

Kern Community College District Tentative Budget 2015-2016




June 11, 2015

Tentative Budget 2015-2016

Memorandum

To: Members, Board of Trustees

From: Thomas J. Burke, Chief Financial officer 

Date: June 4, 2015

Subject: Tentative Budget – Fiscal Year 2015-16

Attached is a draft of the Tentative Budget for 2015-16. The Tentative Budget will be presented and discussed during a Work Study Session at the Board Meeting to be held on Thursday, June 11, 2015 at 1:00 p.m.

Thank you.

TJB:jpd

Attachment

TABLE OF CONTENTS

Table of Contents

	<u>Page</u>
Executive Summary - Budget Assumption.....	1-5
Apportionment Allocation.....	6-7
KCCD Narrative & Expenses.....	8-10
KCCD General Fund Unrestricted & Restricted – Revenue	11-14
KCCD General Fund Unrestricted & Restricted – Expense.....	15-21
Bakersfield College General Fund Budget.....	22-33
Cerro Coso College General Fund Budget.....	34-45
Porterville College General Fund Budget.....	46-54
District Office	55-66
KCCD Associated Student Body Funds.....	67
Student Representation Fee Fund.....	68
BC Stadium Fund	69
Student Center Fund	70
Student Financial Aid Fund.....	71
Enterprise Funds	72

Table of Contents

	<u>Page</u>
KCCD Capital Outlay Funds Budget	73
KCCD SRID (Measure G) Construction Fund	74
KCCD SRID (Measure G) Debt Service Fund	75
KCCD Measure C Mammoth Construction Fund	76
KCCD Mammoth Bonds Debt Service Fund	77
KCCD 2010 Refunding COP Lease Payment Fund Budget	78
KCCD 2008 Conversion COP Lease Payment Fund	79
KCCD Facilities Corporation Debt Service Budget 2010 Refunding of (1998 COP Refunding/2007-2008 and 2010 COP's)	80
KCCD Facilities Corporation Debt Service Budget 2008 Conversion of (2004 COP).....	81
KCCD Maintenance Assessment District – Debt Service Fund.....	82
KCCD Lease Revenue Bonds (BC Solar Facility) – Debt Service Fund	83
KCCD Lease Revenue Bonds (BC Solar Facility) – Lease Revenue Fund.....	84
KCCD California Energy Commission Loan (BC Solar Facility) – Debt Service Fund.....	85
Child Development Funds	86
GANN Limit Worksheet 2012-13.....	87

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2015-16 TENTATIVE BUDGET ASSUMPTIONS

California's fiscal picture continues to improve. Once again, the Governor proposed significant augmentations to the Systems budget. The 2015-16 Tentative Budget was developed relying primarily on the Governor's January Budget proposal and includes the following:

Budget Year 2015-16

State Community College System

COLA @ 1.58%	\$92.4 Million
Base Allocation (Increase)	\$125 Million
Paydown of Mandated Costs	\$353.3 Million
Student Success (Increase)	\$100 Million
Student Equity (Increase)	\$100 Million
Apprenticeship (Increase)	\$29.1 million
Pay Down Deferrals	\$94.5 million (eliminates all deferrals)

One-Time Revenues

Career/Technical Education Funds (New funding)	\$48 Million
Proposition 39 Funding	39.6 Million

It should be noted that the Governor's May revised budget proposes further significant increases in revenues for the System. The 2015-16 Kern Community College District's Tentative Budget is based on a continuing conservative budgeting approach. Therefore, since the Governor's January budget is more conservative than the Governor's May Revised budget, the District chose to build its Tentative budget relying primarily upon the Governor's January Budget assumptions.

The Kern Community College District projects its ongoing General Fund revenues to increase by \$11.2 million from the 2014-15 adopted budget. This increase is primarily due to unrestricted base apportionment funding restoration, 1.58% COLA and one-time mandated cost payoff funds. Unrestricted revenues are projected to increase by \$6.9 million from the 2014-15 adopted budget. Restricted revenues are projected to increase by \$4.4 million from the 2014-15 adopted budget. Restricted funds are anticipated to be increased significantly due to increases in Student Success, Student Equity and CTE grant initiatives. However, at this time the allocations for these funds to the District are still being determined and are not fully reflected in the tentative budget. These changes will be reflected in budget updates made later this coming fall.

General Fund unrestricted and restricted ongoing expenditures are projected to increase by \$14.3 million. Unrestricted expenditures are projected to increase by \$9.5 million and restricted expenditures are projected to increase by \$4.9 million.

District-wide reserves of \$396,000 are being utilized to balance the District wide operations budget to fund several onetime expenditures. The 2015-16 unallocated district-wide projected **beginning balance** is \$14.8 million. The colleges' projected beginning

balances are \$16.1 million for a total District beginning balance of \$30.9 million. The combined 2015-16 unrestricted *ending balance* (reserves) is projected to be \$27.7 million (23%).

Ongoing expenditures are expected to increase due to 1) increase in faculty salaries of 5% (two year impact); 2) Step and Column increase in classified salaries of 1.85%; 3) health and welfare benefits CAP adjustments of 1.58% as required by collective bargaining agreements; 4) a 17.94% increase in workers compensation premiums; 5) a defined benefit rate increase of 3.23%; 6) an increased STRS contribution of 20.83%; 7) increased PERS contribution of 0.65%; 8) the implementation of an OPEB Annual Regular Cost contribution of 0.98%; and 9) incremental increase of 20.4 new full time faculty to comply with the Faculty Obligation Number (FON) 4.01%

Revenue Assumptions

- **COLA** funded at a 1.58%, generating additional revenues of \$1.4 million
- **Growth/Restoration** (access) per District allocation model, no growth is allocated until the Adopted budget allocation is issued
- **Base** unrestricted apportionment increase of \$1.7 million
- **Enrollment fees** remain the same at \$46/unit
- **Part-time adjunct faculty salary support** for the district is projected at \$402,000, reflecting no change from the 2014-15 budget
- **Lottery** proceeds estimated at \$2.9 million
- **Mandated cost recovery** for the District is projected at \$3.6 million
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$21 million in revenue reflecting a \$4.4 million increase from 2014-15 adopted budget amounts. Modifications to the restricted programs, including new funding approved in the 2015-16 State budget associated with the Student Success and Program Development, Student Equity

Program, Scheduled Maintenance and Instructional Equipment, and Career and Technical Education programs will be forthcoming as California Community College categorical allocations are finalized during September and October

- **One-time reserve contributions** of \$3.2 million

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2015-16 at a cost of approximately \$2.2 million, classified salary increase of 1.85% representing a cost of \$395,305 and a faculty salary increase of 5% (two year impact) representing a cost increase of approximately \$1.8 million
- **Faculty Obligation Number (FON)** generates a 4.01% increase representing an additional cost of \$1.5 million for 20.4 new faculty
- **Health and welfare benefit cap change is projected to** increase cost by 1.58% from 2014-15 at a cost to the District of approximately \$172,786
- **Workers Compensation Premiums are projected to** increase by 17.94% at a cost to the District of \$147,509
- **Defined Benefit is to** increase of 3.23% at a cost to the District of \$8,729
- **STRS Contribution** increase of 20.83% representing a cost of \$743,938
- **PERS Contribution** increase of 0.65% representing a cost of \$15,948
- **Implementation of OPEB ARC** rate of 0.98% representing a cost of \$623,781
- **Increased Capital Outlay** for construction of facilities and IT infrastructure representing a cost of \$3.0 million

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2015-16 is projected to be \$30.9 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating unallocated district-wide and college funds will be incorporated into the 2015-16 final allocations in February 2016.
- **Unrestricted ending fund balance** for 2015-16 is projected to be \$27.7 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District
2015-16 General Fund Budget Summary

Location: District Total

General Unrestricted (GU001 & CE)

Description	2015-16 Tentative Budget	2014-15 Adopted Budget	Change Inc./Dec.)	Pct. Change	2014-15 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	30,881,824	30,656,636	225,188	0.73%	31,568,713	(686,889)	-2.18%
Revenues							
<i>Federal</i>	638,607	653,303	(14,696)	-2.25%	653,303	(14,696)	-2.25%
<i>State</i>	57,946,256	53,015,904	4,930,352	9.30%	53,015,904	4,930,352	9.30%
<i>Local</i>	58,532,375	56,579,107	1,953,268	3.45%	56,689,525	1,842,850	3.25%
<i>Other Financing Sources</i>	-	-	-	N/A	-	-	N/A
Total Revenue	117,117,238	110,248,315	6,868,923	6.23%	110,358,732	6,758,506	6.12%
Expenditures							
<i>Academic Salaries</i>	46,734,813	44,157,102	2,577,711	5.84%	46,636,765	98,048	0.21%
<i>Classified & Other Non-academic Salaries</i>	22,671,539	22,503,327	168,212	0.75%	20,215,083	2,456,456	12.15%
<i>Employee Benefits</i>	22,157,634	18,713,329	3,444,305	18.41%	18,403,437	3,754,197	20.40%
<i>Supplies & Materials</i>	2,407,397	2,270,976	136,421	6.01%	2,157,112	250,285	11.60%
<i>Service/Utilities/Operating Exps.</i>	13,788,369	13,646,264	142,105	1.04%	13,646,264	142,105	1.04%
<i>Capital Outlay</i>	5,078,721	2,041,383	3,037,338	148.79%	2,444,328	2,634,393	107.78%
<i>Other Outgo</i>	6,170,695	5,727,925	442,770	7.73%	5,923,700	246,995	4.17%
<i>Transfers Out</i>	1,312,384	1,771,659	(459,275)	-25.92%	1,618,932	(306,548)	-18.94%
Total Expenditures and Other Outgo	120,321,552	110,831,965	9,489,587	8.56%	111,045,621	9,275,931	8.35%
Ending Balance (Reserves)	27,677,510	30,072,986	(2,395,475)	-7.97%	30,881,824	(3,204,314)	-10.38%
Projected Change in Fund Balance (Reserves)	(3,204,314)	(583,650)	(2,620,664)	449.01%	(686,889)	(2,517,425)	366.50%

Kern Community College District				
2015-16 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2015-16 Tentative Budget	2014-15 Adopted Budget	Change Inc./Dec.	Pct. Change
Beginning Balance	1,120,180	572,993	547,187	95.50%
Revenues				
<i>Federal</i>	3,637,663	4,800,642	(1,162,979)	-24.23%
<i>State</i>	14,821,664	9,140,173	5,681,491	62.16%
<i>Local</i>	2,077,762	2,189,594	(111,832)	-5.11%
<i>Other Financing Sources</i>	424,000	479,331	(55,331)	-11.54%
Total Revenue	20,961,089	16,609,739	4,351,350	26.20%
Expenditures				
<i>Academic Salaries</i>	3,109,762	2,680,851	428,911	16.00%
<i>Classified & Other Non-Academic Salaries</i>	8,158,479	6,979,692	1,178,787	16.89%
<i>Employee Benefits</i>	3,189,161	2,413,396	775,765	32.14%
<i>Supplies & Materials</i>	876,277	625,878	250,399	40.01%
<i>Service/Utilities/Operating Expenses</i>	4,852,822	2,382,243	2,470,579	103.71%
<i>Capital Outlay</i>	820,570	932,228	(111,658)	-11.98%
<i>Other Outgo</i>	1,014,637	1,147,744	(133,107)	-11.60%
<i>Transfers Out</i>			-	N/A
Total Expenditures and Other Outgo	22,021,708	17,162,032	4,859,676	28.32%
Ending Balance (Reserves)	59,561	20,700	38,861	187.74%
Projected Change in Fund Balance (Reserves)	(1,060,619)	(552,294)	(508,325)	92.04%

ALLOCATION

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2015-16 Tentative Budget Unrestricted Fund Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
2									
3		Beginning Balance and Income to be Allocated							
4		Beginning Balance (Unrestricted GU001 only)							-
5	Step 1	District-wide Unallocated Carryover/Reserves Base					100,710		100,710
6	Step 1	District Operations Mandatory Reserve/Project Carryover		4,500,000	4,955,962	6,309,969	-	\$ 14,096,255	29,862,186
7	Step 1	College Carryover							
8		Total Beginning Balance		4,500,000	4,955,962	6,309,969	100,710	14,096,255	29,962,896
9									
10	Step 2	Total Income	\$ 110,778,274						\$ 110,778,274
11									
12		Total Beginning Balance and Income to be Allocated	110,778,274	4,500,000	4,955,962	6,309,969	100,710	14,096,255	140,741,170
13									
14									
15									
16		Allocations							
17		Base Operating Allocations:							
18	Step 3	College Base		6,237,680	4,620,025	3,402,370			14,460,075
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		218,319	168,701	119,083			506,103
24									
25		Total Base Allocations		6,455,999	4,988,726	3,521,453	-	-	14,966,178
26									
27									
28	Step 6	Base FTES Allocations:		62,978,804	14,936,789	15,340,114			93,255,707
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./Dec.)		380,211	(154,883)	89,776			315,104
32									
33	Step 8	COLA & 2015-16 Special Base Adjustment		1,757,114	409,942	427,912			2,594,967
34									
35	Step 9	FTES Growth Allocations		-	-	-			-
36									
37	Step 10	FTES Decline		-	-	-			-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	-			-
39									
40	Step 11	Deficit Coefficient		(239,489)	(55,874)	(58,323)			(353,685)
41									
42	Step 12	Other Changes Increase/(Decrease)		-	-	-			-
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-			-
44		Total FTES Allocations		64,876,640	15,135,974	15,799,479	-	-	95,812,094
45									
46	Step 13	Base District wide Reserves						14,096,255	14,096,255
48	Step 13	Other Increase/(Decrease) to District-wide Reserves					395,997	(395,997)	-
49									
50	Step 14	Strategic Initiatives							
51									
52	Step 15	District Office Charge Back Allocations							
53	Step 15	District wide Costs Charge Back Allocations		(15,492,637)	(3,612,772)	(3,770,595)	22,876,004		
54	Step 15	Regulatory Charge Back Allocations							
55		Total District Charge Back		(15,492,637)	(3,612,772)	(3,770,595)	22,876,004	-	14,096,255
56									
57		Total Allocations		55,840,002	16,511,928	15,550,337	23,272,001	13,700,258	124,874,526

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2015-16 Tentative Budget Unrestricted Fund Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
58	2014-15 Final Allocation		54,518,795	16,329,419	15,165,364	22,559,973	14,132,416	122,705,967	
59									
60	Net Change in Allocation from Final Allocation		\$ 1,321,207	\$ 182,509	\$ 384,973	\$ 712,028	\$ (432,158)	\$ 2,168,559	
61									
62	2014-15 Adopted Budget Allocation		54,508,564	16,329,419	15,148,007	22,559,973	13,356,427	121,902,390	
63									
64	Net Change in Allocation from 2014-15 Adopted Budget Allocation		\$ 1,331,438	\$ 182,509	\$ 402,330	\$ 712,028	\$ 343,831	\$ 2,972,136	
65									
66									
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)		\$ 55,840,002	\$ 16,511,928	\$ 15,550,337	\$ 22,876,004	\$ -	\$ 110,778,271	
72	District-wide Reserves (GU001 Only)		\$ -	\$ -	\$ -	\$ 395,997	\$ 13,700,258	14,096,255	
73	District Mandatory Reserves/Project Carryover (GU001 Only)		-	-	-	100,710	-	100,710	
74	College Discretionary Carryover (GU001 Only)		4,500,000	4,955,952	6,309,969	-	-	15,765,931	
75	Contract & Community Ed Carryover (CE Only)		296,100	34,100	-	588,728	-	918,928	
76	College/DO Local & Community Ed Revenue (GU001 & CE)		3,524,909	859,968	684,814	1,259,276	-	6,338,967	
77	Total Funds available to budget		\$ 64,151,011	\$ 22,371,958	\$ 22,545,120	\$ 25,220,715	\$ 13,700,258	\$ 147,999,062	
78									
79									
80									
81									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2015-16 Tentative Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

The mission of the California Community Colleges is to offer lower division academic and career/technical education. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement. Essential and important functions of the Colleges include basic skills education, instruction in English as a second language, adult noncredit instruction, and support services that help students succeed at the post-secondary level.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 39,000 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$158 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time:

at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

The mission of the Kern Community College District is to provide outstanding educational programs and services that are responsive to the needs of our diverse students and communities.

We accomplish this mission by:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.

- Providing basic skills education and student services programs to enable students to become successful learners.
- Establishing partnerships with businesses and governmental entities as well as other educational institutions to advance economic development.
- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills to function effectively in the global economy of the 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

The Kern Community College District will be recognized as an exemplary educational leader, partnering with our communities to develop potential and create opportunities. Successful students will strengthen their communities and, along with the faculty and staff, become life-long learners.

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

The Board of Trustees, faculty, and staff of the Kern Community College District, in implementing the mission of the district, subscribe to the following values. All values focus on having a positive impact on the lives of students.

- Assisting students to achieve informed educational goals.
- Fostering a learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies.
- Recruiting and retaining the best and brightest employees.
- Promoting a climate of trust by sharing ideas and information.
- Meeting the highest standards of performance in everything we do.

STRATEGIC GOALS

- Goal One: Become an exemplary model of student success
- Goal Two: Create a collaborative culture and a positive climate
- Goal Three: Foster a comprehensive and rich learning environment
- Goal Four: Strengthen personnel effectiveness
- Goal Five: Manage financial resources efficiently and effectively
- Goal Six: Respond to community needs

2015-16 DISTRICT-WIDE PRIORITIES

1. Improve Student Achievement rates to lead the California Community Colleges by 2015.
2. Develop and implement an Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services) by 2016.
3. Promote unifying the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as a collective of three colleges serving a diverse service area and student population.
4. Strengthen personnel and institutional effectiveness to achieve and sustain excellence as measured by student outcomes and institutional climate.
5. Retain fiscal stability by maintaining a reserve of at least 15% and reducing unfunded debt.

KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted	
															2015-16
UN-AUDITED NET BEGINNING BALANCE															
8989AB	Carryover	4,500,000	296,100	304,790	4,955,962	34,100	732,651	6,309,969	-	350	14,196,965	588,728	82,388	30,881,824	1,120,180
FEDERAL INCOME															
8100	FEDERAL INCOME														
8110AA	Forest Reserve										2,104			2,104	-
8120AA	Higher Education Act		1,341,117			148,156			153,687					-	1,642,959
8121AA	International Education Program													-	-
8130AA	Workforce Investment Act								101,500					-	101,500
8140AA	Temp Assistant for Needy Families					14,817			64,145					-	78,962
8150AA	Student F.A. Pell Admin. Allowance													-	-
8160AA	Veterans Education				3,000									3,000	-
8170AA	Vocational & Applied Tech Education		519,931			109,908			147,689			167,023		-	944,551
8170PY	Vocational&Applied Tech. Ed. Ac-PY								20,364					-	20,364
8190AA	Federal Admin Cost Alws								50,998					-	50,998
8190AB	Other Federal Revenues		798,329											-	798,329
8190AB	Title V - Hispanic Serving Institution													-	-
8190AB	Student Supportive Services													-	-
8190AB	USDA Tulare Co Agri Business													-	-
8190AB	Project Workability													-	-
8190AB	PC A Smart AITC										633,503			633,503	-
8190AP	Potash Revenue													-	-
8191AA	ARRA													-	-
Subtotal 8100		-	-	2,659,377	3,000	-	272,880	-	-	538,383	635,607	-	167,023	638,607	3,637,663
STATE INCOME															
8600	STATE INCOME														
8611AA	State General Apportionment										50,062,097			50,062,097	-
8612AA	Apprenticeship Allowance	98,190												98,190	-
8615AA	Basic Skills		641,030			90,000			180,000					-	911,030
8619AA	Specific Apportionment												1,012,484	-	1,012,484
8619AB	Enrollment Fee Adm										313,971			313,971	-
8619AC	Financial Aid Adm													-	-
8619AD	Physical Plant (Scheduled Maintenance)													-	-
8619AD	Instructional equipment/Library Materials (one time)													-	-
8619AD	Instr Equip (On Going)													-	-
8619AF	Partnership for Excellence (restoration for Accountability)													-	-
8619AG	Part-time Faculty Support										401,568			401,568	-
8619	General Purpose Prop 98 (one time)													-	-
8619	General Purpose AB 1802 (one time)													-	-
8619	Career Technical Equipment (one time)													-	-
8619	Basic Skills (one time)													-	-
8621AA	Child Development													-	-
8622AA	Extended Opportunity Programs (EOPS)		769,546			633,184			553,490					-	1,956,220

KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted

REVENUE		Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
		Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
8623AA	Student Programs/Services (DSPS)		1,177,859		201,707		347,207						-	1,726,773	
8624AA	Matriculation		2,137,497		588,116		430,389						-	3,156,002	
8625AA	Calworks		200,904		126,617		287,466						-	614,987	
8629AA	Other General Categorical Program		1,005,101		210,000		270,840						-	1,485,941	
8629AA	Economic Dev. AND Nursing												-	-	
8629AA	SBDC- UC Merced												-	-	
8629AA	Title IV												-	-	
8629AA	SBDC /Center for Excellence												-	-	
8629AA	REBRAC/ Cal Articulation												-	-	
8629AA	Employers Training Resources												-	-	
8629AA	TTIP												-	-	
8629AA	CC CVC Grant												-	-	
8629AB	TANF (GAIN)		46,861		14,817								-	61,678	
8629AC	CARE		98,882		96,512		79,007						-	274,401	
8629AD	Porterville Hospital						327,183						-	327,183	
8629AE	Financial Aid (BFAP)		642,512		164,000		195,489						-	1,002,001	
8629AF	SBDC												-	-	
8629AG	Staff Development -- Carryover												-	-	
8629AH	Staff Diversity												-	-	
8653AA	Instructional improvement Grant												-	-	
8659AA	Specific Categorical Programs		480,540										-	480,540	
8659AA	PC Psch Tech Program												-	-	
8659AA	Foster Parent Training												-	-	
8659AE	Career Counseling												-	-	
8659AG	Other State Grants										60,000		-	60,000	
8681AA	State Lottery Proceeds									2,927,340			2,927,340	-	
8682AA	State Mandated Costs	1,852,409			431,968		450,839			910,374			3,645,590	-	
8690AA	Other State Revenues										497,500	1,246,969	497,500	1,246,969	
8694AB	State Prior Year Carry Over							390,940					-	390,940	
8699AA	Specific Miscellaneous State Revenue							114,515					-	114,515	
8699AB	Specific Miscellaneous State Revenue												-	-	
Subtotal 8600		1,950,599	-	7,200,732	431,968	-	2,124,953	450,839	-	3,176,526	54,615,350	497,500	2,319,453	57,946,256	14,821,664

KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
	GU001	Ed		GU001	Ed		GU001	Ed		GU001	Ed		2015-16	
	2015-16			2015-16			2015-16			2015-16				
LOCAL INCOME														
8800 LOCAL INCOME														
8801 Other Specialized Local Income													-	-
8811AA Tax Allocation Secured Roll										49,524,414			49,524,414	-
8821AA Private Contributions Gifts			40,000										-	40,000
8823AA Other Contributions						25,000							-	25,000
8824AA Specific Grants													-	-
8831AA Instructional Contracts			250,474			27,000	6,875			83,050			157,940	340,399
8831AA BC Nursing Ed-SJVHC													-	-
8831AA KC Health Systems													-	-
8831AA ADN Expansion Hospital Grant													-	-
8831AA West Hills Extended Campus													-	-
8831AA Independent Living													-	-
8831AA Child Dev Training Consortium / KHSD													-	-
8831AA HUD- HSIAC CASA													-	-
8831AA Catholic Healthcare West -Nursing Prog													-	-
8839AA Other Contracts			74,655									203,836	278,491	-
8840AA Sales and Commissions			35,000										35,000	-
8844AC Renegade Room			25,000										25,000	-
8845AA Catalog Sales			10,000						200				10,200	-
8845AB Class Schedules Sales									100				100	-
8846AA Event Tickets			67,000						7,000				74,000	-
8846AB Special Sporting Event Tickets													-	-
8850AA Rentals & Leases			165,940			15,000			25,000		90,000		205,940	90,000
8860AA Interest and Investment Income												147,413	147,413	-
8872AA BC Child Care													-	-
8872BA Community Service Classes			10,000			199,655			160,000				369,655	-
8874AA Enrollment									900			6,101,077	6,101,977	-
8874AB Enrollment - Adult Fees									150				150	-
8874XB High School Waivers													-	-
8876AA Health											110,000		-	645,150
8877AA Instructional Material Fees			107,790			20,000			1,750				129,540	-
8877AB Art Fees													-	-
8879BA Student Records			22,000			25,000			8,000				55,000	-
8879BB Enrollment Services			22,000										22,000	-
8879AH Facility Usage													-	-
8879AH Other Local Income													-	-
8880AA Non-Resident Tuition			584,000			172,000			165,000				921,000	-
8881AA Parking Fees - Terms							38,000				113,000		-	638,438
8881AB Parking Meters							3,000						-	3,000
8881AC Other Local Income							10,000				35,000		-	45,000
8881AD Staff Parking Permits													-	-
8884AA Student Cards													-	-
8885AB Other Student Charges													-	-
8885AA Typing Test													-	-
8885AD Testing			13,000						1,200				14,200	-
8885AF Proctoring Income						2,000							2,000	-
8885AG Other Student Fees			55,000										55,000	-
8885AH LASSI Test Fees													-	-
8890AA Library Fees			2,500						200				2,700	-
8890AB Chemistry Breakage													-	-
8890AD Graduation Fee			1,100										1,100	-
8890AE Library Lost Books Charge													-	-

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted	
	2015-16			2015-16			2015-16			2015-16			2015-16		
8890AF	Copy Charges	10,600		4,000									14,600	-	
8890AH	District Returned Checks - Paid						1,000						1,000	-	
8890AI	Library Card Fees												-	-	
8890AL	PC Student IKON Account												-	-	
8892AA	Smog Licenses												-	-	
8894AA	Local Revenue Prior Period Adj.										51,530		-	51,530	
8895AA	Telephone Charges												-	-	
8895AB	Other Miscellaneous	137,070		10,000	103,767		22,975	95,478		154,410			324,455	199,246	
8895AC	Overage - Shortage												-	-	
8895AF	Debit Card Revenue						500						500	-	
8895AG	Pool Income	32,000											32,000	-	
Subtotal 8800		1,300,000	274,310	1,313,061	248,000	187,000	186,642	233,975	-	526,528	55,927,314	361,776	51,530	58,532,375	2,077,762
OTHER FINANCING SOURCES															
8900	OTHER FINANCING SOURCES														
8912	Sale of Equipment & Supplies												-	-	
8912AA	Sale of Equipment & Supplies												-	-	
8913	Sale of Land & Buildings												-	-	
8981AA	Interfund Transfers - In		424,000										-	424,000	
8982AA	Intrafund Transfers - In												-	-	
8889AA	Other Incoming Transfers												-	-	
8989AA	Allocation of General Fund Revenue	71,332,639			20,124,700			19,320,932		(110,778,271)			0	-	
Subtotal 8900		71,332,639	424,000	20,124,700	-	19,320,932	-	(110,778,271)	-	0	-	-	0	424,000	
Subtotal 8800 & 8900		72,632,639	274,310	1,737,061	20,372,700	187,000	186,642	19,554,907	-	526,528	(54,850,957)	361,776	51,530	58,532,375	2,501,762
TOTAL INCOME															
		74,583,238	274,310	11,597,170	20,807,668	187,000	2,584,475	20,005,746	-	4,241,438	400,000	859,276	2,538,005	117,117,238	20,961,088
Total, Net Beginning Balance and Income															
		79,083,238	570,410	11,901,960	25,763,630	221,100	3,317,127	26,315,715	-	4,241,788	14,596,965	1,448,004	2,620,393	147,999,062	22,081,268

KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	309.10	313.68	3.00	0.10	27,235,968	28,846,127	5.91%				239,566	7,050	-97.06%	28,853,178
1101 Acad. Emp. Non-Inst., Non-Adm.	0.95	0.82			82,316	79,791	-3.07%							79,791
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.			0.16	0.16							29,821		-100.00%	
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	310.05	314.50	3.16	0.26	27,318,284	28,925,919	5.88%				269,387	7,050	-97.38%	28,932,969
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	31.78	30.89	3.14	6.53	4,433,621	4,028,400	-9.14%				312,979	653,913	108.93%	4,682,314
1231 Counselors Contract	18.70	16.81	6.46	15.05	1,468,596	1,530,557	4.22%				784,089	1,216,030	55.09%	2,746,587
1241 Librarians - Contract	6.71	6.06		0.39	598,831	548,990	-8.32%					29,700		578,690
1251 Acad. Non-Inst Cont.	5.06	11.63	1.56	2.66	418,123	1,026,507	145.50%		81,074		130,991	239,388	82.75%	1,346,969
1252 Acad Emp Dept Chair	13.96	15.80			1,369,617	1,658,830	20.97%							1,656,830
Subtotal 1200	76.21	81.20	11.16	24.63	8,288,787	8,791,284	6.06%		81,074		1,228,058	2,139,031	74.18%	11,011,389
Total 1100 & 1200	386.26	395.70	14.32	24.89	35,607,070	37,717,202	5.93%		81,074		1,497,446	2,148,081	43.32%	39,944,358
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	155.77	166.64	2.00		4,906,899	5,249,202	6.98%				63,151		-100.00%	5,249,202
1311 Acad. Emp. - Temp Cont.	0.09	0.09			2,870	2,870								2,870
1320 Acad. Emp. - Intersession	50.16	50.13	5.25		1,579,900	1,579,000	-0.06%				165,500		-100.00%	1,579,000
1330 Acad. Emp. - Overload	53.39	62.73	0.45		1,681,900	1,661,000	-1.24%				14,175		-100.00%	1,661,000
1340 Oth Acad. Empl. - Stipends	1.12	1.96	5.24	3.25	64,156	84,800	32.18%				165,032	102,322	-38.00%	187,122
Subtotal 1300	260.54	271.55	12.95	3.25	8,235,725	8,676,872	4.14%				407,858	102,322	-74.91%	8,679,193
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					314,307	358,165	13.95%		1,500		775,548	861,359	11.06%	1,221,023
1999 Certificated Salary Abatement														
Subtotal 1400					314,307	358,165	13.95%		1,500		775,548	861,359	11.06%	1,221,023
Total 1300 & 1400	260.54	271.55	12.95	3.25	8,550,032	8,935,036	4.50%		1,500		1,183,406	963,680	-18.57%	9,900,217
TOTAL 1000	646.80	667.24	27.26	28.14	44,157,102	46,652,239	5.65%		82,574		2,680,851	3,109,762	16.00%	49,844,574
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	45.51	51.11	8.80	10.22	4,365,292	5,032,788	15.29%	36,083	37,982	5.26%	599,889	800,157	33.36%	5,870,927
2190 Confidential Employee - Non Mgt	10.00	10.00			681,936	677,883	-0.59%							677,883
2191 Clls Non-Inst. Emp Reg Salary Sched	256.05	267.32	64.55	73.96	13,551,873	13,687,246	1.00%	79,947	90,623	13.35%	3,177,186	3,803,073	19.70%	17,580,942
2199 Classified Salary Abatement					-51,065	-51,065								-51,065
Subtotal 2100	311.57	328.43	73.35	84.18	18,548,037	19,346,852	4.31%	116,030	128,605	10.84%	3,777,175	4,603,230	21.87%	24,078,687
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	14.51	14.24	2.23	0.52	809,165	761,494	-5.89%				130,234	28,956	-77.77%	790,451
2291 Inst. Aide FT, Oth-In-Direct Inst.				1.60								103,781		103,781
2292 Limited Benefit Employee														
Subtotal 2200	14.51	14.24	2.23	2.12	809,165	761,494	-5.89%				130,234	132,737	1.92%	894,232
Total 2100 & 2200	326.08	342.67	75.58	86.30	19,357,202	20,108,347	3.88%	116,030	128,605	10.84%	3,907,408	4,735,967	21.20%	24,972,919

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt											71,000	79,000		79,000
2391 Substitutes--Short Term														
2392 Non-Inst. Students	5.12	5.80	48.28	48.13	113,336	127,353	12.37%	2,907		-100.00%	814,292	811,294	-0.37%	938,647
2393 Clls Non-Inst. Overtime					64,000	109,500	71.09%				29,680	17,303	-41.70%	126,803
2394 Non-Admin., Non-Inst. Prof Expt					113,600	140,390	23.58%	329,000	344,940	4.84%	44,925	284,757	533.85%	770,087
2399 Clls Oth - Temp					99,531	180,626	81.48%				41,794	79,500	90.22%	260,126
Subtotal 2300	5.12	5.80	48.28	48.13	390,467	557,869	42.87%	331,907	344,940	3.93%	1,001,691	1,271,854	26.97%	2,174,663
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	1.16	2.24	3.41	4.59	98,500	120,084	21.91%				442,679	555,401	25.46%	675,485
2412 Direct Inst. Prof Expt					941,882	1,122,500	19.18%	92,240	65,400	-29.10%	766,802	622,670	-18.80%	1,810,570
2419 Inst Aide - Temp Direct Inst.						2,000						51,000		53,000
2491 Inst Readers Temp					3,000		-100.00%							
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp											200		-100.00%	
2495 Inst Oth Indr Prof Expt											40,000		-100.00%	
2499 Oth Indr Inst Temp					1,500	1,060	-29.33%							1,060
2900 Classified Abatement														
2999 Salary Budget Control	8.22	9.51	3.31	6.22	1,170,599	205,188	-82.47%		15,566		820,912	921,587	12.26%	1,142,321
Subtotal 2400	9.38	11.75	6.72	10.80	2,215,482	1,450,812	-34.51%	92,240	80,966	-12.22%	2,070,593	2,150,658	3.87%	3,682,437
Total 2300 & 2400	14.50	17.55	55.01	58.93	2,605,948	2,008,681	-22.92%	424,147	426,906	0.41%	3,072,284	3,422,512	11.40%	5,657,100
TOTAL 2000	340.58	360.22	130.69	145.23	21,983,150	22,117,028	0.70%	540,177	554,511	2.65%	6,979,692	8,158,479	16.89%	30,830,018
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					3,008,389	4,324,449	43.75%		8,699		123,985	166,482	34.28%	4,499,630
3120 STRS - Class Mgt Non Educ Admin					33,603	20,232	-39.79%				5,694	8,820	54.91%	29,052
3121 STRS - Clls Emp					10,986		-100.00%				6,145			
3130 STRS - Ed. Administrators - Conf.					301,834	382,375	26.68%				24,966	47,864	91.71%	430,238
3131 STRS - Oth Acad Emp Non-Inst					22,708	30,111	32.60%		691		50,293	91,217	81.37%	122,019
3210 PERS - Acad. Instructors & Inst Aides					73,371	129,755	76.85%	8,527	8,905	4.44%	12,899	5,427	-57.93%	144,087
3220 PERS - Class Mgt Non Educ Admin					478,352	614,307	28.42%	4,129	4,500	8.99%	58,337	105,354	80.60%	724,161
3221 PERS - Classified Employee					1,391,250	1,595,277	14.67%	620	1,831	195.41%	338,475	426,261	25.94%	2,023,369
3222 PERS - Conf Empl - Non- Mgt					69,627	72,046	3.47%							72,046
3240 PERS - Educational Administrator					15,302	31,316	104.66%				2,803	22,527	703.62%	53,843
3310 OASDHI - Acad Instruct & Instr Aides					694,457	701,983	1.08%	7,038	10,487	48.99%	51,162	57,189	11.78%	769,659
3320 OASDHI - Clls Mgt Non-Ed Admin					326,886	397,696	21.66%	2,760	2,906	5.26%	40,043	68,584	71.27%	469,186
3321 OASDHI - Clls Emp					947,284	1,043,608	10.17%	415	1,182	184.86%	233,354	289,192	23.93%	1,333,982
3322 OASDHI - Conf. Emp - Non Mgt					46,561	46,160	-0.86%							46,160
3330 Medicare														
3340 OASDHI - Educational Administrators					59,613	71,415	19.80%				4,744	20,750	337.40%	92,164
3341 OASDHI - Oth Acad Emp Non-Inst					4,044	4,069	0.62%		93		20,793	33,405	60.66%	37,567
3410 H&W Acad. Instructors & Aides					4,867,486	5,410,203	11.15%	14,594	29,426	101.63%	207,779	271,058	30.45%	5,710,688
3410RC OPEB ARC--Acad Inst&Inst Aides						332,031			1,531			14,585		348,147
3411 H&W-Acad Inst & Inst Aides(Rtrd)														
3420 H&W Clls Mgt(Non-Ed Administrators)					773,638	922,733	19.27%	10,946	11,119	1.58%	113,105	188,534	66.69%	1,122,386
3420RC OPEB ARC--Clls Mgt(Non-EducAdmin)						52,644			372			9,439		62,455
3421 H&W Classified Employees					3,445,850	3,891,214	12.92%	1,751	5,189	196.27%	880,699	1,022,911	16.15%	4,919,313
3421RC OPEB ARC--Clls Emp						129,462			151			33,998		163,612
3422 H&W Conf. Emp - Non Mgt					131,348	133,423	1.58%							133,423
3422RC OPEB ARC--Conf Emp Non Mgt						5,913								5,913
3423 H&W - Clls Mgt - Retired														
3424 H&W - Clls Retired														

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2014-15	GU001 Tentative Budget 2015-16	% Change	CE Adopted Budget 2014-15	CE Tentative Budget 2015-16	% Change	Restricted Adopted Budget 2014-15	Restricted Tentative Budget 2015-16	% Change	Total 2015-16
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016										
3430 Life Insurance					432,910	434,709	0.42%				48,699	91,571	88.03%	526,280
3440 H&W Educational Administrators						37,452						6,201		43,653
3440RC OPEB ARC-EducAdmin-Cont											7,039		-100.00%	
3441 H&W - Oth Acad. Emp - Non-Instnl														
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					31,032	21,854	-29.58%	640	143	-77.70%	6,725	2,327	-65.39%	24,324
3520 SUI-Class Mgt Non-Educ. Admin.					2,330	2,886	15.26%	18	19	5.32%	290	482	66.23%	3,187
3521 SUI - Class Emp					8,369	7,139	-14.70%	3	8	129.38%	3,234	2,238	-30.81%	9,384
3522 SUI - Conf Emp - Non Mgt					304	302	-0.77%							302
3540 SUI - Educational Administrators					1,881	1,911	1.60%				164	316	93.27%	2,227
3541 SUI - Oth Acad Emp - Non Instl					368	140	-61.85%		3		6,868	670	-90.25%	813
3610 WC - Acad Inst & Instl Aides (Dir)					461,516	593,794	28.66%	1,758	2,983	69.72%	28,042	40,082	42.94%	636,859
3620 WC - Class Mgt Non-Educational Adm.					53,315	72,642	36.25%	413	512	24.15%	6,628	13,047	96.85%	88,201
3621 WC - Class Emp					152,090	196,636	29.29%	95	208	118.75%	54,946	66,865	21.69%	263,710
3622 Conf Emp - Non Mgt					6,962	8,170	17.36%							8,170
3640 WC - Educational Administrators					43,034	51,881	20.56%				3,742	8,567	128.93%	60,448
3641 WC-Oth Acad Emp - Non Instructional					2,967	2,411	-18.73%		87		8,727	11,286	67.79%	13,764
3710 DefBen-Acad Inst & Instl Aides (Dir)					191,842	88,525	-53.86%	2,871	2,103	-26.77%	26,379	26,198	-7.68%	116,826
3720 DefBen-Class Mgt - Non-Educ Admin					2,717	806	-70.32%							806
3721 DefBen - Class Emp					22,246	31,637	42.21%				13,548	14,482	6.90%	46,119
3722 DefBen - Conf Emp - Non Mat					1,747		-100.00%				6,802		-100.00%	
3741 DefBen - Oth Acad Emp - Non Instrl					111		-100.00%					150		150
3808 Instructional --- benefit Reserve					230,972		-100.00%							
3818 Non Instructional -- Benefit Reserve					133,480		-100.00%							
3910 Otr Benf.- Acad. Instruct. & Aides					81,878	87,584	6.97%	238	475	100.00%	3,382	4,380	28.92%	92,419
3920 OTHBEN-Class Mgt (Non-Educ Admin					10,811	12,802	18.42%	130	137	5.27%	1,561	2,956	89.43%	15,895
3921 Otr Benf.- Class Employee					42,157	45,417	7.73%	10	56	477.67%	9,754	12,298	26.08%	57,771
3922 OTHBEN - Conf Emp - Non Mgt					2,009	2,032	1.12%							2,032
3929 Classified Benefit Abatement					-25,786		-100.00%							
3940 Otr Benf.- Educational Administrators					6,978	6,967	-0.16%				770	1,468	90.71%	8,435
3941 OTHBEN - Oth Acad Emp (Noninstrl)											823		-100.00%	
3999 Benefit Suspense					55,547	13,898	-74.98%							13,898
TOTAL 3000					18,656,374	22,063,818	18.26%	56,955	93,816	64.72%	2,413,396	3,189,161	32.14%	25,346,795
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					24,452	21,727	-11.14%				28,836	35,893	24.47%	57,620
Subtotal 4200					24,452	21,727	-11.14%				28,836	35,893	24.47%	57,620
43 SUPPLIES														
4310 Instr Supplies & Materials					453,438	776,835	71.32%	37,300	47,974	28.62%	251,797	313,472	24.49%	1,138,281
4312 Computer Software less than \$200					8,412	8,312	-1.19%	2,000	2,000		17,805	7,200	-59.56%	17,512
4313 Non-Instr Supplies & Materials					1,036,759	813,873	-21.50%	5,900	6,400	8.47%	315,540	495,911	57.16%	1,316,184
4314 Paper					79,297	114,097	43.89%				400	200	-50.00%	114,297
4315 Maint & Repairs Supplies					448,000	447,700	-0.07%							447,700
4320 Vehicle Supplies - Parts					25,900	24,000	-7.34%					5,000		29,000
4321 Fuel - Lubricants					53,500	53,000	-0.93%	200	200		10,000	10,000		63,200
4391 Small Equip (Less than \$200)														
Subtotal 4300					2,105,305	2,237,816	6.29%	45,400	56,574	24.61%	595,542	831,783	39.67%	3,126,173

