

# Kern Community College District Tentative Budget 2014-2015



June 12, 2014

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# EXECUTIVE SUMMARY

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# EXECUTIVE SUMMARY

## 2014-15 TENTATIVE BUDGET ASSUMPTIONS

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California's fiscal picture continues to improve. The Governor's proposed budget is primarily focused on restoration/access, student success and funding unfunded liabilities. The proposed May revised budget for the California Community Colleges includes:

<b><u>Budget Year 2014-15</u></b>	<b><u>State Community College System</u></b>
COLA @ 0.85%	\$47.3 Million
Access Growth @ 2.75%	\$140.4 Million
Student Success (Increase)	\$100 Million
Student Equity (New funding)	\$100 million
<b><u>One-Time Revenues</u></b>	
Career/Technical Education Funds (New funding)	\$50 Million
Deferred/Scheduled Maintenance	\$148 Million
<b><u>Ongoing Expenditures</u></b>	
Cost of Increased STRS Contributions Employer contribution increases from 8.25% to 9.5%. Future increases of 1.6% per year to rate of 19.1% in 2021-22	\$74 Billion Unfunded Liability

The 2014-15 Kern Community College District Tentative Budget is based on a continuing conservative budgeting approach. The District's tentative budget is built primarily using the Governor's January budget which is very similar to his May revised budget. The primary difference is the proposed increased costs associated with addressing the unfunded STRS liability. If adopted in the State budget, this change will be addressed in the Adopted Budget in September.

The Kern Community College District projects its ongoing General Fund revenues to increase by \$2.5 million from the 2013-14 adopted budget. This increase is primarily due to unrestricted base apportionment funding restoration and 0.86% COLA funding. These increases are partially offset by decreases in local unrestricted revenues as well as categorical/grant revenues. Unrestricted revenues are projected to increase by \$2.9 million from the 2013-14 adopted budget. Restricted revenues are projected to decrease by \$470,000 from the 2013-14 adopted budget. This change is primarily due to a decrease in federal C6 grant funding.

General Fund unrestricted and restricted ongoing expenditures are projected to increase by \$2.5 million. Unrestricted expenditures are projected to increase by \$4.0 million and restricted expenditures are projected to decrease by \$1.5 million.

District-wide reserves of \$738,000 are being utilized to balance the District wide operations budget. The ~~2013-14~~ unallocated district-wide projected **beginning balance** is \$13.6 million. The colleges' projected beginning balances are \$11.6 million for a total District beginning balance of \$25.2 million. The combined 2014-15 unrestricted **ending balance** (reserves) is projected to be \$23.2 million (21.2%).

On-going expenditures are expected to increase due to 1) salary increases associated with steps and columns of about 1%; 2) increase in faculty salaries of 1.17%; and 3) health and welfare benefits CAP adjustments of 1.6% as required by collective bargaining agreements. The District is also planning for a 31.5% increase in workers compensation premiums and a defined benefit rate decrease of 16.2%.

### **Revenue Assumptions**

- **COLA** funded at a 0.86%, generating additional revenues of \$854,000

- **Growth/Restoration** (access) funded at 0%
- **Base** unrestricted apportionment increase of \$2.2 million from 2012-13 access restoration funding
- **Enrollment fees** remain the same at \$46/unit
- **Part-time adjunct faculty salary support** for the district is projected at \$402,000, reflecting no change from the 2013-14 budget
- **Lottery** proceeds estimated at \$2.7 million
- **Mandated cost recovery** for the district is projected at zero funding from the state in 2013-14
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$15.9 million in revenue reflecting a \$470,000 decrease from 2013-14 adopted budget amounts. Modifications to the restricted programs, including any new funding approved for 2014-15 State budget associated with the Student Success and Program Development, Student Equity Program, Scheduled and Deferred Maintenance, and Career and Technical Education programs will be forthcoming as California Community College categorical allocations are finalized during September and October.
- **Onetime reserve contributions** of \$2.0 million

### **Expenditure Assumptions**

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2014-15 at a cost of approximately \$1.0 million and a faculty salary increase of 1.17% representing a cost increase of approximately \$617,607
- **Health and welfare benefit cap change is projected to** increase cost by 1.6% from 2013-14 at a cost to the District of approximately \$169,085.
- **Workers Compensation Premiums are projected to** increase by 31.5% at a cost to the District of \$200,325



- **Defined Benefit is to** decrease by 16.2% due to utilization decline resulting in costs savings to the District of \$49,395

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

- **Un-audited unrestricted beginning** fund balance for 2014-15 is projected to be \$25.2 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating unallocated district-wide and college funds will be incorporated into the 2014-15 final allocations in February 2015.
- **Unrestricted ending fund balance** for 2014-15 is projected to be \$23.2 million. This balance reflects both unallocated district-wide and college reserve balances.

<b>Kern Community College District</b>							
<b>2014-15 General Fund Budget Summary</b>							
<b>Location: District Total</b>							
<b>General Unrestricted (GU001 &amp; CE)</b>							
Description	2014-15 Tentative Budget	2013-14 Adopted Budget	Change Inc./Dec.)	Pct. Change	2013-14 Projected	Change Inc./Dec.)	Pct. Change
<b>Beginning Balance</b>	<b>25,169,165</b>	<b>22,004,517</b>	<b>3,164,649</b>	<b>14.38%</b>	<b>24,863,409</b>	305,756	1.23%
<b>Revenues</b>							
<i>Federal</i>	706,364	190,353	516,011	271.08%	188,917	517,447	273.90%
<i>State</i>	46,586,812	49,037,011	(2,450,199)	-5.00%	46,061,820	524,992	1.14%
<i>Local</i>	60,188,595	55,296,183	4,892,412	8.85%	60,148,228	40,367	0.07%
<i>Other Financing Sources</i>		14,113	(14,113)	N/A	70,685	(70,685)	N/A
<b>Total Revenue</b>	<b>107,481,771</b>	<b>104,537,660</b>	<b>2,944,111</b>	<b>2.82%</b>	<b>106,469,650</b>	<b>1,012,121</b>	<b>0.95%</b>
<b>Expenditures</b>							
<i>Academic Salaries</i>	44,650,486	43,801,002	849,483	1.94%	44,235,569	414,917	0.94%
<i>Classified &amp; Other Non-academic Salaries</i>	21,447,177	19,538,617	1,908,560	9.77%	19,717,595	1,729,582	8.77%
<i>Employee Benefits</i>	18,543,472	18,862,063	(318,591)	-1.69%	18,582,202	(38,730)	-0.21%
<i>Supplies &amp; Materials</i>	2,127,789	2,008,951	118,837	5.92%	2,090,722	37,066	1.77%
<i>Service/Utilities/Operating Exps.</i>	13,093,675	12,506,195	587,480	4.70%	12,581,334	512,341	4.07%
<i>Capital Outlay</i>	2,130,023	1,835,251	294,772	16.06%	1,914,952	215,071	11.23%
<i>Other Outgo</i>	5,727,925	5,803,049	(75,124)	-1.29%	5,972,221	(244,296)	-4.09%
<i>Transfers Out</i>	1,771,658	1,173,684	597,974	50.95%	1,069,298	702,360	65.68%
<b>Total Expenditures and Other Outgo</b>	<b>109,492,205</b>	<b>105,528,813</b>	<b>3,963,392</b>	<b>3.76%</b>	<b>106,163,894</b>	<b>3,328,312</b>	<b>3.14%</b>
<b>Ending Balance (Reserves)</b>	<b>23,158,731</b>	<b>21,013,364</b>	<b>2,145,367</b>	<b>10.21%</b>	<b>25,169,165</b>	<b>(2,010,434)</b>	<b>-7.99%</b>
<b>Projected Change in Fund Balance (Reserves)</b>	<b>(2,010,434)</b>	<b>(991,153)</b>	<b>(1,019,281)</b>	<b>102.84%</b>	<b>305,756</b>	<b>(2,316,191)</b>	<b>-757.53%</b>

<b>Kern Community College District</b>				
<b>2014-15 General Fund Budget Summary</b>				
<b>Location: District Total</b>				
<b>General Restricted Categoricals &amp; Grants (RP)</b>				
<b>Description</b>	<b>2014-15 Tentative Budget</b>	<b>2013-14 Adopted Budget</b>	<b>Change Inc./Dec.)</b>	<b>Pct. Change</b>
<b>Beginning Balance</b>	<b>496,882</b>	<b>1,474,255</b>	<b>(977,373)</b>	<b>-66.30%</b>
<b>Revenues</b>				
<i><b>Federal</b></i>	4,770,414	5,396,215	(625,801)	<b>-11.60%</b>
<i><b>State</b></i>	8,502,615	8,551,206	(48,591)	<b>-0.57%</b>
<i><b>Local</b></i>	2,159,594	1,955,095	204,499	<b>10.46%</b>
<i><b>Other Financing Sources</b></i>	479,331	479,331	-	<b>0.00%</b>
<b>Total Revenue</b>	<b>15,911,954</b>	<b>16,381,847</b>	<b>(469,893)</b>	<b>-2.87%</b>
<b>Expenditures</b>				
<i><b>Academic Salaries</b></i>	2,455,059	2,572,492	(117,433)	<b>-4.56%</b>
<i><b>Classified &amp; Other Non-Academic Salaries</b></i>	6,871,652	6,545,013	326,639	<b>4.99%</b>
<i><b>Employee Benefits</b></i>	2,253,470	2,207,362	46,108	<b>2.09%</b>
<i><b>Supplies &amp; Materials</b></i>	588,329	657,532	(69,203)	<b>-10.52%</b>
<i><b>Service/Utilities/Operating Expenses</b></i>	2,141,839	3,085,064	(943,225)	<b>-30.57%</b>
<i><b>Capital Outlay</b></i>	936,181	1,836,524	(900,343)	<b>-49.02%</b>
<i><b>Other Outgo</b></i>	1,162,305	952,115	210,190	<b>22.08%</b>
<i><b>Transfers Out</b></i>			-	<b>N/A</b>
<b>Total Expenditures and Other Outgo</b>	<b>16,408,835</b>	<b>17,856,102</b>	<b>(1,447,267)</b>	<b>-8.11%</b>
<b>Ending Balance (Reserves)</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>203.03%</b>
<b>Projected Change in Fund Balance (Reserves)</b>	<b>(496,881)</b>	<b>(1,474,255)</b>	<b>977,374</b>	<b>-66.30%</b>

ALLOCATION

	A	B	C	D	E	F	H	J	K
1	<b>Kern Community College District 2014-15 Tentative Budget Unrestricted Fund Allocation</b>		<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Wide Costs</b>	<b>District Wide Reserves</b>	<b>Total</b>
2									
3	<b>Beginning Balance and Income to be Allocated</b>								
4		<b>Beginning Balance (Unrestricted GU001 only)</b>							
5	Step 1	District-wide Unallocated Carryover/Reserves Base							-
6	Step 1	District Operations Mandatory Reserve/Project Carryover					100,710		100,710
7	Step 1	College Carryover		3,669,528	4,669,981	4,909,621	-	\$ 10,828,266	24,077,396
8		<b>Total Beginning Balance</b>		<b>3,669,528</b>	<b>4,669,981</b>	<b>4,909,621</b>	<b>100,710</b>	<b>10,828,266</b>	<b>24,178,106</b>
9									
10	Step 2	<b>Total Income</b>	<b>\$ 104,663,910</b>						<b>\$ 104,663,910</b>
11									
12		<b>Total Beginning Balance and Income to be Allocated</b>	<b>104,663,910</b>	<b>3,669,528</b>	<b>4,669,981</b>	<b>4,909,621</b>	<b>100,710</b>	<b>10,828,266</b>	<b>128,842,016</b>
13									
14									
15									
16	<b>Allocations</b>								
17		<b>Base Operating Allocations:</b>							
18	Step 3	College Base		6,184,801	4,779,164	3,373,527			14,337,492
19									
20		<b>Change to Base Allocations Increase/(Decrease)</b>							
21	Step 4	COLA Adjustment		53,189	41,101	29,012			123,302
24									
25		<b>Total Base Allocations</b>		<b>6,237,990</b>	<b>4,820,265</b>	<b>3,402,540</b>	<b>-</b>	<b>-</b>	<b>14,460,794</b>
26									
27									
28	Step 6	<b>Base FTES Allocations:</b>		59,560,636	14,898,736	14,607,270			89,066,642
29									
30		<b>Changes to FTES Allocations Increase/(Decrease):</b>							
31	Step 7	Base Apportionment Adjustments Inc./(Dec.)		187,169	31,060	46,104			264,333
32									
33	Step 8	COLA		489,113	122,220	119,957			731,289
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		(176,796)	(44,178)	(43,360)			(264,333)
41									
42	Step 12	Other Changes Increase/(Decrease)		271,003	67,718	66,464			405,185
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-
44		<b>Total FTES Allocations</b>		<b>60,331,126</b>	<b>15,075,555</b>	<b>14,796,435</b>	<b>-</b>	<b>-</b>	<b>90,203,116</b>
45									
46	Step 13	Base District wide Reserves						10,828,266	10,828,266
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	737,734	(737,734)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52	Step 15	District Office Charge Back Allocations		-	-	-			-
53	Step 15	District wide Costs Charge Back Allocations		(14,269,105)	(3,566,401)	(3,495,869)	21,331,375		-
54	Step 15	Regulatory Charge Back Allocations		-	-	-			-
55		<b>Total District Charge Back</b>		<b>(14,269,105)</b>	<b>(3,566,401)</b>	<b>(3,495,869)</b>	<b>21,331,375</b>	<b>-</b>	<b>10,828,266</b>
56									
57		<b>Total Allocations</b>		<b>52,300,010</b>	<b>16,329,419</b>	<b>14,703,106</b>	<b>22,069,109</b>	<b>10,090,532</b>	<b>115,492,176</b>

	A	B	C	D	E	F	H	J	K
1	<b>Kern Community College District 2014-15 Tentative Budget Unrestricted Fund Allocation</b>		<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Wide Costs</b>	<b>District Wide Reserves</b>	<b>Total</b>
58									
59	2013-14 Final Budget Allocation			51,897,156	16,216,679	14,588,028	21,399,270	11,404,445	115,505,578
60									
61	Net Change in Allocation from 2013-14 Final Budget Allocation			\$ 402,854	\$ 112,740	\$ 115,078	\$ 669,839	\$ (1,313,913)	\$ (13,402)
62									
63	2013-14 Adopted Budget Allocation			50,173,217	16,163,584	14,135,965	21,399,270	10,844,785	112,716,821
64									
65	Net Change in Allocation from 2012-13 Final Budget Allocation			\$ 2,126,793	\$ 165,835	\$ 567,141	\$ 669,839	\$ (754,253)	\$ 2,775,355
66									
67									
68									
69									
70	<b>Summary Unrestricted Funds Available to Budget</b>								
71	Total Allocations (GU001 Only)			\$ 52,300,010	\$ 16,329,419	\$ 14,703,106	\$ 21,331,375	\$ -	\$ 104,663,910
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ 737,734	\$ 10,090,532	10,828,266
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	100,710	-	100,710
74	College Discretionary Carryover (GU001 Only)			3,669,528	4,669,981	4,909,621	-	-	13,249,130
75	Contract & Community Ed Carryover (CE Only)			296,100	70,680	-	624,279	-	991,059
76	College/DO Local & Community Ed Revenue (GU001 & CE)			1,370,813	438,500	250,925	757,624	-	2,817,861
77	Total Funds available to budget			\$ 57,636,451	\$ 21,508,580	\$ 19,863,652	\$ 23,551,722	\$ 10,090,532	\$ 132,650,936
78									
79									
80									
81									

KCCD

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# KERN COMMUNITY COLLEGE DISTRICT

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The Fiscal Year 2014-15 Tentative Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

## **CALIFORNIA COMMUNITY COLLEGES MISSION**

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

## **KERN COMMUNITY COLLEGE DISTRICT**

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 39,000 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$149 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time:

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

## **MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT**

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

### **We accomplish this mission by:**

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



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

### **VISION OF THE KERN COMMUNITY COLLEGE DISTRICT**

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

### **VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT**

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

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

## **STRATEGIC GOALS**

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

## **2013-14 DISTRICT-WIDE PRIORITIES**

1. Improve Student Achievement rates to lead the California Community Colleges by 2015.
2. Develop and implement an Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services) by 2013.
3. Promote unifying the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as a collective of three colleges serving a diverse service area and student population.
4. Strengthen personnel and institutional effectiveness to achieve and sustain excellence as measured by student outcomes and institutional climate.
5. Retain fiscal stability by maintaining a reserve of at least 10% and reducing unfunded debt.

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College			Cerro Coso 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	
	2014-15			2014-15			2014-15			2014-15			2014-15		
<b>UN-AUDITED NET BEGINNING BALANCE</b>															
8989AB Carryover	3,669,528	296,100		4,669,981	70,680	441,989	4,909,621		350	10,928,976	624,279	54,543	25,169,165	496,882	
<b>FEDERAL INCOME</b>															
8100 FEDERAL INCOME															
8110AA Forest Reserve										16,800			16,800	-	
8120AA Higher Education Act		1,450,441				133,691			156,068				-	1,740,200	
8121AA International Education Program													-	-	
8130AA Workforce Investment Act									100,000				-	100,000	
8140AA Temp Assistant for Needy Families						19,049			64,035				-	83,084	
8150AA Student F.A. Pell Admin. Allowance													-	-	
8160AA Veterans Education				3,000									3,000	-	
8170AA Vocational & Applied Tech Education		533,350				109,908			155,298			31,444	-	830,000	
8190AA Federal Admin Cost Alwvs									532,417				-	532,417	
8190AB Other Federal Revenues		811,559				519,888						153,266	-	1,484,713	
8190AB Title V - Hispanic Serving Institution													-	-	
8190AB Student Supportive Services													-	-	
8190AB USDA Tulare Co Agri Business													-	-	
8190AB Project Workability													-	-	
8190AB PC A Smart AITC													-	-	
8190AP Potash Revenue										686,564			686,564	-	
8191AA ARRA													-	-	
Subtotal 8100	-	-	2,795,350	3,000	-	782,536	-	-	1,007,818	703,364	-	184,710	706,364	4,770,414	
<b>STATE INCOME</b>															
8600 STATE INCOME															
8611AA State General Apportionment										42,577,858			42,577,858	-	
8612AA Apprenticeship Allowance	98,190												98,190	-	
8615AA Basic Skills		294,044				90,000			270,000				-	654,044	
8619AA Specific Apportionment												203,488	-	203,488	
8619AB Enrollment Fee Adm										348,800			348,800	-	
8619AC Financial Aid Adm													-	-	
8619AD Physical Plant (Scheduled Maintenance)													-	-	
8619AD Instructional equipment/Library Materials (one time)													-	-	
8619AD Instr Equip (On Going)													-	-	
8619AF Partnership for Excellence (restoration for Accountability)													-	-	
8619AG Part-time Faculty Support										401,568			401,568	-	
8619 General Purpose Prop 98 (one time)													-	-	
8619 General Purpose AB 1802 (one time)													-	-	
8619 Career Technical Equipment (one time)													-	-	
8619 Basic Skills (one time)													-	-	
8621AA Child Development													-	-	
8622AA Extended Opportunity Programs (EOPS)		769,546				633,184			553,490				-	1,956,220	
8623AA Student Programs/Services (DSPS)		1,097,228				202,804			239,274				-	1,539,306	
8624AA Matriculation		864,858				235,491			195,712				-	1,296,061	
8625AA Calworks		166,975				126,376			261,349				-	554,700	
8629AA Other General Categorical Program													-	-	
8629AA Economic Dev. AND Nursing													-	-	
8629AA SBDC- UC Merced													-	-	
8629AA Title IV													-	-	
8629AA SBDC /Center for Excellence													-	-	
8629AA REBRAC/ Cal Articulation													-	-	
8629AA Employers Training Resources													-	-	
8629AA TTIP													-	-	
8629AA CC CVC Grant													-	-	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 General Fund - Unrestricted and Restricted**

REVENUE		Bakersfield College			Cerro Coso 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
8629AB	TANF (GAIN)		53,312			19,049							-	72,361	
8629AC	CARE		98,882			96,512				79,007			-	274,401	
8629AD	Porterville Hospital									367,183			-	367,183	
8629AE	Financial Aid (BFAP)		626,571			164,000				194,494			-	985,065	
8629AF	SBDC												-	-	
8629AG	Staff Development -- Carryover												-	-	
8629AH	Staff Diversity												-	-	
8653AA	Instructional improvement Grant												-	-	
8659AA	Specific Categorical Programs		170,334									314,937	-	485,272	
8659AA	PC Psch Tech Program												-	-	
8659AA	Foster Parent Training												-	-	
8659AE	Career Counseling												-	-	
8681AA	State Lottery Proceeds									2,662,340			2,662,340	-	
8682AA	State Mandated Costs												-	-	
8690AA	Other State Revenues											498,056	498,056	-	
8694AB	State Prior Year Carry Over												-	-	
8699AA	Specific Miscellaneous State Revenue									114,515			-	114,515	
8699AB	Specific Miscellaneous State Revenue												-	-	
Subtotal 8600		98,190	-	4,141,750	-	-	1,567,416	-	-	2,275,024	45,990,566	498,056	518,425	46,586,812	8,502,615

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 General Fund - Unrestricted and Restricted**

