



# BAKERSFIELD COLLEGE BUDGET FORUM

MAY 4, 2026

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PRESENTED BY  
DR. QUEEN E. KING , VICE PRESIDENT, FINANCE AND  
ADMINISTRATIVE SERVICES  
DR. KAILANI HENRY, CO-CHAIR BUDGET COMMITTEE  
VICTOR CROSWAITHE , CO-CHAIR BUDGET COMMITTEE

# BUDGET FORUM AGENDA

- Community College & State Budget
- KCCD Budget Assumptions
- BC FY26-27 Tentative Budget Allocation
  - College Budget Discussion (GUI Budget)
  - Categoricals/Restricted Funding
- BC Reserve
  - KCCD Reserve Request
  - BC Reserve
- Scheduled Maintenance and Capital Projects
- Questions
- Appendix
  - 5-year Capital Outlay
  - Budget Calendar (upcoming dates)
  - BC Budget resources
  - KCCD Budget resources

# Community Colleges & State Budget

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## Cost of Living adjustments (2.41%)

- Adult Education
- Extended Opportunity Programs & Services (EOPs)
- Disabled Student Programs & Services (DSPS)
- CalWORKs student services
- Apprenticeship

## No Change

- Student equity and Achievement
- Strong Workforce

# Community Colleges & State Budget (cont.)

- One-time funding
  - Student Support Block Grant
  - Common Cloud Data Platform
  - Calbright College
  - Credit for Prior Learning— including on-going funding
  - California Healthy School Food Pathways Program—for community colleges to support the California Healthy School Food Pathways Program, which strengthens the school food service workforce through apprenticeship and training programs.
  - Apprenticeship Related and Supplemental Instruction (RSI) Costs Backfill—A one-time

# Community Colleges & State Budget (cont.)



1.5% enrollment growth: 0.5% related to 26-27, 1.0% related to FY25-26



Proposition 2 bond funds to finance 10 new projects and 29 continuing projects at the community colleges

Fine Arts and Center for Student Success funded in FY26-27 (Fine Arts financing was moved up one fiscal year.)



Deferred Maintenance/Scheduled Maintenance funding availability – \$120.7M

# KCCCD Assumptions

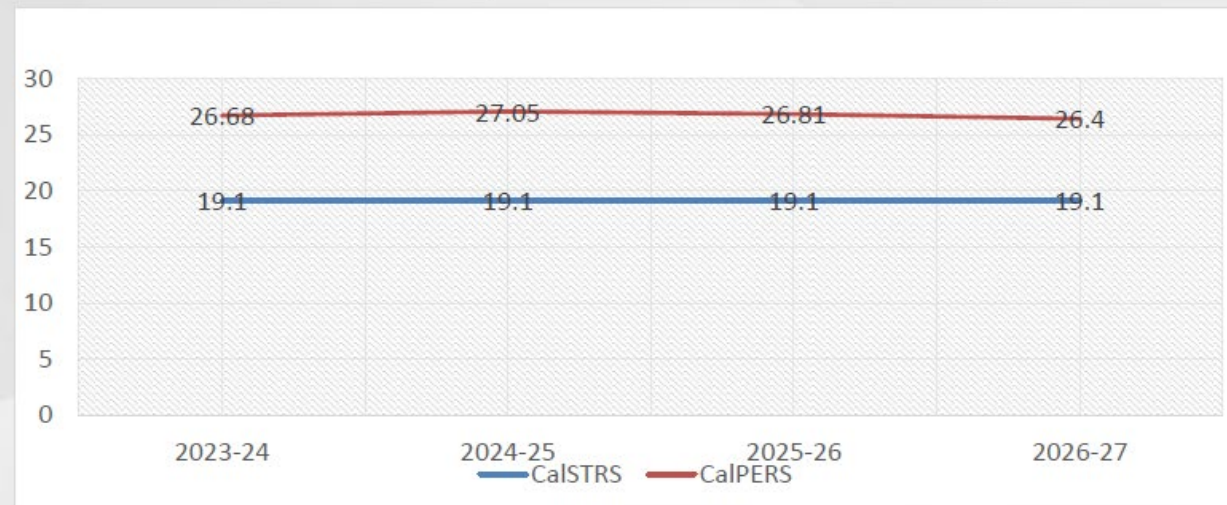
- COLA – 2.41%
- Deficit Factor – 4.86%
- Enrollment fees - \$46/unit (no change)
- Non-resident tuition \$336 to \$343 per unit (effective Summer 2026)
- 2025-26 P1 FTES
- No stabilization allocation

# Kern Community College District

## CalSTRS & CalPERS

California State Teachers Retirement System (CalSTRS) and California Public employees' Retirement System (CalPERS) rates in 2025-26. CalSTRS remains flat for the fourth year, while CalPERS increases another 0.35%.

