

Kern Community College District Adopted Budget 2020-2021



**BAKERSFIELD
COLLEGE**

CERRO COSO
COMMUNITY COLLEGE

**PORTERVILLE
COLLEGE**

October 8, 2020

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2020-21 ADOPTED BUDGET ASSUMPTIONS

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 Adopted Budget was developed using the 2020-21 Advance Principle Apportionment with no modification for COLA or growth revenues. The Governor had originally planned to release an August revised budget due to the significant uncertainty of the recession's impact on State revenues at the time the State budget was adopted to allow the State to get a better understanding of the impact of the economic recession on tax revenues this summer. However, tax receipts received in the first two months of the fiscal year have surprisingly exceeded projections by \$4.5 billion. There is a strong belief that due to the extension for filing income taxes for 2019, those receipts are somewhat masking the true impact of the recession on State revenues. At this point in the year it is estimated the true impact of the recession will not become clear until the last four months of 2020. The following highlights the 2020-21 System Adopted 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 \$1.458 million deferral from 2020-21 to 2021-22. Includes trailer bill language to allow hardship exemptions.
- Includes a trigger deferral reduction of \$791.1 million Proposition 98. This deferral would be withdrawn if the state receives additional federal funding relief.
- 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. Student Equity and Achievement fund will have funding deferrals.
- 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 re-appropriate 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 Adopted Budget is based on a fairly conservative budget approach. The budget uses the 2020-21 Advance Apportionment data as its base projected State revenues for 2020-21. However, the increased State revenues have not been allocated to the Colleges or District Operations and are being held back to help offset any mid-year reduction and/or revenue reductions in 2021/22.

The Kern Community College District projects its ongoing 2020-21 Adopted Budget General Fund revenues to be \$222.9 million reflecting an increase of \$10.8 million from the 2019-20 Adopted Budget. Unrestricted revenues are projected to be \$176.2 million reflecting an increase of \$13.5 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 \$46.7 million reflecting a decrease of \$2.7 million from the 2019-20 Adopted Budget.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$228.9 million reflecting an increase of \$8.9 million. Unrestricted expenditures are projected to be \$171.8 million reflecting an increase of \$6.2 million and restricted expenditures are projected to be \$57.1 million reflecting an increase of \$2.7 million.

The 2020-21 unallocated district-wide projected **beginning balance** is \$64.4 million. The colleges' projected beginning balances are \$29.8 million for a total District beginning balance of \$94.2 million. The combined 2020-21 unrestricted **ending balance** (reserves) is projected to be \$98.6 million (57.39%). 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 2020-21 Advance Apportionment, however no additional revenues were allocated to the Colleges or District Operations. Those funds are being held in anticipation of potential mid-year reductions and/or State budget reductions in the 2021/22 fiscal year.
- **Enrollment fees** remain the same at \$46/unit
- **Lottery** proceeds estimated at \$3.5 million (unrestricted) and \$648,754 (restricted)
- **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 \$46.7 million in revenue reflecting a \$2.7 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 for all employee classifications.
- **Hiring freeze** position replacements or new position recruitments are subject to approval by the College Presidents and the 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
- **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 \$94.2 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit.
- **Unrestricted ending fund balance** for 2020-21 is projected to be \$98.6 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 Adopted Budget	2019-20 Adopted Budget	Change Inc./.(Dec.)	Pct. Change	2019-20 Projected	Change Inc./.(Dec.)	Pct. Change
Beginning Balance	94,182,563	50,311,546	43,871,017	87.20%	67,487,463	26,695,100	39.56%
Revenues							
<i>Federal</i>	731,926	763,981	(32,055)	-4.20%	610,425	121,501	19.90%
<i>State</i>	102,130,435	85,834,001	16,296,434	18.99%	122,534,937	(20,404,502)	-16.65%
<i>Local</i>	73,305,996	76,080,812	(2,774,816)	-3.65%	69,863,284	3,442,713	4.93%
<i>Other Financing Sources</i>	31,751	9,999	21,752	217.54%	894,038	(862,288)	-96.45%
Total Revenue	176,200,109	162,688,793	13,511,316	8.31%	193,902,685	(17,702,576)	-9.13%
Expenditures							
<i>Academic Salaries</i>	65,094,539	64,205,228	889,311	1.39%	66,841,626	(1,747,087)	-2.61%
<i>Classified & Other Non-academic Salaries</i>	31,527,009	29,313,674	2,213,335	7.55%	27,764,846	3,762,163	13.55%
<i>Employee Benefits</i>	38,348,575	37,842,805	505,770	1.34%	36,090,233	2,258,343	6.26%
<i>Supplies & Materials</i>	3,245,847	3,052,102	193,745	6.35%	1,433,436	1,812,412	126.44%
<i>Service/Utilities/Operating Exps.</i>	24,446,430	22,282,943	2,163,487	9.71%	21,897,876	2,548,554	11.64%
<i>Capital Outlay</i>	2,496,334	2,067,566	428,768	20.74%	5,103,335	(2,607,001)	-51.08%
<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%	2,002,482	(1,445,482)	-72.18%
Total Expenditures and Other Outgo	171,796,699	165,587,854	6,208,845	3.75%	167,207,584	4,589,114	2.74%
Ending Balance (Reserves)	98,585,973	47,412,485	51,173,488	107.93%	94,182,563	4,403,410	4.68%
Projected Change in Fund Balance (Reserves)	4,403,410	(2,899,061)	7,302,471	-251.89%	26,695,100	(22,291,690)	-83.50%
-							
Unrestricted Reserve Analysis (GU & CE)	Beg Balance	End Balance	Net Change				
GU001 Unrestricted							
Bakersfield College	20,178,062	20,178,062	-				
Cerro Coso Community College	3,385,152	3,744,546	359,394				
Porterville College	6,000,197	6,385,634	385,437				
District Wide	63,079,464	67,857,213	4,777,749				
Total GU001	92,642,875	98,165,455	5,522,580				
Contract Education Unrestricted							
Bakersfield College	224,452	-	(224,452)				
Cerro Coso Community College	-	-	-				
Porterville College	-	-	-				
District Operations	1,315,236	420,519	(894,717)				
Total Contract Education	1,539,688	420,519	(1,119,169)				
Total Unrestricted Fund Balances	94,182,563	98,585,974	4,403,410				

Kern Community College District				
2020-21 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2020-21 Adopted Budget	2019-20 Adopted Budget	Change Inc./Dec.)	Pct. Change
Beginning Balance	10,511,337	6,658,773	3,852,564	57.86%
Revenues				
<i>Federal</i>	4,869,663	4,777,061	92,602	1.94%
<i>State</i>	38,512,794	41,977,982	(3,465,188)	-8.25%
<i>Local</i>	3,352,973	2,726,990	625,983	22.96%
<i>Other Financing Sources</i>	-	-	-	N/A
Total Revenue	46,735,431	49,482,033	(2,746,602)	-5.55%
Expenditures				
<i>Academic Salaries</i>	6,673,934	6,291,947	381,987	6.07%
<i>Classified & Other Non-Academic Salaries</i>	16,255,385	16,338,767	(83,382)	-0.51%
<i>Employee Benefits</i>	7,278,468	7,640,916	(362,448)	-4.74%
<i>Supplies & Materials</i>	2,708,387	2,513,817	194,570	7.74%
<i>Service/Utilities/Operating Expenses</i>	17,916,751	13,908,320	4,008,431	28.82%
<i>Capital Outlay</i>	3,039,366	5,624,822	(2,585,456)	-45.97%
<i>Other Outgo</i>	3,213,622	2,054,545	1,159,077	56.42%
<i>Transfers Out</i>			-	
Total Expenditures and Other Outgo	57,085,912	54,373,134	2,712,778	4.99%
Ending Balance (Reserves)	160,856	1,767,672	(1,606,816)	-90.90%
Projected Change in Fund Balance (Reserves)	(10,350,482)	(4,891,101)	(5,459,381)	111.62%

ALLOCATION

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2020-21 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
2									
3	Beginning Balance and Income to be Allocated								
4		Beginning Balance (Unrestricted GU001 only)							
5	Step 1	District-wide Unallocated Carryover/Reserves Base							-
6	Step 1	District Operations Mandatory Reserve/Project Carryover							-
7	Step 1	College Carryover		20,178,062	3,385,152	6,000,197		\$ 63,079,464	92,642,875
8		Total Beginning Balance		20,178,062	3,385,152	6,000,197		63,079,464	92,642,875
9									
10	Step 2	Total Income	\$ 165,372,582						\$ 165,372,582
11									
12		Total Beginning Balance and Income to be Allocated	165,372,582	20,178,062	3,385,152	6,000,197		63,079,464	258,015,457
13									
14									
15									
16	Allocations								
17		Base Operating Allocations:							
18	Step 3	College Base		7,416,718	5,731,097	4,045,480			17,193,295
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		39	32	22			93
24									
25		Total Base Allocations		7,416,756	5,731,129	4,045,502			17,193,388
26									
27									
28	Step 6	Base FTES Allocations:		102,272,495	19,632,693	19,349,310			141,254,497
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./(Dec.)		4,600,695	843,685	880,180			6,324,560
32									
33	Step 8	COLA		-	-	-			-
34									
35	Step 9	FTES Growth Allocations		-	-	-			-
36									
37	Step 10	FTES Decline		-	-	-			-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	-		-	-
39									
40	Step 11	Deficit Coefficient		-	-	-			-
41									
42	Step 12	Other Changes Increase/(Decrease)		436,559	80,057	83,520			600,137
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		6,643,797	6,643,797
44		Total FTES Allocations		107,309,749	20,556,435	20,313,010		6,643,797	154,822,991
45									
46	Step 13	Base District wide Reserves						63,079,464	63,079,464
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	-

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2020-21 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
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	Total District Charge Back			(21,619,729)	(3,941,797)	(4,149,968)	29,711,494	-	63,079,464
56									
57	Total Allocations			93,106,776	22,345,767	20,208,545	31,577,541	67,857,214	235,095,843
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	Net Change in Allocation from 2019-20 Adopted Budget			\$ 4,721,228	\$ 1,052,893	\$ 785,275	\$ 1,317,429	\$ 47,271,536	\$ 55,148,361
66	Net Change Percentage Increase			5.07%	4.71%	3.89%	4.17%	69.66%	23.46%
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
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)			\$ -	\$ -	\$ -	\$ -	\$ 67,857,214	\$ 67,857,214
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)			224,452	-	-	1,315,236	-	1,539,688
76	College/DO Local & Community Ed Revenue (GU001 & CE)			2,502,197	430,200	261,774	989,559	-	4,183,730
77	Total Funds available to budget			\$ 116,011,486	\$ 26,161,119	\$ 26,470,516	\$ 33,882,337	\$ 67,857,214	\$ 270,382,672
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2020-21 Adopted 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 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

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

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

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

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

STRATEGIC GOALS

Goal One: Maximize student success

Goal Two: Ensure student access

Goal Three: Provide workforce and economic development programs that respond to local industry

Goal Four: Reduce equity gaps

Goal Five: Strengthen organizational effectiveness

2020-21 DISTRICT-WIDE PRIORITIES

- 1 Improve Student Achievement rates and reduce equity gaps 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

KERN COMMUNITY COLLEGE DISTRICT

Adopted Budget - Revenue

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 Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
	2020-21			2020-21			2020-21			2020-21			2020-21	
8989AB Carry Over Funds - Budget Only	20,178,062	224,452	580,774	3,385,152		3,167,884	6,000,197		5,256,228	63,079,464	1,315,236	1,506,451	94,182,563	10,511,337
8050 - Subtotal	20,178,062	224,452	580,774	3,385,152	-	3,167,884	6,000,197	-	5,256,228	63,079,464	1,315,236	1,506,451	94,182,563	10,511,337
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			42,134			30,283			62,598					135,015
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
8190AB Other			1,341,491			592,403			180,450					2,114,344
8190AP Potash Revenue										724,354			724,354	
8194AA Federal Revenue Prior Period Adj			153,732											153,732
8194AB Federal Prior Year Carry Over			337,952											337,952
8100 - Subtotal	-	-	2,877,451	1,500	-	862,344	-	-	1,129,868	730,426	-	-	731,926	4,869,663
8611AA State General Apportionment										96,664,782			96,664,782	
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			1,268,470			252,300			287,069					1,807,839
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			8,187,593			630,356			720,430					9,538,379
8629AC Care			193,615			127,113			146,217					466,945
8629AE BFAP			573,345			178,889			196,517					948,751
8629PY Other General Categorical Program PY			526,231											526,231
8659AA Other Reimbursable Categorical			1,055,416						233,474					1,288,890
8659AF Pass through categorical programs			3,851,061											3,851,061
8659AG OTHER STATE GRANTS			284,329											284,329
8681AA State Lottery Proceeds										3,530,183			3,530,183	
8682AA State Mandated Costs										645,156			645,156	
8690AA Other State Revenues						227,544			867,843		788,612		788,612	1,095,387
8694AA State Revenue Prior Period Adj			217,291											217,291
8694AB State Prior Year Carry Over			10,192,880						10,163					10,203,043
8600 - Subtotal	-	-	29,946,825	30,000	-	3,556,989	-	-	5,008,981	101,311,823	788,612	-	102,130,435	38,512,794
8811AA Tax Allocation Secured Roll										61,583,276			61,583,276	
8823AA Specific Contributions/Gifts	21,100												21,100	
8824AA Specific Grants			254,000						50,000				71,300	304,000
8831AA Instructional Contracts		133,040			12,000	10,000			71,300				13,050	210,987
8839AA Other Contracts			830,000								65,947		135,000	23,050
8840AA Sales and Commissions						3,500						72,819	3,500	902,819
8844AC Renegade Room													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	340
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	

