

# Kern Community College District Tentative Budget 2020-2021



July 9, 2020

# TABLE OF CONTENTS

# Table of Contents

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	<u>Page</u>
Executive Summary - Budget Assumption.....	5-12
Apportionment Allocation .....	13-15
KCCCD Narrative .....	16-19
KCCCD General Fund Unrestricted & Restricted – Revenue .....	20-22
KCCCD General Fund Unrestricted & Restricted – Expense.....	23-28
Bakersfield College Narrative and General Fund Budget .....	29-37
Cerro Coso Community College Narrative and General Fund Budget .....	38-46
Porterville College Narrative and General Fund Budget.....	47-55
District Office Narrative and General Fund Budget.....	56-72
Special Funds.....	73
KCCCD Associated Student Body Funds .....	74
KCCCD Student Representation Fee Fund .....	75
KCCCD Student Center Fund .....	76
KCCCD Student Financial Aid Fund.....	77
KCCCD Enterprise Funds .....	78

# Table of Contents

---

	<u>Page</u>
KCCD 2019-20 Capital Outlay Funds.....	79
KCCD SRID (Measure G) Construction Fund.....	80
KCCD SRID (Measure G) Debt Service Fund.....	81
KCCD 2019-20 Measure J Construction Fund.....	82
KCCD 2019-20 Measure J Debt Service Fund.....	83
KCCD Measure C Mammoth Construction Fund .....	84
KCCD Mammoth Bonds Debt Service Fund.....	85
KCCD 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund.....	86
KCCD Facilities Corporation Debt Service Fund Budget 2016 Conversion of 2008 refunding and 2004 COP .....	87
KCCD Lease Revenue Bonds (BC Solar Facility) – Lease Revenue Fund.....	88
KCCD Lease Revenue Bonds (BC Solar Facility) – Debt Service Fund.....	89
KCCD California Energy Commission Loan (BC Solar Facility) – Debt Service Fund.....	90
KCCD 2019-20 Child Development Funds.....	91
GANN Limit Worksheet 2019-20.....	92-93

# EXECUTIVE SUMMARY

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# EXECUTIVE SUMMARY

## 2020-21 TENTATIVE BUDGET ASSUMPTIONS

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When the Governor released his January proposed budget for 2020-21 the California economy was still expanding with the State Budget projecting a budget surplus and the Community College System was looking toward program expansion-- and then the COVID-19 Pandemic found its way to California. The pandemic mitigation measures and health costs have resulted in sending the State reeling into a deep economic recession with historical levels of unemployment which has resulted in a projected State budget deficit of \$54 billion. The Governor and Legislature in an effort to minimize the impact of these funding deficits on Community College Students have proposed a series of funding deferrals to minimize program reductions. The State Budget also makes provisions should the State receive further relief funding from the Federal Government. This in essence makes the budget challenge for the System a cashflow management challenge as opposed to an expenditure reduction challenge. The Kern Community College District's 2020-21 Tentative Budget was developed using the 2019-20 First Principle Apportionment with no modification for COLA or growth revenues. Due to the significant uncertainty of the recession's impact on State revenues the Governor plans to release an August 2020 revised budget to allow for immediate adjustment once the State gets a better understanding of the impact of the economic recession on tax revenues this summer. The State Chancellor has accordingly extended the due date for submitting an Adopted Budget to October 31, 2020. The following highlights the proposed 2020-21 System Tentative Budget:

## 2020-21 Highlights for California Community Colleges

### Apportionments -

- Rejects the May Revision proposal to cut apportionment funding.
- Approves the May Revision proposal to extend minimum revenue provisions (hold harmless) under the Student Centered Funding Formula by an additional two years.

### Block Grant -

- Includes \$120 million one-time from Proposition 98 and federal funds to support a basic needs/learning loss/COVID 19 response block grant to colleges to support expenses such as mental health services, housing and food insecurity, re- engagement for students who left college in Spring 2020, technology and development of online courses, and student supports. Federal portion of funds (\$55 million must be spent by December 31, 2020).

### Deferrals -

- Approves a \$332 million deferral of community college apportionments from this May and June to the next fiscal year. Since these funds were already distributed, this deferral is primarily for state accounting purposes.
- Approves a \$662.1 million deferral from 2020-21 to 2021-22. Includes trailer bill language to allow hardship exemptions.
- Includes a trigger deferral of \$791.1 million Proposition 98. This deferral would be withdrawn if the state receives federal funding.
- Defers portion of planned STRS and PERS retirement fund contributions

### Categoricals -

- Protects against cuts to any categorical programs, including the Strong Workforce Program and Student Equity and Achievement, keeping the programs at 2019-20 spending levels.
- Creates a food pantry expense within the Student Equity and Achievement Program.
- Defers the Governor's Budget proposal to create the System of Support program.
- Provides \$10 million ongoing support for immigrant legal services.

**Capital Outlay -**

- Approves Proposition 51 resources to support 25 new and 15 continuing capital outlay projects. Also approves the May Revision proposal to reappropriate funds for 9 projects.

**Other Provisions -**

- Reduces funding for Calbright College by \$5 million ongoing and \$40 million one-time.
- Provide \$700,000 one-time General Fund to support a working group to review current rules governing the use of athletes' names, images and likeness per the Fair Pay to Play Act.
- Provides \$15 million one-time General Fund (through the Cal Grant program) to support emergency financial aid for undocumented students at UC, CSU and the community colleges. \$11 million of total program resources designated for community colleges.
- Prohibits community college district boards from terminating the services of any permanent or probationary classified employees of the school district or community college district that hold classifications in or are assigned to positions in nutrition, transportation, or custodial services.

The 2020-21 Kern Community College District's Tentative Budget is based on a fairly conservative budget approach. The budget uses the 2019-20 P1 Apportionment data as its base projected State revenues for 2020-21.

The Kern Community College District projects its ongoing 2020-21 Tentative Budget General Fund revenues to be \$210.2 million reflecting a decrease of \$1.9 million from the 2019-20 Adopted Budget. Unrestricted revenues are projected to be \$169.5 million reflecting an increase of \$6.8 million from the 2019-20 Adopted budget. This increase is primarily due to increased FTES and the supplemental and performance measures contained in the Student Centered Funding Formula (SCFF). Restricted revenues are projected to be \$40.7 million reflecting a decrease of \$8.7 million from the 2019-20 Adopted Budget.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$220.4 million reflecting an increase of \$424,000. Unrestricted expenditures are projected to be \$171.5 million reflecting an increase of \$5.9 million and restricted expenditures are projected to be \$48.9 million reflecting a decrease of \$5.5 million.



The 2020-21 unallocated district-wide projected **beginning balance** is \$47.2 million. The colleges' projected beginning balances are \$29.6 million for a total District beginning balance of \$76.8 million. The combined 2020-21 unrestricted **ending balance** (reserves) is projected to be \$74.8 million (43.61%). It should be noted that District-wide reserves of \$1.9 million are being utilized to balance the District Office operations budget to fund several one-time expenditures (IT projects and County election costs) in order to exclude those one time costs from being allocated back to the Colleges as a chargebacks against their budgets.

### **Revenue Assumptions**

- **COLA** funded at a 0.00%
- **Growth** funded at a 0.00%
- **Stabilization** per the district allocation model stabilization is determined at the time of the Adopted budget
- **Base** unrestricted fund is calculated based upon the 2019-20 P1 Apportionment
- **Enrollment fees** remain the same at \$46/unit
- **Lottery** proceeds estimated at \$3.5 million
- **Mandated cost recovery** estimated at \$645,156
- **Full Time Faculty Obligation** support is included in base apportionment. No augmentation is anticipated for 2020-21
- **Deferred Maintenance and Instructional Equipment** zero projected funding for 2020-21
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$40.7 million in revenue reflecting a \$8.7 million decrease from 2019-20 Adopted budget amounts

### **Expenditure Assumptions**

- **Salary costs for all employee classes** reflect all contractual step/column changes for 2020-21 at a cost of approximately \$3.7 million. Step and Column changes have been temporarily frozen.
- **Hiring freeze** position replacements or new position recruitments are subject to approval by the College Presidents or Chancellor
- **Travel Limitations** subject to approval by the College Presidents or Chancellor
- **Faculty Obligation Number (FON)** enforcement has been suspended for 2020-21
- **Faculty Collective Bargaining salary increase of 1.76%** change per contractual formula has been frozen
- **Health and welfare benefit cap change** has been frozen; but is also per the contractual formulas projected to not increase in 2020-21.
- **STRS Contribution** decrease of 5.56% representing a decreased cost to the District of \$651 thousand.
- **PERS Contribution** increase of 4.96% representing an increased cost to the District of \$376 thousand.

### **Beginning and Ending Fund Balances**

- **Un-audited unrestricted beginning** fund balance for 2020-21 is projected to be \$76.8 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 2020-21 final allocations in February 2021.
- **Unrestricted ending fund balance** for 2020-21 is projected to be \$74.8 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District 2020-21 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2020-21 Tentative Budget	2019-20 Adopted Budget	Change Inc./(Dec.)	Pct. Change	2019-20 Projected	Change Inc./(Dec.)	Pct. Change
<b>Beginning Balance</b>	<b>76,853,364</b>	<b>50,311,546</b>	<b>26,541,818</b>	<b>52.75%</b>	<b>66,270,560</b>	<b>10,582,804</b>	<b>15.97%</b>
<b>Revenues</b>							
<i>Federal</i>	731,926	763,981	(32,055)	-4.20%	624,467	107,459	17.21%
<i>State</i>	89,030,067	85,834,001	3,196,066	3.72%	104,951,626	(15,921,560)	-15.17%
<i>Local</i>	79,691,269	76,080,812	3,610,457	4.75%	71,793,838	7,897,431	11.00%
<i>Other Financing Sources</i>	11,751	9,999	1,752	17.52%	704,950	(693,199)	-98.33%
<b>Total Revenue</b>	<b>169,465,013</b>	<b>162,688,793</b>	<b>6,776,220</b>	<b>4.17%</b>	<b>178,074,881</b>	<b>(8,609,868)</b>	<b>-4.83%</b>
<b>Expenditures</b>							
<i>Academic Salaries</i>	66,435,275	64,205,228	2,230,047	3.47%	65,117,008.59	1,318,266	2.02%
<i>Classified &amp; Other Non-academic Salaries</i>	29,245,791	29,313,674	(67,883)	-0.23%	29,313,674.00	(67,883)	-0.23%
<i>Employee Benefits</i>	39,334,702	37,842,805	1,491,897	3.94%	37,842,805.00	1,491,897	3.94%
<i>Supplies &amp; Materials</i>	3,208,861	3,052,102	156,759	5.14%	3,052,102.00	156,759	5.14%
<i>Service/Utilities/Operating Exps.</i>	24,279,460	22,282,943	1,996,517	8.96%	20,897,763.00	3,381,697	16.18%
<i>Capital Outlay</i>	2,380,789	2,067,566	313,223	15.15%	4,437,873.10	(2,057,085)	-46.35%
<i>Other Outgo</i>	6,080,964	6,077,976	2,988	0.05%	6,073,750	7,214	0.12%
<i>Transfers Out</i>	557,000	745,560	(188,560)	-25.29%	757,101	(200,101)	-26.43%
<b>Total Expenditures and Other Outgo</b>	<b>171,522,842</b>	<b>165,587,854</b>	<b>5,934,988</b>	<b>3.58%</b>	<b>167,492,077</b>	<b>4,030,765</b>	<b>2.41%</b>
<b>Ending Balance (Reserves)</b>	<b>74,795,535</b>	<b>47,412,485</b>	<b>27,383,050</b>	<b>57.75%</b>	<b>76,853,364</b>	<b>(2,057,829)</b>	<b>-2.68%</b>
<b>Projected Change in Fund Balance (Reserves)</b>	<b>(2,057,829)</b>	<b>(2,899,061)</b>	<b>841,232</b>	<b>-29.02%</b>	<b>10,582,804</b>	<b>(12,640,633)</b>	<b>-119.45%</b>
-							
<b>Unrestricted Reserve Analysis (GU &amp; CE)</b>							
	<b>Beg Balance</b>	<b>End Balance</b>	<b>Net Change</b>				
<b>GU001 Unrestricted</b>							
Bakersfield College	20,178,062	20,178,062	-				
Cerro Coso Community College	3,385,152	3,744,594	359,442				
Porterville College	6,000,197	6,413,634	413,437				
District Wide	45,904,773	44,038,726	(1,866,047)				
<b>Total GU001</b>	<b>75,468,184</b>	<b>74,375,016</b>	<b>(1,093,168)</b>				
<b>Contract Education Unrestricted</b>							
Bakersfield College	69,944	-	(69,944)				
Cerro Coso Community College	-	-	-				
Porterville College	-	-	-				
District Operations	1,315,236	420,519	(894,717)				
<b>Total Contract Education</b>	<b>1,385,180</b>	<b>420,519</b>	<b>(964,661)</b>				
<b>Total Unrestricted Fund Balances</b>	<b>76,853,364</b>	<b>74,795,535</b>	<b>(2,057,829)</b>				

<b>Kern Community College District</b>				
<b>2020-21 General Fund Budget Summary</b>				
<b>Location: District Total</b>				
<b>General Restricted Categoricals &amp; Grants (RP)</b>				
<b>Description</b>	<b>2020-21 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>Change Inc.//(Dec.)</b>	<b>Pct. Change</b>
<b>Beginning Balance</b>	<b>8,285,390</b>	<b>6,658,773</b>	<b>1,626,617</b>	<b>24.43%</b>
<b>Revenues</b>				
<i>Federal</i>	2,747,895	4,777,061	(2,029,166)	<b>-42.48%</b>
<i>State</i>	34,841,126	41,977,982	(7,136,856)	<b>-17.00%</b>
<i>Local</i>	3,148,915	2,726,990	421,925	<b>15.47%</b>
<i>Other Financing Sources</i>	-	-	-	<b>N/A</b>
<b>Total Revenue</b>	<b>40,737,936</b>	<b>49,482,033</b>	<b>(8,744,097)</b>	<b>-17.67%</b>
<b>Expenditures</b>				
<i>Academic Salaries</i>	6,082,452	6,291,947	(209,495)	<b>-3.33%</b>
<i>Classified &amp; Other Non-Academic Salaries</i>	14,242,666	16,338,767	(2,096,101)	<b>-12.83%</b>
<i>Employee Benefits</i>	6,780,250	7,640,916	(860,666)	<b>-11.26%</b>
<i>Supplies &amp; Materials</i>	2,439,348	2,513,817	(74,468)	<b>-2.96%</b>
<i>Service/Utilities/Operating Expenses</i>	14,606,955	13,908,320	698,634	<b>5.02%</b>
<i>Capital Outlay</i>	2,776,278	5,624,822	(2,848,544)	<b>-50.64%</b>
<i>Other Outgo</i>	1,934,522	2,054,545	(120,024)	<b>-5.84%</b>
<i>Transfers Out</i>			-	
<b>Total Expenditures and Other Outgo</b>	<b>48,862,470</b>	<b>54,373,134</b>	<b>(5,510,664)</b>	<b>-10.13%</b>
<b>Ending Balance (Reserves)</b>	<b>160,856</b>	<b>1,767,672</b>	<b>(1,606,816)</b>	<b>-90.90%</b>
<b>Projected Change in Fund Balance (Reserves)</b>	<b>(8,124,534)</b>	<b>(4,891,101)</b>	<b>(3,233,433)</b>	<b>66.11%</b>

# ALLOCATION

	A	B	C	D	E	F	G	H	I
1	<b>Kern Community College District 2020-21 Tentative Budget Allocation</b>		<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Wide Costs</b>	<b>District Wide Reserves</b>	<b>Total</b>
2									
3	<b>Beginning Balance and Income to be Allocated</b>								
4		<b>Beginning Balance (Unrestricted GU001 only)</b>							
5	Step 1	<b>District-wide Unallocated Carryover/Reserves Base</b>							-
6	Step 1	<b>District Operations Mandatory Reserve/Project Carryover</b>					-		-
7	Step 1	<b>College Carryover</b>		20,178,062	3,385,152	6,000,197	-	\$ 45,904,773	75,468,184
8		<b>Total Beginning Balance</b>		20,178,062	3,385,152	6,000,197	-	45,904,773	75,468,184
9									
10	Step 2	<b>Total Income</b>	\$ 165,372,582						\$ 165,372,582
11									
12		<b>Total Beginning Balance and Income to be Allocated</b>	165,372,582	20,178,062	3,385,152	6,000,197	-	45,904,773	240,840,766
13									
14									
15									
16	<b>Allocations</b>								
17		<b>Base Operating Allocations:</b>							
18	Step 3	<b>College Base</b>		7,416,718	5,731,097	4,045,480			17,193,295
19									
20		<b>Change to Base Allocations Increase/(Decrease)</b>							
21	Step 4	<b>COLA Adjustment</b>		39	32	22			93
24									
25		<b>Total Base Allocations</b>		7,416,756	5,731,129	4,045,502	-	-	17,193,388
26									
27									
28	Step 6	<b>Base FTES Allocations:</b>		102,272,495	19,632,693	19,349,310			141,254,497
29									
30		<b>Changes to FTES Allocations Increase/(Decrease):</b>							
31	Step 7	<b>Base Apportionment Adjustments Inc./(Dec.)</b>		4,600,695	843,685	880,180			6,324,560
32									
33	Step 8	<b>COLA</b>		-	-	-			-
34									
35	Step 9	<b>FTES Growth Allocations</b>		-	-	-			-
36									
37	Step 10	<b>FTES Decline</b>		-	-	-			-
38	Step 10	<b>FTES Decline Stabilization (impact on reserves)</b>		-	-	-		-	-
39									
40	Step 11	<b>Deficit Coefficient</b>		-	-	-			-
41									
42	Step 12	<b>Other Changes Increase/(Decrease)</b>		436,559	80,057	83,520			600,137
43	Step 12	<b>Other Changes Stabilization (impact on reserves)</b>		-	-	-		-	-
44		<b>Total FTES Allocations</b>		107,309,749	20,556,435	20,313,010	-	-	148,179,194
45									
46	Step 13	<b>Base District wide Reserves</b>						45,904,773	45,904,773

	A	B	C	D	E	F	G	H	I
1		<b>Kern Community College District 2020-21 Tentative Budget Allocation</b>	<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Wide Costs</b>	<b>District Wide Reserves</b>	<b>Total</b>
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	1,866,048	(1,866,048)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52									
53	Step 15	District wide Costs Charge Back Allocations		(21,619,729)	(3,941,797)	(4,149,968)	29,711,494		-
54									
55		<b>Total District Charge Back</b>		<b>(21,619,729)</b>	<b>(3,941,797)</b>	<b>(4,149,968)</b>	<b>29,711,494</b>	<b>-</b>	<b>45,904,773</b>
56									
57		<b>Total Allocations</b>		<b>93,106,776</b>	<b>22,345,767</b>	<b>20,208,545</b>	<b>31,577,541</b>	<b>44,038,726</b>	<b>211,277,355</b>
62									
63		2019-20 Adopted Budget		88,385,548	21,292,874	19,423,270	30,260,112	20,585,678	179,947,482
64									
65		<b>Net Change in Allocation from 2019-20 Adopted Budget</b>		<b>\$ 4,721,228</b>	<b>\$ 1,052,893</b>	<b>\$ 785,275</b>	<b>\$ 1,317,429</b>	<b>\$ 23,453,048</b>	<b>\$ 31,329,873</b>
66		<b>Net Change Percentage Increase</b>		<b>5.07%</b>	<b>4.71%</b>	<b>3.89%</b>	<b>4.17%</b>	<b>53.26%</b>	<b>14.83%</b>
67									
68									
69									
70		<b>Summary Unrestricted Funds Available to Budget</b>							
71		Total Allocations (GU001 Only)		\$ 93,106,776	\$ 22,345,767	\$ 20,208,545	\$ 29,711,494	\$ -	\$ 165,372,582
72		District-wide Reserves (GU001 Only)		\$ -	\$ -	\$ -	\$ -	\$ 44,038,726	44,038,726
73		District Mandatory Reserves/Project Carryover (GU001 Only)		-	-	-	1,866,048	-	1,866,048
74		College Discretionary Carryover (GU001 Only)		20,178,062	3,385,152	6,000,197	-	-	29,563,411
75		Contract & Community Ed Carryover (CE Only)		69,944	-	-	1,315,236	-	1,385,180
76		College/DO Local & Community Ed Revenue (GU001 & CE)		2,482,197	430,200	190,474	989,559	-	4,092,430
77		<b>Total Funds available to budget</b>		<b>\$ 115,836,978</b>	<b>\$ 26,161,120</b>	<b>\$ 26,399,215</b>	<b>\$ 33,882,337</b>	<b>\$ 44,038,726</b>	<b>\$ 246,318,376</b>
78									

KCCD



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# KERN COMMUNITY COLLEGE DISTRICT

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The Fiscal Year 2020-21 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, 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 45,632 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$294 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 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 21<sup>st</sup> 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

## **2020-21 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 (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.
- 6 Maintain safe and healthy learning and work environments at our Colleges and Centers for faculty, staff and students

2020-21 General Fund - Unrestricted and Restricted  
REVENUE

KERN COMMUNITY COLLEGE DISTRICT 2020-21 General Fund - Unrestricted and Restricted																									
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL												
	Unrestricted Contract & Community GU001	Ed	Restricted	Unrestricted Contract & Community GU001	Ed	Restricted	Unrestricted Contract & Community GU001	Ed	Restricted	Unrestricted Contract & Community GU001	Ed	Restricted	Unrestricted	Restricted											
															2020-21			2020-21			2020-21			2020-21	
															2020-21			2020-21			2020-21			2020-21	
8989AB	Carry Over Funds - Budget Only	20,178,062	69,944	580,774	3,385,152		3,167,884	6,000,197		3,030,281	45,904,773	1,315,236	1,506,451	76,853,364	8,285,390										
<b>8050 - Subtotal</b>		<b>20,178,062</b>	<b>69,944</b>	<b>580,774</b>	<b>3,385,152</b>	<b>-</b>	<b>3,167,884</b>	<b>6,000,197</b>	<b>-</b>	<b>3,030,281</b>	<b>45,904,773</b>	<b>1,315,236</b>	<b>1,506,451</b>	<b>76,853,364</b>	<b>8,285,390</b>										
8110AA	Forest Reserve										6,072			6,072											
8120AA	Higher Education Act						5,976			562,890					568,867										
8130AA	Workforce Investment Act									145,930					145,930										
8140AA	Temp Assistant for Needy Families			38,905			30,283			62,598					131,786										
8160AA	Veterans Education				1,500		20,000							1,500	20,000										
8170AA	Vocational & Applied Tech. Edu. Act			1,002,142			213,682			178,000					1,393,824										
8170PY	Vocational&Applied Tech. Ed. Ac-PY																								
8190AB	Other			74,828											74,828										
8190AP	Potash Revenue									724,354				724,354											
8194AA	Federal Revenue Prior Period Adj			153,732											153,732										
8194AB	Federal Prior Year Carry Over			258,928											258,928										
<b>8100 - Subtotal</b>		<b>-</b>	<b>-</b>	<b>1,528,535</b>	<b>1,500</b>	<b>-</b>	<b>269,941</b>	<b>-</b>	<b>-</b>	<b>949,418</b>	<b>730,426</b>	<b>-</b>	<b>-</b>	<b>731,926</b>	<b>2,747,895</b>										
8611AA	State General Apportionment										83,564,414			83,564,414											
8611PY	State General Apportionment - PY																								
8612AA	Apprenticeship Apportionment			723,000											723,000										
8615AA	Basic Skills Funding						110,385			110,000					220,385										
8619AA	Other General Apportionment			1,281,874			219,000			222,981					1,723,855										
8619AB	Enrollment Fee Adm				30,000									30,000											
8619AG	Part Time Faculty									471,702				471,702											
8622AA	EOPS			1,389,294			753,764			832,903					2,975,961										
8623AA	DSPS			1,183,368			252,300			287,069					1,722,737										
8624AA	Matriculation						912,771			1,021,159					1,933,930										
8625AA	Calworks			202,426			144,866			360,225					707,517										
8629AA	Other General Categorical Programs			7,467,536			630,356			750,497					8,848,389										
8629AB	TANF (GAIN)																								
8629AC	Care			175,680			127,113			146,217					449,010										
8629AE	BFAP			573,345			178,889			188,566					940,800										
8629PY	Other General Categorical Program PY			516,771											516,771										
8659AA	Other Reimbursable Categorical			1,006,972						233,474					1,240,446										
8659AF	Pass through categorical progams			1,716,820											1,716,820										
8659AG	OTHER STATE GRANTS																								
8681AA	State Lottery Proceeds										3,530,183			3,530,183											
8682AA	State Mandated Costs										645,156			645,156											
8690AA	Other State Revenues						55,422			846,633		788,612		788,612	902,055										
8694AA	State Revenue Prior Period Adj			217,291											217,291										
8694AB	State Prior Year Carry Over			9,991,995						10,163					10,002,158										
8699AA	Specific Misc State Revenue																								
<b>8600 - Subtotal</b>		<b>-</b>	<b>-</b>	<b>26,446,372</b>	<b>30,000</b>	<b>-</b>	<b>3,384,867</b>	<b>-</b>	<b>-</b>	<b>5,009,887</b>	<b>88,211,455</b>	<b>788,612</b>	<b>-</b>	<b>89,030,067</b>	<b>34,841,126</b>										

2020-21 General Fund - Unrestricted and Restricted  
REVENUE

KERN COMMUNITY COLLEGE DISTRICT 2020-21 General Fund - Unrestricted and Restricted														
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted		Restricted	Unrestricted		Restricted	Unrestricted		Restricted	Unrestricted		Restricted	Unrestricted	Restricted
	Contract & Community	Ed		Contract & Community	Ed		Contract & Community	Ed		Contract & Community	Ed			
	GU001	Ed	Restricted	GU001	Ed	Restricted	GU001	Ed	Restricted	GU001	Ed	Restricted	Unrestricted	Restricted
2020-21			2020-21			2020-21			2020-21			2020-21		
8811AA	Tax Allocation Secured Roll											67,982,577		67,982,577
8823AA	Specific Contributions/Gifts	21,100												21,100
8824AA	Specific Grants			179,000										179,000
8831AA	Instructional Contracts		133,040			12,000	10,000			13,050		65,947		210,987
8839AA	Other Contracts			830,000								135,000		830,000
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	51,997					340	7,000						58,997
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
8860AA	Interest and Investment Income											1,552,615		1,552,615
8872BA	Community Service Classes	5,000	410,000			6,000								421,000
8874AA	Enrollment							900				6,771,818		6,772,718
8874AB	Enrollment Audit Fees							150						150
8876AA	Health			730,000						132,477				862,477
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			300,000			109,749						1,809,749
8881AA	Parking Fees - Terms			551,000		17,000				108,989				676,989
8881AB	Parking Meters and Day Passes			85,000		9,000								94,000
8881AC	Other			200,000		6,000				87,300				293,300
8884AA	Student Cards	37,000												37,000
8885AD	Testing	12,200			1,000			1,200						14,400
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
8890AE	Library Lost Books Charge				300									300
8890AF	Copy Charges	38,400			5,000			10,000						53,400
8890AH	District Returned checks - Paid	200						1,000						1,200
8894AB	Local Prior Year Carry Over													
8895AB	Other	13,700					130,005	22,975		23,754	123,691			160,366
8895AF	Debit Card Revenue							500						500
8895AG	Pool Income	25,000												25,000