CATEGORY	2023-24	2024-25	2025-26	2026-27
<b>CalPERS</b>	<b>26.68%</b>	<b>27.05%</b>	<b>26.81%</b>	<b>26.40%</b>
<b>CalSTRS</b>	<b>19.10%</b>	<b>19.10%</b>	<b>19.10%</b>	<b>19.10%</b>



## Kern Community College District Income to be Allocated - Unrestricted GU001

Income Description	2025-26	2026-27					Variance	
	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves		Tentative Allocation
SCFF	265,530,178	187,747,385	39,291,601	36,509,947			263,548,933	(1,981,245)
Stabilization - KCCD	-	-	-	-			-	-
Part-Time Faculty Support (Adjunct)	632,931	482,004	74,036	73,578			629,618	(3,313)
Full-Time Faculty Hiring	3,488,843	2,670,884	410,247	407,712			3,488,843	-
Lottery Revenue	4,890,036	4,224,474	664,888	647,228			5,536,590	646,554
Mandated Costs	858,378	700,714	107,630	106,964			915,308	56,930
Interest Income	6,000,000	4,578,792	716,118	705,090			6,000,000	-
Miscellaneous Income	175,000	157,954	24,704	24,323			206,981	31,981
<b>Total GU001 Income to be Allocated</b>	<b>281,575,367</b>	<b>200,562,207</b>	<b>41,289,222</b>	<b>38,474,843</b>			<b>280,326,273</b>	<b>(1,249,094)</b>
<b>PY Allocated Income</b>		203,695,804	40,122,751	37,756,812				
<b>Increase (Decrease) from PY</b>		(3,133,597)	1,166,471	718,032				
<b>Increase (Decrease) from PY - %</b>		-1.5%	2.9%	1.9%				
<b>District Office Budget (Chargebacks)</b>	41,878,240	34,986,698	6,025,853	6,010,091	(48,502,642)	1,480,000	-	5,144,402
<b>CY Allocation - After Chargebacks</b>		<b>165,575,509</b>	<b>35,263,370</b>	<b>32,464,752</b>			<b>233,303,631</b>	
<b>PY Allocated - After Chargebacks</b>		142,493,568	30,860,370	28,453,686				
<b>Increase (Decrease) from PY</b>		23,081,941	4,402,999	4,011,067				
<b>Increase (Decrease) from PY - %</b>		16.2%	14.3%	14.1%				

District wide Reserves includes one time request:-

1. Professional Expert( Grant Writing)
2. Automation & System Upgrade
3. Finance System Modernization and Automation
4. Professional Development



# Bakersfield College's FY26-27 Tentative Budget

# Bakersfield College - Unrestricted GU001 Allocation FY26-27 Tentative Budget VS FY25-26 Adopted Budget



Income Description	Tentative Budget Allocation FY26-27	Adopted Budget Allocation FY25-26	Variance
<b>SCFF</b>	187,747,385	191,440,051	(3,692,666)
<b>Stabilization - KCCD</b>	-	-	-
<b>Part-Time Faculty Support (Adjunct )</b>	482,004	484,750	(2,746)
<b>Full-Time Faculty Hiring</b>	2,670,884	2,672,042	(1,158)
<b>Lottery Revenue</b>	4,224,474	3,728,870	495,604
<b>Mandated Costs</b>	700,714	657,416	43,298
<b>Interest Income</b>	4,578,792	4,579,117	(324)
<b>Miscellaneous Income</b>	157,954	133,558	24,396
<b>Total GU001 Income to be Allocated</b>	<b>200,562,207</b>	<b>203,695,804</b>	<b>(3,133,597)</b>
<b>District Office Budget (Chargebacks)</b>	34,986,698	33,108,098	1,878,600
<b>CY Allocation - After Chargebacks</b>	<b>165,575,509</b>	<b>170,587,706</b>	<b>(5,012,197)</b>

**Bakersfield College**
**Income To Be Allocated -- Unrestricted GU001**

<b>District Allocation</b>		<b>BC Budget Reconciliation</b>	
Income Description	2026-27	Income Description	2026-27
SCFF	187,747,385		
Stabilization - KCCD	-	GU001 Total Budget	244,648,689
Part-Time Faculty Support (Adjunct )	482,004	Less Reserves*	(37,939,419)
Full-Time Faculty Hiring	2,670,884	STRS	-
Lottery Revenue	4,224,474	Non-resident Tuition	(1,056,771)
Mandated Costs	700,714	BC Early College	-
Interest Income	4,578,792	Other revenues	(246,693)
Miscellaneous Income	157,954	Adjusted GUI Budget	<u>205,405,806</u>
<b>Total GU001 Income to be Allocated</b>	<b><u>200,562,207</u></b>	<b>Total GU001 Income to be Allocated</b>	<b><u>200,562,207</u></b>
District Office Budget	34,986,698	District Office Budget	34,986,698
CY Allocation - After Chargeback	165,575,509	CY Allocation - After Chargeback	165,575,509