REVENUE		Bakersfield College			Cerro Coso College			Porterville College			District Office			GRAND TOTAL			
		Unrestricted	Unrestricted	Restricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Unrestricted	Restricted	Unrestricted	Restricted		
		GU001	Contract & Community Ed		GU001	Contract & Community Ed		GU001	Contract & Community Ed		GU001	Contract & Community Ed					
		2014-15			2014-15			2014-15			2014-15			2014-15			
<b>LOCAL INCOME</b>																	
8800	LOCAL INCOME																
8801	Other Specialized Local Income																
8811AA	Tax Allocation Secured Roll											51,639,869	51,639,869	-			
8823AA	Other Contributions												22,000	-			
8824AA	Specific Grants												-	-			
8831AA	Instructional Contracts	371,365			82,000			6,875						155,096	51,530	237,096	429,770
8831AA	BC Nursing Ed-SJVHC																
8831AA	KC Health Systems																
8831AA	ADN Expansion Hospital Grant											83,050	-	-	83,050		
8831AA	West Hills Extended Campus																
8831AA	Independent Living																
8831AA	Child Dev Training Consortium / KHSD																
8831AA	HUD- HSIAC CASA																
8831AA	Catholic Healthcare West -Nursing Prog																
8839AA	Other Contracts											74,655	104,471	179,127	-		
8840AA	Sales and Commissions	35,000											35,000	-			
8844AC	Renegade Room	25,000											25,000	-			
8845AA	Catalog Sales	10,000										200	10,200	-			
8845AB	Class Schedules Sales											100	100	-			
8846AA	Event Tickets	62,500										7,000	69,500	-			
8846AB	Special Sporting Event Tickets																
8850AA	Rentals & Leases	125,000			15,000			25,000			90,000			165,000	90,000		
8860AA	Interest and Investment Income											115,000	115,000	-			
8872AA	BC Child Care																
8872BA	Community Service Classes	10,000			72,412			14,500						96,912	-		
8874AA	Enrollment											6,101,077	6,101,077	-			
8874AB	Enrollment - Adult Fees																
8874XB	High School Waivers																
8876AA	Health											661,249	100,000	-	761,249		
8877AA	Instructional Material Fees	74,755										20,000	1,750	96,505	-		
8877AB	Art Fees																
8879BA	Student Records											25,000	8,000	33,000	-		
8879BB	Enrollment Services																
8879AH	Facility Usage																
8879AH	Other Local Income																
8880AA	Non-Resident Tuition	540,000			245,000			165,000			113,000			950,000	-		
8881AA	Parking Fees - Terms	450,545			38,000			113,000						-	601,545		
8881AB	Parking Meters	50,000			1,000									-	51,000		
8881AC	Other Local Income											35,000	-	35,000	-		
8881AD	Staff Parking Permits																
8884AA	Student Cards																
8885AB	Other Student Charges																
8885AA	Typing Test																
8885AD	Testing											1,200	1,200	-			
8885AF	Proctoring Income											2,000	2,000	-			
8885AG	Other Student Fees	55,000											55,000	-			
8885AH	LASSI Test Fees																
8890AA	Library Fees	1,500										200	1,700	-			
8890AB	Chemistry Breakage																
8890AD	Graduation Fee	1,100											1,100	-			
8890AE	Library Lost Books Charge																
8890AF	Copy Charges	16,500											16,500	-			
8890AH	District Returned Checks - Paid											1,000	1,000	-			
8890AI	Library Card Fees																
8890AL	PC Student IKON Account											18,000	18,000	-			
8892AA	Smog Licenses																

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College			Cerro Coso 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
	2014-15			2014-15			2014-15			2014-15			2014-15	
8895AA Telephone Charges													-	-
8895AB Other Miscellaneous	127,200			10,000		93,491	22,975		14,488	114,034			274,209	107,979
8895AC Overage - Shortage													-	-
8895AF Debit Card Revenue	5,000						500						5,500	-
8895AG Pool Income	37,000												37,000	-
<b>Subtotal 8800</b>	<b>1,125,555</b>	<b>147,068</b>	<b>1,533,159</b>	<b>339,000</b>	<b>96,500</b>	<b>139,366</b>	<b>250,925</b>	<b>-</b>	<b>435,538</b>	<b>57,969,980</b>	<b>259,567</b>	<b>51,530</b>	<b>60,188,595</b>	<b>2,159,594</b>
<b>OTHER FINANCING SOURCES</b>														
8900 OTHER FINANCING SOURCES														
8912 Sale of Equipment & Supplies													-	-
8912AA Sale of Equipment & Supplies													-	-
8913 Sale of Land & Buildings													-	-
8981AA Interfund Transfers - In			479,331										-	479,331
8982AA Intrafund Transfers - In													-	-
8889AA Other Incoming Transfers													-	-
8989AA Allocation of General Fund Revenue	66,569,115			19,895,820			18,198,975			(104,663,910)			-	-
<b>Subtotal 8900</b>	<b>66,569,115</b>		<b>479,331</b>	<b>19,895,820</b>		<b>-</b>	<b>18,198,975</b>		<b>-</b>	<b>(104,663,910)</b>		<b>-</b>	<b>-</b>	<b>479,331</b>
<b>Subtotal 8800 &amp; 8900</b>	<b>67,694,670</b>	<b>147,068</b>	<b>2,012,490</b>	<b>20,234,820</b>	<b>96,500</b>	<b>139,366</b>	<b>18,449,900</b>	<b>-</b>	<b>435,538</b>	<b>(46,693,930)</b>	<b>259,567</b>	<b>51,530</b>	<b>60,188,595</b>	<b>2,638,924</b>
<b>TOTAL INCOME</b>	<b>67,792,860</b>	<b>147,068</b>	<b>8,949,590</b>	<b>20,237,820</b>	<b>96,500</b>	<b>2,489,318</b>	<b>18,449,900</b>	<b>-</b>	<b>3,718,380</b>	<b>0</b>	<b>757,624</b>	<b>754,665</b>	<b>107,481,771</b>	<b>15,911,953</b>
<b>Total, Net Beginning Balance and Income</b>	<b>71,462,388</b>	<b>443,168</b>	<b>8,949,590</b>	<b>24,907,801</b>	<b>167,180</b>	<b>2,931,307</b>	<b>23,359,521</b>	<b>-</b>	<b>3,718,730</b>	<b>10,928,976</b>	<b>1,381,903</b>	<b>809,208</b>	<b>132,650,936</b>	<b>16,408,835</b>

**KERN COMMUNITY COLLEGE DISTRICT  
2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
<b>EXPENDITURES AND TRANSFERS</b>														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	315.27	309.16	4.50	3.00	27,311,438	27,674,213	1.33%	77,193		-100.00%	337,942	236,221	-30.10%	27,910,434
1101 Acad. Emp. Non-Inst., Non-Adm.	3.33	0.25			240,866	22,579	-90.63%							22,579
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	17.87		1.01	0.16	1,809,997		-100.00%				91,701	15,560	-83.03%	15,560
1118 Non-Instructional - Salary Reserve														
<b>Subtotal 1100</b>	<b>336.47</b>	<b>309.41</b>	<b>5.51</b>	<b>3.16</b>	<b>29,362,301</b>	<b>27,696,792</b>	<b>-5.67%</b>	<b>77,193</b>		<b>-100.00%</b>	<b>429,643</b>	<b>251,781</b>	<b>-41.40%</b>	<b>27,948,573</b>
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	27.90	33.58	4.18	3.14	3,669,525	4,211,022	14.76%				363,596	312,979	-13.92%	4,524,001
1231 Counselors Contract	16.32	18.70	6.76	6.46	1,337,947	1,585,347	18.49%				604,676	603,666	-0.17%	2,189,013
1241 Librarians - Contract	6.85	6.71			640,718	699,301	9.14%							699,301
1251 Acad. Non-Inst Cont.	0.62	5.62	1.10	1.56	67,999	500,463	635.99%				96,337	102,425	6.32%	602,889
1252 Acad Emp Dept Chair		13.96				1,379,538								1,379,538
<b>Subtotal 1200</b>	<b>51.68</b>	<b>78.57</b>	<b>12.04</b>	<b>11.16</b>	<b>5,716,189</b>	<b>8,375,672</b>	<b>46.53%</b>				<b>1,064,610</b>	<b>1,019,070</b>	<b>-4.28%</b>	<b>9,394,742</b>
<b>Total 1100 &amp; 1200</b>	<b>388.16</b>	<b>387.98</b>	<b>17.55</b>	<b>14.32</b>	<b>35,078,490</b>	<b>36,072,464</b>	<b>2.83%</b>	<b>77,193</b>		<b>-100.00%</b>	<b>1,494,253</b>	<b>1,270,851</b>	<b>-14.95%</b>	<b>37,343,315</b>
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	178.08	152.98	0.93	2.00	5,609,611	4,818,789	-14.10%				29,290	63,151	115.61%	4,881,940
1311 Acad. Emp. - Temp Cont.	0.10	0.09			3,070	2,870	-6.51%							2,870
1320 Acad. Emp. - Intersession	33.21	50.16	1.82	4.95	1,046,200	1,579,900	51.01%				57,440	156,000	171.59%	1,735,900
1330 Acad. Emp. - Overload	46.09	53.39	0.29		1,451,700	1,681,900	15.86%	9,451		-100.00%	9,000		-100.00%	1,681,900
1340 Oth Acad. Empl. - Stipends	2.34	1.12	2.00	5.24	102,630	64,156	-37.49%				63,032	165,032	161.82%	229,187
<b>Subtotal 1300</b>	<b>259.82</b>	<b>257.74</b>	<b>5.04</b>	<b>12.20</b>	<b>8,213,211</b>	<b>8,147,615</b>	<b>-0.80%</b>	<b>9,451</b>		<b>-100.00%</b>	<b>158,762</b>	<b>384,183</b>	<b>141.99%</b>	<b>8,531,798</b>
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					422,658	430,407	1.83%				919,478	800,025	-12.99%	1,230,432
1999 Certificated Salary Abatement														
<b>Subtotal 1400</b>					<b>422,658</b>	<b>430,407</b>	<b>1.83%</b>				<b>919,478</b>	<b>800,025</b>	<b>-12.99%</b>	<b>1,230,432</b>
<b>Total 1300 &amp; 1400</b>	<b>259.82</b>	<b>257.74</b>	<b>5.04</b>	<b>12.20</b>	<b>8,635,869</b>	<b>8,578,022</b>	<b>-0.67%</b>	<b>9,451</b>		<b>-100.00%</b>	<b>1,078,239</b>	<b>1,184,208</b>	<b>9.83%</b>	<b>9,762,230</b>
<b>TOTAL 1000</b>	<b>647.98</b>	<b>645.72</b>	<b>22.59</b>	<b>26.51</b>	<b>43,714,358</b>	<b>44,650,486</b>	<b>2.14%</b>	<b>86,644</b>		<b>-100.00%</b>	<b>2,572,492</b>	<b>2,455,059</b>	<b>-4.56%</b>	<b>47,105,544</b>
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	41.33	42.51	5.60	8.80	4,064,438	4,164,482	2.46%	116,901	36,083	-69.13%	358,806	595,674	66.02%	4,796,239
2190 Confidential Employee - Non Mgt	10.00	10.00			687,350	681,936	-0.79%							681,936
2191 Clls Non-Inst. Emp Reg Salary Sched	251.38	254.06	63.47	64.55	12,601,096	12,743,596	1.13%	146,940	79,947	-45.59%	2,816,067	3,095,383	9.92%	15,918,926
2199 Classified Salary Abatement						-201,065								-201,065
<b>Subtotal 2100</b>	<b>302.71</b>	<b>306.57</b>	<b>69.07</b>	<b>73.35</b>	<b>17,151,820</b>	<b>17,388,949</b>	<b>1.38%</b>	<b>263,841</b>	<b>116,030</b>	<b>-56.02%</b>	<b>3,174,873</b>	<b>3,691,057</b>	<b>16.26%</b>	<b>21,196,037</b>
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	14.04	14.51	2.43	2.23	745,734	800,346	7.32%				181,927	130,234	-28.41%	930,580
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
<b>Subtotal 2200</b>	<b>14.04</b>	<b>14.51</b>	<b>2.43</b>	<b>2.23</b>	<b>745,734</b>	<b>800,346</b>	<b>7.32%</b>				<b>181,927</b>	<b>130,234</b>	<b>-28.41%</b>	<b>930,580</b>

**KERN COMMUNITY COLLEGE DISTRICT  
2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
<b>Total 2100 &amp; 2200</b>	<b>316.74</b>	<b>321.08</b>	<b>71.50</b>	<b>75.58</b>	<b>17,897,554</b>	<b>18,189,295</b>	<b>1.63%</b>	<b>263,841</b>	<b>116,030</b>	<b>-56.02%</b>	<b>3,356,799</b>	<b>3,821,291</b>	<b>13.84%</b>	<b>22,126,616</b>
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp												71,000		71,000
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	6.26	2.87	50.39	24.62	104,236	105,636	1.34%		2,907		838,427	828,831	-1.14%	937,373
2393 Clss Non-Instr. Overtime					30,500	96,000	214.75%				22,000	29,680	34.91%	125,680
2394 Non-Admin., Non-Inst. Prof Expt					136,550	141,550	3.66%	157,350	329,000	109.09%	228,258	42,125	-81.54%	512,675
2399 Clss Oth - Temp					135,300	137,040	1.29%				202,799	41,794	-79.39%	178,834
<b>Subtotal 2300</b>	<b>6.26</b>	<b>2.87</b>	<b>50.39</b>	<b>24.62</b>	<b>406,586</b>	<b>480,226</b>	<b>18.11%</b>	<b>157,350</b>	<b>331,907</b>	<b>110.94%</b>	<b>1,291,483</b>	<b>1,013,430</b>	<b>-21.53%</b>	<b>1,825,562</b>
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	1.16	1.16	2.87		93,597	97,503	4.17%				418,714	429,079	2.48%	526,582
2412 Direct Inst. Prof Expt					893,950	704,100	-21.24%	86,540	92,240	6.59%	771,275	617,042	-20.00%	1,413,382
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp					90,000	90,000								90,000
2495 Inst Oth Indr Prof Expt											10,000	40,000	300.00%	40,000
2499 Oth Indr Inst Temp								1,500						1,500
2900 Classified Abatement														
2999 Salary Budget Control		10.00		3.00	-350,801	1,344,376	-483.23%				696,741	950,811	36.47%	2,295,186
<b>Subtotal 2400</b>	<b>1.16</b>	<b>11.16</b>	<b>2.87</b>	<b>3.00</b>	<b>726,746</b>	<b>2,237,479</b>	<b>207.88%</b>	<b>86,540</b>	<b>92,240</b>	<b>6.59%</b>	<b>1,896,730</b>	<b>2,036,932</b>	<b>7.39%</b>	<b>4,366,651</b>
<b>Total 2300 &amp; 2400</b>	<b>7.43</b>	<b>14.03</b>	<b>53.25</b>	<b>27.62</b>	<b>1,133,332</b>	<b>2,717,705</b>	<b>139.80%</b>	<b>243,890</b>	<b>424,147</b>	<b>73.91%</b>	<b>3,188,214</b>	<b>3,050,361</b>	<b>-4.32%</b>	<b>6,192,213</b>
<b>TOTAL 2000</b>	<b>324.17</b>	<b>335.11</b>	<b>124.75</b>	<b>103.20</b>	<b>19,030,886</b>	<b>20,907,000</b>	<b>9.86%</b>	<b>507,731</b>	<b>540,177</b>	<b>6.39%</b>	<b>6,545,013</b>	<b>6,871,652</b>	<b>4.99%</b>	<b>28,318,829</b>
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					3,140,741	3,073,872	-2.13%	7,148		-100.00%	68,931	126,433	83.42%	3,200,306
3120 STRS - Class Mgt Non Educ Admin					7,276	32,253	343.26%				3,045	5,694	86.99%	37,947
3121 STRS - Clss Emp						10,986						6,145		
3130 STRS - Ed. Administrators - Cont.					312,660	305,009	-2.45%				29,997	24,966	-16.77%	329,975
3131 STRS - Oth Acad Emp Non-Instrl					91,818	31,614	-65.57%				96,306	48,943	-49.18%	80,557
3210 PERS - Acad. Instructors & Inst Aides					63,211	75,732	19.81%	8,004	8,527	6.53%	5,413	9,570	76.79%	93,829
3220 PERS - Class Mgt Non Educ Admin					466,584	466,640	0.01%	13,347	4,129	-69.07%	40,997	57,841	41.08%	528,609
3221 PERS - Classified Employee					1,413,670	1,372,620	-2.90%	8,772	620	-92.93%	299,537	307,585	2.69%	1,680,824
3222 PERS - Conf Empl - Non- Mgt					70,484	69,627	-1.22%							69,627
3240 PERS - Educational Administrator					7,763	15,065	94.05%				4,758	2,803	-41.09%	17,868
3310 OASDHI - Acad Instruct & Instr Aides					612,886	701,250	14.42%	7,681	7,038	-8.37%	28,269	47,561	68.25%	755,850
3320 OASDHI - Cls Mgt Non-Ed Admin					315,140	321,599	2.05%	8,943	2,760	-69.13%	27,449	39,717	44.69%	364,076
3321 OASDHI - Clss Emp					961,350	937,361	-2.50%	6,030	415	-93.12%	244,267	212,656	-12.94%	1,150,431
3322 OASDHI - Conf. Emp - Non Mgt					47,228	46,561	-1.41%							46,561
3330 Medicare														
3340 OASDHI - Educational Administrators					54,952	60,454	10.01%				5,272	4,744	-10.02%	65,198
3341 OASDHI - Oth Acad Emp Non-Instrl					21,437	5,654	-73.63%				48,521	20,568	-57.61%	26,221
3410 H&W Acad. Instructors & Aides					5,138,794	5,007,618	-2.55%	28,389	14,594	-48.59%	111,513	199,691	79.07%	5,221,902
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					703,837	757,308	7.60%	21,589	10,946	-49.30%	66,448	110,924	66.93%	879,177
3421 H&W Classified Employees					3,541,415	3,425,979	-3.26%	30,224	1,751	-94.21%	795,849	801,143	0.67%	4,228,873
3422 H&W Conf. Emp - Non Mgt					129,756	131,348	1.23%							131,348
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														



**KERN COMMUNITY COLLEGE DISTRICT  
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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
3430	Life Insurance													
3440	H&W Educational Administrators				417,457	447,505	7.20%				51,560	48,699	-5.55%	496,204
3441	H&W - Oth Acad. Emp - Non-Instrl				129,830		-100.00%				82,444	7,039	-91.46%	7,039
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				96,362	84,199	-12.62%	1,470	640	-56.51%	16,483	6,668	-59.55%	91,506
3520	SUI-Clss Mgt Non-Educ. Admin.				2,151	2,295	6.71%	58	18	-69.14%	179	288	60.52%	2,601
3521	SUI - Clss Emp				9,950	10,323	3.75%	207	3	-98.38%	6,402	3,109	-51.44%	13,435
3522	SUI - Conf Emp - Non Mgt				309	304	-1.51%							304
3540	SUI - Educational Administrators				1,895	1,915	1.03%				182	164	-9.96%	2,078
3541	SUI - Oth Acad Emp - Non Instl				3,525	2,841	-19.39%				11,838	6,860	-42.05%	9,701
3610	WC - Acad Inst & Instl Aides (Dir)				353,085	450,825	27.68%	2,103	1,758	-16.43%	12,612	27,308	116.53%	479,891
3620	WC - Clss Mgt Non-Educational Adm.				37,057	52,285	41.09%	1,017	413	-59.42%	3,122	6,579	110.75%	59,276
3621	WC - Clss Emp				118,452	150,574	27.12%	757	95	-87.42%	43,447	49,377	13.65%	200,046
3622	Conf Emp - Non Mgt				5,371	6,962	29.62%							6,962
3640	WC - Educational Administrators				32,971	43,799	32.84%				3,163	3,742	18.31%	47,541
3641	WC-Oth Acad Emp - Non Instructional				10,253	3,788	-63.05%				12,544	6,561	-47.69%	10,349
3710	DefBen-Acad Inst & Instl Aides (Dir)				193,569	191,129	-1.26%	3,217	2,871	-10.74%	35,037	24,125	-31.14%	218,125
3720	DefBen-Clss Mgt - Non-Educ Admin				3,127	2,717	-13.12%							2,717
3721	DefBen - Clss Emp				26,737	22,480	-15.92%	446		-100.00%	21,790	13,409	-38.46%	35,889
3722	DefBen - Conf Emp - Non Mat				6,116		-100.00%				14,761		-100.00%	
3741	DefBen - Oth Acad Emp - Non Instrl				111	6,205	5490.00%					6,654		12,859
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf. - Acad. Instruct. & Aides				99,514	84,147	-15.44%	538	238	-55.84%	2,076	3,249	56.46%	87,634
3920	OTHBEN-Clss Mgt (Non-Educ Admin				33,116	10,609	-67.96%	308	130	-57.83%	1,136	1,560	37.32%	12,299
3921	Otr Benf. - Clss Employee				42,080	42,077	-0.01%	277	10	-96.52%	9,078	9,508	4.74%	51,594
3922	OTHBEN - Conf Emp - Non Mgt				1,942	2,009	3.47%							2,009
3929	Classified Benefit Abatement				-25,786	-25,786								-25,786
3940	Otr Benf. - Educational Administrators				9,327	7,216	-22.64%				991	770	-22.38%	7,985
3941	OTHBEN - Oth Acad Emp (Noninstrl)				1,792		-100.00%				1,945	821	-57.79%	821
3999	Benefit Suspense				222	37,551	16815.03%							37,551
	<b>TOTAL 3000</b>				<b>18,711,537</b>	<b>18,486,517</b>	<b>-1.20%</b>	<b>150,527</b>	<b>56,955</b>	<b>-62.16%</b>	<b>2,207,362</b>	<b>2,253,470</b>	<b>2.09%</b>	<b>20,796,943</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periodicals				24,332	25,107	3.19%				14,384	28,689	99.45%	53,796
	Subtotal 4200				24,332	25,107	3.19%				14,384	28,689	99.45%	53,796
43	SUPPLIES													
4310	Instr Supplies & Materials				432,317	355,062	-17.87%	18,868	37,300	97.68%	327,267	209,141	-36.09%	601,503
4312	Computer Software less than \$200				7,606	4,956	-34.84%	2,000	2,000		4,139	12,805	209.37%	19,761
4313	Non-Instr Supplies & Materials				798,829	1,129,078	41.34%	6,424	5,900	-8.16%	299,973	325,795	8.61%	1,460,772
4314	Paper				77,257	75,256	-2.59%				400	400		75,656
4315	Maint & Repairs Supplies				421,500	282,500	-32.98%							282,500
4320	Vehicle Supplies - Parts				25,378	25,650	1.07%				1,000		-100.00%	25,650
4321	Fuel - Lubricants				102,960	93,500	-9.19%	200	200		10,000	10,000		103,700
4391	Small Equip (Less than \$200)													
	Subtotal 4300				1,865,847	1,966,002	5.37%	27,493	45,400	65.14%	642,779	558,140	-13.17%	2,569,542
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				91,280	91,280					370	1,500	305.41%	92,780
	Subtotal 4400				91,280	91,280					370	1,500	305.41%	92,780

