

Kern Community College District Tentative Budget 2019-2020



June 13, 2019

TABLE OF CONTENTS

Table of Contents

	<u>Page</u>
Executive Summary - Budget Assumption.....	5-14
Apportionment Allocation	15-17
KCCCD Narrative	18-21
KCCCD General Fund Unrestricted & Restricted – Revenue	22-23
KCCCD General Fund Unrestricted & Restricted – Expense.....	24-27
Bakersfield College Narrative and General Fund Budget	28-35
Cerro Coso Community College Narrative and General Fund Budget	36-42
Porterville College Narrative and General Fund Budget.....	43-49
District Office Narrative and General Fund Budget.....	50-56
Special Funds.....	57
KCCCD Associated Student Body Funds	58
KCCCD Student Representation Fee Fund	59
KCCCD Student Center Fund	60
KCCCD Student Financial Aid Fund	61
KCCCD Enterprise Funds	62

Table of Contents

	<u>Page</u>
KCCD 2019-20 Capital Outlay Funds.....	63
KCCD SRID (Measure G) Construction Fund	64
KCCD SRID (Measure G) Debt Service Fund	65
KCCD 2019-20 Measure J Construction Fund.....	66
KCCD 2019-20 Measure J Debt Service Fund.....	67
KCCD Measure C Mammoth Construction Fund	68
KCCD Mammoth Bonds Debt Service Fund.....	69
KCCD 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund	70
KCCD Facilities Corporation Debt Service Fund Budget 2016 Conversion of 2008 refunding and 2004 COP	71
KCCD Lease Revenue Bonds (BC Solar Facility) – Lease Revenue Fund.....	72
KCCD Lease Revenue Bonds (BC Solar Facility) – Debt Service Fund.....	73
KCCD California Energy Commission Loan (BC Solar Facility) – Debt Service Fund.....	74
KCCD 2019-20 Child Development Funds.....	75
GANN Limit Worksheet 2019-20.....	76-77

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2019-20 TENTATIVE BUDGET ASSUMPTIONS

California's fiscal picture continues to stay strong. However, the Governor's budget message is one of continuing temperance noting the economy is due for another recession. In addition, the initial 2018-19 apportionment utilizing the Student Centered Funding Formula resulted in extremely volatile outcomes. The Governor's budget includes proposed changes to the student-centered funding formula in part in order to stabilize the formula's outcomes. These budget proposals are currently being reviewed with the State Senate and the Assembly, and we will know the outcome when the State approves the 2019-20 budget in late June. Due to the current uncertainty of the outcome of 2018-19 funding levels, the Kern Community College District's 2019-20 Tentative Budget was developed relying on "hold harmless" plus 50% of the difference between "hold harmless" and the "constrained total computational revenue apportionment." The following is outlined in the Governor's May 2019-20 Budget Revision:

State Community College System

Ongoing Funds Augmentation

Cost of Living Adjustment @ 3.26%	\$230.0 Million
Enrollment Growth @ 0.55%	\$25.0 Million
Student Centered Funding Formula base adjustments	\$62.0 Million
Legal Services to Undocumented Students	\$10.0 Million
Categorical Program COLA @ 3.26%	\$13.0 Million
Expansion of California College Promise Program	\$45.0 Million
Online College	\$10 Million
Online Education Initiative	No Augmentation
Full--Time Student Success Grants/Completion Incentive Grants	\$18.0 Million

One--Time Funds

Guided Pathways	No Augmentation
Relief on CalSTRS pension costs	\$500 Million
Innovation Awards	No Augmentation
Prop 39 Clean Energy Job Creation Fund	No Augmentation
Equal Employment Opportunity	No Augmentation

Funding Tied to Partnerships

Adult Education COLA 3.26%	\$4.0 Million
----------------------------	---------------

Other

Chancellor's Office Operations	No Augmentation
Open Educational Resources	No Augmentation
Financial Aid Streamlining and Modernization	\$5 Million Ongoing

The 2019-20 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 3.26%. Since there are some possible changes forthcoming in the student-centered funding formula or SCFF (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 2018-19 COLA, plus 2019-20 COLA. We are reasonably certain that the State Chancellor's Office will fund the District at the "constrained total computational revenue" level, so added to the "hold harmless" provision we have also allocated 50% of the 2018-19 difference (at P1) between the "constrained total computational revenue apportionment" and the "hold harmless" amounts.

The Kern Community College District projects its ongoing total Tentative Budget General Fund revenues to be \$207.3 million reflecting an increase of \$9.2 million from the 2018-19 adopted budget. Unrestricted revenues are projected to be \$159.1 million reflecting an increase of \$11.2 million from the 2018-19 adopted budget. This increase is primarily due to the changes in the SCFF and COLA base funding received in the 2017-18 Final Apportionments. Restricted revenues are projected to be \$48.2 million reflecting a decrease of \$2.0 million from the 2018-19 Adopted Budget.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$220.0 million reflecting an increase of \$8.7 million. Unrestricted expenditures are projected to be \$168.3 million reflecting an increase of \$10.4 million and restricted expenditures are projected to be \$51.7 million reflecting a decrease of \$1.7 million.

District-wide reserves of \$914,000 are being utilized to balance the District Office operations budget to fund several onetime expenditures. In addition, to provide relief to the Colleges budgets the District-wide reserves of \$1.6 million (increase in the District office chargebacks) have been temporarily removed from the college's chargeback, pending the realization of additional revenues beyond what was projected in the 2019-20 Tentative Budget. We will know the outcome of this in late June, early July. The 2019-20 unallocated district-wide projected **beginning balance** is \$22.5 million. The colleges' projected beginning balances are \$28.6 million for a total District beginning balance of \$51.1 million. The combined 2019-20 unrestricted **ending balance** (reserves) is projected to be \$41.9 million (24.9%).

Ongoing expenditures are expected to increase due to 1) Step and Column increase in faculty salaries of 1.77% and collective bargaining contract increase of 4.76%; 2) Step and Column increase in classified salaries of 2.02%; 3) Step and Column increase in management and confidential salaries of 2.38%; 4) health and welfare benefits CAP adjustments of 3.26% as required by collective bargaining agreements; 5) an increased STRS contribution of 5.04%; 6) increased PERS contribution of 15.16%; and 7) incremental increase of 31 new full time faculty to comply with the Faculty Obligation Number (FON) 4.64%.

Revenue Assumptions

- **COLA** funded at a 3.26%, generating \$4.5 million in additional revenues
- **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, plus 50% the difference between “hold harmless” and “constrained total computational revenue”
- **Enrollment fees** remain the same at \$46/unit
- **Lottery** proceeds estimated at \$3.2 million
- **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 2019-20
- **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 \$46.2 million in revenue reflecting a \$2.0 million decrease from 2018-19 adopted budget amounts

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2019-20 at a cost of approximately \$1.7 million. Classified salary increase of 2.02% representing a cost of \$483 thousand, faculty salary increase of 1.77% representing a cost increase of approximately \$802 thousand and a management and confidential salary increase of 2.38% representing a cost of approximately \$440 thousand.
- **Faculty Obligation Number (FON)** generates a 4.64% increase representing an additional cost of approximately \$3.5 million for 31 incrementally new faculty.
- **Faculty Collective Bargaining salary increase** of 4.76% representing an additional cost of approximately \$2.1 million.
- **Decrease in temporary faculty** representing a decreased cost of approximately \$1.2 million.
- **Health and welfare benefit cap change is projected to** increase cost by 3.26% from 2018-19 at a cost to the District of approximately \$579 thousand.
- **STRS Contribution** increase of 5.04% representing an increased cost to the District of \$506 thousand.
- **PERS Contribution** increase of 15.16% representing an increased cost to the District of \$893 thousand.
- **Capital Outlay** increase of 10.25% representing an increased cost to the District of \$713 thousand.

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2019-20 is projected to be \$51.1 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 2019-20 final allocations in February 2020.
- **Unrestricted ending fund balance** for 2019-20 is projected to be \$41.9 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District							
2019-20 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2019-20 Tentative Budget	2018-19 Adopted Budget	Change Inc./(Dec.)	Pct. Change	2018-19 Projected	Change Inc./(Dec.)	Pct. Change
Beginning Balance	57,290,821	60,361,441	(3,070,620)	-5.09%	60,802,109	(3,511,288)	-5.77%
Revenues							
<i>Federal</i>	763,981	763,981	-	0.00%	763,981	-	0.00%
<i>State</i>	88,215,447	71,071,983	17,143,464	24.12%	71,071,983	17,143,464	24.12%
<i>Local</i>	70,097,437	76,029,003	(5,931,566)	-7.80%	76,029,003	(5,931,566)	-7.80%
<i>Other Financing Sources</i>	10,000		10,000	N/A		10,000	N/A
Total Revenue	159,086,865	147,864,967	11,221,898	7.59%	147,864,967	11,221,898	7.59%
Expenditures							
<i>Academic Salaries</i>	66,596,118	59,946,766	6,649,352	11.09%	60,021,620	6,574,498	10.95%
<i>Classified & Other Non-academic Salaries</i>	28,814,641	28,386,890	427,751	1.51%	25,925,083	2,889,558	11.15%
<i>Employee Benefits</i>	38,901,344	34,108,625	4,792,719	14.05%	34,346,700	4,554,644	13.26%
<i>Supplies & Materials</i>	3,050,544	2,707,228	343,316	12.68%	2,214,792	835,752	37.74%
<i>Service/Utilities/Operating Exps.</i>	22,022,814	23,684,875	(1,662,061)	-7.02%	19,827,184	2,195,630	11.07%
<i>Capital Outlay</i>	2,104,324	2,251,470	(147,146)	-6.54%	2,251,470	(147,146)	-6.54%
<i>Other Outgo</i>	6,077,975	6,077,156	819	0.01%	6,077,156	819	0.01%
<i>Transfers Out</i>	745,891	712,250	33,641	4.72%	712,250	33,641	4.72%
Total Expenditures and Other Outgo	168,313,651	157,875,260	10,438,391	6.61%	151,376,255	16,937,396	11.19%
Ending Balance (Reserves)	48,064,035	50,351,148	(2,287,113)	-4.54%	57,290,821	(9,226,786)	-16.11%
Projected Change in Fund Balance (Reserves)	(9,226,786)	(10,010,293)	783,507	-7.83%	(3,511,288)	(5,715,498)	162.77%

Kern Community College District				
2019-20 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2019-20 Tentative Budget	2018-19 Adopted Budget	Change Inc.//(Dec.)	Pct. Change
Beginning Balance	3,550,986	6,312,017	(2,761,031)	-43.74%
Revenues				
<i>Federal</i>	4,431,159	5,892,010	(1,460,851)	-24.79%
<i>State</i>	38,789,602	40,826,224	(2,036,622)	-4.99%
<i>Local</i>	3,338,047	3,344,840	(6,793)	-0.20%
<i>Other Financing Sources</i>	209,000	209,000	-	0.00%
Total Revenue	46,767,808	50,272,074	(3,504,266)	-6.97%
Expenditures				
<i>Academic Salaries</i>	5,665,028	6,167,909	(502,881)	-8.15%
<i>Classified & Other Non-Academic Salaries</i>	16,266,670	16,692,263	(425,593)	-2.55%
<i>Employee Benefits</i>	7,352,965	7,089,876	263,089	3.71%
<i>Supplies & Materials</i>	2,420,621	3,950,308	(1,529,687)	-38.72%
<i>Service/Utilities/Operating Expenses</i>	12,333,123	12,961,477	(628,354)	-4.85%
<i>Capital Outlay</i>	5,567,232	4,707,081	860,151	18.27%
<i>Other Outgo</i>	2,064,944	1,799,012	265,932	14.78%
<i>Transfers Out</i>		-	-	
Total Expenditures and Other Outgo	51,670,583	53,367,926	(1,697,343)	-3.18%
Ending Balance (Reserves)	(1,351,789)	3,216,165	(4,567,954)	-142.03%
Projected Change in Fund Balance (Reserves)	(4,902,775)	(3,095,852)	(1,806,923)	58.37%

Kern Community College District
2019-20 General Fund Budget Summary

Location: District Total

General Fund Total

Description	2019-20 Tentative Budget	2018-19 Adopted Budget	Change Inc./(Dec.)	Pct. Change
Beginning Balance	60,841,807	66,673,458	(5,831,651)	-8.75%
Revenues				
<i>Federal</i>	5,195,140	6,655,991	(1,460,851)	-21.95%
<i>State</i>	127,005,049	111,898,207	15,106,842	13.50%
<i>Local</i>	73,435,484	79,373,843	(5,938,359)	-7.48%
<i>Other Financing Sources</i>	219,000	209,000	10,000	4.78%
<i>Total Revenue</i>	205,854,673	198,137,041	7,717,632	3.90%
Expenditures				
<i>Academic Salaries</i>	72,261,146	66,114,675	6,146,471	9.30%
<i>Classified & Other Non-Academic Salaries</i>	45,081,311	45,079,153	2,158	0.00%
<i>Employee Benefits</i>	46,254,309	41,198,501	5,055,808	12.27%
<i>Supplies & Materials</i>	5,471,165	6,657,536	(1,186,371)	-17.82%
<i>Service/Utilities/Operating Expenses</i>	34,355,937	36,646,352	(2,290,415)	-6.25%
<i>Capital Outlay</i>	7,671,556	6,958,551	713,005	10.25%
<i>Other Outgo</i>	8,142,919	7,876,168	266,751	3.39%
<i>Transfers Out</i>	745,891	712,250	33,641	4.72%
<i>Total Expenditures and Other Outgo</i>	219,984,234	211,243,186	8,741,048	4.14%
Ending Balance (Reserves)	46,712,246	53,567,313	(6,855,067)	-12.80%
Projected Change in Fund Balance (Reserves)	(14,129,561)	(13,106,145)	(1,023,416)	7.81%

ALLOCATION

	A	B	C	D	E	F	G	H	I	
1	Kern Community College District 2019-20 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		15,767,500	4,687,862	7,306,236	0	\$ 21,499,690	49,261,289	
8	Total Beginning Balance			15,767,500	4,687,862	7,306,236	0	21,499,690	49,261,289	
9										
10	Step 2	Total Income	\$ 154,683,165							\$ 154,683,165
11										
12	Total Beginning Balance and Income to be Allocated		154,683,165	15,767,500	4,687,862	7,306,236	0	21,499,690	203,944,453	
13										
14										
15	Allocations									
16	Base Operating Allocations:									
18	Step 3	College Base		7,182,566	5,550,162	3,917,761			16,650,489	
19										
20	Change to Base Allocations Increase/(Decrease)									
21	Step 4	COLA Adjustment		234,152	180,935	127,719			542,806	
24										
25	Total Base Allocations			7,416,718	5,731,097	4,045,480	-	-	17,193,295	
26										
27										
28	Step 6	Base FTES Allocations:		92,564,924	17,776,387	17,544,748			127,886,059	
29										
30	Changes to FTES Allocations Increase/(Decrease):									
31	Step 7	Base Apportionment Adjustments Inc./((Dec.))		4,030,694	770,759	749,275			5,550,728	
32										
33	Step 8	COLA & 2017-18 Special Base Adjustment		3,104,990	593,744	577,193			4,275,927	
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)		(161,820)	(30,944)	(30,081)			(222,845)	
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-	
44	Total FTES Allocations			99,538,788	19,109,946	18,841,135	-	-	137,489,869	
45										
46	Step 13	Base District wide Reserves						21,499,690	21,499,690	
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	-	
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	2,537,204	(2,537,204)	-	
49										
50	Step 14	Strategic Initiatives		-	-	-	-	-	-	

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2019-20 Tentative Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
51									
52	Step 15	District Office Charge Back Allocations		-	-	-			-
53	Step 15	District wide Costs Charge Back Allocations		(20,228,333)	(3,865,430)	(3,771,052)	27,864,815		-
54	Step 15	Regulatory Charge Back Allocations		-	-	-			-
55		Total District Charge Back		(20,228,333)	(3,865,430)	(3,771,052)	27,864,815	-	21,499,690
56									
57		Total Allocations		86,727,173	20,975,613	19,115,563	30,402,019	18,962,486	176,182,854
62									
63		2018-19 Adopted Budget Allocation		79,479,827	19,426,608	17,670,006	29,819,204	25,730,329	172,125,975
64									
65		Net Change in Allocation from 2018-19 Adopted Budget		\$ 7,247,345	\$ 1,549,005	\$ 1,445,557	\$ 582,815	\$ (6,767,843)	\$ 4,056,879
66		Net Change Percentage Increase		8.36%	7.38%	7.56%	1.92%	-35.69%	2.30%
67									
68									
69									
70		Summary Unrestricted Funds Available to Budget							
71		Total Allocations (GU001 Only)		\$ 86,727,173	\$ 20,975,613	\$ 19,115,563	\$ 27,864,815	\$ -	\$ 154,683,164
72		District-wide Reserves (GU001 Only)		\$ -	\$ -	\$ -	\$ 2,537,204	\$ 18,962,486	21,499,690
73		District Mandatory Reserves/Project Carryover (GU001 Only)		-	-	-	-	-	-
74		College Discretionary Carryover (GU001 Only)		15,767,500	4,687,862	7,306,236	-	-	27,761,598
75		Contract & Community Ed Carryover (CE Only)		733,093	-	64,078	1,022,234	-	1,819,405
76		College/DO Local & Community Ed Revenue (GU001 & CE)		2,456,169	382,300	245,725	1,319,505	-	4,403,699
77		Total Funds available to budget		\$ 105,683,935	\$ 26,045,775	\$ 26,731,603	\$ 32,743,758	\$ 18,962,486	\$ 210,167,557
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2019-20 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: Ensure student access
- Goal Three: Provide workforce and economic development programs that respond to local industry
- Goal Four: Reduce equity gaps
- Goal Five: Strengthen organizational effectiveness

