

**BAKERSFIELD COLLEGE**  
**ALL CAMPUS BUDGET FORUM**

**MAY, 2020**

**PRESENTED BY**

**SONYA CHRISTIAN, PRESIDENT**

**MIKE GIACOMINI, VICE PRESIDENT, FINANCE AND ADMINISTRATIVE SERVICES**

**STEVEN HOLMES, ACADEMIC SENATE PRESIDENT**

**TERESA McALLISTER, BUDGET COMMITTEE FACULTY CO-CHAIR**

# TOPICS OF DISCUSSION

- President
  - State of the College
  - What to Expect in FY2020-21
- Faculty and Budget Committee Co-Chair
  - Budget Committee Work
  - Summer/Fall Registration
- Vice President, Finance and Administrative Services
  - Student Centered Funding Formula and 18/19 R1
  - State of California – budget talk
  - COVID-19 Relief Efforts
  - BC Budget Premise
  - Categoricals
  - 50% Ratio
  - Staffing Trends
  - College Reserves
- Academic Senate President
  - District Wide Budget Committee

# THE STATE OF THE COLLEGE



**Sonya Christian**  
President

# BC BUDGET COMMITTEE WORK



**Teresa Mcallister**  
Budget Committee Faculty Co-Chair

# BC SUMMER/FALL 2019/2020 COMPARISON

Bakersfield College	Point-in-Time Comparison <sup>1</sup>							
	Summer - First Week of Open Reg				Fall - First Week of Open Reg			
	Summer 2019	Summer 2020	Diff	% Chg	Fall 2019	Fall 2020	Diff	% Chg
Current Headcount	7,455	6,328	-1,127	-15.1%	10,058	9,096	-962	-9.6%
Duplicated Enrollments	10,934	9,766	-1,168	-10.7%	32,068	28,016	-4,052	-12.6%
Waitlisted Enrollments <sup>2</sup>	598	659	61	10.2%	2,634	1,920	-714	-27.1%
Current FTES <sup>3</sup>	1,123.2	921.1	-202.1	-18.0%	4,057.8	3,483.1	-574.7	-14.2%
Workload (FTEF)	140.2	165.9	25.7	18.3%	471.4	471.0	-0.4	-0.1%
FTES/FTEF <sup>4</sup>	8.0	5.6	-2.5	-30.7%	8.6	7.4	-1.2	-14.1%
Active Sections	718	680	-38	-5.3%	1,984	2,027	43	2.2%

# ALL CAMPUS BUDGET FORUM



**Mike Giacomini**  
Vice President,  
Finance and Administrative Services

# STUDENT CENTERED FUNDING FORMULA AND 18/19 R1

Kern Community College Distri						
Apportionment Analysis Exhibit						
	2018-19			2019-20		
	P2	R1	Change Inc/(Dec)	Advance (Note 1)	P1	Change Inc/(Dec)
Total Computational Revenue (TCR)	156,304,807.00	156,742,688.00	437,881.00	146,618,946.00	164,384,161.00	17,765,215.00
Total Actual Funded	145,711,653.00	156,296,184.00	10,584,531.00	146,618,946.00	158,318,809.00	11,699,863.00
Deficit (Unfunded TCR)	(10,593,154.00)	(446,504.00)	10,146,650.00	-	(6,065,352.00)	(6,065,352.00)
Deficit Pct.	-6.777%	-0.2849%		0.000%	-3.690%	
Note 1 2019-20 Advance was set at 2018-19 constrained P2						
2019-20 Budget Variance (Apportionment only)						
P1 Funded	158,318,809.00					
2019-20 KCCD Adopted Budget	151,398,723.00	<< 2018-19 Constrained P2 plus COLA				
Change Inc.(Dec)	6,920,086.00					

# WHAT THE STATE IS SAYING

- Currently not very much information regarding the potential impacts of recession on State revenues
- Governor indicated potential \$35 billion decrease in State funding in 2020-21
- Governor further indicated that could grow to as much as \$85 billion over time
- CA legislature will issue a May revised budget and will adopt a tentative budget in June, but it will be just a base budget with no changes or new programs.
- Second budget will be issued in August reflecting known economic impacts.
- CA Department of Finance has indicated moving toward base budget, which translates to 2019-20 funding with no adjustments or new programs.