**KERN COMMUNITY COLLEGE DISTRICT  
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	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
<b>TOTAL 4000</b>					<b>1,981,459</b>	<b>2,082,389</b>	<b>5.09%</b>	<b>27,493</b>	<b>45,400</b>	65.14%	<b>657,532</b>	<b>588,329</b>	<b>-10.52%</b>	<b>2,716,117</b>
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					59,682	59,705	0.04%							59,705
5108 Temp Employment Agency Services														
5109 Child Care Services											30,500	30,250	-0.82%	30,250
5118 Cont Security Services					106,650	121,650	14.06%				500	500		122,150
5119 Oth Non-Inst. Consulting Services					1,151,801	1,291,000	12.09%		20,800		553,453	508,169	-8.18%	1,819,969
5150 Contract Instruction					491,281	503,781	2.54%	140,000	197,500	41.07%				701,281
5151 Guest Lecturers/Performers					6,400	6,400					27,385	39,310	43.55%	45,710
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					41,600	35,600	-14.42%				38,328	95,946	150.33%	131,546
<b>Subtotal 5100</b>					<b>1,857,414</b>	<b>2,018,136</b>	<b>8.65%</b>	<b>140,000</b>	<b>218,300</b>	<b>55.93%</b>	<b>650,165</b>	<b>674,175</b>	<b>3.69%</b>	<b>2,910,611</b>
52 TRAVEL														
5209 Non-Employee Travel					24,000	24,000					3,000		-100.00%	24,000
5212 Student Travel					166,931	177,350	6.24%	5,294	2,000	-62.22%	66,574	16,985	-74.49%	196,335
5220DT Employee Travel					42,835	43,655	1.91%	2,000	1,300	-35.00%	8,480	9,676	14.10%	54,631
5220 Employee Travel					504,208	508,997	0.95%	23,000	18,200	-20.87%	426,320	373,034	-12.50%	900,231
5230 Food/Meetings					51,587	51,887	0.58%	2,871	150	-94.77%	105,915	94,934	-10.37%	146,971
<b>Subtotal 5200</b>					<b>789,561</b>	<b>805,889</b>	<b>2.07%</b>	<b>33,165</b>	<b>21,650</b>	<b>-34.72%</b>	<b>610,289</b>	<b>494,629</b>	<b>-18.95%</b>	<b>1,322,168</b>
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					321,755	339,145	5.40%	2,700	5,200	92.59%	4,950	2,970	-40.00%	347,315
5310 Consortium Dues/Memberships					350	1,000	185.71%							1,000
<b>Subtotal 5300</b>					<b>322,105</b>	<b>340,145</b>	<b>5.60%</b>	<b>2,700</b>	<b>5,200</b>	<b>92.59%</b>	<b>4,950</b>	<b>2,970</b>	<b>-40.00%</b>	<b>348,315</b>
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					486,050	500,800	3.03%							500,800
5406 Student Insurance					181,820	185,000	1.75%							185,000
5407 Insurance Deductibles					6,000	10,137	68.95%							10,137
<b>Subtotal 5400</b>					<b>673,870</b>	<b>695,937</b>	<b>3.27%</b>							<b>695,937</b>
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					45,897	41,875	-8.76%				6,600	6,100	-7.58%	47,975
5505 Miscellaneous												500		500
5520 Natural Gas/ LPG					453,700	386,272	-14.86%							386,272
5530 Light - Electricity					1,443,000	1,376,000	-4.64%							1,376,000
5540 Water - Sanitation					514,000	551,500	7.30%							551,500
5550 Disposal Services					109,320	108,600	-0.66%				3,341	3,341	0.00%	111,941
5560 Hazardous Waste Disposal					44,050	56,814	28.98%							56,814
5570 Pest Control Services					21,940	11,620	-47.04%							11,620
5581 Telephone Services					106,059	93,498	-11.84%	150		-100.00%				93,498
5583 Data Communication Services					262,291	225,677	-13.96%							225,677
5590 Other Utilities					8,791	9,291	5.69%					2,000		11,291
<b>Subtotal 5500</b>					<b>3,009,048</b>	<b>2,861,147</b>	<b>-4.92%</b>	<b>150</b>		<b>-100.00%</b>	<b>9,941</b>	<b>11,941</b>	<b>20.12%</b>	<b>2,873,089</b>
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					118,247	118,940	0.59%	1,500	4,000	166.67%	8,747	7,797	-10.86%	130,737
5603 Rental of Facilities					547,509	543,483	-0.74%	5,300	7,000	32.08%	950	1,400	47.37%	551,883
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					45,575	45,575								45,575

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	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					1,625,152	1,831,023	12.67%		5,500		113,788	183,469	61.24%	2,019,992
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					94,000	90,000	-4.26%				5,000	25,067	401.34%	115,067
5683 Building Maintenance					313,715	303,936	-3.12%	9,000	9,000					312,936
5684 Vehicle Repairs & Maintenance					57,800	56,800	-1.73%				8,500	10,500	23.53%	67,300
5685 Computer Hardware Maint Agreements					388,379	328,953	-15.30%							328,953
5686 Oth Equipment Maint Agreements					222,915	219,290	-1.63%				923	600	-34.96%	219,890
5690 Other Maintenance/Repairs					162,781	141,181	-13.27%				38,647	41,867	8.33%	183,048
5691 Other Maintenance Contracts					720,730	970,906	34.71%				675		-100.00%	970,906
<b>Subtotal 5600</b>					<b>4,296,802</b>	<b>4,650,086</b>	<b>8.22%</b>	<b>15,800</b>	<b>25,500</b>	<b>61.39%</b>	<b>177,229</b>	<b>270,700</b>	<b>52.74%</b>	<b>4,946,286</b>
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					50,000	60,000	20.00%							60,000
5731 Attorney Fees - Oth					282,450	201,950	-28.50%							201,950
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising					5,000	5,000								5,000
5740 Settlement Expense					4,000	4,000								4,000
5790 Other Professional Fees											15,580			
<b>Subtotal 5700</b>					<b>411,450</b>	<b>340,950</b>	<b>-17.13%</b>				<b>15,580</b>		<b>-100.00%</b>	<b>340,950</b>
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					28,000	11,138	-60.22%					1,890		13,028
5813 Physical Examinations/Tests					10,850	7,850	-27.65%		1,500					9,350
5820 Postage/Express Overnight Svcs					118,323	89,660	-24.22%	3,000	3,900	30.00%	10,502	10,250	-2.40%	103,810
5830 Bank Charges					155,000	155,000						1,000		156,000
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense					2,000	2,000								2,000
5838 Collection Services														
5840 Interest - Current Debit					70,000		-100.00%							
5860 General Advertising					367,076	364,776	-0.63%	400	3,100	675.00%	7,952	51,359	545.86%	419,235
5861 Printing/Duplicating Services					36,065	31,290	-13.24%	17,111	2,640	-84.57%	95,710	85,502	-10.67%	119,433
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					60,839	51,199	-15.85%							51,199
5881 Sales Tax Expense					6,800	3,400	-50.00%					63,539		66,939
5890 Other Services & Expenses					314,361	319,582	1.66%	43,000	47,000	9.30%	491,475	-56,250	-111.45%	310,332
5899 Contingencies Account - Budget Only					20,600	16,600	-19.42%				558,610	526,504	-5.75%	543,104
5899a Unallocated Deductions/Additions											442,670		-100.00%	
<b>Subtotal 5800</b>					<b>1,190,014</b>	<b>1,052,594</b>	<b>-11.55%</b>	<b>63,511</b>	<b>58,140</b>	<b>-8.46%</b>	<b>1,606,919</b>	<b>683,794</b>	<b>-57.45%</b>	<b>1,794,529</b>
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-300,697	0	-100.00%							0
5912 Transfer Out - Indr Cost (Expense)								1,302		-100.00%	9,991	3,631	-63.66%	3,631
<b>Subtotal 5900</b>					<b>-300,697</b>	<b>0</b>	<b>-100.00%</b>	<b>1,302</b>		<b>-100.00%</b>	<b>9,991</b>	<b>3,631</b>	<b>-63.66%</b>	<b>3,630</b>
<b>TOTAL 5000</b>					<b>12,249,568</b>	<b>12,764,885</b>	<b>4.21%</b>	<b>256,628</b>	<b>328,790</b>	<b>28.12%</b>	<b>3,085,064</b>	<b>2,141,839</b>	<b>-30.57%</b>	<b>15,235,514</b>
<b>TOTAL 1000 - 5000</b>					<b>95,687,807</b>	<b>98,891,276</b>	<b>3.35%</b>	<b>1,029,022</b>	<b>971,323</b>	<b>-5.61%</b>	<b>15,067,463</b>	<b>14,310,349</b>	<b>-5.02%</b>	<b>114,172,948</b>

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	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					115,000	215,000	86.96%				25,000		-100.00%	215,000
Subtotal 6100					115,000	215,000	86.96%				25,000		-100.00%	215,000
62 BUILDINGS														
6210 Buildings Construction					100,000	700,000	600.00%				69,437	45,000	-35.19%	745,000
6211 Buildings Architect											88,341		-100.00%	1,150
6212 Building Fees/Services												127,464		43,500
6214 Buildings - Testing & Inspection					1,150	1,150								
6215 Additions to Buildings					3,500	3,500					7,464	40,000	435.91%	43,500
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					104,650	704,650	573.34%				165,243	212,464	28.58%	917,114
63 BOOKS - LIBRARY														
6310 Library Books					84,700	84,700					8,000		-100.00%	84,700
6311 Magazines & Periodicals					80,000	80,000					561		-100.00%	80,000
Subtotal 6300					164,700	164,700					8,561		-100.00%	164,700
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					4,000	4,000								4,000
6412 Computer/Tech Equip					486,129	528,190	8.65%	1,113	2,500	124.70%	552,663	230,920	-58.22%	761,610
6412FA Computer/Tech Equipment					682,256	241,256	-64.64%				120,342		-100.00%	241,256
6413 Autos & Buses														
6414 Furniture					2,000		-100.00%				52,000		-100.00%	
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					135,426	107,750	-20.44%	79,978	79,978		820,715	392,798	-52.14%	580,525
6419FA Other Equipment					60,000	82,000	36.67%				92,000	100,000	8.70%	182,000
Subtotal 6410					1,369,811	963,196	-29.68%	81,090	82,478	1.71%	1,637,720	723,717	-55.81%	1,769,391
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					1,369,811	963,196	-29.68%	81,090	82,478	1.71%	1,637,720	723,717	-55.81%	1,769,391
6900 Capital Outlay Abatement														
TOTAL 6000					1,754,161	2,047,546	16.73%	81,090	82,478	1.71%	1,836,524	936,181	-49.02%	3,066,205
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					740,000	785,000	6.08%							785,000
7111 Debt Interest & Other Charges					5,063,049	4,942,925	-2.37%							4,942,925
Subtotal 7100					5,803,049	5,727,925	-1.29%							5,727,925

**KERN COMMUNITY COLLEGE DISTRICT  
2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					20,952,270	21,331,375	1.81%							21,331,375
7205 Intrafund Transfers In					-20,952,270	-21,331,375	1.81%							-21,331,375
Subtotal 7200														
73 TRANSFERS														
7312 Interfund - Out					1,173,684	1,771,658	50.95%							1,771,658
7410 Other Transfers														
Subtotal 7300 & 7400					1,173,684	1,771,658	50.95%							1,771,658
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											224,698	215,830	-3.95%	215,830
7502 Scholarships												120,000		120,000
7503 Outside Scholarships											24,500			
7509 Other											224,146	320,305	42.90%	320,305
Subtotal 7500											473,344	656,135	38.62%	656,135
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											478,771	485,471	1.40%	485,471
7602 Oth Student Aide (Non-cash)											478,771	485,471	1.40%	485,471
Subtotal 7600											478,771	485,471	1.40%	485,471
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					10,844,785	10,090,533	-6.95%					20,700		10,111,233
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					9,288,400	12,129,748	30.59%	880,178	938,450	6.62%				13,068,198
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					20,133,185	22,220,281		880,178	938,450	6.62%		20,700		23,179,431
TOTAL 7000					27,109,918	29,719,864	9.63%	880,178	938,450	6.62%	952,115	1,162,305	22.08%	31,820,619
<b>TOTAL EXPENDITURES, OTHER OUTGO</b>					124,551,887	130,658,686	4.90%	1,990,291	1,992,250	0.10%	17,856,102	16,408,836	-8.11%	149,059,772
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	972.15	980.83	147.34	129.71	124,551,887	130,658,686	4.90%	1,990,291	1,992,250		17,856,102	16,408,836	-8.11%	149,059,772

BAKERSFIELD COLLEGE

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# BAKERSFIELD COLLEGE

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**Vision:** The diverse communities we serve trusts Bakersfield College with its most precious resource—people. Our high standards of education and service earn that trust. Our values are evident in all that we do.

Bakersfield College was founded in 1913 and is one of the nation’s oldest continually operating community colleges. During the course of an academic year, the college serves student enrollments of approximately 18,000 per semester. Bakersfield College offers local associate of arts and associate of science degrees, transfer associate of arts degrees and career and technical certificates. Courses are taught at its main East Bakersfield campus, the Delano Campus, the Weill Institute in downtown Bakersfield, Arvin High School southeast of Bakersfield, and online. Bakersfield College offers a variety of services to support student success. Financial aid, counseling and advising, transfer services, disabled student support services, veterans resource center, extended opportunities programs and services, health and wellness services, job placement services, assessment testing, outreach, child development center and other services are all available to meet students’ diverse needs and support their success.

The main East Bakersfield campus includes more than 34 buildings located on 153 acres. These buildings comprise approximately 446,000 square feet of assignable space for

educational and support programs. The Delano Campus and Weill Institute are community outreach sites serving different community needs. Renovation and modernization projects on the main East Bakersfield campus that were started in late spring 2012 are planned to continue into 2014-2015. The major modernization project currently underway is the Simonsen Performing Arts Center. Other projects include classroom and facility refurbishing, replacement of gas and water lines, and energy efficiency projects.

Bakersfield College developed a strategic plan for 2012-2013 through 2014-2015 that was updated in spring of 2013. The “Bakersfield College Strategic Focus 2013-2014” emphasizes student success, strategic use of personnel and funding, and an investment in facilities and infrastructure. The strategic goals are student success, improved facilities and infrastructure, communication, integration, oversight and accountability. Each goal is linked to projects and data strands for benchmarking progress and success.

The strategic plan and priorities has informed the budget development for 2014-2015. Currently 90% of the budget is allocated to salaries, benefits, and 10% to other non-operational expenses. In addition, Bakersfield College receives approximately \$6.4 million in state and federal grant dollars. Bakersfield College is focused on strategically repurposing existing resources and grant dollars to meet college priorities. Examples of repurposing personnel and funding include the following: student services re-organization funded by categorical and general fund dollars; an early alert system funded by a grant; technology enhancements in classrooms and support areas funded by the general fund and grants; facilities improvement funded by SRID, general fund and grants; and professional development funded by grants. College-wide discussions have started to determine long-term fiscal sustainability by augmenting revenue streams. The 2014-2015 budget will show adjustments to reflect the priorities of the college.

### **Mission**

Bakersfield College is committed to providing excellent learning opportunities in basic skills, career and technical education, and transfer courses for our community so that our students can thrive in a rapidly changing world.

### **Values**

- Assisting students to achieve informed educational goals
- Meeting the highest standards of performance in everything we do
- Recruiting and retaining the best and brightest employees
- Promoting a climate of trust by sharing ideas and information
- Fostering a learning environment that respects and supports the diversity of people, ideas, learning styles and instructional methodologies
- Honoring the traditions and community involvement of Bakersfield College
- Relying on data-informed decision-making



## **Strategic Goals – Achieving Fiscally Sustainable Quality Progression and Completion**

- **Student Success** - Become an exemplary model of student success by developing and implementing best practices.
- **Communication** - Enhance collaboration, consultation, and communication within the college and with external constituents.
- **Oversight and Accountability** - Improve oversight, accountability, sustainability and transparency in all college processes.
- **Facilities and Infrastructure** - Improve maintenance of college facilities and infrastructure.
- **Integration** - Implement and evaluate existing major planning processes.

**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
<b>EXPENDITURES AND TRANSFERS</b>														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	222.00	219.14	1.00	2.00	19,381,965	19,724,203	1.77%	77,193		-100.00%	9,167	142,743	1457.11%	19,866,946
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	10.20		0.34	0.16	1,099,986		-100.00%				33,939	15,560	-54.15%	15,560
1118 Non-Instructional - Salary Reserve														
<b>Subtotal 1100</b>	<b>232.20</b>	<b>219.14</b>	<b>1.34</b>	<b>2.16</b>	<b>20,481,951</b>	<b>19,724,203</b>	<b>-3.70%</b>	<b>77,193</b>		<b>-100.00%</b>	<b>43,106</b>	<b>158,304</b>	<b>267.24%</b>	<b>19,882,506</b>
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	10.68	14.43	2.00	1.57	1,365,454	1,719,279	25.91%				112,753	145,637	29.16%	1,864,916
1231 Counselors Contract	10.56	11.66	2.00	1.97	839,286	971,226	15.72%				177,425	183,675	3.52%	1,154,901
1241 Librarians - Contract	4.89	4.95			476,202	540,265	13.45%							540,265
1251 Acad. Non-Inst Cont.			1.13	0.98		114,444					54,660	46,568	-14.80%	161,012
1252 Acad Emp Dept Chair		6.99				727,830								
<b>Subtotal 1200</b>	<b>26.13</b>	<b>39.16</b>	<b>4.72</b>	<b>4.52</b>	<b>2,680,942</b>	<b>4,073,045</b>	<b>51.93%</b>				<b>344,838</b>	<b>375,881</b>	<b>9.00%</b>	<b>4,448,925</b>
<b>Total 1100 &amp; 1200</b>	<b>258.33</b>	<b>258.30</b>	<b>6.06</b>	<b>6.68</b>	<b>23,162,893</b>	<b>23,797,247</b>	<b>2.74%</b>	<b>77,193</b>		<b>-100.00%</b>	<b>387,944</b>	<b>534,184</b>	<b>37.70%</b>	<b>24,331,432</b>
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	90.06	70.05	0.40		2,836,955	2,206,722	-22.22%				12,690		-100.00%	2,206,722
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	10.36	29.84			326,200	939,900	188.14%							939,900
1330 Acad. Emp. - Overload	19.36	29.84			609,700	939,900	54.16%	9,451		-100.00%				939,900
1340 Oth Acad. Empl. - Stipends				2.73								86,000		86,000
<b>Subtotal 1300</b>	<b>119.77</b>	<b>129.73</b>	<b>0.40</b>	<b>2.73</b>	<b>3,772,855</b>	<b>4,086,522</b>	<b>8.31%</b>	<b>9,451</b>		<b>-100.00%</b>	<b>12,690</b>	<b>86,000</b>	<b>577.70%</b>	<b>4,172,522</b>
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					164,605	164,700	0.06%				466,565	402,385	-13.76%	567,085
1999 Certificated Salary Abatement														
<b>Subtotal 1400</b>					<b>164,605</b>	<b>164,700</b>	<b>0.06%</b>				<b>466,565</b>	<b>402,385</b>	<b>-13.76%</b>	<b>567,085</b>
<b>Total 1300 &amp; 1400</b>	<b>119.77</b>	<b>129.73</b>	<b>0.40</b>	<b>2.73</b>	<b>3,937,460</b>	<b>4,251,222</b>	<b>7.97%</b>	<b>9,451</b>		<b>-100.00%</b>	<b>479,255</b>	<b>488,385</b>	<b>1.91%</b>	<b>4,739,607</b>
<b>TOTAL 1000</b>	<b>378.10</b>	<b>388.03</b>	<b>6.46</b>	<b>9.41</b>	<b>27,100,352</b>	<b>28,048,469</b>	<b>3.50%</b>	<b>86,644</b>		<b>-100.00%</b>	<b>867,198</b>	<b>1,022,570</b>	<b>17.92%</b>	<b>29,071,039</b>

**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	10.13	10.50	2.50	4.50	969,325	912,351	-5.88%				194,596	330,785	69.99%	1,243,136
2190 Confidential Employee - Non Mgt	1.00	1.00			77,315	69,568	-10.02%							69,568
2191 Clss Non-Instr. Emp Reg Salary Sched	118.25	122.70	33.93	34.91	5,737,104	5,726,053	-0.19%	4,744	4,744	0.00%	1,796,334	1,722,834	-4.09%	7,453,631
2199 Classified Salary Abatement					-150,000	-150,000								-150,000
<b>Subtotal 2100</b>	<b>129.38</b>	<b>134.20</b>	<b>36.43</b>	<b>39.41</b>	<b>6,633,744</b>	<b>6,557,971</b>	<b>-1.14%</b>	<b>4,744</b>	<b>4,744</b>	<b>0.00%</b>	<b>1,990,929</b>	<b>2,053,619</b>	<b>3.15%</b>	<b>8,616,334</b>
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	9.43	9.72	2.23	2.23	528,639	574,586	8.69%				171,375	130,234	-24.01%	704,819
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
<b>Subtotal 2200</b>	<b>9.43</b>	<b>9.72</b>	<b>2.23</b>	<b>2.23</b>	<b>528,639</b>	<b>574,586</b>	<b>8.69%</b>				<b>171,375</b>	<b>130,234</b>	<b>-24.01%</b>	<b>704,819</b>
<b>Total 2100 &amp; 2200</b>	<b>138.81</b>	<b>143.92</b>	<b>38.66</b>	<b>41.64</b>	<b>7,162,382</b>	<b>7,132,557</b>	<b>-0.42%</b>	<b>4,744</b>	<b>4,744</b>	<b>0.00%</b>	<b>2,162,304</b>	<b>2,183,853</b>	<b>1.00%</b>	<b>9,321,154</b>
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														71,000
2392 Non-Inst. Students	1.82	1.82	25.13	24.62	30,300	30,300					418,127	409,622	-2.03%	439,922
2393 Clss Non-Instr. Overtime					10,000	70,000	600.00%				22,000	27,680	25.82%	97,680
2394 Non-Admin., Non-Inst. Prof Expt					124,550	124,550		10,500		-100.00%	175,457		-100.00%	124,550
2399 Clss Oth - Temp					108,000	108,000					3,000	15,000	400.00%	123,000
<b>Subtotal 2300</b>	<b>1.82</b>	<b>1.82</b>	<b>25.13</b>	<b>24.62</b>	<b>272,850</b>	<b>332,850</b>	<b>21.99%</b>	<b>10,500</b>		<b>-100.00%</b>	<b>618,584</b>	<b>523,302</b>	<b>-15.40%</b>	<b>856,152</b>
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	0.44	0.44			56,097	57,003	1.61%				334,984	318,279	-4.99%	375,282
2412 Direct Inst. Prof Expt					808,250	564,400	-30.17%	76,600	52,000	-32.11%	464,898	280,000	-39.77%	896,400
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp					90,000	90,000								90,000
2495 Inst Oth Indr Prof Expt											10,000	40,000	300.00%	40,000
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control		6.00		3.00	-261,040	657,228	-351.77%				604,071	709,998	17.54%	1,367,227
<b>Subtotal 2400</b>	<b>0.44</b>	<b>6.44</b>	<b>3.00</b>	<b>3.00</b>	<b>693,307</b>	<b>1,368,632</b>	<b>97.41%</b>	<b>76,600</b>	<b>52,000</b>	<b>-32.11%</b>	<b>1,413,953</b>	<b>1,348,277</b>	<b>-4.64%</b>	<b>2,768,909</b>
<b>Total 2300 &amp; 2400</b>	<b>2.26</b>	<b>8.26</b>	<b>25.13</b>	<b>27.62</b>	<b>966,157</b>	<b>1,701,482</b>	<b>76.11%</b>	<b>87,100</b>	<b>52,000</b>	<b>-40.30%</b>	<b>2,032,537</b>	<b>1,871,580</b>	<b>-7.92%</b>	<b>3,625,061</b>
<b>TOTAL 2000</b>	<b>141.07</b>	<b>152.18</b>	<b>63.79</b>	<b>69.26</b>	<b>8,128,540</b>	<b>8,834,038</b>	<b>-58.08%</b>	<b>91,844</b>	<b>56,744</b>	<b>-38.22%</b>	<b>4,194,841</b>	<b>4,055,433</b>	<b>-3.32%</b>	<b>12,946,215</b>

