

Kern Community College District Tentative Budget 2017-2018



June 8, 2017

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2017-18 TENTATIVE 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 Tentative Budget was developed relying primarily on the State's May revised budget for the California Community College System which includes the following:

May Revised 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 Tentative Budget is based on a fairly conservative budget approach. Included in the Districts revenue assumptions is the Governors May revised budget COLA set at 1.56%. In addition, we have also incorporated a portion (50%) of the base augmentation funding proposed in the May Revised budget of \$1.5 million.

The Kern Community College District projects its ongoing total Tentative Budget General Fund revenues to be \$177.5 million reflecting an increase of \$21.6 million from the 2016-17 adopted budget. Unrestricted revenues are projected to be \$132.8 million reflecting an increase of \$6.9 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 \$44.8 million reflecting an increase of \$14.6 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 \$185.9 million reflecting an increase of \$25.5 million. Unrestricted expenditures are projected to be \$136.2 million reflecting an increase of \$8.1 million and restricted expenditures are projected to be \$49.7 million reflecting an increase of \$17.3 million.

District-wide reserves of \$600,000 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 \$28.6 million. The colleges' projected beginning balances are \$16.4 million for a total District beginning balance of \$45.0 million. The combined 2017-18 unrestricted *ending balance* (reserves) is projected to be \$41.6 million (30.5%).

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) not yet determined --- per district allocation model, growth is allocated based upon the prior year's actual growth and is only allocated for inclusion in the adopted budget. However, it should be noted that Bakersfield College and Porterville College are projected to have earned in 2016-17 approximately \$3.0 million and \$200,000, respectively, in growth funding that will be reflected in the 2017-18 Adopted Budget allocation in September.
- **Stabilization** per the district allocation model stabilization is determined at the time of the adopted budget
- **Base** unrestricted apportionment augmentation of \$1.5 million this reflects only 50% of the impact contained within the Governors May Revised budget
- **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** the district does not project funding until the State adopts its annual budget.
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$44.8 million in revenue reflecting a \$14.6 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 is projected to** increase 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 \$45 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 \$41.6 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 Tentative Budget	2016-17 Adopted Budget	Change Inc./Dec.)	Pct. Change	2016-17 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	45,010,772	47,100,393	(2,089,621)	-4.44%	48,908,855	(3,898,083)	-7.97%
Revenues							
<i>Federal</i>	691,636	640,607	51,029	7.97%	640,607	51,029	7.97%
<i>State</i>	72,174,044	60,390,537	11,783,507	19.51%	64,267,744	7,906,300	12.30%
<i>Local</i>	59,918,811	64,833,112	(4,914,301)	-7.58%	64,833,112	(4,914,301)	-7.58%
<i>Other Financing Sources</i>			-	N/A		-	N/A
Total Revenue	132,784,491	125,864,256	6,920,235	5.50%	129,741,463	3,043,028	2.35%
Expenditures							
<i>Academic Salaries</i>	54,111,880	51,385,129	2,726,751	5.31%	53,557,769	554,111	1.03%
<i>Classified & Other Non-academic Salaries</i>	26,250,083	24,711,840	1,538,243	6.22%	23,926,711	2,323,372	9.71%
<i>Employee Benefits</i>	28,669,212	25,410,731	3,258,481	12.82%	25,187,332	3,481,880	13.82%
<i>Supplies & Materials</i>	2,721,537	2,675,566	45,971	1.72%	2,860,752	(139,215)	-4.87%
<i>Service/Utilities/Operating Exps.</i>	16,023,514	14,981,400	1,042,114	6.96%	15,602,633	420,881	2.70%
<i>Capital Outlay</i>	1,665,491	2,044,154	(378,663)	-18.52%	2,521,778	(856,287)	-33.96%
<i>Other Outgo</i>	6,024,850	6,083,232	(58,382)	-0.96%	6,083,232	(58,382)	-0.96%
<i>Transfers Out</i>	772,281	839,225	(66,944)	-7.98%	3,899,339	(3,127,058)	-80.19%
Total Expenditures and Other Outgo	136,238,848	128,131,277	8,107,571	6.33%	133,639,546	2,599,302	1.95%
Ending Balance (Reserves)	41,556,415	44,833,372	(3,276,957)	-7.31%	45,010,772	(3,454,357)	-7.67%
Projected Change in Fund Balance (Reserves)	(3,454,357)	(2,267,021)	(1,187,336)	52.37%	(3,898,083)	443,726	-11.38%

Kern Community College District 2017-18 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2017-18 Tentative Budget	2016-17 Adopted Budget	Change Inc./ (Dec.)	Pct. Change
Beginning Balance	4,965,457	2,270,815	2,694,642	118.66%
Revenues				
<i>Federal</i>	3,270,001	2,881,227	388,774	13.49%
<i>State</i>	37,752,923	24,009,774	13,743,149	57.24%
<i>Local</i>	3,738,633	2,808,669	929,964	33.11%
<i>Other Financing Sources</i>	-	424,000	(424,000)	N/A
Total Revenue	44,761,557	30,123,670	14,637,887	48.59%
Expenditures				
<i>Academic Salaries</i>	5,886,983	4,296,564	1,590,419	37.02%
<i>Classified & Other Non-Academic Salaries</i>	14,946,189	10,703,856	4,242,333	39.63%
<i>Employee Benefits</i>	6,272,808	4,844,313	1,428,495	29.49%
<i>Supplies & Materials</i>	2,227,470	1,642,043	585,427	35.65%
<i>Service/Utilities/Operating Expenses</i>	15,337,624	6,403,348	8,934,276	139.53%
<i>Capital Outlay</i>	3,450,887	2,874,467	576,420	20.05%
<i>Other Outgo</i>	1,557,104	1,571,246	(14,142)	-0.90%
<i>Transfers Out</i>	-	-	-	N/A
Total Expenditures and Other Outgo	49,679,065	32,335,837	17,343,228	53.63%
Ending Balance (Reserves)	47,950	58,648	(10,699)	-18.24%
Projected Change in Fund Balance (Reserves)	(4,917,507)	(2,212,167)	(2,705,340)	122.29%

ALLOCATION

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2017-18 Tentative 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		5,978,678	3,919,138	6,348,338	-	\$ 27,861,229	44,107,383
8		Total Beginning Balance		5,978,678	3,919,138	6,348,338	-	27,861,229	44,107,383
9									
10	Step 2	Total Income	\$ 129,044,323						\$ 129,044,323
11									
12		Total Beginning Balance and Income to be Allocated	129,044,323	5,978,678	3,919,138	6,348,338	-	27,861,229	173,151,706
13									
14									
15									
16		Allocations							
17		Base Operating Allocations:							
18	Step 3	College Base		6,685,623	5,166,163	3,646,702			15,498,488
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		184,554	142,610	100,666			427,831
24									
25		Total Base Allocations		6,870,177	5,308,773	3,747,368	-	-	15,926,318
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.)		540,624	159,413	89,900			789,937
32									
33	Step 8	COLA & 2017-18 Special Base Adjustment		2,072,789	417,036	426,769			2,916,595
34									
35	Step 9	FTES Growth Allocations		-	-	-			-
36									
37	Step 10	FTES Decline		-	-	-			-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	-		-	-
39									
40	Step 11	Deficit Coefficient		(359,106)	(72,251)	(73,937)			(505,294)
41									
42	Step 12	Other Changes Increase/(Decrease)		170,245	34,252	35,052			239,549
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 Tentative 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			80,391,630	16,174,445	16,551,930	-	-	113,118,005
45									
46	Step 13	Base District wide Reserves						27,861,229	27,861,229
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	600,000	(600,000)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52	Step 15	District Office Charge Back Allocations		-	-	-			-
53	Step 15	District wide Costs Charge Back Allocations		(18,121,023)	(3,643,615)	(3,727,109)	25,491,747		-
54	Step 15	Regulatory Charge Back Allocations		-	-	-			-
55	Total District Charge Back			(18,121,023)	(3,643,615)	(3,727,109)	25,491,747	-	27,861,229
56									
57	Total Allocations			69,140,784	17,839,603	16,572,189	26,091,747	27,261,229	156,905,552
58									
59	2016-17 Final Budget Allocation			65,446,234	16,699,015	15,967,903	25,269,647	25,431,736	148,814,535
60									
61	Net Change in Allocation from 2016-17 Final Allocation			\$ 3,694,550	\$ 1,140,588	\$ 604,286	\$ 822,100	\$ 1,829,493	\$ 8,091,017
62									
63	2016-17 Adopted Budget Allocation			65,446,234	16,699,015	15,967,903	25,269,647	25,431,736	148,814,535
64									
65	Net Change in Allocation from 2016-17 Tentative Budget			\$ 3,694,550	\$ 1,140,588	\$ 604,286	\$ 822,100	\$ 1,829,493	\$ 8,091,017
66									
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)			\$ 69,140,784	\$ 17,839,603	\$ 16,572,189	\$ 25,491,747	\$ -	\$ 129,044,323
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ 600,000	\$ 27,261,229	27,861,229
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	-	-	-
74	College Discretionary Carryover (GU001 Only)			5,978,678	3,919,138	6,348,338	-	-	16,246,154
75	Contract & Community Ed Carryover (CE Only)			175,000	-	-	728,389	-	903,389
76	College/DO Local & Community Ed Revenue (GU001 & CE)			1,962,043	445,800	245,725	1,086,600	-	3,740,168
77	Total Funds available to budget			\$ 77,256,505	\$ 22,204,541	\$ 23,166,252	\$ 27,906,736	\$ 27,261,229	\$ 177,795,263
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2017-18 Tentative 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 \$228 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 Achievement rates to lead the California Community Colleges by 2017.
- 2 Advance implementation of the Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services).
- 3 Promote unifying the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as a collective of three colleges serving a diverse service area and student population.
- 4 Strengthen personnel and institutional effectiveness to achieve and sustain excellence as measured by student outcomes and institutional climate.
- 5 Retain fiscal stability by maintaining a district wide unallocated reserve of at least 15% and reducing unfunded debt liabilities.

*As of the 2017-18 Tentative Budget, 2017-19 District-wide priorities have not yet been finalized.

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
UN-AUDITED NET BEGINNING BALANCE														
8989AB Carryover	5,978,678	175,000	544,795	3,919,138	1,504,519		6,348,338		355,061	27,861,229	728,389	2,561,082	45,010,772	4,965,457
FEDERAL INCOME														
8100 FEDERAL INCOME														
8110AA Forest Reserve										1,346			1,346	-
8120AA Higher Education Act			524,948		6,300				154,437				-	685,685
8121AA International Education Program													-	-
8130AA Workforce Investment Act			171,203						144,278				-	315,481
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		132,882				210,561			131,244	-	1,253,335
8170PY Vocational&Applied Tech. Ed. Ac-PY									328,044				-	328,044
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	-	154,371	-	-	899,918	689,636	-	131,244	691,636	3,270,001
STATE INCOME														
8600 STATE INCOME														
8611AA State General Apportionment										66,938,718			66,938,718	-
8612AA Apprenticeship Allowance			191,100										191,100	-
8615AA Basic Skills				1,125,991					335,800				-	1,461,791
8619AA Specific Apportionment			607,608		110,000				50,000			1,543,394	-	2,311,002
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)					117,500								-	117,500
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)													-	-
8619 Career Technical Equipment (one time)													-	-
8619 Basic Skills (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	
	2017-18			2017-18			2017-18			2017-18			2017-18		
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		205,259		141,174			335,248					-	681,681	
8629AA	Other General Categorical Program		2,244,245		504,979								-	2,749,224	
8629AA	Economic Dev. AND Nursing							548,783					-	548,783	
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)		685,455		164,597			190,621					-	1,040,673	
8629AF	SBDC												-	-	
8629AG	Staff Development -- Carryover												-	-	
8629AH	Staff Diversity												-	-	
8653AA	Instructional Improvement Grant												-	-	
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		529,830		750,000			45,000			6,099,518		-	7,424,348	
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			185,944		672,764	1,065,082		672,764	4,563,914	
8694AA	State Revenue Prior Period		2,517,245										-	2,517,245	
8694AB	State Prior Year Carry Over		1,007,232					1,431,105					-	2,438,337	
8699AA	Specific Miscellaneous State Revenue												-	-	
8699AB	Specific Miscellaneous State Revenue												-	-	
Subtotal 8600		191,100	-	19,242,691	-	-	4,537,011	-	-	5,265,228	71,310,180	672,764	8,707,993	72,174,044	37,752,923
LOCAL INCOME															
8800	LOCAL INCOME														
8801	Other Specialized Local Income														
8811AA	Tax Allocation Secured Roll									50,641,607			50,641,607	-	
8821AA	Private Contributions Gifts														
8823AA	Other Contributions	300			58,800		25,000								
8824AA	Specific Grants	50,000		824,994								429,033	59,100	25,000	
8831AA	Instructional Contracts		26,725		52,500	10,000			83,050				52,500	119,775	
8831AA	BC Nursing Ed-SJVHC														
8831AA	KC Health Systems														
8831AA	ADN Expansion Hospital Grant														

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			2017-18			2017-18	
8831AA	West Hills Extended Campus														
8831AA	Independent Living												129,550	129,550	-
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													-	-
8846IC	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	-
8847IC	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					6,101,077	6,101,977	-
8874AB	Enrollment - Adult Fees							150						150	-
8874XB	High School Waivers													-	-
8876AA	Health													-	-
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													-	681,000
8881AB	Parking Meters													85,000	93,000
8881AC	Other Local Income	4												5,000	110,410
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	-
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													-	-

**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	
															2017-18
8894AA	Local Revenue Prior Period Adj.											7,654	-	7,654	
8895AA	Telephone Charges												-	-	
8895AB	Other Miscellaneous	19,251			100,000		22,975		21,111	154,410			196,636	121,111	
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	-	535,506	57,044,507	413,836	436,687	59,918,811	3,738,633
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	87,261,807			21,483,218		20,299,298			(129,044,323)			-	-	
Subtotal 8900		87,261,807	-	-	21,483,218	-	20,299,298	-	-	(129,044,323)	-	-	-	-	
Subtotal 8800 & 8900		88,825,444	207,306	2,601,440	21,855,018	72,000	165,000	20,545,023	-	535,506	(71,999,816)	413,836	436,687	59,918,811	3,738,633
TOTAL INCOME		89,016,544	207,306	23,928,598	21,857,018	72,000	4,856,382	20,545,023	-	6,700,653	-	1,086,600	9,275,924	132,784,491	44,761,557
Total, Net Beginning Balance and Income		94,995,222	382,306	24,473,393	25,776,156	72,000	6,360,901	26,893,361	-	7,055,714	27,861,229	1,814,989	11,837,006	177,795,263	49,727,015

