



BARSTOW COMMUNITY COLLEGE DISTRICT

2024-2025 ADOPTED BUDGET September 12, 2024

Eva Bagg, Ph.D., Superintendent - President

Board of Trustees

Paul Wilkey, President

Julie Hackbarth-McIntyre, Vice President

Fernando "Fred" Baca, Secretary

Yolanda Minor, Trustee

John Gregg, Trustee

Valerie Pamphile, Student Member

Table of Contents

- Vision & Mission2
- Board and Administrative Budget Policies (BPs & APs).....2
- Budget Development Calendar.....5
 - Introduction6
 - State Budget Overview6
 - Student Centered Funding Formula (SCFF)6
- Budget Assumptions Summary.....6
 - Economic Assumptions.....6
 - Revenue Budget Assumptions8
 - Expenditure Budget Assumptions8
- Fund Accounting9
- Budget Worksheets 10
- Gann Limit Worksheet.....27
- Education Protection Account.....29

Vision & Mission

Vision

Barstow Community College will be a hub of innovation and educational excellence, fostering a culture of growth, partnership, and inclusion as the premier college of the California High Desert.

Mission

Barstow Community College is committed to providing an equitable, accessible, and affordable education to its diverse student body, including local, military, distance education, and historically marginalized student populations. Through a variety of high-quality and comprehensive degree, certificate, and job skills training programs, we provide holistic student support with clear and diverse educational pathways that provide students with life-long learning and networking opportunities, critical thinking skills, and success in a globalized world.

Board and Administrative Budget Policies (BPs & APs)

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

Barstow BP 6200-Budget Preparation

Each year, the District Superintendent-President shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study.

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 AP 6200-Budget Preparation

The operating budget shall be designed to meet the Board's expectations identified in the mission statement that will enable District students to learn and succeed. Budget planning will support the goals and objectives identified in the District's institutional plans, including the educational master, strategic, five-year construction and scheduled maintenance, and technology plans.

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.

Budget Calendar

The Board will approve the District budget calendar, by the regularly scheduled March meeting each year. The calendar shall include the major events and legal deadlines for development and adoption of the budget.

Tentative Budget

April 1st of each year the CBO will disseminate budget information and materials to each Vice President/President to assist them in the development in their tentative budgets for the upcoming fiscal year. The Vice Presidents/President will prepare department budgets with the assistance of their program managers.

April 30th of each year, the completed budget forms will be submitted to the budget analyst for review and entry into the budget development software. These completed budgets create the tentative budget.

Unless prior arrangements have been made, the tentative budget submissions shall reflect previous year allocations.

Any requested budget increases are to be submitted separately to the budget analyst by the area Vice President. The Budget Analyst will compile the requests and forward them to the Cabinet for discussion. These requests will be evaluated and considered for the final budget.

To ensure institutional support, budget increase requests shall utilize the budget allocation proposal (BAP) process as outlined in our strategic planning process. In emergency situations where a BAP was not submitted, all requests will be discussed in cabinet prior to the adoption of the final budget in September. Final budget decisions are the responsibility of President.

The Vice President of Administrative Services (VPAS) is responsible for compiling estimates of income and expenses for the coming fiscal year, and will present a tentative budget to the Board for approval in June of each year. Once approved, the budget will be submitted to the San Bernardino County Superintendent of Schools by June 30th.

Final Budget

The VPAS will revise the tentative budget as needed during July and August, and will submit the proposed adopted budget to the Board for their consideration and adoption on or before September 15th.

A public hearing on the proposed budget will be held before the budget is adopted. The date, time and location of the hearing will be published in a local newspaper.

Once approved, the budget will be submitted to the San Bernardino County Superintendent of Schools by September 30th.

Budget Report

The required annual financial and budget report will be submitted to the Chancellor’s Office on or before October 10th each year.

Barstow BP 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.

Barstow AP 6250-Budget Management

The total amount budgeted as the proposed expenditure for each major classification of expenses shall be the maximum expended for that classification for the school year, except as specifically authorized by the Board.

Transfers may be made from the reserve for contingencies to any expenditure classification by written resolution of the Board, and must be approved by a two-thirds vote of the members of the Board.

Transfers may be made between expenditure classifications by written resolution of the Board, and may be approved by a majority of the members of the Board.

Excess funds above the amount required to finance the total proposed expenses, including transfers to other funds, must be added to the general reserve of the District. These funds are not available for appropriation for the current fiscal year, except by resolution of the Board setting forth the need according to major classification.

Budget Development Calendar

| BUDGET DEVELOPMENT CALENDAR 2024-2025 | | |
|--|--|---|
| DATE | ITEM | RESPONSIBILITY |
| February 13 | Budget development training with County Superintendent of Schools: Budget Building | Budget Analyst |
| February 27 | Distribute budget development materials to Vice Presidents and Budget Managers. | Vice President of Administrative Services Budget Managers |
| March 15 | Submit completed budget materials to Vice President of Administrative Services for review by the Business & Finance Committee. | Budget Managers |
| April 11 | Budget development training with County Superintendent of Schools: Budget Completion | Budget Analyst |
| April 24 | Budget development materials reviewed by Business & Finance Committee. | Vice President of Administrative Services Business & Finance Committee |
| March 15 – June 01 | Assemble tentative budget. | Vice President of Administrative Services Budget Analyst |
| May Board Meeting Wednesday, May 15 | Budget update to the Board of Trustees. | Vice President of Administrative Services |
| June Board Meeting Wednesday, June 19 | Adoption of tentative budget. | Board of Trustees |
| Last Week in June Friday, June 28 | 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. 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 (CDCP) 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. 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. 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

If a district was opted-in to an optional Title 5 COVID-19 emergency conditions allowance in 2021-22 and/or 2022-23, the emergency conditions allowance credit FTES are used as data point(s) in calculating the credit FTES three-year average. Growth has been applied to districts that reported an increase in FTES value above the prior year base value (2022-23 Applied #3) that exceeds the available restoration balance. Statewide growth exceeded the statewide growth budget at 2023-24 P1. Growth applied beyond districts’ growth targets was proportionally adjusted to not exceed the budget. Growth will be reassessed at 2023-24 P2 with updated FTES data.

