

BAKERSFIELD COLLEGE
2023-24 General Fund - Unrestricted and Restricted

EXPENSE	Unrestricted Adopted Budget	Unrestricted Tentative Budget	% Change
	2022-23	2023-24	
1100 Acad - Reg Schedule	32,227,601	35,740,249	10.90%
1100 - Subtotal	32,227,601	35,740,249	10.90%
1214 Educational Administrators - Cont	3,300,986	3,861,650	16.98%
1231 Counselors - Contract	692,360	848,701	22.58%
1241 Librarians - Contract	500,199	558,382	11.63%
1251 Acad Non-Inst Cont	443,152	467,293	5.45%
1252 Acad Emp Dept Chair	1,693,819	1,681,815	-0.71%
1200 - Subtotal	6,630,517	7,417,840	11.87%
1310 Adjunct Acad Emp - Non-Cont	4,666,472	4,691,472	0.54%
1311 Acad Emp - Temp Cont	425,841	1,824,705	328.49%
1320 Acad Emp - Intersession	1,756,940	1,756,940	0.00%
1330 Acad Emp - Overload	1,500,000	2,750,000	83.33%
1340 Acad Emp-Inst Non-Cont Stipend/Othr	30,700	210,000	584.04%
1300 - Subtotal	8,379,953	11,233,117	34.05%
1419 Acad Emp - Non-Inst Non Cont	420,368	632,510	50.47%
1400 - Subtotal	420,368	632,510	50.47%
1997 Certificated Step/Course Increase			#DIV/0!
1900 - Subtotal			#DIV/0!
1000 - Total	47,658,439	55,023,716	15.45%
2110 Clss Mgt(NonEd)	4,241,508	4,005,447	-5.57%
2190 Conf Employee - Non Mgt	79,599	81,589	2.50%
2191 Clss Non-Instr Emp Reg Salary Sched	7,994,990	8,840,513	10.58%
2100 - Subtotal	12,316,098	12,927,550	4.96%
2211 Inst Aide FT Direct Inst	616,406	513,977	-16.62%
2200 - Subtotal	616,406	513,977	-16.62%
2311 Admin Non-Instr Prof Expt			#DIV/0!
2392 Non-Inst Students	125,740	165,100	31.30%
2393 Class Non-Instr Overtime	300,846	295,000	-1.94%
2394 Non-Admin Non-Instr Prof Expt	728,014	698,108	-4.11%
2399 Cls Oth - Temp	187,200	187,200	0.00%
2300 - Subtotal	1,341,801	1,345,408	0.27%
2411 Inst Students	66,000	66,000	0.00%
2412 Direct Inst Prof Expt	1,375,000	1,617,000	17.60%
2419 Inst Aide - Temp Direct Inst	135,000	135,000	0.00%
2495 Inst Oth Indr Prof Expt	64,500	64,500	0.00%
2400 - Subtotal	1,640,500	1,882,500	14.75%
2997 Classified Step Increase Budget			#DIV/0!
2999 Salary Budget Control	5,937,930	2,030,601	-65.80%
2900 - Subtotal	5,937,930	2,030,601	-65.80%
2000 - Total	21,852,735	18,700,036	-14.43%
3999 Benefit Suspense	99,479	30,793,637	30854.93%
3900 - Subtotal	439,380	30,793,637	6908.42%
3000 - Total	27,847,385	30,793,637	10.58%

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		2022-23	2023-24	
4211	Non-Library/Magazines/Bks/Prdcls	1,616	1,620	0.25%
	4200 - Subtotal	1,616	1,620	0.25%
4310	Inst Supplies & Materials		309,000	#DIV/0!
4312	All Computer Software	21,000	23,000	9.52%
4313	Non-Inst Supplies & Materials	525,559	595,355	13.28%
4314	Paper	70,800	76,550	8.12%
4315	Maint & Repairs Supplies	894,000	858,200	-4.00%
4317	Outreach Materials		18,800	#DIV/0!
4320	Vehicle Supplies - Parts	2,000		-100.00%
4321	Fuel - Lubricants	72,774	73,774	1.37%
	4300 - Subtotal	1,586,133	1,954,679	23.24%
4400	Food - Non Travel Non Cafeteria	58,000	58,000	0.00%
	4400 - Subtotal	58,000	58,000	0.00%
4602	COGS - New Books			#DIV/0!
	4600 - Subtotal			#DIV/0!
	4000 - Total	1,645,749	2,014,299	22.39%
5107	Athletic Officials	76,089	84,250	10.73%
5108	Temp Employment Agency Services			#DIV/0!
5119	Oth Non-Inst Consulting Services	1,231,959	528,000	-57.14%
5150	Cont Instruction	994,900	2,154,900	116.59%
5151	Guest Lecturers/Performers	3,000	6,000	100.00%
5159	Oth Instructional Consulting Servs	15,130	15,430	1.98%
	5100 - Subtotal	2,321,078	2,788,580	20.14%
5209	Non-Employee Travel	2,500	2,500	0.00%
5212	Student Travel	274,232	283,799	3.49%
5220	Employee Travel	528,496	597,150	12.99%
5221	(Local) Online Training/Webinar	6,000	6,500	8.33%
5230	Food/Meetings	84,490	112,890	33.61%
	5200 - Subtotal	895,718	1,002,839	11.96%
5300	Institutional Dues/Memberships	154,394	187,851	21.67%
	5300 - Subtotal	154,394	187,851	21.67%
5400	Comprehensive/Liab/Prpty/Auto Ins)	1,100	1,100	0.00%
	5400 - Subtotal	1,100	1,100	0.00%
5501	Laundry Service	19,000	20,500	7.89%
5520	Natural Gas/LPG	350,000	365,000	4.29%
5530	Light - Electricity	854,826	878,000	2.71%
5540	Water - Sanitation	510,000	512,800	0.55%
5550	Disposal Services	241,600	243,140	0.64%
5560	Hazardous Waste Disposal	30,100	30,100	0.00%
5570	Pest Control	36,000	36,250	0.69%
5581	Telephone Services	64,648	66,830	3.38%
5583	Data Communication Services	5,000	3,500	-30.00%
	5500 - Subtotal	2,111,174	2,156,120	2.13%

