



BARSTOW COMMUNITY COLLEGE DISTRICT

2026-2027 ADOPTED BUDGET September 14, 2026

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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 Board Policy: 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 people 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 Administrative Procedure: 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 the President.

The chief business officer (CBO) 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 CBO 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 reports 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 accrued to the District more than 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-third 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 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 2026-2027		
DATE	ITEM	RESPONSIBILITY
February 6	Budget development training with County Superintendent of Schools: Budget Building	Budget Analyst
February 23	Distribute budget development materials to Vice Presidents and Budget Managers	Vice President of Administrative Services Budget Managers
March 23	Submit completed budget materials to Vice President of Administrative Services for review by the Business & Finance Committee.	Budget Managers
April 16	Budget development training with County Superintendent of Schools: Budget Completion	Budget Analyst
April 22	Budget development materials reviewed by the Business & Finance Committee.	Vice President of Administrative Services Business & Finance Committee
March 23 – June 1	Assemble tentative budget.	Vice President of Administrative Services Budget Analyst
May Board Meeting Wednesday, May 20	Budget update to the Board of Trustees.	Vice President of Administrative Services
June Board Meeting Wednesday, June 17	Adoption of tentative budget.	Board of Trustees
Last Week in June Tuesday, 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 are 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 (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. 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

The enacted budget includes about \$775 million in ongoing adjustments, including \$292 million for a 2.87% cost-of-living adjustment (COLA) to the Student-Centered Funding Formula (SCFF) and \$31 million for the same COLA for selected categorical programs. It provides \$159.7 million for an additional discretionary COLA of 1.44%, for all districts receiving general apportionment. The budget also includes \$153.1 million to cover enrollment growth of 2.5% over two years (\$55.3 million starting in 2025-26 and \$97.8 million starting in 2026-27). It modifies the SCFF formula to fund credit FTES at the higher of the three-year average or the amount reported in the current year (rather than using the three-year average), providing \$47.7 million to adopt that policy change.¹

The 2024-2025 year is the implemented funding “floor”, meaning districts are guaranteed the funding levels of 2024-2025 but automatic COLAs are not guaranteed. The 2025-26 P2 Total Computational Revenue (Max TCR) is determined by the highest of three calculations: (A) TCR calculated by the SCFF formula in 2025-26, (B) TCR calculated by 2024-25 TCR plus COLA, or (C) Hold Harmless. The statewide SCFF Max TCR for 2025-26 Early Recalculation is \$10.7 billion. There is no deficit estimated.

District Name	Basic Allocation	FTES Allocation	Supplemental Allocation	Student Success Allocation	2026-27 SCFF Calculated Revenue (A)	2025-26 SCFF Calculated Revenue + COLA (B)	2026-27 Hold Harmless Revenue (C)	Stability Protection Adjustment (B)	Hold Harmless Protection Adjustment (C)	2026-27 TCR (Max of A, B, or C)
Barstow CCD	9,154,082	17,016,401	7,622,972	3,548,859	37,342,314	36,851,684	33,910,277	-	-	37,342,314

District Name	Property Tax (PT) plus Applied ERAF	Excess Property Tax	Enrollment Fees (EF)	Estimated EPA	2015-16 Full Time Faculty Hiring	State General Apportionment	Total Revenue	Deficit Factor	Revenue Deficit	Exhibit A Certification	Restoration Authority	2026-27 Growth Authority %	2026-27 Growth Authority Value
Barstow CCD	5,007,431	-	267,620	4,620,435	201,733	27,245,095	37,342,314	0.0000%	-	27,446,828	-	1.09%	184,032

Deferral

As part of the 2025 Budget Act, \$408.4 million in SCFF funds were deferred to the 2026-27 fiscal year. The deferred funds were subsequently included in the State Budget and were received in July 2026, completing the repayment of the 2025 Budget Act deferral.

Revenue Budget Assumptions

Cost Of Living Allowance (COLA): The Governor is proposing a COLA increase of 2.41% for 2026-2027. In addition, there is 1.44% intended to be used to fund 14-week pregnancy leave.

Growth: There is no growth assumed in 26-27 above 25-26. The budget includes additional growth funding. At P2, the District is only authorized to grow \$439,688. At the 2025-2026 early recalculation, the district was authorized to grow \$912,165. There is no guarantee of growth funding above the authorized amount.

