

QEK 10/11/24: Additional items to include in the presentation:

1. (FY23/24) Types of revenue sources (i.e., state budget, auxiliary, categorical funding) and by percentage of total revenues budgeted. (in a pie-chart)
2. (FY23/24) Total expenditures (budget - in a pie chart)
3. Overview of State Budget and assumptions to arrive at adopted budget
4. New grants or initiatives for FY24/25
5. Status update on Measure J projects

BAKERSFIELD COLLEGE

ALL CAMPUS BUDGET FORUM

NOVEMBER 27, 2023

PRESENTED BY
STEVE WATKIN, INTERIM PRESIDENT
CALVIN YU, VICE PRESIDENT, FINANCE AND ADMINISTRATIVE SERVICES
STEVEN HOLMES, BUDGET COMMITTEE CO-CHAIR

TOPICS OF DISCUSSION

- Welcome
- President
 - President's Update
- Vice President, Finance and Administrative Service
 - Adopted Budget Review
 - Categoricals and Restricted Funds
 - 50% Ratio
 - Budget Calendar
- Budget Committee Co-Chair
 - College Reserves
 - Fall '23, Spring '24 Registration
 - District Wide Budget Committee



PRESIDENT'S UPDATE

FALL 2023 BUDGET FORUM

President Steve Watkin

FALL HAS BEEN FILLED WITH CELEBRATIONS AND GREAT NEWS



BAKERSFIELD COLLEGE OVERALL HEADCOUNT

BC has a lot to be proud of. Headcount has increased nearly 11% from this point in time last year, and we are on track to take those numbers even higher in the 2023-24 academic year.

 **11%**
FROM FALL 2022

**EARLY COLLEGE STUDENT
HEADCOUNT**

↑ 15.9%
FROM FALL 2022

**CONTINUING STUDENTS
PERSISTING**

↑ 16.9%
FROM FALL 2022

FIRST TIME FRESHMEN

↑ 8.8%
FROM FALL 2022

**DELANO
HEADCOUNT GROWTH**



67.2%

FROM FALL 2022

Delano's numbers have skyrocketed since 2022.
Current enrollments are up 86.7% and FTES is up 95.9%.



