

Kern Community College District				
2014-15 thru 2016-17 Longterm Budget Projections				
Location: Total District				
General Unrestricted (GU001 Only)				
Description	2014-15 Projected	2015-16 Projected	2016-17 Projected	Pct Change
Beginning Balance	30,138,179	28,071,904	21,488,133	
Revenues				
<i>Federal</i>	3,000	3,000	3,000	0.00%
<i>State</i>	-	-	-	N/A
<i>Local</i>	1,715,507	1,715,507	1,870,487	9.03%
<i>Allocation</i>	107,688,194	111,849,416	116,675,937	8.35%
Total Revenue	109,406,701	113,567,923	118,549,424	8.36%
Expenditures				
<i>Academic Salaries (Instructional)</i>	37,845,527	41,431,171	43,325,340	14.48%
<i>Academic Salaries (Non-Instructional)</i>	5,840,884	6,257,408	6,604,051	13.07%
<i>Classified & Other Non-academic Salaries (Non-Instructional)</i>	21,047,736	22,599,566	24,044,858	14.24%
<i>Classified (Instructional)</i>	1,691,959	1,825,979	1,862,884	10.10%
<i>Employee Benefits (Instructional)</i>	9,153,721	10,673,625	11,755,418	28.42%
<i>Employee Benefits (Non-Instructional)</i>	11,029,542	11,234,383	12,155,014	10.20%
<i>Supplies & Materials</i>	2,364,316	2,526,590	2,581,766	9.20%
<i>Service/Utilities/Operating Exps.</i>	13,328,349	13,813,885	14,090,163	5.72%
<i>Capital Outlay</i>	1,817,721	2,963,726	1,913,351	5.26%
<i>Other Outgo</i>	5,923,700	5,487,338	5,593,085	-5.58%
<i>District Charge Backs</i>	-	-	-	N/A
<i>Transfers Out</i>	1,429,521	1,338,022	1,364,783	-4.53%
Total Expenditures and Other Outgo	111,472,976	120,151,694	125,290,711	12.40%
Ending Balance (Reserves)	28,071,904	21,488,133	14,746,845	-47.47%
Projected Change in Fund Balance (Reserves)	(2,066,275)	(6,583,771)	(6,741,288)	
Fifty Percent Law Projections	49.65%	50.85%	50.79%	

Kern Community College District				
2014-15 thru 2016-17 Longterm Budget Projections				
Location: Bakersfield				
General Unrestricted (GU001 Only)				
Description	2014-15 Projected	2015-16 Projected	2016-17 Projected	Pct Change
Beginning Balance	4,710,057	3,093,728	(2,054,258)	
Revenues				
<i>Federal</i>				N/A
<i>State</i>				N/A
<i>Local</i>	1,125,555	1,125,555	1,280,535	13.77%
<i>Allocation</i>	69,216,541	72,706,097	76,182,439	10.06%
Total Revenue	70,342,096	73,831,652	77,462,974	10.12%
Expenditures				
<i>Academic Salaries (Instructional)</i>	26,189,179	29,460,898	30,719,033	17.30%
<i>Academic Salaries (Non-Instructional)</i>	1,365,989	1,466,588	1,567,655	14.76%
<i>Classified & Other Non-academic Salaries (Non-Instructional)</i>	9,486,534	9,777,605	10,831,291	14.18%
<i>Classified (Instructional)</i>	1,316,674	1,343,008	1,369,867	4.04%
<i>Employee Benefits (Instructional)</i>	6,526,230	7,833,958	8,520,548	30.56%
<i>Employee Benefits(Non- Instructional)</i>	4,207,937	4,433,752	4,708,089	11.89%
<i>Supplies & Materials</i>	1,465,882	1,610,188	1,647,035	12.36%
<i>Service/Utilities/Operating Exps.</i>	4,610,614	4,702,826	4,796,883	4.04%
<i>Capital Outlay</i>	828,849	1,955,076	884,528	6.72%
<i>Other Outgo</i>	195,775	199,690	203,684	4.04%
<i>District Charge Backs</i>	14,707,977	15,118,126	15,607,846	6.12%
<i>Transfers Out</i>	1,056,787	1,077,922	1,099,481	4.04%
Total Expenditures and Other Outgo	71,958,426	78,979,637	81,955,940	13.89%
Ending Balance (Reserves)	3,093,728	(2,054,258)	(6,547,224)	-311.63%
Projected Change in Fund Balance (Reserves)	(1,616,330)	(5,147,985)	(4,492,966)	