2020-21 General Fund - Unrestricted and Restricted  
REVENUE

KERN COMMUNITY COLLEGE DISTRICT 2020-21 General Fund - Unrestricted and Restricted														
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted GU001	Unrestricted Contract & Community		Unrestricted GU001	Unrestricted Contract & Community		Unrestricted GU001	Unrestricted Contract & Community		Unrestricted GU001	Unrestricted Contract & Community		Unrestricted	Restricted
		Ed	Restricted		Ed	Restricted		Ed	Restricted		Ed	Restricted		
	2020-21			2020-21			2020-21			2020-21			2020-21	
8800 - Subtotal	1,927,407	543,040	2,575,000	380,700	18,000	172,345	190,474	-	401,570	76,430,701	200,947	-	79,691,269	3,148,915
8912AA Sale of Equipment & Supplies	10,000												10,000	
8982AA Intrafund Transfers - In	1,750												1,750	
8989AA Other Incoming Transfers	114,726,505			26,287,565			24,358,512			-165,372,582			1	
8900 - Subtotal	114,738,255	-	-	26,287,565	-	-	24,358,512	-	-	-165,372,582	-	-	11,751	-
Total, Net Beginning Balance and Income	136,843,724	612,984	31,130,681	30,084,917	18,000	6,995,038	30,549,183	-	9,391,156	45,904,773	2,304,795	1,506,451	246,318,377	49,023,326

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE

KERN COMMUNITY COLLEGE DISTRICT

2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
					2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21
1100 Acad - Reg Schedule	397.00	383.77	2.40	2.25	40,686,762	40,552,782	-0.33%				251,927	200,758	-20.31%	40,753,540
<b>1100 - Subtotal</b>					<b>40,686,762</b>	<b>40,552,782</b>	<b>-0.33%</b>				<b>251,927</b>	<b>200,758</b>	<b>-20.31%</b>	<b>40,753,540</b>
1214 Educational Administrators - Cont	43.36	42.91	7.56	4.01	6,097,618	6,263,712	2.72%				826,941	461,412	-44.20%	6,725,125
1231 Counselors - Contract	12.43	16.82	27.03	25.11	1,277,711	1,694,361	32.61%				2,535,289	2,509,757	-1.01%	4,204,117
1241 Librarians - Contract	7.43	7.40	0.38	0.19	723,392	742,372	2.62%				39,356	21,305	-45.87%	763,676
1251 Acad Non-Inst Cont	11.89	14.15	2.76	3.03	1,289,571	1,497,406	16.12%	127,759	129,390	1.28%	303,878	354,451	16.64%	1,981,247
1252 Acad Emp Dept Chair	22.67	21.77			2,745,346	2,639,458	-3.86%							2,639,458
<b>1200 - Subtotal</b>					<b>12,133,639</b>	<b>12,837,309</b>	<b>5.80%</b>	<b>127,759</b>	<b>129,390</b>	<b>1.28%</b>	<b>3,705,464</b>	<b>3,346,924</b>	<b>-9.68%</b>	<b>16,313,624</b>
1310 Adjunct Acad Emp - Non-Cont					6,290,231	7,389,575	17.48%		15,000		44,000	100,000	127.27%	7,504,575
1311 Acad Emp - Temp Cont					18,200	250,033	1,273.81%							250,033
1320 Acad Emp - Intersession					2,090,000	2,465,000	17.94%	19,088		-100.00%	12,122		-100.00%	2,465,000
1330 Acad Emp - Overload					2,142,000	2,068,000	-3.45%							2,068,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					452,802	466,002	2.92%				302,962	238,252	-21.36%	704,254
<b>1300 - Subtotal</b>					<b>10,993,233</b>	<b>12,638,610</b>	<b>14.97%</b>	<b>19,088</b>	<b>15,000</b>	<b>-21.42%</b>	<b>359,084</b>	<b>338,252</b>	<b>-5.80%</b>	<b>12,991,862</b>
1419 Acad Emp - Non-Inst Non Cont					244,748	262,184	7.12%				1,975,471	2,196,517	11.19%	2,458,701
<b>1400 - Subtotal</b>					<b>244,748</b>	<b>262,184</b>	<b>7.12%</b>				<b>1,975,471</b>	<b>2,196,517</b>	<b>11.19%</b>	<b>2,458,701</b>
<b>1000 - Total</b>					<b>64,058,381</b>	<b>66,290,885</b>	<b>3.49%</b>	<b>146,847</b>	<b>144,390</b>	<b>-1.67%</b>	<b>6,291,947</b>	<b>6,082,452</b>	<b>-3.33%</b>	<b>72,517,727</b>
2110 Class Mgt(NonEd)	78.20	88.58	40.37	31.07	7,438,995	8,389,365	12.78%	206,094	219,096	6.31%	3,352,899	2,562,606	-23.57%	11,171,067
2190 Conf Employee - Non Mgt	10.00	10.00			768,249	787,455	2.50%							787,455
2191 Class Non-Inst Emp Reg Salary Sched	304.20	324.18	111.74	94.84	15,874,862	17,220,759	8.48%	337,182	234,905	-30.33%	5,859,185	5,246,714	-10.45%	22,702,379
2199 Classified Salary Abatement					-167,483	-127,719	-23.74%							-127,719
<b>2100 - Subtotal</b>					<b>23,914,623</b>	<b>26,269,861</b>	<b>9.85%</b>	<b>543,276</b>	<b>454,001</b>	<b>-16.43%</b>	<b>9,212,084</b>	<b>7,809,320</b>	<b>-15.23%</b>	<b>34,533,182</b>
2211 Inst Aide FT Direct Inst	17.18	17.67			938,672	943,028	0.46%							943,028
2291 Inst Aide FT Oth-In-Direct Inst			2.50	1.91							191,276	147,803	-22.73%	147,803
<b>2200 - Subtotal</b>					<b>938,672</b>	<b>943,028</b>	<b>0.46%</b>				<b>191,276</b>	<b>147,803</b>	<b>-22.73%</b>	<b>1,090,831</b>
2311 Admin Non-Inst Prof Expt											22,000	156,467	611.22%	156,467
2392 Non-Inst Students					167,751	171,117	2.01%	26,000	24,950	-4.04%	806,443	931,284	15.48%	1,127,351
2393 Class Non-Inst Overtime					203,240	227,240	11.81%				34,600	158,400	357.80%	385,640
2394 Non-Admin Non-Inst Prof Expt					166,670	247,237	48.34%	314,195	417,100	32.75%	490,261	667,976	36.25%	1,332,314
2399 Cls Oth - Temp					205,611	234,640	14.12%				87,506	148,373	69.56%	383,013
<b>2300 - Subtotal</b>					<b>743,272</b>	<b>880,234</b>	<b>18.43%</b>	<b>340,195</b>	<b>442,050</b>	<b>29.94%</b>	<b>1,440,809</b>	<b>2,062,501</b>	<b>43.15%</b>	<b>3,384,785</b>
2411 Inst Students					155,000	155,000					477,342	275,048	-42.38%	430,048
2412 Direct Inst Prof Expt					1,529,200	1,877,200	22.76%	50,000	49,123	-1.75%	30,000	23,040	-23.20%	1,949,363
2419 Inst Aide - Temp Direct Inst					129,837	137,300	5.75%				25,000		-100.00%	137,300
2495 Inst Oth Indr Prof Expt											85,501	115,820	35.46%	115,820
2499 Oth Indr Inst Temp					1,000		-100.00%							
<b>2400 - Subtotal</b>					<b>1,815,037</b>	<b>2,169,500</b>	<b>19.53%</b>	<b>50,000</b>	<b>49,123</b>	<b>-1.75%</b>	<b>617,843</b>	<b>413,908</b>	<b>-33.01%</b>	<b>2,632,530</b>
2999 Salary Budget Control					961,265	-2,194,968	-328.34%	7,335	232,963	3,076.26%	4,876,755	3,809,133	-21.89%	1,847,128
<b>2900 - Subtotal</b>					<b>961,265</b>	<b>-2,194,968</b>	<b>-328.34%</b>	<b>7,335</b>	<b>232,963</b>	<b>3,076.26%</b>	<b>4,876,755</b>	<b>3,809,133</b>	<b>-21.89%</b>	<b>1,847,128</b>
<b>2000 - Total</b>					<b>28,372,869</b>	<b>28,067,655</b>	<b>-1.08%</b>	<b>940,805</b>	<b>1,178,137</b>	<b>25.23%</b>	<b>16,338,767</b>	<b>14,242,666</b>	<b>-12.83%</b>	<b>43,488,457</b>
3110 STRS-Acad Inst & Instrl Aides(Dir)					9,664,113	9,503,695	-1.66%	25,111	23,319	-7.14%	582,688	519,606	-10.83%	10,046,620

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
KERN COMMUNITY COLLEGE DISTRICT  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
3120					78,570	67,827	-13.67%				44,361	20,789	-53.14%	88,616
3130					742,932	877,323	18.09%				83,203	43,992	-47.13%	921,315
3131					25,297	24,630	-2.64%				325,115	370,652	14.01%	395,282
<b>3100 - Subtotal</b>					<b>10,510,913</b>	<b>10,473,475</b>	<b>-0.36%</b>	<b>25,111</b>	<b>23,319</b>	<b>-7.14%</b>	<b>1,035,367</b>	<b>955,039</b>	<b>-7.76%</b>	<b>11,451,833</b>
3210					159,518	105,565	-33.82%	17,006	18,811	10.61%	29,867	30,595	2.44%	154,971
3220					1,492,848	1,709,035	14.48%	40,600	45,353	11.71%	599,532	503,813	-15.97%	2,258,201
3221					3,219,677	3,536,506	9.84%	33,441	20,860	-37.62%	1,130,356	1,047,499	-7.33%	4,604,865
3222					151,392	163,003	7.67%							163,003
3240					213,113	116,999	-45.10%				44,980	52,201	16.05%	169,200
<b>3200 - Subtotal</b>					<b>5,236,547</b>	<b>5,631,109</b>	<b>7.53%</b>	<b>91,047</b>	<b>85,023</b>	<b>-6.62%</b>	<b>1,804,734</b>	<b>1,634,109</b>	<b>-9.45%</b>	<b>7,350,241</b>
3310					888,109	934,187	5.19%	10,917	10,021	-8.20%	63,153	64,190	1.64%	1,008,399
3320					565,177	615,796	8.96%	15,766	16,165	2.53%	232,077	187,060	-19.40%	819,021
3321					1,247,659	1,336,955	7.16%	14,671	9,307	-36.57%	443,708	415,856	-6.28%	1,762,118
3322					58,771	60,240	2.50%							60,240
3340					121,394	109,126	-10.11%				28,623	22,270	-22.19%	131,397
3341					2,145	2,438	13.66%				42,863	40,406	-5.73%	42,844
<b>3300 - Subtotal</b>					<b>2,883,255</b>	<b>3,058,742</b>	<b>6.09%</b>	<b>41,355</b>	<b>35,493</b>	<b>-14.17%</b>	<b>810,425</b>	<b>729,783</b>	<b>-9.95%</b>	<b>3,824,018</b>
3410					8,247,705	8,311,685	0.78%	35,426	36,625	3.38%	648,513	589,909	-9.04%	8,938,220
3410RC					921,408	932,847	1.24%	4,196	4,317	2.89%	65,147	62,242	-4.46%	999,407
3420					1,447,909	1,613,165	11.41%	35,563	33,793	-4.98%	727,597	567,902	-21.95%	2,214,861
3420RC					155,467	170,547	9.70%	4,039	4,294	6.31%	64,890	50,227	-22.60%	225,069
3421					5,288,130	5,756,341	8.85%	71,126	36,533	-48.64%	1,900,389	1,676,650	-11.77%	7,469,524
3421RC					307,328	333,581	8.54%	3,327	1,975	-40.64%	109,668	99,639	-9.14%	435,195
3422					177,816	182,667	2.73%							182,667
3422RC					15,058	15,434	2.50%							15,434
3440					640,208	756,061	18.10%				109,546	84,210	-23.13%	840,271
3440RC					106,036	117,552	10.86%				14,007	10,282	-26.60%	127,834
<b>3400 - Subtotal</b>					<b>17,307,065</b>	<b>18,189,881</b>	<b>5.10%</b>	<b>153,679</b>	<b>117,539</b>	<b>-23.52%</b>	<b>3,639,757</b>	<b>3,141,062</b>	<b>-13.70%</b>	<b>21,448,481</b>
3510					29,970	31,089	3.73%	151	151	0.13%	2,193	3,831	74.73%	35,071
3520					3,966	4,351	9.70%	103	110	6.32%	1,655	1,281	-22.60%	5,742
3521					8,454	9,087	7.49%	143	106	-26.22%	3,195	3,180	-0.47%	12,373
3522					384	394	2.49%							394
3540					2,689	2,999	11.51%				357	262	-26.59%	3,261
3541					74	84	13.65%				1,308	1,141	-12.75%	1,225
<b>3500 - Subtotal</b>					<b>45,538</b>	<b>48,003</b>	<b>5.41%</b>	<b>397</b>	<b>366</b>	<b>-7.76%</b>	<b>8,708</b>	<b>9,696</b>	<b>11.34%</b>	<b>58,065</b>
3610					594,623	615,051	3.44%	2,989	2,983	-0.20%	41,708	38,031	-8.82%	656,064
3620					78,597	85,778	9.14%	2,013	2,160	7.32%	32,844	25,262	-23.08%	113,200
3621					171,956	182,126	5.91%	2,850	2,080	-27.04%	71,435	77,835	8.96%	262,040
3622					7,502	7,763	3.48%							7,763
3640					52,654	59,124	12.29%				7,039	5,171	-26.53%	64,295
3641					1,477	1,658	12.21%				21,913	23,274	6.21%	24,932
<b>3600 - Subtotal</b>					<b>906,809</b>	<b>951,499</b>	<b>4.93%</b>	<b>7,851</b>	<b>7,222</b>	<b>-8.01%</b>	<b>174,939</b>	<b>169,573</b>	<b>-3.07%</b>	<b>1,128,294</b>
3710					109,259	123,123	12.69%	2,556	3,163	23.78%	5,148	5,397	4.83%	131,683



2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
KERN COMMUNITY COLLEGE DISTRICT  
2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
3720					932		-100.00%							
3721					35,418	37,757	6.61%	4,300	4,076	-5.21%	52,700	42,999	-18.41%	84,832
3741						856					1,117	628	-43.74%	1,484
					<b>145,609</b>	<b>161,736</b>	<b>11.08%</b>	<b>6,856</b>	<b>7,240</b>	<b>5.60%</b>	<b>58,965</b>	<b>49,024</b>	<b>-16.86%</b>	<b>218,000</b>
3910					297,823	265,321	-10.91%	1,307	1,307		23,291	21,157	-9.16%	287,785
3920					50,893	47,419	-6.83%	1,307	1,209	-7.50%	26,425	17,478	-33.86%	66,106
3921					147,295	142,453	-3.29%	1,681	998	-40.63%	54,280	40,718	-24.98%	184,169
3922					6,534	6,534								6,534
3929					-69,912	-69,912								-69,912
3940					27,112	26,402	-2.62%				4,025	3,012	-25.16%	29,414
3999					16,735	122,324	630.96%					9,600		131,924
					<b>476,479</b>	<b>540,542</b>	<b>13.44%</b>	<b>4,294</b>	<b>3,513</b>	<b>-18.18%</b>	<b>108,021</b>	<b>91,965</b>	<b>-14.86%</b>	<b>636,020</b>
					<b>37,512,215</b>	<b>39,054,987</b>	<b>4.11%</b>	<b>330,590</b>	<b>279,716</b>	<b>-15.39%</b>	<b>7,640,916</b>	<b>6,780,250</b>	<b>-11.26%</b>	<b>46,114,952</b>
4211					28,994	23,472	-19.04%				169,826	80,264	-52.74%	103,736
					<b>28,994</b>	<b>23,472</b>	<b>-19.04%</b>				<b>169,826</b>	<b>80,264</b>	<b>-52.74%</b>	<b>103,736</b>
4310					1,187,445	1,129,516	-4.88%	47,650	80,451	68.84%	1,024,637	1,217,392	18.81%	2,427,359
4312					12,790	16,750	30.96%				101,575	2,000	-98.03%	18,750
4313					778,025	847,557	8.94%	7,950	27,273	243.06%	1,206,925	1,117,180	-7.44%	1,992,011
4314					142,117	128,420	-9.64%				1,000	5,258	425.79%	133,678
4315					702,232	800,600	14.01%					3,500		804,100
4316											1,000		-100.00%	
4317												4,000	4,000	
4320					18,400	18,400					1,000	1,000		19,400
4321					68,800	77,200	12.21%	200	721	260.50%	7,854	8,753	11.45%	86,674
					<b>2,909,808</b>	<b>3,018,443</b>	<b>3.73%</b>	<b>55,800</b>	<b>108,445</b>	<b>94.35%</b>	<b>2,343,991</b>	<b>2,359,084</b>	<b>0.64%</b>	<b>5,485,973</b>
4400					57,500	58,500	1.74%							58,500
					<b>57,500</b>	<b>58,500</b>	<b>1.74%</b>							<b>58,500</b>
					<b>2,996,302</b>	<b>3,100,416</b>	<b>3.47%</b>	<b>55,800</b>	<b>108,445</b>	<b>94.35%</b>	<b>2,513,817</b>	<b>2,439,348</b>	<b>-2.96%</b>	<b>5,648,209</b>
5107					117,880	119,510	1.38%							119,510
5108												56,306		56,306
5118					214,908	195,628	-8.97%				36,092	39,304	8.90%	234,932
5119					3,072,618	3,086,831	0.46%		50,000		2,818,916	2,551,526	-9.49%	5,688,358
5150					1,058,031	1,279,000	20.88%	135,000	223,245	65.37%		1,750		1,503,995
5151					5,800	2,500	-56.90%		42,000		147,345	127,727	-13.31%	172,227
5159					32,630	59,650	82.81%		71,761		132,655	214,420	61.64%	345,831
					<b>4,501,867</b>	<b>4,743,119</b>	<b>5.36%</b>	<b>135,000</b>	<b>387,006</b>	<b>186.67%</b>	<b>3,135,008</b>	<b>2,991,033</b>	<b>-4.59%</b>	<b>8,121,158</b>
5209					16,850	9,850	-41.54%		5,000		98,345	22,500	-77.12%	37,350
5212					330,676	342,216	3.49%	8,000	4,500	-43.75%	143,211	89,435	-37.55%	436,151
5220					967,237	945,925	-2.20%	40,950	49,569	21.05%	1,637,348	936,149	-42.83%	1,931,642
5220DT					87,720	78,850	-10.11%				6,200	8,150	31.45%	87,000
5221					55,700	50,000	-10.23%					20,000		70,000
5230					110,804	103,071	-6.98%	10,625	20,000	88.24%	498,092	552,113	10.85%	675,184
					<b>1,568,987</b>	<b>1,529,912</b>	<b>-2.49%</b>	<b>59,575</b>	<b>79,069</b>	<b>32.72%</b>	<b>2,383,197</b>	<b>1,628,347</b>	<b>-31.67%</b>	<b>3,237,328</b>

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
KERN COMMUNITY COLLEGE DISTRICT  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
5300 Institutional Dues/Memberships					427,860	435,568	1.80%	1,500	4,850	223.33%	27,775	37,945	36.62%	478,363
<b>5300 - Subtotal</b>					<b>427,860</b>	<b>435,568</b>	<b>1.80%</b>	<b>1,500</b>	<b>4,850</b>	<b>223.33%</b>	<b>27,775</b>	<b>37,945</b>	<b>36.62%</b>	<b>478,363</b>
5400 Comprehensive/Liab/Prpty/Auto Ins)					1,325,900	1,325,850	-0.00%							1,325,850
5406 Student Insurance					190,000	190,000								190,000
5407 Insurance Deductibles					7,000	7,500	7.14%							7,500
<b>5400 - Subtotal</b>					<b>1,522,900</b>	<b>1,523,350</b>	<b>0.03%</b>							<b>1,523,350</b>
5501 Laundry Service					42,506	42,950	1.04%		2,528		5,650	2,650	-53.10%	48,128
5520 Natural Gas/LPG					528,000	370,934	-29.75%				600		-100.00%	370,934
5530 Light - Electricity					1,965,500	1,965,000	-0.03%							1,965,000
5540 Water - Sanitation					939,100	934,400	-0.50%					500		934,900
5550 Disposal Services					136,400	248,900	82.48%				3,591	3,591		252,491
5560 Hazardous Waste Disposal					25,425	44,925	76.70%							44,925
5570 Pest Control					44,500	47,200	6.07%							47,200
5581 Telephone Services					104,729	110,129	5.16%		1,000		7,718	17,460	126.22%	128,589
5583 Data Communication Services					125,878	181,120	43.89%				50	50		181,170
5590 Other Utilities					16,200	16,200								16,200
<b>5500 - Subtotal</b>					<b>3,928,238</b>	<b>3,961,758</b>	<b>0.85%</b>		<b>3,528</b>		<b>17,610</b>	<b>24,251</b>	<b>37.71%</b>	<b>3,989,537</b>
5602 Short Term Rental-Veh & Equip					181,727	182,414	0.38%		7,000		44,280	40,930	-7.57%	230,344
5603 Rental of Facilities					2,204,668	2,093,000	-5.07%	18,000	28,500	58.33%	443,600	469,591	5.86%	2,591,091
5604 Film Rentals											1,750	4,850	177.14%	4,850
5608 Oper/Lease Cntrcts-ie Cars-Copiers					109,475	129,475	18.27%							129,475
5650 Software Licensing/Maintenance Svcs					2,624,195	2,621,232	-0.11%	7,800	14,700	88.46%	1,212,842	1,170,008	-3.53%	3,805,940
5651 Internet Access					600	600					26,500	22,000	-16.98%	22,600
5652 IT Cloud Services					900,000	1,277,455	41.94%							1,277,455
5671 Equip Maint Agreements					10,700	10,704	0.04%		2,000					12,704
5681 Grounds Maintenance					154,800	109,000	-29.59%				39,054	39,554	1.28%	148,554
5683 Building Maintenance					506,153	346,425	-31.56%	22,000	22,000					368,425
5684 Vehicle Repairs & Maintenance					66,300	66,300					7,500	3,600	-52.00%	69,900
5685 Computer Hardware Maint Agreements					279,000	399,198	43.08%							399,198
5686 Oth Equipment Maint Agreements					294,431	337,121	14.50%				20,953	47,979	128.98%	385,100
5690 Other Maintenance/Repairs					372,545	497,245	33.47%	35,162	1,000	-97.16%	190,465	106,644	-44.01%	604,889
5691 Other Maintenance Contracts					494,318	836,418	69.21%				4,000	1,600	-60.00%	838,018
<b>5600 - Subtotal</b>					<b>8,198,912</b>	<b>8,906,587</b>	<b>8.63%</b>	<b>82,962</b>	<b>75,200</b>	<b>-9.36%</b>	<b>1,990,945</b>	<b>1,906,757</b>	<b>-4.23%</b>	<b>10,888,544</b>
5700 Annual Fiscal Audit					92,000	95,000	3.26%							95,000
5720 Trustee Election						250,000								250,000
5731 Attorney Fees - Oth					250,500	250,500								250,500
5740 Settlement Expense					12,000	12,240	2.00%							12,240
5790 Other Professional Fees					25,500	26,725	4.80%		8,748		129,667	29,493	-77.25%	64,966
<b>5700 - Subtotal</b>					<b>380,000</b>	<b>634,465</b>	<b>66.96%</b>		<b>8,748</b>		<b>129,667</b>	<b>29,493</b>	<b>-77.25%</b>	<b>672,706</b>
5810 Fingerprinting Services					80,080	78,580	-1.87%					2,706		81,286
5813 Physical Examinations/Tests					23,242	22,585	-2.83%							22,585
5820 Postage/Express Overnight Svcs					117,865	110,075	-6.61%	1,800	2,483	37.95%	19,950	34,697	73.92%	147,255
5830 Bank Charges					185,000	185,000		1,600	2,600	62.50%	19,200	19,200		206,800

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
KERN COMMUNITY COLLEGE DISTRICT  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21			2019-20	2020-21		2019-20	2020-21		2020-21
5831					21,900	21,900		3,300	3,643	10.40%	200	1,900	850.00%	27,443
5835					331,087	479,134	44.72%							479,134
5860					274,741	294,950	7.36%	17,000	27,620	62.47%	318,291	212,113	-33.36%	534,683
5861					69,084	72,240	4.57%	9,500	18,369	93.36%	126,440	180,793	42.99%	271,402
5862					500	500			6,500		75	11,075	14,666.67%	18,075
5863												100,000		100,000
5870					100		-100.00%				-400	-400		-400
5880					52,202	56,737	8.69%		300		38,770	32,770	-15.48%	89,807
5890					450,652	764,138	69.56%	93,000	113,009	21.52%	717,290	395,973	-44.80%	1,273,121
5899								18,000	13,448	-25.29%	4,665,655	6,726,946	44.18%	6,740,394
					<b>1,606,453</b>	<b>2,085,839</b>	<b>29.84%</b>	<b>144,200</b>	<b>187,972</b>	<b>30.36%</b>	<b>5,905,471</b>	<b>7,717,774</b>	<b>30.69%</b>	<b>9,991,585</b>
5911					-275,511	-287,511	4.36%					15,504		-272,007
5912											318,648	255,850	-19.71%	255,850
					<b>-275,511</b>	<b>-287,511</b>	<b>4.36%</b>				<b>318,648</b>	<b>271,354</b>	<b>-14.84%</b>	<b>-16,157</b>
					<b>21,859,706</b>	<b>23,533,087</b>	<b>7.66%</b>	<b>423,237</b>	<b>746,373</b>	<b>76.35%</b>	<b>13,908,320</b>	<b>14,606,955</b>	<b>5.02%</b>	<b>38,886,414</b>
6120					55,000	55,000					2,945	110,396	3,648.58%	165,396
					<b>55,000</b>	<b>55,000</b>	<b>0.00%</b>				<b>2,945</b>	<b>110,396</b>	<b>3,648.58%</b>	<b>165,396</b>
6210C					64,667	25,000	-61.34%							25,000
6214					1,150	1,150					3,500	15,000	328.57%	16,150
6215					75,000	66,000	-12.00%		500					66,500
					<b>140,817</b>	<b>92,150</b>	<b>-34.56%</b>		<b>500</b>		<b>3,500</b>	<b>15,000</b>	<b>328.57%</b>	<b>107,650</b>
6310					60,700	60,700					10,000	65,648	556.48%	126,348
6311					87,000	45,000	-48.28%					1,000		46,000
					<b>147,700</b>	<b>105,700</b>	<b>-28.44%</b>				<b>10,000</b>	<b>66,648</b>	<b>566.48%</b>	<b>172,348</b>
6411					70,000	70,000								70,000
6411FA												10,000		10,000
6412					725,459	766,031	5.59%	2,000	22,700	1,035.00%	397,820	741,660	86.43%	1,530,391
6412FA					470,764	842,300	78.92%	5,000	20,000	300.00%	287,820	37,000	-87.14%	899,300
6413LP					38,000	27,000	-28.95%							27,000
6414					118,900	122,400	2.94%	750	15,000	1,900.00%	158,627	31,747	-79.99%	169,147
6414FA												2,662		2,662
6419					129,223	118,555	-8.26%				3,519,708	1,082,323	-69.25%	1,200,878
6419FA					163,953	123,453	-24.70%				1,244,401	673,842	-45.85%	797,295
6429												5,000		5,000
					<b>1,716,299</b>	<b>2,069,739</b>	<b>20.59%</b>	<b>7,750</b>	<b>57,700</b>	<b>644.52%</b>	<b>5,608,377</b>	<b>2,584,235</b>	<b>-53.92%</b>	<b>4,711,674</b>
					<b>2,059,816</b>	<b>2,322,589</b>	<b>12.76%</b>	<b>7,750</b>	<b>58,200</b>	<b>650.97%</b>	<b>5,624,822</b>	<b>2,776,278</b>	<b>-50.64%</b>	<b>5,157,067</b>
7110					1,415,000	1,485,000	4.95%							1,485,000
7111					4,662,976	4,595,964	-1.44%							4,595,964
					<b>6,077,976</b>	<b>6,080,964</b>	<b>0.05%</b>							<b>6,080,964</b>
7201					29,346,101	29,711,494	1.25%							29,711,494
7205					-29,346,100	-29,711,494	1.25%							-29,711,494
					<b>1</b>	<b>-0</b>	<b>-133.00%</b>							<b>-0</b>
7312					745,560	557,000	-25.29%							557,000