BUILDING A BETTER BC





110 Years --- of Excellence in Education





PRESIDENT'S UPDATE

FALL 2023 BUDGET FORUM

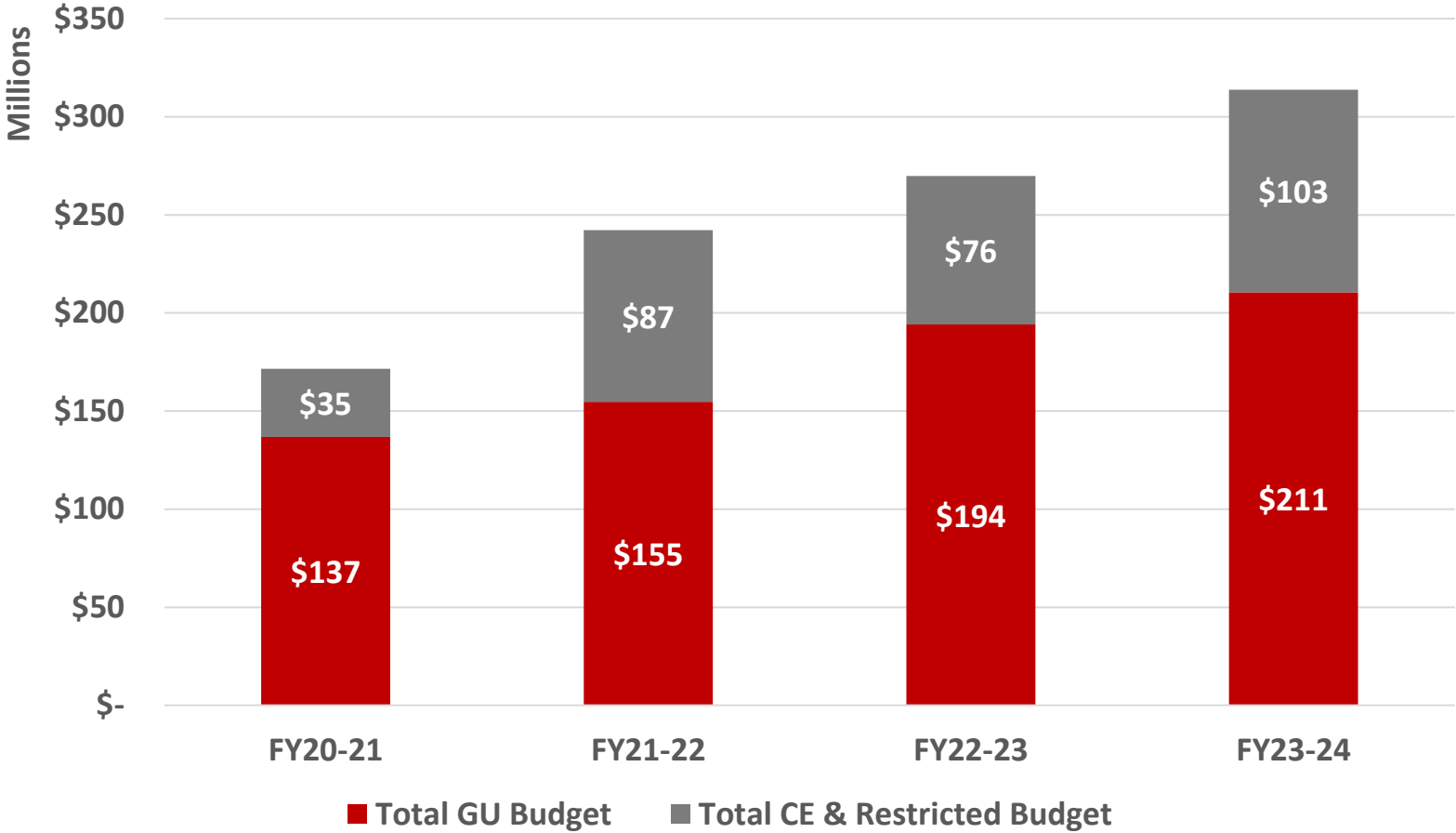
President Steve Watkin

ALL CAMPUS BUDGET FORUM

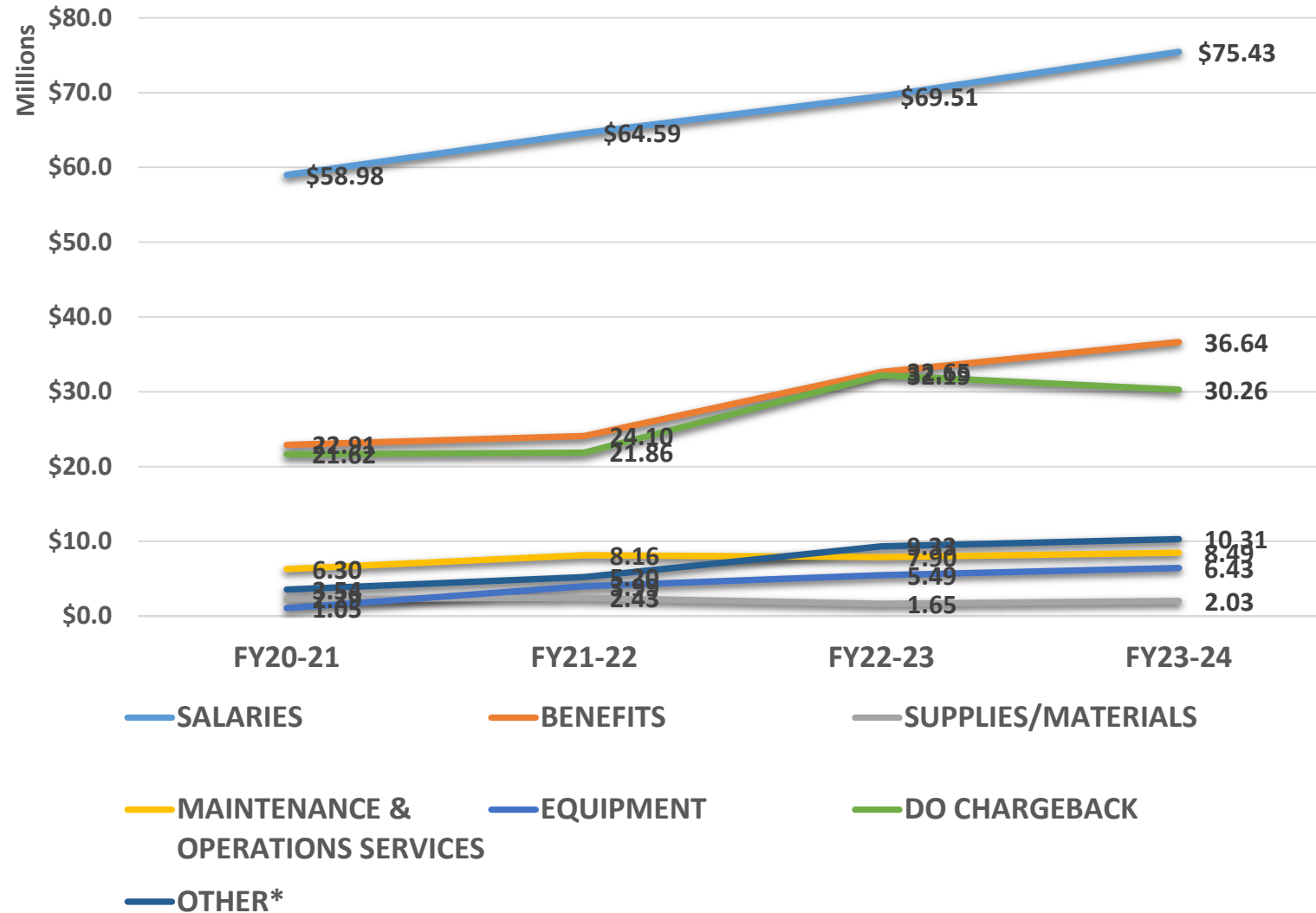


Calvin Yu
Vice President,
Finance & Administrative Services

