

**Kern Community College District
2021-22 Tentative Budget Allocation Summary**

2021-22 Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	District-wide Reserves	Total	
2020-21 Adopted Budget Allocation	93,106,776	22,345,767	20,208,545	31,577,541	67,857,214	235,095,843	
Change in District Wide Beginning Balance				0	4,601,490	4,601,490	
Change in Base Operating Allocations	376,030	290,568	205,107			871,705	
Change in FTES Allocations							
Base (includes adjustment for 2020-21 CCCC calculation error)	10,978,249	2,005,484	2,104,201			15,087,933	
COLA	5,749,386	1,050,286	1,101,985	0	0	7,901,656	
Growth/Restoration/(Decline)	885,623	170,227	0	0	0	1,055,850	
FTES Decline & Stabilization	0	0	0	0	(172,568)	(172,568)	
Deficit Coefficient (Increase)/Decrease	(3,170,341)	(579,151)	(607,659)	0	0	(4,357,151)	
District wide Reserve	0	0	0	12,588,414	(12,588,414)	0	
District Wide Charge Backs (Increase)/Decrease	(237,881)	(46,643)	13,012	271,511	0	0	
Other	350,377	64,006	67,157		(6,643,797)	(6,162,258)	
2020-21 Tentative Budget Allocation	108,038,218	25,300,544	23,092,347	44,437,467	53,053,925	253,922,501	253,922,501.12
Net Change Increase/(Decrease)	14,931,443	2,954,777	2,883,803	12,859,925	(14,803,289)	18,826,658	
Percent Change	16.04%	13.22%	14.27%	40.72%	-21.82%	8.01%	

	A	B	C	D	E	F	G	H	I
	Kern Community College District 2021-22 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
2	Beginning Balance and Income to be Allocated								
4		Beginning Balance (Unrestricted GU001 only)							
5	Step 1	District-wide Unallocated Carryover/Reserves Base							-
6	Step 1	District Operations Mandatory Reserve/Project Carryover					-		-
7	Step 1	College Carryover		23,662,394	6,001,860	7,051,267	-	\$ 67,680,954	104,396,476
8		Total Beginning Balance		23,662,394	6,001,860	7,051,267	-	67,680,954	104,396,476
10	Step 2	Total Income	\$ 186,414,115						\$ 186,414,115
12		Total Beginning Balance and Income to be Allocated	186,414,115	23,662,394	6,001,860	7,051,267	-	67,680,954	290,810,591
16	Allocations								
17		Base Operating Allocations:							
18	Step 3	College Base		7,416,756	5,731,129	4,045,502			17,193,388
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		376,030	290,568	205,107			871,705
25		Total Base Allocations		7,792,786	6,021,698	4,250,609	-	-	18,065,093
28	Step 6	Base FTES Allocations:		107,309,749	20,556,435	20,313,010			148,179,194
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./.(Dec.)		10,978,249	2,005,484	2,104,201			15,087,933
33	Step 8	COLA		5,749,386	1,050,286	1,101,985			7,901,656
35	Step 9	FTES Growth Allocations		885,623	170,227	-			1,055,850
37	Step 10	FTES Decline		-	-	(172,568)			-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	172,568		(172,568)	-
40	Step 11	Deficit Coefficient		(3,170,341)	(579,151)	(607,659)			(4,357,151)
42	Step 12	Other Changes Increase/(Decrease)		350,377	64,006	67,157			481,540
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-
44		Total FTES Allocations		122,103,042	23,267,286	22,978,693	-	(172,568)	168,349,022
46	Step 13	Base District wide Reserves						67,508,386	67,508,386
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	

GU001 only

	BC	CC	PC	DW Costs	DW Reserves	Total	
19-20 Ending Balances	23,662,394	5,642,467	6,665,830	0	59,036,380	95,007,070	Updated from 2019-20 Carryover balance
20-21 Adopted Budget Beginning Balance	20,178,062	3,385,152	6,000,197	-	63,079,464	92,642,875	
Net Difference	3,484,332	2,257,315	665,633	-	(4,043,084)	2,364,195	
20-21 Adopted Budget Ending Balance	20,178,062	3,744,546	6,385,634	-	67,857,213	98,165,455	
20-21 Adjustment (19-20 Adjustment)					3,866,826	3,866,826	
Revised 20-21 Ending Balance	23,662,394	6,001,860	7,051,267	0	67,680,954	104,396,476	

**Kern Community College District
Allocation Model**

Budget Premises

COLA 5.07% Source: Governors May Revised budget reflects 4.01% COLA. Tentative Budget developed with 2% awaiting outcome of final Budget.

