

Kern Community College District 2007-2008 Adopted Budget

OCTOBER 4, 2007

BC

Bakersfield
COLLEGE



Kern Community College District

Summary of California Community College System Budget

- Total System Budget \$6.8 billion
- Ongoing funds increased \$318 million dollars (5.7%)
- One-time funds decreased <\$207> million (-78%)

Kern Community College District

Summary of KCCCD Adopted Budget

- General Fund Beginning Balance increased \$3.1 million
- General Fund ongoing revenue budget increased \$6.7 million
- General Fund expenditures and ending balance increased \$9.8 million
- Unrestricted ending fund balance projected to be \$8.3 million

Kern Community College District

	A	B	C	D	E	F
2	General Fund Comparison of 2006-07 Adopted and 2007-08 Adopted Budget					
3	Unrestricted & Restricted Programs					
4	District Total					
5						
6	General Fund	2007/08 Tentative Budget	2007/08 Adopted Budget	2006/07 Adopted Budget	Change Inc/(Dec)	Percent Change
7	Beginning Balance -- District-wide	7,759,012	7,759,012	5,713,430	2,045,582	36%
8	Beginning Balance -- District Mandatory Reserves College/DO	3,175,195	1,868,177	844,273	1,023,904	121%
9	Beginning Balance	10,934,207	9,627,189	6,557,703	3,069,486	47%
10						
11	Revenue					
12	Federal	4,636,293	4,467,521	5,424,672	(957,151)	-18%
13	State	63,684,344	67,466,912	63,621,392	3,845,520	6%
14	Local	47,554,209	51,084,730	47,238,813	3,845,917	8%
15	Allocation to Colleges				-	N/A
16	Total	115,874,846	123,019,163	116,284,877	6,734,286	6%
17						
18	Expenditures					
19	Academic Salaries	45,917,443	49,249,147	43,794,977	5,454,170	12%
20	Classified & Other Non-Academic Salaries	23,381,390	23,370,774	21,664,319	1,706,455	8%
21	Employee Benfits	24,482,001	24,032,544	23,764,894	267,650	1%
22	Supplies & Materials	2,688,385	2,946,488	2,815,537	130,951	5%
23	Services/Utilities/Operating Expense	16,775,327	17,290,611	18,143,539	(852,928)	-5%
24	Capital	3,099,985	4,022,632	2,289,290	1,733,342	76%
25	Other Outgo/Contingencies/Reserves	2,705,510	3,458,635	5,141,294	(1,682,659)	-33%
26	Total	119,050,041	124,370,831	117,613,850	6,756,981	6%
27						
28	Ending Balance	7,759,012	8,275,521	5,228,730	3,046,791	58%
29						
30	Staff Changes (FTE)					
31	Regular Faculty	363.79	360.69	378.47	(17.78)	-5%
32	Adjunct Faculty	312.70	382.66	276.44	106.22	38%
33	Overload	30.42	31.81	32.58	(0.77)	-2%
34	Other	13.28	18.99	14.06	4.93	35%
35						
36	Regular Classified Staff	382.78	381.75	393.97	(12.22)	-3%
37	Students	49.33	65.14	45.71	19.43	43%
38						
39	Educational Administrators	27.60	28.40	27.98	0.42	2%
40	Classified Management	44.50	43.00	34.50	8.50	25%
41						
42	Total	1,224.40	1,312.44	1,203.71	108.73	9%
43						
44	Overtime & Other Classified Salary Expenditures					
45	Overtime	95,654	\$ 113,666	\$ 54,654	\$ 59,012	108%
46	Other	722,922	\$ 962,802	\$ 739,259	\$ 223,543	30%

Kern Community College District

	A	B	C	D	E	F	G	H	I
2	2007-08 Adopted Budget								
3	Analysis of Allocation Changes Adopted vs Tentative Budget								
4									
5		Bakersfield	Cerro Coso	Porterville	District Office	District-wide	Regulatory	Reserves	Total
6	Tentative Budget Allocation	48,723,417	15,628,462	14,633,731	734,997	9,063,851	7,380,642	7,759,012	103,924,112
7									
8	Changes to Base Operating Allocations	0	0	0					0
9									
10	Changes to FTES Allocations								
11	Base FTES Allocation Error Impact	610,763	(325,789)	(284,975)					(0)
12	Base FTES Impact of Eliminating Deficit Factor	536,248	130,624	132,895					799,767
13									
14	COLA	114,218	7,495	9,509					131,222
15									
16	FTES Growth	2,678,732	0	1,182					2,679,915
17									
18	FTES Decline	0	(139,610)	0					(139,610)
19	FTES Decline Stability	0	139,610	0				(139,610)	0
20									
21	Other Changes in Revenue (WESTEC & Lottery income)	94,060	22,219	22,523					138,802
22									
23	Increase in Reserves to Move Toward 10% Target	(444,148)	(104,627)	(107,344)				656,119	0
24									
25	Change in District Charge Backs								
26	Cost shift Impact due to Growth/Decline In FTES	(365,360)	235,561	129,800					1
27	District-wide Economic Development Study	(72,432)	(17,063)	(17,506)		107,000			0
28	IT Help Desk Enhancement	(29,398)	(6,925)	(7,105)		43,428			0
29	Weill Institute Tel-Tec Maintenance Agreement	(10,154)	(2,392)	(2,454)	15,000				0
30	Microfilming Costs (reduction of storage)	(6,769)	(1,595)	(1,636)	10,000				0
31	Leadership Academy	(23,693)	(5,581)	(5,726)		35,000			0
32	Communications and Governmental Affairs Officer	(61,990)	(14,603)	(14,982)		91,575			0
33									
34	Net Allocation Changes	3,020,078	(82,675)	(145,819)	25,000	277,003	0	516,509	3,610,096
35									
36	Draft Adopted Budget Allocations	51,743,495	15,545,787	14,487,912	759,997	9,340,854	7,380,642	8,275,521	107,534,208

Kern Community College District

FTES Restoration Analysis

	Bakersfield	Cerro Coso	Porterville	WESTEC	Total	Pct.
2004-05 Final	12,272.29	3,307.14	3,186.29		18,765.72	
2005-06 Final (Note 1)	11,712.88	2,955.00	2,962.69	-	17,630.57	
Decline	(559.41)	(352.14)	(223.60)	-	(1,135.15)	-6.05%
2006-07 Final 320	12,320.08	2,902.22	2,977.58	87.71	18,287.59	
2006-07 Restoration	607.20	(52.78)	14.89	87.71	657.02	3.50%
Remaining Restoration FTES					478.13	2.55%