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					95,819	91,280	-4.74%				1,500	5,000	233.33%	96,280
Subtotal 4400					95,819	91,280	-4.74%				1,500	5,000	233.33%	96,280
45														
4531 Get Bus Passes												3,600		3,600
Subtotal 4500												3,600		3,600
TOTAL 4000					2,225,576	2,350,823	6.63%	45,400	56,574	24.61%	625,878	876,277	40.01%	3,283,674
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					63,705	76,305	19.76%							76,305
5108 Temp Employment Agency Services														
5109 Child Care Services											30,250	10,000	-66.94%	10,000
5118 Cont Security Services					121,650	118,050	-2.96%				500	500		118,550
5119 Oth Non-Inst. Consulting Services					1,322,500	1,404,757	6.22%	20,800		-100.00%	493,756	1,321,330	167.61%	2,726,087
5150 Contract Instruction					499,281	598,281	19.43%	197,500	214,000	8.35%				810,281
5151 Guest Lecturers/Performers					6,900	4,400	-36.23%				39,310	116,500	196.36%	120,900
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					42,100	8,750	-79.22%				102,635	369,839	260.34%	378,589
Subtotal 5100					2,056,136	2,208,543	7.41%	218,300	214,000	-1.97%	666,451	1,818,169	172.81%	4,240,712
52 TRAVEL														
5209 Non-Employee Travel					29,000	32,250	11.21%					254,358		296,608
5212 Student Travel					218,875	284,366	31.12%	2,000		-100.00%	18,825	53,899	186.32%	338,265
5220DT Employee Travel					43,655	26,730	-38.77%	1,300	1,500	15.38%	9,675	9,950	2.84%	38,180
5220 Employee Travel					546,941	616,965	12.80%	18,200	58,143	219.47%	362,739	533,378	47.04%	1,208,487
5230 Food/Meetings					60,297	54,453	-9.69%	150	1,717	1044.67%	95,196	314,531	230.40%	370,701
Subtotal 5200					896,768	1,014,763	13.16%	21,650	61,360	183.42%	486,435	1,176,117	141.78%	2,252,240
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					463,105	329,018	-28.95%	5,200	5,200		2,970	16,213	445.89%	350,431
5310 Consortium Dues/Memberships					1,000	1,000								1,000
Subtotal 5300					464,105	330,018	-28.89%	5,200	5,200		2,970	16,213	445.89%	351,431
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					712,039	635,234	-10.79%							635,234
5406 Student Insurance					185,275	185,000	-0.15%							185,000
5407 Insurance Deductibles					10,137	10,137	0.00%							10,137
Subtotal 5400					907,451	830,371	-8.49%							830,371
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					44,990	64,120	42.52%				6,100	7,100	16.39%	71,220
5505 Miscellaneous											500	500		
5520 Natural Gas/ LPG					403,772	417,000	3.28%							417,000
5530 Light - Electricity					1,426,000	1,434,000	0.56%							1,434,000
5540 Water - Sanitation					631,500	708,333	12.17%							708,333
5550 Disposal Services					109,404	109,520	0.11%				3,341	3,341		112,861
5560 Hazardous Waste Disposal					56,814	43,720	-23.05%							43,720
5570 Pest Control Services					23,620	23,620								23,620
5581 Telephone Services					93,558	104,248	11.43%		741					104,989
5583 Data Communication Services					225,937	96,726	-57.19%							96,726
5590 Other Utilities					9,291	8,791	-5.38%				2,000		-100.00%	8,791
Subtotal 5500					3,024,866	3,010,078	-0.49%		741		11,941	10,941	-8.37%	3,021,760

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					139,123	147,425	5.97%	4,000	4,000		7,797	12,180	56.22%	163,605
5603 Rental of Facilities					673,313	655,342	-2.67%	7,000	11,735	67.64%	1,400	1,100	-21.43%	668,177
5604 Film Rentals														24,975
5608 Operating Leases/Contracts (cars, copiers etc.)					30,935	24,975	-19.27%							
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					1,823,648	1,825,839	0.12%	5,500	7,500	36.36%	227,513	362,180	59.19%	2,195,519
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					113,750	115,500	1.54%				25,067	30,000	19.68%	145,500
5683 Building Maintenance					248,884	297,284	19.45%	9,000	9,000					306,284
5684 Vehicle Repairs & Maintenance					123,300	122,800	-0.41%				10,500	13,500	28.57%	136,300
5685 Computer Hardware Maint Agreements					346,953	288,567	-16.83%							288,567
5686 Oth Equipment Maint Agreements					227,875	230,150	1.00%				1,107	16,100	1353.91%	246,250
5690 Other Maintenance/Repairs					155,421	202,150	30.07%				64,867	37,545	-42.12%	239,695
5691 Other Maintenance Contracts					650,392	611,144	-6.03%							611,144
Subtotal 5600					4,533,594	4,521,176	-0.27%	25,500	32,235	26.41%	338,251	472,605	39.72%	5,026,015
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					60,000	30,000	-50.00%							30,000
5731 Attorney Fees - Oth					201,950	111,950	-44.57%							111,950
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising					5,000	2,500	-50.00%							2,500
5740 Settlement Expense					10,000	10,000								10,000
5790 Other Professional Fees					23,025	22,890						52,126		75,016
Subtotal 5700					369,975	247,340	-33.15%					52,126		299,466
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					17,138	43,425	153.39%				3,390	3,000	-11.50%	46,425
5813 Physical Examinations/Tests					7,850	12,100	54.14%	1,500	1,500					13,600
5820 Postage/Express Overnight Svcs					92,210	97,600	5.85%	3,900	4,400	12.82%	12,250	18,803	53.50%	120,803
5830 Bank Charges					155,000	155,000					1,000	4,700	370.00%	159,700
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense					2,000	29,561	1378.05%							29,561
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					356,096	372,250	4.54%	3,100	7,500	141.94%	51,359	67,988	32.38%	447,738
5861 Printing/Duplicating Services					28,740	50,840	76.90%	2,640	28,223	968.92%	63,414	145,079	128.78%	224,142
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					49,363	62,517	6.39%					17,170		69,687
5881 Sales Tax Expense					3,400	3,400								3,400
5890 Other Services & Expenses					336,063	344,571	2.53%	47,000	122,057	159.70%	97,074	307,721	217.00%	774,348
5899 Contingencies Account - Budget Only					16,600		-100.00%				630,977	629,397	-0.25%	629,397
5899a Unallocated Deductions/Additions														
Subtotal 5800					1,064,559	1,181,364	9.09%	58,140	163,680	181.53%	659,463	1,193,858	38.91%	2,518,902
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					0	-434,050	88581532.65%				16,731	112,794	574.17%	-434,050
5912 Transfer Out - Indr Cost (Expense)						421,550								534,344
Subtotal 5900					0	-12,500	2550920.41%				16,731	112,794	574.17%	100,294
TOTAL 5000					13,317,473	13,311,153	-0.05%	328,790	477,216	45.14%	2,382,243	4,852,822	103.71%	18,641,181
TOTAL 1000 - 5000					100,319,676	106,495,061	6.16%	971,323	1,264,691	30.20%	15,082,060	20,186,501	33.84%	127,946,252

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total 2015-16
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					215,000	315,000	46.51%							315,000
Subtotal 6100					215,000	315,000	46.51%							315,000
62 BUILDINGS														
6210 Buildings Construction					487,400	2,305,048	372.93%				45,000		-100.00%	2,305,048
6211 Buildings Architect						10,000								10,000
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings					13,500	15,000	11.11%				40,000	100,198	150.49%	115,198
6215FA Additions to Buildings											127,464	7,500		
6216 Bldg Cost of Purchase														
Subtotal 6200					502,050	2,331,198	364.34%				212,464	107,698	-49.31%	2,438,895
63 BOOKS - LIBRARY														
6310 Library Books					90,700	89,700	-1.10%							89,700
6311 Magazines & Periodicals					81,000	85,000	4.94%							85,000
Subtotal 6300					171,700	174,700	1.75%							174,700
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					10,000	70,000	600.00%							70,000
6412 Computer/Tech Equip					513,940	533,420	3.79%	2,500	2,500		220,176	156,016	-29.14%	691,936
6412FA Computer/Tech Equipment					241,256	815,856	238.17%							815,856
6413 Autos & Buses						80,000								80,000
6414 Furniture						18,700						10,000		28,700
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					217,960	383,970	76.17%	79,978	79,978		399,588	231,497	-42.07%	695,445
6419FA Other Equipment					87,000	273,400	214.25%				100,000	315,359	215.36%	588,759
Subtotal 6410					1,070,156	2,175,346	103.27%	82,478	82,478		719,764	712,872	-0.96%	2,970,695
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					1,070,156	2,175,346	103.27%	82,478	82,478		719,764	712,872	-0.96%	2,970,695
6900 Capital Outlay Abatement														
TOTAL 6000					1,958,906	4,996,243	155.05%	82,478	82,478		932,228	820,570	-11.98%	5,899,290

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					785,000	1,174,906	49.67%							1,174,906
7111 Debt Interest & Other Charges					4,942,925	4,995,789	1.07%							4,995,789
Subtotal 7100					5,727,925	6,170,695	7.73%							6,170,695
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					21,702,204	22,876,004	5.41%							22,876,004
7205 Intrafund Transfers In					-21,702,204	-22,876,004	5.41%							-22,876,004
Subtotal 7200														
73 TRANSFERS														
7312 Interfund - Out					1,771,659	1,312,384	-25.92%							1,312,384
7410 Other Transfers														
Subtotal 7300 & 7400					1,771,659	1,312,384	-25.92%							1,312,384
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											223,218	186,677	-16.37%	186,677
7502 Scholarships											120,000	109,751	-8.54%	109,751
7503 Outside Scholarships											320,305	262,063	-18.18%	262,063
7509 Other											663,523	558,491	-15.83%	558,491
Subtotal 7500														
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											484,221	456,146	-5.80%	456,146
7602 Oth Student Aide (Non-cash)											484,221	456,146	-5.80%	456,146
Subtotal 7600														
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					13,356,427	13,700,258	2.57%				20,700	59,561	187.73%	13,759,819
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					15,346,057	13,084,907	-14.73%	1,370,500	892,347	-34.89%				13,977,253
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					28,702,484	26,785,165		1,370,500	892,347	-34.89%	20,700	59,561	187.73%	27,737,072
TOTAL 7000					36,202,068	34,268,243	-5.34%	1,370,600	892,347	-34.89%	1,168,443	1,074,198	-8.07%	36,234,788
TOTAL EXPENDITURES, OTHER OUTGO					138,480,649	145,759,547	5.26%	2,424,300	2,239,515	-7.62%	17,182,731	22,081,268	28.51%	170,080,331
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	987.37	1,027.46	167.85	173.37	138,480,649	145,759,547	5.26%	2,424,300	2,239,515		17,182,731	22,081,268	28.51%	170,080,331

PORTERVILLE COLLEGE

BAKERSFIELD COLLEGE

Bakersfield College

Vision: Building upon more than 100 years of excellence, Bakersfield College continues to contribute to the intellectual, cultural, and economic vitality of the communities it serves.

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves student enrollments of approximately 18,000 per semester. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield and Arvin High School southeast of Bakersfield and online. Bakersfield College offers a variety of services to support student success. Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Support Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center and other services are all available to meet students' diverse needs and support their success.

The Panorama campus includes more than 34 buildings located on 153 acres. These buildings comprise approximately 446,000 square feet of assignable space for educational and support programs. The Delano Campus and Weill Institute are community outreach sites serving *different community needs*. Renovation and modernization projects on the main Panorama campus that were started in late spring 2012 are planned to continue into 2015-2016. Major modernization projects, such as the Simonsen Performing Arts Center and classroom and facility refurbishing, replacement of all gas and water lines, and energy efficiency projects have been completed.

The 2014-2017 Educational Master Plan was developed in response to the identified community needs and the needs of students. The plan informs the Facilities Master Plan, the Technology and the Strategic Plans. Bakersfield College developed a strategic plan in 2012-2013 that was updated in spring of 2015. The "Bakersfield College Strategic Focus 2015-2016" continues to emphasize student success, strategic use of personnel and funding, and an investment in facilities and infrastructure. The Strategic Goals are Student Success, Professional Development, Facilities and Infrastructure, Communication, Integration, and Oversight and Accountability. Each goal is linked to projects and data strands for benchmarking progress and success.

The strategic plan and priorities has informed the budget development for 2015-2016. Currently, approximately 90% of the budget is allocated to salaries, benefits, and 10% to other non-operational expenses. In addition, Bakersfield College receives approximately 7.4 million dollars in state and federal grant dollars. Bakersfield College is focused on strategically repurposing existing resources and grant dollars to meet college priorities. Examples of repurposing personnel and funding include the following: Student Services realignment funded by categorical and general fund dollars; an Early Alert system funded by a grant; technology enhancements in classrooms and support areas funded by the general fund and grants; facilities improvement funded by SRID, general fund and grants; professional development funded by grants. College-wide discussions have started to determine long-term fiscal sustainability by augmenting revenue streams. The 2013-2014 budget will show adjustments to reflect the priorities of the college and

Mission

Bakersfield College provides opportunities for students from diverse economic, cultural, and educational backgrounds to attain Associate and Baccalaureate degrees and certificates, workplace skills, and preparation for transfer. Our rigorous and supportive learning environment fosters students' abilities to think critically, communicate effectively, and demonstrate competencies and skills in order to engage productively in their communities and the world.

Core Values

- **Learning:** We foster curiosity, inquiry, critical thinking, and creativity within a safe and rigorous academic environment so that we might be empowered to radically transform our community into one that gives voice and power to all people.
- **Integrity:** We continue to develop and follow an ethical and moral consciousness which places the collective wellbeing and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other's vision so that we will be useful and effective in providing support, resources, and encouragement.
- **Wellness:** We believe health and wellness to be integral and foundational elements and we understand that a holistic education improves all aspects of the individual and the society including the mind, body, and spirit; through education, we will positively impact the health of the natural environment and the global community.
- **Diversity:** We insist that diversity be valued and promoted, recognizing that multiple perspectives lead to a better education and knowledge of the world; listening and witnessing different experiences helps us to understand and

contextualize power and privilege related to gender, race, class, religion, disability, and sexuality in terms of access and barriers to resources and opportunities.

- **Community:** We commit to the wellbeing of all members of our community; we maintain strong ties with the surrounding community, and we respond to their needs by serving as an open institution which engages all students, faculty, and staff; in our college, we have built and continue to build an environment in which all members participate as a community through democratic engagement.
- **Sustainability:** We recognize our responsibility for continuing and maintaining this institution which has been shaped by over 100 years of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our fiscal, human, and environmental resources into the future.

Strategic Goals – Achieving Fiscally Sustainable Quality Progression and Completion

Student Success Become an exemplary model of student success by developing and implementing best practices..

Communication Enhance collaboration, consultation, and communication within the college and with external constituents.

Professional Development Provide relevant, timely professional growth opportunities to enhance the effectiveness of our employees and institution.

Oversight and Accountability Improve oversight, accountability, sustainability and transparency in all college processes.

Facilities and Infrastructure Improve maintenance of college facilities and infrastructure.

Integration Implement and evaluate existing major planning processes.

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	219.14	223.19	2.00	0.10	19,434,023	20,478,937	5.38%				146,088	7,050	-95.17%	20,485,988
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.			0.16	0.16							29,821		-100.00%	
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	219.14	223.19	2.16	0.26	19,434,023	20,478,937	5.38%				175,910	7,050	-95.99%	20,485,988
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	14.43	14.43	1.57	4.57	2,107,470	1,707,971	-18.96%				145,637	442,997	204.18%	2,150,967
1231 Counselors Contract	11.66	9.83	1.97	8.88	854,475	885,036	3.58%				364,098	660,603	81.44%	1,545,639
1241 Librarians - Contract	4.95	3.95			439,795	356,809	-18.87%							356,809
1251 Acad. Non-Inst Cont.	1.13	7.31	0.98	0.16	114,444	625,582			81,074		46,568	17,226	-63.01%	723,882
1252 Acad Emp Dept Chair	6.99	8.98			727,830	958,200								
Subtotal 1200	39.16	44.50	4.52	13.61	4,244,014	4,533,599	6.82%		81,074		556,304	1,120,825	101.48%	5,735,497
Total 1100 & 1200	258.30	267.69	6.68	13.87	23,678,037	25,012,536	5.64%		81,074		732,213	1,127,875	54.04%	26,221,485
13 INSTRUCTIONAL SALARIES - NON-RE														
1310 Adjunct Acad. Emp - Non-Cont.	72.55	82.19			2,285,382	2,588,995	13.29%							2,588,995
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	29.84	29.81	0.30		939,900	939,000	-0.10%				9,500		-100.00%	939,000
1330 Acad. Emp. - Overload	29.84	30.76	0.45		939,900	969,000	3.10%				14,175		-100.00%	969,000
1340 Oth Acad. Empl. - Stipends			2.73	2.71							86,000	85,500	-0.58%	85,500
Subtotal 1300	132.23	142.76	3.48	2.71	4,165,182	4,496,995	7.97%				109,675	85,500	-22.04%	4,582,495
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.					48,600	171,888	253.68%		1,500		406,385	446,959	9.98%	620,347
1419 Acad. Emp - Non-Inst. Non Cont.														
1999 Certificated Salary Abatement														
Subtotal 1400					48,600	171,888	253.68%		1,500		406,385	446,959	9.98%	620,347
Total 1300 & 1400	132.23	142.76	3.48	2.71	4,213,782	4,668,883	10.80%		1,500		516,060	532,459	3.18%	5,202,842
TOTAL 1000	390.53	410.45	10.16	16.58	27,891,819	29,681,419	6.42%		82,574		1,248,274	1,660,334	33.01%	31,424,327

