	A	В	С	D	Е	F	G	Н	ı
1	Kern Community College District								
2	General Fund Performa Assumptions & Projections								
3									
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	
4	Assumptions	Actual	Performa	Performa	Performa	Performa	Performa	Performa	
5	Revenue Assumptions:	Actuals	Adopted Budget	-10% Reduction	-5% Reduction	Zero Change	+2% Increase	+2% Increase	
6	Expenditure Assumptions:								
7	Salary Changes	Actuals	Adopted Budget Plus 2008-09 Classified Settlement Impact	Step & Column Plus Adjunct change	Step & Column only				
9	Health & Welfare Benefit Changes	Actuals	Adopted Budget		+5.5% Change	+5.5% Change	Classified & MGT At CAP	Classified & MGT At CAP	
10 11 12	Reserves Assumptions:	Actuals	Projected	1 to 1 match maximum of 1 million from College					

	A	В	С	D	E	F	G	Н	I
13									
14									
H			2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	
15	Description	2008/09 Actual	Performa	Performa	Performa	Performa	Performa	Performa	
16	Revenue:								
17	Unrestricted	111,237,214	109,447,318	109,447,318	98,857,151	94,231,810	94,231,810	96,060,353	
18	State Categorical Funds	10,493,813	9,085,987	9,085,987	6,475,180	6,151,421	6,151,421	6,274,450	
19									
20	Adjustment for Apportionment Changes Increases/(Decreases) Unrestricted			(10,590,167)	(4,625,341)	0	1,828,543	1,828,543	
21	Adjustment for Apportionment Changes Increases/(Decreases) Categoricals			(908,599)	(323,759)	0	123,028	125,489	
22	Adjustment to Categoricals for one time Funding in 2009-10			(1,702,208)					
24	Net Revenues	121,731,027	118,533,305	105,332,331	100,383,231	100,383,231	102,334,803	104,288,835	
25									
26	Expenditures:								
27	Unrestricted & State Categorical funds	117,648,046	115,186,171	115,526,541	111,332,331	106,383,231	104,383,231	104,334,803	
28									
	Adjustment for Steps/Column Adjustments			700,000	700,000	700,000	700,000	700,000	
	Adjustment for Adjunct Faculty Hourly Rate Adjustment @ \$2.50/HR			582,443	-	-	-	-	
	Adjustment for Classified Salary Adjustment @ 1.44%		340,370						
-	Adjustment for Health & Welfare Benefits				573,893	573,893	216,651	216,651	
36	Net Expenditures	117,648,046	115,526,541	116,808,984	112,606,224	107,657,124	105,299,882	105,251,454	
37									
38	Structural Balance/(Imbalance) of Ongoing Operations	\$ 4,082,982	\$ 3,006,764	\$ (11,476,653)	\$ (12,222,993)	\$ (7,273,893)	\$ (2,965,079)	\$ (962,619)	
39									
40	Reserves Utilized to Balance								
41	District wide	0	0	3,000,000	3,000,000	2,000,000	4 000 000		
42							1,000,000	-	
-	College Reserves	0	0	3,000,000	3,000,000	2,000,000	1,000,000	- -	
43			0	3,000,000	3,000,000	2,000,000	1,000,000	-	
43 44	College Reserves Operational Adjustments (Decreased Expenditures) Required to Balance	0						962,619	
43 44 45	Operational Adjustments (Decreased Expenditures) Required to Balance	0	0	3,000,000 5,476,653	3,000,000 6,222,993	2,000,000 3,273,893	1,000,000 965,079		
43 44 45 46			0	3,000,000	3,000,000	2,000,000	1,000,000	962,619 (0)	
43 44 45 46 47	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments	0	0	3,000,000 5,476,653	3,000,000 6,222,993	2,000,000 3,273,893	1,000,000 965,079		
43 44 45 46 47 48	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance)	4,082,982	0 0 3,006,764	3,000,000 5,476,653 0	3,000,000 6,222,993 0	2,000,000 3,273,893 0	1,000,000 965,079 (0)	(0)	
43 44 45 46 47 48 49	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves	4,082,982 19,289,466	0 3,006,764 19,289,466	3,000,000 5,476,653 0 16,289,466	3,000,000 6,222,993 0 13,289,466	2,000,000 3,273,893 0 11,289,466	1,000,000 965,079 (0)	10,289,466	