Kern Community College District

Compliance Tests

- **Projected 2007- 08 50% Law Calculation –
50.66%**
- **Fall 2006 Full Time Faculty 386.60**
- **Less FTFO - 368.80**
- **Faculty MOU - 3.0**
- **Difference + 14.80**

Kern Community College District

Compliance Tests

- **General Unrestricted Fund Salaries & Benefits Goal less than 80%. Projected 76.80%**
- **Unrestricted District-wide Budgeted Reserve = 8.0%**
- **2006-07 Projected District-wide Reserve 8.16%**
- **2007-08 Target 8.66% to move towards goal of 10%**

Kern Community College District

	A	B	C	D	E	F
2	General Fund Comparison of 2006-07 Adopted and 2007-08 Adopted Budget					
3	Unrestricted & Restricted Programs					
4	District Office, District wide, Regulatory and Reserves					
5						
6	General Fund	2007/08 Tentative Budget	2007/08 Adopted Budget	2006/07 Adopted Budget	Change Inc/(Dec)	Percent Change
7	Beginning Balance -- District-wide	7,759,012	7,759,012	5,713,430	2,045,582	36%
8	Beginning Balance -- District Mandatory Reserves College/DO	373,976	220,204	144,183	76,021	53%
9	Beginning Balance	8,132,988	7,979,216	5,857,613	2,121,603	36%
10						
11	Revenue					
12	Federal	287,500	287,500	206,795	80,705	39%
13	State	53,631,173	54,096,521	50,079,106	4,017,415	8%
14	Local	42,263,227	45,449,641	42,321,397	3,128,244	7%
15	Allocation to Colleges	(96,165,100)	(99,258,687)	(81,227,105)	(18,031,582)	22%
16	Total	16,800	574,975	11,380,193	(10,805,218)	-95%
17						
18	Expenditures					
19	Academic Salaries	680,537	680,537	517,005	163,532	32%
20	Classified & Other Non-Academic Salaries	4,795,684	4,890,789	4,060,750	830,039	20%
21	Employee Benfits	7,180,628	7,210,842	6,777,539	433,303	6%
22	Supplies & Materials	188,147	188,147	296,497	(108,350)	-37%
23	Services/Utilities/Operating Expense	3,661,931	3,880,280	4,463,953	(583,673)	-13%
24	Capital	588,135	434,363	170,288	264,075	155%
25	Other Outgo/Contingencies/Reserves	(16,704,286)	(17,006,288)	(6,426,462)	(10,579,826)	165%
26	Total	390,776	278,670	9,859,570	(9,580,900)	-97%
27						
28	Ending Balance	7,759,012	8,275,521	7,378,236	897,285	12%
29						
30	Staff Changes (FTE)					
31	Regular Faculty					
32	Adjunct Faculty					
33	Overload					
34	Other	0.50	0.50	1.00	(0.50)	-50%
35						
36	Regular Classified Staff	53.38	54.38	51.13	3.25	6%
37	Students					
38						
39	Educational Administrators	5.60	5.60	4.00	1.60	40%
40	Classified Management	24.00	25.00	19.00	6.00	32%
41						
42	Total	83.48	85.48	75.13	10.35	14%
43						
44	Overtime & Other Classified Salary Expenditures					
45	Overtime	\$ 53,000	\$ 53,000	\$ 12,500	\$ 40,500.00	324%
46	Other	\$ 90,000	\$ 90,000	\$ 2,976	\$ 87,024.00	2924%

Kern Community College District

2007-08 Adopted Budget Summary

District Operations Budget

Analysis of Changes Adopted vs Tentative Budget -- Increase/(Decrease)

	District Office	District-wide	Regulatory	Total
Tentative Budget Beginning Balance and Revenue	734,997	9,677,644	7,380,642	17,793,283
Change in Unrestricted Charge backs	25,000	277,002		302,002
Change due to Workforce & Economic Development Grant		41,666		41,666
Change in Projected AB 1802 One Time Fund Carryover		(153,772)		(153,772)
Total Changes	25,000	164,896	0	189,896
Adopted Budget Beginning Balance and Revenue	759,997	9,842,540	7,380,642	17,983,179
	District Office	District-wide	Regulatory	Total
Tentative Budget Expenditures	734,997	9,677,644	7,380,642	17,793,283
District-wide Workforce & Economic Development Study		148,666		148,666
IT Help Desk Enhancement		43,427		43,427
Budget correction for security contract	15,000			15,000
Records Retention Project (micorfilming permanent records)	10,000			10,000
Leadership Academy		35,000		35,000
Communications and Governmental Affairs Officer		91,575		91,575
Change in Projected AB 1802 One Time Fund Carryover		(153,772)		(153,772)
Total Changes	25,000	164,896	0	189,896
Adopted Budget Expenditures	759,997	9,842,540	7,380,642	17,983,179

Bakersfield College

General Fund Comparison of 2006-07 Adopted and 2007-08 Adopted Budget Unrestricted & Restricted Programs Bakersfield College

