

Kern Community College District Adopted Budget 2016-2017



September 8, 2016

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2016-17 ADOPTED BUDGET ASSUMPTIONS

California's fiscal picture continues to stay very strong. Once again, the State has adopted significant augmentations to the Systems budget. However, the Governor's budget message is one of temperance, noting the economy is due for another recession. The Kern Community College District's 2016-17 Adopted Budget was developed relying on the State's adopted budget for the California Community College System which is primarily contained in the following table. The State's adopted budget for the most part mirrored the Governors May Revised budget which was relied upon to develop the District's Tentative Budget:

Adopted Budget Year 2016-17	State Community College System
<i>Ongoing Funds Augmentation</i>	
Cost of Living Adjustment @ 0.00%	\$0
Enrollment Growth @ 2.0%	\$114.7 Million
Student Success and Support Program (SSSP)	No Augmentation
Student -- Equity	No Augmentation
Base Augmentation	\$75.0 Million
Workforce and CTE Pathways	\$248 Million
Apprenticeship Programs	\$1.8 Million
Categorical Program COLA @ 0.00%	\$0
Full Time Faculty	No Augmentation
CALWORKS	\$ 8.7 Million
Basic Skills	\$30 Million
Telecommunications and Technology	\$5 Million
Institutional Effectiveness (System wide Support)	\$10 Million
State Academic Senate (System wide Support)	\$300K

Full--Time Cal Grant B Student Financial Aid Program	\$2.2 Million
Data Security (System wide Support)	\$3.0 Million
I Can Afford College Program (System wide Support)	
<i>One--Time Funds</i>	
Open Educational Resources (OER)	\$5 Million
Mandated Cost Payoff	\$105.5 Million
Deferred Maintenance & Instructional Equipment	\$184.6 Million
Telecommunications and Technology	\$7 Million
Innovation Awards	\$25 Million
Online Education Initiative	\$20 Million
Promise Programs	\$15 Million
Equal Employment Opportunity	\$2.0 Million
<i>Funding Tied to Partnerships</i>	
Adult Education	No Augmentation
<i>Other</i>	
Prop 39 Energy Programs	\$49.2 Million

The 2016-17 Kern Community College District's Adopted Budget is based on a fairly conservative budget approach. Base funding for unrestricted funded operations is only increasing by \$1.5 million from a base augmentation allocation since the statutory COLA resulted in a 0% change. In addition, we have incorporated \$2.9 million in 2015-16 growth funding for Bakersfield College. The minimal change in base funding will result in unrestricted fund deficit spending at Cerro Coso Community College and Porterville College.

The Kern Community College District projects its ongoing total Adopted Budget General Fund revenues to be \$156 million reflecting an increase of \$4.5 million from the 2015-16 adopted budget. Unrestricted revenues are projected to be \$125.9 million reflecting a decrease of \$3.7 million from the 2015-16 adopted budget. This decrease is primarily due to \$9.0 million in one-time funds contained in the 2015-16 budget. This decrease is partially offset with an increase in base funding of \$1.5 million, additional funded FTES of \$1.3 million received after the District adopted its 2015-16 budget and growth funding of \$2.9 million. Restricted revenues are projected to be \$30.1 million reflecting an increase of \$8.2 million over the 2015-16 Adopted Budget. Restricted funds increased

- **Enrollment fees** remain the same at \$46/unit
- **Part-time adjunct faculty salary support** is projected at \$419,961 reflecting an \$18,393 change from the 2015-16 budget
- **Lottery** proceeds estimated at \$2.9 million
- **Mandated cost recovery for** \$524,670; The State budget incorporated additional one-time mandated cost funding. These funds will be distributed latter in the Fall semester.
- **Full Time Faculty Obligation** support funded at \$1.1 million.
- **Deferred Maintenance and Instructional Equipment** \$3.3 million in onetime funding, reflecting an \$869,000 increase over 2015-16.
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$30.1 million in revenue reflecting a \$8.2 million increase from 2015-16 adopted budget amounts. The majority of this increase reflects funding changes that occurred in 2015-16 that were not reflected in the 2015-16 Adopted Budget due to those State allocations being made after the District adopted the 2015-16 Budget. The increases are attributed to significant increased funding for Student Equity (\$2.0 million), Basic Skills (\$181K) Student Success and Support Program (\$2.1 Million), Career Pathway Grants (\$2.9 million), Adult Education Grant (\$1.2 million) and EOPS/DSPS (\$560k). These increases are partially offset by several federal grants ending (\$-1.3 million). 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 2016-17 at a cost of approximately \$4.1 million. Classified salary increase of 5.48% representing a cost of \$1.3 million (two year impact), faculty salary increase of 3.17% representing a cost increase of approximately \$1.3 million and a management and confidential salary increase of 11% representing a cost of approximately \$1.5 million (two year impact).