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees											296,192	652,118	120.17%	1,925,678
2110 Classified Mngmnt (Non-Ed)	10.50	14.20	4.50	8.50	1,078,829	1,273,559	18.05%							67,456
2190 Confidential Employee - Non Mgt	1.00	1.00			69,568	67,456	-3.04%							
2191 Clls Non-Instr. Emp Reg Salary Sched	122.70	130.67	34.91	43.73	6,266,897	6,177,591	-1.43%	4,744	5,064	6.74%	1,784,831	2,271,787	27.28%	8,454,442
2199 Classified Salary Abatement														
Subtotal 2100	134.20	145.87	39.41	52.23	7,415,294	7,518,606	1.39%	4,744	5,064	6.74%	2,081,024	2,923,905	40.50%	10,447,575
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	9.72	8.43	2.23	0.32	574,586	460,755	-19.81%				130,234	16,451	-87.37%	477,206
2291 Inst. Aide FT, Oth-In-Direct Inst.				1.60								103,781		103,781
2292 Limited Benefit Employee														
Subtotal 2200	9.72	8.43	2.23	1.92	574,586	460,755	-19.81%				130,234	120,232	-7.68%	580,986
Total 2100 & 2200	143.92	154.30	41.64	54.15	7,989,879	7,979,361	-0.13%	4,744	5,064	6.74%	2,211,257	3,044,137	37.67%	11,028,561
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp											71,000	79,000		79,000
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	2.28	2.79	24.62	26.62	38,000	46,400	22.11%				409,622	442,926	8.13%	489,326
2393 Clls Non-Instr. Overtime					38,000	84,500	122.37%				27,680	17,303	-37.49%	101,803
2394 Non-Admin., Non-Inst. Prof Expt					86,600	116,410	34.42%		4,940		2,800	242,632	8565.42%	363,982
2399 Clls Oth - Temp					70,491	127,460	80.82%				15,000	67,000	346.67%	194,460
Subtotal 2300	2.28	2.79	24.62	26.62	233,091	374,770	60.78%		4,940		526,102	848,861	61.35%	1,228,570
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	0.44	0.44			58,000	60,000	3.45%				331,879	450,474	35.73%	510,474
2412 Direct Inst. Prof Expt					802,182	896,800	11.80%	52,000	57,000	9.62%	395,850	302,000	-23.71%	1,255,800
2419 Inst Aide - Temp Direct Inst.												51,000		51,000
2491 Inst Readers Temp					3,000		-100.00%							
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp											40,000		-100.00%	
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement											742,821	457,038	-38.47%	679,787
2999 Salary Budget Control	6.00	6.00	3.00	3.00	720,367	222,749	-69.08%							
Subtotal 2400	6.44	6.44	3.00	3.00	1,583,549	1,179,549	-25.51%	52,000	57,000	9.62%	1,510,550	1,260,512	-16.55%	2,497,061
Total 2300 & 2400	8.72	9.23	27.62	29.62	1,816,640	1,554,319	-14.44%	52,000	61,940	19.12%	2,036,652	2,109,372	3.57%	3,725,631
TOTAL 2000	152.64	163.53	69.26	83.77	9,806,520	9,533,680	-2.78%	56,744	67,004	18.08%	4,247,909	5,153,510	21.32%	14,754,193

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					1,964,243	2,895,803	47.43%		8,699		56,205	83,173	47.98%	2,987,676
3120 STRS - Class Mgt Non Educ Admin					6,913	10,478	51.58%					8,114		18,592
3121 STRS - Clss Emp					10,986		-100.00%				6,145		-100.00%	
3130 STRS - Ed. Administrators - Cont.					130,625	164,905	26.24%				9,990	25,232	152.57%	190,138
3131 STRS - Oth Acad Emp Non-Instrl					4,682	18,444	293.90%		691		13,905	47,959	244.90%	67,093
3210 PERS - Acad. Instructors & Inst Aides					50,932	117,684	131.06%				4,884	5,427	11.10%	123,110
3220 PERS - Class Mgt Non Educ Admin					108,160	150,879	39.50%				33,831	77,256	128.36%	228,135
3221 PERS - Classified Employee					634,032	702,672	10.83%	542	600	10.71%	206,451	262,342	27.07%	965,815
3222 PERS - Conf Empl - Non- Mgt					7,707	7,991	3.69%							7,991
3240 PERS - Educational Administrator					5,957	8,702	46.09%				2,803	15,664	458.80%	24,366
3310 OASDHI - Acad Instruct & Instr Aides					399,554	481,454	20.50%	754	4,615	512.01%	19,861	36,995	86.27%	523,064
3320 OASDHI - Cls Mgt Non-Ed Admin					73,656	98,843	34.20%				22,659	50,984	125.01%	149,827
3321 OASDHI - Clss Emp					435,998	468,304	7.41%	363	387	6.73%	141,362	185,388	31.14%	654,079
3322 OASDHI - Conf. Emp - Non Mgt					5,162	5,160	-0.03%							5,160
3330 Medicare														
3340 OASDHI - Educational Administrators					23,715	27,904	17.66%				2,112	13,525	540.45%	41,428
3341 OASDHI - Oth Acad Emp Non-Instrl					779	2,492	220.09%		93		16,638	27,046	62.56%	29,632
3410 H&W Acad. Instructors & Aides					3,298,469	3,743,020	13.48%				116,679	148,186	27.00%	3,905,807
3410F OPEB ARC-Acad Inst&Instl Aides						230,146			795			7,207		238,148
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					175,130	225,337	28.67%				58,377	140,836	141.25%	366,173
3420F OPEB ARC-Clss Mgt(Non-EducAdmin)						13,438						7,132		20,570
3421 H&W Classified Employees					1,740,252	1,910,175	9.76%	1,459	1,482	1.58%	498,030	629,313	26.36%	2,540,971
3421F OPEB ARC-Clss Emp						57,555			50			21,722		
3422 H&W Conf. Emp - Non Mgt					14,594	14,825	1.58%							14,825
3422F OPEB ARC-Conf Emp Non Mgt						661								
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					196,000	199,097	1.58%				22,913	52,925	130.98%	252,022
3440F OPEB ARC-EducAdmin-Cont						15,781						3,600		
3441 H&W - Oth Acad. Emp - Non-Instrl														
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits: Instructional														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					23,765	14,478	-39.08%	582	101	-82.68%	2,338	1,725	-26.22%	16,303
3520 SUI-Clss Mgt Non-Educ. Admin.					515	686	33.03%				148	364	145.70%	1,050
3521 SUI - Clss Emp					4,937	3,290	-33.37%	2	3	6.75%	1,894	1,490	-21.33%	4,782
3522 SUI - Conf Emp - Non Mgt					34	34	-0.03%							34
3540 SUI - Educational Administrators					818	805	-1.54%				73	184	152.25%	989
3541 SUI - Oth Acad Emp - Non Instl					178	86	-51.77%		3		4,438	286	-93.54%	376
3610 WC - Acad Inst & Instl Aides (Dir)					305,462	391,429	28.14%	445	1,856	317.04%	13,486	23,841	76.79%	417,126
3620 WC - Clss Mgt Non-Educational Adm.					11,792	18,498	56.87%				3,388	9,817	189.73%	28,315
3621 WC - Clss Emp					73,017	90,688	24.20%	54	68	25.87%	29,545	42,881	45.14%	133,638
3622 Conf Emp - Non Mgt					772	910	17.89%							910
3640 WC - Educational Administrators					18,710	21,723	16.10%				1,666	4,956	197.46%	26,679
3641 WC-Oth Acad Emp - Non Instructional					574	941	64.52%		87		3,250	6,029	85.52%	7,061

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2015	2016	2015	2016										
3710 DefBen-Acad Inst & Instl Aides (Dir)					151,429	31,199	-79.40%	1,624	1,834	12.93%	15,360	15,993	4.12%	49,026
3720 DefBen-Class Mgt - Non-Educ Admin														
3721 DefBen - Class Emp					16,365	16,497	0.81%				5,313	11,843	122.88%	28,340
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl					1,747		-100.00%				6,802		-100.00%	
3808 Instructional --- benefit Reserve					151,237		-100.00%							
3818 Non Instructional -- Benefit Reserve					117,967		-100.00%							
3910 Otr Benf.- Acad. Instruct. & Aides					55,977	60,670	8.36%		238		1,875	2,335	24.50%	63,243
3920 OTHBEN-Class Mgt (Non-Educ Admin					2,624	3,528	34.45%				704	2,251	219.61%	5,778
3921 Otr Benf.- Class Employee					18,318	20,539	12.13%	7	18	154.25%	5,600	7,805	39.37%	28,363
3922 OTHBEN - Conf Emp - Non Mgt					238	238								238
3929 Classified Benefit Abatement														
3940 Otr Benf.- Educational Administrators					3,128	3,191	2.01%				352	848	141.31%	4,039
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense														
TOTAL 3000					10,247,149	12,251,185	19.56%	5,833	36,220	520.94%	1,329,077	1,982,674	49.18%	14,270,080
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdics					97	97					4,400	6,400	45.45%	6,497
Subtotal 4200					97	97					4,400	6,400	45.45%	6,497
43 SUPPLIES														
4310 Instr Supplies & Materials					263,602	573,101	117.41%	9,800	12,800	30.61%	147,856	175,426	18.65%	761,326
4312 Computer Software less than \$200					5,412	5,312	-1.85%				5,000	1,000	-80.00%	6,312
4313 Non-Instr Supplies & Materials					555,080	400,353	-27.87%	5,400	5,000	-7.41%	119,196	177,637	49.03%	582,990
4314 Paper					44,200	79,000	78.73%				400	200	-50.00%	79,200
4315 Maint & Repairs Supplies					364,500	364,700	0.05%							364,700
4320 Vehicle Supplies - Parts					8,000	8,100	1.25%					5,000		13,100
4321 Fuel - Lubricants					21,700	21,700		200	200					21,900
4391 Small Equip (Less than \$200)														
Subtotal 4300					1,262,494	1,452,265	15.03%	15,400	18,000	16.88%	272,452	359,263	31.86%	1,829,528
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					95,319	90,780	-4.76%					5,000		95,780
Subtotal 4400					95,319	90,780	-4.76%					5,000		95,780
45														
4531 Get Bus Passes												3,600		3,600
Subtotal 4500												3,600		3,600
TOTAL 4000					1,357,910	1,543,142	13.64%	15,400	18,000	16.88%	276,852	374,263	35.19%	1,935,405

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					41,200	53,650	30.22%							53,650
5108 Temp Employment Agency Services												10,000		10,000
5109 Child Care Services														
5118 Cont Security Services														
5119 Oth Non-Inst. Consulting Services					140,000	140,500	0.36%				483,756	307,377	-36.46%	447,877
5150 Contract Instruction					8,000	8,000								8,000
5151 Guest Lecturers/Performers					4,000	4,000					24,190	66,500	174.91%	70,500
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					7,000	6,000	-14.29%				80,000	232,746	190.93%	238,746
Subtotal 5100					200,200	212,150	5.97%				587,946	616,622	4.88%	828,772
52 TRAVEL														
5209 Non-Employee Travel					20,000	20,000								20,000
5212 Student Travel					121,375	171,506	41.30%				12,490	40,300	222.66%	211,806
5220 Employee Travel														
5220 Employee Travel					177,430	206,585	16.43%	1,200	3,200	166.67%	181,920	219,943	20.90%	429,728
5230 Food/Meetings					29,907	31,230	4.42%	150	150		65,574	79,482	21.21%	110,863
Subtotal 5200					348,712	429,321	23.12%	1,350	3,350	148.15%	259,984	339,726	30.67%	772,398
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					70,795	63,353	-10.51%	1,700	1,700		2,070	14,100	581.16%	79,153
5310 Consortium Dues/Memberships														
Subtotal 5300					70,795	63,353	-10.51%	1,700	1,700		2,070	14,100	581.16%	79,153
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					800	900	12.50%							900
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400					800	900	12.50%							900
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					23,890	42,070	76.10%				5,100	6,100	19.61%	48,170
5505 Miscellaneous											500	500		
5520 Natural Gas/ LPG					256,000	256,000								256,000
5530 Light - Electricity					605,000	605,000								605,000
5540 Water - Sanitation					292,500	345,000	17.95%							345,000
5550 Disposal Services					70,320	70,520	0.28%							70,520
5560 Hazardous Waste Disposal					20,100	20,070	-0.15%							20,070
5570 Pest Control Services					13,000	13,000								13,000
5581 Telephone Services					25,759	26,049	1.13%							26,049
5583 Data Communication Services					260	260								260
5590 Other Utilities														
Subtotal 5500					1,306,829	1,377,969	5.44%				5,600	6,600	17.86%	1,384,569

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					121,363	132,390	9.09%				6,400	11,900	85.94%	144,290
5603 Rental of Facilities					561,065	540,000	-3.75%				500		-100.00%	540,000
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					8,860	8,900	0.45%							8,900
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					246,935	257,635	4.33%				66,002	141,361	114.18%	398,996
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					51,250	55,000	7.32%							55,000
5683 Building Maintenance					37,348	98,348	163.33%	9,000	9,000					107,348
5684 Vehicle Repairs & Maintenance					97,500	97,500					10,500	10,500		108,000
5685 Computer Hardware Maint Agreements					45,000	30,000	-33.33%							30,000
5686 Oth Equipment Maint Agreements					121,100	141,100	16.52%					15,000		156,100
5690 Other Maintenance/Repairs					118,200	147,000	24.37%				45,500	25,500	-43.96%	172,500
5691 Other Maintenance Contracts					607,000	557,000	-8.24%							557,000
Subtotal 5600					2,015,620	2,064,873	2.44%	9,000	9,000		128,902	204,261	58.46%	2,278,135
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense					10,000	10,000								10,000
5790 Other Professional Fees					23,025	22,215	-3.52%							22,215
Subtotal 5700					33,025	32,215	-2.45%							32,215
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					6,000	6,000					1,500	1,500		7,500
5813 Physical Examinations/Tests					100	100								100
5820 Postage/Express Overnight Svcs					27,045	33,810	25.01%	1,900	1,938	2.01%	9,100	10,400	14.29%	46,148
5830 Bank Charges														
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					159,000	165,000	3.77%				500	8,108	1521.58%	173,108
5861 Printing/Duplicating Services					20,240	35,340	74.60%	840	225	-73.23%	38,158	107,510	181.75%	143,075
5870 Cash Over/Short														

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
5880 Taxes/Licenses/Permits					1,732	3,500	102.08%							3,500
5881 Sales Tax Expense					3,400	3,400								3,400
5890 Other Services & Expenses					246,032	246,662	0.26%	25,000	25,000		19,473	256,600	121.75%	528,262
5899 Contingencies Account - Budget Only											-144,193		-100.00%	
5899a Unallocated Deductions/Additions														
Subtotal 5800					463,549	493,812	6.53%	27,740	27,163	-2.06%	-75,462	384,118	-609.02%	905,093
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					283,915						16,581	28,436	71.50%	449,986
5912 Transfer Out - Indr Cost (Expense)						421,550					16,581	28,436	71.50%	449,986
Subtotal 5900					283,915	421,550	48.48%							
TOTAL 5000					4,723,445	5,096,142	7.89%	39,790	41,213	3.58%	925,621	1,593,863	72.19%	6,731,218
TOTAL 1000 - 5000					54,026,842	58,105,569	7.55%	117,768	245,011	108.05%	8,027,734	10,764,643	34.09%	69,115,223
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction					300,000	1,854,209	518.07%				45,000		-100.00%	1,854,209
6211 Buildings Architect						10,000								10,000
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					10,000	10,000					40,000	100,198	150.49%	110,198
6215F Additions to Buildings											127,464	7,500		
6216 Bldg Cost of Purchase														
Subtotal 6200					310,000	1,874,209	504.58%				212,464	107,698	-49.31%	1,981,907
63 BOOKS - LIBRARY														
6310 Library Books					56,000	50,000	-10.71%							50,000
6311 Magazines & Periodicals					41,000	42,000	2.44%							42,000
Subtotal 6300					97,000	92,000								92,000

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	Budget	Budget		Budget	Budget		Budget	Budget		2015-16
				2014-15	2015-16			2014-15	2015-16		2014-15	2015-16		
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					10,000	70,000	600.00%							70,000
6412 Computer/Tech Equip					246,920	255,500	3.47%				195,145	91,260	-53.23%	346,760
6412F Computer/Tech Equipment														
6413 Autos & Buses														
6414 Furniture						14,900						10,000		24,900
6414F Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					174,425	203,000	16.38%	79,978	79,978		331,171	206,262	-37.72%	489,240
6419F Other Equipment					49,000	209,000	326.53%				100,000	253,000	153.00%	462,000
Subtotal 6410					480,345	752,400	56.64%	79,978	79,978		626,316	560,522	-10.50%	1,392,900
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					480,345	752,400	56.64%	79,978	79,978		626,316	560,522	-10.50%	1,392,900
6900 Capital Outlay Abatement														
TOTAL 6000					887,345	2,718,609	206.38%	79,978	79,978		838,780	668,220	-20.33%	3,466,806
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction						139,906								139,906
7111 Debt Interest & Other Charges						55,869								55,869
Subtotal 7100						195,775								195,775
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					14,707,977	15,492,637	5.33%							15,492,637
7205 Intrafund Transfers In														
Subtotal 7200					14,707,977	15,492,637	5.33%							15,492,637
73 TRANSFERS														
7312 Interfund - Out					1,252,562	711,572	-43.19%							711,572
7410 Other Transfers														
Subtotal 7300 & 7400					1,252,562	711,572	-43.19%							711,572

BAKERSFIELD COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											53,280	52,652	-1.18%	52,652
7502 Scholarships											120,000	109,751	-8.54%	109,751
7503 Outside Scholarships											320,305	262,063	-18.18%	262,063
7509 Other											493,585	424,466	-14.00%	424,466
Subtotal 7500														
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											37,950	44,631	17.61%	44,631
7602 Oth Student Aide (Non-cash)											37,950	44,631	17.61%	44,631
Subtotal 7600														
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					4,108,342	1,859,076	-54.75%	664,806	245,422	-63.08%				2,104,498
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					4,108,342	1,859,076	-54.75%	664,806	245,422	-63.08%				2,104,498
TOTAL 7000					20,068,881	18,259,060	-9.02%	664,806	245,422	-63.08%	531,534	469,097	-11.75%	18,973,579
TOTAL EXPENDITURES, OTHER OUTGO					74,983,068	79,083,237	5.47%	862,551	570,411	-33.87%	9,398,048	11,901,960	26.64%	91,555,608
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	543.2	574.0	79.4	100.4	74,983,068	79,083,237	5.47%	862,551	570,411	-33.87%	9,398,048	11,901,960	26.64%	91,555,608

Linked to Revenue Page 74,983,068 79,083,238 862,551 570,410 9,398,048 11,901,960

Variance 0 0 0 1 0 0

CERRO COSO

COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

MISSION

The mission of Cerro Coso Community College is to provide tailored programs and equitable services to the students in the communities and rural areas we serve. We demonstrate a conscious effort to produce and support student success and achievement through traditional and distance delivery

To accomplish this mission we will provide:

- Degrees and certificates in transfer and career technical education
- Remedial instruction
- Comprehensive support services
- Learning opportunities that develop ethical and effective citizenry
- Continuing education that is compatible with the institutions primary mission

THE COLLEGE AND ITS COMMUNITIES

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has five instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, and Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The sixth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts and the Associate in Science degrees as well as certificates of achievement in career and occupational programs. Total student enrollment is approximately 4,400 per semester with an annual FTES of approximately 2800.

GUIDING PRINCIPLES

Keeping the College Mission, Vision, and Values as its contextual umbrella, and utilizing the Educational Master Plan, the College Strategic Plan, Annual Unit Plans, the Achieving the Dream Plan and Student Success as guiding tenets, the budget was developed and recommended to the college President through the defined governance process.

MEETING THE CHALLENGES

Cerro Coso Community College strives to meet the educational needs of all the communities it serves with student success and completion being its goal. Throughout the 2014-2015 academic year the Institutional Effectiveness Committee provided oversight of tying planning to requests of staffing and financial resources. All Unit Plans, along with staffing and budget requests, were submitted in October 2014 for the 2016 academic year. The development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, and Staffing, informs the development of those budgets. Our schedule of offerings continue to hone in on our core mission of transfer, CTE and Basic Skills education, utilizing data to increase the effectiveness of our decisions in enrollment management. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we continue to utilize a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party to offset the cost of our Classified Appreciation Staff Development Day, Adjunct Staff Development Day, and Administrative Advances. It is through the focused work of tying our resources to planning that Cerro Coso is able to balance to this year's allocation, meeting the criteria of balancing without the use of the reserve funds and meeting the assigned numerator target of 52.12%. Additionally, our substantial reserve will be used to support the planned expansion into Tehachapi, complete our

modernization of our prioritized facility plan, and for unexpected maintenance.

LOOKING TO THE FUTURE

Cerro Coso continues to look for funding opportunities that support the academic programs that train our students for the emerging and existing job markets in our East Kern desert communities. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by being a sub award on a STEM Grant with Antelope Valley College and CSU Long Beach, and the dual enrollment programs being developed with Mojave School District, Kern Valley High School, Tehachapi High School, and Burroughs High School. We are also partnering with those east Kern K-12 school districts in implementing our portion of a plan for addressing adult education as consortium members related to AB86. Lastly, we are partnering with the local K-12 school districts on the implementation of their awards of pathway grants that aligns curriculum between the high schools and our college. This coming year will focus on assisting students in completing their programs and getting them transferred or placed into the job market.