2020-21 Adopted Budget (2019-20 P1)	FTE's	Revenue	Rate per FTES	
CDCP	42.06	236,459.00	5,621.94	
Non Credit	71.33	241,140.00	3,380.63	
Wtd Rate NonCredit	113.39		4,212.00	
Average Rate Per FTES	21,899.53	147,701,594.72	6,744.51	<<< Deduct WESTEC from FTES and Base Allocation 148,179,193.72

2020-21 P2	FTE's	Revenue	Rate per FTES	
CDCP	48.70	\$ 287,669.44	5,906.97	
Non Credit	69.70	\$ 247,576.49	3,552.03	
Wtd Rate NonCredit	118.40		4,520.66	
Credit Rate Per FTES	22,019.05	164,040,182.62	7,449.92	<<< Deduct WESTEC from FTES and Base Allocation 164,575,428.55

Base FTES	Credit	Non-credit	Total		
Bakersfield College	15,933.11	84.71	16,017.82	Source 2019-20 P1 320 Report Funded	72.46%
Cerro Coso College	2,920.05	0.38	2,920.43	Source 2019-20 P1 320 Report Funded	13.21%
Porterville College	3,046.37	28.30	3,074.67	Source 2019-20 P1 320 Report Funded	13.91%
WESTEC	93.00		93.00	Source 2019-20 P1 320 Report Funded	0.42%
	21,992.53	113.39	22,105.92	Source 2019-20 P1 320 Report Funded	100.00%

Growth FTES	Credit	Non-credit	Total		
Bakersfield College	16,061.91	68.36	16,130.27	Source 2020-21 P2 320 Report Funded	72.80%
Cerro Coso College	2,942.80	0.55	2,943.35	Source 2020-21 P2 320 Report Funded	13.28%
Porterville College	3014.34	38.61	3,052.95	Source 2020-21 P2 320 Report Funded	13.78%
WESTEC	31.31		31.31	Source 2020-21 P2 320 Report Funded	0.14%
	22,050.36	107.52	22,157.88	Source 2020-21 P2 320 Report Funded	100.00%

Net Change	Credit	Non-credit	Total
Bakersfield College	128.80	(16.35)	112.45
Cerro Coso College	22.75	0.17	22.92
Porterville College	(32.03)	10.31	(21.72)
WESTEC	(61.69)	-	(61.69)
	57.83	(5.87)	51.96

Percentage Change	Credit	Non-credit	Total
Bakersfield College	0.81%	-19.30%	0.70%
Cerro Coso College	0.78%	44.74%	0.78%
Porterville College	-1.05%	36.43%	-0.71%
WESTEC	-66.33%	0.00%	-66.33%
	0.26%	-5.18%	0.24%

**Kern Community College District
Beginning Balance and Income To Be Allocated -- Unrestricted**

Income Description	2021-22 Tentative Allocation	2020-21 Adopted Allocation	Variance
Beginning Balance -- District -Wide	67,680,954	63,079,464	4,601,490
Beginning Balance -- Colleges/DO	36,715,522	29,563,411	7,152,111
Beginning Balance	104,396,476	92,642,875	11,753,601
State Apportionment & Property Taxes	169,782,305	149,950,367	19,831,938
Enrollment Fees	7,210,342	6,771,818	438,524
Part-Time Faculty (Adjunct) Faculty Support	462,949	471,702	(8,753)
Forest Reserves	22,873	6,072	16,801
Potash Royalties	579,617	724,354	(144,737)
Basic Skills	-	-	-
Lottery Revenue	3,607,617	3,530,183	77,434
Mandated Costs	645,156	645,156	-
Interest Income	2,013,379	1,552,615	460,764
FON Allocation	1,290,723	1,001,192	289,531
WESTEC	233,287	595,432	(362,146)
Miscellaneous Income	565,867	123,691	442,176
Total Income	186,414,115	165,372,582	21,041,533
Total Income To be Allocated	290,810,591	258,015,457	32,795,134