The 2023-24 P1 Total Computational Revenue (Max TCR) consists of the highest of the following three TCR calculations for each district: (A) TCR calculated by formula in 2023-24, (B) TCR stability protection (2022-23 calculated TCR plus COLA), or (C) Hold Harmless (2017-18 TCR plus yearly COLAs). At 2023-24 P1, the statewide SCFF Max TCR is \$9.54 billion. The revenue deficit at 2023-24 P1 for non-basic aid districts increased to 3.55% compared to 2.29% at 2023-24 Advance. Factors contributing to the increased deficit are an increase in statewide Max TCR and a net decrease in estimated local property tax revenues statewide at 2023-24 P1. The revenue deficit may change at each apportionment cycle depending on updated data and revenues.¹ Barstow’s highest revenue is (A) TCR calculated by formula in 2023-2024.

| SCFF Component | 2023-24 P1 Amount (Statewide) (In Millions) |
|-------------------------------------|--|
| FTES Allocation | \$5,861 |
| Basic Allocation | \$986 |
| Supplemental Allocation | \$1,434 |
| Student Success Allocation | \$1,029 |
| SCFF Calculated Revenue (TCR A) | \$9,310 |
| TCR Stability (TCR B) | \$9,387 |
| Hold Harmless Revenue (TCR C) | \$8,697 |
| 2023-24 TCR (Max of A, B, or C) | \$9,545 |
| Stability Protection Adjustment | \$122 |
| Hold Harmless Protection Adjustment | \$113 |
| Property Tax & ERAF | \$4,376 |
| Less Property Tax Excess | (\$455) |
| Student Enrollment Fees | \$405 |
| Education Protection Account (EPA) | \$1,716 |
| State General Fund Allocation | \$3,194 |
| Deficit Factor | 3.55% |
| Surplus (Deficit) | (\$310) |

Revenue Budget Assumptions

Cost Of Living Allowance (COLA): The Governor is proposing a COLA increase of 1.07%. These figures are included in the revenue assumptions.

Growth: There is no growth assumed in 24-25 above 23-24. The 23-24 growth estimate includes what was funded at the P1, which is \$403,140. The District is only authorized to grow \$15,586. There is no guarantee in growth funding above the authorized amount. The unfunded growth estimate as of P2 is \$1,029,255. The P2 figures will have better projections on growth funding and will be used in the adopted budget. Nothing is guaranteed until recalculation that occurs in February after the fiscal year is over.

Full Time Equivalent Students (FTES): The District had experienced a decline in FTES due to the pandemic; however, made a full recovery and is growing. Prior to the pandemic, the District certified 2,555.98 FTES in 2019-2020. The District's 2023-2024 projected FTES as of the second period principal apportionment (P2) is around 2,733.28. The District did not opt into the Emergency Conditions Allowance (ECA) in 2022-2023 because FTES exceeded pre-pandemic levels.

Revenue Deficit: The adopted budget assumes a deficit factor of 1%.

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% for faculty, 4% for the classified schedule, and 5% for management.

Pension increases: CalSTRS is expected to remain at 19.10% in 2024-2025. CalPERS is expected to increase from 26.68% in 2023-2024 to 27.05% in 2024-2025. These costs have been included in the budget.

Other Operating Expenses increase: Utilities has a 3% escalator included in the budget.

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 on 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 California Community College Chancellor’s Office 2023-2024 First Principal Apportionment Memo dated February 27, 2024, FS 24-03



Budget Worksheets

BARSTOW COMMUNITY COLLEGE DISTRICT

GENERAL FUND – UNRESTRICTED 01

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 Full Time Equivalent Students (FTES), Supplemental Allocation and a Student Success Allocation.

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
2024-2025 ADOPTED BUDGET
Unrestricted General Fund - 01
Board of Trustees Meeting - September 12, 2024