2025-2026 Second Period Principal Apportionment

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	2.90%	2,450.26	71.07
Incarcerated Credit	2.90%	-	-
Special Admit Credit	2.90%	180.45	5.23
CDCP	2.90%	47.88	1.39
Noncredit	2.90%	25.14	0.73
Total		2,703.73	78.42
Total Growth FTES Value ==>>>		\$	439,688

2025-2026 Early Recalculation

Section Id: FTES Growth Authority			
variable	aa	ab	ac = aa x ab
FTES Category	% target	2024-25 Applied #3 FTES	2025-26 Growth FTES
Credit	6.03%	2,450.49	147.82
Incarcerated Credit	6.03%	-	-
Special Admit Credit	6.03%	180.45	10.89
CDCP	6.03%	47.88	2.89
Noncredit	6.03%	25.14	1.52
Total	6.03%	2,703.96	163.11
Total Growth FTES Value ==>>>		\$	912,165

There is 109.09 unfunded FTES estimate as of the 2025-2026 early recalculation. Nothing is guaranteed until recalculation that occurs in February after the fiscal year is over.

n	o = f + h	p = n - o	q = p x l
2025-26 Applied #0	2025-26 Applied #3	2025-26 Unfunded FTES	2025-26 Unfunded FTES Value
2,771.17	2,662.08	109.09	\$ 590,831
-	-	-	-
195.05	195.05	-	-
30.77	30.77	-	-
0.73	0.73	-	-
2,997.72	2,888.63	109.09	\$ 590,831

Total Value==>>>

\$16,727,701

Full-Time Equivalent Students (FTES): The District 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 2025-2026 projected FTES as of the second period principal apportionment (P2) is around 2,997.72 and is growing beyond the pre-pandemic FTES.

Section Ib: 2025-26 FTES Emergency Conditions Allowance (ECA)				
<i>variable</i>	r	s	t	n = s + t
FTES Category	ECA FTES	Reported 320 2025-26 P2 FTES	ECA Applied	2025-26 Applied #0
Credit	-	2,771.17	-	2,771.17
Incarcerated Credit	-	-	-	-
Special Admit Credit	-	195.05	-	195.05
CDCP	-	30.77	-	30.77
Noncredit	-	0.73	-	0.73
Total	-	2,997.72	-	2,997.72

Revenue Deficit: The adopted budget assumes a deficit factor for 25-26 of 0% and 1.5% for 26-27 and the outyears.

Expenditure Budget Assumptions

Step & Column Increases: The District is currently in negotiations with faculty. Once negotiations are finalized, the budget will be adjusted accordingly.

Class & Comp Study: The District is in the process of conducting a classification and compensation study. The fiscal impact of the study is not presently estimated. Once the fiscal impact is known, the budget will be adjusted accordingly.

Pension increases: CalSTRS is expected to remain at 19.10% in 2026-2027. CalPERS is expected to decrease from 26.81% in 2025-2026 to 26.40% in 2026-2027. These costs have been included in the budget.

Other Operating Expenses increase: Utilities have 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.

SSC Community College Financial Projection Dartboard 2026-27 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2026-27 Enacted Budget. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Student Centered Funding Formula (SCFF) rate factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

SCFF PLANNING FACTORS					
Factor	2025-26	2026-27	2027-28	2028-29	2029-30
Department of Finance Statutory COLA	2.30%	2.87% ¹	3.30%	3.09%	3.11%
Additional SCFF Investment ²	-	\$159.7 million	ongoing	ongoing	ongoing
Growth Funding	2.35%	2.50%*	TBD	TBD	TBD

SCFF RATE FACTORS FOR 2025-26 AND 2026-27		
	2025-26	2026-27
Base Credit	\$5,416	\$5,650
Supplemental Point Value	\$1,281	\$1,336
Student Success Main Point Value	\$755	\$788
Student Success Equity Point Value	\$190	\$199
Incarcerated Credit, Special Admit Credit, CDCP**	\$7,595	\$7,923
Noncredit	\$4,567	\$4,764

OTHER PLANNING FACTORS						
Factors		2025-26	2026-27	2027-28	2028-29	2029-30
California CPI		3.40%	3.30%	3.00%	2.80%	2.70%
California Lottery	Unrestricted per FTES***	\$200.41	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per FTES	\$95.27	\$84.00	\$84.00	\$84.00	\$84.00
Mandate Block Grant		\$36.46	\$37.51	\$38.75	\$39.95	\$41.19
Interest Rate for Ten-Year Treasuries		4.30%	4.35%	4.20%	4.10%	4.00%
CalSTRS Employer Rate ³		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ³		26.81%	26.40%	26.80%	25.90%	25.10%
Unemployment Insurance Rate ⁴		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁵		\$16.90	\$17.40	\$18.00	\$18.50	\$19.00

*\$55.3 million for growth of 1.0% starting in 2025-26 and \$97.8 million for 0.5% growth starting in 2026-27

**Career development and college preparation (CDCP)

***Full-time equivalent student (FTES)

¹Applies to Adult Education, Extended Opportunity Programs and Services, Disabled Students Programs and Services, Apprenticeship, CalWORKs Student Services, Mandate Block Grant, Cooperative Agencies Resources for Education, and the Childcare Tax Bailout. Student Equity and Achievement Program received a 5.74% increase and the Financial Aid Administration received an ongoing increase of \$10 million.

