

**Big Bend Community College
Operating Budget Revenue
Comparison of Fiscal Year 2022 to 2023**

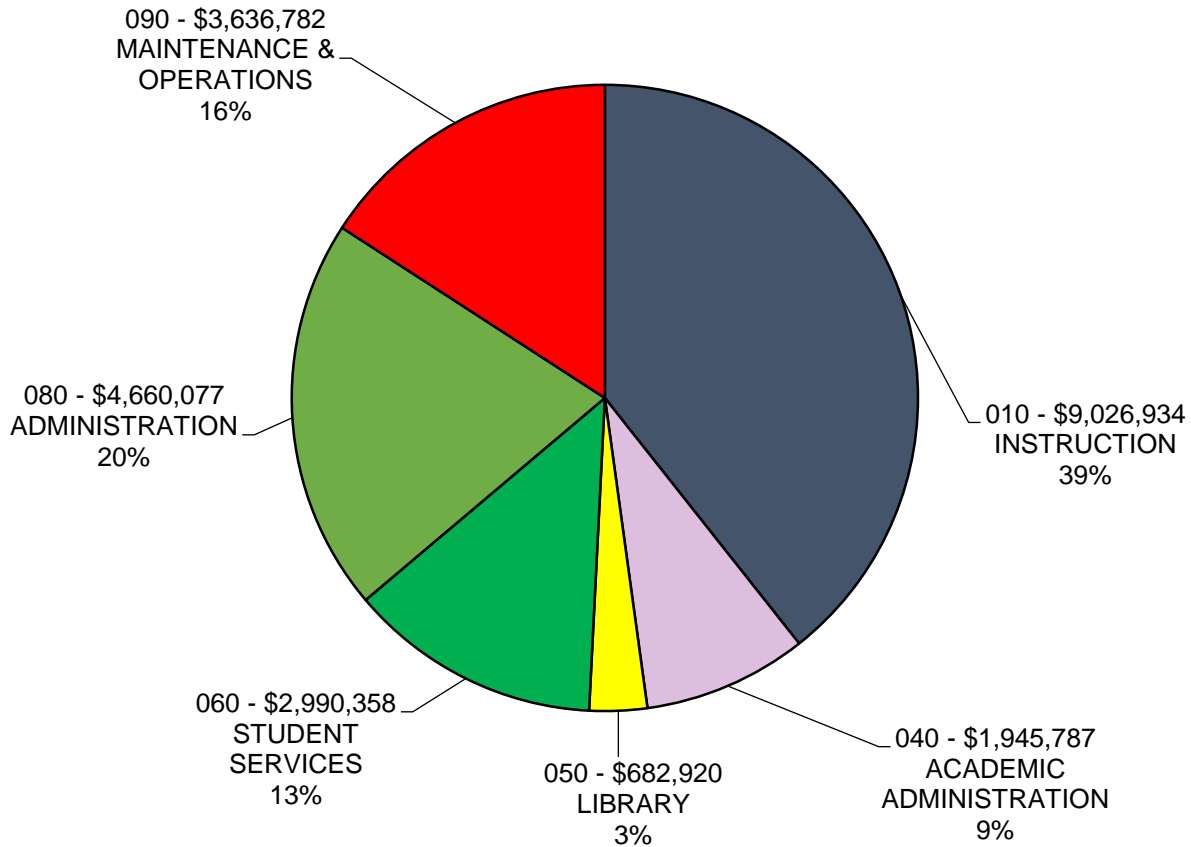
	FY2022	FY2023		change
ALLOCATED STATE SUPPORTED FTE	1,703	1,701	(5)	2
State BASE Allocation:				
<i>District Enrollment Allocation Base (DEAB)</i>	5,255,078	5,368,259	(1)	113,181
<i>Performance Funding</i>	1,128,774	1,164,583	(2)	35,809
<i>Minimum Operating Allocation (MOA)</i>	2,850,000	2,850,000	(3)	0
SAFEHARBOR Earmarks and Legislative Provisos:				
<i>Compensation</i>	1,363,560	1,878,684	(4)	515,124
<i>Enrollments (Aerospace)</i>	10,398	14,026	(5)	3,628
<i>Discretionary</i>	736,174	804,499	(6)	68,325
<i>Targeted (Worker Retraining)</i>	382,573	372,323	(7)	-10,250
<i>Ongoing Targeted</i>	503,800	710,889	(8)	207,089
<i>Nursing Educator Salaries</i>	231,480	231,480	(9)	0
<i>High Demand Faculty Salaries</i>	210,296	210,296	(9)	0
GRAND TOTAL State Allocation	<u>12,672,134</u>	<u>13,605,039</u>		932,905
Tuition and Other Revenue:				
Tuition	3,800,000	3,400,000	(10)	-400,000
Carryover/Indirect Cost Recovery	2,225,956	2,837,819	(11)	611,863
Running Start	3,100,000	3,100,000	(12)	0
Total Tuition and Recovery Revenue	<u>9,125,956</u>	<u>9,337,819</u>		<u>211,863</u>
Total Operating Budget Revenue	<u>\$ 21,798,090</u>	<u>\$ 22,942,858</u>		<u>\$ 1,144,768</u>