| | 2023-2024 ADOPTED BUDGET | 2023-2024 UNAUDITED ACTUALS | 2024-2025 ADOPTED BUDGET | 2025-2026 PROJECTED BUDGET | 2026-2027 PROJECTED BUDGET |
|--------------------------------------|---|--|---|---|---|
| ENDING BALANCE PRIOR YEAR | \$11,484,510 | \$11,484,510 | \$10,683,499 | \$10,254,210 | \$9,792,067 |
| Prior Year Adjustments | \$0 | \$0 | \$0 | \$0 | \$0 |
| ESTIMATED BEGINNING BALANCE | \$11,484,510 | \$11,484,510 | \$10,683,499 | \$10,254,210 | \$9,792,067 |
| <u>REVENUE</u> | | | | | |
| FEDERAL (8100) | | | | | |
| Forest Reserves | \$0 | \$0 | \$0 | \$0 | \$0 |
| Higher Ed. Act | \$2,500 | \$11,265 | \$10,000 | \$10,000 | \$10,000 |
| Veterans Education | \$1,000 | \$1,200 | \$1,000 | \$1,000 | \$1,000 |
| Other Federal Revenues * | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Federal | \$3,500 | \$12,465 | \$11,000 | \$11,000 | \$11,000 |
| STATE (8600) | | | | | |
| Principal Apportionment | \$20,470,827 | \$24,468,212 | \$24,285,218 | \$23,568,556 | \$24,606,174 |
| Educational Protection Act | \$4,589,463 | \$2,346,568 | \$2,930,911 | \$2,930,911 | \$2,930,911 |
| Principal Apportionment P/Y Adj. | \$0 | \$0 | \$0 | \$0 | \$0 |
| CA College Promise 2% | \$37,233 | \$37,234 | \$38,608 | \$37,233 | \$37,233 |
| Homeowners Prop. Tax Relief | \$18,920 | \$21,122 | \$20,964 | \$20,964 | \$20,964 |
| Lottery | \$452,408 | \$562,251 | \$508,060 | \$452,408 | \$452,408 |
| Mandated Cost | \$90,405 | \$89,201 | \$95,943 | \$95,943 | \$95,943 |
| Other State Revenues * | \$430,078 | \$422,886 | \$438,941 | \$430,078 | \$430,078 |
| CalSTRS on Behalf Payments | \$600,000 | \$697,965 | \$600,000 | \$600,000 | \$600,000 |
| Total State | \$26,689,334 | \$28,645,439 | \$28,918,645 | \$28,136,093 | \$29,173,711 |
| LOCAL (8800 & 8900) | | | | | |
| Secured Roll | \$3,041,688 | \$3,447,237 | \$3,454,217 | \$3,454,217 | \$3,454,217 |
| Supplemental Roll | \$101,968 | \$136,298 | \$133,672 | \$133,672 | \$133,672 |
| Unsecured Roll | \$91,523 | \$174,494 | \$116,013 | \$116,013 | \$116,013 |
| Prior Years Taxes | \$2,307 | \$40,067 | \$5,998 | \$5,998 | \$5,998 |
| Enrollment Fees | \$284,342 | \$190,488 | \$278,655 | \$278,655 | \$278,655 |
| Non Resident Tuition | \$300,000 | \$409,433 | \$400,000 | \$400,000 | \$400,000 |
| RDA Pass Thru (District) | \$0 | \$0 | \$0 | \$0 | \$0 |
| RDA Residual/Pass Thru | \$382,264 | \$921,789 | \$526,010 | \$526,010 | \$526,010 |
| Other Local Income * | \$963,727 | \$1,876,289 | \$1,286,020 | \$1,286,020 | \$1,286,020 |
| Intrafund Transfers-In | \$0 | \$317,619 | \$0 | \$0 | \$0 |
| Total Local | \$5,167,819 | \$7,513,714 | \$6,200,585 | \$6,200,585 | \$6,200,585 |
| TOTAL REVENUE | \$31,860,653 | \$36,171,618 | \$35,130,230 | \$34,347,678 | \$35,385,296 |
| TOTAL REVENUE + BEG. BALANCE | \$43,345,163 | \$47,656,127 | \$45,813,729 | \$44,601,888 | \$45,177,363 |
| <u>EXPENDITURES</u> | | | | | |
| (1000) Certificated Salaries | \$9,745,854 | \$9,404,505 | \$10,435,204 | \$10,343,684 | \$10,550,558 |
| (2000) Classified Salaries | \$6,362,502 | \$5,628,384 | \$6,805,182 | \$6,925,182 | \$7,005,182 |
| (3000) Fringe Benefits | \$7,094,237 | \$5,981,568 | \$6,974,369 | \$6,974,369 | \$6,974,369 |
| (4000) Supplies & Materials | \$419,737 | \$133,005 | \$445,926 | \$420,811 | \$420,811 |
| (5000) Operating Exp. & Services | \$4,502,745 | \$3,441,149 | \$5,257,500 | \$4,592,707 | \$4,592,707 |
| (6000) Capital Outlay | \$319,178 | \$479,288 | \$241,928 | \$321,478 | \$321,478 |
| (7000) Other Outgo | \$250,000 | \$0 | \$250,000 | \$250,000 | \$250,000 |
| CalSTRS Onbehalf Payments | \$600,000 | \$697,349 | \$600,000 | \$600,000 | \$600,000 |
| Intrafund Transfers (Restricted) | \$189,992 | \$207,379 | \$139,410 | \$131,590 | \$131,590 |
| Interfund Transfers (Bookstore) | \$0 | \$0 | \$310,000 | \$150,000 | \$150,000 |
| Interfund Transfers (Self-Insurance) | \$0 | \$0 | \$100,000 | \$100,000 | \$100,000 |
| Interfund Transfers (Capital Outlay) | \$4,000,000 | \$11,000,000 | \$4,000,000 | \$4,000,000 | \$4,000,000 |
| TOTAL EXPENDITURES | \$33,484,245 | \$36,972,628 | \$35,559,519 | \$34,809,821 | \$35,096,695 |
| EXPENDITURES VS REVENUE | -\$1,623,592 | -\$801,010 | -\$429,289 | -\$462,143 | \$288,601 |
| Reserve | \$9,860,918 | \$10,683,499 | \$10,254,210 | \$9,792,067 | \$10,080,668 |
| Percent Reserves | 29.45% | 28.90% | 28.84% | 28.13% | 28.72% |