2019-20 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
2019-20 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL			
	Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted	Restricted		
	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted				
	GU001	2019-20		GU001	2019-20		GU001	2019-20		GU001	2019-20		2019-20			
8989AB	Carry Over Funds - Budget Only	15,767,500	733,093	700,000	4,687,862		2,809,966		7,306,236	64,078	350	21,499,440	1,022,234	40,669	51,080,443	3,550,966
8050 - Subtotal		15,767,500	733,093	700,000	4,687,862		2,809,966		7,306,236	64,078	350	21,499,440	1,022,234	40,669	51,080,443	3,550,966
8110AA	Forest Reserve											43,372			43,372	
8120AA	Higher Education Act			555,281			5,871				1,087,045					1,648,197
8130AA	Workforce Investment Act										160,126					160,126
8140AA	Temp Assistant for Needy Families						15,520				62,598					78,118
8160AA	Veterans Education				900									900		
8170AA	Vocational & Applied Tech. Edu. Act			872,502			135,000				151,632		124,131			1,283,265
8170PY	Vocational&Applied Tech. Ed. Ac-PY										1,204,153					1,204,153
8190AB	Other			186,000												186,000
8190AP	Potash Revenue										719,709				719,709	
8194AA	Federal Revenue Prior Period Adj			30,748												30,748
8194AB	Federal Prior Year Carry Over			341,626												341,626
8100 - Subtotal		-	-	1,986,157	900	-	156,391	-	-	-	2,665,553	763,081	-	124,131	763,981	4,932,233
8611AA	State General Apportionment										83,010,373				83,010,373	
8611PY	State General Apportionment - PY									195,041						195,041
8612AA	Apprenticeship Apportionment			361,705												361,705
8615AA	Basic Skills Funding						100,000				110,000					210,000
8619AA	Specific Apportionment			1,426,137			218,610						1,448,009			3,466,483
8619AB	Enrollment Fee Adm				30,000						337,040				367,040	
8619AG	Part Time Faculty										448,452				448,452	
8622AA	EOPS			1,250,666			787,422				832,903					2,870,991
8623AA	DSPS			1,116,601			270,396				287,069					1,674,066
8624AA	Matriculation						1,427,536				1,002,005					2,429,541
8625AA	Calworks			212,799			142,000				340,225					695,024
8629AA	Other General Categorical Programs			8,481,664			160,000				821,903					9,463,567
8629AB	TANF (GAIN)			41,234			15,520									56,754
8629AC	Care			154,208			147,966				146,217					448,391
8629AE	BFAP			710,000			173,932				188,566					1,072,498
8659AA	Specific Categorical Programs			1,075,407							323,474					1,398,881
8659AF	Pass through categorical progams			3,582,538												3,582,538
8681AA	State Lottery Proceeds										3,202,945				3,202,945	
8682AA	State Mandated Costs										573,082				573,082	
8690AA	Other State Revenues			320,000			255,391			864,153		613,555			613,555	1,439,544
8694AA	State Revenue Prior Period Adj			255,844												255,844
8694AB	State Prior Year Carry Over			9,734,577										164,094		10,583,713
8699AA	Specific Misc State Revenue			524,981												524,981
8600 - Subtotal		-	-	29,248,360	30,000	-	3,698,773	-	-	6,170,324	87,571,892	613,555	1,612,103	88,215,447	40,729,561	
8811AA	Tax Allocation Secured Roll										58,581,149				58,581,149	
8824AA	Specific Grants			5,000						69,924			377,968			452,892
8831AA	Instructional Contracts		56,188	5,000			12,000	10,000		13,050		349,319			417,507	28,050
8839AA	Other Contracts											356,632			356,632	
8840AA	Sales and Commissions				3,500										3,500	
8844AC	Renegade Room	46,000													46,000	
8844BZ	Other				2,400										2,400	
8845AA	Catalog Sales								200						200	
8845AB	Class Schedules Sales								100						100	
8846AA	Event Tickets	19,000				300			7,000						26,000	300
8846IC	Event Tickets - Internal Charge			70											70	
8847AA	Graphics Sales - Taxable		1,000						1,500						2,500	
8847AB	Graphics Sales - Nontaxable		3,500						250						3,750	
8847IC	Graphic Dept Internal Charges		15,000												15,000	
8850AA	Rentals & leases		94,740			15,000			25,000		36,000				134,740	36,000
8860AA	Interest and Investment Income											928,111			928,111	
8872BA	Community Service Classes	5,000	516,671				6,000								527,671	
8874AA	Enrollment								900			6,723,788			6,724,688	
8874AB	Enrollment Audit Fees								150						150	
8876AA	Health			550,000												550,000

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted Contract & Community		Restricted	Unrestricted Contract & Community		Restricted	Unrestricted Contract & Community		Restricted	Unrestricted Contract & Community		Restricted	Unrestricted	Restricted	
	GU001	Ed		GU001	Ed		GU001	Ed		GU001	Ed				
	2019-20			2019-20			2019-20			2019-20			2019-20		
8877AA	Instructional Material Fees	116,150			17,000			1,750						134,900	
8879BA	Student Records	5,000			35,000			8,000						48,000	
8879BB	Enrollment Services				35,000									35,000	
8880AA	Non-Resident Tuition	1,400,000			250,000			165,000						1,815,000	
8881AA	Parking Fees - Terms			551,000			20,000			113,000					684,000
8881AB	Parking Meters and Day Passes			85,000			9,000								94,000
8881AC	Other			200,000			5,000			110,410					315,410
8884AA	Student Cards	37,000												37,000	
8885AD	Testing	12,200			3,000			1,200						16,400	
8885AF	Proctoring Income				1,500									1,500	
8885AG	Other Student Fees	3,900												3,900	
8890AA	Library Fees	2,000						200						2,200	
8890AD	Graduation Fee	450												450	
8890AF	Copy Charges	38,400			6,000			10,000						54,400	
8890AH	District Returned checks - Paid	200						1,000						1,200	
8894AB	Local Prior Year Carry Over									35,219					35,219
8895AB	Other	13,700					137,000			23,218			81,987	151,819	242,205
8895AF	Debit Card Revenue							500						500	
8895AG	Pool Income	25,000												25,000	
8800 - Subtotal		1,873,310	572,859	1,396,000	333,400	18,000	181,300	245,725	-	533,297	66,348,192	705,951	459,955	70,097,437	2,570,552
8912AA	Sale of Equipment & Supplies	10,000												10,000	
8989AA	Allocation of General Fund Revenue	106,955,505			24,841,043			22,886,615			(154,683,163)				
8900 - Subtotal		106,965,505	-	-	24,841,043	-	-	22,886,615	-	-	(154,683,163)	-	-	10,000	-
Total, Net Beginning Balance and Income		124,606,315	1,305,952	33,330,517	29,893,205	18,000	6,846,431	30,438,576	64,078	9,369,526	21,499,440	2,341,739	2,236,858	210,167,305	51,783,332
Total Income		108,838,815	572,859	32,630,517	25,205,343	18,000	4,036,465	23,132,340	-	9,369,175	2	1,319,505	2,196,189	159,086,864	48,232,346

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total 2019-20
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
1100 Acad - Reg Schedule	364.03	416.56	2.45	2.40	36,464,425	43,025,375	17.99%				204,578	252,908	23.62%	43,278,283
1100 - Subtotal	364.03	416.56	2.45	2.40	36,464,425	43,025,375	17.99%				204,578	252,908	23.62%	43,278,283
1214 Educational Administrators - Cont	39.71	43.36	8.21	7.56	5,508,525	6,199,455	12.54%				868,286	826,941	-4.76%	7,026,397
1231 Counselors - Contract	18.83	20.20	20.00	24.03	1,794,995	1,949,378	8.60%				1,871,425	2,323,355	24.15%	4,272,733
1241 Librarians - Contract	7.44	7.38	0.20	0.38	701,937	737,171	5.02%				19,230	39,356	104.66%	776,527
1251 Acad Non-Inst Cont	9.85	11.26	1.36	1.36	1,080,446	1,218,925	12.82%		97,433		147,596	155,590	5.42%	1,471,947
1252 Acad Emp Dept Chair	16.84	17.40	0.00	0.00	1,961,130	2,114,312	7.81%							2,114,312
1200 - Subtotal	92.67	99.6	29.77	33.33	11,047,033	12,219,241	10.61%		97,433		2,906,537	3,345,243	15.09%	15,661,917
1310 Adjunct Acad Emp - Non-Cont	196.36	199.69	0.00	1.40	6,185,231	6,290,231	1.70%					44,000		6,334,231
1311 Acad Emp - Temp Cont	0.10	0.58	0.00	0.00	1,503,100	18,200	-98.79%							18,200
1320 Acad Emp - Intersession	66.35	66.35	0.00	0.38	2,090,000	2,090,000		19,088	19,088	0.00%		12,122		2,121,210
1330 Acad Emp - Overload	68.00	68.00	0.00	0.00	2,142,000	2,142,000								2,142,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr	9.09	14.37	8.23	7.19	286,403	452,802	58.10%				259,161	226,462	-12.62%	679,265
1300 - Subtotal	339.90	348.99	8.23	8.97	12,206,734	10,993,233	-9.94%	19,088	19,088	0.00%	259,161	282,584	9.04%	11,294,906
1419 Acad Emp - Non-Inst Non Cont	0.00	0.00	0.00	0.00	209,485	241,748	15.40%				2,797,635	1,784,294	-36.22%	2,026,041
1400 - Subtotal					209,485	241,748	15.40%				2,797,635	1,784,294	-36.22%	2,026,041
1000 - Total	796.60	865.15	40.45	44.70	59,927,678	66,479,597	10.93%	19,088	116,521	510.44%	6,167,910	5,665,028	-8.15%	72,261,146
2110 Ciss Mgt(NonEd)	67.74	78.20	42.19	36.37	6,797,698	7,351,556	8.15%	139,939	206,094	47.27%	3,397,232	3,033,220	-10.71%	10,590,869
2190 Conf Employee - Non Mgt	9.00	10.00	0.00	0.00	687,882	768,249	11.68%							768,249
2191 Ciss Non-Inst Emp Reg Salary Sched	298.87	305.25	107.53	110.22	15,530,786	15,904,281	2.40%	161,053	337,182	109.36%	5,530,308	5,835,475	5.52%	22,076,938
2199 Classified Salary Abatement					-122,959	-167,483	36.21%							-167,483
2100 - Subtotal	375.61	393.45	149.72	146.59	22,893,407	23,856,602	4.21%	300,993	543,276	80.49%	8,927,540	8,868,695	-0.66%	33,268,573
2211 Inst Aide FT Direct Inst	13.85	17.19			773,252	939,611	21.51%							939,611
2291 Inst Aide FT Oth-In-Direct Inst			2.49	2.50							188,303	191,276	1.58%	191,276
2200 - Subtotal	13.85	17.19	2.49	2.50	773,252	939,611	21.51%				188,303	191,276	1.58%	1,130,886
2311 Admin Non-Inst Prof Expt											223,124	22,000	-90.14%	22,000
2392 Non-Inst Students	1.29	0.00	19.04	0.00	147,800	167,751	13.50%	26,000	26,000		1,366,871	744,110	-45.56%	937,861
2393 Class Non-Inst Overtime					209,800	203,240	-3.13%				173,349	8,600	-95.04%	211,840
2394 Non-Admin Non-Inst Prof Expt					167,300	166,670	-0.38%	302,000	314,195	4.04%	437,084	490,261	12.17%	971,126
2399 CIs Oth - Temp				1.00	131,400	191,840	46.00%				165,705	87,506	-47.19%	279,346
2300 - Subtotal	1.29	0.00	19.04	1.00	656,300	729,501	11.15%	328,000	340,195	3.72%	2,366,134	1,352,477	-42.84%	2,422,173
2411 Inst Students	4.51				105,000	155,000	47.62%				1,073,952	327,342	-69.52%	482,342
2412 Direct Inst Prof Expt					1,347,800	1,529,200	13.46%		50,000		142,509	30,000	-78.95%	1,609,200
2419 Inst Aide - Temp Direct Inst					129,837	129,837						25,000		154,837
2495 Inst Oth Indr Prof Expt					13,150		-100.00%				434,208	85,501	-80.31%	85,501
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2400 - Subtotal	4.51	0.00	0.00	0.00	1,596,787	1,815,037	13.67%		50,000		1,650,669	467,843	-71.66%	2,332,880
2999 Salary Budget Control		1.00			1,838,398	492,138	-73.23%	-246	48,282	-19,726.86%	3,559,616	5,386,378	51.32%	5,926,798
2900 - Subtotal	0.00	1.00	0.00	0.00	1,838,398	492,138	-73.23%	-246	48,282	-19,726.86%	3,559,616	5,386,378	51.32%	5,926,798
2000 - Total	395.26	411.64	171.25	150.09	27,758,143	27,832,888	0.27%	628,747	981,753	56.14%	16,692,263	16,266,670	-2.55%	45,081,310
3110 STRS-Acad Inst & Instrl Aides(Dir)					8,223,598	10,141,911	23.33%	16,465	19,925	21.01%	392,847	491,761	25.18%	10,653,597
3120 STRS - Ciss Mgt Non-Ed Admin					50,593	78,570	55.30%				60,853	68,785	13.03%	147,355
3130 STRS - Ed Administrators - Cont					769,613	805,459	4.66%				87,717	83,205	-5.14%	888,664
3131 STRS - Oth Acad Emp Non-Instri					19,051	25,297	32.79%				414,911	298,675	-28.01%	323,973
3100 - Subtotal					9,062,855	11,051,237	21.94%	16,465	19,925	21.01%	956,328	942,427	-1.45%	12,013,588
3210 PERS-Acad Inst & Instrl Aides(Dir)					54,321	65,130	19.90%		17,956		25,608	29,867	16.63%	112,952
3220 PERS - Ciss Mgt Non-Educational Adm					1,237,520	1,530,853	23.70%	25,310	42,867	69.37%	572,517	591,162	3.26%	2,164,882
3221 PERS - Ciss Emp					2,768,982	3,322,673	20.00%	8,044	35,308	338.94%	948,309	1,142,007	20.43%	4,499,988
3222 PERS - Conf Emp Non-Mgt					124,418	159,796	28.43%							159,796
3240 PERS - Ed Adm - Cont					93,742	166,727	77.86%				28,472	47,441	66.62%	214,168
3200 - Subtotal					4,278,983	5,245,178	22.58%	33,354	96,131	188.22%	1,574,906	1,810,476	14.96%	7,151,786
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					814,661	922,597	13.25%	7,449	10,477	40.65%	55,562	55,455	-0.19%	988,530
3320 OASDHI - Ciss Mgt Non-Ed Admin					515,095	558,488	8.42%	10,705	15,766	47.27%	262,589	227,004	-13.55%	801,258
3321 OASDHI - Ciss Emp					1,204,552	1,249,901	3.76%	4,990	14,671	194.02%	431,455	435,736	0.99%	1,700,308
3322 OASDHI - Conf Emp - Non Mgt					52,623	54,262	3.12%							54,262
3340 OASDHI - Educational Admin - Cont					102,941	122,876	19.37%				23,853	28,624	20.00%	151,501
3341 OASDHI - Oth Acad Emp Non-Instri					1,782	2,145	20.36%				52,799	40,677	-22.96%	42,822

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total 2019-20
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
3300 - Subtotal					2,691,654	2,910,271	8.12%	23,144	40,915	76.78%	826,258	787,495	-4.69%	3,738,681
3410 H&W-Acad Inst & Instl Aides(Dir)					7,382,858	8,636,970	16.99%	17,692	31,337	77.13%	443,570	538,383	21.38%	9,206,691
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					766,528	969,250	26.45%	825	3,602	336.38%	39,155	54,742	39.81%	1,027,594
3420 H&W - Clss Mgt(Non-Educ Admin)					1,333,984	1,431,851	7.34%	30,961	35,635	15.10%	803,883	710,718	-11.59%	2,178,204
3420RC OPEB ARC-Class Mgt(Non-EducAdmin)					102,783	153,753	49.59%	1,843	4,039	119.18%	63,252	63,590	0.53%	221,382
3421 H&W - Clss Emp					5,111,586	5,293,499	3.56%	19,461	71,270	266.22%	1,791,826	1,875,650	4.68%	7,240,419
3421RC OPEB ARC-Class Emp					248,352	307,902	23.98%	436	3,327	663.96%	89,817	108,140	20.40%	419,369
3422 H&W - Conf Emp - Non Mgt					159,225	178,176	11.90%							178,176
3422RC OPEB ARC-Conf Emp Non Mgt					8,249	15,058	82.54%							15,058
3440 H&W - Educational Admin - Cont					671,224	640,068	-4.64%				107,212	109,752	2.37%	749,819
3440RC OPEB ARC-EducAdmin-Cont					89,554	108,032	20.63%				12,179	14,007	15.01%	122,040
3400 - Subtotal					15,874,343	17,734,560	11.72%	71,217	149,211	109.52%	3,350,894	3,474,982	3.70%	21,358,753
3510 SUI-Acad Inst & Instl Aides(Dir)					30,528	31,110	1.91%	56	136	140.98%	2,715	1,927	-29.03%	33,173
3520 SUI-Class Mgt Non-Educational Admin					3,591	3,922	9.23%	70	103	47.28%	1,820	1,622	-10.86%	5,648
3521 SUI - Clss Emp					8,167	8,469	3.70%	77	143	85.57%	3,235	3,142	-2.89%	11,753
3522 SUI - Conf Emp - Non Mgt					344	384	11.69%							384
3540 SUI - Educational Admin - Cont					2,623	2,756	5.07%				348	357	2.68%	3,113
3541 SUI - Oth Acad Emp - Non Instl					62	74	19.31%				2,227	1,230	-44.75%	1,304
3500 - Subtotal					45,315	46,715	3.09%	203	382	87.77%	10,345	8,278	-19.98%	55,376
3610 WC-Acad Inst & Instl Aides(Dir)					589,470	634,713	7.68%	1,354	2,741	102.40%	44,481	35,753	-19.62%	673,207
3620 WC - Clss Mgt Non-Educational Admin					79,400	78,334	-1.34%	1,596	2,013	26.10%	38,093	33,071	-13.18%	113,417
3621 WC - Clss Emp					178,015	173,389	-2.60%	1,849	2,850	54.12%	84,780	71,440	-15.74%	247,679
3622 WC - Conf Emp - Non Mgt					7,857	7,576	-3.58%							7,576
3640 WC - Educational Administrators					54,882	55,723	1.53%				7,288	7,152	-1.87%	62,875
3641 WC-Oth Acad Emp - Non Instructional					1,384	1,477	6.73%				32,263	19,893	-38.34%	21,370
3600 - Subtotal					911,008	951,212	4.41%	4,799	7,603	58.42%	206,905	167,308	-19.14%	1,126,124
3710 DefBen-Acad Inst & Instl Aides(Dir)					114,257	109,259	-4.37%	353	2,556	624.33%	18,887	5,148	-72.74%	116,963
3720 DefBen-Class Mgt - Non-Educ Admin					932									932
3721 DefBen - Clss Emp					35,126	35,418	0.83%	4,058	4,300	5.98%	34,596	53,168	53.68%	92,886
3741 DefBen - Oth Acad Emp - Non Instrl					2,336		-100.00%				960	1,117	16.36%	1,117
3700 - Subtotal					152,651	145,609	-4.61%	4,411	6,856	55.45%	54,443	59,433	9.17%	211,898
3910 OTHBEN-Acad Inst & Instrl Aide(Dir)					274,896	312,389	13.64%	653	1,293	97.89%	16,189	19,231	18.79%	332,912
3920 OTHBEN-Class Mgt(Non-Educ Admin)					46,571	50,244	7.89%	1,129	1,307	15.72%	29,342	25,788	-12.11%	77,338
3921 OTHBEN - Clss Emp					144,228	147,593	2.33%	440	1,681	281.97%	50,961	53,520	5.02%	202,794
3922 OTHBEN - Conf Emp - Non Mgt					5,880	6,535	11.14%							6,535
3929 Classified Benefit Abatement					-33,537	-69,912	108.46%							-69,912
3940 OTHBEN - Educational Administrators					28,540	27,675	-3.03%				4,170	4,027	-3.41%	31,702
3999 Benefit Suspense					450,788	16,735	-96.29%	18,637		-100.00%	9,136		-100.00%	16,735
3900 - Subtotal					917,366	491,259	-46.45%	20,860	4,280	-79.48%	109,797	102,565	-6.59%	598,104
3000 - Total					33,934,175	38,576,040	13.68%	174,453	325,304	86.47%	7,089,876	7,352,965	3.71%	46,254,309
4211 Non-Library/Magazines/Bks/Prdcls					29,045	28,294	-2.59%				194,530	144,321	-25.81%	172,615
4200 - Subtotal					29,045	28,294	-2.59%				194,530	144,321	-25.81%	172,615
4310 Inst Supplies & Materials					705,872	1,185,095	67.89%	41,900	47,850	13.72%	1,514,320	974,709	-35.63%	2,207,454
4312 All Computer Software					7,000	12,790	82.71%				150,334	101,575	-32.43%	114,365
4313 Non-Inst Supplies & Materials					906,792	778,549	-14.14%	5,923	7,950	34.22%	1,022,610	1,189,162	16.29%	1,975,660
4314 Paper					150,597	142,117	-5.63%				1,000	1,000		143,117
4315 Maint & Repairs Supplies					686,500	703,200	2.43%				1,500		-100.00%	703,200
4316 Culinary Utensils											1,000			1,000
4320 Vehicle Supplies - Parts					46,300	18,400	-60.26%				13,250	1,000	-92.45%	19,400
4321 Fuel - Lubricants					72,800	68,800	-5.49%	200	200		7,854	7,854		76,854
4300 - Subtotal					2,575,861	2,908,950	12.93%	48,023	55,800	16.19%	2,710,868	2,276,300	-16.03%	5,241,050
4400 Food - Non Travel Non Cafeteria					54,300	57,500	5.89%				1,044,910		-100.00%	57,500
4400 - Subtotal					54,300	57,500	5.89%				1,044,910		-100.00%	57,500
4000 - Total					2,659,206	2,994,744	12.62%	48,023	55,800	16.19%	3,950,308	2,420,621	-38.72%	5,471,165
5107 Athletic Officials					113,045	117,880	4.28%							117,880
5118 Cont Security Services					186,350	214,908	15.32%				39,304	39,304		254,212
5119 Oth Non-Inst Consulting Services					2,828,467	3,066,389	8.41%	500		-100.00%	2,729,620	2,839,888	4.04%	5,906,277
5150 Cont Instruction					1,540,512	1,058,031	-31.32%	135,000	135,000		85,000		-100.00%	1,193,031
5151 Guest Lecturers/Performers					400	2,000	400.00%				70,575	126,525	79.28%	128,525
5159 Oth Instructional Consulting Servs					32,800	32,630	-0.52%				141,177	122,655	-13.12%	155,285