Big Bend Community College
Notes to Operating Budget Revenue Statement
Comparison of Fiscal Year 2022 to 2023

- (1) DEAB is calculated based on a three-year rolling average of actual enrollments and Priority/Weighted Enrollments. FY23 is based on enrollments from 2018-19, 2019-20, and 2020-21. 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 4.743%, Staff 3.25% general wage increase, Employer Health Insurance rate increase, Employer Pension rate increase, and Safe Harbor for Compensation Funding.
- (5) In FY 23, Worker Retraining Base/Variable FTEs decreased by 2 from 70 to 68. The Base Allocated State Supported FTE # remains the same at 1633. Our portion of the Aerospace 1000 FTES funding increased in 2021-22 right after the budget presentation last year.
- (6) College Affordability increase \$13,749 and Guided Pathways increase \$54,846.
- (7) Worker Retraining Base/Variable – initial allocation of Worker Retraining Funds, statewide reduction.
- (8) Disability Accommodations increase \$21, Students of Color increase \$262, decrease Workforce Development Projects not allocated yet \$45,000, and various legislative provisos: 5K hazing prevention; 70K equity SB 5194; 81K 3 full time Faculty conversion from part time Faculty; 15,806 Diversity SB 5227; 80K Fin Aid outreach with Community Based Organizations and Climate Change.
- (9) Legislative proviso for Nursing Education and High Demand salaries.
- (10) Tuition collections for 20/21 was \$3,501,046 and through April for 21/22 only \$3,381,082 without any supplemental Lost Revenue replacement from Federal funding. With decreasing state funded enrollments continuing due to COVID-19 and with a 2.4% tuition rate increase, the estimate for 22/23 decreases to \$3,400,000.
- (11) This figure currently consists of fee income fund swap 30K, Indirect Cost Recovery 70K and Carryover funding \$2,737,819 consisting of 665,536 federal CARES, 268,040 federal HSI; BOT 2022-23 contingency funds requirement 447,666 (2%) and 111,916 (0.5%), Guided Pathways (GP) funding 550,009 (continuing to offset current salaries and benefits for those doing GP work), leaving unfunded balance of 694,652 to be covered by Reserves. The federal funds are one-time funding, the contingency funds are a one-time budget fix and not sustainable, and the use of reserves for operating needs is not financially sound. In the following year of 2023-24 we face a \$2,187,810 financial deficit.
- (12) Conservative forecast of contract income from the High Schools for Running Start students. Based mostly on 20/21 and 21/22 collection amounts and slightly to increased funding rate.