* See attached breakdown

2024-2025 ADOPTED BUDGET
Unrestricted General Fund - 01
- Other Revenue -

| <u>OTHER STATE REVENUES</u> | 2023-2024 ADOPTED BUDGET | 2023-2024 UNAUDITED ACTUALS | 2024-2025 ADOPTED BUDGET |
|--|---|--|---|
| FT Faculty Hiring | \$313,430 | \$313,430 | \$313,430 |
| PT Faculty Allocation | \$109,648 | \$107,698 | \$118,511 |
| PT Faculty Health Benefits | \$7,000 | \$1,758 | \$7,000 |
| Unemployment Insurance Reimb CO | \$0 | \$0 | \$0 |
| | \$430,078 | \$422,886 | \$438,941 |
| | | | |
| <u>OTHER LOCAL REVENUES</u> | | | |
| Community Services Enr./Contract Ed. | \$90,000 | \$93,543 | \$90,000 |
| Cosmetology Services | \$0 | \$1,645 | \$1,500 |
| Bookstore Commissions | \$20,000 | \$30,570 | \$20,000 |
| Rental & Leases | \$17,500 | \$29,210 | \$25,000 |
| Interest Income | \$500,000 | \$1,141,043 | \$800,000 |
| Unrealized Gains/Losses (FMV) | \$288,927 | \$343,311 | \$300,000 |
| Instructional Materials | \$2,500 | \$3,600 | \$2,500 |
| Student Records | \$20,000 | \$21,250 | \$15,000 |
| Class Audits/Credit By Exam | \$1,500 | \$4,319 | \$3,000 |
| Misc.: | | | |
| CAL STRS Excess ER Contributions | \$0 | \$155,762 | \$0 |
| Library Fines | \$50 | \$12 | \$20 |
| Testing-CLEP/DSST | \$250 | \$2,369 | \$1,000 |
| Recycling/Cash Over/ATM/CAL Card Rebate/Misc | \$20,000 | \$21,085 | \$10,000 |
| PAC Ticket Sales & Donations | \$0 | \$24,974 | \$15,000 |
| Stale-dated Warrants | \$3,000 | \$3,596 | \$3,000 |
| | \$963,727 | \$1,876,289 | \$1,286,020 |

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
2024-2025 ADOPTED BUDGET
Restricted General Fund - 01
Board of Trustees Meeting - September 12, 2024**

| | 2023-2024 ADOPTED BUDGET | 2023-2024 UNAUDITED ACTUALS | 2024-2025 ADOPTED BUDGET |
|---|---|--|---|
| ENDING BALANCE PRIOR YEAR | \$ 1,136,548 | \$ 1,136,548 | \$1,136,548 |
| Prior Year Adjustments | \$0 | \$0 | \$0 |
| ESTIMATED BEGINNING BALANCE | \$ 1,136,548 | \$1,136,548 | \$1,136,548 |
| <u>REVENUE</u> | | | |
| FEDERAL (8100) | | | |
| HEERF - Institution (I, II, III) | \$0 | -\$78 | \$0 |
| HEERF - MSI | \$0 | \$0 | \$0 |
| CTE (VTEA) | \$113,104 | \$114,804 | \$150,391 |
| Other Federal Revenues * | \$420,167 | \$330,391 | \$311,674 |
| Total Federal | \$533,271 | \$445,117 | \$462,065 |
| STATE (8600) | | | |
| Adult Ed Block Grant | \$386,416 | \$353,787 | \$403,488 |
| B.F.A.P. | \$238,535 | \$178,236 | \$271,919 |
| C.A.R.E. | \$818,851 | \$417,894 | \$896,856 |
| CalWORKs | \$379,934 | \$270,280 | \$401,123 |
| D.S.P.S. | \$503,558 | \$313,338 | \$636,338 |
| E.O.P.S. | \$1,780,715 | \$798,235 | \$2,189,250 |
| Equal Employment Opportunity | \$393,195 | \$57,792 | \$335,402 |
| EEO - Best Practices | \$197,967 | \$21,502 | \$176,464 |
| FKCE | \$116,119 | \$116,119 | \$119,453 |
| Lottery | \$184,030 | \$248,570 | \$855,317 |
| Physical Plant/Instructional Support Block Grants | \$2,516,976 | \$291,657 | \$3,000,542 |
| Staff Development | \$13,262 | \$7,585 | \$5,677 |
| Strong Workforce | \$1,017,320 | \$468,666 | \$1,243,319 |
| Student Equity & Achievement Program | \$2,445,554 | \$1,202,827 | \$2,821,200 |
| Student Success Completion Grant | \$1,155,308 | \$1,552,641 | \$2,033,285 |
| STRS on Behalf | \$105,000 | \$54,490 | \$105,000 |
| Other State * | \$9,454,419 | \$2,458,159 | \$10,121,334 |
| Total State | \$21,707,159 | \$8,811,778 | \$25,615,967 |
| LOCAL (8800) | | | |
| Other Local * | \$187,408 | \$157,781 | \$1,418,945 |
| Fiscal Agent Pass Through | \$1,111,920 | \$1,111,920 | \$1,123,818 |
| Intrafund Transfers | \$189,992 | \$207,403 | \$139,410 |
| Total Local | \$1,489,320 | 1,477,104 | \$2,682,173 |
| TOTAL REVENUE | \$23,729,750 | \$ 10,733,999 | \$28,760,205 |
| TOTAL REVENUE + BEG. BALANCE | \$24,866,298 | \$ 11,870,547 | \$29,896,753 |
| <u>EXPENDITURES</u> | | | |
| (1000) Certificated Salaries | \$1,140,477 | \$918,390 | \$1,338,064 |
| (2000) Classified Salaries | \$2,338,896 | \$1,741,114 | \$2,571,248 |
| (3000) Fringe Benefits | \$1,351,543 | \$1,117,087 | \$1,521,431 |
| CalSTRS Onbehalf Payments | \$105,000 | \$54,490 | \$105,000 |
| (4000) Supplies & Materials | \$1,545,712 | \$719,780 | \$1,588,457 |
| (5000) Operating Exp. & Services | \$11,297,108 | \$1,577,338 | \$13,003,478 |
| (6000) Capital Outlay | \$1,230,589 | \$488,400 | \$1,524,413 |
| (7000) Other Outgo & Reserves | \$5,570,008 | \$4,117,400 | \$7,108,114 |
| TOTAL EXPENDITURES | \$ 24,579,333 | \$10,733,999 | \$28,760,205 |
| EXPENDITURES VS REVENUE | -\$849,583 | \$0 | \$0 |
| PROJECTED ENDING FUND BALANCE | \$ 286,965 | \$ 1,136,548 | \$1,136,548 |