²Investment is separate and distinct from the statutory COLA and codified in proposed Education Code Section 84750.8. This increase is intended to reimburse costs for proposed paid pregnancy disability leave.

³California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards. CalPERS and CalSTRS 2026-27 employer rates are final.

⁴Unemployment rates for 2025-26 and 2026-27 are final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁵Minimum wage increases are effective January 1 of the respective year.

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 2026-2027 Joint Analysis – Enacted 2026-2027 Budget dated January 9, 2026



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
2026-2027 ADOPTED BUDGET
Unrestricted General Fund - 01
Board of Trustees Meeting - September 14, 2026

	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET	2027-2028 PROJECTED BUDGET	2028-2029 PROJECTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 10,407,552	\$ 10,407,552	\$ 10,430,719	\$ 10,678,562	\$ 10,793,884
Prior Year Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
ESTIMATED BEGINNING BALANCE	\$ 10,407,552	\$ 10,407,552	\$ 10,430,719	\$ 10,678,562	\$ 10,793,884
<u>REVENUE</u>					
FEDERAL (8100)					
Forest Reserves	\$ -	\$ 4,863	\$ -	\$ -	\$ -
Higher Ed. Act	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Veterans Education	\$ 1,000	\$ -	\$ -	\$ -	\$ -
Total Federal	\$ 11,000	\$ 4,863	\$ -	\$ -	\$ -
STATE (8600)					
Principal Apportionment	\$ 25,136,457	\$ 23,336,958	\$ 26,910,042	\$ 27,691,911	\$ 29,378,981
Educational Protection Act	\$ 3,715,476	\$ 5,349,074	\$ 5,434,675	\$ 5,317,400	\$ 5,317,400
Principal Apportionment P/Y Adj.	\$ -	\$ 775,420	\$ -	\$ -	\$ -
CA College Promise 2%	\$ 44,902	\$ 50,867	\$ 49,726	\$ 49,726	\$ 49,726
Homeowners Prop. Tax Relief	\$ 22,127	\$ 21,598	\$ 21,382	\$ 21,382	\$ 21,382
Lottery	\$ 516,153	\$ 498,009	\$ 528,390	\$ 528,390	\$ 528,390
Mandated Cost	\$ 96,312	\$ 96,889	\$ 103,680	\$ 103,680	\$ 103,680
Other State Revenues *	\$ 451,204	\$ 451,740	\$ 455,156	\$ 455,156	\$ 455,156
CalSTRS on Behalf Payments	\$ 600,000	\$ 777,578	\$ 600,000	\$ 600,000	\$ 600,000
Total State	\$ 30,582,631	\$ 31,358,134	\$ 34,103,051	\$ 34,767,645	\$ 36,454,715
LOCAL (8800 & 8900)					
Secured Roll	\$ 3,698,881	\$ 3,810,763	\$ 3,869,964	\$ 3,869,964	\$ 3,869,964
Supplemental Roll	\$ 144,214	\$ 115,708	\$ 119,944	\$ 119,944	\$ 119,944
Unsecured Roll	\$ 137,398	\$ 145,755	\$ 157,051	\$ 157,051	\$ 157,051
Prior Years Taxes	\$ 3,267	\$ 90,616	\$ 1,501	\$ -	\$ -
Enrollment Fees	\$ 273,082	\$ 187,559	\$ 267,620	\$ 267,620	\$ 267,620
Non Resident Tuition	\$ 250,000	\$ 164,471	\$ 250,000	\$ 250,000	\$ 250,000
RDA Residual/Pass Thru	\$ 576,781	\$ 950,737	\$ 591,418	\$ 591,418	\$ 591,418
Other Local Income *	\$ 1,117,600	\$ 1,874,516	\$ 1,119,100	\$ 1,119,100	\$ 1,119,100
Intrafund Transfers-In	\$ -	\$ -	\$ -	\$ -	\$ -
Total Local	\$ 6,201,223	\$ 7,340,126	\$ 6,376,598	\$ 6,375,097	\$ 6,375,097
TOTAL REVENUE	\$ 36,794,854	\$ 38,703,123	\$ 40,479,649	\$ 41,142,742	\$ 42,829,812
TOTAL REVENUE + BEG. BALANCE	\$ 47,202,407	\$ 49,110,675	\$ 50,910,368	\$ 51,821,304	\$ 53,623,696
<u>EXPENDITURES</u>					
(1000) Certificated Salaries	\$ 10,649,198	\$ 10,719,465	\$ 10,978,769	\$ 11,659,049	\$ 12,352,935
(2000) Classified Salaries	\$ 7,269,613	\$ 6,998,879	\$ 7,725,013	\$ 8,111,264	\$ 8,516,827
(3000) Fringe Benefits	\$ 7,523,324	\$ 7,373,820	\$ 8,156,003	\$ 8,425,085	\$ 8,699,549
(4000) Supplies & Materials	\$ 462,197	\$ 211,637	\$ 521,825	\$ 521,825	\$ 521,825
(5000) Operating Exp. & Services	\$ 5,387,984	\$ 3,504,015	\$ 5,611,640	\$ 5,611,640	\$ 5,611,640
(6000) Capital Outlay	\$ 209,980	\$ 72,213	\$ 222,880	\$ 222,880	\$ 222,880
(7000) Other Outgo	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000
CalSTRS Onbehalf Payments	\$ 600,000	\$ 777,578	\$ 600,000	\$ 600,000	\$ 600,000
Intrafund Transfers (Restricted)	\$ 180,371	\$ 112,349	\$ 215,676	\$ 215,676	\$ 215,676
Interfund Transfers (Self-Insurance)	\$ 410,000	\$ 410,000	\$ 450,000	\$ 410,000	\$ 410,000
Interfund Transfers (Capital Outlay)	\$ 4,500,000	\$ 8,500,000	\$ 5,500,000	\$ 5,000,000	\$ 5,000,000
TOTAL EXPENDITURES	\$ 37,442,667	\$ 38,679,957	\$ 40,231,806	\$ 41,027,419	\$ 42,401,332
EXPENDITURES VS REVENUE	\$ (647,813)	\$ 23,166	\$ 247,843	\$ 115,323	\$ 428,480
Reserve	\$ 9,759,740	\$ 10,430,719	\$ 10,678,562	\$ 10,793,884	\$ 11,222,365
Percent Reserves	26.07%	26.97%	26.54%	26.31%	26.47%

