

# **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)	<b>78,207,962</b>	<b>85,243,667</b>	<b>96,537,761</b>	<b>109,855,259</b>	<b>127,984,822</b>
Total GU Budget (Published Adopted)	<b>68,122,615</b>	<b>74,983,068</b>	<b>83,600,477</b>	<b>92,452,895</b>	<b>102,220,602</b>
Adopted Reserve (7910 & 7925) GU	<b>1,957,271</b>	<b>4,108,342</b>	<b>5,849,905</b>	<b>8,442,523</b>	<b>9,226,962</b>

# 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
<b>Total Funds available to budget</b>	<b>\$ 77,256,505</b>	<b>\$ 84,178,278</b>	<b>\$ 95,845,068</b>	<b>11,666,790</b>

**\*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%
<b>Total</b>	<b>\$17,640,858</b>	<b>\$18,234,168</b>	<b>\$593,310</b>	<b>3.89%</b>

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
	<b>Beginning Balance</b>	<b>8,475,091</b>	<b>5,440,046</b>	<b>7,621,380</b>	<b>842,159</b>	<b>26,530,178</b>	<b>48,908,855</b>
	<b>Revenues</b>						
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)	-	-
	<b>Total Revenues</b>	<b>89,119,202</b>	<b>21,700,125</b>	<b>20,432,595</b>	<b>10,358,420</b>	<b>-</b>	<b>141,610,342</b>
	<b>Expenditures</b>						
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
	<b>Total Expenditures</b>	<b>70,329,753</b>	<b>18,762,739</b>	<b>18,190,960</b>	<b>26,493,674</b>	<b>-</b>	<b>133,777,127</b>
	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
	<b>Net Ending Balance/Carryover</b>	<b>18,832,050</b>	<b>6,203,351</b>	<b>7,193,542</b>	<b>867,826</b>	<b>23,645,301</b>	<b>56,742,070</b>

# QUESTIONS?



**Sonya Christian**  
President



**Don Chrusciel**  
Vice President,  
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**Steven Holmes**  
Academic Senate  
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