

**Big Bend Community College
Operating Budget Revenue
Comparison of Fiscal Year 2023 to 2024**

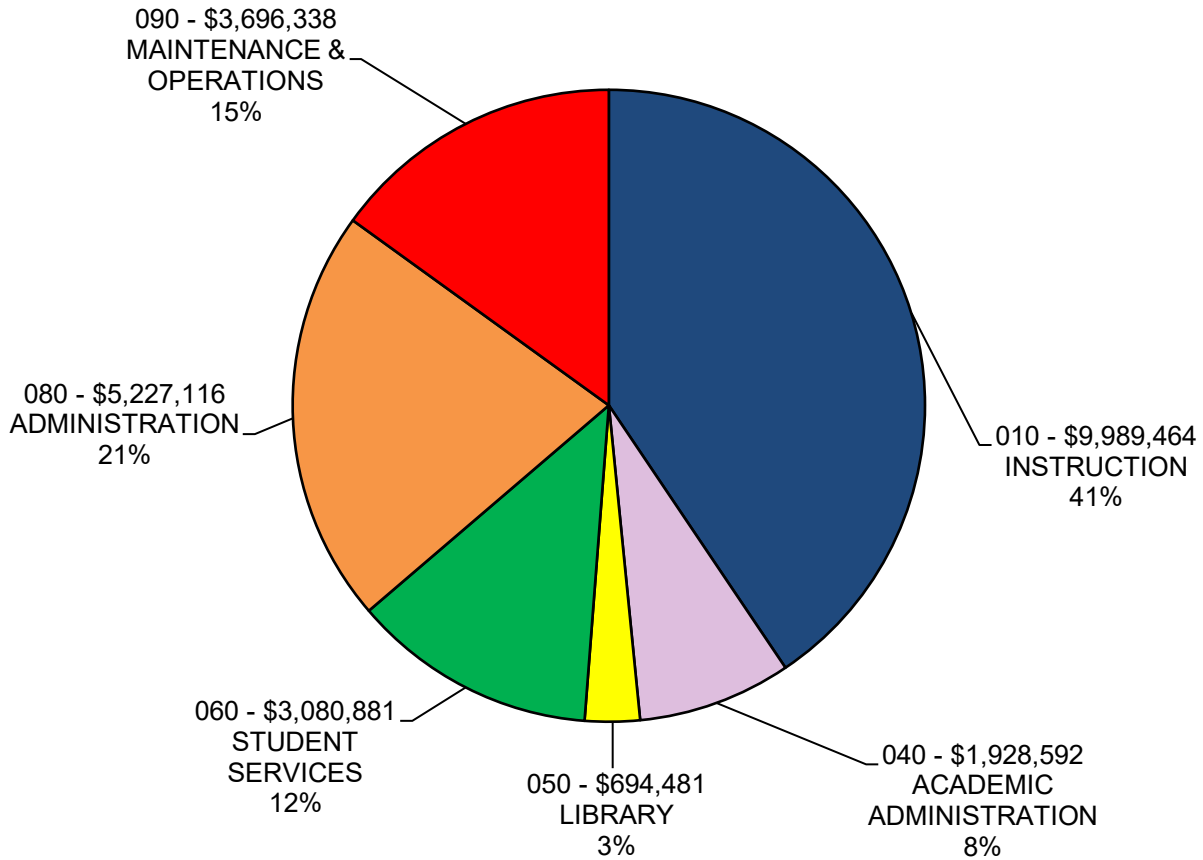
	FY2023	FY2024		change
ALLOCATED STATE SUPPORTED FTE	1,701	1,701	(5)	0
State BASE Allocation:				
<i>District Enrollment Allocation Base (DEAB)</i>	5,368,259	5,949,995	(1)	581,736
<i>Performance Funding</i>	1,164,583	1,215,283	(2)	50,700
<i>Minimum Operating Allocation (MOA)</i>	2,850,000	2,850,000	(3)	0
SAFEHARBOR Earmarks and Legislative Provisos:				
<i>Compensation</i>	1,878,684	2,096,270	(4)	217,586
<i>Enrollments (Aerospace)</i>	14,026	14,026	(5)	0
<i>Discretionary</i>	804,499	1,057,293	(6)	252,794
<i>Targeted (Worker Retraining)</i>	372,323	372,323	(7)	0
<i>Ongoing Targeted</i>	710,889	1,075,053	(8)	364,164
<i>Nursing Educator</i>	231,480	231,480	(9)	0
<i>High Demand Faculty</i>	210,296	210,296	(9)	0
GRAND TOTAL State Allocation	<u>13,605,039</u>	<u>15,072,019</u>		1,466,980
Tuition and Other Revenue:				
Tuition	3,400,000	3,500,000	(10)	100,000
Carryover/Indirect Cost Recovery	2,837,819	2,944,853	(11)	107,034
Running Start	3,100,000	3,100,000	(12)	0
Total Tuition and Recovery Revenue	<u>9,337,819</u>	<u>9,544,853</u>		<u>207,034</u>
Total Operating Budget Revenue	<u>\$ 22,942,858</u>	<u>\$ 24,616,872</u>		<u>\$ 1,674,014</u>

