

# West Kern Community College District Annual Budget 2012-2013

## Board of Trustees

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Dena P. Maloney, Ed.D., Superintendent/President

West Kern Community College District

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September 13, 2012

Ladies and Gentlemen of the Board:

I am pleased to submit to you and the residents of the West Kern Community College District (WKCCD) the attached budget document outlining the Fiscal Year 2012-13 Annual Budget. This report provides a projection of Taft College's financial operations for the fiscal year already underway.

The proposed budget can be characterized as status quo in academic offerings with reduced student, administrative, and maintenance support services. The District's 2012-13 FTES target cap established by the State Chancellor's Office remains flat, with corresponding State apportionment funding at a level similar to 2011-12. Since operating expenses continue to rise each year due to increased costs for utilities, salaries and benefits, there is a shortfall between revenues and corresponding expenses. To respond to this shortfall, the 2012-13 budget proposal is based on a draw down on District reserves. Should the Board concur with this budget proposal, Taft College will be able to maintain enrollment at the FY 2011-12 levels for students seeking higher education.

As previously mentioned, the proposed budget recommends a drawdown from cash reserves. This is based on total anticipated revenues of \$26,173,221, used to offset total operating expenses of \$30,147,309 leaving an operating deficit of \$3,974,088. To bridge the funding gap, it is proposed to utilize \$1,648,325 from General Fund cash reserves, \$1,575,763 from unused grant and program carryover balances, and \$750,000 from Fund 41 for GASB 45 and retiree medical insurance premium costs. If the Tax Initiative fails, estimated General Fund unrestricted reserve levels, after the drawdown, will be approximately \$3,696,000 or 16.9% of unrestricted expenditures. Should the Tax Initiative pass, then the projected unrestricted fund balance at year end is estimated to be \$4,824,325 or 22.1% of unrestricted expenditures. State guidelines recommend a minimum prudent unrestricted General Fund balance of 5% of unrestricted expenditures be maintained for fiscal uncertainty. Continued use of reserves to bridge the gap each year is not a recommended practice. However, the continuing poor economy combined with community needs have prompted this important fiscal recommendation. Moreover, as the uncertain State fiscal condition persists with future budget reductions, it is recommended that we continue the progress made in FY 2011-12 in planning to restructure Taft College's financial position and prepare Taft College for future demands as well as continued fiscal uncertainty. We will simultaneously continue to identify \$500,000 in operating expense savings for FY 2012-13 as directed by the Board of Trustees.

As detailed in the Executive Summary, the State of California has adopted a final budget for FY 2012-13. However, midyear budget cuts will be imposed if the Tax Initiative fails. Contingency funds for this fiscal threat are included in the proposed budget. Despite the fiscal uncertainty in which we operate, faculty and staff remain committed to serving your Board, the students and the community during these uncertain fiscal times.

Sincerely,



Dena P. Maloney, Ed.D.  
Superintendent/President

**WEST KERN COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET 2012/2013**

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## EXECUTIVE SUMMARY

### 2012-13 STATE FISCAL UPDATE & PROPOSED BUDGET ASSUMPTIONS

**CALIFORNIA STATE BUDGET:** The Fiscal Year 2012-13 budget development process is founded on the assumption that Proposition 30, the Governor's proposed tax initiative, will be approved by the electorate in November 2012. Based on that assumption the Governor initially proposed a steady state revenue allocation for the Community College system (CCC). Further, the Governor's proposed budget included a student enrollment fee increase from \$36 to \$46 per credit unit, no enrollment growth or Cost Of Living Adjustment (COLA), and no restoration of funds were initially proposed. Included in the budget proposal was funding to buy back a portion of the funding deferral, a proposal to block grant categorical programs with no further cuts, and a 4% funding increase for FY's 2013-14 through 2015-16. These actions are aimed at bridging a \$15.7 billion budget gap as calculated at the May Revise. This assumes \$6 billion in new revenues from the voter initiative, and \$2.5 billion in other solutions such as loan repayment delays, fund transfers, etc. These solutions close the identified gap and provides for a State General Fund reserve of \$948 million. State General Fund expenditures are estimated at \$91.3 billion, which is about \$4 billion more than the FY 2011-12 but \$11 billion lower than the FY 2007-08.

**CALIFORNIA COMMUNITY COLLEGE BUDGET HIGHLIGHTS:** The major components of the CCC budget are as follows:

- No new funding reductions unless the November ballot fails.
- \$50 million in growth/restoration funding to help restore some of the FTES lost in recent years.
- \$159.9 million to buy down system deferrals.
- No change to categorical programs, as the Governor's block grant proposal was rejected by the Legislature.
- No repeal of SB 361 (CCC Apportionment Funding System), as Legislature also rejected the Governor's proposal to revise the general apportionment system.
- Approval of a new State Mandates block grant. Districts opting in to the block grant will receive \$28 per FTES to cover compliance costs incurred during the 2012-13 fiscal year. Otherwise, districts may go through the normal claiming process for reimbursement at a



later date. Districts must make their selection known to the Chancellor's Office by September 30.

- Full hold harmless protection from any shortages in RDA-related revenues, both in the current year and budget year. This alleviates a major risk to CCC budgets, as shortages in these funds could have otherwise resulted in massive CCC system deficits.

Midyear triggers – The Legislature and the Administration have again used trigger cuts as a means of balancing the budget should Proposition 30 fail at the polls. If approved, the Schools and Local Public Safety Protection Act would raise income taxes on high-income taxpayers for seven years and would raise the State sales tax by one quarter percent for four years. It's estimated that the measure will raise approximately \$8.5 billion for Fiscal Year 2012-13.

If the November initiative fails, K-14 education is slated for a trigger cut of nearly \$5.4 billion. The CCC's would lose the \$290.0 million in new funding approved in the budget (\$50 million for growth/restoration and \$159.9 million for deferral repayments) and would take an additional base cut of \$338.6 million. (nearly 7.5%). Similar to language included for base cuts made in the 2009 and 2011 Budget Acts, the base cut will be allocated as a workload reduction with legislative intent that community college districts will prioritize courses related to transfer, career technical education, and basic skills.

**PROGRAM SERVICE IMPACTS:** In June, 2012 the Board of Trustees approved a proposed tentative budget with an anticipated work load of 2,430 funded FTES, and proposed the utilization of reserves to bridge the funding gap. The proposed budget is best characterized as maintaining FY 2011-12 academic service levels. While our target FTES remains unchanged, other expenses have increased such as salaries driven by customary increment raises, and health benefit costs have grown by approximately 7%. In FY 2012-13, Banner software costs are no longer funded with Measure "A" monies. This situation places pressure on the General Fund to absorb related cost increases while efforts continue in the pursuit of grant funds and other external monies.

