

# **BAKERSFIELD COLLEGE**

## **BUDGET FORUM**

DECEMBER 1, 2025

PRESENTED BY

DR. QUEEN E. KING , VICE PRESIDENT, FINANCE AND ADMINISTRATIVE SERVICES

SOMALY BOLES, DIRECTOR FINANCE AND GRANTS

KALAINI HENRY, CO-CHAIR BUDGET COMMITTEE

ZACHARY WHARTON, CO-CHAIR BUDGET COMMITTEE

# BUDGET FORUM AGENDA

- FY24-25 Budget Update
- Community College & State Budget
- BC FY25-26 Adopted Budget
  - KCCD Assumptions
  - BC Adopted Budget
- BC Reserve
- Other Information
- Budget Operational Update
- Capital & Scheduled Maintenance Update

# Bakersfield College's FY24-25 Budget Update

# FY24-25 Budget Status Update

**Bakersfield College**

**GUI Budget**

**FISCAL YEAR 2025**

|                                                |                     |                     |                     |                         |
|------------------------------------------------|---------------------|---------------------|---------------------|-------------------------|
| Fund                                           | GU001               |                     |                     |                         |
| By Account Category                            |                     |                     |                     |                         |
| Row Labels                                     | Sum of Total Budget | Sum of YTD Activity | Sum of Encumbrances | Sum of Remaining Budget |
| 1000 Faculty/Educational Administrator Labor   | 62,505,671.20       | 61,247,827.16       | -                   | 1,257,844.04            |
| 2000 Classified/Temporary Labor                | 22,549,403.78       | 20,780,384.91       | -                   | 1,769,018.87            |
| 3000 Benefits                                  | 36,068,599.11       | 33,188,019.80       | -                   | 2,880,579.31            |
| 4000 Supplies/Materials                        | 1,847,734.79        | 1,367,891.40        | 54,885.57           | 424,957.82              |
| 5000 Services                                  | 16,751,935.36       | 11,972,583.20       | 286,390.09          | 4,492,962.07            |
| 6000 Equipment                                 | 5,009,041.98        | 3,613,450.98        | 322,243.27          | 1,073,347.73            |
| 7000 Debt Service                              | 220,000.00          | 195,774.96          | -                   | 24,225.04               |
| 7000 Reserves                                  | 57,298,937.13       | -                   | -                   | 57,298,937.13           |
| 7201 District Allocation / Intrafund Transfers | 31,806,772.44       | 45,306.04           | -                   | 31,761,466.40           |
| 7000 Rent Expense / Interfund Transfers        | 8,796,746.04        | 8,708,984.64        | -                   | 87,761.40               |
| Grand Total                                    | 242,854,841.83      | 141,120,223.09      | 663,518.93          | 101,071,099.81          |

*Budget excluding reserves and district allocation  
(available for current use)*

153,749,132.26

141,074,917.05

663,518.93

12,010,696.28

# FY24-25 One-time Reserve Spend

| Category ▼                                  | Request ▼                                                                | Budgeted ▼         | Expense ▼          | Remaining Balance ▼ |
|---------------------------------------------|--------------------------------------------------------------------------|--------------------|--------------------|---------------------|
| Arvin Furniture & Equip                     | Arvin Computers (2 labs, classrooms)                                     | \$277,000          | \$284,566          | -\$7,566            |
| Arvin Furniture & Equip                     | Arvin Furniture, Move-in expenses, and Pantry construction and equipment | \$600,000          | \$43,901           | \$556,099           |
| <b>Arvin Furniture &amp; Equip Total</b>    |                                                                          | <b>\$877,000</b>   | <b>\$328,467</b>   | <b>\$548,533</b>    |
| College Safety - Campus Safety              | BC Mass Communication                                                    | \$748,000          | \$27,186           | \$720,814           |
| College Safety - Campus Safety              | Security video cameras, Panorama and BCSW                                | \$1,300,000        | \$886,909          | \$413,091           |
| <b>College Safety - Campus Safety Total</b> |                                                                          | <b>\$2,048,000</b> | <b>\$914,095</b>   | <b>\$1,133,905</b>  |
| College Safety Equipment                    | Patrol carts, 4x                                                         | \$45,000           | \$50,428           | -\$5,428            |
| College Safety Equipment                    | Patrol equipment, AEDs, first aid, officer equipment                     | \$30,000           | \$21,416           | \$8,584             |
| <b>College Safety Equipment Total</b>       |                                                                          | <b>\$75,000</b>    | <b>\$71,844</b>    | <b>\$3,156</b>      |
| Instructional Equipment                     | Farm wash basins, overhead structure                                     | \$250,000          | \$207,386          | \$42,614            |
| Instructional Equipment                     | Ipads                                                                    | \$10,000           | \$9,999            | \$1                 |
| Instructional Equipment                     | New shed                                                                 | \$8,000            | \$6,245            | \$1,755             |
| Instructional Equipment                     | Biology microscopes, backfill 4x GS classrooms                           | \$85,805           | \$85,805           | \$0                 |
| Instructional Equipment                     | Biology microscopes, refresh all 11x classrooms (9 SE, 2 GS/MS)          | \$300,237          | \$300,237          | \$0                 |
| <b>Instructional Equipment Total</b>        |                                                                          | <b>\$654,042</b>   | <b>\$609,672</b>   | <b>\$44,370</b>     |
| Site Improvement                            | Ramp for Stage                                                           | \$13,000           | \$8,257            | \$4,743             |
| Site Improvement                            | Delano welding lab expansion, shade, concrete                            | \$1,000,000        | \$86,343           | \$913,658           |
| Site Improvement                            | LRC bathroom mirrors replacement                                         | \$10,000           | \$5,044            | \$4,956             |
| Site Improvement                            | Bollards within campus                                                   | \$260,000          | \$0                | \$260,000           |
| Site Improvement                            | BC Southwest Food Pantry Expansion                                       | \$50,000           | \$40,925           | \$9,075             |
| Site Improvement                            | Soundproofing Fireside room                                              | \$0                | \$0                | \$0                 |
| Site Improvement                            | FY25 Restroom Upgrades FACE Building                                     | \$400,000          | \$0                | \$400,000           |
| Site Improvement                            | Site Improvements - general funding                                      | \$476,296          | \$0                | \$476,296           |
| Site Improvement                            | Remodel of the student space for testing, Panorama                       | \$0                | \$13,779           | -\$13,779           |
| Site Improvement                            | Remodel of the student space for testing, Delano/BCSW                    | \$0                | \$13,779           | -\$13,779           |
|                                             |                                                                          |                    |                    |                     |
| <b>Site Improvement Total</b>               |                                                                          | <b>\$2,209,296</b> | <b>\$168,125</b>   | <b>\$2,041,171</b>  |
| <b>Grand Total</b>                          |                                                                          | <b>\$5,863,338</b> | <b>\$2,092,204</b> | <b>\$3,771,134</b>  |

# FY 25-26 Adopted Budget Update

# Community Colleges & State Budget

- Cost of Living adjustments (2.3%)
  - Adult Education
  - Mandated Block Grants
  - Extended Opportunity Programs & Services (EOPs)
  - Disabled Student Programs & Services (DSPS)
  - Cooperative Agencies Resources for Education (CARE)
  - CalWORKs student services
  - Apprenticeship (2.69% COLA)
- One-time funding
  - Student Support Block Grant
  - Development of Career Passport
  - Emergency Financial Aid
  - Credit for Prior Learning
  - Systemwide Common Data Platform
- Capital Outlay – prior funded/approved projects
- Enrollment growth (2.35%)
- No deferred maintenance funding

