

Kern Community College District Adopted Budget 2018-2019



September 13, 2018

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2018-19 ADOPTED BUDGET ASSUMPTIONS

California's fiscal picture continues to stay very strong. However, the Governor's budget message is one of continuing temperance noting the economy is due for another recession. The Governor's budget included a new Student Centered funding formula and proposal for a new Online College. The Kern Community College District's 2018-19 Adopted Budget was developed relying on the "hold harmless" clause contained in the adopted budget for the California Community College System which also includes the items on the following page:

Adopted Budget Year 2018-19**State Community College System*****Ongoing Funds Augmentation***

Cost of Living Adjustment @ 2.71%	\$173.1 Million
Enrollment Growth @ 1.0%	\$60.0 Million
Adult Education Data Systems	\$5.0 Million
Financial Aid Technology Systems	\$5.0 Million
Base Transition (hold harmless provisions)	\$175.0 Million
Workforce and CTE Pathways	No Augmentation
Categorical Program COLA @ 2.71%	\$7.9 Million
California College Promise Program (AB19)	\$46.0 Million
Online College	\$20.0 Million
Increase in Full-Time Faculty	\$50.0 Million
Full--Time Student Success Grants/Completion Incentive Grants	\$40.7 Million

One--Time Funds

Part-Time Faculty Office Hours	\$50.0 Million
Online Education Initiative	\$35.0 Million
Innovation Awards	\$20.0 Million
Financial Aid Technology Systems	\$13.5 Million
Online College	\$100.0 Million

Funding Tied to Partnerships

Adult Education COLA 2.71%	\$21.5 Million
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Other

Chancellor's Office Operations	\$2.0 Million
Open Educational Resources	\$6.0 Million

The 2018-19 Kern Community College District's Adopted Budget is based on a conservative budget approach. Included in the Districts revenue assumptions is the cost of living adjustment (COLA) set at 2.71%. Since the Student Centered Funding Formula (SCFF) is based on the July 2018 simulation, we have budgeted using the "hold harmless" provision in the Governor's funding formula recommendation, which states that no District will receive less than their 2017-18 base, plus COLA. The SCFF simulation includes data from fiscal year 2016-17. The data will be updated using fiscal year 2017-18 final data by the State Chancellor's Office, on or before February 2019. When the final data is released at that time, the District will allocate any remaining additional funds.

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

The Kern Community College District projects its ongoing total Adopted Budget General Fund revenues to be \$198.1 million reflecting an increase of \$14.0 million from the 2017-18 adopted budget. Unrestricted revenues are projected to be \$147.9 million reflecting an increase of \$9.1 million from the 2017-18 adopted budget. This increase is primarily due to the increase in growth, COLA and base funding. . Restricted revenues are projected to be \$50.3 million reflecting an increase of \$4.9 million over the 2017-18 Adopted Budget.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$211.2 million reflecting an increase of \$21.0 million. Unrestricted expenditures are projected to be \$157.9 million reflecting an increase of \$18.4 million and restricted expenditures are projected to be \$53.4 million reflecting an increase of \$2.6 million.

District-wide reserves of \$1.95 million are being utilized to balance the District Office operations budget to fund several onetime expenditures. The 2018-19 unallocated district-wide projected ***beginning balance*** is \$28.7 million. The colleges' projected beginning balances are \$31.7 million for a total District beginning balance of \$60.4 million. The combined 2018-19 unrestricted ***ending balance*** (reserves) is projected to be \$50.4 million (31.9%).

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

Revenue Assumptions

- **COLA** funded at a 2.71%, generating \$3.1 million in additional revenues.
- **Growth** (access) \$3.4 million allocated to Bakersfield College and \$607 thousand to Cerro Coso College. Per the District's allocation model, this growth reflects the 2017-18 State funded growth.
- **Stabilization** Porterville College received \$177 thousand in stabilization funding, per the District's allocation model.
- **Base** unrestricted apportionment is calculated on the "hold harmless" provision contained within the Governor's budget.
- **Enrollment fees** remain the same at \$46/unit.
- **Lottery** proceeds estimated at \$3.2 million reflecting an increase of \$100,000 over the 2017-18 Adopted budget
- **Mandated cost recovery** for \$573,082; the district does not project any additional funding until the State adopts its annual budget
- **Part-time Faculty Salary support** for the district is projected at \$448 thousand in ongoing funding.
- **Deferred Maintenance and Instructional Equipment** \$559 thousand in onetime funding, reflecting a \$941 thousand decrease over 2017-18
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$50.3 million in revenue reflecting a \$4.9 million increase from 2017-18 adopted budget amounts. The increases are attributed significant increased funding for

Strong Workforce (\$3.5 million – including carryover funds), Title V HSI (\$499 thousand), Student Success and Support Program (\$1.0 million), and various other federal, state and local grants. Further Modifications to the restricted programs, will be updated as California Community College categorical allocations are finalized by the State during September and October.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2018-19 at a cost of approximately \$1.8 million. Classified salary increase of 1.99% representing a cost of \$463 thousand, faculty salary increase of 2.23% representing a cost increase of approximately \$904 thousand and a management and confidential salary increase of 2.36% representing a cost of approximately \$399 thousand. Classified salary increase (3% onetime off schedule) is not reflected in the 2018-19 Adopted budget.
- **Faculty Obligation Number (FON)** generates a 0.9% increase representing an additional cost of approximately \$369 thousand for 4 incrementally new faculty
- **Faculty Collective Bargaining salary increase** of 3.59% representing an additional cost of approximately \$1.8 million
- **Increase in temporary faculty** representing an additional cost of approximately \$883 thousand
- **Health and welfare benefit cap change is projected to** increase cost by 2.71% from 2017-18 at a cost to the District of approximately \$499 thousand
- **STRS Contribution** increase of 12.82% representing an increased cost to the District of \$977 thousand
- **PERS Contribution** increase of 16.77% representing an increased cost to the District of \$588 thousand
- **Capital Outlay** increase of 5.58% representing an increased cost to the District of \$323 thousand
- **Increase in OPEB ARC (Annual Required Contribution)** from 0.98% to 1.96% representing an increased cost to the District of \$630 thousand

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2018-19 is projected to be \$60.4 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating unallocated district-wide and college funds will be incorporated into the 2018-19 final allocations in February 2019.
- **Unrestricted ending fund balance** for 2018-19 is projected to be \$50.4 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District							
2018-19 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2018-19 Adopted Budget	2017-18 Adopted Budget	Change Inc./ (Dec.)	Pct. Change	2017-18 Projected	Change Inc./ (Dec.)	Pct. Change
Beginning Balance	63,555,548	51,333,213	12,222,335	23.81%	56,742,070	6,813,479	12.01%
Revenues							
<i>Federal</i>	763,981	691,636	72,345	10.46%	676,553	87,428	12.92%
<i>State</i>	71,071,983	75,678,320	(4,606,337)	-6.09%	70,038,121	1,033,862	1.48%
<i>Local</i>	76,029,003	62,391,095	13,637,908	21.86%	75,497,173	531,830	0.70%
<i>Other Financing Sources</i>			-	N/A	28,906	(28,906)	N/A
Total Revenue	147,864,967	138,761,051	9,103,916	6.56%	146,240,752	1,624,215	1.11%
Expenditures							
<i>Academic Salaries</i>	59,946,766	55,645,394	4,301,372	7.73%	58,689,599	1,257,167	2.14%
<i>Classified & Other Non-academic Salaries</i>	28,386,890	25,569,966	2,816,924	11.02%	24,594,599	3,792,291	15.42%
<i>Employee Benefits</i>	34,108,625	30,251,451	3,857,174	12.75%	29,774,130	4,334,495	14.56%
<i>Supplies & Materials</i>	2,707,228	2,732,394	(25,166)	-0.92%	1,607,192	1,100,036	68.44%
<i>Service/Utilities/Operating Exps.</i>	23,684,875	16,821,284	6,863,591	40.80%	15,938,546	7,746,329	48.60%
<i>Capital Outlay</i>	2,251,470	1,686,578	564,892	33.49%	1,936,069	315,401	16.29%
<i>Other Outgo</i>	6,077,156	6,024,850	52,306	0.87%	6,076,955	201	0.00%
<i>Transfers Out</i>	712,250	772,281	(60,031)	-7.77%	810,183	(97,933)	-12.09%
Total Expenditures and Other Outgo	157,875,260	139,504,198	18,371,062	13.17%	139,427,274	18,447,986	13.23%
Ending Balance (Reserves)	53,545,255	50,590,066	2,955,189	5.84%	63,555,548	(10,010,293)	-15.75%
Projected Change in Fund Balance (Reserves)	(10,010,293)	(743,147)	(9,267,146)	1247.01%	6,813,479	(16,823,772)	-246.92%

Kern Community College District				
2018-19 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2018-19 Adopted Budget	2017-18 Adopted Budget	Change Inc./(Dec.)	Pct. Change
Beginning Balance	6,312,017	5,467,636	844,381	15.44%
Revenues				
<i>Federal</i>	5,892,010	3,284,298	2,607,712	79.40%
<i>State</i>	40,756,654	38,290,788	2,465,866	6.44%
<i>Local</i>	3,344,840	3,782,127	(437,287)	-11.56%
<i>Other Financing Sources</i>	209,000	-	209,000	N/A
Total Revenue	50,202,504	45,357,213	4,845,291	10.68%
Expenditures				
<i>Academic Salaries</i>	6,167,909	5,853,618	314,291	5.37%
<i>Classified & Other Non-Academic Salaries</i>	16,692,263	15,156,269	1,535,994	10.13%
<i>Employee Benefits</i>	7,089,876	6,490,934	598,942	9.23%
<i>Supplies & Materials</i>	3,950,308	2,138,505	1,811,803	84.72%
<i>Service/Utilities/Operating Expenses</i>	12,891,907	15,489,279	(2,597,372)	-16.77%
<i>Capital Outlay</i>	4,707,081	4,109,039	598,042	14.55%
<i>Other Outgo</i>	1,799,012	1,539,256	259,756	16.88%
<i>Transfers Out</i>		-	-	
Total Expenditures and Other Outgo	53,298,356	50,776,900	2,521,456	4.97%
Ending Balance (Reserves)	3,216,165	47,949	3,168,216	6607.47%
Projected Change in Fund Balance (Reserves)	(3,095,852)	(5,419,687)	2,323,835	-42.88%

Kern Community College District				
2018-19 General Fund Budget Summary				
Location: District Total				
General Fund Total				
Description	2018-19 Adopted Budget	2017-18 Adopted Budget	Change Inc./ (Dec.)	Pct. Change
Beginning Balance	69,867,565	56,800,849	13,066,716	23.00%
Revenues				
<i>Federal</i>	6,655,991	3,975,934	2,680,057	67.41%
<i>State</i>	111,828,637	113,969,108	(2,140,471)	-1.88%
<i>Local</i>	79,373,843	66,173,222	13,200,621	19.95%
<i>Other Financing Sources</i>	209,000	-	209,000	N/A
Total Revenue	198,067,471	184,118,264	13,949,207	7.58%
Expenditures				
<i>Academic Salaries</i>	66,114,675	61,499,012	4,615,663	7.51%
<i>Classified & Other Non-Academic Salaries</i>	45,079,153	40,726,235	4,352,918	10.69%
<i>Employee Benefits</i>	41,198,501	36,742,385	4,456,116	12.13%
<i>Supplies & Materials</i>	6,657,536	4,870,899	1,786,637	36.68%
<i>Service/Utilities/Operating Expenses</i>	36,576,782	32,310,563	4,266,219	13.20%
<i>Capital Outlay</i>	6,958,551	5,795,617	1,162,934	20.07%
<i>Other Outgo</i>	7,876,168	7,564,106	312,062	4.13%
<i>Transfers Out</i>	712,250	772,281	(60,031)	-7.77%
Total Expenditures and Other Outgo	211,173,616	190,281,098	20,892,518	10.98%
Ending Balance (Reserves)	56,761,420	50,638,015	6,123,405	12.09%
Projected Change in Fund Balance (Reserves)	(13,106,145)	(6,162,834)	(6,943,311)	112.66%

ALLOCATION

	A	B	C	D	E	F	G	H	I
1		Kern Community College District 2018-19 Adopted Budget Allocation	Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
2									
3		Beginning Balance and Income to be Allocated							
4		Beginning Balance (Unrestricted GU001 only)							
5	Step 1	District-wide Unallocated Carryover/Reserves Base							-
6	Step 1	District Operations Mandatory Reserve/Project Carryover					-		-
7	Step 1	College Carryover		19,018,430	5,750,588	6,624,264		27,861,229	59,254,511
8		Total Beginning Balance		19,018,430	5,750,588	6,624,264	-	27,861,229	59,254,511
9									
10	Step 2	Total Income	\$ 144,264,747						\$ 144,264,747
11									
12		Total Beginning Balance and Income to be Allocated	144,264,747	19,018,430	5,750,588	6,624,264	-	27,861,229	203,519,258
13									
14									
15									
16		Allocations							
17		Base Operating Allocations:							
18	Step 3	College Base		6,961,910	5,379,657	3,797,405			16,138,972
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		181,326	135,994	98,905			416,226
24									
25		Total Base Allocations		7,143,236	5,515,652	3,896,310	-	-	16,555,198
26									
27									
28	Step 6	Base FTES Allocations:		86,856,525	16,729,740	17,095,427			120,681,692
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./(Dec.)		-	-	-			-
32									
33	Step 8	COLA & 2018-19 Special Base Adjustment		2,297,388	440,639	449,980			3,188,007
34									
35	Step 9	FTES Growth Allocations		3,414,376	606,653	-			4,021,029
36									
37	Step 10	FTES Decline		-	-	(176,511)			(176,511)
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	176,511		(176,511)	-
39									
40	Step 11	Deficit Coefficient		-	-	-			-
41									
42	Step 12	Other Changes Increase/(Decrease)		(3,365)	(645)	(659)			(4,669)
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-
44		Total FTES Allocations		92,564,924	17,776,387	17,544,748	-	(176,511)	127,709,549
45									
46	Step 13	Base District wide Reserves						27,861,229	27,861,229
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	-
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	1,954,389	(1,954,389)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52	Step 15	District Office Charge Back Allocations		-	-	-			-
53	Step 15	District wide Costs Charge Back Allocations		(20,228,333)	(3,865,430)	(3,771,052)	27,864,815		-
54	Step 15	Regulatory Charge Back Allocations		-	-	-			-
55		Total District Charge Back		(20,228,333)	(3,865,430)	(3,771,052)	27,864,815	-	27,861,229
56									

	A	B	C	D	E	F	G	H	I
1		Kern Community College District 2018-19 Adopted Budget Allocation	Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
57		Total Allocations		79,479,827	19,426,608	17,670,006	29,819,204	25,730,329	172,125,975
58									
59		2018-19 Tentative Budget Allocation		76,624,752	18,918,960	17,584,391	28,624,555	22,846,301	164,598,960
60									
61		Net Change in Allocation from 2018-19 Tentative Allocation		\$ 2,855,075	\$ 507,649	\$ 85,615	\$ 1,194,649	\$ 2,884,028	\$ 7,527,016
62									
63		2017-18 Adopted Budget Allocation		74,234,834	18,355,408	17,053,425	26,446,439	30,424,296	166,514,402
64									
65		Net Change in Allocation from 2017-18 Adopted Budget		\$ 5,244,993	\$ 1,071,201	\$ 616,581	\$ 3,372,765	\$ (4,693,967)	\$ 5,611,573
66									
67									
68									
69									
70		Summary Unrestricted Funds Available to Budget							
71		Total Allocations (GU001 Only)		\$ 79,479,827	\$ 19,426,608	\$ 17,493,496	\$ 27,864,815	\$ -	\$ 144,264,746
72		District-wide Reserves (GU001 Only)		\$ -	\$ -	\$ 176,511	\$ 1,954,389	\$ 25,730,329	27,861,229
73		District Mandatory Reserves/Project Carryover (GU001 Only)		-	-	-	-	-	-
74		College Discretionary Carryover (GU001 Only)		19,018,430	5,750,588	6,624,264	-	-	31,393,282
75		Contract & Community Ed Carryover (CE Only)		250,000	-	-	856,930	-	1,106,930
76		College/DO Local & Community Ed Revenue (GU001 & CE)		1,962,043	397,319	303,594	937,265	-	3,600,221
77		Total Funds available to budget		\$ 100,710,300	\$ 25,574,516	\$ 24,597,865	\$ 31,613,399	\$ 25,730,329	\$ 208,226,409
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2018-19 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

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

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 44,900 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$253 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time: at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.
- Providing basic skills education and student services programs to enable students to become successful learners.
- Establishing partnerships with businesses, governmental entities, and educational institutions to advance economic development.
- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills to function effectively in the global economy of the 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

Invested	We are invested in our students by assisting them to achieve informed educational goals.
Inclusive	We foster an inclusive learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies.
Accountable	We promote a climate of trust and accountability through the open sharing of ideas and information.
Focused	We are focused to strive for and meet the highest standards of performance in everything we do.
Committed	We are committed to recruiting and retaining the best employees.

STRATEGIC GOALS

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

2018-19 DISTRICT-WIDE PRIORITIES

1. Improve Student Achievement rates to lead the California Community Colleges.
2. Advance implementation of the Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services).
3. Promote unifying the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as a collective of three colleges serving a diverse service area and student population.
4. Strengthen personnel and institutional effectiveness to achieve and sustain excellence as measured by student outcomes and institutional climate.
5. Retain fiscal stability by maintaining a district wide unallocated reserve of at least 15% and reducing unfunded debt liabilities.

KERN COMMUNITY COLLEGE DISTRICT 2018-19 General Fund - Unrestricted and Restricted															
REVENUE		Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
		Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
		2018-19			2018-19			2018-19			2018-19			2018-19	
UN-AUDITED NET BEGINNING BALANCE															
8989AB Carryover		19,018,430	250,000	643,795	5,750,588		2,439,386	6,624,264		111,621	27,861,229	856,930	3,117,214	60,361,441	6,312,017
FEDERAL INCOME															
8100	FEDERAL INCOME														
8110AA	Forest Reserve										43,372			43,372	-
8120AA	Higher Education Act	955,921			6,039			1,060,061					-	2,022,021	
8121AA	International Education Program												-	-	
8130AA	Workforce Investment Act							183,853					-	183,853	
8140AA	Temp Assistant for Needy Families				15,520			62,598					-	78,118	
8150AA	Student F.A. Pell Admin. Allowance	35,661											-	35,661	
8160AA	Veterans Education				900			25,020					900	25,020	
8170AA	Vocational & Applied Tech Education	619,043			132,169			152,000			124,776		-	1,027,988	
8170PY	Vocational&Applied Tech. Ed. Ac-PY							1,339,915					-	1,339,915	
8190AA	Federal Admin Cost Alws	8,000											-	8,000	
8190AB	Other Federal Revenues												-	-	
8190AB	BC-CSUB Collaborative GRA2960	185,557											-	185,557	
8190AB	National Science Foundation	44,000											-	44,000	
8190AB	Natl Endowment for the Humanities	28,249											-	28,249	
8190AB	Project Workability	192,628											-	192,628	
8190AB	Opportunity Institute	342,112											-	342,112	
8190AP	Potash Revenue										719,709		719,709	-	
8194AA	Federal Revenue Prior Period Adj	44,779											-	44,779	
8194AB	Federal Prior Year Carry Over	334,109											-	334,109	
Subtotal 8100		-	-	2,790,059	900	-	153,728	-	-	2,823,447	763,081	-	124,776	763,981	5,892,010
STATE INCOME															
8600	STATE INCOME														
8611AA	State General Apportionment										65,971,082		65,971,082	-	
8612AA	Apprenticeship Allowance	191,100											-	191,100	
8615AA	Basic Skills	1,299,187			100,000			260,800					-	1,659,987	
8619AA	Specific Apportionment	647,806			218,610			309,412			1,790,859		-	2,966,687	
8619AB	Enrollment Fee Adm				38,007			57,869			337,040		432,916	-	
8619AC	Financial Aid Adm												-	-	
8619AD	Physical Plant (Scheduled Maintenance)												-	-	
8619AD	Instructional equipment/Library Materials (one time)												-	-	
8619AD	Instr Equip (On Going)				81,174								-	81,174	
8619AF	Partnership for Excellence (restoration for Accountability)												-	-	
8619AG	Part-time Faculty Support										446,452		446,452	-	
8519	General Purpose Prop 98 (one time)												-	-	
8519	General Purpose AB 1802 (one time)												-	-	
8519	Career Technical Equipment (one time)												-	-	
8519	Basic Skills (one time)												-	-	
8621AA	Child Development												-	-	
8622AA	Extended Opportunity Programs (EOPS)	1,155,632			787,422			875,574					-	2,818,628	
8623AA	Student Programs/Services (DSPS)	1,116,601			270,396			329,828					-	1,716,825	
8624AA	Matriculation	6,634,814			912,771			1,002,005					-	8,549,590	
8625AA	Calworks	212,242			142,022			347,707					-	701,971	

KERN COMMUNITY COLLEGE DISTRICT 2018-19 General Fund - Unrestricted and Restricted															
REVENUE		Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
		Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
		2018-19			2018-19			2018-19			2018-19			2018-19	
8629AA	Other General Categorical Program				986,143			799,603						-	1,785,746
8629AA	Hunger Fee Campus	31,494												-	31,494
8629AA	Student Equity	2,244,245												-	2,244,245
8629AA	Title IV													-	-
8629AA	SBDC /Center for Excellence													-	-
8629AA	REBRAC/ Cal Articulation													-	-
8629AA	Employers Training Resources													-	-
8629AA	TTIP													-	-
8629AA	CC CVC Grant													-	-
8629AB	TANF (GAIN)	41,790			15,520									-	57,310
8629AC	CARE	169,459			147,966			167,097						-	484,522
8629AD	Porterville Hospital													-	-
8629AE	Financial Aid (BFAP)	697,709			168,237			182,243						-	1,048,189
8629AF	SBDC													-	-
8629AG	Staff Development -- Carryover													-	-
8629AH	EEO										50,000			-	50,000
8653AA	Instructional improvement Grant	195,824												-	195,824
8659AA	RFA 199 Enrollment Growth ADNP	159,700												-	159,700
8659AA	PC Psch Tech Program							262,150						-	262,150
8659AA	Foster Parent Training	167,024												-	167,024
8659AA	MESA CCP	74,515												-	74,515
8659AA	Cal-Soap	423,021												-	423,021
8659AG	Other State Grants	460,577						50,000			426,505			-	937,082
8681AA	State Lottery Proceeds										3,202,945			3,202,945	-
8682AA	State Mandated Costs	-									573,082			573,082	-
8690AA	Other State Revenues	3,640,181			802,849			804,153			443,506 1,620,167			443,506	6,867,350
8694AA	State Revenue Prior Period	2,517,245												-	2,517,245
8694AB	State Prior Year Carry Over	3,574,073						1,190,237			70,534			-	4,834,844
8699AA	Specific Miscellaneous State Revenue													-	-
8699AB	Specific Miscellaneous State Revenue													-	-
Subtotal 8600		-	-	25,654,240	38,007	-	4,633,110	57,869	-	6,580,809	70,532,601	443,506	3,958,065	71,071,983	40,826,224
LOCAL INCOME															
8800	LOCAL INCOME														
8801	Other Specialized Local Income													-	-
8811AA	Tax Allocation Secured Roll										65,301,956			65,301,956	-
8821AA	Private Contributions Gifts													-	-
8823AA	Other Contributions				20,000		25,000							20,000	25,000
8824AA	Specific Grants	11,800									574,902			-	586,702
8831AA	Instructional Contracts				25,212 10,000						190,815			216,027	10,000
8831AA	BC Nursing Ed-SJVHC													-	-
8831AA	KC Health Systems													-	-
8831AA	ADN Expansion Hospital Grant							13,050						-	13,050
8831AA	West Hills Extended Campus													-	-
8831AA	Mentor Teaching (MB100)	6,325												-	6,325
8831AA	Child Dev Training Consortium / KHSD	20,400												-	20,400
8831AA	HUD- HSIAC CASA													-	-
8831AA	Catholic Healthcare West -Nursing Prog													-	-
8839AA	Other Contracts	2,500									302,944			305,444	-
8840AA	Sales and Commissions	19,317			4,000									23,317	-
8844AC	Renegade Room	27,414												27,414	-
8845AA	Catalog Sales	4,465						200						4,665	-
8845AB	Class Schedules Sales							100						100	-
8846AA	Event Tickets	16,471			300			7,000						23,471	300
8846AB	Special Sporting Event Tickets													-	-
8846IC	Event Tickets-Internal Charge	200												200	-
8847AA	Graphics Sales - Taxable	952						1,500						2,452	-