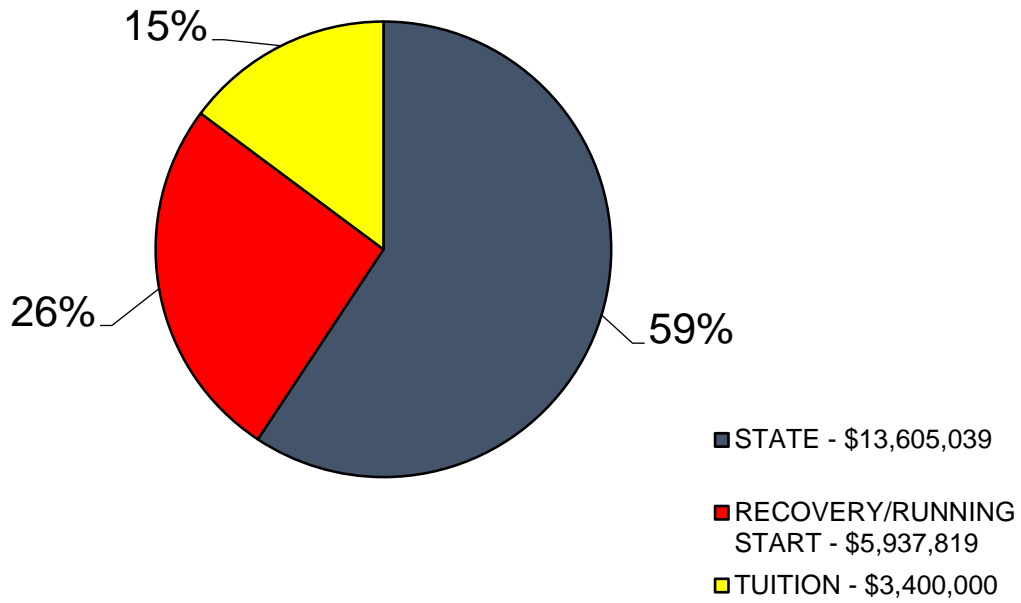
EXPENDITURES BY PROGRAM 2022-2023

\$22,942,858

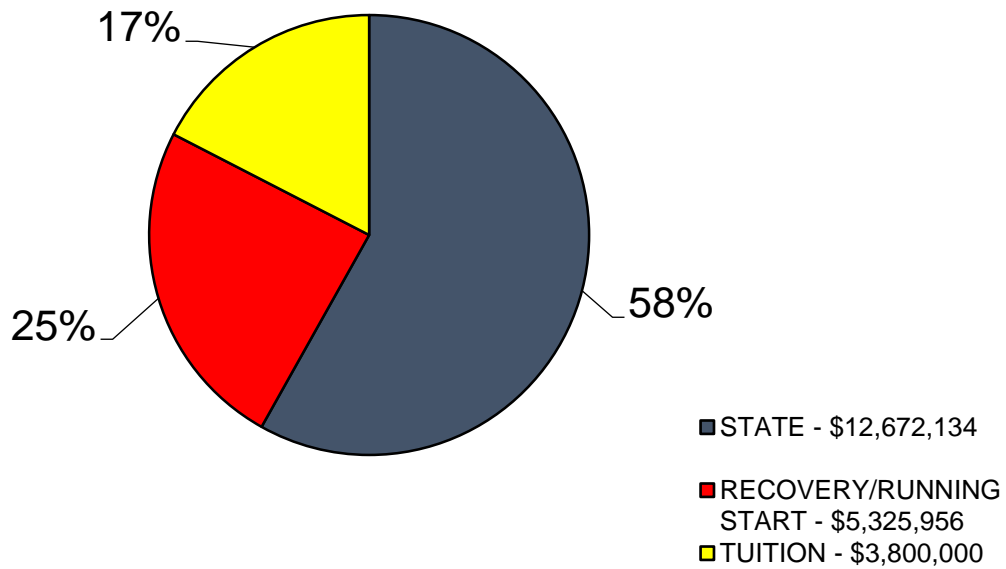


- 010 - \$9,026,934 INSTRUCTION
- 040 - \$1,945,787 ACADEMIC ADMINISTRATION
- 050 - \$682,920 LIBRARY
- 060 - \$2,990,358 STUDENT SERVICES
- 080 - \$4,660,077 ADMINISTRATION
- 090 - \$3,636,782 MAINTENANCE & OPERATIONS

SOURCE OF OPERATING FUNDS 2022-2023
\$22,942,858



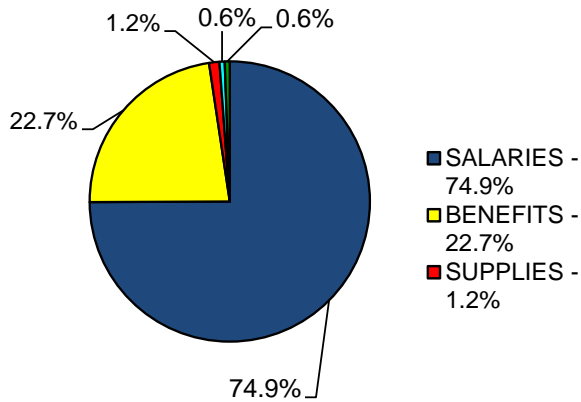
SOURCE OF OPERATING FUNDS 2021-2022
\$21,798,090