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2016-17	GU001 Tentative Budget 2017-18	% Change	CE Adopted Budget 2016-17	CE Tentative Budget 2017-18	% Change	Restricted Adopted Budget 2016-17	Restricted Tentative 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	359.36	1.00	5.24	31,475,034	33,463,821	6.32%						
1101	Acad. Emp. Non-Inst., Non-Adm.										242,959	382,289	57.35%	33,846,110
1108	Instructional - Salary Reserve													
1110	Acad. Emp Admin.													
1118	Non-Instructional - Salary Reserve													
	Subtotal 1100	334.18	359.36	1.00	5.24	31,475,034	33,463,821	6.32%			242,959	382,289	57.35%	33,846,110
12	REGULAR NON-TEACHING													
1214	Educational Administrators - Cont.	33.92	37.37	8.22	7.47	4,807,020	5,222,775	8.65%			870,608	862,011	-0.99%	6,084,785
1231	Counselors Contract	14.79	16.38	15.76	20.06	1,458,362	1,432,726	-1.76%			1,660,827	1,726,652	3.96%	3,159,377
1241	Librarians - Contract	7.46	7.42	0.20	0.20	709,554	656,438	-7.49%			17,322	17,755	2.50%	674,194
1251	Acad. Non-Inst Cont.	9.95	9.25	0.65	1.25	1,026,243	1,008,940	-1.69%			138,217	136,178	-1.48%	1,145,117
1252	Acad Emp Dept Chair	17.17	17.60			1,861,237	2,011,293	8.06%						2,011,293
	Subtotal 1200	83.29	88.02	24.83	28.98	9,862,415	10,332,171	4.76%			2,686,974	2,742,595	2.07%	13,074,766
	Total 1100 & 1200	417.47	447.38	25.83	34.22	41,337,449	43,795,992	5.95%			2,929,933	3,124,884	6.65%	46,920,876
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		120,000		2,232,000
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	3.88			121,680	123,677	1.64%			187,875	220,712	17.48%	344,389
1350	Acad. Emp - Non-Cont Substitute									22,000				
	Subtotal 1300	127.73	132.32	2.17	2.17	9,836,633.58	10,081,508	2.49%		22,000	256,275	410,687	60.25%	10,514,195
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	2,351,412	111.77%	2,563,792
1999	Certificated Salary Abatement													
	Subtotal 1400	0.17				211,047	212,380	0.63%			1,110,355	2,351,412	111.77%	2,563,792
	Total 1300 & 1400	127.90	132.32	2.17	2.17	10,047,680	10,293,888	2.45%		22,000	1,366,630	2,762,099	102.11%	13,077,987
	TOTAL 1000	545.37	579.70	28.00	36.39	51,385,129	54,089,880	5.26%		22,000	4,296,564	5,886,983	37.02%	59,998,863
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	Classified Mngmnt (Non-Ed)	57.17	53.43	26.69	42.57	6,221,355	5,674,376	-8.79%	133,196	136,526	2,520,776	3,336,829	32.37%	9,147,731
2190	Confidential Employee - Non Mgt	10.00	11.00			768,220	851,698	10.87%						851,698
2191	Clss Non-Inst. Emp Reg Salary Sched	272.65	288.44	72.77	105.71	14,779,609	15,145,640	2.48%	94,768	134,953	4,728,993	5,362,511	13.40%	20,643,104
2199	Classified Salary Abatement					-51,065	-51,065							-51,065
	Subtotal 2100	339.82	352.87	99.46	148.28	21,718,119	21,620,649	-0.45%	227,964	271,479	7,249,769	8,699,339	19.99%	30,591,468
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	210,873	2.54%	210,873
2292	Limited Benefit Employee													
	Subtotal 2200	5.58	12.89	2.86	2.81	839,127	747,228	-10.95%			205,657	210,873	2.54%	958,101

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2016-17	GU001 Tentative Budget 2017-18	%	CE Adopted Budget 2016-17	CE Tentative Budget 2017-18	%	Restricted Adopted Budget 2016-17	Restricted Tentative Budget 2017-18	%	Total			
	Unrst	Unrst	Rest	Rest											Change	Change	Change
	2017	2018	2017	2018											2016-17	2017-18	2016-17
Total 2100 & 2200	345.40	365.76	102.32	151.09	22,557,246	22,367,877	-0.84%	227,964	271,479	19.09%	7,455,426	8,910,212	19.51%	31,549,569			
23 NON-INSTRUCTIONAL																	
2310 Non-Mgt. - Temp																	
2311 Admin., Non-Inst Prof Expt					31,200		-100.00%	4,000			13,087	63,238		63,238			
2391 Substitutes--Short Term																	
2392 Non-Inst. Students	1.32	1.29	19.07	19.81	142,019	146,900	3.44%	11,500	10,000	-13.04%	1,012,588	950,813	-6.10%	1,107,713			
2393 Clss Non-Inst. Overtime					176,613	174,300	-1.31%				29,700	199,349	571.21%	373,649			
2394 Non-Admin., Non-Inst. Prof Expt					156,060	154,700	-0.87%	395,000	408,000	3.29%	203,125	326,308	60.64%	889,008			
2399 Clss Oth - Temp			1.00		108,027	149,700	38.58%				140,136	89,500	-36.13%	239,200			
Subtotal 2300	1.32	1.29	20.07	19.81	613,920	625,600	1.90%	410,500	418,000	1.83%	1,398,636	1,629,208	16.49%	2,672,808			
24 INSTRUCTIONAL AIDES																	
2411 Inst. Students	4.51	4.51	4.90	3.11	175,129	101,257	-42.18%				554,739	1,444,015	160.31%	1,545,272			
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	1,102,471	-335.40%				878,095	2,639,371	200.58%	3,741,842			
Subtotal 2400	4.51	4.51	4.90	3.11	890,960	2,549,057	186.10%	11,250	18,070	60.62%	1,849,794	4,406,769	138.23%	6,973,896			
Total 2300 & 2400	5.83	5.80	24.97	22.92	1,504,880	3,174,657	110.96%	421,750	436,070	3.40%	3,248,430	6,035,976	85.81%	9,646,704			
TOTAL 2000	351.23	371.56	127.29	174.01	24,062,126	25,542,534	6.15%	649,714	707,549	8.90%	10,703,856	14,946,189	39.63%	41,196,273			
30 STAFF BENEFITS																	
3110 STRS - Acad. Instructors & Ins Aides					5,604,741	6,819,939	21.68%		3,175		283,911	370,636	30.55%	7,193,750			
3120 STRS - Class Mgt Non Educ Admin					46,915	33,852	-27.84%				13,359	8,023	-39.94%	41,875			
3121 STRS - Clss Emp																	
3130 STRS - Ed. Administrators - Cont.					592,235	701,746	18.49%				98,075	112,054	14.25%	813,799			
3131 STRS - Oth Acad Emp Non-Instl					15,248	13,667	-10.37%				127,178	345,257	171.48%	358,924			
3210 PERS - Acad. Instructors & Inst Aides					186,139	77,559	-58.33%	11,126	12,736	14.46%	13,547	15,652	15.54%	105,946			
3220 PERS - Class Mgt Non Educ Admin					820,995	896,353	9.18%	18,491	21,162	14.44%	344,241	524,908	52.48%	1,442,423			
3221 PERS - Classified Employee					1,977,730	2,302,393	16.42%		717	839.65%	616,250	799,426	29.72%	3,108,560			
3222 PERS - Conf Empl - Non- Mgt					94,107	116,933	24.26%							116,933			
3240 PERS - Educational Administrator					18,669	48,707	160.90%				21,884	10,286	-53.00%	58,993			
3310 OASDHI - Acad Instruct & Instr Aides					726,941	767,587	5.59%	6,427	6,998	8.88%	53,412	55,217	3.38%	829,803			
3320 OASDHI - Cls Mgt Non-Ed Admin					458,151	446,161	-2.62%	10,190	10,444	2.50%	191,456	263,023	37.38%	719,628			
3321 OASDHI - Clss Emp					1,107,333	1,166,135	5.31%	1,541	4,603	198.75%	348,268	409,975	17.72%	1,580,713			
3322 OASDHI - Conf. Emp - Non Mgt					51,857	57,712	11.29%							57,712			
3330 Medicare																	
3340 OASDHI - Educational Administrators					78,546	240,341	205.99%				23,359	32,599	39.56%	272,940			
3341 OASDHI - Oth Acad Emp Non-Instl					1,758	1,699	-3.32%				26,699	60,303	125.86%	62,002			
3410 H&W Acad. Instructors & Aides					5,727,475	6,450,446	12.62%	14,895	15,644	5.03%	373,480	433,854	16.17%	6,899,944			
3410RC OPEB ARC--Acad Inst&Instl Aides					359,252	380,240	5.84%		786	2.50%	19,973	22,515	12.73%	403,560			
3411 H&W-Acad Instr & Instl Aides(Rtrd)																	
3420 H&W Clss Mgt(Non-Ed Administrators)					954,900	982,988	2.94%	26,065	27,376	5.03%	495,380	674,056	36.07%	1,684,420			
3420RC OPEB ARC--Clss Mgt(Non-EducAdmin)					61,853	59,219	-4.26%	1,305	1,338	2.50%	25,370	33,733	32.96%	94,289			
3421 H&W Classified Employees					3,991,002	4,408,961	10.47%	1,489	17,208	1055.31%	1,310,569	1,560,283	19.05%	5,986,452			
3421RC OPEB ARC--Clss Emp					137,625	145,406	5.65%	51	426	741.86%	42,878	49,528	15.51%	195,360			
3422 H&W Conf. Emp - Non Mgt					134,051	156,436	16.70%							156,436			
3422RC OPEB ARC--Conf Emp Non Mgt					6,643	7,393	11.29%							7,393			
3423 H&W - Clss Mgt - Retired																	
3424 H&W - Clss Retired																	

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total			
	Unrst	Unrst	Rest	Rest											Change	Change	Change
	2017	2018	2017	2018													
3430 Life Insurance																	
3440 H&W Educational Administrators					505,438	558,461	10.49%				105,237	110,530	5.03%	668,991			
3440RC OPEB ARC-EducAdmin-Cont					44,315	48,999	10.57%				9,184	8,066	-12.17%	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	25,618	-75.62%	50	66	30.91%	1,561	1,546	-0.98%	27,230			
3520 SUI-Class Mgt Non-Educ. Admin.					3,156	3,021	-4.26%	67	68	2.52%	1,294	1,721	32.96%	4,811			
3521 SUI - Cllss Emp					7,579	7,929	4.62%	42	66	56.23%	2,454	3,033	23.60%	11,028			
3522 SUI - Conf Emp - Non Mgt					339	377	11.29%							377			
3540 SUI - Educational Administrators					2,421	2,500	3.26%				469	412	-12.18%	2,912			
3541 SUI - Oth Acad Emp - Non Instl					61	253	316.93%				671	1,176	75.26%	1,428			
3610 WC - Acad Inst & Instl Aides (Dir)					689,244	639,886	-7.16%	1,441	1,581	9.67%	46,730	56,918	21.80%	698,384			
3620 WC - Cllss Mgt Non-Educational Adm.					90,520	73,838	-18.43%	1,910	1,638	-14.24%	37,128	42,319	13.98%	117,795			
3621 WC - Cllss Emp					220,130	198,857	-9.66%	1,229	1,784	45.20%	91,618	89,440	-2.38%	290,081			
3622 Conf Emp - Non Mgt					9,722	9,239	-4.97%							9,239			
3640 WC - Educational Administrators					69,446	62,412	-10.13%				13,320	10,030	-24.70%	72,442			
3641 WC-Oth Acad Emp - Non Instructional					1,738	1,579	-9.17%				16,060	28,592	78.03%	30,171			
3710 DefBen-Acad Inst & Instl Aides (Dir)					113,728	121,023	6.41%	888	1,013	14.01%	19,621	12,868	-34.42%	134,904			
3720 DefBen-Cllss Mgt - Non-Educ Admin					3,527	932	-73.56%				5,409		-100.00%	932			
3721 DefBen - Cllss Emp					39,134	35,584	-9.07%	3,160	3,256	3.04%	14,700	23,480	59.72%	62,320			
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	272,129	95.53%	238	653	175.00%	8,846	18,086	104.46%	290,869			
3920 OTHBEN-Cllss Mgt (Non-Educ Admin					54,912	37,499	-31.71%	487	1,118	129.74%	11,328	26,688	135.60%	65,304			
3921 Otr Benf.- Cllss Employee					67,665	140,021	106.93%	28	431	1432.03%	23,341	49,720	113.02%	190,171			
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	27,234	137.27%				2,537	5,037	98.54%	32,271			
3941 OTHBEN - Oth Acad Emp (Noninstrl)																	
3999 Benefit Suspense					17		-100.00%				818		-100.00%				
TOTAL 3000					25,308,108	28,528,885	12.73%	102,623	140,327	36.74%	4,844,313	6,272,808	29.49%	34,942,020			
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT																	
42 MAGAZINES & PERIODICALS																	
4211 Non-Library Magazines/Periodicals					22,097	40,420	82.92%				61,661	85,306	38.35%	125,726			
Subtotal 4200					22,097	40,420	82.92%				61,661	85,306	38.35%	125,726			
43 SUPPLIES																	
4310 Instr Supplies & Materials					856,259	905,345	5.73%	64,186	57,150	-10.96%	1,007,654	949,947	-5.73%	1,912,441			
4312 Computer Software less than \$200					8,312	9,312	12.03%				20,064	120,000	498.07%	129,312			
4313 Non-Instl Supplies & Materials					832,473	794,413	-4.57%	3,700	3,600	-2.70%	532,553	1,041,418	95.55%	1,839,431			
4314 Paper					140,189	139,597	-0.42%				200	11,500	5650.00%	151,097			
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	2,618,166	1.35%	68,086	60,950	-10.48%	1,576,882	2,142,164	35.85%	4,821,280			
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%				