significantly primarily due to increases in the 2015-16 Grant and Categorical funding levels that were not known until after the adoption of the 2015-16 District budget and increases in Deferred Maintenance and Instructional Equipment funding.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$160.5 million reflecting an increase of \$16.8 million. Unrestricted expenditures are projected to be \$128.1 million reflecting an increase of \$7.5 million and restricted expenditures are projected to be \$32.3 million reflecting an increase of \$9.3 million.

District-wide reserves of \$827,000 are being utilized to balance the District Office operations budget to fund several onetime expenditures and carryover projects. The 2016-17 unallocated district-wide projected **beginning balance** is \$27.2 million. The colleges' projected beginning balances are \$19.9 million for a total District beginning balance of \$47.1 million. The combined 2016-17 unrestricted **ending balance** (reserves) is projected to be \$44.8 million (34.99%).

Ongoing expenditures are expected to increase due to 1) increase in faculty salaries of 3.17%; 2) Step and Column increase in classified salaries of 5.48% (two year impact); 3) increase in management and confidential salaries of 11% (two year impact) 4) health and welfare benefits CAP adjustments of 0.47% as required by collective bargaining agreements; 5) a 6.32% increase in workers compensation premiums; 6) a defined benefit rate increase of 37.5%; 7) an increased STRS contribution of 17.24%; 8) increased PERS contribution of 17.23%; 9) and 10) incremental increase of 24 new full time faculty to comply with the Faculty Obligation Number (FON) 6.1%.

Revenue Assumptions

- **COLA** funded at a 0.00%, generating no additional revenues
- **Growth** (access) \$2.9 million allocated to Bakersfield College. Per the District's allocation model this growth reflects 2015-16 State funded growth.
- **Stabilization** no stabilization funding was required for the adopted budget for any college
- **Base** unrestricted apportionment augmentation of \$1.5 million

- **Faculty Obligation Number (FON)** generates a 6.1% increase representing an additional cost of approximately \$2.2 million for 24 incrementally new faculty.
- **Health and welfare benefit cap change is projected to** increase cost by 0.47% from 2015-16 at a cost to the District of approximately \$58,000.
- **Workers Compensation Premiums are projected to** increase by 6.32% at a cost to the District of \$69,000
- **Defined Benefit is to** increase of 37.5% at a cost to the District of \$61,000.
- **STRS Contribution** increase of 17.24% representing a cost of \$897,000.
- **PERS Contribution** increase of 17.23% representing a cost of \$521,000.

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2016-17 is projected to be \$47.1 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 2016-17 final allocations in February 2017.
- **Unrestricted ending fund balance** for 2016-17 is projected to be \$44.8 million. This balance reflects both unallocated district-wide and college reserve balances.

Kern Community College District							
2016-17 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2016-17 Adopted Budget	2015-16 Adopted Budget	Change Inc./Dec.)	Pct. Change	2015-16 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	47,100,393	35,888,092	11,212,301	31.24%	34,390,999	12,709,395	36.96%
Revenues							
<i>Federal</i>	640,607	638,607	2,000	0.31%	694,658	(54,051)	-7.78%
<i>State</i>	60,390,537	68,725,285	(8,334,748)	-12.13%	77,313,956	(16,923,419)	-21.89%
<i>Local</i>	64,833,112	60,226,583	4,606,529	7.65%	63,211,792	1,621,320	2.56%
<i>Other Financing Sources</i>			-	N/A	10,211	(10,211)	N/A
Total Revenue	125,864,256	129,590,475	(3,726,219)	-2.88%	141,230,615	(15,366,359)	-10.88%
Expenditures							
<i>Academic Salaries</i>	51,385,129	47,633,629	3,751,500	7.88%	49,525,300	1,859,829	3.76%
<i>Classified & Other Non-academic Salaries</i>	24,711,840	22,360,244	2,351,596	10.52%	22,045,570	2,666,270	12.09%
<i>Employee Benefits</i>	25,410,731	22,360,773	3,049,958	13.64%	21,415,981	3,994,750	18.65%
<i>Supplies & Materials</i>	2,675,566	2,130,233	545,333	25.60%	2,329,936	345,630	14.83%
<i>Service/Utilities/Operating Exps.</i>	14,981,400	13,601,261	1,380,139	10.15%	14,360,183	621,217	4.33%
<i>Capital Outlay</i>	2,044,154	5,095,317	(3,051,163)	-59.88%	2,835,861	(791,707)	-27.92%
<i>Other Outgo</i>	6,083,232	6,170,695	(87,463)	-1.42%	5,926,723	156,509	2.64%
<i>Transfers Out</i>	839,225	1,312,384	(473,159)	-36.05%	10,081,667	(9,242,442)	-91.68%
Total Expenditures and Other Outgo	128,131,277	120,664,536	7,466,741	6.19%	128,521,221	(389,944)	-0.30%
Ending Balance (Reserves)	44,833,372	44,814,031	19,341	0.04%	47,100,393	(2,267,021)	-4.81%
Projected Change in Fund Balance (Reserves)	(2,267,021)	8,925,939	(11,192,960)	-125.40%	12,709,395	(14,976,416)	-117.84%