010-INSTRUCTIONAL

	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>REQUEST</u>	<u>REQUEST</u>
SALARIES - 74.9%	5,944,135	6,365,462	6,496,750	6,763,866
BENEFITS - 22.7%	1,705,448	1,871,897	1,909,056	2,049,032
SUPPLIES - 1.2%	162,451	104,612	156,955	107,807
TRAVEL - 0.6%	8,805	2,319	53,973	53,973
EQUIPMENT - 0.6%	206,449	38,634	48,628	52,256
TOTAL 010- EXPENDITURES	8,027,288	8,382,923	8,665,362	9,026,934

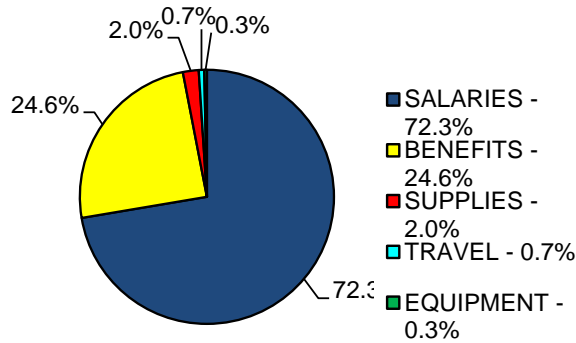
010-INSTRUCTIONAL



040-ACADEMIC ADMINISTRATION

SALARIES - 72.3%	917,340	1,046,305	1,073,455	1,407,598
BENEFITS - 24.6%	313,534	341,956	341,661	479,059
SUPPLIES - 2.0%	32,952	38,228	39,130	39,130
TRAVEL - 0.7%	9,355	0	13,500	13,500
EQUIPMENT - 0.3%	12,627	11,183	6,500	6,500
TOTAL 040-EXPENDITURES	1,285,808	1,437,672	1,474,246	1,945,787

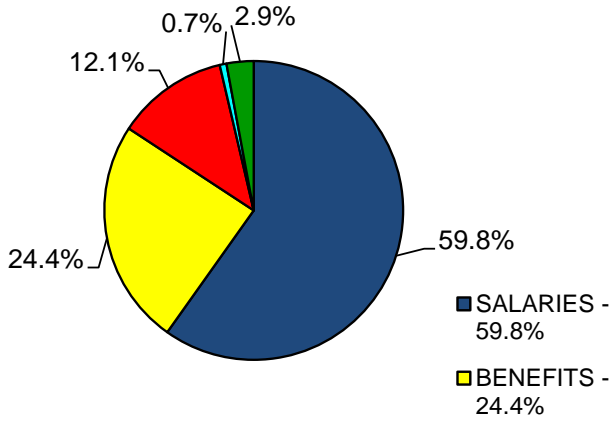
040-ACADEMIC ADMINISTRATION



050-LIBRARY

	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>REQUEST</u>	<u>REQUEST</u>
SALARIES - 59.8%	362,725	382,633	391,745	408,582
BENEFITS - 24.4%	141,589	155,888	148,120	166,682
SUPPLIES - 12.1%	76,412	91,752	82,656	82,656
TRAVEL - 0.7%	0	0	5,000	5,000
EQUIPMENT - 2.9%	33,361	15,858	20,000	20,000
TOTAL 050-EXPENDITURES	614,087	646,131	647,521	682,920