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total 2019-20
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
5100 - Subtotal					4,701,574	4,491,838	-4.46%	135,500	135,000	-0.37%	3,065,676	3,128,371	2.05%	7,755,209
5209 Non-Employee Travel					47,360	16,850	-64.42%				69,267	92,500	33.54%	109,350
5212 Student Travel					362,658	330,676	-8.82%	8,000	8,000		169,958	143,211	-15.74%	481,887
5220 Employee Travel					931,422	965,737	3.68%	1,700	40,950	2,308.82%	1,541,337	1,554,626	0.86%	2,561,313
5220DT Employee Travel DO					61,930	87,720	41.64%	41,000		-100.00%	8,860	6,200	-30.02%	93,920
5221 (Local) Online Training/Webinar						55,700								55,700
5230 Food/Meetings					112,905	110,684	-1.97%	16,037	10,625	-33.75%	582,668	489,811	-15.94%	611,120
5200 - Subtotal					1,516,275	1,567,367	3.37%	66,737	59,575	-10.73%	2,372,090	2,286,348	-3.61%	3,913,290
5300 Institutional Dues/Memberships					423,362	428,060	1.11%	3,000	1,500	-50.00%	37,158	25,045	-32.60%	454,605
5300 - Subtotal					423,362	428,060	1.11%	3,000	1,500	-50.00%	37,158	25,045	-32.60%	454,605
5400 Comprehensive/Liab/Prpty/Auto Ins					1,033,359	1,325,900	28.31%							1,325,900
5406 Student Insurance					186,078	190,000	2.11%							190,000
5407 Insurance Deductibles					9,500	7,000	-26.32%							7,000
5400 - Subtotal					1,228,937	1,522,900	23.92%							1,522,900
5501 Laundry Service					39,630	42,450	7.12%				7,300	5,650	-22.60%	48,100
5505 Miscellaneous											750		-100.00%	
5520 Natural Gas/LPG					669,000	528,000	-21.08%					600		528,600
5530 Light - Electricity					2,224,000	1,965,500	-11.62%							1,965,500
5540 Water - Sanitation					1,103,600	939,100	-14.91%							939,100
5550 Disposal Services					123,820	136,400	10.16%				3,591	3,591	0.00%	139,991
5560 Hazardous Waste Disposal					30,245	25,425	-15.94%							25,425
5570 Pest Control					38,550	44,500	15.43%							44,500
5581 Telephone Services					80,828	104,729	29.57%	100		-100.00%	5,120	7,718	50.74%	112,447
5583 Data Communication Services					125,870	125,878	0.01%					50		125,928
5590 Other Utilities					111,491	16,200	-85.47%							16,200
5500 - Subtotal					4,547,034	3,928,182	-13.61%	100		-100.00%	16,761	17,610	5.06%	3,945,792
5602 Short Term Rental-Veh & Equip					180,048	161,727	-10.18%	4,500		-100.00%	29,841	36,280	21.58%	198,007
5603 Rental of Facilities					1,640,406	2,131,418	29.93%	30,000	18,000	-40.00%	496,700	443,600	-10.69%	2,593,018
5604 Film Rentals											1,500	1,750	16.67%	1,750
5608 Oper/Lease Cntrcts-ie Cars-Copiers					29,475	109,475	271.42%							109,475
5650 Software Licensing/Maintenance Svcs					2,920,217	2,622,445	-10.20%	8,300	7,800	-6.02%	1,724,394	1,136,249	-34.11%	3,766,493
5651 Internet Access					600	#DIV/0!					4,565	11,500	151.92%	12,100
5652 IT Cloud Services					1,135,716	900,000	-20.75%							900,000
5671 Equip Maint Agreements					8,700	10,700	22.99%				500		-100.00%	10,700
5681 Grounds Maintenance					150,800	154,800	2.65%				39,054	39,054		193,854
5683 Building Maintenance					367,325	506,153	37.79%	22,000	22,000					528,153
5684 Vehicle Repairs & Maintenance					82,600	66,300	-19.73%				10,200	7,500	-26.47%	73,800
5685 Computer Hardware Maint Agreements					286,255	279,000	-2.53%							279,000
5686 Oth Equipment Maint Agreements					323,024	291,285	-9.83%				6,070	4,700	-22.57%	295,985
5690 Other Maintenance/Repairs					393,741	372,545	-5.38%		35,162		188,013	190,444	1.29%	598,151
5691 Other Maintenance Contracts					488,718	494,318	1.15%				7,000	4,000	-42.86%	498,318
5600 - Subtotal					8,007,024	8,100,765	1.17%	64,800	82,962	28.03%	2,507,837	1,875,076	-25.23%	10,058,804
5700 Annual Fiscal Audit					80,000	92,000	15.00%							92,000
5720 Trustee Election					400,000		-100.00%							
5731 Attorney Fees - Oth					205,500	250,500	21.90%							250,500
5733 Legal Advertising					2,500		-100.00%							
5740 Settlement Expense					12,000	12,000								12,000
5790 Other Professional Fees					17,890	25,500	42.54%				35,541	129,667	264.84%	155,167
5700 - Subtotal					717,890	380,000	-47.07%				35,541	129,667	264.84%	509,667
5810 Fingerprinting Services					80,100	80,080	-0.02%							80,080
5813 Physical Examinations/Tests					24,535	23,242	-5.27%	750		-100.00%				23,242
5820 Postage/Express Overnight Svcs					114,215	117,865	3.20%	3,650	1,800	-50.68%	60,027	19,950	-66.76%	139,615
5830 Bank Charges					185,000	185,000		2,600	1,600	-38.46%	22,200	19,200	-13.51%	205,800
5831 Credit Card Expense					21,900	21,900		3,200	3,300	3.13%	200	200		25,400
5835 Bad Debt Expense						156,953								156,953
5838 Collection Services					10,000		-100.00%							
5860 General Advertising					349,606	295,241	-15.56%	25,000	17,000	-32.00%	418,677	264,283	-36.88%	576,524
5861 Printing/Duplicating Service					48,465	69,140	42.66%	5,500	9,500	72.73%	208,640	105,360	-49.50%	184,000
5869 Comp Ticket Expense					10,000		-100.00%							
5870 Cash Over - Short					100	100						-400		-300

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total 2019-20
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
5880 Taxes - Licenses & Permits				76,684	52,202	-31.93%					45,870	38,770	-15.48%	90,972
5881 Sales Tax Expense											500		-100.00%	
5890 Other Services & Expenses				1,491,847	454,252	-69.55%	95,000	93,000	-2.11%	392,949	685,290	74.40%	1,232,542	
5899 Contingencies Account - Budget Only							1	18,000	3,396,126.42%	3,416,621	3,429,694	0.38%	3,447,694	
5800 - Subtotal				2,412,452	1,455,975	-39.65%	135,701	144,200	6.26%	4,565,684	4,562,347	-0.07%	6,162,522	
5911 Indirect Cost(Reimbursement)				-275,511	-275,511									-275,511
5912 Out - Indirect Cost(Expense)											360,730	308,658	-14.44%	308,658
5900 - Subtotal				-275,511	-275,511						360,730	308,658	-14.44%	33,147
5000 - Total				23,279,037	21,599,577	-7.21%	405,838	423,237	4.29%	12,961,477	12,333,123	-4.85%	34,355,937	
6120 Site Improvement				30,000	55,000	83.33%					26,284	2,945	-88.80%	57,945
6120FA Site Improvement				3,000		-100.00%								
6100 - Subtotal				33,000	55,000	66.67%					26,284	2,945	-88.80%	57,945
6210 Buildings Construction				173,854		-100.00%					294,116		-100.00%	
6210C Buildings Construction - C					64,667									64,667
6214 Buildings - Testing & Inspection				1,150	1,150							3,500		4,650
6215 Additions to Buildings				135,000	75,000	-44.44%								75,000
6215FA Additions to Buildings											2,000		-100.00%	
6200 - Subtotal				310,004	140,817	-54.58%					296,116	3,500	-98.82%	144,317
6310 Library Books				74,700	60,700	-18.74%					78,444	10,000	-87.25%	70,700
6311 Magazines & Periodicals				87,000	87,000									87,000
6300 - Subtotal				161,700	147,700	-8.66%					78,444	10,000	-87.25%	157,700
6411 Library/Audio Visual Equipment				70,000	70,000									70,000
6412 Computer/Technology Equipment				567,921	756,049	33.13%	3,000	2,000	-33.33%	495,679	420,723	-15.12%	1,178,772	
6412FA Computer/Tech Equipment				441,516	451,500	2.26%	5,000	5,000		368,064	175,127	-52.42%	631,627	
6413FA Autos and Busses				40,500		-100.00%								
6413LP Auto-Purchasing on Long Term Lease					58,000									58,000
6414 Furniture				294,363	118,900	-59.61%	2,400	750	-68.75%	117,432	85,127	-27.51%	204,777	
6415FA Lease Purchases - L.T. \$5000 and Up											6,778		-100.00%	
6419 Other Equipment				106,916	134,655	25.94%				2,636,751	3,595,409	36.36%	3,730,064	
6419FA Other Equipment				215,150	163,953	-23.80%				681,533	1,274,401	86.99%	1,438,354	
6400 - Subtotal				1,736,366	1,753,057	0.96%	10,400	7,750	-25.48%	4,306,237	5,550,787	28.90%	7,311,594	
6000 - Total				2,241,070	2,096,574	-6.45%	10,400	7,750	-25.48%	4,707,081	5,567,232	18.27%	7,671,556	
7110 Debt Reduction				1,353,645	1,415,000	4.53%								1,415,000
7111 Debt Interest & Other Charges				4,723,511	4,662,976	-1.28%								4,662,976
7100 - Subtotal				6,077,156	6,077,976	0.01%								6,077,976
7201 Intrafund Transfers Out				27,864,815	27,864,815									27,864,815
7205 Intrafund Transfers In				-27,864,815	-27,864,815									-27,864,815
7200 - Subtotal														
7312 Interfund Transfers - Out				712,250	745,891	4.72%								745,891
7300 - Subtotal				712,250	745,891	4.72%								745,891
7501 Student Fin Aid (Excludes Salaries)											134,079	308,734	130.26%	308,734
7501AC CARE-Financial Aid											70,180	51,000	-27.33%	51,000
7501AD EOP&S-Financial Aid											230,483	305,579	32.58%	305,579
7502 Scholarships											67,000		-100.00%	
7509 Other											575,639	373,857	-35.05%	373,857
7500 - Subtotal											1,077,381	1,039,169	-3.55%	1,039,169
7602 Oth Student Aide (Non-cash)											721,631	1,025,775	42.15%	1,025,775
7600 - Subtotal											721,631	1,025,775	42.15%	1,025,775
7910 Unrestricted				49,178,418	40,034,249	-18.59%	984,730	1,819,405	84.76%	3,216,164	112,750	-96.49%	41,966,404	
7925 Expense Reserves				188,000		-100.00%								
7900 - Subtotal				49,366,418	40,034,249	-18.90%	984,730	1,819,405	84.76%	3,216,164	112,750	-96.49%	41,966,404	
7000 - Total				56,155,824	46,858,115	-16.56%	984,730	1,819,405	84.76%	5,015,176	2,177,694	-56.58%	50,855,214	
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE				205,955,131	206,437,536	0.23%	2,271,278	3,729,769	64.21%	56,584,091	51,783,332	-8.48%	261,950,637	

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves over 33,000 students. 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, Arvin High School and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and 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. Bakersfield College is progressive and innovative designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

The Panorama campus includes more than 35 buildings located on 154 acres. The buildings comprise over 700,000 square feet with approximately 501,483 square feet of assignable space for educational and support programs. The Delano Center, BC SouthWest and Weill Institute are community outreach sites serving different community needs. The College is undergoing significant renovation and modernization projects with the use of measure G and measure J funds improving the facilities, technology, and infrastructure to build a better Bakersfield College. BC SouthWest will be relocating onto the California State University Bakersfield campus during fiscal year 2019-20 providing students access to expanded services and an environment that prepares them for easy transition to a four-year college.

The 2019-2020 budget was developed following Bakersfield College's strategic plan and priorities. The General Unrestricted fund is budgeted at just over \$124 million and over 88% of the expense budget at the college is allocated to salaries and benefits with the remaining 12% to other non-labor operational expenses. In addition, Bakersfield College receives in excess of \$45 million dollars in restricted funding which includes \$40.3 million from state and federal agencies. While this funding has restrictions that limits the use, it complements the college's general fund allowing for added and enhanced services and programs for our students. The largest challenge continues to be the uncertainty of the Student-Centered Funding Formula. Bakersfield College is meeting this challenge by focusing on strategically repurposing existing resources and grant dollars to meet college priorities. One of which is Guided Pathways that continues to be a high priority in this budget focusing on access, guidance and tools to support students in their long and short-term educational and career paths.

Preliminary year-end estimates for FY18-19 are coming in at over 17,800 FTES, which continues the 5-year growth cycle expected to continue just at a slower pace into FY19-20. This growth comes mainly from the continual efforts to increase dual enrollment through partnering with local high schools, online education and inmate education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

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
2019-20 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	2019-20
					Budget	Budget		Budget	Budget					
	2019	2020	2019	2020	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20
1100 Acad - Reg Schedule	266.75	314.71	1.00	1.00	26,579,798	32,054,800	20.60%				94,942	102,928	8.41%	32,157,728
1100 - Subtotal	266.75	314.71	1.00	1.00	26,579,798	32,054,800	20.60%				94,942	102,928	8.41%	32,157,728
1214 Educational Administrators - Cont	20.68	24.68	4.32	4.32	2,720,318	3,303,548	21.44%				455,436	462,460	1.54%	3,766,008
1231 Counselors - Contract	11.78	13.67	13.00	14.00	1,010,793	1,181,131	16.85%				1,195,275	1,335,837	11.76%	2,516,968
1241 Librarians - Contract	4.90	4.90			472,917	497,367	5.17%							497,367
1251 Acad Non-Inst Cont	3.75	4.50	0.31	0.31	442,044	448,837	1.54%		97,433		40,852	44,288	8.41%	590,558
1252 Acad Emp Dept Chair	9.51	9.51			1,117,002	1,198,462	7.29%							1,198,462
1200 - Subtotal	50.62	57.26	17.63	18.63	5,763,073	6,629,345	15.03%		97,433		1,691,563	1,842,585	8.93%	8,569,362
1310 Adjunct Acad Emp - Non-Cont	100.38	100.38		1.40	3,161,822	3,161,822						44,000		3,205,822
1311 Acad. Emp. - Temp Cont	47.62				1,500,000		-100.00%							
1320 Acad Emp - Intersession	42.86	42.86		0.38	1,350,000	1,350,000		19,088	19,088	0.00%		12,122		1,381,210
1330 Acad Emp - Overload	44.44	44.44			1,400,000	1,400,000								1,400,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr	0.62	4.27	3.46		19,535	134,550	588.75%				108,900		-100.00%	134,550
1300 - Subtotal	235.92	191.95	3.46	1.78	7,431,357	6,046,372	-18.64%	19,088	19,088	0.00%	108,900	56,122	-48.46%	6,121,582
1419 Acad Emp - Non-Inst Non Cont					63,135	73,008	15.64%				1,513,960	615,997	-59.31%	689,005
1400 - Subtotal					63,135	73,008	15.64%				1,513,960	615,997	-59.31%	689,005
1000 - Total	553.29	563.92	22.09	21.41	39,837,364	44,803,524	12.47%	19,088	116,521	510.44%	3,409,366	2,617,632	-23.22%	47,537,677
2110 Ciss Mgt(NonEd)	20.09	27.00	30.00	27.73	2,324,443	2,422,197	4.21%				2,304,716	2,175,214	-5.62%	4,597,411
2190 Conf Employee - Non Mgt	1.00	1.00			78,828	80,799	2.50%							80,799
2191 Ciss Non-Inst Emp Reg Salary Sched	148.62	149.41	63.92	70.61	7,165,888	7,201,290	0.49%	27,938	62,034	122.04%	3,364,183	3,776,923	12.27%	11,040,247
2100 - Subtotal	169.71	177.41	93.92	98.34	9,569,159	9,704,286	1.41%	27,938	62,034	122.04%	5,668,899	5,952,137	5.00%	15,718,457
2211 Inst Aide FT Direct Inst	8.24	11.53			449,550	625,785	39.20%							625,785
2291 Inst Aide FT Oth-In-Direct Inst			2.49	2.50							188,303	191,276	1.58%	191,276
2200 - Subtotal	8.24	11.53	2.49	2.50	449,550	625,785	39.20%				188,303	191,276	1.58%	817,061
2311 Admin Non-Inst Prof Expt											43,220	7,000	-83.80%	7,000
2392 Non-Inst Students					86,800	106,751	22.98%				960,684	435,077	-54.71%	541,828
2393 Class Non-Inst Overtime					175,800	167,240	-4.87%				173,349	8,600	-95.04%	175,840
2394 Non-Admin Non-Inst Prof Expt					161,000	160,370	-0.39%	87,000	54,195	-37.71%	334,959	369,761	10.39%	584,326
2399 Cls Oth - Temp					104,700	166,640	59.16%				95,487	12,674	-86.73%	179,314
2300 - Subtotal					528,300	601,001	13.76%	87,000	54,195	-37.71%	1,607,699	833,112	-48.18%	1,488,308
2411 Inst Students						50,000					1,044,733	251,500	-75.93%	301,500
2412 Direct Inst Prof Expt					1,165,100	1,342,200	15.20%		50,000		24,000		-100.00%	1,392,200
2419 Inst Aide - Temp Direct Inst					127,537	127,537						25,000		152,537
2495 Inst Oth Indr Prof Expt											434,208	85,501	-80.31%	85,501
2400 - Subtotal					1,292,637	1,519,737	17.57%		50,000		1,502,941	362,001	-75.91%	1,931,738
2999 Salary Budget Control					2,005,222	383,884	-80.86%				2,249,907	4,411,714	96.08%	4,843,880
2900 - Subtotal	0.00	0.00	0.00	0.00	2,005,222	383,884	-80.86%				2,249,907	4,411,714	96.08%	4,843,880
2000 - Total	177.95	188.94	96.41	100.84	13,844,868	12,834,693	-7.30%	114,938	214,511	86.63%	11,217,750	11,750,240	4.75%	24,799,444
3110 STRS-Acad Inst & Instrl Aides(Dir)					5,611,621	7,108,907	26.68%	2,754	19,925	623.39%	234,577	263,199	12.20%	7,392,031
3120 STRS - Ciss Mgt Non-Ed Admin					17,567	27,770	58.08%				50,437	56,435	11.89%	84,204
3130 STRS - Ed Administrators - Cont					425,301	407,917	-4.09%				45,512	20,876	-54.13%	428,793
3131 STRS - Oth Acad Emp Non-Instl					9,110	11,241	23.39%				216,300	105,335	-51.30%	116,577
3100 - Subtotal					6,063,599	7,555,834	24.61%	2,754	19,925	623.39%	546,826	445,846	-18.47%	8,021,605
3210 PERS-Acad Inst & Instrl Aides(Dir)					16,309	23,638	44.94%				25,608	29,867	16.63%	53,504
3220 PERS - Ciss Mgt Non-Educational Adm					432,773	532,632	23.07%				373,242	421,658	12.97%	954,289
3221 PERS - Ciss Emp					1,287,844	1,548,891	20.27%	954		-100.00%	580,628	752,010	29.52%	2,300,901
3222 PERS - Conf Emp Non-Mgt					14,238	16,806	18.04%							16,806
3240 PERS - Ed Adm - Cont						77,395						32,939		110,334
3200 - Subtotal					1,751,164	2,199,362	25.59%	954		-100.00%	979,478	1,236,473	26.24%	3,435,835
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					546,497	634,354	16.08%	277	2,415	772.38%	38,575	34,905	-9.51%	671,673
3320 OASDHI - Ciss Mgt Non-Ed Admin					182,858	197,156	7.82%				179,134	164,294	-8.28%	361,450

