

Kern Community College District Tentative Budget 2018-2019



June 14, 2018

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2018-19 TENTATIVE BUDGET ASSUMPTIONS

California's fiscal picture continues to stay very strong. However, the Governor's budget message is one of continuing temperance noting the economy is due for another recession. The Governor's budget included a new funding formula and proposal for a new Online College. These budget proposals are currently the subject of significant debate with the State Senate and the Assembly. The Kern Community College District's 2018-19 Tentative Budget was developed relying on the "hold harmless" clause proposed in the State's May revised budget for the California Community College System which also includes the items on the following page:

State Community College System

Ongoing Funds Augmentation

Cost of Living Adjustment @ 2.71%	\$173.1 Million
Enrollment Growth @ 1.0%	\$60.0 Million
Student Success and Support Program (SSSP)	No Augmentation
Student -- Equity	No Augmentation
Base Transition (hold harmless provisions)	\$175.0 Million
Workforce and CTE Pathways	No Augmentation
Categorical Program COLA @ 2.71%	\$7.9 Million
California College Promise Program	\$46.0 Million
Online College	\$20 Million Ongoing \$100 Million One time
Online Education Initiative	Unknown
Full--Time Student Success Grants/Completion Incentive Grants	\$40.8 Million

One--Time Funds

Guided Pathways	No Augmentation
RDA Backfill	No Augmentation
Innovation Awards	\$20 Million
Prop 39 Clean Energy Job Creation Fund	No Augmentation
Equal Employment Opportunity	No Augmentation

Funding Tied to Partnerships

Adult Education COLA 2.71%	\$21.5 Million
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Other

Chancellor's Office Operations	\$2.0 Million
Open Educational Resources	\$6.0 Million
Financial Aid Streamlining and Modernization	\$5 Million Ongoing; \$13.5 Million One-Time

The 2018-19 Kern Community College District's Tentative Budget is based on a fairly conservative budget approach. Included in the Districts revenue assumptions is the Governors May revised budget COLA set at 2.71%. Since both the Senate and the Assembly has significant concerns with the new funding formula (at the time of budget development), we have also budgeted using the "hold harmless" provision in the Governor's funding formula recommendation, which states that no District will receive less than their 2017-18 base, plus COLA.

Also included in the Governor's May Revised Budget, is the creation of a new online community college (115th college.) This proposal is being heavily debated. It is uncertain as to how the creation of the new online college will affect the Kern Community College District's online programs.

The Kern Community College District projects its ongoing total Tentative Budget General Fund revenues to be \$191.2 million reflecting an increase of \$7.1 million from the 2017-18 adopted budget. Unrestricted revenues are projected to be \$144.5 million reflecting an increase of \$5.7 million from the 2017-18 adopted budget. This increase is primarily due to the increase in growth and COLA base funding received in the 2017-18 Final Apportionments. Restricted revenues are projected to be \$46.8 million reflecting an increase of \$1.4 million over the 2017-18 Adopted Budget.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$198.1 million reflecting an increase of \$7.9 million. Unrestricted expenditures are projected to be \$148.4 million reflecting an increase of \$8.8 million and restricted expenditures are projected to be \$49.8 million reflecting a decrease of \$1 million.

District-wide reserves of \$800,000 are being utilized to balance the District Office operations budget to fund several onetime expenditures. The 2018-19 unallocated district-wide projected **beginning balance** is \$24.5 million. The colleges' projected beginning balances are \$31.8 million for a total District beginning balance of \$56.3 million. The combined 2018-19 unrestricted **ending balance** (reserves) is projected to be \$52.5 million (35.4%).

Ongoing expenditures are expected to increase due to 1) Step and Column increase in faculty salaries of 2.23% and collective bargaining contract increase of 3.59%; 2) Step and Column increase in classified salaries of 1.99%; 3) Step and Column increase in management and confidential salaries of 2.36%; 4) health and welfare benefits CAP adjustments of 2.71% as required by collective bargaining agreements; 5) an increased STRS contribution of 12.82%; 6) increased PERS contribution of 16.77%; and 7) incremental increase of 4 new full time faculty to comply with the Faculty Obligation Number (FON) 0.9%.

Revenue Assumptions

- **COLA** funded at a 2.71%, generating \$3.1 million in additional revenues
- **Growth** (access) not yet determined --- per district allocation model, growth is allocated based upon the prior year's actual growth and is only allocated for inclusion in the adopted budget. However, it should be noted that Bakersfield College and Porterville College are projected to have earned in 2017-18 approximately \$1.65 million and \$270,000, respectively, in growth funding that will be reflected in the 2018-19 Adopted Budget allocation in September.
- **Stabilization** per the district allocation model stabilization is determined at the time of the adopted budget
- **Base** unrestricted apportionment is calculated on the "hold harmless" provision contained within the Governors May Revised budget
- **Enrollment fees** remain the same at \$46/unit
- **Lottery** proceeds estimated at \$3.2 million reflecting an increase of \$100,000 over the 2017-18 Adopted budget
- **Mandated cost recovery** for \$573,082; the district does not project any additional funding until the State adopts its annual budget.
- **Full Time Faculty Obligation** support is included in base apportionment. No augmentation is anticipated for 2018-19.

- **Deferred Maintenance and Instructional Equipment** the district does not project funding until the State adopts its annual budget.
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$46.8 million in revenue reflecting a \$1.4 million increase from 2017-18 adopted budget amounts. The increases are attributed to minimal increased funding for various federal, state and local grants. Further Modifications to the restricted programs, will be updated as California Community College categorical allocations are finalized by the State during September and October.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2018-19 at a cost of approximately \$1.8 million. Classified salary increase of 1.99% representing a cost of \$463 thousand, faculty salary increase of 2.23% representing a cost increase of approximately \$904 thousand and a management and confidential salary increase of 2.36% representing a cost of approximately \$399 thousand.
- **Faculty Obligation Number (FON)** generates a 0.9% increase representing an additional cost of approximately \$369 thousand for 4 incrementally new faculty.
- **Faculty Collective Bargaining salary increase** of 3.59% representing an additional cost of approximately \$1.8 million.
- **Increase in temporary faculty** representing an additional cost of approximately \$883 thousand.
- **Health and welfare benefit cap change is projected to** increase cost by 2.71% from 2017-18 at a cost to the District of approximately \$499 thousand.
- **STRS Contribution** increase of 12.82% representing an increased cost to the District of \$977 thousand.
- **PERS Contribution** increase of 16.77% representing an increased cost to the District of \$588 thousand.
- **Capital Outlay** increase of 5.58% representing an increased cost to the District of \$323 thousand.

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2018-19 is projected to be \$56.3 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 2018-19 final allocations in February 2019.

- **Unrestricted ending fund balance** for 2018-19 is projected to be \$52.5 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District 2018-19 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2018-19 Tentative Budget	2017-18 Adopted Budget	Change Inc./Dec.)	Pct. Change	2017-18 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	56,333,862	51,333,213	5,000,649	9.74%	56,742,070	(408,208)	-0.72%
Revenues							
<i>Federal</i>	763,981	691,636	72,345	10.46%	691,636	72,345	10.46%
<i>State</i>	78,218,112	75,678,320	2,539,792	3.36%	75,678,320	2,539,792	3.36%
<i>Local</i>	65,497,581	62,391,095	3,106,486	4.98%	68,808,003	(3,310,422)	-4.81%
<i>Other Financing Sources</i>			-	N/A	31,869	(31,869)	N/A
Total Revenue	144,479,674	138,761,051	5,718,623	4.12%	145,209,828	(730,154)	-0.50%
Expenditures							
<i>Academic Salaries</i>	58,424,387	55,645,394	2,778,993	4.99%	60,989,548	(2,565,161)	-4.21%
<i>Classified & Other Non-academic Salaries</i>	26,323,916	25,569,966	753,950	2.95%	24,417,389	1,906,527	7.81%
<i>Employee Benefits</i>	33,020,528	30,251,451	2,769,077	9.15%	29,748,599	3,271,929	11.00%
<i>Supplies & Materials</i>	2,610,411	2,732,394	(121,983)	-4.46%	2,534,812	75,599	2.98%
<i>Service/Utilities/Operating Exps.</i>	19,408,787	16,821,284	2,587,503	15.38%	18,419,169	989,618	5.37%
<i>Capital Outlay</i>	1,776,211	1,686,578	89,633	5.31%	2,711,388	(935,177)	-34.49%
<i>Other Outgo</i>	6,077,156	6,024,850	52,306	0.87%	6,024,850	52,306	0.87%
<i>Transfers Out</i>	709,818	772,281	(62,463)	-8.09%	772,281	(62,463)	-8.09%
Total Expenditures and Other Outgo	148,351,214	139,504,198	8,847,016	6.34%	145,618,036	2,733,178	1.88%
Ending Balance (Reserves)	52,462,322	50,590,066	1,872,256	3.70%	56,333,862	(3,871,540)	-6.87%
Projected Change in Fund Balance (Reserves)	(3,871,540)	(743,147)	(3,128,393)	420.97%	(408,208)	(3,463,332)	848.42%

Kern Community College District				
2018-19 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2018-19 Tentative Budget	2017-18 Adopted Budget	Change Inc./Dec.	Pct. Change
Beginning Balance	5,684,820	5,467,636	217,184	3.97%
Revenues				
<i>Federal</i>	4,431,159	3,284,298	1,146,861	34.92%
<i>State</i>	38,789,602	38,290,788	498,814	1.30%
<i>Local</i>	3,338,047	3,782,127	(444,080)	-11.74%
<i>Other Financing Sources</i>	209,000	-	209,000	N/A
Total Revenue	46,767,808	45,357,213	1,410,595	3.11%
Expenditures				
<i>Academic Salaries</i>	6,100,578	5,853,618	246,960	4.22%
<i>Classified & Other Non-Academic Salaries</i>	16,470,083	15,156,269	1,313,814	8.67%
<i>Employee Benefits</i>	6,969,547	6,490,934	478,613	7.37%
<i>Supplies & Materials</i>	3,903,487	2,138,505	1,764,982	82.53%
<i>Service/Utilities/Operating Expenses</i>	10,293,258	15,489,279	(5,196,021)	-33.55%
<i>Capital Outlay</i>	4,342,795	4,109,039	233,756	5.69%
<i>Other Outgo</i>	1,712,433	1,539,256	173,177	11.25%
<i>Transfers Out</i>		-	-	
Total Expenditures and Other Outgo	49,792,181	50,776,900	(984,719)	-1.94%
Ending Balance (Reserves)	2,660,447	47,949	2,612,498	5448.49%
Projected Change in Fund Balance (Reserves)	(3,024,373)	(5,419,687)	2,395,314	-44.20%

Kern Community College District
2018-19 General Fund Budget Summary

Location: District Total

General Fund Total

Description	2018-19 Tentative Budget	2017-18 Adopted Budget	Change Inc./(Dec.)	Pct. Change
Beginning Balance	62,018,682	56,800,849	5,217,833	9.19%
Revenues				
<i>Federal</i>	5,195,140	3,975,934	1,219,206	30.66%
<i>State</i>	117,007,714	113,969,108	3,038,606	2.67%
<i>Local</i>	68,835,628	66,173,222	2,662,406	4.02%
<i>Other Financing Sources</i>	209,000	-	209,000	N/A
Total Revenue	191,247,482	184,118,264	7,129,218	3.87%
Expenditures				
<i>Academic Salaries</i>	64,524,965	61,499,012	3,025,953	4.92%
<i>Classified & Other Non-Academic Salaries</i>	42,793,999	40,726,235	2,067,764	5.08%
<i>Employee Benefits</i>	39,990,075	36,742,385	3,247,690	8.84%
<i>Supplies & Materials</i>	6,513,898	4,870,899	1,642,999	33.73%
<i>Service/Utilities/Operating Expenses</i>	29,702,045	32,310,563	(2,608,518)	-8.07%
<i>Capital Outlay</i>	6,119,006	5,795,617	323,389	5.58%
<i>Other Outgo</i>	7,789,589	7,564,106	225,483	2.98%
<i>Transfers Out</i>	709,818	772,281	(62,463)	-8.09%
Total Expenditures and Other Outgo	198,143,395	190,281,098	7,862,297	4.13%
Ending Balance (Reserves)	55,122,769	50,638,015	4,484,754	8.86%
Projected Change in Fund Balance (Reserves)	(6,895,913)	(6,162,834)	(733,079)	11.90%

ALLOCATION

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2018-19 Tentative Budget 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							-
6	Step 1	District Operations Mandatory Reserve/Project Carryover					-		-
7	Step 1	College Carryover		19,195,883	5,750,588	6,624,264		\$ 23,645,301	55,216,036
8		Total Beginning Balance		19,195,883	5,750,588	6,624,264	-	23,645,301	55,216,036
9									
10	Step 2	Total Income	\$ 140,953,659						\$ 140,953,659
11									
12		Total Beginning Balance and Income to be Allocated	140,953,659	19,195,883	5,750,588	6,624,264	-	23,645,301	196,169,695
13									
14									
15									
16	Allocations								
17		Base Operating Allocations:							
18	Step 3	College Base		6,961,910	5,379,657	3,797,405			16,138,972
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		180,714	139,642	98,571			418,927
24									
25		Total Base Allocations		7,142,624	5,519,299	3,895,976	-	-	16,557,899
26									
27									
28	Step 6	Base FTES Allocations:		86,856,525	16,729,740	17,095,427			120,681,692
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./(Dec.)		446,574	85,652	87,470			619,696
32									
33	Step 8	COLA & 2017-18 Special Base Adjustment		2,229,909	427,693	436,770			3,094,372
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		-	-	-			-
41									
42	Step 12	Other Changes Increase/(Decrease)		-	-	-			-
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2018-19 Tentative Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
44	Total FTES Allocations			89,533,008	17,243,084	17,619,668	-	-	124,395,759
45									
46	Step 13	Base District wide Reserves						23,645,301	23,645,301
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	799,000	(799,000)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52	Step 15	District Office Charge Back Allocations		-	-	-			-
53	Step 15	District wide Costs Charge Back Allocations		(20,050,879)	(3,843,424)	(3,931,252)	27,825,555		-
54	Step 15	Regulatory Charge Back Allocations		-	-	-			-
55	Total District Charge Back			(20,050,879)	(3,843,424)	(3,931,252)	27,825,555	-	23,645,301
56									
57	Total Allocations			76,624,752	18,918,960	17,584,391	28,624,555	22,846,301	164,598,960
58									
59	2017-18 Final Budget Allocation			75,393,805	18,577,698	17,280,428	27,423,682	21,790,351	160,465,964
60									
61	Net Change in Allocation from 2017-18 Final Allocation			\$ 1,230,947	\$ 341,262	\$ 303,963	\$ 1,200,873	\$ 1,055,950	\$ 4,132,995
62									
63	2017-18 Adopted Budget Allocation			74,234,834	18,355,408	17,053,425	26,446,439	30,424,296	166,514,402
64									
65	Net Change in Allocation from 2016-17 Adopted Budget			\$ 2,389,918	\$ 563,552	\$ 530,966	\$ 2,178,116	\$ (7,577,995)	\$ (1,915,443)
66									
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)			\$ 76,624,752	\$ 18,918,960	\$ 17,584,391	\$ 27,825,555	\$ -	\$ 140,953,659
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ 799,000	\$ 22,846,301	23,645,301
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	-	-	-
74	College Discretionary Carryover (GU001 Only)			19,195,883	5,750,588	6,624,264	-	-	31,570,735
75	Contract & Community Ed Carryover (CE Only)			250,000	-	-	867,826	-	1,117,826
76	College/DO Local & Community Ed Revenue (GU001 & CE)			1,962,043	382,990	245,725	935,257	-	3,526,015
77	Total Funds available to budget			\$ 98,032,678	\$ 25,052,538	\$ 24,454,381	\$ 30,427,638	\$ 22,846,301	\$ 200,813,536
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2018-19 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 44,900 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$253 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.

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS 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, governmental entities, and 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.

Invested We are invested in our students by assisting them to achieve informed educational goals.

Inclusive We foster an inclusive learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies.

Accountable We promote a climate of trust and accountability through the open sharing of ideas and information.

Focused We are focused to strive for and meet the highest standards of performance in everything we do.

Committed We are committed to recruiting and retaining the best employees.

STRATEGIC GOALS

- Goal One: Maximize student success
- Goal Two: Advance student equity measures
- Goal Three: Ensure student access
- Goal Four: Enhance community connections
- Goal Five: Strengthen organizational effectiveness

2018-19 DISTRICT-WIDE PRIORITIES

- 1 Improve Student Achievement rates to lead the California Community Colleges.
- 2 Advance implementation of the Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services).
- 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 district wide unallocated reserve of at least 15% and reducing unfunded debt liabilities.

