



BCC Budget Advisory Committee

Tuesday, March 25, 2025

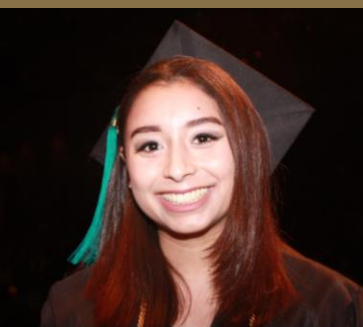
BCC Budget Overview

- BCC is operating within budget
- BCC Submitted Position Control – With correction for Fall 2025
- BCC rolled over Discretionary Budget – BTRs will take place as needed
- BCC has completed Annual Report and Financial Report for ACCJC – will be submitted well before April 11th Deadline
- BCC Budget Report – April Board Meeting





Reserve vs. Course Addition Mentimeter Survey



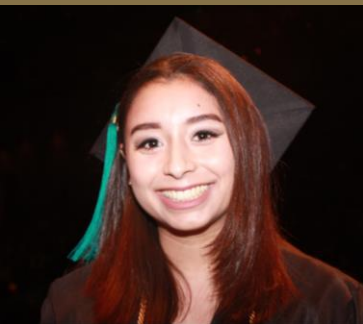
2024-2025 BCC Budget by Fund – 3/21/2025



Location 8						
Budget 2025						
Project (Multiple Items)						
Account (Multiple Items)						
Values						
Fund	Fund Code Description	Sum of Budget	Sum of Expense	Sum of Encumbrance	Sum of Pre-Encumbrance	Sum of Available Budget*
1	GENERAL UNRESTRICT OPER	\$ 25,092,520.16	\$ 16,217,314.09	\$ 289,610.88	\$ 4,111.55	\$ 8,581,483.64
3	COMM. SERVICE-FEE BASED COURSE	\$ 496.00	\$ -	\$ -	\$ -	\$ 496.00
7	COLL. FDS ON BOOKSTORE COMM.	\$ 13,176.00	\$ 2,000.00	\$ -	\$ -	\$ 11,176.00
8	Parcel Tax, Measure E	\$ 1,786,300.00	\$ 1,458,793.70	\$ -	\$ -	\$ 327,506.30
10	COLLEGE DESIGNATED FUNDS	\$ 130,058.36	\$ 19,290.98	\$ 9.38	\$ -	\$ 110,758.00
11	General Restricted Fund	\$ 22,532,676.30	\$ 8,657,564.47	\$ 562,478.83	\$ 265,903.45	\$ 13,046,729.55
12	PARCEL TAX, MEASURE B	\$ 144,548.00	\$ 43,022.67	\$ 1,469.19	\$ -	\$ 100,056.14
30	CONTRACT EDUCATION	\$ 126,748.45	\$ 68,425.43	\$ 470.00	\$ 6,200.00	\$ 51,653.02
71	TRUST AND AGENCY FUNDS	\$ 5,000.00	\$ 4,558.30	\$ -	\$ -	\$ 441.70
72	Student Rep Fee Trust	\$ 42,876.00	\$ 3,890.17	\$ -	\$ -	\$ 38,985.83
75	Project Trust Fund	\$ 70,028.25	\$ 111.23	\$ 1,522.42	\$ -	\$ 68,394.60
84	STUDENT REPRES-FEE-VISTA	\$ 11,100.85	\$ -	\$ -	\$ -	\$ 11,100.85
89	STUDENT FIN. AID-DIRECT AWARDS	\$ 7,478,212.00	\$ 5,935,815.52	\$ -	\$ -	\$ 1,542,396.48
Grand Total		\$ 57,433,740.37	\$ 32,410,786.56	\$ 855,560.70	\$ 276,215.00	\$ 23,891,178.11

41.59% of our budget by Fund remaining

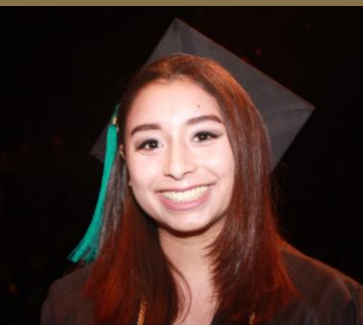
2024-2025 BCC Budget by Cost Center – 3/21/2025