Kern Community College District				
2016-17 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2016-17 Adopted Budget	2015-16 Adopted Budget	Change Inc./(Dec.)	Pct. Change
Beginning Balance	2,270,815	1,120,180	1,150,635	102.72%
Revenues				
<i>Federal</i>	2,881,227	3,901,498	(1,020,271)	-26.15%
<i>State</i>	24,009,774	15,485,224	8,524,550	55.05%
<i>Local</i>	2,808,669	2,105,812	702,857	33.38%
<i>Other Financing Sources</i>	424,000	424,000	-	0.00%
Total Revenue	30,123,670	21,916,534	8,207,136	37.45%
Expenditures				
<i>Academic Salaries</i>	4,296,564	3,271,631	1,024,933	31.33%
<i>Classified & Other Non-Academic Salaries</i>	10,703,856	8,057,254	2,646,602	32.85%
<i>Employee Benefits</i>	4,844,313	3,261,358	1,582,955	48.54%
<i>Supplies & Materials</i>	1,642,043	907,808	734,235	80.88%
<i>Service/Utilities/Operating Expenses</i>	6,403,348	5,212,801	1,190,547	22.84%
<i>Capital Outlay</i>	2,874,467	1,248,665	1,625,802	130.20%
<i>Other Outgo</i>	1,571,246	1,017,636	553,610	54.40%
<i>Transfers Out</i>	-	-	-	N/A
Total Expenditures and Other Outgo	32,335,837	22,977,153	9,358,684	40.73%
Ending Balance (Reserves)	58,648	59,561	(913)	-1.53%
Projected Change in Fund Balance (Reserves)	(2,212,167)	(1,060,619)	(1,151,548)	108.57%

ALLOCATION

A	B	C	D	E	F	G	H	I
	Kern Community College District 2016-17 Adopted Budget Unrestricted Fund Allocation	Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
1								
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					100,710		100,710
7	Step 1 College Carryover		8,074,638	4,950,000	6,539,053	-	\$ 26,258,710	45,822,401
8	Total Beginning Balance		8,074,638	4,950,000	6,539,053	100,710	26,258,710	45,923,111
9								
10	Step 2 Total Income	\$ 122,555,825						\$ 122,555,825
11								
12	Total Beginning Balance and Income to be Allocated	122,555,825	8,074,638	4,950,000	6,539,053	100,710	26,258,710	168,478,936
13								
14								
15								
16	Allocations							
17	Base Operating Allocations:							
18	Step 3 College Base		6,455,999	4,988,726	3,521,453			14,966,178
19								
20	Change to Base Allocations Increase/(Decrease)							
21	Step 4 COLA Adjustment		212,402	164,129	115,856			492,387
22								
23	Total Base Allocations		6,668,401	5,152,855	3,637,309	-	-	15,458,565
24								
25								
26								
27								
28	Step 6 Base FTES Allocations:		71,374,549	14,595,200	15,571,822			101,541,571
29								
30	Changes to FTES Allocations Increase/(Decrease):							
31	Step 7 Base Apportionment Adjustments Inc./(Dec.)		186,739	(1,267)	11,415			196,887
32								
33	Step 8 COLA & 2015-16 Special Base Adjustment		2,212,482	451,205	481,792			3,145,479
34								
35	Step 9 FTES Growth Allocations		2,904,638	-	-			2,904,638
36								
37	Step 10 FTES Decline		-	-	-			-
38	Step 10 FTES Decline Stabilization (impact on reserves)		-	-	-		-	-
39								
40	Step 11 Deficit Coefficient		(583,212)	(118,938)	(127,001)			(829,150)
41								
42	Step 12 Other Changes Increase/(Decrease)		96,951	19,772	21,112			137,835
43	Step 12 Other Changes Stabilization (impact on reserves)		-	-	-		-	-