KERN COMMUNITY COLLEGE DISTRICT
2018-19 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
	2018-19			2018-19			2018-19			2018-19			2018-19	
UN-AUDITED NET BEGINNING BALANCE														
8989AB Carryover	19,195,883	250,000	643,795	5,750,588		2,379,178	6,624,264		100,350	23,645,301	867,826	2,561,497	56,333,862	5,684,820
FEDERAL INCOME														
8100 FEDERAL INCOME														
8110AA Forest Reserve										43,372			43,372	-
8120AA Higher Education Act			955,921			6,007				666,303			-	1,628,232
8121AA International Education Program													-	-
8130AA Workforce Investment Act										183,853			-	183,853
8140AA Temp Assistant for Needy Families						15,520				62,598			-	78,118
8150AA Student F.A. Pell Admin. Allowance		35,661											-	35,661
8160AA Veterans Education				900						25,020			900	25,020
8170AA Vocational & Applied Tech Education		619,043				132,169				152,000		124,776	-	1,027,988
8170PY Vocational&Applied Tech. Ed. Ac-PY										272,853			-	272,853
8190AA Federal Admin Cost Alws			8,000										-	8,000
8190AB Other Federal Revenues													-	-
8190AB BC-CSUB Collaborative GRA2960			185,557										-	185,557
8190AB National Science Foundation			44,000										-	44,000
8190AB Nat'l Endowment for the Humanities			28,249										-	28,249
8190AB Project Workability			192,628										-	192,628
8190AB Opportunity Institute			342,112										-	342,112
8190AP Potash Revenue										719,709			719,709	-
8194AA Federal Revenue Prior Period Adj			44,779										-	44,779
8194AB Federal Prior Year Carry Over			334,109										-	334,109
Subtotal 8100	-	-	2,790,059	900	-	153,696	-	-	1,362,627	763,081	-	124,776	763,981	4,431,159
STATE INCOME														
8600 STATE INCOME														
8611AA State General Apportionment										73,184,369			73,184,369	-
8612AA Apprenticeship Allowance			191,100										-	191,100
8615AA Basic Skills			1,299,187			100,000				260,800			-	1,659,987
8619AA Specific Apportionment			647,806			218,610				309,412		1,789,330	-	2,965,158
8619AB Enrollment Fee Adm				25,000						337,040			362,040	-
8619AC Financial Aid Adm													-	-
8619AD Physical Plant (Scheduled Maintenance)													-	-
8619AD Instructional equipment/Library Materials (one time)													-	-
8619AD Instr Equip (On Going)						188,369							-	188,369
8619AF Partnership for Excellence (restoration for Accountability)													-	-
8619AG Part-time Faculty Support										453,121			453,121	-
8619 General Purpose Prop 98 (one time)													-	-
8619 General Purpose AB 1802 (one time)													-	-
8619 Career Technical Equipment (one time)													-	-

KERN COMMUNITY COLLEGE DISTRICT
2018-19 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			
	2018-19			2018-19			2018-19			2018-19			2018-19				
8619	Basic Skills (one time)												-	-			
8621AA	Child Development												-	-			
8622AA	Extended Opportunity Programs (EOPS)			1,155,632		787,422			832,903				-	2,775,957			
8623AA	Student Programs/Services (DSPS)			1,116,601		270,396			329,828				-	1,716,825			
8624AA	Matriculation			6,634,814		912,771			1,002,005				-	8,549,590			
8625AA	Calworks			212,242		142,022			340,225				-	694,489			
8629AA	Other General Categorical Program					480,000			548,783				-	1,028,783			
8629AA	Hunger Fee Campus			31,494									-	31,494			
8629AA	Student Equity			2,244,245									-	2,244,245			
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)			41,790		15,520							-	57,310			
8629AC	CARE			169,459		147,966			146,217				-	463,642			
8629AD	Porterville Hospital												-	-			
8629AE	Financial Aid (BFAP)			697,709		167,435			179,574				-	1,044,718			
8629AF	SBDC												-	-			
8629AG	Staff Development -- Carryover												-	-			
8629AH	Staff Diversity												-	-			
8653AA	Instructional improvement Grant			200,000									-	200,000			
8659AA	RFA 199 Enrollment Growth ADNP			159,700									-	159,700			
8659AA	PC Psch Tech Program								262,150				-	262,150			
8659AA	Foster Parent Training			167,024									-	167,024			
8659AA	MESA CCP			74,515									-	74,515			
8659AA	Cal-Soap			423,021									-	423,021			
8659AG	Other State Grants			460,577					50,000			425,377	-	935,954			
8681AA	State Lottery Proceeds											3,202,945	3,202,945	-			
8682AA	State Mandated Costs											573,082	573,082	-			
8690AA	Other State Revenues			3,640,181		802,849			236,665			442,555	1,618,867	6,298,562			
8694AA	State Revenue Prior Period			2,517,245									-	2,517,245			
8694AB	State Prior Year Carry Over			3,574,073					565,689				-	4,139,762			
8699AA	Specific Miscellaneous State Revenue												-	-			
8699AB	Specific Miscellaneous State Revenue												-	-			
	Subtotal 8600			-	-	25,658,416	25,000	-	4,233,360	-	-	5,064,252	77,750,557	442,555	3,833,574	78,218,112	38,789,602
LOCAL INCOME																	
8800	LOCAL INCOME																
8801	Other Specialized Local Income																
8811AA	Tax Allocation Secured Roll												54,858,914			54,858,914	
8821AA	Private Contributions Gifts																
8823AA	Other Contributions					20,000		25,000								20,000	25,000
8824AA	Specific Grants			11,800											574,178		585,978
8831AA	Instructional Contracts						25,090	10,000						190,815		215,905	10,000

KERN COMMUNITY COLLEGE DISTRICT
2018-19 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	Community Ed		GU001	Community Ed		GU001	Community Ed		GU001	Community Ed			
		2018-19			2018-19			2018-19			2018-19			2018-19	
8831AA	BC Nursing Ed-SJVHC														
8831AA	KC Health Systems														
8831AA	ADN Expansion Hospital Grant											13,050			13,050
8831AA	West Hills Extended Campus														
8831AA	Mentor Teaching (MB100)			6,325											6,325
8831AA	Child Dev Training Consortium / KHSD			20,400											20,400
8831AA	HUD- HSIAC CASA														
8831AA	Catholic Healthcare West -Nursing Prog														
8839AA	Other Contracts		2,500										301,887		304,387
8840AA	Sales and Commissions	19,317			4,000										23,317
8844AC	Renegade Room	27,414													27,414
8845AA	Catalog Sales	4,465						200							4,665
8845AB	Class Schedules Sales							100							100
8846AA	Event Tickets	16,471				300		7,000							23,471
8846AB	Special Sporting Event Tickets														
8846IC	Event Tickets-Internal Charge	200													200
8847AA	Graphics Sales - Taxable	952						1,500							2,452
8847AB	Graphics Sales - NonTaxable	3,393						250							3,643
8847IC	Graphic Dept Internal Charge	3,228													3,228
8850AA	Rentals & Leases	95,012			15,000			25,000		90,000					135,012
8860AA	Interest and Investment Income											928,111			928,111
8872AA	BC Child Care														
8872BA	Community Service Classes	18,080	199,370												217,450
8874AA	Enrollment							900					6,537,852		6,538,752
8874AB	Enrollment - Adult Fees							150							150
8874XB	High School Waivers														
8876AA	Health			1,036,265								117,191			1,153,456
8877AA	Instructional Material Fees	127,398			17,000			1,750							146,148
8877AB	Art Fees														
8879BA	Student Records	20,076			35,000			8,000							63,076
8879BB	Enrollment Services	36,177													36,177
8879AH	Facility Usage														
8879AH	Other Local Income														
8880AA	Non-Resident Tuition	1,241,262			230,000			165,000							1,636,262
8881AA	Parking Fees - Terms			551,000		20,000						113,000			684,000
8881AB	Parking Meters and Day Passes			85,000		8,000									93,000
8881AC	Other Local Income			200,000		5,000						110,410			315,410
8881AD	Staff Parking Permits														
8884AA	Student Cards	36,541													36,541
8885AB	Other Student Charges														
8885AA	Typing Test														
8885AD	Testing	11,761			3,000			1,200							15,961
8885AF	Proctoring Income				1,000										1,000
8885AG	Other Student Fees	3,970													3,970
8885AH	LASSI Test Fees														
8890AA	Library Fees	2,130						200							2,330
8890AB	Chemistry Breakage														
8890AD	Graduation Fee	455													455
8890AE	Library Lost Books Charge														
8890AF	Copy Charges	38,953			7,000			10,000							55,953
8890AH	District Returned Checks - Paid	200						1,000							1,200

KERN COMMUNITY COLLEGE DISTRICT
2018-19 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	
	2018-19			2018-19			2018-19			2018-19			2018-19		
8890AI	Library Card Fees												-	-	
8890AL	PC Student IKON Account												-	-	
8891AA	Security Case Report Files												-	-	
8892AA	Smog Licenses												-	-	
8894AA	Local Revenue Prior Period Adj.												-	-	
8894AB	Local Prior Year Carry Over		215,018										-	215,018	
8895AB	Other Miscellaneous	19,211				105,000	22,975		21,111	115,144			157,330	126,111	
8895AC	Overage - Shortage												-	-	
8895AF	Debit Card Revenue						500						500	-	
8895AG	Pool Income	33,507											33,507	-	
Subtotal 8800		1,760,173	201,870	2,125,808	332,000	25,090	173,300	245,725	-	464,762	62,440,021	492,702	574,178	65,497,581	3,338,047
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														
8982AA	Intrafund Transfers - In														
8889AA	Other Incoming Transfers		209,000											209,000	
8989AA	Allocation of General Fund Revenue	96,675,632			22,762,384			21,515,644		(140,953,660)					
Subtotal 8900		96,675,632	209,000	22,762,384	-	21,515,644	-	(140,953,660)	-	-	-	-	-	209,000	
Subtotal 8800 & 8900		98,435,805	201,870	2,334,808	23,094,384	25,090	173,300	21,761,369	-	464,762	(78,513,639)	492,702	574,178	65,497,581	3,547,047
TOTAL INCOME		98,435,805	201,870	30,783,283	23,120,284	25,090	4,560,356	21,761,369	-	6,891,641	(1)	935,257	4,532,528	144,479,674	46,767,808
Total, Net Beginning Balance and Income		117,631,688	451,870	31,427,078	28,870,872	25,090	6,939,535	28,385,633	-	6,991,991	23,645,300	1,803,083	7,094,025	200,813,536	52,452,629

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	369.55	363.86	5.24	2.45	34,826,742	36,446,889	4.65%				383,888	204,578	-46.71%	36,651,466
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	369.55	363.86	5.24	2.45	34,826,742	36,446,889	4.65%				383,888	204,578	-46.71%	36,651,466
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	37.37	39.71	7.46	8.21	5,223,409	5,482,794	4.97%				861,376	862,331	0.11%	6,345,125
1231 Counselors Contract	16.57	18.96	19.87	15.87	1,477,816	1,803,828	22.06%				1,745,228	1,863,702	6.79%	3,667,531
1241 Librarians - Contract	7.42	7.44	0.20	0.20	668,054	701,937	5.07%				18,110	19,230	6.18%	721,166
1251 Acad. Non-Inst Cont.	9.92	9.94	1.45	0.56	1,050,458	1,088,814	3.65%				152,703	147,596	-3.34%	1,236,410
1252 Acad Emp Dept Chair	17.58	16.92			2,037,088	1,966,069	-3.49%							1,966,069
Subtotal 1200	88.86	92.97	28.98	24.84	10,456,825	11,043,442	5.61%				2,777,417	2,892,859	4.16%	13,936,301
Total 1100 & 1200	458.41	456.83	34.22	27.29	45,283,567	47,490,331	4.87%				3,161,305	3,097,436	-2.02%	50,587,767
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	81.30	95.98	2.17		5,722,731	6,185,231	8.08%				68,400		-100.00%	6,185,231
1311 Acad. Emp. - Temp Cont.	0.10	0.10			3,100	3,100								3,100
1320 Acad. Emp. - Intersession	23.49	23.49			2,090,000	2,090,000		22,000	19,088	-13.24%	107,000		-100.00%	2,109,088
1330 Acad. Emp. - Overload	23.56	23.56			2,142,000	2,142,000					1,575		-100.00%	2,142,000
1340 Acad. Emp. - Non-Cont Stipend/Othr	5.33	8.43	3.82	0.19	169,617	285,153	68.12%				311,952	231,761	-25.71%	516,914
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	133.78	151.56	5.99	0.19	10,127,447.58	10,705,484	5.71%	22,000	19,088	-13.24%	488,927	231,761	-52.60%	10,956,333
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					212,380	209,485	-1.36%				2,203,386	2,771,381	25.78%	2,980,866
1999 Certificated Salary Abatement														
Subtotal 1400					212,380	209,485	-1.36%				2,203,386	2,771,381	25.78%	2,980,866
Total 1300 & 1400	133.78	151.56	5.99	0.19	10,339,828	10,914,969	5.56%	22,000	19,088	-13.24%	2,692,313	3,003,142	11.55%	13,937,199
TOTAL 1000	592.19	608.39	40.21	27.48	55,623,395	58,405,299	5.00%	22,000	19,088	-13.24%	5,853,618	6,100,678	4.22%	64,524,965
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	52.43	67.74	40.57	36.79	5,666,243	6,367,405	12.37%	136,526	139,939	2.50%	3,242,526	3,397,232	4.77%	9,904,577
2190 Confidential Employee - Non Mgt	11.00	9.00			851,698	690,798	-18.89%							690,798
2191 Clls Non-Inst. Emp Reg Salary Sched	289.02	296.87	105.64	85.82	15,150,891	15,516,468	2.41%	134,953	161,053	19.34%	5,374,991	5,503,179	2.38%	21,180,701
2199 Classified Salary Abatement					-51,065	-122,959								-122,959
Subtotal 2100	352.45	373.61	146.21	122.61	21,617,767	22,451,713	3.85%	271,479	300,993	10.87%	8,617,517	8,900,411	3.28%	31,653,117
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	12.89	13.85			747,228	779,812	4.36%				198,145	171,238	-13.58%	779,812
2291 Inst. Aide FT, Oth-In-Direct Inst.			2.81	2.49										171,238
2292 Limited Benefit Employee														
Subtotal 2200	12.89	13.85	2.81	2.49	747,228	779,812	4.36%				198,145	171,238	-13.58%	951,051

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 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	
	2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
Total 2100 & 2200	365.34	387.46	149.02	125.10	22,364,995	23,231,526	3.87%	271,479	300,993	10.87%	8,815,662	9,071,650	2.90%	32,604,168
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp											58,188	223,124		223,124
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.29	1.29	19.20	17.75	146,900	147,800	0.61%	10,000	26,000	160.00%	940,700	1,333,659	41.77%	1,507,459
2393 Clls Non-Inst. Overtime					175,300	209,800	19.68%				199,349	173,349	-13.04%	383,149
2394 Non-Admin., Non-Inst. Prof Expt					150,700	167,300	11.02%	408,000	302,000	-25.98%	326,308	437,084	33.95%	906,384
2399 Clls Oth - Temp					168,300	131,400	-21.93%				89,500	165,705	85.15%	297,105
Subtotal 2300	1.29	1.29	19.20	17.75	641,200	656,300	2.35%	418,000	328,000	-21.53%	1,614,045	2,332,921	44.54%	3,317,221
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	4.51	4.51	5.38	0.90	101,257	105,000	3.70%				1,460,694	1,088,952	-25.45%	1,193,952
2412 Direct Inst. Prof Expt					1,320,030	1,347,800	2.10%	18,070		-100.00%	123,382	142,509	15.50%	1,490,309
2419 Inst Aide - Temp Direct Inst.					2,300	129,837	5545.08%							129,837
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					22,000	13,150	-40.23%				200,000	434,208	117.10%	447,358
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2900 Classified Abatement														
2999 Salary Budget Control					409,633	210,311	-48.66%				2,942,487	3,399,843	15.54%	3,610,154
Subtotal 2400	4.51	4.51	5.38	0.90	1,856,220	1,807,098	-2.65%	18,070		-100.00%	4,726,563	5,066,512	7.17%	6,872,610
Total 2300 & 2400	5.80	5.80	24.58	18.65	2,497,420	2,463,398	-1.36%	436,070	328,000	-24.78%	6,340,608	7,398,433	16.68%	10,189,831
TOTAL 2000	371.14	393.26	173.60	143.75	24,862,415	25,694,923	3.35%	707,549	628,993	-11.10%	16,156,270	16,470,083	8.67%	42,793,999
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					7,040,102	8,224,348	16.82%	3,175	16,465	418.60%	389,802	391,590	0.46%	8,632,403
3120 STRS - Class Mgt Non Educ Admin					33,852	50,593	49.45%				24,685	60,853	146.52%	111,446
3121 STRS - Clls Emp														
3130 STRS - Ed. Administrators - Cont.					665,645	765,424	14.99%				110,719	86,748	-21.65%	852,172
3131 STRS - Oth Acad Emp Non-Instri					13,667	18,847	37.90%				322,364	410,636	27.38%	429,484
3210 PERS - Acad. Instructors & Inst Aides					82,251	54,403	-33.86%	12,736		-100.00%	13,679	16,373	19.70%	70,776
3220 PERS - Class Mgt Non Educ Admin					893,986	1,148,133	28.43%	21,161	25,329	19.70%	492,393	571,127	15.99%	1,744,589
3221 PERS - Classified Employee					2,299,327	2,775,080	20.69%	6,741	8,044	19.32%	798,024	956,742	19.89%	3,739,865
3222 PERS - Conf Empl - Non- Mgt					116,933	124,507	6.48%							124,507
3240 PERS - Educational Administrator					60,080	93,840	56.19%				10,286	28,534	177.40%	122,374
3310 OASDHI - Acad Instruct & Instr Aides					792,242	816,174	3.02%	6,999	7,449	6.43%	56,174	52,015	-7.40%	875,637
3320 OASDHI - Clls Mgt Non-Ed Admin					444,993	477,158	7.23%	10,444	10,706	2.51%	255,809	262,315	2.54%	750,179
3321 OASDHI - Clls Emp					1,164,513	1,203,623	3.36%	4,603	4,990	8.41%	409,516	431,061	5.26%	1,639,674
3322 OASDHI - Conf. Emp - Non Mgt					57,712	52,623	-8.82%							52,623
3330 Medicare														
3340 OASDHI - Educational Administrators					96,540	103,037	6.73%				25,385	23,767	-6.38%	126,803
3341 OASDHI - Oth Acad Emp Non-Instri					1,700	1,782	4.84%				54,597	52,418	-3.99%	54,201
3410 H&W Acad. Instructors & Aides					7,354,301	7,385,114	0.42%	17,300	17,690	2.25%	469,140	441,315	-5.93%	7,844,118
3410RC OPEB ARC--Acad Inst&Instl Aides					395,109	414,131	4.81%	805	825	2.48%	22,787	22,124	-2.91%	437,080
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clls Mgt(Non-Ed Administrators)					1,021,113	1,210,142	18.51%	30,272	30,961	2.28%	725,948	803,883	10.74%	2,044,986
3420RC OPEB ARC--Clls Mgt(Non-EducAdmin)					59,069	65,456	10.81%	1,338	1,371	2.47%	32,809	35,643	8.64%	102,471
3421 H&W Classified Employees					4,852,046	5,093,894	4.98%	19,030	19,461	2.27%	1,725,375	1,791,826	3.85%	6,905,182
3421RC OPEB ARC--Clls Emp					145,022	148,320	2.27%	427	436	2.02%	49,439	50,901	2.96%	199,657
3422 H&W Conf. Emp - Non Mgt					172,997	159,225	-7.96%							159,225
3422RC OPEB ARC--Conf Emp Non Mgt					7,393	6,741	-8.82%							6,741
3423 H&W - Clls Mgt - Retired														
3424 H&W - Clls Retired														