* See attached breakdown

Barstow Community College
2024-2025 ADOPTED BUDGET
Restricted General Fund - 01
- Other Revenue -

| <u>OTHER FEDERAL REVENUES</u> | 2023-2024 ADOPTED BUDGET | 2023-2024 UNAUDITED ACTUALS | 2024-2025 ADOPTED BUDGET |
|--|---|--|---|
| Higher Ed. Act. (FWS) | \$133,915 | \$112,931 | \$202,707 |
| Perkins Reserve | \$186,647 | \$128,633 | \$0 |
| TANF | \$46,052 | \$46,052 | \$53,016 |
| Foster & Kinship Care | \$53,553 | \$42,775 | \$55,951 |
| | \$420,167 | \$330,391 | \$311,674 |
| <u>OTHER STATE REVENUES</u> | | | |
| Basic Needs Centers | \$488,389 | \$100,763 | \$622,089 |
| California College Promise | \$266,035 | \$68,198 | \$500,952 |
| CEC-Mentor Program | \$0 | \$0 | \$500 |
| Child Development Training Consortium | \$9,200 | \$0 | \$0 |
| College Rapid Rehousing | \$1,405,077 | \$453,716 | \$1,095,880 |
| Covid -19 Recovery Block Grant | \$1,487,424 | \$555,528 | \$0 |
| Culturally Competent Faculty PD | \$50,434 | \$0 | \$50,434 |
| Equitable Completion & Placement Grant | \$264,369 | \$0 | \$528,738 |
| FA Technology | \$210,102 | \$129,381 | \$122,295 |
| Guided Pathways | \$223,316 | \$43,304 | \$180,012 |
| H RTP | \$566,500 | \$94,160 | \$1,038,840 |
| Invention Inclusive Innovation | \$125,000 | \$0 | \$125,000 |
| IT Data Security | \$375,000 | \$184,411 | \$365,588 |
| IT Data Security One-Time | \$50,000 | \$5,472 | \$494,528 |
| Learning Aligned Employment | \$1,245,305 | \$0 | \$1,245,305 |
| LGBTQ+ | \$50,655 | \$4,183 | \$138,410 |
| Maintenance & Operations | \$0 | \$0 | \$12,605 |
| Mental Health Support | \$220,360 | \$125,000 | \$250,938 |
| NextUp | \$886,372 | \$293,991 | \$1,164,127 |
| RERP | \$25,000 | \$10,400 | \$50,416 |
| Retention and Enrollment SB 85 | \$348,640 | \$169,206 | \$356,127 |
| Rural Technology Grant 19/20 | \$143,819 | \$0 | \$143,819 |
| S.F.A.A. One Time | \$0 | \$0 | \$106,493 |
| Student Food and Housing | \$293,861 | \$136,819 | \$383,690 |
| Student Transfer Achievement | \$0 | \$0 | \$565,216 |
| Transfer Ed & Articulation | \$48,695 | \$0 | \$48,695 |
| Undocumented Resource Liaison | \$62,399 | \$3,608 | \$122,285 |
| Vets Resource Center | \$158,467 | \$80,019 | \$118,352 |
| Zero Textbook Costs | \$20,000 | \$0 | \$110,000 |
| Zero Textbook Costs - One Time | \$180,000 | \$0 | \$180,000 |
| | \$9,204,419 | \$2,458,159 | \$10,121,334 |
| <u>OTHER LOCAL REVENUES</u> | | | |
| BCF Edison International Grant | \$0 | \$1,612 | \$2,527 |
| IE K-16 Collaborative | \$0 | \$0 | \$999,925 |
| IMM Contract Training | \$0 | \$640 | \$743 |
| Finish Line Scholars | \$125,000 | \$125,000 | \$125,000 |
| Foster Youth Advisory Council | \$0 | \$0 | \$11,000 |
| GIA - Barstow Reads | \$0 | \$36,515 | \$13,485 |
| Growing Inland Achievement | \$3,408 | \$0 | \$3,408 |
| National Association for CC Entrepreneurs | \$28,000 | \$6,092 | \$21,908 |
| Performing Arts Center | \$59,000 | \$0 | \$230,951 |
| Stale Dated Warrants | \$0 | \$10,000 | \$9,998 |
| STEM Student Scholarship - Prior Year Adj. | \$0 | -\$22,079 | \$0 |
| | \$215,408 | \$157,781 | \$1,418,945 |

