

Kern Community College District
Adopted Budget 2017-2018



September 14, 2017

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2017-18 ADOPTED BUDGET ASSUMPTIONS

California’s fiscal picture continues to stay very strong. Once again, the Governor proposed significant augmentations to the Systems budget. However, the Governor’s budget message is one of continuing temperance noting the economy is due for another recession. The Kern Community College District’s 2017-18 Adopted Budget was developed relying on the State’s adopted budget for the California Community College System which is primarily contained in the following table.

Adopted Budget Year 2017-18	State Community College System
<i>Ongoing Funds Augmentation</i>	
Cost of Living Adjustment @ 1.56%	\$97.0 Million
Enrollment Growth @ 1.0%	\$57.8 Million
Student Success and Support Program (SSSP)	No Augmentation
Student -- Equity	No Augmentation
Base Augmentation	\$183.6 Million
Workforce and CTE Pathways	No Augmentation
Categorical Program COLA @ 1.56%	\$5.6 Million
Basic Skills	No Augmentation
Online Education Initiative	\$10 Million
Full--Time Student Success Grants	\$5.0 Million
<i>One--Time Funds</i>	
Guided Pathways	\$150 Million
RDA Backfill	\$31.7 Million
Deferred Maintenance & Instructional Equipment	\$135.8 Million
Integrated Library Systems	\$6 Million

Innovation Awards	\$20 Million
Prop 39 Clean Energy Job Creation Fund	\$46.5 Million
Equal Employment Opportunity	\$1.82 Million
<i>Funding Tied to Partnerships</i>	
Adult Education	No Augmentation
<i>Other</i>	

The 2017-18 Kern Community College District’s Adopted Budget is based on a fairly conservative budget approach. Included in the Districts revenue assumptions is the adopted budget COLA set at 1.56%. In addition, we have also incorporated all of the base augmentation funding proposed in the adopted budget of \$3.4 million.

The Kern Community College District projects its ongoing total Adopted Budget General Fund revenues to be \$184.1 million reflecting an increase of \$28.1 million from the 2016-17 adopted budget. Unrestricted revenues are projected to be \$138.8 million reflecting an increase of \$12.9 million from the 2016-17 adopted budget. This increase is primarily due to the increase in growth and base funding received in the 2016-17 Final Apportionments. Restricted revenues are projected to be \$45.4 million reflecting an increase of \$15.2 million over the 2016-17 Adopted Budget. Restricted funds increased significantly primarily due to increases in categorical and grant funding.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$190.5 million reflecting an increase of \$30.0 million over the 2016-17 Adopted Budget. Unrestricted expenditures are projected to be \$139.7 million reflecting an increase of \$11.6 million and restricted expenditures are projected to be \$50.8 million reflecting an increase of \$18.4 million.

District-wide reserves of \$877,707 are being utilized to balance the District Office operations budget to fund several onetime expenditures. The 2017-18 unallocated district-wide projected ***beginning balance*** is \$32.0 million. The colleges’ projected beginning balances are \$19.3 million for a total District beginning balance of \$51.3 million. The combined 2017-18 unrestricted ***ending balance*** (reserves) is projected to be \$50.6 million (36.3%).

Ongoing expenditures are expected to increase due to 1) Step and Column increase in faculty salaries of 2.16% (please note the impact of the settlement of the CCA agreement is not yet incorporated into the budget); 2) Step and Column increase in classified salaries of 2.09%; 3) Step and Column increase in management and confidential salaries of 2.45%; 4) health and welfare benefits CAP adjustments of 5.67% as required by collective bargaining agreements; 5) an 11.11% decrease in workers compensation premiums; 6) a defined benefit rate decrease of 15.91%; 7) an increased STRS contribution of 14.71%; 8) increased PERS contribution of 18.77%; and 9) incremental increase of 39 new full time faculty to comply with the Faculty Obligation Number (FON) 7.1%.

Revenue Assumptions

- **COLA** funded at a 1.56%, generating \$1.9 million in additional revenues
- **Growth** (access) \$4.3 million allocated to Bakersfield College, \$130 thousand to Cerro Coso College and \$109 thousand allocated to Porterville College. Per the District's allocation model, this growth reflects the 2016-17 State funded growth.
- **Stabilization** no stabilization funding was required for the adopted budget for any college.
- **Base** unrestricted apportionment augmentation of \$3.4 million
- **Enrollment fees** remain the same at \$46/unit
- **Part-time adjunct faculty salary support** for the district is projected at \$420,000 reflecting no change from the 2016-17 Adopted budget
- **Lottery** proceeds estimated at \$3.1 million reflecting an increase of \$175,000 over the 2016-17 Adopted budget
- **Mandated cost recovery** for \$524,670; the district does not project any additional funding until the State adopts its annual budget.
- **Full Time Faculty Obligation** support is included in base apportionment. No augmentation is anticipated for 2017-18.

- **Deferred Maintenance and Instructional Equipment** \$1.5 million in onetime funding, reflecting a \$1.8 million decrease over 2016-17.
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$45.4 million in revenue reflecting a \$15.2 million increase from 2016-17 adopted budget amounts. The increases are attributed to significant increased funding for Strong Workforce (\$2.5 million), Student Success and Support Program (\$445 thousand), Basic Skills (\$370 thousand), and California Career Pathways Trusts (\$7.2 million). These increases also include several federal grants (\$765 thousand) and local grants (\$900 thousand). Further Modifications to the restricted programs, will be updated as California Community College categorical allocations are finalized by the State during September and October.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2017-18 at a cost of approximately \$2.0 million. Classified salary increase of 2.09% representing a cost of \$538 thousand, faculty salary increase of 2.16% representing a cost increase of approximately \$961 thousand and a management and confidential salary increase of 2.45% representing a cost of approximately \$476 thousand.
- **Faculty Obligation Number (FON)** generates a 7.1% increase representing an additional cost of approximately \$3.6 million for 39 incrementally new faculty.
- **Health and welfare benefit cap change** increased cost by 5.67% from 2016-17 at a cost to the District of approximately \$773,000.
- **Workers Compensation Premiums are projected to** decrease by 11.11% for a savings to the District of \$143,000
- **Defined Benefit to** decrease of 15.91% for a savings to the District of \$32,000
- **STRS Contribution** increase of 14.71% representing an increased cost to the District of \$998,000
- **PERS Contribution** increase of 18.77% representing an increased cost to the District of \$774,000

- **Long-Term Disability (LTD)** increase of 175.0% representing an increased cost to the District of \$435,000

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2017-18 is projected to be \$51.3 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating unallocated district-wide and college funds will be incorporated into the 2017-18 final allocations in February 2018.
- **Unrestricted ending fund balance** for 2017-18 is projected to be \$50.6 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District							
2017-18 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2017-18 Adopted Budget	2016-17 Adopted Budget	Change Inc./((Dec.)	Pct. Change	2016-17 Projected	Change Inc./((Dec.)	Pct. Change
Beginning Balance	51,333,213	47,100,393	4,232,820	8.99%	48,908,855	2,424,358	4.96%
Revenues							
<i>Federal</i>	691,636	640,607	51,029	7.97%	760,669	(69,033)	-9.08%
<i>State</i>	75,678,320	60,390,537	15,287,783	25.31%	72,629,259	3,049,061	4.20%
<i>Local</i>	62,391,095	64,833,112	(2,442,017)	-3.77%	61,169,822	1,221,273	2.00%
<i>Other Financing Sources</i>			-	N/A	101,796	(101,796)	N/A
Total Revenue	138,761,051	125,864,256	12,896,795	10.25%	134,661,546	4,099,505	3.04%
Expenditures							
<i>Academic Salaries</i>	55,645,394	51,385,129	4,260,265	8.29%	53,559,017	2,086,377	3.90%
<i>Classified & Other Non-academic Salaries</i>	25,569,966	24,711,840	858,126	3.47%	23,125,677	2,444,289	10.57%
<i>Employee Benefits</i>	30,251,451	25,410,731	4,840,720	19.05%	24,502,200	5,749,252	23.46%
<i>Supplies & Materials</i>	2,732,394	2,675,566	56,828	2.12%	2,886,087	(153,693)	-5.33%
<i>Service/Utilities/Operating Exps.</i>	16,821,284	14,981,400	1,839,884	12.28%	16,246,834	574,450	3.54%
<i>Capital Outlay</i>	1,686,578	2,044,154	(357,576)	-17.49%	2,609,789	(923,211)	-35.37%
<i>Other Outgo</i>	6,024,850	6,083,232	(58,382)	-0.96%	6,073,086	(48,236)	-0.79%
<i>Transfers Out</i>	772,281	839,225	(66,944)	-7.98%	3,234,499	(2,462,218)	-76.12%
Total Expenditures and Other Outgo	139,504,198	128,131,277	11,372,921	8.88%	132,237,188	7,267,010	5.50%
Ending Balance (Reserves)	50,590,066	44,833,372	5,756,694	12.84%	51,333,213	(743,147)	-1.45%
Projected Change in Fund Balance (Reserves)	(743,147)	(2,267,021)	1,523,874	-67.22%	2,424,358	(3,167,505)	-130.65%

Kern Community College District				
2017-18 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2017-18 Adopted Budget	2016-17 Adopted Budget	Change Inc./ (Dec.)	Pct. Change
Beginning Balance	5,467,636	2,270,815	3,196,821	140.78%
Revenues				
<i>Federal</i>	3,284,298	2,881,227	403,071	13.99%
<i>State</i>	38,290,789	24,009,774	14,281,015	59.48%
<i>Local</i>	3,782,127	2,808,669	973,458	34.66%
<i>Other Financing Sources</i>	-	424,000	(424,000)	N/A
Total Revenue	45,357,213	30,123,670	15,233,543	50.57%
Expenditures				
<i>Academic Salaries</i>	5,853,618	4,296,564	1,557,054	36.24%
<i>Classified & Other Non-Academic Salaries</i>	15,156,269	10,703,856	4,452,413	41.60%
<i>Employee Benefits</i>	6,490,934	4,844,313	1,646,621	33.99%
<i>Supplies & Materials</i>	2,138,505	1,642,043	496,462	30.23%
<i>Service/Utilities/Operating Expenses</i>	15,489,279	6,403,348	9,085,931	141.89%
<i>Capital Outlay</i>	4,109,039	2,874,467	1,234,572	42.95%
<i>Other Outgo</i>	1,539,256	1,571,246	(31,990)	-2.04%
<i>Transfers Out</i>		-	-	N/A
Total Expenditures and Other Outgo	50,776,900	32,335,837	18,441,063	57.03%
Ending Balance (Reserves)	47,949	58,648	(10,699)	-18.24%
Projected Change in Fund Balance (Reserves)	(5,419,687)	(2,212,167)	(3,207,520)	144.99%

ALLOCATION

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2017-18 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
2									
3		Beginning Balance and Income to be Allocated							
4		Beginning Balance (Unrestricted GU001 only)							
5	Step 1	District-wide Unallocated Carryover/Reserves Base							-
6	Step 1	District Operations Mandatory Reserve/Project Carryover					-		-
7	Step 1	College Carryover		7,997,501	4,336,375	6,793,945	-	\$ 31,302,003	50,429,824
8		Total Beginning Balance		7,997,501	4,336,375	6,793,945	-	31,302,003	50,429,824
9									
10	Step 2	Total Income	\$ 135,212,399						\$ 135,212,399
11									
12		Total Beginning Balance and Income to be Allocated	135,212,399	7,997,501	4,336,375	6,793,945	-	31,302,003	185,642,223
13									
14									
15									
16		Allocations							
17		Base Operating Allocations:							
18	Step 3	College Base		6,668,401	5,152,855	3,637,309			15,458,565
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		293,509	226,802	160,096			680,407
24									
25		Total Base Allocations		6,961,910	5,379,657	3,797,405	-	-	16,138,972
26									
27									
28	Step 6	Base FTES Allocations:		77,967,078	15,635,994	16,074,146			109,677,218
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./(Dec.)		454,005	141,972	72,042			668,019
32									
33	Step 8	COLA & 2017-18 Special Base Adjustment		3,386,759	681,400	697,303			4,765,462
34									
35	Step 9	FTES Growth Allocations		4,299,055	130,440	109,214			4,538,710
36									
37	Step 10	FTES Decline		-	-	-			-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	-		-	-
39									
40	Step 11	Deficit Coefficient		(689,960)	(138,817)	(142,056)			(970,833)
41									
42	Step 12	Other Changes Increase/(Decrease)		280,617	56,459	57,776			394,852
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2017-18 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
44	Total FTES Allocations			85,697,554	16,507,449	16,868,424	-	-	119,073,427
45									
46	Step 13	Base District wide Reserves						31,302,003	31,302,003
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	-
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	877,707	(877,707)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52	Step 15	District Office Charge Back Allocations		-	-	-			-
53	Step 15	District wide Costs Charge Back Allocations		(18,424,630)	(3,531,699)	(3,612,404)	25,568,732		-
54	Step 15	Regulatory Charge Back Allocations		-	-	-			-
55	Total District Charge Back			(18,424,630)	(3,531,699)	(3,612,404)	25,568,732	-	31,302,003
56									
57	Total Allocations			74,234,834	18,355,408	17,053,425	26,446,439	30,424,296	166,514,402
58									
59	2017-18 Tentative Budget Allocation			69,140,784	17,839,603	16,572,189	26,091,747	27,261,229	156,905,552
60									
61	Net Change in Allocation from Tentative Allocation			\$ 5,094,050	\$ 515,805	\$ 481,236	\$ 354,692	\$ 3,163,067	\$ 9,608,850
62									
63	2016-17 Final Budget Allocation			67,277,421	17,308,489	16,147,123	25,269,647	28,484,161	154,486,841
64									
65	Net Change in Allocation from 2016-17 Tentative Budget			\$ 6,957,413	\$ 1,046,919	\$ 906,302	\$ 1,176,792	\$ 1,940,135	\$ 12,027,561
66									
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)			\$ 74,234,834	\$ 18,355,408	\$ 17,053,425	\$ 25,568,732	\$ -	\$ 135,212,399
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ 877,707	\$ 30,424,296	\$ 31,302,003
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	-	-	-
74	College Discretionary Carryover (GU001 Only)			7,997,501	4,336,375	6,793,945	-	-	19,127,821
75	Contract & Community Ed Carryover (CE Only)			175,000	-	-	728,389	-	903,389
76	College/DO Local & Community Ed Revenue (GU001 & CE)			1,770,943	445,800	245,725	1,086,184	-	3,548,652
77	Total Funds available to budget			\$ 84,178,278	\$ 23,137,583	\$ 24,093,095	\$ 28,261,012	\$ 30,424,296	\$ 190,094,264
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2017-18 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

The mission of the California Community Colleges is to offer lower division academic and career/technical education. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement. Essential and important functions of the Colleges include basic skills education, instruction in English as a second language, adult noncredit instruction, and support services that help students succeed at the post-secondary level.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 44,900 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$241 million. While the district was established as a separate entity on July 1, 1968, educational services have been provided to residents of this area for many years prior to that time: at Bakersfield College since 1913, at Porterville College since 1927, and in the Ridgecrest area since 1951, now Cerro Coso Community College. Community education centers offer courses at locations away from the colleges. The district also provides a distance education program through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

The mission of the Kern Community College District is to provide outstanding educational programs and services that are responsive to the needs of our diverse students and communities.

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.
- Providing basic skills education and student services programs to enable students to become successful learners.
- Establishing partnerships with businesses, governmental entities, and educational institutions to advance economic development.
- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills to function effectively in the global economy of the 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

The Kern Community College District will be recognized as an exemplary educational leader, partnering with our communities to develop potential and create opportunities. Successful students will strengthen their communities and, along with the faculty and staff, become life-long learners.

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

The Board of Trustees, faculty, and staff of the Kern Community College District, in implementing the mission of the district, subscribe to the following values. All values focus on having a positive impact on the lives of students.

Invested We are invested in our students by assisting them to achieve informed educational goals.

Inclusive We foster an inclusive learning environment that celebrates the diversity of people, ideas and learning styles.

Accountable We promote a climate of trust and accountability through the open sharing of ideas and information.

Focused We are focused to strive for and meet the highest standards of performance in everything we do.

Committed We are committed to recruiting and retaining the best employees.

STRATEGIC GOALS

- Goal One: Maximize student success
- Goal Two: Advance student equity measures
- Goal Three: Ensure student access
- Goal Four: Enhance community connections
- Goal Five: Strengthen organizational effectiveness

2017-18 DISTRICT-WIDE PRIORITIES

1. Improve Student Access by ensuring systems work effectively to support Colleges in expanding their access to student and establishing an annual full time equivalent student (FTES) target for each College consistent with KCCD's State Funded FTES CAP.
2. Improve Student Success by ensuring systems work effectively to support Colleges in (1) evaluating and implementing enhanced college readiness tools and (2) expansion/efforts in Pathway, Promise, Dual Enrollment, Concurrent Enrollment, SSSP, Basic Skills and Student Equity programs.
3. Support professional development for College and District Faculty, Staff and Administration.
4. Plan and implement College capital infrastructure improvements.
5. Maintain fiscal stability by maintaining College and District Wide unallocated reserve at or above the statewide average, evaluate a new resource allocation model and assess total compensation schedules for employee groups for comparable institutions.
6. Review District organizational structure and effectiveness by conducting operational reviews, implementing a District Wide budget review governance group, and developing and strengthening a collaborative culture amongst the District and Colleges.

KERN COMMUNITY COLLEGE DISTRICT
2017-18 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
	GU001	Ed		GU001	Ed		GU001	Community Ed		GU001	Ed			
	2017-18			2017-18			2017-18			2017-18			2017-18	
UN-AUDITED NET BEGINNING BALANCE														
8989AB	Carryover	7,997,501	175,000	955,173	4,336,375	1,478,317	6,793,945	472,650		31,302,003	728,389	2,561,497	51,333,213	5,467,636
FEDERAL INCOME														
8100	FEDERAL INCOME													
8110AA	Forest Reserve									1,346			1,346	-
8120AA	Higher Education Act			524,948		6,365			154,515				-	685,828
8121AA	International Education Program												-	-
8130AA	Workforce Investment Act			171,203					149,966				-	321,169
8140AA	Temp Assistant for Needy Families					15,189			62,598				-	77,787
8150AA	Student F.A. Pell Admin. Allowance												-	-
8160AA	Veterans Education				2,000								2,000	-
8170AA	Vocational & Applied Tech Education			778,648		130,320			210,561			131,244	-	1,250,773
8170PY	Vocational&Applied Tech. Ed. Ac-PY								339,072				-	339,072
8190AA	Federal Admin Cost Alws												-	-
8190AB	Other Federal Revenues			609,669									-	609,669
8190AB	Title V - Hispanic Serving Institution												-	-
8190AB	Student Supportive Services												-	-
8190AB	USDA Tulare Co Agri Business												-	-
8190AB	Project Workability												-	-
8190AB	PC A Smart AITC												-	-
8190AP	Potash Revenue									688,290			688,290	-
8191AA	ARRA												-	-
	Subtotal 8100	-	-	2,084,467	2,000	-	151,874	-	-	916,713	-	131,244	691,636	3,284,298
STATE INCOME														
8600	STATE INCOME													
8611AA	State General Apportionment									70,634,510			70,634,510	-
8612AA	Apprenticeship Allowance			191,100									-	191,100
8615AA	Basic Skills			1,125,991		90,000			335,800				-	1,551,791
8619AA	Specific Apportionment			607,608		110,000			149,763			1,543,394	-	2,410,765
8619AB	Enrollment Fee Adm									324,070			324,070	-
8619AC	Financial Aid Adm												-	-
8619AD	Physical Plant (Scheduled Maintenance)												-	-
8619AD	Instructional equipment/Library Materials (one time)												-	-
8619AD	Instr Equip (On Going)					48,370							-	48,370
8619AF	Partnership for Excellence (restoration for Accountability)												-	-
8619AG	Part-time Faculty Support									419,961			419,961	-
8619	General Purpose Prop 98 (one time)												-	-
8619	General Purpose AB 1802 (one time)												-	-

KERN COMMUNITY COLLEGE DISTRICT
2017-18 General Fund - Unrestricted and Restricted