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
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
3321 OASDHI - Ciss Emp					567,330	590,202	4.03%	1,993	1,685	-15.45%	270,767	289,415	6.89%	881,302
3322 OASDHI - Conf Emp - Non Mgt					6,030	1,673	-72.26%							1,673
3340 OASDHI - Educational Admin - Cont					37,880	61,244	61.68%				4,054	13,885	242.50%	75,129
3341 OASDHI - Oth Acad Emp Non-Instrl					915	953	4.18%				21,952	8,932	-59.31%	9,885
3300 - Subtotal					1,341,510	1,485,582	10.74%	2,270	4,100	80.61%	514,482	511,430	-0.59%	2,001,112
3410 H&W-Acad Inst & Instl Aides(Dir)					5,218,126	6,297,125	20.68%		13,520		285,351	309,452	8.45%	6,620,097
3410RC PEB ARC-Acad Inst&Instl Aides(Dir)					582,372	698,066	19.87%		1,910		27,862	30,860	10.76%	730,836
3420 H&W - Ciss Mgt(Non-Educ Admin)					496,960	534,528	7.56%				574,981	538,982	-6.26%	1,073,510
3420RC EB ARC-Ciss Mgt(Non-EducAdmin)					49,077	53,373	8.75%				48,690	46,202	-5.11%	99,575
3421 H&W - Ciss Emp					2,628,951	2,758,699	4.94%	1,769		-100.00%	1,066,457	1,231,356	15.46%	3,990,055
3421RC OPEB ARC-Ciss Emp					149,326	145,181	-2.78%	52		-100.00%	61,950	71,774	15.86%	216,955
3422 H&W - Conf Emp - Non Mgt					17,692	17,818	0.71%							17,818
3422RC OPEB ARC-Conf Emp Non Mgt					1,545	1,584	2.50%							1,584
3440 H&W - Educational Admin - Cont					348,173	316,500	-9.10%				41,045	41,337	0.71%	357,837
3440RC OPEB ARC-EducAdmin-Cont					51,203	54,048	5.56%				5,479	5,497	0.32%	59,545
3400 - Subtotal					9,543,425	10,876,922	13.97%	1,821	15,429	747.40%	2,111,815	2,275,459	7.75%	13,167,811
3510 SUI-Acad Inst & Instl Aides(Dir)					21,766	21,632	-0.62%	10	83	772.75%	1,027	897	-12.69%	22,612
3520 UI-Ciss Mgt Non-Educational Admin					1,252	1,362	8.76%				1,242	1,179	-5.10%	2,540
3521 SUI - Ciss Emp					3,916	4,064	3.78%	57	58	1.13%	2,012	2,102	4.45%	6,224
3522 SUI - Conf Emp - Non Mgt					39	40	2.51%							40
3540 SUI - Educational Admin - Cont					1,306	1,379	5.56%				140	140	0.16%	1,519
3541 SUI - Oth Acad Emp - Non Instl					31	33	5.79%				757	308	-59.31%	341
3500 - Subtotal					28,311	28,510	0.70%	67	141	110.98%	5,178	4,626	-10.68%	33,277
3610 WC-Acad Inst & Instl Aides(Dir)					405,640	444,387	9.55%	229	1,712	647.18%	34,599	21,051	-39.16%	467,150
3620 C - Ciss Mgt Non-Educational Admin					25,878	27,939	7.97%				25,515	24,185	-5.21%	52,124
3621 WC - Ciss Emp					81,421	84,495	3.78%	1,379	1,193	-13.54%	54,424	47,594	-12.55%	133,282
3622 WC - Conf Emp - Non Mgt					809	829	2.47%							829
3640 WC - Educational Administrators					26,803	28,293	5.56%				2,868	2,877	0.33%	31,170
3641 C-Oth Acad Emp - Non Instructional					758	674	-11.02%				18,168	6,320	-65.21%	6,995
3600 - Subtotal					541,309	586,618	8.37%	1,608	2,904	80.56%	135,574	102,028	-24.74%	691,550
3710 DefBen-Acad Inst & Instl Aides(Dir)					35,284	59,222	67.85%				17,478	4,089	-76.61%	65,161
3721 DefBen - Ciss Emp					19,010	18,881	-0.68%	4,058	4,300	5.98%	22,145	19,211	-13.25%	42,393
3741 DefBen - Oth Acad Emp - Non Instrl					2,336		-100.00%							
3700 - Subtotal					56,630	78,104	37.92%	4,058	6,150	51.57%	39,623	23,299	-41.20%	107,554
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					194,532	228,465	17.44%		640		10,245	10,924	6.62%	240,028
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					18,815	20,082	6.73%				20,892	19,490	-6.71%	39,572
3921 OTHBEN - Ciss Emp					69,784	71,658	2.69%	52		-100.00%	30,959	35,630	15.09%	107,288
3922 OTHBEN - Conf Emp - Non Mgt					653	654	0.15%							654
3940 OTHBEN - Educational Administrators					13,699	13,184	-3.76%				1,516	1,518	0.15%	14,702
3999 Benefit Suspense					347,061		-100.00%							
3900 - Subtotal					644,544	334,043	-48.17%	52	640	1,126.21%	63,613	67,562	6.21%	402,245
3000 - Total					19,970,494	23,144,974	15.90%	13,584	49,290	262.85%	4,396,588	4,666,723	6.14%	27,860,987
4211 Non-Library/Magazines/Bks/Prdcis					1,170	369	-68.46%				117,400	62,500	-46.76%	62,869
4200 - Subtotal					1,170	369	-68.46%				117,400	62,500	-46.76%	62,869
4310 Inst Supplies & Materials					505,592	964,020	90.67%	14,900	8,900	-40.27%	963,908	547,834	-43.17%	1,520,754
4312 All Computer Software					6,000	11,040	84.00%				150,334	101,575	-32.43%	112,615
4313 Non-Inst Supplies & Materials					447,513	350,551	-21.67%	5,523	6,500	17.69%	596,991	826,412	38.43%	1,183,464
4314 Paper					116,000	101,100	-12.84%				1,000	1,000		102,100
4315 Maint & Repairs Supplies					595,000	630,000	5.88%				1,500		-100.00%	630,000
4316 Culinary Utensils											1,000			1,000
4320 Vehicle Supplies - Parts					31,000	1,000	-96.77%				13,250	1,000	-92.45%	2,000
4321 Fuel - Lubricants					43,700	37,200	-14.87%	200	200					37,400
4300 - Subtotal					1,744,805	2,094,911	20.07%	20,623	15,600	-24.36%	1,726,983	1,478,821	-14.37%	3,589,332

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
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
4400 Food - Non Travel Non Cafeteria					53,800	57,000	5.95%				1,043,410		-100.00%	57,000
4400 - Subtotal					53,800	57,000	5.95%				1,043,410		-100.00%	57,000
4000 - Total					1,799,775	2,152,280	19.59%	20,623	15,600	-24.36%	2,887,794	1,541,321	-46.63%	3,709,201
5107 Athletic Officials					71,275	68,360	-4.09%							68,360
5119 Oth Non-Inst Consulting Services					510,450	520,839	2.04%				796,040	1,793,247	125.27%	2,314,086
5150 Cont Instruction					742,231	300,000	-59.58%							300,000
5151 Guest Lecturers/Performers						1,000					49,075	72,025	46.76%	73,025
5159 Oth Instructional Consulting Servs					17,800	17,630	-0.96%				96,400	108,712	12.77%	126,342
5100 - Subtotal					1,341,756	907,829	-32.34%				941,516	1,973,984	109.66%	2,881,813
5209 Non-Employee Travel					28,000	6,000	-78.57%				10,267	10,000	-2.60%	16,000
5212 Student Travel					219,858	201,676	-8.27%	6,000	6,000		111,683	103,011	-7.76%	310,687
5220 Employee Travel					280,362	342,593	22.20%	1,700	700	-58.82%	804,870	794,024	-1.35%	1,137,317
5230 Food/Meetings					75,675	67,484	-10.82%	3,037	3,125	2.90%	449,957	239,881	-46.69%	310,490
5200 - Subtotal					603,895	617,753	2.29%	10,737	9,825	-8.49%	1,376,778	1,146,916	-16.70%	1,774,494
5300 Institutional Dues/Memberships					117,616	118,526	0.77%				25,358	12,345	-51.32%	130,871
5300 - Subtotal					117,616	118,526	0.77%				25,358	12,345	-51.32%	130,871
5400 Comprehensive/Liab/Prpty/Auto Ins)					900	900							#DIV/0!	900
5400 - Subtotal					900	900	0.00%						#DIV/0!	900
5501 Laundry Service					16,530	16,250	-1.69%				6,300	4,500	-28.57%	20,750
5505 Miscellaneous											750		-100.00%	
5520 Natural Gas/LPG					550,000	405,000	-26.36%					600		405,600
5530 Light - Electricity					1,510,000	1,120,000	-25.83%							1,120,000
5540 Water - Sanitation					760,000	495,000	-34.87%							495,000
5550 Disposal Services					87,320	92,400	5.82%				250	250		92,650
5560 Hazardous Waste Disposal					15,070	15,250	1.19%							15,250
5570 Pest Control					27,000	32,000	18.52%							32,000
5581 Telephone Services					24,429	45,629	86.78%				5,120	7,718	50.74%	53,347
5583 Data Communication Services					3,050	3,250	6.56%							3,250
5590 Other Utilities					100,000		-100.00%							
5500 - Subtotal					3,093,399	2,224,779	-28.08%				12,420	13,069	5.22%	2,237,848
5602 Short Term Rental-Veh & Equip					165,898	150,177	-9.48%	2,500		-100.00%	24,861	28,000	12.63%	178,177
5603 Rental of Facilities					1,363,700	1,855,912	36.09%	6,500	2,500	-61.54%	310,600	428,500	37.96%	2,286,912
5604 Film Rentals												1,000		1,000
5608 Oper/Lease Cntrcts-ie Cars-Copiers					10,000	57,000	470.00%							57,000
5650 Software Licensing/Maintenance Svcs					294,055	300,360	2.14%	6,300	6,300		637,330	267,496	-58.03%	574,156
5651 Internet Access											600	1,500	150.00%	1,500
5671 Equip Maint Agreements					5,200	7,200	38.46%							7,200
5681 Grounds Maintenance					91,000	95,000	4.40%							95,000
5683 Building Maintenance					197,000	195,000	-1.02%	22,000	22,000					217,000
5684 Vehicle Repairs & Maintenance					52,800	43,500	-17.61%				10,200	7,500	-26.47%	51,000
5686 Oth Equipment Maint Agreements					132,528	89,205	-32.69%				4,750	2,500	-47.37%	91,705
5690 Other Maintenance/Repairs					349,450	307,650	-11.96%		35,162		178,054	100,500	-43.56%	443,312
5691 Other Maintenance Contracts					423,000	430,000	1.65%				7,000	4,000	-42.86%	434,000
5600 - Subtotal					3,084,631	3,531,004	14.47%	37,300	65,962	76.84%	1,173,394	840,996	-28.33%	4,437,961
5740 Settlement Expense					12,000	12,000								12,000
5790 Other Professional Fees					17,215	24,825	44.21%				1,500	69,687	4,545.81%	94,512
5700 - Subtotal					29,215	36,825	26.05%				1,500	69,687	4,545.81%	106,512
5810 Fingerprinting Services					13,000	13,000								13,000
5813 Physical Examinations/Tests					85	85								85
5820 Postage/Express Overnight Svcs					41,575	45,000	8.24%	1,900	900	-52.63%	16,977	4,400	-74.08%	50,300
5830 Bank Charges								2,500	1,500	-40.00%	17,000	14,000	-17.65%	15,500
5860 General Advertising					156,200	96,200	-38.41%	10,000	7,000	-30.00%	20,500	56,450	175.37%	159,650
5861 Printing/Duplicating Service					29,815	44,190	48.21%				147,512	72,950	-50.55%	117,140

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
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
5880					9,927	10,700	7.79%				32,100	25,000	-22.12%	35,700
5881											500		-100.00%	
5890					1,350,257	309,068	-77.11%	91,000	91,000		85,424	440,143	415.25%	840,211
5899											821,151	1,511,618	84.09%	1,511,618
					5800 - Subtotal	1,600,859	-67.63%	105,400	100,400	-4.74%	1,141,164	2,124,561	86.17%	2,743,204
5912											320,845	277,412	-13.54%	277,412
					5900 - Subtotal						320,845	277,412	-13.54%	277,412
					5000 - Total	9,872,271	-19.41%	153,437	176,187	14.83%	4,992,976	6,458,969	29.36%	14,591,015
6120											1,284	2,945	129.38%	2,945
					6100 - Subtotal						1,284	2,945	129.38%	2,945
6210					5,000		-100.00%				6,526		-100.00%	
6214												3,500		3,500
6215					135,000	75,000	-44.44%							75,000
6215FA											2,000		-100.00%	
					6200 - Subtotal	140,000	-46.43%				8,526	3,500	-58.95%	78,500
6310					40,000	40,000								40,000
6311					40,000	40,000								40,000
					6300 - Subtotal	80,000	0.00%							80,000
6411					70,000	70,000								70,000
6412					377,000	401,530	6.51%				218,430	250,270	14.58%	651,800
6412FA					50,000	50,000					272,620	15,127	-94.45%	65,127
6414					280,000	110,000	-60.71%	2,400	750	-68.75%	117,432	81,927	-30.23%	192,677
6415FA											6,778		-100.00%	
6419					65,000	68,200	4.92%				2,448,588	3,432,833	40.20%	3,501,033
6419FA					140,000	99,500	-28.93%				516,187	1,274,401	146.89%	1,373,901
					6400 - Subtotal	982,000	-18.61%	2,400	750	-68.75%	3,580,034	5,054,559	41.19%	5,854,539
					6000 - Total	1,202,000	-20.61%	2,400	750	-68.75%	3,589,844	5,061,004	40.98%	6,015,984
7110					148,645	150,000	0.91%							150,000
7111					47,130	50,000	6.09%							50,000
					7100 - Subtotal	195,775	2.16%							200,000
7201					20,228,333	20,228,333								20,228,333
					7200 - Subtotal	20,228,333	0.00%							20,228,333
7312					340,000	385,000	13.24%							385,000
					7300 - Subtotal	340,000	13.24%							385,000
7501												125,000		125,000
7501AC											37,529	1,000	-97.34%	1,000
7501AD											165,134	301,079	82.32%	301,079
7502											67,000		-100.00%	
7509											575,639	373,857	-35.05%	373,857
					7500 - Subtotal						845,302	800,936	-5.25%	800,936
7602											83,282	433,693	420.75%	433,693
					7600 - Subtotal						83,282	433,693	420.75%	433,693
7910					13,007,883	11,947,421	-8.15%	127,800	733,093	473.63%				12,680,514
7925					188,000		-100.00%							
					7900 - Subtotal	13,195,883	-9.46%	127,800	733,093	473.63%				12,680,514
					7000 - Total	33,959,991	-3.53%	127,800	733,093	473.63%	928,584	1,234,629	32.96%	34,728,476
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					120,486,762	124,606,315	3.42%	451,870	1,305,952	189.01%	31,422,902	33,330,517	6.07%	159,242,784

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 5,020 per semester with an annual FTES of approximately 3.250.

GUIDING PRINCIPLES

Keeping the College Mission, Vision, and Values as its contextual umbrella, and utilizing the Educational Master Plan, the College Strategic Plan and the CCCC Vision for Success, Annual Unit Plans, Guided Pathway Plan, Equity/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 2018-2019 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 2018 for the 2020 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 and Career Technical 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 Greets”.

The college has continued to grow FTES through dual enrollment and our Incarcerated Student Education Program, predicting an additional 5 percent growth at the end of this academic year. Although we expected the SCFF to have a positive impact on our budget, the increased mandatory fixed costs in term of continued labor

increases through the collective bargaining agreements, employee benefits, and the MOUs that disproportionately impacted our college in the form of stipends to faculty who choose to participate in our Incarcerated Student Education Program and increases in mileage costs, our expenses exceed our income.