*Instruction:* The enrollment for Fall 2012 is roughly equivalent to that of Fall 2011 and enrollment for Spring 2013 and Summer 2013 is expected to be the equivalent to that of Spring 2012 and Summer 2012. To maintain our stable FTE goal, a range of 853 to 965 sections of courses will be offered in Fall

2012, Spring 2013 and Summer 2013. To accommodate the projected enrollment, many full-time faculty will undertake additional sections as overload while part-time adjunct faculty will be employed to meet the remaining sections. External funds in the form of grants and other categorical funding are increasingly sought and will be utilized to augment the capacities of various departments to serve more students.

Although faculty budgets remain flat, restoration of course sections requires slight increases in expenditures for equipment, books, supplies and other expendables in the proposed budget. To offset these cost increases, funding for student workers remains minimal and, for the fourth consecutive year, only required travel and conferences are proposed for funding.

Despite budgetary constraints and the challenge of serving more students, the Office of Instruction is confident the students will see their educational needs fulfilled within the comprehensive course offerings at Taft College in 2012-13.

*Student Services:* Over the past few years a number of programs in Student Services have realized State funding reductions while simultaneously grant funds continue to provide limited additional resources. In response to the continuing funding reductions and simultaneous cost increases, budget line items for temporary, substitute and overtime allowances have been minimized if not eliminated. In athletics, assistant coaches are included in the budget; however, sports program supplies and site improvement monies have been eliminated. Additional fundraising and use of athletic foundation monies are planned to be used to bridge gaps. Community Services will perform basic community and high school promotions of Taft College. However, there are no funds for marketing the college through TV commercials, radio or any other major campaigns. Counseling, Outreach and Recruiting, EOPS, GED/Learning Skills, Registrar, and Student Services have all reduced or eliminated temporary positions, student worker funding, supplies, travel and advertising funds. Matriculation funding has been reduced and the impact compels elimination of travel and supply budgets. The Vice President of Student Services budget has incurred reductions in supplies, printing, travel, equipment, and graduation expenses.

*Other Support Services:* Other support services such as Business Services, Human Resources, Information Technology Services, and Maintenance and Operations are projected to operate near FY 2011-12 actual expenditure levels. Similar to other college functional areas, supplies, travel, student

workers, etc. have been minimized if not eliminated. Further, uncontrollable cost increases in health benefits, insurance, and necessary contracts also contribute to a small increase in proposed costs. Transportation is budgeted with minimal funds to provide for anticipated student field trips planned by Instruction.

Cafeteria operations anticipate an increase in level of sales (\$53,500) and will require \$33,871 less in General Fund contributions (\$300,000) compared to FY 2011-12. Bookstore operations are forecasted to increase sales (\$31,164) and will require a General Fund contribution of \$100,900, \$29,974 less than the FY 2011-12 approved budget.

*Capital Projects:* Funded campus modernization projects continue through FY 2012-13. These projects are funded from Measure "A" and State bonds. Approximately \$112,450,000 is the anticipated total cost of the Facility Capital Improvement Plan. Of that amount, \$32,768,465 has been budgeted for projects ranging from Science Modernization to the TIL Center. Completed or near completed projects include Master Planning (\$235,822), Community Technology Center (\$11.3 million), Technology Upgrade (\$3.7 million), Campus Landscape and Courtyard (\$1.7 million) Science Modernization (\$5.0 million), Maintenance and Operations Facility (\$3.2 million), and Tech Arts Modernization (\$5.9 million). The TIL Center Project (\$13.4 million) is currently underway.

*Fixed Assets:* Fixed asset purchases are mostly limited to grant funded programs. Because of limited funding and near term fiscal threats, equipment purchases are being deferred to future years. While the District is compelled to defer fixed asset acquisition until resources again become available, the downside risk of the strategy is unanticipated midyear equipment purchases to replace failed assets and larger investments in equipment in the future due to postponed equipment replacement.

*State Mandates and Guidelines:* The proposed budget exceeds the State unrestricted General Fund cash reserve guideline of 5% of unrestricted expenditures. Unrestricted expenditures are proposed to be \$21,831,850 and the projected reserve balance at the end of FY 2012-13 is estimated to be \$3,696,000 (16.9%) if the Tax Initiative fails, and approximately \$4,824,325 (22.1%) if the Tax Initiative passes.

Consistent with District policy and GASB 45 requirements, included in the proposed budget is a \$574,571 contribution to the trust fund established to meet anticipated financial demands of retiree post-

employment benefits. The last actuarial study quantified the post-employment benefits' unfunded liability at approximately \$18,714,985. This proposed contribution to the trust fund incrementally moves the District toward funding this long term liability and will serve to strengthen the District's credit worthiness for future debt issuance. Funds to meet this obligation are sourced from Fund 41 where the Board of Trustees previously deposited \$1,500,000 for the purpose of funding the GASB 45 requirement. Further, an additional \$175,429 is proposed for use in the current budget year to partially fund the medical insurance premiums for District retirees. This is an allowable and appropriate use of these designated funds for meeting GASB 45 obligations to District retirees. FY 2012-13 will be the last year that the previously designated reserves are available to meet the GASB 43 and 45 requirements.

**CONCLUSION:** Overall, the proposed FY 2012-13 proposed budget maintains status quo academic service levels. However, funds available for student and administrative support services remain limited while operating costs have risen resulting in expense reductions in other discretionary accounts. Administration has proposed contingency funds in anticipation of possible mid-year apportionment cuts should the Tax Initiative (Proposition 30) fail to pass and will remain vigilant in monitoring these potential threats and keep the Board of Trustees and all other stakeholders informed as matters evolve.



**WEST KERN COMMUNITY COLLEGE DISTRICT  
2012/2013 BUDGETED SOURCES OF FUNDS**

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<b>Federal</b>				
8199	Title V - QFS Grant	-	607,207	607,207
8199	Title V - Pathways Grant	-	1,199,635	1,199,635
8199	Title V - CEED Grant	-	870,000	870,000
8199	TPSID Grant	-	494,987	494,987
8199	TRIO Grant	-	220,000	220,000
8151	Federal Admin Allowance	-	9,440	9,440
8153	Work Study	-	43,967	43,967
		<u>-</u>	<u>3,445,236</u>	<u>3,445,236</u>
<b>State</b>				
8612	Estimated State Apportionment	5,302,721	-	5,302,721
8613	Basic Skills	-	90,000	90,000
8615	Fee Waiver Admin	-	39,596	39,596
8619	Part-Time Faculty Salaries	52,365	-	52,365
8622	EOPS	-	193,745	193,745
8623	DSPS	-	204,077	204,077
8624	CARE	-	23,314	23,314
8625	SFA Administration	-	146,956	146,956
8630	Credit Matriculation	-	393,534	393,534
8631	Non-Credit Matriculation	-	24,897	24,897
8629	Equal Employment Opportunity (Faculty & Staff Diversity)	-	3,921	3,921
8632	TANF	-	32,342	32,342
8627	Calworks	-	115,709	115,709
8640	KCCDHN Grant	-	1,307,211	1,307,211
8657	Perkins Funds	-	719,158	719,158
8681	Lottery	329,000	-	329,000
8689	GED County Reimbursement	10,823	-	10,823
		<u>5,694,909</u>	<u>3,294,460</u>	<u>8,989,369</u>