KERN COMMUNITY COLLEGE DISTRICT																
Adopted Budget - Revenue																
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 Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted		
															2020-21	
8850AA		Rentals & leases	94,740			15,000			25,000			36,000	134,740	36,000		
8860AA		Interest and Investment Income											1,552,615			
8872BA		Community Service Classes	5,000	410,000		6,000							421,000			
8874AA		Enrollment						900				6,714,547	6,715,447			
8874AB		Enrollment Audit Fees						150					150			
8876AA		Health									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						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			
8895AB		Other	13,700										160,366	159,999		
8895AF		Debit Card Revenue						130,005		22,975	29,994	123,691	500			
8895AG		Pool Income	25,000										25,000			
8800 - Subtotal			1,927,407	543,040	2,650,000	380,700	18,000	172,345	261,774	-	457,810	69,974,129	200,947	72,819	73,305,996	3,352,973
8911AA		Compensation for Loss Gen Fxd Asset	20,000											20,000		
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			114,758,255	-	-	26,287,565	-	-	24,358,512	-	-	-165,372,582	-	-	31,751	-
Total, Net Beginning Balance and Income			136,863,724	767,492	36,055,049	30,084,917	18,000	7,759,563	30,620,483	-	11,852,887	69,723,260	2,304,795	1,579,269	270,382,672	57,246,768

**KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total 2020-21
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
1100 Acad - Reg Schedule	397.00	377.66	2.40	2.25	40,686,762	39,932,641	-1.85%				251,927	200,758	-20.31%	40,133,399
1100 - Subtotal					40,686,762	39,932,641	-1.85%				251,927	200,758	-20.31%	40,133,399
1214 Educational Administrators - Cont	43.36	38.83	7.56	6.09	6,097,618	5,754,647	-5.62%				826,941	725,439	-12.27%	6,480,086
1231 Counselors - Contract	12.43	13.82	27.03	28.11	1,277,711	1,417,877	10.97%				2,535,289	2,786,240	9.90%	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	14.52	2.76	2.78	1,289,571	1,544,320	19.75%	127,759	129,390	1.28%	303,878	323,197	6.36%	1,996,907
1252 Acad Emp Dept Chair	22.67	21.77	0.00	0.00	2,745,346	2,639,458	-3.86%							2,639,458
1200 - Subtotal					12,133,639	12,098,674	-0.29%	127,759	129,390	1.28%	3,705,464	3,856,181	4.07%	16,084,245
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	466,042	2.92%				302,962	240,052	-20.77%	706,094
1300 - Subtotal					10,993,233	12,638,650	14.97%	19,088	15,000	-21.42%	359,084	340,052	-5.30%	12,993,702
1419 Acad Emp - Non-Inst Non Cont					244,748	280,184	14.48%				1,975,471	2,276,942	15.26%	2,557,126
1400 - Subtotal					244,748	280,184	14.48%				1,975,471	2,276,942	15.26%	2,557,126
1000 - Total					64,058,381	64,950,149	1.39%	146,847	144,390	-1.67%	6,291,947	6,673,934	6.07%	71,768,472
2110 Ciss Mgt(NonEd)	78.20	86.58	40.37	33.07	7,438,995	8,251,536	10.92%	206,094	219,096	6.31%	3,352,899	2,695,237	-19.61%	11,165,869
2190 Conf Employee - Non Mgt	10.00	10.00			788,249	787,455	-0.10%							787,455
2191 Ciss Non-Inst Emp Reg Salary Sched	304.20	312.69	111.74	100.50	15,874,862	16,619,479	4.69%	337,182	234,905	-30.33%	5,859,185	5,561,237	-5.09%	22,415,621
2199 Classified Salary Abatement					-167,483	-127,719	-23.74%							-127,719
2100 - Subtotal					23,914,623	25,530,750	6.76%	543,276	454,001	-16.43%	9,212,084	8,256,474	-10.37%	34,241,226
2211 Inst Aide FT Direct Inst	17.18	17.03			938,672	940,984	0.25%							940,984
2291 Inst Aide FT Oth-In-Direct Inst			2.50	1.91							191,276	147,803	-22.73%	147,803
2200 - Subtotal					938,672	940,984	0.25%				191,276	147,803	-22.73%	1,088,787
2311 Admin Non-Inst Prof Expt											22,000	156,467	611.22%	156,467
2392 Non-Inst Students					167,751	175,217	4.45%	26,000	24,950	-4.04%	806,443	1,001,484	24.19%	1,201,651
2393 Class Non-Inst Overtime					203,240	230,240	13.28%				34,600	158,400	357.80%	388,640
2394 Non-Admin Non-Inst Prof Expt					166,670	443,427	166.05%	314,195	417,100	32.75%	490,261	667,976	36.25%	1,528,504
2399 CIs Oth - Temp					205,611	204,568	-0.51%				87,506	148,373	69.56%	352,941
2300 - Subtotal					743,272	1,053,452	41.73%	340,195	442,050	29.94%	1,440,809	2,132,701	48.02%	3,628,203
2411 Inst Students					155,000	155,000	0.00%				477,342	275,048	-42.38%	430,048
2412 Direct Inst Prof Expt					1,529,200	2,063,235	34.92%	50,000	49,123	-1.75%	30,000	23,040	-23.20%	2,135,398
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%							
2400 - Subtotal					1,815,037	2,355,535	29.78%	50,000	49,123	-1.75%	617,843	413,908	-33.01%	2,818,565
2999 Salary Budget Control					961,265	468,152	-51.30%	7,335	232,963	3,076.26%	4,876,755	5,304,498	8.77%	6,005,613
2900 - Subtotal					961,265	468,152	-51.30%	7,335	232,963	3,076.26%	4,876,755	5,304,498	8.77%	6,005,613
2000 - Total					28,372,869	30,348,873	6.96%	940,805	1,178,137	25.23%	16,338,767	16,255,385	-0.51%	47,782,395
3110 STRS-Acad Inst & Instr Aides(Dir)					9,664,113	9,366,474	-3.08%	25,111	23,319	-7.14%	582,688	561,504	-3.64%	9,951,296
3120 STRS - Ciss Mgt Non-Ed Admin					78,570	67,827	-13.67%				44,361	20,789	-53.14%	88,616
3130 STRS - Ed Administrators - Cont					742,932	795,109	7.02%				83,203	86,632	4.12%	881,742
3131 STRS - Oth Acad Emp Non-Inst					25,297	27,053	6.94%				325,115	375,900	15.62%	402,952
3100 - Subtotal					10,510,913	10,256,462	-2.42%	25,111	23,319	-7.14%	1,035,367	1,044,824	0.91%	11,324,606
3210 PERS-Acad Inst & Instr Aides(Dir)					159,518	105,565	-33.82%	17,006	18,811	10.61%	29,867	30,595	2.44%	154,971
3220 PERS - Ciss Mgt Non-Educational Adm					1,492,848	1,680,504	12.57%	40,600	45,353	11.71%	599,532	531,268	-11.39%	2,257,125
3221 PERS - Ciss Emp					3,219,677	3,411,618	5.96%	33,441	20,860	-37.62%	1,130,356	1,112,605	-1.57%	4,545,083
3222 PERS - Conf Emp Non-Mgt					151,392	163,003	7.67%							163,003
3240 PERS - Ed Adm - Cont					213,113	116,998	-45.10%				44,980	52,201	16.05%	169,200

**KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
3200 - Subtotal					5,236,547	5,477,689	4.60%	91,047	85,023	-6.62%	1,804,734	1,726,670	-4.33%	7,289,382
3310 OASDHI-Acad Inst & Instl Aides(Dir)				888,109	924,565	4.10%	10,917	10,021	-8.20%	63,153	67,952	7.60%	1,002,538	
3320 OASDHI - Ciss Mgt Non-Educ Admin				565,177	605,252	7.09%	15,766	16,165	2.53%	232,077	197,206	-15.03%	818,623	
3321 OASDHI - Ciss Emp				1,247,659	1,293,440	3.67%	14,671	9,307	-36.57%	443,708	439,917	-0.85%	1,742,664	
3322 OASDHI - Conf Emp - Non Mgt				58,771	60,240	2.50%							60,240	
3340 OASDHI - Educational Admin - Cont				121,394	101,745	-16.19%					28,623	26,099	-8.82%	127,844
3341 OASDHI - Oth Acad Emp Non-Instl				2,145	2,656	23.80%					42,863	40,853	-4.69%	43,509
3300 - Subtotal				2,883,255	2,987,897	3.63%	41,355	35,493	-14.17%	810,425	772,028	-4.74%	3,795,418	
3410 H&W-Acad Inst & Instl Aides(Dir)				8,247,705	8,151,048	-1.17%	35,426	36,625	3.38%	648,513	640,395	-1.25%	8,828,069	
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)				921,408	916,193	-0.57%	4,196	4,317	2.89%	65,147	67,049	2.92%	987,559	
3420 H&W - Ciss Mgt(Non-Educ Admin)				1,447,909	1,576,632	8.89%	35,563	33,793	-4.98%	727,597	604,436	-16.93%	2,214,861	
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)				155,467	167,846	7.96%	4,039	4,294	6.31%	64,890	52,827	-18.59%	224,967	
3421 H&W - Ciss Emp				5,288,130	5,533,830	4.65%	71,126	36,533	-48.64%	1,900,389	1,775,473	-6.57%	7,345,837	
3421RC OPEB ARC-Ciss Emp				307,328	321,756	4.69%	3,327	1,975	-40.64%	109,668	105,804	-3.52%	429,535	
3422 H&W - Conf Emp - Non Mgt				177,816	182,667	2.73%							182,667	
3422RC OPEB ARC-Conf Emp Non Mgt				15,058	15,434	2.50%							15,434	
3440 H&W - Educational Admin - Cont				640,208	681,533	6.45%					109,546	122,205	11.56%	803,737
3440RC OPEB ARC-EducAdmin-Cont				106,036	107,574	1.45%					14,007	15,457	10.35%	123,031
3400 - Subtotal				17,307,065	17,654,512	2.01%	153,679	117,539	-23.52%	3,639,757	3,383,645	-7.04%	21,155,696	
3510 SUI-Acad Inst & Instl Aides(Dir)				29,970	30,757	2.62%	151	151	0.13%	2,193	3,961	80.64%	34,869	
3520 SUI-Ciss Mgt Non-Educational Admin				3,966	4,282	7.96%	103	110	6.32%	1,655	1,348	-18.59%	5,739	
3521 SUI - Ciss Emp				8,454	8,870	4.92%	143	106	-26.22%	3,195	3,337	4.45%	12,313	
3522 SUI - Conf Emp - Non Mgt				384	394	2.49%							394	
3540 SUI - Educational Admin - Cont				2,689	2,744	2.05%					357	394	10.35%	3,139
3541 SUI - Oth Acad Emp - Non Instl				74	92	23.79%					1,308	1,156	-11.57%	1,248
3500 - Subtotal				45,538	47,138	3.52%	397	366	-7.76%	8,708	10,196	17.09%	57,701	
3610 WC-Acad Inst & Instl Aides(Dir)				594,623	608,509	2.34%	2,989	2,983	-0.20%	41,708	40,588	-2.68%	652,080	
3620 WC - Ciss Mgt Non-Educational Admin				78,597	84,420	7.41%	2,013	2,160	7.32%	32,844	26,570	-19.10%	113,149	
3621 WC - Ciss Emp				171,956	177,886	3.45%	2,850	2,086	-27.04%	71,435	81,636	14.28%	261,601	
3622 WC - Conf Emp - Non Mgt				7,502	7,763	3.48%							7,763	
3640 WC - Educational Administrators				52,654	54,106	2.76%					7,039	7,774	10.44%	61,880
3641 WC-Oth Acad Emp - Non Instructional				1,477	1,805	22.22%					21,913	23,575	7.58%	25,380
3600 - Subtotal				906,809	934,488	3.05%	7,851	7,222	-8.01%	174,939	180,143	2.97%	1,121,853	
3710 DefBen-Acad Inst & Instl Aides(Dir)				109,258	124,086	13.57%	2,556	3,163	23.78%	5,148	5,397	4.83%	132,647	
3720 DefBen-Ciss Mgt - Non-Educ Admin				932		-100.00%								
3721 DefBen - Ciss Emp				35,418	49,823	40.67%	4,300	4,076	-5.21%	52,700	42,999	-18.41%	96,899	
3741 DefBen - Oth Acad Emp - Non Instl					856						1,117	628	-43.74%	1,484
3700 - Subtotal				145,609	174,766	20.02%	6,856	7,240	5.60%	58,965	49,024	-16.86%	231,030	
3910 OTHBEN-Acad Inst & Instl Aide(Dir)				297,823	263,525	-11.52%	1,307	1,307		23,291	22,954	-1.45%	287,785	
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)				50,893	47,419	-6.83%	1,307	1,209	-7.50%	26,425	17,478	-33.86%	66,106	
3921 OTHBEN - Ciss Emp				147,295	140,713	-4.47%	1,681	998	-40.63%	54,280	42,348	-21.98%	184,059	
3922 OTHBEN - Conf Emp - Non Mgt				6,534	6,534								6,534	
3929 Classified Benefit Abatement				-69,912	-69,912								-69,912	
3940 OTHBEN - Educational Administrators				27,112	25,305	-6.67%					4,025	4,110	2.11%	29,414
3999 Benefit Suspense				16,735	122,324	630.96%							25,048	147,372
3900 - Subtotal				476,479	535,907	12.47%	4,294	3,513	-18.18%	108,021	111,938	3.63%	651,358	
3000 - Total				37,512,215	38,068,860	1.48%	330,590	279,716	-15.39%	7,640,916	7,278,468	-4.74%	45,627,043	
4211 Non-Library/Magazines/Bks/Prdcls				28,994	23,472	-19.04%					169,826	108,228	-36.27%	131,700
4200 - Subtotal				28,994	23,472	-19.04%					169,826	108,228	-36.27%	131,700
4310 Inst Supplies & Materials				1,187,445	1,007,816	-15.13%	47,650	234,958	393.09%	1,024,637	1,257,593	22.74%	2,500,368	

**KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total 2020-21	
	Unrst	Unrst	Rest	Rest											
	2020	2021	2020	2021											
4312					12,790	17,350	35.65%				101,575	1,200	-98.82%	18,550	
4313					778,025	851,735	9.47%	7,950	27,273	243.06%	1,207,625	1,318,555	9.19%	2,197,564	
4314					142,117	128,420	-9.64%				1,000	5,558	455.79%	133,978	
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	76,600	11.34%	200	721	260.50%	7,854	8,753	11.45%	86,074	
					4300 - Subtotal	2,909,808	2,900,921	-0.31%	55,800	262,954	371.24%	2,344,691	2,600,159	10.90%	5,764,034
4400					57,500	58,500	1.74%							58,500	
					4400 - Subtotal	57,500	58,500	1.74%						58,500	
					4000 - Total	2,996,302	2,982,894	-0.45%	55,800	262,954	371.24%	2,514,517	2,708,387	7.71%	5,954,234
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	3,084,816	0.40%		50,000		2,818,916	2,918,537	3.53%	6,053,353	
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	142,671	-3.17%	187,171	
5159					32,630	59,650	82.81%		71,761		132,655	396,843	199.15%	528,254	
					5100 - Subtotal	4,501,867	4,741,104	7.67%	135,000	387,006	186.67%	3,135,008	3,555,411	13.41%	8,683,520
5209					16,850	9,850	-41.54%		5,000		98,345	22,500	-77.12%	37,350	
5212					330,676	342,166	3.47%	8,000	4,500	-43.75%	143,211	89,135	-37.76%	435,801	
5220					967,237	842,934	-12.85%	40,950	49,569	21.05%	1,636,948	981,705	-40.03%	1,874,208	
5220DT					87,720	78,850	-10.11%				6,200	8,250	33.06%	87,100	
5221					55,700	55,550	-0.27%					48,014		103,564	
5230					110,804	102,071	-7.88%	10,625	20,000	88.24%	498,092	467,645	-6.11%	589,716	
					5200 - Subtotal	1,568,987	1,431,421	-8.77%	59,575	79,069	32.72%	2,382,797	1,617,249	-32.13%	3,127,739
5300					427,860	439,716	2.77%	1,500	4,850	223.33%	27,775	62,945	126.62%	507,511	
					5300 - Subtotal	427,860	439,716	2.77%	1,500	4,850	223.33%	27,775	62,945	126.62%	507,511
5400					1,325,900	1,325,850	-0.00%							1,325,850	
5406					190,000	190,000								190,000	
5407					7,000	7,500	7.14%							7,500	
					5400 - Subtotal	1,522,900	1,523,350	0.03%						1,523,350	
5501					42,506	42,950	1.04%		2,528		5,650	2,650	-53.10%	48,128	
5520					528,000	468,000	-11.36%				600		-100.00%	468,000	
5530					1,965,500	1,965,000	-0.03%							1,965,000	
5540					939,100	934,400	-0.50%					500		934,900	
5550					136,400	248,900	82.48%				3,591	3,591		252,491	
5560					25,425	44,925	76.70%							44,925	
5570					44,500	47,200	6.07%							47,200	
5581					104,729	112,929	7.83%		1,000		7,718	17,710	129.46%	131,639	
5583					125,878	181,120	43.89%				50	450	800.00%	181,570	
5590					16,200	16,200								16,200	
					5500 - Subtotal	3,928,238	4,061,624	3.40%		3,528	17,610	24,901	41.41%	4,090,053	
5602					181,727	182,414	0.38%		7,000		44,280	40,930	-7.57%	230,344	
5603					2,204,668	2,093,500	-5.04%	18,000	28,500	58.33%	443,600	469,591	5.86%	2,591,591	
5604											1,750	4,850	177.14%	4,850	
5608					109,475	129,475	18.27%							129,475	
5650					2,624,195	2,777,572	5.84%	7,800	14,700	88.46%	1,212,842	1,346,586	11.03%	4,138,859	
5651					600	600					26,200	66,725	154.68%	67,325	

**KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total	
	2020	2021	2020	2021	2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21	
5652					900,000	1,277,455	41.94%							1,277,455	
5671					10,700	10,704	0.04%		2,000					12,704	
5681					154,800	109,000	-29.59%				39,054	39,554	1.28%	148,554	
5683					506,153	346,425	-31.56%	22,000	22,000					368,425	
5684					66,300	66,300					7,500	3,600	-52.00%	69,900	
5685					279,000	406,198	45.59%							406,198	
5686					294,431	337,521	14.64%				20,953	47,979	128.98%	385,500	
5690					372,545	500,117	34.24%	35,162	1,000	-97.16%	190,465	104,172	-45.31%	605,289	
5691					494,318	836,418	69.21%				4,000	1,600	-60.00%	838,018	
					5600 - Subtotal	8,198,912	11.89%	82,962	75,200	-9.36%	1,990,645	2,125,587	6.78%	11,274,487	
5700					92,000	95,000	3.26%							95,000	
5720						250,000								250,000	
5731					250,500	250,500								250,500	
5740					12,000	12,240	2.00%							12,240	
5790					25,500	26,875	5.39%		8,748		129,667	74,867	-42.26%	110,490	
					5700 - Subtotal	380,000	634,615	67.00%		8,748	129,667	74,867	-42.26%	718,230	
5810					80,080	77,780	-2.87%					2,708		80,488	
5813					23,242	22,585	-2.83%							22,585	
5820					117,865	110,075	-6.61%	1,800	2,483	37.95%	19,950	36,297	81.94%	148,855	
5830					185,000	185,000		1,600	2,600	62.50%	19,200	19,200		206,800	
5831					21,900	21,900		3,300	3,643	10.40%	200	2,260	1,030.00%	27,803	
5835					331,087	479,134	44.72%							479,134	
5860					274,741	273,950	-0.29%	17,000	27,620	62.47%	318,291	287,713	-9.61%	589,283	
5861					69,084	72,240	4.57%	9,500	18,369	93.36%	126,440	191,693	51.61%	282,302	
5862					500	500			6,500		75	11,075	14,666.67%	18,075	
5863						20,000						100,000		120,000	
5870					100		-100.00%				-400	-400		-400	
5880					52,202	54,237	3.90%		300		38,770	32,410	-16.40%	86,947	
5890					450,652	764,638	69.67%	93,000	113,009	21.52%	717,290	439,370	-38.75%	1,317,018	
5899								18,000	13,448	-25.29%	4,665,655	8,886,094	90.46%	8,899,541	
					5800 - Subtotal	1,606,453	2,082,039	29.60%	144,200	187,972	30.36%	5,905,471	10,008,418	69.48%	12,278,429
5911						-275,511	4.36%					74,849		-212,662	
5912											318,648	372,523	16.91%	372,523	
					5900 - Subtotal	-275,511	-287,511	4.36%			318,648	447,372	40.40%	159,861	
					5000 - Total	21,859,706	23,700,058	9.36%	423,237	746,373	76.35%	13,907,620	17,916,751	28.83%	42,363,181
6120					55,000	55,000					2,945	2,945		170,508	
					6100 - Subtotal	55,000	55,000	0.00%			2,945	115,508	3,822.18%	170,508	
6210C					64,667	73,645	13.88%							73,645	
6214					1,150	1,150					3,500	15,000	328.57%	16,150	
6215					75,000	66,000	-12.00%		500					66,500	
					6200 - Subtotal	140,817	140,795	-0.02%		500	3,500	15,000	328.57%	156,295	
6310					60,700	60,700					10,000	65,648	556.48%	126,348	
6311					87,000	45,000	-48.28%					7,000		52,000	
					6300 - Subtotal	147,700	105,700	-28.44%			10,000	72,648	626.48%	178,348	
6411					70,000	70,000								70,000	
6411FA												10,000		10,000	
6412					725,459	766,631	5.68%	2,000	22,700	1,035.00%	397,820	880,549	121.34%	1,669,880	
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	112,400	-5.47%	750	15,000	1,900.00%	158,627	34,227	-78.42%	161,627	

KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total 2020-21
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
6414FA Furniture					10,000						2,662		12,662	
6419 Other Equipment				129,223	118,555	-8.26%				3,519,708	1,040,591	-70.44%	1,159,146	
6419FA Other Equipment				163,953	214,753	30.98%				1,244,401	826,181	-33.61%	1,040,934	
6429 Other Equipment											5,000		5,000	
6400 - Subtotal				1,716,299	2,161,639	25.95%	7,750	57,700	644.52%	5,608,377	2,836,210	-49.43%	5,055,549	
6900 Capital Outlay Abatements					-25,000								-25,000	
6900 - Subtotal					-25,000								-25,000	
6000 - Total				2,059,816	2,438,134	18.37%	7,750	58,200	650.97%	5,624,822	3,039,366	-45.97%	5,535,700	
7110 Debt Reduction				1,415,000	1,485,000	4.95%							1,485,000	
7111 Debt Interest & Other Charges				4,662,976	4,595,964	-1.44%							4,595,964	
7100 - Subtotal				6,077,976	6,080,964	0.05%							6,080,964	
7201 Intrafund Transfers Out				29,346,101	29,711,494	1.25%							29,711,494	
7205 Intrafund Transfers In				-29,346,100	-29,711,494	1.25%							-29,711,494	
7200 - Subtotal				1	-0	-133.00%							-0	
7312 Interfund Transfers - Out				745,560	557,000	-25.29%							557,000	
7300 - Subtotal				745,560	557,000	-25.29%							557,000	
7501 Student Fin Aid (Excludes Salaries)										294,812	1,427,818	384.32%	1,427,818	
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											11,500		11,500	
7503 Outside Scholarships											17,500		17,500	
7509 Other										373,857	479,000	28.12%	479,000	
7500 - Subtotal										1,025,247	2,266,618	121.08%	2,266,618	
7602 Oth Student Aide (Non-cash)										1,029,298	947,004	-8.00%	947,004	
7600 - Subtotal										1,029,298	947,004	-8.00%	947,004	
7910 Unrestricted				46,519,339	98,165,455	34.76%	893,146	420,519	-52.92%	998,104	160,856	-83.88%	98,746,829	
7900 - Subtotal				46,519,339	98,165,455	34.76%	893,146	420,519	-52.92%	998,104	160,856	-83.88%	98,746,829	
7000 - Total				53,342,875	104,803,418	96.47%	893,146	420,519	-52.92%	3,052,650	3,374,478	10.54%	108,598,415	
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE				210,202,164	267,292,385	10.38%	2,798,174	3,090,287	10.44%	55,371,238	57,246,768	3.39%	327,629,440	

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves 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 South West, 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 South West, 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 South West 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 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 \$41 million dollars in restricted funding which includes \$35.8 million in current year's allocation and carryover 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 categorical 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 FY19-20 totaled to over 18,900. 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.

