
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	12.8	17.0	4.2	32.8%	Add one-time funding
Puente Project	12.3	13.3	1.0	8.2%	COLA
Dreamer Resource Liaisons	11.6	11.6	0.0	0.0%	
Classified Employee Summer Assistance Program	10.0	10.0	0.0	0.0%	
Immigrant Legal Services through CDSS	10.0	10.0	0.0	0.0%	
Veterans Resource Centers	10.0	10.8	0.8	8.2%	COLA
Umoja	8.5	9.2	0.7	8.2%	COLA
AANHPI Student Achievement Program	8.0	8.0	0.0	0.0%	
Foster Care Education Program	6.2	6.2	0.0	0.0%	
Childcare Tax Bailout	4.0	4.3	0.3	8.2%	COLA
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)	1.1	1.1	0.0	0.0%	
Transfer education and articulation (excluding HBCU Transfer Pathway project)	0.7	0.7	0.0	0.0%	

FCMAT	0.6	0.8	0.2	35.1%	Increase for FCMAT Professional Learning Opportunities
Total	\$ 12,155.70	\$ 12,891.58	\$ 735.88	6.1%	

^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

22-23

Total Computational Revenues: The second period principle apportionment issued in June 2023 included a revenue deficit factor of 10.83% due to a shortfall in Education Protection Account (EPA) funding. The Chancellor's Office has revised this estimate in the 23-24 advanced apportionment memorandum to 0.96% as it is anticipated that the majority of the EPA funds will be backfilled. The majority of EPA payments had already been received by districts. The Chancellor's Office will be offsetting these adjustments in the 23-24 EPA payments for September and December 2023. Districts are to book the adjustment to apportionment and EPA accordingly in the 22-23 year end financials.

Scheduled Maintenance: The 22-23 State Adopted Budget included \$840 million in one-time scheduled maintenance funding. Funding was reduced in June 2023 to \$340 million in June 2023, when the fiscal year was almost over.

Categorical flexibility: In order to address the problem with reducing the scheduled maintenance funding so late in the fiscal year, the Chancellor's Office has issued categorical flexibility with the Retention & Outreach funding, Scheduled Maintenance funding and COVID-Recovery Block Grant funding. Funds can be shifted between these programs for any purpose allowed under these three programs.

23-24

Cost Of Living Allowance (COLA): The enacted COLA is 8.22% for 2023-2024. These figures are included in the revenue assumptions.

Growth: Although there is 0.5% growth in the proposed budget and the District is experiencing an increase in its Full Time Equivalent Students (FTES); however, due to the uncertainty of the full impacts of the emergency conditions allowance funding going away, growth funding is not included in the budget.

Full Time Equivalent Students (FTES): The District had experienced decline in FTES due to the pandemic; however, made a full recovery in 22-23. Prior to the pandemic, the District certified 2,555.98 FTES in 2019-2020. The District's 2022-2023 projected FTES as of the annual principal apportionment is around 2,591.88.

Revenue Deficit: The adopted budget assumes a deficit factor of 2.29%.

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 3% to account for these increases.

Pension increases: CalSTRS is expected to remain at 19.10% in 2023-2024. CalPERS is expected to increase from 25.37% in 2022-2023 to 26.68% in 2023-2024. These costs have been included in the budget.

Other Operating Expenses increases: Utilities has a 3% escalator included in the budget, with the exception of electric and gas. The electricity budget went from \$152K to \$264K. Gas also increased from \$90K to \$152K.

Capital Outlay: The District has not budgeted state scheduled maintenance funding. Scheduled maintenance funding is being funded through a transfer from the unrestricted general fund.

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.

Bond funds. Designated to account for the proceeds from the sale of bonds under Proposition 39, and the related expenditures related to the acquisition and construction of projects voted and approved by the local property owners.

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 used to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs. (e.g., other post-employment benefits trust)

¹ Chancellor’s Office Joint Analysis, Enacted 2023-2024 Budget, July 10, 2023

Budget Worksheets

BARSTOW COMMUNITY COLLEGE DISTRICT

GENERAL FUND – UNRESTRICTED 01

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 has evolved differently for each district depending upon their enrollment, demographics and student success. 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 second component is tied to a Supplemental Allocation. 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 given to headcounts of various definitions of what is considered student success.

