

Kern Community College District							9/16/2014 9:36
Historical 50% Law Calculations 2014-15 Adopted Budget							
Kern Community College District							
	Instructional Costs			Total Cost of Education			
Cost Change	2015 Adopted	2015 Tentative	Change	2015 Adopted	2015 Tentative	Change	
Bakersfield College	\$ 31,249,827	\$ 31,584,058	\$ (334,231)	\$ 50,694,860	\$ 49,708,591	\$ 986,269	
Cerro Coso Community College	\$ 7,665,804	\$ 7,653,690	\$ 12,114	\$ 14,661,003	\$ 14,798,407	\$ (137,404)	
Porterville College	\$ 7,907,092	\$ 8,000,474	\$ (93,382)	\$ 13,318,475	\$ 13,427,537	\$ (109,062)	
District Office	\$ 408,281	\$ 408,281	\$ -	\$ 15,885,016	\$ 15,394,150	\$ 490,866	
Total	\$ 47,231,004	\$ 47,646,503	\$ (415,499)	\$ 94,559,355	\$ 93,328,685	\$ 1,230,669	
Percentage Change	2015 Adopted	2015 Tentative	Change				
Bakersfield College	61.64%	63.54%	-1.90%				
Cerro Coso Community College	52.29%	51.72%	0.57%				
Porterville College	59.37%	59.58%	-0.21%				
District Office	2.57%	2.65%	-0.08%				
Total	49.95%	51.05%	-1.10%				

	A	F	G	J	K
1	Kern Community College District				
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3	Kern Community College District				
4					
5	District Office				
6					
7		Adopted		Tentative	Increase / (Decrease)
8	Academic Salaries				
9	Instructional Salaries	\$ -		\$ -	\$ -
10	Non Instructional Salaries	\$ 638,315		\$ 667,866	\$ (29,551)
11	Sub-total	638,315		667,866	(29,551)
12					
13	Classified Salaries				
14	Non-Instructional Salaries	\$ 6,563,991		\$ 6,414,705	\$ 149,286
15	Instructional Salaries	\$ -		\$ -	\$ -
16	Sub-total	6,563,991		6,414,705	149,286
17					
18	Other Expenditures				
19	Employee Benefits (Instructional)	\$ -		\$ -	\$ -
20	Employee Benefits (Non- Instructional)	\$ 2,687,400		\$ 2,665,543	\$ 21,857
21	Supplies & Mateials	\$ 143,511		\$ 143,511	\$ -
22	Other Operating Expense & Services	\$ 5,460,697		\$ 5,111,423	\$ 349,274
23	Other Operating Expense & Services (Instructional)	\$ 408,281		\$ 408,281	\$ -
24	Equipment Replacement	\$ -		\$ -	\$ -
25	Sub total	8,699,889		8,328,758	371,131
26					
27	Less Exclusions	\$ (17,178)		\$ (17,178)	\$ -
28	Less Lottery	\$ -		\$ -	\$ -
29		\$ -		\$ -	\$ -
30	Total	15,885,016		15,394,150	490,866
31					
32	Percentage of Current Expense of Education	2.57%		2.65%	-0.08%
33					

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36	Bakersfield College				
37					
38		Adopted		Tentative	Increase / (Decrease)
39	Academic Salaries				
40	Instructional Salaries	\$ 23,599,205		\$ 23,810,725	\$ (211,520)
41	Non Instructional Salaries	\$ 4,222,718		\$ 4,167,848	\$ 54,870
42	Sub-total	27,821,923		27,978,573	(156,650)
43					
44	Classified Salaries				
45	Non-Instructional Salaries	\$ 8,081,878		\$ 7,232,466	\$ 849,412
46	Instructional Salaries	\$ 1,437,768		\$ 1,285,990	\$ 151,778
47	Sub-total	9,519,646		8,518,456	1,001,190
48					
49	Other Expenditures				
50	Employee Benefits (Instructional)	\$ 6,193,854		\$ 6,470,843	\$ (276,989)
51	Employee Benefits (Non- Instructional)	\$ 3,959,359		\$ 3,672,732	\$ 286,627
52	Supplies & Mateials	\$ 1,283,389		\$ 1,146,553	\$ 136,836
53	Other Operating Expense & Services	\$ 4,357,907		\$ 4,195,768	\$ 162,139
54	Other Operating Expense & Services (Instructional)	\$ 19,000		\$ 16,500	\$ 2,500
55	Equipment Replacement	\$ -		\$ -	\$ -
56	Sub total	15,813,509		15,502,396	311,113
57					
58	Less Exclusions	\$ (682,439)		\$ (513,055)	\$ (169,384)
59	Less Lottery	\$ (1,777,779)		\$ (1,777,779)	\$ -
60		\$ -		\$ -	\$ -
61	Total	50,694,860		49,708,591	986,269
62					
63	Percentage of Current Expense of Education	61.64%		63.54%	-1.90%
64					