43 44 45 46 47 48 49 50	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves College Reserves	4,082,982 19,289,466 9,755,161	0 3,006,764 19,289,466 12,761,925	3,000,000 5,476,653 0 16,289,466 9,761,925	3,000,000 6,222,993 0 13,289,466 6,761,925	2,000,000 3,273,893 0 11,289,466 4,761,925	1,000,000 965,079 (0) 10,289,466 3,761,925	(0) 10,289,466 3,761,925	
43 44 45 46 47 48 49 50 51	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves	4,082,982 19,289,466	0 3,006,764 19,289,466	3,000,000 5,476,653 0 16,289,466	3,000,000 6,222,993 0 13,289,466	2,000,000 3,273,893 0 11,289,466	1,000,000 965,079 (0)	10,289,466	
43 44 45 46 47 48 49 50 51 52	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves College Reserves Ending Balance	4,082,982 4,082,982 19,289,466 9,755,161 29,044,627	19,289,466 12,761,925 32,051,391	3,000,000 5,476,653 0 16,289,466 9,761,925 26,051,391	3,000,000 6,222,993 0 13,289,466 6,761,925 20,051,391	2,000,000 3,273,893 0 11,289,466 4,761,925 16,051,391	1,000,000 965,079 (0) 10,289,466 3,761,925 14,051,391	10,289,466 3,761,925 14,051,391	
43 44 45 46 47 48 49 50 51 52	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves College Reserves	4,082,982 19,289,466 9,755,161	0 3,006,764 19,289,466 12,761,925	3,000,000 5,476,653 0 16,289,466 9,761,925	3,000,000 6,222,993 0 13,289,466 6,761,925	2,000,000 3,273,893 0 11,289,466 4,761,925	1,000,000 965,079 (0) 10,289,466 3,761,925	(0) 10,289,466 3,761,925	
43 44 45 46 47 48 49 50 51 52 53 54	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves College Reserves Ending Balance Categorical Carryover (Funded by Reserve Contribution of \$1.4 million and Other Carryover)	19,289,466 9,755,161 29,044,627	19,289,466 12,761,925 32,051,391	3,000,000 5,476,653 0 16,289,466 9,761,925 26,051,391	3,000,000 6,222,993 0 13,289,466 6,761,925 20,051,391	2,000,000 3,273,893 0 11,289,466 4,761,925 16,051,391 0	1,000,000 965,079 (0) 10,289,466 3,761,925 14,051,391	10,289,466 3,761,925 14,051,391	
43 44 45 46 47 48 49 50 51 52 53 54	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves College Reserves Ending Balance	4,082,982 4,082,982 19,289,466 9,755,161 29,044,627	19,289,466 12,761,925 32,051,391	3,000,000 5,476,653 0 16,289,466 9,761,925 26,051,391	3,000,000 6,222,993 0 13,289,466 6,761,925 20,051,391	2,000,000 3,273,893 0 11,289,466 4,761,925 16,051,391	1,000,000 965,079 (0) 10,289,466 3,761,925 14,051,391	10,289,466 3,761,925 14,051,391	
43 44 45 46 47 48 49 50 51 52 53 56 56	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves College Reserves Ending Balance Categorical Carryover (Funded by Reserve Contribution of \$1.4 million and Other Carryover)	19,289,466 9,755,161 29,044,627	19,289,466 12,761,925 32,051,391	3,000,000 5,476,653 0 16,289,466 9,761,925 26,051,391	3,000,000 6,222,993 0 13,289,466 6,761,925 20,051,391	2,000,000 3,273,893 0 11,289,466 4,761,925 16,051,391 0	1,000,000 965,079 (0) 10,289,466 3,761,925 14,051,391	10,289,466 3,761,925 14,051,391	
43 44 45 46 47 48 49 50 51 52 53 56 57 57 48 49 50 56 57 56 57 56 57 56 57 57	Operational Adjustments (Decreased Expenditures) Required to Balance Net Balance After Reserves & Operational Adjustments Unrestricted Reserves (Ending Balance) District wide Reserves College Reserves Ending Balance Categorical Carryover (Funded by Reserve Contribution of \$1.4 million and Other Carryover)	19,289,466 9,755,161 29,044,627	19,289,466 12,761,925 32,051,391	3,000,000 5,476,653 0 16,289,466 9,761,925 26,051,391	3,000,000 6,222,993 0 13,289,466 6,761,925 20,051,391	2,000,000 3,273,893 0 11,289,466 4,761,925 16,051,391 0	1,000,000 965,079 (0) 10,289,466 3,761,925 14,051,391	10,289,466 3,761,925 14,051,391	