Big Bend Community College
Notes to Operating Budget Revenue Statement
Comparison of Fiscal Year 2023 to 2024

- (1)** DEAB is calculated based on a three-year rolling average of actual enrollments and Priority/Weighted Enrollments. FY24 is based on enrollments from 2019-20, 2020-2021 and 2021-22. Four categories of Student FTE receive an additional 30% weight for funding purposes. Basic Ed for Adults, STEM courses, courses addressing the “skills gap” as identified by the Workforce Training and Education Coordinating Board, and upper division applied baccalaureate courses.
- (2)** Performance Funding is based on metrics of the Student Achievement Initiative.
- (3)** MOA – each college is expected to receive 2.85 million with a portion coming from the Maintenance & Operation funding provided in the Capital Budget.
- (4)** Faculty 8.92%, Staff 4.0% general wage increase, Employer Health Insurance rate increase, Employer Pension rate decrease, and Safe Harbor for Compensation Funding.
- (5)** In FY 24, our FTEs have remained the same as FY23. These consist of Worker Retraining Base/Variable FTEs (66), Base Allocated State Supported FTEs (1633) and our portion of the Aerospace 1000 FTEs (2) funding.
- (6)** College Affordability and Compensation/Fund Split support increased.
- (7)** Worker Retraining Base/Variable – initial allocation of Worker Retraining Funds remained the same.
- (8)** Disability Accommodations increased \$1,454, Students of Color increase \$262, and various legislative provisos: 70K equity SB 5194; 15,806 Diversity SB 5227; 80K Fin Aid outreach with Community Based Organizations.
- (9)** Legislative proviso for Nursing Education and High Demand salaries.
- (10)** Tuition revenue for 2022-23 was slightly higher than expected. Increased 2023-24 estimate to match prior year revenue.
- (11)** This figure currently consists of fee income fund swap 30K, Indirect Cost Recovery 70K and Carryover funding \$2,844,853 consisting of BOT 2023-24 contingency funds requirement 480,329 (2%) and 120,082 (0.5%), Guided Pathways (GP) funding 550,009 (continuing to offset current salaries and benefits for those doing GP work), leaving unfunded balance of 1,694,433 to be covered by Reserves. While the contingency funds are a one-time budget fix and not sustainable, and the use of reserves for operating needs is not financially sound, we have increased federal grant funding and our expenditures have been less than expected. Our enrollments are trending upwards and our outreach efforts have grown exponentially due to federal funding assistance.
- (12)** Conservative forecast of contract income from the High Schools for Running Start students. Based mostly on 21/22 and 22/23 collection amounts.