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
3430 Life Insurance														
3440 H&W Educational Administrators					619,752	671,224	8.31%				122,139	107,212	-12.22%	778,436
3440RC OPEB ARC-EducAdmin-Cont					49,005	51,157	4.39%				8,060	6,767	-16.04%	57,924
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)					26,404	30,531	15.63%	66	57	-14.33%	1,606	2,685	67.26%	33,273
3520 SUI-Class Mgt Non-Educ. Admin.					3,016	3,340	10.74%	68	70	2.96%	1,674	1,819	8.65%	5,229
3521 SUI - Cllss Emp					7,915	8,131	2.73%	66	77	17.38%	3,037	3,221	6.07%	11,430
3522 SUI - Conf Emp - Non Mgt					377	344	-8.70%							344
3540 SUI - Educational Administrators					2,500	2,610	4.40%				410	345	-15.80%	2,955
3541 SUI - Oth Acad Emp - Non Instl					253	61	-75.90%				1,097	2,214	101.85%	2,275
3610 WC - Acad Inst & Instl Aides (Dir)					658,661	682,033	3.55%	1,580	1,354	-14.30%	58,593	49,590	-15.37%	732,977
3620 WC - Cllss Mgt Non-Educational Adm.					73,655	81,749	10.99%	1,639	1,679	2.46%	41,188	44,744	8.63%	128,172
3621 WC - Cllss Emp					198,640	202,237	1.81%	1,784	1,849	3.66%	89,997	96,745	7.50%	300,831
3622 Conf Emp - Non Mgt					9,238	8,426	-8.79%							8,426
3640 WC - Educational Administrators					62,420	64,944	4.04%				10,022	8,442	-15.77%	73,386
3641 WC-Oth Acad Emp - Non Instructional					1,579	1,475	-6.56%				26,698	33,384	25.04%	34,859
3710 DefBen-Acad Inst & Instl Aides (Dir)					121,532	114,257	-5.99%	1,013	353	-65.15%	12,868	20,142	56.53%	134,752
3720 DefBen-Cllss Mgt - Non-Educ Admin					932	932								932
3721 DefBen - Cllss Emp					34,754	32,390	-6.80%	3,256	4,058	24.63%	24,073	33,589	39.53%	70,037
3722 DefBen - Conf Emp - Non Mat					479		-100.00%							
3741 DefBen - Oth Acad Emp - Non Instrl						2,336					1,820	960	-47.28%	3,296
3808 Instructional --- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf. - Acad. Instruct. & Aides					279,247	274,980	-1.53%	653	653		17,968	16,105	-10.37%	291,738
3920 OTHBEN-Cllss Mgt (Non-Educ Admin					37,498	41,997	12.00%	1,118	1,130	1.04%	26,034	29,342	12.71%	72,468
3921 Otr Benf. - Cllss Employee					139,922	143,600	2.63%	430	440	2.36%	49,694	50,961	2.55%	195,000
3922 OTHBEN - Conf Emp - Non Mgt					6,526	5,880	-9.90%							5,880
3929 Classified Benefit Abatement					-27,381	-34,054	24.37%					-37,214		-71,268
3940 Otr Benf. - Educational Administrators					27,233	28,540	4.80%				5,027	4,170	-17.05%	32,710
3941 OTHBEN - Oth Acad Emp (Noninstr)														
3999 Benefit Suspense						36,737						4,454		57,820
TOTAL 3000					30,104,750	32,848,452	9.11%	146,704	172,076	17.29%	6,490,936	6,969,647	7.37%	39,990,075
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					40,620	29,045	-28.50%				81,048	174,553	115.37%	203,598
Subtotal 4200					40,620	29,045	-28.50%				81,048	174,553	115.37%	203,598
43 SUPPLIES														
4310 Instr Supplies & Materials					909,908	706,183	-22.39%	57,150	41,900	-26.68%	1,131,216	1,598,236	41.28%	2,346,319
4312 Computer Software less than \$200					9,311	7,500	-19.45%				120,000	150,334	25.28%	157,834
4313 Non-Instr Supplies & Materials					801,674	809,164	0.93%	3,434	5,923	72.48%	775,441	913,350	17.78%	1,728,437
4314 Paper					138,597	150,597	8.66%				11,500	1,000	-91.30%	151,597
4315 Maint & Repairs Supplies					656,400	686,500	4.59%				2,500	1,500	-40.00%	688,000
4320 Vehicle Supplies - Parts					47,300	46,300	-2.11%				6,800	13,250	94.85%	59,550
4321 Fuel - Lubricants					65,800	72,800	10.64%	200	200		10,000	7,854	-21.46%	80,854
4391 Small Equip (Less than \$200)														
Subtotal 4300					2,628,990	2,479,043	-5.70%	60,784	48,023	-20.99%	2,057,457	2,685,525	30.53%	5,212,591
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					2,000	54,300	2615.00%					1,043,410		1,097,710
Subtotal 4400					2,000	54,300	2615.00%					1,043,410		1,097,710
45 GET Bus Pass														
Subtotal 4500														

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
TOTAL 4000					2,671,610	2,562,388	-4.09%	60,784	48,023	-20.99%	2,138,505	3,903,487	82.53%	6,513,899
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					107,540	112,745	4.84%							112,745
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services					161,050	186,350	15.71%				26,220	39,304	49.90%	225,654
5119 Oth Non-Inst. Consulting Services					2,175,087	2,159,339	-0.72%	1,000	500	-50.00%	9,691,222	2,694,620	-72.20%	4,854,459
5150 Contract Instruction					696,281	798,281	14.65%	164,500	135,000	-17.93%		85,000		1,018,281
5151 Guest Lecturers/Performers					400	400					107,475	70,075	-34.80%	70,475
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					8,500	32,800	285.88%	7,500		-100.00%	229,154	113,677	-50.39%	146,477
Subtotal 5100					3,148,858	3,289,915	4.48%	173,000	135,500	-21.68%	10,054,071	3,002,676	-70.13%	6,428,091
52 TRAVEL														
5209 Non-Employee Travel					32,600	46,360	42.21%				105,349	69,267	-34.25%	115,627
5212 Student Travel					339,715	359,658	5.87%	1,000	8,000	700.00%	87,255	165,958	90.20%	533,616
5220DT Employee Travel					42,270	61,930	46.51%	45,500	41,000	-9.89%	2,300	7,860	241.74%	110,790
5220 Employee Travel					866,506	925,453	6.80%	4,200	1,700	-59.52%	1,243,159	1,479,589	19.02%	2,408,742
5230 Food/Meetings					89,630	102,832	14.73%	11,000	16,037	45.79%	294,381	556,220	88.95%	675,089
Subtotal 5200					1,370,721	1,496,233	9.16%	61,700	66,737	8.16%	1,732,444	2,278,893	31.54%	3,841,863
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					382,979	418,362	9.24%	1,500	3,000	100.00%	20,713	36,658	76.98%	458,020
5310 Consortium Dues/Memberships														
Subtotal 5300					382,979	418,362	9.24%	1,500	3,000	100.00%	20,713	36,658	76.98%	458,020
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					995,382	1,055,245	6.01%							1,055,245
5406 Student Insurance					191,739	195,000	1.70%							195,000
5407 Insurance Deductibles					9,137	9,500	3.97%							9,500
Subtotal 5400					1,196,258	1,259,745	5.31%							1,259,745
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					49,980	39,630	-20.71%				8,250	7,300	-11.52%	46,930
5505 Miscellaneous											750	750		
5520 Natural Gas/ LPG					362,000	389,000	7.46%							389,000
5530 Light - Electricity					1,233,900	1,554,000	25.94%							1,554,000
5540 Water - Sanitation					662,700	693,600	4.66%							693,600
5550 Disposal Services					135,520	123,820	-8.63%				3,591	3,591	0.01%	127,411
5560 Hazardous Waste Disposal					24,720	30,220	22.25%							30,220
5570 Pest Control Services					33,300	38,550	15.77%							38,550
5581 Telephone Services					78,678	80,828	2.73%	100	100		1,000	5,120	412.00%	86,048
5583 Data Communication Services					135,924	125,870	-7.40%							125,870
5590 Other Utilities					8,791	11,491	30.71%							11,491
Subtotal 5500					2,725,513	3,087,009	13.26%	100	100		13,591	16,761	23.33%	3,103,871
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					185,746	180,248	-2.96%		4,500		34,555	29,841	-13.64%	214,588
5603 Rental of Facilities					1,250,235	1,639,206	31.11%	13,500	30,000	122.22%	160,800	496,700	208.89%	2,165,906
5604 Film Rentals											2,757	2,500	-9.32%	2,500
5608 Operating Leases/Contracts (cars, copiers etc.)					42,003	29,475	-29.83%							29,475

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 General Fund - Unrestricted and Restricted**

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	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					2,272,916	2,697,027	18.66%	21,000	8,300	-60.48%	716,964	1,395,255	94.61%	4,100,581
5651 Internet Access												4,565		4,565
5652 IT Cloud Services					327,539	1,135,716	246.74%							1,135,716
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5671 Equipment Maintenance Agreements					200	8,700	4250.00%					500		9,200
5672 Equipment Repairs					4,000		-100.00%	1,500		-100.00%				
5681 Grounds Maintenance					100,500	90,800	-9.65%				38,000	39,054	2.77%	129,854
5683 Building Maintenance					387,034	367,325	-5.09%	22,000	22,000					389,325
5684 Vehicle Repairs & Maintenance					90,100	82,600	-8.32%				7,100	10,200	43.66%	92,800
5685 Computer Hardware Maint Agreements					247,253	294,055	18.93%							294,055
5686 Oth Equipment Maint Agreements					267,591	314,024	17.35%				18,200	6,070	-66.65%	320,094
5690 Other Maintenance/Repairs					283,148	410,917	45.13%				162,771	188,013	15.51%	598,930
5691 Other Maintenance Contracts					453,639	464,718	2.44%				5,600	7,000	25.00%	471,718
Subtotal 5600					5,911,902	7,714,810	30.50%	58,000	64,800	11.72%	1,146,747	2,179,698	90.08%	9,959,308
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	80,000	14.29%							80,000
5720 Trustee Elections					65,000	400,000	515.38%							400,000
5731 Attorney Fees - Oth					146,550	205,500	40.23%							205,500
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising					2,500	2,500								2,500
5734 Litigation Contingency														
5740 Settlement Expense					10,000	12,000	20.00%							12,000
5790 Other Professional Fees					12,990	17,890		1,000		-100.00%	97,246	35,384		53,274
Subtotal 5700					307,040	717,890	133.81%	1,000		-100.00%	97,246	35,384	-63.61%	753,274
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					49,000	80,100	63.47%							80,100
5813 Physical Examinations/Tests					16,735	24,535	46.61%	1,500	750	-50.00%				25,285
5820 Postage/Express Overnight Svcs					159,485	114,215	-28.39%	2,434	3,650	49.96%	26,950	60,027	122.73%	177,892
5830 Bank Charges					185,000	185,000		100	2,600	2500.00%	14,800	22,200	50.00%	209,800
5831 Credit Card Expenses					15,000	21,900	46.00%	2,500	3,200	28.00%	200	200		25,300
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services					30,000	10,000	-66.67%							10,000
5840 Interest - Current Debit														
5860 General Advertising					405,700	349,750	-13.79%	15,271	25,000	63.71%	312,460	272,775	-12.70%	647,525
5861 Printing/Duplicating Services					49,077	48,465	-1.25%	12,500	5,500	-56.00%	144,867	212,793	46.89%	266,758
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					58,415	76,684	31.27%				69,120	45,870	-33.64%	122,554
5881 Sales Tax Expense											500	500		500
5890 Other Services & Expenses					389,690	383,747	-1.53%	96,000	95,001	-1.04%	963,125	310,110	-67.80%	788,868
5895 Prior Period Adjustments														
5899 Contingencies Account - Budget Only								-5,796		-100.00%	552,117	636,832	15.34%	636,832
5899a Unallocated Deductions/Additions											-42,034	821,151	-2053.54%	821,151
Subtotal 5800					1,358,202	1,294,496	-4.69%	124,509	135,701	8.99%	2,042,105	2,382,458	16.67%	3,812,654
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-275,511	-275,511					171,144		-100.00%	-275,511
5912 Transfer Out - Indr Cost (Expense)					275,511		-100.00%				211,216	360,730	70.79%	360,730
Subtotal 5900						-275,511					382,360	360,730	-5.66%	85,219
TOTAL 5000					16,401,473	19,002,949	16.86%	419,809	405,838	-3.33%	15,489,277	10,293,258	-33.55%	29,702,045
TOTAL 1000 - 5000					129,663,643	138,514,013	6.83%	1,356,846	1,274,017	-6.10%	45,128,606	43,736,953	-3.08%	183,524,983

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 General Fund - Unrestricted and Restricted**

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	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					30,000	33,000	10.00%					26,284		59,284
Subtotal 6100					30,000	33,000	10.00%					26,284		59,284
62 BUILDINGS														
6210 Buildings Construction					2,000	5,000	150.00%					6,526		11,526
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings					74,770	135,000	80.55%							135,000
6215FA Additions to Buildings											2,000	2,000		
6216 Bldg Cost of Purchase														
Subtotal 6200					77,920	141,150	81.15%				2,000	8,526	326.30%	149,676
63 BOOKS - LIBRARY														
6310 Library Books					60,700	60,700					30,500	92,444	203.10%	153,144
6311 Magazines & Periodicals					85,000	87,000	2.35%							87,000
Subtotal 6300					145,700	147,700	1.37%				30,500	92,444	203.10%	240,144
64 EQUIPMENT														
New Equipment														
6411 Library & Audio Visual Equipment					75,000	70,000	-6.67%				22,000		-100.00%	70,000
6411FA Library AV Equipment														
6412 Computer/Tech Equip					522,732	551,920	5.58%	8,000	3,000	-62.50%	1,169,738	292,837	-74.97%	847,757
6412FA Computer/Tech Equipment					205,828	372,356	80.91%	10,000	5,000	-50.00%	525,520	489,399	-6.87%	866,754
6413 Autos & Buses														
6413FA Autos & Buses					37,553	40,500	7.85%							40,500
6414 Furniture					104,942	90,900	-13.38%		2,400		172,585	117,432	-31.96%	210,732
6414FA Other Equipment														
6415 Lease Purchase												6,778		6,778
6416 Software over \$1000														
6419 Other Equipment					282,753	103,135	-63.52%				2,035,070	2,644,058	29.92%	2,747,193
6419FA Other Equipment					186,150	215,150	15.58%				113,626	665,037	485.29%	880,187
Subtotal 6410					1,414,958	1,443,961	2.05%	18,000	10,400	-42.22%	4,038,539	4,215,541	4.38%	5,669,902
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment											38,000		-100.00%	
Subtotal 6420											38,000		-100.00%	
Subtotal 6400					1,414,958	1,443,961	2.05%	18,000	10,400	-42.22%	4,076,539	4,215,541	3.41%	5,669,902
6900 Capital Outlay Abatement														
TOTAL 6000					1,668,578	1,765,811	5.83%	18,000	10,400	-42.22%	4,109,039	4,342,795	5.69%	6,119,006
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					1,241,540	1,353,645	9.03%							1,353,645
7111 Debt Interest & Other Charges					4,783,311	4,723,511	-1.25%							4,723,511
Subtotal 7100					6,024,851	6,077,156	0.87%							6,077,156

BAKERSFIELD COLLEGE

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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, BC Southwest, 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 35 buildings located on 154 acres. These buildings comprise approximately 501,483 square feet of assignable space for educational and support programs. The Delano Campus, BC Southwest and Weill Institute are community outreach sites serving different community needs. The College is preparing for some significant renovation and modernization projects. Planning includes the use of measure G funds and the new measure J funds that will allow the College to address the existing tired facilities and allow for the addition of new facilities at multiple sites.

The Vision 2020 Educational Master Plan is being developed in response to the identified community needs and the needs of students (see [https://www.bakersfieldcollege.edu/sites/bakersfieldcollege.edu/files/Educational%20Master%20Plan-Summary 04-10-2017.pdf](https://www.bakersfieldcollege.edu/sites/bakersfieldcollege.edu/files/Educational%20Master%20Plan-Summary%2004-10-2017.pdf)). The plan drives the Facilities Master Plan, the Technology and the Strategic Plans. The "2015-2018 Strategic Directions for Bakersfield College" (see

https://www.bakersfieldcollege.edu/sites/bakersfieldcollege.edu/files/StrategicDirections_Final_0.pdf) continues to emphasize student success, strategic use of personnel and funding, and an investment in facilities and infrastructure. The Strategic Directions are Student Learning, Student Progression and Completion, Facilities, Oversight and Accountability, and Leadership and Engagement. Each direction is linked to initiatives and data strands for benchmarking progress and success.

The strategic plan and priorities have informed the budget development for 2018-2019. Currently, approximately 80% of the budget is allocated to salaries, benefits, and 20% to other non-labor operational expenses. In addition, Bakersfield College receives in excess of \$25 million dollars in state and federal grant dollars to complement General Use funding. Bakersfield College is focused on strategically repurposing existing resources and grant dollars to meet college priorities.

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, and 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 Directions

The word “directions” has multiple connotations: directions in the sense of following a route and in the sense of how to put something, like an effective institution, together.

- **Student Learning** ~ A commitment to provide a holistic education that develops curiosity, inquiry, and empowered learners.
- **Student Progression and Completion** ~ A commitment to eliminate barriers that cause students difficulties in completing their educational goals.
- **Facilities** ~ A commitment to improve the maintenance of and secure funding for college facilities, technology, and infrastructure for the next thirty years.
- **Leadership and Engagement** ~ A commitment to build leadership within the college and engagement with the community.

BAKERSFIELD COLLEGE
2018-19 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
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
				2017-18	2018-19			2017-18	2018-19		2017-18	2018-19		2018-19
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	274.60	266.75	1.00	1.00	25,463,908	26,579,798	4.38%				89,416	94,942	6.18%	26,674,740
1101														
1108														
1110														
1118														
	274.60	266.75	1.00	1.00	25,463,908	26,579,798	4.38%				89,416	94,942	6.18%	26,674,740
12	REGULAR NON-TEACHING													
1214	18.68	20.68	3.32	4.32	2,498,172	2,720,318	8.89%				372,202	449,481	20.76%	3,169,799
1231	10.77	11.78	13.00	13.00	886,016	1,010,793	14.08%				1,115,140	1,195,275	7.19%	2,206,068
1241	5.00	4.90			463,495	472,917	2.03%							472,917
1251	3.54	3.75	0.31	0.31	392,210	442,044	12.71%				38,462	40,852	6.21%	482,896
1252	10.78	9.51			1,215,209	1,117,002	-8.08%							1,117,002
	48.77	50.62	16.63	17.63	5,455,102	5,763,073	5.65%				1,525,804	1,685,608	10.47%	7,448,682
	323.37	317.37	17.63	18.63	30,919,010	32,342,871	4.61%				1,615,220	1,780,550	10.24%	34,123,422
13	INSTRUCTIONAL SALARIES - NON-RE													
1310					3,161,822	3,161,822								3,161,822
1311														
1320					1,350,000	1,350,000		22,000	19,088	-13.24%	107,000		-100.00%	1,369,088
1330					1,400,000	1,400,000					1,575		-100.00%	1,400,000
1340					1,500	19,535	1202.37%				105,700	108,900	3.03%	128,435
1350														
					5,913,322	5,931,357	0.30%	22,000	19,088	-13.24%	214,275	108,900	-49.18%	6,059,345
14	OTHER NON-TEACHING													
1410														
1419					82,700	63,135	-23.66%				1,275,681	1,513,960	18.68%	1,577,095
1999														
					82,700	63,135	-23.66%				1,275,681	1,513,960	18.68%	1,577,095
					5,996,022	5,994,492	-0.03%	22,000	19,088	-13.24%	1,489,956	1,622,860	8.92%	7,636,440
	323.37	317.37	17.63	18.63	36,915,032	38,337,364	3.85%	22,000	19,088	-13.24%	3,105,176	3,403,410	9.60%	41,759,862