* See attached breakdown

Barstow Community College
2026-2027 ADOPTED BUDGET
Unrestricted General Fund - 01
- Other Revenue -

<u>OTHER STATE REVENUES</u>	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET
FT Faculty Hiring	\$ 313,430	\$ 313,430	\$ 313,430
PT Faculty Allocation	\$ 112,774	\$ 112,774	\$ 116,726
PT Faculty Health Benefits	\$ 25,000	\$ 25,536	\$ 25,000
	\$ 451,204	\$ 451,740	\$ 455,156
<u>OTHER LOCAL REVENUES</u>			
Community Services Enr./Contract Ed.	\$ 45,000	\$ 64,581	\$ 45,000
Cosmetology Services	\$ 3,000	\$ 12,092	\$ 5,000
Rental & Leases	\$ 25,000	\$ 78,732	\$ 25,000
Interest Income	\$ 950,000	\$ 1,119,333	\$ 950,000
Unrealized Gains/Losses (FMV)	\$ 50,000	\$ 262,430	\$ 50,000
Instructional Materials	\$ 2,500	\$ 8,810	\$ 3,000
Student Records	\$ 14,000	\$ 1,407	\$ 3,000
Class Audits/Credit By Exam	\$ 1,500	\$ 3,295	\$ 1,500
Misc.:			
CalSTRS Excess ER Contributions	\$ -	\$ 214,215	\$ -
Library Fines	\$ 100	\$ 73	\$ 100
Testing-CLEP/DSST	\$ 1,000	\$ 1,240	\$ 1,000
Recycling/Cash Over/ATM/CC Rebate/Print Care/Misc	\$ 20,000	\$ 87,536	\$ 30,000
PAC Ticket Sales & Donations	\$ 5,000	\$ 20,771	\$ 5,000
Stale-dated Warrants	\$ 500	\$ -	\$ 500
	\$ 1,117,600	\$ 1,874,516	\$ 1,119,100

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
2026-2027 ADOPTED BUDGET
Restricted General Fund - 01
Board of Trustees Meeting - September 14, 2026