# KCCD Assumptions

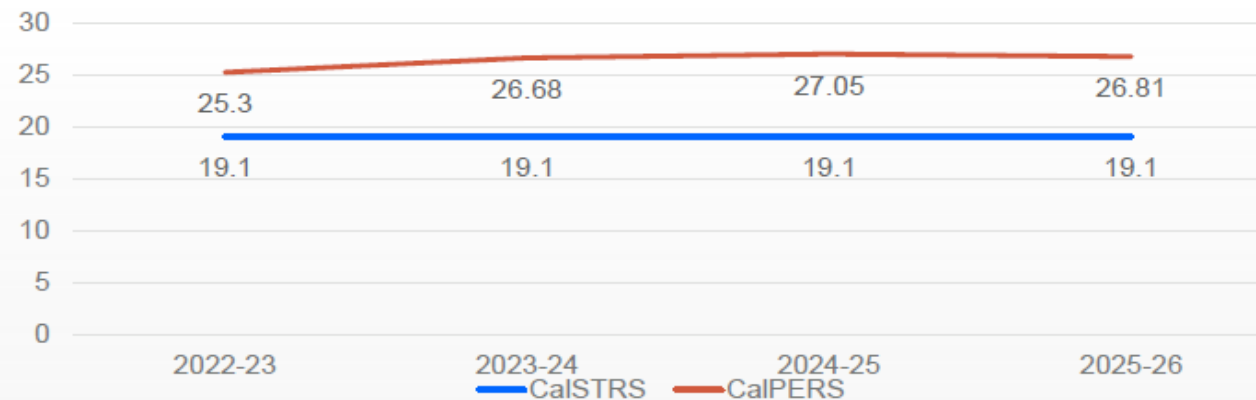
- COLA – 2.30%
- Deficit Factor – 2.25%
- No growth funding
- Enrollment fees - \$46/unit (no change)
- 2024-25 P2 FTES
- No stabilization allocation

# CalSTRS & CalPERS

California State Teachers Retirement System (CalSTRS) and California Public employees' Retirement System (CalPERS) rates in 2025-26

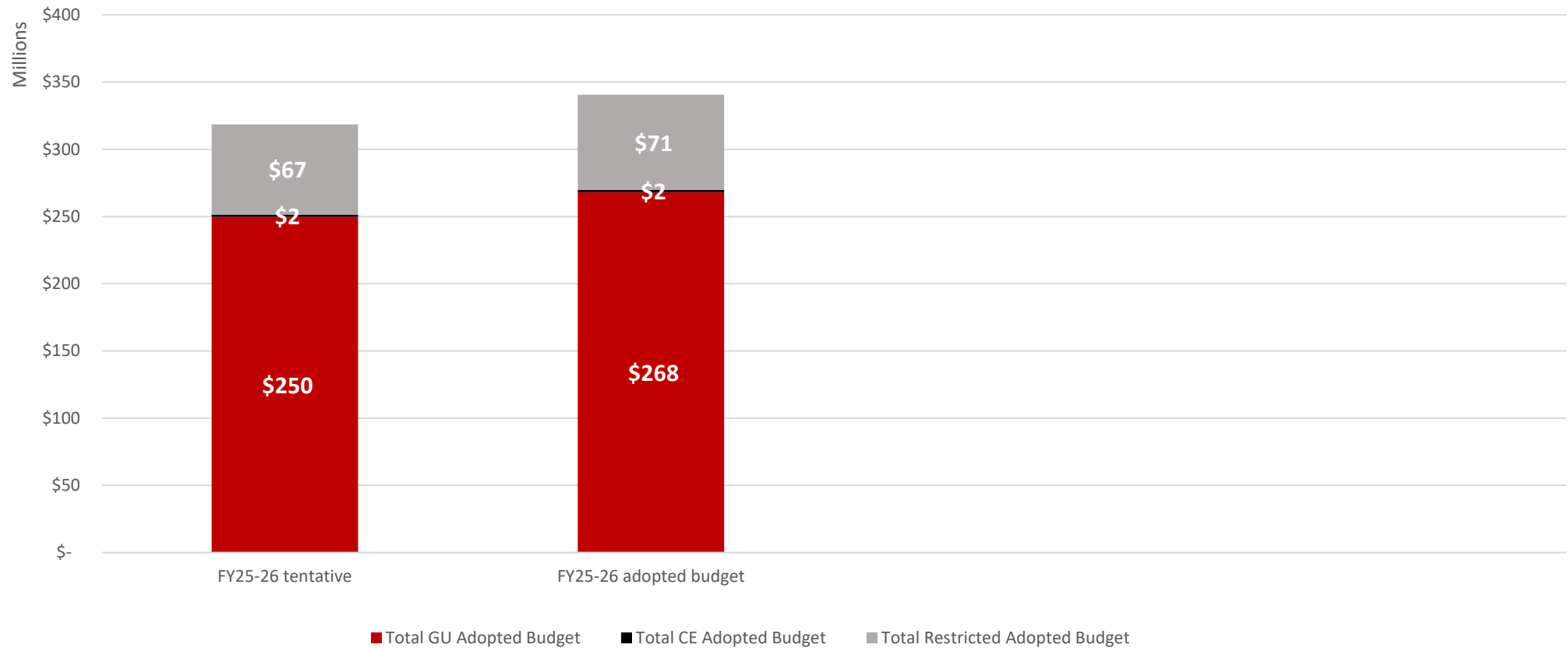
CalSTRS remains flat for the fourth year, while CalPERS decreases 0.24%.

| CATEGORY | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|----------|---------|---------|---------|---------|
| CalPERS  | 25.3%   | 26.68%  | 27.05%  | 26.81%  |
| CalSTRS  | 19.10%  | 19.10%  | 19.10%  | 19.10%  |