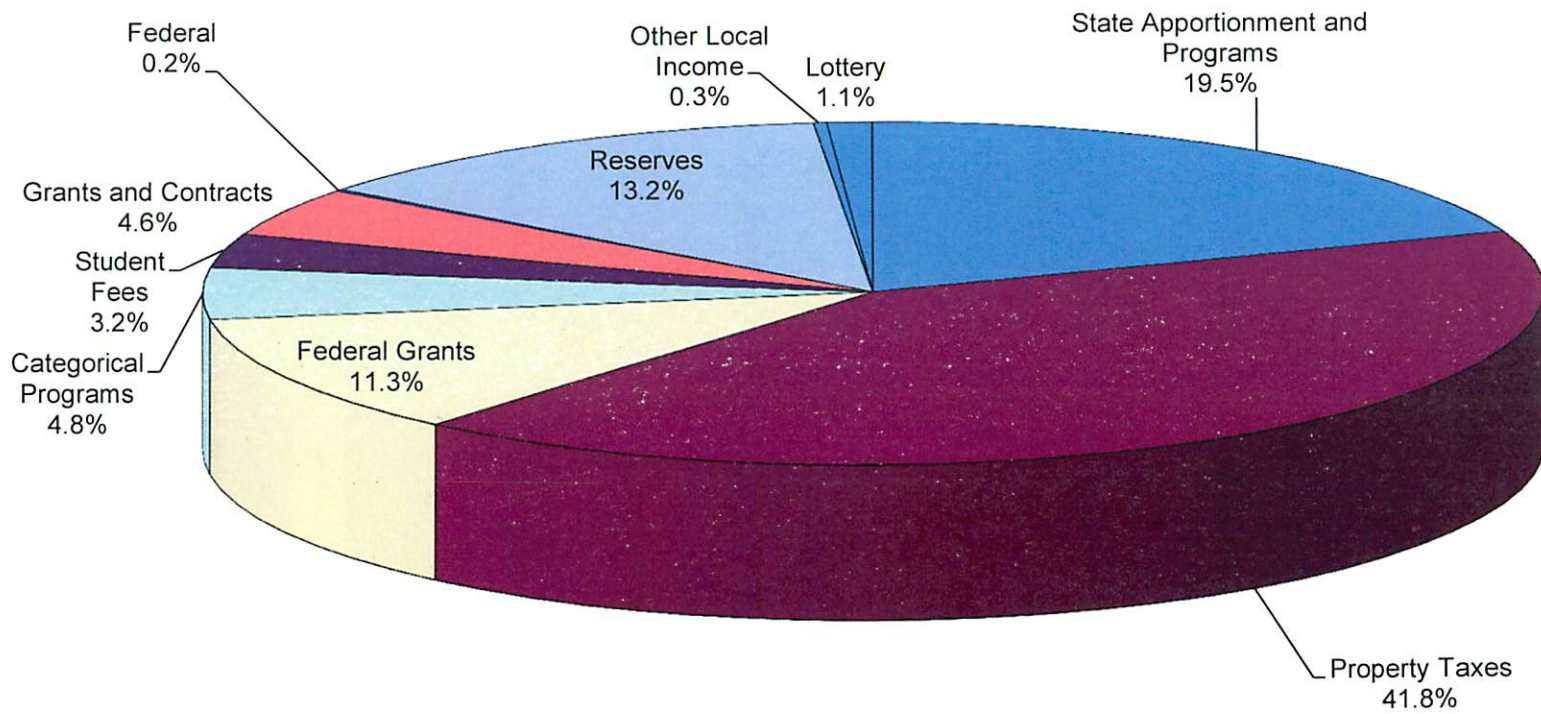
**WEST KERN COMMUNITY COLLEGE DISTRICT  
2012/2013 BUDGETED SOURCES OF FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<b>Local</b>			
8811 Estimated Property Tax	12,600,505	-	12,600,505
8831 Multimedia Contracts	16,992	-	16,992
8861 Interest Income	55,000	-	55,000
8874 Estimated Enrollment Fees	815,887	-	815,887
8877 Instructional Materials Fee	22,240	-	22,240
8870 Student Fees-GED	8,000	-	8,000
8879 Transcripts	11,295	-	11,295
8880 Non Resident Fees	152,600	-	152,600
8890 TIL - Reimbursements	6,000	-	6,000
8892 Other Misc. Local Revenue	50,097	-	50,097
Total Local Revenues	<u>13,738,616</u>	-	<u>13,738,616</u>
<b>TOTAL GENERAL FUND SOURCES</b>	<b><u>19,433,525</u></b>	<b><u>6,739,696</u></b>	<b><u>26,173,221</u></b>
<b>Reserve</b>			
RES Federal Work Study Carryover	-	2,609	2,609
RES Fedaral Admin Allowance Carryover	-	137	137
RES Title V - QFS Grant Carryover	-	145,760	145,760
RES Title V - Pathways Grant Carryover	-	750,804	750,804
RES Title V - C.E.E.D. Grant Carryover	-	676,453	676,453
RES General Fund Reserve Contributions	520,000	-	520,000
RES Additional Contingency Reserve Contributions	1,128,325	-	1,128,325
RES OPEB Obligation Contribution	750,000	-	750,000
Total Reserve Contributions	<u>2,398,325</u>	<u>1,575,763</u>	<u>3,974,088</u>
<b>TOTAL FUNDS, ALL SOURCES</b>	<b><u>21,831,850</u></b>	<b><u>8,315,459</u></b>	<b><u>30,147,309</u></b>

**WEST KERN COMMUNITY COLLEGE DISTRICT  
2012/2013 BUDGETED SOURCES OF FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
<b>Bookstore</b>			
Sales			1,031,143
General Fund Contribution			100,900
Total Bookstore Revenue			1,132,043
<b>Food Services</b>			
Sales			224,414
Dorm Student Sales			321,290
General Fund Contribution			300,000
Total Food Service Revenue			845,704
<b>Child Care Center</b>			
General Program			1,168,080
Migrant Education			520,073
Migrant Bilingual Services			70,752
Food Contract			150,000
Total Child Care Center Revenue			1,908,905
<b>Dorms</b>			
Revenue from Student Fees			149,720
Interest Income			3,750
Total Dorm Revenue			153,470
<b>Parking</b>			
Local Revenue			100
Interest Income			400
RES - Parking Carryover			725
Total Parking Revenue			1,225
<b>Transition to Independent Living</b>			
TIL Regional Center Contracts			2,272,603
Student Fees			79,000
Interest Income			425
Total Transition to Independent Living Revenue			2,352,028
<b>TOTAL SPECIAL FUND REVENUES</b>			<b>6,393,375</b>
<b>TOTAL ALL FUNDS</b>			<b>36,540,684</b>