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

REVENUE		Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
		Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
		2018-19			2018-19			2018-19			2018-19			2018-19	
8847AB	Graphics Sales - NonTaxable	3,393						250						3,643	-
8847IC	Graphic Dept Internal Charge	3,228												3,228	-
8850AA	Rentals & Leases	95,012			15,000			25,000		90,000				135,012	90,000
8860AA	Interest and Investment Income										928,111			928,111	-
8872AA	BC Child Care													-	-
8872BA	Community Service Classes	18,080	199,370											217,450	-
8874AA	Enrollment							900			6,623,853			6,624,753	-
8874AB	Enrollment - Adult Fees							150						150	-
8874XB	High School Waivers													-	-
8876AA	Health			1,036,265						117,191				-	1,153,456
8877AA	Instructional Material Fees	127,398			17,000			1,750						146,148	-
8877AB	Art Fees													-	-
8879BA	Student Records	20,076			35,000			8,000						63,076	-
8879BB	Enrollment Services	36,177												36,177	-
8879AH	Facility Usage													-	-
8879AH	Other Local Income													-	-
8880AA	Non-Resident Tuition	1,241,262			230,000			165,000						1,636,262	-
8881AA	Parking Fees - Terms			551,000			20,000			113,000				-	684,000
8881AB	Parking Meters and Day Passes			85,000			8,000							-	93,000
8881AC	Other Local Income			200,000			5,000			110,410				-	315,410
8881AD	Staff Parking Permits													-	-
8884AA	Student Cards	36,541												36,541	-
8885AB	Other Student Charges													-	-
8885AA	Typing Test													-	-
8885AD	Testing	11,761			3,000			1,200						15,961	-
8885AF	Proctoring Income				1,000									1,000	-
8885AG	Other Student Fees	3,970			1,200									5,170	-
8885AH	LASSI Test Fees													-	-
8890AA	Library Fees	2,130						200						2,330	-
8890AB	Chemistry Breakage													-	-
8890AD	Graduation Fee	455												455	-
8890AE	Library Lost Books Charge													-	-
8890AF	Copy Charges	38,953			7,000			10,000						55,953	-
8890AH	District Returned Checks - Paid	200						1,000						1,200	-
8890AI	Library Card Fees													-	-
8890AL	PC Student IKON Account													-	-
8891AA	Security Case Report Files													-	-
8892AA	Smog Licenses													-	-
8894AA	Local Revenue Prior Period Adj.													-	-
8894AB	Local Prior Year Carry Over			215,018										-	215,018
8895AB	Other Miscellaneous	19,211					105,000	22,975		27,179	115,144			157,330	132,179
8895AC	Overage - Shortage													-	-
8895AF	Debit Card Revenue							500						500	-
8895AG	Pool Income	33,507												33,507	-
Subtotal 8800		1,760,173	201,870	2,125,808	333,200	25,212	173,300	245,725	-	470,830	72,969,064	493,759	574,902	76,029,003	3,344,840
OTHER FINANCING SOURCES															
8900	OTHER FINANCING SOURCES														
8912	Sale of Equipment & Supplies													-	-
8912AA	Sale of Equipment & Supplies													-	-
8913	Sale of Land & Buildings													-	-
8981AA	Interfund Transfers - In													-	-
8982AA	Intrafund Transfers - In													-	-
8889AA	Other Incoming Transfers													-	209,000
8989AA	Allocation of General Fund Revenue	99,708,160			23,292,039			21,441,058			(144,441,257)			-	-
Subtotal 8900		99,708,160		209,000	23,292,039		-	21,441,058		-	(144,441,257)		-	-	209,000
Subtotal 8800 & 8900		101,468,333	201,870	2,334,808	23,625,239	25,212	173,300	21,686,783	-	470,830	(71,472,193)	493,759	574,902	76,029,003	3,553,840

KERN COMMUNITY COLLEGE DISTRICT 2018-19 General Fund - Unrestricted and Restricted														
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
	2018-19			2018-19			2018-19			2018-19			2018-19	
TOTAL INCOME	101,468,333	201,870	30,779,107	23,664,146	25,212	4,960,138	21,744,652	-	9,875,086	(176,511)	937,265	4,657,743	147,864,967	50,272,074
Total, Net Beginning Balance and Income	120,486,763	451,870	31,422,902	29,414,734	25,212	7,399,524	28,368,916	-	9,986,707	27,684,718	1,794,195	7,774,957	208,226,409	56,584,091

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	369.55	364.03	5.24	2.45	34,826,742	36,464,425	4.70%				383,888	204,578	-46.71%	36,669,003
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	369.55	364.03	5.24	2.45	34,826,742	36,464,425	4.70%				383,888	204,578	-46.71%	36,669,003
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	37.37	39.71	7.46	8.21	5,223,409	5,508,525	5.46%				861,376	868,286	0.80%	6,376,811
1231 Counselors Contract	16.57	18.83	19.87	20.00	1,477,816	1,794,995	21.46%				1,745,228	1,871,425	7.23%	3,666,420
1241 Librarians - Contract	7.42	7.44	0.20	0.20	668,054	701,937	5.07%				18,110	19,230	6.18%	721,166
1251 Acad. Non-Inst Cont.	9.92	9.85	1.45	1.36	1,050,458	1,080,446	2.85%				152,703	147,596	-3.34%	1,228,042
1252 Acad Emp Dept Chair	17.58	16.84			2,037,088	1,961,130	-3.73%							1,961,130
Subtotal 1200	88.86	92.67	28.98	29.77	10,456,825	11,047,034	5.64%				2,777,417	2,906,536	4.65%	13,953,570
Total 1100 & 1200	458.41	456.70	34.22	32.22	45,283,567	47,511,459	4.92%				3,161,305	3,111,113	-1.59%	50,622,572
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	81.30	95.98	2.17		5,722,731	6,185,231	8.08%				68,400		-100.00%	6,185,231
1311 Acad. Emp. - Temp Cont.	0.10	0.10			3,100	1,503,100	48387.10%							1,503,100
1320 Acad. Emp. - Intersession	23.49	23.49			2,090,000	2,090,000		22,000	19,088	-13.24%	107,000		-100.00%	2,109,088
1330 Acad. Emp. - Overload	23.56	23.56			2,142,000	2,142,000					1,575		-100.00%	2,142,000
1340 Acad. Emp. - Non-Cont Stipend/Othr	5.33	8.47	3.82	0.19	169,617	286,403	68.85%				311,952	259,161	-16.92%	545,564
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	133.78	151.60	5.99	0.19	10,127,447.58	12,206,734	20.53%	22,000	19,088	-13.24%	488,927	259,161	-46.99%	12,484,983
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					212,380	209,485	-1.36%				2,203,386	2,797,635	26.97%	3,007,120
1999 Certificated Salary Abatement														
Subtotal 1400					212,380	209,485	-1.36%				2,203,386	2,797,635	26.97%	3,007,120
Total 1300 & 1400	133.78	151.60	5.99	0.19	10,339,828	12,416,219	20.08%	22,000	19,088	-13.24%	2,692,313	3,056,796	13.54%	15,492,103
TOTAL 1000	592.19	608.30	40.21	32.41	55,623,395	59,927,678	7.74%	22,000	19,088	-13.24%	5,853,618	6,167,909	5.37%	66,114,675
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	52.43	67.74	40.57	42.19	5,666,243	6,797,698	19.97%	136,526	139,939	2.50%	3,242,526	3,397,232	4.77%	10,334,870
2190 Confidential Employee - Non Mgt	11.00	9.00			851,698	687,882	-19.23%							687,882
2191 Ciss Non-Inst. Emp Reg Salary Sched	289.02	298.87	105.64	107.53	15,150,891	15,530,786	2.51%	134,953	161,053	19.34%	5,374,991	5,530,308	2.89%	21,222,147
2199 Classified Salary Abatement					-51,065	-122,959								-122,959
Subtotal 2100	352.45	375.61	146.21	149.72	21,617,767	22,893,407	5.90%	271,479	300,993	10.87%	8,617,517	8,927,541	3.60%	32,121,940
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	12.89	13.85			747,228	773,252	3.48%							773,252
2291 Inst. Aide FT, Oth-In-Direct Inst.			2.81	2.49							198,145	188,303	-4.97%	188,303
2292 Limited Benefit Employee														
Subtotal 2200	12.89	13.85	2.81	2.49	747,228	773,252	3.48%				198,145	188,303	-4.97%	961,555

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
					2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
Total 2100 & 2200	365.34	389.46	149.02	152.21	22,364,995	23,666,658	5.82%	271,479	300,993	10.87%	8,815,662	9,115,844	3.41%	33,083,495
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp											58,188	223,124		223,124
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.29	1.29	19.20	19.04	146,900	147,800	0.61%	10,000	26,000	160.00%	940,700	1,366,871	45.30%	1,540,671
2393 Clss Non-Inst. Overtime					175,300	209,800	19.68%				199,349	173,349	-13.04%	383,149
2394 Non-Admin., Non-Inst. Prof Expt					150,700	167,300	11.02%	408,000	302,000	-25.98%	326,308	437,084	33.95%	906,384
2399 Clss Oth - Temp					168,300	131,400	-21.93%				89,500	165,705	85.15%	297,105
Subtotal 2300	1.29	1.29	19.20	19.04	641,200	656,300	2.35%	418,000	328,000	-21.53%	1,614,045	2,366,134	46.60%	3,350,434
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	4.51	4.51	5.38		101,257	105,000	3.70%				1,460,694	1,073,952	-26.48%	1,178,952
2412 Direct Inst. Prof Expt					1,320,030	1,347,800	2.10%	18,070		-100.00%	123,382	142,509	15.50%	1,490,309
2419 Inst Aide - Temp Direct Inst.					2,300	129,837	5545.08%							129,837
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrap Temp														
2495 Inst Oth Indr Prof Expt					22,000	13,150	-40.23%				200,000	434,208	117.10%	447,358
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2900 Classified Abatement														
2999 Salary Budget Control					409,633	1,838,398	348.79%		-246		2,942,487	3,559,616	20.97%	5,397,769
Subtotal 2400	4.51	4.51	5.38		1,856,220	3,435,185	85.06%	18,070	-246	-101.36%	4,726,563	5,210,285	10.23%	8,645,225
Total 2300 & 2400	5.80	5.80	24.58	19.04	2,497,420	4,091,485	63.83%	436,070	327,755	-24.84%	6,340,608	7,576,419	19.49%	11,995,659
TOTAL 2000	371.14	395.26	173.60	171.24	24,862,415	27,758,143	11.65%	707,549	628,747	-11.14%	15,156,270	16,692,263	10.13%	45,079,154
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					7,040,102	8,223,598	16.81%	3,175	16,465	418.59%	389,802	392,847	0.78%	8,632,910
3120 STRS - Class Mgt Non Educ Admin					33,852	50,593	49.45%				24,685	60,853	146.52%	111,446
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					665,645	769,613	15.62%				110,719	87,717	-20.78%	857,330
3131 STRS - Oth Acad Emp Non-Instl					13,667	19,051	39.39%				322,364	414,911	28.71%	433,962
3210 PERS - Acad. Instructors & Inst Aides					82,251	54,321	-33.96%	12,736		-100.00%	13,679	25,608	87.21%	79,929
3220 PERS - Class Mgt Non Educ Admin					893,986	1,237,520	38.43%	21,161	25,310	19.61%	492,393	572,517	16.27%	1,835,347
3221 PERS - Classified Employee					2,299,327	2,768,982	20.43%	6,741	8,044	19.32%	798,024	948,309	18.83%	3,725,334
3222 PERS - Conf Empl - Non- Mgt					116,933	124,418	6.40%							124,418
3240 PERS - Educational Administrator					60,080	93,742	56.03%				10,286	28,472	176.81%	122,214
3310 OASDHI - Acad Instruct & Instr Aides					792,242	814,661	2.83%	6,999	7,449	6.43%	56,174	55,562	-1.09%	877,672
3320 OASDHI - Cls Mgt Non-Ed Admin					444,993	515,095	15.75%	10,444	10,705	2.50%	255,809	262,589	2.65%	788,389
3321 OASDHI - Clss Emp					1,164,513	1,204,552	3.44%	4,603	4,990	8.40%	409,516	431,455	5.36%	1,640,997
3322 OASDHI - Conf. Emp - Non Mgt					57,712	52,623	-8.82%							52,623
3330 Medicare														
3340 OASDHI - Educational Administrators					96,540	102,941	6.63%				25,385	23,853	-6.04%	126,793
3341 OASDHI - Oth Acad Emp Non-Instl					1,700	1,782	4.84%				54,597	52,799	-3.29%	54,581
3410 H&W Acad. Instructors & Aides					7,354,301	7,382,858	0.39%	17,300	17,692	2.26%	469,140	443,570	-5.45%	7,844,120
3410RC OPEB ARC--Acad Inst&Instl Aides					395,109	766,528	94.00%	805	825	2.53%	22,787	39,155	71.83%	806,509
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					1,021,113	1,333,984	30.64%	30,272	30,961	2.27%	725,948	803,883	10.74%	2,168,828
3420RC OPEB ARC--Clss Mgt(Non-EducAdmin)					59,069	102,783	74.00%	1,338	1,843	37.71%	32,809	63,252	92.79%	167,877
3421 H&W Classified Employees					4,852,046	5,111,586	5.35%	19,030	19,461	2.26%	1,725,375	1,791,826	3.85%	6,922,873

KERN COMMUNITY COLLEGE DISTRICT
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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
3421RC OPEB ARC--Ciss Emp					145,022	248,352	71.25%							338,604
3422 H&W Conf. Emp - Non Mgt					172,997	159,225	-7.96%							159,225
3422RC OPEB ARC--Conf Emp Non Mgt					7,393	8,249	11.58%							8,249
3423 H&W - Ciss Mgt - Retired														
3424 H&W - Ciss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					619,752	671,224	8.31%				122,139	107,212	-12.22%	778,436
3440RC OPEB ARC--EducAdmin-Cont					49,005	89,554	82.74%				8,060	12,179	51.11%	101,733
3441 H&W - Oth Acad. Emp - Non-Instrl														
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					26,404	30,528	15.62%	66	56	-14.52%	1,606	2,715	69.09%	33,300
3520 SUI-Ciss Mgt Non-Educ. Admin.					3,016	3,591	19.05%	68	70	2.88%	1,674	1,820	8.75%	5,481
3521 SUI - Ciss Emp					7,915	8,167	3.18%	66	77	16.76%	3,037	3,235	6.51%	11,479
3522 SUI - Conf Emp - Non Mgt					377	344	-8.77%							344
3540 SUI - Educational Administrators					2,500	2,623	4.91%				410	348	-15.06%	2,971
3541 SUI - Oth Acad Emp - Non Instl					253	62	-75.65%				1,097	2,227	103.04%	2,289
3610 WC - Acad Inst & Instl Aides (Dir)					658,661	589,470	-10.50%	1,580	1,354	-14.30%	58,593	44,481	-24.08%	635,306
3620 WC - Ciss Mgt Non-Educational Adm.					73,655	79,400	7.80%	1,639	1,596	-2.65%	41,188	38,093	-7.51%	119,088
3621 WC - Ciss Emp					198,640	178,015	-10.38%	1,784	1,849	3.66%	89,997	84,780	-5.80%	264,645
3622 Conf Emp - Non Mgt					9,238	7,857	-14.95%							7,857
3640 WC - Educational Administrators					62,420	54,882	-12.08%				10,022	7,288	-27.28%	62,170
3641 WC-Oth Acad Emp - Non Instructional					1,579	1,384	-12.34%				26,698	32,263	20.84%	33,647
3710 DefBen-Acad Inst & Instl Aides (Dir)					121,532	114,257	-5.99%	1,013	353	-65.17%	12,868	18,887	46.77%	133,497
3720 DefBen-Ciss Mgt - Non-Educ Admin					932	932	0.04%							932
3721 DefBen - Ciss Emp					34,754	35,126	1.07%	3,256	4,058	24.63%	24,073	34,596	43.71%	73,780
3722 DefBen - Conf Emp - Non Mat					479		-100.00%							
3741 DefBen - Oth Acad Emp - Non Instrl						2,336					1,820	960	-47.28%	3,296
3808 Instructional --- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides					279,247	274,896	-1.56%	653	653	0.06%	17,968	16,189	-9.90%	291,739
3920 OTHBEN-Ciss Mgt (Non-Educ Admin					37,498	46,571	24.20%	1,118	1,129	1.01%	26,034	29,342	12.70%	77,042
3921 Otr Benf.- Ciss Employee					139,922	144,228	3.08%	430	440	2.32%	49,694	50,961	2.55%	195,628
3922 OTHBEN - Conf Emp - Non Mgt					6,526	5,880	-9.90%							5,880
3929 Classified Benefit Abatement					-27,381	-33,537	22.48%							-33,537
3940 Otr Benf.- Educational Administrators					27,233	28,540	4.80%				5,027	4,170	-17.06%	32,710
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense						450,788			18,637			9,136		478,561
TOTAL 3000					30,104,750	33,934,172	12.72%	146,704	174,453	18.91%	6,490,936	7,089,876	9.23%	41,198,501
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					40,620	29,045	-28.50%				81,048	194,530	140.02%	223,575
Subtotal 4200					40,620	29,045	-28.50%				81,048	194,530	140.02%	223,575
43 SUPPLIES														
4310 Instr Supplies & Materials					909,908	705,872	-22.42%	57,150	41,900	-26.68%	1,131,216	1,514,320	33.87%	2,262,091
4312 Computer Software less than \$200					9,311	7,000	-24.82%				120,000	150,334	25.28%	157,334
4313 Non-Instr Supplies & Materials					801,674	906,792	13.11%	3,434	5,923	72.48%	775,441	1,022,610	31.87%	1,935,325
4314 Paper					138,597	150,597	8.66%				11,500	1,000	-91.30%	151,597
4315 Maint & Repairs Supplies					656,400	686,500	4.59%				2,500	1,500	-40.00%	688,000
4320 Vehicle Supplies - Parts					47,300	46,300	-2.11%				6,800	13,250	94.85%	59,550

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EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget		%	CE Adopted Budget		%	Restricted Adopted Budget		%	Total
		Unrst	Unrst	Rest	Rest										
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
4321	Fuel - Lubricants					65,800	72,800	10.64%	200	200		10,000	7,854	-21.46%	80,854
4391	Small Equip (Less than \$200)														
	Subtotal 4300					2,628,990	2,575,860	-2.02%	60,784	48,023	-20.99%	2,057,457	2,710,868	31.76%	5,334,751
44	FOOD														
4400	Food - Non Travel, Non Cafeteria					2,000	54,300	2615.00%					1,044,910		1,099,210
	Subtotal 4400					2,000	54,300	2615.00%					1,044,910		1,099,210
45	GET Bus Pass														
4531	Subtotal 4500														
	TOTAL 4000					2,671,610	2,659,205	-0.46%	60,784	48,023	-20.99%	2,138,505	3,950,308	84.72%	6,657,537
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51	SERVICES														
5107	Athletic Officials					107,540	113,045	5.12%							113,045
5108	Temp Employment Agency Services														
5109	Child Care Services														
5118	Cont Security Services					161,050	186,350	15.71%				26,220	39,304	49.90%	225,654
5119	Oth Non-Inst. Consulting Services					2,175,087	2,828,467	30.04%	1,000	500	-50.00%	9,691,222	2,729,620	-71.83%	5,558,587
5150	Contract Instruction					696,281	1,540,512	121.25%	164,500	135,000	-17.93%		85,000		1,760,512
5151	Guest Lecturers/Performers					400	400					107,475	70,575	-34.33%	70,975
5152	Music Drama Programs														
5159	Oth Instructional Consulting Services					8,500	32,800	285.88%	7,500		-100.00%	229,154	141,177	-38.39%	173,977
	Subtotal 5100					3,148,858	4,701,574	49.31%	173,000	135,500	-21.68%	10,054,071	3,065,676	-69.51%	7,902,750
52	TRAVEL														
5209	Non-Employee Travel					32,600	47,360	45.28%				105,349	69,267	-34.25%	116,627
5212	Student Travel					339,715	362,658	6.75%	1,000	8,000	700.00%	87,255	169,958	94.78%	540,616
5220DT	Employee Travel					42,270	61,930	46.51%	45,500	41,000	-9.89%	2,300	8,860	285.22%	111,790
5220	Employee Travel					866,506	931,422	7.49%	4,200	1,700	-59.52%	1,243,159	1,541,337	23.99%	2,474,459
5230	Food/Meetings					89,630	112,905	25.97%	11,000	16,037	45.79%	294,381	582,668	97.93%	711,610
	Subtotal 5200					1,370,721	1,516,275	10.62%	61,700	66,737	8.16%	1,732,444	2,372,090	36.92%	3,955,101
53	MEMBERSHIP/DUES														
5300	Institutional Dues/Memberships					382,979	423,362	10.54%	1,500	3,000	100.00%	20,713	37,158	79.39%	463,520
5310	Consortium Dues/Memberships														
	Subtotal 5300					382,979	423,362	10.54%	1,500	3,000	100.00%	20,713	37,158	79.39%	463,520
54	INSURANCE														
5400	Comprehensive/Liability/Prpty/Auto/Ins					995,382	1,033,359	3.82%							1,033,359
5406	Student Insurance					191,739	186,078	-2.95%							186,078
5407	Insurance Deductibles					9,137	9,500	3.97%							9,500
	Subtotal 5400					1,196,258	1,228,937	2.73%							1,228,937
55	UTILITIES & MAINTENANCE														
5501	Laundry Services					49,980	39,630	-20.71%				8,250	7,300	-11.52%	46,930
5505	Miscellaneous											750	750		
5520	Natural Gas/ LPG					362,000	669,000	84.81%							669,000
5530	Light - Electricity					1,233,900	2,224,000	80.24%							2,224,000
5540	Water - Sanitation					662,700	1,103,600	66.53%							1,103,600
5550	Disposal Services					135,520	123,820	-8.63%				3,591	3,591	0.01%	127,411
5560	Hazardous Waste Disposal					24,720	30,245	22.35%							30,245
5570	Pest Control Services					33,300	38,550	15.77%							38,550