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5602 Short Term Rental-Veh & Equip	279,615	342,574	22.52%
5603 Rental of Facilities	3,092,544	3,088,800	-0.12%
5604 Film Rentals			#DIV/0!
5608 Oper/Lease Cntrcts-ie Cars-Copiers	124,500	136,500	9.64%
5650 Software Licensing/Maintenance Svcs	752,551	596,023	-20.80%
5651 Internet Access	3,360	3,400	1.19%
5671 Equip Maint Agreements	200	4,500	2150.00%
5681 Grounds Maintenance	45,000	45,000	0.00%
5683 Building Maintenance	180,000	207,000	15.00%
5684 Vehicle Repairs & Maintenance	62,226	62,726	0.80%
5685 Computer Hardware Maint Agreements	50,000	50,000	0.00%
5686 Oth Equipment Maint Agreements	153,300	180,300	17.61%
5690 Other Maintenance/Repairs	445,430	580,430	30.31%
5691 Other Maintenance Contracts	950,000	1,359,000	43.05%
5600 - Subtotal	6,138,726	6,656,253	8.43%
5740 Settlement Expense	12,500	12,500	0.00%
5790 Other Professional Fees	22,900	24,400	6.55%
5700 - Subtotal	35,400	36,900	4.24%
5810 Fingerprinting Services	13,000	13,000	0.00%
5813 Physical Examinations/Tests	85	85	0.00%
5820 Postage/Express Overnight Svcs	59,500	59,000	-0.84%
5830 Bank Charges			#DIV/0!
5831 Credit Card Expense			#DIV/0!
5835 Bad Debt Expense	740,174	750,000	1.33%
5860 General Advertising Services	101,600	103,400	1.77%
5861 Printing/Duplicating Service	44,375	122,425	175.89%
5863 Radio/Newspaper Ad Placement	2,200	2,200	0.00%
5880 Taxes - Licenses & Permits	11,880	17,500	47.31%
5890 Other Services & Expenses	921,494	734,350	-20.31%
5896 COVID Recoverable Income-Out			#DIV/0!
5899 Contingencies Account - Budget Only			#DIV/0!
5800 - Subtotal	1,894,308	1,801,960	-4.88%
5911 Indirect Cost(Reimbursement)	-350,000	-150,000	-57.14%
5912 Out - Indirect Cost(Expense)			#DIV/0!
5999 Service/Utilities - Pooled Account			#DIV/0!
5900 - Subtotal	-350,000	-150,000	-57.14%
5000 - Total	13,201,897	14,481,603	9.69%
6120 Site Improvement	930		-100.00%
6120FA Site Improvement			#DIV/0!
6100 - Subtotal	930		-100.00%
6210C Buildings Construction - C	283,762	1,400,000	393.37%
6211 Buildings Architect	2,476,163	300,000	-87.88%
6214 Buildings - Testing & Inspection			#DIV/0!

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6215 Additions to Buildings	200,000	200,000	0.00%
6200 - Subtotal	2,959,924	1,900,000	-35.81%
6310 Library Books	40,000	40,000	0.00%
6311 Magazines & Periodicals	40,000	40,000	0.00%
6300 - Subtotal	80,000	80,000	0.00%
6411 Library/Audio Visual Equipment	44,000	60,000	36.36%
6411FA Library AV Equipment			#DIV/0!
6412 Computer/Technology Equipment	748,920	1,004,300	34.10%
6412FA Computer/Tech Equipment	150,000	120,000	-20.00%
6414 Furniture	735,900	356,900	-51.50%
6414FA Furniture	200,000	2,750,000	1275.00%
6419 Other Equipment	257,300	291,600	13.33%
6419FA Other Equipment	311,000	246,500	-20.74%
6400 - Subtotal	2,447,120	4,829,300	97.35%
6000 - Total	5,487,974	6,809,300	24.08%
7110 Debt Reduction	170,000	170,000	0.00%
7111 Debt Interest & Other Charges	30,000	30,000	0.00%
7100 - Subtotal	200,000	200,000	0.00%
7201 Intrafund Transfers Out	32,186,634	29,464,882	-8.46%
7200 - Subtotal	32,186,634	29,464,882	-8.46%
7312 Interfund Transfers - Out	3,831,000	3,831,000	0.00%
7300 - Subtotal	3,831,000	3,831,000	0.00%
7501 Student Fin Aid (Excludes Salaries)			#DIV/0!
7501AC CARE-Financial Aid			#DIV/0!
7501AD EOP&S-Financial Aid			#DIV/0!
7502 Scholarships			#DIV/0!
7503 Outside Scholarships			#DIV/0!
7506 Tuition Fee Reduction			#DIV/0!
7509 Other			#DIV/0!
7500 - Subtotal			#DIV/0!
7602 Oth Student Aide (Non-cash)			#DIV/0!
7603 Book Vouchers (Non-Cash SFA Aid)			#DIV/0!
7600 - Subtotal			#DIV/0!
7910 Unrestricted	35,385,287	35,385,287	0.00%
7900 - Subtotal	35,385,287	35,385,287	0.00%
7000 - Total	71,602,921	68,881,169	-3.80%
RESOURCES, OTHER OUTGO AND NET	189,297,100	196,703,760	3.91%