**Kern Community College District
2019-20 Apportionment Projections**

Description	Adopted 2020-21	Preliminary 2021/22	
State Apportionment & Property Tax Base	157,723,377	172,811,309.95	15,087,933.42
COLA	-	8,773,361	>> 5.07 COLA per Gov. May Revised Budget
Growth	-	1,055,850	>> 2019-20 P1 vs 2020-21 P2 FTES
Decline	-	(172,568)	
Stabilization Funds	-	172,568	
Other Adjusted (WESTEC FTES Growth)	-	-	
Computational Deficit Factor	-	(4,357,151)	
Total	157,723,377	178,283,370	

2019-20 (P1)

Base Income			17,193,387.00	
Credit	21,900	6,402.50	140,052,390.53	
Non-Credit	70	3,380.63	241,140.00	
Non-Credit -- CDCP	49	5,621.94	236,459.00	
Other Revenue			-	
Total 2019-20 Base	22,018		157,723,376.53	158,318,809.00
2019-20 Base & COLA			157,723,376.53	6,920,085.36
Growth 2019-20				158,318,809.00
WESTEC				
Credit	93	6,402.50	595,432.47	158,318,809.00
Non-Credit	-	3,380.63	-	
Total 2019-20	93		595,432	
WESTEC Cost	93	6.37	311,015.25	

158,318,809.00 2019-20 P1
 - COLA
 158,318,809.00 Adopted Budget

2021-22 (Advance)

Base Income			18,065,092.66	
Credit	22,019	7,449.92	164,040,182.62	164,040,182.62
Non-Credit	70	3,552.03	247,576.49	
Non-Credit -- CDCP	49	5,906.97	287,669.44	
Other Revenue			-	
Total 2020-21 Base	22,137		182,640,521.21	182,873,808.00
2020-21 Base & COLA			181,584,671.00	
Growth 2020-21			1,055,850.21	173,044,596.74
WESTEC				8,773,361.05
Credit	31	7,449.92	233,286.79	
Non-Credit	-	3,552.03	-	
Total 2019-20	31		233,287	
WESTEC Cost	31	6.37	104,721.84	

173,044,596.74 2020-21 Base
 8,773,361.05 COLA
 1,055,850.21 Growth
 182,873,808.00 2021-22 Adopted Budget (Advance)

Kern Community College District

FOUNDATION CALCULATIONS

Description	FTES 2005-06	College(s) Initial SB361	Centers Initial SB 361	Total Base Foundation (Year 13)	COLA
Bakersfield College	11,713	3,500,000		4,719,754	239,292
Weill Center (Grandfathered)	750		750,000	1,348,501	68,369
Delano Center (CPEC Approved)			1,000,000	1,348,501	68,369
				-	-
Cerro Coso Community College	2,955	3,000,000		4,045,502	205,107
Eastern Sierra (CPEC Approved)			1,000,000	1,348,501	68,369
Kern River Valley (not eligible)				-	-
Southern Kern (Grandfathered)	250		250,000	337,126	17,092
				-	-
Porterville College	2,963	3,000,000		4,045,502	205,107
				17,193,388	871,705
					18,065,093

Kern Community College District

District Office, District Wide & Regulatory

Total District Wide Costs	44,437,467	One Time Funded	
		\$ (14,454,461.70)	\$ 29,983,005.22 2021-22 Tentative
Total District Regulatory Costs	0		29,711,493.95 2020-21 Adopted
			<u>271,511.27</u> DO Costs charge back change from 2020-21 to 2021-22
Total District Office Costs	0		

District Wide Costs Charge Back \$ 1,355.07

One Time to be funded by Reserves

Election Costs	\$ 175,000.00
Web design 70k	\$ 70,000.00
133IMO	
E911 60k	\$ 60,000.00
Monitoring and Analytics for O365 50k	\$ 50,000.00
Fax software 50k	\$ 50,000.00
Wi-Fi HW 70k	\$ 70,000.00
Wi-Fi expansion 450k	\$ 450,000.00
Supplemental Employee Retirement Plan Yr 1 Cost	\$ 665,099.00
COP Contribution (Year 1 of 3)	\$ 6,704,362.70
OPEB Obligation Contribution	\$ 5,500,000.00
BMD Microfiche scanning and temporary scan staff	\$ 660,000.00