BAKERSFIELD COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
1100 Acad - Reg Schedule	295.74	283.37	1.00	0.25	29,774,564	29,639,078	-0.46%				101,948	26,124	-74.37%	29,665,202
1100 - Subtotal					29,774,564	29,639,078	-0.46%				101,948	26,124	-74.37%	29,665,202
1214 Educational Administrators - Cont	24.68	19.92	4.32	2.08	3,170,111	2,819,529	-11.06%				462,460	264,027	-42.91%	3,083,556
1231 Counselors - Contract	5.88	6.86	17.00	18.00	507,629	646,533	27.36%				1,542,380	1,774,135	15.03%	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	7.39	1.71	1.53	506,460	766,055	51.26%	127,759	129,390	1.28%	192,577	197,392	2.50%	1,092,837
1252 Acad Emp Dept Chair	14.78	13.19			1,829,495	1,629,653	-10.92%							1,629,653
1200 - Subtotal					6,497,283	6,360,028	-2.11%	127,759	129,390	1.28%	2,197,416	2,235,554	1.74%	8,724,970
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	117,790	-12.46%							117,790
1300 - Subtotal					6,046,372	7,899,623	30.65%	19,088	15,000	-21.42%	56,122	100,000	78.18%	8,014,623
1419 Acad Emp - Non-Inst Non Cont					73,008	113,524	55.50%				745,497	1,194,040	60.17%	1,307,564
1400 - Subtotal					73,008	113,524	55.50%				745,497	1,194,040	60.17%	1,307,564
1000 - Total					42,391,226	44,012,250	3.82%	146,847	144,390	-1.67%	3,100,983	3,555,718	14.66%	47,712,358
2110 Clss Mgt(NonEd)	27.00	35.80	30.73	24.27	2,509,637	3,251,034	29.54%				2,494,893	1,890,233	-24.24%	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	164.48	71.61	59.10	7,174,964	8,006,535	11.59%	62,034	30,482	-50.86%	3,784,002	3,379,440	-10.69%	11,416,458
2100 - Subtotal					9,765,401	11,340,388	16.13%	62,034	30,482	-50.86%	6,278,896	5,269,674	-16.07%	16,640,544
2211 Inst Aide FT Direct Inst	11.53	10.26			624,846	554,146	-11.31%							554,146
2291 Inst Aide FT Oth-In-Direct Inst			2.50	1.91							191,276	147,803	-22.73%	147,803
2200 - Subtotal					624,846	554,146	-11.31%				191,276	147,803	-22.73%	701,949
2311 Admin Non-Inst Prof Expt											7,000	138,467	1,878.11%	138,467
2392 Non-Inst Students					106,751	113,717	6.53%				460,077	541,535	17.71%	655,252
2393 Class Non-Inst Overtime					167,240	198,740	18.84%				34,600	158,400	357.80%	357,140
2394 Non-Admin Non-Inst Prof Expt					160,370	437,127	172.57%	54,195	85,100	57.03%	369,761	667,976	80.65%	1,190,204
2399 Cls Oth - Temp					166,640	180,568	8.36%				12,674	128,373	912.85%	308,941
2300 - Subtotal					601,001	930,152	54.77%	54,195	85,100	57.03%	884,112	1,634,752	84.90%	2,650,004
2411 Inst Students					50,000	50,000					401,500	206,851	-48.48%	256,851
2412 Direct Inst Prof Expt					1,342,200	1,613,235	20.19%	50,000	46,025	-7.95%		1,440		1,660,700
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
2400 - Subtotal					1,519,737	1,798,235	18.33%	50,000	46,025	-7.95%	512,001	324,111	-36.70%	2,168,371
2999 Salary Budget Control					893,053	345,017	-61.37%	7,335	2,963	-59.61%	3,693,456	4,393,392	18.95%	4,741,371
2900 - Subtotal					893,053	345,017	-61.37%	7,335	2,963	-59.61%	3,693,456	4,393,392	18.95%	4,741,371
2000 - Total					13,404,038	14,967,938	11.67%	173,564	164,570	-5.18%	11,559,741	11,769,732	1.82%	26,902,240
3110 STRS-Acad Inst & Instrl Aides(Dir)					6,660,813	6,596,849	-0.96%		25,111	-7.14%	353,206	341,387	-3.35%	6,961,555
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	436,705	13.40%				20,876	42,640	104.25%	479,345
3131 STRS - Oth Acad Emp Non-Inst					11,241	18,334	63.10%				127,480	196,275	53.97%	214,610
3100 - Subtotal					7,084,923	7,070,537	-0.20%	25,111	23,319	-7.14%	533,573	589,136	10.41%	7,682,993
3210 PERS-Acad Inst & Instrl 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	673,063	23.02%				438,872	379,956	-13.42%	1,053,019
3221 PERS - Clss Emp					1,538,864	1,642,092	6.71%		1,120		760,449	688,564	-9.45%	2,331,775
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%	
3200 - Subtotal					2,251,894	2,395,708	6.39%		1,120		1,260,418	1,099,115	-12.80%	3,495,943
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					600,496	643,352	7.14%	2,854	2,761	-3.27%	42,525	43,658	2.66%	689,771

BAKERSFIELD COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
3320					203,845	249,033	22.17%				169,367	141,154	-16.66%	390,187
3321					588,188	631,905	7.43%	1,685	2,011	19.35%	297,106	280,911	-5.45%	914,827
3322					6,181	6,336	2.50%							6,336
3340					59,303	39,209	-33.88%				13,885	3,828	-72.43%	43,037
3341					953	1,537	61.28%				10,810	17,508	61.96%	19,045
3300 - Subtotal					1,458,967	1,571,371	7.70%	4,540	4,772	5.13%	533,692	487,059	-8.74%	2,063,203
3410					5,919,044	5,872,377	-0.79%	17,645	18,359	4.05%	422,508	399,790	-5.38%	6,290,525
3410RC					651,077	656,323	0.81%	2,504	2,536	1.28%	41,160	42,051	2.16%	700,910
3420					552,148	672,217	21.75%				556,206	443,717	-20.22%	1,115,934
3420RC					55,087	65,993	19.80%				47,502	37,049	-22.01%	103,042
3421					2,749,449	2,944,796	7.10%		1,827		1,256,722	1,066,026	-15.17%	4,012,649
3421RC					144,665	155,483	7.48%		106		73,286	65,197	-11.04%	220,786
3422					17,782	18,267	2.73%							18,267
3422RC					1,584	1,623	2.50%							1,623
3440					317,240	345,607	8.94%				41,253	37,995	-7.90%	383,602
3440RC					51,433	53,000	3.05%				5,497	5,175	-5.85%	58,174
3400 - Subtotal					10,459,509	10,785,686	3.12%	20,149	22,827	13.29%	2,444,134	2,097,000	-14.20%	12,905,514
3510					20,514	21,530	4.95%	98	95	-3.26%	1,160	1,189	2.56%	22,814
3520					1,405	1,684	19.79%				1,212	945	-22.00%	2,629
3521					4,051	4,450	9.84%	58	58	-0.55%	2,147	2,235	4.09%	6,743
3522					40	41	2.50%							41
3540					1,312	1,352	3.04%				140	132	-5.86%	1,484
3541					33	53	61.27%				373	604	61.97%	657
3500 - Subtotal					27,356	29,110	6.41%	157	153	-2.26%	5,032	5,105	1.46%	34,368
3610					406,209	424,971	4.62%	1,959	1,877	-4.20%	26,962	25,491	-5.46%	452,339
3620					28,586	33,192	16.11%				24,181	18,634	-22.94%	51,826
3621					84,016	88,857	5.76%	1,193	1,139	-4.45%	47,997	48,740	1.55%	138,736
3622					789	816	3.48%							816
3640					25,665	26,657	3.87%				2,799	2,603	-7.01%	29,259
3641					674	1,045	54.97%				7,649	11,903	55.62%	12,948
3600 - Subtotal					545,939	575,538	5.42%	3,152	3,017	-4.30%	109,587	107,370	-2.02%	685,925
3710					59,222	64,009	8.08%	1,850	1,703	-7.95%	4,089	4,339	6.12%	70,050
3721					18,881	35,128	86.05%	4,300	4,076	-5.21%	18,743	37,241	98.69%	76,445
3700 - Subtotal					78,104	99,137	26.93%	6,150	5,779	-6.03%	22,832	41,580	82.11%	146,496
3910					214,443	183,496	-14.43%	653	653		15,095	14,391	-4.67%	198,540
3920					20,731	17,982	-13.26%				20,128	11,729	-41.73%	29,711
3921					71,397	63,637	-10.87%				36,382	22,661	-37.71%	86,352
3922					653	653								653
3940					12,621	10,663	-15.51%				1,516	1,098	-27.59%	11,761
3999						102,824								102,824
3900 - Subtotal					319,845	379,256	18.57%	653	707	8.20%	73,121	49,876	-31.79%	429,841
3000 - Total					22,226,537	22,906,343	3.06%	59,912	61,694	2.98%	4,982,388	4,476,244	-10.16%	27,444,281
4211					369	672	82.22%				62,500	2,500	-96.00%	3,172
4200 - Subtotal					369	672	82.22%				62,500	2,500	-96.00%	3,172
4310					964,020	981,366	1.80%	8,900	173,209	1,846.17%	546,834	923,019	68.79%	2,077,594
4312					11,040	15,600	41.30%				101,575	1,200	-98.82%	16,800
4313					350,551	375,224	7.04%	6,500	20,823	220.36%	798,929	888,474	11.21%	1,284,521
4314					101,100	87,000	-13.95%				1,000	5,558	455.79%	92,558
4315					630,000	729,000	15.71%					3,500		732,500
4316											1,000		-100.00%	

BAKERSFIELD COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total	
	Unrst	Unrst	Rest	Rest											
	2020	2021	2020	2021											
4317														4,000	4,000
4320					1,000	1,000					1,000		-100.00%		1,000
4321					37,200	44,750	20.30%	200	721	260.50%		900			46,371
					2,094,911	2,233,940	6.64%	15,600	194,754	1,148.42%	1,450,338	1,826,650	25.95%		4,255,344
4400					57,000	58,000	1.75%								58,000
					57,000	58,000	1.75%								58,000
					2,152,280	2,292,612	6.52%	15,600	194,754	1,148.42%	1,512,838	1,829,150	20.91%		4,316,516
5107					68,360	68,360									68,360
5108												56,306			56,306
5119					540,839	559,695	3.49%				1,774,247	1,955,147	10.20%		2,514,842
5150					300,000	796,000	165.33%								796,000
5151					1,000	1,500	50.00%		42,000		85,845	92,671	7.95%		136,171
5159					17,630	14,650	-16.90%				108,712	387,423	256.38%		402,073
					927,829	1,440,205	55.22%		42,000		1,968,804	2,491,547	26.55%		3,973,752
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	62,585	-39.24%		275,801
5220					342,593	327,934	-4.28%	700	569	-18.77%	805,524	593,332	-26.34%		921,834
5221												21,400		21,400	
5230					67,484	61,421	-8.98%	3,125	1,500	-52.00%	257,381	232,521	-9.66%		295,442
					617,753	605,071	-2.05%	9,825	2,069	-78.95%	1,176,761	920,838	-21.75%		1,527,978
5300					118,526	123,649	4.32%		850		14,345	13,595	-5.23%		138,094
					118,526	123,649	4.32%		850		14,345	13,595	-5.23%		138,094
5400					900	850	-5.56%								850
					900	850	-5.56%								850
5501					16,250	16,750	3.08%		2,528		4,500	1,500	-66.67%		20,778
5520					405,000	315,000	-22.22%				600		-100.00%		315,000
5530					1,120,000	1,060,000	-5.36%								1,060,000
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	52,829	15.78%				7,718	17,710	129.46%		70,539
5583					3,250	3,250						400			3,650
					2,224,779	2,198,979	-1.16%		2,528		13,069	20,360	55.79%		2,221,867
5602					150,177	170,364	13.44%		6,000		36,000	34,400	-4.44%		210,764
5603					1,855,912	1,871,412	0.84%	2,500	1,000	-60.00%	428,500	346,591	-19.12%		2,219,003
5604											1,000	1,000		1,000	
5608					57,000	77,000	35.09%								77,000
5650					300,360	458,547	52.67%	6,300	7,200	14.29%	289,496	617,006	113.13%		1,082,753
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						47,000									47,000
5686					89,205	136,800	53.35%				2,500	16,000	540.00%		152,800
5690					307,650	359,850	16.97%	35,162	1,000	-97.16%	100,500	98,631	-1.86%		459,481
5691					430,000	692,000	60.93%				4,000		-100.00%		692,000
					3,531,004	4,098,677	16.08%	65,962	37,200	-43.60%	870,996	1,124,728	29.13%		5,260,605
5740					12,000	12,240	2.00%								12,240