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	42.32	43.15			3,760,778	4,034,067	7.27%							4,034,067
1101														
1108														
1110														
1118														
	42.32	43.15			3,760,778	4,034,067	7.27%							4,034,067
12	REGULAR NON-TEACHING													
1214	7.80	6.58	0.12	0.34	914,535	826,062	-9.67%				11,827	36,640	209.81%	862,702
1231	4.09	4.03	1.49	2.17	318,449	344,998	8.34%				129,736	183,156	41.18%	528,154
1241	0.76	1.11	0.39	0.39	56,876	83,867	47.46%					29,700		113,567
1251	2.34	2.52	0.20	0.20	185,123	224,192	21.10%				15,654	14,596	-6.76%	238,787
1252	3.78	4.22			343,634	400,559	16.57%							400,559
	18.77	18.46	1.81	3.10	1,818,616	1,879,677	3.36%				157,216	264,092	67.98%	2,143,769
	61.09	61.61	1.81	3.10	5,579,394	5,913,745	5.99%				157,216	264,092	67.98%	6,177,836
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	40.86	45.81	0.83		1,286,992	1,443,132	12.13%				26,251		-100.00%	1,443,132
1311														
1320	12.70	12.70	4.95		400,000	400,000					156,000		-100.00%	400,000
1330	12.70	11.11			400,000	350,000	-12.50%							350,000
1340					28,848	23,200	-19.58%							23,200
	66.25	69.62	5.79		2,115,840	2,216,332	4.75%				182,251		-100.00%	2,216,332
14	OTHER NON-TEACHING													
1410														
1419					172,267	108,737	-36.88%				194,550	256,900	32.05%	365,637
1999														
					172,267	108,737	-36.88%				194,550	256,900	32.05%	365,637
	66.25	69.62	5.79		2,288,107	2,325,068	1.62%				376,801	256,900	-31.82%	2,581,968
TOTAL 1000	127.34	131.23	7.60	3.10	7,867,501	8,238,813	4.72%				534,017	520,992	-2.44%	8,759,805

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110				0.07	637,374	648,957	1.82%	18,041	18,991	5.26%		6,580		674,528
2190	8.13	8.06			60,879	60,879								60,879
2190	1.00	1.00			1,971,360	1,953,566	-0.90%				584,770	569,348	-2.64%	2,522,914
2191	41.02	41.12	13.39	13.26										
2199	Classified Salary Abatement													
	50.15	50.18	13.39	13.33	2,669,613	2,663,401	-0.23%	18,041	18,991	5.26%	584,770	575,928	-1.51%	3,258,320
22	CLASSIFIED SERVICE, INST. AID													
2211	1.79	2.41			79,319	107,913	36.05%							107,913
2291														
2292	Limited Benefit Employee													
	1.79	2.41			79,319	107,913	36.05%							107,913
	51.94	52.59	13.39	13.33	2,748,932	2,771,314	0.81%	18,041	18,991	5.26%	584,770	575,928	-1.51%	3,366,233
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	1.78	1.68	5.21	5.02	30,400	31,534	3.73%	2,907		-100.00%	97,498	93,900	-3.69%	125,434
2393					1,000		-100.00%				2,000		-100.00%	
2394					10,000		-100.00%							
2399					11,540	5,200	-54.94%				17,500		-100.00%	5,200
	1.78	1.68	5.21	5.02	52,940	36,734	-30.61%	2,907		-100.00%	116,998	93,900	-19.74%	130,634
24	INSTRUCTIONAL AIDES													
2411					28,500	30,084	5.56%				54,000	28,627	-46.99%	58,711
2412					80,000	150,000	87.50%	40,240	8,400	-79.13%	37,092		-100.00%	158,400
2419	Inst Aide - Temp Direct Inst.													
2491	Inst Readers Temp													
2492	Inst Students Temp, Oth Indr Inst.													
2493	Inst Aide Overtime Temp													
2494	Inst Sign Language Intrp Temp													
2495	Inst Oth Indr Prof Expt													
2499					1,500	1,060	-29.33%							1,060
2900	Classified Abatement													
2999	2.22	3.51	0.31	3.22	-95,547	18,722	-119.59%		15,566		20,172	259,625	1187.07%	293,913
	2.22	3.51	0.31	3.22	14,453	199,868	1282.90%	40,240	23,966	-40.44%	111,464	288,252	158.61%	512,085
	4.00	5.19	5.52	8.23	67,393	236,600	251.08%	43,147	23,966	-44.45%	228,462	382,152	67.27%	642,719
	55.94	57.78	18.91	21.56	2,816,324	3,007,914	6.80%	61,188	42,957	-29.80%	813,232	958,080	17.81%	4,008,952

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
30	STAFF BENEFITS													
3110	STRS - Acad. Instructors & Ins Aides				510,301	713,124	39.75%				27,030	24,406	-9.71%	737,529
3120	STRS - Class Mgt Non Educ Admin				7,659	9,754						706		10,460
3121	STRS - Clls Emp													
3130	STRS - Ed. Administrators - Cont.				68,711	79,412	15.57%				976	3,931	302.94%	83,343
3131	STRS - Oth Acad Emp Non-Instrl				14,212	11,667	-17.90%				16,120	27,565	71.00%	39,233
3210	PERS - Acad. Instructors & Inst Aides				5,652	5,999	6.13%							5,999
3220	PERS - Class Mgt Non Educ Admin				62,306	66,113	6.11%	2,064	2,250	8.99%				68,363
3221	PERS - Classified Employee				222,628	228,921	2.83%				61,782	61,964	0.29%	290,885
3222	PERS - Conf Empl - Non- Mgt				6,966	7,212	3.54%							7,212
3240	PERS - Educational Administrator				9,345	10,185	8.99%							10,185
3310	OASDHI - Acad Instruct & Instr Aides				101,793	112,049	10.08%	583	122	-79.13%	5,292	3,298	-37.67%	115,469
3320	OASDHI - Clls Mgt Non-Ed Admin				43,003	44,009	2.34%	1,380	1,453	5.26%		95		45,558
3321	OASDHI - Clls Emp				149,966	148,959	-0.67%				42,219	40,684	-3.64%	189,642
3322	OASDHI - Conf. Emp - Non Mgt				4,657	4,657								4,657
3330	Medicare													
3340	OASDHI - Educational Administrators				18,324	17,308	-5.55%				171	531	209.80%	17,839
3341	OASDHI - Oth Acad Emp Non-Instrl				2,498	1,577	-36.88%				2,821	3,725	32.05%	5,302
3410	H&W Acad. Instructors & Aides				771,814	821,344	6.42%				24,273	40,373	66.33%	861,718
3410RC	OPEB ARC-Acad Inst&Instl Aides					50,356						2,229		52,585
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clls Mgt(Non-Ed Administrators)				113,251	114,040	0.70%	5,473	5,559	1.58%		1,001		120,600
3420RC	OPEB ARC-Clls Mgt(Non-EducAdmin)					6,360			186			64		6,610
3421	H&W Classified Employees				560,221	581,577	3.81%				170,850	171,226	0.22%	752,803
3421RC	OPEB ARC-Clls Emp					18,277						4,835		23,112
3422	H&W Conf. Emp - Non Mgt				14,594	14,825	1.58%							14,825
3422RC	OPEB ARC-Conf Emp Non Mgt					597								597
3423	H&W - Clls Mgt - Retired													
3424	H&W - Clls Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				115,002	98,733	-14.15%				1,751	5,040	187.81%	103,774
3440RC	OPEB ARC-EducAdmin-Cont					8,095						359		
3441	H&W - Oth Acad. Emp - Non-Instrl													
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				3,458	3,756	8.59%	20	4	-79.13%	182	114	-37.68%	3,873
3520	SUI-Clls Mgt Non-Educ. Admin.				319	324	1.81%	9	10	5.32%		3		337
3521	SUI - Clls Emp				1,009	1,005	-0.39%				301	285	-5.54%	1,290
3522	SUI - Conf Emp - Non Mgt				30	30								30
3540	SUI - Educational Administrators				457	413	-9.68%				6	18	209.46%	431
3541	SUI - Oth Acad Emp - Non Instl				86	54	-36.88%				97	128	32.04%	183

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
3610	WC - Acad Inst & Instl Aides (Dir)				79,441	101,729	28.06%	460	113	-75.38%	4,792	3,455	-27.91%	105,297
3620	WC - Clls Mgt Non-Educational Adm.				7,290	8,754	20.08%	206	256	24.15%		89		9,099
3621	WC - Clls Emp				23,437	27,550	17.55%	33		-100.00%	8,022	8,070	0.60%	35,621
3622	Conf Emp - Non Mgt				696	821	17.94%							821
3640	WC - Educational Administrators				10,461	11,144	6.53%				135	494	265.38%	11,638
3641	WC-Oth Acad Emp - Non Instructional				1,970	1,467	-25.55%				2,224	3,466	55.83%	4,932
3710	DefBen-Acad Inst & Instl Aides (Dir)				22,097	26,058	17.93%	1,247	269	-78.45%	1,156		-100.00%	26,327
3720	DefBen-Clls Mgt - Non-Educ Admin													
3721	DefBen - Clls Emp				2,229	2,509	12.56%				1,546	1,482	-4.15%	3,992
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl													
3808	Instructional -- benefit Reserve				38,968		-100.00%							
3818	Non Instructional -- Benefit Reserve				7,538		-100.00%							
3910	Otr Benf.- Acad. Instruct. & Aides				12,830	13,306	3.71%				401	657	63.71%	13,963
3920	OTHBEN-Clls Mgt (Non-Educ Admin				1,725	1,738	0.71%	65	68	5.28%		16		1,822
3921	Otr Benf. - Clls Employee				6,836	6,847	0.16%				1,838	1,775	-3.45%	8,621
3922	OTHBEN - Conf Emp - Non Mgt				219	219								219
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				1,872	1,582	-15.48%				29	81	183.34%	1,663
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense													
	TOTAL 3000				3,025,874	3,384,457	11.85%	11,542	10,290	-10.85%	374,015	412,167	10.20%	3,806,914
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdics				3,155	2,630	-16.64%				13,960	8,500	-39.11%	11,130
	Subtotal 4200				3,155	2,630	-16.64%				13,960	8,500	-39.11%	11,130
43	SUPPLIES													
4310	Instr Supplies & Materials				94,935	105,325	10.94%	1,500	7,500	400.00%	63,382	36,000	-43.20%	148,825
4312	Computer Software less than \$200										10,000	6,000	-40.00%	6,000
4313	Non-Instr Supplies & Materials				161,825	118,100	-27.02%	500	1,000	100.00%	70,562	186,173	163.84%	305,273
4314	Paper				17,500	17,500								17,500
4315	Maint & Repairs Supplies				82,700	82,200	-0.60%							82,200
4320	Vehicle Supplies - Parts				12,500	10,500	-16.00%							10,500
4321	Fuel - Lubricants				11,700	11,700								11,700
4391	Small Equip (Less than \$200)													
	Subtotal 4300				381,160	345,325	-9.40%	2,000	8,500	325.00%	143,944	228,173	58.52%	581,998

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														
45														
4531 Get Bus Passes														
Subtotal 4500														
TOTAL 4000					384,315	347,955	-9.46%	2,000	8,500	325.00%	157,904	236,673	49.88%	593,128
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					10,200	11,000	7.84%							11,000
5108 Temp Employment Agency Services											250		-100.00%	
5109 Child Care Services														105,000
5118 Cont Security Services					105,000	105,000								
5119 Oth Non-Inst. Consulting Services								20,800		-100.00%				
5150 Contract Instruction					83,000	120,000	44.58%		16,500					136,500
5151 Guest Lecturers/Performers					2,500		-100.00%				15,120	38,000	151.32%	38,000
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services						2,750					6,689	20,278	203.17%	23,028
Subtotal 5100					200,700	238,750	18.96%	20,800	16,500	-20.67%	22,059	58,278	164.20%	313,528
52 TRAVEL														
5209 Non-Employee Travel														
5212 Student Travel					41,500	37,600	-9.40%				4,135	11,399	175.67%	48,999
5220DT Employee Travel					28,355	18,430	-35.00%	1,300	1,500	15.38%	9,675	9,950	2.84%	29,880
5220 Employee Travel					111,600	105,090	-5.83%	1,000	3,000	200.00%	118,070	93,409	-20.89%	201,499
5230 Food/Meetings					10,000	5,540	-44.60%		200		22,349	27,312	22.20%	33,052
Subtotal 5200					191,455	166,660	-12.95%	2,300	4,700	104.35%	154,229	142,070	-7.88%	313,430
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					28,705	36,380	26.74%							36,380
5310 Consortium Dues/Memberships					1,000	1,000								1,000
Subtotal 5300					29,705	37,380	25.84%							37,380
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins														
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400														

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					100	1,050	950.00%							1,050
5505 Miscellaneous														109,000
5520 Natural Gas/ LPG					98,000	109,000	11.22%							306,000
5530 Light - Electricity					288,000	306,000	6.25%							301,333
5540 Water - Sanitation					286,500	301,333	5.18%							18,500
5550 Disposal Services					18,584	18,500	-0.45%							10,000
5560 Hazardous Waste Disposal					12,500	10,000	-20.00%							6,000
5570 Pest Control Services					6,000	6,000								58,400
5581 Telephone Services					48,000	58,400	21.67%							
5583 Data Communication Services														
5590 Other Utilities											2,000		-100.00%	
Subtotal 5500					757,684	810,283	6.94%				2,000		-100.00%	810,283
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					4,500	3,500	-22.22%							3,500
5603 Rental of Facilities					104,071	107,000	2.81%				900	1,100	22.22%	108,100
5604 Film Rentals														3,400
5608 Operating Leases/Contracts (cars, copiers etc.)					9,400	3,400	-63.83%							
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					47,835	50,852	6.31%		2,000		43,414	75,175	73.16%	128,027
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					5,000	3,000	-40.00%				20,000	25,000	25.00%	28,000
5683 Building Maintenance					117,711	105,111	-10.70%							105,111
5684 Vehicle Repairs & Maintenance					10,000	10,000						3,000		13,000
5685 Computer Hardware Maint Agreements														
5686 Oth Equipment Maint Agreements					33,800	14,325	-57.62%				1,107	1,100	-0.66%	15,425
5690 Other Maintenance/Repairs					13,000	10,600	-18.46%							10,600
5691 Other Maintenance Contracts					9,486	10,000	5.42%							10,000
Subtotal 5600					354,803	317,788	-10.43%		2,000		65,421	105,375	61.07%	425,163

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction					187,400	300,000	60.09%							300,000
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					3,500	5,000	42.86%							5,000
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					190,900	305,000	59.77%							305,000
63 BOOKS - LIBRARY														
6310 Library Books					14,000	19,000	35.71%							19,000
6311 Magazines & Periodicals					35,000	38,000	8.57%							38,000
Subtotal 6300					49,000	57,000	16.33%							57,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment											3,000	3,055	1.83%	129,055
6412 Computer/Tech Equip					83,000	126,000	51.81%							
6412FA Computer/Tech Equipment														
6413 Autos & Buses														
6414 Furniture						1,400								1,400
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000					20,400	20,835	2.13%				33,000		-100.00%	20,835
6419 Other Equipment					15,000	38,400	156.00%					60,000		98,400
6419FA Other Equipment														
Subtotal 6410					118,400	186,635	57.63%				36,000	63,055	75.15%	249,690

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total 2015-16
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		
642	Equipment Replacement													
6421	Library & Audio Visual Equipment													
6422	Computer/Tech Equip													
6423	Autos & Buses													
6424	Furniture													
6425	Lease Purchase													
6429	Other Equipment													
	Subtotal 6420													
	Subtotal 6400				118,400	186,635	57.63%				36,000	63,055	75.15%	249,690
6900	Capital Outlay Abatement													
	TOTAL 6000				358,300	548,635	53.12%				36,000	63,055	75.15%	611,690
70	OTHER OUTGO													
71	Debt Retirement (Long Term Debt													
7110	Debt Reduction													
7111	Debt Interest & Other Charges													
	Subtotal 7100													
	INTRAFUND TRANSFERS OUT													
7201	Intrafund Transfers Out				3,417,526	3,612,772	5.71%							3,612,772
7205	Intrafund Transfers In													
	Subtotal 7200				3,417,526	3,612,772	5.71%							3,612,772
73	TRANSFERS													
7312	Interfund - Out													
7410	Other Transfers													
	Subtotal 7300 & 7400													
75	STUDENT FINANCIAL AID													
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)										157,938	134,025	-15.14%	134,025
7502	Scholarships													
7503	Outside Scholarships													
7509	Other													
	Subtotal 7500										157,938	134,025	-15.14%	134,025
76	OTHER PAYMENTS													
7601	In-Lieu of Transp. Allowance													
7602	Oth Student Aide (Non-cash)										199,750	185,272	-7.25%	185,272
	Subtotal 7600										199,750	185,272	-7.25%	185,272

CERRO COSO COMMUNITY COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)											20,700	59,561	187.73%	59,561
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					5,073,722	4,955,968	-2.32%	63,633	58,196	-8.54%				5,014,164
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					5,073,722	4,955,968	-2.32%	63,633	58,196	-8.54%	20,700	59,561	187.73%	5,073,725
TOTAL 7000					8,491,248	8,568,740	0.91%	63,633	58,196	-8.54%	378,388	378,858	0.12%	9,005,794
TOTAL EXPENDITURES, OTHER OUTGO					24,561,030	25,763,630	4.90%	162,064	221,100	36.43%	2,934,472	3,317,127	13.04%	29,301,857
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	183.28	189.02	26.50	24.66	24,561,030	25,763,630	4.90%	162,064	221,100	36.43%	2,934,472	3,317,127	13.04%	29,301,857

PORTERVILLE COLLEGE

Mission:

With students as our focus, Porterville College provides our local and diverse communities an excellent educational experience that fosters intellectual curiosity and growth, lifelong learning, and prepares our students for personal and academic success.

Porterville College was established in 1927 as a part of the Porterville Union High School and College District. All of the classes were taught in high school classrooms until 1944 when a building was constructed on the high school campus specifically for the junior college. The College moved to its current location in 1955. The college dissolved its relationship with the high school district in 1967 and joined the Kern Community College District.

The current campus covers approximately seventy acres and provides educational opportunities to people from a geographic area covering 2,800 square miles in southeastern Tulare County. The educational programs offered include transfer, basic skills, workforce preparation, community education, and economic development

Porterville College serves the community of Porterville, with a population of over 50,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 3,900 full-and part-time students each year.

The College offers educational programs that include, transfer, basic skills, occupational, community service, and economic development. There are 8 academic divisions with the College that include: Career and Technical Education, Fine and Applied

Arts, Health Careers, Language Arts, Physical Education and Athletics, Science and Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and basic skills courses and programs.

FOCUSING ON STUDENT SUCCESS

Student centered learning is a common theme at Porterville College and the College offers numerous support services in the spirit of student-centered learning. Included in these services are academic advising and counseling, child care, Disability Resource Center (DRC), financial aid, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), student support services (Title V), student activities and clubs, athletics, transfer center, tutoring assessment, student rights, admissions and records, orientation, wellness, and veterans services.

In 2013, Porterville College became an Achieving the Dream Participating Institution. Achieving the Dream is based on the premise that to improve student success on a substantial scale, colleges must fundamentally change the way they operate. Achieving the Dream is providing an integrated approach to

address transitional barriers and pathway development to foster student success and community access to career readiness support services. The campus continues to focus on creating a culture of evidence in which data and inquiry drive broad-based institutional efforts to close achievement gaps and improve student outcomes overall. The College is strengthening the connections across the community to break down silos and link educational and workforce development services.

However, significant progress has already been made in the development and approval of well-defined programs of study. Currently, the College offers 10 Associate in Arts or Associate in Science Transfer degrees with an additional 3 degrees pending curriculum approval. Also, the College offers fifteen associate degrees and over fourteen certificate programs. Additionally, there are several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Power Technician, Utility Worker, Industrial Maintenance, Logistics, Emergency Medical Technician and Registered Nursing.

Understanding the impact of the learning environment on student success, efforts are being undertaken to provide a safe and secure colligate atmosphere. Additional efforts are ongoing to sustain the campus physical and technological infrastructure. The College is near the end of a multi-year facilities enhancement project, funded primarily by the SRID (Measure G) bond funds. Currently, the College is partnering with the City of Porterville to enhance campus accessibility via public transportation routes.