General Fund	2007/08 Tentative Budget	2007/08 Adopted Budget	2006/07 Adopted Budget	Change Inc/(Dec)	Percent Change
Beginning Balance -- District Mandatory Reserves College/DO	1,993,706	719,211	500,000	219,211	44%
Revenue					
Federal	2,197,011	2,024,206	2,753,335	(729,129)	-26%
State	4,555,285	7,409,400	7,563,152	(153,752)	-2%
Local	4,284,815	4,628,922	3,693,759	935,163	25%
Allocation to College	59,987,402	63,577,275	51,596,202	11,981,073	23%
Total	71,024,514	77,639,803	65,606,448	12,033,355	18%
Expenditures					
Academic Salaries	27,916,185	30,877,924	27,211,267	3,666,657	13%
Classified & Other Non-Academic Salaries	10,606,019	11,030,647	10,869,931	160,716	1%
Employee Benefits	10,359,664	10,248,369	10,601,782	(353,413)	-3%
Supplies & Materials	1,608,193	1,816,970	1,573,624	243,346	15%
Services/Utilities/Operating Expense	8,675,988	8,661,389	8,309,999	351,390	4%
Capital	1,277,066	2,223,438	1,506,712	716,726	48%
Other Outgo/Contingencies/Reserves	12,575,103	13,500,278	6,033,132	7,467,146	124%
Total	73,018,219	78,359,015	66,106,448	12,252,567	19%
Ending Balance	0	0	0	-1	0
Staff Changes (FTE)					
Regular Faculty	235.79	249.00	248.40	0.60	0%
Adjunct Faculty	181.02	252.81	157.29	95.52	61%
Overload	0.00	1.39	1.45	(0.06)	-4%
Other	0.80	4.16	2.02	2.14	106%
Regular Classified Staff	203.71	205.53	223.22	(17.69)	-8%
Students	2.68	16.22	3.73	12.49	335%
Educational Administrators	12.00	12.80	15.00	(2.20)	-15%
Classified Management	10.00	10.00	9.00	1.00	11%
Total	646.00	751.91	660.11	91.80	14%
Overtime & Other Classified Salary Expenditures					
Overtime	\$37,654	\$37,654	\$37,654	\$0	0%
Other	\$4,000	\$8,943	\$7,702	\$1,241	16%

Bakersfield College

2007-08 Adopted General Fund Budget Summary

Bakersfield College

Analysis of Changes Adopted vs Tentative Budget -- Increase/(Decrease)

	Unrestricted	Restricted	Total
Tentative Budget Beginning Balance and Revenue	63,055,454	9,962,765	73,018,219
Restricted program carryover decreased due to budget true-ups and break out to specific accounts		(1,274,495)	(1,274,495)
Federal Revenue was down due to a reduction in funding from the Federal Workforce Investment Act (ETR Funds).		(172,805)	(172,805)
State Revenue increased primarily due to increases in the following areas: EOPS, DSPS, Matriculation and CalWORKs.		2,854,115	2,854,115
Local Revenue's Restricted funds were up due to increased Grants. Un-Restricted funds increased by \$3.5 million due to an increases in FTEs which increased the college's allocation.	3,559,885	374,096	3,933,981
Total Changes	3,559,885	1,780,911	5,340,796
Adopted Budget Beginning Balance and Revenue	66,615,339	11,743,676	78,359,015
Tentative Budget Expenditures	63,055,454	9,962,765	73,018,219
1000 - Academic Salaries were up, which was attributed to increases for Regular and Adjunct Instructors, Overload and Intersession. This increase was also due to a shift of \$128K Full-time Academic Salaries that were categorical, but shifted to Un-restricted Funds.	2,696,151	265,587	2,961,738
2000 - Up slightly, and experienced some shifts from categorical funds to General Un-restricted funding due to reductions in some grants.	166,320	258,307	424,627
3000 - Reflects a decrease in benefits that were overstated in Tentative Budget.	-472,269	360,974	(111,295)
4000 - Reflects an augmentation in supplies attributed to increased enrollments and the need for supplies for instruction & non-instruction areas.	87,840	120,937	208,777
5000 - Increases in Maintenance Agreements, Software & Hardware occurred with restricted funds. The decreases on the GUI side was due to the elimination of budget in Un-allocated Additions (Account 5899) and budgeted elsewhere.	-118,817	104,218	(14,599)
6000 - Increases in Computer Equipment, Library Books;	630,863	315,509	946,373
7000 - Increase in DW Costs and college contingency funds.	569,796	355,378	925,175
Total Changes	3,559,885	1,780,911	5,340,796
Adopted Budget Expenditures	66,615,339	11,743,676	78,359,015

Cerro Coso Community College

General Fund Comparison of 2006-07 Adopted and 2007-08 Adopted Budget Unrestricted & Restricted Programs

Cerro Coso Community College

General Fund	2007/08 Tentative Budget	2007/08 Adopted Budget	2006/07 Adopted Budget	Change Inc/(Dec)	Percent Change
Beginning Balance -- District Mandatory Reserves College/DO	453,453	480,702	52,512	428,190	815%
Revenue					
Federal	485,799	483,954	541,267	(57,313)	-11%
State	2,052,393	2,302,393	2,339,839	(37,446)	-2%
Local	416,855	416,855	377,214	39,641	11%
Allocation to College	18,603,528	18,438,077	15,219,229	3,218,848	N/A
Total	21,558,575	21,641,279	18,477,549	3,163,730	17%
Expenditures					
Academic Salaries	7,952,010	8,046,469	7,431,178	615,291	8%
Classified & Other Non-Academic Salaries	4,032,658	3,889,877	3,518,469	371,408	11%
Employee Benefits	3,116,664	3,023,267	2,991,607	31,660	1%
Supplies & Materials	373,972	395,483	322,528	72,955	23%
Services/Utilities/Operating Expense	2,327,987	2,707,600	2,605,838	101,762	4%
Capital	508,135	480,560	74,924	405,636	541%
Other Outgo/Contingencies/Reserves	3,700,603	3,578,725	1,585,517	1,993,208	126%
Total	22,012,029	22,121,981	18,530,061	3,591,920	19%
Ending Balance	-1	-	-	-	-
Staff Changes (FTE)					
Regular Faculty	55.60	52.60	55.60	(3.00)	-5%
Adjunct Faculty	70.56	70.37	60.69	9.68	16%
Overload	15.82	15.82	17.89	(2.07)	-12%
Other	8.00	9.22	6.17	3.05	49%
Regular Classified Staff	63.06	61.54	62.81	(1.27)	-2%
Students	16.79	16.88	18.30	(1.42)	-8%
Educational Administrators	5.00	6.00	5.00	1.00	20%
Classified Management	6.00	5.00	5.00	-	0%
Total	240.83	237.43	231.46	5.97	3%

Porterville College

General Fund Comparison of 2006-07 Adopted and 2007-08 Adopted Budget Unrestricted & Restricted Programs Porterville College