**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					2,100,247	2,014,802	-4.07%	7,148		-100.00%	30,985	58,653	89.29%	2,073,455
3120 STRS - Class Mgt Non Educ Admin						6,913					3,045		-100.00%	6,913
3121 STRS - Clss Emp						10,986						6,145		
3130 STRS - Ed. Administrators - Cont.					133,422	130,625	-2.10%				9,302	9,990	7.40%	140,615
3131 STRS - Oth Acad Emp Non-Instrl					14,114	13,588	-3.73%				21,552	13,575	-37.01%	27,163
3210 PERS - Acad. Instructors & Inst Aides					46,629	50,932	9.23%				5,413	4,884	-9.77%	55,816
3220 PERS - Class Mgt Non Educ Admin					110,668	104,209	-5.84%				22,249	37,782	69.81%	141,991
3221 PERS - Classified Employee					637,986	642,019	0.63%	542	542	0.04%	186,978	199,369	6.63%	841,930
3222 PERS - Conf Empl - Non- Mgt					8,512	7,707	-9.46%							7,707
3240 PERS - Educational Administrator						5,957						2,803		8,760
3310 OASDHI - Acad Instruct & Instr Aides					405,623	401,700	-0.97%	2,203	754	-65.77%	15,938	18,489	16.01%	420,943
3320 OASDHI - Cls Mgt Non-Ed Admin					74,153	71,010	-4.24%				14,887	25,305	69.99%	96,315
3321 OASDHI - Clss Emp					437,613	444,047	1.47%	515	363	-29.55%	159,908	136,579	-14.59%	580,989
3322 OASDHI - Conf. Emp - Non Mgt					5,704	5,162	-9.50%							5,162
3330 Medicare														
3340 OASDHI - Educational Administrators					23,450	23,715	1.13%				1,635	2,112	29.16%	25,826
3341 OASDHI - Oth Acad Emp Non-Instrl					2,481	2,388	-3.73%				34,331	16,580	-51.71%	18,968
3410 H&W Acad. Instructors & Aides					3,652,455	3,425,810	-6.21%	13,996		-100.00%	43,258	112,470	160.00%	3,538,280
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					145,641	167,833	15.24%				35,981	65,674	82.52%	233,507
3421 H&W Classified Employees					1,727,969	1,754,847	1.56%	1,439	1,459	1.40%	490,872	483,436	-1.51%	2,239,742
3422 H&W Conf. Emp - Non Mgt					14,393	14,594	1.40%							14,594
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					182,498	196,000	7.40%				19,416	22,913	18.01%	218,912
3441 H&W - Oth Acad. Emp - Non-Instrl					808		-100.00%				13,188		-100.00%	
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits: Instructional														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					79,881	76,814	-3.84%	1,430	582	-59.30%	10,241	2,295	-77.59%	79,691
3520 SUI-Clss Mgt Non-Educ. Admin.					485	498	2.77%				97	165	70.00%	663
3521 SUI - Clss Emp					6,457	7,013	8.62%	171	2	-98.62%	4,253	1,862	-56.23%	8,877
3522 SUI - Conf Emp - Non Mgt					37	34	-9.50%							34
3540 SUI - Educational Administrators					809	818	1.13%				56	73	29.16%	891
3541 SUI - Oth Acad Emp - Non Instl					2,664	2,652	-0.47%				10,101	4,436	-56.08%	7,088
3610 WC - Acad Inst & Instl Aides (Dir)					235,457	292,114	24.06%	1,407	445	-68.37%	4,805	13,087	172.36%	305,646
3620 WC - Clss Mgt Non-Educational Adm.					8,433	11,396	35.13%				1,693	3,784	123.52%	15,180
3621 WC - Clss Emp					55,987	74,302	32.71%	130	54	-58.37%	27,874	28,811	3.36%	103,167
3622 Conf Emp - Non Mgt					649	772	19.01%							772
3640 WC - Educational Administrators					14,070	18,710	32.98%				981	1,666	69.84%	20,376
3641 WC-Oth Acad Emp - Non Instructional					1,450	1,395	-3.82%				5,116	3,215	-37.15%	4,610
3710 DefBen-Acad Inst & Instl Aides (Dir)					155,679	150,721	-3.18%	2,849	1,624	-43.00%	20,018	11,113	-44.48%	163,458
3720 DefBen-Clss Mgt - Non-Educ Admin														
3721 DefBen - Clss Emp					20,213	16,975	-16.02%	446		-100.00%	9,560	5,210	-45.50%	22,185
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl					6,116	6,094	-0.36%				14,761	6,654	-54.92%	12,748
3808 Instructional --- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides					79,551	57,950	-27.15%	317		-100.00%	1,137	1,807	58.84%	59,757

**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
3920					3,490	2,505	-28.22%				701	823	17.49%	3,328
3921					19,786	18,541	-6.29%	17	7	-58.02%	5,751	5,377	-6.51%	23,925
3922					268	238	-11.48%							238
3929														
3940					5,822	3,128	-46.27%				405	352	-13.10%	3,480
3941					21		-100.00%				339		-100.00%	
3999														
<b>TOTAL 3000</b>					<b>10,421,688</b>	<b>10,237,511</b>	<b>-1.77%</b>	<b>32,611</b>	<b>5,833</b>	<b>-82.11%</b>	<b>1,226,828</b>	<b>1,307,489</b>	<b>6.57%</b>	<b>11,550,834</b>
40														
42														
4211					752	752					3,560	4,400	23.58%	5,152
					<b>752</b>	<b>752</b>					<b>3,560</b>	<b>4,400</b>	<b>23.58%</b>	<b>5,152</b>
43														
4310					243,454	165,225	-32.13%	9,800	9,800		111,437	105,053	-5.73%	280,078
4312					2,106	1,956	-7.11%				1,334		-100.00%	1,956
4313					417,504	650,204	55.74%	5,400	5,400		138,509	120,595	-12.93%	776,199
4314					42,160	40,160	-4.74%				400	400		40,560
4315					359,000	199,000	-44.57%							199,000
4320					7,750	7,750					1,000		-100.00%	7,750
4321					61,700	61,700		200	200					61,900
4391														
					<b>1,133,674</b>	<b>1,125,995</b>	<b>-0.68%</b>	<b>15,400</b>	<b>15,400</b>		<b>252,680</b>	<b>226,048</b>	<b>-10.54%</b>	<b>1,367,443</b>
44														
4400					90,780	90,780					70		-100.00%	90,780
					<b>90,780</b>	<b>90,780</b>					<b>70</b>		<b>-100.00%</b>	<b>90,780</b>
<b>TOTAL 4000</b>					<b>1,225,206</b>	<b>1,217,527</b>	<b>-0.63%</b>	<b>15,400</b>	<b>15,400</b>		<b>256,310</b>	<b>230,448</b>	<b>-10.09%</b>	<b>1,463,375</b>

**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					37,200	37,200								37,200
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services														
5119 Oth Non-Inst. Consulting Services					108,500	108,500					523,453	483,756	-7.58%	592,256
5150 Contract Instruction						12,500								12,500
5151 Guest Lecturers/Performers					3,500	3,500					12,690	24,190	90.62%	27,690
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					6,500	500	-92.31%				22,381	80,000	257.44%	80,500
<b>Subtotal 5100</b>					<b>155,700</b>	<b>162,200</b>	<b>-4.17%</b>				<b>558,524</b>	<b>587,946</b>	<b>5.27%</b>	<b>750,146</b>
52 TRAVEL														
5209 Non-Employee Travel					15,000	15,000					3,000		-100.00%	15,000
5212 Student Travel					81,850	81,850					62,274	10,650	-82.90%	92,500
5220DT Employee Travel														
5220 Employee Travel					146,245	139,195	-4.82%	1,200	1,200	0.00%	211,814	183,422	-13.40%	323,817
5230 Food/Meetings					22,097	21,497	-2.72%	1,671	150	-91.02%	55,742	66,312	18.96%	87,959
<b>Subtotal 5200</b>					<b>265,192</b>	<b>257,542</b>	<b>-2.88%</b>	<b>2,871</b>	<b>1,350</b>	<b>-52.97%</b>	<b>332,830</b>	<b>260,384</b>	<b>-21.77%</b>	<b>519,276</b>
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					69,065	67,465	-2.32%	1,700	1,700		3,000	2,070	-31.00%	71,235
5310 Consortium Dues/Memberships														
<b>Subtotal 5300</b>					<b>69,065</b>	<b>67,465</b>	<b>-2.32%</b>	<b>1,700</b>	<b>1,700</b>		<b>3,000</b>	<b>2,070</b>	<b>-31.00%</b>	<b>71,235</b>
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					800	800								800
5406 Student Insurance														
5407 Insurance Deductibles														
<b>Subtotal 5400</b>					<b>800</b>	<b>800</b>								<b>800</b>
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					22,575	20,775	-7.97%				5,600	5,100	-8.93%	25,875
5505 Miscellaneous												500		
5520 Natural Gas/ LPG					238,500	238,500								238,500
5530 Light - Electricity					555,000	555,000								555,000
5540 Water - Sanitation					212,500	212,500								212,500
5550 Disposal Services					70,320	70,320								70,320
5560 Hazardous Waste Disposal					20,100	20,100								20,100
5570 Pest Control Services					11,000	1,000	-90.91%							1,000
5581 Telephone Services					25,759	25,699	-0.23%							25,699
5583 Data Communication Services														
5590 Other Utilities														
<b>Subtotal 5500</b>					<b>1,155,754</b>	<b>1,143,894</b>	<b>-1.03%</b>				<b>5,600</b>	<b>5,600</b>		<b>1,149,494</b>
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					100,138	101,180	1.04%				7,400	6,400	-13.51%	107,580
5603 Rental of Facilities					435,170	431,235	-0.90%				500	500		431,735

**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
5604	Film Rentals													
5608	Operating Leases/Contracts (cars, copiers etc.)				18,500	18,500								18,500
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licensing/Maintenance Svcs				254,835	254,310	-0.21%				63,912	69,502	8.75%	323,812
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				27,500	27,500								27,500
5683	Building Maintenance				105,000	105,000		9,000	9,000					114,000
5684	Vehicle Repairs & Maintenance				31,000	31,000					8,500	10,500	23.53%	41,500
5685	Computer Hardware Maint Agreements				45,000	45,000								45,000
5686	Oth Equipment Maint Agreements				117,515	112,515	-4.26%							112,515
5690	Other Maintenance/Repairs				111,960	103,960	-7.15%				19,900	24,500	23.12%	128,460
5691	Other Maintenance Contracts				677,000	927,000	36.93%							927,000
	<b>Subtotal 5600</b>				<b>1,923,618</b>	<b>2,157,199</b>	<b>12.14%</b>	<b>9,000</b>	<b>9,000</b>		<b>100,212</b>	<b>111,402</b>	<b>11.17%</b>	<b>2,277,601</b>
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit													
5720	Trustee Elections													
5731	Attorney Fees - Oth													
5732	Attorney Fees - Collective Bargaining													
5733	Legal Advertising													
5740	Settlement Expense				4,000	4,000								4,000
5790	Other Professional Fees													
	<b>Subtotal 5700</b>				<b>4,000</b>	<b>4,000</b>								<b>4,000</b>
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				6,000		-100.00%							
5813	Physical Examinations/Tests				100	100								100
5820	Postage/Express Overnight Svcs				25,108	24,495	-2.44%	1,900	1,900		8,552	7,100	-16.98%	33,495
5830	Bank Charges													
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5860	General Advertising				167,680	167,680						500		168,180
5861	Printing/Duplicating Services				23,065	22,790	-1.19%	811	840	3.57%	85,698	60,664	-29.21%	84,295
5870	Cash Over/Short													
5880	Taxes/Licenses/Permits				4,082	4,082								4,082
5881	Sales Tax Expense				6,800	3,400	-50.00%					63,539		66,939
5890	Other Services & Expenses				217,696	229,276	5.32%	25,000	25,000		18,213	-135,094	-841.74%	119,182
5899	Contingencies Account - Budget Only													
5899a	Unallocated Deductions/Additions													
	<b>Subtotal 5800</b>				<b>450,531</b>	<b>451,823</b>	<b>0.29%</b>	<b>27,711</b>	<b>27,740</b>	<b>0.10%</b>	<b>112,463</b>	<b>-3,291</b>	<b>-102.93%</b>	<b>476,273</b>
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement					283,915								283,915
5912	Transfer Out - Indr Cost (Expense)										5,715	3,481	-39.10%	3,481

**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
Subtotal 5900						283,915					5,715	3,481	-39.10%	287,396
<b>TOTAL 5000</b>					4,024,660	4,528,838	12.53%	41,282	39,790	-3.61%	1,118,345	967,593	-13.48%	5,536,221
TOTAL 1000 - 5000					50,900,446	52,866,384	3.86%	267,781	117,768	-56.02%	7,663,523	7,583,532	-1.04%	60,567,684
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction						500,000					29,437	45,000	52.87%	545,000
6211 Buildings Architect														
6212 Building Fees/Services											88,341		-100.00%	
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings											7,464	40,000	435.91%	40,000
6215FA Additions to Buildings												127,464		
6216 Bldg Cost of Purchase														
Subtotal 6200						500,000					125,243	212,464	69.64%	712,464
63 BOOKS - LIBRARY														
6310 Library Books					50,000	50,000								50,000
6311 Magazines & Periodicals					40,000	40,000					561		-100.00%	40,000
Subtotal 6300					90,000	90,000					561		-100.00%	90,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					4,000	4,000								4,000
6412 Computer/Tech Equip					231,170	261,170	12.98%	713		-100.00%	486,199	190,888	-60.74%	452,058
6412FA Computer/Tech Equipment											3,000		-100.00%	
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					91,812	67,415	-26.57%	79,978	79,978		706,558	331,171	-53.13%	478,564
6419FA Other Equipment					49,000	49,000					70,000	100,000	42.86%	149,000
Subtotal 6410					375,982	381,585	1.49%	80,690	79,978	-0.88%	1,265,756	622,059	-50.85%	1,083,622
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					375,982	381,585	1.49%	80,690	79,978	-0.88%	1,265,756	622,059	-50.85%	1,083,622



**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
6900 Capital Outlay Abatement														
<b>TOTAL 6000</b>					<b>465,982</b>	<b>971,585</b>	<b>108.50%</b>	<b>80,690</b>	<b>79,978</b>	<b>-0.88%</b>	<b>1,391,560</b>	<b>834,523</b>	<b>-40.03%</b>	<b>1,886,086</b>
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt														
7110 Debt Reduction														
7111 Debt Interest & Other Charges					97,887									
<b>Subtotal 7100</b>					<b>97,887</b>		<b>-100.00%</b>							
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					13,922,382	14,269,105	2.49%							14,269,105
7205 Intrafund Transfers In														
<b>Subtotal 7200</b>					<b>13,922,382</b>	<b>14,269,105</b>	<b>2.49%</b>							<b>14,269,105</b>
73 TRANSFERS														
7312 Interfund - Out					778,647	1,252,561	60.86%							1,252,561
7410 Other Transfers														
<b>Subtotal 7300 &amp; 7400</b>					<b>778,647</b>	<b>1,252,561</b>	<b>60.86%</b>							<b>1,252,561</b>
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											53,280	53,280		53,280
7502 Scholarships												120,000		120,000
7503 Outside Scholarships														
7509 Other											224,146	320,305	42.90%	320,305
<b>Subtotal 7500</b>											<b>277,426</b>	<b>493,585</b>	<b>77.92%</b>	<b>493,585</b>
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											158,944	37,950	-76.12%	37,950
7602 Oth Student Aide (Non-cash)														
<b>Subtotal 7600</b>											<b>158,944</b>	<b>37,950</b>	<b>-76.12%</b>	<b>37,950</b>

**BAKERSFIELD COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					1,957,270.62	2,102,753.00	7.43%	245,422	245,422					2,348,175
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					1,957,271	2,102,753	7.43%	245,422	245,422					2,348,175
TOTAL 7000					16,756,187	17,624,419	5.18%	245,422	245,422		436,370	531,534	21.81%	18,401,376
TOTAL EXPENDITURES, OTHER OUTGO					68,122,615	71,462,388	4.90%	593,894	443,168	-25.38%	9,491,453	8,949,590	-5.71%	80,855,145
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	519.2	540.2	70.3	78.7	68,122,615	71,462,388	4.90%	593,894	443,168	-25.38%	9,491,453	8,949,590	-5.71%	80,855,145

CERRO COSO

COMMUNITY COLLEGE

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# CERRO COSO COMMUNITY COLLEGE

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## **MISSION**

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

To accomplish this mission we will provide:

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

## **THE COLLEGE AND ITS COMMUNITIES**

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

achievement in career and occupational programs. Total student enrollment is approximately 5,600 per semester with an annual FTES of approximately

3,000.

## **GUIDING PRINCIPLES**

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

## **MEETING THE CHALLENGES**

Cerro Coso Community College strives to meet the educational needs of all the communities it serves with student success and completion being its goal. Throughout the 2013-2014 academic year the Institutional Effectiveness Committee provided oversight of tying planning to requests of staffing and financial resources. All Unit Plans, along with staffing and budget requests, were submitted in October 2013 for the 2015 academic year. The development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, and Staffing, informs the development of those budgets. Our schedule of offerings continue to hone in on our core mission of transfer, CTE and Basic Skills education, utilizing data to increase the effectiveness of our decisions in enrollment management. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we continue to utilize a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party to offset the cost of our Classified Appreciation Staff Development Day, Adjunct Staff Development Day, and Administrative Advances. It is through the focused work of tying our resources to planning that Cerro Coso is able to balance to this year's allocation, with adding additional funds into the college's reserve to use for the projected unknowns related to labor and benefits. Additionally, our substantial reserve will be used to support the planned expansion into Tehachapi, complete our

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

### **LOOKING TO THE FUTURE**

Cerro Coso continues to look for funding opportunities that support the academic programs that train our students for the emerging and existing job markets in our East Kern desert communities. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by being a sub award on a STEM Grant with Antelope Valley College and CSU Long Beach, and the dual enrollment programs being developed with Mojave School District, Kern Valley High School, and Burroughs High School. We are also partnering with those east Kern K-12 school districts in developing our portion of a plan for addressing adult education as consortium members related to AB86. Lastly, Cerro Coso is moving into the last year as participants of the Central Valley Consortium TAACT-DOL Grant which provided the financial support to expand our Allied Health programs into the Kern River Valley, retool and expand our Welding Labs, as well as revise the curriculum to address student basic skills needs. This coming year will focus on assisting students in completing their programs and getting them placed into the job market.

**CERRO COSO COMMUNITY COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
<b>EXPENDITURES AND TRANSFERS</b>														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	44.64	42.38			3,850,002	3,770,612	-2.06%							3,770,612
1101	1.08				100,379		-100.00%							
1108														
1110	4.68		0.67		450,982		-100.00%				57,762		-100.00%	
1118														
	<b>50.40</b>	<b>42.38</b>	<b>0.67</b>		<b>4,401,363</b>	<b>3,770,612</b>	<b>-14.33%</b>				<b>57,762</b>		<b>-100.00%</b>	<b>3,770,612</b>
12	REGULAR NON-TEACHING													
1214	7.70	8.80	0.25	0.12	911,661	1,011,020	10.90%				32,108	11,827	-63.17%	1,022,847
1231	3.81	4.09	1.76	1.49	296,130	318,449	7.54%				143,522	129,736	-9.61%	448,185
1241	0.96	0.76			63,537	56,876	-10.48%							56,876
1251				0.20		238,898						15,654		254,552
1252						353,556								
	<b>12.46</b>	<b>20.33</b>	<b>2.01</b>	<b>1.81</b>	<b>1,271,327</b>	<b>1,978,799</b>	<b>55.65%</b>				<b>175,630</b>	<b>157,216</b>	<b>-10.48%</b>	<b>2,136,015</b>
	<b>62.87</b>	<b>62.71</b>	<b>2.68</b>	<b>1.81</b>	<b>5,672,691</b>	<b>5,749,411</b>	<b>1.35%</b>				<b>233,392</b>	<b>157,216</b>	<b>-32.64%</b>	<b>5,906,627</b>
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	50.56	40.86		0.83	1,592,581	1,286,992	-19.19%					26,251		1,313,243
1311														
1320	15.87	12.70		4.95	500,000	400,000	-20.00%					156,000		556,000
1330	15.87	12.70			500,000	400,000	-20.00%							400,000
1340					28,848	28,848								28,848
	<b>82.30</b>	<b>66.25</b>		<b>5.79</b>	<b>2,621,429</b>	<b>2,115,840</b>	<b>-19.29%</b>					<b>182,251</b>		<b>2,298,091</b>
14	OTHER NON-TEACHING													
1410														
1419					164,167	172,267	4.93%				248,550	183,550	-26.15%	355,817
1999														
					<b>164,167</b>	<b>172,267</b>	<b>4.93%</b>				<b>248,550</b>	<b>183,550</b>	<b>-26.15%</b>	<b>355,817</b>
	<b>82.30</b>	<b>66.25</b>		<b>5.79</b>	<b>2,785,595</b>	<b>2,288,107</b>	<b>-17.86%</b>				<b>248,550</b>	<b>365,801</b>	<b>47.17%</b>	<b>2,653,908</b>
	<b>145.17</b>	<b>128.96</b>	<b>2.68</b>	<b>7.60</b>	<b>8,458,286</b>	<b>8,037,518</b>	<b>-4.97%</b>				<b>481,942</b>	<b>523,017</b>	<b>8.52%</b>	<b>8,560,535</b>
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	7.75	8.13			619,459	635,976	2.67%	24,055	18,041	-25.00%				654,017
2190	1.00	1.00			57,835	60,879	5.26%							60,879
2191	41.13	40.02	11.14	13.39	1,859,649	1,864,037	0.24%				498,834	567,178	13.70%	2,431,216
2199														
	<b>49.88</b>	<b>49.15</b>	<b>11.14</b>	<b>13.39</b>	<b>2,536,942</b>	<b>2,560,892</b>	<b>0.94%</b>	<b>24,055</b>	<b>18,041</b>	<b>-25.00%</b>	<b>498,834</b>	<b>567,178</b>	<b>13.70%</b>	<b>3,146,112</b>
22	CLASSIFIED SERVICE, INST. AID													
2211	1.79	1.79			75,584	78,735	4.17%							78,735
2291														
2292														
	<b>1.79</b>	<b>1.79</b>			<b>75,584</b>	<b>78,735</b>	<b>4.17%</b>							<b>78,735</b>