KERN COMMUNITY COLLEGE DISTRICT
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EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget		%	CE Adopted Budget		%	Restricted Adopted Budget		%	Total
		Unrst	Unrst	Rest	Rest										
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
5581	Telephone Services					78,678	80,828	2.73%	100	100		1,000	5,120	412.00%	86,048
5583	Data Communication Services					135,924	125,870	-7.40%							125,870
5590	Other Utilities					8,791	111,491	1168.19%							111,491
	Subtotal 5500					2,725,513	4,547,034	66.83%	100	100		13,591	16,761	23.33%	4,563,896
56	RENTS - LEASES - REPAIRS														
5602	Rental of Equip/Utility Vehicles					185,746	180,048	-3.07%		4,500		34,555	29,841	-13.64%	214,388
5603	Rental of Facilities					1,250,235	1,640,406	31.21%	13,500	30,000	122.22%	160,800	496,700	208.89%	2,167,106
5604	Film Rentals											2,757	1,500	-45.59%	1,500
5608	Operating Leases/Contracts (cars, copiers etc.)					42,003	29,475	-29.83%							29,475
5610	Rental of Equipment														
5620	Rent, Lease of Facilities.														
5630	Rent Lease Films														
5650	Software Licensing/Maintenance Svcs					2,272,916	2,920,217	28.48%	21,000	8,300	-60.48%	716,964	1,724,394	140.51%	4,652,911
5651	Internet Access												4,565		4,565
5652	IT Cloud Services					327,539	1,135,716	246.74%							1,135,716
5661	Computer Maintenance														
5662	Computer Maintenance Agreement														
5671	Equipment Maintenance Agreements					200	8,700	4250.00%					500		9,200
5672	Equipment Repairs					4,000		-100.00%	1,500		-100.00%				
5681	Grounds Maintenance					100,500	150,800	50.05%				38,000	39,054	2.77%	189,854
5683	Building Maintenance					387,034	367,325	-5.09%	22,000	22,000					389,325
5684	Vehicle Repairs & Maintenance					90,100	82,600	-8.32%				7,100	10,200	43.66%	92,800
5685	Computer Hardware Maint Agreements					247,253	286,255	15.77%							286,255
5686	Oth Equipment Maint Agreements					267,591	323,024	20.72%				18,200	6,070	-66.65%	329,094
5690	Other Maintenance/Repairs					283,146	393,741	39.06%				162,771	188,013	15.51%	581,754
5691	Other Maintenance Contracts					453,639	488,718	7.73%				5,600	7,000	25.00%	495,718
	Subtotal 5600					5,911,902	8,007,024	35.44%	58,000	64,800	11.72%	1,146,747	2,507,837	118.69%	10,579,661
57	LEGAL/AUDIT/ELECTION														
5700	Annual Fiscal Audit					70,000	80,000	14.29%							80,000
5720	Trustee Elections					65,000	400,000	515.38%							400,000
5731	Attorney Fees - Oth					146,550	205,500	40.23%							205,500
5732	Attorney Fees - Collective Bargaining														
5733	Legal Advertising					2,500	2,500								2,500
5734	Litigation Contingency														
5740	Settlement Expense					10,000	12,000	20.00%							12,000
5790	Other Professional Fees					12,990	17,890		1,000		-100.00%	97,246	35,541		53,431
	Subtotal 5700					307,040	717,890	133.81%	1,000		-100.00%	97,246	35,541	-63.45%	753,431
58	OTHER SERVICES & EXPENSES														
5810	Fingerprinting Services					49,000	80,100	63.47%							80,100
5813	Physical Examinations/Tests					16,735	24,535	46.61%	1,500	750	-50.00%				25,285
5820	Postage/Express Overnight Svcs					159,485	114,215	-28.39%	2,434	3,650	49.96%	26,950	60,027	122.73%	177,892
5830	Bank Charges					185,000	185,000		100	2,600	2500.00%	14,800	22,200	50.00%	209,800
5831	Credit Card Expenses					15,000	21,900	46.00%	2,500	3,200	28.00%	200	200		25,300
5832	Returned Checks														
5835	Bad Debt Expense														
5838	Collection Services					30,000	10,000	-66.67%							10,000
5840	Interest - Current Debit														
5860	General Advertising					405,700	349,606	-13.83%	15,271	25,000	63.71%	312,460	418,677	33.99%	793,283
5861	Printing/Duplicating Services					49,077	48,465	-1.25%	12,500	5,500	-56.00%	144,867	208,640	44.02%	262,605
5869	Comp Ticket Expense						10,000								10,000
5870	Cash Over/Short					100	100								100
5880	Taxes/Licenses/Permits					58,415	76,684	31.27%				69,120	45,870	-33.64%	122,554
5881	Sales Tax Expense											500	500		500
5890	Other Services & Expenses					389,690	1,491,847	282.83%	96,000	95,001	-1.04%	963,125	392,949	-59.20%	1,979,796

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EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	Change	CE Adopted Budget	CE Adopted Budget	%	Change	Restricted Adopted Budget	Restricted Adopted Budget	%	Change	Total
		Unrst	Unrst	Rest	Rest													
		2018	2019	2018	2019													
5895	Prior Period Adjustments																	
5899	Contingencies Account - Budget Only									-5,796		-100.00%		552,117	2,595,470	370.09%		2,595,470
5899a	Unallocated Deductions/Additions													-42,034	821,151	-2053.54%		821,151
	Subtotal 5800					1,358,202	2,412,452	77.62%		124,509	135,701	8.99%		2,042,105	4,565,684	123.58%		7,113,836
59	INDIRECT COSTS																	
5911	Indirect Cost Reimbursement					-275,511	-275,511							171,144		-100.00%		-275,511
5912	Transfer Out - Indr Cost (Expense)					275,511		-100.00%						211,216	360,730	70.79%		360,730
	Subtotal 5900						-275,511							382,360	360,730	-5.66%		85,219
	TOTAL 5000					16,401,473	23,279,037	41.93%		419,809	405,838	-3.33%		15,489,277	12,961,477	-16.32%		36,646,352
	TOTAL 1000 - 5000					129,663,643	147,558,236	13.80%		1,356,846	1,276,148	-5.95%		45,128,606	46,861,834	3.84%		195,696,218
60	CAPITAL OUTLAY																	
61	SITES & SITE IMPROVEMENT																	
6120	Site Improvement					30,000	33,000	10.00%							26,284			59,284
	Subtotal 6100					30,000	33,000	10.00%							26,284			59,284
62	BUILDINGS																	
6210	Buildings Construction					2,000	173,854	8592.70%							294,116			467,970
6211	Buildings Architect																	
6212	Building Fees/Services																	
6214	Buildings - Testing & Inspection					1,150	1,150											1,150
6215	Additions to Buildings					74,770	135,000	80.55%										135,000
6215FA	Additions to Buildings													2,000	2,000			
6216	Bldg Cost of Purchase																	
	Subtotal 6200					77,920	310,004	297.85%						2,000	296,116	14705.80%		606,120
63	BOOKS - LIBRARY																	
6310	Library Books					60,700	74,700	23.06%						30,500	78,444	157.19%		153,144
6311	Magazines & Periodicals					85,000	87,000	2.35%										87,000
	Subtotal 6300					145,700	161,700	10.98%						30,500	78,444	157.19%		240,144
64	EQUIPMENT																	
641	New Equipment																	
6411	Library & Audio Visual Equipment					75,000	70,000	-6.67%						22,000		-100.00%		70,000
6411FA	Library AV Equipment																	
6412	Computer/Tech Equip					522,732	567,921	8.64%		8,000	3,000	-62.50%		1,169,738	495,679	-57.62%		1,066,600
6412FA	Computer/Tech Equipment					205,828	441,516	114.51%		10,000	5,000	-50.00%		525,520	368,064	-29.96%		814,580
6413	Autos & Buses																	
6413FA	Autos & Buses					37,553	40,500	7.85%										40,500
6414	Furniture					104,942	294,363	180.50%			2,400			172,585	117,432	-31.96%		414,195
6414FA	Other Equipment																	
6415	Lease Purchase														6,778			6,778
6416	Software over \$1000																	
6419	Other Equipment					282,753	106,916	-62.19%						2,035,070	2,636,751	29.57%		2,743,667
6419FA	Other Equipment					186,150	215,150	15.58%						113,626	681,533	499.80%		896,683
	Subtotal 6410					1,414,958	1,736,366	22.71%		18,000	10,400	-42.22%		4,038,539	4,306,237	6.63%		6,053,002
642	Equipment Replacement																	
6421	Library & Audio Visual Equipment																	
6422	Computer/Tech Equip																	
6423	Autos & Buses																	

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EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
		Unrst	Unrst	Rest	Rest										
		2018	2019	2018	2019										
6424	Furniture														
6425	Lease Purchase														
6429	Other Equipment											38,000		-100.00%	
	Subtotal 6420											38,000		-100.00%	
	Subtotal 6400					1,414,958	1,736,366	22.71%	18,000	10,400	-42.22%	4,076,539	4,306,237	5.63%	6,053,002
6900	Capital Outlay Abatement														
	TOTAL 6000					1,668,578	2,241,070	34.31%	18,000	10,400	-42.22%	4,109,039	4,707,081	14.55%	6,958,550
70	OTHER OUTGO														
71	Debt Retirement (Long Term Debt														
7110	Debt Reduction					1,241,540	1,353,645	9.03%							1,353,645
7111	Debt Interest & Other Charges					4,783,311	4,723,511	-1.25%							4,723,511
	Subtotal 7100					6,024,851	6,077,156	0.87%							6,077,156
72	INTRAFUND TRANSFERS OUT														
7201	Intrafund Transfers Out					25,568,733	27,864,815	8.98%							27,864,815
7205	Intrafund Transfers In					-25,568,732	-27,864,815	8.98%							-27,864,815
	Subtotal 7200					1		-100.00%							
73	TRANSFERS														
7312	Interfund - Out					772,281	712,250	-7.77%							712,250
7410	Other Transfers														
	Subtotal 7300 & 7400					772,281	712,250	-7.77%							712,250
75	STUDENT FINANCIAL AID														
7501	Student Financial Aid Excludes Sal.)											393,695	434,742	10.43%	434,742
	(Excludes Salaries)														
7502	Scholarships											49,035	67,000	36.64%	67,000
7503	Outside Scholarships														
7509	Other											389,252	575,639	47.88%	575,639
	Subtotal 7500											831,982	1,077,381	29.50%	1,077,381
76	OTHER PAYMENTS														
7601	In-Lieu of Transp. Allowance											707,274	721,631	2.03%	721,631
7602	Oth Student Aide (Non-cash)											707,274	721,631	2.03%	721,631
	Subtotal 7600											707,274	721,631	2.03%	721,631
79	RESERVE FOR CONTINGENCIES														
7910	Districtwide (minimum 5%)					26,983,521	25,480,329	-5.57%				47,950	98,950	106.36%	25,579,279
7910	Contingencies (Banked Load, Vac. Accrual)						250,000								250,000
7910	Minor Emergencies (Colleges/District Office)					22,524,511	23,448,089	4.10%	894,033	984,730	10.14%		3,117,214		27,550,033
7911	Student Development Reserves														
7925	Expense Reserves					188,000	188,000								188,000
7921	Board Approved Carryover Funds														
7921	Revolving Cash Funds														
	Subtotal 7900					49,696,032	49,366,418		894,033	984,730	10.14%	47,950	3,216,164	6607.33%	53,567,312
	TOTAL 7000					56,493,165	56,155,824	-0.60%	894,033	984,730	10.14%	1,587,206	5,015,176	215.98%	62,155,730
	TOTAL EXPENDITURES, OTHER OUTGO					187,825,385	205,955,131	9.65%	2,268,879	2,271,278	0.11%	50,824,850	56,584,091	11.33%	264,810,501
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE		963.33	1,003.56	213.81	203.65	187,825,385	205,955,131	9.65%	2,268,879	2,271,278		50,824,850	56,584,091	11.33%	264,810,501

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves student enrollments of approximately 18,000 per semester. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield, BC Southwest, and Arvin High School southeast of Bakersfield and online. Bakersfield College offers a variety of services to support student success. Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Support Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center and other services are all available to meet students' diverse needs and support their success.

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

The Vision 2020 Educational Master Plan is being developed in response to the identified community needs and the needs of students (see https://www.bakersfieldcollege.edu/sites/bakersfieldcollege.edu/files/Educational%20Master%20Plan-Summary_04-10-2017.pdf). The plan drives the Facilities Master Plan, the Technology and the Strategic Plans. The "2015-2018 Strategic Directions for Bakersfield College" (see

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

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

Mission

Bakersfield College provides opportunities for students from diverse economic, cultural, and educational backgrounds to attain Associate and Baccalaureate degrees and certificates, workplace skills, and preparation for transfer. Our rigorous and supportive learning environment fosters students' abilities to think critically, communicate effectively, and demonstrate competencies and skills in order to engage productively in their communities and the world.

Core Values

- **Learning:** We foster curiosity, inquiry, critical thinking, and creativity within a safe and rigorous academic environment so that we might be empowered to radically transform our community into one that gives voice and power to all people.
- **Integrity:** We continue to develop and follow an ethical and moral consciousness which places the collective wellbeing and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other's vision so that we will be useful and effective in providing support, resources, and encouragement.
- **Wellness:** We believe health and wellness to be integral and foundational elements and we understand that a holistic education improves all aspects of the individual and the society including the mind, body, and spirit; through education, and we will positively impact the health of the natural environment and the global community.
- **Diversity:** We insist that diversity be valued and promoted, recognizing that multiple perspectives lead to a better education and knowledge of the world; listening and witnessing different experiences helps us to understand and

contextualize power and privilege related to gender, race, class, religion, disability, and sexuality in terms of access and barriers to resources and opportunities.

- **Community:** We commit to the wellbeing of all members of our community; we maintain strong ties with the surrounding community, and we respond to their needs by serving as an open institution which engages all students, faculty, and staff; in our college, we have built and continue to build an environment in which all members participate as a community through democratic engagement.
- **Sustainability:** We recognize our responsibility for continuing and maintaining this institution which has been shaped by over 100 years of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our fiscal, human, and environmental resources into the future.

Strategic Directions

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

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

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		
	2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	274.60	266.75	1.00	1.00	25,463,908	26,579,798	4.38%				89,416	94,942	6.18%	26,674,740
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	274.60	266.75	1.00	1.00	25,463,908	26,579,798	4.38%				89,416	94,942	6.18%	26,674,740
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	18.68	20.68	3.32	4.32	2,498,172	2,720,318	8.89%				372,202	455,436	22.36%	3,175,754
1231 Counselors Contract	10.77	11.78	13.00	13.00	886,016	1,010,793	14.08%				1,115,140	1,195,275	7.19%	2,206,068
1241 Librarians - Contract	5.00	4.90			463,495	472,917	2.03%							472,917
1251 Acad. Non-Inst Cont.	3.54	3.75	0.31	0.31	392,210	442,044	12.71%				38,462	40,852	6.21%	482,896
1252 Acad Emp Dept Chair	10.78	9.51			1,215,209	1,117,002	-8.08%							1,117,002
Subtotal 1200	48.77	50.62	16.63	17.63	5,455,102	5,763,073	5.65%				1,525,804	1,691,564	10.86%	7,454,637
Total 1100 & 1200	323.37	317.37	17.63	18.63	30,919,010	32,342,871	4.61%				1,615,220	1,786,506	10.60%	34,129,377
13 INSTRUCTIONAL SALARIES - NON-RE														
1310 Adjunct Acad. Emp - Non-Cont.					3,161,822	3,161,822								3,161,822
1311 Acad. Emp. - Temp Cont.						1,500,000								1,500,000
1320 Acad. Emp. - Intersession					1,350,000	1,350,000		22,000	19,088	-13.24%	107,000		-100.00%	1,369,088
1330 Acad. Emp. - Overload					1,400,000	1,400,000					1,575		-100.00%	1,400,000
1340 Acad. Emp. - Non-Cont Stipend/Othr					1,500	19,535	1202.37%				105,700	108,900	3.03%	128,435
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300					5,913,322	7,431,357	25.67%	22,000	19,088	-13.24%	214,275	108,900	-49.18%	7,559,345
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					82,700	63,135	-23.66%				1,275,681	1,513,960	18.68%	1,577,095
1999 Certificated Salary Abatement														
Subtotal 1400					82,700	63,135	-23.66%				1,275,681	1,513,960	18.68%	1,577,095
Total 1300 & 1400					5,996,022	7,494,492	24.99%	22,000	19,088	-13.24%	1,489,956	1,622,860	8.92%	9,136,440
TOTAL 1000	323.37	317.37	17.63	18.63	36,915,032	39,837,364	7.92%	22,000	19,088	-13.24%	3,105,176	3,409,366	9.80%	43,265,817

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2018	2019	2018	2019	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2018-19
20	CLASSIFIED SALARIES														
21	CLASSIFIED SERVICE, NON-INST.														
2110	Board of Trustees														
2110	Classified Mngmnt (Non-Ed)	15.80	20.09	26.88	30.00	1,568,478	2,324,443	48.20%				2,032,402	2,304,716	13.40%	4,629,159
2190	Confidential Employee - Non Mgt	1.00	1.00			76,906	78,828	2.50%							78,828
2191	Clss Non-Instr. Emp Reg Salary Sched	146.89	148.62	63.31	63.92	7,141,033	7,165,888	0.35%	5,268	27,938	430.34%	3,250,161	3,364,183	3.51%	10,558,010
2199	Classified Salary Abatement														
	Subtotal 2100	163.69	169.71	90.19	93.92	8,786,417	9,569,159	8.91%	5,268	27,938	430.34%	5,282,563	5,668,899	7.31%	15,265,997
22	CLASSIFIED SERVICE, INST. AID														
2211	Inst. Aide Ft Direct Inst.	7.24	8.24			444,381	449,550	1.16%							449,550
2291	Inst. Aide FT, Oth-In-Direct Inst.			2.81	2.49							198,145	188,303	-4.97%	188,303
2292	Limited Benefit Employee														
	Subtotal 2200	7.24	8.24	2.81	2.49	444,381	449,550	1.16%				198,145	188,303	-4.97%	637,854
	Total 2100 & 2200	170.93	177.95	93.00	96.41	9,230,798	10,018,709	8.54%	5,268	27,938	430.34%	5,480,708	5,857,202	6.87%	15,903,850
23	NON-INSTRUCTIONAL														
2310	Non-Mgt. - Temp														
2311	Admin., Non-Inst Prof Expt											14,000	43,220		43,220
2391	Substitutes--Short Term														
2392	Non-Inst. Students					83,900	86,800	3.46%				559,500	960,684	71.70%	1,047,484
2393	Clss Non-Instr. Overtime					142,300	175,800	23.54%				199,349	173,349	-13.04%	349,149
2394	Non-Admin., Non-Inst. Prof Expt					139,400	161,000	15.49%	88,000	87,000	-1.14%	296,183	334,959	13.09%	582,959
2399	Clss Oth - Temp					99,500	104,700	5.23%				77,000	95,487	24.01%	200,187
	Subtotal 2300					465,100	528,300	13.59%	88,000	87,000	-1.14%	1,146,032	1,607,699	40.28%	2,222,999
24	INSTRUCTIONAL AIDES														
2411	Inst. Students											1,347,495	1,044,733	-22.47%	1,044,733
2412	Direct Inst. Prof Expt					1,117,330	1,165,100	4.28%	920		-100.00%	98,382	24,000	-75.61%	1,189,100
2419	Inst Aide - Temp Direct Inst.						127,537								127,537
2491	Inst Readers Temp														
2492	Inst Students Temp, Oth Indr Inst.														
2493	Inst Aide Overtime Temp														
2494	Inst Sign Language Intrp Temp														
2495	Inst Oth Indr Prof Expt											200,000	434,208	117.10%	434,208

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2018-19
		2018	2019	2018	2019	Budget	Budget		Budget	Budget		Budget	Budget		
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		
2499	Oth Indr Inst Temp														
2900	Classified Abatement														
2999	Salary Budget Control					297,285	2,005,222	574.51%				1,958,428	2,249,907	14.88%	4,255,129
	Subtotal 2400					1,414,615	3,297,859	133.13%	920		-100.00%	3,604,305	3,752,848	4.12%	7,050,707
	Total 2300 & 2400					1,879,715	3,826,159	103.55%	88,920	87,000	-2.16%	4,750,337	5,360,547	12.85%	9,273,706
	TOTAL 2000	170.93	177.95	93.00	96.41	11,110,513	13,844,868	-47.74%	94,188	114,938	22.03%	10,231,045	11,217,750	9.64%	25,177,556
30	STAFF BENEFITS														
3110	STRS - Acad. Instructors & Ins Aides					4,868,637	5,611,621	15.26%	3,175	2,754	-13.25%	203,505	234,577	15.27%	5,848,952
3120	STRS - Class Mgt Non Educ Admin						17,567					23,992	50,437	110.22%	68,004
3121	STRS - Ciss Emp														
3130	STRS - Ed. Administrators - Cont.					334,707	425,301	27.07%				40,131	45,512	13.41%	470,813
3131	STRS - Oth Acad Emp Non-Instrl					9,309	9,110	-2.13%				192,650	216,300	12.28%	225,410
3210	PERS - Acad. Instructors & Inst Aides					52,563	16,309	-68.97%				13,679	25,608	87.21%	41,918
3220	PERS - Class Mgt Non Educ Admin					259,431	432,773	66.82%				305,569	373,242	22.15%	806,015
3221	PERS - Classified Employee					1,087,586	1,287,844	18.41%	817	954	16.71%	484,411	580,628	19.86%	1,869,426
3222	PERS - Conf Empl - Non- Mgt					11,920	14,238	19.45%							14,238
3240	PERS - Educational Administrator					11,373		-100.00%							
3310	OASDHI - Acad Instruct & Instr Aides					544,844	546,497	0.30%	329	277	-15.87%	33,634	38,575	14.69%	585,349
3320	OASDHI - Ciss Mgt Non-Ed Admin					128,042	182,858	42.81%				163,532	179,134	9.54%	361,992
3321	OASDHI - Ciss Emp					558,179	567,330	1.64%	1,679	1,993	18.72%	252,943	270,767	7.05%	840,090
3322	OASDHI - Conf. Emp - Non Mgt					5,883	6,030	2.51%							6,030
3330	Medicare														
3340	OASDHI - Educational Administrators					39,246	37,880	-3.48%				13,215	4,054	-69.33%	41,934
3341	OASDHI - Oth Acad Emp Non-Instrl					1,074	915	-14.81%				18,481	21,952	18.78%	22,867
3410	H&W Acad. Instructors & Aides					5,270,547	5,218,126	-0.99%				272,466	285,351	4.73%	5,503,477
3410RC	OPEB ARC-Acad Inst&Instl Aides					280,562	582,372	107.57%				13,046	27,862	113.57%	610,234
3411	H&W-Acad Instr & Instl Aides(Rtrd)														
3420	H&W Ciss Mgt(Non-Ed Administrators)					290,633	496,960	70.99%				489,145	574,981	17.55%	1,071,941
3420RC	OPEB ARC-Ciss Mgt(Non-EducAdmin)					16,403	49,077	199.20%				20,949	48,690	132.42%	97,767
3421	H&W Classified Employees					2,533,643	2,628,951	3.76%	1,730	1,769	2.26%	1,028,113	1,066,457	3.73%	3,697,177
3421RC	OPEB ARC-Ciss Emp					68,764	149,326	117.16%	52	52		30,034	61,950	106.26%	211,327
3422	H&W Conf. Emp - Non Mgt					17,300	17,692	2.26%							17,692
3422RC	OPEB ARC-Conf Emp Non Mgt					754	1,545	104.91%							1,545
3423	H&W - Ciss Mgt - Retired														
3424	H&W - Ciss Retired														
3430	Life Insurance														
3440	H&W Educational Administrators					305,856	348,173	13.84%				40,135	41,045	2.27%	389,218
3440RC	OPEB ARC-EducAdmin-Cont					23,450	51,203	118.35%				2,616	5,479		
3441	H&W - Oth Acad. Emp - Non-Instrl														
3443	H&W-Educational Adm Cont - Retired														
3490	Retiree Benefits: Instructional														
3491	Retiree Benefits: Non-Instructional														
3510	SUI-Acad Instl Aides (Dir)					18,063	21,766	20.50%	11	10	-13.27%	942	1,027	9.03%	22,803
3520	SUI-Ciss Mgt Non-Educ. Admin.					837	1,252	49.58%				1,069	1,242	16.20%	2,494
3521	SUI - Ciss Emp					3,834	3,916	2.15%	47	57	22.28%	1,934	2,012	4.05%	5,986
3522	SUI - Conf Emp - Non Mgt					38	39	3.71%							39
3540	SUI - Educational Administrators					1,196	1,306	9.21%				133	140	5.10%	1,446