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
2023-2024 ADOPTED BUDGET
Unrestricted General Fund - 01
Board of Trustees Meeting - September 13, 2023

	2022-2023 ADOPTED BUDGET	2022-2023 UNAUDITED ACTUALS	2023-2024 ADOPTED BUDGET	2024-2025 PROJECTED BUDGET	2025-2026 PROJECTED BUDGET
ENDING BALANCE PRIOR YEAR	\$12,969,071	\$12,969,071	\$11,484,510	\$9,860,918	\$8,983,702
Prior Year Adjustments	\$0	\$0	\$0	\$0	\$0
ESTIMATED BEGINNING BALANCE	\$12,969,071	\$12,969,071	\$11,484,510	\$9,860,918	\$8,983,702
<u>REVENUE</u>					
FEDERAL (8100)					
Forest Reserves	\$0	\$819	\$0	\$0	\$0
Higher Ed. Act	\$2,500	\$12,518	\$2,500	\$2,500	\$2,500
Veterans Education	\$1,000	\$1,152	\$1,000	\$1,000	\$1,000
Other Federal Revenues *	\$0	\$0	\$0	\$0	\$0
Total Federal	\$3,500	\$14,489	\$3,500	\$3,500	\$3,500
STATE (8600)					
Principal Apportionment	\$20,275,034	\$22,172,969	\$20,470,827	\$22,530,798	\$23,568,556
Educational Protection Act	\$3,942,642	\$1,266,178	\$4,589,463	\$4,589,463	\$4,589,643
Principal Apportionment P/Y Adj.	\$0	\$571,622.00	\$0	\$0	\$0
CA College Promise 2%	\$94,559	\$42,421	\$37,233	\$37,233	\$37,233
Homeowners Prop. Tax Relief	\$20,218	\$19,129	\$18,920	\$20,218	\$20,218
Lottery	\$344,256	\$638,460	\$452,408	\$344,256	\$344,256
Mandated Cost	\$64,775	\$83,529	\$90,405	\$64,775	\$64,775
Other State Revenues *	\$422,045	\$431,727	\$430,078	\$422,045	\$422,045
CalSTRS on Behalf Payments	\$600,000	\$625,956	\$600,000	\$600,000	\$600,000
Total State	\$25,763,529	\$25,851,991	\$26,689,334	\$28,608,788	\$29,646,726
LOCAL (8800 & 8900)					
Secured Roll	\$3,127,874	\$3,009,417	\$3,041,688	\$3,041,688	\$3,041,688
Supplemental Roll	\$73,226	\$128,128	\$101,968	\$73,226	\$73,226
Unsecured Roll	\$85,576	\$130,296	\$91,523	\$85,576	\$85,576
Prior Years Taxes	\$3,865	\$36,701	\$2,307	\$3,865	\$3,865
Enrollment Fees	\$290,145	\$736,650	\$284,342	\$284,342	\$284,342
Non Resident Tuition	\$100,000	\$484,571	\$300,000	\$100,000	\$100,000
RDA Pass Thru (District)	\$0	\$22,067	\$0	\$0	\$0
RDA Residual/Pass Thru	\$350,000	\$734,458	\$382,264	\$350,000	\$350,000
Other Local Income *	\$234,550	\$660,564	\$963,727	\$234,550	\$234,550
Intrafund Transfers-In	\$0	\$242,814	\$0	\$0	\$0
Total Local	\$4,265,236	\$6,185,667	\$5,167,819	\$4,173,247	\$4,173,247
TOTAL REVENUE	\$30,032,265	\$32,052,148	\$31,860,653	\$32,785,535	\$33,823,473
TOTAL REVENUE + BEG. BALANCE	\$43,001,336	\$45,021,219	\$43,345,163	\$42,646,453	\$42,807,175
<u>EXPENDITURES</u>					
(1000) Certificated Salaries	\$8,102,346	\$8,415,866	\$9,745,854	\$9,940,771	\$10,139,587
(2000) Classified Salaries	\$5,574,290	\$5,140,468	\$6,362,502	\$6,489,752	\$6,619,547
(3000) Fringe Benefits	\$5,458,733	\$5,452,139	\$7,094,237	\$7,236,122	\$7,380,844
(4000) Supplies & Materials	\$445,287	\$222,232	\$419,737	\$438,287	\$438,287
(5000) Operating Exp. & Services	\$3,781,296	\$3,339,397	\$4,502,745	\$4,193,520	\$4,193,520
(6000) Capital Outlay	\$324,307	\$202,610	\$319,178	\$324,307	\$324,307
(7000) Other Outgo	\$250,000	\$0	\$250,000	\$250,000	\$250,000
CalSTRS Onbehalf Payments	\$600,000	\$625,956	\$600,000	\$600,000	\$600,000
Intrafund Transfers (Restricted)	\$253,119	\$138,041	\$189,992	\$189,992	\$189,992
Interfund Transfers (Capital Outlay)	\$8,000,000	\$10,000,000	\$4,000,000	\$4,000,000	\$4,000,000
TOTAL EXPENDITURES	\$32,789,378	\$33,536,709	\$33,484,245	\$33,662,751	\$34,136,084
EXPENDITURES VS REVENUE	-\$2,757,113	-\$1,484,561	-\$1,623,592	-\$877,216	-\$312,611
Reserve	\$10,211,958	\$11,484,510	\$9,860,918	\$8,983,702	\$8,671,092
Percent Reserves	31.14%	34.24%	29.45%	26.69%	25.40%