BARSTOW COMMUNITY COLLEGE DISTRICT

CAPITAL OUTLAY FUND - 41

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
2024-2025 ADOPTED BUDGET
Capital Outlay - Fund 41
Board of Trustees Meeting - September 12, 2024

| | 2023-2024 ADOPTED BUDGET | 2023-2024 UNAUDITED ACTUALS | 2024-2025 ADOPTED BUDGET |
|--------------------------------------|---|--|---|
| ENDING BALANCE PRIOR YEAR | \$ 19,004,155 | \$ 19,004,155 | \$ 29,943,653 |
| Prior Year Adjustments | \$ - | \$ - | \$ - |
| ESTIMATED BEGINNING BALANCE | \$ 19,004,155 | \$ 19,004,155 | \$ 29,943,653 |
| <u>REVENUE</u> | | | |
| STATE (8600) | | | |
| Hydronic Loop & Water Infrastructure | \$ 9,329,000 | \$ (21,488) | \$ 9,047,000 |
| Total State | \$ 9,329,000 | \$ (21,488) | \$ 9,047,000 |
| LOCAL (8800) | | | |
| Interest Income | \$ 150,000 | \$ 773,798 | \$ 400,000 |
| Unrealized Gains/Losses | \$ 158,537 | \$ 173,283 | \$ 200,000 |
| Redevelopment | \$ 60,000 | \$ - | \$ - |
| Sale-Equipment and Supplies | \$ 5,000 | \$ 1,755 | \$ 1,000 |
| Interfund Transfers-In | \$ 4,000,000 | \$ 11,000,000 | \$ 4,000,000 |
| Total Local | \$ 4,373,537 | \$ 11,948,836 | \$ 4,601,000 |
| TOTAL REVENUE | \$ 13,702,537 | \$ 11,927,348 | \$ 13,648,000 |
| TOTAL REVENUE + BEG. BALANCE | \$ 32,706,692 | \$ 30,931,503 | \$ 43,591,653 |
| <u>EXPENDITURES</u> | | | |
| (5000) Operating Exp. & Services | \$ 506,000 | \$ 139,358 | \$ 413,000 |
| (6000) Capital Outlay | \$ 12,429,000 | \$ 848,492 | \$ 14,651,061 |
| TOTAL EXPENDITURES | \$ 12,935,000 | \$ 987,850 | \$ 15,064,061 |
| EXPENDITURES VS REVENUE | \$ 767,537 | \$ 10,939,498 | \$ (1,416,061) |
| PROJECTED ENDING FUND BALANCE | \$ 19,771,692 | \$ 29,943,653 | \$ 28,527,592 |

BARSTOW COMMUNITY COLLEGE DISTRICT

BOOKSTORE FUND - 51

The Bookstore Fund is designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to *EC §81676* when it is the intent of the governing board to recover, in whole or in part, the costs of providing the services. All necessary expenses, including salaries, wages, and cost of capital improvement for the bookstore may be paid from generated revenue. Net proceeds from bookstore operations shall be expended in accordance with *EC §81676*.

Barstow Community College
2024-2025 ADOPTED BUDGET
Bookstore - Fund 51
Board of Trustees Meeting - September 12, 2024

| | | 2024-2025 ADOPTED BUDGET |
|--------------------------------------|-----------|---|
| ENDING BALANCE PRIOR YEAR | \$ | - |
| Prior Year Adjustments | | \$0 |
| ESTIMATED BEGINNING BALANCE | \$ | - |
| <u>REVENUE</u> | | |
| LOCAL (8800) | | |
| Sales and Commissions | \$ | 25,000 |
| Commissions (eCampus) | \$ | 5,000 |
| Interest Income | \$ | 500 |
| Other Local Income | \$ | 1,100 |
| Interfund Transfers-In | \$ | 310,000 |
| Total Local | \$ | 341,600 |
| TOTAL REVENUE | \$ | 341,600 |
| TOTAL REVENUE + BEG. BALANCE | \$ | 341,600 |
| <u>EXPENDITURES</u> | | |
| (2000) Classified Salaries | \$ | 105,800 |
| (3000) Fringe Benefits | \$ | 4,879 |
| (4000) Supplies & Materials | \$ | 20,000 |
| (5000) Operating Exp. & Services | \$ | 203,421 |
| (6000) Capital Outlay | \$ | 7,500 |
| (7000) Other Outgo & Reserves | \$ | - |
| TOTAL EXPENDITURES | \$ | 341,600 |
| EXPENDITURES VS REVENUE | \$ | - |
| PROJECTED ENDING FUND BALANCE | \$ | - |

BARSTOW COMMUNITY COLLEGE DISTRICT

SELF INSURANCE FUND - 61

The Self-Insurance Fund is an internal service fund designated to maintain a reserve as members of the Statewide Association for Community Colleges (SWACC) and authorized by Education Code Section 72506(d).