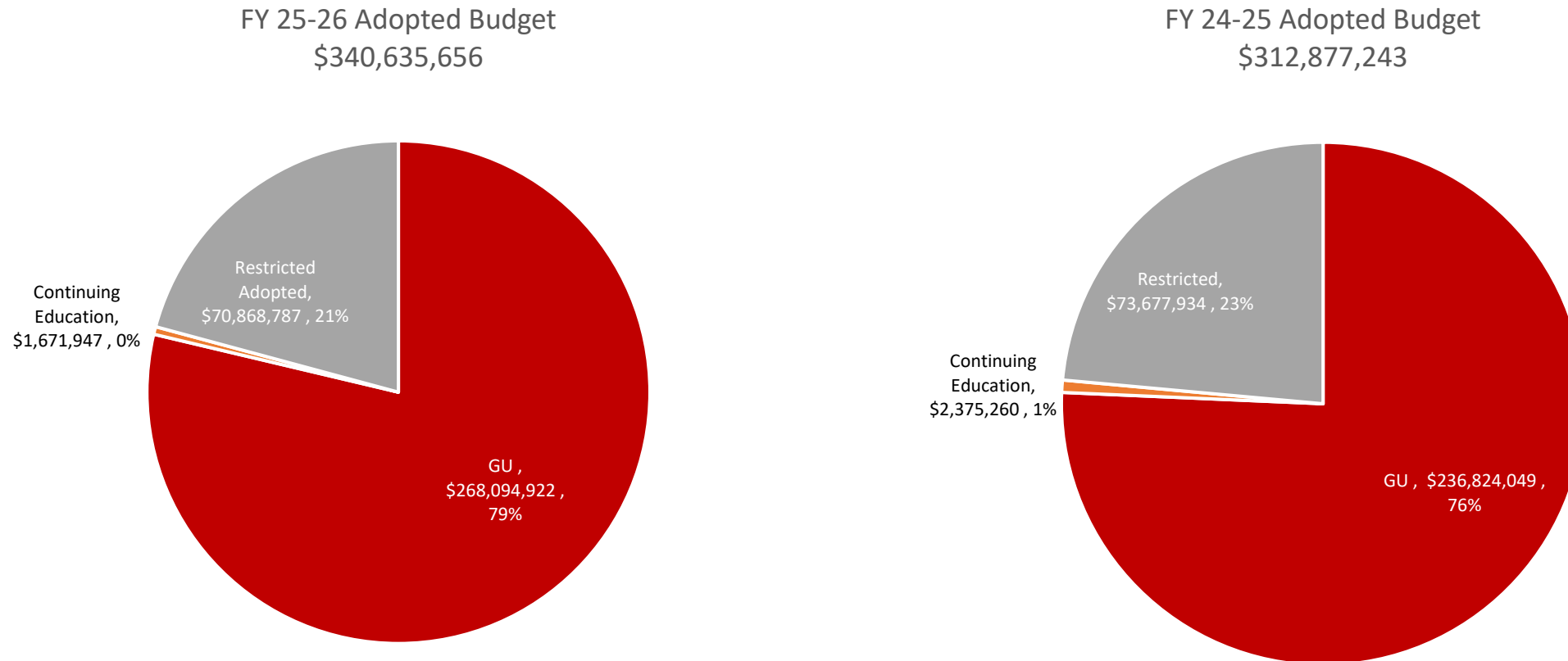


# Bakersfield College's FY25-26 Budget

# FY25-26 Tentative vs. Adopted Budget

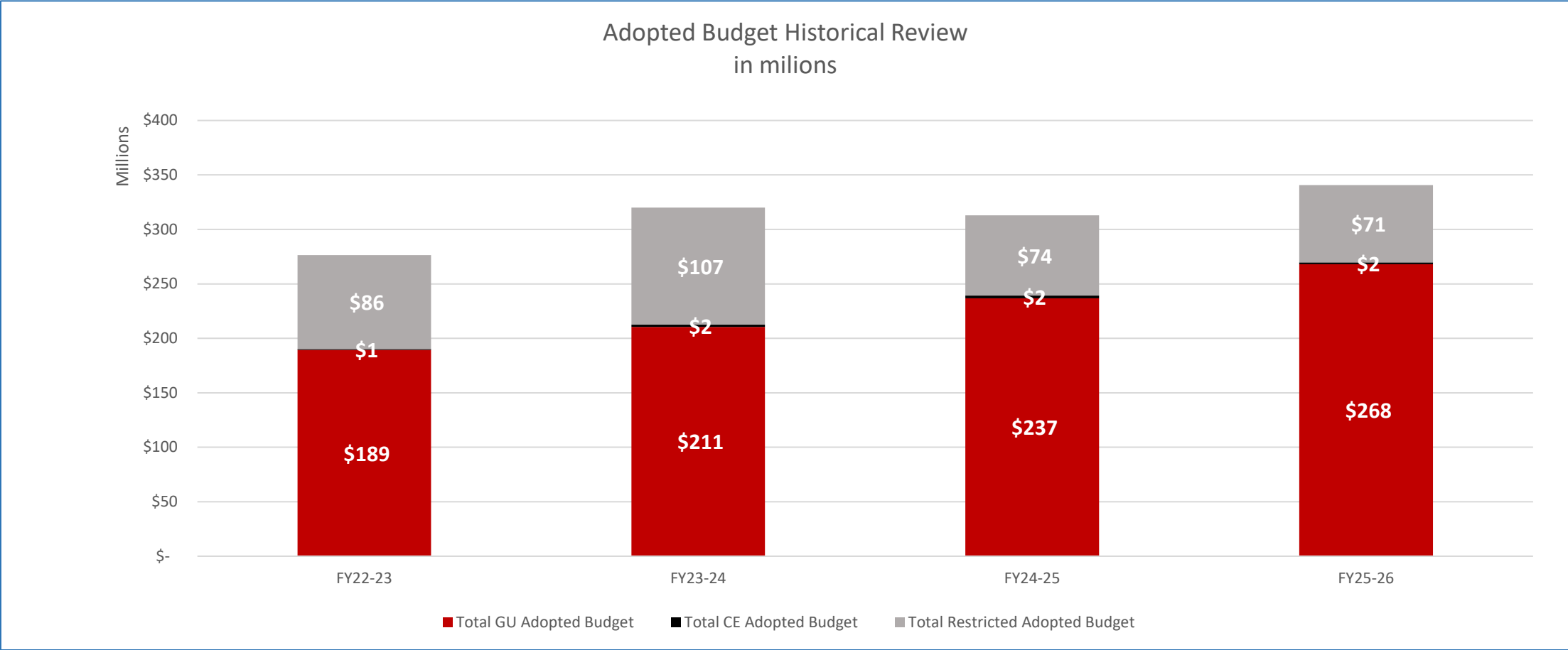


# Adopted Budget Two Fiscal Year Comparison



FY25-26 budget increase primarily relates to \$27M increase in SCFF and adjustment in deficit factor.

# Adopted Budget Historical Review



# Kern Community College District

## Income to be Allocated - Unrestricted GU001

R1 - v1

|                                             | 2024-25               | 2025-26             |                              |                     |                 |                        |                    |                   |
|---------------------------------------------|-----------------------|---------------------|------------------------------|---------------------|-----------------|------------------------|--------------------|-------------------|
| Income Description                          | PY Adopted Allocation | Bakersfield College | Cerro Coso Community College | Porterville College | District Office | District Wide Reserves | Adopted Allocation | Variance          |
| <b>SCFF</b>                                 | <b>228,963,917</b>    | 191,440,051         | 38,270,827                   | 35,819,300          |                 |                        | <b>265,530,178</b> | 36,566,261        |
| Stabilization - KCCD                        | -                     | -                   | -                            | -                   |                 | -                      | -                  | -                 |
| Part-Time Faculty Support (Adjunct )        | 632,931               | 484,750             | 72,047                       | 76,133              |                 |                        | 632,931            | -                 |
| Full-Time Faculty Hiring                    | 3,488,843             | 2,672,042           | 397,138                      | 419,663             |                 |                        | 3,488,843          | -                 |
| Lottery Revenue                             | 4,433,342             | 3,728,870           | 570,228                      | 590,938             |                 |                        | 4,890,036          | 456,695           |
| Mandated Costs                              | 845,814               | 657,416             | 97,710                       | 103,252             |                 |                        | 858,378            | 12,564            |
| Interest Income                             | 4,500,000             | 4,579,117           | 694,543                      | 726,340             |                 |                        | 6,000,000          | 1,500,000         |
| Miscellaneous Income                        | 207,000               | 133,558             | 20,258                       | 21,185              |                 |                        | 175,000            | (32,000)          |
| <b>Total GU001 Income to be Allocated</b>   | <b>243,071,847</b>    | <b>203,695,804</b>  | <b>40,122,751</b>            | <b>37,756,812</b>   |                 | -                      | <b>281,575,367</b> | <b>38,503,520</b> |
| PY Allocated Income                         |                       | 174,269,222         | 36,100,754                   | 33,739,256          |                 |                        |                    |                   |
| Increase (Decrease) from PY                 |                       | 29,426,582          | 4,021,997                    | 4,017,556           |                 |                        |                    |                   |
| Increase (Decrease) from PY - %             |                       | 16.9%               | 11.1%                        | 11.9%               |                 |                        |                    |                   |
|                                             |                       |                     |                              |                     |                 |                        |                    |                   |
| <b>District Office Budget (Chargebacks)</b> | 42,301,608            | 33,108,098          | 5,390,622                    | 5,438,919           | (53,087,621)    | 9,149,982              | -                  | 1,636,031         |
| <b>CY Allocation - After Chargebacks</b>    |                       | <b>170,587,706</b>  | <b>34,732,129</b>            | <b>32,317,892</b>   |                 |                        | <b>237,637,728</b> |                   |
| PY Allocated - After Chargebacks            |                       | 142,493,568         | 30,860,370                   | 28,453,686          |                 |                        |                    |                   |
| Increase (Decrease) from PY                 |                       | 28,094,138          | 3,871,759                    | 3,864,207           |                 |                        |                    |                   |
| Increase (Decrease) from PY - %             |                       | 19.7%               | 12.5%                        | 13.6%               |                 |                        |                    |                   |