* See attached breakdown

Barstow Community College
2023-2024 ADOPTED BUDGET
Unrestricted General Fund - 01
- Other Revenue -

<u>OTHER STATE REVENUES</u>	2022-2023 ADOPTED BUDGET	2022-2023 UNAUDITED ACTUALS	2023-2024 ADOPTED BUDGET
FT Faculty Hiring	\$313,430	\$313,430	\$313,430
PT Faculty Allocation	\$108,615	\$110,442	\$109,648
PT Faculty Health Benefits	\$0	\$7,034	\$7,000
Golden State Education & Training Grant Admin Cos	\$0	\$275	\$0
Unemployment Insurance Reimb CO	\$0	\$546	\$0
	\$422,045	\$431,727	\$430,078
<u>OTHER LOCAL REVENUES</u>			
Community Services Enr./Contract Ed.	\$75,000	\$102,448	\$90,000
Cosmetology Services	\$0	\$0	\$0
Bookstore Commissions	\$10,000	\$25,797	\$20,000
Rental & Leases	\$15,000	\$20,356	\$17,500
Interest Income	\$100,000	\$627,710	\$500,000
Unrealized Gains/Losses (FMV)	\$0	-\$288,927	\$288,927
Instructional Materials	\$750	\$3,531	\$2,500
Student Records	\$15,000	\$25,254	\$20,000
Class Audits/Credit By Exam	\$750	\$2,033	\$1,500
Misc.:			
CAL STRS Excess ER Contributions	\$0	\$84,425	\$0
Library Fines	\$50	\$32	\$50
Adult Ed Block Grant (Indirect)	\$0	\$0	\$0
Mental Health Grant (Indirect)	\$0	\$17,800	\$0
STEM (Indirect)	\$0	\$0	\$0
Testing-CLEP/DSST	\$0	\$795	\$250
Recycling/Cash Over/ATM/CAL Card Rebate/Misc	\$15,000	\$24,992	\$20,000
Stale-dated Warrants	\$3,000	\$14,318	\$3,000
	\$234,550	\$660,564	\$963,727

BARSTOW COMMUNITY COLLEGE DISTRICT

GENERAL FUND – RESTRICTED 01

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
2023-2024 ADOPTED BUDGET
Restricted General Fund - 01
Board of Trustees Meeting - September 13, 2023**