ADOPTED BUDGET LONGITUDINAL VIEW



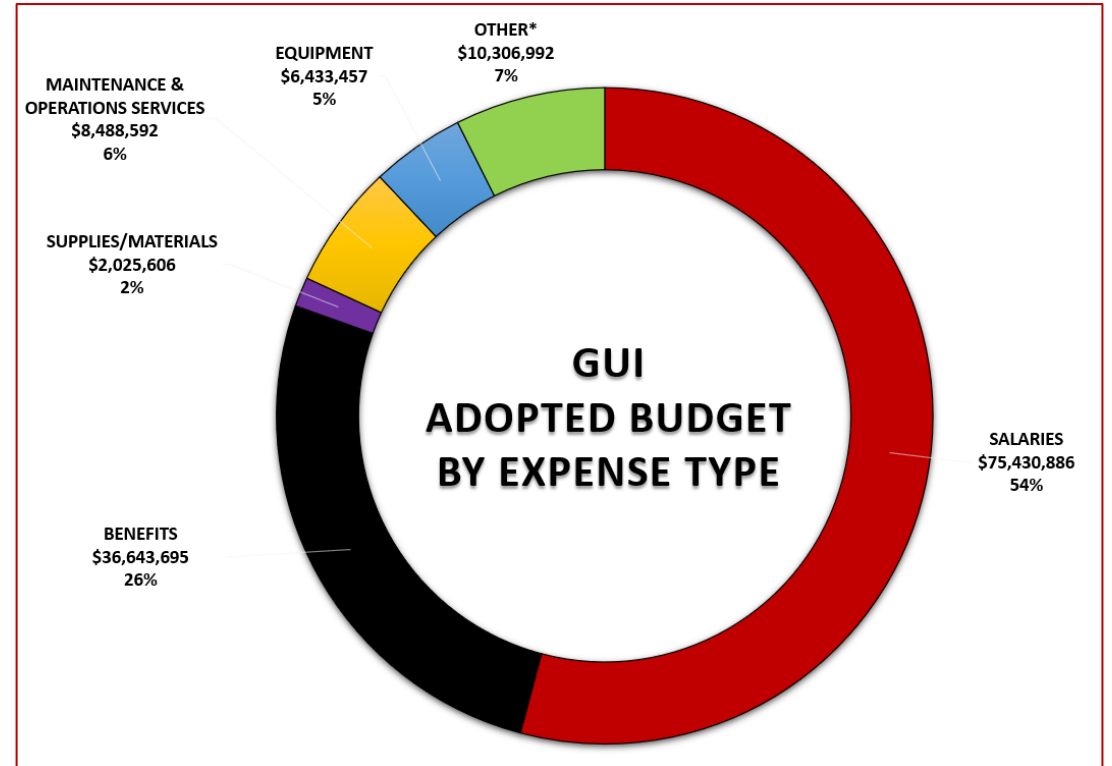
GUI BUDGET ACCOUNT DETAIL



*Includes Dual Enrollment, Travel, Institutional Dues/Memberships, Other Services & Expenses, Student Aid, etc.

FY24 ADOPTED BUDGET BY EXPENSE TYPE

Account	Category	GUI Budget	Total (GU+RP)
1000s / 2000s	Salaries	\$75,430,886 54.1%	\$30,481,759 43%
3000s	Benefits	\$36,643,695 26.3%	\$45,948,423 19%
4000s	Supplies and Materials	\$2,025,606 1.5%	\$5,710,838 2%
5000s	M&O Services	\$8,488,592 6.1%	\$10,614,573 4%
6000s	Equipment	\$6,433,457 4.6%	\$13,310,109 6%
5000s / 7000s	Other-Services	\$10,306,992 7.4%	\$65,251,000 26%
Total*		\$139,329,228	\$246,747,587