BAKERSFIELD COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total 2020-21
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
5790 Other Professional Fees					24,825	26,725	7.65%		3,748		69,687	55,867	-19.83%	86,340
5700 - Subtotal					36,825	38,965	5.81%		3,748		69,687	55,867	-19.83%	98,580
5810 Fingerprinting Services					13,000	13,000								13,000
5813 Physical Examinations/Tests					85	85								85
5820 Postage/Express Overnight Svcs					45,000	37,960	-15.64%	900	400	-55.56%	4,400	8,550	94.32%	46,910
5830 Bank Charges								1,500	2,500	66.67%	14,000	14,000		16,500
5831 Credit Card Expense												1,700		1,700
5835 Bad Debt Expense					174,134	174,134								174,134
5860 General Advertising Services					76,200	99,700	30.84%	7,000	7,000		56,450	61,916	9.68%	168,616
5861 Printing/Duplicating Service					44,190	48,440	9.62%		1,700		94,450	122,033	29.20%	172,173
5862 Sponsorships												8,000		8,000
5863 Radio/Newspaper Ad Placement												100,000		100,000
5880 Taxes - Licenses & Permits					10,700	11,700	9.35%		300		25,000	19,000	-24.00%	31,000
5890 Other Services & Expenses					309,068	441,119	42.73%	91,000	100,089	9.99%	442,143	334,675	-24.31%	875,883
5899 Contingencies Account - Budget Only											2,704,692	4,874,588	80.23%	4,874,588
5800 - Subtotal					672,377	826,138	22.87%	100,400	111,989	11.54%	3,341,135	5,544,462	65.95%	6,482,589
5911 Indirect Cost(Reimbursement)												74,849		74,849
5912 Out - Indirect Cost(Expense)											287,402	188,390	-34.45%	188,390
5900 - Subtotal											287,402	263,239	-8.41%	263,239
5000 - Total					8,129,993	9,332,534	14.79%	176,187	200,384	13.73%	7,742,199	10,434,636	34.78%	19,967,554
6120 Site Improvement											2,945		-100.00%	
6100 - Subtotal											2,945		-100.00%	
6210C Buildings Construction - C						48,645								48,645
6214 Buildings - Testing & Inspection											3,500		-100.00%	
6215 Additions to Buildings					75,000	66,000	-12.00%		500					66,500
6200 - Subtotal					75,000	114,645	52.86%		500		3,500		-100.00%	115,145
6310 Library Books					40,000	40,000						16,850		56,850
6311 Magazines & Periodicals					40,000	40,000					7,000			47,000
6300 - Subtotal					80,000	80,000	0.00%					23,850		103,850
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	688,073	238.50%	1,062,083
6412FA Computer/Tech Equipment					50,000	125,800	151.60%				15,127	22,000	45.43%	147,800
6414 Furniture					110,000	103,500	-5.91%	750		-100.00%	81,927	27,610	-66.30%	131,110
6414FA Furniture						10,000						2,662		12,662
6419 Other Equipment					68,200	78,500	15.10%				3,357,833	1,037,175	-69.11%	1,115,675
6419FA Other Equipment					99,500	97,000	-2.51%				1,244,401	826,181	-33.61%	923,181
6429 Other Equipment												5,000		5,000
6400 - Subtotal					799,230	857,611	7.30%	750	1,200	60.00%	4,902,559	2,618,701	-46.59%	3,477,511
6000 - Total					954,230	1,052,256	10.27%	750	1,700	126.67%	4,909,004	2,642,550	-46.17%	3,696,506
7110 Debt Reduction					150,000	150,000								150,000
7111 Debt Interest & Other Charges					50,000	50,000								50,000
7100 - Subtotal					200,000	200,000	0.00%							200,000
7201 Intrafund Transfers Out					21,303,665	21,619,729	1.48%							21,619,729
7200 - Subtotal					21,303,665	21,619,729	1.48%							21,619,729
7312 Interfund Transfers - Out					385,000	302,000	-21.56%							302,000
7300 - Subtotal					385,000	302,000	-21.56%							302,000
7501 Student Fin Aid (Excludes Salaries											125,000	232,000	85.60%	232,000
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

BAKERSFIELD COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total 2020-21
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
7502 Scholarships												1,500		1,500
7503 Outside Scholarships												17,500		17,500
7509 Other											373,857	479,000	28.12%	479,000
7500 - Subtotal											800,936	1,006,300	25.64%	1,006,300
7602 Oth Student Aide (Non-cash)											433,693	340,718	-21.44%	340,718
7600 - Subtotal											433,693	340,718	-21.44%	340,718
7910 Unrestricted					16,193,053	20,178,062	24.61%							20,178,062
7900 - Subtotal					16,193,053	20,178,062	24.61%							20,178,062
7000 - Total					38,081,718	42,299,791	11.08%				1,234,629	1,347,018	9.10%	43,646,809
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					127,340,022	136,863,724	7.48%	572,859	767,492	33.98%	35,041,782	36,055,049	2.89%	173,686,265

CERRO COSO COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

Mission

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

The College and Its Communities

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has seven instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The eighth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts, the Associate in Science, and Associate Transfer degrees as well as certificates of achievement in career and occupational programs. Total student enrollment is approximately 5,020 per semester with an annual FTES of approximately 3.250.

Guiding Principles

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

Meeting the Challenges

Cerro Coso Community College strives to meet the educational needs of all the communities it serves with student success and completion being its goal. 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 \$359,393. 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.

CERRO COSO COMMUNITY COLLEGE
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EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2020	2021	2020	2021	2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21
1100 Acad - Reg Schedule	47.17	42.62			5,154,895	4,702,294	-8.78%							4,702,294
1100 - Subtotal					5,154,895	4,702,294	-8.78%							4,702,294
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
1200 - Subtotal					2,758,130	2,947,151	6.85%				720,938	752,355	4.36%	3,699,506
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
1300 - Subtotal					2,916,086	2,708,252	-7.13%				83,931	88,000	4.85%	2,796,252
1419 Acad Emp - Non-Inst Non Cont					82,200	77,120	-6.18%				601,245	537,623	-10.58%	614,743
1400 - Subtotal					82,200	77,120	-6.18%				601,245	537,623	-10.58%	614,743
1000 - Total					10,911,311	10,434,817	-4.37%				1,406,113	1,377,978	-2.00%	11,812,796
2110 Class Mgt(NonEd)	8.60	7.58	2.24	2.67	898,813	841,837	-6.34%				191,165	227,335	18.92%	1,069,172
2190 Conf Employee - Non Mgt	1.00	1.00			76,906	78,828	2.50%							78,828
2191 Class Non-Inst Emp Reg Salary Sched	47.23	45.51	16.64	18.45	2,279,213	2,324,776	2.00%				780,616	891,651	14.22%	3,216,426
2100 - Subtotal					3,254,932	3,245,441	-0.29%				971,781	1,118,985	15.15%	4,364,427
2211 Inst Aide FT Direct Inst	2.41	2.70			130,827	135,321	3.43%							135,321
2200 - Subtotal					130,827	135,321	3.43%							135,321
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
2300 - Subtotal					7,200	4,500	-37.50%				186,500	134,000	-28.15%	138,500
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%							
2400 - Subtotal					126,000	388,000	207.94%		3,098		63,842	51,708	-19.01%	442,805
2999 Salary Budget Control					-9,231	-47,089	410.10%				422,765	281,258	-33.47%	234,169
2900 - Subtotal					-9,231	-47,089	410.10%				422,765	281,258	-33.47%	234,169
2000 - Total					3,509,728	3,726,174	6.17%		3,098		1,644,888	1,585,951	-3.58%	5,315,222
3110 STRS-Acad Inst & Instrl Aides(Dir)					1,490,405	1,329,500	-10.80%				82,597	91,726	11.05%	1,421,225
3120 STRS - Class 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-Instri					14,056	8,718	-37.97%				96,831	86,954	-10.20%	95,673
3100 - Subtotal					1,728,989	1,551,082	-10.29%				239,711	234,627	-2.12%	1,785,709
3210 PERS-Acad Inst & Instrl Aides(Dir)					24,596	26,682	8.48%							26,682
3220 PERS - Class Mgt Non-Educational Adm					156,533	151,865	-2.98%				23,456	31,735	35.30%	183,600
3221 PERS - Class Emp					431,394	465,611	7.93%				144,111	175,779	21.97%	641,390
3222 PERS - Conf Emp Non-Mgt					15,166	16,317	7.59%							16,317
3240 PERS - Ed Adm - Cont					20,527	22,086	7.59%							22,086
3200 - Subtotal					648,216	682,562	5.30%				167,567	207,514	23.84%	890,076
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					149,076	146,293	-1.87%		45		7,606	8,235	8.28%	154,573
3320 OASDHI - Class Mgt Non-Ed Admin					61,507	56,720	-7.78%				10,146	12,802	26.17%	69,522

CERRO COSO COMMUNITY COLLEGE
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	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2020	2021	2020	2021	2019-20	2020-21		2019-20	2020-21		2019-20	2020-21		2020-21
3321 OASDHI - Ciss Emp					168,733	173,288	2.70%				58,012	66,129	13.99%	239,417
3322 OASDHI - Conf Emp - Non Mgt					5,883	6,030	2.50%							6,030
3340 OASDHI - Educational Admin - Cont					25,460	25,693	0.92%				4,065	3,950	-2.82%	29,643
3341 OASDHI - Oth Acad Emp Non-Instrl					1,192	1,118	-6.18%				8,718	7,796	-10.58%	8,914
3300 - Subtotal					411,851	409,143	-0.66%			45	88,547	98,911	11.70%	508,099
3410 H&W-Acad Inst & Instl Aides(Dir)					1,131,588	1,101,153	-2.69%				80,893	90,983	12.47%	1,192,136
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					131,900	126,720	-3.93%				8,636	9,407	8.93%	136,127
3420 H&W - Ciss Mgt(Non-Educ Admin)					155,795	139,953	-10.17%				39,802	48,743	22.46%	188,696
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					17,643	16,516	-6.38%				3,747	4,456	18.92%	20,972
3421 H&W - Ciss Emp					783,804	776,079	-0.99%				272,423	322,009	18.20%	1,098,088
3421RC OPEB ARC-Ciss Emp					42,067	43,309	2.95%				14,323	16,644	16.20%	59,953
3422 H&W - Conf Emp - Non Mgt					17,782	18,267	2.73%							18,267
3422RC OPEB ARC-Conf Emp Non Mgt					1,507	1,545	2.50%							1,545
3440 H&W - Educational Admin - Cont					164,658	171,890	4.39%				48,722	47,311	-2.90%	219,201
3440RC OPEB ARC-EducAdmin-Cont					25,691	25,788	0.38%				5,494	5,339	-2.83%	31,127
3400 - Subtotal					2,472,435	2,421,220	-2.07%				474,040	544,892	14.95%	2,966,112
3510 SUI-Acad Inst & Instl Aides(Dir)					4,874	4,769	-2.15%			2	262	284	8.31%	5,055
3520 SUI-Ciss Mgt Non-Educational Admin					450	421	-6.39%				96	114	18.92%	535
3521 SUI - Ciss Emp					1,142	1,163	1.87%				438	465	6.10%	1,628
3522 SUI - Conf Emp - Non Mgt					38	39	2.50%							39
3540 SUI - Educational Admin - Cont					655	658	0.38%				140	136	-2.81%	794
3541 SUI - Oth Acad Emp - Non Instl					41	39	-6.18%				301	269	-10.58%	307
3500 - Subtotal					7,201	7,089	-1.55%			2	1,237	1,268	2.49%	8,359
3610 WC-Acad Inst & Instl Aides(Dir)					95,480	94,311	-1.22%			31	5,746	6,108	6.31%	100,450
3620 WC - Ciss Mgt Non-Educational Admin					8,790	8,307	-5.49%				1,867	2,241	20.05%	10,548
3621 WC - Ciss Emp					22,331	22,966	2.84%				9,444	10,111	7.06%	33,077
3622 WC - Conf Emp - Non Mgt					751	777	3.48%							777
3640 WC - Educational Administrators					12,800	12,970	1.33%				2,737	2,685	-1.90%	15,656
3641 WC-Oth Acad Emp - Non Instructional					803	760	-5.29%				5,871	5,300	-9.73%	6,060
3600 - Subtotal					140,954	140,092	-0.61%			31	25,665	26,445	3.04%	166,568
3710 DefBen-Acad Inst & Instl Aides(Dir)					33,568	43,545	29.72%			115				43,660
3721 DefBen - Ciss Emp					3,569	2,807	-21.34%				32,184	2,978	-90.75%	5,785
3741 DefBen - Oth Acad Emp - Non Instrl						856								856
3700 - Subtotal					37,137	47,208	27.12%			115	32,184	2,978	-90.75%	50,301
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					40,518	38,679	-4.54%				2,936	3,238	10.29%	41,918
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					6,991	5,906	-15.52%				1,463	1,744	19.21%	7,650
3921 OTHBEN - Ciss Emp					21,467	21,931	2.16%				7,196	8,276	15.01%	30,206
3922 OTHBEN - Conf Emp - Non Mgt					653	653								653
3940 OTHBEN - Educational Administrators					8,675	8,774	1.13%				1,790	1,692	-5.47%	10,466
3900 - Subtotal					78,305	75,943	-3.02%				13,385	14,950	11.69%	90,893
3000 - Total					5,525,088	5,334,340	-3.45%			192	1,042,336	1,131,583	8.56%	6,466,115
4211 Non-Library/Magazines/Bks/Prdcls					1,325	1,200	-9.43%				35,821	21,545	-39.85%	22,745
4200 - Subtotal					1,325	1,200	-9.43%				35,821	21,545	-39.85%	22,745
4310 Inst Supplies & Materials					99,450	170,050	82.86%				106,308	132,110	24.27%	149,160
4313 Non-Inst Supplies & Materials					97,480	124,708	27.93%				133,966	149,444	11.55%	274,152
4314 Paper					23,420	27,420	17.08%							27,420
4315 Maint & Repairs Supplies					72,232	71,600	-0.87%							71,600
4320 Vehicle Supplies - Parts					12,000	12,000						1,000		13,000