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		Budget	Budget	Budget	Budget	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
3541	SUI - Oth Acad Emp - Non Instl					37	31	-16.03%				638	757	18.65%	788
3610	WC - Acad Inst & Instl Aides (Dir)					450,762	405,640	-10.01%	277	229	-17.31%	40,353	34,599	-14.26%	440,468
3620	WC - Clss Mgt Non-Educational Adm.					20,085	25,878	28.84%				25,652	25,515	-0.54%	51,393
3621	WC - Clss Emp					94,498	81,421	-13.84%	1,325	1,379	4.10%	55,011	54,424	-1.07%	137,224
3622	Conf Emp - Non Mgt					923	809	-12.37%							809
3640	WC - Educational Administrators					28,715	26,803	-6.66%				3,203	2,868	-10.45%	29,672
3641	WC-Oth Acad Emp - Non Instructional					1,061	758	-28.59%				15,636	18,168	16.19%	18,925
3710	DefBen-Acad Inst & Instl Aides (Dir)					46,103	35,284	-23.47%	34		-100.00%	11,972	17,478	45.99%	52,762
3720	DefBen-Clss Mgt - Non-Educ Admin														
3721	DefBen - Clss Emp					16,821	19,010	13.01%	3,256	4,058	24.63%	20,143	22,145	9.94%	45,213
3722	DefBen - Conf Emp - Non Mat														
3741	DefBen - Oth Acad Emp - Non Instrl						2,336								2,336
3808	Instructional --- Benefit Reserve														
3818	Non Instructional -- Benefit Reserve														
3910	Otr Benf.- Acad. Instruct. & Aides					201,024	194,532	-3.23%				10,224	10,245	0.21%	204,778
3920	OTHBEN-Clss Mgt (Non-Educ Admin					11,259	18,815	67.11%				17,099	20,892	22.18%	39,707
3921	Otr Benf.- Clss Employee					68,266	69,784	2.22%	52	52	0.31%	30,274	30,959	2.26%	100,795
3922	OTHBEN - Conf Emp - Non Mgt					656	653	-0.40%							653
3929	Classified Benefit Abatement														
3940	Otr Benf.- Educational Administrators					12,812	13,699	6.92%				1,510	1,516	0.39%	15,215
3941	OTHBEN - Oth Acad Emp (Noninstrl)														
3999	Benefit Suspense						347,061								347,061
	TOTAL 3000					17,697,696	19,970,494	12.84%	12,784	13,584	6.26%	3,878,039	4,396,589	13.37%	24,380,666
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42	MAGAZINES & PERIODICALS														
4211	Non-Library Magazines/Peridcls					445	1,170	162.92%				21,400	117,400	448.60%	118,570
	Subtotal 4200					445	1,170	162.92%				21,400	117,400	448.60%	118,570
43	SUPPLIES														
4310	Instr Supplies & Materials					711,431	505,592	-28.93%	6,400	14,900	132.81%	670,744	963,908	43.71%	1,484,400
4312	Computer Software less than \$200					6,311	6000	-4.93%				120,000	150,334	25.28%	156,334
4313	Non-Instr Supplies & Materials					366,218	447,513	22.20%	2,834	5,523	94.88%	412,788	596,991	44.62%	1,050,027
4314	Paper					107,000	116,000	8.41%				11,500	1,000	-91.30%	117,000
4315	Maint & Repairs Supplies					579,400	595,000	2.69%				1,500	1,500		596,500
4320	Vehicle Supplies - Parts					31,000	31,000					6,800	13,250	94.85%	44,250
4321	Fuel - Lubricants					36,700	43,700	19.07%	200	200					43,900
4391	Small Equip (Less than \$200)														
	Subtotal 4300					1,838,060	1,744,805	-5.07%	9,434	20,623	118.60%	1,223,332	1,726,984	41.17%	3,492,412

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2018	2019	2018	2019	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2018-19
44	FOOD														
4400	Food - Non Travel, Non Cafeteria					1,500	53,800	3486.67%					1,043,410		1,097,210
	Subtotal 4400					1,500	53,800	3486.67%					1,043,410		1,097,210
45	GET Bus Pass														
4531	GET Bus Pass														
	Subtotal 4500														
	TOTAL 4000					1,840,005	1,799,775	-2.19%	9,434	20,623	118.60%	1,244,732	2,887,794	132.00%	4,708,192
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51	SERVICES														
5107	Athletic Officials					71,275	71,275								71,275
5108	Temp Employment Agency Services														
5109	Child Care Services														
5118	Cont Security Services														
5119	Oth Non-Inst. Consulting Services					196,318	510,450	160.01%				887,789	796,040	-10.33%	1,306,490
5150	Contract Instruction					8,000	742,231	9177.89%							742,231
5151	Guest Lecturers/Performers											42,454	49,075	15.60%	49,075
5152	Music Drama Programs														
5159	Oth Instructional Consulting Services					8,500	17,800	109.41%				100,200	96,400	-3.79%	114,200
	Subtotal 5100					284,093	1,341,756	372.29%				1,030,443	941,516	-8.63%	2,283,272
52	TRAVEL														
5209	Non-Employee Travel					20,000	28,000	40.00%					10,267		38,267
5212	Student Travel					212,615	219,858	3.41%		6,000		36,700	111,683	204.31%	337,541
5220DT	Employee Travel														
5220	Employee Travel					254,783	280,362	10.04%	200	1,700	750.00%	608,543	804,870	32.26%	1,086,932
5230	Food/Meetings					57,523	75,675	31.56%	2,500	3,037	21.48%	138,357	449,957	225.21%	528,669
	Subtotal 5200					544,921	603,895	10.82%	2,700	10,737	297.67%	783,600	1,376,778	75.70%	1,991,410
53	MEMBERSHIP/DUES														
5300	Institutional Dues/Memberships					94,268	117,616	24.77%				7,850	25,358	223.03%	142,974
5310	Consortium Dues/Memberships														
	Subtotal 5300					94,268	117,616	24.77%				7,850	25,358	223.03%	142,974
54	INSURANCE														
5400	Comprehensive/Liability/Prpty/Auto/Ins					900	900								900
5406	Student Insurance														
5407	Insurance Deductibles														
	Subtotal 5400					900	900								900

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		Budget	Budget	Budget	Budget	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
55	UTILITIES & MAINTENANCE														
5501	Laundry Services					27,330	16,530	-39.52%				7,250	6,300	-13.10%	22,830
5505	Miscellaneous											750	750		
5520	Natural Gas/ LPG					267,000	550,000	105.99%							550,000
5530	Light - Electricity					540,000	1,510,000	179.63%							1,510,000
5540	Water - Sanitation					340,000	760,000	123.53%							760,000
5550	Disposal Services					95,520	87,320	-8.58%				250	250		87,570
5560	Hazardous Waste Disposal					10,070	15,070	49.65%							15,070
5570	Pest Control Services					21,500	27,000	25.58%							27,000
5581	Telephone Services					24,779	24,429	-1.41%				1,000	5,120	412.00%	29,549
5583	Data Communication Services					3,050	3,050								3,050
5590	Other Utilities						100,000								100,000
	Subtotal 5500					1,329,249	3,093,399	132.72%				9,250	12,420	34.27%	3,105,819
5602	Rental of Equip/Utility Vehicles					167,386	165,898	-0.89%		2,500		17,335	24,861	43.41%	193,258
5603	Rental of Facilities					974,300	1,363,700	39.97%		6,500		154,000	310,600	101.69%	1,680,800
5604	Film Rentals											257		-100.00%	
5608	Operating Leases/Contracts (cars, copiers etc.)					9,128	10,000	9.55%							10,000
5610	Rental of Equipment														
5620	Rent, Lease of Facilities.														
5630	Rent Lease Films														
5650	Software Licensing/Maintenance Svcs					245,405	294,055	19.82%		6,300		221,720	637,330	187.45%	937,685
5651	Internet Access												600		600
5652	IT Cloud Services														
5661	Computer Maintenance														
5662	Computer Maintenance Agreement														
5671	Equipment Maintenance Agreements					200	5,200								
5672	Equipment Repairs														
5681	Grounds Maintenance					25,700	91,000	254.09%							91,000
5683	Building Maintenance					198,348	197,000	-0.68%	22,000	22,000					219,000
5684	Vehicle Repairs & Maintenance					59,800	52,800	-11.71%				7,100	10,200	43.66%	63,000
5685	Computer Hardware Maint Agreements					30,000		-100.00%							
5686	Oth Equipment Maint Agreements					131,504	132,528	0.78%				3,600	4,750	31.94%	137,278
5690	Other Maintenance/Repairs					248,579	349,450	40.58%				152,611	178,054	16.67%	527,504
5691	Other Maintenance Contracts					393,771	423,000	7.42%				5,600	7,000	25.00%	430,000
	Subtotal 5600					2,484,121	3,084,631	24.17%	22,000	37,300	69.55%	562,223	1,173,394	108.71%	4,295,325
57	LEGAL/AUDIT/ELECTION														
5700	Annual Fiscal Audit														
5720	Trustee Elections														
5731	Attorney Fees - Oth														
5732	Attorney Fees - Collective Bargaining														
5733	Legal Advertising														
5740	Settlement Expense					10,000	12,000	20.00%							12,000
5790	Other Professional Fees					7,315	17,215	135.34%					1,500		18,715
	Subtotal 5700					17,315	29,215	68.73%					1,500		30,715

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2018	2019	2018	2019	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2018-19
58	OTHER SERVICES & EXPENSES														
5810	Fingerprinting Services					13,000	13,000								13,000
5813	Physical Examinations/Tests					85	85								85
5820	Postage/Express Overnight Svcs					41,425	41,575	0.36%	400	1,900	375.00%	13,845	16,977	22.62%	60,452
5830	Bank Charges									2,500		9,600	17,000	77.08%	19,500
5831	Credit Card Expenses														
5832	Returned Checks														
5835	Bad Debt Expense														
5838	Collection Services														
5840	Interest - Current Debit														
5860	General Advertising					158,700	156,200	-1.58%		10,000		28,747	20,500	-28.69%	186,700
5861	Printing/Duplicating Services					35,365	29,815	-15.69%				113,478	147,512	29.99%	177,327
5870	Cash Over/Short														
5880	Taxes/Licenses/Permits					8,952	9,927	10.89%				53,350	32,100	-39.83%	42,027
5881	Sales Tax Expense											500	500		500
5890	Other Services & Expenses					262,629	1,350,257	414.13%	91,000	91,000		450,590	85,424	-81.04%	1,526,681
5895	Prior Period Adjustments														
5899	Contingencies Account - Budget Only														
5899a	Unallocated Deductions/Additions											-42,034	821,151	-2053.54%	821,151
	Subtotal 5800					520,156	1,600,859	207.77%	91,400	105,400	15.32%	628,076	1,141,164	81.69%	2,847,423
59	INDIRECT COSTS														
5911	Indirect Cost Reimbursement											1,000		-100.00%	
5912	Transfer Out - Indr Cost (Expense)					275,511		-100.00%				22,898	320,845	1301.19%	320,845
	Subtotal 5900					275,511		-100.00%				23,898	320,845	1242.56%	320,845
	TOTAL 5000					5,550,534	9,872,271	77.86%	116,100	153,437	32.16%	3,045,340	4,992,976	63.95%	15,018,683
	TOTAL 1000 - 5000					73,113,780	85,324,771	16.70%	254,506	321,670	26.39%	21,504,332	26,904,474	25.11%	112,550,915
60	CAPITAL OUTLAY														
61	SITES & SITE IMPROVEMENT														
6120	Site Improvement												1,284		1,284
	Subtotal 6100												1,284		1,284
62	BUILDINGS														
6210	Buildings Construction					2,000	5,000	150.00%					6,526		11,526
6211	Buildings Architect														
6212	Building Fees/Services														
6214	Buildings - Testing & Inspection														
6215	Additions to Buildings					74,770	135,000	80.55%							135,000
6215FA	Additions to Buildings											2,000	2,000		
6216	Bldg Cost of Purchase														
	Subtotal 6200					76,770	140,000	82.36%				2,000	8,526	326.30%	148,526

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2018	2019	2018	2019	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2018-19
63	BOOKS - LIBRARY														
6310	Library Books					40,000	40,000								40,000
6311	Magazines & Periodicals					40,000	40,000								40,000
	Subtotal 6300					80,000	80,000								80,000
64	EQUIPMENT														
641	New Equipment														
6411	Library & Audio Visual Equipment					75,000	70,000	-6.67%				22,000		-100.00%	70,000
6411FA	Library AV Equipment														
6412	Computer/Tech Equip					281,750	377,000	33.81%				771,682	218,430	-71.69%	595,430
6412FA	Computer/Tech Equipment					51,500	50,000	-2.91%				395,770	272,620	-31.12%	322,620
6413	Autos & Buses														
6414	Furniture					89,042	280,000	214.46%		2,400		100,885	117,432	16.40%	399,832
6414FA	Other Equipment														
6415	Lease Purchase												6,778		6,778
6416	Software over \$1000														
6419	Other Equipment					188,518	65,000	-65.52%				1,865,354	2,448,588	31.27%	2,513,588
6419FA	Other Equipment					130,000	140,000	7.69%					516,187		656,187
	Subtotal 6410					815,810	982,000	20.37%		2,400		3,155,691	3,580,034	13.45%	4,564,434
642	Equipment Replacement														
6421	Library & Audio Visual Equipment														
6422	Computer/Tech Equip														
6423	Autos & Buses														
6424	Furniture														
6425	Lease Purchase														
6429	Other Equipment														
	Subtotal 6420														
	Subtotal 6400					815,810	982,000	20.37%		2,400		3,155,691	3,580,034	13.45%	4,564,434
6900	Capital Outlay Abatement														
	TOTAL 6000					972,580	1,202,000	23.59%		2,400		3,157,691	3,589,844	13.69%	4,794,244
70	OTHER OUTGO														
71	Debt Retirement (Long Term Debt														
7110	Debt Reduction					148,645	148,645								148,645
7111	Debt Interest & Other Charges					47,130	47,130								47,130
	Subtotal 7100					195,775	195,775	0.00%							195,775
72	INTRAFUND TRANSFERS OUT														
7201	Intrafund Transfers Out					18,424,630	20,228,333	9.79%							20,228,333
7205	Intrafund Transfers In														
	Subtotal 7200					18,424,630	20,228,333	9.79%							20,228,333
73	TRANSFERS														
7312	Interfund - Out					414,675	340,000	-18.01%							340,000
7410	Other Transfers														
	Subtotal 7300 & 7400					414,675	340,000	-18.01%							340,000

BAKERSFIELD COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrest	Unrest	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2018	2019	2018	2019	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2018-19
75	STUDENT FINANCIAL AID														
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)											210,000	202,663	-3.49%	202,663
7502	Scholarships											49,035	67,000	36.64%	67,000
7503	Outside Scholarships														
7509	Other											389,252	575,639	47.88%	575,639
	Subtotal 7500											648,287	845,302	30.39%	845,302
76	OTHER PAYMENTS														
7601	In-Lieu of Transp. Allowance														
7602	Oth Student Aide (Non-cash)											71,603	83,282	16.31%	83,282
	Subtotal 7600											71,603	83,282	16.31%	83,282
79	RESERVE FOR CONTINGENCIES														
7910	Districtwide (minimum 5%)														
7910	Contingencies (Banked Load,Vac. Accrual)														
7910	Minor Emergencies (Colleges/District Office)					12,170,255	13,007,883	6.88%	127,800	127,800					13,135,683
7911	Student Development Reserves														
7925	Expense Reserves					188,000	188,000								188,000
7921	Board Approved Carryover Funds														
7921	Revolving Cash Funds														
	Subtotal 7900					12,358,255	13,195,883	6.78%	127,800	127,800					13,323,683
	TOTAL 7000					31,393,335	33,959,991	8.18%	127,800	127,800		719,890	928,584	28.99%	35,016,375
	TOTAL EXPENDITURES, OTHER OUTGO					105,479,695	120,486,762	14.23%	382,306	451,870	18.20%	25,381,913	31,422,902	23.80%	152,361,535
	TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	494.3	495.3	110.6	115.0	105,479,695	120,486,762	14.23%	382,306	451,870	18.20%	25,381,913	31,422,902	23.80%	152,361,535

CERRO COSO
COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

MISSION

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

THE COLLEGE AND ITS COMMUNITIES

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has seven instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The eighth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts, the Associate in Science, and Associate Transfer degrees as well as certificates of achievement in career and occupational programs. Total student enrollment is approximately 5,800 per semester with an annual FTES of approximately 3,000.

GUIDING PRINCIPLES

Keeping the College Mission, Vision, and Values as its contextual umbrella, and utilizing the Educational Master Plan, the College Strategic Plan, Annual Unit Plans, Achieving the Dream Plan, Guided Pathway Plan, SSSP Plan, and Student Success as guiding tenets, the budget was developed and

recommended to the college President through the defined governance process.

MEETING THE CHALLENGES

Cerro Coso Community College strives to meet the educational needs of all the communities it serves with student success and completion being its goal. During the 2017-2018 academic year the institution moved forward with its defined budget development process where the tying of planning to requests of staffing and financial resources is the norm. All Unit Plans, along with staffing and budget requests, were submitted in October 2017 for the 2019 academic year. The development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, Professional Development, and Staffing, informs the development of those budgets. Our schedule of offerings continue to hone in on our core mission of transfer, CTE and Basic Skills education, utilizing data to increase the effectiveness of our decisions in enrollment management. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we continue to utilize a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party to offset the cost of our Classified Professional Development Day, Adjunct Staff Development Day, Administrative Advances and all staff activities such as our regularly held “Meet and Greet”.

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

Cerro Coso is still expecting to balance this year's allocation with the use of the college's reserve. The adopted budget is now balanced on \$1.3M of the college's reserve which is \$384,200.00 less than the tentative budget. This is the difference between an increased allocation in the amount of \$529,655 and the increased expenses of \$145,655. The anticipated beginning reserve balance is \$5.7M. The college reserve balance has increased over the past several years and we have anticipated that the ongoing increases of fixed costs will exceed our FTES increases. This has been compounded this year by the unknown factors of the new state Student-Centered Funding Formula, along with the unknown consequences of the establishment of the 115th Online College. During the summer of 2018, President's Cabinet established guidelines that will be used for our college to move forward in budget development, as well as asking for data to analyze the return on investment for those events and activities that have been established as best practices to ensure our outreach funding is expanding our enrollment.

LOOKING TO THE FUTURE

Going into this next academic year, Cerro Coso will provide a different type of direction to those who develop unit, section, and division plans which will drive the budgeting process. The college will need to identify the annual metric benchmarks that will be used to drive the performance-based funding model being implemented at the state and prioritize initiatives that are positioned to move those benchmarks forward. The "rallying cry" for budget development will be 1. Recruitment; 2. Retention, Persistence, Completion; and 3. Hire, Nurture, and Mentor Employees."

Cerro Coso will continue to look for funding opportunities that support the academic programs that train our students for the emerging and existing job markets in our East Kern desert communities. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by the dual enrollment programs being implemented with Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth High School, and Burroughs High School. We are also partnering with those east Kern K-12 school districts in implementing our portion of a plan for addressing adult education as consortium members. Through our offering programs to prisoners located in the California City Correctional Institution and the Tehachapi Prison as well as our increased dual enrollment at partner high schools throughout our service area we are realizing sustainable FTES growth. This coming year we believe we will realize an increase in student access resulting in increased FTES

through the implementation of the Cerro Coso Promise Grant. Also through the establishment of the East Kern Educational Collaborative barriers to employment continue to be addressed between local employers, NAWC-WD, and the College as well as educational opportunities are being explored with new relationships being built.

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	44.01	44.46			4,416,145	4,651,484	5.33%							4,651,484
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	44.01	44.46			4,416,145	4,651,484	5.33%							4,651,484
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	9.69	9.53	3.14	3.39	1,285,856	1,298,569	0.99%				316,635	330,737	4.45%	1,629,306
1231 Counselors Contract	3.80	4.05	2.87	3.00	352,076	410,652	16.64%				243,913	266,695	9.34%	677,348
1241 Librarians - Contract	1.42	1.54	0.20	0.20	128,911	149,089	15.65%				18,110	19,230	6.18%	168,318
1251 Acad. Non-Inst Cont.	2.76	3.10	0.34	0.25	275,971	303,014	9.80%				32,751	22,738	-30.57%	325,752
1252 Acad Emp Dept Chair	4.40	4.40			457,529	495,520	8.30%							495,520
Subtotal 1200	22.07	22.62	6.55	6.84	2,500,343	2,656,849	6.26%				611,409	639,399	4.58%	3,296,244
Total 1100 & 1200	66.08	67.08	6.55	6.84	6,916,488	7,308,329	5.67%				611,409	639,399	4.58%	7,947,728
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	42.66	56.63			1,343,834	1,783,834	32.74%							1,783,834
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	15.87	15.87			500,000	500,000								500,000
1330 Acad. Emp. - Overload	12.70	12.70			400,000	400,000								400,000
1340 Acad. Emp. - Non-Cont Stipend/Othr	3.25	5.72	3.82	0.19	102,517	180,217	75.79%				120,340	6,000	-95.01%	186,217
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	74.48	90.92	3.82	0.19	2,346,351	2,864,051	22.06%				120,340	6,000	-95.01%	2,870,051
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					43,140	59,810	38.64%				523,914	768,772	46.74%	828,582
1999 Certificated Salary Abatement														
Subtotal 1400					43,140	59,810	38.64%				523,914	768,772	46.74%	828,582
Total 1300 & 1400	74.48	90.92	3.82	0.19	2,389,491	2,923,861	22.36%				644,254	774,772	20.26%	3,698,633
TOTAL 1000	140.56	158.00	10.37	7.03	9,305,979	10,232,190	9.95%				1,255,663	1,414,171	12.62%	11,646,361
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	8.05	8.05	2.29	3.29	763,660	780,296	2.18%	15,633	16,024	2.50%	189,459	265,456	40.11%	1,061,776
2190 Confidential Employee - Non Mgt	1.00	1.00			73,200	75,030	2.50%							75,030
2191 Clss Non-Instr. Emp Reg Salary Sched	43.31	45.78	18.20	18.40	2,065,477	2,153,525	4.26%				833,338	857,724	2.93%	3,011,249
2199 Classified Salary Abatement														
Subtotal 2100	52.36	54.83	20.49	21.69	2,902,337	3,008,850	3.67%	15,633	16,024	2.50%	1,022,797	1,123,180	9.81%	4,148,055
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	2.41	2.41			116,554	125,849	7.97%							125,849
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	2.41	2.41			116,554	125,849	7.97%							125,849

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
					2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
Total 2100 & 2200	54.77	57.24	20.49	21.69	3,018,891	3,134,699	3.84%	15,633	16,024	2.50%	1,022,797	1,123,180	9.81%	4,273,904
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt											44,188	179,904		179,904
2391 Substitutes--Short Term														
2392 Non-Inst. Students					10,000	10,000					57,000	54,877	-3.72%	64,877
2393 Clss Non-Instr. Overtime					500	1,500	200.00%							1,500
2394 Non-Admin., Non-Inst. Prof Expt														
2399 Clss Oth - Temp					6,200	2,700	-56.45%					48,718		51,418
Subtotal 2300					16,700	14,200	-14.97%				101,188	283,499	180.17%	297,699
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					26,257	30,000	14.26%				23,750	29,219	23.03%	59,219
2412 Direct Inst. Prof Expt					120,000	100,000	-16.67%	17,150		-100.00%				100,000
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt					22,000	13,150	-40.23%							13,150
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2900 Classified Abatement														
2999 Salary Budget Control					-168,280	-170,959	1.59%				319,225	304,831	-4.51%	133,872
Subtotal 2400					977	-26,809	-2844.02%	17,150		-100.00%	342,975	334,051	-2.60%	307,242
Total 2300 & 2400					17,677	-12,609	-171.33%	17,150		-100.00%	444,163	617,550	39.04%	604,941
TOTAL 2000	54.77	57.24	20.49	21.69	3,036,568	3,122,090	2.82%	32,783	16,024	-51.12%	1,466,960	1,740,730	18.66%	4,878,844
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					1,052,749	1,309,651	24.40%				67,395	51,227	-23.99%	1,360,878
3120 STRS - Class Mgt Non Educ Admin					33,852	3,472					693	10,416	1403.03%	13,888
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					185,928	175,309	-5.71%				45,691	28,837	-36.89%	204,146
3131 STRS - Oth Acad Emp Non-Instrl					4,358	9,737	123.43%				68,097	125,156	83.79%	134,893
3210 PERS - Acad. Instructors & Inst Aides					17,166	21,653	26.14%							21,653
3220 PERS - Class Mgt Non Educ Admin					82,209	141,160	71.71%	2,423	2,894	19.44%	28,621	47,941	67.50%	191,995
3221 PERS - Classified Employee					308,033	374,967	21.73%				122,003	146,348	19.95%	521,315
3222 PERS - Conf Empl - Non- Mgt					11,346	13,550	19.43%							13,550
3240 PERS - Educational Administrator						36,681						16,186		52,868
3310 OASDHI - Acad Instruct & Instr Aides					126,296	139,584	10.52%	249		-100.00%	6,773	4,563	-32.63%	144,146
3320 OASDHI - Cls Mgt Non-Ed Admin					43,976	59,284	34.81%	1,196	1,226	2.50%	14,196	21,235	49.59%	81,745
3321 OASDHI - Clss Emp					153,297	160,112	4.45%				61,525	65,994	7.26%	226,106
3322 OASDHI - Conf. Emp - Non Mgt					5,600	5,740	2.50%							5,740
3330 Medicare														
3340 OASDHI - Educational Administrators					18,683	31,152	66.74%				4,591	9,425	105.29%	40,577
3341 OASDHI - Oth Acad Emp Non-Instrl					626	867	38.54%				6,843	11,147	62.90%	12,014
3410 H&W Acad. Instructors & Aides					1,020,967	1,040,870	1.95%				58,247	60,205	3.36%	1,101,075
3410RC OPEB ARC--Acad Inst&Instl Aides					56,266	120,141	113.52%				2,889	6,050	109.41%	126,191
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					137,732	145,277	5.48%	4,325	4,423	2.26%	39,588	71,446	80.47%	221,146
3420RC OPEB ARC--Clss Mgt(Non-EducAdmin)					7,497	15,738	109.92%	153	314	105.27%	1,857	6,457	247.71%	22,509
3421 H&W Classified Employees					704,142	762,646	8.31%				294,355	302,891	2.90%	1,065,537
3421RC OPEB ARC--Clss Emp					19,120	39,965	109.02%				7,714	15,883	105.90%	55,848
3422 H&W Conf. Emp - Non Mgt					17,300	17,692	2.26%							17,692
3422RC OPEB ARC--Conf Emp Non Mgt					717	1,471	105.10%							1,471
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														

