

Budget Committee Meeting Minutes

8/24/2026

Co-Chairs:

Faculty Co-Chair: Dr. Kailani Henry,

Administrator Co-Chair: Dr. Queen E. King

Classified Co-Chair: Victor Crosthwaite

Attendance

Members Present:

Dr. Stacy Pfluger, Dr. Cesar Jimenez, Kyungjin Menjivar (Business Education), Dr. Kailani Henry (Faculty Co-Chair), Nick Strobel (Physical Science), Alex Lewis (Social Science), Rebecka Zepeda (Academic Senate) Frankie Dirden (student), Beatrice Licon, Dr. Jessica Wojtysiak, Dr. Queen E. King.

Members Not Present:

Tim Bohan (Education), Kimberly Nickell, LeAnn Riley (Agriculture), Jessalyn Choate (classified), Cecilia Gabaldon (Classified); Victor Crosthwaite (Classified Co-Chair) Angela Williams (Classified).

Called to Order

Dr. Queen E. King called the meeting to order at 4:03 p.m.

Approval of Agenda

- *Motion/First Nick Strobel/Approved. Second Kailani Henry/Approved.*

Approval of Meeting Minutes

- Approval of the 4/27/2026 Meeting Minutes
- *Motion/First Dr. Stacy Pfluger/Second Nick Strobel/Approved*

Charter Review – Dr. Kailani Henry

- Dr. Pfluger/Dr. Henry with amendments

The Budget Committee charge was updated to include an annual assessment of the budget development process. Additional friendly amendments were made to improve wording and punctuation. The amendments were approved following a motion by Dr. Pfluger and a second by Dr. Kailani Henry.

FY26-27 Budget Overview – Dr. Queen E. King

a. Exhibit C – Discussion

Dr. King provided an overview and answered questions regarding how funding is allocated to Bakersfield College. She explained that Hold Harmless funding has ended. Hold Harmless represents KCCD's baseline funding based on FY 2024–25 reported FTES. She also explained the meaning of Total Computational Revenue and its relationship to overall funding.

Dr. King highlighted the three components of the Student-Centered Funding Formula:

- **Base Allocation:** Based on college size and FTES and the number of approved centers.
- **Supplemental Allocation:** Based on the number of AB 540, Pell Grant, and California College Promise Grant students.
- **Student Success Allocation:** Based on various student success outcomes and the points assigned to each outcome for funding purposes.

b. Tentative and Adopted Budget

- Dr. King presented KCCD's tentative and adopted budget revenue models and reviewed the funding changes between the two budgets. She shared a comparative analysis of the FY 2025–26 Adopted Budget, FY 2026–27 Tentative Budget, and FY 2026–27 Adopted Budget.
- She also presented an analysis of GU001 adopted revenues for FY 2024–25 through FY 2026–27, highlighting the campus's major revenue streams. The analysis reflected a decline in indirect cost revenue, primarily due to expiring grants and reductions associated with DEI funding. In addition, the college will no longer receive Early College support from the District.
- Dr. King explained that STRS retirement revenue is not an ongoing revenue source and, therefore, should not be budgeted as such. Its removal from the budget reduced the revenue available for expenditure allocations.
- She also reviewed the decline in reserves and explained how they were allocated using the BC Carryforward and Reserve Estimates. Reserve funds were used to address emergency management, elevators, HVAC, ADA improvements, and project-related expenses, including Fine Arts and Softball.

Dr. King reported a current reserve balance of approximately \$31 million. Board policy requires a minimum reserve of 5%, or approximately \$12 million, while the college's internal reserve target of 15% is approximately \$37 million. Following the planned use of reserves, the college remains above the required minimum but below its internal target. Dr. King noted that the college transferred approximately \$10 million to \$12 million into reserves during each of the previous two years. If this trend continues, even at half that amount, the college is expected to remain within its internal reserve target. When the Recalculation Apportionment (R1) is provided, the district will provide the college with the Carryforward calculation, which will be shared with the budget committee.

District-wide committee (update) – Dr. Queen E. King

Dr. King informed the committee that, during a recent meeting of the Vice Presidents of Finance and Administrative Services, the VPs expressed the need for regular districtwide meetings with the Interim Vice Chancellor/CFO and the Associate Vice Chancellor of Accounting Services.

Budget Committee updates – Dr. King

- Tentatively scheduled 9/28/2026 at 3:30 PM – wear red.
- Add Decision Making criteria as an agenda item for next meeting

Adjournment

- 4:47 p.m.

General budget update – Somaly Boles

- The KCCD FY26 expenditure timeline was communicated to the college on February 13, 2026. All expenditures from 7/1/2025-12/31/2025 must be fully processed or closed by February 27, 2026, which is a week earlier. The KCCD FY27 expenditure timeline was also provided in the same communication. KCCD will be transitioned to quarterly processing/closure.

Adjournment

- The meeting was adjourned at 4:45 p.m.