The College continues to position itself to meet the growing and changing needs of the community. This includes exploring course offerings through Community Service or Contract Education and pursuing grant opportunities. The College offers summer enrichment courses focus on introducing students to industry sectors and/or career technical education (CTE) education programs with a primary emphasis on career planning and academic skill enhancement. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned with Common Core Standards and the high school pathway programs.

The Porterville College Foundation actively supports the College through providing many scholarships for students. During the last fifteen years, the net asset allocation of the Foundation has grown and changed considerably. The net assets are approximately over \$5.2 million. The Foundation sponsors an energetic campaign to support college programs, faculty projects, and campus-wide projects. This synergy between the College and community promotes an academically-focused and student-centered learning environment.

PORTERVILLE COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE		% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	Unrst	Unrst	Rest	Rest				Adopted Budget	Tentative Budget					
	2015	2016	2015	2016	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16	2015-16	
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110	REGULAR TEACHING													
1100	47.64	47.34	1.00		4,041,166	4,333,122	7.22%				93,477		-100.00%	4,333,122
1101	0.25				22,579		-100.00%							
1108	Instructional - Salary Reserve													
1110	Acad. Emp Admin.													
1118	Non-Instructional - Salary Reserve													
	47.89	47.34	1.00		4,063,745	4,333,122	6.63%				93,477		-100.00%	4,333,122
12 REGULAR NON-TEACHING														
1214	6.75	6.28	0.05	0.22	838,843	765,572	-8.73%				5,695	21,864	283.92%	787,438
1231	2.95	2.95	3.00	4.00	295,672	300,523	1.64%				290,255	372,271	28.26%	672,794
1241	1.00	1.00			102,161	108,314	6.02%							108,314
1251	1.59	1.80	0.38	2.30	118,556	176,733	49.07%				68,769	207,567	201.83%	384,300
1252	3.19	2.60			298,152	298,071	-0.03%							78,422
	15.48	14.63	3.43	6.52	1,653,384	1,649,212	-0.25%				364,719	601,702	64.98%	2,250,914
	63.37	61.97	4.43	6.52	5,717,129	5,982,335	4.64%				458,196	601,702	31.32%	6,584,036
13 INSTRUCTIONAL SALARIES - NON-REG														
1310	42.07	38.64	1.17		1,325,075	1,217,075	-8.15%				36,900		-100.00%	1,217,075
1311	0.09	0.09			2,870	2,870								2,870
1320	7.62	7.62			240,000	240,000								240,000
1330	10.86	10.86			342,000	342,000								342,000
1340	1.12	1.96	2.51	0.53	35,308	61,600	74.47%				79,032	16,822	-78.72%	78,422
	61.75	59.16	3.68	0.53	1,945,253	1,863,545	-4.20%				115,932	16,822	-85.49%	1,800,367
14 OTHER NON-TEACHING														
1410	Educational Administrators - Non-Cont.													
1419	Acad. Emp - Non-Inst. Non Cont.				81,440	77,540	-4.79%				174,613	157,500	-9.80%	235,040
1999	Certificated Salary Abatement													
					81,440	77,540	-4.79%				174,613	157,500	-9.80%	235,040
	61.75	59.16	3.68	0.53	2,028,693	1,941,085	-4.22%				290,544	174,322	-40.00%	2,115,407
	125.12	121.13	8.11	7.05	7,743,822	7,923,420	2.32%				748,741	776,023	3.64%	8,699,443
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110	Board of Trustees													
2110	4.38	4.35	1.30	0.65	441,648	399,453	-9.55%				139,474	43,976	-68.47%	443,430
2190	1.00	1.00			74,556	74,556								74,556
2191	36.57	34.53	13.27	15.22	1,780,259	1,763,137	-0.96%				640,068	864,329	35.04%	2,627,466
2199	Classified Salary Abatement				-51,065	-51,065								-51,065
	41.95	39.88	14.57	15.87	2,245,398	2,186,082	-2.64%				779,543	908,305	16.52%	3,094,387
22 CLASSIFIED SERVICE, INST. AID														
2211	3.00	3.40		0.20	155,260	192,827	24.20%					12,505		205,332
2291	Inst. Aide FT, Oth-In-Direct Inst.													
2292	Limited Benefit Employee													
	3.00	3.40		0.20	155,260	192,827	24.20%					12,505		205,332
	44.95	43.28	14.57	16.07	2,400,659	2,378,909	-0.91%				779,543	920,811	18.12%	3,299,720

PORTERVILLE COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	1.05	1.32	18.46	16.49	17,517	22,000	25.59%				307,171	274,469	-10.65%	296,469
2393					12,000	12,000								12,000
2394											28,125	28,125		28,125
2399					2,000		-100.00%				9,294	12,500	34.50%	12,500
	1.05	1.32	18.46	16.49	31,517	34,000	7.88%				344,590	315,094	-8.56%	349,094
24	INSTRUCTIONAL AIDES													
2411	0.72	1.80	3.41	4.59	12,000	30,000	150.00%				56,800	76,300	34.33%	106,300
2412					59,700	75,700	26.80%				333,860	320,670	-3.95%	396,370
2419						2,000								2,000
2491														
2492														
2493														
2494														
2495														
2499														
2900					144,770	28,804	-80.10%				-39,175	28,804	-173.53%	57,608
2999														
	0.72	1.80	3.41	4.59	216,470	136,504	-36.94%				351,485	425,774	21.14%	562,278
	1.77	3.13	21.87	21.08	247,968	170,504	-31.24%				696,075	740,868	6.44%	911,372
	46.72	48.41	38.44	37.15	2,648,645	2,549,413	-3.75%				1,475,618	1,661,679	12.61%	4,211,092
30	STAFF BENEFITS													
3110					533,846	708,719	32.76%				40,760	58,903	44.55%	767,623
3120														
3121														
3130					67,101	74,709	11.34%				1,640	2,346	43.05%	77,054
3131					3,814		-100.00%				20,268	15,693	-22.58%	15,693
3210					16,787	6,073	-63.83%				8,015		-100.00%	6,073
3220					43,354	53,940	24.42%				13,600	16,549	21.68%	70,490
3221					147,390	214,333	45.42%				51,076	90,391	76.98%	304,724
3222					8,531	9,394	10.12%							9,394
3240						12,429						6,863		19,292
3310					193,110	107,560	-44.30%				26,010	16,896	-35.04%	124,456
3320					29,890	32,750	9.57%				9,093	10,048	10.50%	42,797
3321					102,438	136,184	32.94%				36,957	55,653	50.59%	191,837
3322					5,704	5,704	-0.01%							5,704
3330														
3340					11,794	17,642	49.59%				288	4,484	1455.74%	22,126
3341					768		-100.00%				1,334	2,634	97.45%	2,634
3410					797,203	837,078	5.00%				66,828	82,499	23.45%	919,577
3410RC						50,908						5,149		
3411														
3420					62,026	79,313	27.87%				25,540	31,873	24.80%	111,186
3420RC						4,195						1,287		
3421					375,533	532,210	41.72%				161,032	196,429	21.98%	726,639
3421RC						16,460						6,484		
3422					14,595	14,825	1.58%							14,825
3422RC						731								
3423														
3424														
3430														
3440					98,512	98,288	-0.23%				3,649	12,896	253.50%	111,186
3440RC						7,780						746		
3441											7,039		-100.00%	
3443														

PORTERVILLE COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE		%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest				Adopted	Tentative					
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
3490														
3491														
3510					3,809	3,589	-5.79%				4,205	489	-88.37%	4,078
3520					221	214	-2.92%				59	66	10.48%	280
3521					731	947	29.66%				956	414	-56.64%	1,362
3522					37	37	0.76%							37
3540					407	397	-2.23%				10	38	279.80%	436
3541					103		-100.00%				2,333	255	-89.08%	255
3610					76,614	99,781	30.24%				9,765	12,766	30.94%	112,567
3620					5,049	5,951	17.86%				1,360	1,826	34.26%	7,776
3621					16,929	27,230	60.86%				15,464	14,597	-5.60%	41,828
3622					853	1,036	21.49%							1,036
3640					9,304	11,049	18.75%				227	1,061	366.67%	12,110
3641					423		-100.00%				1,253	1,791	43.00%	1,791
3710					18,316	31,268	70.71%				11,862	10,205	-13.97%	41,473
3720					1,936		-100.00%							
3721					3,651	12,630	245.90%				6,688	1,157	-82.70%	13,787
3722														
3741					111		-100.00%					150		150
3808					40,766		-100.00%							
3818					7,974		-100.00%							
3910					13,070	13,465	3.02%				1,105	1,368	23.79%	14,833
3920					1,235	1,125	-8.91%				381	452	18.51%	1,576
3921					5,869	5,893	-1.28%				1,715	2,368	38.05%	8,261
3922					238	238								238
3929					-25,786		-100.00%							
3940					1,597	1,575	-1.34%				58	207	258.62%	1,782
3941											823		-100.00%	
3999														
TOTAL 3000					2,695,951	3,237,858	20.09%				531,379	667,056	25.53%	3,904,714
40														
42														
4211					100	100					10,476	20,993	100.40%	21,093
Subtotal 4200					100	100					10,476	20,993	100.40%	21,093
43														
4310					92,902	96,510	3.88%				40,059	32,046	-20.00%	128,555
4312					1,000	1,000					2,605		-100.00%	1,000
4313					153,539	145,124	-5.48%				125,582	131,401	4.63%	276,525
4314					17,597	17,597								17,597
4315														
4320					5,400	5,400								5,400
4321					15,600	15,600					10,000	10,000		25,600
4391														
Subtotal 4300					286,037	281,230	-1.66%				178,246	173,447	-2.69%	454,677

PORTERVILLE COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				500	500					1,500		-100.00%	500
	Subtotal 4400				500	500					1,500		-100.00%	500
45	Get Bus Passes													
4531	Get Bus Passes													
	Subtotal 4500													
	TOTAL 4000				286,637	281,830	-1.68%				190,222	194,441	2.22%	476,271
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				12,305	11,655	-5.28%							11,655
5108	Temp Employment Agency Services										30,000		-100.00%	
5109	Child Care Services										500	500		13,550
5118	Cont Security Services				13,050	13,050								
5119	Oth Non-Inst. Consulting Services				10,900	6,900	-36.70%				10,000	21,000	110.00%	27,900
5150	Contract Instruction											12,000		12,400
5151	Guest Lecturers/Performers				400	400								
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services				35,100		-100.00%				15,946	9,815	-38.45%	9,815
	Subtotal 5100				71,755	32,005	-55.40%				56,446	43,315	-23.26%	75,320
52	TRAVEL													
5209	Non-Employee Travel				2,000	5,250	162.50%							5,250
5212	Student Travel				54,000	75,260	39.37%				2,000	2,000		77,260
5220DT	Employee Travel													
5220	Employee Travel				60,638	67,863	11.92%				62,149	126,902	104.19%	194,765
5230	Food/Meetings				7,920	8,182	3.31%				6,672	34,587	418.38%	42,769
	Subtotal 5200				124,558	156,555	25.69%				70,821	163,489	130.85%	320,045
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				33,855	34,660	2.38%				900	1,013	12.58%	35,673
5310	Consortium Dues/Memberships													
	Subtotal 5300				33,855	34,660	2.38%				900	1,013	12.58%	35,673
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins													
5406	Student Insurance				275									
5407	Insurance Deductibles													
	Subtotal 5400				275									
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				21,000	21,000					1,000	1,000		22,000
5505	Miscellaneous													52,000
5520	Natural Gas/ LPG				49,572	52,000	4.90%							368,000
5530	Light - Electricity				368,000	368,000								55,000
5540	Water - Sanitation				45,000	55,000	22.22%							21,341
5550	Disposal Services				18,000	18,000					3,341	3,341		5,150
5560	Hazardous Waste Disposal				4,450	5,150	15.73%							3,420
5570	Pest Control Services				3,420	3,420								12,500
5581	Telephone Services				12,500	12,500								
5583	Data Communication Services													
5590	Other Utilities				291	291								291
	Subtotal 5500				522,233	535,361	2.51%				4,341	4,341		539,703

PORTERVILLE COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE		% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	Unrst	Unrst	Rest	Rest				Adopted Budget	Tentative Budget					
	2015	2016	2015	2016	2014-15	2015-16	2014-15	2015-16	2014-15	2015-16				
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					12,850	11,125	-13.42%				1,397	280	-79.95%	11,405
5603 Rental of Facilities														
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					2,675	2,675								2,675
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					87,421	121,371	38.84%				117,848	145,043	23.08%	266,414
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					48,000	48,000					5,067	5,000	-1.32%	53,000
5683 Building Maintenance					38,825	38,825								38,825
5684 Vehicle Repairs & Maintenance					11,300	11,300								11,300
5685 Computer Hardware Maint Agreements					40,000	30,000	-25.00%							30,000
5686 Oth Equipment Maint Agreements					16,000	16,000								16,000
5690 Other Maintenance/Repairs					24,221	44,550	83.93%				19,367	12,045	-37.81%	56,595
5691 Other Maintenance Contracts					22,000	22,000								22,000
Subtotal 5600					303,282	345,846	14.03%				143,678	162,368	13.01%	508,214
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense												9,500		9,500
5790 Other Professional Fees												9,500		9,500
Subtotal 5700												9,500		9,500
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services														
5813 Physical Examinations/Tests														
5820 Postage/Express Overnight Svcs					6,025	6,490	7.72%				1,850	6,403	246.12%	12,893
5830 Bank Charges												2,700		2,700
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					15,496	21,250	37.13%				5,679	16,000	181.74%	37,250
5861 Printing/Duplicating Services					3,500	3,500					19,755	18,569	-6.01%	22,069
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					1,267	1,267						12,170		13,437
5881 Sales Tax Expense														
5890 Other Services & Expenses					8,726	9,000	3.14%				7,222	22,600	212.93%	31,600
5899 Contingencies Account - Budget Only					16,600		-100.00%				468,231	182,252	-61.08%	182,252
5899a Unallocated Deductions/Additions														
Subtotal 5800					51,614	41,507	-19.58%				502,738	290,695	-46.15%	302,202
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement											150	7,423	4848.67%	7,423
5912 Transfer Out - Indr Cost (Expense)											150	7,423	4848.67%	7,423
Subtotal 5900											150	7,423	4848.67%	7,423
TOTAL 5000					1,107,582	1,145,935	3.46%				779,075	652,144	-16.29%	1,798,079

PORTERVILLE COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
TOTAL 1000 - 5000					14,482,638	15,138,259	4.53%				3,725,034	3,951,343	6.00%	19,089,599
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					200,000	300,000	50.00%							300,000
Subtotal 6100					200,000	300,000	50.00%			50.00%				300,000
62 BUILDINGS														
6210 Buildings Construction						150,839								150,839
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					1,150	151,989	13116.43%							151,989
63 BOOKS - LIBRARY														
6310 Library Books					20,700	20,700								20,700
6311 Magazines & Periodicals					5,000	5,000								5,000
Subtotal 6300					25,700	25,700								25,700
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					76,420	79,420	3.93%				22,032	36,609	66.17%	116,029
6412FA Computer/Tech Equipment					22,256	22,256								22,256
6413FA Autos & Buses														80,000
6414 Furniture						2,400								2,400
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					9,135	9,135					35,416	25,235	-28.75%	34,370
6419FA Other Equipment					18,000	21,000	16.67%					2,359		23,359
Subtotal 6410					125,811	214,211	70.26%				57,448	64,202	11.76%	278,413
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					125,811	214,211	70.26%				57,448	64,202	11.76%	278,413
6900 Capital Outlay Abatement														
TOTAL 6000					352,681	691,900	96.19%				57,448	64,202	11.76%	766,102
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction						200,000								200,000
7111 Debt Interest & Other Charges														
Subtotal 7100						200,000								200,000
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,576,701	3,770,595	5.42%							3,770,595
7205 Intrafund Transfers In														
Subtotal 7200					3,576,701	3,770,595	5.42%							3,770,595
73 TRANSFERS														
7312 Interfund - Out					146,363	345,811	136.27%							345,811
7410 Other Transfers														
Subtotal 7300 & 7400					146,363	345,811	136.27%							345,811

PORTERVILLE COLLEGE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											12,000		-100.00%	
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											12,000		-100.00%	
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											246,521	226,243	-8.23%	226,243
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											246,521	226,243	-8.23%	226,243
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					6,063,283	6,169,153	1.75%	53,333		-100.00%				6,169,153
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					6,063,283	6,169,153	1.75%	53,333		-100.00%				6,169,153
TOTAL 7000					9,788,347	10,485,589	7.14%	53,333		-100.00%	258,521	226,243	-12.49%	10,711,802
TOTAL EXPENDITURES, OTHER OUTGO					24,621,644	26,315,715	6.88%	53,333		-100.00%	4,041,003	4,241,788	4.97%	30,557,503
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	171.85	167.54	44.55	44.20	24,621,644	26,315,715	6.88%	53,333		-100.00%	4,041,003	4,241,788	4.97%	30,557,503

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

The Kern Community College District offers affordable quality education through its three colleges with a strong commitment toward excellence in education. Our colleges provide transfer programs, associate in arts and associate in science degrees, vocational certificate programs, and a vast choice of community service classes. Our colleges also offer a wide variety of both day and evening courses designed to fill academic, vocational, and personal enrichment needs.

The District Office provides the following support to the colleges:

- **Chancellor's Office:** Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; conducts internal audit activities; provides institutional research and reporting; reports analysis and implementation of legislation and regulations and external and governmental affairs.
- **Educational Services:** Directs strategic and tactical planning; coordinates instructional and student services programs; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs, monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Business Services:** Facilitates district-wide development of accounting systems and procedures, compliance and budget control, risk management, coordination of all external audits, investment and cash flow management and reporting, mandated costs, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements, in accordance with generally accepted accounting principles.
- **Human Resources:** Provides district-wide services to all employees; serves as internal consultants to management, functioning as an advocate of employees; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; supports activities related to health and safety, workers compensation, training, labor contract administration, payroll, grievances, and compliance with federal, state and local labor laws, policy and procedures.
- **Information Technology:** Supports information technology efforts of the three colleges and their centers, for more than 39,000 students, about 1,300 faculty and staff, and 3,600 computers; supports administrative technology needs of college and district operations.
- **Facilities:** Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new

and modernization construction projects; coordinates all district-wide construction compliance requirements.