**West Kern Community College District  
2012/2013 Budget  
General Fund Revenue**



**WEST KERN COMMUNITY COLLEGE DISTRICT**  
**ADOPTED BUDGET 2012/2013**  
**LIST OF FUNDS BUDGETED**

<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund, Unrestricted	\$ 21,831,850
12	General Fund, Restricted	8,315,459
31	Bookstore Enterprise Fund	1,132,043
32	Cafeteria Enterprise Fund	845,704
33	Child Development Center Fund	1,908,905
35	Dormitory Fund	153,470
36	Parking Fund	1,225
39	Transition to Independent Living Fund	<u>2,352,028</u>
	<b>TOTAL ALL FUNDS</b>	<b>\$ <u><u>36,540,684</u></u></b>

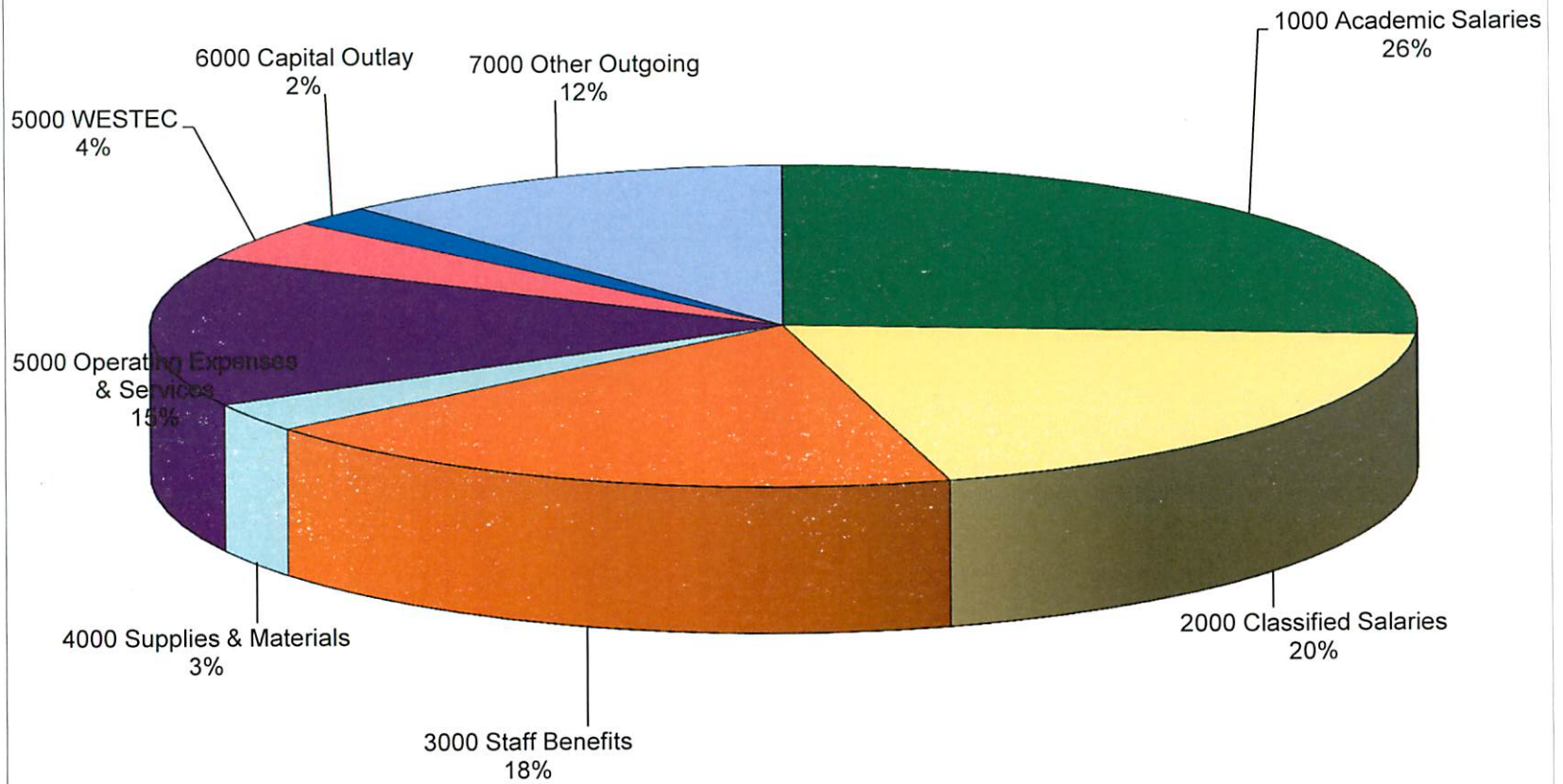
**West Kern Community College District  
2012/13 Budget Summary  
General Fund - Funds 11 & 12**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
8100	Federal Revenue	6,445,071	6,964,239	3,445,236	-	3,445,236
8600	State Income	10,660,850	6,471,383	8,989,369	5,694,909	3,294,460
8800	Local Income	9,753,763	13,068,718	13,738,616	13,738,616	-
8900	Reserves	-	-	3,974,088	2,398,325	1,575,763
<b>Total for 8000: Revenue</b>		<b>26,859,684</b>	<b>26,504,340</b>	<b>30,147,309</b>	<b>21,831,850</b>	<b>8,315,459</b>
<hr/>						
1000	Academic Salaries	7,801,896	8,142,535	7,928,889	7,106,308	822,581
<b>Total for 1000: Academic Salaries</b>		<b>7,801,896</b>	<b>8,142,535</b>	<b>7,928,889</b>	<b>7,106,308</b>	<b>822,581</b>
2000	Classified Salaries	6,619,389	6,120,706	5,877,326	3,987,957	1,889,369
<b>Total for 2000: Classified Salaries</b>		<b>6,619,389</b>	<b>6,120,706</b>	<b>5,877,326</b>	<b>3,987,957</b>	<b>1,889,369</b>
3000	Staff Benefits	4,559,507	5,063,806	5,570,656	4,416,457	1,154,199
<b>Total for 3000: Employee Benefits</b>		<b>4,559,507</b>	<b>5,063,806</b>	<b>5,570,656</b>	<b>4,416,457</b>	<b>1,154,199</b>
4100	Textbooks	3,024	4,109	15,849	15,849	-
4200	Magazines / Periodicals	8,871	772	7,472	7,472	-
4300	Supplies (All categories)	992,956	956,297	828,851	545,917	282,934
4400	Food Supplies	28,353	16,240	19,871	13,050	6,821
<b>Total for 4000: Supplies and Materials</b>		<b>1,033,204</b>	<b>977,418</b>	<b>872,043</b>	<b>582,288</b>	<b>289,755</b>



Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
5200	Dues and Memberships	72,494	56,729	60,794	59,354	1,440
5300	Insurance	155,515	151,658	162,911	162,911	-
5400	Legal, Election & Audit Expenses	131,636	114,837	114,041	114,041	-
5500	Personal & Consulting Services	527,043	805,592	323,237	168,500	154,737
5600	Rents, Leases & Repairs	3,013,825	2,420,082	2,778,496	1,985,950	792,546
5700	Travel & Conference Expenses	309,994	208,620	197,305	120,151	77,154
5800	Utilities / Housekeeping Services	639,475	508,528	482,215	465,815	16,400
5900	Other Operating Expenses	644,707	704,488	1,672,865	716,801	956,064
Total for 5000: Operating Expenses and Services		5,494,689	4,970,534	5,791,864	3,793,523	1,998,341
6100	Sites and Site Improvements	373,132	-	4,000	4,000	-
6200	Buildings	293,936	-	54,000	54,000	-
6300	Library Books and Materials	33,537	21,000	22,000	22,000	-
6400	Equipment	898,937	830,097	530,491	97,904	432,587
Total for 6000: Capital Outlay		1,599,542	851,097	610,491	177,904	432,587
7100	Debt Retirement / Other Financing	9,253	15,624	12,750	12,750	-
7300	Transfers	1,148,000	400,000	400,900	400,900	-
7400	Other Interest / Long-Term Debt	-	-	-	-	-
7500	Student Financial Aid	-	7,996	17,846	-	17,846
7600	Other Student Aid	72,330	54,037	40,751	-	40,751
7900	Reserves / Contingencies	-	1,448,043	3,023,793	1,353,763	1,670,030
Total for 7000: Other Outgoing Expenditures		1,229,583	1,925,700	3,496,040	1,767,413	1,728,627
		<u>28,337,810</u>	<u>28,051,796</u>	<u>30,147,309</u>	<u>21,831,850</u>	<u>8,315,459</u>
Net Change in Fund Balance		(1,478,126)	(1,547,456)			
Fund Balance, Beginning of Year		9,945,487	8,467,361			
Prior Period Adjustments		-	-			
Fund Balance, End of Year		<u>8,467,361</u>	<u>6,919,905</u>			

**West Kern Community College District  
2012/13 Budget  
General Fund Expenditures**



**West Kern Community College District  
2012/13 Budget Summary  
SUPERINTENDENT / PRESIDENT**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
1100	Instructional Salaries, Regular Teaching	114,157	-	-	-	-
1200	Non Instructional Salaries, Regular Teac	183,400	392,370	320,852	320,852	-
1400	Non Instructional Salaries, Other	79,166	68,379	70,163	70,163	-
Total for 1000: Academic Salaries		376,723	460,749	391,015	391,015	-
2100	Non Instructional Salaries, Regular Statu	832,988	810,814	891,745	891,745	-
2300	Non Instructional Salaries, Other	50,524	23,001	17,400	17,400	-
Total for 2000: Classified Salaries		883,512	833,815	909,145	909,145	-
3100	State Teachers Retirement System (STF	32,179	23,264	42,754	42,754	-
3200	Public Employees retirement System (PI	86,780	89,572	106,601	106,601	-
3300	Old Age, Survivors, Disability and Health	66,229	78,279	81,533	81,533	-
3400	Health and Welfare Benefits	221,331	240,955	273,716	273,716	-
3500	State Unemployment Insurance	8,465	21,931	19,383	19,383	-
3600	Workers Compensation Insurance	6,275	10,791	10,635	10,635	-
Total for 3000: Employee Benefits		421,259	464,792	534,622	534,622	-
4100	Textbooks	405	279	455	455	-
4300	Supplies (All categories)	52,897	19,402	12,723	12,723	-
4400	Food Supplies	33	410	400	400	-
Total for 4000: Supplies and Materials		53,335	20,091	13,578	13,578	-

**West Kern Community College District  
2012/13 Budget Summary  
SUPERINTENDENT / PRESIDENT**

<u>Object Code</u>	<u>Description</u>	<u>2010 / 2011 Actual</u>	<u>2011 / 2012 Estimated Actuals</u>	<u>2012 / 2013 COMBINED Budget</u>	<u>2012 / 2013 UNRESTRICTED Budget</u>	<u>2012 / 2013 RESTRICTED Budget</u>
5200	Dues and Memberships	41,949	44,061	38,497	38,497	-
5400	Legal, Election & Audit Expenses	13,244	2,121	2,500	2,500	-
5500	Personal & Consulting Services	80,486	113,395	67,200	67,200	-
5600	Rents, Leases & Repairs	131,016	145,451	146,380	146,380	-
5700	Travel & Conference Expenses	66,799	17,917	25,353	25,353	-
5800	Utilities / Housekeeping Services	1,914	-	2,000	2,000	-
5900	Other Operating Expenses	4,733	2,240	11,895	11,895	-
Total for 5000: Operating Expenses and Services		340,141	325,185	293,825	293,825	-
6400	Equipment	26,071	7,543	11,000	11,000	-
Total for 6000: Capital Outlay		26,071	7,543	11,000	11,000	-
		<u>2,101,041</u>	<u>2,112,175</u>	<u>2,153,185</u>	<u>2,153,185</u>	<u>-</u>

**West Kern Community College District  
2012/13 Budget Summary  
INSTRUCTION**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
1100	Instructional Salaries, Regular Teaching	3,160,497	3,221,687	3,124,214	3,050,383	73,831
1200	Non Instructional Salaries, Regular Teac	406,056	578,312	387,803	197,429	190,374
1300	Instructional Salaries, Other	1,822,375	2,117,682	2,340,641	2,295,641	45,000
1400	Non Instructional Salaries, Other	629,671	427,712	395,315	303,310	92,005
<b>Total for 1000: Academic Salaries</b>		<b>6,018,599</b>	<b>6,345,393</b>	<b>6,247,973</b>	<b>5,846,763</b>	<b>401,210</b>
2100	Non Instructional Salaries, Regular Stat	1,315,649	1,321,868	1,325,313	480,460	844,853
2200	Instructional Aides, Regular	392,214	452,999	381,237	109,520	271,717
2300	Non Instructional Salaries, Other	86,205	92,278	72,358	72,358	-
2400	Instructional Aides, Other	204,708	122,561	106,101	106,101	-
<b>Total for 2000: Classified Salaries</b>		<b>1,998,776</b>	<b>1,989,706</b>	<b>1,885,009</b>	<b>768,439</b>	<b>1,116,570</b>
3100	State Teachers Retirement System (STI	450,441	459,611	526,189	483,375	42,814
3200	Public Employees retirement System (PI	143,265	189,244	191,769	76,732	115,037
3300	Old Age, Survivors, Disability and Health	209,023	292,585	232,920	154,017	78,903
3400	Health and Welfare Benefits	1,237,998	1,255,569	1,342,094	905,705	436,389
3500	State Unemployment Insurance	51,760	123,334	125,332	100,650	24,682
3600	Workers Compensation Insurance	38,133	70,376	62,861	50,843	12,018
<b>Total for 3000: Employee Benefits</b>		<b>2,130,620</b>	<b>2,390,719</b>	<b>2,481,165</b>	<b>1,771,322</b>	<b>709,843</b>
4100	Textbooks	2,404	830	14,894	14,894	-
4200	Magazines / Periodicals	8,871	772	7,472	7,472	-
4300	Supplies (All categories)	578,889	612,087	523,221	309,501	213,720
4400	Food Supplies	21,674	9,419	7,050	7,050	-
<b>Total for 4000: Supplies and Materials</b>		<b>611,838</b>	<b>623,108</b>	<b>552,637</b>	<b>338,917</b>	<b>213,720</b>