General Fund	2007/08 Tentative Budget	2007/08 Adopted Budget	2006/07 Adopted Budget	Change Inc/(Dec)	Percent Change
Beginning Balance -- District Mandatory Reserves College/DO	354,060	448,060	147,578	300,482	204%
Revenue					
Federal	1,665,983	1,671,861	1,923,275	(251,414)	-13%
State	3,445,493	3,658,598	3,639,295	19,303	1%
Local	550,977	550,977	748,233	(197,256)	-26%
Allocation to College	17,612,505	17,493,640	14,509,885	2,983,755	N/A
Total	23,274,958	23,375,076	20,820,688	2,554,388	12%
Expenditures					
Academic Salaries	9,368,710	9,644,216	8,635,527	1,008,689	12%
Classified & Other Non-Academic Salaries	3,947,029	3,559,460	3,215,168	344,292	11%
Employee Benefits	3,825,044	3,550,067	3,393,967	156,100	5%
Supplies & Materials	518,073	545,888	622,889	(77,001)	-12%
Services/Utilities/Operating Expense	2,109,422	2,041,343	2,763,749	(722,406)	-26%
Capital	726,649	884,271	537,366	346,905	65%
Other Outgo/Contingencies/Reserves	3,134,092	3,597,891	1,799,599	1,798,292	100%
Total	23,629,019	23,823,136	20,968,265	2,854,871	14%
Ending Balance	-1	-	1	(1)	-100%
Staff Changes (FTE)					
Regular Faculty	73.00	72.30	74.00	(1.70)	-2%
Adjunct Faculty	60.32	59.48	58.47	1.01	2%
Overload	14.60	14.60	13.24	1.36	10%
Other	4.01	5.12	4.86	0.26	5%
Regular Classified Staff	60.81	60.31	56.81	3.50	6%
Students	31.85	32.04	23.69	8.35	35%
Educational Administrators	5.00	4.80	4.00	0.80	20%
Classified Management	4.50	3.00	1.50	1.50	100%
Total	254.09	251.65	236.57	15.08	6%
Overtime & Other Classified Salary Expenditures					
Overtime	\$ 3,500	\$ 3,500	\$ 3,000	\$ 500	17%
Other	(71,276)	(71,276)	(2,733)	(68,543)	2508%

Porterville College

2007-08 Adopted General Fund Budget Summary

Porterville College

Analysis of Changes Adopted vs Tentative Budget -- Increase/(Decrease)

	Unrestricted	Restricted	Total
Tentative Budget Beginning Balance and Revenue	17,916,520	5,712,498	23,629,018
Adjustment to one-time funds carry-over projections	94,000		94,000
Change to College Allocation	(145,818)		(145,818)
Change to District Costs	26,953		26,953
Addition to VTEA allocation / Decrease to Workforce Investment		5,878	5,878
IDRC Grant Addition / Decrease to State Hospital		213,105	213,105
Total Changes	(24,865)	218,983	194,118
Adopted Budget Beginning Balance and Revenue	17,891,655	5,931,481	23,823,136
	Unrestricted	Restricted	Total
Tentative Budget Expenditures	17,916,520	5,712,499	23,629,019
1000-Change in faculty salaries, loss of 1 FT faculty, position breakage / RP Budget revision	207,341	68,165	275,506
2000-Position breakage / RP Budget revision	(101,484)	(286,085)	(387,569)
3000-Benefits changes related to salary changes and rates; position breakage	(117,465)	(157,512)	(274,977)
4000-Budget revisions	9,740	18,075	27,815
5000-Budget revisions; unallocated carryover	(143,950)	75,871	(68,079)
6000-Health Careers Match Offset / RP Budget revision	94,000	63,622	157,622
7000-Adj to DW costs and college contingency, RP budget revision	26,953	436,846	463,799
Total Changes	(24,865)	218,982	194,117
Adopted Budget Expenditures	17,891,655	5,931,481	23,823,136



Kern Community College District

2008-2009 Adopted Budget

November 6, 2008

BC

Bakersfield
COLLEGE



Kern Community College District

Summary of California Community College System Budget

- Total System Budget \$7.0 billion
- Increase of \$167 million
 - General apportionments increased \$145.9 million
 - Categorical funding increased \$6.3 million

Kern Community College District

Summary of California Community College System Budget

- One-time funds increase \$4.3 million
- Miscellaneous non-program increase \$10.1 million

Kern Community College District

Summary of KCCD Adopted Budget

- General Fund ongoing revenue budget increased \$4.1 million
- General Fund expenditures increased \$6.0 million
- Unrestricted ending fund balance projected to be \$22.9 million

Kern Community College District

	A	B	C	D	E	F
1	General Fund Comparison of 2007-08 Adopted and 2008-09 Adopted Budget					
2	Unrestricted & Restricted Programs					
3	District Total					
4						
5	General Fund	2008/09 Tentative Budget	2008/09 Adopted Budget	2007/08 Adopted Budget	Change Inc/(Dec)	Percent Change
6	Beginning Balance -- District-wide	12,494,581	22,916,064	7,759,012	15,157,052	195%
7	Beginning Balance -- District Mandatory Reserves College/DO	2,510,766	3,305,788	1,868,177	1,437,611	77%
8	Beginning Balance	15,005,347	26,221,852	9,627,189	16,594,663	172%
9						
10	Revenue					
11	Federal	4,162,146	4,483,944	4,467,521	16,423	0%
12	State	68,293,817	68,465,171	67,466,912	998,259	1%
13	Local	48,300,756	54,145,903	51,084,730	3,061,173	6%
14	Allocation to Colleges				-	N/A
15	Total	120,756,719	127,095,018	123,019,163	4,075,855	3%
16						
17	Expenditures					
18	Academic Salaries	48,403,328	49,336,865	49,249,147	87,718	0%
19	Classified & Other Non-Academic Salaries	25,107,981	25,751,624	23,370,774	2,380,850	10%
20	Employee Benfits	25,866,433	26,044,034	24,032,544	2,011,490	8%
21	Supplies & Materials	3,008,465	3,472,923	2,946,488	526,435	18%
22	Services/Utilities/Operating Expense	15,018,290	17,000,362	17,290,611	(290,249)	-2%
23	Capital	4,039,847	4,399,599	4,022,632	376,967	9%
24	Other Outgo/Contingencies/Reserves	3,146,395	4,385,364	3,458,635	926,729	27%
25	Total	124,590,739	130,390,771	124,370,831	6,019,940	5%
26						
27	Ending Balance	11,171,327	22,926,099	8,275,521	14,650,578	177%
28						
29	Staff Changes (FTE)					
30	Regular Faculty	365.83	374.24	360.69	13.55	4%
31	Adjunct Faculty	355.17	323.65	382.66	(59.01)	-15%
32	Overload	34.40	78.19	31.81	46.38	146%
33						
34	Regular Classified Staff	396.97	380.46	381.75	(1.29)	0%
35	Students	58.00	89.94	65.14	24.80	38%
36						
37	Educational Administrators	29.12	28.00	28.40	(0.40)	-1%
38	Classified Management	45.82	49.58	43.00	6.58	15%
39						
40	Total	1,285.31	1,324.06	1,312.44	30.61	2%
41						
42	Faculty Stipends and Other					
43	Stipends	\$ 212,400.00	\$ 207,849.00	202,742.00	\$ 5,107	3%
44	Other	\$ 445,414.00	\$ 534,436.00	398,894.00	\$ 135,542	34%
45						
46	Overtime & Other Classified Salary Expenditures					
47	Overtime	108,946	\$ 81,446	\$ 113,666	\$ (32,220)	-28%
48	Other	1,023,835	\$ 1,465,237	\$ 962,802	\$ 502,435	52%