**Bakersfield College**  
**GU001 Revenue Projection**  
**Fiscal year 2026-27**  
**as of 4.19.2026**

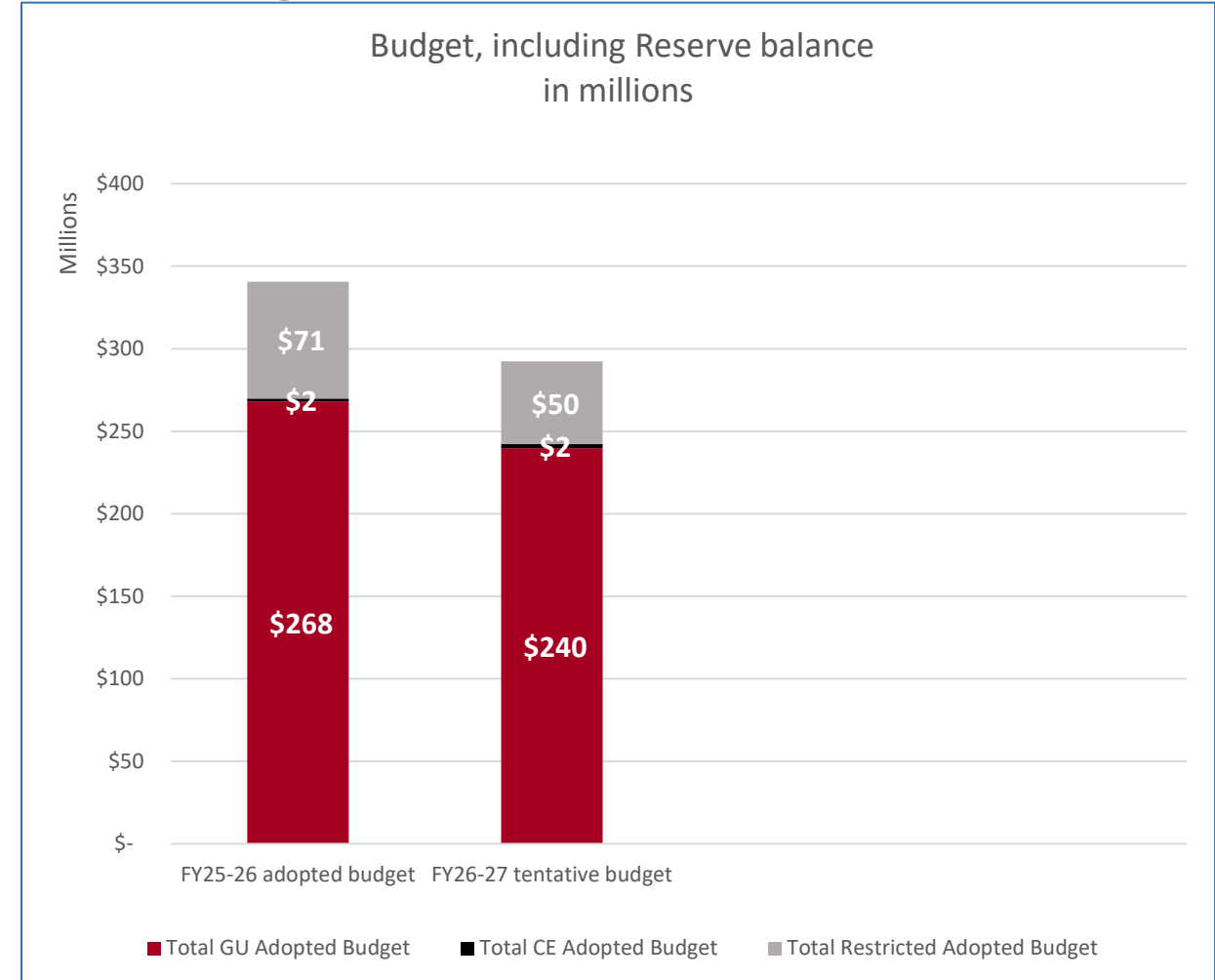
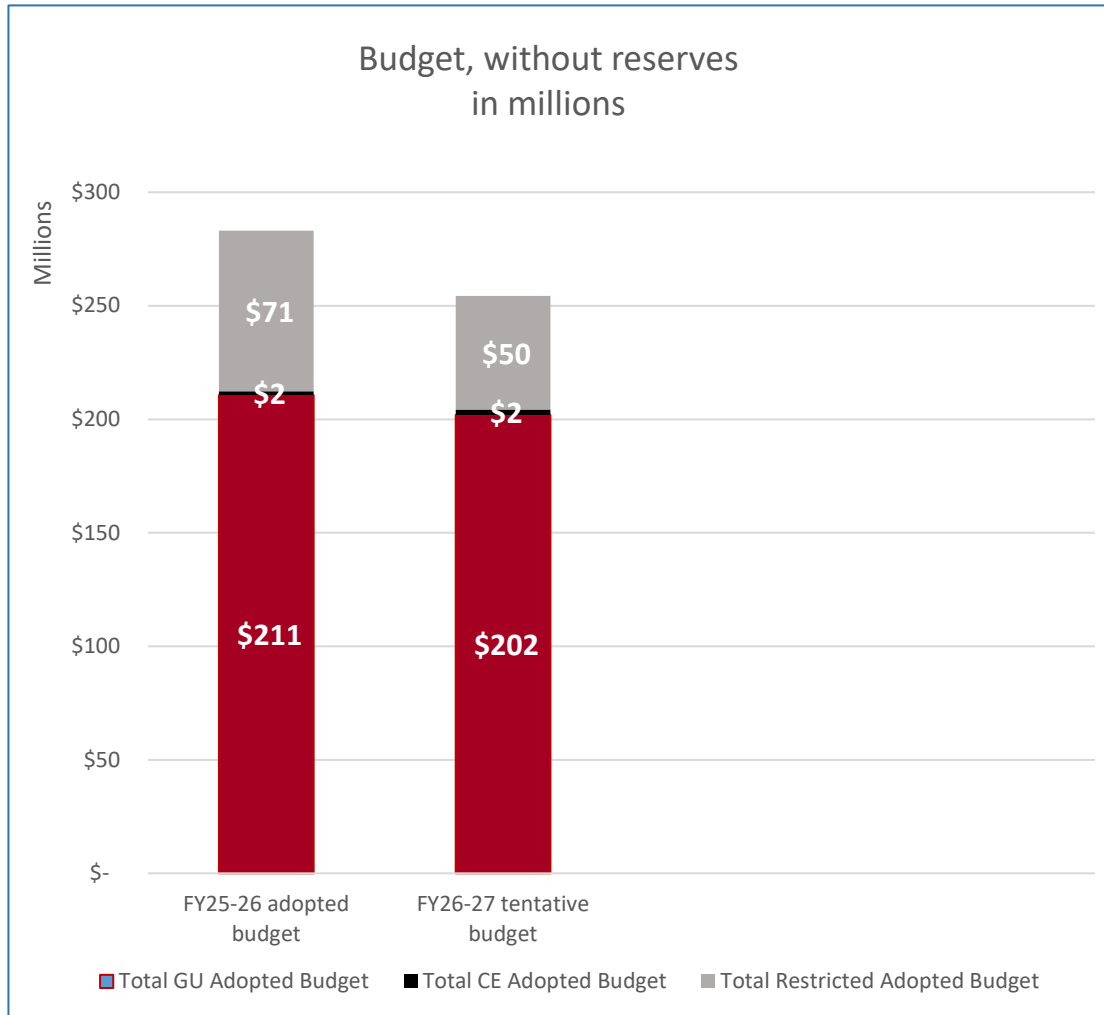