**Bakersfield College  
GUI Budget - Adopted  
Fiscal year 2025-2026  
as of 8.22.25**

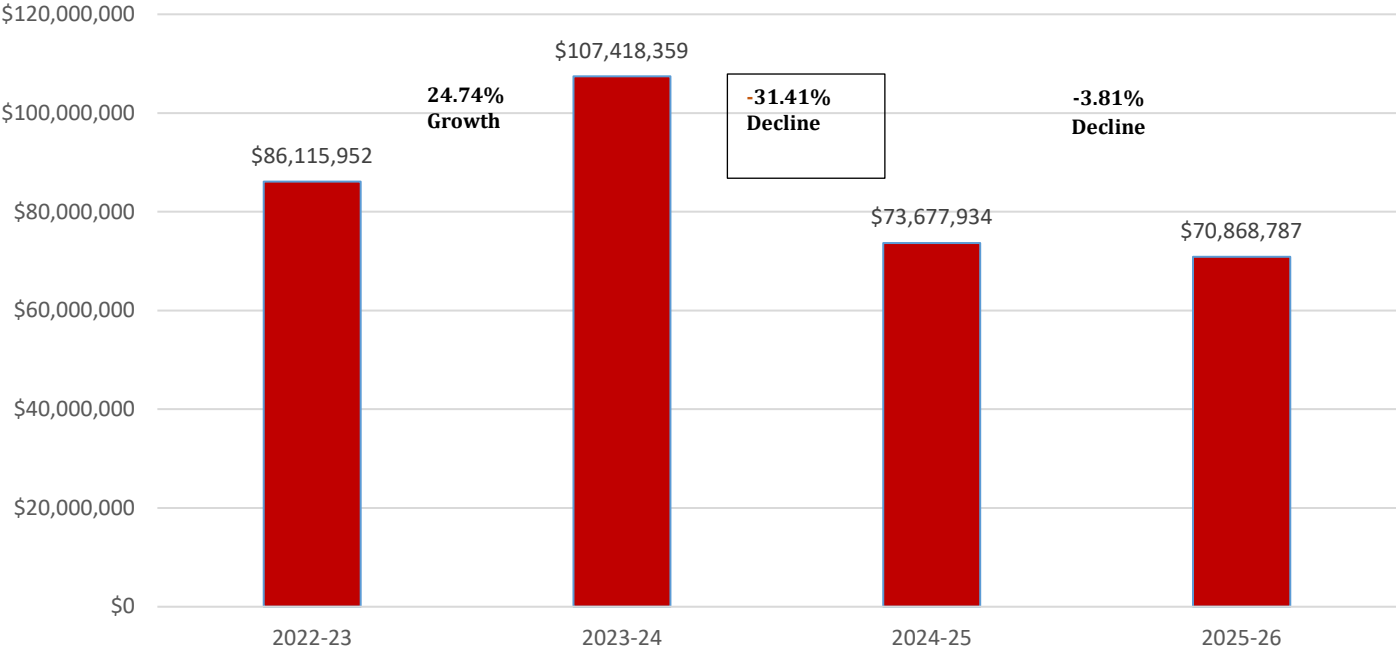
|                                                                          | <b>Budget<br/>FY 25-26</b> | <b>Budget<br/>FY 24-25</b> | <b>\$ Change</b>  | <b>% Change</b> |
|--------------------------------------------------------------------------|----------------------------|----------------------------|-------------------|-----------------|
| <b><u>Source of Funds</u></b>                                            |                            |                            |                   |                 |
| SCFF                                                                     | 191,440,051                | 163,506,974                | 27,933,077        | 17.08%          |
| Stabilization - KCC                                                      | -                          | -                          | -                 |                 |
| Part-time Faculty Support (Adjunct)                                      | 484,750                    | 484,212                    | 538               | 0.11%           |
| Full-time Faculty Hiring                                                 | 2,672,042                  | 2,669,073                  | 2,969             | 0.11%           |
| Lottery Revenue (Unrestricted)                                           | 3,728,870                  | 3,375,140                  | 353,730           | 10.48%          |
| Mandated Costs                                                           | 657,416                    | 647,074                    | 10,342            | 1.60%           |
| Interest income                                                          | 4,579,117                  | 3,429,014                  | 1,150,103         | 33.54%          |
| Miscellaneous Income                                                     | 133,558                    | 157,735                    | (24,177)          | -15.33%         |
| <b>Total GUI Income to be Allocated per<br/>revenue allocation model</b> | <b>203,695,804</b>         | <b>174,269,222</b>         | <b>29,426,582</b> | <b>16.89%</b>   |
| STRS Retirement adjustment                                               | 4,843,599                  | 4,660,153                  | 183,446           | 3.94%           |
| Non-resident tuition                                                     | 1,056,771                  | 1,056,771                  | -                 | -100.00%        |
| Other revenueus                                                          | 146,693                    | 146,693                    | -                 | -100.00%        |
| Indirect Cost Revenue Recovery                                           | 621,323                    |                            |                   |                 |
| Early College - District Support                                         | 256,796                    | 464,623                    | (207,827)         | -100.00%        |
| <b>Total Sources of Funds</b>                                            | <b>210,620,985</b>         | <b>180,597,462</b>         | <b>29,402,201</b> | <b>16.28%</b>   |
| Carryover funds (estimate @ 4.17.25)                                     | 57,473,937                 | 56,226,587                 | 1,247,350         | 2.22%           |
| <b>Total Sources of Funds, including Carryover</b>                       | <b>268,094,922</b>         | <b>236,824,049</b>         | <b>31,270,873</b> | <b>13.20%</b>   |
| District Office Budget (Chargeback)                                      | (33,108,098)               | (31,775,654)               | (1,332,444)       | 4.19%           |
| <b>Funds available for budget</b>                                        | <b>234,986,824</b>         | <b>205,048,395</b>         | <b>29,938,429</b> | <b>14.60%</b>   |