REVENUE		Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
		Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
8619	Career Technical Equipment (one time)												-	-	
8619	Basic Skills (one time)												-	-	
8621AA	Child Development												-	-	
8622AA	Extended Opportunity Programs (EOPS)			1,120,731		816,117			806,770				-	2,743,618	
8623AA	Student Programs/Services (DSPS)			1,163,427		284,297			366,868				-	1,814,592	
8624AA	Matriculation			4,231,081		960,812			488,291				-	5,680,184	
8625AA	Calworks					141,174			335,248				-	681,681	
8629AA	Other General Categorical Program			2,244,245		504,979			548,783				-	3,298,007	
8629AA	Economic Dev. AND Nursing												-	-	
8629AA	SBDC- UC Merced												-	-	
8629AA	Title IV												-	-	
8629AA	SBDC /Center for Excellence												-	-	
8629AA	REBRAC/ Cal Articulation												-	-	
8629AA	Employers Training Resources												-	-	
8629AA	TTIP												-	-	
8629AA	CC CVC Grant												-	-	
8629AB	TANF (GAIN)			41,793		15,189							-	56,982	
8629AC	CARE			175,634		153,358			140,332				-	469,324	
8629AD	Porterville Hospital												-	-	
8629AE	Financial Aid (BFAP)			697,709		163,222			190,621				-	1,051,552	
8629AF	SBDC												-	-	
8629AG	Staff Development -- Carryover												-	-	
8629AH	Staff Diversity												-	-	
8653AA	Instructional improvement Grant			286,460									-	286,460	
8659AA	Specific Categorical Programs			793,259									-	793,259	
8659AA	PC Psch Tech Program								340,466				-	340,466	
8659AA	Foster Parent Training												-	-	
8659AE	Career Counseling												-	-	
8659AG	Other State Grants			538,158		750,000			45,000			5,964,603	-	7,297,761	
8681AA	State Lottery Proceeds										3,102,761		3,102,761	-	
8682AA	State Mandated Costs										524,670		524,670	-	
8690AA	Other State Revenues			2,793,900		518,988			348,829			672,348	1,065,082	4,726,799	
8694AA	State Revenue Prior Period			2,517,245									-	2,517,245	
8694AB	State Prior Year Carry Over			1,007,232					1,323,599				-	2,330,832	
8699AA	Specific Miscellaneous State Revenue												-	-	
8699AB	Specific Miscellaneous State Revenue												-	-	
Subtotal 8600		-	-	19,740,833	-	-	4,556,506	-	-	5,420,371	75,005,972	672,348	8,573,079	75,678,320	38,290,789
LOCAL INCOME															
8800	LOCAL INCOME														
8801	Other Specialized Local Income													-	-
8811AA	Tax Allocation Secured Roll										52,947,542			52,947,542	-
8821AA	Private Contributions Gifts													-	-
8823AA	Other Contributions	300			58,800	25,000								59,100	25,000

KERN COMMUNITY COLLEGE DISTRICT
2017-18 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
	GU001	Ed		GU001	Ed		GU001	Community Ed		GU001	Ed			
	2017-18			2017-18			2017-18			2017-18			2017-18	
8824AA	Specific Grants	50,000		824,994								429,033	50,000	1,254,027
8831AA	Instructional Contracts			26,725			52,500	10,000		83,050			129,550	119,775
8831AA	BC Nursing Ed-SJVHC												-	-
8831AA	KC Health Systems												-	-
8831AA	ADN Expansion Hospital Grant												-	-
8831AA	West Hills Extended Campus												-	-
8831AA	Independent Living												-	-
8831AA	Child Dev Training Consortium / KHSD												-	-
8831AA	HUD- HSIAC CASA												-	-
8831AA	Catholic Healthcare West -Nursing Prog												-	-
8839AA	Other Contracts		77,500									284,286	361,786	-
8840AA	Sales and Commissions	19,317			3,000					-			22,317	-
8844AC	Renegade Room	27,414											27,414	-
8845AA	Catalog Sales	4,465							200				4,665	-
8845AB	Class Schedules Sales								100				100	-
8846AA	Event Tickets	16,471							7,000				23,471	-
8846AB	Special Sporting Event Tickets												-	-
8846C	Event Tickets-Internal Charge	200											200	-
8847AA	Graphics Sales - Taxable	952			2,000				1,500				4,452	-
8847AB	Graphics Sales - NonTaxable	3,393							250				3,643	-
8847C	Graphic Dept Internal Charge	3,228											3,228	-
8850AA	Rentals & Leases	95,012			15,000				25,000	90,000			135,012	90,000
8860AA	Interest and Investment Income										147,413		147,413	-
8872AA	BC Child Care												-	-
8872BA	Community Service Classes	18,080	129,806		19,500								167,386	-
8874AA	Enrollment								900			6,267,426	6,268,326	-
8874AB	Enrollment - Adult Fees								150				150	-
8874XB	High School Waivers								-				-	-
8876AA	Health			913,721						117,936			-	1,031,657
8877AA	Instructional Material Fees	127,091			20,000				1,750				148,841	-
8877AB	Art Fees												-	-
8879BA	Student Records	20,076			35,000				8,000				63,076	-
8879BB	Enrollment Services	36,177											36,177	-
8879AH	Facility Usage												-	-
8879AH	Other Local Income												-	-
8880AA	Non-Resident Tuition	994,019			230,000				165,000				1,389,019	-
8881AA	Parking Fees - Terms			551,000		17,000				113,000			-	681,000
8881AB	Parking Meters and Day Passes			85,000		8,000							-	93,000
8881AC	Other Local Income	4		200,000		5,000				110,410			4	315,410
8881AD	Staff Parking Permits												-	-
8884AA	Student Cards	36,541											36,541	-
8885AB	Other Student Charges												-	-
8885AA	Typing Test												-	-
8885AD	Testing	11,761			1,000				1,200				13,961	-
8885AF	Proctoring Income				3,000								3,000	-
8885AG	Other Student Fees	3,970											3,970	-
8885AH	LASSI Test Fees												-	-
8890AA	Library Fees	2,130							200				2,330	-
8890AB	Chemistry Breakage												-	-
8890AD	Graduation Fee	455											455	-

KERN COMMUNITY COLLEGE DISTRICT
2017-18 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL		
	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted	
	GU001	Ed		GU001	Ed		GU001	Community Ed		GU001	Ed				
	2017-18			2017-18			2017-18			2017-18			2017-18		
8890AE	Library Lost Books Charge												-	-	
8890AF	Copy Charges	38,953		4,000			10,000						52,953	-	
8890AH	District Returned Checks - Paid	200					1,000						1,200	-	
8890AI	Library Card Fees												-	-	
8890AL	PC Student IKON Account												-	-	
8891AA	Security Case Report Files	670											670	-	
8892AA	Smog Licenses												-	-	
8894AA	Local Revenue Prior Period Adj.										7,654		-	7,654	
8895AA	Telephone Charges												-	-	
8895AB	Other Miscellaneous	19,251			100,000		22,975		24,605	154,410		40,000	196,636	164,605	
8895AC	Overage - Shortage												-	-	
8895AF	Debit Card Revenue						500						500	-	
8895AG	Pool Income	33,507											33,507	-	
	Subtotal 8800	1,563,637	207,306	2,601,440	371,800	72,000	165,000	245,725	-	539,000	59,516,791	413,836	476,687	62,391,095	3,782,127
OTHER FINANCING SOURCES															
8900	OTHER FINANCING SOURCES														
8912	Sale of Equipment & Supplies												-	-	
8912AA	Sale of Equipment & Supplies												-	-	
8913	Sale of Land & Buildings												-	-	
8981AA	Interfund Transfers - In												-	-	
8982AA	Intrafund Transfers - In												-	-	
8889AA	Other Incoming Transfers												-	-	
8989AA	Allocation of General Fund Revenue	92,659,464			21,887,106			20,665,829		(135,212,399)			-	-	
	Subtotal 8900	92,659,464	-	21,887,106	-	-	20,665,829	-	-	(135,212,399)	-	-	-	-	
	Subtotal 8800 & 8900	94,223,101	207,306	2,601,440	22,258,906	72,000	165,000	20,911,554	-	539,000	(75,695,608)	413,836	476,687	62,391,095	3,782,127
	TOTAL INCOME	94,223,101	207,306	24,426,740	22,260,906	72,000	4,873,380	20,911,554	-	6,876,083	(0)	1,086,184	9,181,010	138,761,051	45,357,213
	Total, Net Beginning Balance and Income	102,220,602	382,306	25,381,913	26,597,281	72,000	6,351,697	27,705,499	-	7,348,733	31,302,003	1,814,573	11,742,507	190,094,264	50,824,850

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2016-17	GU001 Adopted Budget 2017-18	% Change	CE Adopted Budget 2016-17	CE Adopted Budget 2017-18	% Change	Restricted Adopted Budget 2016-17	Restricted Adopted Budget 2017-18	% Change	Total 2017-18
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	334.18	369.55	1.00	5.24	31,475,034	34,826,741	10.65%				242,959	383,888	58.00%	35,210,629
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	334.18	369.55	1.00	5.24	31,475,034	34,826,741	10.65%				242,959	383,888	58.00%	35,210,629
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	33.92	37.37	8.22	7.46	4,807,020	5,223,408	8.66%				870,608	861,377	-1.06%	6,084,785
1231 Counselors Contract	14.79	16.57	15.76	19.87	1,458,362	1,477,816	1.33%				1,660,827	1,745,227	5.08%	3,223,043
1241 Librarians - Contract	7.46	7.42	0.20	0.20	709,554	668,054	-5.85%				17,322	18,110	4.55%	686,164
1251 Acad. Non-Inst Cont.	9.95	9.92	0.65	1.45	1,026,243	1,050,459	2.36%				138,217	152,704	10.48%	1,203,162
1252 Acad Emp Dept Chair	17.17	17.58			1,861,237	2,037,087	9.45%							2,037,087
Subtotal 1200	83.29	88.86	24.83	28.98	9,862,415	10,456,824	6.03%				2,686,974	2,777,418	3.37%	13,234,242
Total 1100 & 1200	417.47	458.41	25.83	34.22	41,337,449	45,283,566	9.55%				2,929,933	3,161,306	7.90%	48,444,872
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	75.58	81.30	2.17	2.17	5,636,287	5,722,731	1.53%				68,400	68,400		5,791,131
1311 Acad. Emp. - Temp Cont.	1.23	0.10			38,870	3,100	-92.02%							3,100
1320 Acad. Emp. - Intersession	23.49	23.49			1,960,767	2,090,000	6.59%		22,000			107,000		2,219,000
1330 Acad. Emp. - Overload	23.56	23.56			2,079,030	2,142,000	3.03%					1,575		2,143,575
1340 Acad. Emp. - Non-Cont Stipend/Othr	3.86	5.34	1.75	3.82	121,680	169,617	39.40%				187,875	311,952	66.04%	481,569
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	127.73	133.78	3.92	5.99	9,836,633.58	10,127,448	2.96%		22,000		256,275	488,927	90.78%	10,638,375
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.	0.17				211,047	212,380	0.63%				1,110,355	2,203,385	98.44%	2,415,765
1999 Certificated Salary Abatement														
Subtotal 1400	0.17				211,047	212,380	0.63%				1,110,355	2,203,385	98.44%	2,415,765
Total 1300 & 1400	127.90	133.78	3.92	5.99	10,047,680	10,339,828	2.91%		22,000		1,366,630	2,692,312	97.00%	13,054,140
TOTAL 1000	545.37	592.19	29.75	40.21	51,385,129	55,623,394	8.25%		22,000		4,296,564	5,853,618	36.24%	61,499,012
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	57.17	52.43	26.69	40.57	6,221,355	5,666,243	-8.92%	133,196	136,526	2.50%	2,520,776	3,242,526	28.63%	9,045,296
2190 Confidential Employee - Non Mgt	10.00	11.00			768,220	851,698	10.87%							851,698
2191 Ciss Non-Inst. Emp Reg Salary Sched	272.65	289.02	72.77	105.64	14,779,609	15,150,892	2.51%	94,768	134,953	42.40%	4,728,993	5,374,991	13.66%	20,660,836
2199 Classified Salary Abatement					-51,065	-51,065								-51,065
Subtotal 2100	339.82	352.44	99.46	146.21	21,718,119	21,617,768	-0.46%	227,964	271,480	19.09%	7,249,769	8,617,517	18.87%	30,506,764
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	5.58	12.89			839,127	747,228	-10.95%							747,228
2291 Inst. Aide FT, Oth-In-Direct Inst.			2.86	2.81							205,657	198,145	-3.65%	198,145
2292 Limited Benefit Employee														
Subtotal 2200	5.58	12.89	2.86	2.81	839,127	747,228	-10.95%				205,657	198,145	-3.65%	945,373
Total 2100 & 2200	345.40	365.33	102.32	149.02	22,557,246	22,364,996	-0.85%	227,964	271,480	19.09%	7,455,426	8,815,662	18.24%	31,452,138

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2016-17	GU001 Adopted Budget 2017-18	%	CE Adopted Budget 2016-17	CE Adopted Budget 2017-18	%	Restricted Adopted Budget 2016-17	Restricted Adopted Budget 2017-18	%	Total 2017-18			
	Unrst	Unrst	Rest	Rest											Change	Change	Change
	2017	2018	2017	2018													
23 NON-INSTRUCTIONAL																	
2310 Non-Mgt. - Temp																	
2311 Admin., Non-Inst Prof Expt					31,200		-100.00%	4,000			13,087	58,188		58,188			
2391 Substitutes--Short Term																	
2392 Non-Inst. Students	1.32	1.29	19.07	19.20	142,019	146,900	3.44%	11,500	10,000	-13.04%	1,012,588	940,700	-7.10%	1,097,600			
2393 Clls Non-Inst. Overtime					176,613	175,300	-0.74%				29,700	199,349	571.21%	374,649			
2394 Non-Admin., Non-Inst. Prof Expt					156,060	150,700	-3.43%	395,000	408,000	3.29%	203,125	326,308	60.64%	885,008			
2399 Clls Oth - Temp			1.00		108,027	168,300	55.79%				140,136	89,500	-36.13%	257,800			
Subtotal 2300	1.32	1.29	20.07	19.20	613,920	641,200	4.44%	410,500	418,000	1.83%	1,398,636	1,614,045	15.40%	2,673,245			
24 INSTRUCTIONAL AIDES																	
2411 Inst. Students	4.51	4.51	4.90	5.38	175,129	101,257	-42.18%				554,739	1,460,693	163.31%	1,561,950			
2412 Direct Inst. Prof Expt					1,153,030	1,320,030	14.48%	11,250	18,070	60.62%	310,960	123,382	-60.32%	1,461,482			
2419 Inst Aide - Temp Direct Inst.					2,000	2,300	15.00%				16,000		-100.00%	2,300			
2491 Inst Readers Temp																	
2492 Inst Students Temp, Oth Indr Inst.																	
2493 Inst Aide Overtime Temp																	
2494 Inst Sign Language Intrp Temp																	
2495 Inst Oth Indr Prof Expt					28,150	22,000	-21.85%				63,000	200,000	217.46%	222,000			
2499 Oth Indr Inst Temp					1,000	1,000					27,000		-100.00%	1,000			
2900 Classified Abatement																	
2999 Salary Budget Control					-468,349	409,633	-187.46%				878,095	2,942,487	235.10%	3,352,120			
Subtotal 2400	4.51	4.51	4.90	5.38	890,960	1,856,220	108.34%	11,250	18,070	60.62%	1,849,794	4,726,562	155.52%	6,600,852			
Total 2300 & 2400	5.83	5.80	24.97	24.58	1,504,880	2,497,420	65.95%	421,750	436,070	3.40%	3,248,430	6,340,607	95.19%	9,274,097			
TOTAL 2000	351.23	371.13	127.29	173.59	24,062,126	24,862,416	3.33%	649,714	707,550	8.90%	10,703,856	15,156,269	41.60%	40,726,235			
30 STAFF BENEFITS																	
3110 STRS - Acad. Instructors & Ins Aides					5,604,741	7,040,101	25.61%		3,175		283,911	389,801	37.30%	7,433,077			
3120 STRS - Class Mgt Non Educ Admin					46,915	33,852	-27.84%				13,359	24,685	84.79%	58,538			
3121 STRS - Clls Emp																	
3130 STRS - Ed. Administrators - Cont.					592,235	665,645	12.40%				98,075	110,718	12.89%	776,363			
3131 STRS - Oth Acad Emp Non-Instl					15,248	13,667	-10.37%				127,178	322,364	153.48%	336,030			
3210 PERS - Acad. Instructors & Inst Aides					186,139	82,251	-55.81%	11,126	12,736	14.47%	13,547	13,679	0.98%	108,666			
3220 PERS - Class Mgt Non Educ Admin					820,995	893,987	8.89%	18,491	21,161	14.44%	344,241	492,393	43.04%	1,407,542			
3221 PERS - Classified Employee					1,977,730	2,299,327	16.26%	717	6,741	839.71%	616,250	798,024	29.50%	3,104,092			
3222 PERS - Conf Empl - Non- Mgt					94,107	116,933	24.26%							116,933			
3240 PERS - Educational Administrator					18,669	60,080	221.82%				21,884	10,286	-53.00%	70,366			
3310 OASDHI - Acad Instruct & Instr Aides					726,941	792,242	8.98%	6,427	6,999	8.89%	53,412	56,174	5.17%	855,415			
3320 OASDHI - Clls Mgt Non-Ed Admin					458,151	444,993	-2.87%	10,190	10,444	2.50%	191,456	255,809	33.61%	711,246			
3321 OASDHI - Clls Emp					1,107,333	1,164,513	5.16%	1,541	4,603	198.78%	348,268	409,516	17.59%	1,578,632			
3322 OASDHI - Conf. Emp - Non Mgt					51,857	57,712	11.29%							57,712			
3330 Medicare																	
3340 OASDHI - Educational Administrators					78,546	96,540	22.91%				23,359	25,385	8.67%	121,925			
3341 OASDHI - Oth Acad Emp Non-Instl					1,758	1,699	-3.32%				26,699	54,597	104.49%	56,297			
3410 H&W Acad. Instructors & Aides					5,727,475	7,354,302	28.40%	14,895	17,300	16.15%	373,480	469,140	25.61%	7,840,742			
3410RC OPEB ARC--Acad Inst&Instl Aides					359,252	395,109	9.98%	786	805	2.47%	19,973	22,787	14.09%	418,701			
3411 H&W-Acad Instr & Instl Aides(Rtrd)																	
3420 H&W Clls Mgt(Non-Ed Administrators)					954,900	1,021,112	6.93%	26,065	30,272	16.14%	495,380	725,948	46.54%	1,777,332			
3420RC OPEB ARC--Clls Mgt(Non-EducAdmin)					61,853	59,069	-4.50%	1,305	1,338	2.52%	25,370	32,809	29.32%	93,216			
3421 H&W Classified Employees					3,991,002	4,852,047	21.57%	1,489	19,030	1177.64%	1,310,569	1,725,375	31.65%	6,596,452			
3421RC OPEB ARC--Clls Emp					137,625	145,021	5.37%	51	427	742.81%	42,878	49,439	15.30%	194,887			
3422 H&W Conf. Emp - Non Mgt					134,051	172,996	29.05%							172,996			
3422RC OPEB ARC--Conf Emp Non Mgt					6,643	7,393	11.29%							7,393			
3423 H&W - Clls Mgt - Retired																	
3424 H&W - Clls Retired																	
3430 Life Insurance																	
3440 H&W Educational Administrators					505,438	619,752	22.62%				105,237	122,139	16.06%	741,890			