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	Unrest	Unrest	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	15.80	20.09	26.88	30.00	1,568,478	1,894,150	20.76%				2,032,402	2,304,716	13.40%	4,198,866
2190 Confidential Employee - Non Mgt	1.00	1.00			76,906	81,745	6.29%							81,745
2191 Clss Non-Instr. Emp Reg Salary Sched	146.89	148.62	63.31	63.92	7,141,033	7,223,406	1.15%	5,268	27,938	430.34%	3,250,161	3,364,281	3.51%	10,615,625
2199 Classified Salary Abatement														
Subtotal 2100	163.69	169.71	90.19	93.92	8,786,417	9,199,301	4.70%	5,268	27,938	430.34%	5,282,563	5,668,997	7.32%	14,896,236
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	7.24	8.24			444,381	456,111	2.64%							456,111
2291 Inst. Aide FT, Oth-In-Direct Inst.			2.81	2.49							198,145	171,238	-13.58%	171,238
2292 Limited Benefit Employee														
Subtotal 2200	7.24	8.24	2.81	2.49	444,381	456,111	2.64%				198,145	171,238	-13.58%	627,350
Total 2100 & 2200	170.93	177.95	93.00	96.41	9,230,798	9,655,412	4.60%	5,268	27,938	430.34%	5,480,708	5,840,235	6.56%	15,523,585
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt											14,000	43,220		43,220
2391 Substitutes--Short Term														
2392 Non-Inst. Students					83,900	86,800	3.46%				559,500	960,684	71.70%	1,047,484
2393 Clss Non-Instr. Overtime					142,300	175,800	23.54%				199,349	173,349	-13.04%	349,149
2394 Non-Admin., Non-Inst. Prof Expt					139,400	161,000	15.49%	88,000	87,000	-1.14%	296,183	334,959	13.09%	582,959
2399 Clss Oth - Temp					99,500	104,700	5.23%				77,000	95,487	24.01%	200,187
Subtotal 2300					465,100	528,300	13.59%	88,000	87,000	-1.14%	1,146,032	1,607,699	40.28%	2,222,999
24 INSTRUCTIONAL AIDES														
2411 Inst. Students											1,347,495	1,044,733	-22.47%	1,044,733
2412 Direct Inst. Prof Expt					1,117,330	1,165,100	4.28%	920		-100.00%	98,382	24,000	-75.61%	1,189,100
2419 Inst Aide - Temp Direct Inst.						127,537								127,537
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrap Temp														
2495 Inst Oth Indr Prof Expt											200,000	434,208	117.10%	434,208

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	Unrest	Unrest	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
					2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					297,285	276,011	-7.16%				1,958,428	2,336,136	19.29%	2,612,146
Subtotal 2400					1,414,615	1,568,647	10.89%	920		-100.00%	3,604,305	3,839,077	6.51%	5,407,724
Total 2300 & 2400					1,879,715	2,096,947	11.56%	88,920	87,000	-2.16%	4,750,337	5,446,776	14.66%	7,630,723
TOTAL 2000	170.93	177.95	93.00	96.41	11,110,513	11,752,360	-47.74%	94,188	114,938	22.03%	10,231,045	11,287,011	10.32%	23,154,309
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					4,868,637	5,611,621	15.26%	3,175	2,754	-13.25%	203,505	234,577	15.27%	5,848,952
3120 STRS - Class Mgt Non Educ Admin						17,567					23,992	50,437	110.22%	68,004
3121 STRS - Class Emp														
3130 STRS - Ed. Administrators - Cont.					334,707	425,301	27.07%				40,131	44,543	10.99%	469,844
3131 STRS - Oth Acad Emp Non-Instrl					9,309	9,110	-2.13%				192,650	216,300	12.28%	225,410
3210 PERS - Acad. Instructors & Inst Aides					52,563	16,344	-68.91%				13,679	16,373	19.70%	32,717
3220 PERS - Class Mgt Non Educ Admin					259,431	342,841	32.15%				305,569	373,381	22.19%	716,222
3221 PERS - Classified Employee					1,087,586	1,305,895	20.07%	817	954	16.71%	484,411	588,728	21.53%	1,895,576
3222 PERS - Conf Empl - Non- Mgt					11,920	14,268	19.70%							14,268
3240 PERS - Educational Administrator					11,373		-100.00%							
3310 OASDHI - Acad Instruct & Instr Aides					544,844	547,942	0.57%	329	277	-15.87%	33,634	35,141	4.48%	583,360
3320 OASDHI - Cls Mgt Non-Ed Admin					128,042	144,921	13.18%				163,532	178,861	9.37%	323,782
3321 OASDHI - Class Emp					558,179	571,915	2.46%	1,679	1,993	18.72%	252,943	270,767	7.05%	844,675
3322 OASDHI - Conf. Emp - Non Mgt					5,883	6,030	2.51%							6,030
3330 Medicare														
3340 OASDHI - Educational Administrators					39,246	37,880	-3.48%				13,215	3,967	-69.98%	41,847
3341 OASDHI - Oth Acad Emp Non-Instrl					1,074	915	-14.81%				18,481	21,952	18.78%	22,867
3410 H&W Acad. Instructors & Aides					5,270,547	5,218,126	-0.99%				272,466	285,351	4.73%	5,503,477
3410R OPEB ARC-Acad Inst&Instl Aides					280,562	291,186	3.79%				13,046	13,931	6.78%	305,117
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Class Mgt(Non-Ed Administrators)					290,633	373,118	28.38%				489,145	574,981	17.55%	948,099
3420R OPEB ARC-Class Mgt(Non-EducAdmin)					16,403	19,620	19.61%				20,949	24,310	16.04%	43,930
3421 H&W Classified Employees					2,533,643	2,628,951	3.76%	1,730	1,769	2.26%	1,028,113	1,068,457	3.73%	3,697,177
3421R OPEB ARC-Class Emp					68,764	69,981	1.77%	52	52		30,034	30,975	3.13%	101,008
3422 H&W Conf. Emp - Non Mgt					17,300	17,692	2.26%							17,692
3422R OPEB ARC-Conf Emp Non Mgt					754	773	2.46%							773
3423 H&W - Class Mgt - Retired														
3424 H&W - Class Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					305,856	348,173	13.84%				40,135	41,045	2.27%	389,218
3440R OPEB ARC-EducAdmin-Cont					23,450	25,602	9.18%				2,616	2,681		
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)					18,063	21,766	20.50%	11	10	-13.27%	942	1,001	6.31%	22,777
3520 SUI-Class Mgt Non-Educ. Admin.					837	1,001	19.60%				1,069	1,240	16.03%	2,241
3521 SUI - Class Emp					3,834	3,916	2.15%	47	57	22.28%	1,934	2,012	4.05%	5,986
3522 SUI - Conf Emp - Non Mgt					38	39	3.71%							39
3540 SUI - Educational Administrators					1,196	1,306	9.21%				133	137	2.86%	1,443

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	Unrest	Unrest	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
				2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19	
3541 SUI - Oth Acad Emp - Non Instl					37	31	-16.03%				638	757	18.65%	788
3610 WC - Acad Inst & Instl Aides (Dir)					450,762	456,800	1.34%	277	229	-17.31%	40,353	36,978	-8.36%	494,007
3620 WC - Clss Mgt Non-Educational Adm.					20,085	24,025	19.61%				25,652	29,767	16.04%	53,792
3621 WC - Clss Emp					94,498	94,988	0.52%	1,325	1,379	4.10%	55,011	60,690	10.32%	157,057
3622 Conf Emp - Non Mgt					923	946	2.49%							946
3640 WC - Educational Administrators					28,715	31,349	9.17%				3,203	3,283	2.51%	34,632
3641 WC-Oth Acad Emp - Non Instructional					1,061	758	-28.59%				15,636	18,168	16.19%	18,925
3710 DefBen-Acad Inst & Instl Aides (Dir)					46,103	35,284	-23.47%	34		-100.00%	11,972	18,733	56.48%	54,017
3720 DefBen-Clss Mgt - Non-Educ Admin														
3721 DefBen - Clss Emp					16,821	16,273	-3.26%	3,256	4,058	24.63%	20,143	22,145	9.94%	42,477
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl						2,336								2,336
3808 Instructional --- Benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides					201,024	194,532	-3.23%				10,224	10,245	0.21%	204,778
3920 OTHBEN-Clss Mgt (Non-Educ Admin					11,259	14,241	26.49%				17,099	20,892	22.18%	35,134
3921 Otr Benf.- Clss Employee					68,266	69,784	2.22%	52	52	0.31%	30,274	30,959	2.26%	100,795
3922 OTHBEN - Conf Emp - Non Mgt					656	653	-0.40%							653
3929 Classified Benefit Abatement														
3940 Otr Benf.- Educational Administrators					12,812	13,699	6.92%				1,510	1,516	0.39%	15,215
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense														
TOTAL 3000					17,697,696	19,029,500	7.53%	12,784	13,584	6.26%	3,878,039	4,333,283	11.74%	23,376,367
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdcls					445	1,170	162.92%				21,400	117,400	448.60%	118,570
Subtotal 4200					445	1,170	162.92%				21,400	117,400	448.60%	118,570
43 SUPPLIES														
4310 Instr Supplies & Materials					711,431	505,592	-28.93%	6,400	14,900	132.81%	670,744	968,084	44.33%	1,488,576
4312 Computer Software less than \$200					6,311	6000	-4.93%				120,000	150,334	25.28%	156,334
4313 Non-Instr Supplies & Materials					366,218	343,013	-6.34%	2,834	5,523	94.88%	412,788	596,991	44.62%	945,527
4314 Paper					107,000	116,000	8.41%				11,500	1,000	-91.30%	117,000
4315 Maint & Repairs Supplies					579,400	595,000	2.69%				1,500	1,500		596,500
4320 Vehicle Supplies - Parts					31,000	31,000					6,800	13,250	94.85%	44,250
4321 Fuel - Lubricants					36,700	43,700	19.07%	200	200					43,900
4391 Small Equip (Less than \$200)														
Subtotal 4300					1,838,060	1,640,305	-10.76%	9,434	20,623	118.60%	1,223,332	1,731,160	41.51%	3,392,088

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	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
					2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					1,500	53,800	3486.67%					1,043,410		1,097,210
Subtotal 4400					1,500	53,800	3486.67%					1,043,410		1,097,210
45														
4531 GET Bus Pass														
Subtotal 4500														
TOTAL 4000					1,840,005	1,695,275	-7.87%	9,434	20,623	118.60%	1,244,732	2,891,970	132.34%	4,607,868
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					71,275	71,275								71,275
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services														
5119 Oth Non-Inst. Consulting Services					196,318	510,450	160.01%				887,789	796,040	-10.33%	1,306,490
5150 Contract Instruction					8,000		-100.00%				42,454	49,075	15.60%	49,075
5151 Guest Lecturers/Performers														
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					8,500	17,800	109.41%				100,200	96,400	-3.79%	114,200
Subtotal 5100					284,093	599,525	111.03%				1,030,443	941,516	-8.63%	1,541,041
52 TRAVEL														
5209 Non-Employee Travel					20,000	28,000	40.00%					10,267		38,267
5212 Student Travel					212,615	219,858	3.41%		6,000		36,700	111,683	204.31%	337,541
5220D Employee Travel														
5220 Employee Travel					254,783	274,362	7.68%	200	1,700	750.00%	608,543	804,870	32.26%	1,080,932
5230 Food/Meetings					57,523	66,675	15.91%	2,500	3,037	21.48%	138,357	449,957	225.21%	519,669
Subtotal 5200					544,921	588,895	8.07%	2,700	10,737	297.67%	783,600	1,376,778	75.70%	1,976,410
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					94,268	117,616	24.77%				7,850	25,358	223.03%	142,974
5310 Consortium Dues/Memberships														
Subtotal 5300					94,268	117,616	24.77%				7,850	25,358	223.03%	142,974
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					900	900								900
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400					900	900								900

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	Unrest	Unrest	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
					2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					27,330	16,530	-39.52%				7,250	6,300	-13.10%	22,830
5505 Miscellaneous											750	750		
5520 Natural Gas/ LPG					267,000	270,000	1.12%							270,000
5530 Light - Electricity					540,000	840,000	55.56%							840,000
5540 Water - Sanitation					340,000	350,000	2.94%							350,000
5550 Disposal Services					95,520	87,320	-8.58%				250	250		87,570
5560 Hazardous Waste Disposal					10,070	15,070	49.65%							15,070
5570 Pest Control Services					21,500	27,000	25.58%							27,000
5581 Telephone Services					24,779	24,429	-1.41%				1,000	5,120	412.00%	29,549
5583 Data Communication Services					3,050	3,050								3,050
5590 Other Utilities														
Subtotal 5500					1,329,249	1,633,399	22.88%				9,250	12,420	34.27%	1,645,819
5602 Rental of Equip/Utility Vehicles					167,386	165,898	-0.89%		2,500		17,335	24,861	43.41%	193,258
5603 Rental of Facilities					974,300	1,363,700	39.97%		6,500		154,000	310,600	101.69%	1,680,800
5604 Film Rentals											257		-100.00%	
5608 Operating Leases/Contracts (cars, copiers etc.)					9,128	10,000	9.55%							10,000
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					245,405	294,055	19.82%		6,300		221,720	637,330	187.45%	937,685
5651 Internet Access												600		600
5652 IT Cloud Services														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5671 Equipment Maintenance Agreements					200	5,200								
5672 Equipment Repairs														
5681 Grounds Maintenance					25,700	31,000	20.62%							31,000
5683 Building Maintenance					198,348	197,000	-0.68%	22,000	22,000					219,000
5684 Vehicle Repairs & Maintenance					59,800	52,800	-11.71%				7,100	10,200	43.66%	63,000
5685 Computer Hardware Maint Agreements					30,000		-100.00%							
5686 Oth Equipment Maint Agreements					131,504	132,528	0.78%				3,600	4,750	31.94%	137,278
5690 Other Maintenance/Repairs					248,579	349,450	40.58%				152,611	178,054	16.67%	527,504
5691 Other Maintenance Contracts					393,771	423,000	7.42%				5,600	7,000	25.00%	430,000
Subtotal 5600					2,484,121	3,024,631	21.76%	22,000	37,300	69.55%	562,223	1,173,394	108.71%	4,235,325
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	12,000	20.00%							12,000
5790 Other Professional Fees					7,315	17,215	135.34%					1,500		18,715
Subtotal 5700					17,315	29,215	68.73%					1,500		30,715

BAKERSFIELD COLLEGE
2018-19 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
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
				2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19	
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					13,000	13,000								13,000
5813 Physical Examinations/Tests					85	85								85
5820 Postage/Express Overnight Svcs					41,425	41,575	0.36%	400	1,900	375.00%	13,845	16,977	22.62%	60,452
5830 Bank Charges									2,500		9,600	17,000	77.08%	19,500
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					158,700	156,200	-1.58%		10,000		28,747	20,500	-28.69%	186,700
5861 Printing/Duplicating Services					35,365	29,815	-15.69%				113,478	147,512	29.99%	177,327
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					8,952	9,927	10.89%				53,350	32,100	-39.83%	42,027
5881 Sales Tax Expense											500	500		500
5890 Other Services & Expenses					262,629	249,757	-4.90%	91,000	91,000		450,590	85,424	-81.04%	426,181
5895 Prior Period Adjustments														
5899 Contingencies Account - Budget Only														
5899a Unallocated Deductions/Additions											-42,034	821,151	-2053.54%	821,151
Subtotal 5800					520,156	500,359	-3.81%	91,400	105,400	15.32%	628,076	1,141,164	81.69%	1,746,923
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement											1,000		-100.00%	
5912 Transfer Out - Indr Cost (Expense)					275,511		-100.00%				22,898	320,845	1301.19%	320,845
Subtotal 5900					275,511		-100.00%				23,898	320,845	1242.56%	320,845
TOTAL 5000					5,550,534	6,494,540	17.01%	116,100	153,437	32.16%	3,045,340	4,992,976	63.95%	11,640,952
TOTAL 1000 - 5000					73,113,780	77,309,038	5.74%	254,506	321,670	26.39%	21,504,332	26,908,650	25.13%	104,539,358
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement												1,284		1,284
Subtotal 6100												1,284		1,284
62 BUILDINGS														
6210 Buildings Construction					2,000	5,000	150.00%					6,526		11,526
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					74,770	135,000	80.55%							135,000
6215F Additions to Buildings											2,000	2,000		
6216 Bldg Cost of Purchase														
Subtotal 6200					76,770	140,000	82.36%				2,000	8,526	326.30%	148,526

BAKERSFIELD COLLEGE
2018-19 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
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
					2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		
63 BOOKS - LIBRARY														
6310 Library Books					40,000	40,000								40,000
6311 Magazines & Periodicals					40,000	40,000								40,000
Subtotal 6300					80,000	80,000								80,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					75,000	70,000	-6.67%				22,000		-100.00%	70,000
6411F Library AV Equipment														
6412 Computer/Tech Equip					281,750	377,000	33.81%				771,682	218,430	-71.69%	595,430
6412F Computer/Tech Equipment					51,500	50,000	-2.91%				395,770	272,620	-31.12%	322,620
6413 Autos & Buses														
6414 Furniture					89,042	80,000	-10.15%		2,400		100,885	117,432	16.40%	199,832
6414F Other Equipment														
6415 Lease Purchase												6,778		6,778
6416 Software over \$1000														
6419 Other Equipment					188,518	65,000	-65.52%				1,865,354	2,448,588	31.27%	2,513,588
6419F Other Equipment					130,000	140,000	7.69%					516,187		656,187
Subtotal 6410					815,810	782,000	-4.14%		2,400		3,155,691	3,580,034	13.45%	4,364,434
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					815,810	782,000	-4.14%		2,400		3,155,691	3,580,034	13.45%	4,364,434
6900 Capital Outlay Abatement														
TOTAL 6000					972,580	1,002,000	3.02%		2,400		3,157,691	3,589,844	13.69%	4,594,244
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					148,645	148,645								148,645
7111 Debt Interest & Other Charges					47,130	47,130								47,130
Subtotal 7100					195,775	195,775	0.00%							195,775
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					18,424,630	20,050,879	8.83%							20,050,879
7205 Intrafund Transfers In														
Subtotal 7200					18,424,630	20,050,879	8.83%							20,050,879
73 TRANSFERS														
7312 Interfund - Out					414,675	340,000	-18.01%							340,000
7410 Other Transfers														
Subtotal 7300 & 7400					414,675	340,000	-18.01%							340,000

BAKERSFIELD COLLEGE
2018-19 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
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
				2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19	
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											210,000	202,663	-3.49%	202,663
7502 Scholarships											49,035	67,000	36.64%	67,000
7503 Outside Scholarships											389,252	575,639	47.88%	575,639
7509 Other														
Subtotal 7500											648,287	845,302	30.39%	845,302
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											71,603	83,282	16.31%	83,282
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											71,603	83,282	16.31%	83,282
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					12,170,255	15,810,127	29.91%	127,800	127,800					15,937,927
7911 Student Development Reserves														
7925 Expense Reserves					188,000	2,923,868	1455.25%							2,923,868
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					12,358,255	18,733,995	51.59%	127,800	127,800					18,861,795
TOTAL 7000					31,393,335	39,320,649	25.25%	127,800	127,800		719,890	928,584	28.99%	40,377,033
TOTAL EXPENDITURES, OTHER OUTGO					105,479,695	117,631,687	11.52%	382,306	451,870	18.20%	25,381,913	31,427,078	23.82%	149,510,636
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	494.3	495.3	110.6	115.0	105,479,695	117,631,687	11.52%	382,306	451,870	18.20%	25,381,913	31,427,078	23.82%	149,510,636

CERRO COSO
COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

MISSION

The mission of Cerro Coso Community College is to improve the life of every student it serves. Through traditional and distance delivery, Cerro Coso Community College brings transfer preparation, workforce education, remedial instruction, and learning opportunities that develop ethical and effective citizenry to the rural communities and unincorporated areas of the Eastern Sierra. In doing so, we promise clarity of educational pathways, comprehensive and equitable support services, and a commitment to equity.

