

BAKERSFIELD COLLEGE ALL CAMPUS BUDGET FORUM

MAY 2, 2018

PRESENTED BY

SONYA CHRISTIAN, PRESIDENT

DON CHRUSCIEL, VICE PRESIDENT, FINANCE AND ADMINISTRATIVE SERVICES

STEVEN HOLMES, ACADEMIC SENATE PRESIDENT

TOPICS OF DISCUSSION

- President
 - Tentative Budget Overview
 - Labor Budget
 - 50% Ratio
 - Proposed “Funding Blocks”
- Vice President, Finance and Administrative Services
 - Adopted Budget Longitudinal Review
 - Proposed Tentative Budget
- Academic Senate President
 - Budget Allocation Model (BAM) Committee
 - Reserves

ALL CAMPUS BUDGET FORUM



Sonya Christian
President

TENTATIVE BUDGET OVERVIEW

All operations were asked to keep non-labor increases below 2.5%. We are taking a conservative approach to budgeting.



The District will use the Final 2017-18 allocations as our base allocations for 2018-19.



LABOR BUDGET

- The BC Faculty Obligation Number (FON) requires hiring 15 Faculty; 2 New Faculty and 13 Replacements.
- Classified positions TBD

- Administrative Review Taskforce recommended the following positions, in order of priority:
 1. Assistant Director, Public Safety
 2. Program Manager, Dual Enrollment
 3. Engineer – Energy Management
 4. Operations Manager, Public Safety



50% RATIO

HISTORICAL REVIEW OF BC'S 50% RATIO **

2010	2011	2012	2013
63.53%	66.07%	66.08%	66.74%

2014	2015	2016	2017
63.66%	65.32%	65.71%	64.59%

2018
65.00%

**Ratios are before the District Office Chargeback

ADOPTED BUDGET

LONGITUDINAL REVIEW

Fiscal Period	2013-14	2014-15	2015-16	2016-17	2017-18
TOTAL BUDGET (Published Adopted)	78,207,962	85,243,667	96,537,761	109,855,259	127,984,822
Total GU Budget (Published Adopted)	68,122,615	74,983,068	83,600,477	92,452,895	102,220,602
Adopted Reserve (7910 & 7925) GU	1,957,271	4,108,342	5,849,905	8,442,523	9,226,962

PROPOSED “FUNDING BLOCKS”

STATEWIDE CONTEXT

Success (25%)

- Transfer *(BC 33%; CA 40% in 6 yr)*
- Completion of degree/certificate *(BC 38%; CA 48% in 6 yr)*
- CTE Employment and wage gains *(BC 46%; CA 54% in 6 yr)*
- Equity gap incentives

Equity (25%)

- Student income/socioeconomic status
- Location (i.e. rural, urban, etc.)

Access (50%)

- Number and size of colleges/districts
- Facilities factor (gross square footage, acreage, etc.)
- FTES
- Headcount

**Data provided by the BC Office of Institutional Effectiveness and CCCCO DataMart as published on the Renegade Scorecard*

Access, Equity, and Success for All

Access

A funding formula that supports access but shifts away from an over-reliance on growth.

Equity

Adequately define equity to accurately represent all economically disadvantaged students

(e.g. low income, CalWORKs, students with disabilities, foster youth, AB 540)

Success for All

Districts are recognized for the successful outcomes of economically disadvantaged students.

75% Access

- Continue to provide basic allocation, base FTES revenue and growth adjusted by the annual COLA
- Access funding based on a three-year average FTES
- A three-year average supports planning for new, and continuation of, highly effective programs

25% Equity & Success for All

Achieving equitable outcomes for focus populations means integrating socioeconomic and success metrics.

Framework:

- Recognizes successful outcomes of economically disadvantaged students within those metrics
- Considers progress, completion, transfer, and earnings
- Builds on Strong Workforce 17% incentive funding research and Guided Pathways key performance indicators (KPIs).