Kern Community College District

	A	B	C	D	E	F	G	H	I
2	2008-09 Adopted Budget Allocation								
3	Analysis of Allocation Changes 2008-09 Tentative Budget vs. 2008-09 Revised Budget								
4									
5		Bakersfield	Cerro Coso	Porterville	District Office	District-wide	Regulatory	District-wide Reserves	Total
6	2008-09 Tentative Budget Allocation	52,081,276	15,543,259	14,382,767	811,831	11,044,428	8,218,971	11,171,326	113,253,859
7									
8	Changes to Base Operating Allocations:	39,526	31,998	22,587					94,110
9									
10	Changes to FTES Allocations:								
11	Changes to Base FTES Allocations (Property Tax Backfill Deferred to 2008-09)	(829,542)	(191,797)	(193,702)					(1,215,041)
12									
13	COLA	364,570	85,196	86,843					536,609
14									
15	FTES Growth	1,215,292	1,129,889	840,115					3,185,297
16									
17	FTES Decline	0	0	0					0
18	FTES Decline Stability	0	0	0					0
19									
20	Other Changes in Revenue:								
21	Property Tax Backfill	804,334	188,010	191,645					1,183,989
22	WESTEC Growth	420,577	98,308	100,209					619,094
23	Other Changes in Tentative Budget now reflected in Base Allocations	(116,629)	(27,257)	(27,781)					(171,667)
24	Stabilization	(759,650)	(237,904)	(245,458)				1,243,012	0
25									
26	Change in Beginning District wide Reserves	0	0	0				10,421,483	10,421,483
27									
28	Strategic Initiatives	0	0	0	0	0	0	0	0
29									
30	Change in District Charge Backs:								
31	Change in District Charge Backs Allocations	232,465	(141,270)	(91,194)					(0)
32	Deletion of Human Resources Manager	48,929	12,244	12,365		(73,538)			0
33	Communication and Governmental Affairs Director	(36,797)	(9,208)	(9,299)		55,304			0
34	Director of Safety, Security and Risk Management	(48,929)	(12,244)	(12,365)		73,538			0
35	Economic and Workforce Development Operational Costs	(24,618)	(6,161)	(6,221)		37,000			0
36	Replace Cashiering System (hardware & software)	(170,430)	(42,649)	(43,071)		256,150			0
37	Emergency Notification System (hosted service)	(31,437)	(7,867)	(7,945)		47,248			0
38	Error Correction --Omitted filled position in tentative budget	(16,377)	(4,098)	(4,139)	24,614				0
39	Expanded Brinks Cash Pick Up Service	(6,446)	(1,613)	(1,629)		9,688			0
40	Increased Vehicle Maintenance	(1,996)	(500)	(504)	3,000				0
41	Cost of Increased WESTEC FTES Generation	(269,778)	(67,511)	(68,178)		405,467			0
42	Increase HVAC unit repairs	(6,654)	(1,665)	(1,681)	10,000				0
43	Enhance Heating & Cooling System Controller	(1,331)	(333)	(336)	2,000				0
44	Leadership Academy	(23,287)	(5,828)	(5,885)		35,000			0
45	Strategic Initiatives	(30,768)	(7,699)	(7,776)		46,243			0
46	Emergency Defibrillator System	(33,268)	(8,325)	(8,407)		50,000			0
47	Reduction in Election Costs	46,575	11,655	11,770			(70,000)		0
48	Other Changes	55,911	13,991	14,130		(84,032)			0
49	Net Allocation Changes	820,243	797,363	544,092	39,614	858,068	(70,000)	11,664,495	14,653,875
50									
51	2008-09 Revised Budget Allocations	52,901,519	16,340,622	14,926,859	851,445	11,902,496	8,148,971	22,835,821	127,907,734

Kern Community College District

	A	B	C	D	E	F	G
2	FTES Analysis						
3							
4	Growth Analysis	Bakersfield	Cerro Coso	Porterville	WESTEC	Total	Pct.
5							
28	2007-08 Carryover Analysis						
29	2007-08 Final 320 Report	13,195.79	3,304.04	3,207.61	213.70	19,921.14	
30							
31	Funded FTES	12,410.20	3,261.30	3,181.95	213.70	19,067.15	
32							
33	Carryover FTES	785.59	42.74	25.66	-	853.99	0.78%
34							
35		-					
36							
37	2008-09 Growth Targets						
43	2008-09 Revised Growth Targets @ 5.31%	658.98	173.18	168.96	11.35	1,012.47	5.31%
44							
45	2008-09 Projected Total Funded FTES	13,069.18	3,434.48	3,350.91	225.05	20,079.62	
46							

Kern Community College District

Compliance Tests

- **General Unrestricted Fund Salaries & Benefits Goal less than 80%.
Projected 68%**
- **Unrestricted District-wide Budgeted Reserve = 21.5%**

Kern Community College District

2008-09 Adopted Budget Summary
 District Operations Budget (Unrestricted)
 Analysis of Changes Adopted vs Tentative Budget -- Increase/(Decrease)