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 seven 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, 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 eighth 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, the Associate in Science, and Associate Transfer degrees as well as certificates of achievement in career and occupational programs. Total student enrollment is approximately 5,800 per semester with an annual FTES of approximately 3,000.

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, Achieving the Dream Plan, Guided Pathway Plan, SSSP 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. During the 2017-2018 academic year the institution moved forward with its defined budget development process where the tying of planning to requests of staffing and financial resources is the norm. All Unit Plans, along with staffing and budget requests, were submitted in October 2017 for the 2019 academic year. The development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, Professional Development, 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 Professional Development Day, Adjunct Staff Development Day, Administrative Advances and all staff activities such our regularly held "Meet and Greet".

The college has turned around the declining FTES over the past years, realizing a 10.8 percent growth over the past three years, predicting a 5 percent growth at the end of this academic year. However, we are challenged with the increasing costs in labor and employee benefits and retirement cost that exceed growth. The increased FTES come from our efforts to increase enrollment through establishing dual enrollment in all feeder high schools, continuing to grow program offerings in Tehachapi, and establishing solid Inmate Education Programs in two area prisons. We also expanded participation of student athletes in our five athletic programs keeping us compliant with title IX and serving of our community high school athletes across our service area, increasing fulltime student enrollment and offsetting costs through utilizing funding from various donors.

Cerro Coso is expecting to balance this year's allocation with the use of the college's reserve. At this time, the college's budget is balanced on \$1.7M of the college's reserve. The anticipated beginning reserve balance is \$5.7M. The college reserve balance has increased over the past several years and we have anticipated that the ongoing increases of fixed costs will exceed our FTES increases. This has been compounded this year by the unknown factors of the new state Student-Centered Funding Formula, along with the unknown consequences of the 115th Online College being propped up at the state. It is time to start the hard conversations regarding how we will move forward with such a minimal amount of discretionary funding. During the summer of 2018, we will begin these conversations.

LOOKING TO THE FUTURE

Going into this next academic year, Cerro Coso will provide a different type of direction to those who develop unit, section, and division plans which will drive the budgeting process. The college will need to identify the annual metric benchmarks that will be used to drive the performance based funding model being implemented at the state and prioritize initiatives that are positioned to move those benchmarks forward.

Cerro Coso will continue 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 the dual enrollment programs being implemented with Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth 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. Through our offering programs to prisoners located in the California City Prison and Tehachapi Prison as well as our increased dual enrollment at partner high schools throughout our service area we are realizing sustainable FTES growth. This coming year we believe we will realize an increase in student access resulting in increased FTES through the implementation of the Cerro Coso Promise Grant. Also through the establishment of the East Kern Educational Collaborative barriers to employment continue to be addressed between local employers, NAWC-WD, and the College as well as educational opportunities are being explored with new relationships being built.

CERRO COSO COMMUNITY COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst		Rest		Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	44.01	44.29			4,416,145	4,633,948	4.93%							4,633,948
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	44.01	44.29			4,416,145	4,633,948	4.93%							4,633,948
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	9.69	9.53	3.14	3.39	1,285,856	1,272,838	-1.01%				316,635	330,737	4.45%	1,603,575
1231 Counselors Contract	3.80	4.18	2.87	2.87	352,076	419,486	19.15%				243,913	258,973	6.17%	678,459
1241 Librarians - Contract	1.42	1.54	0.20	0.20	128,911	149,089	15.65%				18,110	19,230	6.18%	168,318
1251 Acad. Non-Inst Cont.	2.76	3.19	0.34	0.25	275,971	311,382	12.83%				32,751	22,738	-30.57%	334,120
1252 Acad Emp Dept Chair	4.40	4.48			457,529	500,459	9.38%							500,459
Subtotal 1200	22.07	22.92	6.55	6.71	2,500,343	2,653,253	6.12%				611,409	631,677	3.31%	3,284,930
Total 1100 & 1200	66.08	67.21	6.55	6.71	6,916,488	7,287,201	5.36%				611,409	631,677	3.31%	7,918,878
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	42.66	56.63			1,343,834	1,783,834	32.74%							1,783,834
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	15.87	15.87			500,000	500,000								500,000
1330 Acad. Emp. - Overload	12.70	12.70			400,000	400,000								400,000
1340 Acad. Emp. - Non-Cont Stipend/Othr	3.25	5.72	3.82	0.19	102,517	180,217	75.79%				120,340	6,000	-95.01%	186,217
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	74.48	90.92	3.82	0.19	2,346,351	2,864,051	22.06%				120,340	6,000	-95.01%	2,870,051
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					43,140	59,810	38.64%				523,914	781,174	49.10%	840,984
1999 Certificated Salary Abatement														
Subtotal 1400					43,140	59,810	38.64%				523,914	781,174	49.10%	840,984
Total 1300 & 1400	74.48	90.92	3.82	0.19	2,389,491	2,923,861	22.36%				644,254	787,174	22.18%	3,711,035
TOTAL 1000	140.56	158.13	10.37	6.90	9,305,979	10,211,062	9.73%				1,255,663	1,418,851	13.00%	11,629,913
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	8.05	8.05	2.29	3.29	763,660	780,296	2.18%	15,633	16,024	2.50%	189,459	265,456	40.11%	1,061,776
2190 Confidential Employee - Non Mgt	1.00	1.00			73,200	75,030	2.50%							75,030
2191 Clls Non-Inst. Emp Reg Salary Sched	43.31	45.78	18.20	18.40	2,065,477	2,156,127	4.39%				833,338	857,724	2.93%	3,013,851
2199 Classified Salary Abatement														
Subtotal 2100	52.36	54.83	20.49	21.69	2,902,337	3,011,452	3.76%	15,633	16,024	2.50%	1,022,797	1,123,180	9.81%	4,150,657
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	2.41	2.41			116,554	125,849	7.97%							125,849
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	2.41	2.41			116,554	125,849	7.97%							125,849

CERRO COSO COMMUNITY COLLEGE
2018-19 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
	2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
Total 2100 & 2200	54.77	57.24	20.49	21.69	3,018,891	3,137,301	3.92%	15,633	16,024	2.50%	1,022,797	1,123,180	9.81%	4,276,505
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt											44,188	179,904		179,904
2391 Substitutes--Short Term														
2392 Non-Inst. Students					10,000	10,000					57,000	43,019	-24.53%	53,019
2393 Clls Non-Inst. Overtime					500	1,500	200.00%							1,500
2394 Non-Admin., Non-Inst. Prof Expt														
2399 Clls Oth - Temp					6,200	2,700	-56.45%					48,718		51,418
Subtotal 2300					16,700	14,200	-14.97%				101,188	271,642	168.45%	285,842
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					26,257	30,000	14.26%				23,750	29,219	23.03%	59,219
2412 Direct Inst. Prof Expt					120,000	100,000	-16.67%	17,150		-100.00%				100,000
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					22,000	13,150	-40.23%							13,150
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2900 Classified Abatement														
2999 Salary Budget Control					-168,280	-179,310	6.55%				319,225	331,112	3.72%	151,803
Subtotal 2400					977	-35,160	-3698.75%	17,150		-100.00%	342,975	360,332	5.06%	325,172
Total 2300 & 2400					17,677	-20,960	-218.57%	17,150		-100.00%	444,163	631,973	42.28%	611,014
TOTAL 2000	54.77	57.24	20.49	21.69	3,036,568	3,116,341	2.63%	32,783	16,024	-51.12%	1,466,960	1,755,154	19.65%	4,887,519
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					1,052,749	1,310,401	24.47%				67,395	49,970	-25.86%	1,360,370
3120 STRS - Class Mgt Non Educ Admin					33,852	3,472					693	10,416	1403.03%	13,888
3121 STRS - Clls Emp														
3130 STRS - Ed. Administrators - Cont.					185,928	171,120	-7.96%				45,691	28,837	-36.89%	199,957
3131 STRS - Oth Acad Emp Non-Instrl					4,358	9,737	123.43%				68,097	127,175	86.76%	136,912
3210 PERS - Acad. Instructors & Inst Aides					17,166	21,701	26.42%							21,701
3220 PERS - Class Mgt Non Educ Admin					82,209	141,472	72.09%	2,423	2,900	19.70%	28,621	48,048	67.88%	192,420
3221 PERS - Classified Employee					308,033	376,268	22.15%				122,003	146,673	20.22%	522,941
3222 PERS - Conf Empl - Non- Mgt					11,346	13,580	19.69%							13,580
3240 PERS - Educational Administrator						36,762						16,222		52,985
3310 OASDHI - Acad Instruct & Instr Aides					126,296	139,651	10.57%	249		-100.00%	6,773	4,451	-34.29%	144,101
3320 OASDHI - Clls Mgt Non-Ed Admin					43,976	59,284	34.81%	1,196	1,226	2.50%	14,196	21,235	49.59%	81,745
3321 OASDHI - Clls Emp					153,297	160,311	4.58%				61,525	65,994	7.26%	226,305
3322 OASDHI - Conf. Emp - Non Mgt					5,600	5,740	2.50%							5,740
3330 Medicare														
3340 OASDHI - Educational Administrators					18,683	30,779	64.74%				4,591	9,425	105.29%	40,203
3341 OASDHI - Oth Acad Emp Non-Instrl					626	867	38.54%				6,843	11,327	65.53%	12,194
3410 H&W Acad. Instructors & Aides					1,020,967	1,043,125	2.17%				58,247	57,950	-0.51%	1,101,075
3410RC OPEB ARC--Acad Inst&Instl Aides					56,266	60,116	6.84%				2,889	2,949	2.08%	63,065
3411 H&W-Acad Instr & Instl Aides(Rtrtd)														
3420 H&W Clls Mgt(Non-Ed Administrators)					137,732	145,277	5.48%	4,325	4,423	2.26%	39,588	71,446	80.47%	221,146
3420RC OPEB ARC--Clls Mgt(Non-EducAdmin)					7,497	7,869	4.96%	153	157	2.63%	1,857	3,228	73.85%	11,254
3421 H&W Classified Employees					704,142	762,646	8.31%				294,355	302,891	2.90%	1,065,537
3421RC OPEB ARC--Clls Emp					19,120	20,008	4.64%				7,714	7,941	2.95%	27,949
3422 H&W Conf. Emp - Non Mgt					17,300	17,692	2.26%							17,692
3422RC OPEB ARC--Conf Emp Non Mgt					717	735	2.55%							735
3423 H&W - Clls Mgt - Retired														
3424 H&W - Clls Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					170,570	165,595	-2.92%				54,324	46,706	-14.02%	212,301
3440RC OPEB ARC--EducAdmin-Cont					12,627	12,291	-2.66%				3,103	2,614	-15.75%	14,905

CERRO COSO COMMUNITY COLLEGE
2018-19 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
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		2018-19
3441														
3443														
3490														
3491														
3510					4,373	4,559	4.26%	9		-100.00%	234	154	-34.40%	4,713
3520					385	401	4.26%	8	8	0.12%	95	165	73.40%	574
3521					1,036	1,080	4.28%				439	543	23.74%	1,624
3522					37	38	1.41%							38
3540					644	627	-2.64%				158	133	-15.58%	760
3541					216	30	-86.15%				236	391	65.51%	421
3610					99,154	109,781	10.72%	205		-100.00%	6,091	4,041	-33.66%	113,822
3620					9,180	9,635	4.96%	188	192	2.28%	2,274	3,953	73.85%	13,781
3621					24,991	26,049	4.23%				11,214	13,795	23.02%	39,844
3622					878	900	2.55%							900
3640					15,462	15,051	-2.66%				3,800	3,201	-15.76%	18,252
3641					518	718	38.56%				5,670	9,981	76.03%	10,698
3710					31,550	35,127	11.34%	635		-100.00%				35,127
3720														
3721					3,137	2,975	-5.15%				3,345	10,212	205.29%	13,187
3722														
3741					479		-100.00%							
3808														
3818														
3910					37,854	38,814	2.54%				2,229	2,168	-2.75%	40,982
3920					6,408	6,601	3.02%	155	159	2.35%	1,487	2,634	77.13%	9,394
3921					19,605	20,535	4.74%				7,787	7,986	2.56%	28,521
3922					653	653								653
3929						37,214						-37,214		
3940					9,064	8,816	-2.74%				2,052	1,725	-15.94%	10,541
3941														
3999														
TOTAL 3000					4,456,681	5,036,103	13.00%	9,546	9,065	-5.04%	935,616	1,059,366	13.23%	6,104,534
40														
42														
4211					1,925	1,325	-31.17%				51,847	45,003	-13.20%	46,328
					1,925	1,325	-31.17%				51,847	45,003	-13.20%	46,328
43														
4310					94,603	91,700	-3.07%	1,750		-100.00%	81,896	191,799	134.20%	283,499
4312														
4313					104,278	138,714	33.02%	200		-100.00%	140,014	117,156	-16.33%	255,870
4314					15,000	17,000	13.33%							17,000
4315					76,500	91,200	19.22%				1,000		-100.00%	91,200
4320					10,900	9,900	-9.17%							9,900
4321					10,500	10,500								10,500
4391														
					311,781	359,014	15.15%	1,950		-100.00%	222,910	308,955	38.60%	667,969
44														
4400														

CERRO COSO COMMUNITY COLLEGE
2018-19 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
	2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
5608					3,200	3,800	18.75%							3,800
5610														
5620														
5630														
5650					74,061	70,920	-4.24%				266,563	342,180	28.37%	413,100
5651												3,965		3,965
5652														
5661														
5662														
5672														
5681					16,800	1,800	-89.29%				33,000	34,054	3.19%	35,854
5683					74,861	56,500	-24.53%							56,500
5684					13,500	13,500								13,500
5685														
5686					38,180	90,480	136.98%				600	1,320	120.00%	91,800
5690					4,000	13,250	231.25%							13,250
5691					8,500	8,000	-5.88%							8,000
					503,708	525,256	4.28%				309,963	569,619	83.77%	1,094,875
57														
5700														
5720														
5731														
5732														
5733														
5740														
5790					5,000						2,320			
					5,000		-100.00%				2,320		-100.00%	
58														
5810					6,000	7,100	18.33%							7,100
5813					3,650	4,450	21.92%							4,450
5820					20,050	19,650	-2.00%				5,000	11,000	120.00%	30,650
5830											2,500	2,500		2,500
5831											200	200		200
5832														
5835														
5838														
5840														
5860					36,500	38,550	5.62%	5,721		-100.00%	20,590	43,590	111.70%	82,140
5861					6,150	6,150		3,500		-100.00%	6,965	32,753	370.25%	38,903
5870					100	100								100
5880					7,590	7,575	-0.20%				3,600	3,600		11,175
5881														
5890					17,200	27,200	58.14%		1		493,267	208,477	-57.74%	235,678
5899											381,280	171,299	-55.07%	171,299
5899a														
					97,240	110,775	13.92%	9,221	1	-99.99%	913,402	473,420	-48.17%	584,195
59														
5911														
5912											53,586	33,934	-36.67%	33,934
											53,586	33,934	-36.67%	33,934
TOTAL 5000					1,852,093	2,098,976	13.33%	27,721	1	-100.00%	1,653,825	1,497,656	-9.44%	3,596,632
TOTAL 1000 - 5000					18,965,027	20,822,822	9.80%	72,000	25,090	-65.15%	5,586,821	6,084,983	8.92%	26,932,895

**CERRO COSO COMMUNITY COLLEGE
2018-19 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
	2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement						3,000						25,000		28,000
Subtotal 6100						3,000						25,000		28,000
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											30,500	34,000	11.48%	34,000
6311 Magazines & Periodicals					40,000	42,000	5.00%							42,000
Subtotal 6300					40,000	42,000	5.00%				30,500	34,000	11.48%	76,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					97,400	45,000	-53.80%				137,272	21,419	-84.40%	66,419
6412FA Computer/Tech Equipment						13,000						56,000		69,000
6413 Autos & Buses														
6413FA Autos & Buses					37,553	40,500	7.85%							40,500
6414 Furniture														
6414FA Furniture														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					18,100	2,000	-88.95%				60,846	173,140	184.55%	175,140
6419FA Other Equipment					21,000	40,000	90.48%				57,600	88,850	54.25%	128,850
Subtotal 6410					174,053	140,500	-19.28%				255,718	339,409	32.73%	479,909
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment											38,000		-100.00%	
Subtotal 6420											38,000		-100.00%	
Subtotal 6400					174,053	140,500	-19.28%				293,718	339,409	15.56%	479,909
6900 Capital Outlay Abatement														
TOTAL 6000					214,053	185,500	-13.34%				324,218	398,409	22.88%	583,909
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														

CERRO COSO COMMUNITY COLLEGE
2018-19 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
	2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,531,699	3,843,424	8.83%							3,843,424
7205 Intrafund Transfers In														
Subtotal 7200					3,531,699	3,843,424	8.83%							3,843,424
73 TRANSFERS														
7312 Interfund - Out						12,213								12,213
7410 Other Transfers														
Subtotal 7300 & 7400						12,213								12,213
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)											151,044	134,079	-11.23%	134,079
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											151,044	134,079	-11.23%	134,079
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											241,665	223,113	-7.68%	223,113
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											241,665	223,113	-7.68%	223,113
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)											47,950	98,950	106.36%	98,950
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,985,389	4,006,913	0.54%							4,006,913
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,985,389	4,006,913	0.54%				47,950	98,950	106.36%	4,105,863
TOTAL 7000					7,517,088	7,862,550	4.60%				440,659	456,142	3.51%	8,318,692
TOTAL EXPENDITURES, OTHER OUTGO					26,696,168	28,870,872	8.15%	72,000	25,090	-65.15%	6,351,698	6,939,535	9.25%	35,835,496
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	195.33	215.37	30.86	28.59	26,696,168	28,870,872	8.15%	72,000	25,090	-65.15%	6,351,698	6,939,535	9.25%	35,835,496

PORTERVILLE COLLEGE

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 (SSSP/Equity), 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. Realizing that a better prepared student is a more successful student, the college has expanded dual and concurrent enrollment opportunities for local high school students.

The College continues to position itself to meet the growing and changing needs of the community. This includes recently updating the Education Master Plan, exploring course offerings through Community Service or Contract Education, and pursuing grant opportunities. Additionally, the College offers summer enrichment courses that 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 the high schools career pathway programs.

Significant progress also has 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 State approval. Also, the College offers fourteen associate degrees and over fifteen certificate programs with one pending State approval. 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, Emergency Medical Technician, and Registered Nursing.