Total \$ 14,454,461.70

Kern Community College District

Base FTES Allocations

Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total
Prior Year Adopted Budget FTES Allocation	107,309,749	20,556,435	20,313,010	148,179,194
Base FTES				
Credit	15,933	2,920	3,046	21,900
Non Credit	85	0	28	113
Credit Rate per FTES	6,744.51	6,744.51	6,744.51	
Non Credit Rate per FTES	4,212.00	4,212.00	4,212.00	
Credit Revenue	107,461,019	19,694,334	20,546,242	147,701,595
Non-Credit Revenue	356,799	1,601	119,200	477,599
Total	107,817,817.70	19,695,934.15	20,665,441.86	148,179,193.72

Kern Community College District

Other Changes Increase/(Decrease)

Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total
Other Income Changes				
Base Apportionment Changes				
Total	<u>15,087,933.42</u>			24,089,268.46
Total Base Funding Per FTES	148,179,193.72			
Percent Change	10.18%			
Base Allocation Per FTES (Non-Credit)	\$ 4,212.00	\$ 4,212.00	\$ 4,212.00	
Base Allocation Per FTES (Credit)	\$ 6,744.51	\$ 6,744.51	\$ 6,744.51	
Other Change per FTES (Non-Credit)	428.88	428.88	428.88	
Other Change per FTES (Credit)	686.74	686.74	686.74	
Allocation per FTES (Non-Credit)	36,330.04	162.97	12,137.18	48,630.19
Allocation per FTES (Credit)	10,941,919	2,005,321	2,092,064	15,039,303.23
	<u>10,978,248.80</u>	<u>2,005,483.60</u>	<u>2,104,201.02</u>	<u>15,087,933.42</u>

Kern Community College District

FTES COLA Allocations

Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total
Total Projected COLA Income	8,773,361.05			
Less FOUNDATION COLA Allocation	(871,704.77)			
COLA to be Allocated	<u>7,901,656.29</u>			
Base FTES Allocation	163,267,127.14			
Percent Change to Base	4.84%			
Base Allocation Per FTES (Non-Credit)	\$ 4,640.88	\$ 4,640.88	\$ 4,640.88	
Base Allocation Per FTES (Credit)	7,431.25	7,431.25	7,431.25	
COLA Increase per FTES (Non-Credit)	224.61	224.61	224.61	
COLA Increase per FTES (Credit)	359.65	359.65	359.65	
COLA Allocation per FTES (Non-Credit)	19,026.30	85.35	6,356.32	25,467.97
COLA Allocation per FTES (Credit)	5,730,359.40	1,050,200.44	1,095,628.47	<u>7,876,188.32</u>
				<u>7,901,656.29</u>

Kern Community College District

FTES Growth Allocations

Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total	
FTES					
FTES (credit)	16,061.91	2,942.80	3,014.34	22,019.05	<< Excludes WESTEC
FTES (non-credit)	68.36	0.55	38.61	107.52	<< Excludes WESTEC
Total	16,130.27	2,943.35	3,052.95	22,126.57	

District Operations Base Rate per FTES

College Base Rates Per FTES

Credit Rate	\$ 7,449.92	\$ 7,449.92	\$ 7,449.92	<< Based upon Prior year rates for growth
Non- Credit Rate	\$ 4,520.66	\$ 4,520.66	\$ 4,520.66	

Growth Allocation Per FTES (Based upon Prior year actual growth)

2019-20 Non-Credit FTES	84.71	0.38	28.30	113.39
2020-21 Non-Credit FTES	68.36	0.55	38.61	107.52
Net Growth	(16.35)	0.17	10.31	(5.87)
2019-20 Credit FTES	15,933.11	2,920.05	3,046.37	21,899.53
2020-21 Credit FTES	16,061.91	2,942.80	3,014.34	22,019.05
Net Growth	128.80	22.75	(32.03)	119.52

Growth Income (only if overall growth increases, otherwise zero growth allocation)

Growth Allocation	\$ 885,623.23	\$ 170,226.97	\$ -	1,055,850.21
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Kern Community College District