Kern Community College District				
2014-15 thru 2016-17 Longterm Budget Projections				
Location: Cerro Coso Community College				
General Unrestricted (GU001 Only)				
Description	2014-15 Projected	2015-16 Projected	2016-17 Projected	Pct Change
Beginning Balance	4,476,135	4,583,510	3,518,422	
Revenues				
<i>Federal</i>	3,000	3,000	3,000	0.00%
<i>State</i>				N/A
<i>Local</i>	339,000	339,000	339,000	0.00%
<i>Allocation</i>	19,746,945	19,629,145	20,162,669	2.11%
Total Revenue	20,088,945	19,971,145	20,504,669	2.07%
Expenditures				
<i>Academic Salaries (Instructional)</i>	5,722,500	5,898,771	6,262,716	9.44%
<i>Academic Salaries (Non-Instructional)</i>	2,106,110	2,328,363	2,508,452	19.10%
<i>Classified & Other Non-academic Salaries (Non-Instructional)</i>	2,673,477	2,998,233	3,125,782	16.92%
<i>Classified (Instructional)</i>	196,861	241,486	246,508	25.22%
<i>Employee Benefits (Instructional)</i>	1,272,191	1,422,648	1,619,724	27.32%
<i>Employee Benefits (Non-Instructional)</i>	2,169,350	2,044,614	2,236,769	3.11%
<i>Supplies & Materials</i>	413,077	421,338	429,765	4.04%
<i>Service/Utilities/Operating Exps.</i>	1,722,666	1,976,088	2,015,610	17.01%
<i>Capital Outlay</i>	287,812	293,568	299,440	4.04%
<i>Other Outgo</i>				N/A
<i>District Charge Backs</i>	3,417,526	3,411,123	3,406,795	-0.31%
<i>Transfers Out</i>				N/A
Total Expenditures and Other Outgo	19,981,570	21,036,232	22,151,560	10.86%
Ending Balance (Reserves)	4,583,510	3,518,422	1,871,531	-59.17%
Projected Change in Fund Balance (Reserves)	107,375	(1,065,087)	(1,646,891)	

Kern Community College District				
2014-15 thru 2016-17 Longterm Budget Projections				
Location: Porterville College				
General Unrestricted (GU001 Only)				
Description	2014-15 Projected	2015-16 Projected	2016-17 Projected	Pct Change
Beginning Balance	5,640,908	5,941,358	5,570,659	
Revenues				
<i>Federal</i>	-	-	-	N/A
<i>State</i>				N/A
<i>Local</i>	250,952	250,952	250,952	0.00%
<i>Allocation</i>	18,724,708	19,514,174	20,330,828	8.58%
Total Revenue	18,975,660	19,765,126	20,581,780	8.46%
Expenditures				
<i>Academic Salaries (Instructional)</i>	5,933,848	6,071,503	6,343,591	6.91%
<i>Academic Salaries (Non-Instructional)</i>	1,714,824	1,795,417	1,847,563	7.74%
<i>Classified & Other Non-academic Salaries (Non-Instructional)</i>	2,196,064	2,998,233	3,125,782	42.34%
<i>Classified (Instructional)</i>	178,424	241,486	246,508	38.16%
<i>Employee Benefits (Instructional)</i>	1,355,300	1,417,019	1,615,146	19.17%
<i>Employee Benefits(Non- Instructional)</i>	1,964,856	1,969,434	2,230,402	13.51%
<i>Supplies & Materials</i>	288,642	294,415	300,303	4.04%
<i>Service/Utilities/Operating Exps.</i>	1,126,091	1,148,613	1,171,585	4.04%
<i>Capital Outlay</i>	340,460	347,269	354,215	4.04%
<i>Other Outgo</i>	0	200,000	200,000	N/A
<i>District Charge Backs</i>	3,576,701	3,652,436	3,748,116	4.79%
<i>Transfers Out</i>				N/A
Total Expenditures and Other Outgo	18,675,210	20,135,825	21,183,211	13.43%
Ending Balance (Reserves)	5,941,358	5,570,659	4,969,228	-16.36%
Projected Change in Fund Balance (Reserves)	300,450	(370,699)	(601,431)	