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2016-17 Adopted Budget Unrestricted Fund 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			76,192,148	14,945,972	15,959,140	-	-	107,097,259
46	Step 13	Base District wide Reserves						26,258,710	26,258,710
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	-
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	826,974	(826,974)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52	Step 15	District Office Charge Back Allocations		-	-	-	-	-	-
53	Step 15	District wide Costs Charge Back Allocations		(17,414,316)	(3,399,812)	(3,628,546)	24,442,673	-	-
54	Step 15	Regulatory Charge Back Allocations		-	-	-	-	-	-
55	Total District Charge Back			(17,414,316)	(3,399,812)	(3,628,546)	24,442,673	-	26,258,710
56									
57	Total Allocations			65,446,234	16,699,015	15,967,903	25,269,647	25,431,736	148,814,535
58									
59	2016-17 Tentative Budget Allocation			62,942,442	16,617,726	15,886,748	25,051,155	17,766,825	138,264,896
60									
61	Net Change in Allocation from 2015-16 Final Allocation			\$ 2,503,792	\$ 81,289	\$ 81,155	\$ 218,492	\$ 7,664,911	\$ 10,549,639
62									
63	2015-16 Final Allocation			61,480,372	16,716,893	15,767,690	23,619,460	17,485,947	135,070,362
64									
65	Net Change in Allocation from 2015-16 Adopted Budget			\$ 3,965,862	\$ (17,878)	\$ 200,213	\$ 1,650,187	\$ 7,945,789	\$ 13,744,173
66									
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)			\$ 65,446,234	\$ 16,699,015	\$ 15,967,903	\$ 24,442,673	\$ -	\$ 122,555,825
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ 826,974	\$ 25,431,736	\$ 26,258,710
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	100,710	-	100,710
74	College Discretionary Carryover (GU001 Only)			8,074,638	4,950,000	6,539,053	-	-	19,563,691
75	Contract & Community Ed Carryover (CE Only)			368,600	13,000	-	795,682	-	1,177,282
76	College/DO Local & Community Ed Revenue (GU001 & CE)			1,652,209	438,000	245,725	972,497	-	3,308,431
77	Total Funds available to budget			\$ 75,541,681	\$ 22,100,015	\$ 22,752,681	\$ 27,138,536	\$ 25,431,736	\$ 172,964,649
78									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2016-17 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

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

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million people, an estimated enrollment of 40,000 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$205 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

2016-17 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.

KERN COMMUNITY COLLEGE DISTRICT
2016-17 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
UN-AUDITED NET BEGINNING BALANCE														
8989AB Carryover	8,074,638	368,600	416,347	4,950,000	13,000	1,239,289	6,539,053		532,791	26,359,420	795,682	82,388	47,100,393	2,270,815
FEDERAL INCOME														
8100 FEDERAL INCOME														
8110AA Forest Reserve										2,104			2,104	-
8120AA Higher Education Act			715,346			73,673			153,570				-	942,589
8121AA International Education Program													-	-
8130AA Workforce Investment Act									249,278				-	282,428
8140AA Temp Assistant for Needy Families						13,442							-	13,442
8150AA Student F.A. Pell Admin. Allowance													-	-
8160AA Veterans Education	3,000			2,000									5,000	-
8170AA Vocational & Applied Tech Education			574,717			132,882			259,305			135,356	-	1,102,259
8170PY Vocational&Applied Tech. Ed. Ac-PY									258,573				-	258,573
8190AA Federal Admin Cost Alws													-	-
8190AB Other Federal Revenues			273,389										-	273,389
8190AB Title V - Hispanic Serving Institution													-	-
8190AB Student Supportive Services						8,547							-	8,547
8190AB USDA Tulare Co Agri Business													-	-
8190AB Project Workability													-	-
8190AB PC A Smart AITC													-	-
8190AP Potash Revenue										633,503			633,503	-
8191AA ARRA													-	-
Subtotal 8100	3,000	-	1,563,451	2,000	-	228,544	-	-	920,726	635,607	-	168,506	640,607	2,881,227
STATE INCOME														
8600 STATE INCOME														
8611AA State General Apportionment										55,577,106			55,577,106	-
8612AA Apprenticeship Allowance			191,100										-	191,100
8615AA Basic Skills			589,586			90,000			412,400				-	1,091,986
8619AA Specific Apportionment			607,608			210,000			140,000			1,195,007	-	2,152,615
8619AB Enrolment Fee Adm										313,971			313,971	-
8619AC Financial Aid Adm													-	-
8619AD Physical Plant (Scheduled Maintenance)													-	-
8619AD Instructional equipment/Library Materials (one time)													-	-
8619AD Instr Equip (On Going)						300,000							-	300,000
8619AF Partnership for Excellence (restoration for Accountability)													-	-
8619AG Part-time Faculty Support										419,961			419,961	-
8619 General Purpose Prop 98 (one time)													-	-
8619 General Purpose AB 1802 (one time)													-	-