Bakersfield College

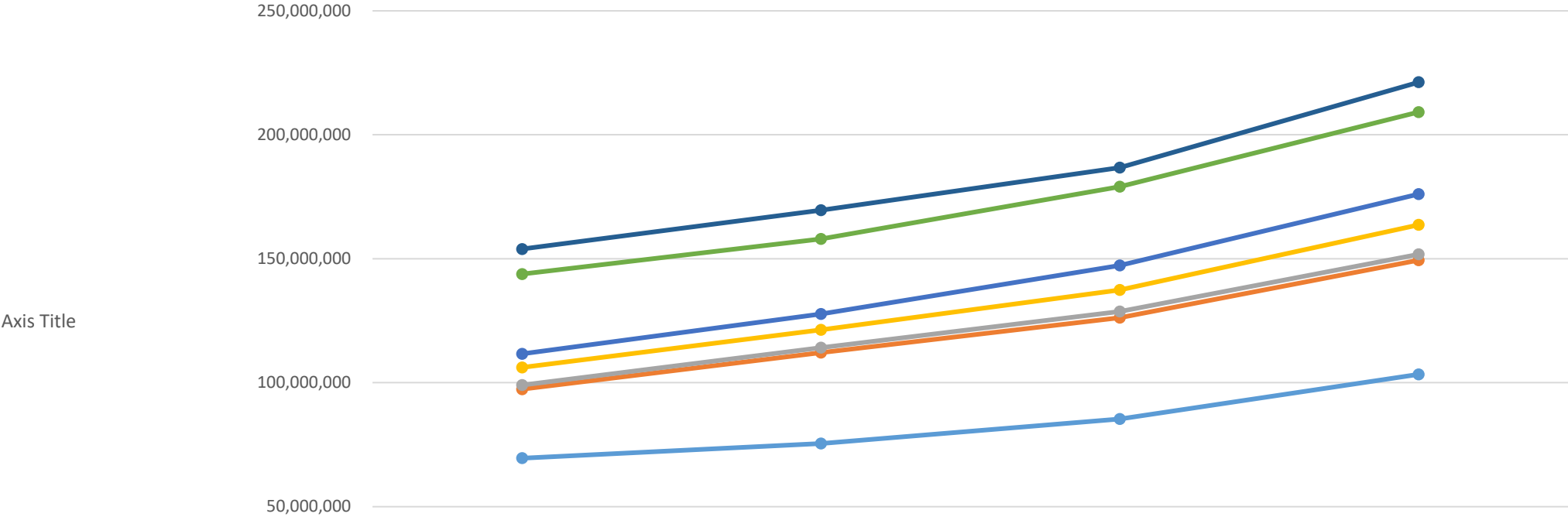
Income To Be Allocated -- Unrestricted GU001

| District Allocation                  |             | Budget Reconciliation              |              |
|--------------------------------------|-------------|------------------------------------|--------------|
| Income Description                   | 2025-26     | Income Description                 | 2025-26      |
| SCFF                                 | 191,440,051 |                                    |              |
| Stabilization - KCCD                 | -           | GU001 Total Budget                 | 268,094,922  |
| Part-Time Faculty Support (Adjunct ) | 484,750     | Less Reserves*                     | (57,473,937) |
| Full-Time Faculty Hiring             | 2,672,042   | STRS                               | (4,843,599)  |
| Lottery Revenue                      | 3,728,870   | Non-resident Tuition               | (1,056,771)  |
| Mandated Costs                       | 657,416     | BC Early College                   | (256,796)    |
| Interest Income                      | 4,579,117   | Other revenues                     | (768,015)    |
| Miscellaneous Income                 | 133,558     | Adjusted GUI Budget                | 203,695,804  |
|                                      |             |                                    |              |
| Total GU001 Income to be Allocated   | 203,695,804 | Total GU001 Income to be Allocated | 203,695,804  |
|                                      |             |                                    |              |
| District Office Budget               | 33,108,098  | District Office Budget             | 33,108,098   |
| CY Allocation - After Chargeback     | 170,587,706 | CY Allocation - After Chargeback   | 170,587,706  |

Categorical/Restricted Funding



4 Year Look Back Expenses



|                                   | FY22-23    | FY23-24    | FY24-25    | FY25-26     |
|-----------------------------------|------------|------------|------------|-------------|
| OTHER*                            | 10,109,471 | 11,616,205 | 7,753,081  | 12,020,629  |
| DO CHARGEBACK                     | 32,186,634 | 30,259,082 | 31,775,654 | 33,108,098  |
| EQUIPMENT                         | 5,487,974  | 6,433,457  | 9,826,569  | 12,404,479  |
| MAINTENANCE & OPERATIONS SERVICES | 7,123,426  | 7,179,380  | 8,788,128  | 11,892,703  |
| SUPPLIES/MATERIALS                | 1,645,749  | 2,025,606  | 2,426,060  | 2,355,655   |
| BENEFITS                          | 27,847,385 | 36,643,695 | 40,882,530 | 46,067,033  |
| SALARIES                          | 69,511,174 | 75,430,886 | 85,333,618 | 103,332,402 |

# FY24-25 Program Review – Facilities Requests

- Automotive - Renovation of AT-1/2 IT3 /4 Paint/Floors (renovation)
- Music & Theatre - Student Instrument Lockers for PAC hallway (furniture)
- Art - Jones Gallery - Library: Caulk & repaint walls, construct partition, replace drywall (renovation)

***Total budget allocation: \$200K (Same as in prior year)***

# FY24-25 Program Review – ISIT Requests

- Nursing – Renovation of MS14 to Tech Classroom
- Music – Indoor Theatre Sound System
- Tech Support Services – Indoor Theater Sound system
- Tech Support Services – Indoor Theatre AV systems
- Theatre – Indoor Theater DSP Gear (Sound System)

***Total Budget allocation: \$200K (Same as last year)***

# Bakersfield College's Reserves

# FY25-26 GUI Reserves

**Adopted Budget Reserves**

|                                               |                          |
|-----------------------------------------------|--------------------------|
| Estimated FY25-26 GU001 Reserve               | 57,473,937               |
| Reserve Allocation Request                    | <u>(10,560,013)</u>      |
| <b>Adopted Budget Reserve</b>                 | <b><u>46,913,924</u></b> |
| <i>Minimum Reserve calculation percentage</i> | <i>17%</i>               |

***Reserves Scenario 1 - Adopted Budget***

**Minimum Reserve Calculation - Board Policy @ 5%**

|                                      |                   |
|--------------------------------------|-------------------|
| FY26 GUI Budget                      | 268,094,922       |
| Reserve percentage required by Board | 5%                |
|                                      | <b>13,404,746</b> |