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total			
	Unrst	Unrst	Rest	Rest											Change	Change	Change
	2017	2018	2017	2018											2016-17	2017-18	2016-17
TOTAL 4000					2,607,480	2,660,586	2.04%	68,086	60,950	-10.48%	1,642,043	2,227,470	35.65%	4,949,005			
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES																	
51 SERVICES																	
5107 Athletic Officials					104,625	107,540	2.79%							107,540			
5108 Temp Employment Agency Services											300		-100.00%				
5109 Child Care Services											29,304	27,620	-5.75%	188,670			
5118 Cont Security Services					165,854	161,050	-2.90%				1,139,205	9,753,584	756.17%	11,696,702			
5119 Oth Non-Inst. Consulting Services					1,677,472	1,942,118	15.78%	2,500	1,000	-60.00%				860,781			
5150 Contract Instruction					596,281	696,281	16.77%	188,000	164,500	-12.50%				111,154			
5151 Guest Lecturers/Performers					6,750	400	-94.07%				57,600	110,754	92.28%				
5152 Music Drama Programs														240,154			
5159 Oth Instructional Consulting Services					9,750	8,500	-12.82%	7,500	7,500		317,126	224,154	-29.32%				
Subtotal 5100					2,560,732	2,915,889	13.87%	198,000	173,000	-12.63%	1,543,535	10,116,111	555.39%	13,205,000			
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	339,735	-8.33%	1,000	1,000		120,018	86,412	-28.00%	427,147			
5220DT Employee Travel					27,770	19,770	-28.81%	46,200	500	-98.92%	12,465	2,300	-81.55%	22,570			
5220 Employee Travel					759,330	868,507	14.38%	6,200	49,200	693.55%	802,957	1,129,316	40.64%	2,047,023			
5230 Food/Meetings					81,275	89,630	10.28%	7,896	11,000	39.31%	271,457	263,573	-2.90%	364,203			
Subtotal 5200					1,271,248	1,350,241	6.21%	61,296	61,700	0.66%	1,342,540	1,586,951	18.21%	2,998,892			
53 MEMBERSHIP/DUES																	
5300 Institutional Dues/Memberships					377,072	356,887	-5.35%	1,500	1,500		25,583	21,663	-15.32%	380,050			
5310 Consortium Dues/Memberships											6,000		-100.00%				
Subtotal 5300					377,072	356,887	-5.35%	1,500	1,500		31,583	21,663	-31.41%	380,050			
54 INSURANCE																	
5400 Comprehensive/Liability/Prpty/Auto/Ins					736,850	872,566	18.42%							872,566			
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	1,073,442	14.93%							1,073,442			
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	364,000	-12.08%							364,000			
5530 Light - Electricity					1,179,000	1,237,000	4.92%							1,237,000			
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	74,948	-27.90%	100	100		1,200	1,000	-16.67%	76,048			
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	2,726,883	-1.44%	100	100		15,741	13,591	-13.66%	2,740,575			
56 RENTS - LEASES - REPAIRS																	
5602 Rental of Equip/Utility Vehicles					185,760	182,146	-1.95%				12,980	33,315	156.67%	215,461			
5603 Rental of Facilities					678,525	909,485	34.04%	16,000	13,500	-15.63%	133,700	5,800	-95.66%	928,785			
5604 Film Rentals											2,500	2,757	10.28%	2,757			
5608 Operating Leases/Contracts (cars, copiers etc.)					41,075	39,875	-2.92%							39,875			

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					2,044,073	2,227,483	8.97%	35,300	21,000	-40.51%	693,796	717,142	3.36%	2,965,625
5651 Internet Access														
5652 IT Cloud Services						317,539								317,539
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
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	377,973	-19.55%	22,049	22,000	-0.22%				399,973
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	265,219	6.97%				41,771	4,200	-89.95%	269,419
5690 Other Maintenance/Repairs					331,322	300,796	-9.21%				28,538	124,991	337.98%	425,786
5691 Other Maintenance Contracts					448,223	435,989	-2.73%				4,800	5,600	16.67%	441,589
Subtotal 5600					4,885,734	5,498,360	12.54%	73,349	58,000	-20.93%	958,085	938,905	-2.00%	6,495,265
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	7,990		1,000	1,000		260,126	102,746		111,736
Subtotal 5700					483,340	302,040	-37.51%	1,000	1,000		260,126	102,746	-60.50%	405,786
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	15,685	-36.75%	136,540	317,852	132.79%	739,237
5861 Printing/Duplicating Services					51,965	54,165	4.23%	11,600	12,500	7.76%	122,730	143,466	16.90%	210,131
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	400,153	7.33%	30,965	96,000	210.02%	366,174	959,706	162.09%	1,455,859
5895 Prior Period Adjustments					5,285									
5899 Contingencies Account - Budget Only											1,414,503	716,530	-49.34%	716,530
5899a Unallocated Deductions/Additions											-11,530	-62,767	444.39%	-62,767
Subtotal 5800					1,301,771	1,373,753	5.53%	78,181	130,719	67.20%	2,140,242	2,186,358	2.15%	3,690,830
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-288,011	-275,511	-4.34%				11,261	170,728	1416.10%	-104,783
5912 Transfer Out - Indr Cost (Expense)					275,511	275,511					100,235	200,570	100.10%	476,081
Subtotal 5900					-12,500		-100.00%				111,496	371,298	233.01%	371,298
TOTAL 5000					14,567,974	15,597,495	7.07%	413,426	426,019	3.05%	6,403,348	15,337,624	139.53%	31,361,138
TOTAL 1000 - 5000					117,930,817	126,419,380	7.20%	1,233,849	1,356,846	9.97%	27,890,123	44,671,073	60.17%	172,447,299

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

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	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					15,000	30,000	100.00%							30,000
					15,000	30,000	100.00%							30,000
62	BUILDINGS													
6210					1,800	2,000	11.11%				300,000		-100.00%	2,000
6211														
6212					25,000		-100.00%							
6214					1,150	1,150								1,150
6215					113,138	74,770	-33.91%							74,770
6215FA												2,000		
6216														
					141,088	77,920	-44.77%				300,000	2,000	-99.33%	79,920
63	BOOKS - LIBRARY													
6310					74,700	60,700	-18.74%				70,500	30,500	-56.74%	91,200
6311					94,900	85,000	-10.43%							85,000
					169,600	145,700	-14.09%				70,500	30,500	-56.74%	176,200
64	EQUIPMENT													
641	New Equipment													
6411					75,000	75,000						2,000		77,000
6411FA					8,083		-100.00%							
6412					490,019	519,970	6.11%	3,000	8,000	166.67%	1,065,479	897,466	-15.77%	1,425,436
6412FA					462,579	200,256	-56.71%		10,000		242,000	490,616	102.73%	700,872
6413														
6413FA						30,000								30,000
6414					108,022	99,742	-7.67%	2,400		-100.00%	55,616	177,974	220.00%	277,716
6414FA					50,000		-100.00%							
6415														
6416														
6419					311,234	282,753	-9.15%	66,928		-100.00%	811,148	1,684,708	107.69%	1,967,461
6419FA					160,200	186,150	16.20%				329,724	113,626	-65.54%	299,776
					1,665,138	1,393,871	-16.29%	72,328	18,000	-75.11%	2,503,967	3,366,389	34.44%	4,778,260
642	Equipment Replacement													
6421														
6422														
6423														
6424														
6425														
6429					31,000		-100.00%					51,998		51,998
					31,000		-100.00%					51,998		51,998
					1,696,138	1,393,871	-17.82%	72,328	18,000	-75.11%	2,503,967	3,418,387	36.52%	4,830,258
6900	Capital Outlay Abatement													
					-50,000		-100.00%							
					1,971,826	1,647,491	-16.45%	72,328	18,000	-75.11%	2,874,467	3,450,887	20.05%	5,116,378
70	OTHER OUTGO													
71	Debt Retirement (Long Term Debt)													
7110					1,187,179	1,241,540	4.58%							1,241,540
7111					4,896,054	4,783,311	-2.30%							4,783,311
					6,083,232	6,024,850	-0.96%							6,024,850

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 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total		
	Unrest	Unrest	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	239.24	264.60	1.00	1.00	22,521,544	24,268,020	7.75%					69,832	87,663	25.53%	24,355,683
1101	Acad. Emp. Non-Inst., Non-Adm.															
1108	Instructional - Salary Reserve															
1110	Acad. Emp Admin.															
1118	Non-Instructional - Salary Reserve															
	Subtotal 1100	239.24	264.60	1.00	1.00	22,521,544	24,268,020	7.75%					69,832	87,663	25.53%	24,355,683
12	REGULAR NON-TEACHING															
1214	Educational Administrators - Cont.	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	Counselors Contract	8.16	9.77	13.57	13.00	699,927	794,839	13.56%					1,115,974	1,093,274	-2.03%	1,888,113
1241	Librarians - Contract	4.95	5.00			464,688	454,407	-2.21%								454,407
1251	Acad. Non-Inst Cont.	5.14	3.54	0.31	0.31	527,759	384,520	-27.14%					36,800	37,708	2.47%	422,228
1252	Acad Emp Dept Chair	10.02	10.78			1,125,294	1,191,387	5.87%								1,191,387
	Subtotal 1200	44.70	47.77	16.45	16.63	4,994,228	5,323,325	6.59%					1,441,073	1,503,184	4.31%	6,826,509
	Total 1100 & 1200	283.94	312.37	17.45	17.63	27,515,773	29,591,344	7.54%					1,510,905	1,590,847	5.29%	31,182,192
13	INSTRUCTIONAL SALARIES - NON-RE															
1310	Adjunct Acad. Emp - Non-Cont.					3,255,378	3,161,822	-2.87%								3,161,822
1311	Acad. Emp. - Temp Cont.															
1320	Acad. Emp. - Intersession					1,220,767	1,350,000	10.59%		22,000				120,000		1,492,000
1330	Acad. Emp. - Overload					1,337,030	1,400,000	4.71%						1,575		1,401,575
1340	Acad. Emp. - Non-Cont Stipend/Othr						1,500						105,950	105,700	-0.24%	107,200
1350	Acad. Emp - Non-Cont Substitute															
	Subtotal 1300					5,813,175	5,913,322	1.72%		22,000			105,950	227,275	114.51%	6,162,597
14	OTHER NON-TEACHING															
1410	Educational Administrators - Non-Cont.															
1419	Acad. Emp - Non-Inst. Non Cont.					81,390	82,700	1.61%					386,250	1,275,681	230.27%	1,358,381
1999	Certificated Salary Abatement															
	Subtotal 1400					81,390	82,700	1.61%					386,250	1,275,681	230.27%	1,358,381
	Total 1300 & 1400					5,894,565	5,996,022	1.72%		22,000			492,200	1,502,956	205.35%	7,520,978
	TOTAL 1000	283.94	312.37	17.45	17.63	33,410,338	35,587,366	6.52%		22,000			2,003,105	3,093,803	54.45%	38,703,169

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	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 Clls Non-Instr. Emp Reg Salary Sched	135.17	146.89	53.26	63.31	6,884,903	7,164,124	4.06%	5,392	5,268	-2.30%	2,863,292	3,233,839	12.94%	10,403,232
2199 Classified Salary Abatement														
Subtotal 2100	151.97	163.69	75.66	90.19	8,481,205	8,809,508	3.87%	5,392	5,268	-2.30%	4,535,267	5,266,241	16.12%	14,081,018
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	210,873	2.54%	210,873
2292 Limited Benefit Employee														
Subtotal 2200		7.24	2.86	2.81	534,339	444,381	-16.84%				205,657	210,873	2.54%	655,254
Total 2100 & 2200	151.97	170.93	78.52	93.00	9,015,543	9,253,890	2.64%	5,392	5,268	-2.30%	4,740,924	5,477,114	15.53%	14,736,272
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 Clls Non-Instr. Overtime					151,613	141,300	-6.80%				29,700	199,349	571.21%	340,649
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 Clls Oth - Temp					92,340	99,500	7.75%				18,500	77,000	316.22%	176,500
Subtotal 2300					466,813	464,100	-0.58%	80,500	88,000	9.32%	761,773	1,146,032	50.44%	1,698,132
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					56,000		-100.00%				464,010	1,368,510	194.93%	1,368,510
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 Intrap 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	800,000	-334.56%				807,412	1,956,638	142.33%	2,756,638
Subtotal 2400					672,262	1,917,330	185.21%	1,500	920	-38.67%	1,445,422	3,623,530	150.69%	5,541,780

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
Total 2300 & 2400					1,139,075	2,381,430	109.07%	82,000	88,920	8.44%	2,207,195	4,769,562	116.09%	7,239,912
TOTAL 2000	151.97	170.93	78.52	93.00	10,154,619	11,635,320	-54.06%	87,392	94,188	7.78%	6,948,119	10,246,677	47.47%	21,976,184
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					3,787,838	4,677,418	23.49%		3,175		167,132	199,988	19.66%	4,880,580
3120 STRS - Class Mgt Non Educ Admin												7,329		7,329
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					273,811	370,899	35.46%				36,268	41,374	14.08%	412,274
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	52,164	-66.97%				13,547	15,652	15.54%	67,816
3220 PERS - Class Mgt Non Educ Admin					211,274	259,431	22.79%				241,644	323,467	33.86%	582,898
3221 PERS - Classified Employee					899,589	1,090,618	21.24%	717	817	13.84%	361,117	485,421	34.42%	1,576,855
3222 PERS - Conf Empl - Non- Mgt					10,420	11,920	14.40%							11,920
3240 PERS - Educational Administrator														
3310 OASDHI - Acad Instruct & Instr Aides					485,433	525,432	8.24%	22	329	1412.00%	30,206	34,255	13.40%	560,016
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	559,726	10.76%	1,541	1,679	8.98%	204,339	253,134	23.88%	814,540
3322 OASDHI - Conf. Emp - Non Mgt					5,740	5,883	2.50%							5,883
3330 Medicare														
3340 OASDHI - Educational Administrators					31,560	183,057	480.03%				4,180	20,420	388.48%	203,477
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	4,590,525	15.63%				233,233	251,945	8.02%	4,842,470
3410R OPEB ARC-Acad Inst&Instl Aides					248,826	267,550	7.53%				12,460	12,932	3.79%	280,483
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					235,333	262,812	11.68%				348,532	444,277	27.47%	707,089
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	2,306,733	15.07%	1,489	1,564	5.03%	764,238	929,697	21.65%	3,237,994
3421R OPEB ARC-Clss Emp					62,730	68,955	9.92%	51	52		25,482	30,098	18.11%	99,105
3422 H&W Conf. Emp - Non Mgt					14,895	15,644	5.03%							15,644
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	276,578	13.02%				38,279	36,293	-5.19%	312,871
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	17,399	-82.10%	1	11	1428.00%	939	936	-0.23%	18,347
3520 SUI-Clss Mgt Non-Educ. Admin.					761	837	10.02%				870	1,069	22.86%	1,906

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
	3521 SUI - Clss Emp					3,526	3,845	9.06%	42	47	10.81%	1,447	1,927	33.17%
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	435,005	-6.06%	22	277	1188.66%	28,988	40,214	38.72%	475,496
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	94,775	-7.28%	1,229	1,325	7.87%	49,976	54,835	9.72%	150,935
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	17,503	-5.84%	3,160	3,256	3.04%	11,377	19,359	70.17%	40,118
3722 DefBen - Conf Emp - Non Mat														
3910 Otr Benf.- Acad. Instruct. & Aides					96,719	193,955	100.54%				5,609	10,350	84.52%	204,305
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	68,363	99.58%	28	52	85.62%	13,922	30,274	117.46%	98,690
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	16,658,944	16.97%	8,361	12,618	50.92%	2,867,285	3,719,315	29.72%	20,390,877
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdics					97	245	152.58%				5,400	21,400	296.30%	21,645
Subtotal 4200					97	245	152.58%				5,400	21,400	296.30%	21,645
43 SUPPLIES														
4310 Instr Supplies & Materials					640,704	710,351	10.87%	11,186	6,400	-42.78%	347,197	571,741	64.67%	1,288,492
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	366,718	-11.08%	2,500	3,000	20.00%	251,481	415,530	65.23%	785,248
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	1,837,480	2.52%	13,886	9,600	-30.86%	615,288	1,127,071	83.18%	2,974,151