	2022-2023 ADOPTED BUDGET	2022-2023 UNAUDITED ACTUALS	2023-2024 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$1,268,917	\$1,268,917	\$ 1,136,548
Prior Year Adjustments	\$0	\$0	\$0
ESTIMATED BEGINNING BALANCE	\$1,268,917	\$1,268,917	\$ 1,136,548
<u>REVENUE</u>			
FEDERAL (8100)			
HEERF - Institution (I, II, III)	\$3,031,683	\$2,367,697	\$0
HEERF - MSI	\$316,483	\$296,483	\$0
CTE (VTEA)	\$100,920	\$101,403	\$113,104
Other Federal Revenues *	\$1,178,452	\$1,302,692	\$420,167
Total Federal	\$4,627,538	\$4,068,275	\$533,271
STATE (8600)			
Adult Ed Block Grant	\$376,670	\$357,188	\$386,416
B.F.A.P.	\$213,923	\$167,323	\$238,535
C.A.R.E.	\$549,856	\$155,657	\$818,851
CalWORKS	\$330,186	\$235,652	\$379,934
D.S.P.S.	\$429,399	\$308,916	\$503,558
E.O.P.S.	\$1,433,039	\$783,339	\$1,780,715
Equal Employment Opportunity	\$293,716	\$39,409	\$393,195
EEO - Best Practices	\$208,333	\$10,367	\$197,967
FKCE	\$156,649	\$145,492	\$116,119
Lottery	\$122,785	\$339,874	\$184,030
Physical Plant/Instructional Support Block Grants	\$6,322,496	\$694,518	\$2,516,976
Staff Development	\$13,262	\$0	\$13,262
Strong Workforce	\$1,088,916	\$686,169	\$1,017,320
Student Equity & Achievement Program	\$1,953,675	\$1,161,905	\$2,445,554
Student Success Completion Grant	\$1,976,430	\$1,701,430	\$1,155,308
STRS on Behalf	\$105,000	\$62,484	\$105,000
Other State *	\$6,725,884	\$2,024,429	\$9,454,419
Total State	\$22,300,219	\$8,874,152	\$21,707,159
LOCAL (8800)			
Other Local *	\$250,571	\$192,673	\$187,408
Fiscal Agent Pass Through	\$1,027,461	\$1,027,462	\$1,111,920
Intrafund Transfers	\$257,568	\$138,059	\$189,992
Total Local	1,535,600	1,358,194	\$1,489,320
TOTAL REVENUE	\$ 28,463,357	\$ 14,300,621	\$23,729,750
TOTAL REVENUE + BEG. BALANCE	\$ 29,732,274	\$ 15,569,538	\$24,866,298
<u>EXPENDITURES</u>			
(1000) Certificated Salaries	\$1,287,501	\$1,076,787	\$1,140,477
(2000) Classified Salaries	\$2,099,347	\$2,144,646	\$2,338,896
(3000) Fringe Benefits	\$1,326,326	\$1,228,645	\$1,351,543
CalSTRS Onbehalf Payments	\$105,000	\$62,484	\$105,000
(4000) Supplies & Materials	\$712,438	\$660,659	\$1,545,712
(5000) Operating Exp. & Services	\$17,787,405	\$1,822,869	\$11,297,108
(6000) Capital Outlay	\$331,772	\$1,240,824	\$1,230,589
(7000) Other Outgo & Reserves	\$5,390,287	\$6,196,077	\$5,570,008
TOTAL EXPENDITURES	\$ 29,040,076	\$14,432,989	\$ 24,579,333
EXPENDITURES VS REVENUE	-\$576,719	-\$132,369	-\$849,583
PROJECTED ENDING FUND BALANCE	\$ 692,198	\$ 1,136,548	\$ 286,965

* See attached breakdown

Barstow Community College
2023-2024 ADOPTED BUDGET
Restricted General Fund - 01
- Other Revenue -

<u>OTHER FEDERAL REVENUES</u>	2022-2023 ADOPTED BUDGET	2022-2023 UNAUDITED ACTUALS	2023-2024 ADOPTED BUDGET
Higher Ed. Act. (FWS)	\$104,307	\$120,572	\$133,915
Perkins Reserve	\$300,000	\$142,124	\$186,647
SSARP	\$978,252	\$978,252	\$0
TANF	\$42,728	\$31,632	\$46,052
Foster & Kinship Care	\$53,165	\$30,112	\$53,553
	\$1,478,452	\$1,302,692	\$420,167
 <u>OTHER STATE REVENUES</u>			
Basic Needs Centers	\$377,589	\$115,821	\$488,389
California College Promise	\$251,184	\$79,558	\$266,035
Child Development Training Consortium	\$1,840	\$3,128	\$9,200
College Rapid Rehousing	\$1,071,839	\$333,429	\$1,405,077
Covid -19 Recovery Block Grant	\$1,518,489	\$31,065	\$1,487,424
Culturally Competent Faculty PD	\$50,434	\$0	\$50,434
Emergency Financial Aid	\$533,091	\$533,091	\$0
Emergency Financial Aid Supplemental	\$0	\$70,805	\$0
Equitable Completion & Placement Grant	\$0	\$0	\$264,369
FA Technology	\$230,170	\$60,858	\$210,102
Guided Pathways	\$223,316	\$0	\$223,316
H RTP	\$0	\$0	\$816,500
Invention Inclusive Innovation	\$125,000	\$0	\$125,000
IT Data Security	\$0	\$0	\$375,000
IT Data Security One-Time	\$0	\$0	\$50,000
Learning Aligned Employment	\$0	\$0	\$1,245,305
LGBTQ+	\$57,607	\$6,952	\$50,655
Mental Health Grant	\$100,387	\$100,387	\$0
Mental Health Support	\$290,952	\$203,972	\$220,360
NextUp	\$0	\$0	\$886,372
RERP	\$0	\$0	\$25,000
Retention and Enrollment SB 85	\$645,973	\$293,593	\$348,640
Rural Technology Grant 19/20	\$152,952	\$9,133	\$143,819
Student Food and Housing	\$379,945	\$86,084	\$293,861
Transfer Ed & Articulation	\$0	\$0	\$48,695
Undocumented Resource Liaison	\$88,812	\$88,812	\$62,399
Vets Resource Center	\$126,304	\$7,741	\$158,467
Zero Textbook Costs	\$20,000	\$0	\$20,000
Zero Textbook Costs - One Time	\$180,000	\$0	\$180,000
	\$6,425,884	\$2,024,429	\$9,454,419
 <u>OTHER LOCAL REVENUES</u>			
CADANCE Project	\$163	\$163	\$0
Growing Inland Achievement	\$3,408	\$0	\$3,408
Finish Line Scholars	\$125,000	\$125,000	\$125,000
Foundation Fundraising	\$0	\$7,208	\$0
Performing Arts Center	\$59,000	\$38,223	\$59,000
STEM Student Scholarship	\$63,000	\$22,079	\$0
	\$250,571	\$192,673	\$187,408