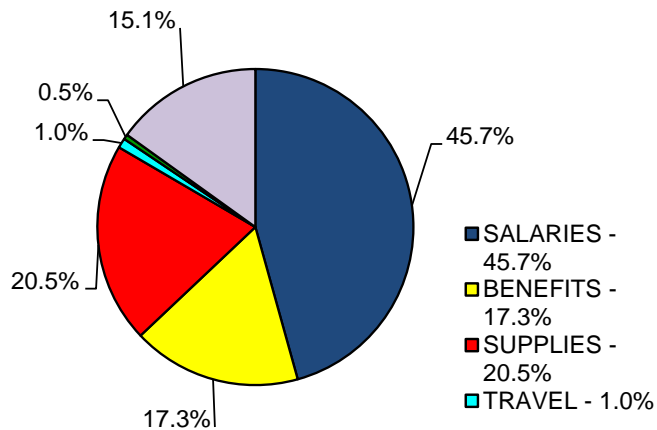
050-LIBRARY



060-STUDENT SERVICES

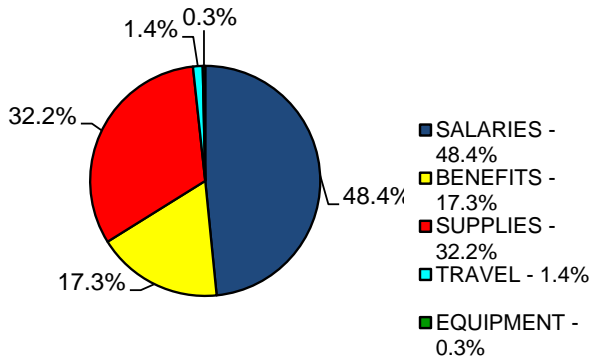
SALARIES - 45.7%	1,228,305	1,253,290	1,380,949	1,365,992
BENEFITS - 17.3%	438,977	461,917	482,988	516,420
SUPPLIES - 20.5%	100,688	90,437	555,319	612,114
TRAVEL - 1.0%	48,560	3,621	34,802	29,802
EQUIPMENT - 0.5%	5,080	0	15,000	15,000
GRANTS - 15.1%	479,757	292,287	454,040	451,030
TOTAL 060-EXPENDITURES	2,301,367	2,101,552	2,923,098	2,990,358

060-STUDENT SERVICES



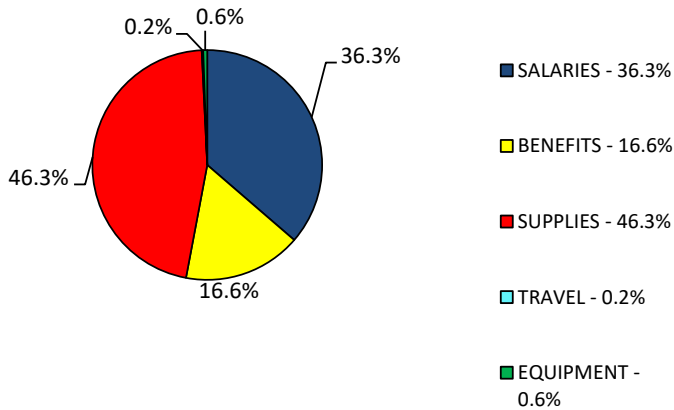
	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>REQUEST</u>	<u>REQUEST</u>
080-INSTITUTIONAL SUPPORT				
SALARIES - 48.4%	2,058,336	2,120,065	2,491,494	2,256,049
BENEFITS - 17.3%	691,605	724,580	851,632	825,878
SUPPLIES - 32.2%	814,117	1,215,155	1,180,314	1,498,595
TRAVEL - 1.4%	72,379	1,971	63,405	63,405
EQUIPMENT - 0.3%	174,468	9,486	16,150	16,150
TOTAL 080-ADMINISTRATION	3,810,904	4,071,256	4,602,995	4,660,077

080-INSTITUTIONAL SUPPORT



090-MAINTENANCE & OPERATIONS				
SALARIES - 36.3%	1,166,086	1,151,063	1,273,797	1,321,278
BENEFITS - 16.6%	478,575	451,697	504,427	604,860
SUPPLIES - 46.3%	1,083,168	1,294,874	1,678,782	1,682,782
TRAVEL - 0.2%	2,425	0	7,275	7,275
EQUIPMENT - 0.6%	103,399	5,555	20,587	20,587
TOTAL 090-EXPENDITURES	2,833,652	2,903,188	3,484,868	3,636,782

090-MAINTENANCE & OPERATIONS



		<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
GRAND TOTALS		ACTUALS	ACTUALS	REQUEST	REQUEST
SALARIES - 58.9%		11,676,927	12,318,817	13,108,190	13,523,365
ALL PROGRAMS	BENEFITS - 20.2%	3,769,729	4,007,935	4,237,884	4,641,931
	SUPPLIES - 17.5%	2,269,787	2,835,056	3,693,156	4,023,084
	TRAVEL - 0.8%	141,523	7,911	177,955	172,955
	EQUIPMENT - 0.6%	535,384	80,716	126,865	130,493
	GRANTS - 2.0%	479,757	292,287	454,040	451,030
		18,873,106	19,542,722	21,798,090	22,942,858

GRAND TOTALS ALL PROGRAMS STATE FUNDS