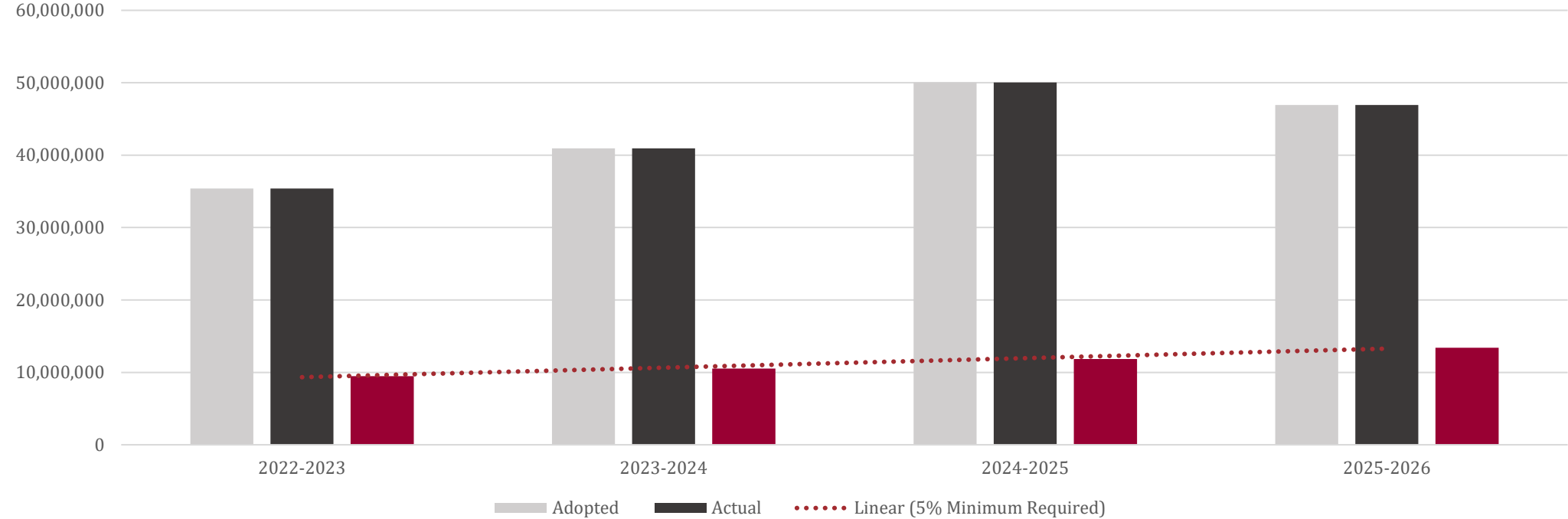
**Minimum Reserve Calculation -Internal 15%**

|                                      |                   |
|--------------------------------------|-------------------|
| FY26 GUI Budget                      | 268,094,922       |
| Reserve percentage required by Board | 15%               |
|                                      | <b>40,214,238</b> |

***Reserves Scenario 2 - two monts of reserves***

|                                               | Salaries          | Tentative Budget  | Adopted Budget    |
|-----------------------------------------------|-------------------|-------------------|-------------------|
| Total budgeted                                | 144,555,836       | 250,083,885       | 268,094,922       |
| Average Monthly budgeted                      | 12,046,320        | 20,840,324        | 22,341,244        |
| <b>Two months average budgeted</b>            | <b>24,092,639</b> | <b>41,680,647</b> | <b>44,682,487</b> |
| <i>Minimum Reserve calculation percentage</i> | <i>9%</i>         | <i>16%</i>        | <i>17%</i>        |

Reserve Account GU 7910



# GUI Reserves – Projection

## GUI Reserves

|                                                     |                            |
|-----------------------------------------------------|----------------------------|
| FY22-23 Carryforward (beginning balance)            | 56,226,587                 |
| FY24-25 One-time Reserve Spend                      | (5,863,338)                |
| FY 24-25 Salary Budget Control                      | (324,840)                  |
| <b>FY 24-25 Reserve Amount (recorded as budget)</b> | <b>50,038,409</b>          |
| FY23-24 Carryover                                   | 10,690,945                 |
| <b>Estimated FY25-26 Reserve</b>                    | <b>60,729,354</b>          |
| Less reserve request                                | <u>(3,255,417)</u>         |
| <b>Estimated FY25-26 GU001 Reserve</b>              | <b>57,473,937</b>          |
| Reserve Allocation Request                          | (10,560,013)               |
| Fine Arts Contribution                              | (12,618,000)               |
| Board additional requests - Facilities              | <u>(8,500,000)</u>         |
| <b>Estimated FY25-26 GU001 Reserve at 6/30/26</b>   | <b><u>25,795,924</u> *</b> |
| <b>Minimum Reserve calculation percentage</b>       | <b>10%</b>                 |

## Reserves Scenario 1 - Adopted Budget

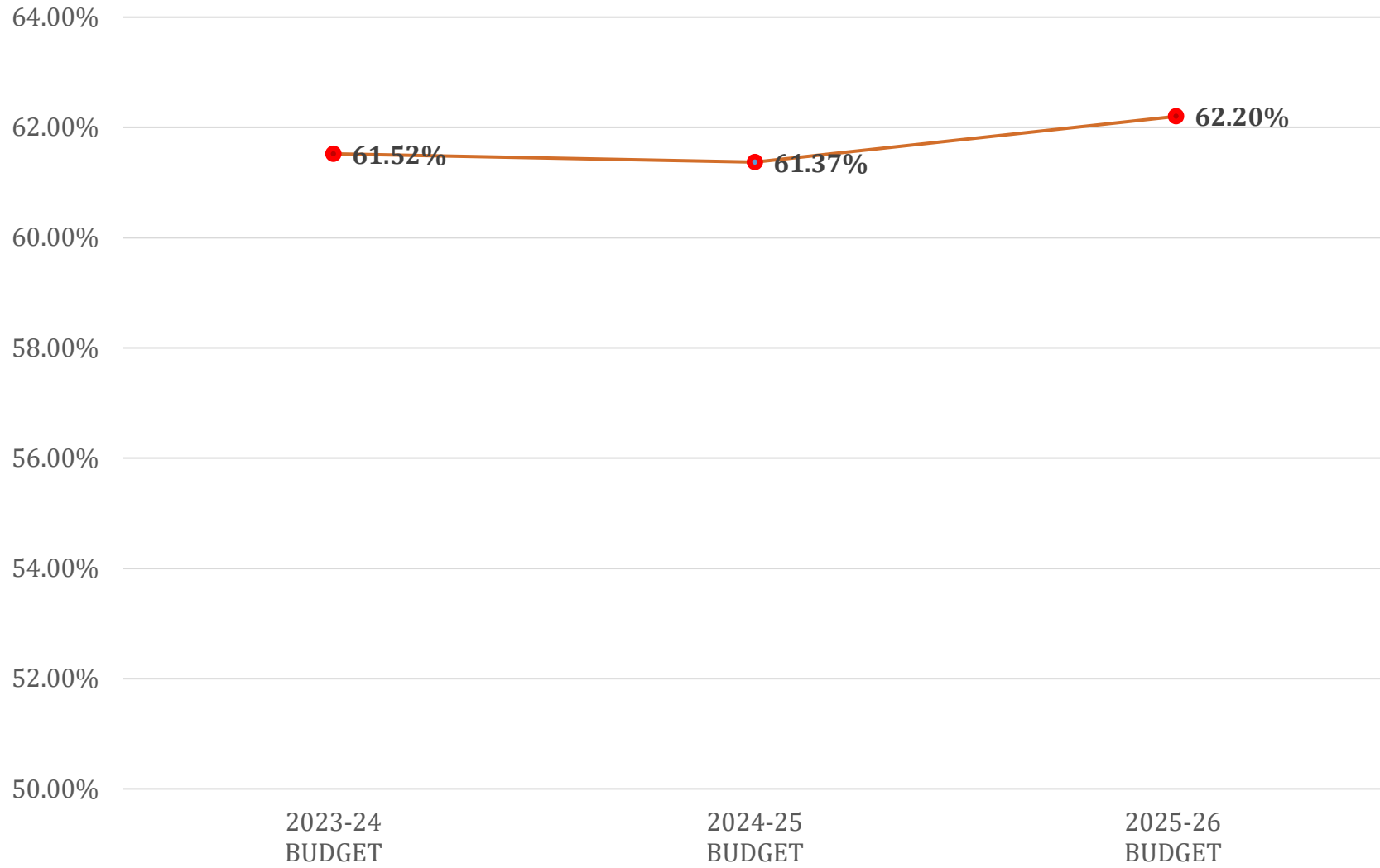
|                                                        |             |
|--------------------------------------------------------|-------------|
| <b>Minimum Reserve Calculation - Board Policy @ 5%</b> |             |
| FY26 GUI Budget                                        | 268,094,922 |
| Reserve percentage required by Board                   | 5%          |
|                                                        | 13,404,746  |
| <b>Minimum Reserve Calculation - Internal @15%</b>     |             |
| FY26 GUI Budget                                        | 268,094,922 |
| Reserve percentage (estimate)                          | 15%         |
|                                                        | 40,214,238  |