# COVID-19 RELIEF FUNDS

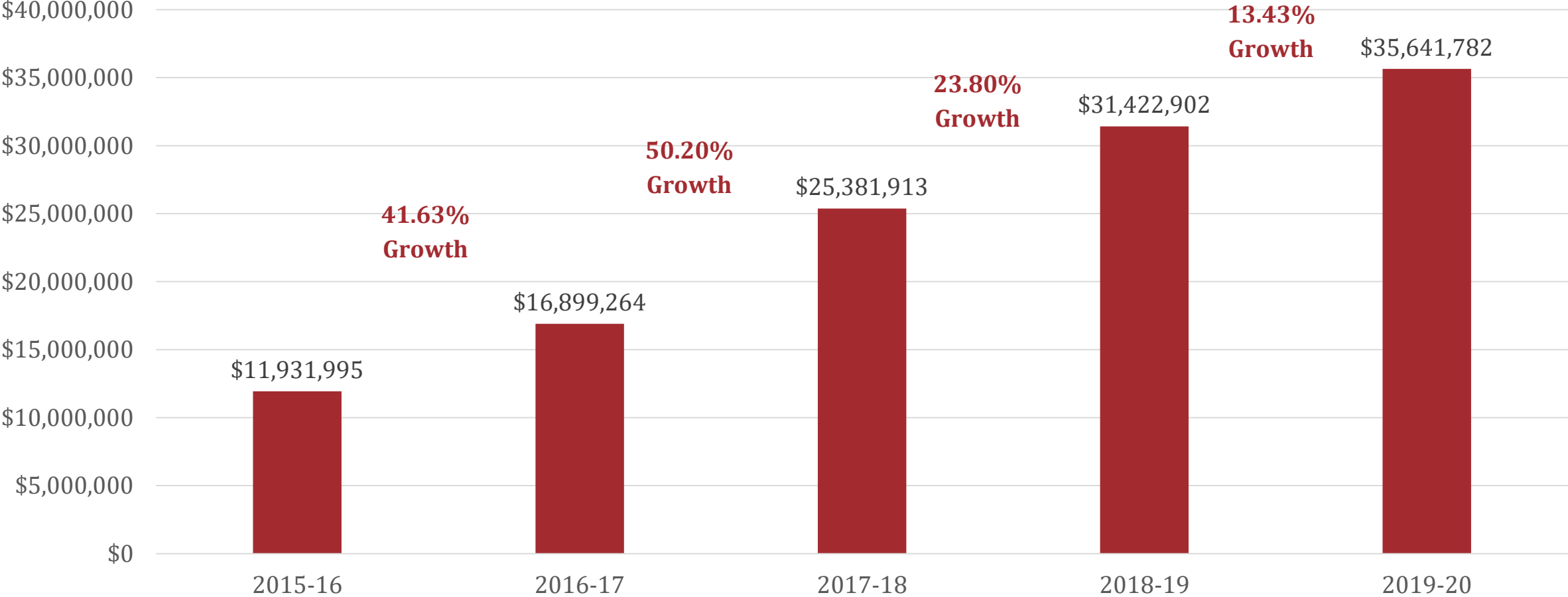
- Federal CARE Act funds (Part of Federal Stimulus package) has been allocated and will be distributed per the Federal guidelines: BC will receive \$12.2 million; minimum of 50% to go to direct student relief
- DO/Colleges completing applications to submit for recovery from FEMA and Cal OES COVID-19 expenditures
- District continues to actively work with our Lobbyists, CCLC and Chancellors Office to push the legislature to hold the system revenues harmless. Also working with them to maximize regulatory relief