- **District Operation Funding Priorities for 2015-16:**

- Implement improved contract management technology
- Continue district-wide organizational and staff development
- Enhance site security at Weill Center
- Expand Human Resources to deal with expanded hiring and ACA compliance
- Enhance district-wide risk management function
- Enhance district-wide internal audit function
- Information Technology enhancements
 - Enhance network security
 - Complete implementation of facilities reporting tools
 - Enhance project management capabilities
 - Begin implementation and management of new portal technology

Kern Community College District										REVISED	6/2/2015
2015-16 GU001 District Operations Budget Variance											
GU001 Salary & Benefit	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Governmental & External Affairs	District Operations	TOTAL	
Projected 2015-16 -- Salary & Benefits	689,727	607,360	563,268	2,197,545	3,616,392	1,911,493	472,997	183,737	524,200	10,766,721	
2014-15 Adopted Budget -- Salary & Benefits	530,282	550,725	510,348	2,222,022	3,470,594	1,903,447	315,343	44,574	391,321	9,938,656	
Variance	159,445	56,635	52,920	(24,477)	145,799	8,046	157,654	139,163	132,879	828,065	
Primary Variances											
Step & Column movement & Budget Corrections and Benefit Changes	19,100	7,605	52,920	(6,129)	143,421	8,046	17,309	2,389	4,957	249,617	
Position Additions:											
Human Resources Assistant (BC)						72,301				72,301	
Human Resources Technician (BC)						73,738				73,738	
BC Funding Offset for New HR Positions						(146,039)				(146,039)	
Network Engineer					108,966					108,966	
Data Warehouse Administrator					121,306					121,306	
Data Warehouse Developer					111,314					111,314	
Accounting Technician II (BC) (replacing ticket coordinator)				68,197						68,197	
Public Safety Officer I (DO)									59,725	59,725	
Public Safety Officer II (DO)									68,197	68,197	
Internal Auditor	140,345									140,345	
Director of Risk Management							140,345			140,345	
Positions Not Budgeted:											
Ticket Office Coordinator				(86,545)						(86,545)	
Telecom Network Manager					(114,988)					(114,988)	
Reporting/Info Access Analyst					(106,922)					(106,922)	
Reporting/Info Access Analyst					(97,254)					(97,254)	
Other:											
Delay in Backfilling Vice Chancellor of Operations					(73,382)					(73,382)	
Enterprise Res Plan Analyst I -- Shift from MG100 to GU001					53,338					53,338	
Institutional Researcher -- Shift from RP012 to GU001		49,030								49,030	
Assoc Vice Chan, Gvmt & Ext Rel -- return to DO								136,774		136,774	
Variance	159,445	56,635	52,920	(24,477)	145,799	8,046	157,654	139,163	132,879	828,065	

GU001 Non Labor & Debt Service										
Department	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Governmental & External Affairs	District Operations	Total
Projected 2015-16	273,000	30,580	533,468	7,444,886	3,660,741	395,616	230,950	45,400	290,639	12,905,279
2014-15 Adopted Budget Non-Labor	426,600	22,900	485,468	7,574,619	3,276,028	365,423	230,950	52,400	186,935	12,621,322
Variance	(153,600)	7,680	48,000	(129,733)	384,713	30,193	-	(7,000)	103,704	283,957
Primary Variances										
Last year of Achieving the Dream	(120,000)									(120,000)
Reduction in Election Costs	(30,000)									(30,000)
Professional Expert Reasercher (temporary backfill while vacant position is being recruited)		7,680								7,680
Reduction in temporary labor			(12,000)							(12,000)
Increase in WESTEC activity			60,000							60,000
Reduction in debt payments				(70,739)						(70,739)
Increase in Collection Service				29,560						29,560
Decrease in General Property and Liability Insurance Premium				(76,905)						(76,905)
The increase here is driven by new projects or costs for completing projects underway. Projects include Database Security (\$70,000), New Reporting System Implementation/Report Conversion (\$100,000) and IAM solutions to replace or update current home grown systems.					197,247					197,247
Illucian Portal Implementation					48,750					48,750
Increase due to moving to new Digital395 and CVIN Fiber for WAN Connections.					(129,211)					(129,211)
Net Decrease in Software Licensing/Maintenance Svcs					(40,971)					(40,971)
Additional Firewalls to bring direct Internet Connections into BC and PC					50,000					50,000
Edge Router Hardware Replacement, Continued Wi-Fi Expansion District-wide					56,500					56,500
Replace end-of-life Video Conference system at the DO					35,000					35,000
Reduced employee travel					(12,850)					(12,850)
Net Decrease in Computer Hardware Maintenance Svcs					(76,136)					(76,136)
Increase in Institutional Dues/Memberships					(126,885)					(126,885)
Banner Data Defense System Implementation					400,000					400,000
Increase in Temp Labor						32,966				32,966
Reduction in travel								(7,260)		(7,260)
Increase due to copier replacements									100,000	100,000
Increase due to match for vehicle replacment grant									32,000	32,000
Other Changes	(3,600)	-	-	(11,649)	(16,732)	(2,773)	-	260	(28,296)	(62,790)
Variance	(153,600)	7,680	48,000	(129,733)	384,713	30,193	-	(7,000)	103,704	283,957
Total Proposed 2015-16 Budget	962,727	637,940	1,096,736	9,642,431	7,277,133	2,307,109	703,947	229,137	814,839	23,672,000
Net Change	5,845	64,315	100,920	(154,209)	530,511	38,239	157,654	132,163	236,584	1,112,022

DISTRICT OFFICE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	GE Adopted Budget	GE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule														
1101 Acad. Emp. Non-Inst., Non-Adm.	0.70	0.82			59,737	79,791	33.57%							79,791
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	0.70	0.82			59,737	79,791	33.57%							79,791
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	2.80	3.60	1.40	1.40	572,774	728,796	27.24%			149,820	152,412	1.73%		881,208
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.														
1252 Acad Emp Dept Chair														
Subtotal 1200	2.80	3.60	1.40	1.40	572,774	728,796	27.24%			149,820	152,412	1.73%		881,208
Total 1100 & 1200	3.50	4.42	1.40	1.40	632,511	808,587	27.84%			149,820	152,412	1.73%		961,000
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	0.30				9,450		-100.00%							
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession														
1330 Acad. Emp. - Overload														
1340 Oth Acad. Empl. - Stipends														
Subtotal 1300	0.30				9,450		-100.00%							
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					12,000		-100.00%							
1999 Certificated Salary Abatement														
Subtotal 1400					12,000		-100.00%							
Total 1300 & 1400	0.30				21,450		-100.00%							
TOTAL 1000	3.80	4.42	1.40	1.40	653,961	808,587	23.64%			149,820	152,412	1.73%		961,000
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	22.50	24.50	3.00	1.00	2,207,442	2,710,818	22.80%	18,041	18,991	164,322	97,482	-40.68%		2,827,291
2190 Confidential Employee - Non Mgt	7.00	7.00			476,933	474,992	-0.41%							474,992
2191 Clls Non-Instr. Emp Reg Salary Sched	55.77	61.00	2.98	1.75	3,533,357	3,792,952	7.35%	75,203	85,560	167,516	97,609	-41.73%		3,976,120

DISTRICT OFFICE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
2199 Classified Salary Abatement														
Subtotal 2100	85.27	92.50	5.98	2.75	6,217,732	6,978,763	12.24%	93,244	104,551	12.13%	331,838	195,091	-41.21%	7,278,404
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.														
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200														
Total 2100 & 2200	85.27	92.50	5.98	2.75	6,217,732	6,978,763	12.24%	93,244	104,551	12.13%	331,838	195,091	-41.21%	7,278,404
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term					27,419	27,419								27,419
2392 Non-Inst. Students					13,000	13,000								13,000
2393 C/ass Non-Inst. Overtime					17,000	23,980	41.06%	329,000	340,000	3.34%	14,000	14,000		377,980
2394 Non-Admin., Non-Inst. Prof Expt					15,500	47,966	209.46%							47,966
2399 C/ass Oth - Temp					72,919	112,365	54.10%	329,000	340,000	3.34%	14,000	14,000		468,365
Subtotal 2300														
24 INSTRUCTIONAL AIDES														
2411 Inst. Students														
2412 Direct Inst. Prof Expt														
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth In/ndr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language In/ndr Temp														
2495 Inst Oth In/ndr Prof Expt														
2499 Oth In/ndr Inst Temp														
2900 Classified Abatement											97,095	176,120	81.39%	111,012
2999 Salary Budget Control					401,010	(65,108)	-116.24%				97,095	176,120	81.39%	111,012
Subtotal 2400					401,010	(65,108)	-116.24%							
Total 2300 & 2400					473,929	47,257	-90.03%	329,000	340,000	3.34%	111,095	190,120	71.13%	577,377
TOTAL 2000	85.27	92.50	5.98	2.75	6,891,661	7,026,020	5.00%	422,244	444,551	5.28%	442,933	385,211	-13.03%	7,855,782
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides						6,803								6,803
3120 STRS - Class Mgt Non Educ Admin					19,031		-100.00%				5,694		-100.00%	
3121 STRS - C/ass Emp											12,360	16,354	32.31%	79,703
3130 STRS - Ed. Administrators - Cont.					35,397	63,350	78.97%							
3131 STRS - Oth Acad Emp Non-Inst/ndr														
3210 PERS - Acad. Instructors & Inst Aides								8,527	8,905	4.44%				8,905
3220 PERS - Class Mgt Non Educ Admin					264,533	343,375	29.80%	2,064	2,250	8.99%	10,905	11,549	5.90%	357,174

DISTRICT OFFICE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
3221 PERS - Classified Employee					387,200	449,351	16.05%	78	1,231	1480.50%	19,167	11,564	-39.67%	462,146
3222 PERS - Conf Emp - Non- Mgt					46,423	47,448	2.21%							47,448
3240 PERS - Educational Administrator						919		5,701	5,750	0.87%				6,670
3310 OASDHI - Acad Instruct & Instr Aides						222,094	23.16%	1,380	1,453	5.26%	8,292	7,457	-10.06%	231,004
3320 OASDHI - Cls Mgt Non-Ed Admin					258,882	290,161	12.08%	52	795	1426.15%	12,815	7,467	-41.73%	298,423
3321 OASDHI - Clss Emp					31,038	30,639	-1.29%							30,639
3322 OASDHI - Conf. Emp - Non Mgt														
3330 Medicare														
3340 OASDHI - Educational Administrators					5,780	8,561	48.11%				2,172	2,210	1.73%	10,771
3341 OASDHI - Oth Acad Emp Non-Instrl														
3410 H&W Acad. Instructors & Aides						8,761		14,594	14,825	1.58%				23,586
3410RC OPEB ARC-Acad Inst&Instl Aides						621			737					1,358
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					423,231	504,043	19.09%	5,473	5,559	1.58%	29,188	14,825	-49.21%	524,427
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)						28,651			186			955		29,793
3421 H&W Classified Employees					769,844	867,251	12.65%	292	3,706	1169.68%	50,788	25,943	-48.92%	896,900
3421RC OPEB ARC-Clss Emp						37,171			102			957		38,229
3422 H&W Conf. Emp - Non Mgt					87,565	88,949	1.58%							88,949
3422RC OPEB ARC-Conf Emp Non Mgt						3,925								3,925
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					23,396	38,590	64.95%				20,387	20,709	1.58%	59,299
3440RC OPEB ARC-EducAdmin-Cont						5,786						1,494		
3441 H&W - Oth Acad. Emp - Non-Instrl														
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits: Instructional														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)						32		37	38	0.86%				69
3520 SUI-Clss Mgt Non-Educ. Admin.					1,276	1,462	14.59%	9	10	5.32%	82	49	-40.68%	1,520
3521 SUI - Clss Emp					1,692	1,896	12.08%	1	5	420.00%	84	49	-41.73%	1,950
3522 SUI - Conf Emp - Non Mgt					203	200	-1.28%							200
3540 SUI - Educational Administrators					199	295	48.12%				75	76	1.74%	371
3541 SUI - Oth Acad Emp - Non Instl														
3610 WC - Acad Inst & Instl Aides (Dir)						855		852	1,014	18.96%				1,869
3620 WC - Clss Mgt Non-Educational Adm.					29,184	39,440	35.14%	206	256	24.15%	1,880	1,315	-30.03%	41,011
3621 WC - Clss Emp					38,707	51,167	32.19%	8	140	1701.54%	1,916	1,317	-31.28%	52,624
3622 Conf Emp - Non Mgt					4,641	5,403	16.42%							5,403
3640 WC - Educational Administrators					4,559	7,965	74.69%				1,714	2,056	19.98%	10,021
3641 WC-Oth Acad Emp - Non Instructional														
3710 DefBen-Acad Inst & Instl Aides (Dir)														
3720 DefBen-Clss Mgt - Non-Educ Admin					781	806	3.25%							806
3721 DefBen - Clss Emp														
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl														
3808 Instructional --- benefit Reserve														
3818 Non Instructional --- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides						143		238	238					380
3920 OTHBEN-Clss Mgt (Non-Educ Admin)					5,227	6,412	22.67%	65	68	5.27%	475	238	-50.00%	6,718
3921 Otr Benf.- Clss Employee					11,034	12,139	10.02%	2	37	1420.33%	600	350	-41.72%	12,526
3922 OTHBEN - Conf Emp - Non Mgt					1,315	1,337	1.72%							1,337
3929 Classified Benefit Abatement														
3940 Otr Benf.- Educational Administrators					381	619	62.38%				332	332		950
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense					55,547	13,898	-74.98%							13,898
TOTAL 3000					2,687,400	3,190,517	18.72%	39,580	47,305	19.52%	178,925	127,264	-28.87%	3,365,087

DISTRICT OFFICE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
40														
42														
4211					21,100	18,900	-10.43%							18,900
					21,100	18,900	-10.43%							18,900
43														
4310					2,000	1,900	-5.00%	26,000	27,674	6.44%	500	70,000	13900.00%	99,574
4312					2,000	2,000		2,000	2,000		200	200		4,200
4313					166,315	150,296	-9.63%		400		200	700	250.00%	151,396
4314														800
4315					800	800								800
4320														4,000
4321					4,500	4,000	-11.11%							4,000
4391														
					175,615	158,996	-9.46%	28,000	30,074	7.41%	900	70,900	7777.78%	259,970
44														
4400														
45														
4531														
					196,715	177,896	-9.57%	28,000	30,074	7.41%	900	70,900	7777.78%	278,870
50														
51														
5107														
5108														
5109														
5118					3,600		-100.00%							
5119					1,171,600	1,257,357	7.32%				992,953			2,250,310
5150					408,281	468,281	14.70%	197,500	197,500					665,781
5151														
5152											107,000			107,000
5159											1,099,953			3,023,091
					1,583,481	1,725,638	8.98%	197,500	197,500			1,099,953		3,023,091
52														
5209					7,000	7,000						264,358		271,358
5212								2,000		-100.00%	200	200		200
5220DT					15,300	8,300	-45.75%							8,300
5220					197,273	237,427	20.35%	16,000	51,943	224.65%	600	93,124	15420.67%	382,494
5230					12,470	9,500	-23.82%		1,367		600	173,150	28758.33%	184,017
					232,043	262,227	13.01%	18,000	53,310	196.17%	1,400	530,832	37816.57%	846,369
53														
5300					329,750	194,625	-40.98%	3,500	3,500			1,100		199,225
5310												1,100		199,225
					329,750	194,625	-40.98%	3,500	3,500			1,100		199,225

DISTRICT OFFICE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2015	2016	2015	2016	2014-15	2015-16		2014-15	2015-16		2014-15	2015-16		2015-16
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins				711,239	634,334	-10.81%							634,334
5406	Student Insurance				185,000	185,000								185,000
5407	Insurance Deductibles				10,137	10,137	0.00%							10,137
	Subtotal 5400				906,376	829,471	-8.48%							829,471
55	UTILITIES & MAINTENANCE													
5501	Laundry Services													
5505	Miscellaneous													
5520	Natural Gas/ LPG				200		-100.00%							
5530	Light - Electricity				165,000	155,000	-6.06%							155,000
5540	Water - Sanitation				7,500	7,000	-6.67%							7,000
5550	Disposal Services				2,500	2,500								2,500
5560	Hazardous Waste Disposal				19,764	8,500	-56.89%							8,500
5570	Pest Control Services				1,200	1,200								1,200
5581	Telephone Services				7,299	7,299			741					8,040
5583	Data Communication Services				225,677	96,466	-57.25%							96,466
5590	Other Utilities				9,000	8,500	-5.56%							8,500
	Subtotal 5500				438,140	286,465	-34.62%		741					287,206
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/ Vehicles				410	410		4,000	4,000					4,410
5603	Rental of Facilities				8,178	8,342	2.01%	7,000	11,735	67.64%				20,977
5604	Film Rentals													
5608	Operating Leases/Contracts (cars, copiers etc.)				10,000	10,000								10,000
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licns/Maint Svcs				1,441,457	1,395,981	-3.15%	5,500	5,500		250	600	140.00%	1,402,081
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				9,500	9,500								9,500
5683	Building Maintenance				55,000	55,000								55,000
5684	Vehicle Repairs & Maintenance				4,500	4,000	-11.11%							4,000
5685	Computer Hardware Maint Garments				261,953	228,567	-12.75%							228,567
5686	Oth Equipment Maint Agreements				56,975	58,725	3.07%							58,725
5690	Other Maintenance/Repairs													
5691	Other Maintenance Contracts				11,906	22,144	85.99%							22,144
	Subtotal 5600				1,859,879	1,792,669	-3.61%	16,500	21,235	28.70%	250	600	140.00%	1,814,504
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit				70,000	70,000								70,000
5720	Trustee Elections				60,000	30,000	-50.00%							30,000
5731	Attorney Fees - Oth				201,950	111,950	-44.57%							111,950
5732	Attorney Fees - Collective Barg.													
5733	Legal Advertising				5,000	2,500	-50.00%							2,500
5740	Settlement Expense													
5790	Other Professional Fees					675						42,626		43,301
	Subtotal 5700				336,950	215,125	-36.16%					42,626		257,751

DISTRICT OFFICE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					9,000	30,000	233.33%							30,000
5813 Physical Examinations/Tests					5,000	9,000	80.00%	1,500	1,500					10,500
5820 Postage/Express Overnight Svcs					33,220	33,220		2,000	2,462	23.10%	100	500	400.00%	36,182
5830 Bank Charges					155,000	155,000								155,000
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense					2,000	29,561								29,561
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					154,000	152,000	-1.30%	2,800	5,800	107.14%	34,880	34,880		192,880
5861 Printing/Duplicating Services						5,000		1,500	26,798	1686.56%		13,500		45,298
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					40,600	40,600								40,600
5881 Sales Tax Expense												700		98,109
5890 Other Services & Expenses					67,455	75,409	11.79%	22,000	22,000			57,888		57,888
5899 Contingencies Account - Budget Only														
5899a Unallocated Deductions/Additions														
Subtotal 5800					468,275	529,790	13.62%	29,800	58,560	96.51%	34,980	107,468	207.23%	695,819
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-283,915	-434,050	52.88%							-434,050
5912 Transfer Out - Indr Cost (Expense)												76,935		76,935
Subtotal 5900					-283,915	-434,050	52.89%					76,935		-357,115
TOTAL 5000					5,888,978	5,401,980	-7.96%	285,300	334,846	26.21%	36,630	1,859,514	4976.48%	7,596,320
TOTAL 1000 - 5000					16,098,715	16,604,981	3.14%	755,124	856,776	13.46%	809,208	2,595,301	220.72%	20,057,058
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					15,000	15,000								15,000
Subtotal 6100					15,000	15,000								15,000
62 BUILDINGS														
6210 Buildings Construction														
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200														
63 BOOKS - LIBRARY														
6310 Library Books														
6311 Magazines & Periodicals														
Subtotal 6300														

DISTRICT OFFICE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					107,600	72,500	-32.62%	2,500	2,500			25,092		100,092
6412 Computer/Tech Equip					219,000	793,600	262.37%							793,600
6412FA Computer/Tech Equipment														
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					14,000	151,000	978.57%							151,000
6419FA Other Equipment					5,000	5,000								5,000
Subtotal 6410					345,600	1,022,100	195.75%	2,500	2,500			25,092		1,049,692
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420					345,600	1,022,100	195.75%	2,500	2,500			25,092		1,049,692
Subtotal 6400					345,600	1,022,100	195.75%	2,500	2,500			25,092		1,049,692
6900 Capital Outlay Abatement														
TOTAL 6000					360,600	1,037,100	187.80%	2,500	2,500			25,092		1,064,692
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					785,000	835,000	6.37%							835,000
7111 Debt Interest & Other Charges					4,942,925	4,939,920	-0.06%							4,939,920
Subtotal 7100					5,727,925	5,774,920	0.82%							5,774,920
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out														
7205 Intrafund Transfers In					-21,702,204	-22,876,004	5.41%							-22,876,004
Subtotal 7200					-21,702,204	-22,876,004	5.41%							-22,876,004
73 TRANSFERS														
7312 Interfund - Out					372,734	255,000	-31.59%							255,000
7410 Other Transfers														
Subtotal 7300 & 7400					372,734	255,000	-31.59%							255,000
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)														
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500														
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)														
Subtotal 7600														

DISTRICT OFFICE
2015-16 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2015	2016	2015	2016	2014-15	2015-16	Change	2014-15	2015-16	Change	2014-15	2015-16	Change	2015-16
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					13,356,427	13,700,258	2.57%							13,700,258
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					100,710	100,710		588,728	588,728					689,438
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					13,457,137	13,800,968	2.56%	588,728	588,728					14,389,696
TOTAL 7000					-2,144,408	-3,045,116	42.00%	588,728	588,728					-2,456,388
TOTAL EXPENDITURES, OTHER OUTGO					14,314,907	14,596,965	1.97%	1,346,352	1,448,004	7.55%	809,208	2,620,393	223.82%	18,665,362
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	89.07	96.92	7.38	4.15	14,314,907	14,596,965	1.97%	1,346,352	1,448,004	7.55%	809,208	2,620,393	223.82%	18,665,362