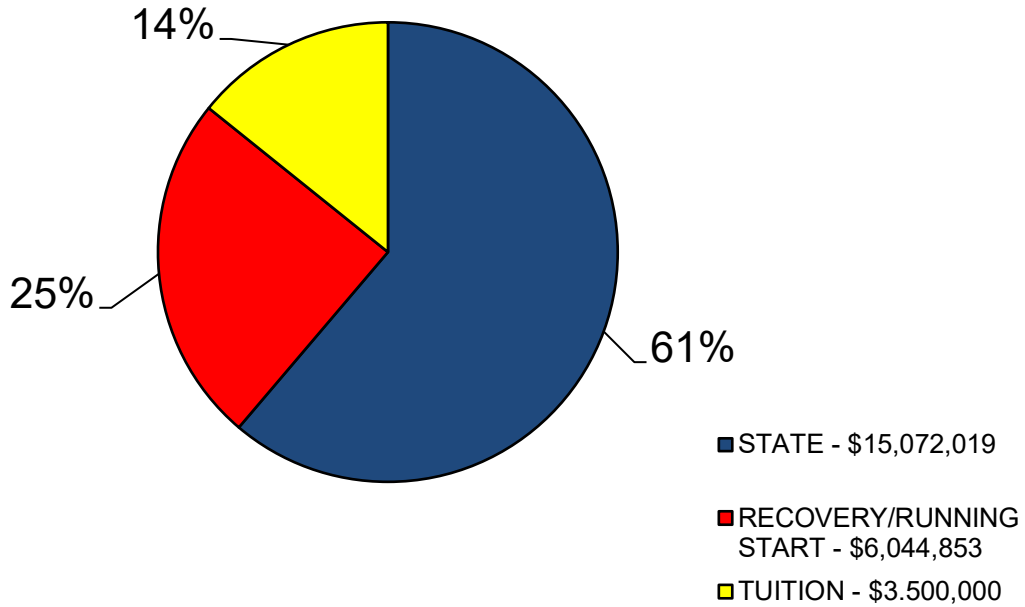
EXPENDITURES BY PROGRAM 2023-2024

\$24,616,872

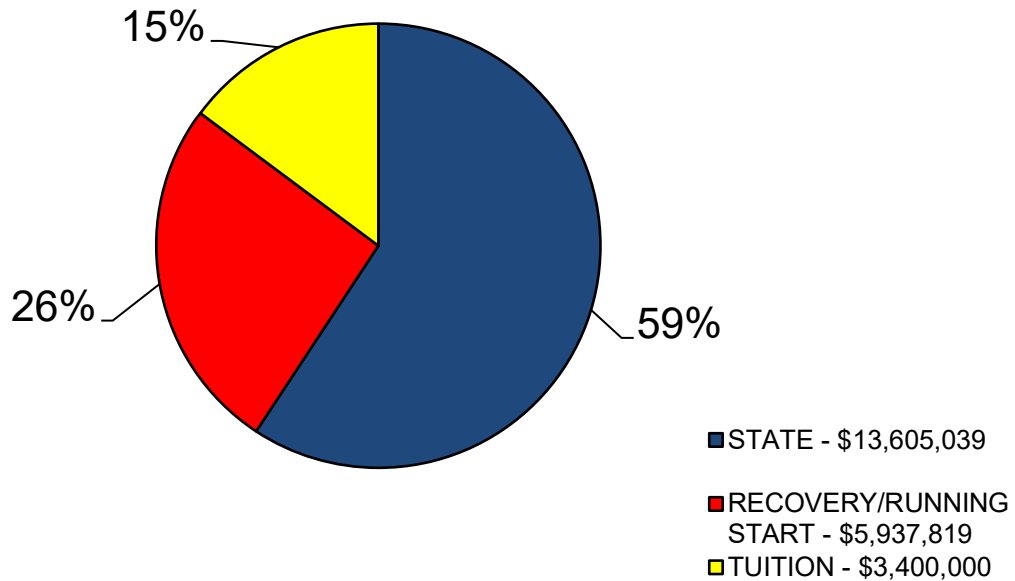


- 010 - \$9,989,464 INSTRUCTION
- 040 - \$1,928,592 ACADEMIC ADMINISTRATION
- 050 - \$694,481 LIBRARY
- 060 - \$3,080,881 STUDENT SERVICES
- 080 - \$5,227,116 ADMINISTRATION
- 090 - \$3,696,338 MAINTENANCE & OPERATIONS