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
KERN COMMUNITY COLLEGE DISTRICT  
2020-21 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	2020-21
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
<b>7300 - Subtotal</b>					745,560	557,000	-25.29%							557,000
7501 Student Fin Aid (Excludes Salaries)											294,812	378,368	28.34%	378,368
7501AC CARE-Financial Aid											51,000	146,300	186.86%	146,300
7501AD EOP&S-Financial Aid											305,579	184,500	-39.62%	184,500
7502 Scholarships												10,100		10,100
7503 Outside Scholarships												17,500		17,500
7509 Other											373,857	479,000	28.12%	479,000
<b>7500 - Subtotal</b>											1,025,247	1,215,768	18.58%	1,215,768
7602 Oth Student Aide (Non-cash)											1,029,298	718,753	-30.17%	718,753
<b>7600 - Subtotal</b>											1,029,298	718,753	-30.17%	718,753
7910 Unrestricted					46,519,339	74,375,016	35.26%	893,146	420,519	-52.92%	998,104	160,856	-83.88%	63,505,277
<b>7900 - Subtotal</b>					46,519,339	74,375,016	35.26%	893,146	420,519	-52.92%	998,104	160,856	-83.88%	63,505,277
<b>7000 - Total</b>					53,342,875	81,012,980	30.41%	893,146	420,519	-52.92%	3,052,650	2,095,377	-31.36%	72,077,762
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					210,202,164	243,382,598	10.34%	2,798,174	2,935,779	4.92%	55,371,238	49,023,326	-11.46%	283,890,588

# BAKERSFIELD COLLEGE

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# BAKERSFIELD COLLEGE

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves nearly 40,000 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 was relocated to 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 2020-2021 budget was developed following Bakersfield College's strategic plan and priorities. In FY19-20, a global pandemic, COVID-19, caused businesses to shut down and many personnel to stay at home to mitigate the spread of the virus. A significant recession has been forecasted with severe reductions to funding as projected from the Governor's May Revise. In preparation for difficult times ahead, the College will be streamlining budgets and reviewing areas to increase efficiencies. The General Unrestricted fund is budgeted at approximately \$137 million and over 87% of the expense budget at the college is allocated to salaries and benefits with the remaining 13% to other non-labor operational expenses.

In addition, Bakersfield College receives in excess of \$38 million dollars in restricted funding which includes \$31.7 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. Many challenges continue with the uncertainty of the Student-Centered Funding Formula and a projected shortfall in state revenue which will severely impact funding for categoricals and special programs. Each allocation could potentially receive a 5%-55% reduction. 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.

Bakersfield College's FTES for FY18-19 totaled to over 17,500. Future enrollment growth may be affected as many students had to adjust to a shift in the learning environment to a virtual setting. Bakersfield College continues in efforts to increase enrollment through dual enrollment by 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 may 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, thus 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.



2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
BAKERSFIELD COLLEGE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21			2019-20	2020-21		2019-20	2020-21		2020-21
1100 Acad - Reg Schedule	295.74	289.37	1.00	0.25	29,774,564	30,243,558	1.58%				101,948	26,124	-74.37%	30,269,683
<b>1100 - Subtotal</b>					<b>29,774,564</b>	<b>30,243,558</b>	<b>1.58%</b>				<b>101,948</b>	<b>26,124</b>	<b>-74.37%</b>	<b>30,269,683</b>
1214 Educational Administrators - Cont	24.68	24.00	4.32		3,170,111	3,328,594	5.00%				462,460		-100.00%	3,328,594
1231 Counselors - Contract	5.88	9.86	17.00	15.00	507,629	923,016	81.83%				1,542,380	1,497,651	-2.90%	2,420,668
1241 Librarians - Contract	4.95	4.91			483,587	498,257	3.03%							498,257
1251 Acad Non-Inst Cont	5.04	7.14	1.71	1.78	506,460	734,801	45.09%	127,759	129,390	1.28%	192,577	228,646	18.73%	1,092,837
1252 Acad Emp Dept Chair	14.78	13.19			1,829,495	1,629,653	-10.92%							1,629,653
<b>1200 - Subtotal</b>					<b>6,497,283</b>	<b>7,114,321</b>	<b>9.50%</b>	<b>127,759</b>	<b>129,390</b>	<b>1.28%</b>	<b>2,197,416</b>	<b>1,726,297</b>	<b>-21.44%</b>	<b>8,970,009</b>
1310 Adjunct Acad Emp - Non-Cont					3,161,822	4,500,000	42.32%		15,000		44,000	100,000	127.27%	4,615,000
1311 Acad Emp - Temp Cont						231,833								231,833
1320 Acad Emp - Intersession					1,350,000	1,650,000	22.22%	19,088		-100.00%	12,122		-100.00%	1,650,000
1330 Acad Emp - Overload					1,400,000	1,400,000								1,400,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					134,550	117,750	-12.49%					2,000		119,750
<b>1300 - Subtotal</b>					<b>6,046,372</b>	<b>7,899,583</b>	<b>30.65%</b>	<b>19,088</b>	<b>15,000</b>	<b>-21.42%</b>	<b>56,122</b>	<b>102,000</b>	<b>81.75%</b>	<b>8,016,583</b>
1419 Acad Emp - Non-Inst Non Cont					73,008	98,524	34.95%				745,497	1,175,840	57.73%	1,274,364
<b>1400 - Subtotal</b>					<b>73,008</b>	<b>98,524</b>	<b>34.95%</b>				<b>745,497</b>	<b>1,175,840</b>	<b>57.73%</b>	<b>1,274,364</b>
<b>1000 - Total</b>					<b>42,391,226</b>	<b>45,355,986</b>	<b>6.99%</b>	<b>146,847</b>	<b>144,390</b>	<b>-1.67%</b>	<b>3,100,983</b>	<b>3,030,262</b>	<b>-2.28%</b>	<b>48,530,638</b>
2110 Clss Mgt(NonEd)	27.00	37.80	30.73	22.27	2,509,637	3,383,665	34.83%				2,494,893	1,757,602	-29.55%	5,141,267
2190 Conf Employee - Non Mgt	1.00	1.00			80,799	82,819	2.50%							82,819
2191 Clss Non-Inst Emp Reg Salary Sched	148.41	175.14	71.61	53.44	7,174,964	8,542,670	19.06%	62,034	30,482	-50.86%	3,784,002	3,053,816	-19.30%	11,626,969
<b>2100 - Subtotal</b>					<b>9,765,401</b>	<b>12,009,155</b>	<b>22.98%</b>	<b>62,034</b>	<b>30,482</b>	<b>-50.86%</b>	<b>6,278,896</b>	<b>4,811,418</b>	<b>-23.37%</b>	<b>16,851,055</b>
2211 Inst Aide FT Direct Inst	11.53	11.73			624,846	621,336	-0.56%							621,336
2291 Inst Aide FT Oth-In-Direct Inst			2.50	1.91							191,276	147,803	-22.73%	147,803
<b>2200 - Subtotal</b>					<b>624,846</b>	<b>621,336</b>	<b>-0.56%</b>				<b>191,276</b>	<b>147,803</b>	<b>-22.73%</b>	<b>769,139</b>
2311 Admin Non-Inst Prof Expt											7,000	138,467	1,878.11%	138,467
2392 Non-Inst Students					106,751	109,617	2.68%				460,077	541,535	17.71%	651,152
2393 Class Non-Inst Overtime					167,240	195,740	17.04%				34,600	158,400	357.80%	354,140
2394 Non-Admin Non-Inst Prof Expt					160,370	240,937	50.24%	54,195	85,100	57.03%	369,761	667,976	80.65%	994,014
2399 Cls Oth - Temp					166,640	210,640	26.40%				12,674	128,373	912.85%	339,013
<b>2300 - Subtotal</b>					<b>601,001</b>	<b>756,934</b>	<b>25.95%</b>	<b>54,195</b>	<b>85,100</b>	<b>57.03%</b>	<b>884,112</b>	<b>1,634,752</b>	<b>84.90%</b>	<b>2,476,786</b>
2411 Inst Students					50,000	50,000					401,500	206,851	-48.48%	256,851
2412 Direct Inst Prof Expt					1,342,200	1,427,200	6.33%	50,000	46,025	-7.95%		1,440		1,474,665
2419 Inst Aide - Temp Direct Inst					127,537	135,000	5.85%				25,000		-100.00%	135,000
2495 Inst Oth Indr Prof Expt											85,501	115,820	35.46%	115,820
<b>2400 - Subtotal</b>					<b>1,519,737</b>	<b>1,612,200</b>	<b>6.08%</b>	<b>50,000</b>	<b>46,025</b>	<b>-7.95%</b>	<b>512,001</b>	<b>324,111</b>	<b>-36.70%</b>	<b>1,982,336</b>
2999 Salary Budget Control					893,053	-2,311,275	-358.81%	7,335	2,963	-59.61%	3,693,456	2,926,529	-20.76%	618,217
<b>2900 - Subtotal</b>					<b>893,053</b>	<b>-2,311,275</b>	<b>-358.81%</b>	<b>7,335</b>	<b>2,963</b>	<b>-59.61%</b>	<b>3,693,456</b>	<b>2,926,529</b>	<b>-20.76%</b>	<b>618,217</b>
<b>2000 - Total</b>					<b>13,404,038</b>	<b>12,688,350</b>	<b>-5.34%</b>	<b>173,564</b>	<b>164,570</b>	<b>-5.18%</b>	<b>11,559,741</b>	<b>9,844,613</b>	<b>-14.84%</b>	<b>22,697,533</b>
3110 STRS-Acad Inst & Instrl Aides(Dir)					6,660,813	6,734,071	1.10%	25,111	23,319	-7.14%	353,206	299,489	-15.21%	7,056,879
3120 STRS - Clss Mgt Non-Ed Admin					27,770	18,649	-32.84%				32,011	8,834	-72.40%	27,483
3130 STRS - Ed Administrators - Cont					385,099	518,919	34.75%				20,876		-100.00%	518,919

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
BAKERSFIELD COLLEGE

2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21			2019-20	2020-21		2019-20	2020-21		2020-21
3131 STRS - Oth Acad Emp Non-Instl					11,241	15,912	41.55%				127,480	195,952	53.71%	211,864
<b>3100 - Subtotal</b>					<b>7,084,923</b>	<b>7,287,551</b>	<b>2.86%</b>	<b>25,111</b>	<b>23,319</b>	<b>-7.14%</b>	<b>533,573</b>	<b>504,275</b>	<b>-5.49%</b>	<b>7,815,145</b>
3210 PERS-Acad Inst & Instl Aides(Dir)					76,620	63,409	-17.24%				29,867	30,595	2.44%	94,005
3220 PERS - Clss Mgt Non-Educational Adm					547,095	700,518	28.04%				438,872	352,501	-19.68%	1,053,019
3221 PERS - Clss Emp					1,538,864	1,766,980	14.82%		1,120		760,449	621,159	-18.32%	2,389,259
3222 PERS - Conf Emp Non-Mgt					15,934	17,144	7.59%							17,144
3240 PERS - Ed Adm - Cont					73,380		-100.00%				31,230		-100.00%	
<b>3200 - Subtotal</b>					<b>2,251,894</b>	<b>2,548,051</b>	<b>13.15%</b>		<b>1,120</b>		<b>1,260,418</b>	<b>1,004,256</b>	<b>-20.32%</b>	<b>3,553,427</b>
3310 OASDHI-Acad Inst & Instl Aides(Dir)					600,496	652,974	8.74%	2,854	2,761	-3.27%	42,525	39,896	-6.18%	695,632
3320 OASDHI - Clss Mgt Non-Ed Admin					203,845	259,179	27.15%				169,367	131,008	-22.65%	390,187
3321 OASDHI - Clss Emp					588,188	675,420	14.83%	1,685	2,011	19.35%	297,106	256,001	-13.84%	933,432
3322 OASDHI - Conf Emp - Non Mgt					6,181	6,336	2.50%							6,336
3340 OASDHI - Educational Admin - Cont					59,303	46,590	-21.44%				13,885		-100.00%	46,590
3341 OASDHI - Oth Acad Emp Non-Instl					953	1,320	38.46%				10,810	17,479	61.69%	18,799
<b>3300 - Subtotal</b>					<b>1,458,967</b>	<b>1,641,819</b>	<b>12.53%</b>	<b>4,540</b>	<b>4,772</b>	<b>5.13%</b>	<b>533,692</b>	<b>444,383</b>	<b>-16.73%</b>	<b>2,090,975</b>
3410 H&W-Acad Inst & Instl Aides(Dir)					5,919,044	6,033,014	1.93%	17,645	18,359	4.05%	422,508	349,304	-17.33%	6,400,677
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					651,077	672,978	3.36%	2,504	2,536	1.28%	41,160	37,244	-9.51%	712,758
3420 H&W - Clss Mgt(Non-Educ Admin)					552,148	708,750	28.36%				556,206	407,184	-26.79%	1,115,934
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					55,087	68,593	24.52%				47,502	34,449	-27.48%	103,042
3421 H&W - Clss Emp					2,749,449	3,167,306	15.20%		1,827		1,256,722	962,636	-23.40%	4,131,770
3421RC OPEB ARC-Clss Emp					144,665	167,308	15.65%		106		73,286	58,815	-19.75%	226,229
3422 H&W - Conf Emp - Non Mgt					17,782	18,267	2.73%							18,267
3422RC OPEB ARC-Conf Emp Non Mgt					1,584	1,623	2.50%							1,623
3440 H&W - Educational Admin - Cont					317,240	420,135	32.43%				41,253		-100.00%	420,135
3440RC OPEB ARC-EducAdmin-Cont					51,433	62,977	22.45%				5,497		-100.00%	62,977
<b>3400 - Subtotal</b>					<b>10,459,509</b>	<b>11,320,952</b>	<b>8.24%</b>	<b>20,149</b>	<b>22,827</b>	<b>13.29%</b>	<b>2,444,134</b>	<b>1,849,633</b>	<b>-24.32%</b>	<b>13,193,412</b>
3510 SUI-Acad Inst & Instl Aides(Dir)					20,514	21,862	6.57%	98	95	-3.26%	1,160	1,060	-8.63%	23,016
3520 SUI-Clss Mgt Non-Educational Admin					1,405	1,750	24.51%				1,212	879	-27.48%	2,629
3521 SUI - Clss Emp					4,051	4,667	15.20%	58	58	-0.55%	2,147	2,072	-3.49%	6,797
3522 SUI - Conf Emp - Non Mgt					40	41	2.50%							41
3540 SUI - Educational Admin - Cont					1,312	1,607	22.44%				140		-100.00%	1,607
3541 SUI - Oth Acad Emp - Non Instl					33	46	38.45%				373	603	61.70%	648
<b>3500 - Subtotal</b>					<b>27,356</b>	<b>29,972</b>	<b>9.56%</b>	<b>157</b>	<b>153</b>	<b>-2.26%</b>	<b>5,032</b>	<b>4,614</b>	<b>-8.31%</b>	<b>34,739</b>
3610 WC-Acad Inst & Instl Aides(Dir)					406,209	431,513	6.23%	1,959	1,877	-4.20%	26,962	22,933	-14.94%	456,324
3620 WC - Clss Mgt Non-Educational Admin					28,586	34,499	20.68%				24,181	17,327	-28.35%	51,826
3621 WC - Clss Emp					84,016	93,097	10.81%	1,193	1,139	-4.45%	47,997	45,530	-5.14%	139,766
3622 WC - Conf Emp - Non Mgt					789	816	3.48%							816
3640 WC - Educational Administrators					25,665	31,675	23.42%				2,799		-100.00%	31,675
3641 WC-Oth Acad Emp - Non Instructional					674	897	33.04%				7,649	11,883	55.36%	12,780
<b>3600 - Subtotal</b>					<b>545,939</b>	<b>592,498</b>	<b>8.53%</b>	<b>3,152</b>	<b>3,017</b>	<b>-4.30%</b>	<b>109,587</b>	<b>97,673</b>	<b>-10.87%</b>	<b>693,187</b>
3710 DefBen-Acad Inst & Instl Aides(Dir)					59,222	63,045	6.46%	1,850	1,703	-7.95%	4,089	4,339	6.12%	69,087
3721 DefBen - Clss Emp					18,881	23,061	22.14%	4,300	4,076	-5.21%	18,743	37,241	98.69%	64,379
<b>3700 - Subtotal</b>					<b>78,104</b>	<b>86,107</b>	<b>10.25%</b>	<b>6,150</b>	<b>5,779</b>	<b>-6.03%</b>	<b>22,832</b>	<b>41,580</b>	<b>82.11%</b>	<b>133,466</b>

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
BAKERSFIELD COLLEGE  
2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21						2019-20	2020-21		2020-21
3910					214,443	185,293	-13.59%	653	653		15,095	12,594	-16.57%	198,540
3920					20,731	17,982	-13.26%				20,128	11,729	-41.73%	29,711
3921					71,397	65,377	-8.43%		54		36,382	20,921	-42.50%	86,352
3922					653	653								653
3940					12,621	11,761	-6.81%				1,516		-100.00%	11,761
3999						102,824								102,824
					<b>319,845</b>	<b>383,890</b>	<b>20.02%</b>	<b>653</b>	<b>707</b>	<b>8.20%</b>	<b>73,121</b>	<b>45,244</b>	<b>-38.12%</b>	<b>429,841</b>
					<b>22,226,537</b>	<b>23,890,840</b>	<b>7.49%</b>	<b>59,912</b>	<b>61,694</b>	<b>2.98%</b>	<b>4,982,388</b>	<b>3,991,657</b>	<b>-19.88%</b>	<b>27,944,192</b>
4211					369	672	82.22%				62,500	2,500	-96.00%	3,172
					<b>369</b>	<b>672</b>	<b>82.22%</b>				<b>62,500</b>	<b>2,500</b>	<b>-96.00%</b>	<b>3,172</b>
4310					964,020	1,103,066	14.42%	8,900	18,701	110.12%	546,834	909,628	66.34%	2,031,395
4312					11,040	15,000	35.87%				101,575	2,000	-98.03%	17,000
4313					350,551	396,024	12.97%	6,500	20,823	220.36%	798,929	780,762	-2.27%	1,197,610
4314					101,100	87,000	-13.95%				1,000	5,258	425.79%	92,258
4315					630,000	729,000	15.71%					3,500		732,500
4316											1,000		-100.00%	
4317												4,000	4,000	
4320					1,000	1,000					1,000		-100.00%	1,000
4321					37,200	45,350	21.91%	200	721	260.50%		900		46,971
					<b>2,094,911</b>	<b>2,376,440</b>	<b>13.44%</b>	<b>15,600</b>	<b>40,245</b>	<b>157.98%</b>	<b>1,450,338</b>	<b>1,706,048</b>	<b>17.63%</b>	<b>4,122,733</b>
4400					57,000	58,000	1.75%							58,000
					<b>57,000</b>	<b>58,000</b>	<b>1.75%</b>							<b>58,000</b>
					<b>2,152,280</b>	<b>2,435,112</b>	<b>13.14%</b>	<b>15,600</b>	<b>40,245</b>	<b>157.98%</b>	<b>1,512,838</b>	<b>1,708,548</b>	<b>12.94%</b>	<b>4,183,906</b>
5107					68,360	68,360								68,360
5108												56,306		56,306
5119					540,839	559,695	3.49%				1,774,247	1,599,136	-9.87%	2,158,831
5150					300,000	796,000	165.33%							796,000
5151					1,000	1,500	50.00%		42,000		85,845	77,727	-9.46%	121,227
5159					17,630	14,650	-16.90%				108,712	205,000	88.57%	219,650
					<b>927,829</b>	<b>1,440,205</b>	<b>55.22%</b>		<b>42,000</b>		<b>1,968,804</b>	<b>1,938,169</b>	<b>-1.56%</b>	<b>3,420,374</b>
5209					6,000	2,500	-58.33%				10,845	11,000	1.43%	13,500
5212					201,676	213,216	5.72%	6,000		-100.00%	103,011	62,885	-38.95%	276,101
5220					342,593	425,000	24.05%	700	569	-18.77%	805,524	533,917	-33.72%	959,485
5221												20,000		20,000
5230					67,484	61,421	-8.98%	3,125	1,500	-52.00%	257,381	317,989	23.55%	380,910
					<b>617,753</b>	<b>702,137</b>	<b>13.66%</b>	<b>9,825</b>	<b>2,069</b>	<b>-78.95%</b>	<b>1,176,761</b>	<b>945,791</b>	<b>-19.63%</b>	<b>1,649,997</b>
5300					118,526	122,849	3.65%		850		14,345	13,595	-5.23%	137,294
					<b>118,526</b>	<b>122,849</b>	<b>3.65%</b>		<b>850</b>		<b>14,345</b>	<b>13,595</b>	<b>-5.23%</b>	<b>137,294</b>
5400					900	850	-5.56%							850
					<b>900</b>	<b>850</b>	<b>-5.56%</b>							<b>850</b>
5501					16,250	16,750	3.08%		2,528		4,500	1,500	-66.67%	20,778
5520					405,000	217,934	-46.19%				600		-100.00%	217,934
5530					1,120,000	1,060,000	-5.36%							1,060,000

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
BAKERSFIELD COLLEGE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
5540					495,000	485,000	-2.02%					500		485,500
5550					92,400	202,900	119.59%				250	250		203,150
5560					15,250	30,250	98.36%							30,250
5570					32,000	33,000	3.13%							33,000
5581					45,629	50,029	9.64%				7,718	17,460	126.22%	67,489
5583					3,250	3,250								3,250
<b>5500 - Subtotal</b>					<b>2,224,779</b>	<b>2,099,113</b>	<b>-5.65%</b>		<b>2,528</b>		<b>13,069</b>	<b>19,710</b>	<b>50.82%</b>	<b>2,121,351</b>
5602					150,177	170,364	13.44%		6,000		36,000	34,400	-4.44%	210,764
5603					1,855,912	1,870,912	0.81%	2,500	1,000	-60.00%	428,500	346,591	-19.12%	2,218,503
5604											1,000	1,000		1,000
5608					57,000	77,000	35.09%							77,000
5650					300,360	328,047	9.22%	6,300	7,200	14.29%	289,496	525,217	81.42%	860,464
5651											1,500	10,000	566.67%	10,000
5671					7,200	7,204	0.06%							7,204
5681					95,000	50,000	-47.37%					500		50,500
5683					195,000	185,000	-5.13%	22,000	22,000					207,000
5684					43,500	43,500					7,500	600	-92.00%	44,100
5685						40,000								40,000
5686					89,205	136,400	52.91%				2,500	16,000	540.00%	152,400
5690					307,650	356,850	15.99%	35,162	1,000	-97.16%	100,500	98,687	-1.80%	456,537
5691					430,000	692,000	60.93%				4,000		-100.00%	692,000
<b>5600 - Subtotal</b>					<b>3,531,004</b>	<b>3,957,277</b>	<b>12.07%</b>	<b>65,962</b>	<b>37,200</b>	<b>-43.60%</b>	<b>870,996</b>	<b>1,032,995</b>	<b>18.60%</b>	<b>5,027,472</b>
5740					12,000	12,240	2.00%							12,240
5790					24,825	26,725	7.65%		3,748		69,687	10,493	-84.94%	40,966
<b>5700 - Subtotal</b>					<b>36,825</b>	<b>38,965</b>	<b>5.81%</b>		<b>3,748</b>		<b>69,687</b>	<b>10,493</b>	<b>-84.94%</b>	<b>53,206</b>
5810					13,000	13,000								13,000
5813					85	85								85
5820					45,000	37,960	-15.64%	900	400	-55.56%	4,400	8,450	92.05%	46,810
5830								1,500	2,500	66.67%	14,000	14,000		16,500
5831												1,700		1,700
5835					174,134	174,134								174,134
5860					76,200	99,700	30.84%	7,000	7,000		56,450	61,916	9.68%	168,616
5861					44,190	48,440	9.62%		1,700		94,450	112,133	18.72%	162,273
5862												8,000		8,000
5863												100,000		100,000
5880					10,700	14,200	32.71%		300		25,000	19,000	-24.00%	33,500
5890					309,068	441,119	42.73%	91,000	100,089	9.99%	442,143	342,943	-22.44%	884,152
5899											2,704,692	4,168,455	54.12%	4,168,455
<b>5800 - Subtotal</b>					<b>672,377</b>	<b>828,638</b>	<b>23.24%</b>	<b>100,400</b>	<b>111,989</b>	<b>11.54%</b>	<b>3,341,135</b>	<b>4,836,596</b>	<b>44.76%</b>	<b>5,777,224</b>
5911												15,504		15,504
5912											287,402	188,410	-34.44%	188,410
<b>5900 - Subtotal</b>											<b>287,402</b>	<b>203,914</b>	<b>-29.05%</b>	<b>203,914</b>
<b>5000 - Total</b>					<b>8,129,993</b>	<b>9,190,034</b>	<b>13.04%</b>	<b>176,187</b>	<b>200,384</b>	<b>13.73%</b>	<b>7,742,199</b>	<b>9,001,265</b>	<b>16.26%</b>	<b>18,391,682</b>