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

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	Unrest	Unrest	Rest	Rest										
	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	1,839,225	2.53%	13,886	9,600	-30.86%	622,688	1,148,471	84.44%	2,997,296
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	191,318	-4.68%	2,500		-100.00%	361,178	949,925	163.01%	1,141,243
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	279,093	-6.00%	2,500		-100.00%	634,028	1,092,579	72.32%	1,371,672
52 TRAVEL														
5209 Non-Employee Travel					20,000	20,000								20,000
5212 Student Travel					231,373	212,635	-8.10%				46,880	36,700	-21.72%	249,335
5220D Employee Travel														
5220 Employee Travel					221,747	255,983	15.44%	1,700	200	-88.24%	363,237	621,898	71.21%	878,081
5230 Food/Meetings					56,268	57,523	2.23%	896	2,500	179.02%	52,665	140,262	166.33%	200,285
Subtotal 5200					529,388	546,141	3.16%	2,596	2,700	4.01%	462,782	798,860	72.62%	1,347,701
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					93,810	83,306	-11.20%				11,600	7,850	-32.33%	91,156
5310 Consortium Dues/Memberships											6,000		-100.00%	
Subtotal 5300					93,810	83,306	-11.20%				17,600	7,850	-55.40%	91,156
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					900	900								900
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400					900	900								900

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

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	Unrest	Unrest	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	Change	2016-17	2017-18	Change	2016-17	2017-18	Change	2017-18
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	24,149	-6.21%				1,200	1,000	-16.67%	25,149
5583 Data Communication Services					3,050	3,050								3,050
5590 Other Utilities														
Subtotal 5500					1,305,799	1,328,619	1.75%				11,400	9,250	-18.86%	1,337,869
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	674,300	25.93%	2,500		-100.00%	132,500	4,000	-96.98%	678,300
5604 Film Rentals												257		257
5608 Operating Leases/Contracts (cars, copiers etc.)					8,000	7,000	-12.50%							7,000
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					265,085	245,885	-7.24%	9,300		-100.00%	198,865	221,720	11.49%	467,605
5651 Internet Access														
5652 IT Cloud Services														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
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	134,632	1.66%				5,350	3,600	-32.71%	138,232
5690 Other Maintenance/Repairs					269,105	248,579	-7.63%				16,500	114,831	595.94%	363,410
5691 Other Maintenance Contracts					395,771	393,771	-0.51%				4,800	5,600	16.67%	399,371
Subtotal 5600					2,160,300	2,185,401	1.16%	33,849	22,000	-35.01%	378,515	374,443	-1.08%	2,581,844

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	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	40,515	-2.29%				80,702	113,478	40.61%	153,993
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	284,319	13.09%	25,000	91,000	264.00%	314,275	436,984	39.04%	812,302
5895 Prior Period Adjustments					5,285									
5899 Contingencies Account - Budget Only											-71,678		-100.00%	
5899a Unallocated Deductions/Additions											-11,530	-62,767	444.39%	-62,767
Subtotal 5800					523,339	546,996	4.52%	39,765	91,400	129.85%	401,025	593,736	48.05%	1,232,132
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	5,263,281	0.83%	78,711	116,100	47.50%	1,915,990	2,900,616	51.39%	8,279,997
TOTAL 1000 - 5000					64,820,312	70,984,137	9.51%	188,349	254,506	35.12%	14,357,187	21,108,882	47.03%	92,347,524

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total 2017-18
	Unrest	Unrest	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	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					25,000		-100.00%							
6212 Building Fees/Services														
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						2,000		77,000
6411F/ Library AV Equipment					8,083		-100.00%							
6412 Computer/Tech Equip					253,313	281,750	11.23%				743,493	517,020	-30.46%	798,770
6412F/ Computer/Tech Equipment					64,239	51,500	-19.83%				30,000	410,866	1269.55%	462,366
6413 Autos & Buses														
6414 Furniture					95,122	88,842	-6.60%	2,400		-100.00%	40,560	106,274	162.01%	195,116
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	1,597,001	124.21%	1,785,519
6419F/ Other Equipment					134,200	130,000	-3.13%				176,552		-100.00%	130,000
Subtotal 6410					856,618	815,610	-4.79%	69,328		-100.00%	1,702,883	2,633,160	54.63%	3,448,771

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18
642														
6421														
6422														
6423														
6424														
6425														
6429					31,000		-100.00%							
					31,000		-100.00%							
					887,618	815,610	-8.11%	69,328		-100.00%	1,702,883	2,633,160	54.63%	3,448,771
6900														
					1,117,556	972,380	-12.99%	69,328		-100.00%	1,733,383	2,635,160	52.02%	3,607,541
70														
71														
7110					144,284	148,645								148,645
7111					50,491	47,130								47,130
					194,775	195,775	0.51%							195,775
72														
7201					17,414,316	18,121,023	4.06%							18,121,023
7205														
					17,414,316	18,121,023	4.06%							18,121,023
73														
7312					463,414	414,675	-10.52%							414,675
7410														
					463,414	414,675	-10.52%							414,675
75														
7501											120,497	210,000	74.28%	210,000
7502											48,035	49,035	2.08%	49,035
7503														
7509											463,347	396,922	-14.34%	396,922
											631,878	655,957	3.81%	655,957
76														
7601											176,816	73,395	-58.49%	73,395
7602														
											176,816	73,395	-58.49%	73,395

BAKERSFIELD COLLEGE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	Unrest	Unrest	Rest	Rest										
	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	4,119,232	-51.21%	245,422	127,800	-47.93%				4,247,032
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	4,307,232	-48.98%	245,422	127,800	-47.93%				4,435,032
TOTAL 7000					26,515,027	23,038,705	-13.11%	245,422	127,800	-47.93%	808,694	729,351	-9.81%	23,895,856
TOTAL EXPENDITURES, OTHER OUTGO					92,452,895	94,995,222	2.75%	503,100	382,306	-24.01%	16,899,264	24,473,393	44.82%	119,850,921
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	435.9	483.3	96.0	110.6	92,452,895	94,995,222	2.75%	503,100	382,306	-24.01%	16,899,264	24,473,393	44.82%	119,850,921

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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	43.79	43.82			4,270,903	4,287,709	0.39%							4,287,709
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	43.79	43.82			4,270,903	4,287,709	0.39%							4,287,709
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	8.69	9.69	2.65	3.15	1,140,723	1,285,222	12.67%				268,017	317,269	18.38%	1,602,492
1231 Counselors Contract	3.63	3.81	2.19	2.86	323,949	346,141	6.85%				178,026	238,162	33.78%	584,302
1241 Librarians - Contract	1.51	1.42	0.20	0.20	131,224	126,384	-3.69%				17,322	17,755	2.50%	144,139
1251 Acad. Non-Inst Cont.	2.62	2.67	0.34	0.34	248,720	257,238	3.42%				31,279	32,109	2.65%	289,347
1252 Acad Emp Dept Chair	4.20	4.42			424,050	453,725	7.00%							453,725
Subtotal 1200	20.65	22.01	5.38	6.55	2,268,666	2,468,709	8.82%				494,644	605,296	22.37%	3,074,005
Total 1100 & 1200	64.44	65.83	5.38	6.55	6,539,569	6,756,418	3.32%				494,644	605,296	22.37%	7,361,714
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	42.66	42.66			1,343,834	1,343,834	0.00%							1,343,834
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	15.87	15.87			500,000	500,000								500,000
1330 Acad. Emp. - Overload	12.70	12.70			400,000	400,000								400,000
1340 Acad. Emp. - Non-Cont Stipend/Othr	1.90	1.80			59,960	56,577	-5.64%				55,000	34,800	-36.73%	91,377
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	73.14	73.03			2,303,794	2,300,411	-0.15%				55,000	34,800	-36.73%	2,335,211
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					46,817	43,140	-7.85%				425,720	682,564	60.33%	725,704
1999 Certificated Salary Abatement														
Subtotal 1400					46,817	43,140	-7.85%				425,720	682,564	60.33%	725,704
Total 1300 & 1400	73.14	73.03			2,350,610	2,343,551	-0.30%				480,720	717,364	49.23%	3,060,915
TOTAL 1000	137.58	138.86	5.38	6.55	8,890,179	9,099,970	2.36%				975,365	1,322,659	35.61%	10,422,629
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	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 Confidential Employee - Non Mgt	1.00	1.00			71,415	73,200	2.50%							73,200
2191 Clls Non-Inst. Emp Reg Salary Sched	43.06	43.23	16.07	18.27	2,093,259	2,067,428	-1.23%				738,108	835,876	13.25%	2,903,304
2199 Classified Salary Abatement														
Subtotal 2100	51.10	52.28	16.36	20.56	2,861,604	2,904,288	1.49%	15,252	15,633	2.50%	758,146	1,025,334	35.24%	3,945,256
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	2.41	2.41			115,079	116,554	1.28%							116,554
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	54.69	16.36	20.56	2,976,682	3,020,842	1.48%	15,252	15,633	2.50%	758,146	1,025,334	35.24%	4,061,810
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt					31,200		-100.00%					49,238		49,238
2391 Substitutes--Short Term														
2392 Non-Inst. Students					10,500	10,000	-4.76%				124,053	57,000	-54.05%	67,000
2393 Clss Non-Instr. Overtime						500								500
2394 Non-Admin., Non-Inst. Prof Expt					4,000	4,000								4,000
2399 Clss Oth - Temp					5,200	6,200	19.23%				14,000		-100.00%	6,200
Subtotal 2300					50,900	20,700	-59.33%				138,053	106,238	-23.05%	126,938
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 Intrp 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												104,499		-18,329
2999 Salary Budget Control					-148,332	-122,828	-17.19%							
Subtotal 2400					44,947	46,428	3.29%	9,750	17,150	75.90%	9,219	128,249	1291.11%	191,827
Total 2300 & 2400					95,847	67,128	-29.96%	9,750	17,150	75.90%	147,272	234,487	59.22%	318,765
TOTAL 2000	53.51	54.69	16.36	20.56	3,072,530	3,087,970	0.50%	25,002	32,783	31.12%	905,418	1,259,821	39.14%	4,380,575
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					886,451	1,024,641	15.59%				35,429	54,087	52.67%	1,078,728
3120 STRS - Class Mgt Non Educ Admin					14,756	33,852					602	693	15.17%	34,546
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					131,343	185,836	41.49%				22,717	45,782	101.54%	231,618
3131 STRS - Oth Acad Emp Non-Instrl					5,890	4,358	-26.01%				53,556	90,990	69.90%	95,348
3210 PERS - Acad. Instructors & Inst Aides					11,442	12,872	12.50%							12,872
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	312,629	11.38%				95,824	122,396	27.73%	435,025
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	121,199	0.80%	141	249	75.90%	4,084	5,435	33.09%	126,883
3320 OASDHI - Cls 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 - Clss Emp					156,316	155,623	-0.44%				53,650	61,793	15.18%	217,416
3322 OASDHI - Conf. Emp - Non Mgt					5,463	5,600	2.50%							5,600
3330 Medicare														
3340 OASDHI - Educational Administrators					22,533	18,674	-17.13%				9,308	4,600	-50.57%	23,274
3341 OASDHI - Oth Acad Emp Non-Instrl					679	626	-7.85%				6,173	9,143	48.12%	9,769
3410 H&W Acad. Instructors & Aides					835,058	910,947	9.09%				40,064	52,445	30.90%	963,392
3410RC OPEB ARC--Acad Inst&Instl Aides					53,438	54,432	1.86%				2,221	2,823	27.09%	57,254
3411 H&W-Acad Inst & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					103,678	124,548	20.13%	3,724	3,911	5.03%	4,307	35,799	731.08%	164,257
3420RC OPEB ARC--Clss 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	656,412	10.42%				220,588	266,997	21.04%	923,408
3421RC OPEB ARC--Clss Emp					18,826	19,601	4.12%				6,708	7,739	15.37%	27,340
3422 H&W Conf. Emp - Non Mgt					14,895	15,644	5.03%							15,644
3422RC OPEB ARC--Conf Emp Non Mgt					700	717	2.50%							717
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					124,436	154,159	23.89%				39,403	49,207	24.88%	203,366
3440RC OPEB ARC--EducAdmin-Cont					11,179	12,621	12.90%				2,627	3,109	18.38%	15,730