**CERRO COSO COMMUNITY COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
<b>Total 2100 &amp; 2200</b>	<b>51.66</b>	<b>50.94</b>	<b>11.14</b>	<b>13.39</b>	<b>2,612,526</b>	<b>2,639,627</b>	<b>1.04%</b>	<b>24,055</b>	<b>18,041</b>	<b>-25.00%</b>	<b>498,834</b>	<b>567,178</b>	<b>13.70%</b>	<b>3,224,846</b>
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.74		6.76		29,000	30,400	4.83%		2,907		112,439	94,498	-15.96%	127,805
2393 Clss Non-Inst. Overtime					1,000	1,000						2,000		3,000
2394 Non-Admin., Non-Inst. Prof Expt														
2399 Clss Oth - Temp					10,300	11,540	12.04%				129,000	17,500	-86.43%	29,040
<b>Subtotal 2300</b>	<b>1.74</b>		<b>6.76</b>		<b>40,300</b>	<b>42,940</b>	<b>6.55%</b>		<b>2,907</b>		<b>241,439</b>	<b>113,998</b>	<b>-52.78%</b>	<b>159,845</b>
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					25,500	28,500	11.76%				36,000	54,000	50.00%	82,500
2412 Direct Inst. Prof Expt					36,000	80,000	122.22%	9,940	40,240	304.83%		37,092		157,332
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp						1,500								1,500
2900 Classified Abatement														
2999 Salary Budget Control					-170,000	16,368	-109.63%					42,172		58,540
<b>Subtotal 2400</b>					<b>-108,500</b>	<b>126,368</b>	<b>-216.47%</b>	<b>9,940</b>	<b>40,240</b>	<b>304.83%</b>	<b>36,000</b>	<b>133,264</b>	<b>270.18%</b>	<b>299,872</b>
<b>Total 2300 &amp; 2400</b>	<b>1.74</b>		<b>6.76</b>		<b>-68,200</b>	<b>169,308</b>	<b>-348.25%</b>	<b>9,940</b>	<b>43,147</b>	<b>334.07%</b>	<b>277,439</b>	<b>247,262</b>	<b>-10.88%</b>	<b>459,717</b>
<b>TOTAL 2000</b>	<b>53.41</b>	<b>50.94</b>	<b>17.90</b>	<b>13.39</b>	<b>2,544,326</b>	<b>2,808,935</b>	<b>10.40%</b>	<b>33,995</b>	<b>61,188</b>	<b>79.99%</b>	<b>776,274</b>	<b>814,440</b>	<b>4.92%</b>	<b>3,684,563</b>
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					566,823	513,821	-9.35%				6,736	27,030	301.31%	540,851
3120 STRS - Class Mgt Non Educ Admin					7,276	7,659								7,659
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					75,212	76,842	2.17%				2,649	976	-63.17%	77,818
3131 STRS - Oth Acad Emp Non-Instrl					55,774	14,212	-74.52%				30,376	15,143	-50.15%	29,355
3210 PERS - Acad. Instructors & Inst Aides					5,416	5,627	3.89%							5,627
3220 PERS - Class Mgt Non Educ Admin					60,654	62,146	2.46%	2,746	2,064	-24.84%				64,210
3221 PERS - Classified Employee					208,438	210,571	1.02%				53,909	59,898	11.11%	270,469
3222 PERS - Conf Empl - Non- Mgt					6,603	6,966	5.49%							6,966
3240 PERS - Educational Administrator						9,108								9,108
3310 OASDHI - Acad Instruct & Instr Aides					104,531	102,839	-1.62%	115	583	406.80%	1,184	5,289	346.75%	108,711
3320 OASDHI - Cls Mgt Non-Ed Admin					41,920	42,896	2.33%	1,840	1,380	-25.00%				44,276
3321 OASDHI - Clss Emp					141,356	141,729	0.26%				39,958	40,943	2.47%	182,672
3322 OASDHI - Conf. Emp - Non Mgt					4,424	4,657	5.26%							4,657
3330 Medicare														
3340 OASDHI - Educational Administrators					13,219	19,595	48.23%				466	171	-63.17%	19,767
3341 OASDHI - Oth Acad Emp Non-Instrl					9,803	2,498	-74.52%				5,339	2,661	-50.15%	5,159
3410 H&W Acad. Instructors & Aides					709,506	780,724	10.04%				13,030	24,273	86.29%	804,997
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					111,686	113,251	1.40%	7,196	5,473	-23.95%				118,724
3421 H&W Classified Employees					539,337	546,843	1.39%				142,582	170,849	19.83%	717,693
3422 H&W Conf. Emp - Non Mgt					14,393	14,594	1.40%							14,594
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					111,974	129,596	15.74%				3,584	1,751	-51.13%	131,347

**CERRO COSO COMMUNITY COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
3441	H&W - Oth Acad. Emp - Non-Instrl				91,916		-100.00%				21,386		-100.00%	
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				3,479	3,495	0.45%	5	20	304.83%	41	182	346.82%	3,698
3520	SUI-Clss Mgt Non-Educ. Admin.				310	318	2.67%	12	9	-25.02%				327
3521	SUI - Clss Emp				947	951	0.38%				315	293	-7.08%	1,243
3522	SUI - Conf Emp - Non Mgt				29	30	5.26%							30
3540	SUI - Educational Administrators				456	506	10.89%				16	6	-63.14%	511
3541	SUI - Oth Acad Emp - Non Instl				338	86	-74.51%				184	92	-50.15%	178
3610	WC - Acad Inst & Instl Aides (Dir)				60,764	80,277	32.11%	86	460	432.22%	1,024	4,790	367.95%	85,526
3620	WC - Clss Mgt Non-Educational Adm.				5,389	7,274	34.98%	209	206	-1.40%				7,481
3621	WC - Clss Emp				16,730	22,093	32.05%		33		6,438	7,787	20.94%	29,913
3622	Conf Emp - Non Mgt				503	696	38.39%							696
3640	WC - Educational Administrators				7,931	11,564	45.80%				279	135	-51.57%	11,699
3641	WC-Oth Acad Emp - Non Instructional				5,882	1,970	-66.50%				3,203	2,098	-34.50%	4,069
3710	DefBen-Acad Inst & Instl Aides (Dir)				178	22,091	12316.78%	368	1,247	239.18%		1,150		24,488
3720	DefBen-Clss Mgt - Non-Educ Admin													
3721	DefBen - Clss Emp				1,832	1,854	1.19%				4,908	1,511	-69.21%	3,365
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl													
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				9,692	12,977	33.89%				179	401	124.38%	13,378
3920	OTHBEN-Clss Mgt (Non-Educ Admin				1,483	1,725	16.38%	87	65	-25.01%				1,790
3921	Otr Benf.- Clss Employee				6,115	6,495	6.23%				1,562	1,783	14.15%	8,278
3922	OTHBEN - Conf Emp - Non Mgt				194	219	12.74%							219
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				1,512	2,110	39.50%				57	29	-49.57%	2,138
3941	OTHBEN - Oth Acad Emp (Noninstrl)				1,262		-100.00%				294		-100.00%	
3999	Benefit Suspense				222		-100.00%							
	<b>TOTAL 3000</b>				<b>3,005,508</b>	<b>2,982,905</b>	<b>-0.75%</b>	<b>12,665</b>	<b>11,542</b>	<b>-8.87%</b>	<b>339,696</b>	<b>369,242</b>	<b>8.70%</b>	<b>3,363,689</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Pericdls				2,780	3,155	13.49%				4,170	13,960	234.76%	17,115
	Subtotal 4200				2,780	3,155	13.49%				4,170	13,960	234.76%	17,115
43	SUPPLIES													
4310	Instr Supplies & Materials				92,152	94,935	3.02%	1,690	1,500	-11.27%	61,125	63,382	3.69%	159,817
4312	Computer Software less than \$200				2,000		-100.00%					10,000		10,000
4313	Non-Instr Supplies & Materials				141,935	165,025	16.27%	999	500	-49.95%	78,725	72,732	-7.61%	238,257
4314	Paper				17,500	17,500								17,500
4315	Maint & Repairs Supplies				61,700	82,700	34.04%							82,700
4320	Vehicle Supplies - Parts				12,150	12,500	2.88%							12,500
4321	Fuel - Lubricants				11,700	11,700								11,700
4391	Small Equip (Less than \$200)													
	Subtotal 4300				339,137	384,360	13.33%	2,690	2,000	-25.64%	139,850	146,114	4.48%	532,474
44	FOOD													
4400	Food - Non Travel, Non Cafeteria													
	Subtotal 4400													



**CERRO COSO COMMUNITY COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
<b>TOTAL 4000</b>					<b>341,917</b>	<b>387,515</b>	<b>13.34%</b>	<b>2,690</b>	<b>2,000</b>	<b>-25.64%</b>	<b>144,020</b>	<b>160,073</b>	<b>11.15%</b>	<b>549,588</b>
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					10,177	10,200	0.23%							10,200
5108 Temp Employment Agency Services											500	250	-50.00%	250
5109 Child Care Services														105,000
5118 Cont Security Services					95,000	105,000	10.53%							20,800
5119 Oth Non-Inst. Consulting Services					200		-100.00%		20,800					83,000
5150 Contract Instruction					83,000	83,000								17,620
5151 Guest Lecturers/Performers					2,500	2,500					14,695	15,120	2.90%	
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services														
<b>Subtotal 5100</b>					<b>190,877</b>	<b>200,700</b>	<b>5.15%</b>		<b>20,800</b>		<b>15,195</b>	<b>15,370</b>	<b>1.16%</b>	<b>236,870</b>
52 TRAVEL														
5209 Non-Employee Travel														
5212 Student Travel					40,077	41,500	3.55%				1,400	4,135	195.36%	45,635
5220DT Employee Travel					27,535	28,355	2.98%	2,000	1,300	-35.00%	8,480	9,676	14.10%	39,331
5220 Employee Travel					100,674	111,600	10.85%		1,000		111,790	120,017	7.36%	232,617
5230 Food/Meetings					9,200	10,000	8.70%				24,396	22,349	-8.39%	32,349
<b>Subtotal 5200</b>					<b>177,486</b>	<b>191,455</b>	<b>7.87%</b>	<b>2,000</b>	<b>2,300</b>	<b>15.00%</b>	<b>146,066</b>	<b>156,177</b>	<b>6.92%</b>	<b>349,932</b>
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					31,006	28,110	-9.34%				1,050		-100.00%	28,110
5310 Consortium Dues/Memberships					350	1,000	185.71%							1,000
<b>Subtotal 5300</b>					<b>31,356</b>	<b>29,110</b>	<b>-7.16%</b>				<b>1,050</b>		<b>-100.00%</b>	<b>29,110</b>
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins														
5406 Student Insurance														
5407 Insurance Deductibles														
<b>Subtotal 5400</b>														
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					100	100								100
5505 Miscellaneous														
5520 Natural Gas/ LPG					165,000	98,000	-40.61%							98,000
5530 Light - Electricity					315,000	288,000	-8.57%							288,000
5540 Water - Sanitation					249,500	286,500	14.83%							286,500
5550 Disposal Services					16,000	17,780	11.13%							17,780
5560 Hazardous Waste Disposal					10,000	12,500	25.00%							12,500
5570 Pest Control Services					6,500	6,000	-7.69%							6,000
5581 Telephone Services					60,200	48,000	-20.27%							48,000
5583 Data Communication Services														
5590 Other Utilities												2,000		2,000
<b>Subtotal 5500</b>					<b>822,300</b>	<b>756,880</b>	<b>-7.96%</b>					<b>2,000</b>		<b>758,880</b>
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					3,000	4,500	50.00%							4,500
5603 Rental of Facilities					104,321	104,071	-0.24%				450	900	100.00%	104,971
5604 Film Rentals														

**CERRO COSO COMMUNITY COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
5608	Operating Leases/Contracts (cars, copiers etc.)				14,400	14,400								14,400
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licensing/Maintenance Svcs				58,570	47,835	-18.33%				16,589	47,548	186.63%	95,383
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				5,000	5,000						20,000		25,000
5683	Building Maintenance				119,890	105,111	-12.33%							105,111
5684	Vehicle Repairs & Maintenance				11,000	10,000	-9.09%							10,000
5685	Computer Hardware Maint Agreements													
5686	Oth Equipment Maint Agreements				32,300	33,800	4.64%				923	600	-34.96%	34,400
5690	Other Maintenance/Repairs				28,800	13,000	-54.86%							13,000
5691	Other Maintenance Contracts				12,000	10,000	-16.67%							10,000
	<b>Subtotal 5600</b>				<b>389,281</b>	<b>347,717</b>	<b>-10.68%</b>				<b>17,962</b>	<b>69,048</b>	<b>284.42%</b>	<b>416,765</b>
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit													
5720	Trustee Elections													
5731	Attorney Fees - Oth													
5732	Attorney Fees - Collective Bargaining													
5733	Legal Advertising													
5740	Settlement Expense													
5790	Other Professional Fees										15,580			
	<b>Subtotal 5700</b>										<b>15,580</b>		<b>-100.00%</b>	
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				2,000	2,138	6.88%					1,890		4,028
5813	Physical Examinations/Tests				2,750	2,750								2,750
5820	Postage/Express Overnight Svcs				31,420	25,920	-17.50%				100	1,200	1100.00%	27,120
5830	Bank Charges											1,000		1,000
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5860	General Advertising				27,600	27,600			300		862	10,300	1094.90%	38,200
5861	Printing/Duplicating Services				4,500	5,000	11.11%		300		1,500	5,500	266.67%	10,800
5870	Cash Over/Short				100	100								100
5880	Taxes/Licenses/Permits				8,790	5,250	-40.27%							5,250
5881	Sales Tax Expense													
5890	Other Services & Expenses				12,750	13,850	8.63%				71,624	71,622	0.00%	85,472
5899	Contingencies Account - Budget Only										472,145	322,178	-31.76%	322,178
5899a	Unallocated Deductions/Additions													
	<b>Subtotal 5800</b>				<b>89,910</b>	<b>82,608</b>	<b>-8.12%</b>		<b>600</b>		<b>546,231</b>	<b>413,690</b>	<b>-24.26%</b>	<b>496,898</b>
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement													
5912	Transfer Out - Indr Cost (Expense)													
	<b>Subtotal 5900</b>													
	<b>TOTAL 5000</b>				<b>1,701,210</b>	<b>1,608,469</b>	<b>-5.45%</b>	<b>2,000</b>	<b>23,700</b>	<b>1085.00%</b>	<b>742,082</b>	<b>656,285</b>	<b>-11.56%</b>	<b>2,288,454</b>
	<b>TOTAL 1000 - 5000</b>				<b>16,051,247</b>	<b>15,825,341</b>	<b>-1.41%</b>	<b>51,350</b>	<b>98,431</b>	<b>91.69%</b>	<b>2,484,014</b>	<b>2,523,058</b>	<b>1.57%</b>	<b>18,446,830</b>

**CERRO COSO COMMUNITY COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement											25,000		-100.00%	
Subtotal 6100											25,000		-100.00%	
62 BUILDINGS														
6210 Buildings Construction					100,000	200,000	100.00%				40,000		-100.00%	200,000
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					3,500	3,500								3,500
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					103,500	203,500	96.62%				40,000		-100.00%	203,500
63 BOOKS - LIBRARY														
6310 Library Books					14,000	14,000					8,000		-100.00%	14,000
6311 Magazines & Periodicals					35,000	35,000								35,000
Subtotal 6300					49,000	49,000					8,000		-100.00%	49,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					118,300	83,000	-29.84%				38,000	3,000	-92.11%	86,000
6412FA Computer/Tech Equipment											7,342		-100.00%	
6413 Autos & Buses														
6414 Furniture											52,000		-100.00%	
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					15,479	17,200	11.12%				86,580	33,000	-61.88%	50,200
6419FA Other Equipment						10,000					22,000		-100.00%	10,000
Subtotal 6410					133,779	110,200	-17.63%				205,922	36,000	-82.52%	146,200
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					133,779	110,200	-17.63%				205,922	36,000	-82.52%	146,200
6900 Capital Outlay Abatement														
<b>TOTAL 6000</b>					<b>286,279</b>	<b>362,700</b>	<b>26.69%</b>				<b>278,922</b>	<b>36,000</b>	<b>-87.09%</b>	<b>398,700</b>
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														

**CERRO COSO COMMUNITY COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,607,287	3,566,401	-1.13%							3,566,401
7205 Intrafund Transfers In														
Subtotal 7200					3,607,287	3,566,401	-1.13%							3,566,401
73 TRANSFERS														
7312 Interfund - Out					599		-100.00%							
7410 Other Transfers														
Subtotal 7300 & 7400					599		-100.00%							
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)											159,418	150,550	-5.56%	150,550
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											159,418	150,550	-5.56%	150,550
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											162,127	201,000	23.98%	201,000
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											162,127	201,000	23.98%	201,000
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)												20,700		20,700
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,685,921	5,153,359	39.81%	10,477	68,749	556.19%				5,222,108
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,685,921	5,153,359	39.81%	10,477	68,749	556.19%		20,700		5,242,808
<b>TOTAL 7000</b>					7,293,807	8,719,760	19.55%	10,477	68,749	556.19%	321,545	372,250	15.77%	9,160,759
TOTAL EXPENDITURES, OTHER OUTGO					23,631,333	24,907,801	5.40%	61,827	167,180	170.40%	3,084,480	2,931,308	-4.97%	28,006,289
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	198.58	179.90	20.58	20.99	23,631,333	24,907,801	5.40%	61,827	167,180	170.40%	3,084,480	2,931,308	-4.97%	28,006,289

PORTERVILLE COLLEGE

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# PORTERVILLE COLLEGE

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## ***Mission:***

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

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

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

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

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

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

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## **FOCUSING ON STUDENT SUCCESS**

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

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

address transitional barriers and pathway development to foster student success and community access to career readiness support services. This past *“Year of Inquiry”* focused 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 increasing the focus on the importance of connections across the community to break down silos and link educational and workforce development services.

However, significant progress has already been made in the development and approval of well-defined programs of study. Currently, the College offers 6 Associate in Arts or Associate in Science Transfer degrees with an additional 3 degrees pending curriculum approval. Also, the College offers fifteen associate degrees and over fourteen certificate programs. Additionally, there are several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Licensed Vocational Nursing, Emergency Medical Technician and Registered Nursing.

The College continues to position itself to meet the growing and changing needs of the community. This includes exploring The College is proud of its reputation for being academically focused with a first-class learning environment. The College is near the end of a multi-year facilities enhancement project, funded primarily by the SRID (Measure G) bond funds. Yet, efforts to sustain the physical environment, technological infrastructure, and campus atmosphere will continue. Currently, the College is partnering with the City of Porterville to enhance campus accessibility via public transportation routes.

course offerings through Community Service or Contract Education and pursuing grant opportunities. In 2013, the College reinstated a College 4 Kids Summer Camp to offer elementary and high school students a multifaceted approach to understanding potential CTE career pathway opportunities. The summer enrichment courses focus on introducing students to industry sectors and/or career technical education (CTE) education programs with a primary emphasis on career planning and academic skill enhancement. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned with Common Core Standards and the high school pathway programs.