SOURCE OF OPERATING FUNDS 2023-2024
\$24,616,872



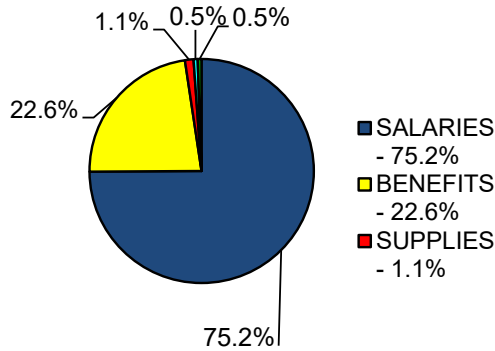
SOURCE OF OPERATING FUNDS 2022-2023
\$2,942,858



010-INSTRUCTIONAL

	<u>20-21</u>	<u>22-23</u>	<u>23-24</u>
	ACTUALS	REQUEST	REQUEST
SALARIES - 75.2%	6,365,462	6,763,866	7,514,850
BENEFITS - 22.6%	1,871,897	2,049,032	2,260,578
SUPPLIES - 1.1%	104,612	107,807	107,807
TRAVEL - 0.5%	2,319	53,973	53,973
EQUIPMENT - 0.5%	38,634	52,256	52,256
TOTAL 010- EXPENDITURES	8,382,923	9,026,934	9,989,464

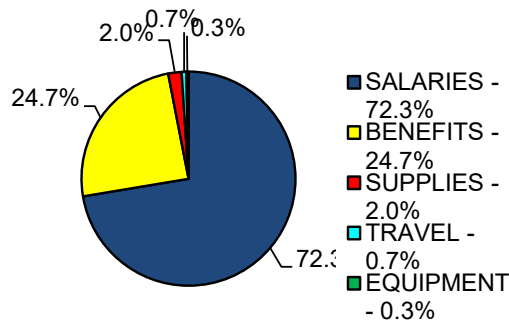
010-INSTRUCTIONAL



040-ACADEMIC ADMINISTRATION

SALARIES - 72.3%	1,046,305	1,407,598	1,393,913
BENEFITS - 24.7%	341,956	479,059	475,549
SUPPLIES - 2.0%	38,228	39,130	39,130
TRAVEL - 0.7%	0	13,500	13,500
EQUIPMENT - 0.3%	11,183	6,500	6,500
TOTAL 040-EXPENDITURES	1,437,672	1,945,787	1,928,592

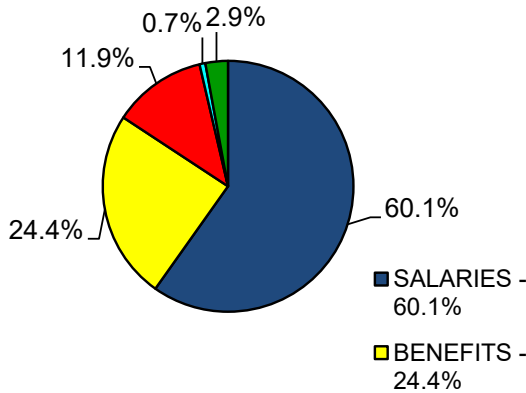
040-ACADEMIC ADMINISTRATION



050-LIBRARY

	<u>20-21</u>	<u>22-23</u>	<u>23-24</u>
	<u>ACTUALS</u>	<u>REQUEST</u>	<u>REQUEST</u>
SALARIES - 60.1%	382,633	408,582	417,689
BENEFITS - 24.4%	155,888	166,682	169,136
SUPPLIES - 11.9%	91,752	82,656	82,656
TRAVEL - 0.7%	0	5,000	5,000
EQUIPMENT - 2.9%	15,858	20,000	20,000
TOTAL 050-EXPENDITURES	646,131	682,920	694,481