	<b>Budget FY 26-27</b>	<b>Budget FY 25-26</b>	<b>\$ Change</b>
<b><u>Source of Funds</u></b>			
SCFF	187,747,385	191,440,051	(3,692,666)
Stabilization - KCC	-	-	-
Part-time Faculty Support (Adjunct)	482,004	484,750	(2,746)
Full-time Faculty Hiring	2,670,884	2,672,042	(1,158)
Lottery Revenue (Unrestricted)	4,224,474	3,728,870	495,604
Mandated Costs	700,714	657,416	43,298
Interest income	4,578,792	4,579,117	(325)
Miscellaneous Income	157,954	133,558	24,396
<b>Total GUI Income to be Allocated per revenue allocation model</b>	<b>200,562,207</b>	<b>203,695,804</b>	<b>(3,133,597)</b>
STRS Retirement adjustment	-	4,843,599	(4,843,599)
Non-resident tuition	1,056,771	1,056,771	-
Other revenues	146,693	146,693	-
Indirect Cost Revenue Recovery	100,000	621,323	(521,323)
Early College - District Support	-	256,796	(256,796)
<b>Total Other Institutional Support</b>	<b>1,303,464</b>	<b>6,925,181</b>	<b>(5,621,717)</b>
<b>Total Sources of Funds</b>	<b>201,865,671</b>	<b>210,620,985</b>	<b>(8,755,314)</b>

# FY26-27 Tentative

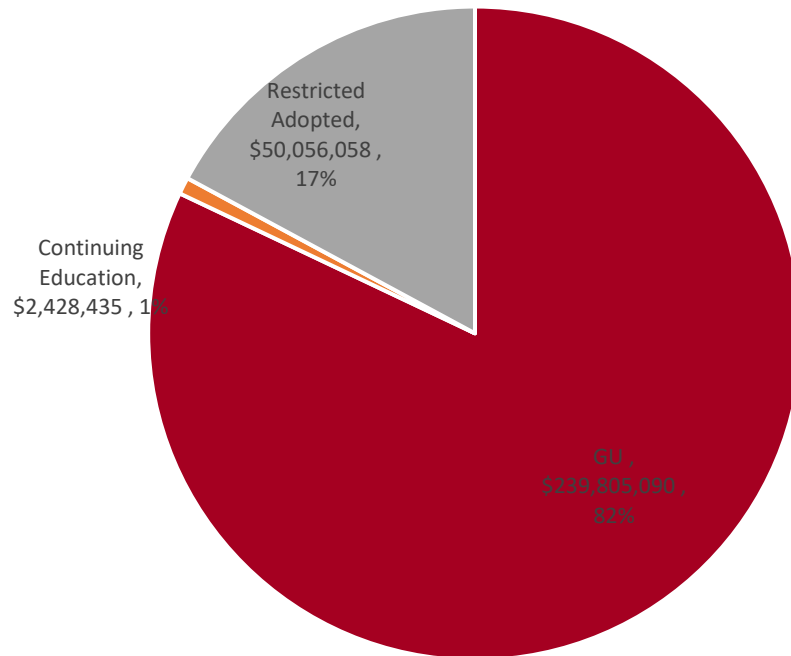
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# FY25-26 Adopted Budget (cont.)