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

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2018-19
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		
3440	H&W Educational Administrators					170,570	165,595	-2.92%				54,324	46,706	-14.02%	212,301
3440RC	OPEB ARC-EducAdmin-Cont					12,627	25,087	98.68%				3,103	5,228	68.50%	30,315
3441	H&W - Oth Acad. Emp - Non-Instrl														
3443	H&W-Educational Adm Cont - Retired														
3490	Retiree Benefits														
3491	Retiree Benefits: Non-Instructional														
3510	SUI-Acad Instl Aides (Dir)					4,373	4,557	4.20%	9		-100.00%	234	157	-32.74%	4,714
3520	SUI-Clss Mgt Non-Educ. Admin.					385	401	4.26%	8	8	0.12%	95	165	73.40%	574
3521	SUI - Clss Emp					1,036	1,079	4.16%				439	543	23.74%	1,622
3522	SUI - Conf Emp - Non Mgt					37	38	1.41%							38
3540	SUI - Educational Administrators					644	640	-0.64%				158	133	-15.58%	773
3541	SUI - Oth Acad Emp - Non Instl					216	30	-86.15%				236	384	62.88%	414
3610	WC - Acad Inst & Instl Aides (Dir)					99,154	93,771	-5.43%	205		-100.00%	6,091	3,534	-41.98%	97,305
3620	WC - Clss Mgt Non-Educational Adm.					9,180	8,238	-10.26%	188	164	-12.55%	2,274	3,380	48.64%	11,783
3621	WC - Clss Emp					24,991	22,245	-10.99%				11,214	11,916	6.26%	34,161
3622	Conf Emp - Non Mgt					878	770	-12.32%							770
3640	WC - Educational Administrators					15,462	13,132	-15.07%				3,800	2,737	-27.98%	15,869
3641	WC-Oth Acad Emp - Non Instructional					518	614	18.47%				5,670	8,406	48.26%	9,020
3710	DefBen-Acad Inst & Instl Aides (Dir)					31,550	35,127	11.34%	635		-100.00%				35,127
3720	DefBen-Clss Mgt - Non-Educ Admin														
3721	DefBen - Clss Emp					3,137	2,975	-5.15%				3,345	10,212	205.29%	13,187
3722	DefBen - Conf Emp - Non Mat														
3741	DefBen - Oth Acad Emp - Non Instrl					479		-100.00%							
3808	Instructional --- benefit Reserve														
3818	Non Instructional -- Benefit Reserve														
3910	Otr Benf.- Acad. Instruct. & Aides					37,854	38,730	2.31%				2,229	2,252	1.03%	40,982
3920	OTHBEN-Clss Mgt (Non-Educ Admin					6,408	6,601	3.02%	155	159	2.35%	1,487	2,634	77.13%	9,394
3921	Otr Benf.- Clss Employee					19,605	20,509	4.61%				7,787	7,986	2.56%	28,495
3922	OTHBEN - Conf Emp - Non Mgt					653	653								653
3929	Classified Benefit Abatement						37,731								37,731
3940	Otr Benf. - Educational Administrators					9,064	8,816	-2.74%				2,052	1,725	-15.94%	10,541
3941	OTHBEN - Oth Acad Emp (Noninstrl)														
3999	Benefit Suspense														
	TOTAL 3000					4,456,681	5,114,055	14.75%	9,546	9,188	-3.75%	935,616	1,109,508	18.59%	6,232,752
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42	MAGAZINES & PERIODICALS														
4211	Non-Library Magazines/Peridcls					1,925	1,325	-31.17%				51,847	50,248	-3.08%	51,573
	Subtotal 4200					1,925	1,325	-31.17%				51,847	50,248	-3.08%	51,573
43	SUPPLIES														
4310	Instr Supplies & Materials					94,603	93,889	-0.75%	1,750		-100.00%	81,896	124,665	52.22%	218,554
4312	Computer Software less than \$200														
4313	Non-Instr Supplies & Materials					104,278	134,714	29.19%	200		-100.00%	140,014	120,037	-14.27%	254,751
4314	Paper					15,000	17,000	13.33%							17,000
4315	Maint & Repairs Supplies					76,500	91,200	19.22%				1,000		-100.00%	91,200
4320	Vehicle Supplies - Parts					10,900	9,900	-9.17%							9,900
4321	Fuel - Lubricants					10,500	10,500								10,500
4391	Small Equip (Less than \$200)														
	Subtotal 4300					311,781	357,203	14.57%	1,950		-100.00%	222,910	244,702	9.78%	601,905
44	FOOD														
4400	Food - Non Travel, Non Cafeteria														
	Subtotal 4400														

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
45														
4531 GET Bus Pass														
Subtotal 4500														
TOTAL 4000					313,706	358,528	14.29%	1,950		-100.00%	274,757	294,950	7.35%	653,478
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					16,815	20,520	22.03%							20,520
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services					144,000	168,800	17.22%				10,000			178,800
5119 Oth Non-Inst. Consulting Services								1,000		-100.00%				
5150 Contract Instruction					120,000	230,000	91.67%	11,000		-100.00%				230,000
5151 Guest Lecturers/Performers											24,000	16,000	-33.33%	16,000
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services											1,000		-100.00%	
Subtotal 5100					280,815	419,320	49.32%	12,000		-100.00%	25,000	26,000	4.00%	445,320
52 TRAVEL														
5209 Non-Employee Travel					2,000	9,760	388.00%							9,760
5212 Student Travel					62,000	63,500	2.42%				36,801	43,363	17.83%	106,863
5220DT Employee Travel					36,270	55,930	54.20%	500		-100.00%	2,300	8,860	285.22%	64,790
5220 Employee Travel					109,250	111,819	2.35%	4,000		-100.00%	267,467	305,111	14.07%	416,930
5230 Food/Meetings					8,450	7,200	-14.79%	2,000		-100.00%	31,386	35,333	12.57%	42,533
Subtotal 5200					217,970	248,209	13.87%	6,500		-100.00%	337,954	392,667	16.19%	640,876
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					40,610	42,235	4.00%				11,600	10,850	-6.47%	53,085
5310 Consortium Dues/Memberships														
Subtotal 5300					40,610	42,235	4.00%				11,600	10,850	-6.47%	53,085
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins														
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400														
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					1,650	2,100	27.27%							2,100
5505 Miscellaneous														
5520 Natural Gas/ LPG					45,000	69,000	53.33%							69,000
5530 Light - Electricity					338,900	339,000	0.03%							339,000
5540 Water - Sanitation					259,700	280,600	8.05%							280,600
5550 Disposal Services					18,500	18,500								18,500
5560 Hazardous Waste Disposal					7,500	5,000	-33.33%							5,000
5570 Pest Control Services					6,500	6,500								6,500
5581 Telephone Services					29,000	29,000								29,000
5583 Data Communication Services														
5590 Other Utilities						2,700								2,700
Subtotal 5500					706,750	752,400	6.46%							752,400
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					4,100	500	-87.80%				5,500	4,500	-18.18%	5,000
5603 Rental of Facilities					266,506	267,706	0.45%				1,800	181,100	9961.11%	448,806
5604 Film Rentals											2,500	1,500	-40.00%	1,500

CERRO COSO COMMUNITY COLLEGE
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EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		
5608	Operating Leases/Contracts (cars, copiers etc.)					3,200	3,800	18.75%							3,800
5610	Rental of Equipment														
5620	Rent, Lease of Facilities.														
5630	Rent Lease Films														
5650	Software Licensing/Maintenance Svcs					74,061	70,920	-4.24%				266,563	434,713	63.08%	505,633
5651	Internet Access												3,965		3,965
5652	IT Cloud Services														
5661	Computer Maintenance														
5662	Computer Maintenance Agreement														
5672	Equipment Repairs														
5681	Grounds Maintenance					16,800	1,800	-89.29%				33,000	34,054	3.19%	35,854
5683	Building Maintenance					74,861	56,500	-24.53%							56,500
5684	Vehicle Repairs & Maintenance					13,500	13,500								13,500
5685	Computer Hardware Maint Agreements														
5686	Oth Equipment Maint Agreements					38,180	90,480	136.98%				600	1,320	120.00%	91,800
5690	Other Maintenance/Repairs					4,000	13,250	231.25%							13,250
5691	Other Maintenance Contracts					8,500	8,000	-5.88%							8,000
	Subtotal 5600					503,708	526,456	4.52%				309,963	661,152	113.30%	1,187,608
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					5,000						2,320			
	Subtotal 5700					5,000		-100.00%				2,320		-100.00%	
58	OTHER SERVICES & EXPENSES														
5810	Fingerprinting Services					6,000	7,100	18.33%							7,100
5813	Physical Examinations/Tests					3,650	4,450	21.92%							4,450
5820	Postage/Express Overnight Svcs					20,050	19,650	-2.00%				5,000	11,000	120.00%	30,650
5830	Bank Charges											2,500	2,500		2,500
5831	Credit Card Expenses											200	200		200
5832	Returned Checks														
5835	Bad Debt Expense														
5838	Collection Services														
5840	Interest - Current Debit														
5860	General Advertising					36,500	38,550	5.62%	5,721		-100.00%	20,590	110,119	434.82%	148,669
5861	Printing/Duplicating Services					6,150	6,150		3,500		-100.00%	6,965	30,473	337.52%	36,623
5870	Cash Over/Short					100	100								100
5880	Taxes/Licenses/Permits					7,590	7,575	-0.20%				3,600	3,600		11,175
5881	Sales Tax Expense														
5890	Other Services & Expenses					17,200	27,200	58.14%		1		493,267	174,597	-64.60%	201,798
5899	Contingencies Account - Budget Only											381,280	532,353	39.62%	532,353
5899a	Unallocated Deductions/Additions														
	Subtotal 5800					97,240	110,775	13.92%	9,221	1	-99.99%	913,402	864,842	-5.32%	975,618
59	INDIRECT COSTS														
5911	Indirect Cost Reimbursement														
5912	Transfer Out - Indr Cost (Expense)											53,586	33,934	-36.67%	33,934
	Subtotal 5900											53,586	33,934	-36.67%	33,934
	TOTAL 5000					1,852,093	2,099,395	13.35%	27,721	1	-100.00%	1,653,825	1,989,445	20.29%	4,088,841
	TOTAL 1000 - 5000					18,965,027	20,926,258	10.34%	72,000	25,213	-64.98%	5,586,821	6,548,804	17.22%	27,500,275

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement						3,000						25,000		28,000
Subtotal 6100						3,000						25,000		28,000
62 BUILDINGS														
6210 Buildings Construction														
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200														
63 BOOKS - LIBRARY														
6310 Library Books						14,000					30,500	20,000	-34.43%	34,000
6311 Magazines & Periodicals					40,000	42,000	5.00%							42,000
Subtotal 6300					40,000	56,000	40.00%				30,500	20,000	-34.43%	76,000
64 EQUIPMENT														
New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					97,400	45,000	-53.80%				137,272	79,442	-42.13%	124,442
6412FA Computer/Tech Equipment						13,000								13,000
6413 Autos & Buses														
6413FA Autos & Buses					37,553	40,500	7.85%							40,500
6414 Furniture														
6414FA Furniture														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					18,100	6,781	-62.54%				60,846	165,832	172.54%	172,613
6419FA Other Equipment					21,000	40,000	90.48%				57,600	105,346	82.89%	145,346
Subtotal 6410					174,053	145,281	-16.53%				255,718	350,620	37.11%	495,901
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment											38,000		-100.00%	
Subtotal 6420											38,000		-100.00%	
Subtotal 6400					174,053	145,281	-16.53%				293,718	350,620	19.37%	495,901
6900 Capital Outlay Abatement														
TOTAL 6000					214,053	204,281	-4.57%				324,218	395,620	22.02%	599,901
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										2018-19
INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,531,699	3,865,430	9.45%							3,865,430
7205 Intrafund Transfers In														
Subtotal 7200					3,531,699	3,865,430	9.45%							3,865,430
73 TRANSFERS														
7312 Interfund - Out						14,645								14,645
7410 Other Transfers														
Subtotal 7300 & 7400						14,645								14,645
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											151,044	134,079	-11.23%	134,079
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											151,044	134,079	-11.23%	134,079
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											241,665	222,072	-8.11%	222,072
7602 Oth Student Aide (Non-cash)											241,665	222,072	-8.11%	222,072
Subtotal 7600											241,665	222,072	-8.11%	222,072
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)											47,950	98,950	106.36%	98,950
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,985,389	4,404,119	10.51%							4,404,119
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,985,389	4,404,119	10.51%				47,950	98,950	106.36%	4,503,069
TOTAL 7000					7,517,088	8,284,193	10.20%				440,659	455,101	3.28%	8,739,294
TOTAL EXPENDITURES, OTHER OUTGO					26,696,168	29,414,733	10.18%	72,000	25,213	-64.98%	6,351,698	7,399,524	16.50%	36,839,470
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	195.33	215.24	30.86	28.72	26,696,168	29,414,733	10.18%	72,000	25,213	-64.98%	6,351,698	7,399,524	16.50%	36,839,470

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

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

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

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

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

The College offers educational programs that include, transfer, basic skills, occupational, community service, and economic development. There are 8 academic divisions with the College that include: Career and Technical Education, Fine and Applied Arts, Health Careers, Language Arts, Physical Education and Athletics, Science and Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and basic skills courses and programs.

FOCUSING ON STUDENT SUCCESS

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

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

an integrated approach to address transitional barriers and pathway development to foster student success and community access to career readiness support services. The campus continues to focus on creating a culture of evidence in which data and inquiry drive broad-based institutional efforts to close achievement gaps and improve student outcomes overall. The College is strengthening the connections across the community to break down silos and link educational and workforce development services. Realizing that a better prepared student is a more successful student, the college has expanded dual and concurrent enrollment opportunities for local high school students.

The College continues to position itself to meet the growing and changing needs of the community. This includes recently updating the Education Master Plan, exploring course offerings through Community Service or Contract Education, and pursuing grant opportunities. Additionally, the College offers summer enrichment courses that focus on introducing students to industry sectors and/or career technical education (CTE) education programs with a primary emphasis on career planning and academic skill enhancement. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned the high schools career pathway programs.

Significant progress also has been made in the development and approval of well-defined programs of study. Currently, the College offers 10 Associate in Arts or Associate in Science Transfer degrees with an additional 3 degrees pending State approval. Also, the College offers fourteen associate degrees and over fifteen certificate programs with one pending State approval. Additionally, there are several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Power Technician, Utility Worker, Industrial Maintenance, Emergency Medical Technician, and Registered Nursing.

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

Understanding the impact of the learning environment on student success, efforts are being undertaken to provide a safe and secure colligate atmosphere. Also, efforts are ongoing to sustain the campus physical and technological infrastructure. The College is near the end of a multi-year facilities enhancement project, funded primarily by the SRID (Measure G) bond funds. Currently, the College is partnering with the City of Porterville to enhance campus accessibility via public transportation routes.

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

PORTERVILLE COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	50.94	52.82	4.24	1.45	4,946,689	5,233,143	5.79%				294,472	109,635	-62.77%	5,342,779
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	50.94	52.82	4.24	1.45	4,946,689	5,233,143	5.79%				294,472	109,635	-62.77%	5,342,779
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	7.00	7.00			1,004,919	955,991	-4.87%							955,991
1231 Counselors Contract	2.00	3.00	4.00	4.00	239,724	373,550	55.82%				386,175	409,454	6.03%	783,004
1241 Librarians - Contract	1.00	1.00			75,648	79,931	5.66%							79,931
1251 Acad. Non-Inst Cont.	2.62	2.00	0.80	0.80	266,909	214,383	-19.68%				81,490	84,006	3.09%	298,389
1252 Acad Emp Dept Chair	2.40	2.93			364,350	348,609	-4.32%							348,609
Subtotal 1200	15.02	15.93	4.80	4.80	1,951,550	1,972,463	1.07%				467,665	493,460	5.52%	2,465,924
Total 1100 & 1200	65.96	68.75	9.04	6.25	6,898,239	7,205,607	4.46%				762,137	603,096	-20.87%	7,808,702
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	38.64	39.35	2.17		1,217,075	1,239,575	1.85%				68,400		-100.00%	1,239,575
1311 Acad. Emp. - Temp Cont.	0.10	0.10			3,100	3,100								3,100
1320 Acad. Emp. - Intersession	7.62	7.62			240,000	240,000								240,000
1330 Acad. Emp. - Overload	10.86	10.86			342,000	342,000								342,000
1340 Acad. Emp. - Non-Cont Stipend/Othr	2.08	2.75			65,600	86,650	32.09%				85,912	144,261	67.92%	230,911
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	59.30	60.68	2.17		1,867,775	1,911,325	2.33%				154,312	144,261	-6.51%	2,055,586
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					77,540	77,540					403,791	514,903	27.52%	592,443
1999 Certificated Salary Abatement														
Subtotal 1400					77,540	77,540					403,791	514,903	27.52%	592,443
Total 1300 & 1400	59.30	60.68	2.17		1,945,315	1,988,865	2.24%				558,103	659,164	18.11%	2,648,029
TOTAL 1000	125.26	129.43	11.21	6.25	8,843,554	9,194,472	3.97%				1,320,240	1,262,260	-4.39%	10,456,732
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	5.08	6.60	5.40	5.40	576,253	694,808	20.57%				440,783	477,348	8.30%	1,172,156
2190 Confidential Employee - Non Mgt	1.00	1.00			80,799	74,537	-7.75%							74,537
2191 Class Non-Instr. Emp Reg Salary Sched	36.27	38.22	20.43	21.71	1,881,651	1,873,481	-0.43%				1,084,590	1,135,034	4.65%	3,008,516
2199 Classified Salary Abatement					-51,065	-122,959								-122,959
Subtotal 2100	42.35	45.82	25.83	27.11	2,487,638	2,519,868	1.30%				1,525,373	1,612,383	5.70%	4,132,251
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	3.24	3.20			186,293	197,853	6.21%							197,853
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														

PORTERVILLE COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
Subtotal 2200	3.24	3.20			186,293	197,853	6.21%							197,853
Total 2100 & 2200	45.59	49.02	25.83	27.11	2,673,931	2,717,721	1.64%				1,525,373	1,612,383	5.70%	4,330,103
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.29	1.29	19.20	19.04	21,500	21,500					319,520	316,751	-0.87%	338,251
2393 Ciss Non-Instr. Overtime					12,000	12,000								12,000
2394 Non-Admin., Non-Inst. Prof Expt											28,125	28,125		28,125
2399 Ciss Oth - Temp											12,500	12,500		12,500
Subtotal 2300	1.29	1.29	19.20	19.04	33,500	33,500					360,145	357,376	-0.77%	390,876
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	4.51	4.51	5.38		75,000	75,000					89,449		-100.00%	75,000
2412 Direct Inst. Prof Expt					82,700	82,700					25,000	18,509	-25.97%	101,209
2419 Inst Aide - Temp Direct Inst.					2,300	2,300								2,300
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					-33	-30	-8.64%				83,340	581,540	597.79%	581,510
Subtotal 2400	4.51	4.51	5.38		159,967	159,970	0.00%				197,789	600,049	203.38%	760,018
Total 2300 & 2400	5.80	5.80	24.58	19.04	193,467	193,470	0.00%				557,934	957,424	71.60%	1,150,894
TOTAL 2000	51.39	54.82	50.41	46.15	2,867,398	2,911,190	1.53%				2,083,307	2,569,807	23.35%	5,480,998
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					1,102,068	1,282,626	16.38%				118,902	107,043	-9.97%	1,389,669
3120 STRS - Class Mgt Non Educ Admin														
3121 STRS - Ciss Emp														
3130 STRS - Ed. Administrators - Cont.					145,010	155,635	7.33%							155,635
3131 STRS - Oth Acad Emp Non-Instl						204					61,617	73,455	19.21%	73,658
3210 PERS - Acad. Instructors & Inst Aides					12,522	16,358	30.64%							16,358
3220 PERS - Class Mgt Non Educ Admin					89,319	125,529	40.54%				68,321	88,035	28.85%	213,564
3221 PERS - Classified Employee					281,151	329,424	17.17%				160,982	191,714	19.09%	521,138
3222 PERS - Conf Empl - Non- Mgt					12,524	13,463	7.50%							13,463
3240 PERS - Educational Administrator					6,857	8,191	19.45%				10,286	12,286	19.44%	20,476
3310 OASDHI - Acad Instruct & Instr Aides					119,429	126,826	6.19%				15,632	11,694	-25.19%	138,520
3320 OASDHI - Ciss Mgt Non-Ed Admin					44,083	51,377	16.55%				33,720	35,466	5.18%	86,843
3321 OASDHI - Ciss Emp					145,118	145,261	0.10%				79,932	82,176	2.81%	227,437
3322 OASDHI - Conf. Emp - Non Mgt					6,181	5,702	-7.75%							5,702
3330 Medicare														
3340 OASDHI - Educational Administrators					17,956	16,862	-6.09%				5,077	5,204	2.49%	22,065
3341 OASDHI - Oth Acad Emp Non-Instl											29,273	19,700	-32.70%	19,700
3410 H&W Acad. Instructors & Aides					1,045,711	1,106,394	5.80%				138,427	98,014	-29.19%	1,204,408
3410RC OPEB ARC--Acad Inst&Instl Aides					57,150	61,643					6,852	5,244		
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Ciss Mgt(Non-Ed Administrators)					85,353	116,765	36.80%				93,418	95,535	2.27%	212,301
3420RC OPEB ARC--Ciss Mgt(Non-EducAdmin)					5,647	6,809					4,320	4,678		
3421 H&W Classified Employees					609,039	627,525	3.04%				348,240	369,403	6.08%	996,928
3421RC OPEB ARC--Ciss Emp					17,776	17,005					9,755	10,381		
3422 H&W Conf. Emp - Non Mgt					17,300	17,692	2.26%							17,692
3422RC OPEB ARC--Conf Emp Non Mgt					792	730								
3423 H&W - Ciss Mgt - Retired														