Porterville's higher educational needs are estimated to continue expanding resulting from recent industrial investments in the local area. It is projected that this investment will result in an increase in demand for the college trained workers. The alignment of the Adult Education (AB 86), SSSP/Equity, Strong Workforce, and Basic Skills funding initiatives are assisting Porterville College in fostering opportunities for the community to access educational instruction that directly leads to employment.

Understanding the impact of the learning environment on student success, efforts are being undertaken to provide a safe and secure colligate atmosphere. Also, 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 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
2018-19 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 2018-19
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	50.94	52.82	4.24	1.45	4,946,689	5,233,143	5.79%				294,472	109,635	-62.77%	5,342,779
1101														
1108														
1110														
1118														
	50.94	52.82	4.24	1.45	4,946,689	5,233,143	5.79%				294,472	109,635	-62.77%	5,342,779
12	REGULAR NON-TEACHING													
1214	7.00	7.00			1,004,919	955,991	-4.87%							955,991
1231	2.00	3.00	4.00		239,724	373,550	55.82%				386,175	409,454	6.03%	783,004
1241	1.00	1.00			75,648	79,931	5.66%							79,931
1251	2.62	2.00	0.80		266,909	214,383	-19.68%				81,490	84,006	3.09%	298,389
1252	2.40	2.93			364,350	348,609	-4.32%							348,609
	15.02	15.93	4.80		1,951,550	1,972,463	1.07%				467,665	493,460	5.52%	2,465,924
	65.96	68.75	9.04	1.45	6,898,239	7,205,607	4.46%				762,137	603,096	-20.87%	7,808,702
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	38.64	39.35	2.17		1,217,075	1,239,575	1.85%				68,400		-100.00%	1,239,575
1311	0.10	0.10			3,100	3,100								3,100
1320	7.62	7.62			240,000	240,000								240,000
1330	10.86	10.86			342,000	342,000								342,000
1340	2.08	2.71			65,600	85,400	30.18%				85,912	116,861	36.02%	202,261
1350														
	59.30	60.64	2.17		1,867,775	1,910,075	2.26%				154,312	116,861	-24.27%	2,026,936
14	OTHER NON-TEACHING													
1410														
1419					77,540	77,540					403,791	476,247	17.94%	553,787
1999														
					77,540	77,540					403,791	476,247	17.94%	553,787
	59.30	60.64	2.17		1,945,315	1,987,615	2.17%				558,103	593,108	6.27%	2,580,723
	125.26	129.39	11.21	1.45	8,843,554	9,193,222	3.95%				1,320,240	1,196,204	-9.39%	10,389,425
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110														
2110					576,253	694,808	20.57%				440,783	477,348	8.30%	1,172,156
2190	5.08	6.60	5.40		80,799	74,537	-7.75%							74,537
2191	1.00	1.00			1,881,651	1,873,481	-0.43%				1,084,580	1,107,808	2.14%	2,981,289
2199	36.27	37.22	20.43		-51,065	-122,959								-122,959
	42.35	44.82	25.83		2,487,638	2,519,868	1.30%				1,525,373	1,585,156	3.92%	4,105,024
22	CLASSIFIED SERVICE, INST. AID													
2211	3.24	3.20			186,293	197,853	6.21%							197,853
2291														
2292														

PORTERVILLE COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2017-18	GU001 Tentative Budget 2018-19	%	CE Adopted Budget 2017-18	CE Tentative Budget 2018-19	%	Restricted Adopted Budget 2017-18	Restricted Tentative Budget 2018-19	%	Total 2018-19
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
Subtotal 2200	3.24	3.20			186,293	197,853	6.21%							197,853
Total 2100 & 2200	45.59	48.02	25.83		2,673,931	2,717,721	1.64%				1,525,373	1,585,156	3.92%	4,302,877
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term					21,500	21,500					319,520	295,396	-7.55%	316,896
2392 Non-Inst. Students	1.29	1.29	19.20	17.75	12,000	12,000								12,000
2393 Clss Non-Inst. Overtime											28,125	28,125		28,125
2394 Non-Admin., Non-Inst. Prof Expt											12,500	12,500		12,500
2399 Clss Oth - Temp														
Subtotal 2300	1.29	1.29	19.20	17.75	33,500	33,500					360,145	336,021	-6.70%	369,521
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	4.51	4.51	5.38	0.90	75,000	75,000					89,449	15,000	-83.23%	90,000
2412 Direct Inst. Prof Expt					82,700	82,700					25,000	18,509	-25.97%	101,209
2419 Inst Aide - Temp Direct Inst.					2,300	2,300								2,300
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 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					-33		-100.00%				83,340	309,257	271.08%	309,257
Subtotal 2400	4.51	4.51	5.38	0.90	159,967	160,000	0.02%				197,789	342,766	73.30%	502,766
Total 2300 & 2400	5.80	5.80	24.58	18.65	193,467	193,500	0.02%				557,934	678,786	21.66%	872,288
TOTAL 2000	51.39	53.82	50.41	18.65	2,867,398	2,911,221	1.53%				2,083,307	2,263,943	8.87%	5,175,163
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					1,102,068	1,282,626	16.38%				118,902	107,043	-9.97%	1,389,669
3120 STRS - Class Mgt Non Educ Admin														
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					145,010	155,635	7.33%							155,635
3131 STRS - Oth Acad Emp Non-Instl											61,617	67,161	9.00%	67,161
3210 PERS - Acad. Instructors & Inst Aides					12,522	16,358	30.64%							16,358
3220 PERS - Class Mgt Non Educ Admin					89,319	125,760	40.80%				68,321	86,400	26.46%	212,160
3221 PERS - Classified Employee					281,151	329,643	17.25%				160,982	191,723	19.10%	521,366
3222 PERS - Conf Empl - Non- Mgt					12,524	13,491	7.72%							13,491
3240 PERS - Educational Administrator					6,857	8,208	19.70%				10,286	12,312	19.69%	20,519
3310 OASDHI - Acad Instruct & Instr Aides					119,429	126,826	6.19%				15,632	11,694	-25.19%	138,520
3320 OASDHI - Cls Mgt Non-Ed Admin					44,083	51,377	16.55%				33,720	35,466	5.18%	86,843
3321 OASDHI - Clss Emp					145,118	145,243	0.09%				79,932	81,781	2.31%	227,024
3322 OASDHI - Conf. Emp - Non Mgt					6,181	5,702	-7.75%							5,702
3330 Medicare														
3340 OASDHI - Educational Administrators					17,956	17,331	-3.48%				5,077	5,204	2.49%	22,534
3341 OASDHI - Oth Acad Emp Non-Instl											29,273	19,139	-34.62%	19,139
3410 H&W Acad. Instructors & Aides					1,045,711	1,106,394	5.80%				138,427	98,014	-29.19%	1,204,408
3410RC OPEB ARC--Acad Inst&instl Aides					57,150	61,643					6,852	5,244		
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					85,353	116,765	36.80%				93,418	95,535	2.27%	212,301
3420RC OPEB ARC--Clss Mgt(Non-EducAdmin)					5,647	6,809					4,320	4,678		
3421 H&W Classified Employees					609,039	627,525	3.04%				348,240	369,403	6.08%	996,928
3421RC OPEB ARC--Clss Emp					17,776	17,005					9,755	10,381		
3422 H&W Conf. Emp - Non Mgt					17,300	17,682	2.26%							17,682
3422RC OPEB ARC--Conf Emp Non Mgt					792	730								
3423 H&W - Clss Mgt - Retired														

PORTERVILLE COLLEGE
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
3424	H&W - Clls Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				127,682	130,919	2.54%				10,380	10,615	2.26%	141,534
3440RC	OPEB ARC--EducAdmin-Cont				10,282	9,813					650	667		
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)				3,910	4,145	6.00%				425	1,526	258.95%	5,670
3520	SUI-Class Mgt Non-Educ. Admin.				288	347	20.63%				220	239	8.50%	586
3521	SUI - Clls Emp				1,014	1,003	-1.12%				565	584	3.31%	1,586
3522	SUI - Conf Emp - Non Mgt				40	37	-6.82%							37
3540	SUI - Educational Administrators				525	501	-4.63%				33	34	3.06%	535
3541	SUI - Oth Acad Emp - Non Instl										223	1,067	378.34%	1,067
3610	WC - Acad Inst & Instl Aides (Dir)				107,361	114,000	6.18%				12,037	8,457	-29.74%	122,457
3620	WC - Clls Mgt Non-Educational Adm.				8,240	9,936	20.58%				6,303	6,826	8.30%	16,762
3621	WC - Clls Emp				30,366	30,039	-1.08%				21,401	20,295	-5.17%	50,335
3622	Conf Emp - Non Mgt				1,155	1,066	-7.72%							1,066
3640	WC - Educational Administrators				15,003	14,319	-4.56%				949	973	2.50%	15,292
3641	WC-Oth Acad Emp - Non Instructional										5,392	5,236	-2.90%	5,236
3710	DefBen-Acad Inst & Instl Aides (Dir)				43,879	43,846	-0.07%				552	1,056	91.23%	44,902
3720	DefBen-Class Mgt - Non-Educ Admin													
3721	DefBen - Clls Emp				13,118	11,422	-12.93%				585	1,231	110.48%	12,653
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instl										1,820	960	-47.28%	960
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				39,716	40,981	3.18%				5,515	3,692	-33.06%	44,673
3920	OTHBEN-Class Mgt (Non-Educ Admin				3,316	4,312	30.05%				3,528	3,528	0.01%	7,841
3921	Otr Benf.- Clls Employee				17,286	16,969	-1.83%				9,753	10,395	6.58%	27,364
3922	OTHBEN - Conf Emp - Non Mgt				653	653	0.06%							653
3929	Classified Benefit Abatement				-27,381	-71,268	160.28%							-71,268
3940	Otr Benf.- Educational Administrators				4,704	4,835	2.79%				392	392	0.01%	5,227
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense													
	TOTAL 3000				4,222,143	4,600,641	8.96%				1,285,477	1,278,949	1.06%	5,879,590
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdclcs				100	100					7,801	12,150	55.75%	12,250
	Subtotal 4200				100	100					7,801	12,150	55.75%	12,250
43	SUPPLIES													
4310	Instr Supplies & Materials				100,374	105,391	5.00%				134,090	299,275	123.19%	404,666
4312	Computer Software less than \$200				1,000	1,000								1,000
4313	Non-Instr Supplies & Materials				175,088	169,187	-3.37%				200,100	173,526	-13.28%	342,714
4314	Paper				16,597	17,597	6.02%							17,597
4315	Maint & Repairs Supplies													
4320	Vehicle Supplies - Parts				5,400	5,400								5,400
4321	Fuel - Lubricants				15,600	15,600					10,000	7,854	-21.46%	23,454
4391	Small Equip (Less than \$200)													
	Subtotal 4300				314,059	314,174	0.04%				344,190	480,655	39.65%	794,829

PORTERVILLE COLLEGE
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				500	500								500
	Subtotal 4400				500	500								500
45	GET Bus Pass													
4531	GET Bus Pass													
	Subtotal 4500													
	TOTAL 4000				314,659	314,774	0.04%				351,991	492,805	40.01%	807,579
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				19,450	20,950	7.71%							20,950
5108	Temp Employment Agency Services													
5109	Child Care Services													
5118	Cont Security Services				13,050	13,050					26,220	29,304	11.76%	42,354
5119	Oth Non-Inst. Consulting Services				6,900	6,900					23,000	61,841	168.87%	68,741
5150	Contract Instruction				100,000	100,000								100,000
5151	Guest Lecturers/Performers				400	400					41,021	5,000	-87.81%	5,400
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services					15,000					127,954	14,277	-88.84%	29,277
	Subtotal 5100				139,800	156,300	11.80%				218,195	110,421	-49.39%	266,721
52	TRAVEL													
5209	Non-Employee Travel				5,250	5,250								5,250
5212	Student Travel				65,100	76,300	17.20%				13,754	10,911	-20.67%	87,211
5220DT	Employee Travel													
5220	Employee Travel				62,741	64,641	3.03%				213,100	194,409	-8.77%	259,050
5230	Food/Meetings				8,207	8,207	0.00%				61,747	44,640	-27.70%	52,848
	Subtotal 5200				141,298	154,398	9.27%				288,601	249,960	-13.39%	404,358
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				48,211	38,711	-19.71%				1,263	450	-64.37%	39,161
5310	Consortium Dues/Memberships													
	Subtotal 5300				48,211	38,711	-19.71%				1,263	450	-64.37%	39,161
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins													
5406	Student Insurance													
5407	Insurance Deductibles													
	Subtotal 5400													
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				21,000	21,000					1,000	1,000		22,000
5505	Miscellaneous													
5520	Natural Gas/ LPG				50,000	50,000								50,000
5530	Light - Electricity				200,000	200,000								200,000
5540	Water - Sanitation				55,000	55,000								55,000
5550	Disposal Services				18,000	18,000					3,341	3,341	0.01%	21,341
5560	Hazardous Waste Disposal				5,150	5,150								5,150
5570	Pest Control Services				4,050	4,050								4,050
5581	Telephone Services				12,500	12,500								12,500
5583	Data Communication Services													
5590	Other Utilities				291	291								291
	Subtotal 5500				365,991	365,991					4,341	4,341	0.01%	370,333

PORTERVILLE COLLEGE
2018-19 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										
	2018	2019	2018	2019										
56	RENTS - LEASES - REPAIRS													
5602					13,850	13,850					11,720	480	-95.90%	14,330
5603					750		-100.00%							
5604														
5608					14,675	14,675								14,675
5610														
5620														
5630														
5650					120,703	120,704	0.00%				223,181	145,951	-34.60%	266,654
5651														
5652														
5661														
5662														
5672														
5681					48,000	48,000					5,000	5,000		53,000
5683					58,825	58,825								58,825
5684					11,300	11,300								11,300
5685					30,000	30,000								30,000
5686					30,500	25,000	-18.03%				14,000		-100.00%	25,000
5690					30,567	48,217	57.74%				10,160	9,960	-1.97%	58,176
5691					39,650	22,000	-44.51%							22,000
					398,820	392,570	-1.57%				264,061	161,390	-38.88%	553,961
57	LEGAL/AUDIT/ELECTION													
5700														
5720														
5731														
5732														
5733														
5740														
5790											7,265	2,000		2,000
											7,265	2,000	-72.47%	2,000
58	OTHER SERVICES & EXPENSES													
5810														
5813														
5820					7,790	7,790					7,855	6,800	-13.43%	14,590
5830											2,700	2,700		2,700
5831														
5832														
5835														
5838														
5840														
5860					27,500	27,500					262,123	202,450	-22.77%	229,950
5861					4,562	4,500	-1.36%				17,291	30,027	73.66%	34,527
5870														
5880					1,273	1,273					12,170	10,170	-16.43%	11,443
5881														
5890					11,250	12,250	8.89%				19,268	15,960	-17.17%	28,210
5899											304,150	388,072	27.59%	388,072
5899a														
					52,375	53,313	1.79%				625,557	656,179	4.90%	709,492
59	INDIRECT COSTS													
5911														
5912											24,374	5,950	-75.59%	5,950

PORTERVILLE COLLEGE
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
Subtotal 5900											24,374	5,950	-75.59%	5,950
TOTAL 5000					1,146,495	1,161,284	1.29%				1,433,657	1,190,692	-16.95%	2,351,976
TOTAL 1000 - 5000					17,394,249	18,181,141	4.52%				6,454,672	6,422,593	-0.50%	24,603,734
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction														
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	1,150								1,150
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					51,982	47,920	-7.81%			158,784	39,632	-75.04%	87,552	
6412FA Computer/Tech Equipment					22,256	22,256	0.00%			129,750	80,779	-37.74%	103,035	
6413 Autos & Buses														
6414 Furniture					9,900	4,900	-50.51%			70,000		-100.00%	4,900	
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					11,135	11,135				108,870	22,331	-79.49%	33,466	
6419FA Other Equipment					30,150	30,150								30,150
Subtotal 6410					125,423	116,361	-7.23%			467,404	142,741	-69.46%	259,102	
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					125,423	116,361	-7.23%			467,404	142,741	-69.46%	259,102	
6900 Capital Outlay Abatement														
TOTAL 6000					152,273	143,211	-5.95%			467,404	142,741	-69.46%	285,952	

PORTERVILLE COLLEGE
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					157,895	150,000	-5.00%							150,000
7111 Debt Interest & Other Charges														
Subtotal 7100					157,895	150,000	-5.00%							150,000
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,612,404	3,931,252	8.83%							3,931,252
7205 Intrafund Transfers In														
Subtotal 7200					3,612,404	3,931,252	8.83%							3,931,252
73 TRANSFERS														
7312 Interfund - Out					102,606	102,606	0.00%							102,606
7410 Other Transfers														
Subtotal 7300 & 7400					102,606	102,606	0.00%							102,606
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)											32,651	32,651		32,651
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											32,651	32,651		32,651
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											394,006	394,006	0.00%	394,006
7602 Oth Student Aide (Non-cash)													0.00%	
Subtotal 7600											394,006	394,006	0.00%	394,006
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					6,368,867	5,877,423	-7.72%							5,877,423
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					6,368,867	5,877,423	-7.72%							5,877,423
TOTAL 7000					10,241,772	10,061,281	-1.76%				426,657	426,657	0.00%	10,487,937
TOTAL EXPENDITURES, OTHER OUTGO					27,788,294	26,385,632	2.15%				7,348,733	6,991,991	-4.85%	35,377,624
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	176.65	183.21	61.62	20.10	27,788,294	26,385,632	2.15%				7,348,733	6,991,991	-4.85%	35,377,624

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

The Kern Community College District offers affordable quality education through its three colleges with a strong commitment to 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 services 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.
- **Educational Services**: Directs strategic and tactical planning; coordinates instructional programs and student services; 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, budget control and compliance, risk management, coordination of external audits, investment and cash flow management and reporting, 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; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; provides training and professional development related to health and safety, workers compensation, provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.
- **Information Technology**: Supports information technology efforts of the three colleges and their centers, for more than 44,900 students, about 1,600 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.