Cerro Coso is expecting to balance this year's tentative allocation with the use of the college's reserve. The committee considered mandatory, mission critical requests with the understanding that this would be the "worst case scenario" and was intended to address the budget uncertainty for 2019-20 only. At the beginning of their review process, there were \$4.8M in requests with only \$1.2M available to fund those requests after considering permanent labor, adjunct, and other program offsets. This \$4.8M included \$1.1M in one-time resource requests, approximately \$1M in utility costs, replacement plans, instructional supplies, support for our facilities, and library and counseling support. At this time, the college's budget is balanced on \$1.9M of the college's reserve. The anticipated beginning reserve balance is \$4.6M which will leave a balance of \$2.7M. As stated in last year's narrative, we have begun to have the difficult conversations. This year's Budget Development Committee focused on what requests were not going to be approved from the planning request cycle to decrease the impact of deficit spending and in attempts to keeping the reductions as far away from the students. The budget development committee made many difficult decisions including:

- No new library books
- No new athletic uniforms which were listed in the replacement cycle for some teams
- Adjunct faculty counseling, LAC, and library hours were minimally funded or eliminated off general fund
- Phased implementation of smart classroom and upgrades are being placed on hold
- College funded work-study was eliminated
- Funding for professional development was eliminated
- Minimal increases in instructional supplies even though possibly increasing offerings due to new faculty hires and/or expanded offerings
- Additional security measures were not funded

LOOKING TO THE FUTURE

Going into this next academic year, the college will identify the annual metric benchmarks that will enhance our portion of state funding through the Student Centered Funding Formula being implemented at the state and prioritize initiatives that are positioned to move those benchmarks forward. There is also the expectation that through the District Wide Budget Committee work, that the District Office will assess their plans and spending patterns and report those findings out per the model that was developed collegially with the intent of stabilizing the charge backs to the college. Additionally, Cerro Coso is advocating that no further MOUs be agreed to through negotiations that will add additional fiscal implications and that those that are already signed be allowed to sunset.

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. Through a strategic planning workshop, the program and services offered to prisoners located in the California City Prison and Tehachapi Prison will be monitored to maximize revenues and completions.

CERRO COSO COMMUNITY COLLEGE
2019-20 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
					Budget	Budget		Budget	Budget					
	2019	2020	2019	2020	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2019-20	
1100 Acad - Reg Schedule	44.46	47.76			4,651,484	5,200,771	11.81%						5,200,771	
1100 - Subtotal	44.46	47.76	0.00	0.00	4,651,484	5,200,771	11.81%						5,200,771	
1214 Educational Administrators - Cont	9.53	9.18	3.39	2.74	1,298,569	1,308,140	0.74%				330,737	280,316	-15.24%	1,588,456
1231 Counselors - Contract	4.05	3.93	3.00	4.03	410,652	426,604	3.88%				266,695	371,459	39.28%	798,064
1241 Librarians - Contract	1.54	1.48	0.20	0.38	149,089	153,975	3.28%				19,230	39,356	104.66%	193,331
1251 Acad Non-Inst Cont	3.10	3.49	0.25	0.25	303,014	366,042	20.80%				22,738	24,415	7.38%	390,457
1252 Acad Emp Dept Chair	4.40	4.36			495,520	501,534	1.21%							501,534
1200 - Subtotal	22.62	22.44	6.84	7.40	2,656,844	2,756,295	3.74%				639,399	715,547	11.91%	3,471,842
1310 Adjunct Acad Emp - Non-Cont	56.63	56.63			1,783,834	1,783,834								1,783,834
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-Inst Non-Cont Stipend/Othr	5.72	7.37	0.19	2.66	180,217	232,252	28.87%				6,000	83,931	1,298.85%	316,184
1300 - Subtotal	90.92	92.57	0.19	2.66	2,864,051	2,916,086	1.82%				6,000	83,931	1,298.85%	3,000,018
1419 Acad Emp - Non-Inst Non Cont					59,810	82,200	37.44%				768,772	601,245	-21.79%	683,445
1400 - Subtotal					59,810	82,200	37.44%				768,772	601,245	-21.79%	683,445
1000 - Total	158.00	162.77	7.03	10.06	10,232,190	10,955,353	7.07%				1,414,171	1,400,723	-0.95%	12,356,075
2110 Clss Mgt(NonEd)	8.05	8.60	3.29	2.24	780,296	898,813	15.19%	16,024		-100.00%	265,456	191,165	-27.99%	1,089,979
2190 Conf Employee - Non Mgt	1.00	1.00			75,030	76,906	2.50%							76,906
2191 Clss Non-Inst Emp Reg Salary Sched	45.78	47.24	18.40	16.64	2,153,525	2,279,985	5.87%				857,724	782,037	-8.82%	3,062,022
2100 - Subtotal	54.83	56.84	21.69	18.88	3,008,850	3,255,704	8.20%	16,024		-100.00%	1,123,180	973,203	-13.35%	4,228,906
2211 Inst Aide FT Direct Inst	2.41	2.41			125,849	130,827	3.96%							130,827
2200 - Subtotal	2.41	2.41	0.00	0.00	125,849	130,827	3.96%							130,827
2311 Admin Non-Inst Prof Expt											179,904	15,000	-91.66%	15,000
2392 Non-Inst Students					10,000	3,000	-70.00%				54,877	91,000	65.83%	94,000
2393 Class Non-Inst Overtime					1,500	3,000	100.00%							3,000
2394 Non-Admin Non-Inst Prof Expt												80,500		80,500
2399 Cls Oth - Temp					2,700	1,200	-55.56%				48,718		-100.00%	1,200
2300 - Subtotal					14,200	7,200	-49.30%				283,499	186,500	-34.22%	193,700
2411 Inst Students					30,000	30,000					29,219	63,842	118.49%	93,842
2412 Direct Inst Prof Expt					100,000	95,000	-5.00%							95,000
2495 Inst Oth Indr Prof Expt					13,150		-100.00%							
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2400 - Subtotal					144,150	126,000	-12.59%				29,219	63,842	118.49%	189,842
2999 Salary Budget Control					-170,959	-75,000	-56.13%				304,831	332,911	9.21%	257,911
2900 - Subtotal					-170,959	-75,000	-56.13%				304,831	332,911	9.21%	257,911
2000 - Total	57.24	59.25	21.69	18.88	3,122,090	3,444,731	10.33%	16,024		-100.00%	1,740,730	1,556,455	-10.59%	5,001,187
3110 STRS-Acad Inst & Instrl Aides(Dir)					1,309,651	1,497,936	14.38%				51,227	81,676	59.44%	1,579,613
3120 STRS - Clss Mgt Non-Ed Admin					3,472	18,187	423.81%				10,416	12,350	18.56%	30,536
3130 STRS - Ed Administrators - Cont					175,309	206,341	17.70%				28,837	47,934	66.22%	254,275
3131 STRS - Oth Acad Emp Non-Instl					9,737	14,056	44.36%				125,156	96,831	-22.63%	110,887
3100 - Subtotal					1,498,169	1,736,520	15.91%				215,636	238,791	10.74%	1,975,311
3210 PERS-Acad Inst & Instrl Aides(Dir)					21,653	25,943	19.81%							25,943
3220 PERS - Clss Mgt Non-Educational Adm					141,160	165,106	16.96%	2,894		-100.00%	47,941	24,740	-48.39%	189,847
3221 PERS - Clss Emp					374,967	455,137	21.38%				146,348	152,300	4.07%	607,436
3222 PERS - Conf Emp Non-Mgt					13,550	15,996	18.05%							15,996
3240 PERS - Ed Adm - Cont					36,681	21,651	-40.97%				16,186		-100.00%	21,651
3200 - Subtotal					588,011	683,834	16.30%	2,894		-100.00%	210,475	177,040	-15.89%	860,874
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					139,584	149,715	7.26%				4,563	7,528	64.98%	157,243
3320 OASDHI - Clss Mgt Non-Ed Admin					59,284	61,507	3.75%	1,226		-100.00%	21,235	10,146	-52.22%	71,653
3321 OASDHI - Clss Emp					160,112	168,792	5.42%				65,994	58,121	-11.93%	226,914
3322 OASDHI - Conf Emp - Non Mgt					5,740	5,883	2.50%							5,883

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
	2019	2020	2019	2020	Budget	Budget		Budget	Budget		Budget	Budget		2019-20
3340					31,152	25,460	-18.27%				9,425	4,065	-56.87%	29,524
3341					867	1,192	37.43%				11,147	8,718	-21.79%	9,910
					396,739	412,549	3.99%	1,226		-100.00%	112,363	88,578	-21.17%	501,127
3410					1,040,870	1,143,761	9.89%				60,205	83,818	39.22%	1,227,579
3410RC					120,141	132,764	10.51%				6,050	8,531	41.00%	141,294
3420					145,277	156,111	7.46%	4,423		-100.00%	71,446	39,883	-44.18%	195,994
3420RC					15,738	17,643	12.10%	314		-100.00%	6,457	3,747	-41.97%	21,389
3421					762,646	785,391	2.98%				302,891	272,974	-9.88%	1,058,365
3421RC					39,965	42,082	5.30%				15,883	14,351	-9.64%	56,433
3422					17,692	17,818	0.71%							17,818
3422RC					1,471	1,507	2.47%							1,507
3440					165,595	164,991	-0.36%				46,706	48,820	4.53%	213,811
3440RC					25,087	25,691	2.41%				5,228	5,494	5.09%	31,185
					2,334,481	2,487,757	6.57%	4,737		-100.00%	514,866	477,618	-7.23%	2,965,376
3510					4,557	4,896	7.44%				157	260	65.31%	5,155
3520					401	450	12.12%	8		-100.00%	165	96	-41.98%	546
3521					1,079	1,142	5.87%				543	439	-19.22%	1,581
3522					38	38	2.48%							38
3540					640	655	2.40%				133	140	5.07%	796
3541					30	41	37.41%				384	301	-21.71%	342
					6,745	7,223	7.09%	8		-100.00%	1,382	1,235	-10.68%	8,458
3610					93,771	95,910	2.28%				3,534	5,693	61.10%	101,603
3620					8,238	8,790	6.70%	164		-100.00%	3,380	1,867	-44.77%	10,657
3621					22,245	22,338	0.42%				11,916	9,458	-20.63%	31,796
3622					770	751	-2.47%							751
3640					13,132	12,800	-2.53%				2,737	2,737	0.01%	15,537
3641					614	803	30.73%				8,406	5,871	-30.15%	6,674
					138,770	141,392	1.89%	164		-100.00%	29,973	25,626	-14.50%	167,018
3710					35,127	33,568	-4.44%							33,568
3721					2,975	3,569	19.93%				10,212	32,184	215.16%	35,752
					38,102	37,137	-2.53%				10,212	32,184	215.16%	69,321
3910					38,730	41,121	6.17%				2,252	3,047	35.30%	44,168
3920					6,601	6,991	5.91%	159		-100.00%	2,634	1,463	-44.47%	8,454
3921					20,509	21,474	4.71%				7,986	7,210	-9.72%	28,684
3922					653	653								653
3929					37,731		-100.00%							
3940					8,816	8,675	-1.59%				1,725	1,790	3.79%	10,466
					113,041	78,916	-30.19%	159		-100.00%	14,597	13,510	-7.45%	92,426
					5,114,055	5,585,328	9.22%	9,188		-100.00%	1,109,508	1,054,582	-4.95%	6,639,910
4211					1,325	1,325					50,248	35,821	-28.71%	37,146
					1,325	1,325	0.00%				50,248	35,821	-28.71%	37,146
4310					93,889	97,100	3.42%				124,665	101,381	-18.68%	198,481
4313					134,714	97,480	-27.64%				120,037	122,661	2.19%	220,141
4314					17,000	23,420	37.76%							23,420
4315					91,200	73,200	-19.74%							73,200
4320					9,900	12,000	21.21%							12,000
4321					10,500	10,500								10,500
					357,203	313,700	-12.18%				244,702	224,041	-8.44%	537,741
					358,528	315,025	-12.13%				294,950	259,862	-11.90%	574,887
5107					20,520	20,520								20,520
5118					168,800	196,408	16.36%				10,000	10,000		206,408
5119						3,000								3,000
5150					230,000	240,000	4.35%							240,000
5151											16,000	28,500	78.13%	28,500

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
	2019	2020	2019	2020	Budget	Budget		Budget	Budget		Budget	Budget		2019-20
				2018-19	2019-20			2018-19	2019-20		2018-19	2019-20		2019-20
5100 - Subtotal					419,320	459,928	9.68%				26,000	38,500	48.08%	498,428
5209 Non-Employee Travel					9,760	3,500	-64.14%							3,500
5212 Student Travel					63,500	50,300	-20.79%				43,363	28,200	-34.97%	78,500
5220 Employee Travel					111,819	102,319	-8.50%				305,111	406,036	33.08%	508,355
5220DT Employee Travel DO					55,930	87,720	56.84%				8,860	6,200	-30.02%	93,920
5230 Food/Meetings					7,200	7,100	-1.39%				35,333	50,102	41.80%	57,202
5200 - Subtotal					248,209	250,939	1.10%				392,667	490,538	24.92%	741,477
5300 Institutional Dues/Memberships					42,235	46,993	11.27%				10,850	11,250	3.69%	58,243
5300 - Subtotal					42,235	46,993	11.27%				10,850	11,250	3.69%	58,243
5501 Laundry Service					2,100	3,100	47.62%					150		3,250
5520 Natural Gas/LPG					69,000	73,000	5.80%							73,000
5530 Light - Electricity					339,000	470,000	38.64%							470,000
5540 Water - Sanitation					280,600	380,600	35.64%							380,600
5550 Disposal Services					18,500	22,500	21.62%							22,500
5560 Hazardous Waste Disposal					5,000		-100.00%							
5570 Pest Control					6,500	6,500								6,500
5581 Telephone Services					29,000	30,100	3.79%							30,100
5590 Other Utilities					2,700	7,200	166.67%							7,200
5500 - Subtotal					752,400	993,000	31.98%					150		993,150
5602 Short Term Rental-Veh & Equip					500	500					4,500	5,000	11.11%	5,500
5603 Rental of Facilities					267,706	266,506	-0.45%				181,100	15,100	-91.66%	281,606
5604 Film Rentals											1,500	750	-50.00%	750
5608 Oper/Lease Cntrcts-ie Cars-Copiers					3,800	26,800	605.26%							26,800
5650 Software Licensing/Maintenance Svcs					70,920	60,532	-14.65%				434,713	471,493	8.46%	532,025
5651 Internet Access											3,965	10,000	152.21%	10,000
5681 Grounds Maintenance					1,800	1,800					34,054	34,054		35,854
5683 Building Maintenance					56,500	192,328	240.40%							192,328
5684 Vehicle Repairs & Maintenance					13,500	7,000	-48.15%							7,000
5686 Oth Equipment Maint Agreements					90,480	111,580	23.32%				1,320	2,200	66.67%	113,780
5690 Other Maintenance/Repairs					13,250	26,950	103.40%							26,950
5691 Other Maintenance Contracts					8,000	8,000								8,000
5600 - Subtotal					526,456	701,996	33.34%				661,152	538,597	-18.54%	1,240,593
5810 Fingerprinting Services					7,100	7,000	-1.41%							7,000
5813 Physical Examinations/Tests					4,450	3,157	-29.06%							3,157
5820 Postage/Express Overnight Svcs					19,650	19,100	-2.80%				11,000	1,000	-90.91%	20,100
5830 Bank Charges											2,500	2,500		2,500
5831 Credit Card Expense											200	200		200
5835 Bad Debt Expense						156,953								156,953
5860 General Advertising					38,550	39,250	1.82%				110,119	50,528	-54.11%	89,778
5861 Printing/Duplicating Service					6,150	6,150					30,473	250	-99.18%	6,400
5870 Cash Over - Short					100	100						-400		-300
5880 Taxes - Licenses & Permits					7,575	4,975	-34.32%				3,600	3,600		8,575
5890 Other Services & Expenses					27,200	27,550	1.29%				174,597	185,500	6.24%	213,050
5899 Contingencies Account - Budget Only								1	18,000	3,396,126.42%	532,353	610,559	14.69%	628,559
5800 - Subtotal					110,775	264,235	138.53%	1	18,000	3,396,126.42%	864,842	853,737	-1.28%	1,135,972
5912 Out - Indirect Cost(Expense)											33,934	4,371	-87.12%	4,371
5900 - Subtotal											33,934	4,371	-87.12%	4,371
5000 - Total					2,099,395	2,717,091	29.42%	1	18,000	3,396,126.42%	1,989,445	1,937,143	-2.63%	4,672,234
6120 Site Improvement											25,000		-100.00%	
6120FA Site Improvement					3,000		-100.00%							
6100 - Subtotal					3,000		-100.00%				25,000		-100.00%	
6310 Library Books					14,000		-100.00%				20,000		-100.00%	
6311 Magazines & Periodicals					42,000	42,000								42,000
6300 - Subtotal					56,000	42,000	-25.00%				20,000		-100.00%	42,000

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
	2019	2020	2019	2020	Budget	Budget		Budget	Budget		Budget	Budget		2019-20
6412 Computer/Technology Equipment					45,000	194,999	333.33%				79,442	19,729	-75.17%	214,728
6412FA Computer/Tech Equipment					13,000		-100.00%							
6413FA Autos and Busses					40,500		-100.00%							
6419 Other Equipment					6,781	6,400	-5.62%				165,832	161,576	-2.57%	167,976
6419FA Other Equipment					40,000	18,000	-55.00%				105,346		-100.00%	18,000
6400 - Subtotal					145,281	219,399	51.02%				350,620	181,304	-48.29%	400,703
6000 - Total					204,281	261,399	27.96%				395,620	181,304	-54.17%	442,703
7201 Intrafund Transfers Out					3,865,430	3,865,430	0.00%							3,865,430
7200 - Subtotal					3,865,430	3,865,430	0.00%							3,865,430
7312 Interfund Transfers - Out					14,645	3,285	-77.57%							3,285
7300 - Subtotal					14,645	3,285	-77.57%							3,285
7501 Student Fin Aid (Excludes Salaries)											134,079	155,865	16.25%	155,865
7500 - Subtotal											134,079	155,865	16.25%	155,865
7602 Oth Student Aide (Non-cash)											222,072	187,746	-15.46%	187,746
7600 - Subtotal											222,072	187,746	-15.46%	187,746
7910 Unrestricted					4,404,119	2,745,564	-37.66%				98,950	112,750	13.95%	2,858,314
7900 - Subtotal					4,404,119	2,745,564	-37.66%				98,950	112,750	13.95%	2,858,314
7000 - Total					8,284,193	6,614,279	-20.16%				455,101	456,362	0.28%	7,070,640
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					29,414,733	29,893,205	1.63%	25,213	18,000	-28.61%	7,399,524	6,846,431	-7.47%	36,757,636

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 sixty 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 non-credit 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, student activities and clubs, athletics, transfer center, tutoring assessment, student rights, admissions and records, orientation, wellness, and veterans services.