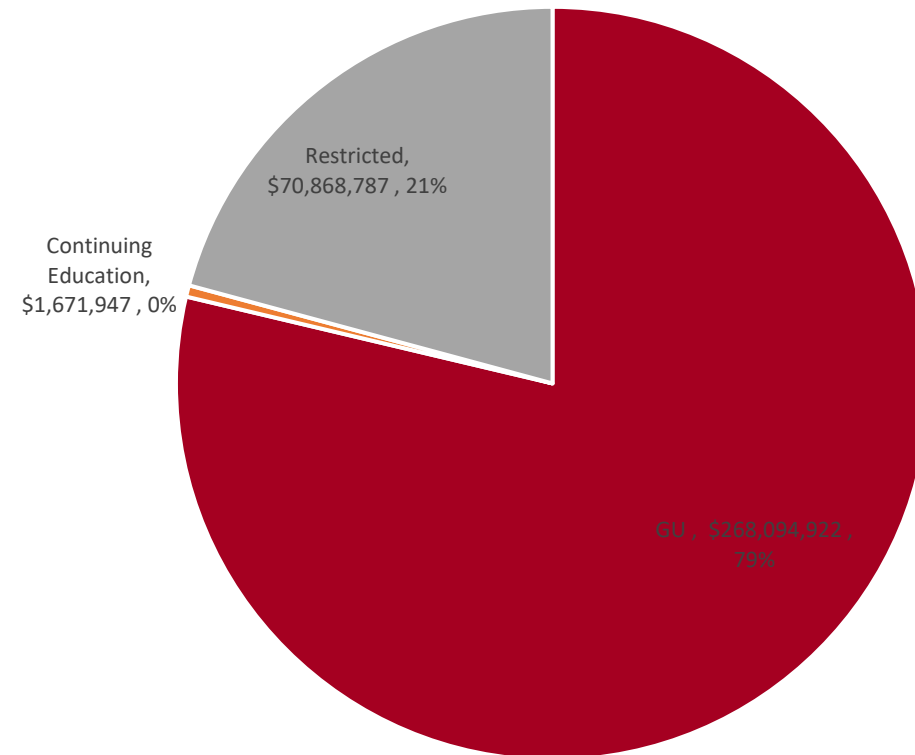


# Adopted Budget Two Fiscal Year Comparison

FY 26-27 Tentative Budget  
\$292,289,583

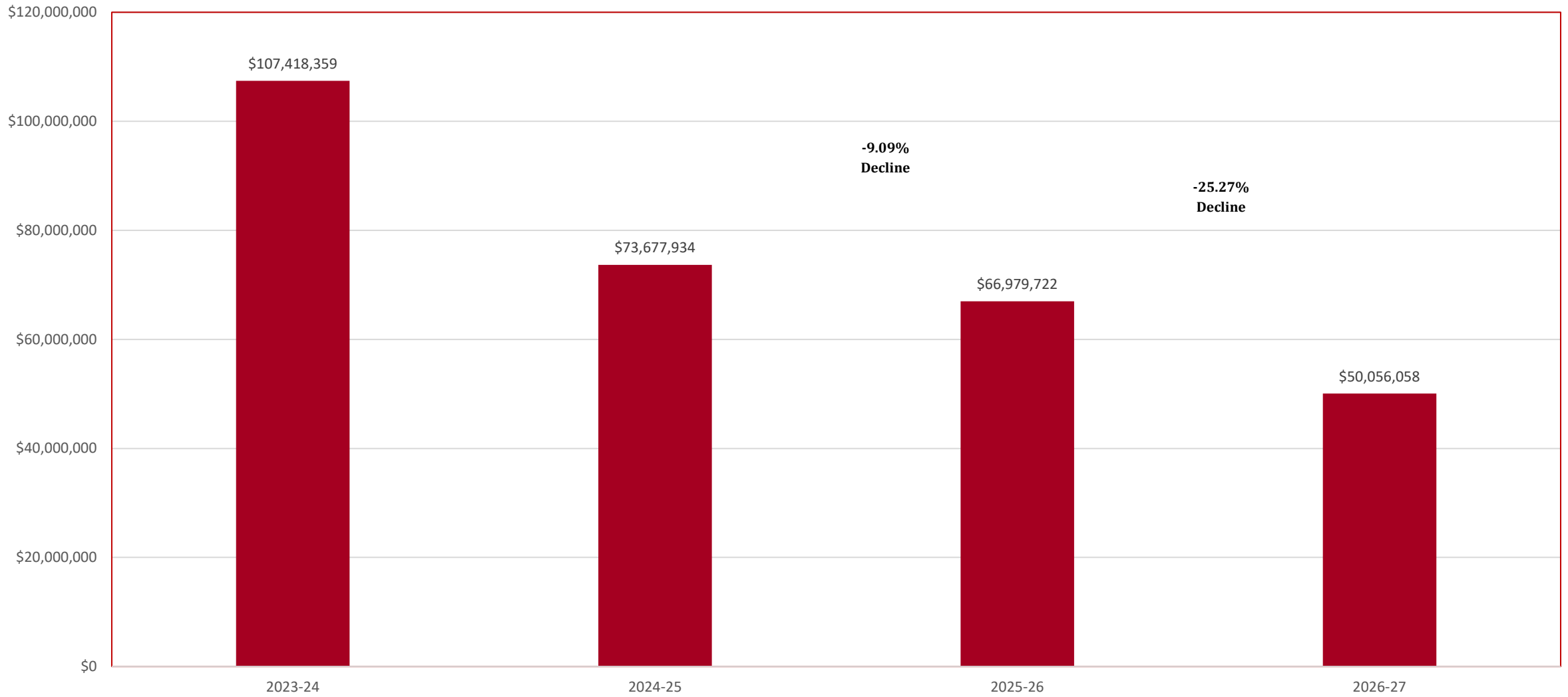


FY 25-26 Adopted Budget  
\$312,877,243



FY26-27 decrease primarily relates to \$3M