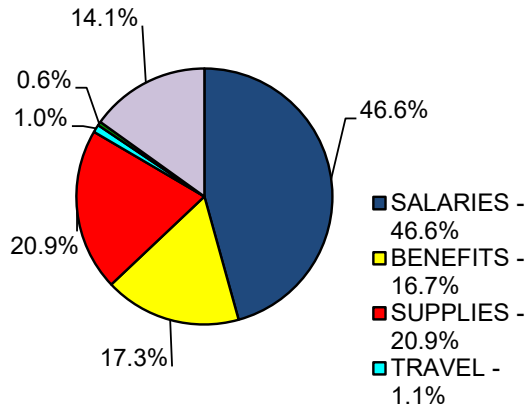
050-LIBRARY



060-STUDENT SERVICES

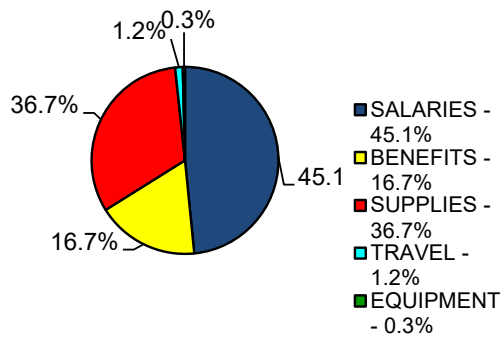
SALARIES - 46.6%	1,253,290	1,365,992	1,435,199
BENEFITS - 16.7%	461,917	516,420	513,607
SUPPLIES - 20.9%	90,437	612,114	643,643
TRAVEL - 1.1%	3,621	29,802	33,587
EQUIPMENT - 0.6%	0	15,000	19,296
GRANTS - 14.1%	292,287	451,030	435,549
TOTAL 060-EXPENDITURES	2,101,552	2,990,358	3,080,881

060-STUDENT SERVICES



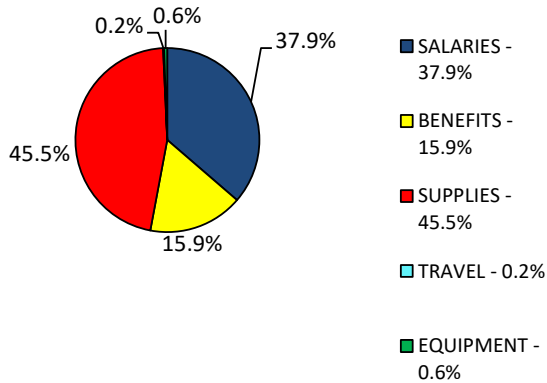
	<u>20-21</u>	<u>22-23</u>	<u>23-24</u>
	<u>ACTUALS</u>	<u>REQUEST</u>	<u>REQUEST</u>
080-INSTITUTIONAL SUPPORT			
SALARIES - 45.1%	2,120,065	2,256,049	2,355,096
BENEFITS - 16.7%	724,580	825,878	874,915
SUPPLIES - 36.7%	1,215,155	1,498,595	1,917,550
TRAVEL - 1.2%	1,971	63,405	63,405
EQUIPMENT - 0.3%	9,486	16,150	16,150
TOTAL 080-ADMINISTRATION	<u>4,071,256</u>	<u>4,660,077</u>	<u>5,227,116</u>

080-INSTITUTIONAL SUPPORT



090-MAINTENANCE & OPERATIONS			
SALARIES - 37.9%	1,151,063	1,321,278	1,399,425
BENEFITS - 15.9%	451,697	604,860	586,469
SUPPLIES - 45.5%	1,294,874	1,682,782	1,682,582
TRAVEL - 0.2%	0	7,275	7,275
EQUIPMENT - 0.6%	5,555	20,587	20,587
TOTAL 090-EXPENDITURES	<u>2,903,188</u>	<u>3,636,782</u>	<u>3,696,338</u>

090-MAINTENANCE & OPERATIONS



		<u>20-21</u>	<u>22-23</u>	<u>23-24</u>
		<u>ACTUALS</u>	<u>REQUEST</u>	<u>REQUEST</u>
GRAND TOTALS	SALARIES - 59.0%	12,318,817	13,523,365	14,516,172
ALL PROGRAMS	BENEFITS - 19.8%	4,007,935	4,641,931	4,880,254
	SUPPLIES - 18.2%	2,835,056	4,023,084	4,473,368
	TRAVEL - 0.7%	7,911	172,955	176,740
	EQUIPMENT - 0.5%	80,716	130,493	134,789
	GRANTS - 1.8%	292,287	451,030	435,549
		<u>19,542,722</u>	<u>22,942,858</u>	<u>24,616,872</u>

GRAND TOTALS ALL PROGRAMS STATE FUNDS