Barstow Community College
2024-2025 ADOPTED BUDGET
Self-Insurance - Fund 61
Board of Trustees Meeting - September 12, 2024

| | 2023-2024 ADOPTED BUDGET | 2023-2024 UNAUDITED ACTUALS | 2024-2025 ADOPTED BUDGET |
|--------------------------------------|---|--|---|
| ENDING BALANCE PRIOR YEAR | \$ 179,981 | \$ 179,981 | \$ 133,801 |
| Prior Year Adjustments | \$ - | \$ - | \$ - |
| ESTIMATED BEGINNING BALANCE | \$ 179,981 | \$ 179,981 | \$ 133,801 |
| <u>REVENUE</u> | | | |
| LOCAL (8800) | | | |
| Interest Income | \$ 1,250 | \$ 7,032 | \$ 5,000 |
| Unrealized Gains/Losses | \$ 3,758 | \$ 2,688 | \$ - |
| Interfund Transfers-In | \$ - | \$ - | \$ 100,000 |
| Total Local | \$ 5,008 | \$ 9,720 | \$ 105,000 |
| TOTAL REVENUE | \$ 5,008 | \$ 9,720 | \$ 105,000 |
| TOTAL REVENUE + BEG. BALANCE | \$ 184,989 | \$ 189,701 | \$ 238,801 |
| <u>EXPENDITURES</u> | | | |
| (4000) Supplies & Materials | \$ 2,500 | \$ 0 | \$ 2,500 |
| (5000) Operating Exp. & Services | \$ 25,000 | \$ 55,900 | \$ 100,000 |
| TOTAL EXPENDITURES | \$ 27,500 | \$ 55,900 | \$ 102,500 |
| EXPENDITURES VS REVENUE | \$ (22,492) | \$ (46,180) | \$ 2,500.00 |
| PROJECTED ENDING FUND BALANCE | \$ 157,489 | \$ 133,801 | \$ 136,301 |

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

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

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

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

Barstow Community College
2024-2025 ADOPTED BUDGET
Associated Student Government - Fund 71
Board of Trustees Meeting - September 12, 2024

| | 2023-2024 ADOPTED BUDGET | 2023-2024 UNAUDITED ACTUALS | 2024-2025 ADOPTED BUDGET |
|-------------------------------------|---|--|---|
| ENDING BALANCE PRIOR YEAR | \$ 124,602 | \$ 124,602 | \$ 145,657 |
| Prior Year Adjustments | \$ - | \$ - | \$ - |
| ESTIMATED BEGINNING BALANCE | \$ 124,602 | \$ 124,602 | \$ 145,657 |
| <u>REVENUE</u> | | | |
| LOCAL (8800) | | | |
| PAC Ticket Sales | \$ 2,500 | \$ 1,086 | \$ - |
| Student Activity Fee | \$ 14,000 | \$ 49,445 | \$ - |
| Interest Income | \$ - | \$ 4,575 | \$ 3,000 |
| Unrealized Gains/Losses | \$ 2,414 | \$ 1,556 | \$ 61 |
| Other Student Fees | \$ 1,150 | \$ 1,104 | \$ - |
| Other Local Income | \$ 15,000 | \$ (4,842) | \$ - |
| Sales and Commissions | \$ - | \$ 9,676 | \$ - |
| Stale Dated Warrants | \$ - | \$ 91 | \$ - |
| Total Local | \$ 35,064 | \$ 62,691 | \$ 3,061 |
| TOTAL REVENUE | \$ 35,064 | \$ 62,691 | \$ 3,061 |
| TOTAL REVENUE + BEG. BALANCE | \$ 159,666 | \$ 187,293 | \$ 148,718 |
| <u>EXPENDITURES</u> | | | |
| (4000) Supplies & Materials | \$ 88,110 | \$ 16,819 | \$ 57,033 |
| (5000) Operating Exp. & Services | \$ 61,542 | \$ 23,501 | \$ 88,671 |
| (6000) Capital Outlay | \$ 8,000 | \$ 296 | \$ 1,000 |
| (7000) Other Outgo | \$ 2,014 | \$ 1,020 | \$ 2,014 |
| TOTAL EXPENDITURES | \$ 159,666 | \$ 41,636 | \$ 148,718 |
| EXPENDITURES VS REVENUE | \$ (124,602) | \$ 21,055 | \$ (145,657) |
| PROJECTED ENDING FUND BALANC | \$ (0) | \$ 145,657 | \$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
2024-2025 ADOPTED BUDGET
Student Representation Fee - Fund 72
Board of Trustees Meeting - September 12, 2024

| | 2023-2024 ADOPTED BUDGET | 2023-2024 UNAUDITED ACTUALS | 2024-2025 ADOPTED BUDGET |
|--------------------------------------|---|--|---|
| ENDING BALANCE PRIOR YEAR | \$ 22,083 | \$ 22,083 | \$ 30,166 |
| Prior Year Adjustments | \$ - | \$ - | \$ - |
| ESTIMATED BEGINNING BALANCE | \$ 22,083 | \$ 22,083 | \$ 30,166 |
| <u>REVENUE</u> | | | |
| LOCAL (8800) | | | |
| Student Representation Fees | \$ 6,000 | \$ 9,999 | \$ 6,000 |
| Interest Income | \$ - | \$ 818 | \$ - |
| Unrealized Gains/Losses | \$ 387 | \$ 204 | \$ - |
| Stale-dated Warrants | \$ - | \$ 18 | \$ - |
| Total Local | \$ 6,387 | \$ 11,039 | \$ 6,000 |
| TOTAL REVENUE | \$ 6,387 | \$ 11,039 | \$ 6,000 |
| TOTAL REVENUE + BEG. BALANCE | \$ 28,470 | \$ 33,122 | \$ 36,166 |
| <u>EXPENDITURES</u> | | | |
| (5000) Operating Exp. & Services | \$ 28,470 | \$ 2,952 | \$ 36,166 |
| (7000) Other Outgo & Reserves | | \$ 4 | |
| TOTAL EXPENDITURES | \$ 28,470 | \$ 2,956 | \$ 36,166 |
| EXPENDITURES VS REVENUE | \$ (22,083) | \$ 8,083 | \$ (30,166) |
| PROJECTED ENDING FUND BALANCE | \$0 | \$30,166 | \$0 |