The new Student Centered Funding Formula (SCFF) is dramatically reforming institution-wide approaches to fostering student success. As a result of the SCFF funding uncertainty, the College continues its conservative budget approach and fiscal stewardship. The College continues alignment with the California Community College Chancellor's Office *Vision for Success Goals* to meet the growing and changing

needs of the community. The Student Success, Equity, and Basic Skills funding initiatives were recently consolidated to create the Student Equity and Achievement (SEA) Program. The SEA program is assisting Porterville College increase achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. The Adult Education (AB 86) and Strong Workforce initiatives are fostering opportunities for students to access educational instruction and skills that directly leads to employment. These programs and initiatives are rooted in a guided pathways framework. Guided pathways provide students with clear, educationally coherent program maps that include specific course sequences, progress milestones, and program learning outcomes. The College is in the final stages of mapping discipline-specific, structured educational experiences and support.

Additionally, Porterville College is an Achieving the Dream Leader College. 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. 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. The College offers 16 associate degrees for transfer (ADT) including two that were recently approved (Spring 2019) by the Chancellor's Office. The College also one ADT degree that is pending approval. Aside from the ADT degree programs, Porterville College offers eighteen other associate degree and sixteen certificate of achievement programs. Porterville College offers several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, 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 college trained workers. 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 beginning multi-year facilities enhancement projects funded primarily by the Measure J bond funds and supplemented with reserves for one time modernization projects.

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
2019-20 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										
	2019	2020	2019	2020										
				2018-19	2019-20	Change	2018-19	2019-20	Change	2018-19	2019-20	Change	2019-20	
1100 Acad - Reg Schedule	52.82	54.09	1.45	1.40	5,233,143	5,769,804	10.26%				109,635	149,979	36.80%	5,919,784
1100 - Subtotal	52.82	54.09	1.45	1.40	5,233,143	5,769,804	10.26%				109,635	149,979	36.80%	5,919,784
1214 Educational Administrators - Cont	7.00	7.00			955,991	1,033,967	8.16%							1,033,967
1231 Counselors - Contract	3.00	2.60	4.00	6.00	373,550	341,642	-8.54%			409,454	616,059	50.46%	957,701	
1241 Librarians - Contract	1.00	1.00			79,931	85,829	7.38%							85,829
1251 Acad Non-Inst Cont	2.00	1.70	0.80	0.80	214,383	181,026	-15.56%			84,006	86,886	3.43%	267,912	
1252 Acad Emp Dept Chair	2.93	3.53			348,609	414,317	18.85%							414,317
1200 - Subtotal	15.93	15.83	4.80	6.80	1,972,463	2,056,782	4.27%			493,460	702,945	42.45%	2,759,727	
1310 Adjunct Acad Emp - Non-Cont	39.35	42.68			1,239,575	1,344,575	8.47%							1,344,575
1311 Acad Emp - Temp Cont	0.10	0.58			3,100	18,200	487.10%							18,200
1320 Acad Emp - Intersession	7.62	7.62			240,000	240,000								240,000
1330 Acad Emp - Overload	10.86	10.86			342,000	342,000								342,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr	2.75	2.73	4.58	4.52	86,650	86,000	-0.75%			144,261	142,531	-1.20%	228,531	
1300 - Subtotal	60.68	64.47	4.58	4.52	1,911,325	2,030,775	6.25%			144,261	142,531	-1.20%	2,173,306	
1419 Acad Emp - Non-Inst Non Cont					77,540	77,540				514,903	567,052	10.13%	644,592	
1400 - Subtotal					77,540	77,540	0.00%			514,903	567,052	10.13%	644,592	
1000 - Total	129.43	134.39	10.83	12.72	9,194,472	9,934,901	8.05%			1,262,260	1,562,508	23.79%	11,497,409	
2110 Clss Mgt(NonEd)	6.60	7.10	5.40	4.90	694,808	776,637	11.78%			477,348	449,463	-5.84%	1,226,100	
2190 Conf Employee - Non Mgt	1.00	1.00			74,537	67,974	-8.81%							67,974
2191 Clss Non-Inst Emp Reg Salary Sched	38.22	38.35	21.71	21.47	1,873,481	1,983,186	5.86%			1,135,034	1,146,380	1.00%	3,129,566	
2199 Classified Salary Abatement					-122,959	-105,547	-14.16%							-105,547
2100 - Subtotal	45.82	46.45	27.11	26.37	2,519,868	2,722,249	8.03%			1,612,382	1,595,843	-1.03%	4,318,092	
2211 Inst Aide FT Direct Inst	3.20	3.25			197,853	182,998	-7.51%							182,998
2200 - Subtotal	3.20	3.25	0.00	0.00	197,853	182,998	-7.51%							182,998
2392 Non-Inst Students	1.29		19.04		21,500	21,500				316,751	218,033	-31.17%	239,533	
2393 Class Non-Inst Overtime					12,000	20,000	66.67%							20,000
2394 Non-Admin Non-Inst Prof Expt									28,125					-100.00%
2399 Cls Oth - Temp				1.00					12,500	74,831	498.65%		74,831	
2300 - Subtotal	1.29	0.00	19.04	1.00	33,500	41,500	23.88%			357,376	292,865	-18.05%	334,365	
2411 Inst Students	4.51				75,000	75,000						12,000		87,000
2412 Direct Inst Prof Expt					82,700	92,000	11.25%			18,509				92,000
2419 Inst Aide - Temp Direct Inst					2,300	2,300								2,300
2400 - Subtotal	4.51	0.00	0.00	0.00	160,000	169,300	5.81%			18,509	12,000	-35.17%	181,300	
2999 Salary Budget Control					-30	69,331	-231,203.60%			581,540	624,754	7.43%	694,085	
2900 - Subtotal					-30	69,331	-231,203.60%			581,540	624,754	7.43%	694,085	
2000 - Total	54.82	49.70	46.15	27.37	2,911,190	3,185,378	9.42%			2,569,807	2,525,462	-1.73%	5,710,840	
3110 STRS-Acad Inst & Instrl Aides(Dir)					1,282,626	1,497,291	16.74%			107,043	146,886	37.22%	1,644,177	
3130 STRS - Ed Administrators - Cont					155,635	176,808	13.60%							176,808
3131 STRS - Oth Acad Emp Non-Inst					204		-100.00%			73,455	96,509	31.38%	96,509	
3100 - Subtotal					1,438,466	1,674,100	16.38%			180,498	243,395	34.85%	1,917,494	
3210 PERS-Acad Inst & Instrl Aides(Dir)					16,358	15,548	-4.95%							15,548
3220 PERS - Clss Mgt Non-Educational Adm					125,529	161,540	28.69%			88,035	93,488	6.19%	255,029	
3221 PERS - Clss Emp					329,424	395,301	20.00%			191,714	231,796	20.91%	627,097	
3222 PERS - Conf Emp Non-Mgt					13,463	14,138	5.02%							14,138
3240 PERS - Ed Adm - Cont					8,191	9,668	18.03%			12,286	14,502	18.04%	24,170	
3200 - Subtotal					492,965	596,197	20.94%			292,035	339,786	16.35%	935,983	
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					126,826	135,295	6.68%			11,694	13,022	11.35%	148,317	
3320 OASDHI - Clss Mgt Non-Ed Admin					51,377	57,109	11.16%			35,466	33,705	-4.97%	90,813	
3321 OASDHI - Clss Emp					145,261	151,312	4.17%			82,176	86,029	4.69%	237,341	
3322 OASDHI - Conf Emp - Non Mgt					5,702	5,200	-8.81%							5,200

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
3340 OASDHI - Educational Admin - Cont					16,862	18,548	10.00%				5,204	5,334	2.50%	23,882
3341 OASDHI - Oth Acad Emp Non-Instrl											19,700	23,027	16.89%	23,027
3300 - Subtotal					346,028	367,464	6.19%				154,240	161,116	4.46%	528,580
3410 H&W-Acad Inst & Instl Aides(Dir)					1,106,394	1,163,637	5.17%				98,014	145,113	48.05%	1,308,750
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					61,643	133,689	116.88%				5,244	15,351	192.75%	149,040
3420 H&W - Clss Mgt(Non-Educ Admin)					116,765	126,505	8.34%				95,535	87,306	-8.61%	213,811
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					6,809	15,222	123.55%				4,678	8,809	88.32%	24,032
3421 H&W - Clss Emp					627,525	622,450	-0.81%				369,403	362,410	-1.89%	984,860
3421RC OPEB ARC-Clss Emp					17,005	34,076	100.39%				10,381	21,459	106.72%	55,535
3422 H&W - Conf Emp - Non Mgt					17,692	17,818	0.71%							17,818
3422RC OPEB ARC-Conf Emp Non Mgt					730	1,332	82.39%							1,332
3440 H&W - Educational Admin - Cont					130,919	131,850	0.71%				10,615	10,691	0.71%	142,541
3440RC OPEB ARC-EducAdmin-Cont					9,813	21,177	115.80%				667	1,367	105.00%	22,543
3400 - Subtotal					2,095,296	2,267,756	8.23%				594,536	652,505	9.75%	2,920,262
3510 SUI-Acad Inst & Instl Aides(Dir)					4,145	4,471	7.87%				1,526	771	-49.50%	5,242
3520 SUI-Clss Mgt Non-Educational Admin					347	388	11.78%				239	225	-5.83%	613
3521 SUI - Clss Emp					1,003	1,043	3.98%				597	587	-1.73%	1,629
3522 SUI - Conf Emp - Non Mgt					37	34	-8.80%							34
3540 SUI - Educational Admin - Cont					501	540	7.90%				34	35	2.50%	575
3541 SUI - Oth Acad Emp - Non Instl					1		-100.00%				1,086	622	-42.75%	622
3500 - Subtotal					6,034	6,476	7.33%				3,482	2,239	-35.70%	8,715
3610 WC-Acad Inst & Instl Aides(Dir)					88,818	92,238	3.85%				6,234	9,008	44.50%	101,246
3620 WC - Clss Mgt Non-Educational Admin					7,130	7,968	11.76%				5,002	4,612	-7.81%	12,580
3621 WC - Clss Emp					22,294	23,207	4.09%				16,476	14,110	-14.36%	37,317
3622 WC - Conf Emp - Non Mgt					765	697	-8.84%							697
3640 WC - Educational Administrators					10,721	11,085	3.40%				698	715	2.48%	11,801
3641 WC-Oth Acad Emp - Non Instructional					13		-100.00%				5,689	7,702	35.38%	7,702
3600 - Subtotal					129,741	135,196	4.20%				34,099	36,147	6.01%	171,344
3710 DefBen-Acad Inst & Instl Aides(Dir)					43,846	16,468	-62.44%				1,056	1,060	0.39%	17,528
3721 DefBen - Clss Emp					11,422	12,129	6.19%				2,239	1,774	-20.79%	13,902
3741 DefBen - Oth Acad Emp - Non Instrl											960	1,117	16.36%	1,117
3700 - Subtotal					55,268	28,597	-48.26%				4,254	3,950	-7.15%	32,547
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					40,981	41,627	1.58%				3,692	5,260	42.48%	46,886
3920 OTHBEN-Clss Mgt(Non-Educ Admin)					4,312	4,603	6.73%				3,528	3,202	-9.26%	7,804
3921 OTHBEN - Clss Emp					16,969	16,827	-0.84%				10,395	10,399	0.04%	27,225
3922 OTHBEN - Conf Emp - Non Mgt					653	653								653
3929 Classified Benefit Abatement					-71,268	-69,912	-1.90%							-69,912
3940 OTHBEN - Educational Administrators					4,835	4,835					392	392		5,227
3900 - Subtotal					-3,517	-1,368	-61.11%				18,007	19,252	6.91%	17,885
3000 - Total					4,560,278	5,074,418	11.27%				1,281,149	1,458,391	13.83%	6,532,809
4211 Non-Library/Magazines/Bks/Prdcls					100	100					26,883	45,500	69.25%	45,600
4200 - Subtotal					100	100	0.00%				26,883	45,500	69.25%	45,600
4310 Inst Supplies & Materials					102,891	120,475	17.09%				286,669	190,994	-33.37%	311,469
4312 All Computer Software					500	1,000	100.00%							1,000
4313 Non-Inst Supplies & Materials					166,315	179,007	7.63%				279,904	201,762	-27.92%	380,769
4314 Paper					17,597	17,597								17,597
4320 Vehicle Supplies - Parts					5,400	5,400								5,400
4321 Fuel - Lubricants					15,600	15,600					7,854	7,854		23,454
4300 - Subtotal					308,303	339,079	9.98%				574,427	400,610	-30.26%	739,689
4400 Food - Non Travel Non Cafeteria					500	500					1,500		-100.00%	500
4400 - Subtotal					500	500	0.00%				1,500		-100.00%	500
4000 - Total					308,902	339,679	9.96%				602,810	446,110	-25.99%	785,789
5107 Athletic Officials					21,250	29,000	36.47%							29,000
5118 Cont Security Services					13,050	14,000	7.28%				29,304	29,304		43,304

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
5119					4,699	18,500	293.70%				96,841	101,928	5.25%	120,428
5150					100,000	100,000								100,000
5151					400	1,000	150.00%				5,500	26,000	372.73%	27,000
5159					15,000	15,000					41,777	13,943	-66.63%	28,943
5100 - Subtotal					154,399	177,500	14.96%				173,422	171,174	-1.30%	348,674
5209					6,250	4,000	-36.00%							4,000
5212					79,300	78,700	-0.76%				14,911	12,000	-19.52%	90,700
5220					64,641	81,875	26.66%				248,556	212,371	-14.56%	294,246
5230					9,280	13,850	49.25%				70,856	155,028	118.79%	168,878
5200 - Subtotal					159,471	178,425	11.89%				334,323	379,398	13.48%	557,823
5300					43,711	41,350	-5.40%				950	1,450	52.63%	42,800
5300 - Subtotal					43,711	41,350	-5.40%				950	1,450	52.63%	42,800
5501					21,000	23,100	10.00%				1,000	1,000		24,100
5520					50,000	50,000								50,000
5530					200,000	200,500	0.25%							200,500
5540					55,000	55,000								55,000
5550					18,000	18,000					3,341	3,341	0.00%	21,341
5560					5,925	5,925								5,925
5570					4,050	5,000	23.46%							5,000
5581					12,500	14,000	12.00%							14,000
5590					291		-100.00%							
5500 - Subtotal					366,766	371,525	1.30%				4,341	4,341	0.00%	375,866
5602					13,650	11,050	-19.05%				480	3,280	583.33%	14,330
5608					14,675	15,675	6.81%							15,675
5650					120,848	120,034	-0.67%				382,557	391,760	2.41%	511,794
5651						600								600
5681					48,000	48,000					5,000	5,000		53,000
5683					58,825	58,825								58,825
5684					11,300	11,800	4.42%							11,800
5685					30,000	30,000								30,000
5686					34,000	25,000	-26.47%							25,000
5690					31,041	37,945	22.24%				9,960	7,957	-20.11%	45,902
5691					46,000	44,600	-3.04%							44,600
5600 - Subtotal					408,339	403,529	-1.18%				397,997	407,997	2.51%	811,525
5790											2,157	29,980	1,289.89%	29,980
5700 - Subtotal											2,157	29,980	1,289.89%	29,980
5810						80								80
5820					7,790	8,565	9.95%				6,800	14,550	113.97%	23,115
5830											2,700	2,700		2,700
5860					27,356	32,291	18.04%				281,823	157,305	-44.18%	189,596
5861					4,500	8,800	95.56%				28,154	26,660	-5.31%	35,460
5880					1,273	927	-27.18%				10,170	10,170	0.00%	11,097
5890					12,850	14,994	16.68%				12,144	59,647	391.16%	74,641
5899											1,985,657	1,307,518	-34.15%	1,307,518
5800 - Subtotal					53,769	65,657	22.11%				2,327,449	1,578,550	-32.18%	1,644,207
5912											5,950	4,237	-28.79%	4,237
5900 - Subtotal											5,950	4,237	-28.79%	4,237
5000 - Total					1,186,455	1,237,986	4.34%				3,246,588	2,577,127	-20.62%	3,815,113
6120						25,000					287,590		-100.00%	25,000
6100 - Subtotal						25,000					287,590		-100.00%	25,000
6214					1,150	1,150								1,150
6200 - Subtotal					1,150	1,150	0.00%							1,150
6310					20,700	20,700								20,700
6311					5,000	5,000								5,000

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total 2019-20
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
6300 - Subtotal					25,700	25,700	0.00%							25,700
6412 Computer/Technology Equipment					50,121	70,520	40.70%				184,450	150,724	-18.28%	221,244
6412FA Computer/Tech Equipment					22,256	19,000	-14.63%				15,444	160,000	936.00%	179,000
6413LP Auto-Purchasing on Long Term Lease						58,000								58,000
6414 Furniture					8,363	2,900	-65.32%					1,500		4,400
6419 Other Equipment					10,135	20,055	97.88%				22,331	1,000	-95.52%	21,055
6419FA Other Equipment					30,150	41,453	37.49%							41,453
6400 - Subtotal					121,025	211,928	75.11%				222,225	313,224	40.95%	525,152
6000 - Total					147,875	263,778	78.38%				509,815	313,224	-38.56%	577,002
7110 Debt Reduction					150,000	150,000								150,000
7100 - Subtotal					150,000	150,000	0.00%							150,000
7201 Intrafund Transfers Out					3,771,052	3,771,052								3,771,052
7200 - Subtotal					3,771,052	3,771,052	0.00%							3,771,052
7312 Interfund Transfers - Out					102,606	102,606								102,606
7300 - Subtotal					102,606	102,606	0.00%							102,606
7501 Student Fin Aid (Excludes Salaries)											98,000	27,868	-71.56%	27,868
7501AC CARE-Financial Aid												50,000		50,000
7501AD EOP&S-Financial Aid												4,500		4,500
7500 - Subtotal											98,000	82,368	-15.95%	82,368
7602 Oth Student Aide (Non-cash)											416,278	404,335	-2.87%	404,335
7600 - Subtotal											416,278	404,335	-2.87%	404,335
7910 Unrestricted					6,036,087	6,378,778	5.68%		64,078					6,378,778
7900 - Subtotal					6,036,087	6,378,778	5.68%		64,078					6,378,778
7000 - Total					10,059,745	10,402,436	3.41%		64,078		514,278	486,703	-5.36%	10,889,139
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					28,368,916	30,438,576	7.30%		64,078		9,986,707	9,369,526	-6.18%	39,808,102

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, 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; facilitates risk management; 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 2019-20:

- Implement improved contract management processes and technology
- Continue oversight of Measure J Bond Construction Program
- Continue district-wide organizational and staff development
- Enhance Information Technology
 - o Banner 9 SSB testing/implementation
 - o Applications move to the Cloud
 - o Winter intersession
 - o Document Imaging upgrade
 - o Wi-Fi network expansion
 - o Research Data Warehouse
 - o Security programs and tools
 - o Applications growth and support requirements