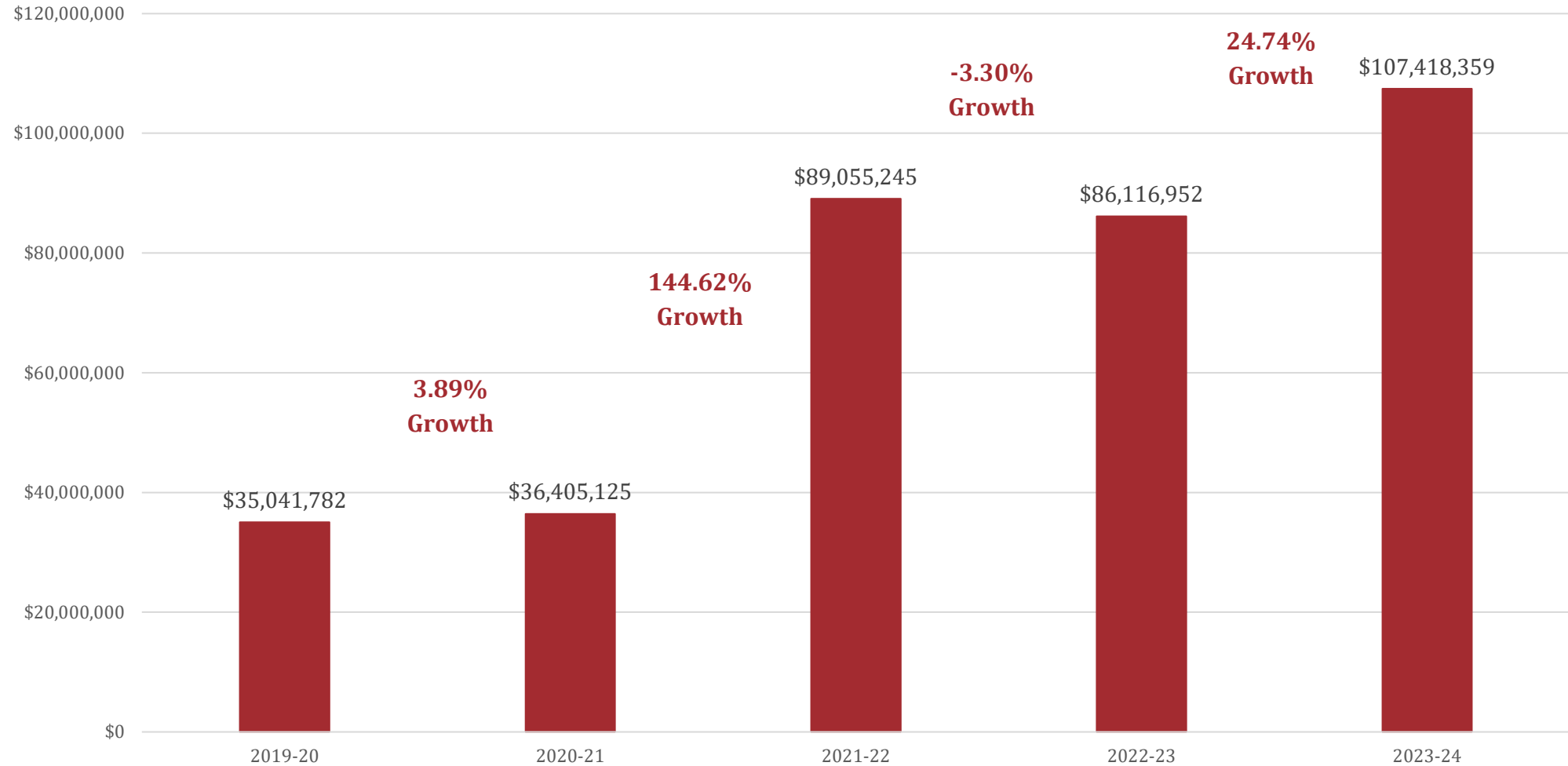
* Excludes Reserves and Chargebacks

STATEWIDE CATEGORICAL ADJUSTMENTS

Program	2023-24 Change (prior year)
Adult Education	8.22% COLA (6.56%)
Student Equity and Achievement	No Change (5.00%)
Strong Workforce	No Change (No Change)
Extended Opportunity Programs and Services (EOPS)	8.22% COLA (6.56% + \$25M augmentation)
Disabled Student Programs and Services (DSPS)	8.22% COLA (6.56% + \$25M augmentation)
Apprenticeship	8.22% COLA (6.56% + \$45M augmentation)
CalWORKS Student Services	8.22% COLA (6.56%)