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	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	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
4321 Fuel - Lubricants					10,500	10,750	2.38%							10,750
4300 - Subtotal					315,082	263,528	-16.36%				240,274	282,554	17.60%	546,082
4000 - Total					316,407	264,728	-16.33%				276,095	304,099	10.14%	568,827
5107 Athletic Officials					20,520	22,150	7.94%							22,150
5118 Cont Security Services					196,408	178,128	-9.31%				10,000	10,000		188,128
5119 Oth Non-Inst Consulting Services					3,000		-100.00%					20,000		20,000
5150 Cont Instruction					240,000		-100.00%							
5151 Guest Lecturers/Performers											28,500	30,000	5.26%	30,000
5100 - Subtotal					459,928	200,278	-56.45%				38,500	60,000	55.84%	260,278
5209 Non-Employee Travel					3,500		-100.00%							
5212 Student Travel					50,300	50,250	-0.10%				28,200	14,550	-48.40%	64,800
5220 Employee Travel					102,319	33,050	-67.70%				394,493	138,705	-64.84%	171,755
5220DT Employee Travel DO					87,720	78,850	-10.11%				6,200	8,250	33.06%	87,100
5221 (Local) Online Training/Webinar						50								50
5230 Food/Meetings					7,100	6,550	-7.75%				41,283	73,819	78.81%	80,369
5200 - Subtotal					250,939	168,750	-32.75%				470,176	235,324	-49.95%	404,074
5300 Institutional Dues/Memberships					46,993	46,396	-1.27%				11,980	16,900	41.07%	63,296
5300 - Subtotal					46,993	46,396	-1.27%				11,980	16,900	41.07%	63,296
5501 Laundry Service					3,100	3,100					150	150		3,250
5520 Natural Gas/LPG					73,000	98,000	34.25%							98,000
5530 Light - Electricity					470,000	455,000	-3.19%							455,000
5540 Water - Sanitation					380,600	380,900	0.08%							380,900
5550 Disposal Services					22,500	23,500	4.44%							23,500
5560 Hazardous Waste Disposal						4,500								4,500
5570 Pest Control					6,500	8,200	26.15%							8,200
5581 Telephone Services					30,100	29,100	-3.32%							29,100
5590 Other Utilities					7,200	7,200								7,200
5500 - Subtotal					993,000	1,009,500	1.66%				150	150	0.00%	1,009,650
5602 Short Term Rental-Veh & Equip					500	1,000	100.00%				5,000	3,250	-35.00%	4,250
5603 Rental of Facilities					339,756	212,078	-37.58%				15,100	123,000	714.57%	335,078
5604 Film Rentals											750	3,850	413.33%	3,850
5608 Oper/Lease Cntrcts-ie Cars-Copiers					26,800	26,800								26,800
5650 Software Licensing/Maintenance Svcs					60,532	36,412	-39.85%				471,493	304,217	-35.48%	340,629
5651 Internet Access											10,000		-100.00%	
5681 Grounds Maintenance					1,800	1,000	-44.44%				34,054	34,054		35,054
5683 Building Maintenance					192,328	42,600	-77.85%							42,600
5684 Vehicle Repairs & Maintenance					7,000	7,000						3,000		10,000
5686 Oth Equipment Maint Agreements					114,448	107,543	-6.03%				18,453	31,979	73.30%	139,522
5690 Other Maintenance/Repairs					26,950	102,322	279.67%							102,322
5691 Other Maintenance Contracts					8,000	72,500	806.25%					1,600		74,100
5600 - Subtotal					778,114	609,255	-21.70%				554,850	504,950	-8.99%	1,114,205
5810 Fingerprinting Services					7,000	4,700	-32.86%							4,700
5813 Physical Examinations/Tests					3,157	2,500	-20.81%							2,500
5820 Postage/Express Overnight Svcs					19,100	18,150	-4.97%				1,000	10,000	900.00%	28,150
5830 Bank Charges											2,500	2,500		2,500
5831 Credit Card Expense									343		200	200		543
5835 Bad Debt Expense					156,953	150,000	-4.43%							150,000
5860 General Advertising Services					38,750	17,750	-54.19%				49,223	35,461	-27.96%	53,211

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	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	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
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
5863						20,000								20,000
5870					100		-100.00%				-400	-400		-400
5880					4,975	6,010	20.80%				3,600	3,600		9,610
5890					27,550	201,925	632.94%		920		199,500	23,883	-88.03%	226,728
5899								18,000	13,448	-25.29%	553,388	1,712,059	209.38%	1,725,506
					5800 - Subtotal	264,235	61.42%	18,000	14,711	-18.27%	809,336	1,826,078	125.63%	2,267,324
5911						-12,000								-12,000
5912											4,371	23,203	430.84%	23,203
					5900 - Subtotal						4,371	23,203	430.84%	11,203
					5000 - Total	2,793,209	-12.33%	18,000	14,711	-18.27%	1,889,364	2,666,604	41.14%	5,130,030
6120												112,508		112,508
					6100 - Subtotal							112,508		112,508
6214												15,000		15,000
					6200 - Subtotal							15,000		15,000
6310												43,798		43,798
6311					42,000		-100.00%							
					6300 - Subtotal	42,000	-100.00%					43,798		43,798
6412					166,159	189,800	14.23%				21,123	76,339	261.40%	266,139
6412FA					19,264		-100.00%				122,693		-100.00%	
6419					968		-100.00%				160,241		-100.00%	
6419FA					18,000		-100.00%							
					6400 - Subtotal	204,391	-7.14%				304,057	76,339	-74.89%	266,139
					6000 - Total	246,391	-22.97%				304,057	247,645	-18.55%	437,445
7201					4,070,916	3,941,797	-3.17%							3,941,797
					7200 - Subtotal	4,070,916	-3.17%							3,941,797
7312					2,954		-100.00%							
					7300 - Subtotal	2,954	-100.00%							
7501											141,943	137,500	-3.13%	137,500
7502											10,000	10,000		10,000
					7500 - Subtotal						141,943	147,500	3.91%	147,500
7602											191,269	167,452	-12.45%	167,452
					7600 - Subtotal						191,269	167,452	-12.45%	167,452
7910					3,039,947	3,744,546	23.18%				112,750	130,750	15.96%	3,875,296
					7900 - Subtotal	3,039,947	23.18%				112,750	130,750	15.96%	3,875,296
					7000 - Total	7,113,818	8.05%				445,963	445,702	-0.06%	8,132,044
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	7,759,563	10.71%	37,862,480

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

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

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

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

Porterville College serves the community of Porterville, with a population of over 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.

FOCUSING ON STUDENT SUCCESS

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 reinstated 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 uncertainties 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”. The Taskforces’ of 2010, 2012, and 2020 work has resulted in recommendations to eliminate the general unrestricted fund subsidy for auxiliary operations and examine alternative approaches to service provision.

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, the 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 Student Centered Funding Formula (SCFF) is dramatically reforming institution-wide approaches to fostering student success. As a result of the SCFF funding uncertainty and unknown road to COVID recovery, the College continues its conservative budget approach and fiscal stewardship. The College has transitioned to primarily online learning; however, 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 College remains committed to addressing student outcomes through the perspective of equity and inclusion. The Student Equity and Achievement (SEA) Program is assisting Porterville College facilitate 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 College celebrates the Porterville College Foundation's 50 years of active sponsoring student scholarships, faculty projects, and campus-wide improvement projects. During the last sixteen years, the net asset allocation of the Foundation has grown and changed considerably. The net assets are approximately over \$7.4 million. This synergy between the College and community promotes an academically-focused and student-centered learning environment to help address the challenges and impacts of COVID-19.

PORTERVILLE COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	% Change	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	% Change	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	% Change	Total 2020-21
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
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
1100 - Subtotal					5,769,804	5,591,269	-3.09%				149,979	174,634	16.44%	5,765,903
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
1200 - Subtotal					2,088,382	2,006,277	-3.93%				702,945	786,160	11.84%	2,792,436
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	152,052	-30.58%	238,052
1300 - Subtotal					2,030,775	2,030,775	0.00%				219,031	152,052	-30.58%	2,182,827
1419 Acad Emp - Non-Inst Non Cont					80,540	80,540					628,730	545,279	-13.27%	625,819
1400 - Subtotal					80,540	80,540	0.00%				628,730	545,279	-13.27%	625,819
1000 - Total					9,969,501	9,708,861	-2.61%				1,700,685	1,658,124	-2.50%	11,366,985
2110 Clss 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 Clss Non-Inst Emp Reg Salary Sched	38.31	36.60	21.51	21.87	1,980,864	1,865,602	-5.82%				1,148,594	1,239,061	7.88%	3,104,663
2199 Classified Salary Abatement					-105,547	-105,547								-105,547
2100 - Subtotal					2,719,927	2,656,023	-2.35%				1,598,057	1,705,472	6.72%	4,361,496
2211 Inst Aide FT Direct Inst	3.24	4.07			182,998	251,517	37.44%							251,517
2200 - Subtotal					182,998	251,517	37.44%							251,517
2392 Non-Inst Students					21,500	21,500					255,365	363,949	42.52%	385,449
2393 Class Non-Inst Overtime					20,000	20,000								20,000
2399 Cls Oth - Temp											74,831		-100.00%	
2300 - Subtotal					41,500	41,500	0.00%				330,197	363,949	10.22%	405,449
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
2400 - Subtotal					169,300	169,300	0.00%				12,000	38,089	217.41%	207,389
2999 Salary Budget Control					13,901	42,916	208.72%				759,752	555,019	-26.95%	597,936
2900 - Subtotal					13,901	42,916	208.72%				759,752	555,019	-26.95%	597,936
2000 - Total					3,127,626	3,161,256	1.08%				2,700,005	2,662,530	-1.39%	5,823,786
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	92,670	-8.07%	92,670
3100 - Subtotal					1,612,129	1,573,778	-2.38%				247,690	221,061	-10.75%	1,794,839
3210 PERS-Acad Inst & Instrl Aides(Dir)					58,301	15,474	-73.46%							15,474
3220 PERS - Clss Mgt Non-Educational Adm					153,161	171,043	11.68%				88,639	96,547	8.92%	267,590
3221 PERS - Clss Emp					374,906	393,384	4.93%				220,208	241,015	9.45%	634,399
3222 PERS - Conf Emp Non-Mgt					13,405	14,422	7.59%							14,422
3240 PERS - Ed Adm - Cont					61,193	10,641	-82.61%				13,750	35,204	156.04%	45,845
3200 - Subtotal					604,966	604,964	-0.00%				322,597	372,767	15.55%	977,730
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					135,295	132,272	-2.23%				13,022	16,058	23.32%	148,331
3320 OASDHI - Clss Mgt Non-Ed Admin					57,109	60,591	6.10%				33,705	34,845	3.38%	95,436
3321 OASDHI - Clss Emp					151,143	151,400	0.17%				86,199	89,967	4.37%	241,366
3322 OASDHI - Conf Emp - Non Mgt					5,200	5,330	2.50%							5,330

PORTERVILLE COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021	2019-20	2020-21	Change	2019-20	2020-21	Change	2019-20	2020-21	Change	2020-21
3340 OASDHI - Educational Admin - Cont					19,006	18,580	-2.24%				5,334	13,010	143.93%	31,590
3341 OASDHI - Oth Acad Emp Non-Instri											23,335	15,550	-33.36%	15,550
3300 - Subtotal					367,753	368,174	0.11%				161,594	169,430	4.85%	537,604
3410 H&W-Acad Inst & Instl Aides(Dir)					1,162,945	1,149,980	-1.11%				145,113	149,622	3.11%	1,299,602
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					133,689	129,570	-3.08%				15,351	15,591	1.56%	145,161
3420 H&W - Clls Mgt(Non-Educ Admin)					126,249	134,261	6.35%				87,130	90,968	4.41%	225,229
3420RC OPEB ARC-Clls Mgt(Non-EducAdmin)					15,222	16,195	6.39%				8,809	9,142	3.77%	25,337
3421 H&W - Clls Emp					630,191	675,852	7.25%				362,353	376,478	3.90%	1,052,330
3421RC OPEB ARC-Clls Emp					34,033	36,749	7.98%				21,503	23,277	8.25%	60,026
3422 H&W - Conf Emp - Non Mgt					17,782	18,267	2.73%							18,267
3422RC OPEB ARC-Conf Emp Non Mgt					1,332	1,366	2.50%							1,366
3440 H&W - Educational Admin - Cont					131,584	136,635	3.84%				10,669	27,765	160.25%	164,401
3440RC OPEB ARC-EducAdmin-Cont					21,796	20,807	-4.54%				1,367	3,333	143.93%	24,141
3400 - Subtotal					2,274,824	2,319,682	1.97%				652,294	696,177	6.73%	3,015,859
3510 SUI-Acad Inst & Instl Aides(Dir)					4,471	4,367	-2.33%				771	2,487	222.79%	6,854
3520 SUI-Clls Mgt Non-Educational Admin					388	413	6.40%				225	233	3.76%	646
3521 SUI - Clls Emp					1,041	1,046	0.41%				588	612	4.08%	1,657
3522 SUI - Conf Emp - Non Mgt					34	35	2.50%							35
3540 SUI - Educational Admin - Cont					540	531	-1.74%				35	85	143.89%	616
3541 SUI - Oth Acad Emp - Non Instl											634	284	-55.26%	284
3500 - Subtotal					6,475	6,391	-1.29%				2,252	3,701	64.33%	10,092
3610 WC-Acad Inst & Instl Aides(Dir)					90,822	87,426	-3.74%				9,000	8,990	-0.12%	96,416
3620 WC - Clls Mgt Non-Educational Admin					7,584	8,146	7.41%				4,389	4,598	4.76%	12,744
3621 WC - Clls Emp					22,260	22,465	0.92%				13,560	22,281	64.31%	44,747
3622 WC - Conf Emp - Non Mgt					664	687	3.48%							687
3640 WC - Educational Administrators					10,645	10,465	-1.69%				681	1,677	146.25%	12,142
3641 WC-Oth Acad Emp - Non Instructional											8,393	6,372	-24.08%	6,372
3600 - Subtotal					131,974	129,189	-2.11%				36,024	43,918	21.91%	173,107
3710 DefBen-Acad Inst & Instl Aides(Dir)					16,468	16,532	0.39%				1,060	1,058	-0.15%	17,590
3721 DefBen - Clls Emp					12,129	11,005	-9.26%				1,774	2,185	23.23%	13,191
3741 DefBen - Oth Acad Emp - Non Instri											1,117	628	-43.74%	628
3700 - Subtotal					28,597	27,538	-3.70%				3,950	3,872	-1.97%	31,410
3910 OTHBEN-Acad Inst & Instri Aide(Dir)					41,627	40,369	-3.02%				5,260	5,325	1.24%	45,694
3920 OTHBEN-Clls Mgt(Non-Educ Admin)					4,603	4,781	3.88%				3,202	3,254	1.63%	8,035
3921 OTHBEN - Clls Emp					16,796	18,054	7.49%				10,421	11,065	6.18%	29,118
3922 OTHBEN - Conf Emp - Non Mgt					653	653								653
3929 Classified Benefit Abatement					-69,912	-69,912								-69,912
3940 OTHBEN - Educational Administrators					4,835	4,887	1.08%				392	993	153.33%	5,881
3900 - Subtotal					-1,398	-1,167	-16.49%				19,274	20,637	7.07%	19,470
3000 - Total					5,081,320	5,028,548	-1.04%				1,445,675	1,531,562	5.94%	6,560,110
4211 Non-Library/Magazines/Bks/Prcdis					800	100	-87.50%				71,005	83,683	17.85%	83,783
4200 - Subtotal					800	100	-87.50%				71,005	83,683	17.85%	83,783
4310 Inst Supplies & Materials					120,475	6,500	-94.60%				235,994	194,813	-17.45%	201,313
4312 All Computer Software					1,000	1,000								1,000
4313 Non-Inst Supplies & Materials					178,761	202,193	13.11%				235,403	265,742	12.89%	467,936
4314 Paper					17,597	14,000	-20.44%							14,000
4320 Vehicle Supplies - Parts					5,400	5,400								5,400
4321 Fuel - Lubricants					15,600	15,600					7,854	7,854		23,454
4300 - Subtotal					338,833	244,693	-27.78%				479,251	468,409	-2.26%	713,103