**West Kern Community College District  
2012/13 Budget Summary  
INSTRUCTION**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
5200	Dues and Memberships	15,549	6,937	6,100	6,100	-
5500	Personal & Consulting Services	324,891	579,508	120,150	31,650	88,500
5600	Rents, Leases & Repairs	2,466,555	1,866,430	2,185,647	1,438,146	747,501
5700	Travel & Conference Expenses	127,559	88,445	75,754	25,150	50,604
5800	Utilities / Housekeeping Services	54,534	39,285	20,015	3,615	16,400
5900	Other Operating Expenses	43,430	15,235	953,143	7,500	945,643
Total for 5000: Operating Expenses and Services		3,032,518	2,595,840	3,360,809	1,512,161	1,848,648
6100	Sites and Site Improvements	366,739	-	-	-	-
6200	Buildings	293,936	-	-	-	-
6300	Library Books and Materials	33,537	21,000	22,000	22,000	-
6400	Equipment	786,402	781,418	461,607	55,400	406,207
Total for 6000: Capital Outlay		1,480,614	802,418	483,607	77,400	406,207
7100	Debt Retirement / Other Financing	4	-	-	-	-
7900	Contingency Reserve	-	-	1,670,030	-	1,670,030
Total for 7000: Other Outgoing Expenditures		4	-	1,670,030	-	1,670,030
		<u>15,272,969</u>	<u>14,747,184</u>	<u>16,681,230</u>	<u>10,315,002</u>	<u>6,366,228</u>



**West Kern Community College District  
2012/13 Budget Summary  
STUDENT SERVICES**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
1200	Non Instructional Salaries, Regular Teac	840,222	971,787	1,004,311	622,458	381,853
1300	Instructional Salaries, Other	96,413	97,491	130,741	91,223	39,518
1400	Non Instructional Salaries, Other	17,556	22,909	12,521	12,521	-
Total for 1000: Academic Salaries		954,191	1,092,187	1,147,573	726,202	421,371
2100	Non Instructional Salaries, Regular Stat	1,483,346	1,435,928	1,354,904	839,960	514,944
2200	Instructional Aides, Regular	40,279	20,581	39,021	18,440	20,581
2300	Non Instructional Salaries, Other	440,341	432,698	353,901	116,627	237,274
2400	Instructional Aides, Other	3,805	6,236	-	-	-
Total for 2000: Classified Salaries		1,967,771	1,895,443	1,747,826	975,027	772,799
3100	State Teachers Retirement System (STF)	58,216	70,055	75,818	51,538	24,280
3200	Public Employees retirement System (PI)	166,855	170,574	239,192	106,779	132,413
3300	Old Age, Survivors, Disability and Health	144,811	148,084	133,123	81,924	51,199
3400	Health and Welfare Benefits	536,289	589,427	589,165	376,488	212,677
3500	State Unemployment Insurance	16,976	40,519	39,632	25,272	14,360
3600	Workers Compensation Insurance	14,475	22,132	22,535	13,108	9,427
Total for 3000: Employee Benefits		937,622	1,040,791	1,099,465	655,109	444,356
4100	Textbooks	215	3,000	500	500	-
4300	Supplies (All categories)	199,742	171,419	136,339	67,125	69,214
4400	Food Supplies	3,452	3,747	9,821	3,000	6,821
Total for 4000: Supplies and Materials		203,409	178,166	146,660	70,625	76,035

**West Kern Community College District  
2012/13 Budget Summary  
STUDENT SERVICES**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
5200	Dues and Memberships	13,776	4,306	14,397	12,957	1,440
5400	Legal, Election & Audit Expenses	-	-	-	-	-
5500	Personal & Consulting Services	17,208	31,535	66,737	500	66,237
5600	Rents, Leases & Repairs	124,831	168,261	252,218	207,173	45,045
5700	Travel & Conference Expenses	97,030	95,741	88,848	62,298	26,550
5800	Utilities / Housekeeping Services	2,988	3,124	2,350	2,350	-
5900	Other Operating Expenses	30,950	20,319	24,310	17,810	6,500
Total for 5000: Operating Expenses and Services		286,783	323,286	448,860	303,088	145,772
6100	Sites and Site Improvements	6,393	-	-	-	-
6400	Equipment	62,855	33,747	40,134	13,754	26,380
Total for 6000: Capital Outlay		69,248	33,747	40,134	13,754	26,380
7100	Debt Retirement / Other Financing	6,373	12,874	10,000	10,000	-
7500	Student Financial Aid	-	7,996	17,846	-	17,846
7600	Other Student Aid	72,330	54,037	40,751	-	40,751
Total for 7000: Other Outgoing Expenditures		78,703	74,907	68,597	10,000	58,597
		<u>4,497,727</u>	<u>4,638,527</u>	<u>4,699,115</u>	<u>2,753,805</u>	<u>1,945,310</u>

**West Kern Community College District  
2012/13 Budget Summary  
ADMINISTRATIVE SERVICES**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
1100	Instructional Salaries, Regular Teaching	120,540	-	-	-	-
1200	Non Instructional Salaries, Regular Teac	-	136,854	142,328	142,328	-
1300	Instructional Salaries, Other	2,371	-	-	-	-
1400	Non Instructional Salaries, Other	329,472	107,352	-	-	-
Total for 1000: Academic Salaries		452,383	244,206	142,328	142,328	-
2100	Non Instructional Salaries, Regular Stat	1,292,416	1,171,709	1,200,946	1,200,946	-
2300	Non Instructional Salaries, Other	476,914	230,033	134,400	134,400	-
Total for 2000: Classified Salaries		1,769,330	1,401,742	1,335,346	1,335,346	-
3100	State Teachers Retirement System (STI	9,383	11,640	14,651	14,651	-
3200	Public Employees retirement System (PI	125,201	128,659	132,159	132,159	-
3300	Old Age, Survivors, Disability and Health	380,841	440,560	474,192	474,192	-
3400	Health and Welfare Benefits	537,774	557,568	801,820	801,820	-
3500	State Unemployment Insurance	9,259	18,641	21,361	21,361	-
3600	Workers Compensation Insurance	7,548	10,436	11,221	11,221	-
Total for 3000: Employee Benefits		1,070,006	1,167,504	1,455,404	1,455,404	-
4300	Supplies (All categories)	161,428	153,389	156,568	156,568	-
4400	Food Supplies	3,194	2,664	2,600	2,600	-
Total for 4000: Supplies and Materials		164,622	156,053	159,168	159,168	-