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	4,256	7.21%	5	9	76.02%	141	187	33.11%	4,452
3520	SUI-Clss Mgt Non-Educ. Adm.				348	383	9.77%	8	8	2.62%	10	95	845.41%	485
3521	SUI - Clss Emp				1,069	1,053	-1.49%				375	443	18.08%	1,496
3522	SUI - Conf Emp - Non Mgt				36	37	2.49%							37
3540	SUI - Educational Administrators				570	644	12.90%				134	159	18.37%	803
3541	SUI - Oth Acad Emp - Non Instl				23	216	821.40%				213	315	48.12%	531
3610	WC - Acad Inst & Instl Aides (Dir)				114,506	96,357	-15.85%	140	206	47.19%	4,171	4,783	14.66%	101,345
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	25,395	-17.59%				11,565	11,305	-2.24%	36,700
3622	Conf Emp - Non Mgt				1,024	878	-14.24%							878
3640	WC - Educational Administrators				16,360	15,454	-5.54%				3,844	3,807	-0.95%	19,261
3641	WC-Oth Acad Emp - Non Instructional				671	518	-22.90%				6,106	7,574	24.05%	8,092
3710	DefBen-Acad Inst & Instl Aides (Dir)				36,430	31,040	-14.80%	429	635	47.91%				31,675
3720	DefBen-Clss Mgt - Non-Educ Admin													
3721	DefBen - Clss Emp				5,151	3,285	-36.22%				2,632	3,532	34.21%	6,817
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	37,608	83.28%				980	2,222	126.64%	39,830
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	19,898	90.85%				3,697	7,812	111.30%	27,710
3922	OTHBEN - Conf Emp - Non Mgt				359	653	81.99%							653
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				3,263	9,064	177.82%				950	2,055	116.38%	11,119
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense													
	TOTAL 3000				3,807,146	4,232,825	11.18%	8,183	9,131	11.59%	648,156	905,761	39.74%	5,147,717
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdics				2,100	1,925	-8.33%				36,768	53,605	45.79%	55,530
	Subtotal 4200				2,100	1,925	-8.33%				36,768	53,605	45.79%	55,530
43	SUPPLIES													
4310	Instr Supplies & Materials				103,900	94,603	-8.95%	4,000	1,750	-56.25%	122,758	4,000	-96.74%	100,353
4312	Computer Software less than \$200													
4313	Non-Instr Supplies & Materials				80,325	103,358	28.67%	800	200	-75.00%	119,217	283,460	137.77%	387,018
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	310,861	5.82%	4,800	1,950	-59.38%	241,975	288,460	19.21%	601,271
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	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2017	2018	2017	2018	2016-17	2017-18		2016-17	2017-18		2016-17	2017-18		2017-18
45														
4531	GET Bus Pass													
	Subtotal 4500													
	TOTAL 4000				295,875	312,786	5.72%	4,800	1,950	-59.38%	278,743	342,065	22.72%	656,801
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				18,700	16,815	-10.08%							16,815
5108	Temp Employment Agency Services													
5109	Child Care Services										300		-100.00%	
5118	Cont Security Services				120,000	144,000	20.00%							144,000
5119	Oth Non-Inst. Consulting Services				85,000		-100.00%		1,000		4,313		-100.00%	1,000
5150	Contract Instruction				120,000	120,000		23,000	11,000	-52.17%				131,000
5151	Guest Lecturers/Performers										20,500	24,000	17.07%	24,000
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services										9,961	1,000	-89.96%	1,000
	Subtotal 5100				343,700	280,815	-18.30%	23,000	12,000	-47.83%	35,074	25,000	-28.72%	317,815
52	TRAVEL													
5209	Non-Employee Travel					2,000								2,000
5212	Student Travel				57,800	62,000	7.27%				59,938	36,801	-38.60%	98,801
5220DT	Employee Travel				18,270	13,770	-24.63%	1,200	500	-58.33%	12,465	2,300	-81.55%	16,570
5220	Employee Travel				114,165	109,750	-3.87%	4,500	4,000	-11.11%	128,425	162,346	26.41%	276,096
5230	Food/Meetings				4,500	8,450	87.78%		500	300.00%	30,950	31,386	1.41%	41,836
	Subtotal 5200				194,735	195,970	0.63%	6,200	6,500	4.84%	231,778	232,833	0.46%	435,303
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				34,221	35,480	3.68%				10,520	11,550	9.79%	47,030
5310	Consortium Dues/Memberships													
	Subtotal 5300				34,221	35,480	3.68%				10,520	11,550	9.79%	47,030
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins													
5406	Student Insurance													
5407	Insurance Deductibles													
	Subtotal 5400													
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				1,650	1,650								1,650
5505	Miscellaneous													
5520	Natural Gas/ LPG				102,000	45,000	-55.88%							45,000
5530	Light - Electricity				344,000	342,000	-0.58%							342,000
5540	Water - Sanitation				279,500	259,700	-7.08%							259,700
5550	Disposal Services				18,500	18,500								18,500
5560	Hazardous Waste Disposal				7,500	7,500								7,500
5570	Pest Control Services				6,500	6,500								6,500
5581	Telephone Services				53,300	25,900	-51.41%							25,900
5583	Data Communication Services													
5590	Other Utilities													
	Subtotal 5500				812,950	706,750	-13.06%							706,750
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/Utility Vehicles				500	500					2,000	5,500	175.00%	6,000
5603	Rental of Facilities				134,018	226,506	69.01%				1,200	1,800	50.00%	228,306
5604	Film Rentals										2,500	2,500		2,500

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

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	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	65,800	-24.93%							65,800
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	451,047	27.71%				359,144	309,963	-13.69%	761,010
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												2,320		2,320
5790 Other Professional Fees												2,320		2,320
Subtotal 5700												2,320		2,320
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	6,135	16.87%	8,126	22,577	177.83%	65,212
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	503,455	1470.84%	520,655
5899 Contingencies Account - Budget Only											710,386	600,038	-15.53%	600,038
5899a Unallocated Deductions/Additions														
Subtotal 5800					108,025	97,240	-9.98%	8,815	9,635	9.30%	783,812	1,144,335	46.00%	1,251,210
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement											855	53,630	6174.86%	53,630
5912 Transfer Out - Indr Cost (Expense)											855	53,630	6174.86%	53,630
Subtotal 5900											855	53,630	6174.86%	53,630
TOTAL 5000					1,846,815	1,767,302	-4.31%	38,015	28,135	-25.99%	1,421,184	1,779,631	25.22%	3,575,069
TOTAL 1000 - 5000					17,912,545	18,500,853	3.28%	76,000	72,000	-5.26%	4,228,865	5,609,938	32.66%	24,182,791

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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
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	111,711	-34.03%	209,111
6412FA Computer/Tech Equipment					8,300		-100.00%				90,000		-100.00%	
6413 Autos & Buses						30,000								30,000
6413FA Autos & Buses														
6414 Furniture														
6414FA Furniture														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					4,300	18,100	320.93%				45,930	50,108	9.10%	68,208
6419FA Other Equipment						21,000					86,930	57,600	-33.74%	78,600
Subtotal 6410					118,986	166,500	39.93%				392,206	219,419	-44.06%	385,919
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment												51,998		51,998
Subtotal 6420												51,998		51,998
Subtotal 6400					118,986	166,500	39.93%				392,206	271,417	-30.80%	437,917
6900 Capital Outlay Abatement														
TOTAL 6000					172,886	206,500	19.44%				432,206	301,917	-30.15%	508,417
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
7201					3,399,812	3,643,615	7.17%							3,643,615
7205														
					3,399,812	3,643,615	7.17%							3,643,615
73														
7312														
7410														
75														
7501											179,000	151,044	-15.62%	151,044
7502														
7503														
7509														
											179,000	151,044	-15.62%	151,044
76														
7601														
7602											250,647	250,052	-0.24%	250,052
											250,647	250,052	-0.24%	250,052
79														
7910											58,650	47,950	-18.24%	47,950
7910														
7910					3,938,584	3,425,188	-13.04%							3,425,188
7911														
7925														
7921														
7921														
					3,938,584	3,425,188	-13.04%				58,650	47,950	-18.24%	3,473,138
					7,338,396	7,068,803	-3.67%				488,297	449,046	-8.04%	7,517,849
TOTAL EXPENDITURES, OTHER OUTGO					25,423,827	25,776,156	1.39%	76,000	72,000	-5.26%	5,149,367	6,360,901	23.53%	32,209,057
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	191.09	193.55	21.74	27.11	25,423,827	25,776,156	1.39%	76,000	72,000	-5.26%	5,149,367	6,360,901	23.53%	32,209,057

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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	51.15	50.94		4.24	4,682,587	4,908,092	4.82%				173,128	294,626	70.18%	5,202,718
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	51.15	50.94		4.24	4,682,587	4,908,092	4.82%				173,128	294,626	70.18%	5,202,718
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	6.80	7.00			987,767	1,004,919	1.74%				22,845		-100.00%	1,004,919
1231 Counselors Contract	3.00	2.80		4.20	434,485	291,746	-32.85%				366,826	395,216	7.74%	686,961
1241 Librarians - Contract	1.00	1.00			113,641	75,648	-33.43%							75,648
1251 Acad. Non-Inst Cont.	1.47	1.82		0.60	158,357	229,285	44.79%				70,137	66,361	-5.38%	295,646
1252 Acad Emp Dept Chair	2.95	2.40			311,893	366,180	17.41%							
Subtotal 1200	15.22	15.02		4.80	2,006,143	1,967,778	-1.91%				459,809	461,577	0.38%	2,429,355
Total 1100 & 1200	66.37	65.96		9.04	6,688,730	6,875,870	2.80%				632,937	756,202	19.48%	7,632,073
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	32.92	38.64	2.17	2.17	1,037,075	1,217,075	17.36%				68,400	68,400		1,285,475
1311 Acad. Emp. - Temp Cont.	1.23	0.10			38,870	3,100	-92.02%							3,100
1320 Acad. Emp. - Intersession	7.62	7.62			240,000	240,000								240,000
1330 Acad. Emp. - Overload	10.86	10.86			342,000	342,000								342,000
1340 Acad. Emp. - Non-Cont Stipend/Othr	1.96	2.08			61,720	65,600	6.29%				26,925	80,212	197.91%	145,812
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	54.59	59.29	2.17	2.17	1,719,665	1,867,775	8.61%				95,325	148,612	55.90%	2,016,387
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					77,540	77,540					298,385	393,167	31.77%	470,707
1999 Certificated Salary Abatement														
Subtotal 1400					77,540	77,540					298,385	393,167	31.77%	470,707
Total 1300 & 1400	54.59	59.29	2.17	2.17	1,797,205	1,945,315	8.24%				393,710	541,779	37.61%	2,487,094
TOTAL 1000	120.96	125.25	2.17	11.21	8,485,935	8,821,185	3.95%				1,026,647	1,297,981	26.43%	10,119,167
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmt (Non-Ed)	4.83	5.08		5.40	533,523	576,253	8.01%				379,217	440,783	16.23%	1,017,036
2190 Confidential Employee - Non Mgt	1.00	1.00			78,828	80,799	2.50%							80,799
2191 Ciss Non-Inst. Emp Reg Salary Sched	35.68	35.27		20.43	1,833,199	1,851,357	0.99%				945,295	1,085,894	14.87%	2,937,251
2199 Classified Salary Abatement						-51,065								-51,065
Subtotal 2100	41.51	41.35		25.83	2,394,485	2,457,344	2.63%				1,324,512	1,526,677	15.26%	3,984,022
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	3.17	3.24			189,710	186,293	-1.80%							186,293
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														

PORTERVILLE COLLEGE
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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	44.59		25.83	2,584,195	2,643,637	2.30%				1,324,512	1,526,677	15.26%	4,170,314
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	19.81	22,000	21,500	-2.27%				317,370	329,633	3.86%	351,133
2393 Class Non-Inst. Overtime					12,000	12,000								12,000
2394 Non-Admin., Non-Inst. Prof Expt											28,125	28,125		28,125
2399 Class Oth - Temp											49,486	12,500	-74.74%	12,500
Subtotal 2300	1.32	1.29	19.07	19.81	34,000	33,500	-1.47%				394,980	370,258	-6.26%	403,758
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	4.51	4.51	4.90	3.11	75,000	75,000					81,510	51,755	-36.50%	126,755
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 Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement					21,051		-100.00%				70,683	-3,259	-104.61%	-3,259
2999 Salary Budget Control														
Subtotal 2400	4.51	4.51	4.90	3.11	173,751	160,000	-7.91%				395,153	73,496	-81.40%	233,496
Total 2300 & 2400	5.83	5.80	23.97	22.92	207,751	193,500	-6.86%				790,133	443,754	-43.84%	637,254
TOTAL 2000	50.51	50.39	23.97	48.75	2,791,946	2,837,137	1.62%				2,114,645	1,970,431	-6.82%	4,807,568
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					917,939	1,096,790	19.48%				81,350	116,561	43.28%	1,213,351
3120 STRS - Class Mgt Non Educ Admin														
3121 STRS - Class 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	276,590	9.41%				127,214	160,982	26.54%	437,572
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	118,957	-0.83%				18,990	15,393	-18.94%	134,350
3320 OASDHI - Cls Mgt Non-Ed Admin					40,814	44,083	8.01%				29,010	33,720	16.24%	77,803
3321 OASDHI - Class Emp					144,845	142,866	-1.37%				72,589	79,932	10.12%	222,798
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	32,679	272.98%	32,679
3410 H&W Acad. Instructors & Aides					909,241	928,927	2.17%				100,182	129,465	29.23%	1,058,392
3410RC OPEB ARC--Acad Inst&Instl Aides					56,092	56,906					5,292	6,760		
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Class Mgt(Non-Ed Administrators)					79,686	79,391	-0.37%				68,068	84,475	24.10%	163,866
3420RC OPEB ARC--Class Mgt(Non-EducAdmin)					5,229	5,647					3,716	4,320		
3421 H&W Classified Employees					549,608	535,323	-2.60%				263,186	314,156	19.37%	849,478
3421RC OPEB ARC--Class Emp					17,614	17,488					8,422	9,755		
3422 H&W Conf. Emp - Non Mgt					14,895	15,644	5.03%							15,644
3422RC OPEB ARC--Conf Emp Non Mgt					773	792								
3423 H&W - Class Mgt - Retired														

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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
3424	H&W - Clls Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				106,496	112,080	5.24%				12,660	9,386	-25.86%	121,466
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	3,894	1.14%				477	417	-12.54%	4,311
3520	SUI-Clls Mgt Non-Educ. Admin.				267	288	8.01%				190	220	16.26%	509
3521	SUI - Clls Emp				1,000	999	-0.02%				517	565	9.31%	1,564
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	106,869	-3.18%				13,441	11,810	-12.14%	118,679
3620	WC - Clls Mgt Non-Educational Adm.				7,652	8,240	7.69%				5,439	6,303	15.89%	14,544
3621	WC - Clls Emp				30,185	29,945	-0.80%				26,761	20,929	-21.79%	50,873
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-Clls Mgt - Non-Educ Admin													
3721	DefBen - Clls 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	Olr Benf. - Acad. Instruct. & Aides				21,614	39,716	83.75%				2,257	5,515	144.39%	45,231
3920	OTHBEN-Clls Mgt (Non-Educ Admin				1,746	3,316	89.88%				1,641	3,528	114.99%	6,844
3921	Olr Benf. - Clls Employee				9,497	16,994	78.95%				4,637	9,753	110.32%	26,747
3922	OTHBEN - Conf Emp - Non Mgt				359	653	81.99%							653
3929	Classified Benefit Abatement				-27,383	-27,383								-27,383
3940	Olr Benf. - Educational Administrators				2,439	4,704	92.93%				305	392	28.47%	5,097
3941	OTHBEN - Oth Acad Emp (Noninstr)													
3999	Benefit Suspense				17		-100.00%				818		-100.00%	
	TOTAL 3000				3,704,293	3,994,093	7.82%				970,544	1,212,521	24.93%	5,206,615
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdics				100	100					19,493	10,301	-47.16%	10,401
	Subtotal 4200				100	100					19,493	10,301	-47.16%	10,401
43	SUPPLIES													
4310	Instr Supplies & Materials				108,755	96,891	-10.91%				129,868	132,720	2.20%	229,610
4312	Computer Software less than \$200				1,000	1,000								1,000
4313	Non-Instr Supplies & Materials				165,105	169,937	2.93%				161,855	319,889	97.64%	489,826
4314	Paper				17,597	17,597								17,597
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	306,424	-2.24%				301,723	462,608	53.32%	769,033