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2016-17	GU001 Adopted Budget 2017-18	%	CE Adopted Budget 2016-17	CE Adopted Budget 2017-18	%	Restricted Adopted Budget 2016-17	Restricted Adopted Budget 2017-18	%	Total 2017-18
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
3440RC OPEB ARC-EducAdmin-Cont					44,315	49,005	10.58%				9,184	8,060	-12.24%	57,066
3441 H&W - Oth Acad. Emp - Non-Instrl														
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					105,077	26,403	-74.87%	50	66	31.44%	1,561	1,606	2.85%	28,075
3520 SUI-Clss Mgt Non-Educ. Admin.					3,156	3,014	-4.50%	67	68	1.85%	1,294	1,674	29.33%	4,756
3521 SUI - Clss Emp					7,579	7,915	4.44%	42	66	55.96%	2,454	3,037	23.75%	11,017
3522 SUI - Conf Emp - Non Mgt					339	377	11.29%							377
3540 SUI - Educational Administrators					2,421	2,500	3.27%				469	411	-12.30%	2,911
3541 SUI - Oth Acad Emp - Non Instl					61	253	316.93%				671	1,096	63.44%	1,349
3610 WC - Acad Inst & Instl Aides (Dir)					689,244	658,661	-4.44%	1,441	1,581	9.70%	46,730	58,593	25.38%	718,835
3620 WC - Clss Mgt Non-Educational Adm.					90,520	73,655	-18.63%	1,910	1,639	-14.22%	37,128	41,188	10.93%	116,481
3621 WC - Clss Emp					220,130	198,640	-9.76%	1,229	1,784	45.23%	91,618	89,997	-1.77%	290,422
3622 Conf Emp - Non Mgt					9,722	9,239	-4.97%							9,239
3640 WC - Educational Administrators					69,446	62,420	-10.12%				13,320	10,022	-24.76%	72,441
3641 WC-Oth Acad Emp - Non Instructional					1,738	1,579	-9.17%				16,060	26,688	66.17%	28,267
3710 DefBen-Acad Inst & Instl Aides (Dir)					113,728	121,533	6.86%	888	1,013	13.98%	19,621	12,867	-34.42%	135,413
3720 DefBen-Clss Mgt - Non-Educ Admin					3,527	932	-73.56%				5,409		-100.00%	932
3721 DefBen - Clss Emp					39,134	34,754	-11.19%	3,160	3,256	3.04%	14,700	24,076	63.78%	62,087
3722 DefBen - Conf Emp - Non Mat						479					2,698	1,820	-32.56%	2,299
3741 DefBen - Oth Acad Emp - Non Instrl														
3808 Instructional --- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides					139,176	279,247	100.64%	238	653	174.83%	8,846	17,967	103.11%	297,867
3920 OTHBEN-Clss Mgt (Non-Educ Admin)					54,912	37,499	-31.71%	487	1,118	129.75%	11,328	26,034	129.83%	64,651
3921 Otr Benf.- Clss Employee					67,665	139,921	106.79%	28	430	1430.82%	23,341	49,694	112.91%	190,046
3922 OTHBEN - Conf Emp - Non Mgt					2,503	6,525	160.70%							6,525
3929 Classified Benefit Abatement					-27,383	-27,383								-27,383
3940 Otr Benf. - Educational Administrators					11,478	27,238	137.30%				2,537	5,033	98.39%	32,270
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense					17		-100.00%				818		-100.00%	
TOTAL 3000					25,308,108	30,104,749	18.95%	102,623	146,703	42.95%	4,844,313	6,490,934	33.99%	36,742,385
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					22,097	40,620	83.83%				61,661	81,048	31.44%	121,668
Subtotal 4200					22,097	40,620	83.83%				61,661	81,048	31.44%	121,668
43 SUPPLIES														
4310 Instr Supplies & Materials					856,259	909,908	6.27%	64,186	57,150	-10.96%	1,007,654	1,131,217	12.26%	2,098,275
4312 Computer Software less than \$200					8,312	9,312	12.03%				20,064	120,000	498.07%	129,312
4313 Non-Instr Supplies & Materials					832,473	801,674	-3.70%	3,700	3,434	-7.18%	532,553	775,441	45.61%	1,580,549
4314 Paper					140,189	138,597	-1.14%				200	11,500	5650.00%	150,097
4315 Maint & Repairs Supplies					632,900	656,400	3.71%				1,410	2,500	77.30%	658,900
4320 Vehicle Supplies - Parts					46,800	47,300	1.07%				5,000	6,800	36.00%	54,100
4321 Fuel - Lubricants					66,450	65,800	-0.98%	200	200		10,000	10,000		76,000
4391 Small Equip (Less than \$200)														
Subtotal 4300					2,583,383	2,628,990	1.77%	68,086	60,784	-10.72%	1,576,882	2,057,457	30.48%	4,747,232
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					2,000	2,000					1,500		-100.00%	2,000
Subtotal 4400					2,000	2,000					1,500		-100.00%	2,000
45														
4531 GET Bus Pass											2,000		-100.00%	
Subtotal 4500											2,000		-100.00%	

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	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
TOTAL 4000					2,607,480	2,671,610	2.46%	68,086	60,784	-10.72%	1,642,043	2,138,505	30.23%	4,870,899
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					104,625	107,540	2.79%							107,540
5108 Temp Employment Agency Services														
5109 Child Care Services											300		-100.00%	
5118 Cont Security Services					165,854	161,050	-2.90%				29,304	26,220	-10.52%	187,270
5119 Oth Non-Inst. Consulting Services					1,677,472	2,175,087	29.66%	2,500	1,000	-60.00%	1,139,205	9,691,222	750.70%	11,867,309
5150 Contract Instruction					596,281	696,281	16.77%	188,000	164,500	-12.50%				860,781
5151 Guest Lecturers/Performers					6,750	400	-94.07%				57,600	107,475	86.59%	107,875
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					9,750	8,500	-12.82%	7,500	7,500		317,126	229,154	-27.74%	245,154
Subtotal 5100					2,560,732	3,148,858	22.97%	198,000	173,000	-12.63%	1,543,535	10,054,071	551.37%	13,375,929
52 TRAVEL														
5209 Non-Employee Travel					32,250	32,600	1.09%				135,642	105,349	-22.33%	137,949
5212 Student Travel					370,623	339,715	-8.34%	1,000	1,000		120,018	87,255	-27.30%	427,970
5220DT Employee Travel					27,770	42,270	52.21%	46,200	45,500	-1.52%	12,465	2,300	-81.55%	90,070
5220 Employee Travel					759,330	866,507	14.11%	6,200	4,200	-32.26%	802,957	1,243,159	54.82%	2,113,865
5230 Food/Meetings					81,275	89,630	10.28%	7,896	11,000	39.31%	271,457	294,380	8.44%	395,010
Subtotal 5200					1,271,248	1,370,721	7.82%	61,296	61,700	0.66%	1,342,540	1,732,443	29.04%	3,164,865
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					377,072	382,979	1.57%	1,500	1,500		25,583	20,713	-19.04%	405,192
5310 Consortium Dues/Memberships											6,000		-100.00%	
Subtotal 5300					377,072	382,979	1.57%	1,500	1,500		31,583	20,713	-34.42%	405,192
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					736,850	995,382	35.09%							995,382
5406 Student Insurance					185,000	191,739	3.64%							191,739
5407 Insurance Deductibles					12,137	9,137	-24.72%							9,137
Subtotal 5400					933,987	1,196,258	28.08%							1,196,258
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					50,560	49,980	-1.15%				10,600	8,250	-22.17%	58,230
5505 Miscellaneous											600	750		
5520 Natural Gas/ LPG					414,000	362,000	-12.56%							362,000
5530 Light - Electricity					1,179,000	1,233,900	4.66%							1,233,900
5540 Water - Sanitation					692,000	662,700	-4.23%							662,700
5550 Disposal Services					125,020	135,520	8.40%				3,341	3,591	7.48%	139,111
5560 Hazardous Waste Disposal					31,030	24,720	-20.34%							24,720
5570 Pest Control Services					31,300	33,300	6.39%							33,300
5581 Telephone Services					103,948	78,678	-24.31%	100	100		1,200	1,000	-16.67%	79,778
5583 Data Communication Services					130,940	135,924	3.81%							135,924
5590 Other Utilities					8,791	8,791								8,791
Subtotal 5500					2,766,589	2,725,513	-1.48%	100	100		15,741	13,591	-13.66%	2,739,205
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					185,760	185,746	-0.01%				12,980	34,555	166.22%	220,301
5603 Rental of Facilities					678,525	1,250,235	84.26%	16,000	13,500	-15.63%	133,700	160,800	20.27%	1,424,535
5604 Film Rentals											2,500	2,757	10.28%	2,757
5608 Operating Leases/Contracts (cars, copiers etc.)					41,075	42,003	2.26%							42,003

**KERN COMMUNITY COLLEGE DISTRICT
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	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					2,044,073	2,272,916	11.20%	35,300	21,000	-40.51%	693,796	716,967	3.34%	3,010,883
5651 Internet Access														
5652 IT Cloud Services						327,539								327,539
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5671 Equipment Maintenance Agreements						200								200
5672 Equipment Repairs					4,000	4,000			1,500					5,500
5681 Grounds Maintenance					84,274	100,500	19.25%				30,000	38,000	26.67%	138,500
5683 Building Maintenance					469,823	387,034	-17.62%	22,049	22,000	-0.22%				409,034
5684 Vehicle Repairs & Maintenance					83,441	90,100	7.98%				10,000	7,100	-29.00%	97,200
5685 Computer Hardware Maint Agreements					267,289	247,256	-7.49%							247,256
5686 Oth Equipment Maint Agreements					247,930	267,591	7.93%				41,771	18,200	-56.43%	285,791
5690 Other Maintenance/Repairs					331,322	283,146	-14.54%				28,538	162,771	470.37%	445,916
5691 Other Maintenance Contracts					448,223	453,639	1.21%				4,800	5,600	16.67%	459,239
Subtotal 5600					4,885,734	5,911,905	21.00%	73,349	58,000	-20.93%	958,085	1,146,749	19.69%	7,116,654
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					165,000	65,000	-60.61%							65,000
5731 Attorney Fees - Oth					211,950	146,550	-30.86%							146,550
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising					2,500	2,500								2,500
5740 Settlement Expense					10,000	10,000								10,000
5790 Other Professional Fees					23,890	12,990		1,000	1,000		260,126	97,246		111,236
Subtotal 5700					483,340	307,040	-36.48%	1,000	1,000		260,126	97,246	-62.62%	405,286
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					44,024	49,000	11.30%							49,000
5813 Physical Examinations/Tests					11,835	16,735	41.40%	1,500	1,500					18,235
5820 Postage/Express Overnight Svcs					200,245	159,485	-20.36%	4,215	2,434	-42.26%	36,654	26,950	-26.48%	188,869
5830 Bank Charges					148,000	185,000	25.00%	2,600	100	-96.15%	14,700	14,800	0.68%	199,900
5831 Credit Card Expenses						15,000		2,500	2,500		250	200	-20.00%	17,700
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services					29,561	30,000	1.49%							30,000
5840 Interest - Current Debit														
5860 General Advertising					375,420	405,700	8.07%	24,800	15,271	-38.42%	136,540	312,460	128.84%	733,431
5861 Printing/Duplicating Services					51,965	49,077	-5.56%	11,600	12,500	7.76%	122,730	144,867	18.04%	206,444
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					59,115	58,415	-1.18%				59,170	69,121	16.82%	127,536
5881 Sales Tax Expense					3,400		-100.00%				1,050	500	-52.38%	500
5890 Other Services & Expenses					372,821	389,689	4.52%	30,965	96,000	210.02%	366,174	963,124	163.02%	1,448,813
5895 Prior Period Adjustments					5,285				-5,796					-5,796
5899 Contingencies Account - Budget Only											1,414,503	552,117	-60.97%	552,117
5899a Unallocated Deductions/Additions											-11,530	-42,032	264.55%	-42,032
Subtotal 5800					1,301,771	1,358,201	4.33%	78,181	124,509	59.26%	2,140,242	2,042,106	-4.59%	3,524,817
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-288,011	-275,511	-4.34%				11,261	171,144	1419.79%	-104,367
5912 Transfer Out - Indr Cost (Expense)					275,511	275,511					100,235	211,216	110.72%	486,727
Subtotal 5900					-12,500		-100.00%				111,496	382,360	242.94%	382,360
TOTAL 5000					14,567,974	16,401,475	12.59%	413,426	419,809	1.54%	6,403,348	15,489,279	141.89%	32,310,564
TOTAL 1000 - 5000					117,930,817	129,663,643	9.95%	1,233,849	1,356,846	9.97%	27,890,123	45,128,605	61.81%	176,149,095

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	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					15,000	30,000	100.00%							30,000
Subtotal 6100					15,000	30,000	100.00%							30,000
62 BUILDINGS														
6210 Buildings Construction					1,800	2,000	11.11%				300,000		-100.00%	2,000
6211 Buildings Architect														
6212 Building Fees/Services					25,000		-100.00%							
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings					113,138	74,770	-33.91%					2,000		74,770
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					141,088	77,920	-44.77%				300,000	2,000	-99.33%	79,920
63 BOOKS - LIBRARY														
6310 Library Books					74,700	60,700	-18.74%				70,500	30,500	-56.74%	91,200
6311 Magazines & Periodicals					94,900	85,000	-10.43%							85,000
Subtotal 6300					169,600	145,700	-14.09%				70,500	30,500	-56.74%	176,200
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					75,000	75,000						22,000		97,000
6411FA Library AV Equipment					8,083		-100.00%		8,000					8,000
6412 Computer/Tech Equip					490,019	522,732	6.68%	3,000	10,000	233.33%	1,065,479	1,169,738	9.79%	1,702,470
6412FA Computer/Tech Equipment					462,579	205,828	-55.50%				242,000	525,520	117.16%	731,347
6413 Autos & Buses														
6413FA Autos & Buses						37,553								37,553
6414 Furniture					108,022	104,942	-2.85%	2,400		-100.00%	55,616	172,585	210.31%	277,528
6414FA Other Equipment					50,000		-100.00%							
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					311,234	282,753	-9.15%	66,928		-100.00%	811,148	2,035,070	150.89%	2,317,823
6419FA Other Equipment					160,200	186,150	16.20%				329,724	113,626	-65.54%	299,776
Subtotal 6410					1,665,138	1,414,958	-15.02%	72,328	18,000	-75.11%	2,503,967	4,038,539	61.29%	5,471,497
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment					31,000		-100.00%					38,000		38,000
Subtotal 6420					31,000		-100.00%					38,000		38,000
Subtotal 6400					1,696,138	1,414,958	-16.58%	72,328	18,000	-75.11%	2,503,967	4,076,539	62.80%	5,509,497
6900 Capital Outlay Abatement					-50,000		-100.00%							
TOTAL 6000					1,971,826	1,668,578	-15.38%	72,328	18,000	-75.11%	2,874,467	4,109,039	42.95%	5,795,617
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					1,187,179	1,241,540	4.58%							1,241,540
7111 Debt Interest & Other Charges					4,896,054	4,783,311	-2.30%							4,783,311
Subtotal 7100					6,083,232	6,024,850	-0.96%							6,024,850

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	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					24,442,673	25,568,733	4.61%							25,568,733
7205 Intrafund Transfers In					-24,442,673	-25,568,732	4.61%							-25,568,732
Subtotal 7200						1								1
73 TRANSFERS														
7312 Interfund - Out					839,225	772,281	-7.98%							772,281
7410 Other Transfers														
Subtotal 7300 & 7400					839,225	772,281	-7.98%							772,281
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											299,497	393,695	31.45%	393,695
7502 Scholarships											48,035	49,035	2.08%	49,035
7503 Outside Scholarships														
7509 Other											463,347	389,252	-15.99%	389,252
Subtotal 7500											810,878	831,982	2.60%	831,982
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											760,368	707,274	-6.98%	707,274
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											760,368	707,274	-6.98%	707,274
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					25,431,736	30,424,295	19.63%				58,650	47,950	-18.24%	30,472,245
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					18,360,532	19,083,737	3.94%	1,041,105	894,033	-14.13%				19,977,770
7911 Student Development Reserves														
7925 Expense Reserves						188,000								188,000
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					43,792,268	49,696,032		1,041,105	894,033	-14.13%	58,650	47,950	-18.24%	50,638,015
TOTAL 7000					50,714,725	56,493,164	11.39%	1,041,105	894,033	-14.13%	1,629,896	1,587,206	-2.62%	58,974,403
TOTAL EXPENDITURES, OTHER OUTGO					170,617,368	187,825,385	10.09%	2,347,282	2,268,879	-3.34%	32,394,487	50,824,850	56.89%	240,919,114
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	896.60	963.33	157.04	213.81	170,617,368	187,825,385	10.09%	2,347,282	2,268,879		32,394,487	50,824,850	56.89%	240,919,114

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

Vision: Building upon more than 100 years of excellence, Bakersfield College continues to contribute to the intellectual, cultural, and economic vitality of the communities it serves.

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves student enrollments of approximately 18,000 per semester. Bakersfield College offers local baccalaureate of science, associate of arts and associate of science degrees, transfer associate of arts degrees and career and technical certificates. Courses are taught primarily at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield and Arvin High School southeast of Bakersfield and online. Bakersfield College offers a variety of services to support student success. Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Support Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center and other services are all available to meet students' diverse needs and support their success.

The Panorama campus includes more than 34 buildings located on 153 acres. These buildings comprise approximately 446,000 square feet of assignable space for educational and support programs. The Delano Campus and Weill Institute are community outreach sites serving *different community needs*. The College is preparing for some significant renovation and modernization projects on the main Panorama campus. Planning includes the use of measure G funds and the new measure J funds that will allow the College to address the existing tired facilities and allow for the addition of new facilities at multiple sites.

The Vision 2020 Educational Master Plan is being developed in response to the identified community needs and the needs of students (see https://www.bakersfieldcollege.edu/sites/bakersfieldcollege.edu/files/Educational%20Master%20Plan-Summary_04-10-2017.pdf). The plan informs the Facilities Master Plan, the Technology and the Strategic Plans. The “2015-

2018 Strategic Directions for Bakersfield College” continues to emphasize student success, strategic use of personnel and funding, and an investment in facilities and infrastructure. The Strategic Directions are Student Learning, Student Progression and Completion, Facilities, Oversight and Accountability, and Leadership and Engagement. Each direction is linked to initiatives and data strands for benchmarking progress and success.

The strategic plan and priorities has informed the budget development for 2017-2018. Currently, approximately 90% of the budget is allocated to salaries, benefits, and 10% to other non-operational expenses. In addition, Bakersfield College receives approximately \$19.2 million dollars in state and federal grant dollars. Bakersfield College is focused on strategically repurposing existing resources and grant dollars to meet college priorities.

Mission

Bakersfield College provides opportunities for students from diverse economic, cultural, and educational backgrounds to attain Associate and Baccalaureate degrees and certificates, workplace skills, and preparation for transfer. Our rigorous and supportive learning environment fosters students’ abilities to think critically, communicate effectively, and demonstrate competencies and skills in order to engage productively in their communities and the world.

Core Values

- **Learning:** We foster curiosity, inquiry, critical thinking, and creativity within a safe and rigorous academic environment so that we might be empowered to radically transform our community into one that gives voice and power to all people.
- **Integrity:** We continue to develop and follow an ethical and moral consciousness which places the collective wellbeing and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other’s vision so that we will be useful and effective in providing support, resources, and encouragement.
- **Wellness:** We believe health and wellness to be integral and foundational elements and we understand that a holistic education improves all aspects of the individual and the society including the mind, body, and spirit; through education, we will positively impact the health of the natural environment and the global community.
- **Diversity:** We insist that diversity be valued and promoted, recognizing that multiple perspectives lead to a better education and knowledge of the world; listening and witnessing different experiences helps us to understand and contextualize power and privilege related to gender, race, class, religion, disability, and sexuality in terms of access and barriers to resources and opportunities.

- **Community:** We commit to the wellbeing of all members of our community; we maintain strong ties with the surrounding community, and we respond to their needs by serving as an open institution which engages all students, faculty, and staff; in our college, we have built and continue to build an environment in which all members participate as a community through democratic engagement.
- **Sustainability:** We recognize our responsibility for continuing and maintaining this institution which has been shaped by over 100 years of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our fiscal, human, and environmental resources into the future.

Strategic Directions – The word “directions” has multiple connotations: directions in the sense of following a route and in the sense of how to put something, like an effective institution, together.

Student Learning ~ A commitment to provide a holistic education that develops curiosity, inquiry, and empowered learners.

Student Progression and Completion ~ A commitment to eliminate barriers that cause students difficulties in completing their educational goals.

Facilities ~ A commitment to improve the maintenance of and secure funding for college facilities, technology, and infrastructure for the next thirty years.

Oversight and Accountability ~ A commitment to improve oversight, accountability, sustainability, and transparency in all college processes.

Leadership and Engagement ~ A commitment to build leadership within the College and engagement with the community.