	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 1,136,548	\$ 1,136,548	\$ 1,136,548
Prior Year Adjustments	\$ -	\$ -	\$ -
ESTIMATED BEGINNING BALANCE	\$ 1,136,548	\$ 1,136,548	\$ 1,136,548
<u>REVENUE</u>			
FEDERAL (8100)			
CTE (VTEA) Perkins V Title 1C	\$ 162,974	\$ 162,974	\$ 157,278
Other Federal Revenues *	\$ 322,862	\$ 283,142	\$ 352,088
Total Federal	\$ 485,836	\$ 446,117	\$ 509,366
STATE (8600)			
Adult Ed Block Grant	\$ 379,390	\$ 339,373	\$ 463,794
Student Financial Aid Admin/Board Fin Aid Pgm	\$ 230,100	\$ 210,094	\$ 235,339
C.A.R.E.	\$ 963,039	\$ 398,242	\$ 1,259,917
CalWORKs	\$ 454,927	\$ 399,962	\$ 389,627
D.S.P.S.	\$ 681,314	\$ 344,884	\$ 741,966
E.O.P.S.	\$ 2,373,995	\$ 1,506,075	\$ 2,168,934
Equal Employment Opportunity	\$ 595,105	\$ 58,686	\$ 666,740
EEO - Best Practices	\$ 129,711	\$ -	\$ 129,711
Foster & Kinship Care Education	\$ 135,876	\$ 128,543	\$ 105,351
Lottery	\$ 873,281	\$ 225,732	\$ 891,345
Physical Plant/Instructional Support Block Grants	\$ 2,292,458	\$ 349,419	\$ 1,943,039
Staff Development	\$ 5,677	\$ 5,677	\$ -
Strong Workforce	\$ 973,279	\$ 1,079,123	\$ 1,071,327
Student Equity & Achievement Program	\$ 2,633,506	\$ 1,798,420	\$ 2,504,234
Student Success Completion Grant	\$ 2,191,480	\$ 2,257,157	\$ 1,980,281
STRS on Behalf	\$ 105,000	\$ 86,399	\$ 105,000
Other State *	\$ 8,522,111	\$ 3,064,531	\$ 9,460,812
Total State	\$ 23,540,249	\$ 12,252,317	\$ 24,117,417
LOCAL (8800)			
Other Local *	\$ 1,492,173	\$ 784,810	\$ 1,030,124
Fiscal Agent Pass Through	\$ 1,149,666	\$ 1,149,666	\$ 1,182,662
Intrafund Transfers	\$ 180,371	\$ 112,349	\$ 215,676
Total Local	\$ 2,822,210	\$ 2,046,826	\$ 2,428,462
TOTAL REVENUE	\$ 26,848,295	\$ 14,745,259	\$ 27,055,245
TOTAL REVENUE + BEG. BALANCE	\$ 27,984,843	\$ 15,881,807	\$ 28,191,793
<u>EXPENDITURES</u>			
(1000) Certificated Salaries	\$ 1,754,900	\$ 1,547,478	\$ 1,772,533
(2000) Classified Salaries	\$ 2,871,198	\$ 2,371,791	\$ 2,782,274
(3000) Fringe Benefits	\$ 1,787,085	\$ 1,666,894	\$ 1,810,462
CalSTRS Onbehalf Payments	\$ 105,000	\$ 86,399	\$ 105,000
(4000) Supplies & Materials	\$ 1,613,389	\$ 659,870	\$ 2,499,313
(5000) Operating Exp. & Services	\$ 8,470,624	\$ 2,127,746	\$ 8,517,348
(6000) Capital Outlay	\$ 3,057,777	\$ 894,199	\$ 2,873,878
(7000) Other Outgo & Reserves	\$ 7,188,322	\$ 5,390,882	\$ 6,694,437
TOTAL EXPENDITURES	\$ 26,848,295	\$ 14,745,259	\$ 27,055,245
EXPENDITURES VS REVENUE	\$ -	\$ -	\$ -
PROJECTED ENDING FUND BALANCE	\$ 1,136,548	\$ 1,136,548	\$ 1,136,548

* See attached breakdown

Barstow Community College
2026-2027 ADOPTED BUDGET
Restricted General Fund - 01
- Other Revenue -