PORTERVILLE COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021	2019-20	2020-21	Change	2019-20	2020-21	Change	2019-20	2020-21	Change	2020-21
4400 Food - Non Travel Non Cafeteria					500	500								500
4400 - Subtotal					500	500	0.00%							500
4000 - Total					340,133	245,293	-27.88%				550,256	552,092	0.33%	797,386
5107 Athletic Officials					29,000	29,000								29,000
5118 Cont Security Services					14,000	14,000					26,092	29,304	12.31%	43,304
5119 Oth Non-Inst Consulting Services					18,500	16,500	-10.81%				97,956	60,000	-38.75%	76,500
5150 Cont Instruction					100,000	100,000								100,000
5151 Guest Lecturers/Performers					4,800	1,000	-79.17%				33,000	20,000	-39.39%	21,000
5159 Oth Instructional Consulting Servs					15,000	45,000	200.00%				23,943	7,669	-67.97%	52,669
5100 - Subtotal					181,300	205,500	13.35%				180,990	116,974	-35.37%	322,474
5209 Non-Employee Travel					4,000	4,000								4,000
5212 Student Travel					78,700	78,700					12,000	12,000		90,700
5220 Employee Travel					83,375	65,875	-20.99%				256,875	178,330	-30.58%	244,205
5221 (Local) Online Training/Webinar						5,500						26,614		32,114
5230 Food/Meetings					13,970	10,350	-25.91%				154,628	143,965	-6.90%	154,315
5200 - Subtotal					180,045	164,425	-8.68%				423,502	360,909	-14.78%	525,334
5300 Institutional Dues/Memberships					41,150	41,650	1.22%				1,450	32,450	2,137.93%	74,100
5300 - Subtotal					41,150	41,650	1.22%				1,450	32,450	2,137.93%	74,100
5501 Laundry Service					23,156	23,100	-0.24%				1,000	1,000		24,100
5520 Natural Gas/LPG					50,000	55,000	10.00%							55,000
5530 Light - Electricity					200,500	275,000	37.16%							275,000
5540 Water - Sanitation					55,000	60,000	9.09%							60,000
5550 Disposal Services					18,000	18,000					3,341	3,341		21,341
5560 Hazardous Waste Disposal					5,925	5,925								5,925
5570 Pest Control					5,000	5,000								5,000
5581 Telephone Services					14,000	14,000								14,000
5500 - Subtotal					371,581	456,025	22.73%				4,341	4,341	0.00%	460,366
5602 Short Term Rental-Veh & Equip					31,050	11,050	-64.41%				3,280	3,280		14,330
5608 Oper/Lease Cntrcts-ie Cars-Copiers					15,675	15,675								15,675
5650 Software Licensing/Maintenance Svcs					120,034	107,534	-10.41%				446,353	420,864	-5.71%	528,398
5651 Internet Access					600	600					14,700	56,725	285.88%	57,325
5681 Grounds Maintenance					48,000	48,000					5,000	5,000		53,000
5683 Building Maintenance					58,825	58,825								58,825
5684 Vehicle Repairs & Maintenance					11,800	11,800								11,800
5685 Computer Hardware Maint Agreements					30,000	28,000	-6.67%							28,000
5686 Oth Equipment Maint Agreements					25,000	25,000								25,000
5690 Other Maintenance/Repairs					37,945	37,945					9,669	5,541	-42.70%	43,486
5691 Other Maintenance Contracts					44,600	60,100	34.75%							60,100
5600 - Subtotal					423,529	404,529	-4.49%				479,002	491,410	2.59%	895,938
5790 Other Professional Fees						150					29,980		-100.00%	150
5700 - Subtotal						150					29,980		-100.00%	150
5810 Fingerprinting Services					80	80						2,706		2,786
5820 Postage/Express Overnight Svcs					8,565	8,565					14,550	15,997	9.94%	24,562
5830 Bank Charges										2,700	2,700			2,700
5831 Credit Card Expense												360		360
5835 Bad Debt Expense						155,000								155,000
5860 General Advertising Services					32,291	28,000	-13.29%				182,618	190,337	4.23%	218,337
5861 Printing/Duplicating Service					8,744	8,800	0.64%				26,240	26,710	1.79%	35,510
5880 Taxes - Licenses & Permits					927	927					10,170	9,810	-3.54%	10,737

PORTERVILLE COLLEGE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	% Change	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	% Change	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	% Change	Total 2020-21
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
5890 Other Services & Expenses					11,394	15,194	33.35%				39,647	80,312	102.57%	95,506
5899 Contingencies Account - Budget Only											1,407,575	2,299,447	63.36%	2,299,447
5800 - Subtotal					62,001	216,566	249.29%				1,683,500	2,628,379	56.13%	2,844,945
5912 Out - Indirect Cost(Expense)											4,237	120,930	2,754.14%	120,930
5900 - Subtotal											4,237	120,930	2,754.14%	120,930
5000 - Total					1,259,606	1,488,845	18.20%				2,807,003	3,755,392	33.79%	5,244,236
6120 Site Improvement					25,000	25,000						3,000		28,000
6100 - Subtotal					25,000	25,000	0.00%					3,000		28,000
6210C Buildings Construction - C						25,000								25,000
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6200 - Subtotal					1,150	26,150	2,173.91%							26,150
6310 Library Books					20,700	20,700								20,700
6311 Magazines & Periodicals					5,000	5,000								5,000
6300 - Subtotal					25,700	25,700	0.00%							25,700
6412 Computer/Technology Equipment					70,520	71,520	1.42%				173,427	116,138	-33.03%	187,658
6412FA Computer/Tech Equipment					19,000	16,000	-15.79%				150,000	15,000	-90.00%	31,000
6413LP Auto-Purchasing on Long Term Lease					38,000	27,000	-28.95%							27,000
6414 Furniture					2,900	2,900					75,000	3,980	-94.69%	6,880
6419 Other Equipment					20,055	20,055					1,634	3,416	109.06%	23,471
6419FA Other Equipment					41,453	112,753	172.00%							112,753
6400 - Subtotal					191,928	250,228	30.38%				400,061	138,534	-65.37%	388,762
6900 Capital Outlay Abatements						-25,000								-25,000
6900 - Subtotal						-25,000								-25,000
6000 - Total					243,778	302,078	23.92%				400,061	141,534	-64.62%	443,612
7110 Debt Reduction					150,000	150,000								150,000
7100 - Subtotal					150,000	150,000	0.00%							150,000
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	1,058,318	3,697.56%	1,058,318
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	1,112,818	1,251.03%	1,112,818
7602 Oth Student Aide (Non-cash)											404,335	438,834	8.53%	438,834
7600 - Subtotal											404,335	438,834	8.53%	438,834
7910 Unrestricted					6,700,661	6,385,634	-4.70%							6,385,634
7900 - Subtotal					6,700,661	6,385,634	-4.70%							6,385,634
7000 - Total					10,924,786	10,685,602	-2.19%				486,703	1,551,652	218.81%	12,237,254
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					30,946,750	30,620,483	-1.05%				10,090,390	11,852,887	17.47%	42,473,370

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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

The District Office provides the following support services to the colleges:

- **Chancellor's Office**: Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; 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
- Implement improved grant fiscal management system
- Implement integrated B-warrant check processing/issuing system
- Replace electronic budget development system
- 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

**DISTRICT OFFICE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021	2019-20	2020-21	Change	2019-20	2020-21	Change	2019-20	2020-21	Change	2020-21
1100 Acad - Reg Schedule					-12,502		-100.00%							
1100 - Total					-12,502		-100.00%							
1214 Educational Administrators - Cont	2.50	2.50	0.50	0.50	553,800	602,606	8.81%				84,165	82,113	-2.44%	684,718
1251 Acad Non-Inst Cont	1.66	1.50			236,044	182,615	-22.64%							182,615
1200 - Total					789,844	785,220	-0.59%				84,165	82,113	-2.44%	867,333
1419 Acad Emp - Non-Inst Non Cont					9,000	9,000								9,000
1400 - Total					9,000	9,000	0.00%							9,000
1000 - Total					786,342	794,220	1.00%				84,165	82,113	-2.44%	876,333
2110 Clss Mgt(NonEd)	35.50	35.85	2.50	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	7.00	7.00			542,570	556,134	2.50%							556,134
2191 Clss Non-Inst Emp Reg Salary Sched	70.25	66.10	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
2100 - Total					8,174,363	8,288,897	1.40%	481,241	423,519	-11.99%	363,350	162,343	-55.32%	8,874,759
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
2300 - Total					93,571	77,300	-17.39%	286,000	356,950	24.81%	40,000		-100.00%	434,250
2412 Direct Inst Prof Expt											30,000		-100.00%	
2400 - Total											30,000		-100.00%	
2999 Salary Budget Control					63,542	127,307	100.35%		230,000		782	74,829	9,465.63%	432,136
2900 - Total					63,542	127,307	100.35%		230,000		782	74,829	9,465.63%	432,136
2000 - Total					8,331,476	8,493,505	1.94%	767,241	1,010,469	31.70%	434,133	237,172	-45.37%	9,741,146
3110 STRS-Acad Inst & Instrl Aides(Dir)					37,866	29,492	-22.11%							29,492
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%	
3100 - Total					84,872	61,064	-28.05%				14,392		-100.00%	61,064
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
3200 - Total					1,675,472	1,794,456	7.10%	91,047	83,903	-7.85%	54,153	47,275	-12.70%	1,925,634
3310 OASDHI-Acad Inst & Instrl Aides(Dir)					3,241	2,648	-18.31%	8,063	7,215	-10.51%				9,863
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
3300 - Total					644,683	639,209	-0.85%	36,815	30,676	-16.68%	26,591	16,628	-37.47%	686,512
3410 H&W-Acad Inst & Instrl Aides(Dir)					34,127	27,538	-19.31%	17,782	18,267	2.73%				45,805
3410RC OPEB ARC-Acad Inst&Instrl Aides(Dir)					4,741	3,579	-24.51%	1,692	1,781	5.27%				5,360
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-Class 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-Class 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