Equity

- Accurately define economically disadvantaged
- Build on Perkins definition

Success for All

- Measure All Transfers
- Economic Mobility
- Momentum Points

ALL CAMPUS BUDGET FORUM



Don Chrusciel
Vice President,
Finance and Administrative Services

TENTATIVE BUDGET*

COMPARISON

Summary Unrestricted Funds Available to Budget	Tentative Budget 2017-18	Adopted Budget 2017-18	Tentative Budget 2018-19	Variance
Total Allocations (GU001 Only)	\$ 69,140,784	\$ 74,234,834	\$ 74,512,142	277,308
District-wide Reserves (GU001 Only)				
District Mandatory Reserves/Project Carryover (GU001 Only)				
College Discretionary Carryover (GU001 Only)	5,978,678	7,997,501	19,195,883	11,198,382
Contract & Community Ed Carryover (CE Only)	175,000	175,000	175,000	-
College/DO Local & Community Ed Revenue (GU001 & CE)	1,962,043	1,770,943	1,962,043	191,100
Total Funds available to budget	\$ 77,256,505	\$ 84,178,278	\$ 95,845,068	11,666,790

***FY18-19 Anticipating a 3-5% increase; conservative approach of 2.5%**

TENTATIVE BUDGET

DIVISION BREAKDOWN

	17-18 Adopted Budget	18-19 Revised Budget	Difference	Percent Increase/ Decrease
President	\$1,834,074	\$1,875,451	\$41,377	2.26%
VP Instruction	\$10,565,198	\$11,000,901	\$435,702	4.12%
VP Finance and Admin Services	\$4,222,960	\$4,318,149	\$95,189	2.25%
VP Student Affairs	\$1,018,625	\$1,039,667	\$21,042	2.07%
Total	\$17,640,858	\$18,234,168	\$593,310	3.89%

District Charge Back	\$18,424,630	\$20,050,879	\$1,626,249	8.83%
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ALL CAMPUS BUDGET FORUM



Steven Holmes
Academic Senate President

BUDGET ALLOCATION MODEL COMMITTEE

- District-wide Budget Committee
- Growth Allocations
- Cost Drivers for DO Chargeback Mechanism
- Banked FTES is allocated back to Colleges
- Reserves

RESERVES

Kern Community College District 2016-17 Final Carryover Calculations (Unrestricted)

3/31/2016 16:25

Account	Description	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	Districtwide Reserves	Total District
	Beginning Balance	8,475,091	5,440,046	7,621,380	842,159	26,530,178	48,908,855
	Revenues						
81	Federal Revenues	2,532	882	336	767,490		771,240
86	State Income	2,327,098	462,652	458,208	75,513,170		78,761,126
88	Local Revenues	6,554,385	1,674,360	800,074	52,839,855		61,868,675
89	Other Financing Sources	150,738	24,521	-	34,041		209,300
	Adjustment for Enrollment Fees	(4,568,252)	(1,264,448)	(546,870)	6,379,570		-
	Allocations	84,652,701	20,802,156	19,720,849	(125,175,706)	-	-
	Total Revenues	89,119,202	21,700,125	20,432,595	10,358,420	-	141,610,342
	Expenditures						
10	Academic Salaries	35,049,879.09	9,176,208	8,465,452	838,460		53,529,999
20	Classified & Oth Nonacad Salaries	10,020,009.92	2,974,930	2,681,962	7,574,959		23,251,861
30	Employee Benefits	14,762,386.58	3,935,387	3,680,395	3,304,110		25,682,278
40	Supplies & Materials	1,317,767.80	247,632	245,336	168,452		1,979,188
50	Service/Utilities/Operating Exps.	5,801,373.36	2,133,798	986,831	6,752,983		15,674,986
5911/5912	Cost of use of Weill	245,194			(245,194)		-
60	Capital Outlay	1,083,335	75,655	268,517	519,630		1,947,137
70	Other Outgo	195,775	-	150,000	5,727,360		6,073,134
72	Intrafund Transfers Out	97,380	1,830	1,233	4,637	-	105,080
73	Interfund Transfers Out (See Table 1)	1,756,653	217,298	1,711,235	1,848,277		5,533,463
	Total Expenditures	70,329,753	18,762,739	18,190,960	26,493,674	-	133,777,127
	Adjustment for District Charge-backs	(16,969,086)	(3,411,994)	(3,490,180)	23,871,259		-
	Adjustment for CDC Fund Contributions	-	-	-	-		-
	Adjustment for Restricted Lottery Revenue in Allocation	(415,882)	(145,239)	(155,049)	716,170		-
	Adjustment for SRID Match Correction				1,083,277	(1,083,277)	-
	2016-17 Growth Allocation (P2) & 2015-16 R1 Growth Adjustment	5,209,914	706,552	109,214	(6,025,680)		-
	Adjustment for 2% BFAP through 2016-17 Allocation Correction	1,260,293	191,985	349,322	-	(1,801,600)	-
	Other general apportionment adjustments received	2,482,270	484,616	517,220	(3,484,106)	-	0
	Net Ending Balance/Carryover	18,832,050	6,203,351	7,193,542	867,826	23,645,301	56,742,070

QUESTIONS?



Sonya Christian
President



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