	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET
<u>OTHER FEDERAL REVENUES</u>			
Higher Ed. Act. (FWS)	\$ 220,000	\$ 178,407	\$ 248,226
TANF	\$ 50,849	\$ 50,849	\$ 50,849
Foster & Kinship Care Education	\$ 52,013	\$ 52,014	\$ 52,013
Veterans Affairs Reporting Fee	\$ -	\$ 1,872	\$ 1,000
	\$ 322,862	\$ 283,142	\$ 352,088
<u>OTHER STATE REVENUES</u>			
Basic Needs Centers	\$ 621,979	\$ 467,500	\$ 379,721
Basic Needs Centers - Classified Empl. Access	\$ -	\$ -	\$ 26,888
California College Promise	\$ 329,145	\$ 108,015	\$ 367,654
CEC-Mentor Program	\$ 1,000	\$ 1,000	\$ -
College Rapid Rehousing	\$ 1,006,262	\$ 452,984	\$ 830,244
Common Course Numbering	\$ 905,398	\$ 154,233	\$ 751,164
Credit for Prior Learning	\$ -	\$ 3,917	\$ 46,083
Culturally Competent Faculty PD	\$ 1,682	\$ -	\$ 1,682
Dream Resource Center Emergency Funds	\$ -	\$ -	\$ 78,981
Emergency Aid for CADDAs Filers	\$ -	\$ 31,281	\$ -
Equitable Completion & Placement Grant	\$ 263,305	\$ 14,070	\$ 249,235
Financial Aid Technology	\$ 79,421	\$ 28,674	\$ 92,325
Guided Pathways	\$ 39,806	\$ 25,012	\$ 14,794
HRTTP-High Road Training Partnerships	\$ 593,336	\$ 277,954	\$ 1,548
Local & State IT Data Security	\$ 447,181	\$ 135,414	\$ 486,766
IT Data Security One-Time	\$ 442,536	\$ 280,657	\$ 161,878
LGBTQ+	\$ 169,330	\$ 12,980	\$ 156,350
M&O-Campus Safety & Sexual Assault	\$ 57	\$ 57	\$ -
Mental Health Support	\$ 238,851	\$ 203,155	\$ 191,152
MESA-Math,Engineering,Science Achievement	\$ 410,656	\$ 201,531	\$ 582,105
NextUp	\$ 1,184,247	\$ 315,906	\$ 1,174,829
Rebuilding Nursing Infrastructure Grant	\$ -	\$ -	\$ 1,999,998
RERP-Regional Equity & Recovery Partnership	\$ 34,931	\$ 34,931	\$ -
Retention and Enrollment SB 85	\$ 107,064	\$ 104,286	\$ 2,777
Rural Technology Grant 19/20	\$ 1,722	\$ 1,722	\$ -
S.F.A.A. One Time	\$ 42,237	\$ 42,237	\$ -
Student Food and Housing	\$ 242,124	\$ 51,022	\$ 191,102
Student Support Block Grant	\$ -	\$ -	\$ 288,538
Student Transfer Achievement	\$ 438,949	\$ 8,945	\$ 430,003
Transfer Ed & Articulation	\$ 47,566	\$ 19,263	\$ 28,303
Undocumented Resource Liaison	\$ 175,153	\$ 10,020	\$ 227,844
Vets Resource Center	\$ 107,292	\$ 19,592	\$ 166,138
Zero Textbook Costs	\$ 430,000	\$ -	\$ 430,000
Zero Textbook Costs - One Time	\$ 160,881	\$ 58,171	\$ 102,710
	\$ 8,522,111	\$ 3,064,531	\$ 9,460,812
<u>OTHER LOCAL REVENUES</u>			
Adult Ed Consortium Redistribution	\$ 977	\$ 977	\$ -
BCF Edison International Grant	\$ 248	\$ 228	\$ 20
Codeboxxx - NACCCE	\$ 769	\$ -	\$ 769
IEHP Foundation - CNA Expansion	\$ -	\$ 13,000	\$ -
IEHPF Vibrant Villages	\$ 215,000	\$ 178,715	\$ 233,368
IE K-16 Collaborative	\$ 819,952	\$ 381,358	\$ 438,594
IMM Contract Training	\$ 786	\$ 787	\$ -
FCCC Program Pathways Mapper	\$ 60,000	\$ -	\$ -
Finish Line Scholars	\$ 125,000	\$ 125,000	\$ 125,000
Foster Youth Advisory Council	\$ 9,704	\$ -	\$ 9,704
GIA - Barstow Reads	\$ 1,311	\$ 857	\$ 454
Growing Inland Achievement	\$ 3,408	\$ -	\$ 3,408
National Association for CC Entrepreneurs	\$ 21,108	\$ 3,802	\$ 17,305
Performing Arts Center	\$ 227,910	\$ 66,276	\$ 201,502
Project Vision	\$ 6,000	\$ 6,000	\$ -
SCE STEM Youth Camp	\$ -	\$ 7,812	\$ -
	\$ 1,492,173	\$ 784,810	\$ 1,030,124

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
2026-2027 ADOPTED BUDGET
Capital Outlay - Fund 41
Board of Trustees Meeting - September 14, 2026

	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 37,869,942	\$ 37,869,942	\$ 44,878,703
Prior Year Adjustments	\$ 61,782.22	\$ 61,782.22	
ESTIMATED BEGINNING BALANCE	\$ 37,931,724	\$ 37,931,724	\$ 44,878,703
<u>REVENUE</u>			
FEDERAL (8100)			
Misc. Federal Income	\$ 1,100,000	\$ 1,327,541	-
Total Federal	\$ 1,100,000	\$ 1,327,541	\$ -
STATE (8600)			
Hydronic Loop & Water Infrastructure	\$ 341,125	\$ 341,125	-
Total State	\$ 341,125	\$ 341,125	\$ -
LOCAL (8800 & 8900)			
Interest Income	\$ 1,000,000	\$ 1,819,596	\$ 1,500,000
Unrealized Gains/Losses	\$ -	\$ 332,785	
Sale-Equipment and Supplies	\$ -	\$ -	
Interfund Transfers-In	\$ 4,500,000	\$ 8,500,000	\$ 5,500,000
Total Local	\$ 5,500,000	\$ 10,652,381	\$ 7,000,000
TOTAL REVENUE	\$ 6,941,125	\$ 12,321,047	\$ 7,000,000
TOTAL REVENUE + BEG. BALANCE	\$ 44,872,849	\$ 50,252,771	\$ 51,878,703
<u>EXPENDITURES</u>			
(4000) Supplies & Materials	\$ -	\$ 30,237	\$ 36,713.00
(5000) Operating Exp. & Services	\$ 530,000	\$ 388,020	\$ 766,500
(6000) Capital Outlay	\$ 5,359,303	\$ 4,955,811	\$ 4,284,403
TOTAL EXPENDITURES	\$ 5,889,303	\$ 5,374,067	\$ 5,087,616
EXPENDITURES VS REVENUE	\$ 1,051,822	\$ 6,946,979	\$ 1,912,384
PROJECTED ENDING FUND BALANCE	\$ 38,983,546	\$ 44,878,703	\$ 46,791,087