DISTRICT OFFICE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2019-20	GU001 Adopted Budget 2020-21	%	CE Adopted Budget 2019-20	CE Adopted Budget 2020-21	%	Restricted Adopted Budget 2019-20	Restricted Adopted Budget 2020-21	%	Total 2020-21
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021										
3440RC OPEB ARC-EducAdmin-Cont					7,116	7,979	12.13%				1,650	1,609	-2.44%	9,589
3400 - Total					2,100,298	2,127,924	1.32%	133,530	94,711	-29.07%	69,289	45,576	-34.22%	2,268,211
3510 SUI-Acad Inst & Instl Aides(Dir)					112	91	-18.31%	53	55	3.49%				146
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
3500 - Total					4,506	4,548	0.92%	241	212	-11.98%	187	122	-34.68%	4,882
3610 WC-Acad Inst & Instl Aides(Dir)					2,113	1,800	-14.80%	1,029	1,075	4.46%				2,875
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
3600 - Total					87,942	89,669	1.96%	4,699	4,175	-11.16%	3,663	2,410	-34.21%	96,254
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
3700 - Total					1,771	883	-50.15%	706	1,346	90.73%		595		2,824
3910 OTHBEN-Acad Inst & Instrl Aide(Dir)					1,236	980	-20.69%	653	653					1,634
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 Suspende					16,735	19,500	16.53%					25,048		44,548
3900 - Total					79,727	81,876	2.69%	3,641	2,806	-22.92%	2,241	26,473	1,081.28%	111,155
3000 - Total					4,679,271	4,799,628	2.57%	270,678	217,829	-19.52%	170,517	139,079	-18.44%	5,156,536
4211 Non-Library/Magazines/Bks/Prcls					26,500	21,500	-18.87%				500	500	0.00%	22,000
4200 - Total					26,500	21,500	-18.87%				500	500	0.00%	22,000
4310 Inst Supplies & Materials					3,500	2,900	-17.14%	38,750	61,750	59.35%	135,500	7,650	-94.35%	72,300
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	14,895	-62.13%	170,955
4321 Fuel - Lubricants					5,500	5,500								5,500
4300 - Total					160,982	158,760	-1.38%	40,200	68,200	69.65%	174,827	22,545	-87.10%	249,505
4000 - Total					187,482	180,260	-3.85%	40,200	68,200	69.65%	175,327	23,045	-86.86%	271,505
5118 Cont Security Services					4,500	3,500	-22.22%							3,500
5119 Oth Non-Inst Consulting Services					2,510,279	2,508,621	-0.07%		50,000		946,713	883,390	-6.69%	3,442,011
5150 Cont Instruction					418,031	383,000	-8.38%	135,000	223,245	65.37%		1,750		607,995
5159 Oth Instructional Consulting Servs											1,750		73,511	
5100 - Total					2,932,810	2,895,121	-1.29%	135,000	345,006	155.56%	946,713	886,890	-6.32%	4,127,017
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	416,075	-5.21%	40,250	49,000	21.74%	180,057	71,339	-60.38%	536,414
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
5200 - Total					520,250	493,175	-5.20%	49,750	77,000	54.77%	312,357	100,179	-67.93%	670,354
5300 Institutional Dues/Memberships					221,191	228,021	3.09%	1,500	4,000	166.67%				232,021
5300 - Total					221,191	228,021	3.09%	1,500	4,000	166.67%				232,021

DISTRICT OFFICE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021	2019-20	2020-21	Change	2019-20	2020-21	Change	2019-20	2020-21	Change	2020-21
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
5400 - Total					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
5500 - Total					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	2,175,080	1.48%	1,500	7,500	400.00%	5,500	4,500	-18.18%	2,187,080
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
5600 - Total					3,466,265	3,961,239	14.28%	17,000	38,000	123.53%	85,797	4,500	-94.76%	4,003,739
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
5700 - Total					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%		1,750		49,233
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	7,250	31.82%	33,919
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
5800 - Total					607,840	612,800	0.82%	25,800	61,272	137.49%	71,500	9,500	-86.71%	683,572
5911 Indirect Cost(Reimbursement)					-275,511	-275,511								-275,511
5912 Out - Indirect Cost(Expense)											22,638	40,000	76.69%	40,000
5900 - Total					-275,511	-275,511	0.00%				22,638	40,000	76.69%	-235,511
5000 - Total					9,676,898	10,429,965	9.91%	229,050	531,278	131.95%	1,469,055	1,060,118	-27.84%	12,021,361

**DISTRICT OFFICE
Adopted Budget
2020-21 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2020	2021	2020	2021	2019-20	2020-21	Change	2019-20	2020-21	Change	2019-20	2020-21	Change	2020-21
6120 Site Improvement					30,000	30,000								30,000
6100 - Total					30,000	30,000	0.00%							30,000
6210C Buildings Construction - C					64,667		-100.00%							
6200 - Total					64,667		-100.00%							
6310 Library Books											10,000	5,000	-50.00%	5,000
6300 - Total											10,000	5,000	-50.00%	5,000
6412 Computer/Technology Equipment					87,250	132,500	51.86%	2,000	21,500	975.00%				154,000
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
6400 - Total					520,750	864,000	65.91%	7,000	56,500	707.14%	1,700	2,637	55.12%	923,137
6000 - Total					615,417	894,000	45.27%	7,000	56,500	707.14%	11,700	7,637	-34.73%	958,137
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
7100 - Total					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
7200 - Total					-29,346,100	-29,711,494	1.25%							-29,711,494
7312 Interfund Transfers - Out					255,000	255,000								255,000
7300 - Total					255,000	255,000	0.00%							255,000
7910 Unrestricted					20,585,678	67,857,213	229.63%	893,146	420,519	-52.92%	885,354	30,106	-96.60%	68,307,837
7900 - Total					20,585,678	67,857,213	229.63%	893,146	420,519	-52.92%	885,354	30,106	-96.60%	68,307,837
7000 - Total					-2,777,446	44,131,683	-1,688.93%	893,146	420,519	-52.92%	885,354	30,106	-96.60%	44,582,307
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					21,499,440	69,723,260	224.30%	2,207,315	2,304,795	4.42%	3,230,251	1,579,269	-51.11%	73,607,325

SPECIAL FUNDS

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

	Adopted BUDGET 2019-20	Bakersfield 2020-21	Cerro Coso 2020-21	Porterville 2020-21	Adopted BUDGET 2020-21	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	173,037				173,037		
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	190,000	250,000	5,500	4,500	260,000	70,000	36.84%
8884AB Student Representation Fee		8,000					
8890 Private Contributions							
Total Income & Beginning Balance	\$363,037	\$258,000	\$5,500	\$4,500	433,037	70,000	19.28%
EXPENDITURES							
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				165,037	(8,000)	-4.62%
TOTAL EXPENDITURES & ENDING BALANCE	\$498,449	\$258,000	\$5,500	\$4,500	\$433,037	\$70,000	14.04%

KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
2020-21 Student Representation Fee Funds

	Adopted Budget 2019-20	Bakersfield 2020-21	Cerro Coso 2020-21	Adopted Budget 2020-21	Difference	% Difference
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
Adopted Budget
2020-21 Student Center Funds**

	Adopted Budget 2019-20	Bakersfield 2020-21	Porterville 2020-21	Adopted 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
Adopted Budget
2020-21 Student Financial Aid Fund

	Adopted Budget 2019-20	Adopted 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	3,687,479	(206,880)	-5.31%
One-Time Dreamer	72,126	-	(72,126)	-100.00%
AB19	1,259,835	1,678,331	418,496	33.22%
CARES Act		871,706		
Scholarship Funds	-	6,200		
TOTAL INCOME & BEGINNING BALANCE	\$ 58,301,656	\$ 65,504,817	\$ 6,185,765	10.61%
EXPENDITURES				
Student Financial Aid	58,301,656	63,908,085	5,606,429	9.62%
Miscellaneous Expenditures	-	1,596,732	1,596,732	
TOTAL EXPENDITURES	58,301,656	65,504,817	7,203,161	12.35%
ENDING BALANCE, JUNE 30	-	-	(1,017,396)	
TOTAL EXPENDITURES & ENDING BALANCE	\$ 58,301,656	\$ 65,504,817	\$ 6,185,765	10.61%

KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
2020-21 Enterprise Funds

	Adopted Budget 2019-20	Bakersfield 2020-21	Cerro Coso 2020-21	Porterville 2020-21	DO 2020-21	Adopted Budget 2020-21	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	174,320					(111,183)	(285,503)	-163.78%
INCOME								
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%
EXPENDITURES								
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%
TOTAL EXPENDITURES & ENDING BALANCE	\$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				
State Income				
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	-	-	-	
Total Income	1,419,536	1,048,616	(370,920)	-26.13%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 7,231,362.00	\$ 6,860,442	\$ (370,920)	-5.13%
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	5,359,838	(451,988)	-7.78%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 7,231,362	\$ 6,860,442	\$ (370,920)	-5.13%

**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				
Local Income				
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**

	Adopted Budget 2019-20	Adopted Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 14,702,166	\$ 14,702,166	\$ 0	0%
INCOME				
Local Income				
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			-	
Interfund Transfers			-	
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				
Local Income				
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	49,376,939	(22,496,775)	-31.30%
Total Income	72,699,481	359,902,555	287,203,075	395.06%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 72,155,034	\$ 363,087,234	\$ 268,435,425	372.03%
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	315,848,494	260,873,045	474.53%
64XX Equipment	2,422,916	9,371,079	6,948,163	286.77%
7312 Interfund Transfer Out				
Total Expenditures	72,699,481	359,901,379	287,201,899	395.05%
ENDING BALANCE, JUNE 30	(544,447)	3,185,855	3,730,301	-685.15%
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**

	Adopted Budget 2019-20	Adopted Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 27,165,674	\$ 27,165,674	\$ -	
INCOME				
Local Income				
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	-	-	-	
Interfund Transfers				
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%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 50,147,549	\$ 49,159,799	\$ 77,151	0%

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				
Local Income				
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**

	Adopted Budget 2019-20	Adopted Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$1,273,749	\$1,273,749	\$0	0.00%
INCOME				
Local Income				
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	\$2,495,611	(\$393,432)	-13.62%
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	1,273,749		
TOTAL EXPENDITURES & ENDING BALANCE	\$2,889,043	\$2,495,611	(\$393,432)	-13.62%

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

	Adopted Budget 2019-20	Adopted Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$10,624,375	\$8,271,765	(\$2,352,610)	-22.14%
INCOME				
Local Income				
8981AA Interfund transfers in	255,000	255,000		
8860AA Interest	125,000	125,000		
8860AB Unrealized Gains & Losses				
8982AA Intrafund transfers in				
8989AB Carryover Funds Budget Only				
Total Income	380,000	380,000		
TOTAL NET BEGINNING BALANCE & INCOME	\$11,004,375	\$8,651,765	(\$2,352,610)	-21.38%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Rental of Facilities	2,729,110	2,291,850	(437,260)	-16.02%
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	2,295,350	(437,260)	-16.00%
NET ENDING BALANCE, JUNE 30	8,271,765	6,356,415	(1,915,350)	-23.16%
TOTAL EXPENDITURES & ENDING BALANCE	\$11,004,375	\$8,651,765	(\$2,352,610)	-21.38%

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

	Adopted Budget 2019-20	Adopted 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%

**2020-21 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund**

	Adopted Budget 2019-20	Adopted 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	307,977	(42,035)	-12.01%
Total Income	350,012	307,977	(42,035)	-12.01%
TOTAL NET BEGINNING BALANCE & INCOME	\$350,012	\$307,977	(\$42,035)	-12.01%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	350,012	307,977	(42,035)	-12.01%
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	307,977	(42,035)	-12.01%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$350,012	\$307,977	(\$42,035)	-12.01%

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

	Adopted Budget 2019-20	Adopted Budget 2020-21	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ -	\$ -	
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	\$382,700	\$308,002	(\$74,698)	-19.52%
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				
TOTAL EXPENDITURES & ENDING BALANCE	\$382,700	\$308,002	(\$74,698)	-19.52%

KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
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	Adopted Budget 2020-21	Difference	% Difference
NET BEGINNING BALANCE, JULY 1		BC	CC	PC	DO			
	95,574	180,345	16,697	0		197,042	101,468	106.17%
INCOME							0	
8190 Other Federal Revenue	600,000	415,804	69,294	30,000		515,098	(84,902)	-14.15%
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	2,394,585	1,101,656	485,494	-	3,981,735	592,698	17.49%
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	189,596	60,860	1,355		251,811	195,420	346.54%
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	2,394,585	1,101,656	478,683	0	3,974,924	677,904	20.56%
ENDING BALANCE, JUNE 30	92,017	0	0	6,811	0	6,811	(85,206)	-92.60%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,569,184	\$2,394,585	\$1,101,656	\$485,494	\$0	\$3,981,735	\$592,698	16.61%

KERN COMMUNITY COLLEGE DISTRICT
Adopted Budget
2020-21 Restricted Lottery

	Adopted BUDGET 2019-20	Bakersfield 2020-21	Cerro Coso 2020-21	Porterville 2020-21	Adopted BUDGET 2020-21	Difference	% Difference
NET BEGINNING BALANCE, JULY 1							
INCOME							
8681AA State Lottery Proceeds		362,679	156,400	129,675	648,754	648,754	
Total Income & Beginning Balance		\$362,679	\$156,400	\$129,675	648,754	648,754	
EXPENDITURES							
4000 Supplies			81,400	129,675	211,075	211,075	
5000 Services, Travel, Printing			17,000		17,000	17,000	
6000 Capital Outlay		362,679	58,000		420,679	420,679	
Total Expenditures		362,679	156,400	129,675	648,754	648,754	
ENDING BALANCE, JUNE 30							
TOTAL EXPENDITURES & ENDING BALANCE		\$362,679	\$156,400	\$129,675	\$648,754	\$648,754	