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

**PORTERVILLE COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
<b>EXPENDITURES AND TRANSFERS</b>														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	48.63	47.64	3.50	1.00	4,079,471	4,179,399	2.45%				328,775	93,477	-71.57%	4,272,876
1101 Acad. Emp. Non-Inst., Non-Adm.	1.60	0.25			38,801	22,579	-41.81%							22,579
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	2.99				259,029		-100.00%							
1118 Non-Instructional - Salary Reserve														
<b>Subtotal 1100</b>	<b>53.22</b>	<b>47.89</b>	<b>3.50</b>	<b>1.00</b>	<b>4,377,300</b>	<b>4,201,978</b>	<b>-4.01%</b>				<b>328,775</b>	<b>93,477</b>	<b>-71.57%</b>	<b>4,295,455</b>
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	6.50	6.75	0.53	0.05	823,801	809,210	-1.77%				72,854	5,695	-92.18%	814,905
1231 Counselors Contract	1.95	2.95	3.00	3.00	202,531	295,672	45.99%				283,730	290,255	2.30%	585,927
1241 Librarians - Contract	1.00	1.00			100,979	102,161	1.17%							102,161
1251 Acad. Non-Inst Cont.	0.62	1.59	0.38	0.38	67,999	147,122	116.36%				41,677	40,204	-3.54%	187,325
1252 Acad Emp Dept Chair	2.34	3.19			298,152									
<b>Subtotal 1200</b>	<b>10.07</b>	<b>15.48</b>	<b>3.91</b>	<b>3.43</b>	<b>1,195,311</b>	<b>1,652,317</b>	<b>38.23%</b>				<b>398,281</b>	<b>336,153</b>	<b>-15.59%</b>	<b>1,988,470</b>
<b>Total 1100 &amp; 1200</b>	<b>63.29</b>	<b>63.37</b>	<b>7.41</b>	<b>4.43</b>	<b>5,572,611</b>	<b>5,854,294</b>	<b>5.05%</b>				<b>727,037</b>	<b>429,631</b>	<b>-40.91%</b>	<b>6,283,925</b>
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	37.46	42.07	0.53	1.17	1,180,075	1,325,075	12.29%				16,600	36,900	122.29%	1,361,975
1311 Acad. Emp. - Temp Cont.	0.10	0.09			3,070	2,870	-6.51%							2,870
1320 Acad. Emp. - Intersession	6.98	7.62	1.82		220,000	240,000	9.09%				57,440		-100.00%	240,000
1330 Acad. Emp. - Overload	10.86	10.86	0.29		342,000	342,000					9,000		-100.00%	342,000
1340 Oth Acad. Empl. - Stipends	2.34	1.12	2.00	2.51	73,782	35,308	-52.15%				63,032	79,032	25.38%	114,339
<b>Subtotal 1300</b>	<b>57.74</b>	<b>61.75</b>	<b>4.64</b>	<b>3.68</b>	<b>1,818,927</b>	<b>1,945,253</b>	<b>6.95%</b>				<b>146,072</b>	<b>115,932</b>	<b>-20.63%</b>	<b>2,061,184</b>
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.					81,286	81,440	0.19%				204,363	214,090	4.76%	295,530
1419 Acad. Emp - Non-Inst. Non Cont.														
1999 Certificated Salary Abatement														
<b>Subtotal 1400</b>					<b>81,286</b>	<b>81,440</b>	<b>0.19%</b>				<b>204,363</b>	<b>214,090</b>	<b>4.76%</b>	<b>295,530</b>
<b>Total 1300 &amp; 1400</b>	<b>57.74</b>	<b>61.75</b>	<b>4.64</b>	<b>3.68</b>	<b>1,900,213</b>	<b>2,026,693</b>	<b>6.66%</b>				<b>350,434</b>	<b>330,022</b>	<b>-5.83%</b>	<b>2,356,714</b>
<b>TOTAL 1000</b>	<b>121.03</b>	<b>125.12</b>	<b>12.05</b>	<b>8.11</b>	<b>7,472,825</b>	<b>7,880,987</b>	<b>5.46%</b>				<b>1,077,471</b>	<b>759,652</b>	<b>-29.50%</b>	<b>8,640,639</b>
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	4.38	4.38	2.10	1.30	392,421	408,714	4.15%				76,007	100,566	32.31%	509,280
2190 Confidential Employee - Non Mgt	1.00	1.00			74,556	74,556								74,556
2191 Clss Non-Inst. Emp Reg Salary Sched	35.85	36.57	16.90	13.27	1,671,743	1,769,436	5.84%				427,604	637,855	49.17%	2,407,290
2199 Classified Salary Abatement					-51,065	-51,065								-51,065
<b>Subtotal 2100</b>	<b>41.23</b>	<b>41.95</b>	<b>19.00</b>	<b>14.57</b>	<b>2,087,655</b>	<b>2,201,641</b>	<b>5.46%</b>				<b>503,611</b>	<b>738,421</b>	<b>46.63%</b>	<b>2,940,062</b>
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	2.82	3.00	0.20		141,512	147,026	3.90%				10,551		-100.00%	147,026
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														



**PORTERVILLE COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
<b>Subtotal 2200</b>	<b>2.82</b>	<b>3.00</b>	<b>0.20</b>		<b>141,512</b>	<b>147,028</b>	<b>3.90%</b>				<b>10,551</b>		<b>-100.00%</b>	<b>147,028</b>
<b>Total 2100 &amp; 2200</b>	<b>44.05</b>	<b>44.95</b>	<b>19.20</b>	<b>14.57</b>	<b>2,229,167</b>	<b>2,348,668</b>	<b>5.36%</b>				<b>514,162</b>	<b>738,421</b>	<b>43.62%</b>	<b>3,087,088</b>
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.05	1.05	18.50		17,517	17,517					307,860	324,710	5.47%	342,227
2393 Clss Non-Instr. Overtime					7,500	12,000	60.00%							12,000
2394 Non-Admin., Non-Inst. Prof Expt											28,125	28,125		28,125
2399 Clss Oth - Temp					2,000	2,000					70,799	9,294	-86.87%	11,294
<b>Subtotal 2300</b>	<b>1.05</b>	<b>1.05</b>	<b>18.50</b>		<b>27,017</b>	<b>31,517</b>	<b>16.66%</b>				<b>406,784</b>	<b>362,129</b>	<b>-10.98%</b>	<b>393,646</b>
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	0.72	0.72	2.87		12,000	12,000					47,730	56,800	19.00%	68,800
2412 Direct Inst. Prof Expt					49,700	59,700	20.12%				306,377	299,950	-2.10%	359,650
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement					109,989	269,770	145.27%				92,670	101,546	9.58%	371,315
2999 Salary Budget Control														
<b>Subtotal 2400</b>	<b>0.72</b>	<b>0.72</b>	<b>2.87</b>		<b>171,689</b>	<b>341,470</b>	<b>98.89%</b>				<b>446,777</b>	<b>458,296</b>	<b>2.58%</b>	<b>799,765</b>
<b>Total 2300 &amp; 2400</b>	<b>1.77</b>	<b>1.77</b>	<b>21.37</b>		<b>198,706</b>	<b>372,988</b>	<b>87.71%</b>				<b>853,561</b>	<b>820,425</b>	<b>-3.88%</b>	<b>1,193,411</b>
<b>TOTAL 2000</b>	<b>45.82</b>	<b>46.72</b>	<b>40.57</b>	<b>14.57</b>	<b>2,427,873</b>	<b>2,721,653</b>	<b>12.10%</b>				<b>1,367,723</b>	<b>1,558,846</b>	<b>13.97%</b>	<b>4,280,499</b>
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					461,811	545,250	18.07%				31,210	40,750	30.57%	585,999
3120 STRS - Class Mgt Non Educ Admin														
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					67,964	64,656	-4.87%				6,010	1,640	-72.71%	66,296
3131 STRS - Oth Acad Emp Non-Instrl					21,931	3,814	-82.61%				44,378	20,225	-54.42%	24,039
3210 PERS - Acad. Instructors & Inst Aides					11,166	19,174	71.72%				4,685	4,685		23,859
3220 PERS - Class Mgt Non Educ Admin					38,030	35,753	-5.99%				8,678	9,153	5.48%	44,906
3221 PERS - Classified Employee					185,511	132,830	-28.40%				47,998	29,150	-39.27%	161,980
3222 PERS - Conf Empl - Non- Mgt					8,512	8,531	0.22%							8,531
3240 PERS - Educational Administrator					7,763		-100.00%				4,758		-100.00%	
3310 OASDHI - Acad Instruct & Instr Aides					96,934	196,711	102.93%				11,147	23,784	113.36%	220,495
3320 OASDHI - Cls Mgt Non-Ed Admin					26,342	27,356	3.85%				5,815	6,120	5.25%	33,476
3321 OASDHI - Clss Emp					126,598	92,703	-26.77%				37,264	22,318	-40.11%	115,022
3322 OASDHI - Conf. Emp - Non Mgt					5,704	5,704	0.01%							5,704
3330 Medicare														
3340 OASDHI - Educational Administrators					11,945	11,365	-4.86%				1,056	288	-72.72%	11,653
3341 OASDHI - Oth Acad Emp Non-Instrl					9,154	768	-91.61%				8,851	1,326	-85.02%	2,094
3410 H&W Acad. Instructors & Aides					753,205	801,084	6.36%				55,226	62,948	13.98%	864,031
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					56,971	52,994	-6.98%				16,074	16,062	-0.08%	69,056
3421 H&W Classified Employees					501,024	354,445	-29.26%				140,806	96,070	-31.77%	450,515
3422 H&W Conf. Emp - Non Mgt					14,616	14,595	-0.14%							14,595
3423 H&W - Clss Mgt - Retired														

**PORTERVILLE COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
3424	H&W - Ciss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				93,968	98,513	4.84%				8,456	3,649	-56.85%	102,162
3441	H&W - Oth Acad. Emp - Non-Instrl				37,106		-100.00%				47,870	7,039	-85.30%	7,039
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				12,944	3,889	-69.95%				6,201	4,190	-32.42%	8,080
3520	SUI-Ciss Mgt Non-Educ. Admin.				196	204	3.77%				38	40	6.32%	244
3521	SUI - Ciss Emp				894	667	-25.41%				1,787	871	-51.28%	1,538
3522	SUI - Conf Emp - Non Mgt				37	37	-0.75%							37
3540	SUI - Educational Administrators				412	392	-4.85%				36	10	-72.41%	402
3541	SUI - Oth Acad Emp - Non Instl				522	103	-80.19%				1,553	2,332	50.16%	2,436
3610	WC - Acad Inst & Instl Aides (Dir)				55,833	78,434	40.48%				6,783	9,432	39.05%	87,866
3620	WC - Ciss Mgt Non-Educational Adm.				3,414	4,431	29.78%				661	915	38.40%	5,346
3621	WC - Ciss Emp				16,614	15,473	-6.87%				8,324	10,863	30.51%	26,336
3622	Conf Emp - Non Mgt				649	853	31.51%							853
3640	WC - Educational Administrators				7,167	8,966	25.10%				634	227	-64.13%	9,193
3641	WC-Oth Acad Emp - Non Instructional				2,921	423	-85.53%				4,225	1,248	-70.46%	1,671
3710	DefBen-Acad Inst & Instl Aides (Dir)				37,712	18,316	-51.43%				15,019	11,862	-21.02%	30,179
3720	DefBen-Ciss Mgt - Non-Educ Admin				2,195	1,936	-11.79%							1,936
3721	DefBen - Ciss Emp				4,692	3,651	-22.17%				7,322	6,688	-8.66%	10,339
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl				111	111								111
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				9,956	13,220	32.79%				760	1,041	36.91%	14,261
3920	OTHBEN-Ciss Mgt (Non-Educ Admin				953	1,151	20.88%				214	261	22.27%	1,413
3921	Otr Benf.- Ciss Employee				5,345	6,006	12.38%				1,430	1,748	22.23%	7,754
3922	OTHBEN - Conf Emp - Non Mgt				194	238	22.22%							238
3929	Classified Benefit Abatement				-25,786	-25,786								-25,786
3940	Otr Benf.- Educational Administrators				1,254	1,597	27.35%				121	58	-52.24%	1,654
3941	OTHBEN - Oth Acad Emp (Noninstrl)				509		-100.00%				1,312	821	-37.43%	821
3999	Benefit Suspense													
	<b>TOTAL 3000</b>				<b>2,674,993</b>	<b>2,600,557</b>	<b>-2.78%</b>				<b>532,018</b>	<b>397,814</b>	<b>-25.23%</b>	<b>2,998,371</b>
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdclcs				100	100					3,150	10,329	227.91%	10,429
	Subtotal 4200				100	100					3,150	10,329	227.91%	10,429
43	SUPPLIES													
4310	Instr Supplies & Materials				94,669	92,902	-1.87%				36,680	40,206	9.61%	133,108
4312	Computer Software less than \$200				1,000	1,000					2,605	2,605		3,605
4313	Non-Instr Supplies & Materials				138,293	147,534	6.68%				76,082	132,268	73.85%	279,801
4314	Paper				17,597	17,597								17,597
4315	Maint & Repairs Supplies													
4320	Vehicle Supplies - Parts				5,478	5,400	-1.42%							5,400
4321	Fuel - Lubricants				24,560	15,600	-36.48%				10,000	10,000		25,600
4391	Small Equip (Less than \$200)													
	Subtotal 4300				281,596	280,032	-0.56%				125,367	185,078	47.63%	465,110

**PORTERVILLE COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					500	500					300	1,500	400.00%	2,000
<b>Subtotal 4400</b>					<b>500</b>	<b>500</b>					<b>300</b>	<b>1,500</b>	<b>400.00%</b>	<b>2,000</b>
<b>TOTAL 4000</b>					<b>282,196</b>	<b>280,632</b>	<b>-0.55%</b>				<b>128,817</b>	<b>196,907</b>	<b>52.86%</b>	<b>477,539</b>
50 SERVICES/UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					12,305	12,305								12,305
5108 Temp Employment Agency Services														
5109 Child Care Services											30,000	30,000		30,000
5118 Cont Security Services					8,050	13,050	62.11%				500	500		13,550
5119 Oth Non-Inst. Consulting Services					70,351	10,900	-84.51%					24,413		35,313
5150 Contract Instruction														
5151 Guest Lecturers/Performers					400	400								400
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					35,100	35,100					15,946	15,946		51,046
<b>Subtotal 5100</b>					<b>126,206</b>	<b>71,755</b>	<b>-43.14%</b>				<b>46,446</b>	<b>70,859</b>	<b>52.56%</b>	<b>142,614</b>
52 TRAVEL														
5209 Non-Employee Travel					2,000	2,000								2,000
5212 Student Travel					45,004	54,000	19.99%				2,000	2,000		56,000
5220DT Employee Travel														
5220 Employee Travel					79,031	60,929	-22.90%				75,682	68,996	-8.83%	129,925
5230 Food/Meetings					7,820	7,920	1.28%				4,226	5,672	34.20%	13,592
<b>Subtotal 5200</b>					<b>133,855</b>	<b>124,849</b>	<b>-6.73%</b>				<b>81,908</b>	<b>76,668</b>	<b>-6.40%</b>	<b>201,518</b>
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					33,134	33,855	2.18%				900	900		34,755
5310 Consortium Dues/Memberships														
<b>Subtotal 5300</b>					<b>33,134</b>	<b>33,855</b>	<b>2.18%</b>				<b>900</b>	<b>900</b>		<b>34,755</b>
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins														
5406 Student Insurance														
5407 Insurance Deductibles														
<b>Subtotal 5400</b>														
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					23,222	21,000	-9.57%				1,000	1,000		22,000
5505 Miscellaneous														
5520 Natural Gas/ LPG					50,000	49,572	-0.86%							49,572
5530 Light - Electricity					408,000	368,000	-9.80%							368,000
5540 Water - Sanitation					45,000	45,000								45,000
5550 Disposal Services					18,000	18,000					3,341	3,341	0.00%	21,341
5560 Hazardous Waste Disposal					5,450	4,450	-18.35%							4,450
5570 Pest Control Services					3,240	3,420	5.57%							3,420
5581 Telephone Services					13,300	12,500	-6.02%							12,500
5583 Data Communication Services														
5590 Other Utilities					291	291								291
<b>Subtotal 5500</b>					<b>566,503</b>	<b>522,233</b>	<b>-7.81%</b>				<b>4,341</b>	<b>4,341</b>	<b>0.00%</b>	<b>526,575</b>

**PORTERVILLE COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					14,699	12,850	-12.58%				1,347	1,397	3.71%	14,247
5603 Rental of Facilities														
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					2,675	2,675								2,675
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					86,437	87,421	1.14%				33,083	66,169	100.01%	153,589
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					52,000	48,000	-7.69%				5,000	5,067	1.34%	53,067
5683 Building Maintenance					38,825	38,825								38,825
5684 Vehicle Repairs & Maintenance					11,300	11,300								11,300
5685 Computer Hardware Maint Agreements					30,000	40,000	33.33%							40,000
5686 Oth Equipment Maint Agreements					16,000	16,000								16,000
5690 Other Maintenance/Repairs					22,021	24,221	9.99%				18,747	17,367	-7.36%	41,588
5691 Other Maintenance Contracts					20,000	22,000	10.00%				675		-100.00%	22,000
Subtotal 5600					293,956	303,292	-3.18%				58,852	89,999	52.93%	393,291
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense														
5790 Other Professional Fees														
Subtotal 5700														
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services														
5813 Physical Examinations/Tests														
5820 Postage/Express Overnight Svcs					9,575	6,025	-37.08%				1,850	1,850		7,875
5830 Bank Charges														
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					15,496	15,496	0.00%				3,590	5,679	58.19%	21,175
5861 Printing/Duplicating Services					3,500	3,500					1,550	19,338	1147.61%	22,838
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					1,267	1,267								1,267
5881 Sales Tax Expense														
5890 Other Services & Expenses					8,726	9,001	3.15%				19,170	7,222	-62.33%	16,223
5899 Contingencies Account - Budget Only					20,600	16,600	-19.42%				86,465	204,325	136.31%	220,925
5899a Unallocated Deductions/Additions														
Subtotal 5800					59,164	51,889	-12.30%				112,625	238,414	111.69%	290,303
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement														
5912 Transfer Out - Indr Cost (Expense)											945	150	-84.13%	150

**PORTERVILLE COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total 2014-15
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		
Subtotal 5900											945	150	-84.13%	150
<b>TOTAL 5000</b>					1,212,819	1,107,873	-8.65%				306,016	481,332	57.29%	1,589,205
<b>TOTAL 1000 - 5000</b>					14,070,707	14,591,702	3.70%				3,412,046	3,394,551	-0.51%	17,986,253
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					100,000	200,000	100.00%							200,000
Subtotal 6100					100,000	200,000	100.00%			100.00%				200,000
62 BUILDINGS														
6210 Buildings Construction														
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					1,150	1,150								1,150
63 BOOKS - LIBRARY														
6310 Library Books					20,700	20,700								20,700
6311 Magazines & Periodicals					5,000	5,000								5,000
Subtotal 6300					25,700	25,700								25,700
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					61,959	76,420	23.34%				22,097	37,032	67.59%	113,452
6412FA Computer/Tech Equipment					22,256	22,256					110,000		-100.00%	22,256
6413 Autos & Buses														
6414 Furniture					2,000		-100.00%							
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					9,135	9,135					27,578	28,626	3.80%	37,761
6419FA Other Equipment					6,000	18,000								18,000
Subtotal 6410					101,350	125,811	24.13%				159,675	65,658	-58.88%	191,469
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					101,350	125,811	24.13%				159,675	65,658	-58.88%	191,469
6900 Capital Outlay Abatement														
<b>TOTAL 6000</b>					228,200	352,661	54.54%				159,675	65,658	-58.88%	418,319

**PORTERVILLE COLLEGE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,422,601	3,495,869	2.14%							3,495,869
7205 Intrafund Transfers In														
Subtotal 7200					3,422,601	3,495,869	2.14%							3,495,869
73 TRANSFERS														
7312 Interfund - Out					139,437	146,363	4.97%							146,363
7410 Other Transfers														
Subtotal 7300 & 7400					139,437	146,363	4.97%							146,363
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)											12,000	12,000		12,000
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											12,000	12,000		12,000
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											157,700	246,521	56.32%	246,521
Subtotal 7600											157,700	246,521	56.32%	246,521
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,544,499	4,772,926	34.66%							4,772,926
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,544,499	4,772,926	34.66%							4,772,926
TOTAL 7000					7,106,537	8,415,158	18.41%				169,700	258,521	52.34%	8,673,679
TOTAL EXPENDITURES, OTHER OUTGO					21,405,444	23,359,521	9.13%				3,741,421	3,718,730	-0.61%	27,078,251
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	166.86	171.85	52.62	22.68	21,405,444	23,359,521	9.13%				3,741,421	3,718,730	-0.61%	27,078,251

DISTRICT OFFICE

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## DISTRICT OFFICE OPERATIONS

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

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

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



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

- **District Operation Funding Priorities for 2014-15:**
  - Implement improved contract management technology
  - Continue district-wide organizational and staff development
  - Complete restoration of Vice Chancellor of Educational Services, M&O manager for Weill and Delano Centers and Human Resources Operation manager
  - Convert Facilities Planning and Construction to 100% District staff
  - Information Technology enhancements
    - Complete enhancement and expansion district-wide emergency response equipment
    - Enhance network security
    - Complete implementation of facilities reporting tools
    - Enhance project management capabilities
    - Begin implementation and management of new portal technology

	A	B	C	D	E	F	G	H	I	J	K
2	<b>2014-15 District Operations Budget Variance</b>										
3											
4	<b>GU001 Labor</b>										
5	<b>Department</b>	<b>Chancellors Office &amp; Board of Trustees</b>	<b>Institutional Research</b>	<b>Educational Services</b>	<b>Business Services</b>	<b>IT</b>	<b>Human Resources</b>	<b>Legal</b>	<b>Governmental &amp; External Affairs</b>	<b>District Operations</b>	<b>TOTAL</b>
6	<b>Projected 2014-15 Labor</b>	529,415	544,870	491,532	2,159,987	3,391,836	1,811,239	315,580	174,501	387,550	9,806,511
7											
8	<b>2013-14 Adopted Budget --Labor</b>	480,907	482,808	422,921	2,163,102	3,101,125	1,804,568	298,263	172,382	259,645	9,185,721
9	<b>Variance</b>	48,509	62,062	68,611	(3,115)	290,711	6,671	17,317	2,120	127,905	620,790
10											
11											
12	<b>Primary Variances</b>										
13	<b>Step, Column, COLA</b>	6,074	20,519	11,374	61,958	115,257	49,768	16,040	8,958	12,975	302,923
14	<b>Position Additions:</b>										-
15	Vice Chancellor Educational Services			74,930							74,930
16	Human Resources Operations Mgr						97,078				97,078
17	IT Security Manager					123,783					123,783
18	IT Portal Administrator (April 1 Start)					25,750					25,750
19	IT Project Manager					113,248					113,248
20	M&O Manager									116,393	116,393
21	<b>Positions Not Budgeted:</b>										-
22	IT Systems Analyst/Programmer II					(94,702)					(94,702)
23	HR Faculty Bargaining Release Time						(101,686)				(101,686)
24											
25	<b>Other</b>	42,435	41,543	(17,693)	(65,073)	7,374	(38,489)	1,277	(6,839)	(1,463)	(36,928)
26	<b>Variance</b>	48,509	62,062	68,611	(3,115)	290,711	6,671	17,317	2,120	127,905	620,790
27											
28											
29											
30											
31	<b>GU001 Non Labor &amp; Debt Service</b>										
32	<b>Department</b>	<b>Chancellors Office &amp; Board of Trustees</b>	<b>Institutional Research</b>	<b>Educational Services</b>	<b>Business Services</b>	<b>IT</b>	<b>Human Resources</b>	<b>Legal</b>	<b>Governmental &amp; External Affairs</b>	<b>District Operations</b>	<b>Total</b>
33											
34	<b>Projected 2014-15</b>	426,600	22,900	486,168	7,363,380	3,137,993	355,973	230,950	51,700	186,935	12,262,599
35											
36	<b>2013-14 Adopted Budget</b>	411,600	27,700	473,568	7,228,366	3,161,458	355,973	314,450	55,011	185,423	12,213,549
37	<b>Variance</b>	15,000	(4,800)	12,600	135,015	(23,465)	-	(83,500)	(3,311)	1,512	49,050
38											
44											
45	<b>Primary Variances</b>										
46	Election Costs	10,000									10,000
47	Software Licensing & Maintenance	5,000	400		(20,000)					800	(13,800)
48	Travel	-	(7,200)					7,500			300
49	Financial Aid --- Card Distribution				70,000						70,000
50	Debt Service				70,497						70,497
51	General Liability and Student Insurance				17,930			5,000			22,930
52	Legal Fees							(110,000)			(110,000)
53	Institutional Dues & Memberships		725		(16,000)			5,500			(9,775)
54	Consultant Services		1,400					10,000			11,400
55	Reduced Indirect Reimbursements									16,782	16,782
56	Postage									(19,000)	(19,000)
57	Building Maintenance									5,000	5,000
58	Utilities									(1,500)	(1,500)
59	Fuel									(500)	(500)
60	Consulting for Security Initiatives					85,000					85,000
61	Upgrade Data Base Firewall					100,000					100,000
62	Replace or upgrade Portal					165,000					165,000
63	Expansion of data storage					150,000					150,000
64	Telephone Replacement and Emergency Response Project					(505,000)					(505,000)
65	Other Changes	-	(125)	12,600	12,588	(18,465)	-	(1,500)	(3,311)	(70)	1,716
66	<b>Variance</b>	15,000	(4,800)	12,600	135,015	(23,465)	-	(83,500)	(3,311)	1,512	49,050