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
BAKERSFIELD COLLEGE

2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21			2019-20	2020-21		2019-20	2020-21		
6120 Site Improvement											2,945		-100.00%	
<b>6100 - Subtotal</b>											<b>2,945</b>		<b>-100.00%</b>	
6214 Buildings - Testing & Inspection											3,500		-100.00%	
6215 Additions to Buildings					75,000	66,000	-12.00%		500					66,500
<b>6200 - Subtotal</b>					<b>75,000</b>	<b>66,000</b>	<b>-12.00%</b>		<b>500</b>		<b>3,500</b>		<b>-100.00%</b>	<b>66,500</b>
6310 Library Books					40,000	40,000						16,850		56,850
6311 Magazines & Periodicals					40,000	40,000						1,000		41,000
<b>6300 - Subtotal</b>					<b>80,000</b>	<b>80,000</b>	<b>0.00%</b>					<b>17,850</b>		<b>97,850</b>
6411 Library/Audio Visual Equipment					70,000	70,000								70,000
6411FA Library AV Equipment												10,000		10,000
6412 Computer/Technology Equipment					401,530	372,811	-7.15%		1,200		203,270	596,691	193.55%	970,702
6412FA Computer/Tech Equipment					50,000	125,800	151.60%				15,127	22,000	45.43%	147,800
6414 Furniture					110,000	113,500	3.18%	750		-100.00%	81,927	27,610	-66.30%	141,110
6414FA Furniture												2,662		2,662
6419 Other Equipment					68,200	78,500	15.10%				3,357,833	1,081,323	-67.80%	1,159,823
6419FA Other Equipment					99,500	77,000	-22.61%				1,244,401	673,842	-45.85%	750,842
6429 Other Equipment												5,000		5,000
<b>6400 - Subtotal</b>					<b>799,230</b>	<b>837,611</b>	<b>4.80%</b>	<b>750</b>	<b>1,200</b>	<b>60.00%</b>	<b>4,902,559</b>	<b>2,419,129</b>	<b>-50.66%</b>	<b>3,257,939</b>
<b>6000 - Total</b>					<b>954,230</b>	<b>983,611</b>	<b>3.08%</b>	<b>750</b>	<b>1,700</b>	<b>126.67%</b>	<b>4,909,004</b>	<b>2,436,978</b>	<b>-50.36%</b>	<b>3,422,289</b>
7110 Debt Reduction					150,000	150,000								150,000
7111 Debt Interest & Other Charges					50,000	50,000								50,000
<b>7100 - Subtotal</b>					<b>200,000</b>	<b>200,000</b>	<b>0.00%</b>							<b>200,000</b>
7201 Intrafund Transfers Out					21,303,665	21,619,729	1.48%							21,619,729
<b>7200 - Subtotal</b>					<b>21,303,665</b>	<b>21,619,729</b>	<b>1.48%</b>							<b>21,619,729</b>
7312 Interfund Transfers - Out					385,000	302,000	-21.56%							302,000
<b>7300 - Subtotal</b>					<b>385,000</b>	<b>302,000</b>	<b>-21.56%</b>							<b>302,000</b>
7501 Student Fin Aid (Excludes Salaries)											125,000	213,000	70.40%	213,000
7501AC CARE-Financial Aid											1,000	96,300	9,530.00%	96,300
7501AD EOP&S-Financial Aid											301,079	180,000	-40.22%	180,000
7502 Scholarships												100		100
7503 Outside Scholarships												17,500		17,500
7509 Other											373,857	479,000	28.12%	479,000
<b>7500 - Subtotal</b>											<b>800,936</b>	<b>985,900</b>	<b>23.09%</b>	<b>985,900</b>
7602 Oth Student Aide (Non-cash)											433,693	131,459	-69.69%	131,459
<b>7600 - Subtotal</b>											<b>433,693</b>	<b>131,459</b>	<b>-69.69%</b>	<b>131,459</b>
7910 Unrestricted					16,193,053	20,178,062	24.61%							20,178,062
<b>7900 - Subtotal</b>					<b>16,193,053</b>	<b>20,178,062</b>	<b>24.61%</b>							<b>20,178,062</b>
<b>7000 - Total</b>					<b>38,081,718</b>	<b>42,299,791</b>	<b>11.08%</b>				<b>1,234,629</b>	<b>1,117,359</b>	<b>-9.50%</b>	<b>43,417,150</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					<b>127,340,022</b>	<b>136,843,724</b>	<b>7.46%</b>	<b>572,859</b>	<b>612,984</b>	<b>7.00%</b>	<b>35,041,782</b>	<b>31,130,681</b>	<b>-11.16%</b>	<b>168,587,389</b>

CERRO COSO  
COMMUNITY COLLEGE

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# CERRO COSO COMMUNITY COLLEGE

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## **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. After establishing the need to utilize 1.9 Million of the college reserve going into the 2019-2020 academic year, at the direction of the Board of Trustees Cerro Coso worked diligently at identifying ways to bring our tentative budget into Balance. In October 2019 we reported out to the Board of Trustees Finance Committee what actions we felt were needed in order to get off the reserve, however those actions would not be just a stroke of a pen. Two of the larger actions took negotiations with outside entities. One of those is the agreement with Kern County Sheriff's Office which we were losing money while committed to providing educational/training requirements for the workforce. After discussing with them not renewing the contract, they were amenable to changes that not only funded the program but in a way that did not leave us in the red. The other action was changing how the Kern River Valley would be served. At this time, we have found a different location that will be a One Spot for adult education that will be funded using non-GU001 funding sources. This One Spot will become available and will be a partnership between Cerro Coso's Adult Education Grant and Bakersfield Adult School Program. In this plan all employees will be utilized to serve students throughout the East Kern area. Additionally, there were very few increases in area budgets brought forward or supported during the 2020-21 planning cycle, which reduced the deficit that the Budget Development Committee had to address to only \$622,000.

During the 2019-2020 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 2019 for the 2021 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 Greet”.

Given the uncertainty with the SCFF, the college was wary of putting out expenditures for more growth in 19-20 that it would not see the return on. Indeed, not only did the full amount of the SCFF fail to materialize but the college was additionally burdened with continued increased mandatory fixed costs of labor increases through collective bargaining agreements, employee benefits, and the MOUs that disproportionately impacted our college in the form of stipends and mileage to faculty who choose to participate in our Incarcerated Student Education Program, with the result that our expenses exceed our income.

As President, and supporting the Board of Trustees directive, the Budget Development Committee was tasked to bring forward a balanced tentative budget for 2020-2021. Prior to the committee review, each unit budget request is reviewed both the Dean/Director and Vice President level where each request is either support or not. Due to the uncertainty with the Student Centered Funding Formula, both externally and internally, and the additional uncertainty created by COVID-19, this reviewed resulted in only mandatory, mission critical increases being supported on the college general fund budget. Upon first review, the committee needed to identify \$622K of budget reductions to present a budget balanced without the use of the reserve. College leadership re-evaluated all travel budgets to identify reductions or other funding sources that could be in place for 2020-21 This resulted in a 65% reduction in the college’s travel budget for 2020-21 – from \$110,939 to \$38,900. These are one-time travel reductions that cannot be sustained. Due to uncertainty and the scrutiny of the budget requests, the committee agreed to focus on evaluating the one-time budget requests, which were just over \$1M. The committee has spent a great deal of time over the past several years refining a rubric that would be used to evaluate budget requests and establish a priority for funding. The committee had every intention of doing a trial run of the rubric this spring so that gaps could be identified and the rubric further refined, prior to rolling it out for Fall 2020 planning. The committee used the rubric in an experimental manner that assisted in the discussion of individual one-time requests. Of the 29 one-time requests, the committee was able to recommend that 23 requests be funded in 2020-21. The committee continued to meet after making a budget recommendation to make revisions to the rubric and develop a plan for training on the rubric for Fall 2020. The outcome of these discussions and realizing since COVID-19 appeared upon the scene amid the process the committee took a courageous stance by not only bringing in a balanced budget, but also putting an additional funds into the college reserve. Following the work of the college Budget Development Committee, the May revision brought the possibility of reductions in the PERS and STRS employer contribution rates, which saved the college an additional \$286,000. We anticipate entering 2020-21 with a reserve balance of \$3.38M and ending with \$3.74M, an increase of \$359,442. As stated in last two previous year’s narrative, our college leadership and its Budget Development Committee is continuing to have the difficult conversations.

## **LOOKING TO THE FUTURE**

Going into this next academic year, the college will fully implement the identified 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 a continued expectation that through the District Wide Budget Committee work, 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, as was shared with the Board’s Finance Committee last October 2019, 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 run at the college in June 2019, a group of faculty, staff, and managers recommended that the incarcerated student education program be positioned for growth again in 20-21 pending clear signals related to the funding formula. At any rate, the program and services offered to prisoners located in the California City Prison and Tehachapi Prison will be monitored to maximize revenues and completions.

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
CERRO COSO COMMUNITY COLLEGE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
1100 Acad - Reg Schedule	47.17	42.73			5,154,895	4,717,954	-8.48%							4,717,954
<b>1100 - Subtotal</b>					<b>5,154,895</b>	<b>4,717,954</b>	<b>-8.48%</b>							<b>4,717,954</b>
1214 Educational Administrators - Cont	9.18	9.33	2.74	2.59	1,308,140	1,313,025	0.37%				280,316	272,395	-2.83%	1,585,420
1231 Counselors - Contract	3.95	4.36	4.03	4.31	428,440	485,039	13.21%				376,850	413,608	9.75%	898,648
1241 Librarians - Contract	1.48	1.49	0.38	0.19	153,975	156,140	1.41%				39,356	21,305	-45.87%	177,445
1251 Acad Non-Inst Cont	3.49	3.93	0.25	0.45	366,042	417,279	14.00%				24,415	45,046	84.50%	462,325
1252 Acad Emp Dept Chair	4.36	4.85			501,534	575,668	14.78%							575,668
<b>1200 - Subtotal</b>					<b>2,758,130</b>	<b>2,947,151</b>	<b>6.85%</b>				<b>720,938</b>	<b>752,355</b>	<b>4.36%</b>	<b>3,699,506</b>
1310 Adjunct Acad Emp - Non-Cont					1,783,834	1,545,000	-13.39%							1,545,000
1320 Acad Emp - Intersession					500,000	575,000	15.00%							575,000
1330 Acad Emp - Overload					400,000	326,000	-18.50%							326,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					232,252	262,252	12.92%				83,931	88,000	4.85%	350,252
<b>1300 - Subtotal</b>					<b>2,916,086</b>	<b>2,708,252</b>	<b>-7.13%</b>				<b>83,931</b>	<b>88,000</b>	<b>4.85%</b>	<b>2,796,252</b>
1419 Acad Emp - Non-Inst Non Cont					82,200	77,120	-6.18%				601,245	537,623	-10.58%	614,743
<b>1400 - Subtotal</b>					<b>82,200</b>	<b>77,120</b>	<b>-6.18%</b>				<b>601,245</b>	<b>537,623</b>	<b>-10.58%</b>	<b>614,743</b>
<b>1000 - Total</b>					<b>10,911,311</b>	<b>10,450,478</b>	<b>-4.22%</b>				<b>1,406,113</b>	<b>1,377,978</b>	<b>-2.00%</b>	<b>11,828,456</b>
2110 Clss Mgt(NonEd)	8.60	7.58	2.24	2.67	898,813	847,036	-5.76%				191,165	227,335	18.92%	1,074,370
2190 Conf Employee - Non Mgt	1.00	1			76,906	78,828	2.50%							78,828
2191 Clss Non-Inst Emp Reg Salary Sched	47.23	45.51	16.64	18.45	2,279,213	2,324,776	2.00%				780,616	902,752	15.65%	3,227,528
<b>2100 - Subtotal</b>					<b>3,254,932</b>	<b>3,250,640</b>	<b>-0.13%</b>				<b>971,781</b>	<b>1,130,087</b>	<b>16.29%</b>	<b>4,380,727</b>
2211 Inst Aide FT Direct Inst	2.41	2.7			130,827	135,321	3.43%							135,321
<b>2200 - Subtotal</b>					<b>130,827</b>	<b>135,321</b>	<b>3.43%</b>							<b>135,321</b>
2311 Admin Non-Inst Prof Expt											15,000	18,000	20.00%	18,000
2392 Non-Inst Students					3,000	3,000					91,000	96,000	5.49%	99,000
2393 Class Non-Inst Overtime					3,000	1,500	-50.00%							1,500
2394 Non-Admin Non-Inst Prof Expt											80,500		-100.00%	
2399 Cls Oth - Temp					1,200		-100.00%					20,000		20,000
<b>2300 - Subtotal</b>					<b>7,200</b>	<b>4,500</b>	<b>-37.50%</b>				<b>186,500</b>	<b>134,000</b>	<b>-28.15%</b>	<b>138,500</b>
2411 Inst Students					30,000	30,000					63,842	51,708	-19.01%	81,708
2412 Direct Inst Prof Expt					95,000	358,000	276.84%		3,098					361,098
2499 Oth Indr Inst Temp					1,000		-100.00%							
<b>2400 - Subtotal</b>					<b>126,000</b>	<b>388,000</b>	<b>207.94%</b>		<b>3,098</b>		<b>63,842</b>	<b>51,708</b>	<b>-19.01%</b>	<b>442,805</b>
2999 Salary Budget Control					-9,231	-75,000	712.46%				422,765	262,000	-38.03%	187,000
<b>2900 - Subtotal</b>					<b>-9,231</b>	<b>-75,000</b>	<b>712.46%</b>				<b>422,765</b>	<b>262,000</b>	<b>-38.03%</b>	<b>187,000</b>
<b>2000 - Total</b>					<b>3,509,728</b>	<b>3,703,461</b>	<b>5.52%</b>		<b>3,098</b>		<b>1,644,888</b>	<b>1,577,795</b>	<b>-4.08%</b>	<b>5,284,353</b>
3110 STRS-Acad Inst & Instl Aides(Dir)					1,490,405	1,332,029	-10.63%				82,597	91,726	11.05%	1,423,754
3120 STRS - Clss Mgt Non-Ed Admin					18,187	17,606	-3.19%				12,350	11,955	-3.19%	29,561
3130 STRS - Ed Administrators - Cont					206,341	195,258	-5.37%				47,934	43,992	-8.22%	239,250
3131 STRS - Oth Acad Emp Non-Instl					14,056	8,718	-37.97%				96,831	86,954	-10.20%	95,673
<b>3100 - Subtotal</b>					<b>1,728,989</b>	<b>1,553,611</b>	<b>-10.14%</b>				<b>239,711</b>	<b>234,627</b>	<b>-2.12%</b>	<b>1,788,238</b>
3210 PERS-Acad Inst & Instl Aides(Dir)					24,596	26,682	8.48%							26,682

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
CERRO COSO COMMUNITY COLLEGE  
2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
3220					156,533	152,941	-2.29%				23,456	31,735	35.30%	184,676
3221					431,394	465,611	7.93%				144,111	178,077	23.57%	643,688
3222					15,166	16,317	7.59%							16,317
3240					20,527	22,086	7.59%							22,086
					<b>648,216</b>	<b>683,638</b>	<b>5.46%</b>				<b>167,567</b>	<b>209,812</b>	<b>25.21%</b>	<b>893,450</b>
3310					149,076	146,520	-1.71%		45		7,606	8,235	8.28%	154,800
3320					61,507	57,118	-7.14%				10,146	12,802	26.17%	69,919
3321					168,733	173,288	2.70%				58,012	66,978	15.45%	240,266
3322					5,883	6,030	2.50%							6,030
3340					25,460	25,693	0.92%				4,065	3,950	-2.82%	29,643
3341					1,192	1,118	-6.18%				8,718	7,796	-10.58%	8,914
					<b>411,851</b>	<b>409,768</b>	<b>-0.51%</b>		<b>45</b>		<b>88,547</b>	<b>99,760</b>	<b>12.66%</b>	<b>509,573</b>
3410					1,131,588	1,103,275	-2.50%				80,893	90,983	12.47%	1,194,258
3410RC					131,900	127,027	-3.69%				8,636	9,407	8.93%	136,434
3420					155,795	139,953	-10.17%				39,802	48,743	22.46%	188,696
3420RC					17,643	16,618	-5.81%				3,747	4,456	18.92%	21,074
3421					783,804	776,079	-0.99%				272,423	326,575	19.88%	1,102,655
3421RC					42,067	43,309	2.95%				14,323	16,861	17.72%	60,170
3422					17,782	18,267	2.73%							18,267
3422RC					1,507	1,545	2.50%							1,545
3440					164,658	171,890	4.39%				48,722	47,311	-2.90%	219,201
3440RC					25,691	25,788	0.38%				5,494	5,339	-2.83%	31,127
					<b>2,472,435</b>	<b>2,423,752</b>	<b>-1.97%</b>				<b>474,040</b>	<b>549,676</b>	<b>15.96%</b>	<b>2,973,427</b>
3510					4,874	4,777	-1.99%		2		262	284	8.31%	5,062
3520					450	424	-5.81%				96	114	18.92%	538
3521					1,142	1,163	1.87%				438	470	7.36%	1,634
3522					38	39	2.50%							39
3540					655	658	0.38%				140	136	-2.81%	794
3541					41	39	-6.18%				301	269	-10.58%	307
					<b>7,201</b>	<b>7,100</b>	<b>-1.40%</b>		<b>2</b>		<b>1,237</b>	<b>1,273</b>	<b>2.94%</b>	<b>8,375</b>
3610					95,480	94,465	-1.06%		31		5,746	6,108	6.31%	100,604
3620					8,790	8,358	-4.91%				1,867	2,241	20.05%	10,599
3621					22,331	22,966	2.84%				9,444	10,220	8.22%	33,187
3622					751	777	3.48%							777
3640					12,800	12,970	1.33%				2,737	2,685	-1.90%	15,656
3641					803	760	-5.29%				5,871	5,300	-9.73%	6,060
					<b>140,954</b>	<b>140,298</b>	<b>-0.47%</b>		<b>31</b>		<b>25,665</b>	<b>26,555</b>	<b>3.47%</b>	<b>166,883</b>
3710					33,568	43,545	29.72%		115					43,660
3721					3,569	2,807	-21.34%				32,184	2,978	-90.75%	5,785
3741						856								856
					<b>37,137</b>	<b>47,208</b>	<b>27.12%</b>		<b>115</b>		<b>32,184</b>	<b>2,978</b>	<b>-90.75%</b>	<b>50,301</b>
3910					40,518	38,755	-4.35%				2,936	3,238	10.29%	41,993
3920					6,991	5,906	-15.52%				1,463	1,744	19.21%	7,650

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
CERRO COSO COMMUNITY COLLEGE  
2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21						2019-20	2020-21		2020-21
3921					21,467	21,931	2.16%				7,196	8,386	16.53%	30,316
3922					653	653								653
3940					8,675	8,774	1.13%				1,790	1,692	-5.47%	10,466
					<b>78,305</b>	<b>76,019</b>	<b>-2.92%</b>				<b>13,385</b>	<b>15,060</b>	<b>12.51%</b>	<b>91,078</b>
					<b>5,525,088</b>	<b>5,341,393</b>	<b>-3.32%</b>		<b>192</b>		<b>1,042,336</b>	<b>1,139,740</b>	<b>9.34%</b>	<b>6,481,325</b>
4211					1,325	1,200	-9.43%				35,821	21,545	-39.85%	22,745
					<b>1,325</b>	<b>1,200</b>	<b>-9.43%</b>				<b>35,821</b>	<b>21,545</b>	<b>-39.85%</b>	<b>22,745</b>
4310					99,450	17,050	-82.86%				106,308	132,210	24.36%	149,260
4313					97,480	124,580	27.80%				133,966	146,184	9.12%	270,764
4314					23,420	27,420	17.08%							27,420
4315					72,232	71,600	-0.87%							71,600
4320					12,000	12,000						1,000		13,000
4321					10,500	10,750	2.38%							10,750
					<b>315,082</b>	<b>263,400</b>	<b>-16.40%</b>				<b>240,274</b>	<b>279,394</b>	<b>16.28%</b>	<b>542,794</b>
					<b>316,407</b>	<b>264,600</b>	<b>-16.37%</b>				<b>276,095</b>	<b>300,939</b>	<b>9.00%</b>	<b>565,539</b>
5107					20,520	22,150	7.94%							22,150
5118					196,408	178,128	-9.31%				10,000	10,000		188,128
5119					3,000		-100.00%					20,000		20,000
5150					240,000		-100.00%							
5151											28,500	30,000	5.26%	30,000
					<b>459,928</b>	<b>200,278</b>	<b>-56.45%</b>				<b>38,500</b>	<b>60,000</b>	<b>55.84%</b>	<b>260,278</b>
5209					3,500		-100.00%							
5212					50,300	50,300					28,200	14,550	-48.40%	64,850
5220					102,319	33,050	-67.70%				394,493	138,705	-64.84%	171,755
5220DT					87,720	78,850	-10.11%				6,200	8,150	31.45%	87,000
5230					7,100	6,550	-7.75%				41,283	73,819	78.81%	80,369
					<b>250,939</b>	<b>168,750</b>	<b>-32.75%</b>				<b>470,176</b>	<b>235,224</b>	<b>-49.97%</b>	<b>403,974</b>
5300					46,993	46,348	-1.37%				11,980	16,900	41.07%	63,248
					<b>46,993</b>	<b>46,348</b>	<b>-1.37%</b>				<b>11,980</b>	<b>16,900</b>	<b>41.07%</b>	<b>63,248</b>
5501					3,100	3,100					150	150		3,250
5520					73,000	98,000	34.25%							98,000
5530					470,000	455,000	-3.19%							455,000
5540					380,600	380,900	0.08%							380,900
5550					22,500	23,500	4.44%							23,500
5560						4,500								4,500
5570					6,500	8,200	26.15%							8,200
5581					30,100	29,100	-3.32%							29,100
5590					7,200	7,200								7,200
					<b>993,000</b>	<b>1,009,500</b>	<b>1.66%</b>				<b>150</b>	<b>150</b>	<b>0.00%</b>	<b>1,009,650</b>
5602					500	1,000	100.00%				5,000	3,250	-35.00%	4,250
5603					339,756	212,078	-37.58%				15,100	123,000	714.57%	335,078
5604											750	3,850	413.33%	3,850
5608					26,800	26,800								26,800

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
CERRO COSO COMMUNITY COLLEGE  
2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
5650					60,532	35,412	-41.50%				471,493	304,217	-35.48%	339,629
5651											10,000		-100.00%	
5681					1,800	1,000	-44.44%				34,054	34,054		35,054
5683					192,328	42,600	-77.85%							42,600
5684					7,000	7,000						3,000		10,000
5686					114,448	107,543	-6.03%				18,453	31,979	73.30%	139,522
5690					26,950	102,450	280.15%							102,450
5691					8,000	72,500	806.25%					1,600		74,100
<b>5600 - Subtotal</b>					<b>778,114</b>	<b>608,383</b>	<b>-21.81%</b>				<b>554,850</b>	<b>504,950</b>	<b>-8.99%</b>	<b>1,113,333</b>
5810					7,000	5,500	-21.43%							5,500
5813					3,157	2,500	-20.81%							2,500
5820					19,100	18,150	-4.97%				1,000	10,000	900.00%	28,150
5830											2,500	2,500		2,500
5831									343		200	200		543
5835					156,953	150,000	-4.43%							150,000
5860					38,750	38,750					49,223	35,461	-27.96%	74,211
5861					6,150	5,000	-18.70%				250	35,700	14,180.00%	40,700
5862					500	500					75	3,075	4,000.00%	3,575
5870					100		-100.00%				-400	-400		-400
5880					4,975	6,010	20.80%				3,600	3,600		9,610
5890					27,550	201,125	630.04%			920	199,500	23,883	-88.03%	225,928
5899								18,000	13,448	-25.29%	553,388	950,794	71.81%	964,241
<b>5800 - Subtotal</b>					<b>264,235</b>	<b>427,535</b>	<b>61.80%</b>	<b>18,000</b>	<b>14,711</b>	<b>-18.27%</b>	<b>809,336</b>	<b>1,064,813</b>	<b>31.57%</b>	<b>1,507,059</b>
5911						-12,000								-12,000
5912											4,371	23,203	430.84%	23,203
<b>5900 - Subtotal</b>						<b>-12,000</b>					<b>4,371</b>	<b>23,203</b>	<b>430.84%</b>	<b>11,203</b>
<b>5000 - Total</b>					<b>2,793,209</b>	<b>2,448,794</b>	<b>-12.33%</b>	<b>18,000</b>	<b>14,711</b>	<b>-18.27%</b>	<b>1,889,364</b>	<b>1,905,239</b>	<b>0.84%</b>	<b>4,368,744</b>
6120												107,396		107,396
<b>6100 - Subtotal</b>												<b>107,396</b>		<b>107,396</b>
6214												15,000		15,000
<b>6200 - Subtotal</b>												<b>15,000</b>		<b>15,000</b>
6310												43,798		43,798
6311					42,000		-100.00%							
<b>6300 - Subtotal</b>					<b>42,000</b>		<b>-100.00%</b>					<b>43,798</b>		<b>43,798</b>
6412					166,159	189,800	14.23%				21,123	81,451	285.60%	271,251
6412FA					19,264		-100.00%				122,693		-100.00%	
6419					968		-100.00%				160,241		-100.00%	
6419FA					18,000		-100.00%							
<b>6400 - Subtotal</b>					<b>204,391</b>	<b>189,800</b>	<b>-7.14%</b>				<b>304,057</b>	<b>81,451</b>	<b>-73.21%</b>	<b>271,251</b>
<b>6000 - Total</b>					<b>246,391</b>	<b>189,800</b>	<b>-22.97%</b>				<b>304,057</b>	<b>247,645</b>	<b>-18.55%</b>	<b>437,445</b>
7201					4,070,916	3,941,797	-3.17%							3,941,797
<b>7200 - Subtotal</b>					<b>4,070,916</b>	<b>3,941,797</b>	<b>-3.17%</b>							<b>3,941,797</b>
7312					2,954		-100.00%							

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
CERRO COSO COMMUNITY COLLEGE  
2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
7300 - Subtotal					2,954		-100.00%							
7501 Student Fin Aid (Excludes Salaries)											141,943	137,500	-3.13%	137,500
7502 Scholarships												10,000		10,000
7500 - Subtotal											141,943	147,500	3.91%	147,500
7602 Oth Student Aide (Non-cash)											191,269	167,452	-12.45%	167,452
7600 - Subtotal											191,269	167,452	-12.45%	167,452
7910 Unrestricted					3,039,947	3,744,594	23.18%				112,750	130,750	15.96%	3,875,344
7900 - Subtotal					3,039,947	3,744,594	23.18%				112,750	130,750	15.96%	3,875,344
7000 - Total					7,113,818	7,686,391	8.05%				445,963	445,702	-0.06%	8,132,093
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					30,415,952	30,084,917	-1.09%	18,000	18,000	0.00%	7,008,816	6,995,038	-0.20%	37,097,955

# PORTERVILLE COLLEGE

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# PORTERVILLE COLLEGE

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## ***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 60,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 5,100 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, Kinesiology 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.