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
2026-2027 ADOPTED BUDGET
Bookstore - Fund 51
Board of Trustees Meeting - September 14, 2026

	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 210,549	\$ 210,549	\$ 161,039
Prior Year Adjustments	\$ -	\$ -	\$ -
ESTIMATED BEGINNING BALANCE	\$ 210,549	\$ 210,549	\$ 161,039
<u>REVENUE</u>			
LOCAL (8800 & 8900)			
Sales and Commissions	\$ 160,000	\$ 211,398	\$ 235,000
Commissions (eCampus)	\$ 4,000	\$ 7,039	\$ 4,000
Interest Income	\$ 500	\$ 4,086	\$ 2,000
Other Local Income	\$ 300	\$ 6,555	\$ -
Unrealized Gains/Losses (FMV)	\$ -	\$ 849	\$ 300
Interfund Transfers-In	\$ -	\$ -	\$ -
Total Local	\$ 164,800	\$ 229,927	\$ 241,300
TOTAL REVENUE	\$ 164,800	\$ 229,927	\$ 241,300
TOTAL REVENUE + BEG. BALANCE	\$ 375,349	\$ 440,476	\$ 402,339
<u>EXPENDITURES</u>			
(2000) Classified Salaries	\$ 144,399	\$ 95,137	\$ 110,000
(3000) Fringe Benefits	\$ 21,926	\$ 25,474	\$ 26,000
(4000) Supplies & Materials	\$ 15,000	\$ 135,628	\$ 205,000
(5000) Operating Exp. & Services	\$ 53,921	\$ 19,998	\$ 35,500
(6000) Capital Outlay	\$ 7,500	\$ 3,200	\$ 6,000
(7000) Other Outgo & Reserves	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 242,746	\$ 279,437	\$ 382,500
EXPENDITURES VS REVENUE	\$ (77,946)	\$ (49,510)	\$ (141,200)
PROJECTED ENDING FUND BALANCE	\$ 132,603	\$ 161,039	\$ 19,839

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
2026-2027 ADOPTED BUDGET
Self-Insurance - Fund 61
Board of Trustees Meeting - September 14, 2026

	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 188,417	\$ 188,417	\$ 261,846
Prior Year Adjustments	\$ -	\$ -	\$ -
ESTIMATED BEGINNING BALANCE	\$ 188,417	\$ 188,417	\$ 261,846
<u>REVENUE</u>			
LOCAL (8800 & 8900)			
Interest Income	\$ 6,000	\$ 11,786	\$ 10,000
Unrealized Gains/Losses	\$ -	\$ 1,851	\$ -
Interfund Transfers-In	\$ 410,000	\$ 410,000	\$ 450,000
Total Local	\$ 416,000	\$ 423,637	\$ 460,000
TOTAL REVENUE	\$ 416,000	\$ 423,637	\$ 460,000
TOTAL REVENUE + BEG. BALANCE	\$ 604,417	\$ 612,054	\$ 721,846
<u>EXPENDITURES</u>			
(1000) Certificated Salaries		\$ 10,000	\$ -
(3000) Fringe Benefits		\$ 335	\$ -
(4000) Supplies & Materials	\$ 2,500	\$ -	\$ 2,500
(5000) Operating Exp. & Services	\$ 410,000	\$ 339,873	\$ 442,000
TOTAL EXPENDITURES	\$ 412,500	\$ 350,208	\$ 444,500
EXPENDITURES VS REVENUE	\$ 3,500	\$ 73,428	\$ 15,500.00
PROJECTED ENDING FUND BALANCE	\$ 191,917	\$ 261,846	\$ 277,346

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
2026-2027 ADOPTED BUDGET
Associated Student Government - Fund 71
Board of Trustees Meeting - September 14, 2026