PORTERVILLE COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2018	2019	2018	2019	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2018-19
3424	H&W - Ciss Retired														
3430	Life Insurance														
3440	H&W Educational Administrators					127,682	130,919	2.54%				10,380	10,615	2.26%	141,534
3440RC	OPEB ARC-EducAdmin-Cont					10,282	9,813					650	667		
3441	H&W - Oth Acad. Emp - Non-Instrl														
3443	H&W-Educational Adm Cont - Retired														
3490	Retiree Benefits														
3491	Retiree Benefits: Non-Instructional														
3510	SUI-Acad Instl Aides (Dir)					3,910	4,145	6.00%				425	1,526	258.95%	5,670
3520	SUI-Ciss Mgt Non-Educ. Admin.					288	347	20.63%				220	239	8.50%	586
3521	SUI - Ciss Emp					1,014	1,003	-1.12%				565	597	5.72%	1,600
3522	SUI - Conf Emp - Non Mgt					40	37	-6.82%							37
3540	SUI - Educational Administrators					525	501	-4.63%				33	34	3.06%	535
3541	SUI - Oth Acad Emp - Non Instl						1					223	1,086	387.00%	1,087
3610	WC - Acad Inst & Instl Aides (Dir)					107,361	88,818	-17.27%				12,037	6,234	-48.21%	95,051
3620	WC - Ciss Mgt Non-Educational Adm.					8,240	7,130	-13.47%				6,303	5,002	-20.65%	12,132
3621	WC - Ciss Emp					30,366	22,294	-26.58%				21,401	16,476	-23.01%	38,770
3622	Conf Emp - Non Mgt					1,155	765	-33.79%							765
3640	WC - Educational Administrators					15,003	10,721	-28.54%				949	698	-26.46%	11,418
3641	WC-Oth Acad Emp - Non Instructional						13					5,392	5,689	5.51%	5,702
3710	DefBen-Acad Inst & Instl Aides (Dir)					43,879	43,846	-0.07%				552	1,056	91.23%	44,902
3720	DefBen-Ciss Mgt - Non-Educ Admin														
3721	DefBen - Ciss Emp					13,118	11,422	-12.93%				585	2,239	282.68%	13,660
3722	DefBen - Conf Emp - Non Mat														
3741	DefBen - Oth Acad Emp - Non Instrl											1,820	960	-47.28%	960
3808	Instructional --- benefit Reserve														
3818	Non Instructional -- Benefit Reserve														
3910	Otr Benf.- Acad. Instruct. & Aides					39,716	40,981	3.18%				5,515	3,692	-33.06%	44,673
3920	OTHBEN-Ciss Mgt (Non-Educ Admin					3,316	4,312	30.05%				3,528	3,528	0.01%	7,841
3921	Otr Benf.- Ciss Employee					17,286	16,969	-1.83%				9,753	10,395	6.58%	27,364
3922	OTHBEN - Conf Emp - Non Mgt					653	653	0.06%							653
3929	Classified Benefit Abatement					-27,381	-71,268	160.28%							-71,268
3940	Otr Benf.- Educational Administrators					4,704	4,835	2.79%				392	392	0.01%	5,227
3941	OTHBEN - Oth Acad Emp (Noninstrl)														
3999	Benefit Suspense														
TOTAL 3000						4,222,143	4,560,278	8.01%				1,265,477	1,281,149	1.24%	5,841,427
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42	MAGAZINES & PERIODICALS														
4211	Non-Library Magazines/Peridicls					100	100					7,801	26,883	244.61%	26,983
	Subtotal 4200					100	100					7,801	26,883	244.61%	26,983
43	SUPPLIES														
4310	Instr Supplies & Materials					100,374	102,891	2.51%				134,090	286,669	113.79%	389,559
4312	Computer Software less than \$200					1,000	500	-50.00%							500
4313	Non-Instr Supplies & Materials					175,088	166,315	-5.01%				200,100	279,904	39.88%	446,220
4314	Paper					16,597	17,597	6.02%							17,597
4315	Maint & Repairs Supplies														
4320	Vehicle Supplies - Parts					5,400	5,400								5,400
4321	Fuel - Lubricants					15,600	15,600					10,000	7,854	-21.46%	23,454
4391	Small Equip (Less than \$200)														
	Subtotal 4300					314,059	308,302	-1.83%				344,190	574,427	66.89%	882,729

PORTERVILLE COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2018-19
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		
44	FOOD														
4400	Food - Non Travel, Non Cafeteria					500	500						1,500		2,000
	Subtotal 4400					500	500						1,500		2,000
45															
4531	GET Bus Pass														
	Subtotal 4500														
	TOTAL 4000					314,659	308,902	-1.83%				351,991	602,810	71.26%	911,712
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51	SERVICES														
5107	Athletic Officials					19,450	21,250	9.25%							21,250
5108	Temp Employment Agency Services														
5109	Child Care Services														
5118	Cont Security Services					13,050	13,050					26,220	29,304	11.76%	42,354
5119	Oth Non-Inst. Consulting Services					6,900	4,699	-31.90%				23,000	96,841	321.05%	101,540
5150	Contract Instruction					100,000	100,000								100,000
5151	Guest Lecturers/Performers					400	400					41,021	5,500	-86.59%	5,900
5152	Music Drama Programs														
5159	Oth Instructional Consulting Services						15,000					127,954	41,777	-67.35%	56,777
	Subtotal 5100					139,800	154,399	10.44%				218,195	173,421	-20.52%	327,820
52	TRAVEL														
5209	Non-Employee Travel					5,250	6,250	19.05%							6,250
5212	Student Travel					65,100	79,300	21.81%				13,754	14,911	8.41%	94,211
5220DT	Employee Travel														
5220	Employee Travel					62,741	64,641	3.03%				213,100	248,556	16.64%	313,196
5230	Food/Meetings					8,207	9,280	13.08%				61,747	70,856	14.75%	80,136
	Subtotal 5200					141,298	159,471	12.86%				288,601	334,322	15.84%	493,793
53	MEMBERSHIP/DUES														
5300	Institutional Dues/Memberships					48,211	43,711	-9.33%				1,263	950	-24.78%	44,661
5310	Consortium Dues/Memberships														
	Subtotal 5300					48,211	43,711	-9.33%				1,263	950	-24.78%	44,661
54	INSURANCE														
5400	Comprehensive/Liability/Prpty/Auto/Ins														
5406	Student Insurance														
5407	Insurance Deductibles														
	Subtotal 5400														
55	UTILITIES & MAINTENANCE														
5501	Laundry Services					21,000	21,000					1,000	1,000		22,000
5505	Miscellaneous														
5520	Natural Gas/ LPG					50,000	50,000								50,000
5530	Light - Electricity					200,000	200,000								200,000
5540	Water - Sanitation					55,000	55,000								55,000
5550	Disposal Services					18,000	18,000					3,341	3,341	0.01%	21,341
5560	Hazardous Waste Disposal					5,150	5,925	15.05%							5,925
5570	Pest Control Services					4,050	4,050								4,050
5581	Telephone Services					12,500	12,500								12,500
5583	Data Communication Services														
5590	Other Utilities					291	291								291
	Subtotal 5500					365,991	366,766	0.21%				4,341	4,341	0.01%	371,108

PORTERVILLE COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
56	RENTS - LEASES - REPAIRS														
5602	Rental of Equip/Utility Vehicles					13,850	13,650	-1.44%				11,720	480	-95.90%	14,130
5603	Rental of Facilities					750		-100.00%							
5604	Film Rentals														
5608	Operating Leases/Contracts (cars, copiers etc.)					14,675	14,675								14,675
5610	Rental of Equipment														
5620	Rent, Lease of Facilities.														
5630	Rent Lease Films														
5650	Software Licensing/Maintenance Svcs					120,703	120,848	0.12%				223,181	382,557	71.41%	503,405
5651	Internet Access														
5652	IT Cloud Services														
5661	Computer Maintenance														
5662	Computer Maintenance Agreement														
5672	Equipment Repairs														
5681	Grounds Maintenance					48,000	48,000					5,000	5,000		53,000
5683	Building Maintenance					58,825	58,825								58,825
5684	Vehicle Repairs & Maintenance					11,300	11,300								11,300
5685	Computer Hardware Maint Agreements					30,000	30,000								30,000
5686	Oth Equipment Maint Agreements					30,500	34,000	11.48%				14,000		-100.00%	34,000
5690	Other Maintenance/Repairs					30,567	31,041	1.55%				10,160	9,960	-1.97%	41,000
5691	Other Maintenance Contracts					39,650	46,000	16.02%							46,000
	Subtotal 5600					398,820	408,338	2.39%				264,061	397,997	50.72%	806,335
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											7,265	2,157		2,157
	Subtotal 5700											7,265	2,157	-70.31%	2,157
58	OTHER SERVICES & EXPENSES														
5810	Fingerprinting Services														
5813	Physical Examinations/Tests														
5820	Postage/Express Overnight Svcs					7,790	7,790					7,855	6,800	-13.43%	14,590
5830	Bank Charges											2,700	2,700		2,700
5831	Credit Card Expenses														
5832	Returned Checks														
5835	Bad Debt Expense														
5838	Collection Services														
5840	Interest - Current Debit														
5860	General Advertising					27,500	27,356	-0.52%				262,123	281,823	7.52%	309,179
5861	Printing/Duplicating Services					4,562	4,500	-1.36%				17,291	28,154	62.83%	32,654
5870	Cash Over/Short														
5880	Taxes/Licenses/Permits					1,273	1,273					12,170	10,170	-16.43%	11,443
5881	Sales Tax Expense														
5890	Other Services & Expenses					11,250	12,850	14.22%				19,268	12,144	-36.97%	24,994
5899	Contingencies Account - Budget Only											304,150	1,985,657	552.85%	1,985,657
5899a	Unallocated Deductions/Additions														
	Subtotal 5800					52,375	53,769	2.66%				625,557	2,327,449	272.06%	2,381,218
59	INDIRECT COSTS														
5911	Indirect Cost Reimbursement														
5912	Transfer Out - Indr Cost (Expense)											24,374	5,950	-75.59%	5,950

PORTERVILLE COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
	Subtotal 5900											24,374	5,950	-75.59%	5,950
	TOTAL 5000					1,146,495	1,186,455	3.49%				1,433,657	3,246,588	126.45%	4,433,042
	TOTAL 1000 - 5000					17,394,249	18,161,297	4.41%				6,454,672	8,962,614	38.85%	27,123,911
60	CAPITAL OUTLAY														
61	SITES & SITE IMPROVEMENT														
6120	Site Improvement														
	Subtotal 6100														
62	BUILDINGS														
6210	Buildings Construction												287,590		287,590
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						287,590		288,740
63	BOOKS - LIBRARY														
6310	Library Books					20,700	20,700								20,700
6311	Magazines & Periodicals					5,000	5,000								5,000
	Subtotal 6300					25,700	25,700								25,700
64	EQUIPMENT														
641	New Equipment														
6411	Library & Audio Visual Equipment														
6412	Computer/Tech Equip					51,982	50,121	-3.58%				158,784	184,450	16.16%	234,571
6412FA	Computer/Tech Equipment					22,256	22,256	0.00%				129,750	15,444	-88.10%	37,700
6413	Autos & Buses														
6414	Furniture					9,900	8,363	-15.53%				70,000		-100.00%	8,363
6414FA	Other Equipment														
6415	Lease Purchase														
6416	Software over \$1000														
6419	Other Equipment					11,135	10,135	-8.98%				108,870	22,331	-79.49%	32,466
6419FA	Other Equipment					30,150	30,150								30,150
	Subtotal 6410					125,423	121,025	-3.51%				467,404	222,225	-52.46%	343,250
642	Equipment Replacement														
6421	Library & Audio Visual Equipment														
6422	Computer/Tech Equip														
6423	Autos & Buses														
6424	Furniture														
6425	Lease Purchase														
6429	Other Equipment														
	Subtotal 6420														
	Subtotal 6400					125,423	121,025	-3.51%				467,404	222,225	-52.46%	343,250
6900	Capital Outlay Abatement														
	TOTAL 6000					152,273	147,875	-2.89%				467,404	509,815	9.07%	657,690

PORTERVILLE COLLEGE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
70	OTHER OUTGO														
71	Debt Retirement (Long Term Debt														
7110	Debt Reduction					157,895	150,000	-5.00%							150,000
7111	Debt Interest & Other Charges														
	Subtotal 7100					157,895	150,000	-5.00%							150,000
72	INTRAFUND TRANSFERS OUT														
7201	Intrafund Transfers Out					3,612,404	3,771,052	4.39%							3,771,052
7205	Intrafund Transfers In														
	Subtotal 7200					3,612,404	3,771,052	4.39%							3,771,052
73	TRANSFERS														
7312	Interfund - Out					102,606	102,606	0.00%							102,606
7410	Other Transfers														
	Subtotal 7300 & 7400					102,606	102,606	0.00%							102,606
75	STUDENT FINANCIAL AID														
7501	Student Financial Aid Excludes Sal.)											32,651	98,000	200.14%	98,000
	(Excludes Salaries)														
7502	Scholarships														
7503	Outside Scholarships														
7509	Other														
	Subtotal 7500											32,651	98,000	200.14%	98,000
76	OTHER PAYMENTS														
7601	In-Lieu of Transp. Allowance														
7602	Oth Student Aide (Non-cash)											394,006	416,278	5.65%	416,278
	Subtotal 7600											394,006	416,278	5.65%	416,278
79	RESERVE FOR CONTINGENCIES														
7910	Districtwide (minimum 5%)														
7910	Contingencies (Banked Load,Vac. Accrual)														
7910	Minor Emergencies (Colleges/District Office)					6,368,867	6,036,087	-5.23%							6,036,087
7911	Student Development Reserves														
7925	Expense Reserves														
7921	Board Approved Carryover Funds														
7921	Revolving Cash Funds														
	Subtotal 7900					6,368,867	6,036,087	-5.23%							6,036,087
	TOTAL 7000					10,241,772	10,059,745	-1.78%				426,657	514,278	20.54%	10,574,023
TOTAL EXPENDITURES, OTHER OUTGO						27,788,294	28,368,916	2.09%				7,348,733	9,986,707	35.90%	38,355,624
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE		176.65	184.25	61.62	52.40	27,788,294	28,368,916	2.09%				7,348,733	9,986,707	35.90%	38,355,624

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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

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

- **Chancellor's Office**: Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; conducts internal audit activities; provides institutional research and reporting; reports analysis and implementation of legislation and regulations.
- **Educational Services**: Directs strategic and tactical planning; coordinates instructional programs and student services; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs; monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Business Services**: Facilitates district-wide development of accounting systems and procedures, budget control and compliance, risk management, coordination of external audits, investment and cash flow management and reporting, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements in accordance with generally accepted accounting principles.
- **Human Resources**: Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; provides training and professional development related to health and safety, workers compensation, provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.
- **Information Technology**: Supports information technology efforts of the three colleges and their centers, for more than 44,900 students, about 1,600 faculty and staff, and 3,600 computers; supports administrative technology needs of college and district operations.
- **Facilities**: Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new and modernization construction projects; coordinates all district-wide construction compliance requirements.

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

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

DISTRICT OFFICE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2017-18	GU001 Adopted Budget 2018-19	%	CE Adopted Budget 2017-18	CE Adopted Budget 2018-19	%	Restricted Adopted Budget 2017-18	Restricted Adopted Budget 2018-19	%	Total 2018-19
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule														
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100														
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	2.00	2.50	1.00	0.50	434,462	533,647	22.83%				172,539	82,113	-52.41%	615,760
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.	1.00	1.00			115,368	121,005	4.89%							121,005
1252 Acad Emp Dept Chair														
Subtotal 1200	3.00	3.50	1.00	0.50	549,830	654,652	19.06%				172,539	82,113	-52.41%	736,765
Total 1100 & 1200	3.00	3.50	1.00	0.50	549,830	654,652	19.06%				172,539	82,113	-52.41%	736,765
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.														
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession														
1330 Acad. Emp. - Overload														
1340 Acad. Emp. - Non-Cont Stipend/Othr														
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300														
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					9,000	9,000								9,000
1999 Certificated Salary Abatement														
Subtotal 1400					9,000	9,000								9,000
Total 1300 & 1400					9,000	9,000								9,000
TOTAL 1000	3.00	3.50	1.00	0.50	558,830	663,652	18.76%				172,539	82,113	-52.41%	745,765
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	23.50	33.00	6.00	3.50	2,757,852	2,998,152	8.71%	120,893	123,915	2.50%	579,882	349,712	-39.69%	3,471,779
2190 Confidential Employee - Non Mgt	8.00	6.00			620,793	459,486	-25.98%							459,486
2191 Clss Non-Inst. Emp Reg Salary Sched	62.55	66.25	3.70	3.50	4,062,730	4,337,892	6.77%	129,685	133,115	2.64%	206,902	173,366	-16.21%	4,644,372
2199 Classified Salary Abatement														
Subtotal 2100	94.05	105.25	9.70	7.00	7,441,375	7,795,530	4.76%	250,578	257,030	2.57%	786,784	523,078	-33.52%	8,575,638
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.														
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200														
Total 2100 & 2200	94.05	105.25	9.70	7.00	7,441,375	7,795,530	4.76%	250,578	257,030	2.57%	786,784	523,078	-33.52%	8,575,638

DISTRICT OFFICE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
		Unrst	Unrst	Rest	Rest										
		2018	2019	2018	2019										
		2018	2019	2018	2019	2017-18	2018-19	Change	2017-18	2018-19	Change	2017-18	2018-19	Change	2018-19
23	NON-INSTRUCTIONAL														
2310	Non-Mgt. - Temp														
2311	Admin., Non-Inst Prof Expt														
2391	Substitutes--Short Term														
2392	Non-Inst. Students					31,500	29,500	-6.35%	10,000	26,000	160.00%	4,680	34,560	638.46%	90,060
2393	Clss Non-Instr. Overtime					20,500	20,500								20,500
2394	Non-Admin., Non-Inst. Prof Expt					11,300	6,300	-44.25%	320,000	215,000	-32.81%	2,000	74,000	3600.00%	295,300
2399	Clss Oth - Temp					62,600	24,000	-61.66%					9,000		33,000
	Subtotal 2300					125,900	80,300	-36.22%	330,000	241,000	-26.97%	6,680	117,560	1659.88%	438,860
24	INSTRUCTIONAL AIDES														
2411	Inst. Students														
2412	Direct Inst. Prof Expt												100,000		100,000
2419	Inst Aide - Temp Direct Inst.														
2491	Inst Readers Temp														
2492	Inst Students Temp, Oth Indr Inst.														
2493	Inst Aide Overtime Temp														
2494	Inst Sign Language Intrp Temp														
2495	Inst Oth Indr Prof Expt														
2499	Oth Indr Inst Temp														
2900	Classified Abatement														
2999	Salary Budget Control					280,661	4,165	-98.52%		-246		581,494	423,338	-27.20%	427,258
	Subtotal 2400					280,661	4,165	-98.52%		-246		581,494	523,338	-10.00%	527,258
	Total 2300 & 2400					406,561	84,465	-79.22%	330,000	240,755	-27.04%	588,174	640,898	8.96%	966,118
	TOTAL 2000	94.05	105.25	9.70	7.00	7,847,936	7,879,995	0.41%	580,578	497,784	-14.26%	1,374,958	1,163,976	-15.34%	9,541,756
30	STAFF BENEFITS														
3110	STRS - Acad. Instructors & Ins Aides					16,648	19,700	18.33%		13,711					33,411
3120	STRS - Class Mgt Non Educ Admin						29,554								29,554
3121	STRS - Clss Emp														
3130	STRS - Ed. Administrators - Cont.						13,368					24,897	13,368	-46.31%	26,736
3131	STRS - Oth Acad Emp Non-Instrl														
3210	PERS - Acad. Instructors & Inst Aides								12,736		-100.00%				
3220	PERS - Class Mgt Non Educ Admin					463,027	538,059	16.20%	18,738	22,416	19.63%	89,882	63,298	-29.58%	623,773
3221	PERS - Classified Employee					622,557	776,747	24.77%	5,924	7,090	19.68%	30,628	29,619	-3.29%	813,456
3222	PERS - Conf Empl - Non- Mgt					81,143	83,167	2.49%							83,167
3240	PERS - Educational Administrator					41,850	48,870	16.77%							48,870
3310	OASDHI - Acad Instruct & Instr Aides					1,673	1,755	4.88%	6,421	7,172	11.70%	135	729	440.36%	9,656
3320	OASDHI - Cls Mgt Non-Ed Admin					228,892	221,576	-3.20%	9,248	9,480	2.50%	44,361	26,753	-39.69%	257,809
3321	OASDHI - Clss Emp					307,919	331,849	7.77%	2,924	2,997	2.48%	15,116	12,519	-17.18%	347,364
3322	OASDHI - Conf. Emp - Non Mgt					40,048	35,151	-12.23%							35,151
3330	Medicare														
3340	OASDHI - Educational Administrators					20,655	17,047	-17.47%				2,502	5,171	106.68%	22,218
3341	OASDHI - Oth Acad Emp Non-Instrl														
3410	H&W Acad. Instructors & Aides					17,076	17,469	2.30%	17,300	17,692	2.26%				35,160
3410RC	OPEB ARC--Acad Inst&Instl Aides					1,131	2,372	109.70%	805	825					3,197
3411	H&W-Acad Instr & Instl Aides(Rtrd)														
3420	H&W Clss Mgt(Non-Ed Administrators)					507,395	574,981	13.32%	25,947	26,538	2.28%	103,797	61,921	-40.34%	663,440
3420RC	OPEB ARC--Clss Mgt(Non-EducAdmin)					29,522	31,158	5.54%	1,185	1,528	28.98%	5,683	3,427	-39.69%	36,114
3421	H&W Classified Employees					1,005,222	1,092,464	8.68%	17,300	17,692	2.26%	54,667	53,075	-2.91%	1,163,231
3421RC	OPEB ARC--Clss Emp					39,362	42,056	6.84%	375	384	2.37%	1,936	1,604	-17.16%	44,044
3422	H&W Conf. Emp - Non Mgt					121,097	106,150	-12.34%							106,150
3422RC	OPEB ARC--Conf Emp Non Mgt					5,130	4,503	-12.22%							4,503
3423	H&W - Clss Mgt - Retired														
3424	H&W - Clss Retired														
3430	Life Insurance														
3440	H&W Educational Administrators					15,644	26,538	69.63%				17,300	8,846	-48.87%	35,383
3440RC	OPEB ARC--EducAdmin-Cont					2,646	3,451	30.41%				1,691	805	-52.41%	4,255
3441	H&W - Oth Acad. Emp - Non-Instrl														
3443	H&W-Educational Adm Cont - Retired														

DISTRICT OFFICE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
						Budget	Budget		Budget	Budget		Budget	Budget		
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
3490	Retiree Benefits: Instructional														
3491	Retiree Benefits: Non-Instructional														
3510	SUI-Acad Instl Aides (Dir)					58	61	4.33%	46	47	1.91%	5	5	5.07%	112
3520	SUI-Clss Mgt Non-Educ. Admin.					1,506	1,590	5.56%	60	62	3.25%	290	175	-39.71%	1,827
3521	SUI - Clss Emp					2,031	2,169	6.79%	19	20	3.11%	99	82	-17.34%	2,270
3522	SUI - Conf Emp - Non Mgt					262	230	-12.32%							230
3540	SUI - Educational Administrators					135	176	30.41%				86	41	-52.26%	217
3541	SUI - Oth Acad Emp - Non Instl														
3610	WC - Acad Inst & Instl Aides (Dir)					1,384	1,242	-10.29%	1,098	1,125	2.46%	112	114	2.17%	2,481
3620	WC - Clss Mgt Non-Educational Adm.					36,150	38,153	5.54%	1,451	1,431	-1.36%	6,959	4,197	-39.70%	43,781
3621	WC - Clss Emp					48,785	52,055	6.70%	459	470	2.41%	2,371	1,964	-17.18%	54,488
3622	Conf Emp - Non Mgt					6,282	5,514	-12.23%							5,514
3640	WC - Educational Administrators					3,240	4,225	30.41%				2,070	985	-52.40%	5,211
3641	WC-Oth Acad Emp - Non Instructional														
3710	DefBen-Acad Inst & Instl Aides (Dir)								344	353	2.57%	344	353	2.57%	706
3720	DefBen-Clss Mgt - Non-Educ Admin					932	932	0.04%							932
3721	DefBen - Clss Emp					1,678	1,720	2.48%							1,720
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					653	653	0.06%	653	653	0.06%				1,307
3920	OTHBEN-Clss Mgt (Non-Educ Admin					16,515	16,842	1.98%	963	971	0.80%	3,920	2,287	-41.66%	20,099
3921	Otr Benf.- Clss Employee					34,765	36,966	6.33%	378	388	2.59%	1,880	1,620	-13.83%	38,974
3922	OTHBEN - Conf Emp - Non Mgt					4,564	3,920	-14.10%							3,920
3929	Classified Benefit Abatement														
3940	Otr Benf.- Educational Administrators					653	1,190	82.25%				1,073	537	-49.98%	1,727
3941	OTHBEN - Oth Acad Emp (Noninstrl)														
3999	Benefit Suspense						103,726			18,637			9,136		131,500
	TOTAL 3000					3,728,230	4,289,345	15.05%	124,374	151,681	21.96%	411,804	302,630	-26.51%	4,743,656
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42	MAGAZINES & PERIODICALS														
4211	Non-Library Magazines/Peridcls					38,150	26,450	-30.67%							26,450
	Subtotal 4200					38,150	26,450	-30.67%							26,450
43	SUPPLIES														
4310	Instr Supplies & Materials					3,500	3,500		49,000	27,000	-44.90%	244,486	139,078	-43.11%	169,578
4312	Computer Software less than \$200					2,000	500	-75.00%							500
4313	Non-Instr Supplies & Materials					156,090	158,250	1.38%	400	400		22,539	25,677	13.92%	184,327
4314	Paper														
4315	Maint & Repairs Supplies					500	300	-40.00%							300
4320	Vehicle Supplies - Parts														
4321	Fuel - Lubricants					3,000	3,000								3,000
4391	Small Equip (Less than \$200)														
	Subtotal 4300					165,090	165,550	0.28%	49,400	27,400	-44.53%	267,025	164,755	-38.30%	357,705
44	FOOD														
4400	Food - Non Travel, Non Cafeteria														
	Subtotal 4400														
45															
4531	GET Bus Pass														
	Subtotal 4500														
	TOTAL 4000					203,240	192,000	-5.53%	49,400	27,400	-44.53%	267,025	164,755	-38.30%	384,155
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51	SERVICES														
5107	Athletic Officials														
5108	Temp Employment Agency Services														