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## **FOCUSING ON STUDENT SUCCESS**

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Regardless of the State of California's budget, it is extremely important for the College to continue to plan for different scenarios and be prepared fiscally for the best and/or the worst. Therefore, the College is reinstating the Core of the Core Taskforce initially established in 2010 in response to the "Great Recession". This Core of the Core Taskforce also reconvened in 2012 to address the potential impacts of non-passage of Proposition 30. This current period of COVID-19 mandates that innovative structured support is available inside and outside of the classroom to assist students reach their educational objectives. The 2020 Core of the Core Taskforce's goal is to "see new ways" of providing academic and support services to students now and by looking beyond the current environment through a "new set of eyeglasses".

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 and recently the recipient of the College of Distinction Award. 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 18 associate degrees for transfer (ADT) by the Chancellor's Office. In addition to 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 continues 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 \$7.4 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.

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
PORTERVILLE COLLEGE  
2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21			2019-20	2020-21		2019-20	2020-21		2020-21
1100 Acad - Reg Schedule	54.09	51.67	1.40	2.00	5,769,804	5,591,269	-3.09%				149,979	174,634	16.44%	5,765,903
<b>1100 - Subtotal</b>					<b>5,769,804</b>	<b>5,591,269</b>	<b>-3.09%</b>				<b>149,979</b>	<b>174,634</b>	<b>16.44%</b>	<b>5,765,903</b>
1214 Educational Administrators - Cont	7.00	7.08		0.92	1,065,567	1,019,488	-4.32%					106,905		1,126,392
1231 Counselors - Contract	2.60	2.60	6.00	5.80	341,642	286,305	-16.20%				616,059	598,497	-2.85%	884,802
1241 Librarians - Contract	1.00	1.00			85,829	87,975	2.50%							87,975
1251 Acad Non-Inst Cont	1.70	1.70	0.80	0.80	181,026	178,371	-1.47%				86,886	80,758	-7.05%	259,130
1252 Acad Emp Dept Chair	3.53	3.73			414,317	434,138	4.78%							434,138
<b>1200 - Subtotal</b>					<b>2,088,382</b>	<b>2,006,277</b>	<b>-3.93%</b>				<b>702,945</b>	<b>786,160</b>	<b>11.84%</b>	<b>2,792,436</b>
1310 Adjunct Acad Emp - Non-Cont					1,344,575	1,344,575								1,344,575
1311 Acad Emp - Temp Cont					18,200	18,200								18,200
1320 Acad Emp - Intersession					240,000	240,000								240,000
1330 Acad Emp - Overload					342,000	342,000								342,000
1340 Acad Emp-Inst Non-Cont Stipend/Othr					86,000	86,000					219,031	148,252	-32.31%	234,252
<b>1300 - Subtotal</b>					<b>2,030,775</b>	<b>2,030,775</b>	<b>0.00%</b>				<b>219,031</b>	<b>148,252</b>	<b>-32.31%</b>	<b>2,179,027</b>
1419 Acad Emp - Non-Inst Non Cont					80,540	77,540	-3.72%				628,730	483,054	-23.17%	560,594
<b>1400 - Subtotal</b>					<b>80,540</b>	<b>77,540</b>	<b>-3.72%</b>				<b>628,730</b>	<b>483,054</b>	<b>-23.17%</b>	<b>560,594</b>
<b>1000 - Total</b>					<b>9,969,501</b>	<b>9,705,861</b>	<b>-2.64%</b>				<b>1,700,685</b>	<b>1,592,099</b>	<b>-6.38%</b>	<b>11,297,960</b>
2110 Class Mgt(NonEd)	7.10	7.35	4.90	4.98	776,637	826,295	6.39%				449,463	466,412	3.77%	1,292,707
2190 Conf Employee - Non Mgt	1.00	1.00			67,974	69,673	2.50%							69,673
2191 Class Non-Inst Emp Reg Salary Sched	38.31	37.43	21.51	21.87	1,980,864	1,930,748	-2.53%				1,148,594	1,239,061	7.88%	3,169,809
2199 Classified Salary Abatement					-105,547	-105,547								-105,547
<b>2100 - Subtotal</b>					<b>2,719,927</b>	<b>2,721,169</b>	<b>0.05%</b>				<b>1,598,057</b>	<b>1,705,472</b>	<b>6.72%</b>	<b>4,426,641</b>
2211 Inst Aide FT Direct Inst	3.24	3.24			182,998	186,371	1.84%							186,371
<b>2200 - Subtotal</b>					<b>182,998</b>	<b>186,371</b>	<b>1.84%</b>							<b>186,371</b>
2392 Non-Inst Students					21,500	21,500					255,365	293,749	15.03%	315,249
2393 Class Non-Inst Overtime					20,000	20,000								20,000
2399 Cls Oth - Temp											74,831		-100.00%	
<b>2300 - Subtotal</b>					<b>41,500</b>	<b>41,500</b>	<b>0.00%</b>				<b>330,197</b>	<b>293,749</b>	<b>-11.04%</b>	<b>335,249</b>
2411 Inst Students					75,000	75,000					12,000	16,489	37.41%	91,489
2412 Direct Inst Prof Expt					92,000	92,000						21,600		113,600
2419 Inst Aide - Temp Direct Inst					2,300	2,300								2,300
<b>2400 - Subtotal</b>					<b>169,300</b>	<b>169,300</b>	<b>0.00%</b>				<b>12,000</b>	<b>38,089</b>	<b>217.41%</b>	<b>207,389</b>
2999 Salary Budget Control					13,901	42,916	208.72%				759,752	592,605	-22.00%	635,521
<b>2900 - Subtotal</b>					<b>13,901</b>	<b>42,916</b>	<b>208.72%</b>				<b>759,752</b>	<b>592,605</b>	<b>-22.00%</b>	<b>635,521</b>
<b>2000 - Total</b>					<b>3,127,626</b>	<b>3,161,256</b>	<b>1.08%</b>				<b>2,700,005</b>	<b>2,629,915</b>	<b>-2.60%</b>	<b>5,791,172</b>
3110 STRS-Acad Inst & Instrl Aides(Dir)					1,475,029	1,410,632	-4.37%				146,886	128,391	-12.59%	1,539,023
3130 STRS - Ed Administrators - Cont					137,100	163,146	19.00%							163,146
3131 STRS - Oth Acad Emp Non-Inst											100,804	87,745	-12.95%	87,745
<b>3100 - Subtotal</b>					<b>1,612,129</b>	<b>1,573,778</b>	<b>-2.38%</b>				<b>247,690</b>	<b>216,136</b>	<b>-12.74%</b>	<b>1,789,915</b>
3210 PERS-Acad Inst & Instrl Aides(Dir)					58,301	15,474	-73.46%							15,474

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
PORTERVILLE COLLEGE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21						2019-20	2020-21		2020-21
3220					153,161	171,043	11.68%				88,639	96,547	8.92%	267,590
3221					374,906	393,384	4.93%				220,208	241,015	9.45%	634,399
3222					13,405	14,422	7.59%							14,422
3240					61,193	10,641	-82.61%				13,750	35,204	156.04%	45,845
<b>3200 - Subtotal</b>					<b>660,966</b>	<b>604,964</b>	<b>-8.47%</b>				<b>322,597</b>	<b>372,767</b>	<b>15.55%</b>	<b>977,730</b>
3310					135,295	132,272	-2.23%				13,022	16,058	23.32%	148,331
3320					57,109	60,591	6.10%				33,705	34,845	3.38%	95,436
3321					151,143	151,400	0.17%				86,199	89,967	4.37%	241,366
3322					5,200	5,330	2.50%							5,330
3340					19,006	18,580	-2.24%				5,334	13,010	143.93%	31,590
3341											23,335	15,132	-35.15%	15,132
<b>3300 - Subtotal</b>					<b>367,753</b>	<b>368,174</b>	<b>0.11%</b>				<b>161,594</b>	<b>169,012</b>	<b>4.59%</b>	<b>537,185</b>
3410					1,162,945	1,149,980	-1.11%				145,113	149,622	3.11%	1,299,602
3410RC					133,689	129,570	-3.08%				15,351	15,591	1.56%	145,161
3420					126,249	134,261	6.35%				87,130	90,968	4.41%	225,229
3420RC					15,222	16,195	6.39%				8,809	9,142	3.77%	25,337
3421					630,191	675,852	7.25%				362,353	376,478	3.90%	1,052,330
3421RC					34,033	36,749	7.98%				21,503	23,277	8.25%	60,026
3422					17,782	18,267	2.73%							18,267
3422RC					1,332	1,366	2.50%							1,366
3440					131,584	136,635	3.84%				10,669	27,765	160.25%	164,401
3440RC					21,796	20,807	-4.54%				1,367	3,333	143.93%	24,141
<b>3400 - Subtotal</b>					<b>2,274,824</b>	<b>2,319,682</b>	<b>1.97%</b>				<b>652,294</b>	<b>696,177</b>	<b>6.73%</b>	<b>3,015,859</b>
3510					4,471	4,367	-2.33%				771	2,487	222.79%	6,854
3520					388	413	6.40%				225	233	3.76%	646
3521					1,041	1,046	0.41%				588	612	4.08%	1,657
3522					34	35	2.50%							35
3540					540	531	-1.74%				35	85	143.89%	616
3541											634	269	-57.53%	269
<b>3500 - Subtotal</b>					<b>6,475</b>	<b>6,391</b>	<b>-1.29%</b>				<b>2,252</b>	<b>3,687</b>	<b>63.69%</b>	<b>10,078</b>
3610					90,822	87,426	-3.74%				9,000	8,990	-0.12%	96,416
3620					7,584	8,146	7.41%				4,389	4,598	4.76%	12,744
3621					22,260	22,465	0.92%				13,560	21,581	59.15%	44,046
3622					664	687	3.48%							687
3640					10,645	10,465	-1.69%				681	1,677	146.25%	12,142
3641											8,393	6,091	-27.43%	6,091
<b>3600 - Subtotal</b>					<b>131,974</b>	<b>129,189</b>	<b>-2.11%</b>				<b>36,024</b>	<b>42,936</b>	<b>19.19%</b>	<b>172,125</b>
3710					16,468	16,532	0.39%				1,060	1,058	-0.15%	17,590
3721					12,129	11,005	-9.26%				1,774	2,185	23.23%	13,191
3741											1,117	628	-43.74%	628
<b>3700 - Subtotal</b>					<b>28,597</b>	<b>27,538</b>	<b>-3.70%</b>				<b>3,950</b>	<b>3,872</b>	<b>-1.97%</b>	<b>31,410</b>
3910					41,627	40,369	-3.02%				5,260	5,325	1.24%	45,694
3920					4,603	4,781	3.88%				3,202	3,254	1.63%	8,035

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
PORTERVILLE COLLEGE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21			2019-20	2020-21		2019-20	2020-21		2020-21
3921					16,796	18,054	7.49%				10,421	11,065	6.18%	29,118
3922					653	653								653
3929					-69,912	-69,912								-69,912
3940					4,835	4,887	1.08%				392	993	153.33%	5,881
<b>3900 - Subtotal</b>					<b>-1,398</b>	<b>-1,167</b>	<b>-16.49%</b>				<b>19,274</b>	<b>20,637</b>	<b>7.07%</b>	<b>19,470</b>
<b>3000 - Total</b>					<b>5,081,320</b>	<b>5,028,548</b>	<b>-1.04%</b>				<b>1,445,675</b>	<b>1,525,223</b>	<b>5.50%</b>	<b>6,553,771</b>
4211					800	100	-87.50%				71,005	55,719	-21.53%	55,819
<b>4200 - Subtotal</b>					<b>800</b>	<b>100</b>	<b>-87.50%</b>				<b>71,005</b>	<b>55,719</b>	<b>-21.53%</b>	<b>55,819</b>
4310					120,475	6,500	-94.60%				235,994	169,303	-28.26%	175,803
4312					1,000	1,000								1,000
4313					178,761	177,343	-0.79%				234,703	175,739	-25.12%	353,083
4314					17,597	14,000	-20.44%							14,000
4320					5,400	5,400								5,400
4321					15,600	15,600					7,854	7,854		23,454
<b>4300 - Subtotal</b>					<b>338,833</b>	<b>219,843</b>	<b>-35.12%</b>				<b>478,551</b>	<b>352,896</b>	<b>-26.26%</b>	<b>572,740</b>
4400					500	500								500
<b>4400 - Subtotal</b>					<b>500</b>	<b>500</b>	<b>0.00%</b>							<b>500</b>
<b>4000 - Total</b>					<b>340,133</b>	<b>220,443</b>	<b>-35.19%</b>				<b>549,556</b>	<b>408,616</b>	<b>-25.65%</b>	<b>629,059</b>
5107					29,000	29,000								29,000
5118					14,000	14,000					26,092	29,304	12.31%	43,304
5119					18,500	16,500	-10.81%				97,956	49,000	-49.98%	65,500
5150					100,000	100,000								100,000
5151					4,800	1,000	-79.17%				33,000	20,000	-39.39%	21,000
5159					15,000	45,000	200.00%				23,943	7,669	-67.97%	52,669
<b>5100 - Subtotal</b>					<b>181,300</b>	<b>205,500</b>	<b>13.35%</b>				<b>180,990</b>	<b>105,974</b>	<b>-41.45%</b>	<b>311,474</b>
5209					4,000	4,000								4,000
5212					78,700	78,700					12,000	12,000		90,700
5220					83,375	70,375	-15.59%				257,275	198,430	-22.87%	268,805
5230					13,970	11,350	-18.75%				154,628	142,965	-7.54%	154,315
<b>5200 - Subtotal</b>					<b>180,045</b>	<b>164,425</b>	<b>-8.68%</b>				<b>423,902</b>	<b>353,395</b>	<b>-16.63%</b>	<b>517,820</b>
5300					41,150	41,350	0.49%				1,450	7,450	413.79%	48,800
<b>5300 - Subtotal</b>					<b>41,150</b>	<b>41,350</b>	<b>0.49%</b>				<b>1,450</b>	<b>7,450</b>	<b>413.79%</b>	<b>48,800</b>
5501					23,156	23,100	-0.24%				1,000	1,000		24,100
5520					50,000	55,000	10.00%							55,000
5530					200,500	275,000	37.16%							275,000
5540					55,000	60,000	9.09%							60,000
5550					18,000	18,000					3,341	3,341		21,341
5560					5,925	5,925								5,925
5570					5,000	5,000								5,000
5581					14,000	14,000								14,000
<b>5500 - Subtotal</b>					<b>371,581</b>	<b>456,025</b>	<b>22.73%</b>				<b>4,341</b>	<b>4,341</b>	<b>0.00%</b>	<b>460,366</b>
5602					31,050	11,050	-64.41%				3,280	3,280		14,330
5608					15,675	15,675								15,675

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
PORTERVILLE COLLEGE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21			2019-20	2020-21		2019-20	2020-21		2020-21
5650					120,034	82,534	-31.24%				446,353	336,075	-24.71%	418,609
5651					600	600					15,000	12,000	-20.00%	12,600
5681					48,000	48,000					5,000	5,000		53,000
5683					58,825	58,825								58,825
5684					11,800	11,800								11,800
5685					30,000	28,000	-6.67%							28,000
5686					25,000	25,000								25,000
5690					37,945	37,945					9,669	7,957	-17.71%	45,902
5691					44,600	60,100	34.75%							60,100
					<b>423,529</b>	<b>379,529</b>	<b>-10.39%</b>				<b>479,302</b>	<b>364,312</b>	<b>-23.99%</b>	<b>743,840</b>
5790											29,980		-100.00%	
											<b>29,980</b>		<b>-100.00%</b>	
5810					80	80						2,706		2,786
5820					8,565	8,565					14,550	15,997	9.94%	24,562
5830											2,700	2,700		2,700
5835						155,000								155,000
5860					32,291	28,000	-13.29%				182,618	114,737	-37.17%	142,737
5861					8,744	8,800	0.64%				26,240	26,710	1.79%	35,510
5880					927	927					10,170	10,170		11,097
5890					11,394	15,494	35.98%				39,647	28,647	-27.74%	44,141
5899											1,407,575	1,607,698	14.22%	1,607,698
					<b>62,001</b>	<b>216,866</b>	<b>249.78%</b>				<b>1,683,500</b>	<b>1,809,365</b>	<b>7.48%</b>	<b>2,026,231</b>
5912											4,237	4,237		4,237
											<b>4,237</b>	<b>4,237</b>	<b>0.00%</b>	<b>4,237</b>
														<b>4,112,768</b>
					<b>1,259,606</b>	<b>1,463,695</b>	<b>16.20%</b>				<b>2,807,703</b>	<b>2,649,074</b>	<b>-5.65%</b>	
6120					25,000	25,000						3,000		28,000
					<b>25,000</b>	<b>25,000</b>	<b>0.00%</b>					<b>3,000</b>		<b>28,000</b>
6210C						25,000								25,000
6214					1,150	1,150								1,150
					<b>1,150</b>	<b>26,150</b>	<b>2,173.91%</b>							<b>26,150</b>
6310					20,700	20,700								20,700
6311					5,000	5,000								5,000
					<b>25,700</b>	<b>25,700</b>	<b>0.00%</b>							<b>25,700</b>
6412					70,520	71,520	1.42%				173,427	63,518	-63.37%	135,038
6412FA					19,000	16,000	-15.79%				150,000	15,000	-90.00%	31,000
6413LP					38,000	27,000	-28.95%							27,000
6414					2,900	2,900					75,000	1,500	-98.00%	4,400
6419					20,055	20,055					1,634	1,000	-38.80%	21,055
6419FA					41,453	41,453								41,453
					<b>191,928</b>	<b>178,928</b>	<b>-6.77%</b>				<b>400,061</b>	<b>81,018</b>	<b>-79.75%</b>	<b>259,946</b>
					<b>243,778</b>	<b>255,778</b>	<b>4.92%</b>				<b>400,061</b>	<b>84,018</b>	<b>-79.00%</b>	<b>339,796</b>
7110					150,000	150,000								150,000
					<b>150,000</b>	<b>150,000</b>	<b>0.00%</b>							<b>150,000</b>

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
PORTERVILLE COLLEGE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
7201 Intrafund Transfers Out					3,971,520	4,149,968	4.49%							4,149,968
7200 - Subtotal					3,971,520	4,149,968	4.49%							4,149,968
7312 Interfund Transfers - Out					102,606		-100.00%							
7300 - Subtotal					102,606		-100.00%							
7501 Student Fin Aid (Excludes Salaries)											27,868	27,868	0.00%	27,868
7501AC CARE-Financial Aid											50,000	50,000		50,000
7501AD EOP&S-Financial Aid											4,500	4,500		4,500
7500 - Subtotal											82,368	82,368	0.00%	82,368
7602 Oth Student Aide (Non-cash)											404,335	419,843	3.84%	419,843
7600 - Subtotal											404,335	419,843	3.84%	419,843
7910 Unrestricted					6,700,661	6,413,634	-4.28%							6,413,634
7900 - Subtotal					6,700,661	6,413,634	-4.28%							6,413,634
7000 - Total					10,924,786	10,713,602	-1.93%				486,703	502,211	3.19%	11,215,813
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					30,946,750	30,549,183	-1.28%				10,090,390	9,391,156	-6.93%	39,940,340

# DISTRICT OFFICE



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# DISTRICT OFFICE OPERATIONS

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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; provides institutional research and reporting; reports analysis 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 45,632 students, about 3,133 faculty, staff and student employees and 5,000 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 2020-21:**

- Implement improved contract management processes and technology
- Continue implementation of Lean Six Sigma pilot program
- Continue oversight of Measure J Bond Construction Program
- Continue district-wide organizational and staff development
- Enhance Information Technology
  - o Replace Schedule Plus Program with Ad Astra
  - o Continue applications move to the Cloud
  - o Document Imaging upgrade
  - o Wi-Fi network expansion
  - o Research Data Warehouse
  - o Security programs and tools
  - o Applications growth and support requirements

Kern Community College District									
2020-21 GU001 District Operations Budget Variance									
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	TOTAL
Projected 2020-21 -- Salary & Benefits	607,821	548,099	807,571	2,737,383	5,084,469	3,166,719	432,931	638,232	14,023,224
2019-20 Adopted Budget -- Salary & Benefits	544,678	523,168	793,223	2,753,230	5,002,552	3,087,729	419,527	632,598	13,756,704
Variance Increase/(Decrease)	63,143	24,931	14,348	(15,847)	81,917	78,991	13,404	5,634	266,520
Primary Variances									
Salary Step and Column and Other Changes	56,347	19,582	2,442	(44,965)	31,876	50,748	9,499	(1,639)	123,892
Increase in Health Benefits	3,888	1,944	2,187	11,542	17,009	12,080	972	3,402	53,023
Increase in Workers Comp	28	32	51	165	310	192	28	36	843
STRS Rate (Decrease of 5.6%)			(2,611)			(2,119)			(4,730)
PERS Rate (Increase of 4.96%)	2,880	3,372	2,727	17,411	32,721	18,089	2,905	3,836	83,941
	63,143	24,931	4,796	(15,847)	81,917	78,991	13,404	5,634	256,969
Position Additions:									-
									-
Position Deletions:									-
									-
Other:									
Position Shifts from Categorical/Grants									
Director, Programs & Compliance			91,472						91,472
Dir_Grants_Resources Dev			(81,921)						(81,921)
Variance Increase/(Decrease)	63,143	24,931	14,348	(15,847)	81,917	78,991	13,404	5,634	266,520
GU001 Non Labor & Debt Service & Temporary Labor	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	Total
Projected 2020-21 Tentative Budget (including proposed rollover)	683,500	39,800	458,000	8,279,642	6,694,383	673,203	406,000	319,789	17,554,317
2019-20 Adopted Budget Non-Labor	514,500	60,334	526,206	8,280,190	5,733,879	591,510	412,500	384,289	16,503,408
Variance Increase/(Decrease)	169,000	(20,534)	(68,206)	(547)	960,504	81,693	(6,500)	(64,500)	1,050,909
Proposed Carryover from 19-20 or one time expenditures	(250,000)				(1,616,048)				(1,866,048)
New Non-Labor Budget requests net of Carryover	433,500				5,078,335				15,688,269
Variances See Attached Worksheet Detail									
Total Proposed 2020-21 DO Tentative Budget	1,291,321	587,899	1,265,571	11,017,026	11,778,851	3,839,922	838,931	958,021	31,577,541
Net Change (includes Carryover)	232,143	4,397	(53,858)	(16,394)	1,042,421	160,684	6,904	(58,866)	1,317,430

Kern Community College District									
2020-21 GU001 District Operations Budget Variance									
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	TOTAL
Projected 2020-21 -- Salary & Benefits	607,821	548,099	807,571	2,737,383	5,084,469	3,166,719	432,931	638,232	14,023,224
2019-20 Adopted Budget -- Salary & Benefits	544,678	523,168	793,223	2,753,230	5,002,552	3,087,729	419,527	632,598	13,756,704
Variance Increase/(Decrease)	63,143	24,931	14,348	(15,847)	81,917	78,991	13,404	5,634	266,520
Primary Variances									
Salary Step and Column and Other Changes	56,347	19,582	2,442	(44,965)	31,876	50,748	9,499	(1,639)	123,892
Increase in Health Benefits	3,888	1,944	2,187	11,542	17,009	12,080	972	3,402	53,023
Increase in Workers Comp	28	32	51	165	310	192	28	36	843
STRS Rate (Decrease of 5.6%)			(2,611)			(2,119)			(4,730)
PERS Rate (Increase of 4.96%)	2,880	3,372	2,727	17,411	32,721	18,089	2,905	3,836	83,941
	63,143	24,931	4,796	(15,847)	81,917	78,991	13,404	5,634	256,969
Position Additions:									-
									-
Position Deletions:									-
									-
Other:									
Position Shifts from Categorical/Grants									
Director, Programs & Compliance			91,472						91,472
Dir_Grants_Resources Dev			(81,921)						(81,921)
Variance Increase/(Decrease)	63,143	24,931	14,348	(15,847)	81,917	78,991	13,404	5,634	266,520
GU001 Non Labor & Debt Service & Temporary Labor									
GU001 Non Labor & Debt Service & Temporary Labor	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	Total
Projected 2020-21 Tentative Budget (including proposed rollover)	683,500	39,800	458,000	8,279,642	6,694,383	673,203	406,000	319,789	17,554,317
2019-20 Adopted Budget Non-Labor	514,500	60,334	526,206	8,280,190	5,733,879	591,510	412,500	384,289	16,503,408
Variance Increase/(Decrease)	169,000	(20,534)	(68,206)	(547)	960,504	81,693	(6,500)	(64,500)	1,050,909
Proposed Carryover from 19-20 or one time expenditures	(250,000)				(1,616,048)				(1,866,048)
New Non-Labor Budget requests net of Carryover	433,500				5,078,335				15,688,269
Variances See Attached Worksheet Detail									
Total Proposed 2020-21 DO Tentative Budget	1,291,321	587,899	1,265,571	11,017,026	11,778,851	3,839,922	838,931	958,021	31,577,541
Net Change (includes Carryover)	232,143	4,397	(53,858)	(16,394)	1,042,421	160,684	6,904	(58,866)	1,317,430