## Reserves Scenario 2 - two months of reserves

|                                               | Salaries    | Tentative Budget | Adopted Budget |
|-----------------------------------------------|-------------|------------------|----------------|
| Total budgeted                                | 144,555,836 | 250,083,885      | 268,094,922    |
| Average Monthly budgeted                      | 12,046,320  | 20,840,324       | 22,341,244     |
| Two months average budgeted                   | 24,092,639  | 41,680,647       | 44,682,487     |
| <b>Minimum Reserve calculation percentage</b> | <b>9%</b>   | <b>16%</b>       | <b>17%</b>     |

\* Amount does not include FY24-25 Carryover.

## Historical Review BC 50% Ratio



# Other Information

# Compliance Tests

## General Unrestricted Fund Salaries & Benefits

- Goal: Less than 80%
- Projected: 73.46%

## Unallocated District Wide Reserve (Excluding College Reserve)

- Goal: 20%
- Projected: 17.85%

## 50% Law Calculation

- Goal: 50%
- Projected: 50.76%

## Full Time Faculty Obligation (FON)

- Goal: 484.8
- Projected: 520

# BC compared to District's Compliance Tests

Salaries and Benefits - 76.86%

Reserves – 17.5%

50% Law – 62.20%

# Budget Operational Update

Somaly Boles, Director Finance and Grants

# Budget Operational Update

- FY25-26 Update
  - Cal Card
    - Purchase Order Process
    - Cal Card exceptions approval for non-travel expenses – Now at the college-level
  - Grants PI/Budget manager and approval queue
  - NSF Budget Transfer Process
  - Banner and Grants reporting
- FY 26-27 Budget Process
  - Training
  - Program review status
  - Changes in Budget Calendar

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

| Timeline*     | FY25 | FY26 | FY27 | FY28 | BC Deadline | Tasks                                                                                                                                                                          | Responsible                   |
|---------------|------|------|------|------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| October 2025  |      |      | X    |      | 10/1/2025   | Send FY27 Program Review Budget forms for GU001 Operational Budgets to Budget Managers.                                                                                        | Budget Office                 |
|               |      | X    |      |      | 10/1/2025   | Review FY26 Restricted Funding Allocations and request Budget Revisions to update.                                                                                             | Principal Investigators (PIs) |
|               |      |      | X    |      | 10/10/2025  | Program Review Resource Requests: ALL<br>Deadline for IT, Other Technology, Facilities, Classified & Management positions, Professional Development requests for FY27 budgets. | Campus                        |
|               |      |      | X    |      | 10/31/2025  | Program Review Reports: ALL<br>Deadline to submit reports.                                                                                                                     | Campus                        |
|               |      |      | X    |      | 10/31/2025  | Deadline for FY27 Program Review Budget forms for GU001 Operational Budgets.                                                                                                   | Budget Managers               |
| November 2025 |      |      | X    |      | 11/3/2025   | Compile FY27 Program Review Budget forms for GU001 Operational Budgets for VPFAS review.                                                                                       | Budget Office                 |
|               |      |      | X    |      | 11/17/2025  | VPFAS review of FY27 GU001 Operational Budgets.                                                                                                                                | VPFAS                         |
|               |      |      | X    |      | 11/30/2025  | Program Review Resource Requests: Professional Development<br>Reviewed monthly by Professional Development (PD) Committee                                                      | PD Committee                  |
| December 2025 |      |      | X    |      | 12/1/2025   | Review Fund-Org List for Restricted Funding for FY27.                                                                                                                          | Budget Office                 |
|               |      |      | X    |      | 12/8/2025   | Updates to FY27 GU001 Operational Budgets from VPFAS.                                                                                                                          | Budget Office                 |
|               |      | X    |      |      | 12/19/2025  | Cutoff date for FY26 expenses requests (expenditure transfers, FOAPAL Change Forms, etc) for postings from July 1 through September 30, 2025.                                  | Campus                        |

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

| Timeline*     | FY25 | FY26 | FY27 | FY28 | BC Deadline    | Tasks                                                                                                                                              | Responsible                           |
|---------------|------|------|------|------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| January 2026  |      |      | X    |      | 1/12/2026      | Prepare FY27 Labor Budgets.                                                                                                                        | Budget Office                         |
|               |      |      | X    |      | 1/12/2026      | Executive Team review of FY27 GU001 Operational Budgets.                                                                                           | Executive Team                        |
|               |      |      | X    |      | 1/26/2026      | Prepare FY27 Restricted Funding Budget forms.                                                                                                      | Budget Office                         |
| February 2026 |      |      | X    |      | 1st Mtg in Feb | Program Review Resource Requests: Facilities<br>Facilities & Sustainability Committee Prioritization Meetings                                      | Facilities & Sustainability Committee |
|               |      |      | X    |      | 1st Mtg in Feb | Program Review Resource Requests: Management & Classified Positions<br>Admin Structure Review Prioritization Meetings                              | Admin Structure Review                |
|               |      |      | X    |      | 1st Mtg in Feb | Program Review Resource Requests: IT, Other Technology<br>ISIT Prioritization Meetings                                                             | ISIT Committee                        |
|               |      |      | X    |      | 2/2/2026       | Executive Team review of FY27 Labor Budgets.                                                                                                       | Executive Team                        |
|               |      |      | X    |      | 2/2/2026       | Send FY27 Restricted Funding Budget forms to Principal Investigators (PIs).                                                                        | Budget Office                         |
|               |      |      | X    |      | 2/23/2026      | Updates to FY27 GU001 Operational Budgets from Executive Team review.<br>(Include Program Review Resource Requests Prioritization)                 | Budget Office                         |
|               |      |      | X    |      | 2/23/2026      | Updates to FY27 Labor Budgets from Executive Team review.                                                                                          | Budget Office                         |
|               |      |      | X    |      | 2/23/2026      | Deadline for FY27 Restricted Funding Budget forms.                                                                                                 | Principal Investigators (PIs)         |
| March 2026    |      |      | X    |      | 3/2/2026       | Compile FY27 Labor Budgets, GU001 Operational Budgets, Restricted<br>Funding Budgets for VPFAS review.                                             | Budget Office                         |
|               |      | X    |      |      | 3/9/2026       | Cutoff date for FY26 expenses requests (expenditure transfers, FOAPAL<br>Change Forms, etc) for postings from October 1 through December 31, 2025. | Campus                                |
|               |      |      | X    |      | 3/16/2026      | VPFAS Review of FY27 Labor Budgets, GU001 Operational Budgets,<br>Restricted Funding Budgets.                                                      | VPFAS                                 |
|               |      |      | X    |      | 3/30/2026      | Review Org Codes and Approval Queues for FY27.                                                                                                     | Budget Office                         |