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted**

REVENUE		Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
		Unrestricted GU001	Unrestricted Contract & Community		Unrestricted GU001	Unrestricted Contract & Community		Unrestricted GU001	Unrestricted Contract & Community		Unrestricted GU001	Unrestricted Contract & Community		Unrestricted	Restricted
			Ed	Restricted		Ed	Restricted		Ed	Restricted		Ed	Restricted		
		2016-17			2016-17			2016-17			2016-17			2016-17	
8619	Career Technical Equipment (one time)													-	-
8619	Basic Skills (one time)													-	-
8621AA	Child Development													-	-
8622AA	Extended Opportunity Programs (EOPS)		1,044,078			816,117		750,945						-	2,611,140
8623AA	Student Programs/Services (DSPS)		1,191,860			271,715		324,982						-	1,788,557
8624AA	Matriculation		3,473,369			841,803		919,581						-	5,234,753
8625AA	Calworks		200,904			122,092		275,860						-	598,856
8629AA	Other General Categorical Program		2,088,926			525,290		546,319				300,000		-	3,460,535
8629AA	Economic Dev. AND Nursing													-	-
8629AA	SBDC- UC Merced													-	-
8629AA	Title IV													-	-
8629AA	SBDC /Center for Excellence													-	-
8629AA	REBRAC/ Cal Articulation													-	-
8629AA	Employers Training Resources													-	-
8629AA	TTIP													-	-
8629AA	CC CVC Grant													-	-
8629AB	TANF (GAIN)		46,861			13,442		64,145						-	124,448
8629AC	CARE		165,393			153,357		132,150						-	450,900
8629AD	Porterville Hospital							327,183						-	327,183
8629AE	Financial Aid (BFAP)		642,512			165,843		195,489						-	1,003,844
8629AF	SBDC													-	-
8629AG	Staff Development -- Carryover													-	-
8629AH	Staff Diversity											8,762		-	8,762
8653AA	Instructional improvement Grant		843,326					114,723						-	958,049
8659AA	Specific Categorical Programs		329,677					356,398						-	686,075
8659AA	PC Psch Tech Program													-	-
8659AA	Foster Parent Training													-	-
8659AE	Career Counseling													-	-
8659AG	Other State Grants		172,164									713,347		-	885,511
8681AA	State Lottery Proceeds										2,927,340			2,927,340	-
8682AA	State Mandated Costs										524,670			524,670	-
8690AA	Other State Revenues		822,402									627,489	1,198,563	627,489	2,020,965
8694AB	State Prior Year Carry Over													-	-
8699AA	Specific Miscellaneous State Revenue							114,515						-	114,515
8699AB	Specific Miscellaneous State Revenue													-	-
Subtotal 8600		-	-	12,409,747	-	-	3,509,659	-	-	4,674,690	59,763,048	627,489	3,415,679	60,390,537	24,009,774
LOCAL INCOME															
8800	LOCAL INCOME														
8801	Other Specialized Local Income													-	-
8811AA	Tax Allocation Secured Roll									55,754,270				55,754,270	-
8821AA	Private Contributions Gifts													-	-
8823AA	Other Contributions				60,000		25,000					37,780		60,000	62,780