Kern Community College District Operations Funding Priorities for 2018-19:

- Implement improved contract management processes and technology
- Implement Measure J Bond Construction Program
- Continue district-wide organizational and staff development
- Utilization of third party resources to implement student financial aid processing of pay warrants and tax forms
- Evaluation of Ed Services and Human Resources departments
- Enhance Information Technology
 - Banner 9 testing/implementation
 - Banner 9 move to the Cloud
 - Implementation of Cloud Services framework in AWS
 - Document Imaging upgrade
 - Complete eLumen implementation
 - Wi-Fi network expansion

DISTRICT OFFICE
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule														
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100														
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	2.00	2.50	1.00	0.50	434,462	533,647	22.83%				172,539	82,113	-52.41%	615,760
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.	1.00	1.00			115,368	121,005	4.89%							121,005
1252 Acad Emp Dept Chair														
Subtotal 1200	3.00	3.50	1.00	0.50	549,830	654,652	19.06%				172,539	82,113	-52.41%	736,765
Total 1100 & 1200	3.00	3.50	1.00	0.50	549,830	654,652	19.06%				172,539	82,113	-52.41%	736,765
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.														
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession														
1330 Acad. Emp. - Overload														
1340 Acad. Emp. - Non-Cont Stipend/Othr														
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300														
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					9,000	9,000								9,000
1999 Certificated Salary Abatement														
Subtotal 1400					9,000	9,000								9,000
Total 1300 & 1400					9,000	9,000								9,000
TOTAL 1000	3.00	3.50	1.00	0.50	558,830	663,652	18.76%				172,539	82,113	-52.41%	745,765
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	23.50	33.00	6.00	3.50	2,757,852	2,998,152	8.71%	120,893	123,915	2.50%	579,882	349,712	-39.69%	3,471,779
2190 Confidential Employee - Non Mgt	8.00	8.00			620,793	459,486	-25.98%							459,486
2191 Clss Non-Inst. Emp Reg Salary Sched	62.55	65.25	3.70	3.50	4,062,730	4,263,454	4.94%	129,685	133,115	2.64%	206,902	173,366	-16.21%	4,569,935
2199 Classified Salary Abatement														
Subtotal 2100	94.05	104.25	9.70	7.00	7,441,375	7,721,092	3.76%	250,578	257,030	2.57%	786,784	523,078	-33.52%	8,501,200
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	94.05	104.25	9.70	7.00	7,441,375	7,721,092	3.76%	250,578	257,030	2.57%	786,784	523,078	-33.52%	8,501,200

DISTRICT OFFICE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
	2018	2019	2018	2019	Budget	Budget	Budget	Budget	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students					31,500	29,500	-6.35%	10,000	26,000	160.00%	4,680	34,560	638.46%	90,060
2393 Clls Non-Inst. Overtime					20,500	20,500								20,500
2394 Non-Admin., Non-Inst. Prof Expt					11,300	6,300	-44.25%	320,000	215,000	-32.81%	2,000	74,000	3600.00%	295,300
2399 Clls Oth - Temp					62,600	24,000	-61.66%					9,000		33,000
Subtotal 2300					125,900	80,300	-36.22%	330,000	241,000	-26.97%	6,680	117,560	1659.88%	438,860
24 INSTRUCTIONAL AIDES														
2411 Inst. Students														
2412 Direct Inst. Prof Expt												100,000		100,000
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 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					280,661	113,610	-59.52%				581,494	423,338	-27.20%	536,948
Subtotal 2400					280,661	113,610	-59.52%				581,494	523,338	-10.00%	636,948
Total 2300 & 2400					406,561	193,910	-52.30%	330,000	241,000	-26.97%	588,174	640,898	8.96%	1,075,808
TOTAL 2000	94.05	104.25	9.70	7.00	7,847,936	7,915,002	0.85%	580,578	498,030	-14.22%	1,374,958	1,163,976	-15.34%	9,577,008
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					16,648	19,700	18.33%		13,711					33,411
3120 STRS - Class Mgt Non Educ Admin						29,554								29,554
3121 STRS - Clls Emp														
3130 STRS - Ed. Administrators - Cont.											24,897	13,388	-46.31%	26,736
3131 STRS - Oth Acad Emp Non-Instrl														
3210 PERS - Acad. Instructors & Inst Aides								12,736		-100.00%				
3220 PERS - Class Mgt Non Educ Admin					463,027	538,059	16.20%	18,738	22,429	19.70%	89,882	63,298	-29.58%	623,786
3221 PERS - Classified Employee					622,557	763,273	22.60%	5,924	7,090	19.68%	30,628	29,619	-3.29%	799,982
3222 PERS - Conf Empl - Non- Mgt					81,143	83,167	2.49%							83,167
3240 PERS - Educational Administrator					41,850	48,870	16.77%							48,870
3310 OASDHI - Acad Instruct & Inst Aides					1,673	1,755	4.90%	6,421	7,172	11.70%	135	729	440.00%	9,656
3320 OASDHI - Clls Mgt Non-Ed Admin					228,892	221,576	-3.20%	9,248	9,480	2.51%	44,361	26,753	-39.69%	257,809
3321 OASDHI - Clls Emp					307,919	326,154	5.92%	2,924	2,997	2.50%	15,116	12,519	-17.18%	341,670
3322 OASDHI - Conf. Emp - Non Mgt					40,048	35,151	-12.23%							35,151
3330 Medicare														
3340 OASDHI - Educational Administrators					20,655	17,047	-17.47%				2,502	5,171	106.67%	22,218
3341 OASDHI - Oth Acad Emp Non-Instrl														
3410 H&W Acad. Instructors & Aides					17,076	17,469	2.30%	17,300	17,690	2.25%				35,159
3410RC OPEB ARC--Acad Inst&Instl Aides					1,131	1,186	4.86%	805	825					2,011
3411 H&W-Acad Inst & Instl Aides(Rtrd)														
3420 H&W Clls Mgt(Non-Ed Administrators)					507,395	574,981	13.32%	25,947	26,538	2.28%	103,797	61,921	-40.34%	663,440
3420RC OPEB ARC--Clls Mgt(Non-EducAdmin)					29,522	31,158	5.54%	1,185	1,214	2.45%	5,683	3,427	-39.70%	35,799
3421 H&W Classified Employees					1,005,222	1,074,772	6.92%	17,300	17,692	2.27%	54,667	53,075	-2.91%	1,145,539
3421RC OPEB ARC--Clls Emp					39,362	41,326	4.99%	375	384	2.40%	1,936	1,604	-17.15%	43,314
3422 H&W Conf. Emp - Non Mgt					121,097	106,150	-12.34%							106,150
3422RC OPEB ARC--Conf Emp Non Mgt					5,130	4,503	-12.22%							4,503
3423 H&W - Clls Mgt - Retired														
3424 H&W - Clls Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					15,644	26,538	69.64%				17,300	8,846	-48.67%	35,384
3440RC OPEB ARC--EducAdmin-Cont					2,646	3,451	30.42%				1,691	805	-52.40%	4,256
3441 H&W - Oth Acad. Emp - Non-Instrl														
3443 H&W-Educational Adm Cont - Retired														

DISTRICT OFFICE
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
3490														
3491														
3510					58	61	5.17%	46	47	2.17%	5	5	10.13%	113
3520					1,506	1,590	5.58%	60	62	3.33%	290	175	-39.66%	1,827
3521					2,031	2,132	4.97%	19	20	5.26%	99	82	-17.17%	2,234
3522					262	230	-12.21%							230
3540					135	176	30.37%				86	41	-52.33%	217
3541														
3610					1,384	1,452	4.91%	1,098	1,125	2.46%	112	114	1.79%	2,691
3620					36,150	38,153	5.54%	1,451	1,487	2.48%	6,959	4,197	-39.69%	43,837
3621					48,785	51,161	4.87%	459	470	2.40%	2,371	1,964	-17.17%	53,595
3622					6,282	5,514	-12.23%							5,514
3640					3,240	4,225	30.40%				2,070	985	-52.42%	5,210
3641														
3710								344	353	2.62%	344	353	2.62%	706
3720					932	932								932
3721					1,678	1,720	2.50%							1,720
3722														
3741														
3808														
3818														
3910					653	653		653	653					1,306
3920					16,515	16,842	1.99%	963	971	0.83%	3,920	2,287	-41.66%	20,100
3921					34,785	36,312	4.45%	378	388	2.65%	1,880	1,620	-13.83%	38,320
3922					4,564	3,920	-14.11%							3,920
3929														
3940					653	1,190	82.24%				1,073	537	-49.95%	1,727
3941														
3999						36,737			16,629			4,454		57,820
TOTAL 3000					3,728,230	4,182,208	12.18%	124,374	149,427	20.14%	411,804	297,949	-27.65%	4,629,584
40														
42														
4211					38,150	26,450	-30.67%							26,450
					38,150	26,450	-30.67%							26,450
43														
4310					3,500	3,500		49,000	27,000	-44.90%	244,486	139,078	-43.11%	169,578
4312					2,000	500	-75.00%							500
4313					156,080	158,250	1.38%	400	400		22,539	25,677	13.92%	184,327
4314														
4315					500	300	-40.00%							300
4320														
4321					3,000	3,000								3,000
4391														
					165,090	165,550	0.28%	49,400	27,400	-44.53%	267,025	164,755	-38.30%	357,705
44														
4400														
45														
4531														
TOTAL 4000					203,240	192,000	-5.53%	49,400	27,400	-44.53%	267,025	164,755	-38.30%	384,155
50														
51														
5107														
5108														
5109														

DISTRICT OFFICE
2018-19 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
	2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
5118 Cont Security Services					4,000	4,500	12.50%							4,500
5119 Oth Non-inst. Consulting Services					1,971,869	1,641,989	-16.73%		500		8,780,433	1,836,739	-79.08%	3,479,228
5150 Contract Instruction					468,281	468,281		153,500	135,000	-12.05%		85,000		688,281
5151 Guest Lecturers/Performers														
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services								7,500		-100.00%		3,000		3,000
Subtotal 5100					2,444,150	2,114,770	-13.48%	181,000	135,500	-15.84%	8,780,433	1,924,739	-78.08%	4,175,009
52 TRAVEL														
5209 Non-Employee Travel					5,350	3,350	-37.38%				105,349	59,000	-44.00%	62,350
5212 Student Travel								1,000	2,000	100.00%				2,000
5220DT Employee Travel					6,000	6,000		45,000	41,000	-8.89%				47,000
5220 Employee Travel					439,732	473,850	7.76%				154,049	182,800	18.66%	656,650
5230 Food/Meetings					15,450	20,750	34.30%	6,500	13,000	100.00%	62,891	26,522	-57.83%	60,272
Subtotal 5200					466,532	503,950	8.02%	52,500	56,000	6.67%	322,289	268,322	-16.74%	828,272
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					199,890	219,800	9.96%	1,500	3,000	100.00%				222,800
5310 Consortium Dues/Memberships														
Subtotal 5300					199,890	219,800	9.96%	1,500	3,000	100.00%				222,800
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					994,482	1,054,345	6.02%							1,054,345
5406 Student Insurance					191,739	195,000	1.70%							195,000
5407 Insurance Deductibles					9,137	9,500	3.97%							9,500
Subtotal 5400					1,195,358	1,258,845	5.31%							1,258,845
55 UTILITIES & MAINTENANCE														
5501 Laundry Services														
5505 Miscellaneous														
5520 Natural Gas/ LPG														
5530 Light - Electricity					155,000	175,000	12.90%							175,000
5540 Water - Sanitation					8,000	8,000								8,000
5550 Disposal Services					3,500		-100.00%							
5560 Hazardous Waste Disposal					2,000	5,000	150.00%							5,000
5570 Pest Control Services					1,250	1,000	-20.00%							1,000
5581 Telephone Services					12,399	14,899	20.16%	100	100					14,999
5583 Data Communication Services					132,874	122,820	-7.57%							122,820
5590 Other Utilities					8,500	8,500								8,500
Subtotal 5500					323,523	335,219	3.62%	100	100					335,319
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/ Vehicles					410		-100.00%		2,000					2,000
5603 Rental of Facilities					8,679	9,000	3.70%	13,500	23,500	74.07%	5,000	5,000		37,500
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					15,000	1,000	-93.33%							1,000
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licn/Maint Svcs					1,832,747	2,211,348	20.66%	21,000	2,000	-90.48%	5,500	269,794	4805.35%	2,483,142
5651 Internet Access														
5652 IT Cloud Services					327,539	1,135,716	246.74%							1,135,716
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5671 Equip Maint Agreements						3,500						500		4,000
5672 Equipment Repairs					4,000		-100.00%	1,500		-100.00%				
5681 Grounds Maintenance					10,000	10,000								10,000
5683 Building Maintenance					55,000	55,000								55,000
5684 Vehicle Repairs & Maintenance					5,500	5,000	-9.09%							5,000
5685 Computer Hardware Maint Garments					187,253	264,055	41.02%							264,055
5686 Oth Equipment Maint Agreements					67,407	66,016	-2.06%							66,016
5690 Other Maintenance/Repairs														
5691 Other Maintenance Contracts					11,718	11,718								11,718
Subtotal 5600					2,525,253	3,772,353	49.39%	36,000	27,500	-23.61%	10,500	275,294	2521.85%	4,075,147

DISTRICT OFFICE
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	80,000	14.29%							80,000
5720 Trustee Elections					65,000	400,000	515.38%							400,000
5731 Attorney Fees - Oth					146,550	205,500	40.23%							205,500
5732 Attorney Fees - Collective Barg.														
5733 Legal Advertising					2,500	2,500								2,500
5734 Litigation Contingency														
5740 Settlement Expense														
5790 Other Professional Fees					675	675		1,000		-100.00%	87,661	31,884	-63.63%	32,559
Subtotal 5700					284,725	688,675	141.87%	1,000		-100.00%	87,661	31,884	-63.63%	720,559
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					30,000	60,000	100.00%							60,000
5813 Physical Examinations/Tests					13,000	20,000	53.85%	1,500	750	-50.00%				20,750
5820 Postage/Express Overnight Svcs					90,220	45,200	-49.90%	2,034	1,750	-13.96%	250	25,250	10000.00%	72,200
5830 Bank Charges					185,000	185,000		100	100					185,100
5831 Credit Card Expenses					15,000	21,900	46.00%	2,500	3,200	28.00%				25,100
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services					30,000	10,000	-66.67%							10,000
5840 Interest - Current Debit														
5860 General Advertising					183,000	127,500	-30.33%	9,550	15,000	57.07%	1,000	6,235	523.50%	148,735
5861 Printing/Duplicating Services					3,000	8,000	166.67%	9,000	5,500	-38.89%	7,133	2,500	-64.95%	16,000
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					40,600	57,909	42.63%							57,909
5881 Sales Tax Expense														
5890 Other Services & Expenses					98,611	94,540	-4.13%	5,000	4,000	-20.00%		250		98,790
5899 Contingencies Account - Budget Only								-5,796		-100.00%	-133,313	77,460	-158.10%	77,460
5899a Unallocated Deductions/Additions														
Subtotal 5800					688,431	630,049	-8.48%	23,888	30,300	26.84%	-124,930	111,695	-189.41%	772,044
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-275,511	-275,511					170,144		-100.00%	-275,511
5912 Transfer Out - Indr Cost (Expense)											110,358		-100.00%	
Subtotal 5900					-275,511	-275,511					280,502		-100.00%	-275,511
TOTAL 5000					7,852,351	9,248,150	17.78%	275,988	252,400	-8.55%	9,356,455	2,611,934	-72.08%	12,112,484
TOTAL 1000 - 5000					20,190,587	22,201,012	9.96%	1,030,340	927,257	-10.00%	11,582,781	4,320,727	-62.70%	27,448,996
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					30,000	30,000								30,000
Subtotal 6100					30,000	30,000								30,000
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												58,444		58,444
6311 Magazines & Periodicals														
Subtotal 6300												58,444		58,444

DISTRICT OFFICE
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					91,600	82,000	-10.48%	8,000	3,000	-62.50%	102,000	13,357	-86.90%	98,357
6412 Computer/Tech Equip					132,072	287,100	117.38%	10,000	5,000	-50.00%		80,000		372,100
6412FA Computer/Tech Equipment														
6413 Autos & Buses														
6414 Furniture					6,000	6,000					1,700		-100.00%	6,000
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					65,000	25,000	-61.54%							25,000
6419FA Other Equipment					5,000	5,000					56,026	60,000	7.09%	65,000
Subtotal 6410					299,672	405,100	35.18%	18,000	8,000	-55.56%	159,726	153,357	-3.99%	566,457
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					299,672	405,100	35.18%	18,000	8,000	-55.56%	159,726	153,357	-3.99%	566,457
6900 Capital Outlay Abatement														
TOTAL 6000					329,672	435,100	31.98%	18,000	8,000	-55.56%	159,726	211,801	32.60%	654,901
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					935,000	1,055,000	12.83%							1,055,000
7111 Debt Interest & Other Charges					4,736,181	4,676,381	-1.26%							4,676,381
Subtotal 7100					5,671,181	5,731,381	1.06%							5,731,381
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out														
7205 Intrafund Transfers In					-25,568,732	-27,825,555	8.83%							-27,825,555
Subtotal 7200					-25,568,732	-27,825,555	8.83%							-27,825,555
73 TRANSFERS														
7312 Interfund - Out					255,000	255,000								255,000
7410 Other Transfers														
Subtotal 7300 & 7400					255,000	255,000								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
2018-19 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										
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					26,983,521	22,598,362	-16.25%							22,598,362
7910 Contingencies (Banked Load, Vac. Accrual)						250,000								250,000
7910 Minor Emergencies (Colleges/District Office)								766,233	867,826	13.26%		2,561,497		3,429,323
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					26,983,521	22,848,362	-15.32%	766,233	867,826	13.26%		2,561,497		26,277,685
TOTAL 7000					7,340,970	1,009,188	-86.25%	766,233	867,826	13.26%		2,561,497		4,438,511
TOTAL EXPENDITURES, OTHER OUTGO					27,861,229	23,645,300	-15.13%	1,814,573	1,803,083	-0.63%	11,742,507	7,094,025	-39.59%	32,542,408
TOTAL EXPENDITURES, OTHER OUTGO														
AND NET ENDING BALANCE	97.05	107.75	10.70	7.50	27,861,229	23,645,300	-15.13%	1,814,573	1,803,083	-0.63%	11,742,507	7,094,025	-39.59%	32,542,408

SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 Associated Student Body Funds**

	BUDGET 2017-18	Bakersfield 2018-19	Cerro Coso 2018-19	Porterville 2018-19	BUDGET 2018-19	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	117,181	296,016			307,822	190,641	162.69%
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	212,500	220,000	5,000	8,000	233,000	20,500	9.65%
8890 Private Contributions							
Total Income & Beginning Balance	\$329,681	\$516,016	\$5,000	\$8,000	540,822	211,141	64.04%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	44,050	50,989			50,989	6,939	15.75%
3000 Benefits	287	240			240	(47)	-16.38%
4000 Supplies	42,563	25,060	3,000	4,000	32,060	(10,503)	-24.68%
5000 Services, Travel, Printing	122,600	137,710	2,000	4,000	143,710	21,110	17.22%
6000 Capital Outlay	3,000	6,000			6,000	3,000	100.00%
7000 Other Outgo, Transfers							
Total Expenditures	212,500	220,000	5,000	8,000	233,000	20,500	9.65%
ENDING BALANCE, JUNE 30	117,181	296,016			307,822	190,641	162.69%
TOTAL EXPENDITURES & ENDING BALANCE	\$329,681	\$516,016	\$5,000	\$8,000	\$540,822	\$211,141	64.04%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Student Representation Fee Funds

	Budget 2017-18	Bakersfield 2018-19	Cerro Coso 2018-19	BUDGET 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	74,047	97,781	11,418	109,199	35,152	47.47%
INCOME						
8884 Student Fees	57,500	54,000	7,500	61,500	4,000	6.96%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$131,547	\$151,781	\$18,918	\$170,699	\$39,152	29.76%
EXPENDITURES						
2000 Staff	-	12,000		12,000	12,000	0.00%
3000 Benefits	-	144		144	144	0.00%
4000 Supplies	2,000	1,456		1,456	(544)	-27.20%
5000 Services & maintenance	52,000	40,400	7,500	47,900	(4,100)	-7.88%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	3,500			-	(3,500)	-100.00%
TOTAL EXPENDITURES	57,500	54,000	7,500	61,500	4,000	6.96%
ENDING BALANCE, JUNE 30	74,047	97,781	11,418	109,199	35,152	47.47%
TOTAL EXPENDITURES & ENDING BALANCE	\$131,547	\$151,781	\$18,918	\$170,699	\$39,152	29.76%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Student Center Funds