**West Kern Community College District  
2012/13 Budget Summary  
ADMINISTRATIVE SERVICES**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 COMBINED Budget	2012 / 2013 UNRESTRICTED Budget	2012 / 2013 RESTRICTED Budget
5200	Dues and Memberships	1,220	1,425	1,800	1,800	-
5300	Insurance	155,515	151,658	162,911	162,911	-
5400	Legal, Election & Audit Expenses	118,392	112,716	111,541	111,541	-
5500	Personal & Consulting Services	104,458	81,154	69,150	69,150	-
5600	Rents, Leases & Repairs	291,423	239,940	194,251	194,251	-
5700	Travel & Conference Expenses	18,606	6,517	7,350	7,350	-
5800	Utilities / Housekeeping Services	580,039	466,119	457,850	457,850	-
5900	Other Operating Expenses	565,594	666,694	683,517	679,596	3,921
Total for 5000: Operating Expenses and Services		1,835,247	1,726,223	1,688,370	1,684,449	3,921
6100	Sites and Site Improvements	-	-	4,000	4,000	-
6200	Buildings	-	-	54,000	54,000	-
6400	Equipment	23,609	7,389	17,750	17,750	-
Total for 6000: Capital Outlay		23,609	7,389	75,750	75,750	-
7100	Debt Retirement / Other Financing	2,876	2,750	2,750	2,750	-
7300	Transfers	1,148,000	400,000	400,900	400,900	-
7400	Other Interest / Long-Term Debt	-	-	-	-	-
7900	Reserves / Contingencies	-	1,448,043	1,353,763	1,353,763	-
Total for 7000: Other Outgoing Expenditures		1,150,876	1,850,793	1,757,413	1,757,413	-
		<u>6,466,073</u>	<u>6,553,910</u>	<u>6,613,779</u>	<u>6,609,858</u>	<u>3,921</u>

**West Kern Community College District  
2012/13 Budget Summary  
Bookstore - Fund 31**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 Budget
8841	Bookstore Sales	634,528	1,203,620	1,031,143
8600	State Revenue	8,426	-	-
8800	Local Revenue	308,077	3,742	-
8981	Interfund Transfers	541,923	-	100,900
<b>Total for 8000: Revenue</b>		<b>1,492,954</b>	<b>1,207,362</b>	<b>1,132,043</b>
<hr/>				
2000	Classified Salaries	203,880	157,095	190,058
<b>Total for 2000: Classified Salaries</b>		<b>203,880</b>	<b>157,095</b>	<b>190,058</b>
<hr/>				
3000	Staff Benefits	67,412	84,816	83,176
<b>Total for 3000: Employee Benefits</b>		<b>67,412</b>	<b>84,816</b>	<b>83,176</b>
<hr/>				
4100	Books	654,865	609,080	660,000
4300	Supplies (All categories)	69,831	43,107	64,350
4400	Food Supplies	449	-	150
<b>Total for 4000: Supplies and Materials</b>		<b>725,145</b>	<b>652,187</b>	<b>724,500</b>
<hr/>				
5200	Dues and Memberships	511	1,050	1,200
5600	Rents, Leases & Repairs	33,730	82,549	55,109
5700	Travel & Conference Expenses	5,157	2,298	5,000
5800	Utilities / Housekeeping Services	12,528	13,199	14,875
5900	Other Operating Expenses	116,840	24,249	48,625
<b>Total for 5000: Operating Expenses and Services</b>		<b>168,766</b>	<b>123,345</b>	<b>124,809</b>
<hr/>				
6200	Buildings	-	-	500
6400	Equipment	65,086	3,855	9,000
<b>Total for 6000: Capital Outlay</b>		<b>65,086</b>	<b>3,855</b>	<b>9,500</b>
<hr/>				
		<b>1,230,289</b>	<b>1,021,298</b>	<b>1,132,043</b>
<hr/>				
Net Change in Fund Balance		262,665	186,064	
Fund Balance, Beginning of Year		785,033	1,047,698	
Prior Period Adjustments		-	-	
Fund Balance, End of Year		<b>1,047,698</b>	<b>1,233,762</b>	

**West Kern Community College District  
2012/13 Budget Summary  
Cafeteria - Fund 32**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 Budget
8841	Cafeteria Sales	178,398	170,507	224,414
8889	Dorm Student Sales	299,091	319,620	321,290
8800	Local Revenue	3,443	3,397	-
8981	Interfund Transfers	369,000	150,000	300,000
<b>Total for 8000: Revenue</b>		<b>849,932</b>	<b>643,524</b>	<b>845,704</b>
<hr/>				
2000	Classified Salaries	302,260	290,773	293,055
<b>Total for 2000: Classified Salaries</b>		<b>302,260</b>	<b>290,773</b>	<b>293,055</b>
<hr/>				
3000	Staff Benefits	113,614	126,891	136,679
<b>Total for 3000: Employee Benefits</b>		<b>113,614</b>	<b>126,891</b>	<b>136,679</b>
<hr/>				
4300	Supplies (All categories)	3,823	1,534	1,850
4400	Food Supplies	424,921	381,104	407,695
<b>Total for 4000: Supplies and Materials</b>		<b>428,744</b>	<b>382,638</b>	<b>409,545</b>
<hr/>				
5200	Dues and Memberships	40	195	125
5600	Rents, Leases & Repairs	2,904	1,008	1,100
5900	Other Operating Expenses	3,705	2,050	2,200
<b>Total for 5000: Operating Expenses and Services</b>		<b>6,649</b>	<b>3,253</b>	<b>3,425</b>
<hr/>				
6400	Equipment	2,837	-	3,000
<b>Total for 6000: Capital Outlay</b>		<b>2,837</b>	<b>-</b>	<b>3,000</b>
<hr/>				
		<b>854,104</b>	<b>803,555</b>	<b>845,704</b>
<hr/>				
Net Change in Fund Balance		(4,172)	(160,031)	-
Fund Balance, Beginning of Year		374,647	370,475	
Prior Period Adjustments		-	-	
Fund Balance, End of Year		<b>370,475</b>	<b>210,444</b>	