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted**

REVENUE		Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
		Unrestricted GU001	Unrestricted Contract & Community Ed		Unrestricted GU001	Unrestricted Contract & Community Ed		Unrestricted GU001	Unrestricted Contract & Community Ed		Unrestricted GU001	Unrestricted Contract & Community Ed		Unrestricted	Restricted
			Restricted	2016-17		Restricted	2016-17		Restricted	2016-17		Restricted	2016-17		
8824AA	Specific Grants		548,994										-	548,994	
8831AA	Instructional Contracts		151,725		43,000	6,875		83,050			129,550		172,550	241,650	
8831AA	BC Nursing Ed-SJVHC												-	-	
8831AA	KC Health Systems												-	-	
8831AA	ADN Expansion Hospital Grant												-	-	
8831AA	West Hills Extended Campus												-	-	
8831AA	Independent Living												-	-	
8831AA	Child Dev Training Consortium / KHSD												-	-	
8831AA	HUD- HSIAC CASA												-	-	
8831AA	Catholic Healthcare West -Nursing Prog												-	-	
8839AA	Other Contracts		2,500								215,458		217,958	-	
8840AA	Sales and Commissions	20,000		3,000									23,000	-	
8844AC	Renegade Room	32,000											32,000	-	
8845AA	Catalog Sales	5,000						200					5,200	-	
8845AB	Class Schedules Sales							100					100	-	
8846AA	Event Tickets	68,000						7,000					75,000	-	
8846AB	Special Sporting Event Tickets												-	-	
8846IC	Event Tickets-Internal Charge	22,000											22,000	-	
8847AA	Graphics Sales - Taxable			2,000				1,750					3,750	-	
8847IC	Graphic Dept Internal Charge	35,000											35,000	-	
8850AA	Rentals & Leases	129,146		15,000			25,000	90,000					169,146	90,000	
8860AA	Interest and Investment Income										147,413		147,413	-	
8872AA	BC Child Care												-	-	
8872BA	Community Service Classes	5,000	132,000		20,000								157,000	-	
8874AA	Enrollment							900			6,101,077		6,101,977	-	
8874AB	Enrollment - Adult Fees							150					150	-	
8874XB	High School Waivers												-	-	
8876AA	Health		600,000							114,800			-	714,800	
8877AA	Instructional Material Fees	136,680		20,000			1,750						158,430	-	
8877AB	Art Fees												-	-	
8879BA	Student Records	25,500		35,000			8,000						68,500	-	
8879BB	Enrollment Services	37,740											37,740	-	
8879AH	Facility Usage												-	-	
8879AH	Other Local Income												-	-	
8880AA	Non-Resident Tuition	679,714		230,000			165,000						1,074,714	-	
8881AA	Parking Fees - Terms		500,000			30,000		113,000					-	643,000	
8881AB	Parking Meters		85,000			3,000							-	88,000	
8881AC	Other Local Income		200,000		7,000			35,000					-	242,000	
8881AD	Staff Parking Permits												-	-	
8884AA	Student Cards	32,640											32,640	-	
8885AB	Other Student Charges												-	-	
8885AA	Typing Test	510											510	-	
8885AD	Testing	18,360		1,000			1,200						20,560	-	
8885AF	Proctoring Income			3,000									3,000	-	
8885AG	Other Student Fees	34,170											34,170	-	
8885AH	LASSI Test Fees												-	-	
8890AA	Library Fees	2,550						200					2,750	-	
8890AB	Chemistry Breakage												-	-	
8890AD	Graduation Fee	1,224											1,224	-	
8890AE	Library Lost Books Charge												-	-	

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 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	
															2016-17
8890AF	Copy Charges	30,600		4,000			10,000						44,600	-	
8890AH	District Returned Checks - Paid						1,000						1,000	-	
8890AI	Library Card Fees												-	-	
8890AL	PC Student IKON Account												-	-	
8892AA	Smog Licenses												-	-	
8894AA	Local Revenue Prior Period Adj.												-	-	
8895AA	Telephone Charges												-	-	
8895AB	Other Miscellaneous	170,315			100,000		22,975		77,445	154,410			347,700	177,445	
8895AC	Overage - Shortage												-	-	
8895AF	Debit Card Revenue						500						500	-	
8895AG	Pool Income	28,560											28,560	-	
	Subtotal 8800	1,514,709	134,500	2,085,719	373,000	63,000	171,875	245,725	-	513,295	62,157,170	345,008	37,780	64,833,112	2,808,669
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			424,000									-	424,000	
8982AA	Intrafund Transfers - In												-	-	
8889AA	Other Incoming Transfers												-	-	
8989AA	Allocation of General Fund Revenue	82,860,549			20,098,827		19,596,449			(122,555,825)			-	-	
	Subtotal 8900	82,860,549		424,000	20,098,827	-	19,596,449	-	-	(122,555,825)	-	-	-	424,000	
	Subtotal 8800 & 8900	84,375,258	134,500	2,509,719	20,471,827	63,000	171,875	19,842,174	-	513,295	(60,398,655)	345,008	37,780	64,833,112	3,232,669
	TOTAL INCOME	84,378,258	134,500	16,482,917	20,473,827	63,000	3,910,078	19,842,174	-	6,108,711	(0)	972,497	3,621,965	125,864,255	30,123,670
	Total, Net Beginning Balance and Income	92,452,896	503,100	16,899,264	25,423,827	76,000	5,149,367	26,381,227	-	6,641,501	26,359,419	1,768,180	3,704,353	172,964,648	32,394,485