Location	8						
Budget Period	2025						
Project	(Multiple Items)						
Account	(Multiple Items)						
			Values				
Cost Ctr	Fund	Department Description	Sum of Budget	Sum of Expense	Sum of Encumbrance	Sum of Pre-Encumbrance	Sum of Available Budget*
392		1 Districtwide Utilites	\$ -	\$ -	\$ -	\$ -	\$ -
393		1 Liabilities Reversal	\$ -	\$ -	\$ -	\$ -	\$ -
441		1 Fringe Benefits	\$ 5,000.00	\$ 2,760.00	\$ -	\$ -	\$ 2,240.00
801		1 President's Office	\$ 980,542.00	\$ 603,178.12	\$ 8,685.86	\$ 1,500.00	\$ 367,178.02
831		1 BCC Business Office	\$ 2,534,171.84	\$ 1,584,231.84	\$ 249,274.49	\$ -	\$ 700,665.51
841		1 Student Services-VP	\$ 959,392.00	\$ 574,001.49	\$ 5,912.87	\$ 551.25	\$ 378,926.39
842		1 BCC Dean of Enrollment Services	\$ 1,476,204.00	\$ 1,005,465.42	\$ -	\$ -	\$ 470,738.58
843		1 Campus Life	\$ 326,110.65	\$ 131,268.47	\$ -	\$ -	\$ 194,842.18
844		1 BCC Dean of Counsl and Std Eq	\$ 722,851.00	\$ 431,393.68	\$ -	\$ -	\$ 291,457.32
851		1 Instructional Services-VP	\$ 7,187,483.00	\$ 3,011,415.07	\$ 19,225.83	\$ 627.05	\$ 4,156,215.05
852		1 Division Dean I	\$ 4,736,428.79	\$ 3,588,999.86	\$ 1,091.32	\$ 1,433.25	\$ 1,144,904.36
853		1 BCC Division Dean 2	\$ 6,149,336.88	\$ 5,280,646.29	\$ 4,498.51	\$ -	\$ 864,192.08
861		1 Institutional Effectiveness	\$ 15,000.00	\$ 3,953.85	\$ 922.00	\$ -	\$ 10,124.15
Grand Total			\$ 25,092,520.16	\$ 16,217,314.09	\$ 289,610.88	\$ 4,111.55	\$ 8,581,483.64

34.19% of our budget by Cost Center remaining

2024-2025 BCC Budget by 1351 – 3/21/2025



Location	8				
Budget Period	2025				
Account	1351				
Account Description	Instructor-Temp/PTime				
			Values		
Fund	Cost Ctr	Department Description	Sum of Budget	Sum of Expense	Sum of Available Budget*
1	851	Instructional Services-VP	\$ 2,821,133.97	\$ 134,367.57	\$ 2,686,766.40
	852	Division Dean I	\$ 537,133.19	\$ 1,141,994.25	\$ (604,861.06)
	853	BCC Division Dean 2	\$ 87,634.00	\$ 1,422,176.63	\$ (1,334,542.63)
8	851	Instructional Services-VP	\$ 806,289.00	\$ -	\$ 806,289.00
	852	Division Dean I	\$ -	\$ 493,404.18	\$ (493,404.18)
	853	BCC Division Dean 2	\$ -	\$ 129,187.21	\$ (129,187.21)
11	851	Instructional Services-VP	\$ 34,411.19	\$ 32,712.29	\$ 1,698.90
	852	Division Dean I	\$ 12,696.64	\$ 5,162.65	\$ 7,533.99
	853	BCC Division Dean 2	\$ 65,029.00	\$ 50,229.22	\$ 14,799.78
30	851	Instructional Services-VP	\$ 56,102.00	\$ 38,866.92	\$ 17,235.08
Grand Total			\$ 4,420,428.99	\$ 3,448,100.92	\$ 972,328.07

21.99% of our budget by 1351 remaining

Updates



- Campus Budget Survey: Provide your feedback on how we can improve our planning and budget allocation processes.
- We've costed out the budget to get to the figure of how much we have left after instruction
- Team Visit College of the Sequoias
 - Evidence of Integrated Planning
 - How does integrated Planning drive budget decisions
- Parking Lot Update – Parking Concepts Incorporated bought by LAZ Parking (\$35-40K Monthly)

Updates



- District Inquiry Question: What would it look like to radically design the structures and procedures for budget planning and fund allocation that center agreement upon institutional priorities?