# 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>

# KCCD 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>

Somaly Boles, Director, Finance and Grants

Jerry Harris, Budget Analyst

Sachiko Morrison, Budget Analyst

Cristal Rios, Budget Analyst

Yvonne Stallion, Budget Analyst

Marisol Cuevas, Accounting Coordinator

Brett Osthimer, Accounting Coordinator

**CAPITAL  
&  
SCHEDULED MAINTENANCE  
UPDATE**

# Capital & Scheduled Maintenance Update

Dr. Queen E. King, Vice President, Finance and Administrative Services

# Construction Projects

- AG Building (Spring 2026) – Estimated completion late Spring
- Student Housing (Spring 2026) – Estimated completion late Spring
- Pool Equipment Building – Estimated start date January 2026
- Soccer Fields (Spring 2028) – Planning phase, future construction
- Center for Student Success – Planning phase, future construction
- Fine Arts Renovation – Future construction

# Future and Ongoing Projects

## Winter 2025 Projects

- BC Baseball Dugout Replacement
- Allied Health Chiller Installation
- Forum Air Handler Replacement
- Delano Science and Technology HVAC
- Delano Welding Lab Expansion
- Mass Communications
- Security Bollards
- Campus Lighting

## Future/On-going Projects

- Language Arts restroom upgrade (Summer 2026)
- Restroom Upgrade FACE – Phase II
- Artificial Turf Installation
- ADA projects
- Infrastructure – college-wide rekeying
- Infrastructure – solar inverter repairs
- BC Delano Center Campus Monument Sign/Sidewalk and landscape – Phase II

**APPENDIX – Additional Information**  
**(not presenting – for informational purposes only)**

Questions

# Summer Projects - Completed

- Interior and Exterior Painting
  - Performing Arts/ Outdoor Theater and Entry
  - Fine Arts
  - Restroom at Baseball
  - General Sciences
  - Math Sciences
  - Baseball Clubhouse
  - Press boxes and backstop baseball softball
  - Stadium outside exterior walls

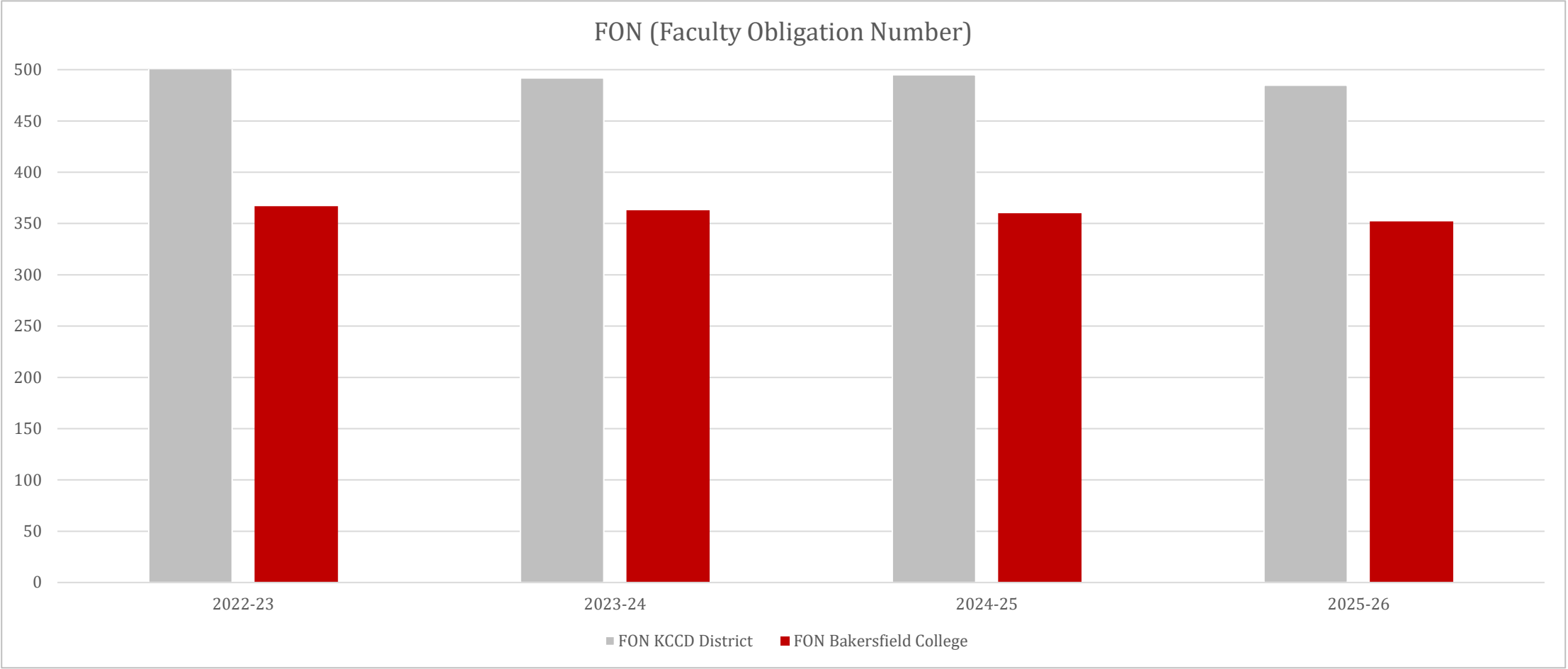
# Summer Projects - Completed

- Interior Lighting Retrofit Forum Lighting
- Restroom Upgrade FACE Phase I
- Concrete Replacement Humanities
- Wall and Floorcovering Library
- BC Delano Center Campus Monument Sign/Sidewalk and Landscape – Phase I
- Fireside Room Soundproofing
- College-wide Camera

**Kern Community College District**  
**Faculty Obligation Number Analysis**  
**Fall 2025 Compliance**  
March 18, 2025

|                                                                                                                    | District Total | BC     | CCC   | PC    |
|--------------------------------------------------------------------------------------------------------------------|----------------|--------|-------|-------|
| 1 Fall 2025 Advanced FON                                                                                           | 484.80         |        |       |       |
| 2 Base FTF for Fall 2024 FON Compliance (actual reported)                                                          | 495.00         | 360.00 | 64.00 | 71.00 |
| 3 LESS: 2024 Late Separations/Retirements/Resignations                                                             | -              | -      |       |       |
| 4 LESS: New Separations/Retirement/Resignations prior to March 31, 2025                                            | 18.00          | 12.00  | 3.00  | 3.00  |
| 5 Projected 2024 FTF Base                                                                                          | 477.00         | 348.00 | 61.00 | 68.00 |
| 6 Additional Faculty Needed to Meet Fall 2024 FON (C7-C16)                                                         | 7.80           |        |       |       |
| 7 Proposed Faculty Recruitment to Meet FON Target<br><i>FON target based on 2023 reported plus one per College</i> | 7.00           | 4.00   | 2.00  | 1.00  |
| 8 Completed 2024-25 Recruitments                                                                                   | 3.00           | 3.00   |       |       |
| 9 Recruitments Posted for 2023-24 (once filled line 15 will reduce)*                                               | 21.00          | 16.00  | 5.00  |       |
| 10 Target FTFO                                                                                                     | 484.80         |        |       |       |
| 11 Current Year Full-time Faculty minus Late and New Separations plus completed recruitments                       | 480.00         | 351.00 | 61.00 | 68.00 |
| 12 Over/Under FTFO 2024                                                                                            | (4.80)         |        |       |       |
| 13 2024 FON Compliance Recruitment                                                                                 | 484.80         |        |       |       |
| 14 Current FTF                                                                                                     | 480.00         |        |       |       |
| Over/(Under)                                                                                                       | -4.80          |        |       |       |

# (Faculty Obligation Number (FON))



# 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