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total	
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total	
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18	
EXPENDITURES AND TRANSFERS															
11	CERTIFICATED SALARIES														
110	REGULAR TEACHING														
1100	239.24	274.60	1.00	1.00	22,521,544	25,463,908	13.06%				69,832	89,416	28.04%	25,553,324	
1101	Acad. - Reg Schedule														
1108	Acad. Emp. Non-Inst., Non-Adm.														
1110	Instructional - Salary Reserve														
1118	Acad. Emp Admin.														
1118	Non-Instructional - Salary Reserve														
	239.24	274.60	1.00	1.00	22,521,544	25,463,908	13.06%				69,832	89,416	28.04%	25,553,324	
	Subtotal 1100														
12	REGULAR NON-TEACHING														
1214	16.43	18.68	2.57	3.32	2,176,560	2,498,172	14.78%				288,299	372,202	29.10%	2,870,374	
1231	8.16	10.77	13.57	13.00	699,927	886,016	26.59%				1,115,974	1,115,140	-0.07%	2,001,156	
1241	4.95	5.00			464,688	463,495	-0.26%							463,495	
1251	5.14	3.54	0.31	0.31	527,759	392,210	-25.68%				36,800	38,462	4.52%	430,672	
1252	10.02	10.78			1,125,294	1,215,209	7.99%							1,215,209	
	44.70	48.77	16.45	16.63	4,994,228	5,455,102	9.23%				1,441,073	1,525,804	5.88%	6,980,906	
	Subtotal 1200														
	283.94	323.37	17.45	17.63	27,515,773	30,919,010	12.37%				1,510,905	1,615,220	6.90%	32,534,230	
	Total 1100 & 1200														
13	INSTRUCTIONAL SALARIES - NON-RE														
1310					3,255,378	3,161,822	-2.87%							3,161,822	
1311															
1320					1,220,767	1,350,000	10.59%	22,000			107,000			1,479,000	
1330					1,337,030	1,400,000	4.71%				1,575			1,401,575	
1340						1,500					105,950		105,700	-0.24%	107,200
1350															
					5,813,175	5,913,322	1.72%	22,000			105,950	214,275	102.24%	6,149,597	
	Subtotal 1300														
14	OTHER NON-TEACHING														
1410					81,390	82,700	1.61%				386,250		1,275,681	230.27%	1,358,381
1419															
1999															
					81,390	82,700	1.61%				386,250	1,275,681	230.27%	1,358,381	
	Subtotal 1400														
					5,894,565	5,996,022	1.72%	22,000			492,200	1,489,956	202.71%	7,507,978	
	Total 1300 & 1400														
	283.94	323.37	17.45	17.63	33,410,338	36,915,032	10.49%		22,000		2,003,105	3,105,176	55.02%	40,042,207	
	TOTAL 1000														

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	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	15.80	15.80	22.40	26.88	1,521,272	1,568,478	3.10%				1,671,976	2,032,402	21.56%	3,600,880
2190 Confidential Employee - Non Mgt	1.00	1.00			75,030	76,906	2.50%							76,906
2191 Clss Non-Instr. Emp Reg Salary Sched	135.17	146.89	53.26	63.31	6,884,903	7,141,033	3.72%	5,392	5,268	-2.30%	2,863,292	3,250,161	13.51%	10,396,462
2199 Classified Salary Abatement														
Subtotal 2100	151.97	163.69	75.66	90.19	8,481,205	8,786,417	3.60%	5,392	5,268	-2.30%	4,535,267	5,282,563	16.48%	14,074,248
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.		7.24			534,339	444,381	-16.84%							444,381
2291 Inst. Aide FT, Oth-In-Direct Inst.			2.86	2.81							205,657	198,145	-3.65%	198,145
2292 Limited Benefit Employee														
Subtotal 2200		7.24	2.86	2.81	534,339	444,381	-16.84%				205,657	198,145	-3.65%	642,526
Total 2100 & 2200	151.97	170.93	78.52	93.00	9,015,543	9,230,798	2.39%	5,392	5,268	-2.30%	4,740,924	5,480,708	15.60%	14,716,774
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt								4,000		-100.00%	13,087	14,000		14,000
2391 Substitutes--Short Term														
2392 Non-Inst. Students					82,100	83,900	2.19%	1,500		-100.00%	566,486	559,500	-1.23%	643,400
2393 Clss Non-Instr. Overtime					151,613	142,300	-6.14%				29,700	199,349	571.21%	341,649
2394 Non-Admin., Non-Inst. Prof Expt					140,760	139,400	-0.97%	75,000	88,000	17.33%	134,000	296,183	121.03%	523,583
2399 Clss Oth - Temp					92,340	99,500	7.75%				18,500	77,000	316.22%	176,500
Subtotal 2300					466,813	465,100	-0.37%	80,500	88,000	9.32%	761,773	1,146,032	50.44%	1,699,132
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					56,000		-100.00%				464,010	1,347,495	190.40%	1,347,495
2412 Direct Inst. Prof Expt					957,330	1,117,330	16.71%	1,500	920	-38.67%	84,000	98,382	17.12%	1,216,632
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt											63,000	200,000	217.46%	200,000
2499 Oth Indr Inst Temp											27,000		-100.00%	
2900 Classified Abatement														
2999 Salary Budget Control					-341,068	297,285	-187.16%				807,412	1,958,428	142.56%	2,255,713
Subtotal 2400					672,262	1,414,615	110.43%	1,500	920	-38.67%	1,445,422	3,604,305	149.36%	5,019,840

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	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	Budget	Budget		Budget	Budget		Budget	Budget		2017-18
					2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18
Total 2300 & 2400					1,139,075	1,879,715	65.02%	82,000	88,920	8.44%	2,207,195	4,750,337	115.22%	6,718,972
TOTAL 2000	151.97	170.93	78.52	93.00	10,154,619	11,110,514	-54.06%	87,392	94,188	7.78%	6,948,119	10,231,045	47.25%	21,435,747
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					3,787,838	4,868,637	28.53%		3,175		167,132	203,505	21.76%	5,075,317
3120 STRS - Class Mgt Non Educ Admin												23,992		23,992
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					273,811	334,707	22.24%				36,268	40,131	10.65%	374,838
3131 STRS - Oth Acad Emp Non-Instrl					9,358	9,309	-0.52%				49,278	192,650	290.94%	201,959
3210 PERS - Acad. Instructors & Inst Aides					157,927	52,563	-66.72%				13,547	13,679	0.98%	66,242
3220 PERS - Class Mgt Non Educ Admin					211,274	259,431	22.79%				241,644	305,569	26.45%	565,000
3221 PERS - Classified Employee					899,589	1,087,586	20.90%	717	817	13.84%	361,117	484,411	34.14%	1,572,814
3222 PERS - Conf Empl - Non- Mgt					10,420	11,920	14.40%							11,920
3240 PERS - Educational Administrator						11,373								11,373
3310 OASDHI - Acad Instruct & Instr Aides					485,433	544,844	12.24%	22	329	1412.00%	30,206	33,634	11.35%	578,807
3320 OASDHI - Cls Mgt Non-Ed Admin					116,377	128,042	10.02%				133,106	163,532	22.86%	291,574
3321 OASDHI - Clss Emp					505,345	558,179	10.46%	1,541	1,679	8.98%	204,339	252,943	23.79%	812,801
3322 OASDHI - Conf. Emp - Non Mgt					5,740	5,883	2.50%							5,883
3330 Medicare														
3340 OASDHI - Educational Administrators					31,560	39,246	24.35%				4,180	13,215	216.12%	52,461
3341 OASDHI - Oth Acad Emp Non-Instrl					1,079	1,074	-0.47%				11,765	18,481	57.09%	19,555
3410 H&W Acad. Instructors & Aides					3,969,972	5,270,547	32.76%				233,233	272,466	16.82%	5,543,013
3410R(OPEB ARC-Acad Inst&Instl Aides					248,826	280,562	12.75%				12,460	13,046	4.70%	293,609
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					235,333	290,633	23.50%				348,532	489,145	40.34%	779,778
3420R(OPEB ARC-Clss Mgt(Non-EducAdmin)					14,908	16,403	10.02%				17,051	20,949	22.86%	37,352
3421 H&W Classified Employees					2,004,654	2,533,643	26.39%	1,489	1,730	16.15%	764,238	1,028,113	34.53%	3,563,486
3421R(OPEB ARC-Clss Emp					62,730	68,764	9.62%	51	52		25,482	30,034	17.86%	98,849
3422 H&W Conf. Emp - Non Mgt					14,895	17,300	16.15%							17,300
3422R(OPEB ARC-Conf Emp Non Mgt					735	754	2.50%							754
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					244,717	305,856	24.98%				38,279	40,135	4.85%	345,991
3440R(OPEB ARC-EducAdmin-Cont					18,192	23,450	28.91%				2,825	2,616		
3441 H&W - Oth Acad. Emp - Non-Instrl														
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits: Instructional														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					97,212	18,063	-81.42%	1	11	1428.00%	939	942	0.39%	19,017
3520 SUI-Clss Mgt Non-Educ. Admin.					761	837	10.02%				870	1,069	22.86%	1,906

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	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	Budget	Budget		Budget	Budget		Budget	Budget		2017-18
				2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18	
3521 SUI - Clss Emp				3,526	3,834	8.73%	42	47	10.81%	1,447	1,934	33.68%	5,815	
3522 SUI - Conf Emp - Non Mgt				38	38	2.51%							38	
3540 SUI - Educational Administrators				1,088	1,196	9.94%				144	133	-7.42%	1,330	
3541 SUI - Oth Acad Emp - Non Instl				37	37	-0.54%				205	638	211.32%	675	
3610 WC - Acad Inst & Instl Aides (Dir)				463,044	450,762	-2.65%	22	277	1188.66%	28,988	40,353	39.21%	491,393	
3620 WC - Clss Mgt Non-Educational Adm.				21,818	20,085	-7.94%				24,954	25,652	2.80%	45,737	
3621 WC - Clss Emp				102,215	94,498	-7.55%	1,229	1,325	7.87%	49,976	55,011	10.08%	150,834	
3622 Conf Emp - Non Mgt				1,076	923	-14.24%							923	
3640 WC - Educational Administrators				31,216	28,715	-8.01%				4,135	3,203	-22.53%	31,918	
3641 WC-Oth Acad Emp - Non Instructional				1,067	1,061	-0.52%				5,772	15,626	170.71%	16,687	
3710 DefBen-Acad Inst & Instl Aides (Dir)				44,615	46,103	3.34%	60	34	-43.27%	9,531	11,972	25.61%	58,109	
3720 DefBen-Clss Mgt - Non-Educ Admin				2,418		-100.00%				5,409		-100.00%		
3721 DefBen - Clss Emp				18,589	16,821	-9.51%	3,160	3,256	3.04%	11,377	20,143	77.06%	40,220	
3722 DefBen - Conf Emp - Non Mat														
3910 Otr Benf.- Acad. Instruct. & Aides				96,719	201,024	107.84%				5,609	10,224	82.27%	211,247	
3920 OTHBEN-Clss Mgt (Non-Educ Admin				5,642	11,259	99.56%				8,402	17,099	103.52%	28,359	
3921 Otr Benf.- Clss Employee				34,254	68,266	99.30%	28	52	85.62%	13,922	30,274	117.46%	98,593	
3922 OTHBEN - Conf Emp - Non Mgt				359	653	81.99%							653	
3929 Classified Benefit Abatement														
3940 Otr Benf.- Educational Administrators				5,217	12,812	145.60%				923	1,516	64.28%	14,328	
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense														
TOTAL 3000				14,241,624	17,697,696	24.27%	8,361	12,783	52.90%	2,867,285	3,878,039	35.25%	21,588,518	
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdicl				97	445	358.76%				5,400	21,400	296.30%	21,845	
Subtotal 4200				97	445	358.76%				5,400	21,400	296.30%	21,845	
43 SUPPLIES														
4310 Instr Supplies & Materials				640,704	711,431	11.04%	11,186	6,400	-42.78%	347,197	670,744	93.19%	1,388,575	
4312 Computer Software less than \$200				5,312	6,312	18.83%				10,000	120,000	1100.00%	126,312	
4313 Non-Instr Supplies & Materials				412,397	366,218	-11.20%	2,500	2,834	13.38%	251,481	412,788	64.14%	781,840	
4314 Paper				105,793	107,000	1.14%				200	11,500	5650.00%	118,500	
4315 Maint & Repairs Supplies				560,400	579,400	3.39%				1,410	1,500	6.38%	580,900	
4320 Vehicle Supplies - Parts				31,000	31,000					5,000	6,800	36.00%	37,800	
4321 Fuel - Lubricants				36,700	36,700		200	200					36,900	
4391 Small Equip (Less than \$200)														
Subtotal 4300				1,792,305	1,838,060	2.55%	13,886	9,434	-32.06%	615,288	1,223,332	98.82%	3,070,827	

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	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					1,500	1,500								1,500
Subtotal 4400					1,500	1,500								1,500
45														
4531 GET Bus Pass											2,000		-100.00%	
Subtotal 4500											2,000			
TOTAL 4000					1,793,902	1,840,005	2.57%	13,886	9,434	-32.06%	622,688	1,244,732	99.90%	3,094,172
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					72,075	71,275	-1.11%							71,275
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services														
5119 Oth Non-Inst. Consulting Services					200,718	196,318	-2.19%	2,500		-100.00%	361,178	887,789	145.80%	1,084,107
5150 Contract Instruction					8,000	8,000								8,000
5151 Guest Lecturers/Performers					6,350		-100.00%				27,100	42,454	56.66%	42,454
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					9,750	8,500	-12.82%				245,750	100,200	-59.23%	108,700
Subtotal 5100					296,893	284,093	-4.31%	2,500		-100.00%	634,028	1,030,443	62.52%	1,314,536
52 TRAVEL														
5209 Non-Employee Travel					20,000	20,000								20,000
5212 Student Travel					231,373	212,615	-8.11%				46,880	36,700	-21.72%	249,315
5220D Employee Travel														
5220 Employee Travel					221,747	254,783	14.90%	1,700	200	-88.24%	363,237	608,543	67.53%	863,527
5230 Food/Meetings					56,268	57,523	2.23%	896	2,500	179.02%	52,665	138,356	162.71%	198,379
Subtotal 5200					529,388	544,921	2.93%	2,596	2,700	4.01%	462,782	783,600	69.32%	1,331,221
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					93,810	94,268	0.49%				11,600	7,850	-32.33%	102,118
5310 Consortium Dues/Memberships											6,000		-100.00%	
Subtotal 5300					93,810	94,268	0.49%				17,600	7,850	-55.40%	102,118
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					900	900								900
5406 Student Insurance														
5407 Insurance Deductibles														

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	Budget	Budget		Budget	Budget		Budget	Budget		2017-18
Subtotal 5400					900	900								900
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					27,910	27,330	-2.08%				9,600	7,250	-24.48%	34,580
5505 Miscellaneous											600	750		
5520 Natural Gas/ LPG					260,000	267,000	2.69%							267,000
5530 Light - Electricity					525,000	540,000	2.86%							540,000
5540 Water - Sanitation					350,000	340,000	-2.86%							340,000
5550 Disposal Services					85,520	95,520	11.69%					250		95,770
5560 Hazardous Waste Disposal					9,070	10,070	11.03%							10,070
5570 Pest Control Services					19,500	21,500	10.26%							21,500
5581 Telephone Services					25,749	24,779	-3.77%				1,200	1,000	-16.67%	25,779
5583 Data Communication Services					3,050	3,050								3,050
5590 Other Utilities														
Subtotal 5500					1,305,799	1,329,249	1.80%				11,400	9,250	-18.86%	1,338,499
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					171,000	167,386	-2.11%				10,500	17,335	65.10%	184,721
5603 Rental of Facilities					535,445	974,300	81.96%	2,500		-100.00%	132,500	154,000	16.23%	1,128,300
5604 Film Rentals												257		257
5608 Operating Leases/Contracts (cars, copiers etc.)					8,000	9,128	14.10%							9,128
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					265,085	245,405	-7.42%	9,300		-100.00%	198,865	221,720	11.49%	467,125
5651 Internet Access														
5652 IT Cloud Services														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5671 Equipment Maintenance Agreements						200								200
5672 Equipment Repairs														
5681 Grounds Maintenance					25,974	25,700	-1.05%							25,700
5683 Building Maintenance					268,348	198,348	-26.09%	22,049	22,000	-0.22%				220,348
5684 Vehicle Repairs & Maintenance					59,141	59,800	1.11%				10,000	7,100	-29.00%	66,900
5685 Computer Hardware Maint Agreements					30,000	30,000								30,000
5686 Oth Equipment Maint Agreements					132,430	131,504	-0.70%				5,350	3,600	-32.71%	135,104
5690 Other Maintenance/Repairs					269,105	248,579	-7.63%				16,500	152,611	824.91%	401,190
5691 Other Maintenance Contracts					395,771	393,771	-0.51%				4,800	5,600	16.67%	399,371
Subtotal 5600					2,160,300	2,484,121	14.99%	33,849	22,000	-35.01%	378,515	562,223	48.53%	3,068,344

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	Budget	Budget		Budget	Budget		Budget	Budget		2017-18
				2016-17	2017-18			2016-17	2017-18		2016-17	2017-18		2017-18
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense					10,000	10,000								10,000
5790 Other Professional Fees					23,890	7,315	-69.38%				5,000			7,315
Subtotal 5700					33,890	17,315	-48.91%				5,000		-100.00%	17,315
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					6,000	13,000	116.67%							13,000
5813 Physical Examinations/Tests					85	85								85
5820 Postage/Express Overnight Svcs					46,385	41,425	-10.69%	2,265	400	-82.34%	12,700	13,845	9.01%	55,670
5830 Bank Charges								2,500		-100.00%	10,000	9,600	-4.00%	9,600
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					160,770	158,700	-1.29%	10,000		-100.00%	20,505	28,747	40.20%	187,447
5861 Printing/Duplicating Services					41,465	35,365	-14.71%				80,702	113,478	40.61%	148,843
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					8,548	8,952	4.73%				45,000	53,350	18.56%	62,302
5881 Sales Tax Expense					3,400		-100.00%				1,050	500	-52.38%	500
5890 Other Services & Expenses					251,401	262,629	4.47%	25,000	91,000	264.00%	314,275	450,590	43.37%	804,218
5895 Prior Period Adjustments					5,285									
5899 Contingencies Account - Budget Only											-71,678		-100.00%	
5899a Unallocated Deductions/Additions											-11,530	-42,032	264.55%	-42,032
Subtotal 5800					523,339	520,156	-0.61%	39,765	91,400	129.85%	401,025	628,077	56.62%	1,239,633
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement											900	1,000	11.11%	1,000
5912 Transfer Out - Indr Cost (Expense)					275,511	275,511					4,740	22,898	383.05%	298,409
Subtotal 5900					275,511	275,511					5,640	23,898	323.70%	299,409
TOTAL 5000					5,219,829	5,550,533	6.34%	78,711	116,100	47.50%	1,915,990	3,045,341	58.94%	8,711,974
TOTAL 1000 - 5000					64,820,312	73,113,780	12.79%	188,349	254,506	35.12%	14,357,187	21,504,332	49.78%	94,872,618

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	Budget	Budget		Budget	Budget		Budget	Budget		2017-18
				2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18	
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction					1,800	2,000	11.11%							2,000
6211 Buildings Architect														
6212 Building Fees/Services					25,000		-100.00%							
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					113,138	74,770	-33.91%							74,770
6215F/ Additions to Buildings												2,000		
6216 Bldg Cost of Purchase														
Subtotal 6200					139,938	76,770	-45.14%					2,000		78,770
63 BOOKS - LIBRARY														
6310 Library Books					40,000	40,000					30,500		-100.00%	40,000
6311 Magazines & Periodicals					50,000	40,000	-20.00%							40,000
Subtotal 6300					90,000	80,000					30,500		-100.00%	80,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					75,000	75,000						22,000		97,000
6411F/ Library AV Equipment					8,083		-100.00%							
6412 Computer/Tech Equip					253,313	281,750	11.23%				743,493	771,682	3.79%	1,053,432
6412F/ Computer/Tech Equipment					64,239	51,500	-19.83%				30,000	395,770	1219.23%	447,270
6413 Autos & Buses														
6414 Furniture					95,122	89,042	-6.39%	2,400		-100.00%	40,560	100,885	148.73%	189,928
6414F/ Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					226,661	188,518	-16.83%	66,928		-100.00%	712,278	1,865,353	161.89%	2,053,871
6419F/ Other Equipment					134,200	130,000	-3.13%				176,552		-100.00%	130,000
Subtotal 6410					856,618	815,810	-4.76%	69,328		-100.00%	1,702,883	3,155,691	85.31%	3,971,501

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	Budget	Budget		Budget	Budget		Budget	Budget		2017-18
				2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18	
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment					31,000									
Subtotal 6420					31,000									
Subtotal 6400					887,618	815,810	-8.09%	69,328		-100.00%	1,702,883	3,155,691	85.31%	3,971,501
6900 Capital Outlay Abatement														
TOTAL 6000					1,117,556	972,580	-12.97%	69,328		-100.00%	1,733,383	3,157,691	82.17%	4,130,271
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					144,284	148,645								148,645
7111 Debt Interest & Other Charges					50,491	47,130								47,130
Subtotal 7100					194,775	195,775	0.51%							195,775
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					17,414,316	18,424,630	5.80%							18,424,630
7205 Intrafund Transfers In														
Subtotal 7200					17,414,316	18,424,630	5.80%							18,424,630
73 TRANSFERS														
7312 Interfund - Out					463,414	414,675	-10.52%							414,675
7410 Other Transfers														
Subtotal 7300 & 7400					463,414	414,675	-10.52%							414,675
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											120,497	210,000	74.28%	210,000
7502 Scholarships											48,035	49,035	2.08%	49,035
7503 Outside Scholarships											463,347	389,252	-15.99%	389,252
7509 Other														
Subtotal 7500											631,878	648,287	2.60%	648,287
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											176,816	71,603	-59.50%	71,603
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											176,816	71,603	-59.50%	71,603

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					8,442,523	8,911,162	5.55%	245,422	127,800	-47.93%				9,038,962
7911 Student Development Reserves														
7925 Expense Reserves						188,000								188,000
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					8,442,523	9,099,162	7.78%	245,422	127,800	-47.93%				9,226,962
TOTAL 7000					26,515,027	28,134,242	6.11%	245,422	127,800	-47.93%	808,694	719,890	-10.98%	28,981,932
TOTAL EXPENDITURES, OTHER OUTGO					92,452,895	102,220,602	10.57%	503,100	382,306	-24.01%	16,899,264	25,381,913	50.20%	127,984,822
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	435.9	494.3	96.0	110.6	92,452,895	102,220,602	10.57%	503,100	382,306	-24.01%	16,899,264	25,381,913	50.20%	127,984,822

**CERRO COSO
COMMUNITY COLLEGE**

CERRO COSO COMMUNITY COLLEGE

MISSION

The mission of Cerro Coso Community College is to provide tailored programs and equitable services to the students in the communities and rural areas we serve. We demonstrate a conscious effort to produce and support student success and achievement through traditional and distance delivery

To accomplish this mission we will provide:

- Degrees and certificates in transfer and career technical education
- Remedial instruction
- Comprehensive support services
- Learning opportunities that develop ethical and effective citizenry
- Continuing education that is compatible with the institutions primary mission

THE COLLEGE AND ITS COMMUNITIES

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has five instructional sites, which together form the largest geographical service area (18,500 square miles) of any community college in California. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, and Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The sixth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts and the Associate in Science degrees as well as certificates of achievement in career and occupational programs. Total student enrollment is approximately 4,400 per semester with an annual FTES of approximately 2,800.