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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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
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	307,024	-2.24%				322,716	472,909	46.54%	779,933
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	27,620	-5.75%	40,670
5119	Oth Non-Inst. Consulting Services				91,900	6,900	-92.49%				39,500	24,500	-37.97%	31,400
5150	Contract Instruction					100,000								100,000
5151	Guest Lecturers/Performers				400	400					10,000	44,300	343.00%	44,700
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services										61,415	122,954	100.20%	122,954
	Subtotal 5100				148,004	139,800	-5.54%				140,219	219,374	56.45%	359,174
52	TRAVEL													
5209	Non-Employee Travel				5,250	5,250								5,250
5212	Student Travel				81,450	65,100	-20.07%				9,000	12,911	43.46%	78,011
5220DT	Employee Travel													
5220	Employee Travel				81,521	63,041	-22.67%				241,286	191,024	-20.83%	254,064
5230	Food/Meetings				8,207	8,207					26,442	61,033	130.82%	69,241
	Subtotal 5200				176,428	141,598	-19.74%				276,728	264,968	-4.25%	406,566
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				37,556	38,211	1.74%				3,463	2,263	-34.65%	40,474
5310	Consortium Dues/Memberships													
	Subtotal 5300				37,556	38,211	1.74%				3,463	2,263	-34.65%	40,474
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													52,000
5520	Natural Gas/ LPG				52,000	52,000								200,000
5530	Light - Electricity				165,000	200,000	21.21%							55,000
5540	Water - Sanitation				55,000	55,000								21,341
5550	Disposal Services				18,000	18,000					3,341	3,341		5,150
5560	Hazardous Waste Disposal				5,960	5,150	-13.59%							4,050
5570	Pest Control Services				4,050	4,050								12,500
5581	Telephone Services				12,500	12,500								291
5583	Data Communication Services													
5590	Other Utilities				291	291								
	Subtotal 5500				333,801	367,991	10.24%				4,341	4,341		372,333

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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
56	RENTS - LEASES - REPAIRS													
5602					13,850	13,850					480	10,480	2083.33%	24,330
5603					554		-100.00%							
5604														
5608					14,675	14,675								14,675
5610														
5620														
5630														
5650					121,085	120,704	-0.31%				197,408	223,359	13.15%	344,063
5651														
5652														
5661														
5662														
5672														
5681					48,000	48,000					5,000	5,000		53,000
5683					58,825	58,825								58,825
5684					11,300	11,300								11,300
5685					30,000	30,000								30,000
5686					16,000	25,000	56.25%							25,000
5690					58,217	48,217	-17.18%				12,038	10,160	-15.60%	58,376
5691					22,000	22,000								22,000
					394,505	392,570	-0.49%				214,925	248,999	15.85%	641,569
57	LEGAL/AUDIT/ELECTION													
5700														
5720														
5731														
5732														
5733														
5740														
5790											12,500	12,765		12,765
											12,500	12,765	2.12%	12,765
58	OTHER SERVICES & EXPENSES													
5810					49		-100.00%							
5813														
5820					7,790	7,790					7,854	7,855	0.01%	15,645
5830											2,700	2,700		2,700
5831														
5832														
5835														
5838														
5840														
5860					24,250	27,500	13.40%				101,147	265,528	162.52%	293,028
5861					4,500	4,500					16,028	15,891	-0.85%	20,391
5870														
5880					1,277	1,273	-0.31%				12,170	12,170	0.00%	13,443
5881														
5890					13,369	12,250	-8.37%				19,848	19,268	-2.92%	31,518
5899											691,234	231,324	-66.53%	231,324
5899a														
					51,235	53,313	4.06%				850,981	554,736	-34.81%	608,049
59	INDIRECT COSTS													
5911														
5912											21,734	13,684	-37.04%	13,684

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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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 5900											21,734	13,684	-37.04%	13,684
TOTAL 5000					1,141,530	1,133,484	-0.70%				1,524,892	1,321,131	-13.36%	2,454,614
TOTAL 1000 - 5000					16,437,761	17,092,924	3.99%				5,959,443	6,274,974	5.29%	23,367,897
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	49,220	-28.89%				150,640	166,735	10.68%	215,955
6412FA Computer/Tech Equipment					22,256	22,256					122,000	79,750	-34.63%	102,006
6413 Autos & Buses														
6414 Furniture					6,900	4,900	-28.99%				13,356	70,000	424.11%	74,900
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	37,599	-28.98%	48,734
6419FA Other Equipment					21,000	30,150					10,216		-100.00%	30,150
Subtotal 6410					180,650	117,661	-34.87%				349,152	354,084	1.41%	471,745
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	117,661	-34.87%				349,152	354,084	1.41%	471,745
6900 Capital Outlay Abatement					-50,000									
TOTAL 6000					157,500	144,511	-8.25%				349,152	354,084	1.41%	498,595

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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	3,727,109	2.72%							3,727,109
7205 Intrafund Transfers In														
Subtotal 7200					3,628,546	3,727,109	2.72%							3,727,109
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	5,668,317	-3.58%							5,668,317
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					5,878,714	5,668,317	-3.58%							5,668,317
TOTAL 7000					9,785,966	9,655,926	-1.33%				332,906	426,657	28.16%	10,082,583
TOTAL EXPENDITURES, OTHER OUTGO					28,381,227	28,893,381	1.94%				6,641,501	7,055,714	6.24%	33,949,075
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	171.47	175.64	26.14	59.96	28,381,227	28,893,381	1.94%				6,641,501	7,055,714	6.24%	33,949,075

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
 - Enhance ERP management capabilities and customer support

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
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 Educational Administrators - Cont.	2.00	2.00	3.00	1.00	501,970	434,462	-13.45%				291,447	172,539	-40.80%	607,000
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.	0.72	1.22			91,407	137,897	50.86%							137,897
1252 Acad Emp Dept Chair														
Subtotal 1200	2.72	3.22	3.00	1.00	593,377	572,359	-3.54%				291,447	172,539	-40.80%	744,898
Total 1100 & 1200	2.72	3.22	3.00	1.00	593,377	572,359	-3.54%				291,447	172,539	-40.80%	744,898
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 Acad. Emp - Non-Inst. Non Cont.	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	3.22	3.00	1.00	598,677	581,359	-2.89%				291,447	172,539	-40.80%	753,898
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	29.50	24.50	4.00	8.00	3,469,631	2,765,985	-20.28%	117,944	120,893	2.50%	449,545	674,184	49.97%	3,561,063
2190 Confidential Employee - Non Mgt	7.00	8.00			542,946	620,793	14.34%							620,793
2191 Clls Non-Inst. Emp Reg Salary Sched	58.74	63.05	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

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
	2016-17	2017-18	2016-17	2017-18										
2199	Classified Salary Abatement													
	Subtotal 2100				7,980,826	7,449,508	-6.66%	207,320	250,578	20.87%	631,844	881,086	39.45%	8,581,172
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				7,980,826	7,449,508	-6.66%	207,320	250,578	20.87%	631,844	881,086	39.45%	8,581,172
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	Cls Non-Instr. 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	Cls Oth - Temp				10,487	44,000	319.56%				58,151		-100.00%	44,000
	Subtotal 2300				62,206	107,300	72.49%	330,000	330,000		103,831	6,680	-93.57%	443,980
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 Intrap Temp													
2495	Inst Oth Indr Prof Expt													
2499	Oth Indr Inst Temp													
2900	Classified Abatement													
2999	Salary Budget Control					425,299						581,494		1,006,793
	Subtotal 2400					425,299						581,494		1,006,793
	Total 2300 & 2400				62,206	532,599	756.18%	330,000	330,000		103,831	588,174	466.47%	1,450,773
	TOTAL 2000				8,043,032	7,982,107	-0.76%	537,320	580,578	8.05%	735,674	1,469,260	99.72%	10,031,945
30	STAFF BENEFITS													
3110	STRS - Acad. Instructors & Ins Aides				12,513	21,091	68.55%							21,091
3120	STRS - Class Mgt Non Educ Admin				32,159		-100.00%				12,757		-100.00%	
3121	STRS - Class Emp													
3130	STRS - Ed. Administrators - Cont.				63,148		-100.00%				36,217	24,897	-31.25%	24,897
3131	STRS - Oth Acad Emp Non-Instrl													
3210	PERS - Acad. Instructors & Inst Aides							11,126	12,736	14.46%				12,736
3220	PERS - Class Mgt Non Educ Admin				455,126	465,393	2.26%	16,373	18,738	14.45%	48,322	104,499	116.25%	588,630

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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
3221	PERS - Classified Employee				544,653	622,557	14.30%		5,924		32,095	30,628	-4.57%	659,108
3222	PERS - Conf Empl - Non- Mgt				62,821	81,143	29.16%							81,143
3240	PERS - Educational Administrator					41,850								41,850
3310	OASDHI - Acad Instruct & Instr Aides				1,325	2,000	50.86%	6,264	6,421	2.50%	132	135	2.50%	8,555
3320	OASDHI - Cls Mgt Non-Ed Admin				254,916	230,060	-9.75%	9,023	9,248	2.50%	28,103	51,575	83.52%	290,883
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	-40.07%	23,157
3341	OASDHI - Oth Acad Emp Non-Instrl													
3410	H&W Acad. Instructors & Aides				13,204	20,046	51.82%	14,895	15,644	5.03%				35,690
3410RC	OPEB ARC--Acad Inst&Instl Aides				896	1,351	50.86%	786	805					2,157
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clss Mgt(Non-Ed Administrators)				536,203	516,237	-3.72%	22,342	23,465	5.03%	74,473	109,505	47.04%	649,208
3420RC	OPEB ARC--Clss Mgt(Non-EducAdmin)				34,886	29,672	-14.95%	1,156	1,185	2.50%	4,406	6,607	49.97%	37,464
3421	H&W Classified Employees				842,285	910,494	8.10%		15,644		62,557	49,434	-20.98%	975,572
3421RC	OPEB ARC--Clss Emp				38,455	39,362	2.36%		375		2,266	1,936	-14.55%	41,673
3422	H&W Conf. Emp - Non Mgt				89,367	109,505	22.53%							109,505
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	15,644	5.03%	31,287
3440RC	OPEB ARC--EducAdmin-Cont				4,919	2,646	-46.21%				2,821	1,691	-40.07%	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	69	50.86%	45	46	2.49%	5	5	2.42%	119
3520	SUI-Clss Mgt Non-Educ. Admin.				1,780	1,514	-14.95%	59	60	2.51%	225	337	49.97%	1,911
3521	SUI - Clss Emp				1,984	2,031	2.36%		19		116	99	-14.55%	2,149
3522	SUI - Conf Emp - Non Mgt				226	262	15.67%							262
3540	SUI - Educational Administrators				251	135	-46.21%				144	86	-40.08%	221
3541	SUI - Oth Acad Emp - Non Instl													
3610	WC - Acad Inst & Instl Aides (Dir)				1,311	1,655	26.23%	1,280	1,098	-14.24%	130	112	-14.24%	2,864
3620	WC - Clss Mgt Non-Educational Adm.				51,055	36,333	-28.84%	1,692	1,451	-14.24%	6,447	8,090	25.48%	45,874
3621	WC - Clss Emp				56,913	48,742	-14.36%		459		3,316	2,371	-28.50%	51,572
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	-48.34%	5,310
3641	WC-Oth Acad Emp - Non Instructional													
3710	DefBen-Acad Inst & Instl Aides (Dir)							399	344	-13.81%	399	344	-13.81%	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	849	162.87%	238	653	175.00%				1,503
3920	OTHBEN-Clss Mgt (Non-Educ Admin				45,103	16,515	-63.38%	404	963	138.62%	1,188	4,574	285.00%	22,052
3921	Otr Benf.- Clss Employee				13,488	34,765	157.74%		378		1,085	1,880	73.34%	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	198.96%	1,727

DISTRICT OFFICE
2017-18 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	3,643,022	2.47%	86,079	118,578	37.75%	358,328	435,210	21.46%	4,196,811
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	241,486	-40.79%	293,986
4312 Computer Software less than \$200					2,000	2,000					10,064		-100.00%	2,000
4313 Non-Instr Supplies & Materials					174,646	154,400	-11.59%	400	400			22,539		177,339
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	163,400	-11.12%	49,400	49,400		417,896	264,025	-36.82%	476,825
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														
45														
4531 GET Bus Pass														
Subtotal 4500														
TOTAL 4000					203,646	201,550	-1.03%	49,400	49,400		417,896	264,025	-36.82%	514,975
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	1,743,900	34.16%				734,214	8,779,159	1095.72%	10,523,059
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	2,216,181	25.06%	172,500	161,000	-6.67%	734,214	8,779,159	1095.72%	11,156,340
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	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		-100.00%				6,000
5220 Employee Travel					341,897	439,732	28.62%		45,000		70,010	154,049	120.04%	638,782
5230 Food/Meetings					12,300	15,450	25.61%	6,500	6,500		161,400	30,891	-80.86%	52,841
Subtotal 5200					370,697	466,532	25.85%	52,500	52,500		371,252	290,290	-21.81%	809,322
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	871,666	18.44%							871,666
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	1,072,542	14.95%							1,072,542
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					22,179
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	1,786,833	12.18%	26,000	21,000	-19.23%	5,500	5,500		1,813,333
5651 Internet Access														
5652 IT Cloud Services						317,539								317,539
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	2017-18	
	5685	Computer Hardware Maint				207,289	187,256	-9.66%						
5686	Oth Equipment Maint				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	2,469,342	24.86%	39,500	36,000	-8.86%	5,500	5,500		2,510,842
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	4.30%	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	86,384	1.88%	5,000	5,000					91,384
5899	Contingencies Account - Budget Only										84,561	-114,832	-235.80%	-114,832
5899a	Unallocated Deductions/Additions													
	Subtotal 5800				619,172	676,204	9.21%	29,600	29,684	0.28%	104,423	-106,449	-201.94%	599,439
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement				-288,011	-275,511	-4.34%				10,361	169,728	1538.14%	-105,783
5912	Transfer Out - Indr Cost (Expense)										72,906	110,358	51.37%	110,358
	Subtotal 5900				-288,011	-275,511	-4.34%				83,267	280,086	236.37%	4,575
	TOTAL 5000				6,359,800	7,433,428	16.88%	296,700	281,784	-5.03%	1,541,282	9,336,246	505.75%	17,051,458
	TOTAL 1000 - 5000				18,760,199	19,841,466	5.76%	969,499	1,030,340	6.28%	3,344,628	11,677,280	249.14%	32,549,086
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2017	2018	2017	2018										
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	126,500	-65.60%		10,000					136,500
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	294,100	-42.21%	3,000	18,000	500.00%	59,726	159,726	167.43%	471,826
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	294,100	-42.21%	3,000	18,000	500.00%	59,726	159,726	167.43%	471,826
6900 Capital Outlay Abatement														
TOTAL 6000					523,884	324,100	-38.14%	3,000	18,000	500.00%	359,726	159,726	-55.60%	501,826
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	-25,491,747	4.29%							-25,491,747
Subtotal 7200					-24,442,673	-25,491,747	4.29%							-25,491,747
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	27,261,229	7.19%							27,261,229
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					100,710		-100.00%	795,683	766,649	-3.65%				766,649
7911 Student Development Reserves														
7925 Expense Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					25,532,446	27,261,229	6.77%	795,683	766,649	-3.65%				28,027,878
TOTAL 7000					7,075,336	7,695,663	8.77%	795,683	766,649	-3.65%				8,462,312
TOTAL EXPENDITURES, OTHER OUTGO					26,359,419	27,861,229	5.70%	1,768,182	1,814,989	2.65%	3,704,354	11,837,006	219.54%	41,513,224
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	98.13	98.77	11.44	12.70	26,359,419	27,861,229	5.70%	1,768,182	1,814,989	2.65%	3,704,354	11,837,006	219.54%	41,513,224