Dept	Account	Account Description	ACTUALS			BUDGET		Variance
			2018 Actual	2019 Actual	2020 Actual	2020 Adopted Bud	2021 Tentative Budget	
Bus Svcs	2199	Classified Salary Abatement				(61,936.00)	(22,171.51)	39,764.49
	2392	Non-Inst Students	20,962.09	18,454.00	7,527.00	19,500.00	20,000.00	500.00
	2393	Class Non-Inst Overtime	1,654.12	2,944.14	3,240.75	-		-
	2399	Cls Oth - Temp	11,456.56		38,253.20	-		-
	4211	Non-Library/Magazines/Bks/Prdcls	183.06	179.43	-	250.00	250.00	-
	4310	Inst Supplies & Materials	870.84					-
	4313	Non-Inst Supplies & Materials	31,076.68	22,333.64	6,061.78	36,900.00	36,900.00	-
	4315	Maint & Repairs Supplies	17.74	5,653.94				-
	5111	Collection Fees	675.00					-
	5119	Oth Non-Inst Consulting Services	23,476.38	111,924.34	34,892.50	205,000.00	155,000.00	(50,000.00)
			14,500.00	-	-	15,000.00	15,000.00	-
	5220	Employee Travel	10,243.30	14,289.93	3,261.16	35,500.00	35,100.00	(400.00)
	5220DT	Employee Travel DO	263.76	113.16				-
	5230	Food/Meetings	1,430.88	1,857.60	362.98	2,000.00	2,200.00	200.00
	5300	Institutional Dues/Memberships	1,665.00	5,504.08	748.00	3,750.00	1,800.00	(1,950.00)
	5400	Comprehensive/Liab/Prpty/Auto Ins)	894,677.16	1,021,553.87	44,188.00	1,325,000.00	1,325,000.00	-
	5406	Student Insurance	191,739.00	186,078.00	62,013.00	190,000.00	190,000.00	-
	5407	Insurance Deductibles	3,755.37	2,353.49	359.40	7,000.00	7,500.00	500.00
	5570	Pest Control	-					-
	5602	Short Term Rental-Veh & Equip	-					-
	5650	Software Licensing/Maintenance Svcs	42,891.36	41,553.61	40,306.11	141,250.00	145,000.00	3,750.00
	5683	Building Maintenance	20,017.16	26,366.67				-
	5684	Vehicle Repairs & Maintenance			1,014.04	-		-
	5690	Other Maintenance/Repairs			1,320.54	-		-
	5691	Other Maintenance Contracts		96.00	1,266.00	-	100.00	100.00
	5700	Annual Fiscal Audit	86,941.14	111,650.27	350.00	92,000.00	95,000.00	3,000.00
	5731	Attorney Fees - Oth	8,900.00	-				-
	5733	Legal Advertising	-	-				-
	5740	Settlement Expense	3,500.00	385,948.61				-
	5790	Other Professional Fees	230.00					-
	5820	Postage/Express Overnight Svcs	348.52	310.61	-	200.00	200.00	-
	5830	Bank Charges	167,916.89	172,360.32	64,246.59	185,000.00	185,000.00	-

Dept	Account	Account Description	ACTUALS			BUDGET		Variance
			2018 Actual	2019 Actual	2020 Actual	2020 Adopted Bud	2021 Tentative Budget	
	5831	Credit Card Expense	19,674.13	20,079.13	7,152.94	21,900.00	21,900.00	-
	5835	Bad Debt Expense	6,395.05	4,287.30	1,797.50	-		-
	5838	Collection Services	(51.25)	-				-
	5860	General Advertising	242.24	-	213.76	2,000.00	3,000.00	1,000.00
	5870	Cash Over - Short	-	-	(1.00)	-		-
	5880	Taxes - Licenses & Permits	34,777.85	37,050.07	-	35,000.00	35,000.00	-
	5890	Other Services & Expenses	17,469.65	21,417.33	10,241.69	31,900.00	31,900.00	-
	5895	Prior Periods Adjustments	2,276.72	4,420.00	332.51	-		-
	5911	Indirect Cost(Reimbursement)	(63,464.84)	(77,442.43)				-
	6412	Computer/Technology Equipment	2,913.00		6,492.97	5,000.00	5,000.00	-
	6413FA	Autos and Busses	8,061.46					-
	6414	Furniture		-				-
	6414FA	Furniture		11,125.03				-
	6419	Other Equipment	9,571.99	7,511.73	7,555.81	-		-
	6419FA	Other Equipment	-	5,442.94	-	5,000.00	5,000.00	-
	7110	Debt Reduction	995,000.00	1,055,000.00	-	1,115,000.00	1,185,000.00	70,000.00
	7111	Debt Interest & Other Charges	4,736,180.50	4,676,381.00	-	4,612,975.50	4,545,964.00	(67,011.50)
	7205	Intrafund Transfers In						-
	7312	Interfund Transfers - Out	255,000.00	255,000.00	-	255,000.00	255,000.00	-
			-	-				-
	7910	Unrestricted						-
<b>Bus Svcs Total</b>			<b>7,563,438.51</b>	<b>8,151,797.81</b>	<b>343,197.23</b>	<b>8,280,189.50</b>	<b>8,279,642.49</b>	<b>(547.01)</b>
<b>Chancellor/BOT</b>	2399	Cls Oth - Temp	-					
	4313	Non-Inst Supplies & Materials	-	6.97				
	5118	Cont Security Services	2,470.40	2,455.62	613.92	4,500.00	3,500.00	(1,000.00)
	5119	Oth Non-Inst Consulting Services	75,424.08	109,969.94	15,600.00	200,000.00	150,000.00	(50,000.00)
			5,587.50	17,846.25	2,482.50	50,000.00	30,000.00	(20,000.00)
	5220	Employee Travel	143.79	34.26	740.00	-		-
			4,991.26	15,892.98	2,469.95	30,000.00	25,000.00	(5,000.00)
			26,160.06	35,815.49	5,925.11	25,000.00	25,000.00	-
	5300	Institutional Dues/Memberships	163,367.00	145,417.00	114,271.50	160,000.00	160,000.00	-
	5650	Software Licensing/Maintenance Svcs	40.75	-	17,500.00	45,000.00	40,000.00	(5,000.00)

Dept	Account	Account Description	ACTUALS			BUDGET		Variance
			2018 Actual	2019 Actual	2020 Actual	2020 Adopted Bud	2021 Tentative Budget	
	5720	Trustee Election	-	162,785.65			250,000.00	250,000.00
<b>Chancellor/BOT Total</b>			278,184.84	490,224.16	159,602.98	514,500.00	683,500.00	169,000.00
<b>Dist Oper</b>	2393	Class Non-Instr Overtime			4,414.15	-		-
			-	572.79				-
	2399	Cls Oth - Temp	1,976.50					-
	4211	Non-Library/Magazines/Bks/Prdcls	2,629.88	2,483.48	2,605.82	3,200.00	3,200.00	-
	4313	Non-Inst Supplies & Materials	26,269.56	35,345.37	17,937.98	49,000.00	49,000.00	-
	4321	Fuel - Lubricants	6,561.58	3,993.61	1,264.59	5,500.00	5,500.00	-
	5119	Oth Non-Inst Consulting Services	28,231.12	-	-	30,000.00		(30,000.00)
	5220	Employee Travel	6,489.03	975.40	475.00	3,500.00	3,500.00	-
	5221	(Local) Online Training/Webinar			30,000.00	50,000.00	50,000.00	-
	5230	Food/Meetings	6,190.85	6,897.76	2,208.41	10,000.00	8,000.00	(2,000.00)
	5530	Light - Electricity	160,733.29	155,537.88	55,252.15	175,000.00	175,000.00	-
	5540	Water - Sanitation	7,786.44	7,637.97	2,612.25	8,500.00	8,500.00	-
	5550	Disposal Services	1,309.58	1,787.52	765.74	3,500.00	4,000.00	500.00
	5570	Pest Control	912.15	840.00	280.00	1,000.00	1,000.00	-
	5590	Other Utilities	8,230.46	8,691.06	3,240.36	9,000.00	9,000.00	-
	5602	Short Term Rental-Veh & Equip	-				-	-
	5608	Oper/Lease Cntrcts-ie Cars-Copiers	-	-	-	10,000.00		(10,000.00)
			7,864.76	9,910.00	1,501.72	-	10,000.00	10,000.00
	5650	Software Licensing/Maintenance Svcs	6,527.22	883.51	-	8,000.00	8,000.00	-
	5671	Equip Maint Agreements	2,267.29	3,005.00	462.00	3,500.00	3,500.00	-
	5681	Grounds Maintenance	9,020.22	9,202.00	3,555.00	10,000.00	10,000.00	-
	5683	Building Maintenance	55,840.33	99,045.16	11,011.29	60,000.00	60,000.00	-
	5684	Vehicle Repairs & Maintenance	2,949.00	2,455.46	690.99	4,000.00	4,000.00	-
	5686	Oth Equipment Maint Agreements	34,790.18	20,309.53	10,413.28	50,500.00	50,500.00	-
	5820	Postage/Express Overnight Svcs	70,503.03	20,617.72	2,822.11	45,000.00	45,000.00	-
	5861	Printing/Duplicating Service	-	-	631.88	5,000.00	5,000.00	-
	5880	Taxes - Licenses & Permits	15.00	15.00	15.00	100.00	100.00	-
	5890	Other Services & Expenses	-	470.68	-	15,000.00	7,500.00	(7,500.00)
	5911	Indirect Cost(Reimbursement)	-	-	-	(275,511.00)	(275,511.00)	-
	6120	Site Improvement	29,281.50	28,142.44	12,464.95	30,000.00	30,000.00	-

Dept	Account	Account Description	ACTUALS			BUDGET		Variance
			2018 Actual	2019 Actual	2020 Actual	2020 Adopted Bud	2021 Tentative Budget	
	6412	Computer/Technology Equipment		4,059.65	-	4,000.00	4,000.00	-
	6412FA	Computer/Tech Equipment	-	-	-	20,500.00	15,000.00	(5,500.00)
	6414	Furniture	554.21	14,626.53	-	6,000.00	6,000.00	-
	6419	Other Equipment	24,917.63	24,603.86	-	40,000.00	20,000.00	(20,000.00)
			2,026.84					-
<b>Dist Oper Total</b>			503,877.65	462,109.38	164,624.67	384,289.00	319,789.00	(64,500.00)
<b>Ed Srvs</b>	1419	Acad Emp - Non-Inst Non Cont			6,300.00	-		-
	2394	Non-Admin Non-Inst Prof Expt	-	-	-	6,300.00	6,300.00	-
	4211	Non-Library/Magazines/Bks/Prclcs	364.65	635.43	-	1,800.00	1,800.00	-
	4310	Inst Supplies & Materials	136.21	-	-	3,500.00	2,900.00	(600.00)
	4313	Non-Inst Supplies & Materials	1,711.48	4,551.16	206.53	7,900.00	1,400.00	(6,500.00)
	5119	Oth Non-Inst Consulting Services	39,085.00	12,538.63	5,943.00	31,000.00	25,000.00	(6,000.00)
	5150	Cont Instruction	367,867.50	401,310.00	33,442.50	418,031.00	383,000.00	(35,031.00)
	5209	Non-Employee Travel	-	2,178.34	-	350.00	350.00	-
	5212	Student Travel	72.00					-
	5220	Employee Travel	31,098.09	35,690.33	734.07	43,000.00	25,000.00	(18,000.00)
	5230	Food/Meetings	3,024.66	4,286.66	1,050.59	4,250.00	4,250.00	-
	5300	Institutional Dues/Memberships	800.00	3,750.00	500.00	2,400.00	1,000.00	(1,400.00)
	5650	Software Licensing/Maintenance Svcs	-	-	52.94	2,000.00	2,000.00	-
	5671	Equip Maint Agreements		177.81				-
	5790	Other Professional Fees	500.00	1,450.00		675.00		(675.00)
	5860	General Advertising		508.00				-
	5861	Printing/Duplicating Service	202.71					-
	6412	Computer/Technology Equipment	1,463.09	2,174.70	-	5,000.00	5,000.00	-
	6412FA	Computer/Tech Equipment		5,794.18				-
<b>Ed Srvs Total</b>			446,325.39	475,045.24	48,229.63	526,206.00	458,000.00	(68,206.00)
<b>HR</b>	1419	Acad Emp - Non-Inst Non Cont	-	12,600.00	-	9,000.00	9,000.00	-
	2392	Non-Inst Students	2,400.26	-	-	17,000.00	17,000.00	-
	2393	Class Non-Inst Overtime	3,878.17	488.18	807.02	-	-	-
	2394	Non-Admin Non-Inst Prof Expt	-					-
	2399	Cls Oth - Temp	26,324.69	33,331.04	25,771.55	24,000.00	24,000.00	-



Dept	Account	Account Description	ACTUALS			BUDGET		Variance
			2018 Actual	2019 Actual	2020 Actual	2020 Adopted Bud	2021 Tentative Budget	
	4312	All Computer Software	492.36				-	-
	4313	Non-Inst Supplies & Materials	40,697.35	20,850.95	11,301.19	41,610.00	41,610.00	-
	5119	Oth Non-Inst Consulting Services	165,727.02	166,559.53	86,853.75	192,000.00	262,000.00	70,000.00
	5209	Non-Employee Travel	-	7,342.23	177.35	3,000.00	3,000.00	-
	5220	Employee Travel	18,151.11	37,440.09	2,969.27	41,650.00	41,650.00	-
	5220DT	Employee Travel DO	523.39	51.93			-	-
	5230	Food/Meetings	1,966.25	949.09	404.23	3,500.00	3,500.00	-
	5300	Institutional Dues/Memberships	1,375.00	6,051.42	5,450.00	10,260.00	12,993.00	2,733.00
	5550	Disposal Services		40.00			500.00	500.00
	5560	Hazardous Waste Disposal	2,922.34	-	-	4,250.00	4,250.00	-
	5650	Software Licensing/Maintenance Svcs		5,000.00	5,557.44	5,500.00	5,500.00	-
	5684	Vehicle Repairs & Maintenance	218.87					-
	5810	Fingerprinting Services	45,491.57	54,689.03	15,108.20	60,000.00	60,000.00	-
	5813	Physical Examinations/Tests	29,323.65	26,814.80	(2.00)	20,000.00	20,000.00	-
	5820	Postage/Express Overnight Svcs	5.09				200.00	200.00
	5840	Interest - Current Debt		61.61				-
	5860	General Advertising	67,051.24	26,817.51	7,443.93	120,000.00	120,000.00	-
	5861	Printing/Duplicating Service	1,254.83	5,583.22	2,522.06	5,000.00	5,000.00	-
	5890	Other Services & Expenses	33,611.97	36,565.92	4,274.25	22,740.00	26,000.00	3,260.00
	5891	Settlement Clearing Account	332.00					-
	5895	Prior Periods Adjustments	34,895.34				-	-
	6210C	Buildings Construction - C			1,100.00	-	-	-
	6412	Computer/Technology Equipment		2,846.75	2,215.52	-	-	-
	6412FA	Computer/Tech Equipment	15,253.10	-	-	12,000.00	17,000.00	5,000.00
	6414	Furniture		282.40	-	-	-	-
	7910	Unrestricted	-				-	-
<b>HR Total</b>			491,895.60	444,365.70	171,953.76	591,510.00	673,203.00	81,693.00
<b>IR</b>	4211	Non-Library/Magazines/Bks/Prclcs	139.49	590.75	-	250.00	200.00	(50.00)
	4313	Non-Inst Supplies & Materials	325.97	408.50	-	1,000.00	700.00	(300.00)
	5119	Oth Non-Inst Consulting Services	1,651.90	4,617.25	-	2,000.00	1,600.00	(400.00)
	5220	Employee Travel	8,238.13	6,657.84	11,129.64	28,000.00	14,000.00	(14,000.00)
	5221	(Local) Online Training/Webinar			-	5,700.00	-	(5,700.00)

Dept	Account	Account Description	ACTUALS			BUDGET		Variance
			2018 Actual	2019 Actual	2020 Actual	2020 Adopted Bud	2021 Tentative Budget	
	5230	Food/Meetings	160.20	411.96	71.30	500.00	300.00	(200.00)
	5300	Institutional Dues/Memberships	640.00	500.00	660.00	1,850.00	1,000.00	(850.00)
	5650	Software Licensing/Maintenance Svcs	3,487.00	6,494.00	15,931.82	18,784.00	21,000.00	2,216.00
	6412	Computer/Technology Equipment	1,686.03	6,682.65	10.81	2,250.00	1,000.00	(1,250.00)
	7201	Intrafund Transfers Out			1,750.00	-	-	-
<b>IR Total</b>			16,328.72	26,362.95	29,553.57	60,334.00	39,800.00	(20,534.00)
<b>IT</b>	5119	Oth Non-Inst Consulting Services					157,897.50	157,897.50
							50,000.00	50,000.00
							20,000.00	20,000.00
							55,000.00	55,000.00
	5652	Oth Non-Inst Consulting Services					45,000.00	45,000.00
	2393	Class Non-Inst Overtime	5,457.53	8,293.23	-	13,000.00	10,000.00	(3,000.00)
	2399	Cls Oth - Temp		12,950.96	9,849.90	13,771.00		(13,771.00)
	4211	Non-Library/Magazines/Bks/Prclcs	338.77	125.62	165.04	1,000.00	1,050.00	50.00
	4312	All Computer Software	-	-	-	750.00	750.00	-
	4313	Non-Inst Supplies & Materials	41,654.37	16,769.62	14,557.39	14,822.00	20,000.00	5,178.00
	5119	Oth Non-Inst Consulting Services	278,692.91	76,568.82	28,862.00	789,000.00	590,150.00	(198,850.00)
			408,808.71	509,831.66	248,467.94	896,279.00	898,989.00	2,710.00
	5220	Employee Travel	204,764.15	106,667.28	11,482.39	202,300.00	218,250.00	15,950.00
	5230	Food/Meetings	2,097.89	3,972.74	965.60	1,000.00	5,000.00	4,000.00
	5300	Institutional Dues/Memberships	32,838.13	33,890.92	36,429.17	33,931.00	41,228.00	7,297.00
	5581	Telephone Services	11,747.29	13,317.89	5,894.41	15,000.00	17,000.00	2,000.00
	5583	Data Communication Services	93,399.58	107,961.29	44,033.94	122,628.00	177,870.00	55,242.00
	5603	Rental of Facilities	8,678.33	8,852.00	9,029.00	9,000.00	10,010.00	1,010.00
	5650	Software Licensing/Maintenance Svcs	1,211,246.40	1,457,786.92	473,972.37	678,466.00	832,639.00	154,173.00
			348,223.31	770,918.14	770,647.40	1,242,269.00	1,118,100.00	(124,169.00)
	5652	IT Cloud Services	222,852.04	875,886.26	568,099.60	900,000.00	1,232,455.00	332,455.00
	5685	Computer Hardware Maint Agreements	114,618.29	174,797.02	217,232.45	249,000.00	331,198.00	82,198.00
	5686	Oth Equipment Maint Agreements	13,450.09	15,736.47	12,248.05	15,278.00	17,678.00	2,400.00
	5690	Other Maintenance/Repairs			1,156.36	-	-	-
	5691	Other Maintenance Contracts	11,717.71	11,717.64	4,882.35	11,718.00	11,718.00	-
	5731	Attorney Fees - Oth	-	-	-	500.00	500.00	-

Dept	Account	Account Description	ACTUALS			BUDGET		Variance
			2018 Actual	2019 Actual	2020 Actual	2020 Adopted Bud	2021 Tentative Budget	
	5820	Postage/Express Overnight Svcs	263.28				-	-
	5860	General Advertising	8,173.10	5,140.00	-	5,000.00	5,000.00	-
	5869	Comp Ticket Expense		-				-
	5880	Taxes - Licenses & Permits	396.00	-	-	500.00	500.00	-
	5890	Other Services & Expenses	9,451.05	33,456.49	-	33,000.00	41,000.00	8,000.00
	5895	Prior Periods Adjustments		(68.74)				-
	6210C	Buildings Construction - C	-	139,900.65	28,953.67	64,667.00	-	(64,667.00)
	6412	Computer/Technology Equipment	83,851.15	162,551.33	18,957.42	71,000.00	101,900.00	30,900.00
	6412FA	Computer/Tech Equipment	87,109.06	185,581.34	82,501.20	350,000.00	683,500.00	333,500.00
			-	-				-
<b>IT Total</b>			3,199,829.14	4,732,605.55	2,588,387.65	5,733,879.00	6,694,382.50	960,503.50
<b>Legal</b>	4211	Non-Library/Magazines/Bks/Prdcls	6,637.64	7,428.23	3,828.66	20,000.00	15,000.00	(5,000.00)
	5119	Oth Non-Inst Consulting Services	15,778.69	162,036.66	47,607.44	100,000.00	100,000.00	-
	5220	Employee Travel	20,172.82	23,159.07	19,433.67	30,000.00	30,000.00	-
	5230	Food/Meetings	49.89	-	-	1,000.00	500.00	(500.00)
	5300	Institutional Dues/Memberships	6,725.75	4,464.45	3,025.00	9,000.00	7,000.00	(2,000.00)
	5407	Insurance Deductibles	-	-				-
	5520	Natural Gas/LPG	1,097.51					-
	5650	Software Licensing/Maintenance Svcs	340.00	-	2,404.70	2,000.00	3,000.00	1,000.00
	5731	Attorney Fees - Oth	457,557.81	578,867.84	28,229.19	250,000.00	250,000.00	-
	5860	General Advertising	288.49	-	-	500.00	500.00	-
	6419FA	Other Equipment	52,198.60					-
<b>Legal Total</b>			560,847.20	775,956.25	104,528.66	412,500.00	406,000.00	(6,500.00)
<b>Grand Total</b>			13,060,727.05	15,558,467.04	3,610,078.15	16,503,407.50	17,554,316.99	1,050,909.49

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
DISTRICT OFFICE  
2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21			2019-20	2020-21		2019-20	2020-21		
1100 Acad - Reg Schedule					-12,502		-100.00%							
<b>1100 - Total</b>					<b>-12,502</b>		<b>-100.00%</b>							
1214 Educational Administrators - Cont	2.5	2.5	0.5	0.5	553,800	602,606	8.81%				84,165	82,113	-2.44%	684,718
1251 Acad Non-Inst Cont	1.66	1.38			236,044	166,955	-29.27%							166,955
<b>1200 - Total</b>					<b>789,844</b>	<b>769,560</b>	<b>-2.57%</b>				<b>84,165</b>	<b>82,113</b>	<b>-2.44%</b>	<b>851,673</b>
1419 Acad Emp - Non-Inst Non Cont					9,000	9,000								9,000
<b>1400 - Total</b>					<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>							<b>9,000</b>
<b>1000 - Total</b>					<b>786,342</b>	<b>778,560</b>	<b>-0.99%</b>				<b>84,165</b>	<b>82,113</b>	<b>-2.44%</b>	<b>860,673</b>
2110 Clss Mgt(NonEd)	35.5	35.85	2.5	1.15	3,253,908	3,332,369	2.41%	206,094	219,096	6.31%	217,378	111,257	-48.82%	3,662,722
2190 Conf Employee - Non Mgt	7	7			542,570	556,134	2.50%							556,134
2191 Clss Non-Inst Emp Reg Salary Sched	70.25	66.1	1.98	1.08	4,439,821	4,422,565	-0.39%	275,148	204,423	-25.70%	145,972	51,086	-65.00%	4,678,074
2199 Classified Salary Abatement					-61,936	-22,172	-64.20%							-22,172
<b>2100 - Total</b>					<b>8,174,363</b>	<b>8,288,897</b>	<b>1.40%</b>	<b>481,241</b>	<b>423,519</b>	<b>-11.99%</b>	<b>363,350</b>	<b>162,343</b>	<b>-55.32%</b>	<b>8,874,759</b>
2392 Non-Inst Students					36,500	37,000	1.37%	26,000	24,950	-4.04%				61,950
2393 Class Non-Inst Overtime					13,000	10,000	-23.08%							10,000
2394 Non-Admin Non-Inst Prof Expt					6,300	6,300		260,000	332,000	27.69%	40,000		-100.00%	338,300
2399 Cls Oth - Temp					37,771	24,000	-36.46%							24,000
<b>2300 - Total</b>					<b>93,571</b>	<b>77,300</b>	<b>-17.39%</b>	<b>286,000</b>	<b>356,950</b>	<b>24.81%</b>	<b>40,000</b>		<b>-100.00%</b>	<b>434,250</b>
2412 Direct Inst Prof Expt											30,000		-100.00%	
<b>2400 - Total</b>											<b>30,000</b>		<b>-100.00%</b>	
2999 Salary Budget Control					63,542	148,391	133.53%		230,000		782	28,000	3,479.33%	406,391
<b>2900 - Total</b>					<b>63,542</b>	<b>148,391</b>	<b>133.53%</b>		<b>230,000</b>		<b>782</b>	<b>28,000</b>	<b>3,479.33%</b>	<b>406,391</b>
<b>2000 - Total</b>					<b>8,331,476</b>	<b>8,514,588</b>	<b>2.20%</b>	<b>767,241</b>	<b>1,010,469</b>	<b>31.70%</b>	<b>434,133</b>	<b>190,343</b>	<b>-56.16%</b>	<b>9,715,400</b>
3110 STRS-Acad Inst & Instrl Aides(Dir)					37,866	26,963	-28.79%							26,963
3120 STRS - Clss Mgt Non-Ed Admin					32,614	31,572	-3.19%							31,572
3130 STRS - Ed Administrators - Cont					14,392		-100.00%				14,392		-100.00%	
<b>3100 - Total</b>					<b>84,872</b>	<b>58,535</b>	<b>-31.03%</b>				<b>14,392</b>		<b>-100.00%</b>	<b>58,535</b>
3210 PERS-Acad Inst & Instrl Aides(Dir)								17,006	18,811	10.61%				18,811
3220 PERS - Clss Mgt Non-Educational Adm					636,059	684,532	7.62%	40,600	45,353	11.71%	48,565	23,030	-52.58%	752,915
3221 PERS - Clss Emp					874,513	910,531	4.12%	33,441	19,740	-40.97%	5,588	7,247	29.69%	937,518
3222 PERS - Conf Emp Non-Mgt					106,886	115,120	7.70%							115,120
3240 PERS - Ed Adm - Cont					58,013	84,272	45.26%					16,997		101,270
<b>3200 - Total</b>					<b>1,675,472</b>	<b>1,794,456</b>	<b>7.10%</b>	<b>91,047</b>	<b>83,903</b>	<b>-7.85%</b>	<b>54,153</b>	<b>47,275</b>	<b>-12.70%</b>	<b>1,925,634</b>
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					3,241	2,421	-25.31%	8,063	7,215	-10.51%				9,636
3320 OASDHI - Clss Mgt Non-Ed Admin					242,716	238,907	-1.57%	15,766	16,165	2.53%	18,859	8,406	-55.43%	263,478
3321 OASDHI - Clss Emp					339,595	336,847	-0.81%	12,986	7,295	-43.82%	2,391	2,911	21.74%	347,053
3322 OASDHI - Conf Emp - Non Mgt					41,507	42,544	2.50%							42,544
3340 OASDHI - Educational Admin - Cont					17,624	18,263	3.62%				5,340	5,311	-0.56%	23,573
<b>3300 - Total</b>					<b>644,683</b>	<b>638,982</b>	<b>-0.88%</b>	<b>36,815</b>	<b>30,676</b>	<b>-16.68%</b>	<b>26,591</b>	<b>16,628</b>	<b>-37.47%</b>	<b>686,285</b>