GUIDING PRINCIPLES

Keeping the College Mission, Vision, and Values as its contextual umbrella, and utilizing the Educational Master Plan, the College Strategic Plan, Annual Unit Plans, the Achieving the Dream Plan and Student Success as guiding tenets, the budget was developed and recommended to the college President through the defined governance process.

MEETING THE CHALLENGES

Cerro Coso Community College strives to meet the educational needs of all the communities it serves with student success and completion being its goal. Throughout the 2016-2017 academic year the Institutional Effectiveness Committee provided oversight of tying planning to requests of staffing and financial resources. All Unit Plans, along with staffing and budget requests, were submitted in October 2016 for the 2018 academic year. The development of the Resource Allocation Analysis for the areas of IT, Maintenance and Operations, Marketing, Professional Development, and Staffing, informs the development of those budgets. Our schedule of offerings continue to hone in on our core mission of transfer, CTE and Basic Skills education, utilizing data to increase the effectiveness of our decisions in enrollment management. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we continue to utilize a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party to offset the cost of our Classified Appreciation Staff Development Day, Adjunct Staff Development Day, Administrative Advances and all staff activities such our regularly held “Meet and Greets”.

While the college has started to turn around the declining FTES over the past year, realizing a 3% growth last year and predicting a 1% growth at the end of this year, we are still challenged with the ever increasing costs in staff benefits and retirement cost. This said, we are reaping the benefits of our efforts to increase enrollment through establishing dual enrollment in all feeder high schools, and establishing offerings in Tehachapi as well as two of prisons in our area. This past year we also expanded our athletic programs to bring us into compliance with title IX and increased the serving of our

community high school athletes across our service area, which increased fulltime student enrollment utilizing funding from various donors. Cerro Coso is able to balance this year's allocation with the use of our college reserve. We will continue to utilize our substantial reserve to support the planned expansion into Tehachapi, and the onetime costs of schedule maintenance not covered by other funding.

LOOKING TO THE FUTURE

Cerro Coso continues to look for funding opportunities that support the academic programs that train our students for the emerging and existing job markets in our East Kern desert communities. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by the dual enrollment programs being implemented with Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth High School, and Burroughs High School. We are also partnering with those east Kern K-12 school districts in implementing our portion of a plan for addressing adult education as consortium members. Through our offering programs to prisoners located in the California City Prison and Tehachapi Prison as well as our increased dual enrollment at partner high schools throughout our service area we are realizing sustainable FTES growth. This coming year we believe we will realize an increase in access resulting in increased FTES through the implementation of our Kern Promise Grant. Also through the establishment of the East Kern Educational Community Collaborative barriers are being identified and addressed between local employers, NAWC-WD, and the College as well as educational opportunities are being explored with new relationships being built.

CERRO COSO COMMUNITY COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst		Rest											
	2017	2018	2017	2018										
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	43.79	44.01			4,270,903	4,416,145	3.40%							4,416,145
1101														
1108														
1110														
1118														
	43.79	44.01			4,270,903	4,416,145	3.40%							4,416,145
12	REGULAR NON-TEACHING													
1214	8.69	9.69	2.65	3.14	1,140,723	1,285,856	12.72%				268,017	316,635	18.14%	1,602,492
1231	3.63	3.80	2.19	2.87	323,949	352,076	8.68%				178,026	243,913	37.01%	595,988
1241	1.51	1.42	0.20	0.20	131,224	128,911	-1.76%				17,322	18,110	4.55%	147,022
1251	2.62	2.76	0.34	0.34	248,720	275,971	10.96%				31,279	32,751	4.71%	308,723
1252	4.20	4.40			424,050	457,529	7.89%							457,529
	20.65	22.07	5.38	6.55	2,268,666	2,500,343	10.21%				494,644	611,410	23.61%	3,111,753
	64.44	66.08	5.38	6.55	6,539,569	6,916,487	5.76%				494,644	611,410	23.61%	7,527,897
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	42.66	42.66			1,343,834	1,343,834	0.00%							1,343,834
1311														
1320	15.87	15.87			500,000	500,000								500,000
1330	12.70	12.70			400,000	400,000								400,000
1340	1.90	3.25	1.75	3.82	59,960	102,517	70.98%				55,000	120,340	118.80%	222,857
1350														
	73.14	74.49	1.75	3.82	2,303,794	2,346,351	1.85%				55,000	120,340	118.80%	2,466,691
14	OTHER NON-TEACHING													
1410														
1419					46,817	43,140	-7.85%				425,720	523,914	23.07%	567,054
1999														
					46,817	43,140	-7.85%				425,720	523,914	23.07%	567,054
	73.14	74.49	1.75	3.82	2,350,610	2,389,491	1.65%				480,720	644,254	34.02%	3,033,745
	137.58	140.57	7.13	10.37	8,890,179	9,305,979	4.68%				975,365	1,255,664	28.74%	10,561,643
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	7.04	8.05	0.29	2.29	696,931	763,660	9.57%	15,252	15,633	2.50%	20,038	189,459	845.51%	968,752
2190	1.00	1.00			71,415	73,200	2.50%							73,200
2191	43.06	43.31	16.07	18.20	2,093,259	2,065,477	-1.33%				738,108	833,338	12.90%	2,898,816
2199														
	51.10	52.35	16.36	20.49	2,861,604	2,902,337	1.42%	15,252	15,633	2.50%	758,146	1,022,797	34.91%	3,940,768
22	CLASSIFIED SERVICE, INST. AID													
2211	2.41	2.41			115,079	116,554	1.28%							116,554
2291														
2292														
	2.41	2.41			115,079	116,554	1.28%							116,554

CERRO COSO COMMUNITY COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
Total 2100 & 2200	53.51	54.76	16.36	20.49	2,976,682	3,018,891	1.42%	15,252	15,633	2.50%	758,146	1,022,797	34.91%	4,057,322
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt					31,200		-100.00%					44,188		44,188
2391 Substitutes--Short Term														
2392 Non-Inst. Students					10,500	10,000	-4.76%				124,053	57,000	-54.05%	67,000
2393 Ciss Non-Instr. Overtime						500								500
2394 Non-Admin., Non-Inst. Prof Expt					4,000		-100.00%							
2399 Ciss Oth - Temp					5,200	6,200	19.23%				14,000		-100.00%	6,200
Subtotal 2300					50,900	16,700	-67.19%				138,053	101,188	-26.70%	117,888
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					44,129	26,257	-40.50%				9,219	23,750	157.62%	50,007
2412 Direct Inst. Prof Expt					120,000	120,000		9,750	17,150	75.90%				137,150
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrap Temp														
2495 Inst Oth Indr Prof Expt					28,150	22,000	-21.85%							22,000
2499 Oth Indr Inst Temp					1,000	1,000								1,000
2900 Classified Abatement														
2999 Salary Budget Control					-148,332	-168,279	13.45%					319,225		150,946
Subtotal 2400					44,947	977	-97.83%	9,750	17,150	75.90%	9,219	342,975	3620.23%	361,102
Total 2300 & 2400					95,847	17,677	-81.56%	9,750	17,150	75.90%	147,272	444,163	201.59%	478,990
TOTAL 2000	53.51	54.76	16.36	20.49	3,072,530	3,036,568	-1.17%	25,002	32,783	31.12%	905,418	1,466,960	62.02%	4,536,312
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					886,451	1,052,749	18.76%				35,429	67,395	90.23%	1,120,143
3120 STRS - Class Mgt Non Educ Admin					14,756	33,852					602	693	15.17%	34,546
3121 STRS - Ciss Emp														
3130 STRS - Ed. Administrators - Cont.					131,343	185,928	41.56%				22,717	45,691	101.13%	231,618
3131 STRS - Oth Acad Emp Non-Instnl					5,890	4,358	-26.01%				53,556	68,097	27.15%	72,455
3210 PERS - Acad. Instructors & Inst Aides					11,442	17,166	50.02%							17,166
3220 PERS - Class Mgt Non Educ Admin					80,499	82,209	2.12%	2,118	2,423	14.40%	2,118	28,621	1251.20%	113,254
3221 PERS - Classified Employee					280,697	308,033	9.74%				95,824	122,003	27.32%	430,035
3222 PERS - Conf Empl - Non- Mgt					9,918	11,346	14.40%							11,346
3240 PERS - Educational Administrator					13,424		-100.00%				12,144		-100.00%	
3310 OASDHI - Acad Instruct & Instr Aides					120,236	126,296	5.04%	141	249	75.90%	4,084	6,773	65.86%	133,318
3320 OASDHI - Ciss Mgt Non-Ed Admin					46,043	43,976	-4.49%	1,167	1,196	2.50%	1,236	14,196	1048.35%	59,368
3321 OASDHI - Ciss Emp					156,316	153,297	-1.93%				53,650	61,525	14.68%	214,822
3322 OASDHI - Conf. Emp - Non Mgt					5,463	5,600	2.50%							5,600
3330 Medicare														
3340 OASDHI - Educational Administrators					22,533	18,683	-17.09%				9,308	4,591	-50.67%	23,274
3341 OASDHI - Oth Acad Emp Non-Instnl					679	626	-7.85%				6,173	6,843	10.85%	7,468
3410 H&W Acad. Instructors & Aides					835,058	1,020,967	22.26%				40,064	58,247	45.38%	1,079,215
3410RC OPEB ARC--Acad Inst&Instl Aides					53,438	56,266	5.29%				2,221	2,889	30.07%	59,154
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Ciss Mgt(Non-Ed Administrators)					103,678	137,732	32.85%	3,724	4,325	16.15%	4,307	39,588	819.06%	181,645
3420RC OPEB ARC--Ciss Mgt(Non-EducAdmin)					6,830	7,497	9.76%	149	153	2.50%	196	1,857	845.51%	9,507
3421 H&W Classified Employees					594,455	704,142	18.45%				220,588	294,355	33.44%	998,497
3421RC OPEB ARC--Ciss Emp					18,826	19,120	1.56%				6,708	7,714	15.00%	26,834
3422 H&W Conf. Emp - Non Mgt					14,895	17,300	16.15%							17,300
3422RC OPEB ARC--Conf Emp Non Mgt					700	717	2.50%							717
3423 H&W - Ciss Mgt - Retired														
3424 H&W - Ciss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					124,436	170,570	37.07%				39,403	54,324	37.87%	224,894
3440RC OPEB ARC--EducAdmin-Cont					11,179	12,627	12.95%				2,627	3,103	18.14%	15,730

CERRO COSO COMMUNITY COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
3441	H&W - Oth Acad. Emp - Non-Instrl													
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				3,970	4,373	10.15%	5	9	76.02%	141	234	65.87%	4,615
3520	SUI-Clss Mgt Non-Educ. Adm.				348	382	9.75%	8	8	2.62%	10	95	845.41%	485
3521	SUI - Clss Emp				1,069	1,036	-3.07%				375	439	17.06%	1,475
3522	SUI - Conf Emp - Non Mgt				36	37	2.49%							37
3540	SUI - Educational Administrators				570	644	12.96%				134	158	18.13%	803
3541	SUI - Oth Acad Emp - Non Instl				23	216	821.40%				213	236	10.85%	452
3610	WC - Acad Inst & Instl Aides (Dir)				114,506	99,154	-13.41%	140	206	47.19%	4,171	6,091	46.02%	105,450
3620	WC - Clss Mgt Non-Educational Adm.				9,995	9,180	-8.16%	219	188	-14.24%	287	2,274	691.09%	11,641
3621	WC - Clss Emp				30,817	24,991	-18.90%				11,565	11,214	-3.03%	36,206
3622	Conf Emp - Non Mgt				1,024	878	-14.24%							878
3640	WC - Educational Administrators				16,360	15,462	-5.49%				3,844	3,800	-1.15%	19,261
3641	WC-Oth Acad Emp - Non Instructional				671	518	-22.90%				6,106	5,670	-7.13%	6,188
3710	DefBen-Acad Inst & Instl Aides (Dir)				36,430	31,550	-13.40%	429	635	47.91%				32,185
3720	DefBen-Clss Mgt - Non-Educ Admin													
3721	DefBen - Clss Emp				5,151	3,137	-39.10%				2,632	3,345	27.11%	6,482
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl					479								479
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				20,519	37,854	84.48%				980	2,229	127.31%	40,083
3920	OTHBEN-Clss Mgt (Non-Educ Admin				2,421	6,408	164.73%	83	155	86.54%	97	1,487	1432.01%	8,050
3921	Otr Benf.- Clss Employee				10,426	19,605	88.03%				3,697	7,787	110.62%	27,392
3922	OTHBEN - Conf Emp - Non Mgt				359	653	81.99%							653
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				3,263	9,068	177.93%				950	2,052	116.01%	11,119
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense													
	TOTAL 3000				3,807,146	4,456,681	17.06%	8,183	9,545	16.65%	648,156	935,615	44.35%	5,401,840
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periclcls				2,100	1,925	-8.33%				36,768	51,847	41.01%	53,772
	Subtotal 4200				2,100	1,925	-8.33%				36,768	51,847	41.01%	53,772
43	SUPPLIES													
4310	Instr Supplies & Materials				103,900	94,603	-8.95%	4,000	1,750	-56.25%	122,758	81,896	-33.29%	178,249
4312	Computer Software less than \$200													
4313	Non-Instr Supplies & Materials				80,325	104,278	29.82%	800	200	-75.00%	119,217	140,014	17.44%	244,492
4314	Paper				16,800	15,000	-10.71%							15,000
4315	Maint & Repairs Supplies				71,700	76,500	6.69%					1,000		77,500
4320	Vehicle Supplies - Parts				10,400	10,900	4.81%							10,900
4321	Fuel - Lubricants				10,650	10,500	-1.41%							10,500
4391	Small Equip (Less than \$200)													
	Subtotal 4300				293,775	311,781	6.13%	4,800	1,950	-59.38%	241,975	222,910	-7.88%	536,641
44	FOOD													
4400	Food - Non Travel, Non Cafeteria													
	Subtotal 4400													

CERRO COSO COMMUNITY COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18
5608 Operating Leases/Contracts (cars, copiers etc.)					3,400	3,200	-5.88%							3,200
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					65,141	74,061	13.69%				292,024	266,563	-8.72%	340,624
5651 Internet Access														
5652 IT Cloud Services														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					1,800	16,800	833.33%				25,000	33,000	32.00%	49,800
5683 Building Maintenance					87,650	74,861	-14.59%							74,861
5684 Vehicle Repairs & Maintenance					10,000	13,500	35.00%							13,500
5685 Computer Hardware Maint Agreements														
5686 Oth Equipment Maint Agreements					38,175	38,180	0.01%				36,421	600	-98.35%	38,780
5690 Other Maintenance/Repairs					4,000	4,000								4,000
5691 Other Maintenance Contracts					8,500	8,500								8,500
Subtotal 5600					353,184	503,708	42.62%				359,144	309,963	-13.69%	813,671
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense														
5790 Other Professional Fees						5,000						2,320		7,320
Subtotal 5700						5,000						2,320		7,320
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					7,975	6,000	-24.76%							6,000
5813 Physical Examinations/Tests					2,750	3,650	32.73%							3,650
5820 Postage/Express Overnight Svcs					20,850	20,050	-3.84%				16,000	5,000	-68.75%	25,050
5830 Bank Charges											2,000	2,500	25.00%	2,500
5831 Credit Card Expenses											250	200	-20.00%	200
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					38,400	36,500	-4.95%	5,250	5,721	8.98%	8,126	20,590	153.38%	62,811
5861 Printing/Duplicating Services					6,000	6,150	2.50%	2,600	3,500	34.62%	13,000	6,965	-46.42%	16,615
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					8,690	7,590	-12.66%				2,000	3,600	80.00%	11,190
5881 Sales Tax Expense														
5890 Other Services & Expenses					23,260	17,200	-26.05%	965		-100.00%	32,050	493,267	1439.05%	510,467
5899 Contingencies Account - Budget Only											710,386	381,280	-46.33%	381,280
5899a Unallocated Deductions/Additions														
Subtotal 5800					108,025	97,240	-9.98%	8,815	9,221	4.61%	783,812	913,402	16.53%	1,019,863
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement											855	53,586	6169.73%	53,586
5912 Transfer Out - Indr Cost (Expense)														
Subtotal 5900											855	53,586	6169.73%	53,586
TOTAL 5000					1,846,815	1,852,093	0.29%	38,015	27,721	-27.08%	1,421,184	1,653,825	16.37%	3,533,640
TOTAL 1000 - 5000					17,912,545	18,965,027	5.88%	76,000	72,000	-5.26%	4,228,865	5,586,820	32.11%	24,623,847

CERRO COSO COMMUNITY COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction														
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200														
63 BOOKS - LIBRARY														
6310 Library Books					14,000		-100.00%				40,000	30,500	-23.75%	30,500
6311 Magazines & Periodicals					39,900	40,000	0.25%							40,000
Subtotal 6300					53,900	40,000	-25.79%				40,000	30,500	-23.75%	70,500
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					106,386	97,400	-8.45%				169,346	137,272	-18.94%	234,672
6412FA Computer/Tech Equipment					8,300		-100.00%				90,000		-100.00%	
6413 Autos & Buses														
6413FA Autos & Buses						37,553								37,553
6414 Furniture														
6414FA Furniture														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					4,300	18,100	320.93%				45,930	60,846	32.48%	78,946
6419FA Other Equipment						21,000					86,930	57,600	-33.74%	78,600
Subtotal 6410					118,986	174,053	46.28%				392,206	255,718	-34.80%	429,771
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment												38,000		38,000
Subtotal 6420												38,000		38,000
Subtotal 6400					118,986	174,053	46.28%				392,206	293,718	-25.11%	467,771
6900 Capital Outlay Abatement														
TOTAL 6000					172,886	214,053	23.81%				432,206	324,218	-24.99%	538,271
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														

CERRO COSO COMMUNITY COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,399,812	3,531,699	3.88%							3,531,699
7205 Intrafund Transfers In														
Subtotal 7200					3,399,812	3,531,699	3.88%							3,531,699
73 TRANSFERS														
7312 Interfund - Out														
7410 Other Transfers														
Subtotal 7300 & 7400														
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											179,000	151,044	-15.62%	151,044
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											179,000	151,044	-15.62%	151,044
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											250,647	241,665	-3.58%	241,665
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											250,647	241,665	-3.58%	241,665
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)											58,650	47,950	-18.24%	47,950
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,938,584	3,886,502	-1.32%							3,886,502
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,938,584	3,886,502	-1.32%				58,650	47,950	-18.24%	3,934,452
TOTAL 7000					7,338,396	7,418,201	1.09%				488,297	440,659	-9.76%	7,858,860
TOTAL EXPENDITURES, OTHER OUTGO					25,423,827	26,597,281	4.62%	76,000	72,000	-5.26%	5,149,367	6,351,697	23.35%	33,020,978
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	191.09	195.33	23.49	30.86	25,423,827	26,597,281	4.62%	76,000	72,000	-5.26%	5,149,367	6,351,697	23.35%	33,020,978

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

With students as our focus, Porterville College provides our local and diverse communities an excellent educational experience that fosters intellectual curiosity and growth, lifelong learning, and prepares our students for personal and academic success.

Porterville College was established in 1927 as a part of the Porterville Union High School and College District. All of the classes were taught in high school classrooms until 1944 when a building was constructed on the high school campus specifically for the junior college. The College moved to its current location in 1955. The college dissolved its relationship with the high school district in 1967 and joined the Kern Community College District.

The current campus covers approximately seventy acres and provides educational opportunities to people from a geographic area covering 2,800 square miles in southeastern Tulare County. The educational programs offered include transfer, basic skills, workforce preparation, community education, and economic development.

Porterville College serves the community of Porterville, with a population of over 50,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 3,900 full-and part-time students each year.

The College offers educational programs that include, transfer, basic skills, occupational, community service, and economic development. There are 8 academic divisions with the College that include: Career and Technical Education, Fine and Applied Arts, Health Careers, Language Arts, Physical Education and Athletics, Science and Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and basic skills courses and programs.