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67	Cerro Coso Community College				
68					
69		Adopted		Tentative	Increase / (Decrease)
70	Academic Salaries				
71	Instructional Salaries	\$ 5,847,770		\$ 5,857,604	\$ (9,834)
72	Non Instructional Salaries	\$ 1,865,425		\$ 2,025,608	\$ (160,183)
73	Sub-total	7,713,195		7,883,212	(170,017)
74					
75	Classified Salaries				
76	Non-Instructional Salaries	\$ 2,515,434		\$ 2,521,315	\$ (5,881)
77	Instructional Salaries	\$ 189,319		\$ 188,735	\$ 584
78	Sub-total	2,704,753		2,710,050	(5,297)
79					
80	Other Expenditures				
81	Employee Benefits (Instructional)	\$ 1,543,215		\$ 1,521,851	\$ 21,364
82	Employee Benefits (Non- Instructional)	\$ 1,401,869		\$ 1,381,392	\$ 20,477
83	Supplies & Mateials	\$ 367,735		\$ 368,065	\$ (330)
84	Other Operating Expense & Services	\$ 1,442,348		\$ 1,445,949	\$ (3,601)
85	Other Operating Expense & Services (Instructional)	\$ 85,500		\$ 85,500	\$ -
86	Equipment Replacement	\$ -		\$ -	\$ -
87	Sub total	4,840,667		4,802,757	37,910
88					
89	Less Exclusions	\$ (145,571)		\$ (145,571)	\$ -
90	Less Lottery	\$ (452,041)		\$ (452,041)	\$ -
91		\$ -		\$ -	\$ -
92	Total	14,661,003		14,798,407	(137,404)
93					
94	Percentage of Current Expense of Education	52.29%		51.72%	0.57%
95					

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98	Porterville College				
99					
100		Adopted		Tentative	Increase / (Decrease)
101	Academic Salaries				
102	Instructional Salaries	\$ 5,951,111		\$ 6,089,344	\$ (138,233)
103	Non Instructional Salaries	\$ 1,610,107		\$ 1,609,039	\$ 1,068
104	Sub-total	7,561,218		7,698,383	(137,165)
105					
106	Classified Salaries				
107	Non-Instructional Salaries	\$ 2,225,553		\$ 2,306,795	\$ (81,242)
108	Instructional Salaries	\$ 226,960		\$ 218,726	\$ 8,234
109	Sub-total	2,452,513		2,525,521	(73,008)
110					
111	Other Expenditures				
112	Employee Benefits (Instructional)	\$ 1,693,521		\$ 1,656,904	\$ 36,617
113	Employee Benefits (Non- Instructional)	\$ 889,402		\$ 830,625	\$ 58,777
114	Supplies & Mateials	\$ 205,169		\$ 199,164	\$ 6,005
115	Other Operating Expense & Services	\$ 967,672		\$ 967,960	\$ (288)
116	Other Operating Expense & Services (Instructional)	\$ 35,500		\$ 35,500	\$ -
117	Equipment Replacement	\$ -		\$ -	\$ -
118	Sub total	3,791,264		3,690,153	101,111
119					
120	Less Exclusions	\$ (54,000)		\$ (54,000)	\$ -
121	Less Lottery	\$ (432,520)		\$ (432,520)	\$ -
122		\$ -		\$ -	\$ -
123	Total	13,318,475		13,427,537	(109,062)
124					
125	Percentage of Current Expense of Education	59.37%		59.58%	-0.21%
126					

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127					
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129	District Total				
130					
131		Adopted		Tentative	Increase / (Decrease)
132	Academic Salaries				
133	Instructional Salaries	\$ 35,398,086		\$ 35,757,673	\$ (359,587)
134	Non Instructional Salaries	\$ 8,336,564		\$ 8,470,360	\$ (133,796)
135	Sub-total	43,734,650		44,228,033	(493,383)
136					
137	Classified Salaries				
138	Non-Instructional Salaries	\$ 19,386,856		\$ 18,475,281	\$ 911,575
139	Instructional Salaries	\$ 1,854,047		\$ 1,693,451	\$ 160,596
140	Sub-total	21,240,903		20,168,732	1,072,171
141					
142	Other Expenditures				
143	Employee Benefits (Instructional)	\$ 9,430,590		\$ 9,649,598	\$ (219,008)
144	Employee Benefits (Non- Instructional)	\$ 8,938,030		\$ 8,550,292	\$ 387,738
145	Supplies & Mateials	\$ 1,999,803		\$ 1,857,292	\$ 142,511
146	Other Operating Expense & Services	\$ 12,228,624		\$ 11,721,100	\$ 507,524
147	Other Operating Expense & Services (Instructional)	\$ 548,281		\$ 545,781	\$ 2,500
148	Equipment Replacement	\$ -		\$ -	\$ -
149	Sub total	33,145,329		32,324,064	821,265
150					
151	Less Exclusions	\$ (899,188)		\$ (729,804)	\$ (169,384)
152	Less Lottery	\$ (2,662,340)		\$ (2,662,340)	\$ -
153		\$ -		\$ -	\$ -
154	Total	94,559,355		93,328,685	1,230,669
155					
156	Percentage of Current Expense of Education	49.95%		51.05%	-1.10%
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