Kern Community College District										Revised	Draft	5/31/2017
2017-18 GU001 District Operations Budget Variance												
GU001 Regular Salary & Benefit (excludes Temp Labor)	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Internal Audit	Governmental & External Affairs	District Operations	TOTAL	
Projected 2017-18 -- Salary & Benefits	490,972	624,104	474,879	2,331,014	4,265,374	2,783,507	546,907	-	-	573,431	12,090,188	
2016-17 Adopted Budget -- Salary & Benefits	550,193	626,357	497,643	2,254,931	4,258,155	2,348,396	527,099	173,176	185,013	565,116	11,986,078	
Variance Increase/(Decrease)	(59,221)	(2,253)	(22,764)	76,083	7,219	435,111	19,808	(173,176)	(185,013)	8,315	104,110	
Primary Variances												
Salary Step and Column and Other Changes	3,304	(11,753)	(30,666)	(11,608)	163,871	71,087	12,138	(0)	(0)	(705)	195,668	
Defined Benefit Rate Decline of -15.91%	(176)	-	-	-	-	(310)	-	-	-	-	(486)	
Long Term Disability Rate Increase of 100%	1,883	1,208	715	5,073	7,940	5,035	715	-	-	1,475	24,045	
STRS Rate Increase of 14.71%	5,806	-	3,480	-	-	1,840	-	-	-	-	11,127	
PERS Rate Increase of 11.67%	-	7,234	3,045	25,552	49,303	24,527	6,294	-	-	6,002	121,956	
Medical Benefit Rate Increase of 1.48%	1,764	1,058	661	4,354	7,054	4,604	661	-	-	1,543	21,699	
Total Base Benefit Change	12,581	(2,253)	(22,764)	23,370	228,167	106,784	19,808	(0)	(0)	8,315	374,009	
Position Additions:												
Business Services -- Accounting Manager				125,762							125,762	
Enterprise Resource Plan Analyst I (1 position)					109,430						109,430	
Security Engineer					109,430						109,430	
Human Resources Technician - Benefits (assist with Medical Benefit Pool Administration)						80,487					80,487	
Human Resources Specialist -- TEMP						110,414					110,414	
											-	
Positions Not Budgeted:												
Internal Auditor (Replaced by Accounting Manager in Business Services)								(173,176)			(173,176)	
Associate Vice Chancellor External and Governmental Affairs									(185,013)		(185,013)	
Accounting Tech II				(73,050)							(73,050)	
Human Resources Admin Manager						(134,986)					(134,986)	
IT Enterprise Project Manager					(125,762)						(125,762)	
											-	
Other:												
Decrease Chancellor Compensation	(71,802)										(71,802)	
Budget Correction for Assistant Director Information Technology					(159,312)						(159,312)	
Job Development Specialist --Transfer from BC Job Placement to HR						117,680					117,680	
Enterprise Resource Plan Analyst--- Transfer from IT to HR					(154,733)	154,733					-	
											-	
											-	
Variance Increase/(Decrease)	(59,221)	(2,253)	(22,764)	76,083	7,219	435,111	19,808	(173,176)	(185,013)	8,315	104,110	
GU001 Non Labor & Debt Service & Temporary Labor												
	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Internal Audit	Governmental & External Affairs	District Operations	Total	
Projected 2017-18	411,000	28,250	591,675	7,580,252	4,171,362	438,730	349,000	-	-	431,289	14,001,559	
2016-17 Adopted Budget Non-Labor	568,000	39,577	559,768	7,606,514	3,431,334	363,437	229,950	100,200	15,400	369,389	13,283,569	
Variance Increase/(Decrease)	(157,000)	(11,327)	31,907	(26,262)	740,028	75,293	119,050	(100,200)	(15,400)	61,900	717,989	
Variances See Attached Worksheet Detail												
Total Proposed 2017-18 Budget	901,972	652,354	1,066,554	9,911,266	8,436,736	3,222,237	895,907	-	-	1,004,720	26,091,747	
Net Change	(216,221)	(13,580)	9,144	49,821	747,247	510,404	138,858	(273,376)	(200,413)	70,215	822,100	

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Kern Community College District															
2	2017-18 vs 2016-17 Budget Variance Detail Report															
3	Summary of Changes by Account															
4	Account	Account Description	Reason For change	Institutional Research	Education Services	Business Services	IT Services	Human Resources	General Counsel	IT Operations	Internal Audit	External and Governmental Affairs	District Office Operations	Chancellor and Board of Trustees	Business Services	Grand Total
5	4211	Non-Library/Magazines/Bks/Prdcls		(150.00)												(150.00)
6	5119	Oth Non-Inst Consulting Services		(7,802.00)												(7,802.00)
7	5650	Software Licensing/Maintenance Svcs		(4,750.00)												(4,750.00)
8	5686	Oth Equipment Maint Agreements		(125.00)												(125.00)
9	6412	Computer/Technology Equipment		1,500.00												(125.00)
10				(11,327.00)												1,500.00
11	4310	Inst Supplies & Materials	Correction of 2016-17 budget error omission		600.00											(11,327.00)
12	4313	Non-Inst Supplies & Materials	Correction of 2016-17 budget error omission		6,500.00											600.00
13	5119	Oth Non-Inst Consulting Services	Correction of 2016-17 budget error omission		4,000.00											6,500.00
14	5220	Employee Travel	Inc. for Leadership Academy and 2016-17 budget error correction		14,032.35											4,000.00
15	5230	Food/Meetings	Correction of 2016-17 budget acct classification error		1,000.00											14,032.35
16	5300	Institutional Dues/Memberships	Correction of 2016-17 budget error omission		1,400.00											1,000.00
17	5790	Other Professional Fees	Correction of 2016-17 budget error omission		675.00											1,400.00
18	6412	Computer/Technology Equipment	increased to replace scanner moving to PC		3,700.00											675.00
19					31,907.35											3,700.00
20	2392	Non-Inst Students	FY15-16 actual \$13,317.50													31,907.35
21	2393	Class Non-Inst Overtime			7,081.00											7,081.00
22	2399	Cls Oth - Temp	No PY's budgeted - FY15-16 actual \$15,819.69													(2,000.00)
23	4313	Non-Inst Supplies & Materials	Reduction due to US Bank implementation allowance eliminated; addition for supply transfer		15,000.00											15,000.00
24	4315	Maint & Repairs Supplies			(37,846.00)											(37,846.00)
25	5119	Oth Non-Inst Consulting Services			(300.00)											(300.00)
26	5220	Employee Travel	Reduction based on prior years actuals		(17,680.00)											(17,680.00)
27	5220D	Employee Travel DO	Increase offset by 5220DT reduction		1,817.00											1,817.00
28	5230	Food/Meetings	Increase offset by 5220DT reduction		(3,500.00)											(3,500.00)
29	5300	Institutional Dues/Memberships			1,000.00											1,000.00
30	5650	Software Licensing/Maintenance Svcs	increase for Icontracts & Scanning software for A/P		(1,500.00)											(1,500.00)
31					15,000.00											15,000.00
32	5731	Attorney Fees - Oth	Based on past years' actuals		(5,000.00)											(5,000.00)
					6,050.00											6,050.00

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Kern Community College District															
2	2017-18 vs 2016-17 Budget Variance Detail Report															
3	Summary of Changes by Account															
4	Acco	Account	Reason For change	Institutiona	Education	Business	IT Services	Human	General	IT	Internal	External and	District	Chancellor	Business	Grand Total
33	5830	Bank Charges	Based on past years' actuals			37,000.00										37,000.00
34	5831	Credit Card Expense	Based on past years' actuals			15,000.00										15,000.00
35	5838	Collection Services	Based on past years' actuals			439.00										439.00
36	5890	Other Services & Expenses				(1,225.00)										(1,225.00)
37	6412	Computer/Technology Equipment				(5,500.00)										(5,500.00)
38	7910	Reserves				(143,170.76)										(143,170.76)
39						(119,334.76)										(119,334.76)
40	5220	Employee Travel	Security training for IT Staff				25,000.00									25,000.00
41	5652	Cloud Services	Continuation of Cloud Services				30,000.00									30,000.00
42		Cloud Software	Moved from 5650, Contractual Increases				185,735.00									185,735.00
43	2393	Class Non-Instr Overtime	Increase because of Banner XE and related systems				2,500.00									2,500.00
44	4211	Non-Library/Magazines/Bks/Prdcls					900.00									900.00
45	4313	Non-Inst Supplies & Materials	Moved 6419 funds to here				4,000.00									4,000.00
46							(21,400.00)									(21,400.00)
47	5119	Oth Non-Inst Consulting Services	16/17 budget covered projects that crossed over from 15/16				(55,043.00)									(55,043.00)
48			Decreases: Moved of 210K Blackboard Help Desk Contract to 133II0, Moved 100K to CIO (1600PO); Increases for Banner ERP Supplemental Labor (Launch), Document Imaging (300k)				26,648.00									26,648.00
49			Moved \$210K Blackboard Help Desk Provider Contract to here from 130IT0				220,000.00									220,000.00
50			Security awarness training, phish testing, security consulting (PCI compliance, pen test, etc.)				57,000.00									57,000.00
51							1,000.00									1,000.00
52	5220	Employee Travel					(7,395.00)									(7,395.00)
53	5300	Institutional Dues/Memberships	Contractual Increases				905.00									905.00
54			SSL Certificates now provided for free by CCC Tech Center				(5,000.00)									(5,000.00)
55							50.00									50.00
56	5583	Data Communication Services	Slight increase for WAN Circuits				4,984.00									4,984.00
57	5603	Rental of Facilities	Contractual Increases				171.00									171.00
58	5650	Software Licensing/Maintenance Svcs	3-year backup software contract up for renewal, Virtualization Software Maintenance				91,241.00									91,241.00
59			Contractual Increases				23,291.00									23,291.00
60			Moved 185K to cloud to 5652, Contractual increases, eLumen Curriculum (30k), Potential Oracle Licensing Event (50k), Document Imaging (100k)				(15,837.00)									(15,837.00)
61			Security monitoring, analytics, and response software/solutions				149,246.00									149,246.00
62							(25,000.00)									(25,000.00)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Kern Community College District															
2	2017-18 vs 2016-17 Budget Variance Detail Report															
3	Summary of Changes by Account															
4	Account	Description	Reason For change	Institutional Research	Education Services	Business Services	IT Services	Human Resources	General Counsel	IT Operations	Internal Audit	External and Governmental Affairs	District Office Operations	Chancellor and Board of Trustees	Business Services	Grand Total
63	5685	Computer Hardware Maint Agreements	Contractual Increases				8,365.00									8,365.00
64							(28,398.00)									(28,398.00)
65	5686	Oth Equipment Maint Agreements					(1,293.00)									(1,293.00)
66	5691	Other Maintenance Contracts					(10,234.00)									(10,234.00)
67	5860	General Advertising	Milestones Job Assessments				10,000.00									10,000.00
68	5890	Other Services & Expenses	Contractual Increases				4,842.00									4,842.00
69	6412	Computer/Technology Equipment	DO PC Replacements, Wi-Fi Access Points				30,800.00									30,800.00
70	6412F	Computer/Tech Equipment	Replaced multiple firewalls in 16-17				(300,000.00)									(300,000.00)
71			Replacements: Network Switches, Routers, UPS Batteries				58,084.00									58,084.00
72			Server replacements (Virtual Desktops at BC, Data Center)				29,000.00									29,000.00
73							(17,495.00)									(17,495.00)
74	6419	Other Equipment					(4,000.00)									(4,000.00)
75							472,667.00									472,667.00
76	1419	Acad Emp - Non-Inst Non Cont	CCA negotiations - release time; Move \$3700 from HR, BC 1419 to DO HR 1419					3,700.00								3,700.00
77	2392	Non-Inst Students	Three previous budgeted amount have not exceeded \$17,000					(3,000.00)								(3,000.00)
78	2393	Class Non-Inst Overtime	Anticipated overtime needs; has not been consistently reported; establish a DO HR 2393 account for all HR overtime; movement of \$500 from HR, BC overtime budget					5,500.00								5,500.00
79			Consolidate with newly established DO HR Class Non-Inst Overtime 2393 budget line item					(500.00)								(500.00)
80			No foreseeable reason (projects, retirements etc) for a larger temp budget; Move \$4,000 from HR BC to DO HR 2399					18,512.88								18,512.88
81	4211	Non-Library/Magazines/Bks/Prdcls	Consolidate with DO HR 4313; eliminate budget line item					(500.00)								(500.00)
82	4313	Non-Inst Supplies & Materials	Accommodation or safety materials					3,700.00								3,700.00
83			Consolidating supply orders at DO HR; eliminate budget line item					(500.00)								(500.00)
84			Move \$3,000 from HR, PC 4313; Move \$500 from HR, Payroll 4313; \$25,000 funds from Chancellor's budget into DO HR to cover supply orders from BC and DO					28,500.00								28,500.00
85			Move \$3,000 to DO HR 4313; consolidating supply orders at DO HR; retain limited supplies at college					(3,200.00)								(3,200.00)
86			Covers external recruitment services, JAQ consultant, salary surveys; attorney fees; other consultants as need; safety consultants					323.00								323.00
87	5209	Non-Employee Travel	Candidate travel					(2,000.00)								(2,000.00)
88	5220	Employee Travel						(19.00)								(19.00)