	District Office	District-wide	Regulatory	Total
Tentative Budget Beginning Balance and Revenue	811,831	11,264,632	8,218,971	20,295,434
Change in Districtwide Chargebacks	39,614	858,068	(70,000)	827,682
Total Changes	39,614	858,068	(70,000)	827,682
Adopted Budget Beginning Balance and Revenue	851,445	12,122,700	8,148,971	21,123,116
	District Office	District-wide	Regulatory	Total
Tentative Budget Expenditures	811,831	11,264,632	8,218,971	20,295,434
Communication and Governmental Affairs Director		55,304		55,304
Director of Safety, Security and Risk Management		73,538		73,538
Deletion of Human Resources Manager		(73,538)		(73,538)
Economic and Workforce Development Operational Costs		37,000		37,000
Replace Cashiering System (hardware & software)		256,150		256,150
Emergency Notification System (hosted service)		47,248		47,248
Error Correction --Omitted filled position in tentative budget	24,614			24,614
Expanded Brinks Cash Pick Up Service		9,688		9,688
Increased Vehicle Maintenance	3,000			3,000
Increase HVAC unit repairs	10,000			10,000
Increased WESTEC FTES Generation		405,467		405,467
Enhance Heating & Cooling System Controller	2,000			2,000
Leadership Academy		35,000		35,000
Strategic Initiative Projects		46,243		46,243
Emergency Defibulator System		50,000		50,000
Reduction in Election Costs			(70,000)	(70,000)
Other Changes		(84,032)		(84,032)
Total Changes	39,614	858,068	(70,000)	827,682
Adopted Budget Expenditures	851,445	12,122,700	8,148,971	21,123,116

Kern Community College District

	A	B	C	D	E	F
2	General Fund Comparison of 2006-07 Adopted and 2007-08 Adopted Budget					
3	Unrestricted & Restricted Programs					
4	District Office, District wide, Regulatory and Reserves					
5						
6	General Fund	2008/09 Tentative Budget	2008/09 Adopted Budget	2007/08 Adopted Budget	Change Inc/(Dec)	Percent Change
7	Beginning Balance -- District-wide	12,494,581	22,933,950	7,759,012	15,174,938	196%
8	Beginning Balance -- District Mandatory Reserves College/DO	220,204	220,204	220,204	-	0%
9	Beginning Balance	12,714,785	23,154,154	7,979,216	15,174,938	190%
10						
11	Revenue					
12	Federal	355,610	448,500	287,500	161,000	56%
13	State	57,486,339	56,879,636	54,096,521	2,783,115	5%
14	Local	43,002,238	48,786,560	45,449,641	3,336,919	7%
15	Allocation to Colleges	(102,082,533)	(105,071,912)	(99,258,687)	(5,813,225)	6%
16	Total	(1,238,346)	1,042,784	574,975	467,809	81%
17						
18	Expenditures					
19	Academic Salaries	661,092	781,462	680,537	100,925	15%
20	Classified & Other Non-Academic Salaries	6,010,971	6,397,278	4,890,789	1,506,489	31%
21	Employee Benefits	8,476,736	8,497,334	7,210,842	1,286,492	18%
22	Supplies & Materials	182,382	266,225	188,147	78,078	41%
23	Services/Utilities/Operating Expense	4,032,695	4,709,763	3,880,280	829,483	21%
24	Capital	541,265	1,046,485	434,363	612,122	141%
25	Other Outgo/Contingencies/Reserves	(19,600,027)	(20,427,708)	(17,006,288)	(3,421,420)	20%
26	Total	305,114	1,270,839	278,670	992,169	356%
27						
28	Ending Balance	11,171,325	22,926,099	8,275,521	14,650,578	177%
29						
30	Staff Changes (FTE)					
31	Regular Faculty		1.00			
32	Adjunct Faculty					
33	Overload					
34					-	
35	Regular Classified Staff	69.24	70.61	54.38	16.23	30%
36	Students				-	
37						
38	Educational Administrators	5.00	5.00	5.60	(0.60)	-11%
39	Classified Management	27.32	31.08	25.00	6.08	24%
40						
41	Total	101.56	107.69	84.98	21.71	26%
42						
43	Faculty Stipends and Other					
44	Stipends	0.00	0.00	0.00	\$ -	0%
45	Other	27,940.00	29,575.00	27,940.00	\$ 1,635.00	6%
46						
47	Overtime & Other Classified Salary Expenditures					
48	Overtime	\$ 42,000	\$ 22,000	\$ 53,000	\$ (31,000.00)	-58%
49	Other	\$ 10,720	\$ 145,260	\$ 90,000	\$ 55,260.00	61%

Bakersfield College

2008-09 Adopted General Fund Budget Summary

Bakersfield College

Analysis of Changes Adopted vs Tentative Budget -- Increase/(Decrease)

	Unrestricted	Restricted	Total
Tentative Budget Beginning Balance and Revenue	68,252,705	9,370,125	77,622,830
Restricted Program carryover incorporated into adopted budget		864,214	864,214
Federal Restricted Program revenue updated to reflect expected allocations		238,911	238,911
Decrease in State revenues reflecting centralization of State Economic and Workforce Development programs		(1,106,228)	(1,106,228)
Various other changes in Restricted Program revenues		179,934	179,934
Change in Allocation revenue	1,138,478		1,138,478
Budget correction to reflect Apprenticeship Program revenue	175,000		175,000
Other changes in Unrestricted Program revenues	328,252		328,252
Total Changes	1,641,730	176,831	1,818,561
Adopted Budget Beginning Balance and Revenue	69,894,435	9,546,956	79,441,391
	Unrestricted	Restricted	Total
Tentative Budget Expenditures	68,252,705	9,370,125	77,622,830
Salary budget updated to reflect increase in adjunct faculty cost to meet enrollment demand	288,414		288,414
Salary budget updated to reflect student labor costs associated with College Work Study Program		250,627	250,627
Labor Benefits --budget corrections	405,548		405,548
Labor Benefits decrease due to decrease in restricted programs		-52,697	(52,697)
Materials and Supplies increase due to software upgrade requirements in campus labs	93,750		93,750
Materials and Supplies increase in food budget associated with CAL WORKS program		87,185	87,185
Services increase in software licensing costs	88,527		88,527
Services budget correction to facilities rental cost	143,772		143,772
Services budget correction to advertising budget	59,557		59,557
Services reduction to utilities cost based on prior year experience	-198,781		(198,781)
Services budget correction to net indirect costs	38,498		38,498
Capital outlay decrease in construction funds	-153,798		(153,798)
Other outgo increase in DO chargebacks	318,227		318,227
Reserve for Contingencie increase for potential midyear reductions	404,096		404,096
Various other changes	153,921	-108,284	45,637
Total Changes	1,641,731	176,831	1,818,562
Adopted Budget Expenditures	69,894,436	9,546,956	79,441,392