SPECIAL FUNDS

KERN COMMUNITY COLLEGE DISTRICT
2015-16 Associated Student Body Funds

	BUDGET 2014-15	Bakersfield 2015-16	Cerro Coso 2015-16	Porterville 2015-16	BUDGET 2015-16	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	271,008				269,008	(2,000)	-0.74%
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	171,297	90,000	8,000	4,500	102,500	(68,797)	-40.16%
8890 Private Contributions							
Total Income & Beginning Balance	\$442,305	\$90,000	\$8,000	\$4,500	371,508	(70,797)	-16.01%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	25,000	25,000			25,000		
3000 Benefits	286	337			337	51	17.92%
4000 Supplies	25,300	12,663	7,300	2,500	22,463	(2,837)	-11.21%
5000 Services, Travel, Printing	112,511	52,000	700	2,000	54,700	(57,811)	-51.38%
6000 Capital Outlay						(10,200)	-100.00%
7000 Other Outgo, Transfers	10,200						
Total Expenditures	173,297	90,000	8,000	4,500	102,500	(70,797)	-40.85%
ENDING BALANCE, JUNE 30	269,008				269,008		
TOTAL EXPENDITURES & ENDING BALANCE	\$442,305	\$90,000	\$8,000	\$4,500	\$371,508	(\$70,797)	-16.01%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 Student Representation Fee Funds**

	BUDGET 2014-15	Bakersfield 2015-16	Cerro Coso 2015-16	BUDGET 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	25,181	0	0	25,181	0	0.00%
INCOME						
8884 Student Fees	53,400	45,000	8,500	53,500	100	0.19%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$78,581	\$45,000	\$8,500	\$78,681	\$100	0.13%
EXPENDITURES						
2000 Staff	-	1,800		1,800	1,800	0.00%
3000 Benefits	-	24		24	24	0.00%
4000 Supplies	4,000	2,676		2,676	(1,324)	-33.11%
5000 Services & maintenance	49,400	40,500	8,500	49,000	(400)	-0.81%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-			-	0	0.00%
TOTAL EXPENDITURES	53,400	45,000	8,500	53,500	100	0.19%
ENDING BALANCE, JUNE 30	25,181	0	0	25,181	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$78,581	\$45,000	\$8,500	\$78,681	\$100	0.13%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 BC Stadium Fund**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$251,508	\$165,217	(\$86,291)	-34.31%
INCOME				
8895 Other Income	17,600		(17,600)	-100.00%
8989 Carryover				
TOTAL INCOME & BEGINNING BALANCE	269,108	165,217	(103,891)	-38.61%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	108,450	165,217	56,767	52.34%
6100 Sites				0.00%
6200 Building Maintenance & Repairs			0	0.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	108,450	165,217	56,767	52.34%
ENDING BALANCE, JUNE 30	160,658	0	(160,658)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$294,590	\$165,217	(\$103,891)	-35.27%

KERN COMMUNITY COLLEGE DISTRICT
2015-16 Student Center Funds

	Budget 2014-15	Bakersfield 2015-16	Porterville 2015-16	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	417,542			\$417,542		
INCOME						
Student Fees	221,000	175,000	45,000	220,000	(1,000)	-0.45%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$638,542	\$175,000	\$45,000	\$637,542	(\$1,000)	-0.16%
EXPENDITURES						
2000 Classified Staff	91,166	85,000	10,000	95,000	3,834	4.21%
3000 Benefits	419	1,147	85	1,232	813	194.16%
4000 Supplies	50,500	25,000	16,500	41,500	(9,000)	-17.82%
5000 Services & maintenance	70,915	55,853	18,415	74,268	3,353	4.73%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	8,000	8,000		8,000		
7000 Transfers						
TOTAL EXPENDITURES	221,000	175,000	45,000	220,000	(1,000)	-0.45%
ENDING BALANCE, JUNE 30	417,542	-	-	417,542	(0)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$638,542	\$175,000	\$45,000	\$637,542	(\$1,000)	-0.16%

KERN COMMUNITY COLLEGE DISTRICT
2015-16 Student Financial Aid Fund

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1	44,221	33,123	(11,098)	-25.10%
TOTAL BEGINNING BALANCE	\$ 44,221	\$ 33,123	\$ (11,098)	-25.10%
INCOME			-	
CAL Grants	2,500,000	2,500,000	-	
PELL	37,000,000	37,010,000	10,000	0.03%
SEOG	518,792	285,742	(233,050)	-44.92%
Federal Stafford Loans	5,000,000	5,000,000	-	
FWS	487,355	349,902	(137,453)	-28.20%
			-	
TOTAL INCOME & BEGINNING BALANCE	\$ 45,550,368	\$ 45,178,767	\$ (371,601)	-0.82%
EXPENDITURES				
Student Financial Aid	45,561,466	45,145,644	(415,822)	-0.91%
Miscellaneous Expenditures	-	-	-	
TOTAL EXPENDITURES	45,561,466	45,145,644	(415,822)	-0.91%
ENDING BALANCE, JUNE 30	33,123	66,246	44,221	133.51%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 45,594,589	\$ 45,211,890	\$ (371,601)	-0.82%

**KERN COMMUNITY COLLEGE DISTRICT
2015-2016 Enterprise Funds**

	BUDGET 2014-15	Bakersfield 2015-16	Cerro Coso 2015-16	Porterville 2015-16	DO 2015-16	BUDGET 2015-16	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	384,083					384,084	0	0.00%
INCOME								
8840 Sales	1,328,085	1,475,629		27,500		1,503,129	175,044	13.18%
8860 Interest					17,049	17,049		
8982 Intrafund Transfer	21,168							
Total Income & Beginning Balance	\$1,733,336	\$1,475,629		\$27,500	\$17,049	\$1,904,262	\$175,045	10.10%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	446,637	561,605			10,916	572,521	125,884	28.18%
3000 Benefits	207,413	207,817			6,133	213,951	6,538	3.15%
4000 Supplies	568,000	596,557		14,050		610,607	42,607	7.50%
5000 Services and Maintenance	59,600	61,600		13,450		75,050	15,450	25.92%
6000 Capital Outlay	67,603	31,000				31,000	(36,603)	-54.14%
7000 Transfers		17,049				17,049	17,049	
Total Expenditures	1,349,253	1,475,629		27,500	17,049	1,520,178	170,925	12.67%
ENDING BALANCE, JUNE 30	384,083.43	0			(0)	384,084	4,119	1.07%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,576,137	\$1,475,629		\$27,500	\$17,049	\$1,904,262	\$175,045	11.11%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 Capital Outlay Funds**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ (1,019,057)	\$ 796,513	\$ 1,815,570	227.94%
INCOME				
State Income				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39		422,715		
8651 Community College Constr Act	4,585,556	-	(4,585,556)	-100.00%
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	17,300	107,000	89,700	518.50%
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	3,118,637	4,893,829	1,775,192	56.92%
8989 Transfer In/from Reserve-Bud Only			-	
Total Income	7,721,493	5,423,544	(2,720,664)	-35.23%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 6,702,436	\$ 6,220,057	\$ (905,094)	-13.50%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-	-	-	
5XXX Services	892,447	-	(892,447)	-100.00%
6100 Sites and Site Improvement			-	
6200 Buildings	4,970,072	5,423,544	453,472	9.12%
6400 Equipment	43,405	-	(43,405)	-100.00%
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer			-	
Total Expenditures	5,905,923	5,423,544	(482,379)	-8.17%
ENDING BALANCE, JUNE 30	796,513	796,512.99	-	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 6,702,436	\$ 6,220,057	\$ (482,379)	-7.20%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 Measure G (SRID) Construction Funds**

	Actual Un-audited 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 79,981,084	\$ 49,280,863	\$ (30,700,221)	-38.38%
INCOME				
Local Income				
8839 Other Contracts				
8860 Interest	292,000	802,731	510,731	0.00%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8982 Interfund Transfer			-	
8989 Transfer In/from Reserve-Bud Only	30,700,221	22,781,277	(7,918,944)	0.00%
Total Income	30,992,221	23,584,008	(7,408,213)	-23.90%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 110,973,305	\$ 50,083,594	\$ (38,108,434)	-34.34%
EXPENDITURES				
2100 Classified Salaries	443,441	544,936	101,495	0.00%
23XX Profesional Experts		-	-	
3XXX Benefits	171,493	159,761	(11,731)	0.00%
4XXX Materials, Supplies, Consultants	15,900	8,200	(7,700)	-73.78%
5XXX Services	7,496,384	1,188,750	(6,307,634)	-0.10%
61XX Sites and Site Improvement		-	-	
62XX Buildings	22,863,504	21,658,361	(1,205,143)	0.00%
64XX Equipment	1,500	24,000	22,500	-80342.90%
Total Expenditures	30,992,221	23,584,008	(7,408,213)	-23.90%
ENDING BALANCE, JUNE 30	49,280,863	26,499,586	(22,781,277)	-46.23%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 80,273,084	\$ 50,083,594	\$ (30,189,490)	-37.61%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 SRID (Measure G) Debt Service Fund**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 16,024,079	\$ 16,163,753	\$ 139,674	1%
INCOME				
Local Income				
8671 Property Tax			-	
8860 Interest	139,674	161,638	21,963	16%
8811 Specific Taxes	13,276,340	11,512,783	(1,763,557)	-13%
8941 Bond Proceeds			-	
Interfund Transfers				
Total Income	13,416,014	11,674,421	(1,741,594)	-13%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 29,440,093	\$ 27,838,174	\$ (1,601,919)	-5%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	9,100		(9,100)	-100%
5830 Bank Charges	2,350	2,350	-	
5890 Other Services	20,000	20,000	-	
7110 Principle Payment	2,470,000	3,604,774	1,134,774	46%
7111 Debt Interest & Other	10,774,890	8,047,297	(2,727,593)	-25%
7322 Interfund Transfers			-	
	13,276,340	11,674,421	(1,592,820)	-12%
NET ENDING BALANCE, JUNE 30	16,163,753	16,163,753	(9,100)	0%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 29,440,093	\$ 27,838,174	\$ (1,601,919)	-5%

KERN COMMUNITY COLLEGE DISTRICT
2015-16 Measure C Mammoth Construction Funds

	Actual Un-audited 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 7,137,475	\$ 5,240,602	\$ (1,896,873)	-26.58%
INCOME				
Local Income				
8860 Interest	40,857	71,783	30,926	75.69%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	1,937,730	130,717	(1,807,013)	-93.25%
-			-	
Total Income	1,978,587	202,500	(1,776,087)	-89.77%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 7,178,332	\$ 5,312,385	\$ (3,672,960)	-51.17%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	9,600	12,500	2,900	30.21%
61XX Sites and Site Improvement			-	
62XX Buildings	1,928,130	190,000	(1,738,130)	-90.15%
64XX Equipment			-	
Total Expenditures	1,937,730	202,500	(1,735,230)	-89.55%
ENDING BALANCE, JUNE 30	5,240,602	5,109,885	(130,717)	-2.49%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 7,178,332	\$ 5,312,385	\$ (1,865,947)	-25.99%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 Mammoth Bonds Debt Service Fund**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$767,778	\$770,595	\$2,817	0.37%
INCOME				
Local Income				
8860 Interest	1,408	15,412	14,003	994.23%
8811 Specific Taxes	1,056,298	925,076	(131,222)	-12.42%
8941 Other				
Total Income	1,057,706	940,488	(117,218)	-11.08%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,825,484	\$1,711,083	(\$114,402)	-6.27%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	4,500	4,500		
5830 Bank Charges	1,540	1,540		
6200 Buildings				
6400 Equipment				
7110 Principle Payment	590,000	715,000	125,000	21.19%
7111 Debt Interest & Other	458,850	219,448	(239,402)	-52.17%
Total Expenditures	1,054,890	940,488	(114,402)	-10.84%
NET ENDING BALANCE, JUNE 30	770,595	770,595	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,825,484	\$1,711,083	(\$114,402)	-6.27%

KERN COMMUNITY COLLEGE DISTRICT
2015-16 --2010 Refunding of (1998, 2007, 2008 and 2010 COP Refunding)

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$11,798,151		(\$11,798,151)	-100.00%
INCOME				
Local Income				
8850 Rentals & Leases				
8860 Interest	117,985		(117,985)	-100.00%
8860 Unrealized Gains & Losses				
8989 Transfer from fund balance				
Transfers	7,785,047		(7,785,047)	-100.00%
Total Income	7,903,032		(7,903,032)	-100.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$19,701,183		(\$19,701,183)	-100.00%
EXPENDITURES				
4300 Supplies & Materials				
5119 Oth Non-Inst Consulting Services	3,500		(3,500)	-100.00%
5500 Consultants				
5603 Lease Payment	19,696,040		(19,696,040)	-100.00%
5830 Bank Charges	2,000		(2,000)	-100.00%
5890 Other				
7111 Debt Interest & Other				
6200 Buildings				
6400 Equipment				
7312 Interfund Transfer				
Total Expenditures	19,701,540		(19,701,540)	-100.00%
NET ENDING BALANCE, JUNE 30	(357)		357	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$19,701,183		(\$19,701,183)	-100.00%

KERN COMMUNITY COLLEGE DISTRICT
2015-16 ----- 2008 Conversion of 2004 COP Lease Payment Fund

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$26,190,345	\$16,267,924	(\$9,922,421)	-37.89%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	289,188	162,679	(126,509)	-43.75%
8860AB Unrealized Gains & Losses		2,345,521	2,345,521	
8989AB Carryover Funds Budget Only		2,508,200	2,219,012	767.32%
Total Income	289,188	2,508,200	2,219,012	767.32%
TOTAL NET BEGINNING BALANCE & INCOME	\$26,479,533	\$18,776,124	(\$7,703,410)	-29.09%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,421,563	2,503,200	81,638	3.37%
5830 Bank Charges	5,000	5,000		
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer	7,785,047		(7,785,047)	-100.00%
Total Expenditures	10,211,610	2,508,200	81,638	0.80%
NET ENDING BALANCE, JUNE 30	16,267,924	13,922,403	(7,785,047)	-47.86%
TOTAL EXPENDITURES & ENDING BALANCE	\$26,479,533	\$16,430,603	(\$7,703,410)	-29.09%

KERN COMMUNITY COLLEGE DISTRICT
2015-16 Facilities Corporation Debt Service Fund Budget
2014 Refunding of (1998, 2007, 2008 and 2010 COP Refunding)

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 1,997,033	\$ -	\$ (1,997,033)	-100.00%
INCOME				
8850 Rentals & Leases	19,682,219	0	(19,682,219)	-100.00%
8860 Interest	20,475	0	(20,475)	-100.00%
8941 Sale of Bonds				
8982 Intrafund Transfers				
Total Income	19,702,693	0	(19,702,693)	-100.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$21,699,726	\$ -	(21,699,726)	-100.00%
EXPENDITURES				
5119 Oth Non -Inst Consulting	5,954	0	(5,954)	-100.00%
5830 Bank Charges	2,000	0	(2,000)	-100.00%
5890 Other Services			-	
7110 Principle Payment	19,600,000	0	(19,600,000)	-100.00%
7111 Debt Interest & Other	96,040	0	(96,040)	-100.00%
7201 Intrafund Transfers Out				
Total Expenditures	19,703,994	0	(19,703,994)	-100.00%
NET ENDING BALANCE, JUNE 30	1,995,732	-	(1,995,732)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$21,699,726	\$0	(21,699,726)	-100.00%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 Facilities Corporation Debt Service Fund Budget
2008 Conversion of (2004 COP)**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$2,725,566	\$2,725,566	\$0	0.00%
INCOME				
8850AA Rentals & Leases	2,421,563	2,503,200	81,638	3.37%
8860AA Interest			0	0.00%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,421,563	2,503,200	81,638	3.37%
TOTAL NET BEGINNING BALANCE & INCOME	\$5,147,129	\$5,228,766	81,638	1.59%
EXPENDITURES				
5119 Other Costs	5,000	5,000	0	0.00%
7110 Bond Payment	1,120,000	1,165,000	45,000	4.02%
7111 Debt Interest & Other	1,296,563	1,338,200	41,638	3.21%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,421,563	2,508,200	86,638	3.58%
NET ENDING BALANCE, JUNE 30	2,725,566	2,720,566	(5,000)	-0.18%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,147,129	\$5,228,766	81,638	1.59%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 KCCD Maintenance Assessment District
Debt Service Fund**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 1,013,093	\$ 1,018,194	\$ 5,101	0.50%
INCOME				
Local Income				
8816 Prior Year Taxes				
8819 Specific Taxes		20,364	15,263	299.23%
8860 Interest	5,101			
8941 Bond Issuance Proceeds		20,364	15,263	299.23%
Total Income	5,101	20,364	15,263	299.23%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,018,194	\$1,038,558	\$20,364	2.00%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Bond Payment				
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures				
NET ENDING BALANCE, JUNE 30	1,018,194	1,038,558	20,364	2.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,018,194	\$1,038,558	\$20,364	2.00%

KERN COMMUNITY COLLEGE DISTRICT
2015-16 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 567,210	\$ 567,210	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	628,713	328,063	(300,650)	-47.82%
8860 Interest				
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	628,713	328,063	(300,650)	-47.82%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,195,922	\$895,273	(\$300,650)	-25.14%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	5,000		
5890 Other Services				
7110 Principle Payment	355,000	65,000	(290,000)	-81.69%
7111 Debt Interest & Other	268,713	258,063	(10,650)	-3.96%
7312 Interfund Transfers				
Total Expenditures	628,713	328,063	(300,650)	-47.82%
NET ENDING BALANCE, JUNE 30	567,210	567,210	1	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,195,922	\$895,273	(\$300,650)	-25.14%

**KERN COMMUNITY COLLEGE DISTRICT
2015-16 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund**

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ -	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfer	628,713	328,063	(300,650)	-47.82%
Total Income	628,713	328,063	(300,650)	-47.82%
TOTAL NET BEGINNING BALANCE & INCOME	\$628,713	\$328,063	(\$300,650)	-47.82%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	628,713	328,063	(300,650)	-47.82%
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
5895 Prior Period Adjustments				
7110 Principle Payment				
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures	628,713	328,063	(300,650)	-47.82%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$628,713	\$328,063	(\$300,650)	-47.82%

KERN COMMUNITY COLLEGE DISTRICT
2015-16 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Budget 2014-15	Budget 2015-16	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 0	\$ 0	\$ 0	100.00%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfers in	195,464	195,775	311	0.16%
Total Income	195,775	195,775	311	0.16%
TOTAL NET BEGINNING BALANCE & INCOME	\$195,775	\$195,775	\$311	0.16%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	135,946	139,906	3,959	2.91%
7111 Debt Interest & Other	59,518	55,869	(3,649)	-6.13%
7312 Interfund Transfers				
Total Expenditures	195,775	195,775	311	0.16%
NET ENDING BALANCE, JUNE 30	0	0	0	462.50%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$195,775	\$311	0.16%

**KERN COMMUNITY COLLEGE DISTRICT
2015-2016 Child Development Funds**

Revised
6/2/2015

	Budget	Bakersfield	Cerro Coso	Porterville	DO	Budget	Revised Budget	%
	2014-15	Budget 2015-16	Budget 2015-16	Budget 2015-16	Budget 2015-16	2015-16	Difference	Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	30,004					30,004	0	0.00%
INCOME							0	
8190 Other Federal Revenue	203,892	80,000	73,000			153,000	(50,892)	-24.96%
8621 Children's Center	1,907,276	1,200,000	825,000	349,460		2,374,460	467,185	24.49%
8860 Interest	0			0		0	0	0.00%
8871 Fees	0			0		0	0	0.00%
8901 Other	0			0		0	0	0.00%
8981 Interfund Transfers In	518,318	212,527	43,571	95,811		351,910	(166,408)	-32.11%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	2,659,489	1,492,527	941,571	445,272	-	2,909,375	249,885	9.40%
1000 Certificated Salaries	0				0	0	0	0.00%
2000 Classified Salaries	1,633,847	1,066,956	626,301	270,175	0	1,963,432	329,585	20.17%
3000 Benefits	807,220	381,200	224,773	165,256	0	771,228	(35,992)	-4.46%
4000 Supplies	112,134	37,000	45,881	1,400	0	84,281	(27,853)	-24.84%
5000 Services and Maintenance	69,473	7,372	44,616	1,130	0	53,118	(16,355)	-23.54%
6000 Site Improvement/Equipment	0			500	0	500	500	0.00%
7000 Other Outgo	6,811			6,811	0	6,811	0	0.00%
7201 Intrafund Transfers					0	0	0	0.00%
7312 Intrafund Transfers					0	0	0	0.00%
TOTAL EXPENDITURES	2,629,485	1,492,527	941,571	445,272	0	2,879,370	249,885	9.50%
ENDING BALANCE, JUNE 30	30,004	(0)	0	0	0	30,004	(0)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,659,489	\$1,492,527	\$941,571	\$445,272	\$0	\$2,909,375	\$249,885	9.40%

GANN LIMIT