BARSTOW COMMUNITY COLLEGE DISTRICT

GANN LIMIT WORKSHEET

BUDGET YEAR 2024-25

Annual Appropriations (Gann) Limit

Pursuant to Article XIII-B of the State Constitution and Government Code (GC) section 7900 et seq., community college districts are required to compute an annual appropriations limit, commonly referred to as the Gann Limit. The appropriations limit is adjusted annually for changes in price index, population, and other applicable factors.

Price Factor

GC section 7909 requires that the Department of Finance notify the California Community Colleges Chancellor's Office by May 1 each year of the price factor to be used in establishing the appropriations limit. The price factor is defined as the change in fourth quarter California per capita personal income.

Notification if Appropriations Limit is Exceeded

GC section 7910 requires community college districts to annually secure the approval of their local governing boards of the proposed appropriations limit.

Report Requirement – Gann Limit Worksheet

GC section 7908(c) requires each community college district to report annually to the Chancellor of the California Community Colleges its appropriations limit, appropriations subject to limit, the amount of state aid apportionments and subventions included within the proceeds of taxes of the district, and amounts excluded from the appropriations subject to limit. This information is to be reported on the Annual Financial and Budget Report, CCFS-311 Gann Appropriations Limit form.

**California Community Colleges
Gann Limit Worksheet
Budget Year 2024-25**

DISTRICT: **BARSTOW**
DATE: June 20, 2024

I. Appropriations Limit:

| | | |
|--|-----------------------------|---------------|
| A. Appropriations Limit | | \$ 31,009,076 |
| B. Price Factor: | <u>1.0362</u> | |
| C. Population factor: | | |
| 1 2022-23 Second Period Actual FTES | <u>2,657.4000</u> | |
| 2 2023-24 Second Period Actual FTES | <u>2,846.0700</u> | |
| | Population Change Factor | |
| | <u>1.0710</u> | |
| | (C.2. divided by C.1.) | |
| D. Limit adjusted by inflation and population factors | | \$ 34,412,948 |
| (line A multiplied by line B and line C.3.) | | |
| E. Adjustments to increase limit: | | |
| 1 Transfers in of financial responsibility | <u> </u> | |
| 2 Temporary voter approved increases | <u> </u> | |
| 3 Total adjustments - increase | | - |
| F. Adjustments to decrease limit: | | |
| 1 Transfers out of financial responsibility | <u> </u> | |
| 2 Temporary voter approved increases | <u> </u> | |
| 3 Total adjustments - decrease | | - |
| G. Appropriations Limit | | \$ 34,412,948 |

II. Appropriations Subject to Limit

| | | |
|---|--|---------------|
| A. State Aid ¹ | | \$ 27,083,309 |
| B. State Subventions ² | | 20,964 |
| C. Local Property taxes | | 4,248,508 |
| D. Estimated excess Debt Service taxes | | |
| E. Estimated Parcel taxes, Square Foot taxes, etc. | | |
| F. Interest on proceeds of taxes | | |
| G. Less: Costs for Unreimbursed Mandates ³ | | |
| H. Appropriations Subject to Limit | | \$ 31,352,781 |

Please contact Jubilee Smallwood, jsmallwood@cccoco.edu, for any instructions regarding the Gann Limit.

¹ Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.

BARSTOW COMMUNITY COLLEGE DISTRICT

EDUCATION PROTECTION ACCOUNT

California's Proposition 30 passed in November, 2012, and this Act provides for funding into an Education Protection Account.

Pursuant to a memorandum dated April 3, 2013, from the California Community Colleges Chancellor's Office, districts have sole authority to determine how the monies received in the Education Protection Account are spent, provided that the funds are not used to support administrative salaries or services, and the governing board makes spending determinations in open session of a public meeting of the governing board.

The disbursements and expenditures are subject to reporting requirements, annual independent financial and compliance auditing, as required by law.

CALIFORNIA COMMUNITY COLLEGES

Details of Education Protection Account Annual Financial and Budget Report

Estimate for Year 2023-2024

Name: BARSTOW

| | |
|--------------------|-----------|
| EPA Revenue | 4,714,969 |
|--------------------|-----------|

| Activity Classification | Activity Code | Salaries and Benefits (Obj 1000-3000) | Operating Expenses (Obj 4000-5000) | Capital Outlay (Obj 6000) | Total |
|--------------------------|---------------|---------------------------------------|------------------------------------|---------------------------|------------------|
| Instructional Activities | 0100-5900 | 4,714,969 | 0 | 0 | 4,714,969 |
| TOTAL | | 4,714,969 | 0 | 0 | 4,714,969 |

Conclusion