FOCUSING ON STUDENT SUCCESS

Student centered learning is a common theme at Porterville College and the College offers numerous support services in the spirit of student-centered learning. Included in these services are academic advising and counseling, child care, Disability Resource Center (DRC), financial aid, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), student support services (SSSP/Equity), student activities and clubs, athletics, transfer center, tutoring assessment, student rights, admissions and records, orientation, wellness, and veterans services.

In 2013, Porterville College became an Achieving the Dream Participating Institution. Achieving the Dream is based on the premise that to improve student success on a substantial scale, colleges must fundamentally change the way they operate. Achieving the Dream is

providing an integrated approach to address transitional barriers and pathway development to foster student success and community access to career readiness support services. The campus continues to focus on creating a culture of evidence in which data and inquiry drive broad-based institutional efforts to close achievement gaps and improve student outcomes overall. The College is strengthening the connections across the community to break down silos and link educational and workforce development services. Realizing that a better prepared student is a more successful student, the college has expanded dual and concurrent enrollment opportunities for local high school students.

The College continues to position itself to meet the growing and changing needs of the community. This includes recently updating the Education Master Plan, exploring course offerings through Community Service or Contract Education, and pursuing grant opportunities. Additionally, the College offers summer enrichment courses that focus on introducing students to industry sectors and/or career technical education (CTE) education programs with a primary emphasis on career planning and academic skill enhancement. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned the high schools career pathway programs.

Significant progress also has been made in the development and approval of well-defined programs of study. Currently, the College offers 10 Associate in Arts or Associate in Science Transfer degrees with an additional 3 degrees pending State approval. Also, the College offers fourteen associate degrees and over fifteen certificate programs with one pending State approval. Additionally, there are several unique occupational training programs, including Administration of Justice, Police Cadets, a Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Power Technician, Utility Worker, Industrial Maintenance, Emergency Medical Technician, and Registered Nursing.

Porterville's higher educational needs are estimated to continue expanding resulting from recent industrial investments in the local area. It is projected that this investment will result in an increase in demand for the college trained workers. The alignment of the Adult Education (AB 86), SSSP/Equity, Strong Workforce, and Basic Skills funding initiatives are assisting Porterville College in fostering opportunities for the community to access educational instruction that directly leads to employment.

Understanding the impact of the learning environment on student success, efforts are being undertaken to provide a safe and secure colligate atmosphere. Also, efforts are ongoing to sustain the campus physical and technological infrastructure. The College is near the end of a multi-year facilities enhancement project, funded primarily by the SRID (Measure G) bond funds. Currently, the College is partnering with the City of Porterville to enhance campus accessibility via public transportation routes.

The Porterville College Foundation actively supports the College through providing many scholarships for students. During the last fifteen years, the net asset allocation of the Foundation has grown and changed considerably. The net assets are approximately over \$5.2 million. The Foundation sponsors an energetic campaign to support college programs, faculty projects, and campus-wide projects. This synergy between the College and community promotes an academically-focused and student-centered learning environment.

PORTERVILLE COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	51.15	50.94		4.24	4,682,587	4,946,689	5.64%				173,128	294,472	70.09%	5,241,161
1101														
1108														
1110														
1118														
	Subtotal 1100	51.15	50.94	4.24	4,682,587	4,946,689	5.64%				173,128	294,472	70.09%	5,241,161
12	REGULAR NON-TEACHING													
1214	6.80	7.00			987,767	1,004,919	1.74%				22,845		-100.00%	1,004,919
1231	3.00	2.00		4.00	434,485	239,724	-44.83%				366,826	386,175	5.27%	625,899
1241	1.00	1.00			113,641	75,648	-33.43%							75,648
1251	1.47	2.62		0.80	158,357	266,909	68.55%				70,137	81,490	16.19%	348,400
1252	2.95	2.40			311,893	364,350	16.82%							
	Subtotal 1200	15.22	15.02	4.80	2,006,143	1,951,550	-2.72%				459,809	467,665	1.71%	2,419,216
	Total 1100 & 1200	66.37	65.96	9.04	6,688,730	6,898,239	3.13%				632,937	762,137	20.41%	7,660,376
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	32.92	38.64	2.17	2.17	1,037,075	1,217,075	17.36%				68,400	68,400		1,285,475
1311	1.23	0.10			38,870	3,100	-92.02%							3,100
1320	7.62	7.62			240,000	240,000								240,000
1330	10.86	10.86			342,000	342,000								342,000
1340	1.96	2.08			61,720	65,600	6.29%				26,925	85,912	219.08%	151,512
1350														
	Subtotal 1300	54.59	59.29	2.17	1,719,665	1,867,775	8.61%				95,325	154,312	61.88%	2,022,087
14	OTHER NON-TEACHING													
1410					77,540	77,540					298,385	403,791	35.33%	481,331
1419														
1999														
	Subtotal 1400				77,540	77,540					298,385	403,791	35.33%	481,331
	Total 1300 & 1400	54.59	59.29	2.17	1,797,205	1,945,315	8.24%				393,710	558,103	41.75%	2,503,418
	TOTAL 1000	120.96	125.25	2.17	8,485,935	8,843,554	4.21%				1,026,647	1,320,240	28.60%	10,163,794
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	4.83	5.08		5.40	533,523	576,253	8.01%				379,217	440,783	16.23%	1,017,036
2190	1.00	1.00			78,828	80,799	2.50%							80,799
2191	35.68	36.27		20.43	1,833,199	1,881,651	2.64%				945,295	1,084,590	14.74%	2,966,241
2199					-51,065	-51,065								-51,065
	Subtotal 2100	41.51	42.35	25.83	2,394,485	2,487,639	3.89%				1,324,512	1,525,373	15.16%	4,013,012
22	CLASSIFIED SERVICE, INST. AID													
2211	3.17	3.24			189,710	186,293	-1.80%							186,293
2291														
2292														

PORTERVILLE COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
Subtotal 2200	3.17	3.24			189,710	186,293	-1.80%							186,293
Total 2100 & 2200	44.68	45.59		25.83	2,584,195	2,673,932	3.47%				1,324,512	1,525,373	15.16%	4,199,305
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.32	1.29	19.07	19.20	22,000	21,500	-2.27%				317,370	319,520	0.68%	341,020
2393 Clss Non-Inst. Overtime					12,000	12,000								12,000
2394 Non-Admin., Non-Inst. Prof Expt											28,125	28,125		28,125
2399 Clss Oth - Temp											49,486	12,500	-74.74%	12,500
Subtotal 2300	1.32	1.29	19.07	19.20	34,000	33,500	-1.47%				394,980	360,145	-8.82%	393,645
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	4.51	4.51	4.90	5.38	75,000	75,000					81,510	89,449	9.74%	164,449
2412 Direct Inst. Prof Expt					75,700	82,700	9.25%				226,960	25,000	-88.98%	107,700
2419 Inst Aide - Temp Direct Inst.					2,000	2,300	15.00%				16,000		-100.00%	2,300
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrap Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					21,051	-34	-100.16%				70,683	83,340	17.91%	83,306
Subtotal 2400	4.51	4.51	4.90	5.38	173,751	159,966	-7.93%				395,153	197,788	-49.95%	357,755
Total 2300 & 2400	5.83	5.80	23.97	24.58	207,751	193,466	-6.88%				790,133	557,933	-29.39%	751,400
TOTAL 2000	50.51	51.39	23.97	50.41	2,791,946	2,867,398	2.70%				2,114,645	2,083,307	-1.48%	4,950,704
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					917,939	1,102,068	20.06%				81,350	118,902	46.16%	1,220,969
3120 STRS - Class Mgt Non Educ Admin														
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					123,932	145,010	17.01%				2,874		-100.00%	145,010
3131 STRS - Oth Acad Emp Non-Instnl											24,344	61,617	153.11%	61,617
3210 PERS - Acad. Instructors & Inst Aides					16,769	12,522	-25.33%							12,522
3220 PERS - Class Mgt Non Educ Admin					74,096	89,319	20.55%				52,156	68,321	30.99%	157,641
3221 PERS - Classified Employee					252,790	281,151	11.22%				127,214	160,982	26.54%	442,133
3222 PERS - Conf Empl - Non- Mgt					10,948	12,524	14.40%							12,524
3240 PERS - Educational Administrator					5,245	6,857	30.74%				9,741	10,286	5.60%	17,143
3310 OASDHI - Acad Instruct & Instr Aides					119,947	119,429	-0.43%				18,990	15,632	-17.68%	135,060
3320 OASDHI - Cls Mgt Non-Ed Admin					40,814	44,083	8.01%				29,010	33,720	16.24%	77,803
3321 OASDHI - Clss Emp					144,845	145,118	0.19%				72,589	79,932	10.12%	225,049
3322 OASDHI - Conf. Emp - Non Mgt					6,030	6,181	2.50%							6,181
3330 Medicare														
3340 OASDHI - Educational Administrators					17,174	17,956	4.55%				5,697	5,077	-10.89%	23,032
3341 OASDHI - Oth Acad Emp Non-Instnl											8,761	29,273	234.12%	29,273
3410 H&W Acad. Instructors & Aides					909,241	1,045,711	15.01%				100,182	138,427	38.18%	1,184,138
3410RC OPEB ARC--Acad Inst&Instl Aides					56,092	57,150					5,292	6,852		
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					79,686	85,353	7.11%				68,068	93,418	37.24%	178,770
3420RC OPEB ARC--Clss Mgt(Non-EducAdmin)					5,229	5,647					3,716	4,320		
3421 H&W Classified Employees					549,608	609,039	10.81%				263,186	348,240	32.32%	957,279
3421RC OPEB ARC--Clss Emp					17,614	17,776					8,422	9,755		
3422 H&W Conf. Emp - Non Mgt					14,895	17,300	16.15%							17,300
3422RC OPEB ARC--Conf Emp Non Mgt					773	792								
3423 H&W - Clss Mgt - Retired														

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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
3424	H&W - Ciss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				106,496	127,682	19.89%				12,660	10,380	-18.01%	138,061
3440RC	OPEB ARC-EducAdmin-Cont				10,025	10,282					911	650		
3441	H&W - Oth Acad. Emp - Non-Instrl													
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				3,850	3,910	1.55%				477	425	-10.97%	4,335
3520	SUI-Ciss Mgt Non-Educ. Admin.				267	288	8.01%				190	220	16.26%	509
3521	SUI - Ciss Emp				1,000	1,014	1.45%				517	565	9.31%	1,579
3522	SUI - Conf Emp - Non Mgt				39	40	2.51%							40
3540	SUI - Educational Administrators				511	525	2.57%				46	33	-28.61%	558
3541	SUI - Oth Acad Emp - Non Instl										253	223	-12.07%	223
3610	WC - Acad Inst & Instl Aides (Dir)				110,383	107,361	-2.74%				13,441	12,037	-10.45%	119,398
3620	WC - Ciss Mgt Non-Educational Adm.				7,652	8,240	7.69%				5,439	6,303	15.89%	14,544
3621	WC - Ciss Emp				30,185	30,366	0.60%				26,761	21,401	-20.03%	51,766
3622	Conf Emp - Non Mgt				1,131	1,155	2.20%							1,155
3640	WC - Educational Administrators				14,671	15,003	2.26%				1,334	949	-28.84%	15,952
3641	WC-Oth Acad Emp - Non Instructional										4,183	5,392	28.91%	5,392
3710	DefBen-Acad Inst & Instl Aides (Dir)				32,683	43,879	34.26%				9,691	552	-94.31%	44,431
3720	DefBen-Ciss Mgt - Non-Educ Admin													
3721	DefBen - Ciss Emp				13,447	13,118	-2.44%				692	588	-15.02%	13,707
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl										2,698	1,820	-32.56%	1,820
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				21,614	39,716	83.75%				2,257	5,515	144.39%	45,231
3920	OTHBEN-Ciss Mgt (Non-Educ Admin				1,746	3,316	89.88%				1,641	3,528	114.99%	6,844
3921	Otr Benf.- Ciss Employee				9,497	17,286	82.02%				4,637	9,753	110.32%	27,038
3922	OTHBEN - Conf Emp - Non Mgt				359	653	81.99%							653
3929	Classified Benefit Abatement				-27,383	-27,383								-27,383
3940	Otr Benf.- Educational Administrators				2,439	4,704	92.93%				305	392	28.47%	5,097
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense				17		-100.00%				818		-100.00%	
	TOTAL 3000				3,704,293	4,222,143	13.98%				970,544	1,265,477	30.39%	5,487,619
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdics				100	100					19,493	7,801	-59.98%	7,901
	Subtotal 4200				100	100					19,493	7,801	-59.98%	7,901
43	SUPPLIES													
4310	Instr Supplies & Materials				108,755	100,374	-7.71%				129,868	134,090	3.25%	234,464
4312	Computer Software less than \$200				1,000	1,000								1,000
4313	Non-Instr Supplies & Materials				165,105	175,088	6.05%				161,855	200,100	23.63%	375,188
4314	Paper				17,597	16,597	-5.68%							16,597
4315	Maint & Repairs Supplies													
4320	Vehicle Supplies - Parts				5,400	5,400								5,400
4321	Fuel - Lubricants				15,600	15,600					10,000	10,000		25,600
4391	Small Equip (Less than \$200)													
	Subtotal 4300				313,457	314,059	0.19%				301,723	344,190	14.07%	658,249

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	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				500	500					1,500		-100.00%	500
	Subtotal 4400				500	500					1,500		-100.00%	500
45	GET Bus Pass													
4531	GET Bus Pass													
	Subtotal 4500													
	TOTAL 4000				314,057	314,659	0.19%				322,716	351,991	9.07%	666,649
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				13,850	19,450	40.43%							19,450
5108	Temp Employment Agency Services													
5109	Child Care Services													
5118	Cont Security Services				41,854	13,050	-68.82%				29,304	26,220	-10.52%	39,270
5119	Oth Non-Inst. Consulting Services				91,900	6,900	-92.49%				39,500	23,000	-41.77%	29,900
5150	Contract Instruction					100,000								100,000
5151	Guest Lecturers/Performers				400	400					10,000	41,021	310.21%	41,421
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services										61,415	127,954	108.34%	127,954
	Subtotal 5100				148,004	139,800	-5.54%				140,219	218,195	55.61%	357,995
52	TRAVEL													
5209	Non-Employee Travel				5,250	5,250								5,250
5212	Student Travel				81,450	65,100	-20.07%				9,000	13,754	52.82%	78,854
5220DT	Employee Travel													
5220	Employee Travel				81,521	62,741	-23.04%				241,286	213,100	-11.68%	275,841
5230	Food/Meetings				8,207	8,207					26,442	61,747	133.52%	69,954
	Subtotal 5200				176,428	141,298	-19.91%				276,728	288,600	4.29%	429,898
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				37,556	48,211	28.37%				3,463	1,263	-63.53%	49,474
5310	Consortium Dues/Memberships													
	Subtotal 5300				37,556	48,211	28.37%				3,463	1,263	-63.53%	49,474
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins													
5406	Student Insurance													
5407	Insurance Deductibles													
	Subtotal 5400													
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				21,000	21,000					1,000	1,000		22,000
5505	Miscellaneous													
5520	Natural Gas/ LPG				52,000	50,000	-3.85%							50,000
5530	Light - Electricity				165,000	200,000	21.21%							200,000
5540	Water - Sanitation				55,000	55,000								55,000
5550	Disposal Services				18,000	18,000					3,341	3,341		21,341
5560	Hazardous Waste Disposal				5,960	5,150	-13.59%							5,150
5570	Pest Control Services				4,050	4,050								4,050
5581	Telephone Services				12,500	12,500								12,500
5583	Data Communication Services													
5590	Other Utilities				291	291								291
	Subtotal 5500				333,801	365,991	9.64%				4,341	4,341		370,333

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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					13,850	13,850					480	11,720	2341.67%	25,570
5603 Rental of Facilities					554	750	35.38%							750
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					14,675	14,675								14,675
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					121,085	120,704	-0.31%				197,408	223,184	13.06%	343,887
5651 Internet Access														
5652 IT Cloud Services														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					48,000	48,000					5,000	5,000		53,000
5683 Building Maintenance					58,825	58,825								58,825
5684 Vehicle Repairs & Maintenance					11,300	11,300								11,300
5685 Computer Hardware Maint Agreements					30,000	30,000								30,000
5686 Oth Equipment Maint Agreements					16,000	30,500	90.63%					14,000		44,500
5690 Other Maintenance/Repairs					58,217	30,567	-47.49%				12,038	10,160	-15.60%	40,726
5691 Other Maintenance Contracts					22,000	39,650	80.23%							39,650
Subtotal 5600					394,505	398,820	1.09%				214,925	264,063	22.86%	662,884
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense														
5790 Other Professional Fees											12,500	7,265		7,265
Subtotal 5700											12,500	7,265	-41.88%	7,265
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					49		-100.00%							
5813 Physical Examinations/Tests														
5820 Postage/Express Overnight Svcs					7,790	7,790					7,854	7,855	0.01%	15,645
5830 Bank Charges											2,700	2,700		2,700
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					24,250	27,500	13.40%				101,147	262,123	159.15%	289,623
5861 Printing/Duplicating Services					4,500	4,562	1.38%				16,028	17,291	7.88%	21,853
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					1,277	1,273	-0.31%				12,170	12,170	0.00%	13,443
5881 Sales Tax Expense														
5890 Other Services & Expenses					13,369	11,250	-15.85%				19,848	19,268	-2.92%	30,518
5899 Contingencies Account - Budget Only											691,234	304,150	-56.00%	304,150
5899a Unallocated Deductions/Additions														
Subtotal 5800					51,235	52,375	2.23%				850,981	625,557	-26.49%	677,932
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement														
5912 Transfer Out - Indr Cost (Expense)											21,734	24,374	12.14%	24,374

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	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
Subtotal 5900											21,734	24,374	12.14%	24,374
TOTAL 5000					1,141,530	1,146,496	0.43%				1,524,892	1,433,659	-5.98%	2,580,154
TOTAL 1000 - 5000					16,437,761	17,394,249	5.82%				5,959,443	6,454,672	8.31%	23,848,921
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction														
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					1,150	1,150								1,150
63 BOOKS - LIBRARY														
6310 Library Books					20,700	20,700								20,700
6311 Magazines & Periodicals					5,000	5,000								5,000
Subtotal 6300					25,700	25,700								25,700
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					69,220	51,982	-24.90%				150,640	158,784	5.41%	210,766
6412FA Computer/Tech Equipment					22,256	22,256					122,000	129,750	6.35%	152,006
6413 Autos & Buses														
6414 Furniture					6,900	9,900	43.48%				13,356	70,000	424.11%	79,900
6414FA Other Equipment					50,000		-100.00%							
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					11,274	11,135	-1.23%				52,941	108,871	105.65%	120,006
6419FA Other Equipment					21,000	30,150					10,216		-100.00%	30,150
Subtotal 6410					180,650	125,423	-30.57%				349,152	467,404	33.87%	592,827
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					180,650	125,423	-30.57%				349,152	467,404	33.87%	592,827
6900 Capital Outlay Abatement					-50,000									
TOTAL 6000					157,500	152,273	-3.32%				349,152	467,404	33.87%	619,677

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	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					157,895	157,895								157,895
7111 Debt Interest & Other Charges														
Subtotal 7100					157,895	157,895								157,895
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,628,546	3,612,404	-0.44%							3,612,404
7205 Intrafund Transfers In														
Subtotal 7200					3,628,546	3,612,404	-0.44%							3,612,404
73 TRANSFERS														
7312 Interfund - Out					120,811	102,606	-15.07%							102,606
7410 Other Transfers														
Subtotal 7300 & 7400					120,811	102,606	-15.07%							102,606
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal. (Excludes Salaries)													32,651	32,651
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500													32,651	32,651
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)										332,906	394,006	18.35%	394,006	
Subtotal 7600										332,906	394,006	18.35%	394,006	
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					5,878,714	6,286,073	6.93%							6,286,073
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					5,878,714	6,286,073	6.93%							6,286,073
TOTAL 7000					9,785,966	10,158,977	3.81%				332,906	426,657	28.16%	10,585,634
TOTAL EXPENDITURES, OTHER OUTGO					26,381,227	27,705,499	5.02%				6,641,501	7,348,733	10.65%	35,054,232
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	171.47	176.64	26.14	61.62	26,381,227	27,705,499	5.02%				6,641,501	7,348,733	10.65%	35,054,232

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

The Kern Community College District offers affordable quality education through its three colleges with a strong commitment to excellence in education. Our colleges provide transfer programs, associate in arts and associate in science degrees, vocational certificate programs, and a vast choice of community service classes. Our colleges also offer a wide variety of both day and evening courses designed to fill academic, vocational, and personal enrichment needs.