Kern Community College District				
2014-15 thru 2016-17 Longterm Budget Projections				
Location: District Operations				
General Unrestricted (GU001 Only)				
Description	2014-15 Projected	2015-16 Projected	2016-17 Projected	Pct Change
Beginning Balance	0	0	0	
Revenues				
<i>Federal</i>				N/A
<i>State</i>				N/A
<i>Local</i>				N/A
<i>Other Financing Sources</i>				N/A
<i>District Charge Backs to the Colleges</i>	21,702,204	22,181,685	22,762,757	4.89%
<i>Total Revenue</i>	21,702,204	22,181,685	22,762,757	4.89%
Expenditures				
<i>Academic Salaries (Instructional)</i>				N/A
<i>Academic Salaries (Non-Instructional)</i>	653,961	667,040	680,381	4.04%
<i>Classified & Other Non-academic Salaries (Non-Instructional)</i>	6,691,661	6,825,494	6,962,004	4.04%
<i>Classified (Instructional)</i>				N/A
<i>Employee Benefits (Instructional)</i>				N/A
<i>Employee Benefits(Non- Instructional)</i>	2,687,400	2,786,584	2,979,754	10.88%
<i>Supplies & Materials</i>	196,715	200,649	204,662	4.04%
<i>Service/Utilities/Operating Exps.</i>	5,868,978	5,986,358	6,106,085	4.04%
<i>Capital Outlay</i>	360,600	367,812	375,168	N/A
<i>Other Outgo</i>	5,727,925	5,087,648	5,189,401	-9.40%
<i>Transfers Out</i>	372,734	260,100	265,302	-28.82%
<i>Total Expenditures and Other Outgo</i>	22,559,974	22,181,685	22,762,757	0.90%
Ending Balance (Reserves)	(857,770)	1	1	-100.00%
Projected Change in Fund Balance (Reserves)	(857,770)	0	0	

**Kern Community College District
2014-15 Longterm Budget Projection Premis**

Description	2014-15 Projected	2015-16 Projected	2016-17 Projected
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Projected Revenue Increases (1)

COLA	0.85%	2.00%	2.00%
Growth	2.75%	2.75%	2.75%
Other	0.00%	0.00%	0.00%

Projected Expenditure Increases (1)

Labor	Note 1	2.00%	2.00%
STRS	Note 1	20.83%	17.24%
PERS	Note 1	7.04%	19.05%
Other Benefits	Note 1	2.00%	2.00%
Non Labor	Note 1	2.00%	2.00%

FON Compliance Projections (Full Time Tenure Track Faculty)

Bakersfield	233	263	271
Cerro Coso Commu	51	58	60
Porterville	54	60	62
Total	338	381	393
Change		43	12

(1) 2014-15 Projections were incorporated into 2014-15 Adopted Budget

On-going expenditures are expected to increase due to 1) salary increases associated with steps and columns changes of about 1.8%; 2) increase in faculty salaries of 1.17%; 3) increase in classified salaries of 1%; 4) health and welfare benefits CAP adjustments of 1.6% as required by collective bargaining agreements; 5) a 31.5% increase in workers compensation premiums; 6) a defined benefit rate decrease of 16.2%; 7) an increased general property and liability cost of 35%; 8) an increased STRS contribution of 7.64%; and 9) an increased PERS contribution 3.07%