DISTRICT OFFICE
2019-20 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Tentative Budget	Change	Adopted Budget	Tentative Budget	Change	Adopted Budget	Tentative Budget	Change	Total
	2019	2020	2019	2020	2018-19	2019-20		2018-19	2019-20		2018-19	2019-20		2019-20
1214 Educational Administrators - Cont	2.50	2.50	0.50	0.50	533,647	553,800	3.78%				82,113	84,165	2.50%	637,966
1251 Acad Non-Inst Cont	1.00	1.57			121,005	223,020	84.31%							223,020
1200 - Total	3.50	4.07	0.50	0.50	654,652	776,820	18.66%				82,113	84,165	2.50%	860,985
1419 Acad Emp - Non-Inst Non Cont					9,000	9,000								9,000
1400 - Total					9,000	9,000	0.00%							9,000
1000 - Total	3.50	4.07	0.50	0.50	663,652	785,820	18.41%				82,113	84,165	2.50%	869,985
2110 Clss Mgt(NonEd)	33.00	35.50	3.50	1.50	2,998,152	3,253,908	8.53%	123,915	206,094	66.32%	349,712	217,378	-37.84%	3,677,380
2190 Conf Employee - Non Mgt	6.00	7.00			459,486	542,570	18.08%							542,570
2191 Clss Non-Inst Emp Reg Salary Sched	66.25	70.25	3.50	1.50	4,337,892	4,439,821	2.35%	133,115	275,148	106.70%	173,366	130,135	-24.94%	4,845,103
2199 Classified Salary Abatement						-61,936								-61,936
2100 - Total	105.25	112.75	7.00	3.00	7,795,530	8,174,363	4.86%	257,030	481,241	87.23%	523,078	347,513	-33.56%	9,003,117
2392 Non-Inst Students					29,500	36,500	23.73%	26,000	26,000		34,560		-100.00%	62,500
2393 Class Non-Inst Overtime					20,500	13,000	-36.59%							13,000
2394 Non-Admin Non-Inst Prof Expt					6,300	6,300		215,000	260,000	20.93%	74,000	40,000	-45.95%	306,300
2399 Cls Oth - Temp					24,000	24,000					9,000		-100.00%	24,000
2300 - Total					80,300	79,800	-0.62%	241,000	286,000	18.67%	117,560	40,000	-65.97%	405,800
2412 Direct Inst Prof Expt											100,000	30,000		30,000
2400 - Total											100,000	30,000		30,000
2999 Salary Budget Control		1.00			4,165	113,923	2,635.24%	-246		-100.00%	423,338	17,000	-95.98%	130,923
2900 - Total	0.00	1.00	0.00	0.00	4,165	113,923	2,635.24%	-246		-100.00%	423,338	17,000	-95.98%	130,923
2000 - Total	105.25	113.75	7.00	3.00	7,879,995	8,368,086	6.19%	497,784	767,241	54.13%	1,163,976	434,513	-62.67%	9,569,840
3110 STRS-Acad Inst & Instrl Aides(Dir)					19,700	37,776	91.76%	13,711		-100.00%				37,776
3120 STRS - Clss Mgt Non-Ed Admin					29,554	32,614	10.35%							32,614
3130 STRS - Ed Administrators - Cont					13,368	14,392	7.66%				13,368	14,395	7.68%	28,787
3100 - Total					62,622	84,783	35.39%	13,711		-100.00%	13,368	14,395	7.68%	9,669,018
3210 PERS-Acad Inst & Instrl Aides(Dir)									17,956					17,956
3220 PERS - Clss Mgt Non-Educational Adm					538,059	671,575	24.81%	22,416	42,867	91.24%	63,298	51,275	-18.99%	765,718
3221 PERS - Clss Emp					776,747	923,344	18.87%	7,090	35,308	398.00%	29,619	5,901	-80.08%	964,553
3222 PERS - Conf Emp Non-Mgt					83,167	112,855	35.70%							112,855
3240 PERS - Ed Adm - Cont					48,870	58,013	18.71%							58,013
3200 - Total					1,446,843	1,765,786	22.04%	29,506	96,131	225.80%	92,917	57,177	-38.46%	1,919,094
3310 OASDHI-Acad Inst & Instl Aides(Dir)					1,755	3,234	84.31%	7,172	8,063	12.42%	729		-100.00%	11,297
3320 OASDHI - Clss Mgt Non-Ed Admin					221,576	242,716	9.54%	9,480	15,766	66.32%	26,753	18,858	-29.51%	277,341
3321 OASDHI - Clss Emp					331,849	339,595	2.33%	2,997	12,986	333.35%	12,519	2,170	-82.66%	354,751
3322 OASDHI - Conf Emp - Non Mgt					35,151	41,507	18.08%							41,507
3340 OASDHI - Educational Admin - Cont					17,047	17,624	3.39%				5,171	5,341	3.29%	22,966
3300 - Total					607,377	644,676	6.14%	19,648	36,815	87.37%	45,172	26,370	-41.62%	707,861
3410 H&W-Acad Inst & Instl Aides(Dir)					32,448		85.75%	17,692	17,818	0.71%				50,265
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					2,372	4,731	99.46%	825	1,692	105.00%				6,423
3420 H&W - Clss Mgt(Non-Educ Admin)					574,981	614,707	6.91%	26,538	35,635	34.28%	61,921	44,547	-28.06%	694,889
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					31,158	67,515	116.68%	1,528	4,039	164.36%	3,427	4,832	40.98%	76,386
3421 H&W - Clss Emp					1,092,464	1,126,960	3.16%	17,692	71,270	302.85%	53,075	8,911	-83.21%	1,207,141
3421RC OPEB ARC-Clss Emp					42,056	86,563	105.83%	384	3,327	766.71%	1,604	556	-65.33%	90,446
3422 H&W - Conf Emp - Non Mgt					106,150	124,723	17.50%							124,723
3422RC OPEB ARC-Conf Emp Non Mgt					4,503	10,634	136.16%							10,634
3440 H&W - Educational Admin - Cont					26,538	26,726	0.71%				8,846	8,904	0.66%	35,631
3440RC OPEB ARC-EducAdmin-Cont					3,451	7,116	106.23%				805	1,650	105.04%	8,766
3400 - Total					1,901,141	2,102,124	10.57%	64,658	133,782	106.91%	129,678	69,399	-46.48%	2,305,305
3510 SUI-Acad Inst & Instl Aides(Dir)					61	112	84.28%	47	53	12.41%	5		-100.00%	164
3520 SUI-Clss Mgt Non-Educational Admin					1,590	1,722	8.34%	62	103	66.33%	175	123	-29.51%	1,949
3521 SUI - Clss Emp					2,169	2,220	2.33%	20	85	333.28%	82	14	-82.66%	2,319
3522 SUI - Conf Emp - Non Mgt					230	271	18.10%							271

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
3540 SUI - Educational Admin - Cont					176	182	3.11%				41	42	2.51%	224
3500 - Total					4,225	4,506	6.66%	128	241	87.37%	303	180	-40.65%	4,926
3610 WC-Acad Inst & Instl Aides(Dir)					1,242	2,178	75.35%	1,125	1,029	-8.52%	114		-100.00%	3,207
3620 WC - Clss Mgt Non-Educational Admin					38,153	33,637	-11.84%	1,431	2,013	40.64%	4,197	2,407	-42.64%	38,057
3621 WC - Clss Emp					52,055	43,348	-16.73%	470	1,658	252.64%	1,964	277	-85.89%	45,283
3622 WC - Conf Emp - Non Mgt					5,514	5,298	-3.91%							5,298
3640 WC - Educational Administrators					4,225	3,545	-16.09%				985	822	-16.57%	4,367
3600 - Total					101,189	88,007	-13.03%	3,026	4,699	55.29%	7,260	3,506	-51.70%	96,212
3710 DefBen-Acad Inst & Instl Aides(Dir)							#DIV/0!	353	706	100.00%	353		-100.00%	706
3720 DefBen-Clss Mgt - Non-Educ Admin					932	932								932
3721 DefBen - Clss Emp					1,720	839	-51.22%							839
3700 - Total					2,652	1,771	-33.21%	353	706	100.00%	353		-100.00%	2,477
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					653	1,176	80.00%	653	653					1,830
3920 OTHBEN-Clss Mgt(Non-Educ Admin)					16,842	18,569	10.25%	971	1,307	34.63%	2,287	1,633	-28.57%	21,509
3921 OTHBEN - Clss Emp					36,966	37,635	1.81%	388	1,681	333.35%	1,620	281	-82.66%	39,596
3922 OTHBEN - Conf Emp - Non Mgt					3,920	4,574	16.67%							4,574
3940 OTHBEN - Educational Administrators					1,190	980	-17.65%				537	327	-39.12%	1,307
3999 Benefit Suspense					103,726	16,735	-83.87%	18,637		-100.00%	9,136		-100.00%	16,735
3900 - Total					163,298	79,668	-51.21%	20,649	3,641	-82.37%	13,580	2,241	-83.50%	85,549
3000 - Total					4,289,345	4,771,320	11.24%	151,681	276,014	81.97%	302,630	173,268	-42.75%	14,790,442
4211 Non-Library/Magazines/Bks/Prclis					26,450	26,500	0.19%					500		27,000
4200 - Total					26,450	26,500	0.19%			#DIV/0!		500		27,000
4310 Inst Supplies & Materials					3,500	3,500		27,000	38,750	43.52%	139,078	134,500	-3.29%	176,750
4312 All Computer Software					500	750	50.00%							750
4313 Non-Inst Supplies & Materials					158,250	151,510	-4.26%	400	1,450	262.50%	25,677	38,327	49.27%	191,287
4315 Maint & Repairs Supplies					300		-100.00%							
4321 Fuel - Lubricants					3,000	5,500	83.33%							5,500
4300 - Total					165,550	161,260	-2.59%	27,400	40,200	46.72%	164,755	172,827	4.90%	374,287
4000 - Total					192,000	187,760	-2.21%	27,400	40,200	46.72%	164,755	173,327	5.20%	401,287
5118 Cont Security Services					4,500	4,500								4,500
5119 Oth Non-Inst Consulting Services					2,313,318	2,524,050	9.11%	500		-100.00%	1,836,739	944,713	-48.57%	3,468,763
5150 Cont Instruction					468,281	418,031	-10.73%	135,000	135,000		85,000		-100.00%	553,031
5159 Oth Instructional Consulting Servs											3,000			3,000
5100 - Total					2,786,099	2,946,581	5.76%	135,500	135,000	-0.37%	1,924,739	944,713	-50.92%	4,026,294
5209 Non-Employee Travel					3,350	3,350					59,000	82,500	39.83%	85,850
5212 Student Travel							#DIV/0!	2,000	2,000					2,000
5220 Employee Travel					474,600	438,950	-7.51%	41,000	40,250	-1.83%	182,800	142,196	-22.21%	621,396
5220DT Employee Travel DO					6,000		-100.00%							
5221 (Local) Online Training/Webinar						55,700	#DIV/0!							55,700
5230 Food/Meetings					20,750	22,250	7.23%	13,000	7,500	-42.31%	26,522	44,800	68.92%	74,550
5200 - Total					504,700	520,250	3.08%	56,000	49,750	-11.16%	268,322	269,496	0.44%	839,496
5300 Institutional Dues/Memberships					219,800	221,191	0.63%	3,000	1,500	-50.00%				222,691
5300 - Total					219,800	221,191	0.63%	3,000	1,500	-50.00%				222,691
5400 Comprehensive/Liab/Prpty/Auto Ins)					1,032,459	1,325,000	28.33%							1,325,000
5406 Student Insurance					186,078	190,000	2.11%							190,000
5407 Insurance Deductibles					9,500	7,000	-26.32%							7,000
5400 - Total					1,228,037	1,522,000	23.94%							1,522,000
5530 Light - Electricity					175,000	175,000								175,000
5540 Water - Sanitation					8,000	8,500	6.25%							8,500
5550 Disposal Services						3,500	#DIV/0!							3,500
5560 Hazardous Waste Disposal					4,250	4,250								4,250
5570 Pest Control					1,000	1,000								1,000
5581 Telephone Services					14,899	15,000	0.68%	100		-100.00%				15,000
5583 Data Communication Services					122,820	122,628	-0.16%					50		122,678

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2018-19	GU001 Tentative Budget 2019-20	%	CE Adopted Budget 2018-19	CE Tentative Budget 2019-20	%	Restricted Adopted Budget 2018-19	Restricted Tentative Budget 2019-20	%	Total
	Unrst	Unrst	Rest	Rest										
	2019	2020	2019	2020										
5590 Other Utilities					8,500	9,000	5.88%							9,000
5500 - Total					334,469	338,878	1.32%	100				50		338,928
5602 Short Term Rental-Veh & Equip							#DIV/0!	2,000		-100.00%				
5603 Rental of Facilities					9,000	9,000		23,500	15,500	-34.04%	5,000		-100.00%	24,500
5608 Oper/Lease Cntrcts-ie Cars-Copiers					1,000	10,000	900.00%							10,000
5650 Software Licensing/Maintenance Svcs					2,434,394	2,141,519	-12.03%	2,000	1,500	-25.00%	269,794	5,500	-97.96%	2,148,519
5652 IT Cloud Services					1,135,716	900,000	-20.75%							900,000
5671 Equip Maint Agreements					3,500	3,500					500		-100.00%	3,500
5681 Grounds Maintenance					10,000	10,000								10,000
5683 Building Maintenance					55,000	60,000	9.09%							60,000
5684 Vehicle Repairs & Maintenance					5,000	4,000	-20.00%							4,000
5685 Computer Hardware Maint Agreements					256,255	249,000	-2.83%							249,000
5686 Oth Equipment Maint Agreements					66,016	65,500	-0.78%							65,500
5690 Other Maintenance/Repairs							#DIV/0!					81,987		81,987
5691 Other Maintenance Contracts					11,718	11,718								11,718
5600 - Total					3,987,599	3,464,237	-13.12%	27,500	17,000	-38.18%	275,294	87,487	-68.22%	3,568,724
5700 Annual Fiscal Audit					80,000	92,000	15.00%							92,000
5720 Trustee Election					400,000		-100.00%							
5731 Attorney Fees - Oth					205,500	250,500	21.90%							250,500
5733 Legal Advertising					2,500		-100.00%							
5790 Other Professional Fees					675	675					31,884	30,000	-5.91%	30,675
5700 - Total					688,675	343,175	-50.17%				31,884	30,000	-5.91%	373,175
5810 Fingerprinting Services					60,000	60,000								60,000
5813 Physical Examinations/Tests					20,000	20,000		750		-100.00%				20,000
5820 Postage/Express Overnight Svcs					45,200	45,200		1,750	900	-48.57%	25,250		-100.00%	46,100
5830 Bank Charges					185,000	185,000		100	100					185,100
5831 Credit Card Expense					21,900	21,900		3,200	3,300	3.13%				25,200
5838 Collection Services					10,000		-100.00%							
5860 General Advertising					127,500	127,500		15,000	10,000	-33.33%	6,235		-100.00%	137,500
5861 Printing/Duplicating Service					8,000	10,000	25.00%	5,500	9,500	72.73%	2,500	5,500	120.00%	25,000
5880 Taxes - Licenses & Permits					57,909	35,600	-38.52%							35,600
5890 Other Services & Expenses					111,540	102,640	-7.98%	4,000	2,000	-50.00%	198,244		-100.00%	104,640
5800 - Total					647,049	607,840	-6.06%	30,300	25,800	-14.85%	232,229	5,500	-97.63%	639,140
5911 Indirect Cost(Reimbursement)					-275,511	-275,511								-275,511
5912 Out - Indirect Cost(Expense)												22,638		22,638
5900 - Total					-275,511	-275,511	0.00%					22,638		-252,873
5000 - Total					10,120,917	9,688,641	-4.27%	252,400	229,050	-9.25%	2,732,468	1,359,884	-50.23%	11,277,575
6120 Site Improvement					30,000	30,000								30,000
6100 - Total					30,000	30,000	0.00%							30,000
6210C Buildings Construction - C					168,854	64,667	-61.70%							64,667
6200 - Total					168,854	64,667	-61.70%							64,667
6310 Library Books											58,444	10,000		10,000
6300 - Total											58,444	10,000		10,000
6412 Computer/Technology Equipment					95,800	89,000	-7.10%	3,000	2,000	-33.33%	13,357		-100.00%	91,000
6412FA Computer/Tech Equipment					356,260	382,500	7.37%	5,000	5,000		80,000		-100.00%	387,500
6414 Furniture					6,000	6,000						1,700		7,700
6419 Other Equipment					25,000	40,000	60.00%							40,000
6419FA Other Equipment					5,000	5,000					60,000		-100.00%	5,000
6400 - Total					488,060	522,500	7.06%	8,000	7,000	-12.50%	153,357	1,700	-98.89%	531,200
6000 - Total					686,914	617,167	-10.15%	8,000	7,000	-12.50%	211,801	11,700	-94.48%	635,867
7110 Debt Reduction					1,055,000	1,115,000	5.69%							1,115,000
7111 Debt Interest & Other Charges					4,676,381	4,612,976	-1.36%							4,612,976
7100 - Total					5,731,381	5,727,976	-0.06%							5,727,976
7205 Intrafund Transfers In					-27,864,815	-27,864,815								-27,864,815
7200 - Total					-27,864,815	-27,864,815	0.00%							-27,864,815

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
	2019	2020	2019	2020	Budget	Budget		Budget	Budget		Budget	Budget		2019-20
7312 Interfund Transfers - Out					255,000	255,000								255,000
7300 - Total					255,000	255,000	0.00%							255,000
7910 Unrestricted					25,730,329	18,962,486	-26.30%	856,930	1,022,234	19.29%	3,117,214		-100.00%	19,984,720
7900 - Total					25,730,329	18,962,486	-26.30%	856,930	1,022,234	19.29%	3,117,214		-100.00%	19,984,720
7000 - Total					3,851,895	-2,919,354	-175.79%	856,930	1,022,234	19.29%	3,117,214		-100.00%	-1,897,120
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					27,684,718	21,499,440	-22.34%	1,794,195	2,341,739	30.52%	7,774,957	2,236,858	-71.23%	35,647,877

SPECIAL FUNDS

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Associated Student Body Funds

	BUDGET 2018-19	Bakersfield 2019-20	Cerro Coso 2019-20	Porterville 2019-20	BUDGET 2019-20	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	307,822	307,823				(307,822)	-100.00%
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	233,000	180,000	5,500	4,500	190,000	(43,000)	-18.45%
8890 Private Contributions							
Total Income & Beginning Balance	\$540,822	\$487,823	\$5,500	\$4,500	190,000	(350,822)	-64.87%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	50,989					(50,989)	-100.00%
3000 Benefits	240					(240)	-100.00%
4000 Supplies	32,060		3,000	2,500	5,500	(26,560)	-82.84%
5000 Services, Travel, Printing	143,710	180,000	2,500	2,000	184,500	40,790	28.38%
6000 Capital Outlay	6,000					(6,000)	-100.00%
7000 Other Outgo, Transfers							
Total Expenditures	232,999	180,000	5,500	4,500	190,000	(42,999)	-18.45%
ENDING BALANCE, JUNE 30	307,823	307,823				(307,823)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$540,822	\$487,823	\$5,500	\$4,500	\$190,000	(\$350,822)	-64.87%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Student Representation Fee Funds