The District Office provides the following support services to the colleges:

- **Chancellor's Office**: Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; conducts internal audit activities; provides institutional research and reporting; reports analysis and implementation of legislation and regulations.
- **Educational Services**: Directs strategic and tactical planning; coordinates instructional programs and student services; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs; monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Business Services**: Facilitates district-wide development of accounting systems and procedures, budget control and compliance, risk management, coordination of external audits, investment and cash flow management and reporting, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements in accordance with generally accepted accounting principles.
- **Human Resources**: Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; provides training and professional development related to health and safety, workers compensation, provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.
- **Information Technology**: Supports information technology efforts of the three colleges and their centers, for more than 44,900 students, about 1,600 faculty and staff, and 3,600 computers; supports administrative technology needs of college and district operations.

- **Facilities:** Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new and modernization construction projects; coordinates all district-wide construction compliance requirements.

Kern Community College District Operations Funding Priorities for 2017-18:

Implement improved contract management technology

Continue district-wide organizational and staff development

- Utilization of third party resources to implement student financial aid processing of pay warrants and tax forms, and implement contract software

Evaluation of Ed Services and Human Resources departments

Reorganize facilities department to meet Measure J demands

- Enhance Information Technology
 - Complete implementation of facilities reporting tools
 - Banner 9 testing/implementation
 - Implementation of Cloud Services
 - Complete Elumen implementation
 - Disaster Recovery Site @ PC – Phase 2
 - Document Imaging Implementation
 - Enhance ERP management capabilities and customer support

	A	B	C
1	KCCD Summary Changes		
2	District Operations -- GU001 Budget		
3			
4	2017-18 Tentative GU001 Budget	\$ 26,091,747.00	
5			
6	Budget Changes		
7	IT -- Carryover Projects (see detail below)	201,156.89	One Time Costs
8	Misc Labor/Budget adjustments (see detail below)	76,985.80	Ongoing
9	Victoria Simmons HR Consulting	56,000.00	One Time Costs
10	Open.gov implementation	5,550.00	One Time Costs
11	Sub Custodian on leave	15,000.00	One Time Costs
12	Net Change	354,692.69	
13			
14	2017-18 Adopted GU001 Budget	\$ 26,446,439.69	
15			
23			
24	IT Adjustment Detail		
25	Ellucian consulting carryover 16-17	29,312.25	Carryover Project
26	Infiniti Consulting group carryover 16-17	80,071.86	Carryover Project
27	Strata Information group carryover 16-17	22,605.00	Carryover Project
28	Cummins Pacific LLC carryover 16-17	1,779.46	Carryover Project
29	FMT Consultants LLC carryover 16-17	14,900.00	Carryover Project
30	Moss Architectural carryover 16-17	1,389.96	Carryover Project
31	CSI Fullmer carryover 16-17	5,571.86	Carryover Project
32	Epic Machines Inc carryover 16-17	12,300.00	Carryover Project
33	Spico Solutions carryover 16-17	21,000.00	Carryover Project
34	Incapsula Inc carryover 16-17	12,226.50	Carryover Project
35	Total Adjustment	\$ 201,156.89	
36			
37			
38	Labor/Budget Adjustments		
39	Increase in Medical Benefits (\$1656/yr x 101 employees)	\$ 167,256.00	
40	Open.gov annual license	\$ 34,700.00	
41	Add Student Trustee	\$ 3,643.20	
42	Various Labor/Budget Corrections	\$ (51,154.63)	
43	Adjust Prop & Liab Insurance Premium to actual	\$ 122,815.95	
44	Adjust Human Resources Specialist --- TEMP to half Year	\$ (55,207.00)	
45	Remove DMN049 budget (Assoc Dir, IR & Reporting; Dept. Reorganization)	\$ (145,067.72)	
46	Total Adjustment	\$ 76,985.80	

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	Acad. - Reg Schedule													
1101	Acad. Emp. Non-Inst., Non-Adm.													
1108	Instructional - Salary Reserve													
1110	Acad. Emp Admin.													
1118	Non-Instructional - Salary Reserve													
	Subtotal 1100													
12	REGULAR NON-TEACHING													
1214	2.00	2.00	3.00	1.00	501,970	434,462	-13.45%				291,447	172,539	-40.80%	607,001
1231	Counselors Contract													
1241	Librarians - Contract													
1251	0.72	1.00			91,407	115,368	26.21%							115,368
1252	Acad Emp Dept Chair													
	Subtotal 1200													
	2.72	3.00	3.00	1.00	593,377	549,829	-7.34%				291,447	172,539	-40.80%	722,368
	Total 1100 & 1200													
	2.72	3.00	3.00	1.00	593,377	549,829	-7.34%				291,447	172,539	-40.80%	722,368
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	Adjunct Acad. Emp - Non-Cont.													
1311	Acad. Emp. - Temp Cont.													
1320	Acad. Emp. - Intersession													
1330	Acad. Emp. - Overload													
1340	Acad. Emp. - Non-Cont Stipend/Othr													
1350	Acad. Emp - Non-Cont Substitute													
	Subtotal 1300													
14	OTHER NON-TEACHING													
1410	Educational Administrators - Non-Cont.													
1419	0.17				5,300	9,000	69.81%							9,000
1999	Certificated Salary Abatement													
	Subtotal 1400													
	0.17				5,300	9,000	69.81%							9,000
	Total 1300 & 1400													
	0.17				5,300	9,000	69.81%							9,000
	TOTAL 1000													
	2.89	3.00	3.00	1.00	598,677	558,829	-6.66%				291,447	172,539	-40.80%	731,368
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	29.50	23.50	4.00	6.00	3,469,631	2,757,852	-20.51%	117,944	120,893	2.50%	449,545	579,882	28.99%	3,458,627
2190	7.00	8.00			542,946	620,793	14.34%							620,793
2191	58.74	62.55	3.44	3.70	3,968,249	4,062,730	2.38%	89,376	129,685	45.10%	182,298	206,902	13.50%	4,399,317
2199	Classified Salary Abatement													
	Subtotal 2100													
	95.24	94.05	7.44	9.70	7,980,826	7,441,375	-6.76%	207,320	250,578	20.87%	631,844	786,784	24.52%	8,478,737

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.														
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200														
Total 2100 & 2200	95.24	94.05	7.44	9.70	7,980,826	7,441,375	-6.76%	207,320	250,578	20.87%	631,844	786,784	24.52%	8,478,737
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students					27,419	31,500	14.88%	10,000	10,000		4,680	4,680		46,180
2393 Clss Non-Inst. Overtime					13,000	20,500	57.69%							20,500
2394 Non-Admin., Non-Inst. Prof Expt					11,300	11,300		320,000	320,000		41,000	2,000	-95.12%	333,300
2399 Clss Oth - Temp			1.00		10,487	62,600	496.92%				58,151		-100.00%	62,600
Subtotal 2300			1.00		62,206	125,900	102.39%	330,000	330,000		103,831	6,680	-93.57%	462,580
24 INSTRUCTIONAL AIDES														
2411 Inst. Students														
2412 Direct Inst. Prof Expt														
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control						280,661						581,494		862,155
Subtotal 2400						280,661						581,494		862,155
Total 2300 & 2400			1.00		62,206	406,561	553.57%	330,000	330,000		103,831	588,174	466.47%	1,324,735
TOTAL 2000	95.24	94.05	8.44	9.70	8,043,032	7,847,936	-2.43%	537,320	580,578	8.05%	735,674	1,374,958	86.90%	9,803,472
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					12,513	16,648	33.04%							16,648
3120 STRS - Class Mgt Non Educ Admin					32,159		-100.00%				12,757		-100.00%	
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					63,148		-100.00%				36,217	24,897	-31.26%	24,897
3131 STRS - Oth Acad Emp Non-Instrl														
3210 PERS - Acad. Instructors & Inst Aides								11,126	12,736	14.47%				12,736
3220 PERS - Class Mgt Non Educ Admin					455,126	463,027	1.74%	16,373	18,738	14.44%	48,322	89,882	86.01%	571,647
3221 PERS - Classified Employee					544,653	622,557	14.30%		5,924		32,095	30,628	-4.57%	659,109
3222 PERS - Conf Empl - Non- Mgt					62,821	81,143	29.16%							81,143

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2017	2018	2017	2018	Budget	Budget		Budget	Budget		Budget	Budget		2017-18
				2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18	
3240 PERS - Educational Administrator						41,850								41,850
3310 OASDHI - Acad Instruct & Instr Aides					1,325	1,673	26.21%	6,264	6,421	2.51%	132	135	2.58%	8,229
3320 OASDHI - Cls Mgt Non-Ed Admin					254,916	228,892	-10.21%	9,023	9,248	2.50%	28,103	44,361	57.85%	282,501
3321 OASDHI - Clss Emp					300,829	307,919	2.36%		2,924		17,689	15,116	-14.55%	325,959
3322 OASDHI - Conf. Emp - Non Mgt					34,624	40,048	15.66%							40,048
3330 Medicare														
3340 OASDHI - Educational Administrators					7,279	20,655	183.78%				4,174	2,502	-40.06%	23,157
3341 OASDHI - Oth Acad Emp Non-Instrl														
3410 H&W Acad. Instructors & Aides					13,204	17,076	29.33%	14,895	17,300	16.15%				34,376
3410RC OPEB ARC-Acad Inst&Instl Aides					896	1,131	26.21%	786	805					1,936
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					536,203	507,395	-5.37%	22,342	25,947	16.14%	74,473	103,797	39.38%	637,139
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					34,886	29,522	-15.38%	1,156	1,185	2.52%	4,406	5,683	29.00%	36,390
3421 H&W Classified Employees					842,285	1,005,222	19.34%		17,300		62,557	54,667	-12.61%	1,077,189
3421RC OPEB ARC-Clss Emp					38,455	39,362	2.36%		375		2,266	1,936	-14.57%	41,673
3422 H&W Conf. Emp - Non Mgt					89,367	121,097	35.51%							121,097
3422RC OPEB ARC-Conf Emp Non Mgt					4,435	5,130	15.67%							5,130
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					29,789	15,644	-47.49%				14,895	17,300	16.15%	32,944
3440RC OPEB ARC-EducAdmin-Cont					4,919	2,646	-46.21%				2,821	1,691	-40.06%	4,337
3441 H&W - Oth Acad. Emp - Non-Instrl														
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits: Instructional														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					46	58	26.23%	45	46	3.09%	5	5	10.13%	109
3520 SUI-Clss Mgt Non-Educ. Admin.					1,780	1,506	-15.37%	59	60	1.75%	225	290	29.02%	1,856
3521 SUI - Clss Emp					1,984	2,031	2.36%		19		116	99	-14.37%	2,149
3522 SUI - Conf Emp - Non Mgt					226	262	15.67%							262
3540 SUI - Educational Administrators					251	135	-46.21%				144	86	-40.26%	221
3541 SUI - Oth Acad Emp - Non Instl														
3610 WC - Acad Inst & Instl Aides (Dir)					1,311	1,384	5.60%	1,280	1,098	-14.21%	130	112	-13.97%	2,594
3620 WC - Clss Mgt Non-Educational Adm.					51,055	36,150	-29.19%	1,692	1,451	-14.22%	6,447	6,959	7.94%	44,560
3621 WC - Clss Emp					56,913	48,785	-14.28%		459		3,316	2,371	-28.51%	51,615
3622 Conf Emp - Non Mgt					6,491	6,282	-3.22%							6,282
3640 WC - Educational Administrators					7,199	3,240	-55.00%				4,008	2,070	-48.35%	5,310
3641 WC-Oth Acad Emp - Non Instructional														
3710 DefBen-Acad Inst & Instl Aides (Dir)								399	344	-13.86%	399	344	-13.86%	688
3720 DefBen-Clss Mgt - Non-Educ Admin					1,109	932	-15.91%							932
3721 DefBen - Clss Emp					1,946	1,678	-13.81%							1,678
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl														
3808 Instructional --- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides					323	653	102.21%	238	653	174.83%				1,306
3920 OTHBEN-Clss Mgt (Non-Educ Admin)					45,103	16,515	-63.38%	404	963	138.64%	1,188	3,920	229.97%	21,398
3921 Otr Benf.- Clss Employee					13,488	34,765	157.74%		378		1,085	1,880	73.31%	37,023
3922 OTHBEN - Conf Emp - Non Mgt					1,426	4,564	220.17%							4,564
3929 Classified Benefit Abatement														
3940 Otr Benf.- Educational Administrators					561	653	16.56%				359	1,073	198.85%	1,726

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
3941 OTHBEN - Oth Acad Emp (Noninstr)														
3999 Benefit Suspense														
TOTAL 3000					3,555,045	3,728,229	4.87%	86,079	124,374	44.49%	358,328	411,804	14.92%	4,264,407
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdics					19,800	38,150	92.68%							38,150
Subtotal 4200					19,800	38,150	92.68%							38,150
43 SUPPLIES														
4310 Instr Supplies & Materials					2,900	3,500	20.69%	49,000	49,000		407,832	244,486	-40.05%	296,986
4312 Computer Software less than \$200					2,000	2,000					10,064		-100.00%	2,000
4313 Non-Instr Supplies & Materials					174,646	156,090	-10.62%	400	400			22,539		179,029
4314 Paper														
4315 Maint & Repairs Supplies					800	500	-37.50%							500
4320 Vehicle Supplies - Parts														
4321 Fuel - Lubricants					3,500	3,000	-14.29%							3,000
4391 Small Equip (Less than \$200)														
Subtotal 4300					183,846	165,090	-10.20%	49,400	49,400		417,896	267,025	-36.10%	481,515
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														
45														
4531 GET Bus Pass														
Subtotal 4500														
TOTAL 4000					203,646	203,240	-0.20%	49,400	49,400		417,896	267,025	-36.10%	519,665
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials														
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services					4,000	4,000								4,000
5119 Oth Non-Inst. Consulting Services					1,299,854	1,971,869	51.70%				734,214	8,780,433	1095.90%	10,752,302
5150 Contract Instruction					468,281	468,281		165,000	153,500	-6.97%				621,781
5151 Guest Lecturers/Performers														
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services								7,500	7,500					7,500
Subtotal 5100					1,772,135	2,444,150	37.92%	172,500	161,000	-6.67%	734,214	8,780,433	1095.90%	11,385,583
52 TRAVEL														
5209 Non-Employee Travel					7,000	5,350	-23.57%				135,642	105,349	-22.33%	110,699

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
5212 Student Travel								1,000	1,000		4,200		-100.00%	1,000
5220DT Employee Travel					9,500	6,000	-36.84%	45,000	45,000					51,000
5220 Employee Travel					341,897	439,732	28.62%				70,010	154,049	120.04%	593,781
5230 Food/Meetings					12,300	15,450	25.61%	6,500	6,500		161,400	62,891	-61.03%	84,841
Subtotal 5200					370,697	466,532	25.85%	52,500	52,500		371,252	322,289	-13.19%	841,321
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					211,485	199,890	-5.48%	1,500	1,500					201,390
5310 Consortium Dues/Memberships														
Subtotal 5300					211,485	199,890	-5.48%	1,500	1,500					201,390
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					735,950	994,482	35.13%							994,482
5406 Student Insurance					185,000	191,739	3.64%							191,739
5407 Insurance Deductibles					12,137	9,137	-24.72%							9,137
Subtotal 5400					933,087	1,195,358	28.11%							1,195,358
55 UTILITIES & MAINTENANCE														
5501 Laundry Services														
5505 Miscellaneous														
5520 Natural Gas/ LPG														
5530 Light - Electricity					145,000	155,000	6.90%							155,000
5540 Water - Sanitation					7,500	8,000	6.67%							8,000
5550 Disposal Services					3,000	3,500	16.67%							3,500
5560 Hazardous Waste Disposal					8,500	2,000	-76.47%							2,000
5570 Pest Control Services					1,250	1,250								1,250
5581 Telephone Services					12,399	12,399		100	100					12,499
5583 Data Communication Services					127,890	132,874	3.90%							132,874
5590 Other Utilities					8,500	8,500								8,500
Subtotal 5500					314,039	323,523	3.02%	100	100					323,623
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/ Vehicles					410	410								410
5603 Rental of Facilities					8,508	8,679	2.01%	13,500	13,500			5,000		27,179
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					15,000	15,000								15,000
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licns/Maint Svcs					1,592,762	1,832,747	15.07%	26,000	21,000	-19.23%	5,500	5,500		1,859,247
5651 Internet Access														
5652 IT Cloud Services						327,539								327,539
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs					4,000	4,000			1,500					5,500
5681 Grounds Maintenance					8,500	10,000	17.65%							10,000
5683 Building Maintenance					55,000	55,000								55,000
5684 Vehicle Repairs & Maintenance					3,000	5,500	83.33%							5,500

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
5685 Computer Hardware Maint Garments					207,289	187,256	-9.66%							187,256
5686 Oth Equipment Maint Agreements					61,325	67,407	9.92%							67,407
5690 Other Maintenance/Repairs														
5691 Other Maintenance Contracts					21,952	11,718	-46.62%							11,718
Subtotal 5600					1,977,746	2,525,256	27.68%	39,500	36,000	-8.86%	5,500	10,500	90.91%	2,571,756
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					165,000	65,000	-60.61%							65,000
5731 Attorney Fees - Oth					211,950	146,550	-30.86%							146,550
5732 Attorney Fees - Collective Barg.														
5733 Legal Advertising					2,500	2,500								2,500
5740 Settlement Expense														
5790 Other Professional Fees						675		1,000	1,000		242,626	87,661	-63.87%	89,336
Subtotal 5700					449,450	284,725	-36.65%	1,000	1,000		242,626	87,661	-63.87%	373,386
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					30,000	30,000								30,000
5813 Physical Examinations/Tests					9,000	13,000	44.44%	1,500	1,500					14,500
5820 Postage/Express Overnight Svcs					125,220	90,220	-27.95%	1,950	2,034	4.31%	100	250	150.00%	92,504
5830 Bank Charges					148,000	185,000	25.00%	100	100					185,100
5831 Credit Card Expenses						15,000		2,500	2,500					17,500
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services					29,561	30,000	1.49%							30,000
5840 Interest - Current Debit														
5860 General Advertising					152,000	183,000	20.39%	9,550	9,550		6,762	1,000	-85.21%	193,550
5861 Printing/Duplicating Services						3,000		9,000	9,000		13,000	7,133	-45.13%	19,133
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					40,600	40,600								40,600
5881 Sales Tax Expense														
5890 Other Services & Expenses					84,791	98,611	16.30%	5,000	5,000					103,611
5899 Contingencies Account - Budget Only									-5,796		84,561	-133,313	-257.65%	-139,109
5899a Unallocated Deductions/Additions														
Subtotal 5800					619,172	688,431	11.19%	29,600	23,888	-19.30%	104,423	-124,930	-219.64%	587,389
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-288,011	-275,511	-4.34%				10,361	170,144	1542.16%	-105,367
5912 Transfer Out - Indr Cost (Expense)											72,906	110,358	51.37%	110,358
Subtotal 5900					-288,011	-275,511	-4.34%				83,267	280,502	236.87%	4,991
TOTAL 5000					6,359,800	7,852,353	23.47%	296,700	275,988	-6.98%	1,541,282	9,356,455	507.06%	17,484,796
TOTAL 1000 - 5000					18,760,199	20,190,587	7.62%	969,499	1,030,340	6.28%	3,344,628	11,582,781	246.31%	32,803,708
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
6120 Site Improvement					15,000	30,000	100.00%							30,000
Subtotal 6100					15,000	30,000	100.00%			100.00%				30,000
62 BUILDINGS														
6210 Buildings Construction											300,000		-100.00%	
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings														
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200											300,000		-100.00%	
63 BOOKS - LIBRARY														
6310 Library Books														
6311 Magazines & Periodicals														
Subtotal 6300														
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					61,100	91,600	49.92%	3,000	8,000	166.67%	2,000	102,000	5000.00%	201,600
6412FA Computer/Tech Equipment					367,784	132,072	-64.09%		10,000					142,072
6413 Autos & Buses														
6414 Furniture					6,000	6,000					1,700	1,700		7,700
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					69,000	65,000	-5.80%							65,000
6419FA Other Equipment					5,000	5,000					56,026	56,026		61,026
Subtotal 6410					508,884	299,672	-41.11%	3,000	18,000	500.00%	59,726	159,726	167.43%	477,398
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					508,884	299,672	-41.11%	3,000	18,000	500.00%	59,726	159,726	167.43%	477,398
6900 Capital Outlay Abatement														
TOTAL 6000					523,884	329,672	-37.07%	3,000	18,000	500.00%	359,726	159,726	-55.60%	507,398
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
7110 Debt Reduction					885,000	935,000	5.65%							935,000
7111 Debt Interest & Other Charges					4,845,563	4,736,181	-2.26%							4,736,181
Subtotal 7100					5,730,563	5,671,181	-1.04%							5,671,181
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out														
7205 Intrafund Transfers In					-24,442,673	-25,568,732	4.61%							-25,568,732
Subtotal 7200					-24,442,673	-25,568,732	4.61%							-25,568,732
73 TRANSFERS														
7312 Interfund - Out					255,000	255,000								255,000
7410 Other Transfers														
Subtotal 7300 & 7400					255,000	255,000								255,000
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)														
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500														
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)														
Subtotal 7600														
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					25,431,736	30,424,295	19.63%							30,424,295
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					100,710		-100.00%	795,683	766,233	-3.70%				766,233
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					25,532,446	30,424,295	19.16%	795,683	766,233	-3.70%				31,190,528
TOTAL 7000					7,075,336	10,781,744	52.38%	795,683	766,233	-3.70%				11,547,977
TOTAL EXPENDITURES, OTHER OUTGO					26,359,419	31,302,003	18.75%	1,768,182	1,814,573	2.62%	3,704,354	11,742,507	216.99%	44,859,083
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	98.13	97.05	11.44	10.70	26,359,419	31,302,003	18.75%	1,768,182	1,814,573	2.62%	3,704,354	11,742,507	216.99%	44,859,083

SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 Associated Student Body Funds**

	BUDGET 2016-17	Bakersfield 2017-18	Cerro Coso 2017-18	Porterville 2017-18	BUDGET 2017-18	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	299,083				299,083		
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	162,500	200,000	8,000	4,500	212,500	50,000	30.77%
8890 Private Contributions							
Total Income & Beginning Balance	\$461,583	\$200,000	\$8,000	\$4,500	511,583	50,000	10.83%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	30,000	44,050			44,050	14,050	46.83%
3000 Benefits	430	287			287	(143)	-33.29%
4000 Supplies	43,800	36,063	4,000	2,500	42,563	(1,237)	-2.82%
5000 Services, Travel, Printing	87,270	116,600	4,000	2,000	122,600	35,330	40.48%
6000 Capital Outlay	1,000	3,000			3,000	2,000	200.00%
7000 Other Outgo, Transfers							
Total Expenditures	162,500	200,000	8,000	4,500	212,500	50,000	30.77%
ENDING BALANCE, JUNE 30	299,083				299,083		
TOTAL EXPENDITURES & ENDING BALANCE	\$461,583	\$200,000	\$8,000	\$4,500	\$511,583	\$50,000	10.83%

KERN COMMUNITY COLLEGE DISTRICT
2017-18 Student Representation Fee Funds

	Budget 2016-17	Bakersfield 2017-18	Cerro Coso 2017-18	BUDGET 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	59,347			52,947	(6,400)	-10.78%
INCOME						
8884 Student Fees	54,800	50,000	7,500	57,500	2,700	4.93%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$114,147	\$50,000	\$7,500	\$110,447	(\$3,700)	-3.24%
EXPENDITURES						
2000 Staff	-			-	0	0.00%
3000 Benefits	-			-	0	0.00%
4000 Supplies	1,500	2,000		2,000	500	33.33%
5000 Services & maintenance	59,700	44,500	7,500	52,000	(7,700)	-12.90%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-	3,500		3,500	3,500	0.00%
TOTAL EXPENDITURES	61,200	50,000	7,500	57,500	(3,700)	-6.05%
ENDING BALANCE, JUNE 30	52,947	0	0	52,947	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$114,147	\$50,000	\$7,500	\$110,447	(\$3,700)	-3.24%

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 BC Stadium Fund**

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$74,413	\$74,413	\$0	0.00%
INCOME				
8895 Other Income			0	0.00%
8989 Carryover	100,000	54,643		
TOTAL INCOME & BEGINNING BALANCE	174,413	129,056	0	0.00%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	100,000	54,643	(45,357)	-45.36%
6100 Sites				0.00%
6200 Building Maintenance & Repairs			0	0.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	100,000	54,643	(45,357)	-45.36%
ENDING BALANCE, JUNE 30	74,413	74,413	45,357	60.95%
TOTAL EXPENDITURES & ENDING BALANCE	\$174,413	\$129,056	\$0	0.00%

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 Student Center Funds**

	Budget 2016-17	Bakersfield 2017-18	Porterville 2017-18	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	541,503			\$550,503	\$9,000	1.66%
INCOME						
Student Fees	220,000		45,000		(220,000)	-100.00%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$761,503		\$45,000	\$550,503	(\$211,000)	-27.71%
EXPENDITURES						
2000 Classified Staff	100,000		10,000		(100,000)	-100.00%
3000 Benefits	1,375		85		(1,375)	-100.00%
4000 Supplies	44,500		16,500		(44,500)	-100.00%
5000 Services & maintenance	55,970		18,415		(55,970)	-100.00%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	9,154				(9,154)	-100.00%
7000 Transfers						
TOTAL EXPENDITURES	211,000		45,000		(211,000)	-100.00%
ENDING BALANCE, JUNE 30	550,503	-	-	550,503		
TOTAL EXPENDITURES & ENDING BALANCE	\$761,503		\$45,000	\$550,503	(\$211,000)	-27.71%

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 Student Financial Aid Fund**

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1	42,895	42,895	-	
TOTAL BEGINNING BALANCE	\$ 42,895	\$ 42,895	\$ -	
INCOME				
CAL Grants	2,499,999	4,834,880	2,334,881	93.40%
PELL	37,010,000	38,389,848	1,379,848	3.73%
SEOG	475,199	475,195	(4)	0.00%
Federal Direct Loans	3,000,000	3,000,000	-	
FWS	395,238	581,625	186,387	47.16%
FTSSG		1,604,166	1,604,166	
			-	
TOTAL INCOME & BEGINNING BALANCE	\$ 43,423,331	\$ 48,928,609	\$ 3,901,112	8.98%
EXPENDITURES				
Student Financial Aid	43,380,436	48,885,714	5,505,278	12.69%
Miscellaneous Expenditures	-		-	
TOTAL EXPENDITURES	43,380,436	48,885,714	5,505,278	12.69%
ENDING BALANCE, JUNE 30	42,895	42,895	(1,604,166)	-3739.75%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 43,423,331	\$ 48,928,609	\$ 3,901,112	8.98%

**KERN COMMUNITY COLLEGE DISTRICT
2017-2018 Enterprise Funds**

	Budget 2016-17	Bakersfield 2017-18	Cerro Coso 2017-18	Porterville 2017-18	DO 2017-18	BUDGET 2017-18	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	590,272					606,805	16,533	2.80%
INCOME								
8840 Sales	1,972,118	1,736,671				1,736,671	(235,447)	-11.94%
8860 Interest								
8982 Intrafund Transfer						17,285		
Total Income & Beginning Balance	\$2,562,390	\$1,736,671				\$2,360,761	(\$218,914)	-8.54%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	647,521	716,014				11,046	(636,475)	-98.29%
3000 Benefits	285,943	390,506				6,238	(279,705)	-97.82%
4000 Supplies	882,188	579,500				579,500	(302,688)	-34.31%
5000 Services and Maintenance	133,933	42,651				42,651	(91,282)	-68.15%
6000 Capital Outlay	6,000	8,000				8,000	2,000	33.33%
7000 Transfers								
Total Expenditures	1,955,585	1,736,671				647,436	(1,308,149)	-66.89%
ENDING BALANCE, JUNE 30	606,805					1,713,325	1,089,235	179.50%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,562,390	\$1,736,671				\$2,360,761	(\$218,914)	-8.54%

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 Capital Outlay Funds**

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 8,578,214	\$ 9,624,030	\$ 1,045,816	10.87%
INCOME				
State Income				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39	422,715	-	-	
8651 Community College Constr Act	-	-	-	
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts			-	
8850 Rentals & Leases			-	
8860 Interest			-	
8880 Capital Outlay Fees	107,000	107,000	-	0.00%
8895 Other			-	
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	3,173,285	3,770,466	597,181	18.82%
8989 Transfer In/from Reserve-Bud Only	-	-	-	
Total Income	3,703,000	3,877,466	597,181	16.13%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 12,281,214.00	\$ 13,501,496	\$ 1,642,997	13.38%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-	-	-	
5XXX Services	-	-	-	
6100 Sites and Site Improvement	-	-	-	
6200 Buildings	3,703,000	3,877,466	174,466	4.71%
6400 Equipment	-	-	-	
7201 Intrafund Transfers Out	-	-	-	
7312 Interfund Transfer	-	-	-	
Total Expenditures	3,703,000	3,877,466	174,466	4.71%
ENDING BALANCE, JUNE 30	8,578,214	9,624,030	1,045,816	12.19%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 12,281,214	\$ 13,501,496	\$ 1,220,282	9.94%

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 Measure G (SRID) Construction Funds**

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 46,028,018	\$ 24,008,877	\$ (22,019,141)	-47.84%
INCOME				
Local Income				
8881 Other				
8860 Interest	460,280	240,089	(220,191)	-47.84%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	22,772,536	25,070,231	2,494,628	10.95%
Total Income	23,232,816	25,310,320	2,274,437	9.79%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 46,488,298	\$ 24,248,966	\$ (22,239,332)	-47.84%
EXPENDITURES				
2100 Classified Salaries	607,579	588,927	220,624	36.31%
23XX Profesional Experts	-	-	-	
3XXX Benefits	236,576	241,998	(236,576)	-100.00%
4XXX Materials, Supplies, Consultants	1,200	11,868	16,000	1333.33%
5XXX Services	629,450	430,871	(5,000)	-0.79%
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	20,923,000	24,035,000	3,112,000	14.87%
64XX Equipment	81,616	1,656	(79,216)	-97.06%
7312 Interfund Transfer Out				
Total Expenditures	22,479,421	25,310,320	3,027,832	13.47%
ENDING BALANCE, JUNE 30	24,008,877	(1,061,354)	(25,267,164)	-105.24%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 46,488,298	\$ 24,248,966	\$ (22,239,332)	-47.84%

**KERN COMMUNITY COLLEGE DISTRICT
20117-18 SRID (Measure G) Debt Service Fund**

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 13,881,617	\$ 13,858,795	\$ (22,822)	0%
INCOME				
Local Income				
8671 Property Tax	-	107,062	107,062	
8860 Interest	138,816	74,218	(64,598)	-47%
8811 Specific Taxes	10,235,516	13,307,565	3,072,049	30%
8812 Tax Allocation Supplemental		279,927	279,927	
8813 Tax Allocation Unsecured		874,928	874,928	
8819 Specific Taxes		7,726	7,726	
8941 Bond Proceeds			-	
Interfund Transfers			-	
Total Income	10,374,332	14,651,426	4,170,032	40%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 24,255,949	\$ 28,510,221	\$ 4,147,210	17%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-		-	
5830 Bank Charges	2,350	3,500	1,150	49%
5890 Other Services	20,000	26,635	6,635	33%
7110 Principle Payment	5,950,000	8,965,000	3,015,000	51%
7111 Debt Interest & Other	4,424,804	5,656,291	1,231,487	28%
7322 Interfund Transfers			-	
	10,397,154	14,651,426	4,254,272	41%
NET ENDING BALANCE, JUNE 30	13,858,795	13,858,795	(107,062)	-1%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 24,255,949	\$ 28,510,221	\$ 4,147,210	17%

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 Measure J Construction Funds**

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ 40,000,000	\$ 40,000,000	0.00%
INCOME				
Local Income				
8881 Other				
8860 Interest	-	800,000	800,000	0.00%
8890 Other Local Income			-	0.00%
8941 Bond Proceeds		-	-	0.00%
8981 Interfund Transfer In			-	0.00%
8989 Transfer In/from Reserve-Bud Only	-	11,227,434	11,227,434	0.00%
Total Income	-	12,027,434	12,027,434	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$ -	\$ 40,800,000	\$ 52,027,434	0.00%
EXPENDITURES				
2100 Classified Salaries	-	264,590	264,590	0.00%
23XX Profesional Experts	-	-	-	0.00%
3XXX Benefits	-	108,724	108,724	0.00%
4XXX Materials, Supplies, Consultants	-	5,332	5,332	0.00%
5XXX Services	-	2,037,374	2,037,374	0.00%
61XX Sites and Site Improvement	-	-	-	0.00%
62XX Buildings	-	9,611,414	9,611,414	0.00%
64XX Equipment	-	-	-	0.00%
7312 Interfund Transfer Out				
Total Expenditures	-	12,027,434	12,027,434	0.00%
ENDING BALANCE, JUNE 30	-	28,772,566	28,772,566	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ -	\$ 40,800,000	\$ 40,800,000	0.00%

KERN COMMUNITY COLLEGE DISTRICT
20117-18 Measure J Debt Service Fund

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ 2,974,708	\$ 2,974,708	
INCOME				
Local Income				
8671 Property Tax	-	1,139,708	1,139,708	
8860 Interest	-	-	-	
8811 Specific Taxes	-	-	-	
8812 Tax Allocation Supplemental	-	-	-	
8813 Tax Allocation Unsecured	-	-	-	
8819 Specific Taxes	-	-	-	
8941 Bond Proceeds	-	-	-	
Interfund Transfers				
Total Income	-	1,139,708	-	
TOTAL NET BEGINNING BALANCE & INCOME	\$ -	\$ 4,114,416	\$ 2,974,708	
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-	-	-	
5830 Bank Charges	-	-	-	
5890 Other Services	-	-	-	
7110 Principle Payment	-	-	-	
7111 Debt Interest & Other	-	1,139,708	1,139,708	
7322 Interfund Transfers	-	-	-	
	-	1,139,708	1,139,708	
NET ENDING BALANCE, JUNE 30	-	2,974,708	1,835,000	
TOTAL EXPENDITURES & ENDING BALANCE	\$ -	\$ 4,114,416	\$ 2,974,708	

**KERN COMMUNITY COLLEGE DISTRICT
2017- 18 Measure C Mammoth Construction Funds**

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 6,759,271	\$ 6,714,364	\$ (44,907)	-0.66%
INCOME				
Local Income				
8860 Interest	67,593	67,144	(449)	-0.66%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	44,907	6,437,856	6,392,949	14235.98%
Total Income	112,500	6,505,000	6,392,500	5682.22%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 6,826,864	\$ 6,781,508	\$ 6,347,593	92.98%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	12,500	5,000	(7,500)	-60.00%
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	100,000	6,500,000	6,400,000	6400.00%
64XX Equipment			-	
Total Expenditures	112,500	6,505,000	6,392,500	5682.22%
ENDING BALANCE, JUNE 30	6,714,364	276,508	(6,437,856)	-95.88%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 6,826,864	\$ 6,781,508	\$ (45,356)	-0.66%

**KERN COMMUNITY COLLEGE DISTRICT
2017-18 Mammoth Bonds Debt Service Fund**

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$904,025	\$904,025		
INCOME				
Local Income				
8860 Interest	12,746	3,550	(9,196)	-72.15%
8819 Specific Taxes	945,809	1,522,277	576,468	60.95%
8941 Other				
Total Income	958,555	1,525,827	567,272	59.18%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,862,580	\$2,429,852	\$567,272	30.46%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	4,500		(4,500)	-100.00%
5830 Bank Charges	1,540	2,500	960	62.34%
6200 Buildings				
6400 Equipment				
7110 Principle Payment	560,000	875,000	315,000	56.25%
7111 Debt Interest & Other	392,515	648,327	255,812	65.17%
Total Expenditures	958,555	1,525,827	567,272	59.18%
NET ENDING BALANCE, JUNE 30	904,025	904,025	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,862,580	\$2,429,852	\$567,272	30.46%

KERN COMMUNITY COLLEGE DISTRICT
2017-18 ----- 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$13,842,907	\$11,708,986	(\$2,133,921)	-15.42%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	162,679	162,679	0	0.00%
8860AB Unrealized Gains & Losses				
8989AB Carryover Funds Budget Only	2,133,921	2,571,931	438,010	20.53%
Total Income	2,296,600	2,734,610	438,010	19.07%
TOTAL NET BEGINNING BALANCE & INCOME	\$16,139,507	\$14,443,596	(\$1,695,911)	-10.51%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,291,600	2,729,110	437,510	19.09%
5830 Bank Charges	5,000	5,500	500	10.00%
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,296,600	2,734,610	438,010	19.07%
NET ENDING BALANCE, JUNE 30	11,708,986	9,137,055	(2,133,921)	-18.22%
TOTAL EXPENDITURES & ENDING BALANCE	\$14,005,586	\$11,871,665	(\$1,695,911)	-12.11%

KERN COMMUNITY COLLEGE DISTRICT
2017-18 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$2,720,567	\$2,721,167	\$600	0.02%
INCOME				
8850AA Rentals & Leases	2,291,600	2,294,200	2,600	0.11%
8860AA Interest			0	0.00%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,291,600	2,294,200	2,600	0.11%
TOTAL NET BEGINNING BALANCE & INCOME	\$5,012,167	\$5,015,367	3,200	0.06%
EXPENDITURES				
5119 Other Costs	5,000	5,000	0	0.00%
7110 Bond Payment	1,120,000	1,145,000	25,000	2.23%
7111 Debt Interest & Other	1,166,000	1,144,200	(21,800)	-1.87%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,291,000	2,294,200	3,200	0.14%
NET ENDING BALANCE, JUNE 30	2,721,167	2,721,167	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,012,167	\$5,015,367	3,200	0.06%

KERN COMMUNITY COLLEGE DISTRICT
2017-18 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ -	\$ -	
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfer	341,113	623,705	282,592	82.84%
Total Income	341,113	623,705	282,592	82.84%
TOTAL NET BEGINNING BALANCE & INCOME	\$341,113	\$623,705	\$282,592	82.84%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	341,113	623,705	282,592	82.84%
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
5895 Prior Period Adjustments				
7110 Principle Payment				
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures	341,113	623,705	282,592	82.84%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$341,113	\$623,705	\$282,592	82.84%

KERN COMMUNITY COLLEGE DISTRICT
2017-18 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 6,829	\$ 6,829	\$ (0)	0.00%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	341,113	358,513	17,400	5.10%
8860 Interest				
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	341,113	358,513	17,400	5.10%
TOTAL NET BEGINNING BALANCE & INCOME	\$347,942	\$365,342	\$17,400	5.00%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	5,000		
5890 Other Services				
7110 Principle Payment	80,000	100,000	20,000	25.00%
7111 Debt Interest & Other	256,113	253,513	(2,601)	-1.02%
7312 Interfund Transfers				
Total Expenditures	341,113	358,513	17,400	5.10%
NET ENDING BALANCE, JUNE 30	6,829	6,829		
TOTAL EXPENDITURES & ENDING BALANCE	\$347,942	\$365,342	\$17,400	5.00%

KERN COMMUNITY COLLEGE DISTRICT
2017-18 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 0	\$ 0	\$ 0	100.00%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases				
8860 Interest				
8941 Bond Issuance Proceeds				
8981 Interfund Transfers in	195,775	195,775		
Total Income	195,775	195,775		
TOTAL NET BEGINNING BALANCE & INCOME	\$195,775	\$195,775	\$0	0.00%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	139,906	148,645	8,739	6.25%
7111 Debt Interest & Other	55,869	47,130	(8,739)	-15.64%
7312 Interfund Transfers				
Total Expenditures	195,775	195,775	(0)	0.00%
NET ENDING BALANCE, JUNE 30	0	0	0	100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$195,775	\$0	0.00%

**KERN COMMUNITY COLLEGE DISTRICT
2017-2018 Child Development Funds**

Revised
9/6/2017

	Budget 2016-17	Bakersfield Budget 2017-18	Cerro Coso Budget 2017-18	Porterville Budget 2017-18	DO Budget 2017-18	Budget 2017-18	Revised Budget Difference	% Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	37,475					55,998	18,523	49.43%
INCOME							0	0
8190 Other Federal Revenue	536,000	273,408	90,500	30,000		393,908	(142,092)	-26.51%
8621 Children's Center	2,839,395	1,698,319	1,051,119	374,442		3,123,880	284,485	10.02%
8860 Interest	0					0	0	0.00%
8871 Fees	0					0	0	0.00%
8901 Other	0					0	0	0.00%
8981 Interfund Transfers In	254,321	77,533		102,606		180,138	(74,183)	-29.17%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	3,667,191	2,049,259	1,141,619	507,048	-	3,753,924	86,733	2.37%
1000 Certificated Salaries	0		0			0	0	0.00%
2000 Classified Salaries	2,273,643	1,254,134	729,117	299,761		2,283,012	9,369	0.41%
3000 Benefits	829,579	462,040	324,334	173,785		960,159	130,580	15.74%
4000 Supplies	241,832	242,734	41,374	25,336		309,445	67,613	27.96%
5000 Services and Maintenance	104,056	90,351	46,794	1,330		138,474	34,418	33.08%
6000 Site Improvement/Equipment	0			25		25	25	0.00%
7000 Other Outgo	0			6,811		6,811	6,811	0.00%
7201 Intrafund Transfers	0					0	0	0.00%
7312 Intrafund Transfers	0					0	0	0.00%
TOTAL EXPENDITURES	3,449,110	2,049,259	1,141,619	507,048	0	3,697,926	248,816	7.21%
ENDING BALANCE, JUNE 30	218,081	0	0	0	0	55,998	(162,083)	-74.32%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,667,191	\$2,049,259	\$1,141,619	\$507,048	\$0	\$3,753,924	\$86,733	2.37%