decrease in SCFF, increase in deficit factor, and decrease in reserves.

### Categorical/Restricted Funding



# Bakersfield College's Reserves

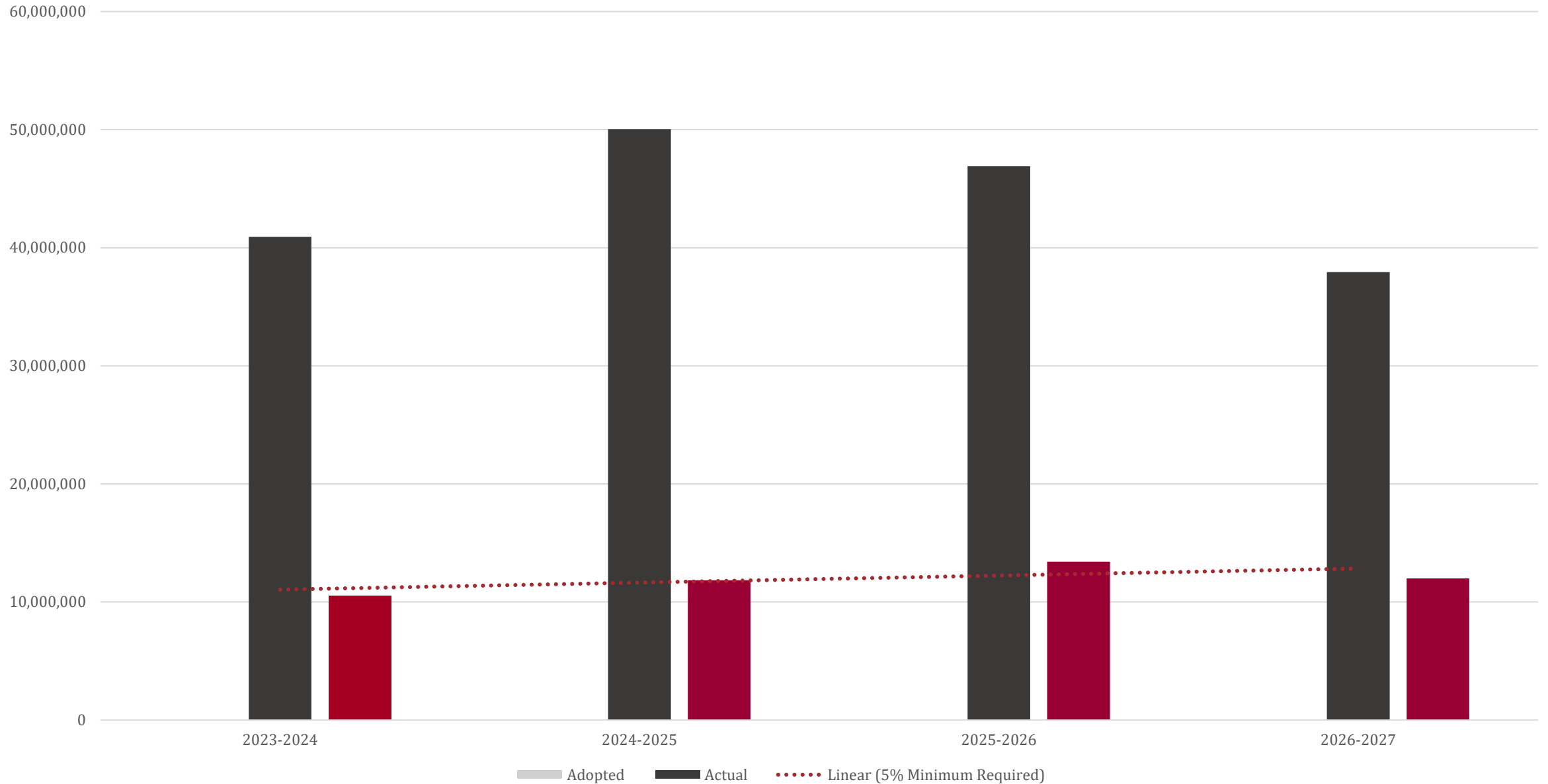
**Bakersfield College**  
**KCCD Reserve Request**  
**as of 4/3/2026**