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Kern Community College District															
2	2017-18 vs 2016-17 Budget Variance Detail Report															
3	Summary of Changes by Account															
4	Account	Account Description	Reason For change	Institutional Research	Education Services	Business Services	IT Services	Human Resources	General Counsel	IT Operations	Internal Audit	External and Governmental Affairs	District Office Operations	Chancellor and Board of Trustees	Business Services	Grand Total
89			Move \$2,500 from HR Payroll 5220; Move \$400 from HR PC 5220; move \$4,400 from HR Safety 5220; move \$500 from HR BC 5220; consolidate HR ee travel into one account for conferences and professional development					7,800.00								7,800.00
90			Move \$2,500 to DO HR 5220; reallocated to payroll if determined needed					(2,500.00)								(2,500.00)
91			Move \$4,400 to DO HR 5220; reallocated to safety if determined needed					(4,400.00)								(4,400.00)
92			Move \$500 to DO HR 5220; reallocated to college if determined needed					(500.00)								(500.00)
93			Minimal use of this account					(1,100.00)								(1,100.00)
94	5560	Hazardous Waste Disposal	Three previous budgeted amounts have not exceed \$2,000 and are 0					(6,500.00)								(6,500.00)
95	5813	Physical Examinations/Tests	Change in state vaccination requirements for child care providers (anticipated to decrease over time and offset by change in TB risk assessment testing)					4,000.00								4,000.00
96	5860	General Advertising	FON anticipated similar to 2016; large increase in faculty advertising due to FON obligation					30,000.00								30,000.00
97	5890	Other Services & Expenses	Maintenance contract for LiveScan upgrade					1,740.00								1,740.00
98								(3,764.00)								(3,764.00)
99								75,292.88								75,292.88
100	4211	Non-Library/Magazines/Bks/Prdcls	Increased costs of Legal refrence books						18,000.00							18,000.00
101	5119	Oth Non-Inst Consulting Services	Shifted from Internal Auditor for investigations						75,000.00							75,000.00
102	5220	Employee Travel	With the addition of a staff member, Joe Grubbs, we have a better understanding of the needs of his office regarding travel and training. We have increased this account number to reflect that travel and training						9,000.00							9,000.00
103	5230	Food/Meetings	In the past we had not used this account often however, Joe will be conducting ongoing training and those trainings may take place over a lunch hour. We have increased this account number to reflect the change						1,000.00							1,000.00
104	5300	Institutional Dues/Memberships							(1,500.00)							(1,500.00)
105	5407	Insurance Deductibles							(3,000.00)							(3,000.00)
106	5650	Software Licensing/Maintenance Svcs	With the addition of a staff member, we have identified a need for emergency preparedness supplies and training equipment.						18,000.00							18,000.00
107	5731	Attorney Fees - Oth	Because we have continuing litigation we believe this account should be slightly increased.						3,550.00							3,550.00
108	5740	Settlement Expense	We will use reserves as nessecary						-							-
109	5860	General Advertising							(1,000.00)							(1,000.00)
110									119,050.00							119,050.00
111	5119	Oth Non-Inst Consulting Services	Moved from 130IT0							100,000.00						100,000.00

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	Kern Community College District															
2	2017-18 vs 2016-17 Budget Variance Detail Report															
3	Summary of Changes by Account															
4	Acco unt	Account Description	Reason For change	Institutiona l Research	Education al Services	Business Services	IT Services	Human Resources	General Counsel	IT Operations	Internal Audit	External and Government al Affairs	District Office Operations	Chancellor and Board of Trustees	Business Services	Grand Total
112	5652	Cloud Services	Moved from 5650, Contractual Increases, Drupal Website SaaS Solution (40k)							101,804.00						101,804.00
113	5119	Oth Non-Inst Consulting Services	Increase because of state portal integrations							99,000.00						99,000.00
114	5220	Employee Travel	CIO and Assistant Professional Development							25,000.00						25,000.00
115		Non-Inst Supplies & Materials	Supplies							10,000.00						10,000.00
116	5300	Institutional Dues/Membershi ps								(250.00)						(250.00)
117	5650	Software Licensing/Mainte nance Svcs	Moved to 5652							(57,320.00)						(57,320.00)
118	6412F	Computer/Tech Equipment								(10,873.00)						(10,873.00)
119										267,361.00						267,361.00
120	4211	Non- Library/Magazine s/Bks/Prdcls														-
121	5119	Oth Non-Inst Consulting Services									(12,000.00)					(12,000.00)
122	5220	Employee Travel									(7,500.00)					(7,500.00)
123	5300	Institutional Dues/Membershi ps									(5,700.00)					(5,700.00)
124	5731	Attorney Fees - Oth	Shifted to General Counsel Budget								(75,000.00)					(75,000.00)
125	5790	Other Professional Fees														-
126											(100,200.00)					(100,200.00)
127	4211	Non- Library/Magazine s/Bks/Prdcls										(100.00)				(100.00)
128	5119	Oth Non-Inst Consulting Services									(800.00)					(800.00)
129	5220	Employee Travel									(6,500.00)					(6,500.00)
130	5860	General Advertising										(8,000.00)				(8,000.00)
131												(15,400.00)				(15,400.00)
132	5220	Professional Development	District-wide Professional Development (non management/faculty)										50,000.00			50,000.00
133	2393	Class Non-Instr Overtime	Public Safety										2,000.00			2,000.00
134	4211	Non- Library/Magazine s/Bks/Prdcls											200.00			200.00
135	4321	Fuel - Lubricants											(500.00)			(500.00)
136	5220	Employee Travel											(9,000.00)			(9,000.00)
137	5230	Food/Meetings	Inflation										1,000.00			1,000.00
138	5530	Light - Electricity Water -											10,000.00			10,000.00
139	5540	Sanitation											500.00			500.00
140	5550	Disposal Services											500.00			500.00
141	5650	Software Licensing/Mainte nance Svcs											200.00			200.00

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
1	Kern Community College District																
2	2017-18 vs 2016-17 Budget Variance Detail Report																
3	Summary of Changes by Account																
4	Account	Account Description	Reason For change	Institutional Research	Education Services	Business Services	IT Services	Human Resources	General Counsel	IT Operations	Internal Audit	External and Governmental Affairs	District Office Operations	Chancellor and Board of Trustees	Business Services	Grand Total	
142	5681	Grounds Maintenance											1,500.00			1,500.00	
143	5684	Vehicle Repairs & Maintenance											2,500.00			2,500.00	
144	5686	Oth Equipment Maint Agreements											7,500.00			7,500.00	
145	5820	Postage/Express Overnight Svcs											(35,000.00)			(35,000.00)	
146	5861	Printing/Duplicating Service											3,000.00			3,000.00	
147	5911	Indirect Cost(Reimbursement)											12,500.00			12,500.00	
148	6120	Site Improvement											15,000.00			15,000.00	
149													61,900.00		61,900.00		
150	5119	Oth Non-Inst Consulting Services												(70,000.00)		(70,000.00)	
151	5220	Employee Travel												8,000.00		8,000.00	
152	5650	Software Licensing/Maintenance Svcs												5,000.00		5,000.00	
153	5720	Trustee Election												(100,000.00)		(100,000.00)	
154													(157,000.00)		(157,000.00)		
155	5119	Oth Non-Inst Consulting Services	Measure G Audit												10,000.00	10,000.00	
156	5400	Comprehensive/Liab/Prpty/Auto Ins)	17-18 Projections not yet rec'd from SISC												135,715.86	135,715.86	
157	5406	Student Insurance													6,739.00	6,739.00	
158	7110	Debt Reduction													50,000.00	50,000.00	
159	7111	Debt Interest & Other Charges													(109,382.00)	(109,382.00)	
160													93,072.86		93,072.86		
161					(11,327.00)	31,907.35	(119,334.76)	472,667.00	75,292.88	119,050.00	267,361.00	(100,200.00)	(15,400.00)	61,900.00	(157,000.00)	93,072.86	717,989.33

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	48,000	7,500	55,500	(4,200)	-7.04%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-			-	0	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	180,000	45,000	225,000	5,000	2.27%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$761,503	\$180,000	\$45,000	\$775,503	\$14,000	1.84%
EXPENDITURES						
2000 Classified Staff	100,000	147,149	10,000	157,149	57,149	57.15%
3000 Benefits	1,375	1,076	85	1,160	(215)	-15.64%
4000 Supplies	44,500	18,001	16,500	34,501	(9,999)	-22.47%
5000 Services & maintenance	55,970	9,774	18,415	28,190	(27,780)	-49.63%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	9,154	4,000		4,000	(5,154)	-56.31%
7000 Transfers						
TOTAL EXPENDITURES	211,000	180,000	45,000	225,000	14,000	6.64%
ENDING BALANCE, JUNE 30	550,503	(0)	-	550,503	(0)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$761,503	\$180,000	\$45,000	\$775,503	\$14,000	1.84%

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 Stafford Loans	3,000,000	3,000,000	-	
FWS	395,238	581,625	186,387	47.16%
FTSSG		1,171,800	1,171,800	
			-	
TOTAL INCOME & BEGINNING BALANCE	\$ 43,423,331	\$ 48,496,243	\$ 3,901,112	8.98%
EXPENDITURES				
Student Financial Aid	43,380,436	48,453,348	5,072,912	11.69%
Miscellaneous Expenditures	-		-	
TOTAL EXPENDITURES	43,380,436	48,453,348	5,072,912	11.69%
ENDING BALANCE, JUNE 30	42,895	42,895	(1,171,800)	-2731.79%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 43,423,331	\$ 48,496,243	\$ 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		252,500		1,989,171	17,053	0.86%
8860 Interest					17,285	17,285		
8982 Intrafund Transfer								
Total Income & Beginning Balance	\$2,562,390	\$1,736,671		\$252,500	\$17,285	\$2,613,261	\$33,586	1.31%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	647,521	731,188			11,357	742,545	95,024	14.68%
3000 Benefits	285,943	372,483			5,928	378,411	92,468	32.34%
4000 Supplies	882,188	579,500		168,825		748,325	(133,863)	-15.17%
5000 Services and Maintenance	133,933	45,500		83,675		129,175	(4,758)	-3.55%
6000 Capital Outlay	6,000	8,000				8,000	2,000	33.33%
7000 Transfers								
Total Expenditures	1,955,585	1,736,671		252,500	17,285	2,006,456	50,871	2.60%
ENDING BALANCE, JUNE 30	606,805					606,805	(17,285)	-2.85%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,562,390	\$1,736,671		\$252,500	\$17,285	\$2,613,261	\$33,586	1.31%

**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	\$ 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	25,267,164	2,494,628	10.95%
Total Income	23,232,816	25,507,253	2,274,437	9.79%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 46,488,298	\$ 24,248,966	\$ (19,744,704)	-42.47%
EXPENDITURES				
2100 Classified Salaries	607,579	828,203	220,624	36.31%
23XX Profesional Experts	-	-	-	
3XXX Benefits	236,576	-	(236,576)	
4XXX Materials, Supplies, Consultants	1,200	17,200	16,000	1333.33%
5XXX Services	629,450	624,450	(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	2,400	(79,216)	-97.06%
7312 Interfund Transfer Out				
Total Expenditures	22,479,421	25,507,253	3,027,832	13.47%
ENDING BALANCE, JUNE 30	24,008,877	(1,258,287)	(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**

REVISED

	Budget 2016-17	Budget 2017-18	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ 40,225,000	\$ 40,225,000	0.00%
INCOME				
Local Income				
8881 Other				
8860 Interest	-	-	-	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	-		-	0.00%
Total Income	-	-	-	0.00%
TOTAL NET BEGINNING BALANCE & INCOME	\$ -	\$ 40,225,000	\$ 40,225,000	0.00%
EXPENDITURES				
2100 Classified Salaries	-	-	-	0.00%
23XX Professional Experts	-	-	-	0.00%
3XXX Benefits	-	-	-	0.00%
4XXX Materials, Supplies, Consultants	-	-	-	0.00%
5XXX Services	-	762,374	762,374	0.00%
61XX Sites and Site Improvement	-	400,000	400,000	0.00%
62XX Buildings	-	8,451,414	8,451,414	0.00%
64XX Equipment	-	760,000	760,000	0.00%
7312 Interfund Transfer Out				
Total Expenditures	-	10,373,788	10,373,788	0.00%
ENDING BALANCE, JUNE 30	-	29,851,212	29,851,212	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ -	\$ 40,225,000	\$ 40,225,000	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	\$ -	\$ -	\$ -	
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	\$ -	\$ 1,139,708	\$ -	
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	-	(0)	(1,139,708)	
TOTAL EXPENDITURES & ENDING BALANCE	\$ -	\$ 1,139,708	\$ -	

**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
20117-18 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
5/31/2017

	Budget	Bakersfield	Cerro Coso	Porterville	DO	Budget	Revised Budget	% Difference
	2016-17	Budget 2017-18	Budget 2017-18	Budget 2017-18	Budget 2017-18			
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	37,475					55,998	18,523	49.43%
INCOME							0	
8190 Other Federal Revenue	536,000	336,000	90,500	30,000		456,500	(79,500)	-14.83%
8621 Children's Center	2,839,395	1,698,319	1,042,912	367,406		3,108,637	269,242	9.48%
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	2,111,852	1,133,412	500,011	-	3,801,273	134,082	3.66%
1000 Certificated Salaries	0					0	0	0.00%
2000 Classified Salaries	2,273,643	1,312,372	729,894	292,724		2,334,990	61,347	2.70%
3000 Benefits	829,579	441,181	314,356	173,785		929,322	99,743	12.02%
4000 Supplies	241,832	303,810	42,368	25,336		371,514	129,682	53.62%
5000 Services and Maintenance	104,056	54,488	46,794	1,330		102,612	(1,444)	-1.39%
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	2,111,851	1,133,412	500,011	0	3,745,274	296,164	8.59%
ENDING BALANCE, JUNE 30	218,081	0	0	0	0	55,998	(162,082)	-74.32%
TOTAL EXPENDITURES & ENDING BALANCE	\$3,667,191	\$2,111,852	\$1,133,412	\$500,011	\$0	\$3,801,273	\$134,082	3.66%

GANN LIMIT

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2017-18

DISTRICT NAME: Kern
DATE: 07/01/17

I.	2017-18 Appropriations Limit:		<u>153,321,884</u>
	A. 2016-17 Appropriations Limit		
	B. 2017-18 Price Factor:	<u>1.0369</u>	
	C. Population factor:		
	1 2015-16 Second Period Actual FTES	20,467.23	
	2 2016-17 Second Period Actual FTES	21,725.31	
	3 2017-18 Population change factor (line C.2. divided by line C.1.)	<u>1.0615</u>	
	D. 2016-17 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		168,756,698
	E. Adjustments to increase limit:		
	1 Transfers in of financial responsibility	\$ -	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - increase		
	Sub-Total	-	
	F. Adjustments to decrease limit:		
	1 Transfers out of financial responsibility	\$ -	
	2 Temporary voter approved increases	<u>0</u>	
	3 Total adjustments - decrease		
	G. 2017-18 Appropriations Limit		<u>168,756,698</u>
II.	2017-18 Appropriations Subject to Limit:		
	A. State Aid (General Apportionment, Apprenticeship Allowance, Prop 30 Education Protection Account tax revenue)		49,231,493
	B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		17,898,325
	C. Local Property taxes		461,140
	D. Estimated excess Debt Service taxes		50,180,467
	E. Estimated Parcel taxes, Square Foot taxes, etc.		-
	F. Interest on proceeds of taxes		-
	G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>147,413</u>
	H. 2017-18 Appropriations Subject to Limit		<u>117,918,838</u>