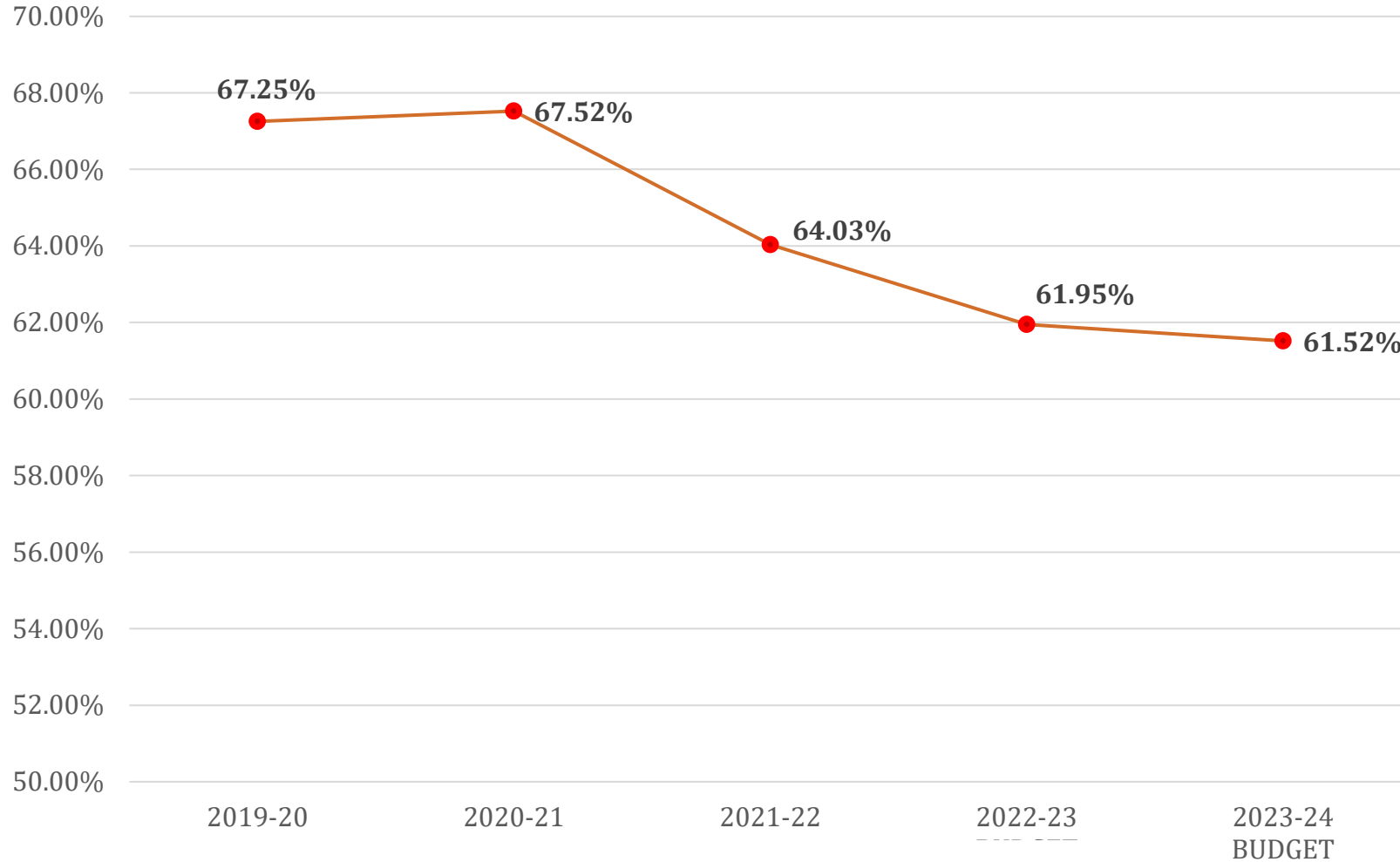
CATEGORICAL/RESTRICTED FUNDING

Categorical/Restricted Funding
Adopted Budget



50% RATIO

HISTORICAL REVIEW OF BC'S 50% RATIO*



*Ratio before the District Office Chargeback

BC BUDGET SCHEDULE

NOVEMBER 2023-JUNE 2024

Timeline*	FY23	FY24	FY25	BC Deadline	Tasks	Responsible
October 2023			X	10/11/2023	Send FY25 Program Review Budget forms for GU001 Non-Labor Budgets to Budget Managers.	Budget Office
			X	10/31/2023	Deadline for FY25 Program Review Budget forms for GU001 Non- Labor Budgets.	Budget Managers
November 2023			X	Early November	Compile FY25 Program Review Budget forms for GU001 Non-Labor Budgets.	Budget Office
December 2023			X	Early December	Prepare FY25 Program Review Budget forms for GU001 Non-Labor Budgets for Executive Team review.	Budget Office
January 2024			X	Early January	Prepare FY25 Labor Budgets.	Budget Office
			X	Early January	Executive Team review of FY25 GU001 Non-Labor Budgets.	Executive Team
February 2024			X	Mid February	Updates to FY25 GU001 Non-Labor Budgets from Executive Team.	Budget Office