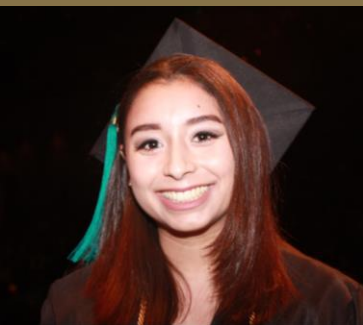
- BCC Survey Question:

Reimagining our Budget Planning and Funding Allocation Processes:

- What would it look like to radically redesign the structures and procedures for budget planning and fund allocation to ensure alignment with institutional priorities?



VPI Lewis Budget Projection



Scenario 2C: 10% Reduction to Schedule/4% Reserve		
Row Labels	Total Earnings + Benefits	Source/Notes
Academic Administrator	\$ 1,990,718.00	FY 26 Position Control Includes step increase for AY 25-26
Classified Salary Fund 01	\$ 5,363,723.00	FY 26 Position Control Includes step increase for AY 25-26
Classified Salary Fund 08	\$ 577,577.00	FY 26 Position Control Includes step increase for AY 25-26
Full Time Academic	\$ 11,243,416.00	FY 26 Position Control Includes step increase for AY 25-26
Part Time Academic	\$ 5,984,069.18	90% Estimate from BI Tools for AY 24-25 w/benefits, step increase and COLA (1.07%)
Extra Service	\$ 521,099.00	From BI Tools for AY 24-25, incl benefits est. from HCM
Tutoring (Fund 08)	\$ 51,339.00	Tutoring budget from parcel tax
4000: Supplies and materials	\$ 110,021.21	PeopleSoft
5000: Contracts, services and travel/conferences	\$ 728,344.61	PeopleSoft: subtracted \$383,784 for 2000 Center Lease ending
6000: Furniture, equipment and library materials	\$ 18,687.00	PeopleSoft
7000: Reserve	\$ 1,034,667.16	4% of Fund 01
Total Expenses to Fund 01/08	\$ 27,623,661.16	Sum of C6 through C17
Fund 01 Budget	\$ 25,866,679.00	from DC Nelson Memo
Parcel Tax (Fund 08)	\$ 1,785,600.00	Budget Book/Parcel Tax Plan
Grand Total Budget	\$ 27,652,279.00	Sum of C15 and C16
Difference	\$ 28,617.84	Difference in Revenue (C21) and Expenses (C18)

Why have a reserve?



- A community college reserve budget is a financial strategy where a portion of the college's annual budget is set aside to be saved for future needs, emergencies, or long-term planning.
- **Buffer Against Economic Downturns:** A reserve budget helps the college remain financially stable during times of economic uncertainty or fluctuations in state funding, which is especially important as many community colleges rely heavily on government funding. If funding is reduced, having a reserve allows the college to continue operating without making drastic cuts.
- **Protection from Unforeseen Expenses:** Emergencies or unexpected costs—such as a major facility repair or unforeseen legal costs—can arise at any time. A reserve budget provides the necessary funds to handle these situations without having to interrupt educational services or reduce other areas of the budget.

Why have a reserve?



- **Preparation for Future Needs:** Having reserves allows a college to plan for anticipated needs in the future, such as an increase in student enrollment, new programs, or changes in the labor market. The reserve can also be used to invest in initiatives that enhance the college's competitive edge, such as new academic programs or cutting-edge technology.
- **Increased Financial Independence:** A college with a reserve budget is less vulnerable to sudden changes in state funding or policy. This allows administrators to make more confident, long-term decisions without worrying about a short-term budget crisis.



Announcements