Bakersfield College

General Fund Comparison of 2007-08 Adopted and 2008-09 Adopted Budget Unrestricted & Restricted Programs Bakersfield College

General Fund	2008/09 Tentative Budget	2008/09 Adopted Budget	2007/08 Adopted Budget	Change Inc/(Dec)	Percent Change
Beginning Balance -- District Mandatory Reserves College/DO	850,000	1,714,214	719,211	995,003	138%
Revenue					
Federal	1,610,633	1,849,544	2,024,206	(174,662)	-9%
State	5,103,305	4,721,941	7,409,400	(2,687,459)	-36%
Local	4,388,053	4,346,374	4,628,922	(282,548)	-6%
Allocation to College	65,670,841	66,809,319	63,577,275	3,232,044	5%
Total	76,772,832	77,727,178	77,639,803	87,375	0%
Expenditures					
Academic Salaries	29,722,610	30,132,866	30,877,924	(745,058)	-2%
Classified & Other Non-Academic Salaries	11,795,970	11,871,768	11,030,647	841,122	8%
Employee Benefits	10,600,048	10,952,899	10,248,369	704,530	7%
Supplies & Materials	1,797,694	2,092,532	1,816,970	275,562	15%
Services/Utilities/Operating Expense	6,446,470	6,851,484	8,661,389	(1,809,905)	-21%
Capital	2,248,982	1,729,946	2,223,438	(493,492)	-22%
Other Outgo/Contingencies/Reserves	15,011,057	15,809,897	13,500,278	2,309,619	17%
Total	77,622,831	79,441,392	78,359,015	1,082,377	1%
Ending Balance	0	0	0	0	0
Staff Changes (FTE)					
Regular Faculty	238.99	242.50	249.00	(6.50)	-3%
Adjunct Faculty	213.62	179.91	252.81	(72.90)	-29%
Overload	1.04	44.92	1.39	43.53	3132%
Regular Classified Staff	204.24	186.65	205.53	(18.88)	-9%
Students	16.98	51.54	16.22	35.32	218%
Educational Administrators	12.00	11.00	12.80	(1.80)	-14%
Classified Management	11.00	11.00	10.00	1.00	10%
Total	697.87	727.52	747.75	(20.23)	-3%

Cerro Coso Community College

2008-09 Adopted General Fund Budget Summary

Cerro Coso Community College

Analysis of Changes Adopted vs Tentative Budget -- Increase/(Decrease)

	Unrestricted	Restricted	Total
Tentative Budget Beginning Balance and Revenue	19,709,344	3,169,912	22,879,256
Decrease use of General Fund carry-over	(281,766)		(281,766)
BFAP carry-over allowance		5,636	5,636
Statewide wind training revenue	7,500		7,500
Sunset Foundation Grant		35,000	35,000
College allocation change	1,076,443		1,076,443
			0
Total Changes	802,177	40,636	842,813
Adopted Budget Beginning Balance and Revenue	20,511,521	3,210,548	23,722,069

	Unrestricted	Restricted	Total
Tentative Budget Expenditures	19,709,344	3,169,912	22,879,256
1000-Adjustments to position salaries, increase to adjunct	6,640	6,890	13,530
2000-Adjustments to position salaries, included budget for Industrial Technology Instructor, Research Analyst and Nursing	191,773	6,077	197,850
3000-benefits changes related to salary changes and rates	(25,159)	1,754	(23,405)
4000-establishment of Sunset Foundation budget, transfer from equipment for IT replacement purchase, redistribution to 5000s	44,204	11,685	55,889
5000-properly code reserve to 7000s, K-16 Bridge Program, adjust equipment rental accounts	12,530	(1,908)	10,622
6000-ESCC Vehicle, Bishop Water Well Repair, transfer to 4000s for IT replacement purchase, establish Sunset Foundation budget	98,669	15,638	114,307
7000-increase to DW costs, increase reserve, hold COLA, RP change rounding	473,519	500	474,019
	1	0	1
Total Changes	802,177	40,636	842,813
Adopted Budget Expenditures	20,511,521	3,210,548	23,722,069

Cerro Coso Community College

General Fund Comparison of 2007-08 Adopted and 2008-09 Adopted Budget Unrestricted & Restricted Programs Cerro Coso Community College

General Fund	2008/09 Tentative Budget	2008/09 Adopted Budget	2007/08 Adopted Budget	Change Inc/(Dec)	Percent Change
Beginning Balance -- District Mandatory Reserves College/DO	1,189,612	913,482	480,702	432,780	90%
Revenue					
Federal	524,043	524,043	483,954	40,089	8%
State	2,089,918	2,089,918	2,302,393	(212,475)	-9%
Local	331,154	373,654	416,855	(43,201)	-10%
Allocation to College	18,744,529	19,820,972	18,333,451	1,487,521	N/A
Total	21,689,644	22,808,587	21,536,653	1,271,934	6%
Expenditures					
Academic Salaries	8,689,165	8,702,695	8,046,469	656,226	8%
Classified & Other Non-Academic Salaries	3,846,366	4,044,216	3,889,877	154,339	4%
Employee Benefits	3,138,977	3,115,572	3,023,267	92,305	3%
Supplies & Materials	456,432	512,321	395,483	116,838	30%
Services/Utilities/Operating Expense	2,450,068	2,460,690	2,707,600	(246,910)	-9%
Capital	467,531	581,838	480,560	101,278	21%
Other Outgo/Contingencies/Reserves	3,830,719	4,304,738	3,474,098	830,640	24%
Total	22,879,258	23,722,070	22,017,355	1,704,715	8%
Ending Balance	-2	(1)	0	(1)	-
Staff Changes (FTE)					
Regular Faculty	55.60	55.60	52.60	3.00	6%
Adjunct Faculty	81.22	81.24	70.37	10.87	15%
Overload	18.01	18.04	15.82	2.22	14%
Regular Classified Staff	63.09	63.09	61.54	1.55	3%
Students	17.22	16.77	16.88		
Educational Administrators	6.00	7.00	6.00	1.00	17%
Classified Management	5.00	5.00	5.00	-	0%
Total	246.14	246.74	228.21	18.64	8%
Overtime & Other Classified Salary Expenditures					
Overtime	\$ 0	\$ 0	\$ 0	-	0%
Other	\$ 198,847	\$ 382,303	\$ 349,852	\$ 32,451	9%