Priority	Location	Modernization Request	Duplicate Elevator	Total Requests	
1	Language Arts	300,000	1,000,000	<b>1,300,000</b>	
2	Math/Science	300,000	-	<b>300,000</b>	
3	Performance Arts Center	300,000	-	<b>300,000</b>	
4	Library	300,000	-	<b>300,000</b>	
5	Humanities	300,000	-	<b>300,000</b>	
	<b>Total</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>2,500,000</b>	
Priority	Location			Total Requests	Description
1	FACE	HVAC/Air Handler Unit		<b>1,350,000</b>	HVAC/Air Handler Unit
5	Humanities			<b>1,500,000</b>	Air handler & VFD replacement
6	Industrial Technology			<b>400,000</b>	HVAC unit
7	Library			<b>2,000,000</b>	Air handler & VFD replacement
	<b>Total</b>			<b>5,250,000</b>	
<b>Emergency Management - Implementation</b>					
	<b>Total</b>			<b>2,250,000</b>	
	<b>Total Reserve Need</b>			<b>10,000,000</b>	
	<b>KCCD Reserve Request (50%)</b>			<b>5,000,000</b>	Ask - \$5M for rounding purposes

# GUI Reserves – Projection

<b>GUI Reserves</b>		
	<b>FY25-26 GU001 Reserve beginning balance</b>	<b>46,913,924</b>
<b>District request 9/18/25</b>		
	Fine Arts Contribution	(13,618,000)
	Pool Admin building	(5,500,000)
	Center for Student Success	(1,000,000)
	Culinary Arts expansion	(500,000)
	ADA Compliance projects	(500,000)
	<b>Total District request 9/18/25</b>	<b>(21,118,000)</b>
	<b>Bakersfield College Reserve balance 9/18/2025</b>	<b>25,795,924</b>
	FY24-25 Carryover contribution	12,143,495
	<b>Estimated Reserve balance at 4.19.26</b>	<b>37,939,419</b>
<b>FY26-27 Reserve Request</b>		
	Hybrid Police Department (start-up/implementation - one-time costs)	(667,100)
	50% contribution for projects approved (Elevators, HVAC, and emergency management)	(5,000,000)
	<b>Total FY26-27 additional requests</b>	<b>(5,667,100)</b>
	<b>Estimated Reserve balance for FY26-27</b>	<b>32,272,319</b>
<b>Estimated reserve requirements for FY26-27</b>		
	<b>5% Reserve Requirement – Board Policy (mandatory)</b>	<b>13,404,746</b>
	<b>15% Reserve Target – Internal baseline for planning purposes (not a formal requirement)</b>	<b>40,214,238</b>

### Reserve Account GU 7910



SCHEDULED  
MAINTENANCE  
&  
CAPITAL UPDATE



# Scheduled (Deferred) Maintenance (SMSR) Projects

Project Name	Percentage Completed	Tentative Start Date	Estimated Budget
<b>SMSR Projects</b>			
SMSR 2022-23 Air Handler Replacement	95%	12/1/2025	\$460,000.00
SMSR 2022-23 Allied Health Chiller Replacement	95%	12/1/2025	\$480,000.00
SMSR 2022-23 Artificial Turf Installation Campuswide	100%	12/1/2025	\$200,000.00
SMSR 2022-23 Concrete Replacement Campuswide Phase II	0%	5/18/2026	\$1,150,000.00
SMSR 2022-23 HVAC Controls and Equipment Replacement LA	100%	9/1/2025	\$397,430.00
SMSR 2022-23 Interior and Exterior Painting Campuswide	0%	6/1/2026	\$1,503,280.00
SMSR 2022-23 Language Arts Restroom Upgrades	0%	6/21/2026	\$1,000,000.00
SMSR 2022-23 Restroom Upgrades FACE Building	0%	5/25/2026	\$1,741,267.00
SMSR 2022-23 Wall And Floorcover Replacement Library	0%	5/25/2026	\$1,665,601.00
SMSR 2022-23 DC HVAC Replacement Science and Technology	80%	12/1/2025	\$1,686,455.00

# Capital Projects

Project Name	Percentage Completed	Tentative Start Date	Estimated Budget
Agricultural Building	85%		\$60,487,192.00
Allied Health Math Science Room 14 Remodel	0%	TBD	\$450,000.00
Baseball Dugout Replacement	100%	7/1/2025	\$800,000.00
Campus Wide ADA Projects	0%	8/1/2026	\$794,000.00
Campus Wide Security Cameras	98%	5/18/2025	\$1,498,000.00
Center For Student Success	0%	3/1/2027	\$27,993,000.00
Combined Gym & Fieldhouse Pool Admin Building	0%	3/1/2027	\$10,000,000.00
Combined Gym & Fieldhouse Pool Equipment Building	30%	1/8/2026	\$6,150,000.00
Combined Gym and Fieldhouse Phase II	0%	3/1/2027	\$361,000.00
Culinary Arts Lab Renovation	0%	5/1/2027	\$4,500,000.00