			X	Mid February	Review Org Codes and Approval Queues for FY25.	Budget Office
March 2024			X	Early March	Executive Team review of FY25 Labor Budgets.	Executive Team
			X	Late March	Updates to FY25 Labor Budgets from Executive Team review.	Budget Office
			X	Late March	Prepare FY25 Restricted Funding Budget forms.	Budget Office
April 2024			X	4/1/2024	Send FY25 Restricted Funding Budget forms to Budget Managers.	Budget Office
			X	4/19/2023	Deadline for FY25 Restricted Funding Budget forms.	Budget Managers
			X	Late April	Compile FY25 Labor Budgets, GU001 Non-Labor Budgets, Restricted Funding Budgets for Tentative Budget upload.	Budget Office
May 2024			X	Early May	Activate/Cancel/Freeze FY25 positions.	Budget Office
			X	Early May	FY25 Tentative Budget upload. NO CHANGES TO FY25 BUDGETS UNTIL NEW FY 7/1/24.	Budget Office
June 2024			X	6/13/2024	Board Approval of FY25 Tentative Budget. NO CHANGES TO FY25 BUDGETS UNTIL NEW FY 7/1/24.	District

BC BUDGET SCHEDULE

NOVEMBER 2023-JUNE 2024

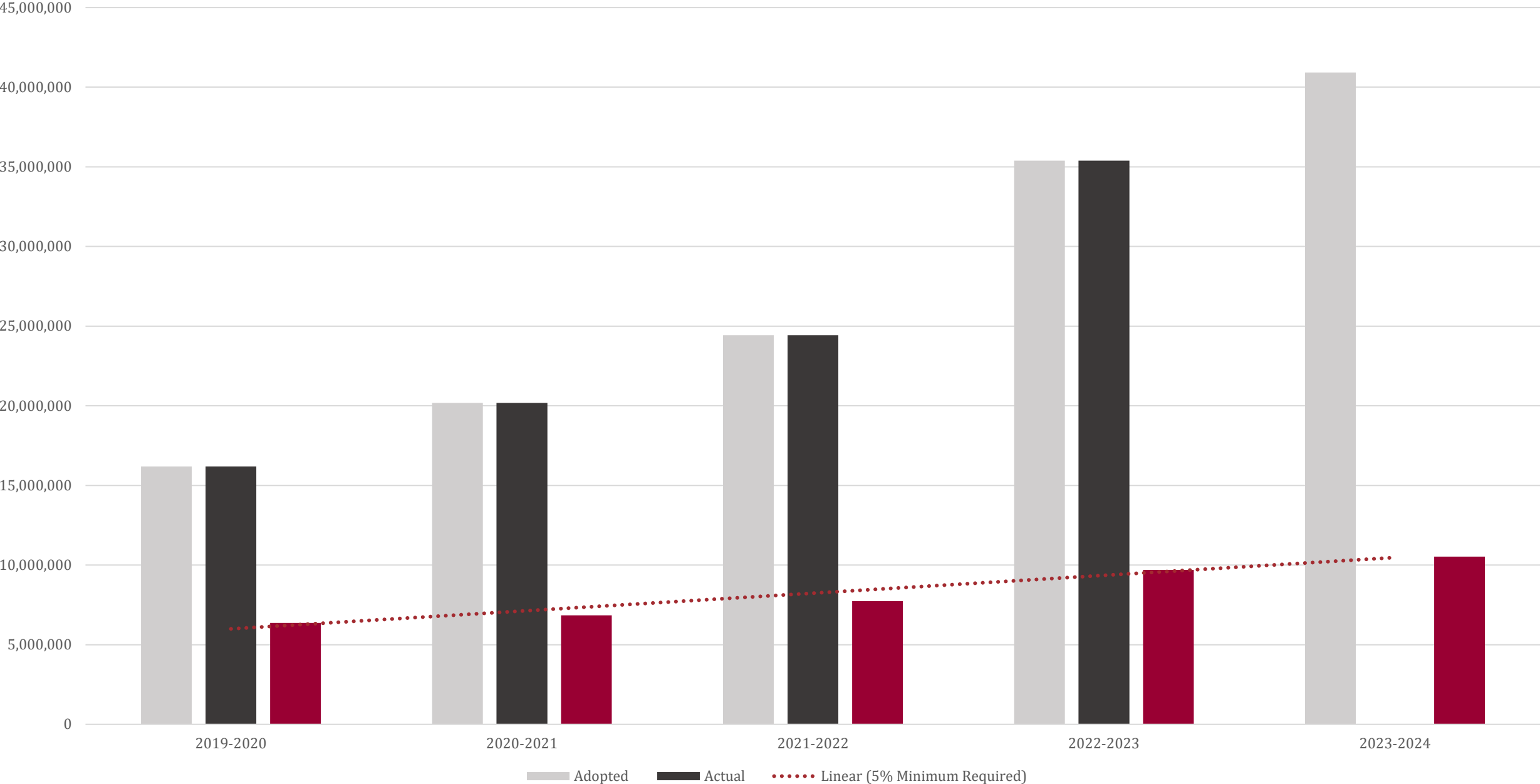
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ALL CAMPUS BUDGET FORUM