Porterville College

2008-09 Adopted General Fund Budget Summary

Porterville College

Analysis of Changes Adopted vs Tentative Budget -- Increase/(Decrease)

	Unrestricted	Restricted	Total
Tentative Budget Beginning Balance and Revenue	17,896,402	5,887,138	23,783,540
Adjustment to carry-over		189,052	189,052
Growth	840,115		840,115
Stablization	(245,458)		(245,458)
Change to District Chargebacks	(184,651)		(184,651)
COLA	86,843		86,843
Change in District Costs - Intrafund trnsf out	252,835		252,835
Decrease in TANF		(21,852)	(21,852)
Increase in VETA		51,498	51,498
Adjustment to Title V		(39,651)	(39,651)
MedPep Grant		172,854	172,854
RN Program Development Grant		1,000,000	1,000,000
Other	24,774	46,570	71,344
Total Changes	774,458	1,398,471	2,172,929
Adopted Budget Beginning Balance and Revenue	18,670,860	7,285,609	25,956,469
	Unrestricted	Restricted	Total
Tentative Budget Expenditures	17,896,402	5,887,138	23,783,540
1000-Position rate variance; VP position 1/2 year impact / RN Grant director; RP Budget revision	(21,839)	411,221	389,382
2000-Classified Position 1/2 year impact; Realign Strategic Initiative funds / RP Budget revision	9,001	(25,313)	(16,312)
3000-Benefits changes related to rate variance	(48,359)	(124,086)	(172,445)
4000-Budget revisions	11,956	17,931	29,887
5000-Realign Interim VP; Realign Strategic Initiative funds; Realign college contingency funds; Budget revisions / RP Budget contingencies	(93,568)	982,735	889,167
6000-Establish Scheduled Maintenance fund; One-time Marquee fund / RP Budget revision	102,759	157,062	259,821
7000-District Costs Intrafund Out; Reserve for college contingency & midyr cuts / RP budget revision	814,508	(21,080)	793,428
Total Changes	774,458	1,398,470	2,172,928
Adopted Budget Expenditures	18,670,860	7,285,608	25,956,468

Porterville College

General Fund Comparison of 2007-08 Adopted and 2008-09 Adopted Budget Unrestricted & Restricted Programs Porterville College

General Fund	2008/09 Tentative Budget	2008/09 Adopted Budget	2007/08 Adopted Budget	Change Inc/(Dec)	Percent Change
Beginning Balance -- District Mandatory Reserves College/DO	250,950	440,002	448,060	(8,058)	-2%
Revenue					
Federal	1,671,861	1,661,856	1,671,861	(10,005)	-1%
State	3,614,255	4,773,676	3,658,598	1,115,078	30%
Local	540,977	540,977	550,977	(10,000)	-2%
Allocation to College	17,705,497	18,539,959	17,493,640	1,046,319	N/A
Total	23,532,590	25,516,468	23,375,076	2,141,392	9%
Expenditures					
Academic Salaries	9,330,461	9,719,843	9,644,216	75,627	1%
Classified & Other Non-Academic Salaries	3,454,674	3,438,362	3,559,460	(121,098)	-3%
Employee Benefits	3,650,673	3,478,228	3,550,067	(71,839)	-2%
Supplies & Materials	571,958	601,845	545,888	55,957	10%
Services/Utilities/Operating Expense	2,089,058	2,978,225	2,041,343	936,882	46%
Capital	782,069	1,041,890	884,271	157,619	18%
Other Outgo/Contingencies/Reserves	3,904,647	4,698,075	3,597,891	1,100,184	31%
Total	23,783,540	25,956,468	23,823,136	2,133,332	9%
Ending Balance	0	2	-	2	#DIV/0!
Staff Changes (FTE)					
Regular Faculty	72.24	76.14	75.30	0.84	1%
Adjunct Faculty	60.35	62.52	59.48	3.04	5%
Overload	15.36	15.23	14.60	0.63	4%
Other	5.98			-	#DIV/0!
Regular Classified Staff	60.41	60.11	60.31	(0.20)	0%
Students	31.85	24.02	32.04	(8.02)	-25%
Educational Administrators	5.12	5.00	4.80	0.20	4%
Classified Management	2.50	2.50	3.00	(0.50)	-17%
Total	253.81	245.52	249.53	(4.01)	-2%
Overtime & Other Classified Salary Expenditures					
Overtime	\$ 3,500	\$ 3,500	\$ 3,500	-	0%
Other	(36,598)	(28,717)	(71,276)	42,559	-60%

Kern Community College District 2009-2010 Adopted Budget



September 10, 2009

Kern Community College District

Compliance Tests

▪ Proj. 50% Law Calc.	<u>50.00%</u>
▪ Proj. Fall 2009 Full Time Faculty	374.6
Less FTFO	- 372.8
Difference	+ <u>1.8</u>

Kern Community College District

Compliance Tests

- General Unrestricted Fund Salaries and Benefits

Goal less than 80%; Projected
2009-10 = 59.75%

- Unrestricted Reserve = 30.84%

Goal – Utilize to transition State categorical operations to lower levels of ongoing State funding



Kern Community College District

2011-2012 Tentative Budget



Kern Community College District

Kern Community College District			
2011-12 Comprehensive FTES Targets			
FTES	Ceiling	2011-12 Target	Floor
Bakersfield	13,258.63	12,571.41	12,035.51
Cerro Coso	3,509.27	3,303.80	3,165.10
Porterville	3,363.10	3,076.50	2,944.80
WESTEC	125.00	125.00	119.69
Total	20,256.00	19,076.71	18,265.10
Pct Change	-	-5.82%	-9.83%

Kern Community College District

Compliance Tests

• Proj. 50% Law Calc.	<u>51.70%</u>
• Proj. Fall 2011 Full Time Faculty	373.6
Less FTFO	- <u>372.8</u>
Difference	+ 0.8

Kern Community College District

Compliance Tests

- General Unrestricted Fund Salaries and Benefits
 - Goal less than 80%; Projected 2011-12 = 78.4%
- Unrestricted Reserve = 18.83%