DISTRICT OFFICE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
						Budget	Budget		Budget	Budget					
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
5109	Child Care Services														
5118	Cont Security Services					4,000	4,500	12.50%							4,500
5119	Oth Non-Inst. Consulting Services					1,971,869	2,313,318	17.32%				8,780,433	1,836,739	-79.08%	4,150,557
5150	Contract Instruction					468,281	468,281		153,500	500	-12.05%		85,000		688,281
5151	Guest Lecturers/Performers														
5152	Music Drama Programs														
5159	Oth Instructional Consulting Services								7,500		-100.00%		3,000		3,000
	Subtotal 5100					2,444,150	2,786,099	13.99%	161,000	135,500	-15.84%	8,780,433	1,924,739	-78.08%	4,846,338
52	TRAVEL														
5209	Non-Employee Travel					5,350	3,350	-37.38%				105,349	59,000	-44.00%	62,350
5212	Student Travel								1,000	2,000	100.00%				2,000
5220DT	Employee Travel					6,000	6,000		45,000	41,000	-8.89%				47,000
5220	Employee Travel					439,732	474,600	7.93%				154,049	182,800	18.66%	657,400
5230	Food/Meetings					15,450	20,750	34.30%	6,500	13,000	100.00%	62,891	26,522	-57.83%	60,272
	Subtotal 5200					466,532	504,700	8.18%	52,500	56,000	6.67%	322,289	268,322	-16.74%	829,022
53	MEMBERSHIP/DUES														
5300	Institutional Dues/Memberships					199,890	219,800	9.96%	1,500	3,000	100.00%				222,800
5310	Consortium Dues/Memberships														
	Subtotal 5300					199,890	219,800	9.96%	1,500	3,000	100.00%				222,800
54	INSURANCE														
5400	Comprehensive/Liability/Prpty/Auto/Ins					994,482	1,032,459	3.82%							1,032,459
5406	Student Insurance					191,739	186,078	-2.95%							186,078
5407	Insurance Deductibles					9,137	9,500	3.97%							9,500
	Subtotal 5400					1,195,358	1,228,037	2.73%							1,228,037
55	UTILITIES & MAINTENANCE														
5501	Laundry Services														
5505	Miscellaneous														
5520	Natural Gas/ LPG														
5530	Light - Electricity					155,000	175,000	12.90%							175,000
5540	Water - Sanitation					8,000	8,000								8,000
5550	Disposal Services					3,500		-100.00%							
5560	Hazardous Waste Disposal					2,000	4,250	112.50%							4,250
5570	Pest Control Services					1,250	1,000	-20.00%							1,000
5581	Telephone Services					12,399	14,899	20.16%	100	100					14,999
5583	Data Communication Services					132,874	122,820	-7.57%							122,820
5590	Other Utilities					8,500	8,500								8,500
	Subtotal 5500					323,523	334,469	3.38%	100	100					334,569
56	RENTS - LEASES - REPAIRS														
5602	Rental of Equip/ Vehicles					410		-100.00%		2,000					2,000
5603	Rental of Facilities					8,679	9,000	3.70%	13,500	23,500	74.07%	5,000	5,000		37,500
5604	Film Rentals														
5608	Operating Leases/Contracts (cars, copiers etc.)					15,000	1,000	-93.33%							1,000
5610	Rental of Equipment														
5620	Rent, Lease of Facilities.														
5630	Rent Lease Films														
5650	Software Licsn/Maint Svcs					1,832,747	2,434,394	32.83%	21,000	2,000	-90.48%	5,500	269,794	4805.35%	2,706,188
5651	Internet Access														
5652	IT Cloud Services					327,539	1,135,716	246.74%							1,135,716
5661	Computer Maintenance														
5662	Computer Maintenance Agreement														
5671	Equip Maint Agreements						3,500						500		4,000
5672	Equipment Repairs					4,000		-100.00%	1,500		-100.00%				
5681	Grounds Maintenance					10,000	10,000								10,000
5683	Building Maintenance					55,000	55,000								55,000
5684	Vehicle Repairs & Maintenance					5,500	5,000	-9.09%							5,000
5685	Computer Hardware Maint Garments					187,253	256,255	36.85%							256,255
5686	Oth Equipment Maint Agreements					67,407	66,016	-2.06%							66,016
5690	Other Maintenance/Repairs														
5691	Other Maintenance Contracts					11,718	11,718								11,718
	Subtotal 5600					2,525,253	3,987,599	57.91%	36,000	27,500	-23.61%	10,500	275,294	2521.85%	4,290,393

DISTRICT OFFICE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
						Budget	Budget		Budget	Budget		Budget	Budget		
		2018	2019	2018	2019	2017-18	2018-19		2017-18	2018-19		2017-18	2018-19		2018-19
57	LEGAL/AUDIT/ELECTION														
5700	Annual Fiscal Audit					70,000	80,000	14.29%							80,000
5720	Trustee Elections					65,000	400,000	515.38%							400,000
5731	Attorney Fees - Oth					146,550	205,500	40.23%							205,500
5732	Attorney Fees - Collective Barg.														
5733	Legal Advertising					2,500	2,500								2,500
5734	Litigation Contingency														
5740	Settlement Expense														
5790	Other Professional Fees					675	675		1,000		-100.00%	87,661	31,884	-63.63%	32,559
	Subtotal 5700					284,725	688,675	141.87%	1,000		-100.00%	87,661	31,884	-63.63%	720,559
58	OTHER SERVICES & EXPENSES														
5810	Fingerprinting Services					30,000	60,000	100.00%							60,000
5813	Physical Examinations/Tests					13,000	20,000	53.85%	1,500	750	-50.00%				20,750
5820	Postage/Express Overnight Svcs					90,220	45,200	-49.90%	2,034	1,750	-13.96%	250	25,250	10000.00%	72,200
5830	Bank Charges					185,000	185,000		100	100					185,100
5831	Credit Card Expenses					15,000	21,900	46.00%	2,500	3,200	28.00%				25,100
5832	Returned Checks														
5835	Bad Debt Expense														
5838	Collection Services					30,000	10,000	-66.67%							10,000
5840	Interest - Current Debit														
5860	General Advertising					183,000	127,500	-30.33%	9,550	15,000	57.07%	1,000	6,235	523.50%	148,735
5861	Printing/Duplicating Services					3,000	8,000	166.67%	9,000	5,500	-38.89%	7,133	2,500	-64.95%	16,000
5869	Comp Ticket Expense						10,000								10,000
5870	Cash Over/Short														
5880	Taxes/Licenses/Permits					40,600	57,909	42.63%							57,909
5881	Sales Tax Expense														
5890	Other Services & Expenses					98,611	101,540	2.97%	5,000	4,000	-20.00%		120,784		226,324
5899	Contingencies Account - Budget Only								-5,796		-100.00%	-133,313	77,460	-158.10%	77,460
5899a	Unallocated Deductions/Additions														
	Subtotal 5800					688,431	647,049	-6.01%	23,888	30,300	26.84%	-124,930	232,229	-285.89%	909,578
59	INDIRECT COSTS														
5911	Indirect Cost Reimbursement					-275,511	-275,511					170,144		-100.00%	-275,511
5912	Transfer Out - Indr Cost (Expense)											110,358		-100.00%	
	Subtotal 5900					-275,511	-275,511					280,502		-100.00%	-275,511
	TOTAL 5000					7,852,351	10,120,917	28.89%	275,988	252,400	-8.55%	9,356,455	2,732,468	-70.80%	13,105,785
	TOTAL 1000 - 5000					20,190,587	23,145,909	14.64%	1,030,340	929,265	-9.81%	11,582,781	4,445,942	-61.62%	28,521,117
60	CAPITAL OUTLAY														
61	SITES & SITE IMPROVEMENT														
6120	Site Improvement					30,000	30,000								30,000
	Subtotal 6100					30,000	30,000								30,000
62	BUILDINGS														
6210	Buildings Construction						168,854								168,854
6211	Buildings Architect														
6212	Building Fees/Services														
6214	Buildings - Testing & Inspection														
6215	Additions to Buildings														
6215FA	Additions to Buildings														
6216	Bldg Cost of Purchase														
	Subtotal 6200						168,854								168,854
63	BOOKS - LIBRARY														
6310	Library Books												58,444		58,444
6311	Magazines & Periodicals														
	Subtotal 6300												58,444		58,444

DISTRICT OFFICE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2018	2019	2018	2019										
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					91,600	95,800	4.59%	8,000	3,000	-62.50%	102,000	13,357	-86.90%	112,157
6412FA Computer/Tech Equipment					132,072	356,260	169.75%	10,000	5,000	-50.00%		80,000		441,260
6413 Autos & Buses														
6414 Furniture					6,000	6,000					1,700		-100.00%	6,000
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					65,000	25,000	-61.54%							25,000
6419FA Other Equipment					5,000	5,000					56,026	60,000	7.09%	65,000
Subtotal 6410					299,672	488,060	62.86%	18,000	8,000	-55.56%	159,726	153,357	-3.99%	649,417
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					299,672	488,060	62.86%	18,000	8,000	-55.56%	159,726	153,357	-3.99%	649,417
6900 Capital Outlay Abatement														
TOTAL 6000					329,672	686,914	108.36%	18,000	8,000	-55.56%	159,726	211,801	32.60%	906,715
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt														
7110 Debt Reduction					935,000	1,055,000	12.83%							1,055,000
7111 Debt Interest & Other Charges					4,736,181	4,676,381	-1.26%							4,676,381
Subtotal 7100					5,671,181	5,731,381	1.06%							5,731,381
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out														
7205 Intrafund Transfers In					-25,568,732	-27,864,815	8.98%							-27,864,815
Subtotal 7200					-25,568,732	-27,864,815	8.98%							-27,864,815
73 TRANSFERS														
7312 Interfund - Out					255,000	255,000								255,000
7410 Other Transfers														
Subtotal 7300 & 7400					255,000	255,000								255,000
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.)														
(Excludes Salaries)														
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500														
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)														
Subtotal 7600														

DISTRICT OFFICE
2018-19 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	Change	CE Adopted Budget	CE Adopted Budget	%	Change	Restricted Adopted Budget	Restricted Adopted Budget	%	Change	Total
		Unrst	Unrst	Rest	Rest													
		2018	2019	2018	2019	2017-18	2018-19			2017-18	2018-19			2017-18	2018-19			2018-19
79	RESERVE FOR CONTINGENCIES																	
7910	Districtwide (minimum 5%)					26,983,521	25,480,329	-5.57%										25,480,329
7910	Contingencies (Banked Load, Vac. Accrual)						250,000											250,000
7910	Minor Emergencies (Colleges/District Office)									766,233	856,930	11.84%			3,117,214			3,974,144
7911	Student Development Reserves																	
7925	Expense Reserves																	
7921	Board Approved Carryover Funds																	
7921	Revolving Cash Funds																	
	Subtotal 7900					26,983,521	25,730,329	-4.64%		766,233	856,930	11.84%			3,117,214			29,704,473
	TOTAL 7000					7,340,970	3,851,895	-47.53%		766,233	856,930	11.84%			3,117,214			7,826,039
TOTAL EXPENDITURES, OTHER OUTGO						27,861,229	27,684,718	-0.63%		1,814,573	1,794,195	-1.12%		11,742,507	7,774,957	-33.79%		37,253,871
TOTAL EXPENDITURES, OTHER OUTGO																		
AND NET ENDING BALANCE		97.05	108.75	10.70	7.50	27,861,229	27,684,718	-0.63%		1,814,573	1,794,195	-1.12%		11,742,507	7,774,957	-33.79%		37,253,871

Kern Community College District									9/6/2018
2018-19 GU001 District Operations Budget Variance									
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	TOTAL
Projected 2018-19 -- Salary & Benefits	534,146	532,345	718,342	2,489,380	4,752,952	2,674,522	405,333	616,134	12,723,154
2018-19 Tentative Budget -- Salary & Benefits	522,463	529,605	714,340	2,476,880	4,727,217	2,665,341	403,107	613,217	12,652,171
Variance Increase/(Decrease)	11,683	2,740	4,002	12,500	25,735	9,181	2,226	2,917	70,983
Primary Variances									
									-
Increased ARC from 0.98% to 1.96%	3,096	3,497	4,979	15,951	31,461	16,052	2,840	3,722	81,597
Increased Chancellor's Salary/Benefits - 2.71% COLA	9,350								9,350
Decreased Workers Comp (1.20% to 1.026%)	(624)	(621)	(884)	(2,832)	(5,586)	(3,116)	(504)	(661)	(14,828)
Decrease to CalPERS (18.10% to 18.062%)	(139)	(135.59)	(93)	(619)	(1,220)	(614)	(110)	(144)	(3,074)
									-
									-
	11,683	2,740	4,002	12,500	24,655	12,322	2,226	2,917	73,045
Other:									-
									-
Change in CCA Negotiators & FTE from 1.0 to 1.10						(3,141)			(3,141)
Error in Tentative Budget Pivot Table (IT S/B should have been \$4,728,297)					1,080				1,080
									-
Variance Increase/(Decrease)	11,683	2,740	4,002	12,500	25,735	9,181	2,226	2,917	70,984
GU001 Non Labor & Debt Service & Temporary Labor	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	District Operations	Total
Projected 2018-19	799,500	28,250	581,994	7,930,077	6,530,540	571,400	314,500	339,789	17,096,050
2018-19 Tentative Budget	799,500	28,250	581,994	7,960,885	5,375,151	571,400	314,500	339,789	15,971,469
Variance Increase/(Decrease)	-	-	-	(30,808)	1,155,389	-	-	-	1,124,581
Adjust Prop/Liab/Student Insurance to Actual				(30,808)					
Total Proposed 2018-19 Adopted Budget	1,333,646	560,595	1,300,336	10,419,458	11,283,492	3,245,922	719,833	955,923	29,819,204
Net Change from Tentative Budget	11,683	2,740	4,002	(18,307)	1,181,124	9,181	2,226	2,917	1,195,564

Dept	Account	Account Description	2017 Actuals	2018 Actuals to date	2018 Adopted Budget (w/2/8/18 BOT ongoing)	2019 Adopted Budget	Variance Amount	Comments/Notes
Bus Svcs	2392	Non-Inst Students	22,658	9,674	14,500	12,500	(2,000)	
	2393	Class Non-Instr Overtime		1,994	351		0	
	2399	Cls Oth - Temp	12,644	11,457	15,000	0	(15,000)	Zero budget for temp labor
	4211	Non-Library/Magazines/Bks/Prdcls	0	0	1,000	200	(800)	
	4313	Non-Inst Supplies & Materials	10,077	25,658	33,000	36,900	3,900	Increase in cost of check printer toners
	4315	Maint & Repairs Supplies	0	0	500	300	(200)	
	5119	Oth Non-Inst Consulting Services	171,440	15,685	52,500	175,000	122,500	Bank Mobile (3rd party financial aid)
	5150	Cont Instruction	1,795				0	
	5220	Employee Travel	14,411	7,138	24,500	32,250	7,750	Grants management certification for Coordinators (in AUR)
	5220DT	Employee Travel DO	60	38	6,000	6,000	0	
	5230	Food/Meetings	535	514	1,000	1,800	800	
	5300	Institutional Dues/Memberships	2,905	1,095	5,200	3,000	(2,200)	
	5400	Comprehensive/Liab/Prpty/Auto Ins)	735,440	0	1,017,126	1,032,459	15,333	adj from tent. Insurance \$978,114.22 + Cyber Security Insurance policy \$54,345
	5406	Student Insurance	190,043	78,796	191,739	186,078	(5,661)	
	5407	Insurance Deductibles	7,340	2,500	7,137	7,500	363	
	5570	Pest Control			250	0	(250)	
	5602	Short Term Rental-Veh & Equip			110	0	(110)	
	5650	Software Licensing/Maintenance Svcs	2,526	42,891	56,450	50,000	(6,450)	Based on current year expenditures
	5700	Annual Fiscal Audit	68,100	76,941	70,000	80,000	10,000	Estimate - New RFP
	5731	Attorney Fees - Oth	11,043	8,900	6,050	5,000	(1,050)	
	5733	Legal Advertising	698	0	2,500	2,500	0	
	5740	Settlement Expense	213,840	3,500	3,500		(3,500)	
	5790	Other Professional Fees		230	230		(230)	
	5820	Postage/Express Overnight Svcs	225	20	220	200	(20)	
	5830	Bank Charges	279,413	89,884	185,000	185,000	0	
	5831	Credit Card Expense	21,994	13,689	15,000	21,900	6,900	Estimate cost of expense based on current year expense
	5835	Bad Debt Expense		390	390		(390)	
	5838	Collection Services	134	49	18,396	10,000	(8,396)	Based on current 3rd party vendor
	5860	General Advertising	4,429	242	2,000	2,000	0	
	5880	Taxes - Licenses & Permits	34,309	11,549	40,000	57,309	17,309	\$17,309 Cost of PBID
	5890	Other Services & Expenses	22,572	16,032	24,200	30,800	6,600	Document scanning - previously in Chancellor's Office budget
	6412	Computer/Technology Equipment	11,532	2,913	2,913		(2,913)	
	6413FA	Autos and Busses		8,061	8,061		(8,061)	
	6419FA	Other Equipment		9,572	9,572	5,000	(4,572)	
	7110	Debt Reduction	935,000	0	935,000	1,055,000	120,000	Increase in debt payment principle
	7111	Debt Interest & Other Charges	4,792,360	2,368,090	4,736,181	4,676,381	(59,800)	Decrease in debt payment interest
	7312	Interfund Transfers - Out	1,848,277	0	255,000	255,000	0	
Bus Svcs Total			9,417,792	2,805,859	7,740,224	7,930,077	189,853	
Chancellor/BOT	2399	Cls Oth - Temp		1,977	3,600		(3,600)	
	4313	Non-Inst Supplies & Materials	200	0	300		(300)	
	5118	Cont Security Services	2,155	1,275	4,000	4,500	500	
	5119	Oth Non-Inst Consulting Services	133,165	55,034	130,000	155,000	25,000	Consulting
	5220	Employee Travel	48,702	10,415	55,000	50,000	(5,000)	
	5300	Institutional Dues/Memberships	147,110	155,097	147,000	160,000	13,000	Cost Incr in memberships
	5650	Software Licensing/Maintenance Svcs	0	41	30,000	30,000	0	
	5720	Trustee Election	350,329	0	65,000	350,000	285,000	Trustee election year
Chancellor/BOT Total			681,662	223,839	434,900	799,500	364,600	
District Oper	2393	Class Non-Instr Overtime	2,927	0	2,000	2,000	0	
	2399	Cls Oth - Temp	3,999	1,977	20,000		(20,000)	
	4211	Non-Library/Magazines/Bks/Prdcls	2,626	2,630	3,200	3,200	0	
	4313	Non-Inst Supplies & Materials	34,772	14,464	59,000	54,000	(5,000)	
	4321	Fuel - Lubricants	3,513	3,259	4,500	3,000	(1,500)	
	5119	Oth Non-Inst Consulting Services	18,347	28,231	25,000	35,000	10,000	
	5220	Employee Travel	952	0	63,500	53,500	(10,000)	
	5230	Food/Meetings	5,642	4,144	8,000	10,000	2,000	
	5530	Light - Electricity	144,255	110,027	155,000	175,000	20,000	Cost increase

Dept	Account	Account Description	2017 Actuals	2018 Actuals to date	2018 Adopted Budget (w/2/8/18 BOT ongoing)	2019 Adopted Budget	Variance Amount	Comments/Notes
	5540	Water - Sanitation	7,358	5,138	8,000	8,000	0	
	5550	Disposal Services	1,725	901	3,500		(3,500)	
	5570	Pest Control	695	632	1,000	1,000	0	
	5590	Other Utilities	7,645	5,734	8,500	8,500	0	
	5602	Short Term Rental-Veh & Equip	0	0	300		(300)	
	5608	Oper/Lease Cntrcts-ie Cars-Copiers	7,873	5,899	15,000	1,000	(14,000)	
	5650	Software Licensing/Maintenance Svcs	5,826	5,664	8,900	9,000	100	
	5671	Equip Maint Agreements	2,047	1,307	3,800	3,500	(300)	
	5681	Grounds Maintenance	12,279	6,155	10,000	10,000	0	
	5683	Building Maintenance	45,352	19,434	55,000	55,000	0	
	5684	Vehicle Repairs & Maintenance	1,488	626	5,500	5,000	(500)	
	5686	Oth Equipment Maint Agreements	37,141	22,873	49,000	50,500	1,500	
	5820	Postage/Express Overnight Svcs	74,794	42,129	90,000	45,000	(45,000)	Decrease due to implementation of 3rd party student refund processing
	5861	Printing/Duplicating Service	(701)	0	3,000	3,000	0	
	5880	Taxes - Licenses & Permits	(15)	15	100	100	0	
	5890	Other Services & Expenses	7,769	0	15,000	15,000	0	
	5911	Indirect Cost(Reimbursement)	(2,678)	0	(275,511)	(275,511)	0	
	6120	Site Improvement	14,611	29,282	30,000	30,000	0	
	6412FA	Computer/Tech Equipment	0	0	4,000	4,000	0	
	6414	Furniture	1,089	0	6,000	6,000	0	
	6419	Other Equipment	36,977	25,973	65,000	25,000	(40,000)	
District Oper Total			478,309	336,493	446,289	339,789	(106,500)	
Ed Svcs								
	2392	Non-Inst Students	335			0	0	
	2394	Non-Admin Non-Instr Prof Expt	0	0	6,300	6,300	0	
	4211	Non-Library/Magazines/Bks/Prdcs	347	0	1,800	1,800	0	
	4310	Inst Supplies & Materials	0	136	3,500	3,500	0	
	4313	Non-Inst Supplies & Materials	3,817	827	8,200	8,200	0	
	5119	Oth Non-Inst Consulting Services	17,323	4,963	59,700	27,000	(32,700)	
	5150	Cont Instruction	439,688	234,098	468,281	468,281	0	
	5209	Non-Employee Travel	303	0	350	350	0	
	5212	Student Travel		72			0	
	5220	Employee Travel	16,402	26,253	59,032	33,000	(26,032)	
	5230	Food/Meetings	3,420	1,814	4,250	4,250	0	
	5300	Institutional Dues/Memberships	600	1,295	2,400	2,400	0	
	5650	Software Licensing/Maintenance Svcs	0	0	5,787	2,000	(3,787)	
	5790	Other Professional Fees	802	500	675	675	0	
	5861	Printing/Duplicating Services		203			0	
	6412	Computer/Technology Equipment	5,565	2,811	5,200	3,700	(1,500)	
	7312	Interfund Transfers - Out				20,538	20,538	Benefits not covered by Endowment Grant
Ed Svcs Total			488,602	272,971	625,475	581,994	(43,481)	
HR								
	1419	Acad Emp - Non-Inst Non Cont	10,500	0	9,000	9,000	0	
	2392	Non-Inst Students	13,725	1,223	17,000	17,000	0	
	2393	Class Non-Instr Overtime	239	739	5,500	5,500	0	
	2394	Non-Admin Non-Instr Prof Expt	0	0	5,000	0	(5,000)	
	2399	Cls Oth - Temp	86,019	16,313	24,000	24,000	0	
	4312	All Computer Software	0	492	1,500	0	(1,500)	
	4313	Non-Inst Supplies & Materials	14,502	33,035	45,000	41,500	(3,500)	
	5119	Oth Non-Inst Consulting Services	142,983	122,652	128,000	177,000	49,000	Organizational Review/Lean Six Sigma/move Risk Mgt to HR
	5209	Non-Employee Travel	909	0	5,000	3,000	(2,000)	
	5220	Employee Travel	26,533	20,539	18,200	40,900	22,700	Conference & travel needs of staff/move Risk Mgt to HR
	5230	Food/Meetings	1,532	1,277	1,000	3,500	2,500	Food at negotiations/move Risk Mgt to HR
	5300	Institutional Dues/Memberships	415	1,375	2,790	10,260	7,470	Annual cost of CODESP membership/move Risk Mgt to HR
	5560	Hazardous Waste Disposal	0	0	2,000	5,000	3,000	Increased costs
	5650	Software Licensing/Maintenance Svcs				5,000	5,000	Move Risk Mgt to HR
	5684	Vehicle Repairs & Maintenance			220		(220)	
	5810	Fingerprinting Services	37,247	29,143	30,000	60,000	30,000	Incr due to addl costs aligned with legal requirements