# COLLEGE BUDGET PREMISE

- District has allocated to Colleges a tentative unrestricted fund allocation based upon 2019-20 base (P1 revenues)
- District Office and Colleges have implemented a hiring freeze but allowing for the filling of critical operational
- Other expenditures savings are accruing in other operational cost budgets (ie; travel, utilities, etc), could provide some one time offset to any 2019-20 budget reductions from the State.
- Step/Column increases 2.5%
- No COLA increase
- PERS, STRS, and Workers Compensation increases
- Keep budgets flat and asked to provide a balanced budget
- Look for opportunities to save

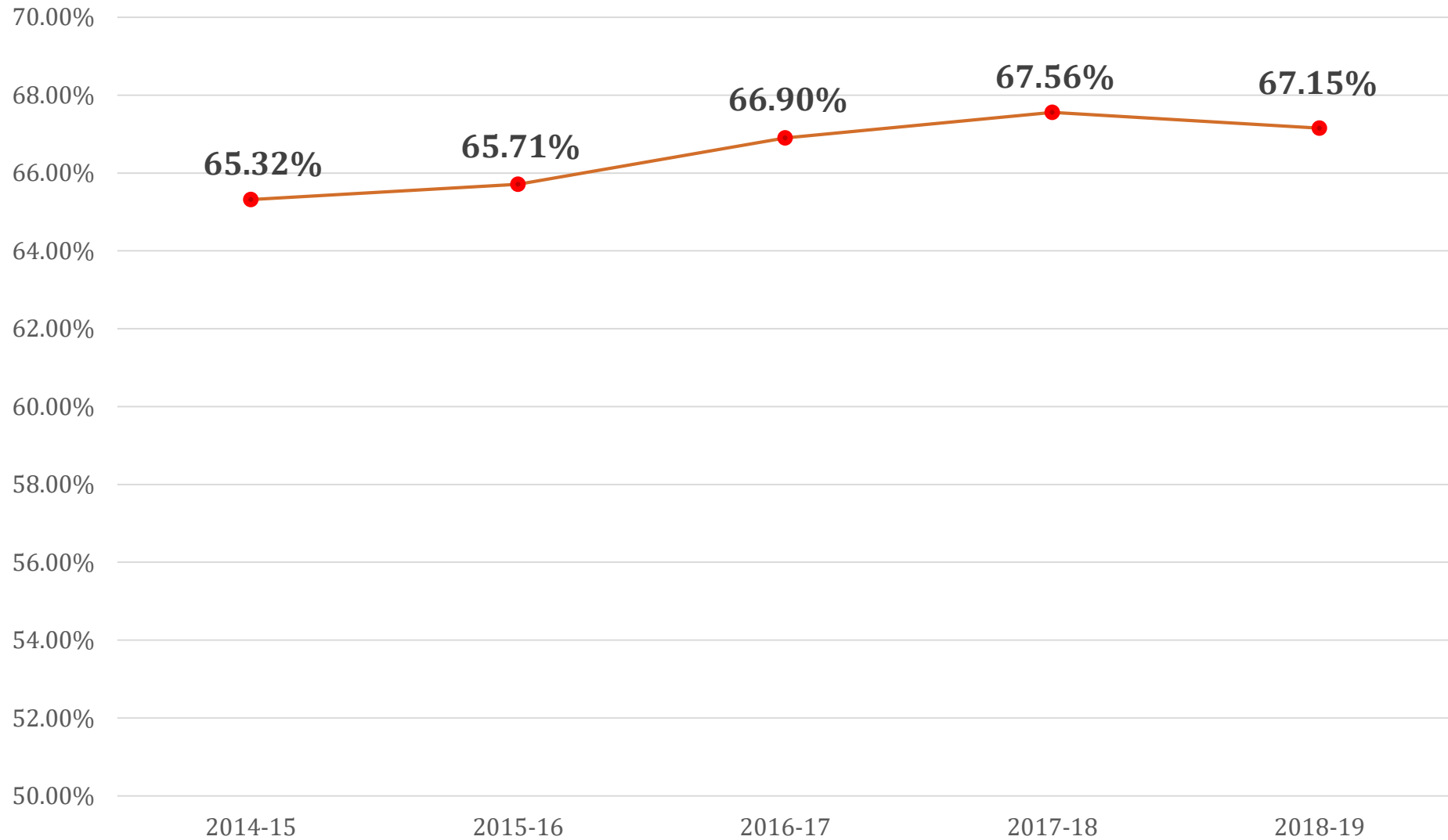
# CATEGORICALS

Categorical/Restricted Funding  
Adopted Budgets



# 50% RATIO

## HISTORICAL REVIEW OF BC'S 50% RATIO \*\*



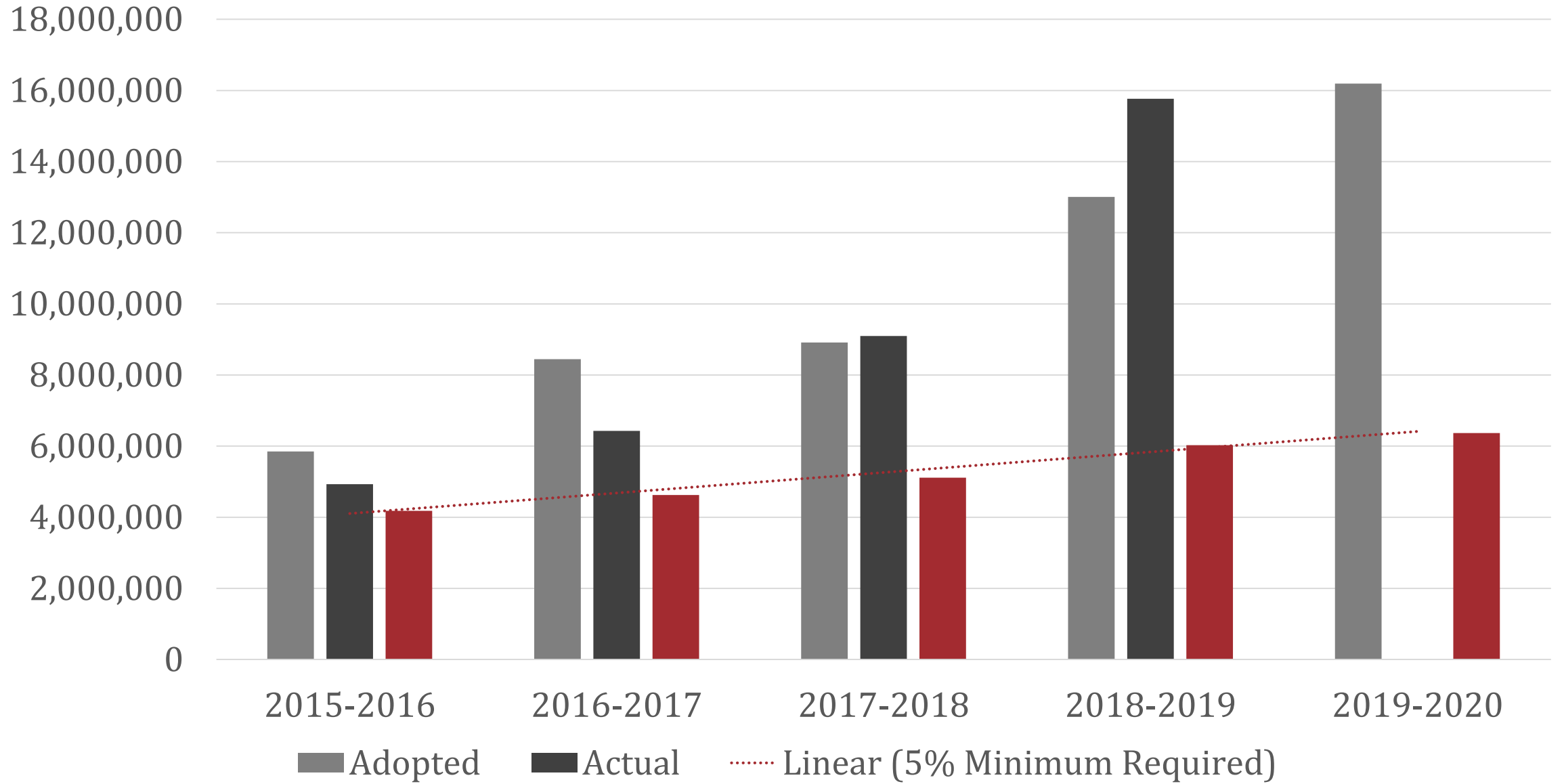
\*\*Ratios are before the District Office Chargeback