FTES Growth Allocations

Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total
FTES				
FTES (credit)	16,061.91	2,942.80	3,014.34	22,019.05
FTES (non-credit)	68.36	0.55	38.61	107.52
Total	16,130.27	2,943.35	3,052.95	22,126.57

District Operations Base Rate per FTES

College Base Rates Per FTES

Credit Rate	\$ 6,744.51	\$ 6,744.51	\$ 6,744.51	<< Based upon Prior year rates for growth
Non- Credit Rate	\$ 4,212.00	\$ 4,212.00	\$ 4,212.00	

FTES Decline Allocation Per FTES (Based upon Prior year actual growth)

2019-20 Non-Credit FTES	84.71	0.38	28.30	113.39
2020-21 Non-Credit FTES	68.36	0.55	38.61	107.52
Net Growth	(16.35)	0.17	10.31	(5.87)
2019-20 Credit FTES	15,933.11	2,920.05	3,046.37	21,899.53
2020-21 Credit FTES	16,061.91	2,942.80	3,014.34	22,019.05
Net Growth	128.80	22.75	(32.03)	119.52
FTES Decline Impact	-	-	(172,567.60)	(172,568)

Must answer question to derive Decline Impact

	Yes or No	Yes or No	Yes or No
Year 1 of Decline	Yes	Yes	Yes

Decline Allocation

Decline Stabilization	\$ -	\$ -	\$ 172,568	\$ 172,568
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True Up for base allocation FTES decline

Yes/No

Qualify for State Stabilization Funding

Yes

Kern Community College District

Other Changes Increase/(Decrease)

Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total
Other Income Changes				
Deficit Coefficient Adjustment	(4,357,151.35)	2.3826% P1 Deficit Factor on entire allocation		
Total	<u>(4,357,151.35)</u>			
Total Base Funding Per FTES	163,267,127.14			
Percent Change	-2.67%			
Base Allocation Per FTES (Non-Credit)	\$ 4,640.88	\$ 4,640.88	\$ 4,640.88	
Base Allocation Per FTES (Credit)	\$ 7,431.25	7,431.25	7,431.25	
Other Change per FTES (Non-Credit)	(123.85)	(123.85)	(123.85)	
Other Change per FTES (Credit)	(198.32)	(198.32)	(198.32)	
Allocation per FTES (Non-Credit)	(10,491.53)	(47.06)	(3,505.02)	(14,043.61)
Allocation per FTES (Credit)	(3,159,849)	(579,104)	(604,154)	(4,343,107.74)
	<u>(3,170,340.84)</u>	<u>(579,151.26)</u>	<u>(607,659.25)</u>	<u>(4,357,151.35)</u>

Kern Community College District

Other Changes Increase/(Decrease)

Description	Bakersfield College	Cerro Coso Community College	Porterville College	Total
Other Income Changes				
Part-Time Faculty (Adjunct) Faculty Support	(8,753.00)			
Forest Reserves	16,801.35			
Potash Royalties	(144,737.30)			
Basic Skills	-			
Lottery Revenue	77,434.00			
Mandated Costs	-			
Interest Income	460,764.38			
WESTEC Revenue	(362,145.68)			
Miscellaneous Income	442,176.00			
Total	<u>481,539.75</u>			
Total Base Funding Per FTES	148,179,193.72			
Percent Change	0.32%			
Base Allocation Per FTES (Non-Credit)	\$ 4,212.00	\$ 4,212.00	\$ 4,212.00	
Base Allocation Per FTES (Credit)	\$ 6,744.51	\$ 6,744.51	\$ 6,744.51	
Other Change per FTES (Non-Credit)	13.69	13.69	13.69	
Other Change per FTES (Credit)	21.92	21.92	21.92	
Allocation per FTES (Non-Credit)	1,159.49	5.20	387.36	1,552.06
Allocation per FTES (Credit)	349,217	64,001	66,769	<u>479,987.69</u>
	350,376.89	64,006.12	67,156.74	<u>481,539.75</u>

Must answer question to derive Decline Impact

Is there an overall allocation decline and is it Year 1 of decline

Yes or No Yes or No Yes or No

Decline Allocation

Decline Stabilization

\$ - \$ - \$ - \$ -

Shortfall before stabilization

\$ - \$ - \$ -