Dept	Account	Account Description	2017 Actuals	2018 Actuals to date	2018 Adopted Budget (w/2/8/18 BOT ongoing)	2019 Adopted Budget	Variance Amount	Comments/Notes
	5813	Physical Examinations/Tests	31,419	16,699	13,000	20,000	7,000	Continued underestimation in prior years
	5860	General Advertising	188,294	48,645	170,000	120,000	(50,000)	
	5861	Printing/Duplicating Service	0	1,255		5,000	5,000	CSEA contract printing
	5890	Other Services & Expenses	146,933	18,552	35,118	22,740	(12,378)	
	6412FA	Computer/Tech Equipment				2,000	2,000	Move Risk Mgt to HR
HR Total			701,250	311,940	512,328	571,400	59,072	
IR	4211	Non-Library/Magazines/Bks/Prdcls	0	0	250	250	0	
	4313	Non-Inst Supplies & Materials		88	1,000	1,000	0	
	5119	Oth Non-Inst Consulting Services	1,463	1,652	11,000	11,000	0	
	5220	Employee Travel	2,180	2,848	9,000	9,000	0	
	5230	Food/Meetings	0	0	200	200	0	
	5300	Institutional Dues/Memberships	140	500	1,050	1,050	0	
	5650	Software Licensing/Maintenance Svcs	2,655	0	2,750	2,750	0	
	6412	Computer/Technology Equipment	2,149	0	3,000	3,000	0	
IR Total			9,326	5,088	28,250	28,250	0	
IT	2393	Class Non-Inst Overtime	7,186	3,838	13,000	13,000	0	
	4211	Non-Library/Magazines/Bks/Prdcls	560	212	2,020	1,000	(1,020)	
	4312	All Computer Software	0	0	500	500	0	
	4313	Non-Inst Supplies & Materials	33,400	16,208	24,876	16,650	(8,226)	Telephones for employee growth
	5119	Oth Non-Inst Consulting Services	575,618	492,515	1,559,276	1,011,989	(22,000)	One charge not showing up on account, used free CCCTC service last year instead of external vendor;
							(637,808)	Doc Imaging, Portal, Banner Data Defense, EMS scheduling mostly done in 17/18. Some carry-over will be needed.
							141,321	+150K for Strategic Cloud Consulting
							4,500	Video Classroom Tune-ups (BC, CC), Telephone Move-Add-Change
							(33,300)	Vendor assistance
								No budget in IT-Security Mgmt in 18-19
	5220	Employee Travel	90,886	76,846	468,147	225,200	(242,947)	CISOA Certification; Ellucian Live: Banner Training, Cloud/Customer Support Training
	5230	Food/Meetings	622	1,279	1,672		(1,672)	
	5300	Institutional Dues/Memberships	40,776	32,598	33,450	34,090	640	Incr in Educause and Gartner fees
	5581	Telephone Services	9,754	7,724	12,399	14,899	2,500	Carrier (AT&T) increases in Telephone Service Charges.
	5583	Data Communication Services	67,483	58,238	132,874	122,820	(10,054)	Decommissioned DO and Delano AT&T WAN circuits
	5603	Rental of Facilities	8,508	8,678	8,679	9,000	321	
	5650	Software Licensing/Maintenance Svcs	1,336,528	1,468,473	1,905,271	2,110,598	205,327	Purchased new Endpoint Security Software in 2017, +30K Microsoft O365 Client Advance Security Client
								Contractual Increases, Oracle Licensing True-up, ODI
								Microsoft (annual increase) + AMAG contract (card access software)
								+130K District-wide Backup Software Renewal, +42K Wi-Fi Analytics, +75K O365 Backup Software, +17K Em+I:terg Comm Software
	5652	IT Cloud Services	89,346	153,815	477,539	1,135,716	658,177	Ellucian AHS, Oracle HOSAL
	5685	Computer Hardware Maint Agreements	218,804	108,825	187,256	264,055	76,799	+70K Phone System Maint, +12K Network Router Maint
	5686	Oth Equipment Maint Agreements	14,851	11,845	16,907	15,516	(1,391)	
	5691	Other Maintenance Contracts	11,718	9,765	11,718	11,718	0	
	5731	Attorney Fees - Oth	0	0	500	500	0	
	5860	General Advertising	19,550	3,173	10,000	5,000	(5,000)	Recruiting; milestones
	5880	Taxes - Licenses & Permits	264	0	500	500	0	
	5890	Other Services & Expenses	21,137	12,227	36,671	26,000	(10,671)	No budget in IT-Security Mgmt in 18-19
	6412	Computer/Technology Equipment	48,772	26,934	91,500	75,300	(16,200)	
	6412FA	Computer/Tech Equipment	381,112	48,174	137,271	281,100	143,829	+100K BC Disk Storage (SAN) Refresh, +40K DO SAN Disks, +40K CC and BC Remote Site Servers, +50K Video Bridge/Scheduler.
						1,155,389	1,155,389	PO's rolled from 17-18 to 18-19 (Chargebacks occurred in 17-18)
	6419	Other Equipment	464				0	
IT Total			2,977,340	2,541,367	5,132,026	6,530,540	1,398,514	

Dept	Account	Account Description	2017 Actuals	2018 Actuals to date	2018 Adopted Budget (w/2/8/18 BOT ongoing)	2019 Adopted Budget	Variance Amount	Comments/Notes
Legal	4211	Non-Library/Magazines/Bks/Prdcls	18,874	2,579	30,000	20,000	(10,000)	
	4313	Non-Inst Supplies & Materials				0	0	
	5119	Oth Non-Inst Consulting Services	17,694	7,170	75,000	50,000	(25,000)	
	5220	Employee Travel	24,915	12,631	50,000	30,000	(20,000)	
	5230	Food/Meetings	234	50	1,000	1,000	0	
	5300	Institutional Dues/Memberships	6,540	5,420	10,000	9,000	(1,000)	
	5400	Comprehensive/Liab/Prpty/Auto Ins			0	0	0	
	5407	Insurance Deductibles	0	0	2,000	2,000	0	
	5650	Software Licensing/Maintenance Svcs	180	90	25,664	2,000	(23,664)	
	5731	Attorney Fees - Oth	341,823	287,318	158,596	200,000	41,404	Rising costs of outside counsel
	7910	Unrestricted Reserve				0	0	
	5820	Postage/Express Overnight Svcs				0	0	
	5860	General Advertising	0	51	1,000	500	(500)	
	6412FA	Computer/Tech Equipment		52,199	10,744	0	(10,744)	
Legal Total			410,261	367,508	364,004	314,500	(49,504)	
Grand Total			15,164,542	6,865,065	15,283,496	17,096,050	1,812,554	

SPECIAL FUNDS

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Associated Student Body Funds

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

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Student Representation Fee Funds

	Budget 2017-18	Bakersfield 2018-19	Cerro Coso 2018-19	BUDGET 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	74,047	97,781	6,122	103,903	29,856	40.32%
INCOME						
8884 Student Fees	57,500	54,000	7,500	61,500	4,000	6.96%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$131,547	\$151,781	\$13,622	\$165,403	\$33,856	25.74%
EXPENDITURES						
2000 Staff	-	12,000		12,000	12,000	0.00%
3000 Benefits	-	144		144	144	0.00%
4000 Supplies	2,000	1,456		1,456	(544)	-27.20%
5000 Services & maintenance	52,000	40,400	7,500	47,900	(4,100)	-7.88%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	3,500			-	(3,500)	-100.00%
TOTAL EXPENDITURES	57,500	54,000	7,500	61,500	4,000	6.96%
ENDING BALANCE, JUNE 30	74,047	97,781	6,122	103,903	29,856	40.32%
TOTAL EXPENDITURES & ENDING BALANCE	\$131,547	\$151,781	\$13,622	\$165,403	\$33,856	25.74%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Student Center Funds

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

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Student Financial Aid Fund

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1	900	340,293	339,393	37710.34%
TOTAL BEGINNING BALANCE	\$ 900	\$ 340,293	\$ 339,393	37710.34%
INCOME			-	
CAL Grants	4,834,880	4,834,880	-	
PELL	38,389,848	42,155,710	3,765,862	9.81%
SEOG	475,195	624,088	148,893	31.33%
Federal Stafford Loans	3,000,000	3,000,000	-	
FWS	581,625	612,845	31,220	5.37%
FTSSG	1,604,166	1,428,632	(175,534)	-10.94%
CA Completion		465,000	465,000	
One-Time Dreamer		125,875	125,875	
TOTAL INCOME & BEGINNING BALANCE	\$ 48,886,614	\$ 53,587,323	\$ 4,285,368	8.77%
EXPENDITURES				
Student Financial Aid	48,885,714	53,247,030	4,361,316	8.92%
Miscellaneous Expenditures	-		-	
TOTAL EXPENDITURES	48,885,714	53,247,030	4,361,316	8.92%
ENDING BALANCE, JUNE 30	900	340,293	(75,948)	-8438.66%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 48,886,614	\$ 53,587,323	\$ 4,285,368	8.77%

KERN COMMUNITY COLLEGE DISTRICT
2018-19 Enterprise Funds

	Budget 2017-18	Bakersfield 2018-19	Cerro Coso 2018-19	Porterville 2018-19	DO 2018-19	BUDGET 2018-19	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	688,952	643,331				674,110	(14,842)	-2.15%
INCOME								
8840 Sales	1,988,671	1,604,747		252,500		1,857,247	(131,424)	-6.61%
8860 Interest								
8982 Intrafund Transfer	17,285	71,044			17,285	88,329		
Total Income & Beginning Balance	\$2,694,908	\$2,319,122		\$252,500	\$17,285	\$2,619,686	(\$146,266)	-5.43%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	727,371	630,597			11,046	641,643	(85,728)	-11.79%
3000 Benefits	396,434	392,377			6,238	398,615	2,181	0.55%
4000 Supplies	748,325	574,618		168,825		743,443	(4,882)	-0.65%
5000 Services and Maintenance	126,326	67,000		83,675		150,675	24,349	19.27%
6000 Capital Outlay	8,000	11,200				11,200	3,200	40.00%
7000 Transfers								
Total Expenditures	2,006,456	1,675,791		252,500	17,285	1,945,576	(60,880)	-3.03%
ENDING BALANCE, JUNE 30	688,452	643,331				674,110	(85,385)	-12.40%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,694,908	\$2,319,122		\$252,500	\$17,285	\$2,619,686	(\$146,266)	-5.43%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 8,578,214	\$ 8,578,214	\$ -	0.00%
INCOME				
State Income				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39	-	-	-	
8651 Community College Constr Act	-	-	-	
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	107,000	-	(107,000)	-100.00%
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	3,770,466	2,970,791	(799,675)	-21.21%
8989 Transfer In/from Reserve-Bud Only	-	-	-	
Total Income	3,877,466	2,970,791	(906,675)	-23.38%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 12,455,680.00	\$ 11,549,005	\$ (906,675)	-7.28%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-	-	-	
5XXX Services	-	143,287	143,287	
6100 Sites and Site Improvement	-	-	-	
6200 Buildings	3,877,466	2,827,503	(1,049,963)	-27.08%
6400 Equipment	-	-	-	
7201 Intrafund Transfers Out	-	-	-	
7312 Interfund Transfer	-	-	-	
Total Expenditures	3,877,466	2,970,791	(906,675)	-23.38%
ENDING BALANCE, JUNE 30	8,578,214	8,578,214	-	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 12,455,680	\$ 11,549,005	\$ (906,675)	-7.28%

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

	Budget 2017-18	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 40,068,733	\$ 35,115,295	\$ (4,953,439)	-12.36%
INCOME				
Local Income				
8881 Other				
8860 Interest	19,897	152,430	132,533	666.10%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	25,294,826	27,555,510	2,260,684	8.94%
Total Income	25,314,723	27,707,941	2,393,218	9.45%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 40,088,630	\$ 35,267,725	\$ (4,820,905)	-12.03%
EXPENDITURES				
2100 Classified Salaries	588,927	244,994	(343,933)	-58.40%
23XX Profesional Experts	-	-	-	
3XXX Benefits	241,998	114,302	(127,696)	-52.77%
4XXX Materials, Supplies, Consultants	11,868	396	(11,472)	-96.66%
5XXX Services	430,871	108,323	(322,549)	-74.86%
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	24,035,000	27,236,614	3,201,614	13.32%
64XX Equipment	1,656	3,313	1,657	100.07%
7312 Interfund Transfer Out				
Total Expenditures	25,310,320	27,707,941	2,397,621	9.47%
ENDING BALANCE, JUNE 30	14,778,310	7,559,784	(7,218,526)	-48.85%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 40,088,630	\$ 35,267,725	\$ (4,820,905)	-12.03%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 13,867,523	\$ 14,870,994	\$ 1,003,471	7%
INCOME				
Local Income				
8671 Property Tax	107,062	86,514	(20,548)	-19.19%
8860 Interest	74,218	102,352	28,134	37.91%
8811 Specific Taxes	13,307,565	12,210,023	(1,097,542)	-8.25%
8812 Tax Allocation Supplemental	279,927	187,709	(92,218)	-32.94%
8813 Tax Allocation Unsecured	874,928	1,152,073	277,145	31.68%
8819 Specific Taxes	7,726	4,621	(3,105)	-40.19%
8941 Bond Proceeds			-	
Interfund Transfers				
Total Income	14,651,426	13,743,292	(887,586)	-6%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 28,518,949	\$ 28,614,286	\$ 115,885	0%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-	-	-	
5830 Bank Charges	3,500	3,190	(310)	-8.86%
5890 Other Services	26,635	31,500	4,865	18.27%
7110 Principle Payment	8,965,000	9,620,000	655,000	7.31%
7111 Debt Interest & Other	5,656,291	4,088,702	(1,567,589)	-27.71%
7322 Interfund Transfers			-	
	14,651,426	13,743,392	(908,034)	-6%
NET ENDING BALANCE, JUNE 30	13,867,523	14,870,894	1,023,919	7%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 28,518,949	\$ 28,614,286	\$ 115,885	0%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 40,000,000	\$ 28,016,761	\$ (11,983,239)	0.00%
INCOME				
Local Income				
8881 Other				
8860 Interest	800,000	298,062	(501,938)	-62.74%
8890 Other Local Income			-	
8941 Bond Proceeds		71,230,000	71,230,000	0.00%
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	11,227,434		(11,227,434)	0.00%
Total Income	12,027,434	71,528,062	59,500,628	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 40,800,000	\$ 99,544,823	\$ 47,517,389	0.00%
EXPENDITURES				
2100 Classified Salaries	264,590	497,411	232,821	87.99%
23XX Profesional Experts	-		-	0.00%
3XXX Benefits	108,724	230,037	121,313	111.58%
4XXX Materials, Supplies, Consultants	5,332	804	(4,528)	-84.92%
5XXX Services	2,037,374	5,920,768	3,883,394	190.61%
61XX Sites and Site Improvement	-		-	0.00%
62XX Buildings	9,611,414	55,800,229	46,188,815	480.56%
64XX Equipment	-	6,727	6,727	0.00%
7312 Interfund Transfer Out				
Total Expenditures	12,027,434	62,455,975	50,428,541	0.00%
ENDING BALANCE, JUNE 30	28,772,566	37,088,847	8,316,281	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 40,800,000	\$ 99,544,823	\$ 58,744,823	0.00%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 2,974,708	\$ 19,450,552	\$ 16,475,844	554%
INCOME				
Local Income				
8671 Property Tax	1,139,708	18,284,345	17,144,637	1504%
8860 Interest	-	181,655	181,655	
8811 Specific Taxes	-	-	-	
8812 Tax Allocation Supplemental	-	-	-	
8813 Tax Allocation Unsecured	-	-	-	
8819 Specific Taxes	-	-	-	
8941 Bond Proceeds	-	-	-	
Interfund Transfers				
Total Income	1,139,708	18,466,000	181,655	16%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 4,114,416	\$ 37,916,552	\$ 16,657,499	405%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-	-	-	
5830 Bank Charges	-	-	-	
5890 Other Services	-	26,000	26,000	
7110 Principle Payment	-	16,850,000	16,850,000	
7111 Debt Interest & Other	1,139,708	1,590,000	450,292	40%
7322 Interfund Transfers	-	-	-	
	1,139,708	18,466,000	17,326,292	1520%
NET ENDING BALANCE, JUNE 30	2,974,708	19,450,552	(668,793)	-22%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 4,114,416	\$ 37,916,552	\$ 16,657,499	405%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 6,555,157	\$ 3,879,867	\$ (2,675,290)	-40.81%
INCOME				
Local Income				
8860 Interest	67,144	45,090	(22,054)	-32.85%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	6,437,856	321,850	(6,116,006)	-95.00%
Total Income	6,505,000	366,940	(6,138,060)	-94.36%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 6,622,301	\$ 3,924,957	\$ (8,813,350)	-133.09%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	5,000	-	(5,000)	-100.00%
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	6,500,000	366,940	(6,133,060)	-94.35%
64XX Equipment		-	-	
Total Expenditures	6,505,000	366,940	(6,138,060)	-94.36%
ENDING BALANCE, JUNE 30	117,301	3,558,017	3,440,716	2933.24%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 6,622,301	\$ 3,924,957	\$ (2,697,344)	-40.73%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$1,171,425	\$1,248,663	\$77,238	6.59%
INCOME				
Local Income				
8860 Interest	3,550	10,150	6,600	185.92%
8819 Specific Taxes	1,522,277	1,536,666	14,389	0.95%
8941 Other				
Total Income	1,525,827	1,546,816	20,989	1.38%
TOTAL NET BEGINNING BALANCE & INCOME	\$2,697,252	\$2,795,478	\$98,226	3.64%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services				
5830 Bank Charges	2,500	2,090	(410)	-16.40%
6200 Buildings				
6400 Equipment				
7110 Principle Payment	875,000	955,000	80,000	9.14%
7111 Debt Interest & Other	648,327	589,726	(58,601)	-9.04%
Total Expenditures	1,525,827	1,546,816	20,989	1.38%
NET ENDING BALANCE, JUNE 30	1,171,425	1,248,663	77,238	6.59%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,697,252	\$2,795,478	\$98,226	3.64%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$12,326,999	\$12,222,857	(\$104,142)	-0.84%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	162,679	125,000	(37,679)	-23.16%
8860AB Unrealized Gains & Losses				
8989AB Carryover Funds Budget Only	2,571,931	2,609,610	37,679	1.47%
Total Income	2,734,610	2,734,610		
TOTAL NET BEGINNING BALANCE & INCOME	\$15,061,609	\$14,957,467	(\$104,142)	-0.69%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,729,110	2,729,110		
5830 Bank Charges	5,500	5,500		
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,734,610	2,734,610		
NET ENDING BALANCE, JUNE 30	9,755,068	9,613,247	(104,142)	-1.07%
TOTAL EXPENDITURES & ENDING BALANCE	\$12,489,678	\$12,347,857	(\$104,142)	-0.83%

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

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

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 303,876	\$ 302,088	\$ (1,788)	-0.59%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	358,513	370,013	11,500	3.21%
8860 Interest				
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	358,513	370,013	11,500	3.21%
TOTAL NET BEGINNING BALANCE & INCOME	\$662,389	\$672,100	\$9,711	1.47%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	5,000		
5890 Other Services				
7110 Principle Payment	100,000	115,000	15,000	15.00%
7111 Debt Interest & Other	253,513	250,013	(3,501)	-1.38%
7312 Interfund Transfers				
Total Expenditures	358,513	370,013	11,500	3.21%
NET ENDING BALANCE, JUNE 30	303,876	302,088	(1,788)	-0.59%
TOTAL EXPENDITURES & ENDING BALANCE	\$662,389	\$672,100	\$9,711	1.47%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ -	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfer	623,705	365,013	(258,693)	-41.48%
Total Income	623,705	365,013	(258,693)	-41.48%
TOTAL NET BEGINNING BALANCE & INCOME	\$623,705	\$365,013	(\$258,693)	-41.48%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	623,705	365,013	(258,693)	-41.48%
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
5895 Prior Period Adjustments				
7110 Principle Payment				
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures	623,705	365,013	(258,693)	-41.48%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$623,705	\$365,013	(\$258,693)	-41.48%

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

	Budget 2017-18	Budget 2018-19	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 0	\$ 0	\$ 0	100.00%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfers in	195,775	195,775	0	0.00%
Total Income	195,775	195,775	0	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$195,775	\$195,775	\$0	0.00%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	148,645	148,645		
7111 Debt Interest & Other	47,130	47,130		
7312 Interfund Transfers				
Total Expenditures	195,775	195,775		
NET ENDING BALANCE, JUNE 30	0	0	0	100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$195,775	\$0	0.00%

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

Revised
9/6/2018

	Budget 2017-18	Bakersfield Budget 2018-19	Cerro Coso Budget 2018-19	Porterville Budget 2018-19	DO Budget 2018-19	Budget 2018-19	Revised Budget Difference	% Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	54,598					275,719	221,121	405.00%
INCOME							0	
8190 Other Federal Revenue	393,908	445,341	80,391	30,000		555,732	161,824	41.08%
8621 Children's Center	3,123,880	1,447,024	1,035,340	426,308		2,908,672	(215,208)	-6.89%
8860 Interest	0					0	0	0.00%
8871 Fees	0					0	0	0.00%
8901 Other	0					0	0	0.00%
8981 Interfund Transfers In	180,138		14,645	142,688		157,333	(22,805)	-12.66%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,752,524	1,892,365	1,130,375	598,997	-	3,897,456	144,932	3.86%
1000 Certificated Salaries	0		0			0	0	0.00%
2000 Classified Salaries	2,283,012	939,950	710,901	340,063		1,990,914	(292,098)	-12.79%
3000 Benefits	960,159	548,164	314,007	225,432		1,087,603	127,444	13.27%
4000 Supplies	309,445	28,816	40,848	25,335		94,999	(214,446)	-69.30%
5000 Services and Maintenance	138,474	357,435	64,619	1,330		423,384	284,910	205.75%
6000 Site Improvement/Equipment	25	18,000		25		18,025	18,000	72000.00%
7000 Other Outgo	6,811			6,811		6,811	0	0.00%
7201 Intrafund Transfers	0					0	0	0.00%
7312 Intrafund Transfers							0	0.00%
TOTAL EXPENDITURES	3,697,926	1,892,365	1,130,375	598,996	0	3,621,737	(76,189)	-2.06%
ENDING BALANCE, JUNE 30	54,598	0	0	0	0	275,720	221,122	405.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,752,524	\$1,892,365	\$1,130,375	\$598,997	\$0	\$3,897,456	\$144,932	3.86%