**DISTRICT OFFICE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15
<b>EXPENDITURES AND TRANSFERS</b>														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule														
1101 Acad. Emp. Non-Inst., Non-Adm.	0.65				101,686		-100.00%							
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	0.65				101,686		-100.00%							
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	3.02	3.60	1.40	1.40	568,609	671,512	18.10%				145,881	149,820	2.70%	821,332
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.														
1252 Acad Emp Dept Chair														
Subtotal 1200	3.02	3.60	1.40	1.40	568,609	671,512	18.10%				145,881	149,820	2.70%	821,332
Total 1100 & 1200	3.67	3.60	1.40	1.40	670,295	671,512	0.18%				145,881	149,820	2.70%	821,332
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.														
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession														
1330 Acad. Emp. - Overload														
1340 Oth Acad. Empl. - Stipends														
Subtotal 1300														
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					12,600	12,000	-4.76%							12,000
1999 Certificated Salary Abatement														
Subtotal 1400					12,600	12,000	-4.76%							12,000
Total 1300 & 1400					12,600	12,000	-4.76%							12,000
TOTAL 1000	3.67	3.60	1.40	1.40	682,895	683,512	0.09%				145,881	149,820	2.70%	833,332
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	19.07	19.50	1.00	3.00	2,083,234	2,207,442	5.96%	92,846	18,041	-80.57%	88,204	164,322	86.30%	2,389,805
2190 Confidential Employee - Non Mgt	7.00	7.00			477,644	476,933	-0.15%							476,933
2191 Ciss Non-Inst. Emp Reg Salary Sched	56.15	54.77	1.50	2.98	3,332,600	3,384,071	1.54%	142,196	75,203	-47.11%	93,295	167,516	79.56%	3,626,790

**DISTRICT OFFICE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	% Change	CE	CE	% Change	Restricted	Restricted	% Change	Total 2014-15
	Unrst	Unrst	Rest	Rest	Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
					Budget	Budget		Budget	Budget		Budget	Budget		
2014	2015	2014	2015	2013-14	2014-15	2013-14	2014-15	2013-14	2014-15					
2199	Classified Salary Abatement													
	82.22	81.27	2.50	5.98	5,893,478	6,068,446	2.97%	235,042	93,244	-60.33%	181,498	331,838	82.83%	6,493,529
	Subtotal 2100													
22	CLASSIFIED SERVICE, INST. AID													
2211	Inst. Aide Ft Direct Inst.													
2291	Inst. Aide FT, Oth-In-Direct Inst.													
2292	Limited Benefit Employee													
	Subtotal 2200													
	Total 2100 & 2200													
	82.22	81.27	2.50	5.98	5,893,478	6,068,446	2.97%	235,042	93,244	-60.33%	181,498	331,838	82.83%	6,493,529
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	1.65				27,419	27,419								27,419
2393					12,000	13,000	8.33%							13,000
2394					12,000	17,000	41.67%	146,850	329,000	124.04%	24,676	14,000	-43.26%	360,000
2399					15,000	15,500	3.33%							15,500
	1.65				66,419	72,919	9.79%	146,850	329,000	124.04%	24,676	14,000	-43.26%	415,919
	Subtotal 2300													
24	INSTRUCTIONAL AIDES													
2411	Inst. Students													
2412	Direct Inst. Prof Expt													
2419	Inst Aide - Temp Direct Inst.													
2491	Inst Readers Temp													
2492	Inst Students Temp, Oth Indr Inst.													
2493	Inst Aide Overtime Temp													
2494	Inst Sign Language Intrp Temp													
2495	Inst Oth Indr Prof Expt													
2499	Oth Indr Inst Temp													
2900	Classified Abatement													
2999		4.00			(29,750)	401,010	-1447.93%					97,095		498,105
		4.00			(29,750)	401,010	-1447.93%					97,095		498,105
	Subtotal 2400													
	Total 2300 & 2400													
	1.65	4.00			36,669	473,929	1192.45%	146,850	329,000	124.04%	24,676	111,095	350.21%	914,024
	TOTAL 2000													
	83.87	85.27	2.50	5.98	5,930,147	6,542,375	10.32%	381,892	422,244	10.57%	206,174	442,933	114.83%	7,407,552
30	STAFF BENEFITS													
3110					11,859		-100.00%							
3120						17,681					5,694			23,374
3121														
3130					36,063	32,886	-8.81%				12,035	12,360	2.70%	45,246
3131														
3210								8,004	8,527	6.53%				
3220					257,232	264,533	2.84%	10,600	2,064	-80.53%	10,070	10,905	8.29%	277,502

**DISTRICT OFFICE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
					Budget	Budget		Budget	Budget		Budget	Budget		
2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15		2014-15	
3221	PERS - Classified Employee				381,735	387,200	1.43%	8,230	78	-99.05%	10,651	19,167	79.95%	406,445
3222	PERS - Conf Empl - Non- Mgt				46,857	46,423	-0.93%							46,423
3240	PERS - Educational Administrator													
3310	OASDHI - Acad Instruct & Instr Aides				5,799		-100.00%	5,363	5,701	6.29%				5,701
3320	OASDHI - Cls Mgt Non-Ed Admin				172,724	180,337	4.41%	7,103	1,380	-80.57%	6,748	8,292	22.89%	190,009
3321	OASDHI - Clss Emp				255,783	258,882	1.21%	5,515	52	-99.06%	7,137	12,815	79.56%	271,749
3322	OASDHI - Conf. Emp - Non Mgt				31,397	31,038	-1.14%							31,038
3330	Medicare													
3340	OASDHI - Educational Administrators				6,338	5,780	-8.81%				2,115	2,172	2.70%	7,952
3341	OASDHI - Oth Acad Emp Non-Instrl													
3410	H&W Acad. Instructors & Aides				23,627		-100.00%	14,393	14,594	1.40%				14,594
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clss Mgt(Non-Ed Administrators)				389,539	423,231	8.65%	14,393	5,473	-61.97%	14,393	29,188	102.80%	457,892
3421	H&W Classified Employees				773,086	769,844	-0.42%	28,785	292	-98.99%	21,589	50,788	135.25%	820,923
3422	H&W Conf. Emp - Non Mgt				86,355	87,565	1.40%							87,565
3423	H&W - Clss Mgt - Retired													
3424	H&W - Clss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				29,017	23,396	-19.37%				20,105	20,387	1.40%	43,782
3441	H&W - Oth Acad. Emp - Non-Instrl													
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits: Instructional													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				58		-100.00%	35	37	6.31%				37
3520	SUI-Clss Mgt Non-Educ. Admin.				1,161	1,276	9.93%	46	9	-80.57%	44	82	86.30%	1,367
3521	SUI - Clss Emp				1,652	1,692	2.42%	36	1	-97.23%	47	84	79.55%	1,777
3522	SUI - Conf Emp - Non Mgt				205	203	-1.15%							203
3540	SUI - Educational Administrators				219	199	-8.82%				73	75	2.70%	274
3541	SUI - Oth Acad Emp - Non Instl													
3610	WC - Acad Inst & Instl Aides (Dir)				1,031		-100.00%	610	852	39.75%				852
3620	WC - Clss Mgt Non-Educational Adm.				19,821	29,184	47.24%	808	206	-74.45%	767	1,880	144.93%	31,269
3621	WC - Clss Emp				29,121	38,707	32.92%	627	8	-98.76%	812	1,916	136.06%	40,631
3622	Conf Emp - Non Mgt				3,571	4,641	29.97%							4,641
3640	WC - Educational Administrators				3,803	4,559	19.89%				1,269	1,714	35.02%	6,273
3641	WC-Oth Acad Emp - Non Instructional													
3710	DefBen-Acad Inst & Instl Aides (Dir)													
3720	DefBen-Clss Mgt - Non-Educ Admin				932	781	-16.24%							781
3721	DefBen - Clss Emp													
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl													
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				315		-100.00%	221	238	7.32%				238
3920	OTHBEN-Clss Mgt (Non-Educ Admin				27,191	5,227	-80.78%	221	65	-70.66%	221	475	114.63%	5,767
3921	Otr Benf.- Clss Employee				10,835	11,034	1.84%	260	2	-99.05%	334	600	79.66%	11,637
3922	OTHBEN - Conf Emp - Non Mgt				1,285	1,315	2.36%							1,315
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				739	381	-48.43%				410	332	-19.00%	713

**DISTRICT OFFICE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense						37,551								37,551
<b>TOTAL 3000</b>					<b>2,609,348</b>	<b>2,665,543</b>	<b>2.15%</b>	<b>105,250</b>	<b>39,580</b>	<b>-62.39%</b>	<b>108,820</b>	<b>178,925</b>	<b>64.42%</b>	<b>2,884,048</b>
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdicles					20,700	21,100	1.93%				3,503		-100.00%	21,100
Subtotal 4200					20,700	21,100	1.93%				3,503		-100.00%	21,100
43 SUPPLIES														
4310 Instr Supplies & Materials					2,042	2,000	-2.06%	7,378	26,000	252.40%	118,025	500	-99.58%	28,500
4312 Computer Software less than \$200					2,500	2,000	-20.00%	2,000	2,000		200	200		4,200
4313 Non-Instr Supplies & Materials					101,097	166,315	64.51%	25		-100.00%	6,658	200	-97.00%	166,515
4314 Paper														
4315 Maint & Repairs Supplies					800	800								800
4320 Vehicle Supplies - Parts														
4321 Fuel - Lubricants					5,000	4,500	-10.00%							4,500
4391 Small Equip (Less than \$200)														
Subtotal 4300					111,439	175,615	57.59%	9,403	28,000	197.78%	124,883	900	-99.28%	204,515
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														
<b>TOTAL 4000</b>					<b>132,139</b>	<b>196,715</b>	<b>48.87%</b>	<b>9,403</b>	<b>28,000</b>	<b>197.78%</b>	<b>128,386</b>	<b>900</b>	<b>-99.30%</b>	<b>225,615</b>
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials														
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services					3,600	3,600								3,600
5119 Oth Non-Inst. Consulting Services					972,750	1,171,600	20.44%				30,000		-100.00%	1,171,600
5150 Contract Instruction					408,281	408,281		140,000	197,500	41.07%				605,781
5151 Guest Lecturers/Performers														
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services														
Subtotal 5100					1,384,631	1,583,481	14.36%	140,000	197,500	41.07%	30,000		-100.00%	1,780,981
52 TRAVEL														
5209 Non-Employee Travel					7,000	7,000								7,000

**DISTRICT OFFICE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total									
	Unrst	Unrst	Rest	Rest	Adopted Budget	Tentative Budget		Adopted Budget	Tentative Budget		Adopted Budget	Tentative Budget			Change								
																2014	2015	2014	2015	2013-14	2014-15	2013-14	2014-15
5212	Student Travel							5,294	2,000	-62.22%	900	200	-77.78%	2,200									
5220DT	Employee Travel				15,300	15,300								15,300									
5220	Employee Travel				178,258	197,273	10.67%	21,800	16,000	-26.61%	27,035	600	-97.78%	213,873									
5230	Food/Meetings				12,470	12,470		1,200		-100.00%	21,550	600	-97.22%	13,070									
	<b>Subtotal 5200</b>				<b>213,028</b>	<b>232,043</b>	<b>8.93%</b>	<b>28,294</b>	<b>18,000</b>	<b>-36.38%</b>	<b>49,485</b>	<b>1,400</b>	<b>-97.17%</b>	<b>251,443</b>									
53	MEMBERSHIP/DUES																						
5300	Institutional Dues/Memberships				188,550	209,715	11.23%	1,000	3,500	250.00%				213,215									
5310	Consortium Dues/Memberships																						
	<b>Subtotal 5300</b>				<b>188,550</b>	<b>209,715</b>	<b>11.23%</b>	<b>1,000</b>	<b>3,500</b>	<b>250.00%</b>				<b>213,215</b>									
54	INSURANCE																						
5400	Comprehensive/Liability/Prpty/Auto/Ins				485,250	500,000	3.04%							500,000									
5406	Student Insurance				181,820	185,000	1.75%							185,000									
5407	Insurance Deductibles				6,000	10,137	68.95%							10,137									
	<b>Subtotal 5400</b>				<b>673,070</b>	<b>695,137</b>	<b>3.28%</b>							<b>695,137</b>									
55	UTILITIES & MAINTENANCE																						
5501	Laundry Services																						
5505	Miscellaneous																						
5520	Natural Gas/ LPG				200	200								200									
5530	Light - Electricity				165,000	165,000								165,000									
5540	Water - Sanitation				7,000	7,500	7.14%							7,500									
5550	Disposal Services				5,000	2,500	-50.00%							2,500									
5560	Hazardous Waste Disposal				8,500	19,764	132.52%							19,764									
5570	Pest Control Services				1,200	1,200								1,200									
5581	Telephone Services				6,800	7,299	7.34%	150		-100.00%				7,299									
5583	Data Communication Services				262,291	225,677	-13.96%							225,677									
5590	Other Utilities				8,500	9,000	5.88%							9,000									
	<b>Subtotal 5500</b>				<b>464,491</b>	<b>438,140</b>	<b>-5.67%</b>	<b>150</b>		<b>-100.00%</b>				<b>438,140</b>									
56	RENTS - LEASES - REPAIRS																						
5602	Rental of Equip/ Vehicles				410	410		1,500	4,000	166.67%				4,410									
5603	Rental of Facilities				8,018	8,178	2.00%	5,300	7,000	32.08%				15,178									
5604	Film Rentals																						
5608	Operating Leases/Contracts (cars, copiers etc.)				10,000	10,000								10,000									
5610	Rental of Equipment																						
5620	Rent, Lease of Facilities.																						
5630	Rent Lease Films																						
5650	Software Licns/Maint Svcs				1,225,310	1,441,457	17.64%		5,500		204	250	22.55%	1,447,207									
5651	Internet Access																						
5661	Computer Maintenance																						
5662	Computer Maintenance Agreement																						
5672	Equipment Repairs																						
5681	Grounds Maintenance				9,500	9,500								9,500									
5683	Building Maintenance				50,000	55,000	10.00%							55,000									
5684	Vehicle Repairs & Maintenance				4,500	4,500								4,500									

**DISTRICT OFFICE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	2014-15	
					Budget	Budget		Budget	Budget						
	2014	2015	2014	2015	2013-14	2014-15		2013-14	2014-15		2013-14	2014-15			
5685					313,379	243,953	-22.15%							243,953	
5686					57,100	56,975	-0.22%							56,975	
5690															
5691					11,730	11,906	1.50%							11,906	
					<b>Subtotal 5600</b>	<b>1,689,947</b>	<b>1,841,879</b>	<b>8.99%</b>	<b>6,800</b>	<b>16,500</b>	<b>142.65%</b>	<b>204</b>	<b>250</b>	<b>22.55%</b>	<b>1,858,629</b>
57															
5700					70,000	70,000								70,000	
5720					50,000	60,000	20.00%							60,000	
5731					282,450	201,950	-28.50%							201,950	
5732															
5733					5,000	5,000								5,000	
5740															
5790															
					<b>Subtotal 5700</b>	<b>407,450</b>	<b>336,950</b>	<b>-17.30%</b>						<b>336,950</b>	
58															
5810					20,000	9,000	-55.00%							9,000	
5813					8,000	5,000	-37.50%		1,500					6,500	
5820					52,220	33,220	-36.38%	1,100	2,000	81.82%		100		35,320	
5830					155,000	155,000								155,000	
5831															
5832															
5835					2,000	2,000								2,000	
5838															
5840					70,000		-100.00%								
5860					156,300	154,000	-1.47%	400	2,800	600.00%	3,500	34,880	896.57%	191,680	
5861					5,000		-100.00%	16,300	1,500	-90.80%	6,962		-100.00%	1,500	
5870															
5880					46,700	40,600	-13.06%							40,600	
5881															
5890					75,189	67,455	-10.29%	18,000	22,000	22.22%	382,469		-100.00%	89,455	
5899															
5899a											442,670		-100.00%		
					<b>Subtotal 5800</b>	<b>590,409</b>	<b>466,275</b>	<b>-21.03%</b>	<b>35,800</b>	<b>29,800</b>	<b>-16.76%</b>	<b>835,601</b>	<b>34,980</b>	<b>-95.81%</b>	<b>531,055</b>
59															
5911					-300,697	-283,915	-5.58%							-283,915	
5912								1,302		-100.00%	3,330		-100.00%		
					<b>Subtotal 5900</b>	<b>-300,697</b>	<b>-283,915</b>	<b>-5.58%</b>	<b>1,302</b>		<b>-100.00%</b>	<b>3,330</b>		<b>-283,915</b>	
					<b>TOTAL 5000</b>	<b>5,310,879</b>	<b>5,519,704</b>	<b>3.93%</b>	<b>213,346</b>	<b>265,300</b>	<b>24.35%</b>	<b>918,620</b>	<b>36,630</b>	<b>-96.01%</b>	<b>5,821,634</b>
					<b>TOTAL 1000 - 5000</b>	<b>14,665,408</b>	<b>15,607,849</b>	<b>6.43%</b>	<b>709,891</b>	<b>755,124</b>	<b>6.37%</b>	<b>1,507,881</b>	<b>809,208</b>	<b>-46.33%</b>	<b>17,172,182</b>
60															
61															



**DISTRICT OFFICE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	% Change	CE	CE	% Change	Restricted	Restricted	% Change	Total 2014-15
	Unrst	Unrst	Rest	Rest	Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
					Budget	Budget		Budget	Budget					
					2013-14	2014-15		2013-14	2014-15					
6120	Site Improvement				15,000	15,000								15,000
	<b>Subtotal 6100</b>				15,000	15,000								15,000
62	BUILDINGS													
6210	Buildings Construction													
6211	Buildings Architect													
6212	Building Fees/Services													
6214	Buildings - Testing & Inspection													
6215	Additions to Buildings													
6215FA	Additions to Buildings													
6216	Bldg Cost of Purchase													
	<b>Subtotal 6200</b>													
63	BOOKS - LIBRARY													
6310	Library Books													
6311	Magazines & Periodicals													
	<b>Subtotal 6300</b>													
64	EQUIPMENT													
641	<b>New Equipment</b>													
6411	Library & Audio Visual Equipment													
6412	Computer/Tech Equip				74,700	107,600	44.04%	400	2,500	525.00%	6,367		-100.00%	110,100
6412FA	Computer/Tech Equipment				660,000	219,000	-66.82%							219,000
6413	Autos & Buses													
6414	Furniture													
6414FA	Other Equipment													
6415	Lease Purchase													
6416	Software over \$1000													
6419	Other Equipment				19,000	14,000	-26.32%							14,000
6419FA	Other Equipment				5,000	5,000								5,000
	<b>Subtotal 6410</b>				758,700	345,600	-54.45%	400	2,500	525.00%	6,367		-100.00%	348,100
642	<b>Equipment Replacement</b>													
6421	Library & Audio Visual Equipment													
6422	Computer/Tech Equip													
6423	Autos & Buses													
6424	Furniture													
6425	Lease Purchase													
6429	Other Equipment													
	<b>Subtotal 6420</b>													
	<b>Subtotal 6400</b>				758,700	345,600	-54.45%	400	2,500	525.00%	6,367		-100.00%	348,100
6900	Capital Outlay Abatement													
	<b>TOTAL 6000</b>				773,700	360,600	-53.39%	400	2,500	525.00%	6,367		-100.00%	363,100
70	OTHER OUTGO													
71	Debt Retirement (Long Term Debt)													

**DISTRICT OFFICE**  
**2014-15 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2014	2015	2014	2015	2013-14	2014-15	Change	2013-14	2014-15	Change	2013-14	2014-15	Change	2014-15
	7110 Debt Reduction					740,000	785,000	6.08%						
7111 Debt Interest & Other Charges					4,965,162	4,942,925	-0.45%							4,942,925
Subtotal 7100					5,705,162	5,727,925	0.40%							5,727,925
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out														
7205 Intrafund Transfers In					-20,952,270	-21,331,375	1.81%							-21,331,375
Subtotal 7200					-20,952,270	-21,331,375	1.81%							-21,331,375
73 TRANSFERS														
7312 Interfund - Out					255,000	372,734	46.17%							372,734
7410 Other Transfers														
Subtotal 7300 & 7400					255,000	372,734	46.17%							372,734
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)														
7502 Scholarships											24,500			
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											24,500		-100.00%	
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)														
Subtotal 7600														
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					10,844,785	10,090,533	-6.95%							10,090,533
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					100,710	100,710		624,279	624,278	0.00%				724,988
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					10,945,495	10,191,243	-6.89%	624,279	624,278	0.00%				10,815,521
TOTAL 7000					-4,046,614	-5,039,473	24.54%	624,279	624,278	0.00%	24,500		-100.00%	-4,415,195
<b>TOTAL EXPENDITURES, OTHER OUTGO</b>					<b>11,392,495</b>	<b>10,928,976</b>	<b>-4.07%</b>	<b>1,334,570</b>	<b>1,381,902</b>	<b>3.55%</b>	<b>1,538,749</b>	<b>809,208</b>	<b>-47.41%</b>	<b>13,120,087</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>	<b>87.54</b>	<b>88.87</b>	<b>3.90</b>	<b>7.38</b>	<b>11,392,495</b>	<b>10,928,976</b>	<b>-4.07%</b>	<b>1,334,570</b>	<b>1,381,902</b>	<b>3.55%</b>	<b>1,538,749</b>	<b>809,208</b>	<b>-47.41%</b>	<b>13,120,087</b>

# SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT  
2014-15 Associated Student Body Funds**

	<b>BUDGET 2013-14</b>	<b>Bakersfield 2014-15</b>	<b>Cerro Coso 2014-15</b>	<b>Porterville 2014-15</b>	<b>BUDGET 2014-15</b>	<b>Difference</b>	<b>% Difference</b>
NET BEGINNING BALANCE, JULY 1	283,660				283,660		
INCOME							
8840    Sales							
8860    Interest							
8883AA  Allocations							
8884AA  Student Cards	105,554	158,497	8,300	4,500	171,297	65,743	62.28%
8890    Private Contributions							
Total Income & Beginning Balance	\$389,214	\$158,497	\$8,300	\$4,500	454,957	65,743	16.89%
EXPENDITURES							
1000    Certificated Salaries							
2000    Student Stipends	25,000	25,000			25,000		
3000    Benefits	154	286			286	132	85.71%
4000    Supplies	41,200	15,200	7,600	2,500	25,300	(15,900)	-38.59%
5000    Services, Travel, Printing	39,200	107,811	700	4,000	112,511	73,311	187.02%
6000    Capital Outlay							
7000    Other Outgo,Transfers		10,200			10,200	10,200	
Total Expenditures	105,554	158,497	8,300	6,500	173,297	67,743	64.18%
ENDING BALANCE, JUNE 30	283,660			(2,000)	281,660	(2,000)	-0.71%
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$389,214</b>	<b>\$158,497</b>	<b>\$8,300</b>	<b>\$4,500</b>	<b>\$454,957</b>	<b>\$65,743</b>	<b>16.89%</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 Student Representation Fee Funds**