	Budget 2017-18	Bakersfield 2018-19	Porterville 2018-19	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	541,345	501,280	212,397	\$713,677	\$172,332	31.83%
INCOME						
Student Fees	225,000	200,000	45,000	245,000	20,000	8.89%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$766,345	\$701,280	\$257,397	\$958,677	\$192,332	25.10%
EXPENDITURES						
2000 Classified Staff	157,149	152,968	10,000	162,968	5,819	3.70%
3000 Benefits	1,161	720	85	805	(356)	-30.69%
4000 Supplies	34,501	17,361	16,500	33,861	(640)	-1.85%
5000 Services & maintenance	28,189	13,951	18,415	32,366	4,177	14.82%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	4,000	15,000		15,000	11,000	275.00%
7000 Transfers						
TOTAL EXPENDITURES	225,000	200,000	45,000	245,000	20,000	8.89%
ENDING BALANCE, JUNE 30	541,345	501,280	212,397	713,677	172,332	31.83%
TOTAL EXPENDITURES & ENDING BALANCE	\$766,345	\$701,280	\$257,397	\$958,677	\$192,332	25.10%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Student Financial Aid Fund

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1	900	900	-	
TOTAL BEGINNING BALANCE	\$ 900	\$ 900	\$ -	
INCOME				
CAL Grants	4,834,880	4,834,880	-	
PELL	38,389,848	42,155,710	3,765,862	9.81%
SEOG	475,195	594,294	119,099	25.06%
Federal Stafford Loans	3,000,000	3,000,000	-	
FWS	581,625	586,274	4,649	0.80%
FTSSG	1,604,166	1,428,632	(175,534)	-10.94%
CA Completion		465,000	465,000	
One-Time Dreamer		125,875	125,875	
TOTAL INCOME & BEGINNING BALANCE	\$ 48,886,614	\$ 53,191,565	\$ 3,889,610	7.96%
EXPENDITURES				
Student Financial Aid	48,885,714	53,190,665	4,304,951	8.81%
Miscellaneous Expenditures	-		-	
TOTAL EXPENDITURES	48,885,714	53,190,665	4,304,951	8.81%
ENDING BALANCE, JUNE 30	900	900	(415,341)	-46149.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 48,886,614	\$ 53,191,565	\$ 3,889,610	7.96%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Enterprise Funds

	Budget 2017-18	Bakersfield 2018-19	Cerro Coso 2018-19	Porterville 2018-19	DO 2018-19	BUDGET 2018-19	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	688,952	643,331				674,110	(14,842)	-2.15%
INCOME								
8840 Sales	1,988,671	1,604,747		252,500		1,857,247	(131,424)	-6.61%
8860 Interest								
8982 Intrafund Transfer	17,285	71,044			20,196	91,240		
Total Income & Beginning Balance	\$2,694,908	\$2,319,122		\$252,500	\$20,196	\$2,622,597	(\$146,266)	-5.43%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	727,371	636,660			12,230	648,890	(78,481)	-10.79%
3000 Benefits	396,434	386,314			7,966	394,280	(2,154)	-0.54%
4000 Supplies	748,325	574,618		168,825		743,443	(4,882)	-0.65%
5000 Services and Maintenance	126,326	67,000		83,675		150,675	24,349	19.27%
6000 Capital Outlay	8,000	11,200				11,200	3,200	40.00%
7000 Transfers								
Total Expenditures	2,006,456	1,675,791		252,500	20,196	1,948,487	(57,969)	-2.89%
ENDING BALANCE, JUNE 30	688,452	643,331			(0)	674,110	(88,297)	-12.83%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,694,908	\$2,319,122		\$252,500	\$20,196	\$2,622,597	(\$146,266)	-5.43%

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 Capital Outlay Funds**

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 8,578,214	\$ 8,578,214	\$ -	0.00%
INCOME				
State Income				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39	-	-	-	
8651 Community College Constr Act	-	-	-	
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	107,000	-	(107,000)	-100.00%
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	3,770,466	4,382,902	612,436	16.24%
8989 Transfer In/from Reserve-Bud Only	-	-	-	
Total Income	3,877,466	4,382,902	505,436	13.04%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 12,455,680.00	\$ 12,961,116	\$ 505,436	4.06%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-	-	-	
5XXX Services	-	-	-	
6100 Sites and Site Improvement	-	-	-	
6200 Buildings	3,877,466	4,382,902	505,436	13.04%
6400 Equipment	-	-	-	
7201 Intrafund Transfers Out	-	-	-	
7312 Interfund Transfer	-	-	-	
Total Expenditures	3,877,466	4,382,902	505,436	13.04%
ENDING BALANCE, JUNE 30	8,578,214	8,578,214	-	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 12,455,680	\$ 12,961,116	\$ 505,436	4.06%

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 Measure G (SRID) Construction Funds**

	Budget 2017-18	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 40,068,733	\$ 36,125,378	\$ (3,943,355)	-9.84%
INCOME				
Local Income				
8881 Other				
8860 Interest	19,897	152,430	132,533	666.10%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	25,294,826	27,552,629	2,257,803	8.93%
Total Income	25,314,723	27,705,059	2,390,336	9.44%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 40,088,630	\$ 36,277,808	\$ (3,810,822)	-9.51%
EXPENDITURES				
2100 Classified Salaries	588,927	244,994	(343,933)	-58.40%
23XX Professional Experts	-	-	-	
3XXX Benefits	241,998	111,420	(130,578)	-53.96%
4XXX Materials, Supplies, Consultants	11,868	396	(11,472)	-96.66%
5XXX Services	430,871	108,323	(322,549)	-74.86%
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	24,035,000	27,236,614	3,201,614	13.32%
64XX Equipment	1,656	3,313	1,657	100.07%
7312 Interfund Transfer Out				
Total Expenditures	25,310,320	27,705,059	2,394,739	9.46%
ENDING BALANCE, JUNE 30	14,778,310	8,572,749	(6,205,561)	-41.99%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 40,088,630	\$ 36,277,808	\$ (3,810,822)	-9.51%

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 SRID (Measure G) Debt Service Fund**

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 13,867,523	\$ 13,933,823	\$ 66,300	0%
INCOME				
Local Income				
8671 Property Tax	107,062	86,514	(20,548)	-19.19%
8860 Interest	74,218	102,352	28,134	37.91%
8811 Specific Taxes	13,307,565	12,210,023	(1,097,542)	-8.25%
8812 Tax Allocation Supplemental	279,927	187,709	(92,218)	-32.94%
8813 Tax Allocation Unsecured	874,928	1,152,073	277,145	31.68%
8819 Specific Taxes	7,726	4,621	(3,105)	-40.19%
8941 Bond Proceeds			-	
Interfund Transfers				
Total Income	14,651,426	13,743,292	(887,586)	-6%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 28,518,949	\$ 27,677,115	\$ (821,286)	-3%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-		-	
5830 Bank Charges	3,500	3,190	(310)	-8.86%
5890 Other Services	26,635	31,500	4,865	18.27%
7110 Principle Payment	8,965,000	9,620,000	655,000	7.31%
7111 Debt Interest & Other	5,656,291	4,088,702	(1,567,589)	-27.71%
7322 Interfund Transfers			-	
	14,651,426	13,743,392	(908,034)	-6%
NET ENDING BALANCE, JUNE 30	13,867,523	13,933,723	86,748	1%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 28,518,949	\$ 27,677,115	\$ (821,286)	-3%

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 Measure J Construction Funds**

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 39,940,191	\$ 32,272,080	\$ (7,668,111)	0.00%
INCOME				
Local Income				
8881 Other				
8860 Interest	800,000	298,062	(501,938)	-62.74%
8890 Other Local Income			-	
8941 Bond Proceeds		40,000,000	40,000,000	0.00%
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	-	21,648,360	21,648,360	0.00%
Total Income	800,000	61,946,422	61,146,422	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 40,740,191	\$ 72,570,142	\$ 53,478,311	0.00%
EXPENDITURES				
2100 Classified Salaries	264,590	497,411	232,821	87.99%
23XX Professional Experts	-		-	0.00%
3XXX Benefits	108,724	226,217	117,493	108.07%
4XXX Materials, Supplies, Consultants	5,332	804	(4,528)	-84.92%
5XXX Services	2,037,374	5,415,035	3,377,661	165.79%
61XX Sites and Site Improvement	-		-	0.00%
62XX Buildings	9,611,414	55,800,229	46,188,815	480.56%
64XX Equipment	-	6,727	6,727	0.00%
7312 Interfund Transfer Out				
Total Expenditures	12,027,434	61,946,422	49,918,988	0.00%
ENDING BALANCE, JUNE 30	28,712,757	10,623,720	(18,089,037)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 40,740,191	\$ 72,570,142	\$ 31,829,951	0.00%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Measure J Debt Service Fund

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 2,974,708	\$ 18,165,455	\$ 15,190,747	511%
INCOME				
Local Income				
8671 Property Tax	1,139,708	18,436,253	17,296,545	1518%
8860 Interest	-	29,747	29,747	
8811 Specific Taxes	-	-	-	
8812 Tax Allocation Supplemental	-	-	-	
8813 Tax Allocation Unsecured	-	-	-	
8819 Specific Taxes	-	-	-	
8941 Bond Proceeds	-	-	-	
Interfund Transfers				
Total Income	1,139,708	18,466,000	29,747	3%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 4,114,416	\$ 36,631,455	\$ 15,220,495	370%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-	-	-	
5830 Bank Charges	-	-	-	
5890 Other Services	-	26,000	26,000	
7110 Principle Payment	-	16,850,000	16,850,000	
7111 Debt Interest & Other	1,139,708	1,590,000	450,292	40%
7322 Interfund Transfers	-	-	-	
	1,139,708	18,466,000	17,326,292	1520%
NET ENDING BALANCE, JUNE 30	2,974,708	18,165,455	(2,105,797)	-71%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 4,114,416	\$ 36,631,455	\$ 15,220,495	370%

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 Measure C Mammoth Construction Funds**

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 6,555,157	\$ 3,863,872	\$ (2,691,285)	-41.06%
INCOME				
Local Income				
8860 Interest	67,144	45,090	(22,054)	-32.85%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	6,437,856	321,850	(6,116,006)	-95.00%
Total Income	6,505,000	366,940	(6,138,060)	-94.36%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 6,622,301	\$ 3,908,962	\$ (8,829,345)	-133.33%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	5,000	-	(5,000)	-100.00%
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	6,500,000	366,940	(6,133,060)	-94.35%
64XX Equipment			-	
Total Expenditures	6,505,000	366,940	(6,138,060)	-94.36%
ENDING BALANCE, JUNE 30	117,301	3,542,022	3,424,721	2919.60%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 6,622,301	\$ 3,908,962	\$ (2,713,339)	-40.97%

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 Mammoth Bonds Debt Service Fund**

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$1,171,425	\$1,245,957	\$74,532	6.36%
INCOME				
Local Income				
8860 Interest	3,550	10,150	6,600	185.92%
8819 Specific Taxes	1,522,277	1,536,666	14,389	0.95%
8941 Other				
Total Income	1,525,827	1,546,816	20,989	1.38%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,697,252	\$2,792,773	\$95,521	3.54%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services				
5830 Bank Charges	2,500	2,090	(410)	-16.40%
6200 Buildings				
6400 Equipment				
7110 Principle Payment	875,000	955,000	80,000	9.14%
7111 Debt Interest & Other	648,327	589,726	(58,601)	-9.04%
Total Expenditures	1,525,827	1,546,816	20,989	1.38%
NET ENDING BALANCE, JUNE 30	1,171,425	1,245,957	74,532	6.36%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,697,252	\$2,792,773	\$95,521	3.54%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 ----- 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$12,326,999	\$9,908,313	(\$2,418,686)	-19.62%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	162,679	125,000	(37,679)	-23.16%
8860AB Unrealized Gains & Losses				
8989AB Carryover Funds Budget Only	2,571,931	2,609,610	37,679	1.47%
Total Income	2,734,610	2,734,610		
TOTAL NET BEGINNING BALANCE & INCOME	\$15,061,609	\$12,642,923	(\$2,418,686)	-16.06%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,729,110	2,729,110		
5830 Bank Charges	5,500	5,500		
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,734,610	2,734,610		
NET ENDING BALANCE, JUNE 30	9,755,068	7,298,703	(2,418,686)	-24.79%
TOTAL EXPENDITURES & ENDING BALANCE	\$12,489,678	\$10,033,313	(\$2,418,686)	-19.37%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	(\$3,924)	(\$3,898)	\$26	-0.66%
INCOME				
8850AA Rentals & Leases	2,294,200	2,289,850	(4,350)	-0.19%
8860AA Interest				
8981AA Interfund Transfer				
8941AA Sale of Bonds				
Total Income	2,294,200	2,289,850	(4,350)	-0.19%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,290,276	\$2,285,952	(4,324)	-0.19%
EXPENDITURES				
5830 Bank Charges	5,000	5,000	0	0.00%
7110 Bond Payment	1,145,000	1,175,000	30,000	2.62%
7111 Debt Interest & Other	1,144,200	1,109,850	(34,350)	-3.00%
7312 Interfund Transfers				
Total Expenditures	2,294,200	2,289,850	(4,350)	-0.19%
NET ENDING BALANCE, JUNE 30	(3,924)	(3,898)	26	-0.66%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,290,276	\$2,285,952	(4,324)	-0.19%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

	Budget 2017-18	Budget 2018-19	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	623,705	365,013	(258,693)	-41.48%
Total Income	623,705	365,013	(258,693)	-41.48%
TOTAL NET BEGINNING BALANCE & INCOME	\$623,705	\$365,013	(\$258,693)	-41.48%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	623,705	365,013	(258,693)	-41.48%
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	623,705	365,013	(258,693)	-41.48%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$623,705	\$365,013	(\$258,693)	-41.48%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 303,876	\$ 302,068	\$ (1,808)	-0.59%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	358,513	370,013	11,500	3.21%
8860 Interest				
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	358,513	370,013	11,500	3.21%
TOTAL NET BEGINNING BALANCE & INCOME	\$662,389	\$672,081	\$9,692	1.46%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	5,000		
5890 Other Services				
7110 Principle Payment	100,000	115,000	15,000	15.00%
7111 Debt Interest & Other	253,513	250,013	(3,501)	-1.38%
7312 Interfund Transfers				
Total Expenditures	358,513	370,013	11,500	3.21%
NET ENDING BALANCE, JUNE 30	303,876	302,068	(1,808)	-0.59%
TOTAL EXPENDITURES & ENDING BALANCE	\$662,389	\$672,081	\$9,692	1.46%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Budget 2017-18	Budget 2018-19	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	195,775	195,775	0	0.00%
Total Income	195,775	195,775	0	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$195,775	\$195,775	\$0	0.00%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	148,645	148,645		
7111 Debt Interest & Other	47,130	47,130		
7312 Interfund Transfers				
Total Expenditures	195,775	195,775		
NET ENDING BALANCE, JUNE 30	0	0	0	100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$195,775	\$0	0.00%

**KERN COMMUNITY COLLEGE DISTRICT
2018-19 Child Development Funds**

Revised
6/6/2018

	Budget	Bakersfield	Cerro Coso	Porterville	DO	Budget	Revised Budget	% Difference
	2017-18	Budget 2018-19	Budget 2018-19	Budget 2018-19	Budget 2018-19			
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	54,598					54,598	0	0.00%
INCOME							0	
8190 Other Federal Revenue	393,908	445,341	80,391	30,000		555,732	161,824	41.08%
8621 Children's Center	3,123,880	1,447,024	1,035,340	426,308		2,908,672	(215,208)	-6.89%
8860 Interest	0					0	0	0.00%
8871 Fees	0					0	0	0.00%
8901 Other	0					0	0	0.00%
8981 Interfund Transfers In	180,138		12,213	142,688		154,901	(25,237)	-14.01%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,752,524	1,892,365	1,127,943	598,997	-	3,673,903	(78,621)	-2.10%
1000 Certificated Salaries	0		0			0	0	0.00%
2000 Classified Salaries	2,283,012	945,154	710,322	340,063		1,995,538	(287,474)	-12.59%
3000 Benefits	960,159	542,961	311,363	225,432		1,079,756	119,597	12.46%
4000 Supplies	309,445	28,816	40,770	25,335		94,921	(214,524)	-69.33%
5000 Services and Maintenance	138,474	357,435	65,488	1,330		424,253	285,779	206.38%
6000 Site Improvement/Equipment	25	18,000		25		18,025	18,000	72000.00%
7000 Other Outgo	6,811			6,811		6,811	0	0.00%
7201 Intrafund Transfers	0					0	0	0.00%
7312 Intrafund Transfers	0					0	0	0.00%
TOTAL EXPENDITURES	3,697,926	1,892,365	1,127,943	598,996	0	3,619,304	(78,622)	-2.13%
ENDING BALANCE, JUNE 30	54,598	0	0	0	0	54,599	1	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,752,524	\$1,892,365	\$1,127,943	\$598,997	\$0	\$3,673,903	(\$78,621)	-2.10%

GANN LIMIT

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
Fiscal Year 2018-19**

DISTRICT NAME: Kern Community College District

DATE: 05/10/2018

I. 2018-19 Appropriations Limit:

A. 2017-18 Appropriations Limit

\$ 168,756,698

B. 2018-19 Price Factor = 1.0367

C. Population factor:

1. **2016-17** Second Period Actual FTES 21,725,3100

2. **2017-18** Second Period Actual FTES 22,086,8200

3. **2018-19** Population change factor 1.0166

(C.3 = C.2/C.1)

D. 2017-18 Limit adjusted by inflation and population factors

177,854,240

(D = A x B x C.3)

E. Adjustments to increase limit:

1. Transfers in of financial responsibility 0

2. Temporary voter approved increases 0

3. Total adjustments - increase 0

F. Adjustments to decrease limit:

1. Transfers out of financial responsibility 0

2. Temporary voter approved increases 0

3. Less: Total adjustments - decrease 0

G. 2018-19 Appropriations Limit \$ 177,854,240

II. 2018-19 Appropriations Subject to Limit:

A. State Aid¹ \$ 73,184,369

B. State Subventions² 492,927

C. Local Property Taxes 54,365,987

D. Estimated excess Debt Service taxes 0

E. Estimated Parcel taxes, Square Foot taxes, etc. 0

F. Interest on proceeds of taxes 928,111

G. Less: Costs for Unreimbursed Mandates³ (0)

H. 2018-19 Appropriations Subject to Limit \$ 128,971,394

¹ General Apportionment, Apprenticeship Allowance, Education Protection Account tax revenue

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

³ Local Appropriations for Unreimbursed State, Court, and Federal Mandates