# Capital Projects

Project Name	Percentage Completed	Tentative Start Date	Estimated Budget
Delano Center Agrivoltaics Farm	0%	1/1/2027	\$500,000.00
Delano Center Monument Sign/Sidewalk and Landscape Phase II	35%	1/8/2026	\$3,900,000.00
Delano Center Welding Lab Expansion	0%	5/18/2026	\$1,000,000.00
Fine Arts Replacment	0%	9/1/2027	\$13,618,000.00
Infrastructure Campus Wide Rekeying	80%	9/1/2025	\$825,000.00
Mass Communication	90%	2/1/2026	\$550,000.00
BC Safety Lighting Phase II	0%	6/1/2026	\$350,000.00
Security Gates and Bollards	0%	5/21/2026	\$300,000.00
Soccer Field	0%	1/1/2027	\$12,000,000.00
Student Housing	70%	5/1/2024	\$63,445,000.00
Swing Space Modular Purchase	0%		\$1,200,000.00

# Questions



**APPENDIX  
For Information  
purposes only  
– not  
presented)**

# 5 Year Construction Plan

- **Current construction projects**
  - Agriculture building
  - Student Housing
  - Soccer Fields
  - CSS building
  - Pool & Maintenance building
  - Delano Campus monument sign/Sidewalk and Landscape
- **New construction**
  - Teaching Kitchen - Culinary Arts
  - Fine Arts building
- **Capital Improvements**
  - Wayfinding
  - Old Gym Upgrades

## BC MASTER BUDGET/FISCAL CALENDAR JULY 2025 - JUNE 2026

Timeline*	FY25	FY26	FY27	FY28	BC Deadline	Tasks	Responsible
April 2026				X	4/1/2026	Program Review & Resource Requests for FY28 available to campus.	Program Review Committee
			X		4/6/2026	Exec Review of FY27 Labor Budgets, GU001 Operational Budgets, Restricted Funding Budgets.	Executive Team
			X		4/13/2026	Updates to FY27 Labor Budgets, GU001 Operational Budgets, Restricted Funding Budgets from Exec Review.	Budget Office
			X		4/20/2026	Final Exec Review of FY27 Labor Budgets, GU001 Operational Budgets, Restricted Funding Budgets for Tentative Budget.	Executive Team
			X		4/27/2026	Budget Committee presentation of Tentative Budget.	VPFAS
May 2026			X		5/1/2026	Activate/Cancel/Freeze FY27 positions.	Budget Office
			X		5/4/2026	FY27 Tentative Budget upload. <b>NO CHANGES TO FY27 BUDGETS UNTIL NEW FY 7/1/26.</b>	Budget Office
			X		5/4/2026	Budget Open Forum presentation of Tentative Budget.	VPFAS
			X		5/11/2026	College Council presentation of Tentative Budget.	VPFAS
		X			5/4/2026	Cutoff date for FY26 expenses requests (expenditure transfers, FOAPAL Change Forms, etc) for postings from January 1 through March 31, 2026.	Campus
		X			5/29/2026	Cutoff ALL Purchase Orders (POs) for FY26. Must be approved in Banner.	Campus
June 2026			X		6/11/2026	Board Approval of FY27 Tentative Budget.	District
		X			6/30/2026	Cutoff ALL Cal-Card travel expenses for FY26. Travel must be preapproved by May 31st.	Campus
		X			6/30/2026	Last Day to RECEIVE items for FY26.	Campus
		X			6/30/2026	Cutoff Date for receipt to District Office for all payroll processing in FY26.	Campus
		X			6/30/2026	Cutoff date for Finance SSB Budget Transfers for FY26.	Campus
		X			6/30/2026	Cutoff date for FY26 expenses requests (expenditure transfers, FOAPAL Change Forms, etc) for postings from April 1 through June 15, 2026.	Campus

\*Timeline subject to change

BC Budget Office 09/09/25

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# Bakersfield College Budget Resources

- Budget Office
  - <https://www.bakersfieldcollege.edu/about/administration/finance-and-administrative-services/budget.html>
- Budget Committee
  - <https://committees.bakersfieldcollege.edu/budget/index.html>
- Closing the Loop
  - <https://www.bakersfieldcollege.edu/about/administration/planning-and-accountability/closing-the-loop/index.html>

# KCCCD Budget Resources

- Budget Reports (Tentative and Adopted budget and presentations)
  - <https://www.kccd.edu/business-services/reports.html>
- District-wide Budget Committee
  - <https://committees.kccd.edu/district-wide-budget-committee/index.html>

# BC Budget Office

<https://www.bakersfieldcollege.edu/about/administration/finance-and-administrative-services/budget.html>

Jerry Harris, Budget Analyst

Sachiko Morrison, Budget Analyst

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Brett Osthimer, Accounting Coordinator