BARSTOW COMMUNITY COLLEGE DISTRICT

CAPITAL OUTLAY FUND - 41

The Capital Outlay Funds 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
2023-2024 ADOPTED BUDGET
Capital Outlay - Fund 41
Board of Trustees Meeting - September 13, 2023**

	2022-2023 ADOPTED BUDGET	2022-2023 UNAUDITED ACTUALS	2023-2024 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 11,505,268	\$ 11,505,268	\$ 19,004,155
Prior Year Adjustments	\$0	\$0	\$0
ESTIMATED BEGINNING BALANCE	\$ 11,505,268	\$ 11,505,268	\$ 19,004,155
<u>REVENUE</u>			
STATE (8600)			
Hydronic Loop & Water Infrastructure	\$ 1,453,990	\$ 59,004	9,329,000
Total State	\$ 1,453,990	\$ 59,004	\$ 9,329,000
LOCAL (8800)			
Interest Income	\$ 150,000	\$ 252,203	\$ 150,000
Unrealized Gains/Losses	\$ -	\$ (158,537)	\$ 158,537
Redevelopment	\$ 60,000	\$ 39,809	\$ 60,000
Sale-Equipment and Supplies	\$ -	\$ 7,032	\$ 5,000
Interfund Transfers-In	\$ 4,000,000	\$ 10,000,000	\$ 4,000,000
Total Local	\$ 4,210,000	\$ 10,140,506	\$ 4,373,537
TOTAL REVENUE	\$ 5,663,990	\$ 10,199,510	\$ 13,702,537
TOTAL REVENUE + BEG. BALANCE	\$ 17,169,258	\$ 21,704,779	\$ 32,706,692
<u>EXPENDITURES</u>			
(5000) Operating Exp. & Services	\$ 667,150	\$ 172,128	\$ 506,000
(6000) Capital Outlay	\$ 5,336,340	\$ 2,528,496	\$ 12,429,000
TOTAL EXPENDITURES	\$ 6,003,490	\$ 2,700,624	\$ 12,935,000
EXPENDITURES VS REVENUE	\$ (339,500)	\$ 7,498,886	\$ 767,537
PROJECTED ENDING FUND BALANCE	\$ 11,165,768	\$ 19,004,155	\$ 19,771,692

BARSTOW COMMUNITY COLLEGE DISTRICT

SELF-INSURANCE FUND 61

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
2023-2024 ADOPTED BUDGET
Self-Insurance - Fund 61
Board of Trustees Meeting - September 13, 2023

	2022-2023 ADOPTED BUDGET	2022-2023 UNAUDITED ACTUALS	2023-2024 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 180,000	\$ 177,214	\$ 179,981
Prior Year Adjustments	\$ -	\$ -	\$0
ESTIMATED BEGINNING BALANCE	\$ 180,000	\$ 177,214	\$ 179,981
<u>REVENUE</u>			
LOCAL (8800)			
Interest Income	\$ 1,250	\$ 3,739	\$ 1,250
Unrealized Gains/Losses	\$ -	\$ (972)	\$ 3,758
Interfund Transfers-In	\$ -	\$ -	\$ -
Total Local	\$ 1,250	\$ 2,767	\$ 5,008
TOTAL REVENUE	\$ 1,250	\$ 2,767	\$ 5,008
TOTAL REVENUE + BEG. BALANCE	\$ 181,250	\$ 179,981	\$ 184,989
<u>EXPENDITURES</u>			
(4000) Supplies & Materials	\$ 2,500	0	\$ 2,500
(5000) Operating Exp. & Services	\$ 25,000	0	\$ 25,000
TOTAL EXPENDITURES	\$ 27,500	\$ -	\$ 27,500
EXPENDITURES VS REVENUE	\$ (26,250)	\$ 2,767	\$ (22,492)
PROJECTED ENDING FUND BALANCE	\$ 153,750	\$ 179,981	\$ 157,489