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
DISTRICT OFFICE

2020-21 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
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
3410 H&W-Acad Inst & Instl Aides(Dir)					34,127	25,416	-25.53%	17,782	18,267	2.73%				43,682
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					4,741	3,272	-30.98%	1,692	1,781	5.27%				5,053
3420 H&W - Clss Mgt(Non-Educ Admin)					613,717	630,202	2.69%	35,563	33,793	-4.98%	44,459	21,007	-52.75%	685,002
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					67,515	69,141	2.41%	4,039	4,294	6.31%	4,832	2,181	-54.87%	75,616
3421 H&W - Clss Emp					1,124,686	1,137,103	1.10%	71,126	34,707	-51.20%	8,891	10,960	23.27%	1,182,769
3421RC OPEB ARC-Clss Emp					86,563	86,214	-0.40%	3,327	1,869	-43.82%	556	686	23.43%	88,770
3422 H&W - Conf Emp - Non Mgt					124,471	127,867	2.73%							127,867
3422RC OPEB ARC-Conf Emp Non Mgt					10,634	10,900	2.50%							10,900
3440 H&W - Educational Admin - Cont					26,726	27,400	2.52%				8,903	9,133	2.59%	36,533
3440RC OPEB ARC-EducAdmin-Cont					7,116	7,979	12.13%				1,650	1,609	-2.44%	9,589
<b>3400 - Total</b>					<b>2,100,298</b>	<b>2,125,494</b>	<b>1.20%</b>	<b>133,530</b>	<b>94,711</b>	<b>-29.07%</b>	<b>69,289</b>	<b>45,576</b>	<b>-34.22%</b>	<b>2,265,782</b>
3510 SUI-Acad Inst & Instl Aides(Dir)					112	83	-25.32%	53	55	3.49%				138
3520 SUI-Clss Mgt Non-Educational Admin					1,722	1,764	2.41%	103	110	6.32%	123	56	-54.86%	1,929
3521 SUI - Clss Emp					2,220	2,211	-0.37%	85	48	-43.80%	22	26	17.09%	2,285
3522 SUI - Conf Emp - Non Mgt					271	278	2.49%							278
3540 SUI - Educational Admin - Cont					182	204	12.13%				42	41	-2.42%	245
<b>3500 - Total</b>					<b>4,506</b>	<b>4,540</b>	<b>0.75%</b>	<b>241</b>	<b>212</b>	<b>-11.98%</b>	<b>187</b>	<b>122</b>	<b>-34.68%</b>	<b>4,874</b>
3610 WC-Acad Inst & Instl Aides(Dir)					2,113	1,646	-22.10%	1,029	1,075	4.46%				2,721
3620 WC - Clss Mgt Non-Educational Admin					33,637	34,775	3.38%	2,013	2,160	7.32%	2,407	1,097	-54.44%	38,032
3621 WC - Clss Emp					43,348	43,598	0.58%	1,658	940	-43.29%	434	504	16.12%	45,041
3622 WC - Conf Emp - Non Mgt					5,298	5,482	3.48%							5,482
3640 WC - Educational Administrators					3,545	4,013	13.20%				822	809	-1.51%	4,823
<b>3600 - Total</b>					<b>87,942</b>	<b>89,514</b>	<b>1.79%</b>	<b>4,699</b>	<b>4,175</b>	<b>-11.16%</b>	<b>3,663</b>	<b>2,410</b>	<b>-34.21%</b>	<b>96,099</b>
3710 DefBen-Acad Inst & Instl Aides(Dir)								706	1,346	90.73%				1,346
3720 DefBen-Clss Mgt - Non-Educ Admin					932		-100.00%							
3721 DefBen - Clss Emp					839	883	5.27%					595		1,478
<b>3700 - Total</b>					<b>1,771</b>	<b>883</b>	<b>-50.15%</b>	<b>706</b>	<b>1,346</b>	<b>90.73%</b>		<b>595</b>		<b>2,824</b>
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					1,236	905	-26.80%	653	653					1,558
3920 OTHBEN-Clss Mgt(Non-Educ Admin)					18,569	18,750	0.98%	1,307	1,209	-7.50%	1,634	751	-54.00%	20,710
3921 OTHBEN - Clss Emp					37,635	37,092	-1.44%	1,681	944	-43.82%	281	347	23.42%	38,382
3922 OTHBEN - Conf Emp - Non Mgt					4,574	4,574								4,574
3940 OTHBEN - Educational Administrators					980	980					327	327		1,307
3999 Benefit Suspense					16,735	19,500	16.53%					9,600		29,100
<b>3900 - Total</b>					<b>79,727</b>	<b>81,800</b>	<b>2.60%</b>	<b>3,641</b>	<b>2,806</b>	<b>-22.92%</b>	<b>2,241</b>	<b>11,025</b>	<b>391.95%</b>	<b>95,631</b>
<b>3000 - Total</b>					<b>4,679,271</b>	<b>4,794,205</b>	<b>2.46%</b>	<b>270,678</b>	<b>217,829</b>	<b>-19.52%</b>	<b>170,517</b>	<b>123,631</b>	<b>-27.50%</b>	<b>5,135,665</b>
4211 Non-Library/Magazines/Bks/Prdcls					26,500	21,500	-18.87%				500	500		22,000
<b>4200 - Total</b>					<b>26,500</b>	<b>21,500</b>	<b>-18.87%</b>				<b>500</b>	<b>500</b>	<b>0.00%</b>	<b>22,000</b>
4310 Inst Supplies & Materials					3,500	2,900	-17.14%	38,750	61,750	59.35%	135,500	6,250	-95.39%	70,900
4312 All Computer Software					750	750								750
4313 Non-Inst Supplies & Materials					151,232	149,610	-1.07%	1,450	6,450	344.83%	39,327	14,495	-63.14%	170,555
4321 Fuel - Lubricants					5,500	5,500								5,500

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
DISTRICT OFFICE

2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21			
<b>4300 - Total</b>					160,982	158,760	-1.38%	40,200	68,200	69.65%	174,827	20,745	-88.13%	247,705
<b>4000 - Total</b>					187,482	180,260	-3.85%	40,200	68,200	69.65%	175,327	21,245	-87.88%	269,705
5118 Cont Security Services					4,500	3,500	-22.22%							3,500
5119 Oth Non-Inst Consulting Services					2,510,279	2,510,637	0.01%		50,000		946,713	883,390	-6.69%	3,444,027
5150 Cont Instruction					418,031	383,000	-8.38%	135,000	223,245	65.37%		1,750		607,995
5159 Oth Instructional Consulting Servs									71,761			1,750		73,511
<b>5100 - Total</b>					2,932,810	2,897,137	-1.22%	135,000	345,006	155.56%	946,713	886,890	-6.32%	4,129,032
5209 Non-Employee Travel					3,350	3,350			5,000		87,500	11,500	-86.86%	19,850
5212 Student Travel								2,000	4,500	125.00%				4,500
5220 Employee Travel					438,950	417,500	-4.89%	40,250	49,000	21.74%	180,057	65,097	-63.85%	531,597
5221 (Local) Online Training/Webinar					55,700	50,000	-10.23%							50,000
5230 Food/Meetings					22,250	23,750	6.74%	7,500	18,500	146.67%	44,800	17,340	-61.29%	59,590
<b>5200 - Total</b>					520,250	494,600	-4.93%	49,750	77,000	54.77%	312,357	93,937	-69.93%	665,537
5300 Institutional Dues/Memberships					221,191	225,021	1.73%	1,500	4,000	166.67%				229,021
<b>5300 - Total</b>					221,191	225,021	1.73%	1,500	4,000	166.67%				229,021
5400 Comprehensive/Liab/Prpty/Auto Ins)					1,325,000	1,325,000								1,325,000
5406 Student Insurance					190,000	190,000								190,000
5407 Insurance Deductibles					7,000	7,500	7.14%							7,500
<b>5400 - Total</b>					1,522,000	1,522,500	0.03%							1,522,500
5530 Light - Electricity					175,000	175,000								175,000
5540 Water - Sanitation					8,500	8,500								8,500
5550 Disposal Services					3,500	4,500	28.57%							4,500
5560 Hazardous Waste Disposal					4,250	4,250								4,250
5570 Pest Control					1,000	1,000								1,000
5581 Telephone Services					15,000	17,000	13.33%		1,000					18,000
5583 Data Communication Services					122,628	177,870	45.05%				50	50		177,920
5590 Other Utilities					9,000	9,000								9,000
<b>5500 - Total</b>					338,878	397,120	17.19%		1,000		50	50	0.00%	398,170
5602 Short Term Rental-Veh & Equip									1,000					1,000
5603 Rental of Facilities					9,000	10,010	11.22%	15,500	27,500	77.42%				37,510
5608 Oper/Lease Cntrcts-ie Cars-Copiers					10,000	10,000								10,000
5650 Software Licensing/Maintenance Svcs					2,143,269	2,175,239	1.49%	1,500	7,500	400.00%	5,500	4,500	-18.18%	2,187,239
5652 IT Cloud Services					900,000	1,277,455	41.94%							1,277,455
5671 Equip Maint Agreements					3,500	3,500			2,000					5,500
5681 Grounds Maintenance					10,000	10,000								10,000
5683 Building Maintenance					60,000	60,000								60,000
5684 Vehicle Repairs & Maintenance					4,000	4,000								4,000
5685 Computer Hardware Maint Agreements					249,000	331,198	33.01%							331,198
5686 Oth Equipment Maint Agreements					65,778	68,178	3.65%							68,178
5690 Other Maintenance/Repairs											80,297		-100.00%	
5691 Other Maintenance Contracts					11,718	11,818	0.85%							11,818

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
DISTRICT OFFICE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
				2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
<b>5600 - Total</b>					3,466,265	3,961,398	14.28%	17,000	38,000	123.53%	85,797	4,500	-94.76%	4,003,898
5700 Annual Fiscal Audit					92,000	95,000	3.26%							95,000
5720 Trustee Election						250,000								250,000
5731 Attorney Fees - Oth					250,500	250,500								250,500
5790 Other Professional Fees					675		-100.00%		5,000		30,000	19,000	-36.67%	24,000
<b>5700 - Total</b>					343,175	595,500	73.53%		5,000		30,000	19,000	-36.67%	619,500
5810 Fingerprinting Services					60,000	60,000								60,000
5813 Physical Examinations/Tests					20,000	20,000								20,000
5820 Postage/Express Overnight Svcs					45,200	45,400	0.44%	900	2,083	131.45%		250		47,733
5830 Bank Charges					185,000	185,000		100	100					185,100
5831 Credit Card Expense					21,900	21,900		3,300	3,300					25,200
5860 General Advertising Services					127,500	128,500	0.78%	10,000	20,620	106.20%	30,000		-100.00%	149,120
5861 Printing/Duplicating Service					10,000	10,000		9,500	16,669	75.46%	5,500	6,250	13.64%	32,919
5862 Sponsorships									6,500					6,500
5880 Taxes - Licenses & Permits					35,600	35,600								35,600
5890 Other Services & Expenses					102,640	106,400	3.66%	2,000	12,000	500.00%	36,000	500	-98.61%	118,900
<b>5800 - Total</b>					607,840	612,800	0.82%	25,800	61,272	137.49%	71,500	7,000	-90.21%	681,072
5911 Indirect Cost(Reimbursement)					-275,511	-275,511								-275,511
5912 Out - Indirect Cost(Expense)											22,638	40,000	76.69%	40,000
<b>5900 - Total</b>					-275,511	-275,511	0.00%				22,638	40,000	76.69%	-235,511
<b>5000 - Total</b>					9,676,898	10,430,565	7.79%	229,050	531,278	131.95%	1,469,055	1,051,377	-28.43%	12,013,220
6120 Site Improvement					30,000	30,000								30,000
<b>6100 - Total</b>					30,000	30,000	0.00%							30,000
6210C Buildings Construction - C					64,667		-100.00%							
<b>6200 - Total</b>					64,667		-100.00%							
6310 Library Books											10,000	5,000	-50.00%	5,000
<b>6300 - Total</b>											10,000	5,000	-50.00%	5,000
6412 Computer/Technology Equipment					87,250	131,900	51.17%	2,000	21,500	975.00%				153,400
6412FA Computer/Tech Equipment					382,500	700,500	83.14%	5,000	20,000	300.00%				720,500
6414 Furniture					6,000	6,000			15,000		1,700	2,637	55.12%	23,637
6419 Other Equipment					40,000	20,000	-50.00%							20,000
6419FA Other Equipment					5,000	5,000								5,000
<b>6400 - Total</b>					520,750	863,400	65.80%	7,000	56,500	707.14%	1,700	2,637	55.12%	922,537
<b>6000 - Total</b>					615,417	893,400	45.17%	7,000	56,500	707.14%	11,700	7,637	-34.73%	957,537
7110 Debt Reduction					1,115,000	1,185,000	6.28%							1,185,000
7111 Debt Interest & Other Charges					4,612,976	4,545,964	-1.45%							4,545,964
<b>7100 - Total</b>					5,727,976	5,730,964	0.05%							5,730,964
7205 Intrafund Transfers In					-29,346,100	-29,711,494	1.25%							-29,711,494
<b>7200 - Total</b>					-29,346,100	-29,711,494	1.25%							-29,711,494
7312 Interfund Transfers - Out					255,000	255,000								255,000
<b>7300 - Total</b>					255,000	255,000	0.00%							255,000

2020-21 General Fund - Unrestricted and Restricted  
EXPENSE  
DISTRICT OFFICE  
2020-21 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	
	2020	2021	2020	2021	Budget	Budget		Budget	Budget		Budget	Budget		2020-21
7910 Unrestricted					20,585,678	44,038,726	58.30%	893,146	420,519	-52.92%	885,354	30,106	-96.60%	33,038,236
7900 - Total					20,585,678	44,038,726	58.30%	893,146	420,519	-52.92%	885,354	30,106	-96.60%	33,038,236
7000 - Total					-2,777,446	20,313,196	-419.07%	893,146	420,519	-52.92%	885,354	30,106	-96.60%	9,312,706
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					<b>21,499,440</b>	<b>45,904,773</b>	<b>60.25%</b>	<b>2,207,315</b>	<b>2,304,795</b>	<b>4.42%</b>	<b>3,230,251</b>	<b>1,506,451</b>	<b>-53.36%</b>	<b>38,264,905</b>



# SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 Associated Student Body Funds**

	Adopted BUDGET 2019-20	Bakersfield 2020-21	Cerro Coso 2020-21	Porterville 2020-21	BUDGET 2020-21	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	173,037				173,037		
<b>INCOME</b>							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	190,000	258,000	5,500	4,500	268,000	78,000	41.05%
8890 Private Contributions							
Total Income & Beginning Balance	\$363,037	\$258,000	\$5,500	\$4,500	441,037	78,000	21.49%
<b>EXPENDITURES</b>							
1000 Certificated Salaries							
2000 Student Stipends	125,194	57,405			57,405	(67,789)	-54.15%
3000 Benefits	10,076	10,387			10,387	312	3.10%
4000 Supplies	15,500	47,000	3,000	2,500	52,500	37,000	238.71%
5000 Services, Travel, Printing	39,230	135,500	2,500	2,000	140,000	100,770	256.87%
6000 Capital Outlay		7,707			7,707	7,707	
7000 Other Outgo, Transfers							
Total Expenditures	190,000	258,000	5,500	4,500	268,000	78,000	41.05%
ENDING BALANCE, JUNE 30	173,037				173,037		
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$498,449</b>	<b>\$258,000</b>	<b>\$5,500</b>	<b>\$4,500</b>	<b>\$441,037</b>	<b>\$78,000</b>	<b>15.65%</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 Student Representation Fee Funds**

	<b>Adopted Budget 2019-20</b>	<b>Bakersfield 2020-21</b>	<b>Cerro Coso 2020-21</b>	<b>BUDGET 2020-21</b>	<b>Difference</b>	<b>% Difference</b>
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	112,275	21,514	22,194	43,709	(68,566)	-61.07%
INCOME						
8884 Student Fees	55,000	80,000	10,000	90,000	35,000	63.64%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$167,275	\$101,514	\$32,194	\$133,709	(\$33,566)	-20.07%
EXPENDITURES						
2000 Staff	7,000	4,951		4,951	(2,049)	-29.27%
3000 Benefits	72	49		49	(23)	-32.04%
4000 Supplies	2,000	45,000		45,000	43,000	2150.00%
5000 Services & maintenance	62,928	46,515	32,194	78,709	15,781	25.08%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	2,000	5,000		5,000	3,000	150.00%
TOTAL EXPENDITURES	74,000	101,514	32,194	133,709	59,709	80.69%
ENDING BALANCE, JUNE 30	93,275	0	0	0	(93,275)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$189,142	\$101,514	\$32,194	\$133,709	(\$33,566)	-17.75%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 Student Center Funds**

	Adopted Budget 2019-20	Bakersfield 2020-21	Porterville 2020-21	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	614,585	50,000		564,585	(\$50,000)	-8.14%
INCOME						
Student Fees	245,000	200,000	45,000	245,000		
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$859,585	\$250,000	\$45,000	\$809,585	(\$50,000)	-5.82%
EXPENDITURES						
2000 Classified Staff	171,945	202,616	10,000	212,616	40,670	23.65%
3000 Benefits	29,988	30,763	85	30,848	859	2.87%
4000 Supplies	18,000	7,000	16,500	23,500	5,500	30.56%
5000 Services & maintenance	25,066	6,000	18,415	24,415	(651)	-2.60%
6100 Site Improvement	-					
6200 Building						
6400 Equipment		3,621		3,621	3,621	
7000 Transfers						
TOTAL EXPENDITURES	245,000	250,000	45,000	295,000	50,000	20.41%
ENDING BALANCE, JUNE 30	614,585	0	-	514,585	(100,000)	-16.27%
TOTAL EXPENDITURES & ENDING BALANCE	\$884,795	\$250,000	\$45,000	\$809,585	(\$50,000)	-5.65%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 Student Financial Aid Fund**

	Adopted Budget 2019-20	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1	-	-	-	
TOTAL BEGINNING BALANCE	\$ -	\$ -	\$ -	
INCOME			-	
CAL Grants	4,834,880	5,195,319	360,439	7.45%
PELL	43,825,950	48,717,757	4,891,807	11.16%
SEOG	602,850	1,071,249	468,399	77.70%
Federal Stafford Loans	3,000,000	3,300,000	300,000	10.00%
FWS	811,656	976,776	165,120	20.34%
FTSSG	-	-	-	
CA Completion	3,894,359	3,203,616	(690,743)	-17.74%
One-Time Dreamer	72,126	-	(72,126)	-100.00%
AB19	1,259,835	1,444,053	184,218	14.62%
Scholarship Funds	-	6,200		
TOTAL INCOME & BEGINNING BALANCE	\$ 58,301,656	\$ 63,914,970	\$ 6,185,765	10.61%
EXPENDITURES				
Student Financial Aid	58,301,656	62,529,755	4,228,100	7.25%
Miscellaneous Expenditures	-	1,385,215	1,385,215	
TOTAL EXPENDITURES	58,301,656	63,914,970	5,613,314	9.63%
ENDING BALANCE, JUNE 30	-	(0)	572,451	
TOTAL EXPENDITURES & ENDING BALANCE	\$ 58,301,656	\$ 63,914,970	\$ 6,185,765	10.61%

**KERN COMMUNITY COLLEGE DISTRICT**

**2020-21 Enterprise Funds**

	<b>Adopted Budget 2019-20</b>	<b>Bakersfield 2020-21</b>	<b>Cerro Coso 2020-21</b>	<b>Porterville 2020-21</b>	<b>DO 2020-21</b>	<b>Tentative Budget 2020-21</b>	<b>Difference</b>	<b>% Difference</b>
NET BEGINNING BALANCE, JULY 1	174,320					(111,183)	(285,503)	-163.78%
<b>INCOME</b>								
8840 Sales	1,379,425	585,000		372,400		957,400	(422,025)	-30.59%
8860 Interest								
8982 Intrafund Transfer	18,769						(18,769)	-100.00%
8895 Other				5,025		5,025	5,025	
Total Income & Beginning Balance	\$1,572,514	\$585,000		\$377,425		\$851,242	(\$721,272)	-45.87%
<b>EXPENDITURES</b>								
1000 Certificated Salaries								
2000 Classified Salaries	482,558	138,984			11,955	150,939	(331,619)	-68.72%
3000 Benefits	357,802	53,878			8,432	62,310	(295,492)	-82.59%
4000 Supplies	569,587	245,647		176,775		422,422	(147,165)	-25.84%
5000 Services and Maintenance	270,250	140,991		200,650		341,641	71,391	26.42%
6000 Capital Outlay	3,500	5,500				5,500	2,000	57.14%
7000 Transfers								
Total Expenditures	1,683,697	585,000		377,425	20,387	982,812	(700,885)	-41.63%
ENDING BALANCE, JUNE 30	(111,183)				(20,387)	(131,571)	(20,387)	18.34%
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	\$1,572,514	\$585,000		\$377,425		\$851,242	(\$721,272)	-45.87%

**KERN COMMUNITY COLLEGE DISTRICT  
2020-2021 Capital Outlay Funds**

	Budget 2019-2020	Budget 2020-2021	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 5,811,826	\$ 5,811,826	\$ -	0.00%
INCOME				
<b>State Income</b>				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39	-			
8651 Community College Constr Act	-	930,000	930,000	
8652 Scheduled Maintenance		118,616	118,616	
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	1,419,536		(1,419,536)	-100.00%
8989 Transfer In/from Reserve-Bud Only	-	1,448,002	1,448,002	
Total Income	1,419,536	2,496,617	(370,920)	-26.13%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 7,231,362.00	\$ 6,860,442	\$ (1,818,922)	-25.15%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-	-	-	
5XXX Services	422,254	8,613	(413,641)	-97.96%
6100 Sites and Site Improvement	-	-	-	
6200 Buildings	997,282	1,491,990	494,708	49.61%
6400 Equipment	-	-	-	
7201 Intrafund Transfers Out	-	-	-	
7312 Interfund Transfer	-	-	-	
Total Expenditures	1,419,536	1,500,603	81,067	5.71%
ENDING BALANCE, JUNE 30	5,811,826	6,807,840	996,014	17.14%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 7,231,362	\$ 8,308,443	\$ 1,077,081	14.89%

**KERN COMMUNITY COLLEGE DISTRICT  
2020-2021 Measure G (SRID) Construction Funds**

	Budget 2019-20	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 33,814,193	\$ 10,642,447	\$ (23,171,746)	-68.53%
INCOME				
<b>Local Income</b>				
8881 Other				
8860 Interest	221,992	103,270	(118,722)	-53.48%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	23,171,746	8,507,076	(14,664,670)	-63.29%
Total Income	23,393,738	8,610,346	(14,783,392)	-63.19%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 34,036,185	\$ 10,745,717	\$ (37,955,139)	-111.51%
EXPENDITURES				
2100 Classified Salaries	147,582	157,714	10,132	6.87%
23XX Profesional Experts		-	-	
3XXX Benefits	70,935	75,433	4,498	6.34%
4XXX Materials, Supplies, Consultants	8,468	24	(8,444)	-99.72%
5XXX Services	12,468	340,077	327,609	2627.60%
61XX Sites and Site Improvement		-	-	
62XX Buildings	23,152,075	7,969,572	(15,182,503)	-65.58%
64XX Equipment	2,210	67,526	65,316	2955.46%
7312 Interfund Transfer Out				
Total Expenditures	23,393,738	8,610,346	(14,783,392)	-63.19%
ENDING BALANCE, JUNE 30	10,642,447	2,135,371	(8,507,076)	-79.94%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 34,036,185	\$ 10,745,717	\$ (23,290,468)	-68.43%



**KERN COMMUNITY COLLEGE DISTRICT  
2020-21 SRID (Measure G) Debt Service Fund**

	Budget 2019-20	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 14,702,166	\$ 14,702,166	\$ 0	0%
INCOME				
<b>Local Income</b>				
8671 Property Tax	57,392	57,392	-	
8860 Interest	216,036	216,036	-	
8811 Specific Taxes	12,406,732	11,579,738	(826,994)	-6.67%
8812 Tax Allocation Supplemental	87,295	87,295	-	
8813 Tax Allocation Unsecured	1,440,641	1,440,641	-	
8819 Specific Taxes	8,708	8,708	-	
8941 Bond Proceeds			-	
<b>Interfund Transfers</b>				
Total Income	14,216,804	13,389,810	(826,994)	-6%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 28,918,970	\$ 28,091,976	\$ (826,994)	-3%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services			-	
5830 Bank Charges	3,509	3,509	-	
5890 Other Services	31,500	31,500	-	
7110 Principle Payment	10,350,000	11,075,000	725,000	7.00%
7111 Debt Interest & Other	3,831,795	2,279,801	(1,551,994)	-40.50%
7322 Interfund Transfers			-	
	14,216,804	13,389,810	(826,994)	-6%
NET ENDING BALANCE, JUNE 30	14,702,166	14,702,167	0	0%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 28,918,970	\$ 28,091,976	\$ (826,994)	-3%

**KERN COMMUNITY COLLEGE DISTRICT  
2020-2021 Measure J Construction Funds**

	Budget 2019-2020	Budget 2020-2021	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 71,329,268	\$ 52,561,618.00	\$ (18,767,650)	-26.31%
INCOME				
<b>Local Income</b>				
8881 Other				
8860 Interest	825,766	\$ 525,616.18	(300,150)	-36.35%
8890 Other Local Income			-	
8941 Bond Proceeds		\$ 310,000,000.00	310,000,000	
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	71,873,715	49,289,905	(22,583,809)	-31.42%
Total Income	72,699,481	359,815,521	287,116,041	394.94%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 72,155,034	\$ 363,087,234	\$ 268,348,391	371.91%
EXPENDITURES				
2100 Classified Salaries	590,330	630,858	40,528	6.87%
23XX Professional Experts		-	-	
3XXX Benefits	283,741	301,734	17,993	6.34%
4XXX Materials, Supplies, Consultants	22,332		(22,332)	-100.00%
5XXX Services	14,404,713	33,749,215	19,344,502	134.29%
61XX Sites and Site Improvement		-	-	
62XX Buildings	54,975,449	315,761,460	260,786,011	474.37%
64XX Equipment	2,422,916	9,371,079	6,948,163	286.77%
7312 Interfund Transfer Out				
Total Expenditures	72,699,481	359,814,345	287,114,865	394.93%
ENDING BALANCE, JUNE 30	(544,447)	3,272,889	3,817,335	-701.14%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 72,155,034	\$ 363,087,234	\$ 290,932,200	403.20%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 Measure J Debt Service Fund**

	Budget 2019-20	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 27,165,674	\$ 27,165,674	\$ -	
INCOME				
<b>Local Income</b>				
8811 Property Tax	22,787,369	21,722,468	(1,064,901)	-5%
8860 Interest	194,506	271,657	77,151	40%
8811 Specific Taxes	-	-	-	
8812 Tax Allocation Supplemental	-	-	-	
8813 Tax Allocation Unsecured	-	-	-	
8819 Specific Taxes	-	-	-	
8941 Bond Proceeds	-	-	-	
<b>Interfund Transfers</b>				
Total Income	22,981,875	21,994,125	77,151	0%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 50,147,549	\$ 49,159,799	\$ 77,151	0%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services			-	
5830 Bank Charges	1,000	1,000	-	
5890 Other Services	26,000	26,000	-	
7110 Principle Payment	19,175,000	19,075,000	(100,000)	-1%
7111 Debt Interest & Other	3,779,875	2,892,125	(887,750)	-23%
7322 Interfund Transfers			-	
	22,981,875	21,994,125	(987,750)	-4%
NET ENDING BALANCE, JUNE 30	27,165,674	27,165,674	1,064,901	4%
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$ 50,147,549</b>	<b>\$ 49,159,799</b>	<b>\$ 77,151</b>	<b>0%</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-2021 Measure C Mammoth Construction Funds**

