

BAKERSFIELD COLLEGE
TENTATIVE BUDGET OPEN FORUM
MAY 8, 2017

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
 - FTES
 - 50% Ratio
 - Reserve Overview
- Vice President, Finance and Administrative Services
 - Adopted Budget Longitudinal Review
 - Proposed Tentative Budget
 - Revenue
 - Expenses
 - Restricted Programs
- Academic Senate President
 - Budget Allocation Model (BAM) Committee

TENTATIVE BUDGET OPEN 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 has allocated an additional \$3 million for the Tentative Budget above FY16-17.



All overages for the Tentative Budget will be absorbed by the BC Reserve including the \$1.6 million for salaries & benefits.



LABOR BUDGET

The BC Faculty Obligation Number (FON) requires hiring 55 Faculty, 36 New Faculty, and 19 Replacements due to retirements.

Non-instructional and classified positions have been designated a budget of \$800,000-\$900,000.



FTES

BAKERSFIELD COLLEGE FULL TIME EQUIVALENT STUDENTS (FTES) OVERVIEW

FTES 5 Year Projection

Fiscal Period	2015-16	2016-17	2017-18	2018-19	2019-20
FTES	14,837	15,879	16,038	16,038	16,038
FTES Increase	959	1,042	159		
Growth %	6.9%	7.0%	1.0%	0%	0%

Previous FTES 5 Year Trend

Fiscal Period	2010-11	2011-12	2012-13	2013-14	2014-15
FTES	13,158	12,152	12,187	12,762	13,878
FTES Increase	(436)	(1,006)	35	575	1,116
Growth %	3.4%	(7.6%)	0.3%	4.7%	8.7%

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
66.04%

**Ratios are before the District Office Chargeback

RESERVE OVERVIEW

BAKERSFIELD COLLEGE RESERVE OVERVIEW

Fiscal Period	2013-2014	2014-2015	2015-2016
Adopted Reserve (7910) GU	1,957,271	4,108,342	5,849,905
Banner Actual (7910) GU	4,310,514	4,140,592	4,928,374
GU Reserve % of GU Budget (Published Adopted)	2.87%	5.48%	7.00%

	2016-2017	2017-2018
Adopted Reserve (7910) GU	8,442,523	3,349,731
Banner Actual (7910) GU	6,428,438	
GU Reserve % of GU Budget (Published Adopted)	9.13%	3.56%
	6.95%	

TENTATIVE BUDGET OPEN FORUM



Don Chrusciel
Vice President,
Finance and Administrative Services

ADOPTED BUDGET

LONGITUDINAL REVIEW

Fiscal Period	2012-13	2013-14	2014-15	2015-16	2016-17
TOTAL BUDGET (Published Adopted)	74,085,667	78,207,962	85,243,667	96,537,761	109,855,259
Total GU Budget (Published Adopted)	62,470,997	68,122,615	74,983,068	83,600,477	92,452,895
Adopted Reserve (7910) GU		1,957,271	4,108,342	5,849,905	8,442,523

Fiscal Period	2012-13	2013-14	2014-15	2015-16
TOTAL BUDGET YTD (Banner)	70,054,339	86,642,338	82,575,615	91,446,721
Total GU Budget (Banner Adjusted)	65,094,405	72,396,404	75,573,666	84,202,133
Total GU Budget (Banner YTD)	50,576,511	53,635,137	57,801,905	66,670,197

PROPOSED TENTATIVE BUDGETS

Bakersfield College Proposed Tentative Budget Revenue

Fiscal Period	2016-17	2017-18
	Adopted	Tentative
Projected Carryover	8,074,638	5,978,678
Base Allocation	6,668,401	6,791,766
Budget Allocation	76,192,238	79,734,347
Local Revenue	1,652,209	1,563,637
Growth Allocation	2,904,638	
TOTAL REVENUE	92,452,895	94,068,428
Adjusted GU Budget	91,145,581	

PROPOSED TENTATIVE BUDGET

Bakersfield College Proposed Tentative Budget Expenses

Fiscal Period	2016-17	2017-18
	Adopted	Tentative
Permanent Labor	49,444,810	55,206,330
Non-Labor	17,178,400	17,369,297
Chargebacks	17,414,316	18,053,399
Reserve	8,442,523	3,439,402
TOTAL REVENUE	92,452,895	94,068,428
Adjusted GU Budget	91,145,581	

PROPOSED TENTATIVE BUDGETS

Bakersfield College Restricted Programs

Fiscal Period	2015-16	2016-17*	2017-18
			Tentative
TOTAL BUDGET (Published Adopted)	96,537,761	109,855,259	124,073,371
TOTAL RP BUDGET (Published Adopted)	11,931,995	16,899,264	25,724,738
Total RP Budget (Banner Adjusted)	18,773,438	21,261,055	
Total RP Budget (Banner YTD)	13,632,948	12,154,517	

* Banner information as of May 4, 2017

TENTATIVE BUDGET OPEN 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
- Stabilization Mechanism

QUESTIONS?



Sonya Christian
President



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