Steven Holmes
Budget Committee Co-Chair

Reserve Account GU 7910



BC FALL 2023/SPRING 2024 FTES

Fall 2023 Enrollment Update, 11/09/2023 12th Week								
College		Fall 2021	Fall 2022	Fall 2023	Difference from 2022	% Difference from 2022	Difference from 2021	% Difference from 2021
BC	Section Count	2,576	2,813	2,781	-32	-1.1	205	8.0
	Current Enrollments	56,317.0	63,192.0	68,776.0	5,584.0	8.8	12,459.0	22.1
	Postcensus Withdrawals	8,324	8,462	8,630	168	2.0	306	3.7
	FTES	7,490.2	8,272.1	9,029.8	757.7	9.2	1,539.6	21.3
	Unique Headcount	23,205	26,076	28,692	2,616	10.0	5,487	23.6
	Workload	522.2	588.4	570.7	-17.7	-3.0	48.5	9.3
	FTES/FTEF	14.3	14.1	15.8	1.8	12.6	1.5	10.3
	% Full Sections	2.3%	1.7%	3.8%	2.1%		1.6%	
Spring 2024 Enrollment Update, 11/09/2023 2nd Week of Priority Registration								
College		Spring 2022	Spring 2023	Spring 2024	Difference from 2023	% Difference from 2023	Difference from 2022	% Difference from 2022
BC	Section Count	1,877	2,049	2,526	649	34.6	477	23.3
	Current Enrollments	15,609	15,527	21,206	5,597	35.9	5,679	36.6
	FTES	2,059.8	2,072.3	2,765.4	705.6	35.5	693.1	33.4
	Unique Headcount	5,019	5,062	6,195	1,176	23.4	1,133	22.4
	Workload	416	464	575	160	38.4	112	24.1
	FTES/FTEF	5.0	4.5	4.8	-0.1	-3.0	0.3	7.6
	% Full Sections	6.3%	5.7%	6.3%	-0.1%		0.5%	
	% Full Waitlist Sections	2.1%	0.8%	1.3%	-0.8%		0.5%	

THANK YOU!

QUESTIONS?



**Bakersfield College
Budget Committee**