**West Kern Community College District  
2012/13 Budget Summary  
Child Development Center - Fund 33**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 Budget
8100	Federal Revenue / Food Program	169,840	169,294	150,000
8600	State Revenue / Contracts	1,702,772	1,953,444	1,758,905
8800	Local Revenue	13,155	11,261	-
8981	Interfund Transfers	171,790	135,340	-
<b>Total for 8000: Revenue</b>		<b>2,057,557</b>	<b>2,269,339</b>	<b>1,908,905</b>
1000	Academic Salaries	143,846	115,229	108,864
<b>Total for 1000: Academic Salaries</b>		<b>143,846</b>	<b>115,229</b>	<b>108,864</b>
2000	Classified Salaries	1,267,420	1,178,686	1,077,703
<b>Total for 2000: Classified Salaries</b>		<b>1,267,420</b>	<b>1,178,686</b>	<b>1,077,703</b>
3000	Staff Benefits	461,819	468,060	402,287
<b>Total for 3000: Employee Benefits</b>		<b>461,819</b>	<b>468,060</b>	<b>402,287</b>
4300	Supplies (All categories)	67,726	38,191	41,793
4400	Food Supplies	152,493	150,013	150,000
<b>Total for 4000: Supplies and Materials</b>		<b>220,219</b>	<b>188,204</b>	<b>191,793</b>
5200	Dues and Memberships	-	-	-
5300	Insurance	-	-	-
5500	Consulting	300	-	-
5600	Rents, Leases & Repairs	27,568	6,064	12,500
5700	Travel & Conference Expenses	1,469	630	12,000
5800	Utilities / Housekeeping Services	71,151	50,590	75,000
5900	Other Operating Expenses	5,953	3,407	2,560
<b>Total for 5000: Operating Expenses and Services</b>		<b>106,441</b>	<b>60,691</b>	<b>102,060</b>
6100	Site Improvements	3,695	3,220	-
6400	Equipment	2,269	-	26,198
<b>Total for 6000: Capital Outlay</b>		<b>5,964</b>	<b>3,220</b>	<b>26,198</b>
		<b>2,205,709</b>	<b>2,014,090</b>	<b>1,908,905</b>
Net Change in Fund Balance		(148,152)	255,249	-
Fund Balance, Beginning of Year		(573,913)	(722,065)	-
Prior Period Adjustments		-	-	-
Fund Balance, End of Year		<b>(722,065)</b>	<b>(466,816)</b>	<b>-</b>

**West Kern Community College District  
2012/13 Budget Summary  
Dormitories - Fund 35**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 Budget
8873	Local Revenue / Dorm Fees	185,527	157,600	149,720
8800	Local Revenue	8,336	10,076	3,750
<b>Total for 8000: Revenue</b>		<b>193,863</b>	<b>167,676</b>	<b>153,470</b>
4300	Supplies (All categories)	9,853	13,583	13,670
<b>Total for 4000: Supplies and Materials</b>		<b>9,853</b>	<b>13,583</b>	<b>13,670</b>
5600	Rents, Leases & Repairs	5,413	11,163	11,390
5700	Travel & Conference Expenses	3,424	3,110	3,150
5800	Utilities / Housekeeping Services	26,192	21,553	21,650
5900	Other Operating Expenses	382	140	160
<b>Total for 5000: Operating Expenses and Services</b>		<b>35,411</b>	<b>35,966</b>	<b>36,350</b>
6200	Buildings	29,950	-	-
6400	Equipment	1,894	2,003	2,000
<b>Total for 6000: Capital Outlay</b>		<b>31,844</b>	<b>2,003</b>	<b>2,000</b>
7100	Debt Retirement / Other Financing	-	1,750	1,800
7900	Reserve for Contingencies	-	-	99,650
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>-</b>	<b>1,750</b>	<b>101,450</b>
		<b>77,108</b>	<b>53,302</b>	<b>-</b>
Net Change in Fund Balance		116,755	114,374	
Fund Balance, Beginning of Year		788,939	905,694	
Prior Period Adjustments		-	-	
<b>Fund Balance, End of Year</b>		<b>905,694</b>	<b>1,020,068</b>	

**West Kern Community College District  
2012/13 Budget Summary  
Parking - Fund 36**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 Budget
8800	Local Revenue	1,347	1,119	500
Total for 8000: Revenue		1,347	1,119	500
<hr/>				
4300	Supplies (All categories)	2,289	1,227	1,125
Total for 4000: Supplies and Materials		2,289	1,227	1,125
<hr/>				
5000	Operating Expenses	-	-	100
Total for 5000: Operating Expenses and Services		-	-	100
<hr/>				
6100	Site Improvements	-	-	-
Total for 6000: Capital Outlay		-	-	-
<hr/>				
		2,289	1,227	1,225
<hr/>				
Net Change in Fund Balance		(942)	(108)	-
Fund Balance, Beginning of Year		69,149	68,207	
Prior Period Adjustments		-	-	
Fund Balance, End of Year		68,207	68,099	

**West Kern Community College District  
2012/13 Budget Summary  
Transition to Independent Living - Fund 39**

Object Code	Description	2010 / 2011 Actual	2011 / 2012 Estimated Actuals	2012 / 2013 Budget
8600	State Revenue / Regional Center Fees	1,480,110	1,787,660	2,272,603
8800	Local Revenue	69,305	61,669	79,425
8900	Interfund Transfers	-	-	-
<b>Total for 8000: Revenue</b>		<b>1,549,415</b>	<b>1,849,329</b>	<b>2,352,028</b>
1000	Academic Salaries	68,992	127,121	106,103
<b>Total for 1000: Academic Salaries</b>		<b>68,992</b>	<b>127,121</b>	<b>106,103</b>
2000	Classified Salaries	990,595	966,774	1,246,179
<b>Total for 2000: Classified Salaries</b>		<b>990,595</b>	<b>966,774</b>	<b>1,246,179</b>
3000	Staff Benefits	351,560	385,986	878,808
<b>Total for 3000: Employee Benefits</b>		<b>351,560</b>	<b>385,986</b>	<b>878,808</b>
4300	Supplies (All categories)	59,522	73,295	37,424
4400	Food Supplies	352	-	1,000
<b>Total for 4000: Supplies and Materials</b>		<b>59,874</b>	<b>73,295</b>	<b>38,424</b>
5200	Dues and Memberships	160	293	300
5500	Consulting	20,000	1,560	-
5600	Rents, Leases & Repairs	6,401	21,479	14,800
5700	Travel & Conference Expenses	41,103	57,074	50,622
5800	Utilities / Housekeeping Services	16,977	18,926	13,369
5900	Other Operating Expenses	5,228	3,964	850
<b>Total for 5000: Operating Expenses and Services</b>		<b>89,869</b>	<b>103,296</b>	<b>79,941</b>
6100	Site Improvements	-	-	-
6400	Equipment	400	436	2,573
<b>Total for 6000: Capital Outlay</b>		<b>400</b>	<b>436</b>	<b>2,573</b>
7000	Other Outgoing Expenditures	15	-	-
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>15</b>	<b>-</b>	<b>-</b>
		<b>1,561,305</b>	<b>1,656,908</b>	<b>2,352,028</b>
Net Change in Fund Balance		(11,890)	192,421	-
Fund Balance, Beginning of Year		(26,560)	(38,450)	
Prior Period Adjustments		-	-	
Fund Balance, End of Year		<b>(38,450)</b>	<b>153,971</b>	