	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 183,718	\$ 183,718	\$ 178,834
Prior Year Adjustments	\$ -	\$ -	\$ -
ESTIMATED BEGINNING BALANCE	\$ 183,718	\$ 183,718	\$ 178,834
<u>REVENUE</u>			
LOCAL (8800 & 8900)			
PAC Ticket Sales	\$ -	\$ -	\$ -
Student Activity Fee	\$ -	\$ 33,958	\$ -
Interest Income	\$ 3,000	\$ 6,825	\$ 3,000
Unrealized Gains/Losses	\$ 500	\$ 1,429	\$ 500
Other Student Fees	\$ -	\$ 243	\$ -
Other Local Income	\$ -	\$ 535	\$ -
Sales and Commission	\$ -	\$ 4,313	\$ -
Stale Dated Warrants	\$ -	\$ -	\$ -
Interfund Transfers-In	\$ -	\$ 8,088	\$ -
Total Local	\$ 3,500	\$ 55,390	\$ 3,500
TOTAL REVENUE	\$ 3,500	\$ 55,390	\$ 3,500
TOTAL REVENUE + BEG. BALANCE	\$ 187,218	\$ 239,108	\$ 182,334
<u>EXPENDITURES</u>			
(4000) Supplies & Materials	\$ 58,815	\$ 12,441	\$ 59,013
(5000) Operating Exp. & Services	\$ 125,389	\$ 39,242	\$ 120,307
(6000) Capital Outlay	\$ 1,000	\$ -	\$ 1,000
(7000) Other Outgo	\$ 2,014	\$ 8,591	\$ 2,014
TOTAL EXPENDITURES	\$ 187,218	\$ 60,274	\$ 182,334
EXPENDITURES VS REVENUE	\$ (183,718)	\$ (4,883)	\$ (178,834)
PROJECTED ENDING FUND BALANCE	\$ (0)	\$ 178,834	\$ 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
2026-2027 ADOPTED BUDGET
Student Representation Fee - Fund 72
Board of Trustees Meeting - September 14, 2026

	2025-2026 ADOPTED BUDGET	2025-2026 UNAUDITED ACTUALS	2026-2027 ADOPTED BUDGET
ENDING BALANCE PRIOR YEAR	\$ 5,503	\$ 5,503	\$ 5,503
Prior Year Adjustments	\$ -	\$ -	\$ -
ESTIMATED BEGINNING BALANCE	\$ 5,503	\$ 5,503	\$ 5,503
<u>REVENUE</u>			
LOCAL (8800)			
Student Representation Fees	\$ 6,000	\$ 6,415	\$ 6,000
Interest Income	\$ -	\$ 283	
Unrealized Gains/Losses	\$ -	\$ 36	
Stale-dated Warrants	\$ -	\$ -	
Interfund Transfers-In	\$ -	\$ 5,591	
Total Local	\$ 6,000	\$ 12,326	\$ 6,000
TOTAL REVENUE	\$ 6,000	\$ 12,326	\$ 6,000
TOTAL REVENUE + BEG. BALANCE	\$ 11,503	\$ 17,829	\$ 11,503
<u>EXPENDITURES</u>			
(5000) Operating Exp. & Services	\$ 11,503	\$ 4,238	\$ 11,503
(7000) Other Outgo & Reserves	\$ -	\$ 8,088	\$ -
TOTAL EXPENDITURES	\$ 11,503	\$ 12,326	\$ 11,503
EXPENDITURES VS REVENUE	\$ (5,503)	\$ -	\$ (5,503)
PROJECTED ENDING FUND BALANCE	\$ 0	\$ 5,503	\$ 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 2026-27**

DISTRICT: **BARSTOW**
DATE: June 30, 2026

I. 2026-27 Appropriations Limit:

A. Appropriations Limit		\$ 33,228,844
B. Price Factor:	<u>1.0495</u>	
C. Population factor:		
1 2024-25	Second Period Actual FTES	<u>2,702.3700</u>
2 2025-26	Second Period Actual FTES	<u>2,997.7200</u>
	Population Change Factor	<u>1.1093</u>
	(C.2. divided by C.1.)	
D. Limit adjusted by inflation and population factors		\$ 38,685,364
	(line A multiplied by line B and line C.3.)	
E. Adjustments to increase limit:		
1 Transfers in of financial responsibility		
2 Temporary voter approved increases		
3 Total adjustments - increase		-
F. Adjustments to decrease limit:		
1 Transfers out of financial responsibility		
2 Temporary voter approved increases		
3 Total adjustments - decrease		-
G. Appropriations Limit		\$ 38,685,364

II. 2026-27 Appropriations Subject to Limit

A. State Aid ¹	\$ 32,710,856
B. State Subventions ²	21,598
C. Local Property taxes	5,113,580
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	\$ 37,846,034

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

¹ Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.

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 2025-2026

Name: BARSTOW

EPA Revenue	5,349,074
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	5,349,074	0	0	5,349,074
TOTAL		5,349,074	0	0	5,349,074

Conclusion