# STAFFING TRENDS

Adopted Budget FY	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Classified	132	138	135	154	157	160
Management/Confidential	26	29	33	35	42	53
Total FTE	158	167	168	189	199	213

FY	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
FON KCCD District	370.8	393.1	433.8	436.0	439.8	470.8
Bakersfield College Actual	261.0	278.0	313.8	312.0	317.0	338.0
Percentage of actual FON	70.4%	70.7%	72.3%	71.6%	71.2%	71.8%

# Reserve Account GU 7910



# DISTRICT WIDE BUDGET COMMITTEE



**Steven Holmes**  
Academic Senate President

# DISTRICT OFFICE BUDGET

Kern Community College District								Draft	5/1/2020
2020-21 GU001 District Operations Budget Variance									
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	TOTAL
Projected 2020-21 -- Salary & Benefits	614,321	524,236	823,566	2,779,905	5,157,602	3,190,184	439,020	645,954	14,174,788
2019-20 Adopted Budget -- Salary & Benefits	544,678	523,168	793,223	2,753,230	5,002,552	3,087,729	419,527	632,598	13,756,704
Variance Increase/(Decrease)	69,643	1,068	30,343	26,675	155,050	102,456	19,493	13,356	418,084
Projected 2020-21 Tentative Budget (including proposed rollover)	683,500	39,800	458,000	8,279,642	6,366,485	673,203	406,000	319,789	17,226,419
2019-20 Adopted Budget Non-Labor	514,500	60,334	526,206	8,280,190	5,733,879	591,510	412,500	384,289	16,503,408
Variance Increase/(Decrease)	169,000	(20,534)	(68,206)	(547)	632,606	81,693	(6,500)	(64,500)	723,012
Proposed Carryover from 19-20 or one time expenditures	(250,000)				(1,288,150)				(1,538,150)
New Non-Labor Budget requests net of Carryover	433,500				5,078,335				15,688,269
	Variances See Attached Worksheet Detail								
Total Proposed 2020-21 DO Tentative Budget	1,297,821	564,036	1,281,566	11,059,548	11,524,087	3,863,387	845,020	965,743	31,401,208
Net Change (includes Carryover)	238,643	(19,466)	(37,863)	26,128	787,656	184,149	12,993	(51,144)	1,141,096



# DISTRICT WIDE RESERVE ROLLFORWARD

GU001 only						
	BC	CC	PC	DW Costs	DW Reserves	Total
18-19 Ending Balances	21,496,879	6,046,732	7,891,991	-	30,834,959	66,270,561
19-20 Adopted Budget Beginning Balance	15,767,500	4,687,862	7,306,236	-	21,499,440	49,261,038
Net Difference	5,729,379	1,358,870	585,755	-	9,335,519	17,009,523
19-20 Adopted Budget Ending Balance	16,193,053	3,039,947	6,700,661	-	20,585,678	46,519,339
Revised 19-20 Ending Balance	21,922,431	4,398,817	7,286,416	0	29,921,197	63,528,862