	<b>BUDGET 2013-14</b>	<b>Bakersfield 2014-15</b>	<b>Cerro Coso 2014-15</b>	<b>BUDGET 2014-15</b>	<b>Difference</b>	<b>% Difference</b>
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	5,171	0	0	5,171	0	0.00%
INCOME						
8884 Student Fees	57,000	45,000	8,400	53,400	(3,600)	-6.32%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$62,171	\$45,000	\$8,400	\$58,571	(\$3,600)	-5.79%
EXPENDITURES						
2000 Staff	-			-	0	0.00%
3000 Benefits	-			-	0	0.00%
4000 Supplies	5,000	4,000		4,000	(1,000)	-20.00%
5000 Services & maintenance	52,000	41,000	8,400	49,400	(2,600)	-5.00%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-			-	0	0.00%
TOTAL EXPENDITURES	57,000	45,000	8,400	53,400	(3,600)	-6.32%
ENDING BALANCE, JUNE 30	5,171	0	0	5,171	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$62,171	\$45,000	\$8,400	\$58,571	(\$3,600)	-5.79%

**KERN COMMUNITY COLLEGE DISTRICT  
2014-15 BC Stadium Fund**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$276,990	\$108,450	(\$168,540)	-60.85%
INCOME				
8895 Other Income	17,600	17,600	0	0.00%
8989 Carryover				
TOTAL INCOME & BEGINNING BALANCE	294,590	126,050	(168,540)	-57.21%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	186,140	108,450	(77,690)	-41.74%
6100 Sites				0.00%
6200 Building Maintenance & Repairs			0	0.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	186,140	108,450	(77,690)	-41.74%
ENDING BALANCE, JUNE 30	108,450	17,600	(90,850)	-83.77%
TOTAL EXPENDITURES & ENDING BALANCE	\$294,590	\$126,050	(\$168,540)	-57.21%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 Student Center Funds**

	Budget 2013-14	Bakersfield 2014-15	Porterville 2014-15	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	319,054			\$319,054		
INCOME						
Student Fees	221,000	176,000	45,000	221,000		
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$540,054	\$176,000	\$45,000	\$540,054		
EXPENDITURES						
2000 Classified Staff	91,166	81,166	10,000	91,166		
3000 Benefits	419	334	85	419		
4000 Supplies	50,500	34,000	16,500	50,500		
5000 Services & maintenance	70,915	52,500	18,415	70,915		
6100 Site Improvement	-					
6200 Building						
6400 Equipment	8,000	8,000		8,000		
7000 Transfers						
TOTAL EXPENDITURES	221,000	176,000	45,000	221,000		
ENDING BALANCE, JUNE 30	319,054	-	-	319,054		
TOTAL EXPENDITURES & ENDING BALANCE	\$540,054	\$176,000	\$45,000	\$540,054		

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 Student Financial Aid Fund**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1	24,232	-	(24,232)	-100.00%
TOTAL BEGINNING BALANCE	\$ 24,232	\$ -	\$ (24,232)	-100.00%
INCOME			-	
CAL Grants	2,800,000	2,500,000	(300,000)	-10.71%
PELL	43,000,000	37,000,000	(6,000,000)	-13.95%
SEOG	454,609	518,792	64,183	14.12%
Federal Stafford Loans	5,900,000	5,000,000	(900,000)	-15.25%
FWS	458,515	487,355	28,840	6.29%
			-	
TOTAL INCOME & BEGINNING BALANCE	\$ 52,637,356	\$ 45,506,147	\$ (7,131,209)	-13.55%
EXPENDITURES				
Student Financial Aid	52,661,588	45,506,147	(7,155,441)	-13.59%
Miscellaneous Expenditures	-	-	-	
TOTAL EXPENDITURES	52,661,588	45,506,147	(7,155,441)	-13.59%
ENDING BALANCE, JUNE 30	-	-	24,232	
TOTAL EXPENDITURES & ENDING BALANCE	\$ 52,661,588	\$ 45,506,147	\$ (7,131,209)	-13.54%



**KERN COMMUNITY COLLEGE DISTRICT  
2014-2015 Enterprise Funds**

	<b>BUDGET 2013-14</b>	<b>Bakersfield 2014-15</b>	<b>Cerro Coso 2014-15</b>	<b>Porterville 2014-15</b>	<b>DO 2014-15</b>	<b>BUDGET 2014-15</b>	<b>Difference</b>	<b>% Difference</b>
NET BEGINNING BALANCE, JULY 1	313,331					292,348	(20,983)	-6.70%
INCOME								
8840 Sales	1,324,000	1,328,085				1,328,085	4,085	0.31%
8860 Interest								
8982 Intrafund Transfer	20,983				21,168	21,168		
Total Income & Beginning Balance	\$1,658,314	\$1,328,085			\$21,168	\$1,641,601	(\$16,898)	-1.02%
EXPENDITURES								
1000 Certificated Salaries	3,500						(3,500)	-100.00%
2000 Classified Salaries	424,655	432,116			14,521	446,637	21,982	5.18%
3000 Benefits	214,995	200,766			6,647	207,413	(7,582)	-3.53%
4000 Supplies	541,250	568,000				568,000	26,750	4.94%
5000 Services and Maintenance	99,400	59,600				59,600	(39,800)	-40.04%
6000 Capital Outlay	61,183	67,603				67,603	6,420	10.49%
7000 Transfers	20,983						(20,983)	-100.00%
Total Expenditures	1,365,966	1,328,085			21,168	1,349,253	(16,713)	-1.22%
ENDING BALANCE, JUNE 30	292,348.01					292,348	(185)	-0.06%
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$1,576,137</b>	<b>\$1,328,085</b>			<b>\$21,168</b>	<b>\$1,641,601</b>	<b>(\$16,898)</b>	<b>-1.07%</b>

**KERN COMMUNITY COLLEGE DISTRICT  
2014-15 Capital Outlay Funds**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 1,828,358	\$ (1,815,570)	\$ (3,643,928)	200.70%
INCOME				
<b>State Income</b>				
8190 Other Federal Income			-	
8651 Community College Constr Act	12,000,000	4,585,556	(7,414,444)	-61.79%
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
<b>Local Income</b>				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	16,500	17,300	800	4.85%
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	527,045	3,118,637	2,591,592	491.72%
8989 Transfer In/from Reserve-Bud Only	1,826,180	-	(1,826,180)	-100.00%
Total Income	14,369,725	7,721,493	(4,822,052)	-33.56%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 14,371,903	\$ 5,905,923	\$ (6,639,800)	-46.20%
EXPENDITURES				
4XXX Materials, Supplies, Consultants		-	-	
5XXX Services		892,447	892,447	
6100 Sites and Site Improvement			-	
6200 Buildings	16,187,473	4,970,072	(11,217,401)	-69.30%
6400 Equipment		43,405	43,405	
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer			-	
Total Expenditures	16,187,473	5,905,923	(10,281,550)	-63.52%
ENDING BALANCE, JUNE 30	(1,815,570)	(0)	1,815,570	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 14,371,903	\$ 5,905,923	\$ (8,465,980)	-58.91%

**KERN COMMUNITY COLLEGE DISTRICT  
2014-15 Measure G (SRID) Construction Funds**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 35,888,401	\$ 74,723,066	\$ 38,834,665	108.21%
INCOME				
<b>Local Income</b>				
8839 Other Contracts				
8860 Interest	179,420	292,000	112,580	0.00%
8890 Other Local Income			-	
8941 Bond Proceeds	54,800,000		(54,800,000)	0.00%
8982 Interfund Transfer			-	
8989 Transfer In/from Reserve-Bud Only	-	30,700,221	30,700,221	
Total Income	54,979,420	30,992,221	(23,987,199)	-43.63%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 90,867,821	\$ 75,015,066	\$ 14,847,466	16.34%
EXPENDITURES				
2100 Classified Salaries	419,967	443,441	23,473	0.00%
23XX Profesional Experts	-		-	
3XXX Benefits	164,300	171,493	7,193	0.00%
4XXX Materials, Supplies, Consultants	15,900	15,900	-	45.24%
5XXX Services	946,384	7,496,384	6,550,000	0.00%
61XX Sites and Site Improvement			-	
62XX Buildings	14,428,704	22,863,504	8,434,800	0.00%
64XX Equipment	169,500	1,500	(168,000)	4976.28%
7111 Debt Interest & Other				
7312 Interfund Transfer				
Total Expenditures	16,144,755	30,992,221	14,847,466	91.96%
ENDING BALANCE, JUNE 30	74,723,066	44,022,845	(30,700,221)	-41.09%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 90,867,821	\$ 75,015,066	\$ (15,852,755)	-17.45%

**KERN COMMUNITY COLLEGE DISTRICT  
2014-15 SRID (Measure G) Debt Service Fund**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 12,318,564	\$ 12,351,311	\$ 32,747	0%
INCOME				
<b>Local Income</b>				
8860 Interest	64,197	123,513	59,316	92%
8811 Specific Taxes	8,211,784	13,276,340	5,064,556	62%
8941 Bond Proceeds			-	
<b>Interfund Transfers</b>			-	
Total Income	8,275,981	13,399,853	5,123,872	62%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 20,594,545	\$ 25,751,164	\$ 5,156,619	25%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	9,100	9,100	-	
5830 Bank Charges	2,350	2,350	-	
5890 Other Services	20,000	20,000	-	
7110 Principle Payment	4,031,110	2,470,000	(1,561,110)	-39%
7111 Debt Interest & Other	4,180,673	10,774,890	6,594,217	158%
7322 Interfund Transfers			-	
	8,243,234	13,276,340	5,033,106	61%
NET ENDING BALANCE, JUNE 30	12,351,311	12,474,824	123,513	1%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 20,594,545	\$ 25,751,164	\$ 5,156,619	25%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 Measure C Mammoth Construction Funds**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 8,032,645	\$ 7,820,390	\$ (212,255)	-2.64%
INCOME				
<b>Local Income</b>				
8860 Interest	40,170	40,857	687	1.71%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	212,269	1,937,730	1,725,461	812.87%
			-	
Total Income	252,439	1,978,587	1,726,148	683.79%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 8,072,815	\$ 7,861,247	\$ 1,513,893	18.75%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	10,000	9,600	(400)	-4.00%
5XXX Consulting Services			-	
61XX Sites and Site Improvement			-	
62XX Buildings	242,425	1,928,130	1,685,705	695.35%
64XX Equipment			-	
7111 Debt Interest & Other			-	
7312 Interfund Transfer			-	
Total Expenditures	252,425	1,937,730	1,685,305	667.65%
ENDING BALANCE, JUNE 30	7,820,390	5,923,517	(1,896,873)	-24.26%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 8,072,815	\$ 7,861,247	\$ (211,568)	-2.62%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 Mammoth Bonds Debt Service Fund**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$634,471	\$634,471	(\$0)	0.00%
INCOME				
<b>Local Income</b>				
8860 Interest	1,953	6,345	4,392	224.93%
8811 Specific Taxes	912,712	1,048,545	135,833	14.88%
8941 Other				
Total Income	914,665	1,054,890	140,225	15.33%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,549,136	\$1,689,360	\$140,225	9.05%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	4,500	4,500		
5830 Bank Charges	1,540	1,540		
6200 Buildings				
6400 Equipment				
7110 Principle Payment	510,000	590,000	80,000	15.69%
7111 Debt Interest & Other	398,625	458,850	60,225	15.11%
Total Expenditures	914,665	1,054,890	140,225	15.33%
NET ENDING BALANCE, JUNE 30	634,471	634,471		
TOTAL EXPENDITURES & ENDING BALANCE	\$1,549,136	\$1,689,360	\$140,225	9.05%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 ---2010 Refunding of (1998, 2007, 2008 and 2010 COP Refunding)**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$34,301,975	\$11,798,508	(\$22,503,467)	-65.60%
INCOME				
<b>Local Income</b>				
8850 Rentals & Leases				
8860 Interest	181,516	117,985	(63,531)	-35.00%
8860 Unrealized Gains & Losses				
8989 Transfer from fund balance				
<b>Transfers</b>	5,822,904	7,785,047	1,962,143	33.70%
Total Income	6,004,420	7,903,032	1,898,612	31.62%
TOTAL NET BEGINNING BALANCE & INCOME	\$40,306,395	\$19,701,540	(\$20,604,855)	-51.12%
EXPENDITURES				
4300 Supplies & Materials				
5119 Oth Non-Inst Consulting Services	3,500	3,500		
5500 Consultants				
5603 Lease Payment	40,300,895	19,696,040	(20,604,855)	-51.13%
5830 Bank Charges	2,000	2,000		
5890 Other				
7111 Debt Interest & Other				
6200 Buildings				
6400 Equipment				
7312 Interfund Transfer				
Total Expenditures	40,306,395	19,701,540	(20,604,855)	-51.12%
NET ENDING BALANCE, JUNE 30	0	0	(0)	-52.94%
TOTAL EXPENDITURES & ENDING BALANCE	\$40,306,395	\$19,701,540	(\$20,604,855)	-51.12%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 ----- 2008 Conversion of 2004 COP Lease Payment Fund**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$31,075,489	\$28,822,027	(\$2,253,462)	-7.25%
INCOME				
<b>Local Income</b>				
8800 Local Income				
8860AA Interest	168,601	288,220	119,619	70.95%
8860AB Unrealized Gains & Losses				
8989 Transfer from fund balance				
8982 Intrafund Transfers				
Total Income	168,601	288,220	119,619	70.95%
TOTAL NET BEGINNING BALANCE & INCOME	\$31,244,090	\$29,110,248	(\$2,133,842)	-6.83%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,417,063	2,421,563	4,500	0.19%
5830 Bank Charges	5,000	5,000		
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer	5,822,904	7,785,047	1,962,143	33.70%
Total Expenditures	8,244,967	10,211,610	4,500	0.05%
NET ENDING BALANCE, JUNE 30	22,999,123	18,898,638	(2,138,342)	-9.30%
TOTAL EXPENDITURES & ENDING BALANCE	\$31,244,090	\$29,110,248	(\$2,133,842)	-6.83%



**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 Facilities Corporation Debt Service Fund Budget**  
**2014 Refunding of (1998, 2007 , 2008 and 2010 COP Refunding)**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,276,585	\$ 1,301	\$ (4,275,284)	-99.97%
INCOME				
8850 Rentals & Leases	40,300,895	19,682,219	(20,618,676)	-51.16%
8860 Interest	21,775	20,475	(1,300)	-5.97%
8941 Sale of Bonds				
8982 Intrafund Transfers				
Total Income	40,322,670	19,702,693	(20,619,977)	-51.14%
TOTAL NET BEGINNING BALANCE & INCOME	\$44,599,255	\$ 19,703,994	(24,895,261)	-55.82%
EXPENDITURES				
5119 Oth Non -Inst Consulting	5,954	5,954	-	0.00%
5830 Bank Charges	2,000	2,000		
7110 Principle Payment	42,875,000	19,600,000	(23,275,000)	-54.29%
7111 Debt Interest & Other	1,715,000	96,040	(1,618,960)	-94.40%
7201 Intrafund Transfers Out				
Total Expenditures	44,597,954	19,703,994	(24,893,960)	-55.82%
NET ENDING BALANCE, JUNE 30	1,301	(0.00)	(1,301)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$44,599,255	\$19,703,994	(24,895,261)	-55.82%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 Facilities Corporation Debt Service Fund Budget**  
**2008 Conversion of (2004 COP)**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	(\$2,302)	(\$2,302)	\$0	0.00%
INCOME				
8850AA Rentals & Leases	2,421,563	2,421,563	0	0.00%
8860AA Interest	500	0	(500)	-100.00%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,422,063	2,421,563	(500)	
TOTAL NET BEGINNING BALANCE & INCOME	\$2,419,761	\$2,419,261	(500)	-0.02%
EXPENDITURES				
5119 Other Costs	5,000	5,000	0	0.00%
7110 Bond Payment	1,080,000	1,120,000	40,000	3.70%
7111 Debt Interest & Other	1,337,063	1,296,563	(40,500)	-3.03%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,422,063	2,421,563	(500)	
NET ENDING BALANCE, JUNE 30	(2,302)	(2,302)	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,419,761	\$2,419,261	(500)	-0.02%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 KCCD Maintenance Assessment District**  
**Debt Service Fund**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 982,868	\$ 987,782	\$ 4,914	0.50%
INCOME				
Local Income				
8811 Specific Taxes				
8860 Interest	4,914	4,939	25	0.51%
8941 Bond Issuance Proceeds				
Total Income	4,914	4,939	25	0.51%
TOTAL NET BEGINNING BALANCE & INCOME	\$987,782	\$992,721	\$4,939	0.50%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Bond Payment				
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures				
NET ENDING BALANCE, JUNE 30	987,782	992,721	4,939	0.50%
TOTAL EXPENDITURES & ENDING BALANCE	\$987,782	\$992,721	\$4,939	0.50%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 KCCD Lease Revenue Bonds (BC Solar Facility)**  
**Debt Service Fund**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 569,189	\$ 569,190	\$ 1	0.00%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	587,863	628,713		
8860 Interest				
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	587,863	628,713		
TOTAL NET BEGINNING BALANCE & INCOME	\$1,157,052	\$1,197,902	\$1	0.00%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	5,000		
5890 Other Services				
7110 Principle Payment	305,000	355,000	50,000	16.39%
7111 Debt Interest & Other	277,863	268,713	(9,150)	-3.29%
7312 Interfund Transfers				
Total Expenditures	587,863	628,713	40,850	6.95%
NET ENDING BALANCE, JUNE 30	569,190	569,190	(40,850)	-7.18%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,157,052	\$1,197,902	\$1	0.00%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2014-15 KCCD California Energy Commission Loan (BC Solar Facility)**  
**Debt Service Fund**

	Budget 2013-14	Budget 2014-15	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 0	\$ 0	\$ 0	100.00%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfers in	195,775	195,464	(311)	-0.16%
Total Income	195,775	195,464	(311)	-0.16%
TOTAL NET BEGINNING BALANCE & INCOME	\$195,775	\$195,464	(\$311)	-0.16%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	131,958	135,946	3,988	3.02%
7111 Debt Interest & Other	63,817	59,518	(4,299)	-6.74%
7312 Interfund Transfers				
Total Expenditures	195,775	195,464	(311)	-0.16%
NET ENDING BALANCE, JUNE 30	0	(0)	(0)	-412.50%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$195,464	(\$311)	-0.16%

**KERN COMMUNITY COLLEGE DISTRICT  
2014-2015 Child Development Funds**

Revised  
6/5/2014

	Budget 2013-14	Bakersfield	Cerro Coso	Porterville	DO	Budget 2014-15	Revised Budget Difference	% Difference
		Budget 2014-15	Budget 2014-15	Budget 2014-15	Budget 2014-15			
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	(350,619)					(350,619)	0	0.00%
INCOME							0	
8190 Other Federal Revenue	278,909	79,892	78,000	146,363	0	304,255	25,346	9.09%
8621 Children's Center	2,359,460	687,816	870,000	349,460	0	1,907,276	(452,185)	-19.16%
8860 Interest	0				0	0	0	0.00%
8871 Fees	0				0	0	0	0.00%
8901 Other	0				0	0	0	0.00%
8981 Intrafund Transfers In	396,278	371,955			0	371,955	(24,323)	-6.14%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	2,684,028	1,139,662	948,000	495,823	-	2,232,867	(451,161)	-16.81%
						0		
1000 Certificated Salaries	0				0	0	0	0.00%
2000 Classified Salaries	1,810,246	716,708	598,173	315,015	0	1,629,897	(180,349)	-9.96%
3000 Benefits	970,848	405,954	232,397	168,819	0	807,170	(163,678)	-16.86%
4000 Supplies	143,227	14,200	54,287	1,647	0	70,134	(73,093)	-51.03%
5000 Services and Maintenance	102,398	2,800	63,142	3,531	0	69,473	(32,925)	-32.15%
6000 Site Improvement/Equipment	1,117			0	0	0	(1,117)	-100.00%
7000 Other Outgo	6,811			6,811	0	6,811	0	0.00%
7201 Intrafund Transfers					0		0	0.00%
7312 Intrafund Transfers							0	0.00%
TOTAL EXPENDITURES	3,034,647	1,139,662	948,000	495,823	0	2,583,485	(451,162)	-14.87%
							0	
ENDING BALANCE, JUNE 30	(350,619)	0	0	0	0	(350,619)	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,684,028	\$1,139,662	\$948,000	\$495,823	\$0	\$2,232,867	(\$451,161)	-16.81%

GANN LIMIT

**CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
2014-15**

**DISTRICT NAME:** Kern Community College District  
**DATE:** 5-30-14

**I. 2014-15 APPROPRIATIONS LIMIT:**

<b>A.</b>	2013-14 Appropriations Limit		<u>\$125,129,696</u>
<b>B.</b>	2014-15 Price Factor: .9977		
<b>C.</b>	Population factor:		
1.	2012-13 Second Period Actual FTES <u>18,187.82</u>		
2.	2013-14 Second Period Actual FTES <u>18,701.25</u>		
3.	2014-15 Population change factor <u>1.0283</u> (line C.2. divided by line C.1.)		
<b>D.</b>	2013-14 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		<u>\$128,374,923</u>
<b>E.</b>	Adjustments to increase limit:		
1.	Transfers in of financial responsibility	\$-0-	
2.	Temporary voter approved increases	-0-	
3.	Total adjustments – increase		<hr style="width: 100%;"/>
	Sub-Total		\$-0-
<b>F.</b>	Adjustments to decrease limit:		
1.	Transfers out of financial responsibility	\$-0-	
2.	Lapses of voter approved increases	-0-	
3.	Total adjustments – decrease		<u>&lt; -0- &gt;</u>
<b>G.</b>	2014-15 Appropriations Limit		<u>\$128,374,923</u>

**II. 2014-15 APPROPRIATIONS SUBJECT TO LIMIT:**

<b>A.</b>	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u>\$43,330,092</u>
<b>B.</b>	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		459,108
<b>C.</b>	Local Property taxes		51,180,760
<b>D.</b>	Estimated excess Debt Service taxes		-0-
<b>E.</b>	Estimated Parcel taxes, Square Foot taxes, etc.		-0-
<b>F.</b>	Interest on proceeds of taxes		115,000
<b>G.</b>	Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>&lt; -0- &gt;</u>
<b>H.</b>	2014-15 Appropriations Subject to Limit		<u>\$95,084,860</u>