	Budget 2018-19	Bakersfield 2019-20	Cerro Coso 2019-20	BUDGET 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	103,903	129,321	19,000	148,321	44,418	42.75%
INCOME						
8884 Student Fees	61,500	45,000	10,000	55,000	(6,500)	-10.57%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$165,403	\$174,321	\$29,000	\$203,321	\$37,918	22.92%
EXPENDITURES						
2000 Staff	12,000	7,000		7,000	(5,000)	-41.67%
3000 Benefits	144	72		72	(72)	-50.13%
4000 Supplies	1,456	2,000		2,000	544	37.36%
5000 Services & maintenance	47,900	33,928	29,000	62,928	15,028	31.37%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-	2,000		2,000	2,000	0.00%
TOTAL EXPENDITURES	61,500	45,000	29,000	74,000	12,500	20.33%
ENDING BALANCE, JUNE 30	103,903	129,321	0	129,321	25,418	24.46%
TOTAL EXPENDITURES & ENDING BALANCE	\$165,403	\$174,321	\$29,000	\$203,321	\$37,918	22.92%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Student Center Funds

	Budget 2018-19	Bakersfield 2019-20	Porterville 2019-20	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	713,677	468,169	198,169	\$666,338	(\$47,339)	-6.63%
INCOME						
Student Fees	245,000	200,000	45,000	245,000		
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$958,677	\$668,169	\$243,169	\$911,338	(\$47,339)	-4.94%
EXPENDITURES						
2000 Classified Staff	162,968	161,343	10,000	171,343	8,375	5.14%
3000 Benefits	805	30,506	85	30,591	29,786	3700.07%
4000 Supplies	33,861	1,500	16,500	18,000	(15,861)	-46.84%
5000 Services & maintenance	32,366	6,651	18,415	25,066	(7,300)	-22.55%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	15,000				(15,000)	-100.00%
7000 Transfers						
TOTAL EXPENDITURES	245,000	200,000	45,000	245,000		
ENDING BALANCE, JUNE 30	713,677	468,169	198,169	666,338	(47,339)	-6.63%
TOTAL EXPENDITURES & ENDING BALANCE	\$958,677	\$668,169	\$243,169	\$911,338	(\$47,339)	-4.94%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Student Financial Aid Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1	340,293	498,666	158,373	46.54%
TOTAL BEGINNING BALANCE	\$ 340,293	\$ 498,666	\$ 158,373	46.54%
INCOME			-	
CAL Grants	4,834,880	-	(4,834,880)	-100.00%
PELL	42,155,710	43,825,950	1,670,240	3.96%
SEOG	624,088	594,294	(29,794)	-4.77%
Federal Stafford Loans	3,000,000	3,000,000	-	
FWS	612,845	834,912	222,067	36.24%
FTSSG	1,428,632	-	(1,428,632)	-100.00%
CA Completion	465,000	3,039,616	2,574,616	553.68%
One-Time Dreamer	125,875	72,126	(53,749)	-42.70%
AB19	158,373	566,112	407,739	257.45%
TOTAL INCOME & BEGINNING BALANCE	\$ 53,745,696	\$ 52,431,676	\$ (2,813,994)	-5.24%
EXPENDITURES				
Student Financial Aid	53,247,030	51,933,010	(1,314,020)	-2.47%
Miscellaneous Expenditures	-		-	
TOTAL EXPENDITURES	53,247,030	51,933,010	(1,314,020)	-2.47%
ENDING BALANCE, JUNE 30	498,666	498,666	(1,499,974)	-300.80%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 53,745,696	\$ 52,431,676	\$ (2,813,994)	-5.24%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Enterprise Funds

	Budget 2018-19	Bakersfield 2019-20	Cerro Coso 2019-20	Porterville 2019-20	DO 2019-20	BUDGET 2019-20	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	674,110	285,503				674,110		
INCOME								
8840 Sales	1,857,247	1,002,000		377,425		1,379,425	(477,822)	-25.73%
8860 Interest					18,769	18,769		
8982 Intrafund Transfer	88,329							
Total Income & Beginning Balance	\$2,619,686	\$1,287,503		\$377,425	\$18,769	\$2,072,304	(\$477,822)	-18.24%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	641,643	471,749			10,810	482,558	(159,085)	-24.79%
3000 Benefits	398,615	349,843			7,960	357,802	(40,813)	-10.24%
4000 Supplies	743,443	392,812		176,775		569,587	(173,856)	-23.39%
5000 Services and Maintenance	150,675	69,600		200,650		270,250	119,575	79.36%
6000 Capital Outlay	11,200	3,500				3,500	(7,700)	-68.75%
7000 Transfers								
Total Expenditures	1,945,576	1,287,503		377,425	18,769	1,683,697	(261,879)	-13.46%
ENDING BALANCE, JUNE 30	674,110					388,607	(215,943)	-32.03%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,619,686	\$1,287,503		\$377,425	\$18,769	\$2,072,304	(\$477,822)	-18.24%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Capital Outlay Funds

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 8,578,214	\$ 8,578,215	\$ 1	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	-	-	-	
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	2,970,791	1,363,296	(1,607,495)	-54.11%
8989 Transfer In/from Reserve-Bud Only	-	-	-	
Total Income	2,970,791	1,363,296	(1,607,495)	-54.11%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 11,549,005	\$ 9,941,511	\$ (1,607,494)	-13.92%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-	-	-	
5XXX Services	143,287	397,605	254,318	177.49%
6100 Sites and Site Improvement	-	-	-	
6200 Buildings	2,827,503	965,691	(1,861,812)	-65.85%
6400 Equipment	-	-	-	
7201 Intrafund Transfers Out	-	-	-	
7312 Interfund Transfer	-	-	-	
Total Expenditures	2,970,790	1,363,296	(1,607,494)	-54.11%
ENDING BALANCE, JUNE 30	8,578,215	8,578,215	-	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 11,549,005	\$ 9,941,511	\$ (1,607,494)	-13.92%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Measure G (SRID) Construction Funds**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 35,115,295	\$ 36,125,378	\$ 1,010,083	2.88%
INCOME				
Local Income				
8881 Other				
8860 Interest	152,430	221,992	69,562	45.64%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	27,555,510	23,018,357	(4,537,153)	-16.47%
Total Income	27,707,940	23,240,349	(4,467,591)	-16.12%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 35,267,725	\$ 36,347,370	\$ 1,079,645	3.06%
EXPENDITURES				
2100 Classified Salaries	244,994	147,582	(97,412)	-39.76%
23XX Profesional Experts	-		-	
3XXX Benefits	114,302	72,609	(41,693)	-36.48%
4XXX Materials, Supplies, Consultants	396	8,468	8,072	2038.38%
5XXX Services	108,323	12,468	(95,855)	-88.49%
61XX Sites and Site Improvement	-		-	
62XX Buildings	27,236,614	22,997,012	(4,239,602)	-15.57%
64XX Equipment	3,313	2,210	(1,103)	-33.29%
7312 Interfund Transfer Out				
Total Expenditures	27,707,942	23,240,349	(4,467,593)	-16.12%
ENDING BALANCE, JUNE 30	7,559,783	13,107,021	5,547,238	73.38%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 35,267,725	\$ 36,347,370	\$ 1,079,645	3.06%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 SRID (Measure G) Debt Service Fund**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 14,870,994		\$ (14,870,994)	-100%
INCOME				
Local Income				
8671 Property Tax	86,514	57,392	(29,122)	-33.66%
8860 Interest	102,352	216,036	113,684	111.07%
8811 Specific Taxes	12,210,023	12,406,732	196,709	1.61%
8812 Tax Allocation Supplemental	187,709	87,295	(100,414)	-53.49%
8813 Tax Allocation Unsecured	1,152,073	1,440,641	288,568	25.05%
8819 Specific Taxes	4,621	8,708	4,087	88.44%
8941 Bond Proceeds			-	
Interfund Transfers				
Total Income	13,743,292	14,216,804	502,634	4%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 28,614,286	\$ 14,216,804	\$ (14,368,360)	-50%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-		-	
5830 Bank Charges	3,190	3,509	319	10.00%
5890 Other Services	31,500	31,500	-	
7110 Principle Payment	9,620,000	10,350,000	730,000	7.59%
7111 Debt Interest & Other	4,088,602	3,831,795	(256,807)	-6.28%
7322 Interfund Transfers			-	
	13,743,292	14,216,804	473,512	3%
NET ENDING BALANCE, JUNE 30	14,870,994	0	(14,841,872)	-100%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 28,614,286	\$ 14,216,804	\$ (14,368,360)	-50%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Measure J Construction Funds**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 28,016,761	\$ 81,361,873	\$ 53,345,112	190.40%
INCOME				
Local Income				
8881 Other				
8860 Interest	298,062	825,766	527,704	177.05%
8890 Other Local Income			-	
8941 Bond Proceeds	71,230,000		(71,230,000)	0.00%
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	-	66,798,664	66,798,664	0.00%
Total Income	71,528,062	67,624,430	(3,903,632)	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 99,544,823	\$ 82,187,639	\$ 49,441,480	0.00%
EXPENDITURES				
2100 Classified Salaries	497,411	592,128	94,717	19.04%
23XX Profesional Experts	-		-	0.00%
3XXX Benefits	230,037	288,637	58,600	25.47%
4XXX Materials, Supplies, Consultants	804	22,332	21,528	2677.61%
5XXX Services	5,920,768	14,286,694	8,365,926	141.30%
61XX Sites and Site Improvement	-		-	0.00%
62XX Buildings	55,800,229	50,175,373	(5,624,856)	-10.08%
64XX Equipment	6,727	2,259,266	2,252,539	0.00%
7312 Interfund Transfer Out				
Total Expenditures	62,455,976	67,624,430	5,168,454	0.00%
ENDING BALANCE, JUNE 30	37,088,847	14,563,209	(22,525,638)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 99,544,823	\$ 82,187,639	\$ (17,357,184)	0.00%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Measure J Debt Service Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 19,450,552		\$ (19,450,552)	-100%
INCOME				
Local Income				
8671 Property Tax	18,284,345	22,787,369	4,503,024	25%
8860 Interest	181,655	194,506	12,851	7%
8811 Specific Taxes	-	-	-	
8812 Tax Allocation Supplemental		-	-	
8813 Tax Allocation Unsecured		-	-	
8819 Specific Taxes		-	-	
8941 Bond Proceeds		-	-	
Interfund Transfers				
Total Income	18,466,000	22,981,875	12,851	0%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 37,916,552	\$ 22,981,875	\$ (19,437,701)	-51%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-		-	
5830 Bank Charges	-	1,000	1,000	
5890 Other Services	26,000	26,000	-	
7110 Principle Payment	16,850,000	19,175,000	2,325,000	14%
7111 Debt Interest & Other	1,590,000	3,779,875	2,189,875	138%
7322 Interfund Transfers			-	
	18,466,000	22,981,875	4,515,875	24%
NET ENDING BALANCE, JUNE 30	19,450,552	-	(23,953,576)	-123%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 37,916,552	\$ 22,981,875	\$ (19,437,701)	-51%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Measure C Mammoth Construction Funds

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 3,879,867	\$ 3,713,509	\$ (166,358)	-4.29%
INCOME				
Local Income				
8860 Interest	45,090	45,329	239	0.53%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	321,850	3,713,509	3,391,659	1053.80%
			-	
Total Income	366,940	3,758,838	3,391,898	924.37%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 3,924,957	\$ 3,758,838	\$ 3,225,540	82.18%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	-	-	-	
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	366,940	3,758,838	3,391,898	924.37%
64XX Equipment			-	
Total Expenditures	366,940	3,758,838	3,391,898	924.37%
ENDING BALANCE, JUNE 30	3,558,017	(0)	(3,558,017)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 3,924,957	\$ 3,758,838	\$ (166,119)	-4.23%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Mammoth Bonds Debt Service Fund**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$1,248,663	\$1,245,957	(\$2,706)	-0.22%
INCOME				
Local Income				
8860 Interest	10,150	22,000	11,850	116.75%
8819 Specific Taxes	1,536,666	1,593,294	56,628	3.69%
8941 Other				
Total Income	1,546,816	1,615,294	68,478	4.43%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,795,479	\$2,861,252	\$65,773	2.35%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services				
5830 Bank Charges	2,090	2,299	209	10.00%
6200 Buildings				
6400 Equipment				
7110 Principle Payment	955,000	1,030,000	75,000	7.85%
7111 Debt Interest & Other	589,726	582,995	(6,731)	-1.14%
Total Expenditures	1,546,816	1,615,294	68,478	4.43%
NET ENDING BALANCE, JUNE 30	1,248,663	1,245,957	(2,706)	-0.22%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,795,479	\$2,861,252	\$65,773	2.35%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 ----- 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$12,222,857	\$12,222,857	\$0	0.00%
INCOME				
Local Income				
8981AA Interfund transfers in		255,000	255,000	
8860AA Interest	125,000	125,000		
8860AB Unrealized Gains & Losses				
8982AA Intrafund transfers in		2,352,610		
8989AB Carryover Funds Budget Only	2,609,610		(2,609,610)	-100.00%
Total Income	2,734,610	2,732,610	(2,354,610)	-86.10%
TOTAL NET BEGINNING BALANCE & INCOME	\$14,957,467	\$14,955,467	(\$2,354,610)	-15.74%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Rental of Facilities	2,729,110	2,729,110		
5830 Bank Charges	5,500	3,500	(2,000)	-36.36%
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,734,610	2,732,610	(2,000)	-0.07%
NET ENDING BALANCE, JUNE 30	9,613,247	12,222,857	(2,352,610)	-24.47%
TOTAL EXPENDITURES & ENDING BALANCE	\$12,347,857	\$14,955,467	(\$2,354,610)	-19.07%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	(\$3,898)	(\$3,898)	\$0	0.00%
INCOME				
8850AA Rentals & Leases	2,289,850	2,287,850	(2,000)	-0.09%
8860AA Interest				
8981AA Interfund Transfer				
8941AA Sale of Bonds				
Total Income	2,289,850	2,287,850	(2,000)	-0.09%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,285,952	\$2,283,952	(2,000)	-0.09%
EXPENDITURES				
5830 Bank Charges	5,000	5,000	0	0.00%
7110 Bond Payment	1,175,000	1,220,000	45,000	3.83%
7111 Debt Interest & Other	1,109,850	1,062,850	(47,000)	-4.23%
7312 Interfund Transfers				
Total Expenditures	2,289,850	2,287,850	(2,000)	-0.09%
NET ENDING BALANCE, JUNE 30	(3,898)	(3,898)	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,285,952	\$2,283,952	(2,000)	-0.09%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

	Budget 2018-19	Budget 2019-20	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	365,013	350,012	(15,001)	-4.11%
Total Income	365,013	350,012	(15,001)	-4.11%
TOTAL NET BEGINNING BALANCE & INCOME	\$365,013	\$350,012	(\$15,001)	-4.11%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	365,013	350,012	(15,001)	-4.11%
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	365,013	350,012	(15,001)	-4.11%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$365,013	\$350,012	(\$15,001)	-4.11%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund**

	Budget 2018-19	Budget 2019-20	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 302,088	\$ 302,088	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	370,013	382,675	12,662	3.42%
8860 Interest		25	25	
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	370,013	382,700	12,687	3.43%
TOTAL NET BEGINNING BALANCE & INCOME	\$672,101	\$684,788	\$12,687	1.89%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	2,000	(3,000)	-60.00%
5890 Other Services				
7110 Principle Payment	115,000	135,000	20,000	17.39%
7111 Debt Interest & Other	250,013	245,700	(4,313)	-1.72%
7312 Interfund Transfers				
Total Expenditures	370,013	382,700	12,688	3.43%
NET ENDING BALANCE, JUNE 30	302,088	302,088	(1)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$672,101	\$684,788	\$12,687	1.89%

KERN COMMUNITY COLLEGE DISTRICT
2019-20 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Budget 2018-19	Budget 2019-20	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	200,000	4,225	2.16%
Total Income	195,775	200,000	4,225	2.16%
TOTAL NET BEGINNING BALANCE & INCOME	\$195,775	\$200,000	\$4,225	2.16%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	148,645	150,000	1,355	0.91%
7111 Debt Interest & Other	47,130	50,000	2,870	6.09%
7312 Interfund Transfers				
Total Expenditures	195,775	200,000	4,225	2.16%
NET ENDING BALANCE, JUNE 30	0	0	0	100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$200,000	\$4,225	2.16%

**KERN COMMUNITY COLLEGE DISTRICT
2019-20 Child Development Funds**

Revised
6/5/2019

	Budget	Bakersfield	Cerro Coso	Porterville	DO	Budget	Revised Budget	% Difference
	2018-19	Budget 2019-20	Budget 2019-20	Budget 2019-20	Budget 2019-20			
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	275,719		3,557			275,720	1	0.00%
INCOME							0	
8190 Other Federal Revenue	555,732	500,000	70,000	30,000		600,000	44,268	7.97%
8621 Children's Center	2,908,672	1,038,940	1,079,969	430,948		2,549,857	(358,815)	-12.34%
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	157,333		3,285	142,929		146,214	(11,119)	-7.07%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,897,456	1,538,940	1,156,811	603,877	-	3,571,791	(325,665)	-8.36%
1000 Certificated Salaries	0					0	0	0.00%
2000 Classified Salaries	1,990,914	861,717	731,392	336,223		1,929,332	(61,582)	-3.09%
3000 Benefits	1,087,603	642,407	337,201	234,151		1,213,759	126,156	11.60%
4000 Supplies	94,999	28,616	39,357	25,336		93,310	(1,689)	-1.78%
5000 Services and Maintenance	423,384	6,200	48,861	1,330		56,391	(366,993)	-86.68%
6000 Site Improvement/Equipment	18,025			25		25	(18,000)	-99.86%
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	3,621,736	1,538,940	1,156,811	603,877	0	3,299,628	(322,108)	-8.89%
ENDING BALANCE, JUNE 30	275,720	0	0	0	0	272,163	(3,557)	-1.29%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,897,456	\$1,538,940	\$1,156,811	\$603,877	\$0	\$3,571,791	(\$325,665)	-8.36%

GANN LIMIT

**CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
Fiscal Year 2019-20**

DISTRICT: **Kern Community College District**
DATE: **May 13, 2019**

I. 2019-20 Appropriations Limit:		
A. 2018-19 Appropriations Limit		\$ 177,854,240
B. 2019-20 Price Factor:	<u>1.0385</u>	
C. Population factor:		
1 2017-18 Second Period Actual FTES	<u>22,086.8200</u>	
2 2018-19 Second Period Actual FTES	<u>23,378.6200</u>	
3 2019-20 Population change factor	<u>1.0585</u>	
	(line C.2. divided by line C.1.)	
D. 2018-19 Limit adjusted by inflation and population factors		\$ 195,506,673
	(line A multiplied by line B and line C.3.)	
E. Adjustments to increase limit:		
1 Transfers in of financial responsibility	-	
2 Temporary voter approved increases	-	
3 Total adjustments - increase		-
F. Adjustments to decrease limit:		
1 Transfers out of financial responsibility	-	
2 Temporary voter approved increases	-	
3 Total adjustments - decrease		-
G. 2019-20 Appropriations Limit		\$ 195,506,673
II. 2019-20 Appropriations Subject to Limit:		
A. State Aid ¹		\$ 62,490,869
B. State Subventions ²		458,326
C. Local Property taxes		66,645,370
D. Estimated excess Debt Service taxes		
E. Estimated Parcel taxes, Square Foot taxes, etc.		
F. Interest on proceeds of taxes		1,380,591
G. Less: Costs for Unreimbursed Mandates ³		
H. 2019-20 Appropriations Subject to Limit		\$ 130,975,156

¹ General Apportionment, Apprenticeship Allowance, Prop 55 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