BARSTOW COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENT GOVERNMENT FUND/CAMPUS CLUBS
FUND -71

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
2023-2024 ADOPTED BUDGET
Associated Student Government - Fund 71
Board of Trustees Meeting - September 13, 2023

	2022-2023 ADOPTED BUDGET	2022-2023 UNAUDITED ACTUALS	2023-2024 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 169,311	\$ 169,311	\$ 124,602
Prior Year Adjustments	\$ 6,900	\$ 6,900	\$0
ESTIMATED BEGINNING BALANCE	\$ 176,211	\$ 176,211	\$ 124,602
<u>REVENUE</u>			
LOCAL (8800)			
PAC Ticket Sales	\$ 1,500	\$ 3,830	\$ 2,500
Student Activity Fee	\$ 14,000	\$ 31,710	\$ 14,000
Interest Income	\$ -	\$ 2,904	\$ -
Unrealized Gains/Losses	\$ -	\$ (2,414)	\$ 2,414
Other Student Fees	\$ 1,750	\$ 212	\$ 1,150
Other Local Income	\$ 15,000	\$ 17,237	\$ 15,000
Total Local	\$ 32,250	\$ 53,479	\$ 35,064
TOTAL REVENUE	\$ 32,250	\$ 53,479	\$ 35,064
TOTAL REVENUE + BEG. BALANCE	\$ 208,461	\$ 229,690	\$ 159,666
<u>EXPENDITURES</u>			
(4000) Supplies & Materials	\$ 172,897	\$ 46,512	\$ 88,110
(5000) Operating Exp. & Services	\$ 19,650	\$ 50,866	\$ 61,542
(6000) Capital Outlay	\$ 7,000	\$ 6,710	\$ 8,000
(7000) Other Outgo	\$ 2,014	\$ 1,000	\$ 2,014
TOTAL EXPENDITURES	\$ 201,561	\$ 105,088	\$ 159,666
EXPENDITURES VS REVENUE	\$ (169,311)	\$ (51,609)	\$ (124,602)
PROJECTED ENDING FUND BALANCE	\$ 6,900	\$ 124,602	\$0

BARSTOW COMMUNITY COLLEGE DISTRICT

STUDENT REPRESENTATION 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.

Barstow Community College
2023-2024 ADOPTED BUDGET
Student Representation Fee - Fund 72
Board of Trustees Meeting - September 13, 2023

	2022-2023 ADOPTED BUDGET	2022-2023 UNAUDITED ACTUALS	2023-2024 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 14,339	\$ 14,339	\$ 22,083
Prior Year Adjustments	\$ 4,915	\$ 4,915	\$0
ESTIMATED BEGINNING BALANCE	\$ 19,254	\$ 19,254	\$ 22,083
<u>REVENUE</u>			
LOCAL (8800)			
Student Representation Fees	\$ 10,200	\$ 6,346	\$ 6,000
Interest Income	\$ -	\$ 354	\$ -
Unrealized Gains/Losses	\$ -	\$ (387)	\$ 387
Stale-dated Warrants	\$ -	\$ 16	\$ -
Total Local	\$ 10,200	\$ 6,329	\$ 6,387
TOTAL REVENUE	\$ 10,200	\$ 6,329	\$ 6,387
TOTAL REVENUE + BEG. BALANCE	\$ 29,454	\$ 25,583	\$ 28,470
<u>EXPENDITURES</u>			
(5000) Operating Exp. & Services	\$ 24,539	\$ 3,500	\$ 28,470
TOTAL EXPENDITURES	\$ 24,539	\$ 3,500	\$ 28,470
EXPENDITURES VS REVENUE	\$ (14,339)	\$ 2,829	\$ (22,083)
PROJECTED ENDING FUND BALANCE	\$4,915	\$22,083	\$0