	Budget 2019-2020	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 3,743,391	\$ 3,788,720	\$ 45,329	1.21%
INCOME				
<b>Local Income</b>				
8860 Interest	45,329	299	(45,030)	-99.34%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	3,713,509	-	(3,713,509)	-100.00%
Total Income	3,758,838	299	(3,758,539)	-99.99%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 75,211	\$ 3,789,019	\$ (3,713,210)	-4937.06%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	-	299	299	
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	3,758,838	-	(3,758,838)	-100.00%
64XX Equipment			-	
Total Expenditures	3,758,838	299	(3,758,539)	-99.99%
ENDING BALANCE, JUNE 30	29,882	3,788,720	3,758,838	12578.94%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 3,788,720	\$ 3,789,019	\$ 299	0.01%

**KERN COMMUNITY COLLEGE DISTRICT  
2020-21 Mammoth Bonds Debt Service Fund**

	Budget 2019-20	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$1,273,749	\$1,245,957	(\$27,792)	-2.18%
INCOME				
<b>Local Income</b>				
8860 Interest	22,000	22,000		
8819 Specific Taxes	1,593,294	1,199,862	(393,432)	-24.69%
8941 Other				
Total Income	1,615,294	1,221,862	(393,432)	-24.36%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,889,043	\$2,467,819	(\$421,224)	-14.58%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services				
5830 Bank Charges	2,299	2,299		
6200 Buildings				
6400 Equipment				
7110 Principle Payment	1,030,000	487,686	(542,314)	-52.65%
7111 Debt Interest & Other	582,995	731,877	148,882	25.54%
Total Expenditures	1,615,294	1,221,862	(393,432)	-24.36%
NET ENDING BALANCE, JUNE 30	1,273,749	1,245,957	(27,792)	-2.18%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,889,043	\$2,467,819	(\$421,224)	-14.58%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 ----- 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund**

	Budget 2019-20	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$10,624,375	\$8,271,765	(\$2,352,610)	-22.14%
INCOME				
<b>Local Income</b>				
8981AA Interfund transfers in	255,000	255,000		
8860AA Interest	125,000	125,000		
8860AB Unrealized Gains & Losses				
8982AA Intrafund transfers in				
8989AB Carryover Funds Budget Only	2,352,610	1,910,350	(442,260)	-18.80%
Total Income	2,732,610	2,290,350	(442,260)	-16.18%
TOTAL NET BEGINNING BALANCE & INCOME	\$13,356,985	\$10,562,115	(\$2,794,870)	-20.92%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Rental of Facilities	2,729,110	2,286,850	(442,260)	-16.21%
5830 Bank Charges	3,500	3,500		
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,732,610	2,290,350	(442,260)	-16.18%
NET ENDING BALANCE, JUNE 30	8,271,765	6,361,415	(2,352,610)	-28.44%
TOTAL EXPENDITURES & ENDING BALANCE	\$11,004,375	\$8,651,765	(\$2,794,870)	-25.40%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 Facilities Corporation Debt Service Fund Budget**  
**2016 Conversion of 2008 refunding and 2004 COP**

	Budget 2019-20	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$1,410	\$1,410	\$0	0.00%
INCOME				
8850AA Rentals & Leases	2,287,850	2,291,850	4,000	0.17%
8860AA Interest				
8981AA Interfund Transfer				
8941AA Sale of Bonds				
Total Income	2,287,850	2,291,850	4,000	0.17%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,289,260	\$2,293,260	4,000	0.17%
EXPENDITURES				
5830 Bank Charges	5,000	5,000	0	0.00%
7110 Bond Payment	1,220,000	1,285,000	65,000	5.33%
7111 Debt Interest & Other	1,062,850	1,001,850	(61,000)	-5.74%
7312 Interfund Transfers				
Total Expenditures	2,287,850	2,291,850	4,000	0.17%
NET ENDING BALANCE, JUNE 30	1,410	1,410	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,289,260	\$2,293,260	4,000	0.17%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 KCCD Lease Revenue Bonds (BC Solar Facility)**  
**Lease Revenue Fund**

	Budget 2019-20	Budget 2020-21	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	350,012	306,001	(44,011)	-12.57%
Total Income	350,012	306,001	(44,011)	-12.57%
TOTAL NET BEGINNING BALANCE & INCOME	\$350,012	\$306,001	(\$44,011)	-12.57%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	350,012	306,001	(44,011)	-12.57%
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	350,012	306,001	(44,011)	-12.57%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$350,012	\$306,001	(\$44,011)	-12.57%



**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 KCCD Lease Revenue Bonds (BC Solar Facility)**  
**Debt Service Fund**

	Budget 2019-20	Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,909	\$ 4,909	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	382,675	307,977	(74,698)	-19.52%
8860 Interest	25	25		
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	382,700	308,002	(74,698)	-19.52%
TOTAL NET BEGINNING BALANCE & INCOME	\$387,609	\$312,911	(\$74,698)	-19.27%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	2,000	2,000		
5890 Other Services				
7110 Principle Payment	135,000	194,000	59,000	43.70%
7111 Debt Interest & Other	245,700	112,002	(133,698)	-54.42%
7312 Interfund Transfers				
Total Expenditures	382,700	308,002	(74,698)	-19.52%
NET ENDING BALANCE, JUNE 30	4,909	4,909		
TOTAL EXPENDITURES & ENDING BALANCE	\$387,609	\$312,911	(\$74,698)	-19.27%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2020-21 KCCD California Energy Commission Loan (BC Solar Facility)**  
**Debt Service Fund**

	Budget 2019-20	Budget 2020-21	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				
8982AA Intrafund Transfers in	200,000	306,002	106,002	53.00%
Total Income	200,000	306,002	106,002	53.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$200,000	\$306,002	\$106,002	53.00%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	150,000	194,000	44,000	29.33%
7111 Debt Interest & Other	50,000	112,002	62,002	124.00%
7312 Interfund Transfers				
Total Expenditures	200,000	306,002	106,002	53.00%
NET ENDING BALANCE, JUNE 30	0	0	0	562.50%
TOTAL EXPENDITURES & ENDING BALANCE	\$200,000	\$306,002	\$106,002	53.00%

**KERN COMMUNITY COLLEGE DISTRICT  
2020-21 Child Development Funds**

	Adopted Budget 2019-20	Bakersfield Budget 2020-21	Cerro Coso Budget 2020-21	Porterville Budget 2020-21	DO Budget 2020-21	Budget 2020-21	Revised Budget Difference	% Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	95,574	180,345	16,697	0		197,042	101,468	106.17%
INCOME							0	
8190 Other Federal Revenue	600,000	404,208	69,294	30,000		503,502	(96,498)	-16.08%
8621 Children's Center	2,547,580	1,798,436	1,015,665	319,141		3,133,242	585,661	22.99%
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	145,883			136,353		136,353	(9,530)	-6.53%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,389,038	2,382,989	1,101,656	485,494	-	3,970,139	581,102	17.15%
1000 Certificated Salaries	0					0	0	0.00%
2000 Classified Salaries	1,929,413	1,255,410	687,314	247,631		2,190,354	260,941	13.52%
3000 Benefits	1,207,114	671,872	317,286	199,539		1,188,697	(18,417)	-1.53%
4000 Supplies	96,617	277,707	36,196	30,159		344,062	247,445	256.11%
5000 Services and Maintenance	56,391	178,000	60,860	1,355		240,215	183,824	325.98%
6000 Site Improvement/Equipment	675					0	(675)	-100.00%
7000 Other Outgo	6,811					0	(6,811)	-100.00%
7201 Intrafund Transfers	0					0	0	0.00%
7312 Intrafund Transfers	0					0	0	0.00%
TOTAL EXPENDITURES	3,297,020	2,382,989	1,101,656	478,683	0	3,963,328	666,308	20.21%
ENDING BALANCE, JUNE 30	92,017	0	0	6,811	0	6,811	(85,206)	-92.60%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,569,184	\$2,382,989	\$1,101,656	\$485,494	\$0	\$3,970,139	\$581,102	16.28%

# GANN LIMIT

**CALIFORNIA COMMUNITY COLLEGES**  
**GANN LIMIT WORKSHEET**  
 Fiscal Year 2020-21

DISTRICT: Kern  
 DATE: July 9, 2020

<b>I. 2020-21 Appropriations Limit:</b>			
A.	2019-20 Appropriations Limit		\$ 195,506,673
B.	2020-21 Price Factor:	<u>1.0373</u>	
C.	Population factor:		
	1 2018-19 Second Period Actual FTES	<u>23,378.6200</u>	
	2 2019-20 Second Period Actual FTES	<u>25,547.9300</u>	
	3 2020-21 Population change factor	<u>1.0928</u>	
	(line C.2. divided by line C.1.)		
D.	2019-20 Limit adjusted by inflation and population factors		\$ 221,618,826
	(line A multiplied by line B and line C.3.)		
E.	Adjustments to increase limit:		
	1 Transfers in of financial responsibility	<u>-</u>	
	2 Temporary voter approved increases	<u>-</u>	
	3 Total adjustments - increase		-
F.	Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	<u>-</u>	
	2 Temporary voter approved increases	<u>-</u>	
	3 Total adjustments - decrease		-
G.	2020-21 Appropriations Limit		\$ 221,618,826
<b>II. 2020-21 Appropriations Subject to Limit:</b>			
A.	State Aid <sup>1</sup>		\$ 83,925,822
B.	State Subventions <sup>2</sup>		361,591
C.	Local Property taxes		67,982,577
D.	Estimated excess Debt Service taxes		-
E.	Estimated Parcel taxes, Square Foot taxes, etc.		-
F.	Interest on proceeds of taxes		1,552,615
G.	Less: Costs for Unreimbursed Mandates <sup>3</sup>		
H.	2020-21 Appropriations Subject to Limit		\$ 153,822,606

<sup>1</sup> General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates

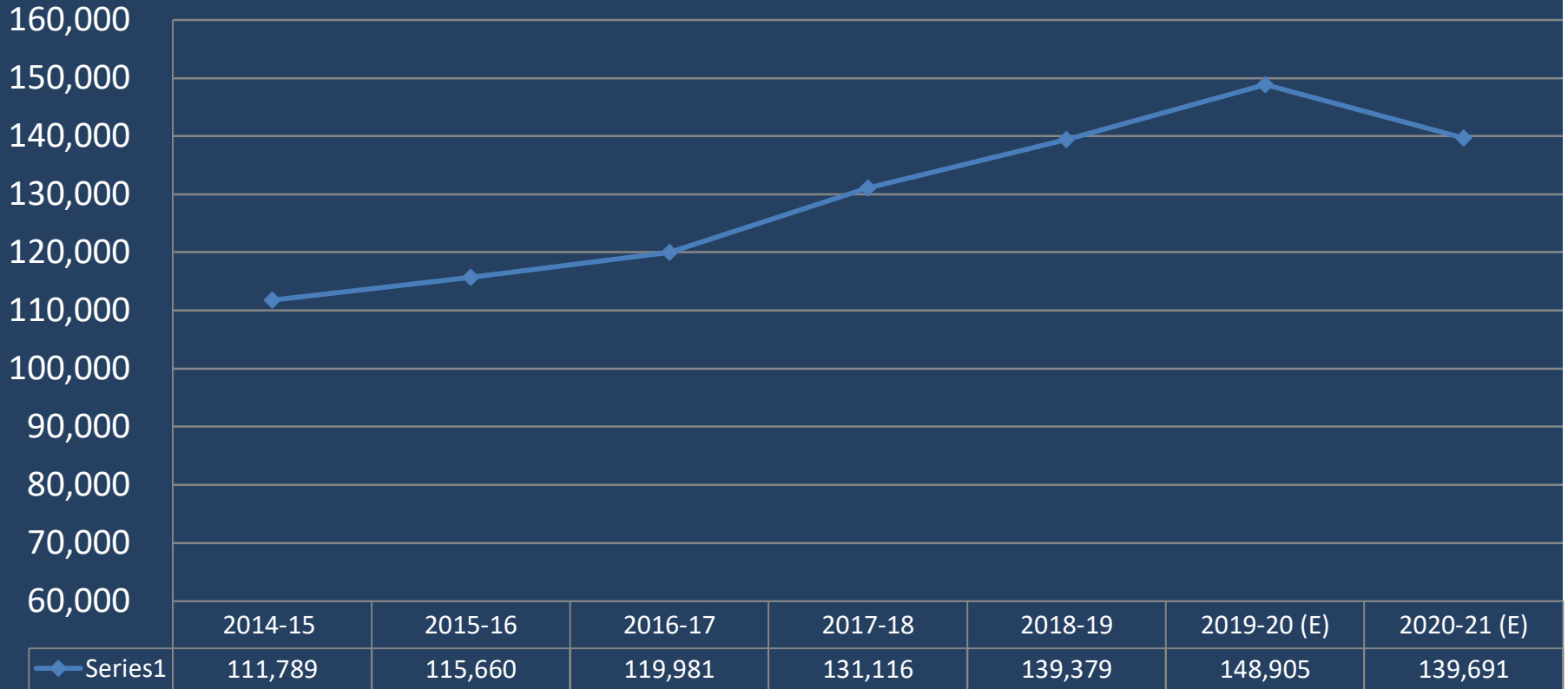
# Kern Community College District Tentative Budget 2020-2021



July 9, 2020

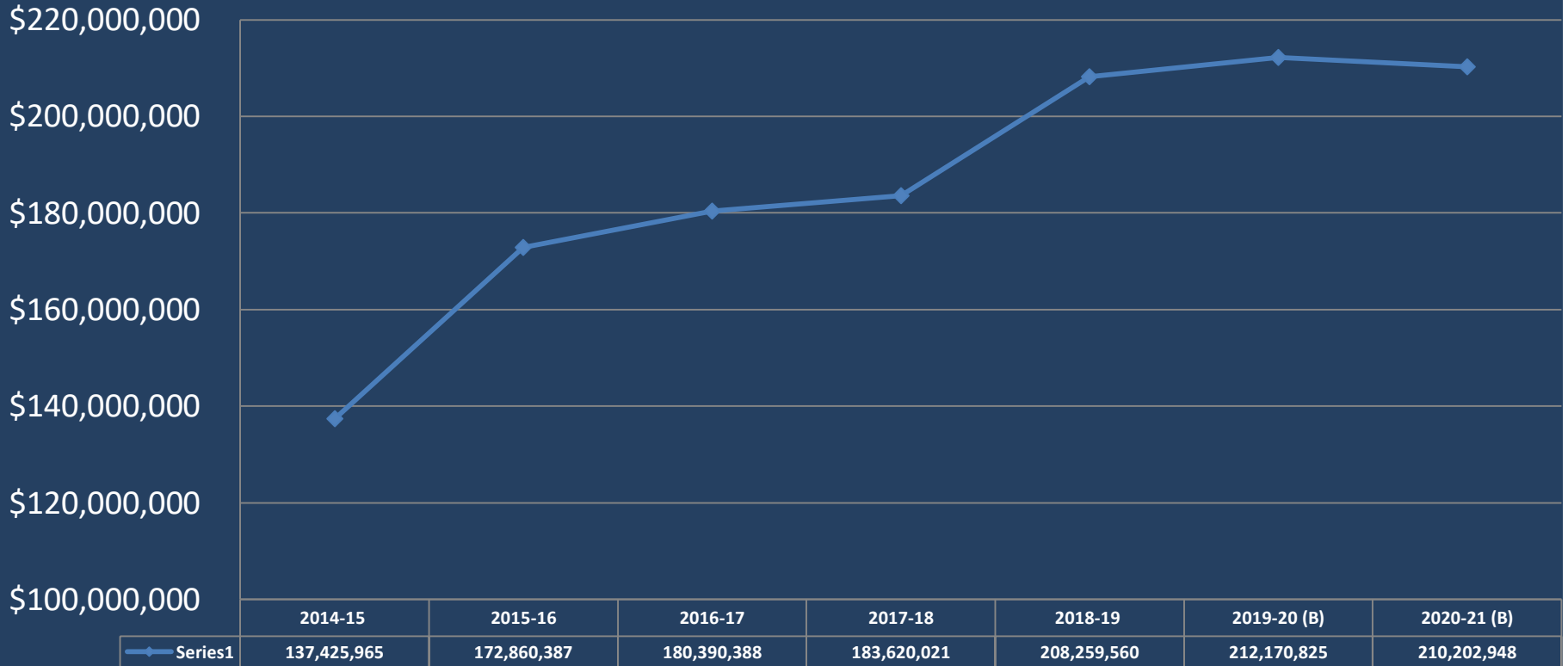
# Kern Community College District

State General Fund Revenues & Transfers  
(\$ in millions)



# Kern Community College District

## Total KCCD General Fund Revenues





# Kern Community College District

- On June 22, Governor Newsom and Assembly and Senate leadership reached an agreement around a final 2020-21 state spending plan. Enacted on June 30.
- For California Community Colleges, the 2020-21 budget agreement prevents cuts to apportionments and categoricals.
- In order to accomplish this, \$1.5 billion in funding to colleges is deferred to future years and provides no COLA and no enrollment growth.
- Of the \$1.5 billion, \$791 million would trigger-off if Congress approves a fourth stimulus package.

# Kern Community College District

## Apportionments

- Rejects the May Revision proposal to cut apportionment funding.
- Approves the May Revision proposal to extend minimum revenue provisions (hold harmless) under the Student Centered Funding Formula by an additional two years.
- No COLA
- No enrollment growth

# Kern Community College District

## Deferrals

- Approves a \$332 million deferral of community college apportionments from this May and June to the next fiscal year. This deferral is primarily for state accounting purposes.
- Approves a \$662.1 million deferral from 2020-21 to 2021-22. Includes trailer bill language to allow hardship exemptions.
- Includes a trigger deferral of \$791.1 million Proposition 98. This deferral would be withdrawn if the state receives federal funding.

# Kern Community College District

## Deferral Schedule



# Kern Community College District

Apportionment Deferrals -- KCCD Cashflow Impact						
Months	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Total
Feb-21					\$ 13,930,436	\$ 13,930,436
Mar-21			\$ 9,150,948			\$ 9,150,948
Apr-21		\$ 8,403,182				\$ 8,403,182
May-21	\$ 8,254,214					\$ 8,254,214
Jun-21	\$ 14,391,889					\$ 14,391,889
<b>Total</b>	<b>\$ 14,391,889</b>	<b>\$ 8,254,214</b>	<b>\$ 8,403,182</b>	<b>\$ 9,150,948</b>	<b>\$ 13,930,436</b>	<b>\$ 54,130,669</b>
Based on 2019-20 Monthly Apportionment Cashflow						

# Kern Community College District

## COVID-19 Response Block Grant

- **\$120 Million Block Grant**

- Includes \$120 million one-time from Proposition 98 and federal funds to support a basic needs/learning loss/COVID 19 response block grant to colleges.
  - \$54 million must be spent by December 30, 2020.
  - \$66 million must be spent by June 30, 2022.
- Allocated on actual reported FTES.

### Uses

- Reengagement strategies for incompletes or fails in Spring 2020.
- Grants to faculty to develop online, accelerated learning modules for incompletes and fails.
- Professional development opportunities for faculty and student services professionals.
- Investments to close the digital divide.
- Support to address other barriers.
- Cleaning supplies and PPE.

# Kern Community College District

## Categoricals

- Protects against cuts to categorical programs, including Strong Workforce Program and Student Equity and Achievement, keeping programs at 2019-20 spending levels.
- **SEA.** Requires a portion of the Student Equity and Achievement Program to be used to support or establish food pantries or food distribution program.
- **SWP.** Encourages short-term workforce training programs focusing on:
  - Economic recovery and resulting in job placement. Reskilling and upskilling.
  - Have at least one proven employer partner, demonstrate job vacancies.
  - Use competency-based approaches and apply credit for prior learning.
  - Short term = 4-12 week program

# Kern Community College District

## Categoricals

- Defers the Governor's Budget proposal to create the California Community Colleges System Support Program.
- Provides \$10 million ongoing support for immigrant legal services.
- Provides \$5.8 million for Dreamer resource liaisons.



# Kern Community College District

## Classified Staff Employment

“From July 1, 2020, to June 30, 2021, inclusive, the governing board of a ... community college district... **shall not implement layoffs or releases** of any permanent or probationary classified employees of the... community college district... who hold classifications in, or are assigned to **positions in nutrition, transportation, or custodial services.**

Nothing in this section shall be construed to prohibit a ... community college district... from terminating a classified employee for good cause.”

# Kern Community College District

## Capital Outlay

- Approves Proposition 51 resources to support 25 new and 15 continuing capital outlay projects. Also approves the May Revision proposal to reappropriate funds for 23 projects.

# Kern Community College District

## CalPERS/CalSTRS

- Includes a \$2.3 billion reallocation to buy down employer contribution rates for the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) in 2020–21.
- The bill also removes the CalSTRS Board's ability to change the rate in 2020–21, instead keeping the 2019–20 rate in statute.

# Kern Community College District

## CalPERS/CalSTRS

### CalPERS

2020-21 Prior Rate	New 2020-21 Rate	2021-22 Prior Rate	New 2021-22 rate
22.67%	20.7%	24.6%	22.84%

### CalSTRS

2020-21 Prior Rate	New 2020-21 Rate	2021-22 Prior Rate	New 2021-22 rate
18.41%	16.15%	17.9%	16.02%

# Kern Community College District

## 50% Law

- The trailer bill language excludes COVID-19 related expenditures from the 50% Law calculations.
- Adds a one-year sunset. Repealed July 1, 2021.

# Kern Community College District

## Other Provisions

- Reduces funding for Calbright College by \$5 million ongoing and \$40 million one-time.
- Provide \$700,000 one-time General Fund to support a working group to review current rules governing the use of athletes' names, images and likeness per the Fair Pay to Play Act.
- Provides \$15 million one-time General Fund (through the Cal Grant program) to support emergency financial aid for undocumented students at UC, CSU and the community colleges. \$11 million of total program resources designated for community colleges.

# Kern Community College District

Kern Community College District 2020-21 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2020-21 Tentative Budget	2019-20 Adopted Budget	Change Inc./(Dec.)	Pct. Change	2019-20 Projected	Change Inc./(Dec.)	Pct. Change
Beginning Balance	76,853,364	50,311,546	26,541,818	52.75%	66,270,560	10,582,804	15.97%
<b>Revenues</b>							
<i>Federal</i>	731,926	763,981	(32,055)	-4.20%	624,467	107,459	17.21%
<i>State</i>	89,030,067	85,834,001	3,196,066	3.72%	104,951,626	(15,921,560)	-15.17%
<i>Local</i>	79,691,269	76,080,812	3,610,457	4.75%	71,793,838	7,897,431	11.00%
<i>Other Financing Sources</i>	11,751	9,999	1,752	17.52%	704,950	(693,199)	-98.33%
<b>Total Revenue</b>	<b>169,465,013</b>	<b>162,688,793</b>	<b>6,776,220</b>	<b>4.17%</b>	<b>178,074,881</b>	<b>(8,609,868)</b>	<b>-4.83%</b>
<b>Expenditures</b>							
<i>Academic Salaries</i>	66,435,275	64,205,228	2,230,047	3.47%	65,117,008.59	1,318,266	2.02%
<i>Classified &amp; Other Non-academic Salaries</i>	29,245,791	29,313,674	(67,883)	-0.23%	29,313,674.00	(67,883)	-0.23%
<i>Employee Benefits</i>	39,334,702	37,842,805	1,491,897	3.94%	37,842,805.00	1,491,897	3.94%
<i>Supplies &amp; Materials</i>	3,208,861	3,052,102	156,759	5.14%	3,052,102.00	156,759	5.14%
<i>Service/Utilities/Operating Exps.</i>	24,279,460	22,282,943	1,996,517	8.96%	20,897,763.00	3,381,697	16.18%
<i>Capital Outlay</i>	2,380,789	2,067,566	313,223	15.15%	4,437,873.10	(2,057,085)	-46.35%
<i>Other Outgo</i>	6,080,964	6,077,976	2,988	0.05%	6,073,750	7,214	0.12%
<i>Transfers Out</i>	557,000	745,560	(188,560)	-25.29%	757,101	(200,101)	-26.43%
<b>Total Expenditures and Other Outgo</b>	<b>171,522,842</b>	<b>165,587,854</b>	<b>5,934,988</b>	<b>3.58%</b>	<b>167,492,077</b>	<b>4,030,765</b>	<b>2.41%</b>
Ending Balance (Reserves)	74,795,535	47,412,485	27,383,050	57.75%	76,853,364	(2,057,829)	-2.68%
Projected Change in Fund Balance (Reserves)	(2,057,829)	(2,899,061)	841,232	-29.02%	10,582,804	(12,640,633)	-119.45%

# Kern Community College District

## 2020-21 General Fund – Unrestricted Fund Balances

<b>Unrestricted Reserve Analysis (GU &amp; CE)</b>	<b>Beg Balance</b>	<b>End Balance</b>	<b>Net Change</b>
<b>GU001 Unrestricted</b>			
Bakersfield College	20,178,062	20,178,062	-
Cerro Coso Community College	3,385,152	3,744,594	359,442
Porterville College	6,000,197	6,413,634	413,437
District Wide	45,904,773	44,038,726	(1,866,047)
<b>Total GU001</b>	<b>75,468,184</b>	<b>74,375,016</b>	<b>(1,093,168)</b>
<b>Contract Education Unrestricted</b>			
Bakersfield College	69,944	-	(69,944)
Cerro Coso Community College	-	-	-
Porterville College	-	-	-
District Operations	1,315,236	420,519	(894,717)
<b>Total Contract Education</b>	<b>1,385,180</b>	<b>420,519</b>	<b>(964,661)</b>
<b>Total Unrestricted Fund Balances</b>	<b>76,853,364</b>	<b>74,795,535</b>	<b>(2,057,829)</b>



# **Kern Community College District**

**Projected Unrestricted Ending Fund Balance  
\$74.8 million or 43.61%**

- **Unallocated District Wide = \$44.5 million**
- **Colleges = \$30.3 million**

# Kern Community College District

## Compliance Tests

- General Unrestricted Fund Salaries and Benefits
  - > Goal less than 80%; Projected 2020-21 = 78.9%
- Goal 15% Unallocated District wide Reserve (Does not include 5% per College Reserve)
  - > Projected 2020-21 = 25.92%

# Kern Community College District

## Compliance Tests

• Projected 50% Law Calculation	53.93%
• Projected Fall 2020 Full Time Faculty	441.00
Less FON*	<u>- 428.71</u>
Over/Under FON 2020	<u><u>12.29</u></u>

\* FON as of June 30, 2020 – Advance indicated FON at 442.79

# **Kern Community College District**

## **Potential Threats to KCCD Budget** **Assumptions**

- Fiscal Impact of Recession
  - No additional Federal relief to California
  - Continued erosion of the economy due to COVID-19 Pandemic