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2015-16	GU001 Adopted Budget 2016-17	%	CE Adopted Budget 2015-16	CE Adopted Budget 2016-17	%	Restricted Adopted Budget 2015-16	Restricted Adopted Budget 2016-17	%	Total 2016-17				
	Unrst		Rest												Change	Change	Change	Change
	2016	2017	2016	2017														
EXPENDITURES AND TRANSFERS																		
11	CERTIFICATED SALARIES																	
110	REGULAR TEACHING																	
1100	314.79	334.18	0.10	1.00	28,987,616	31,475,034	8.58%				7,050	242,959	3346.00%	31,717,994				
1101		0.82																
1108	Instructional - Salary Reserve																	
1110	Acad. Emp Admin.																	
1118	Non-Instructional - Salary Reserve																	
	315.61	334.18	0.10	1.00	28,987,616	31,475,034	8.58%				7,050	242,959	3346.00%	31,717,994				
12	REGULAR NON-TEACHING																	
1214	29.89	33.92	7.53	8.22	3,935,555	4,807,020	22.14%				746,759	870,608	16.58%	5,677,628				
1231	16.31	14.79	15.55	15.76	1,484,897	1,458,362	-1.79%				1,281,134	1,660,827	29.64%	3,119,188				
1241	6.08	7.46	0.39	0.20	560,157	709,554	26.67%				32,683	17,322	-47.00%	726,876				
1251	10.56	9.95	2.66	0.65	981,099	1,026,243	4.60%	81,074		-100.00%	239,825	138,217	-42.37%	1,164,460				
1252	15.80	17.17			1,660,692	1,861,237	12.08%							1,861,237				
	78.64	83.29	26.13	24.83	8,622,400	9,862,415	14.38%	81,074		-100.00%	2,300,400	2,686,974	16.80%	12,549,389				
	Total 1100 & 1200																	
	394.25	417.47	26.23	25.83	37,610,016	41,337,449	9.91%	81,074		-100.00%	2,307,451	2,929,933	26.98%	44,267,382				
13	INSTRUCTIONAL SALARIES - NON-REG																	
1310	87.65	75.58		2.17	6,049,904	5,636,287	-6.84%					68,400		5,704,687				
1311	0.09	1.23			2,870	38,870	1254.36%							38,870				
1320	20.32	23.49			1,679,000	1,960,767	16.78%							1,960,767				
1330	21.97	23.56			1,761,000	2,079,030	18.06%							2,079,030				
1340	3.18	3.86	0.53		100,160	121,680	21.49%				102,322	187,875	83.61%	309,555				
1350																		
	133.20	127.73	0.53	2.17	9,592,933.58	9,836,634	2.54%				102,322	256,275	150.46%	10,092,909				
14	OTHER NON-TEACHING																	
1410	Educational Administrators - Non-Cont.																	
1419		0.17			348,105	211,047	-39.37%	1,500		-100.00%	861,859	1,110,355	28.83%	1,321,402				
1999	Certificated Salary Abatement																	
		0.17			348,105	211,047	-39.37%	1,500		-100.00%	861,859	1,110,355	28.83%	1,321,402				
	Total 1300 & 1400																	
	133.20	127.90	0.53	2.17	9,941,038	10,047,680	1.07%	1,500		-100.00%	964,180	1,366,630	41.74%	11,414,311				
	TOTAL 1000																	
	527.45	545.37	26.76	28.00	47,561,065	51,385,129	8.06%	82,574		-100.00%	3,271,631	4,296,564	31.33%	55,681,593				
20	CLASSIFIED SALARIES																	
21	CLASSIFIED SERVICE, NON-INST.																	
2110	Board of Trustees																	
2110	51.98	57.17	10.47	26.69	5,032,788	6,221,355	23.62%	37,982	133,196	250.68%	812,817	2,520,776	210.13%	8,875,328				
2190	10.00	10.00			677,883	768,220	13.33%							768,220				
2191	267.37	272.65	74.91	72.77	13,697,775	14,779,609	7.90%	90,623	94,768	4.57%	3,839,882	4,728,993	23.15%	19,603,370				
2199					-51,065	-51,065								-51,065				
	329.35	339.82	85.38	99.46	19,357,381	21,718,119	12.20%	128,605	227,964	77.26%	4,652,700	7,249,769	55.82%	29,195,852				
22	CLASSIFIED SERVICE, INST. AID																	
2211	14.24	5.58	0.52		761,494	839,127	10.19%				28,956		-100.00%	839,127				
2291			1.60	2.86							103,781	205,657	98.16%	205,657				
2292	Limited Benefit Employee																	
	14.24	5.58	2.12	2.86	761,494	839,127	10.19%				132,737	205,657	54.94%	1,044,784				

KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
Total 2100 & 2200	343.59	345.40	87.50	102.32	20,118,876	22,557,246	12.12%	128,605	227,964	77.26%	4,785,437	7,455,428	55.79%	30,240,636
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt						31,200			4,000		79,000	13,087		48,287
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.32	1.32	16.45		127,353	142,019	11.52%		11,500		810,477	1,012,588	24.94%	1,166,107
2393 Clls Non-Inst. Overtime					109,500	176,613	61.29%				17,303	29,700	71.65%	206,313
2394 Non-Admin., Non-Inst. Prof Expt					135,390	156,060	15.27%	344,940	395,000	14.51%	284,757	203,125	-28.67%	754,185
2399 Clls Oth - Temp				1.00	180,626	108,027	-40.19%				79,500	140,136	76.27%	248,164
Subtotal 2300	1.32	1.32	16.45	1.00	552,869	613,920	11.04%	344,940	410,500	19.01%	1,271,037	1,398,636	10.04%	2,423,056
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	1.80	4.51	5.77		120,084	175,129	45.84%				578,949	554,739	-4.18%	729,868
2412 Direct Inst. Prof Expt					1,122,500	1,153,030	2.72%	65,400	11,250	-82.80%	634,370	310,960	-50.98%	1,475,240
2419 Inst Aide - Temp Direct Inst.					2,000	2,000					51,000	16,000	-68.63%	18,000
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrap Temp														
2495 Inst Oth Indr Prof Expt						28,150						63,000		91,150
2499 Oth Indr Inst Temp					1,060	1,000	-5.66%					27,000		28,000
2900 Classified Abatement														
2999 Salary Budget Control	3.51		3.22		-111,656	-468,349	319.46%	15,566		-100.00%	736,461	878,095	19.23%	409,746
Subtotal 2400	5.31	4.51	8.99		1,133,988	890,960	-21.43%	80,966	11,250	-86.11%	2,000,780	1,849,794	-7.55%	2,752,004
Total 2300 & 2400	6.64	5.83	25.44	1.00	1,686,857	1,504,880	-10.79%	425,906	421,750	-0.98%	3,271,817	3,248,430	-0.71%	5,175,060
TOTAL 2000	350.23	351.23	112.94	103.32	21,805,733	24,062,126	10.35%	554,511	649,714	17.17%	8,057,254	10,703,856	32.85%	35,415,696
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					4,439,136	5,604,741	26.26%	8,699		-100.00%	173,834	283,911	63.32%	5,888,652
3120 STRS - Class Mgt Non Educ Admin					20,232	46,915	131.88%				8,820	13,359	51.46%	60,273
3121 STRS - Clls Emp														
3130 STRS - Ed. Administrators - Cont.					372,412	592,235	59.03%				57,826	98,075	69.60%	690,310
3131 STRS - Oth Acad Emp Non-Inst					28,463	15,248	-46.43%	691		-100.00%	91,646	127,178	38.77%	142,425
3210 PERS - Acad. Instructors & Inst Aides					135,912	186,139	36.96%	8,905	11,126	24.94%	5,427	13,547	149.64%	210,812
3220 PERS - Class Mgt Non Educ Admin					614,307	820,995	33.65%	4,501	18,491	310.84%	106,855	344,241	222.16%	1,183,727
3221 PERS - Classified Employee					1,590,612	1,977,730	24.34%	1,831	717	-60.82%	430,873	616,250	43.02%	2,594,697
3222 PERS - Conf Empl - Non- Mgt					72,046	94,107	30.62%							94,107
3240 PERS - Educational Administrator					31,316	18,669	-40.39%				22,527	21,884	-2.85%	40,554
3310 OASDHI - Acad Instruct & Instr Aides					721,304	726,941	0.78%	10,487	6,427	-38.71%	58,345	53,412	-8.46%	786,780
3320 OASDHI - Clls Mgt Non-Ed Admin					397,696	458,151	15.20%	2,906	10,190	250.68%	69,553	191,456	175.27%	659,796
3321 OASDHI - Clls Emp					1,040,438	1,107,333	6.43%	1,182	1,541	30.32%	291,757	348,268	19.37%	1,457,142
3322 OASDHI - Conf. Emp - Non Mgt					46,160	51,857	12.34%							51,857
3330 Medicare														
3340 OASDHI - Educational Administrators					70,068	78,546	12.10%				22,096	23,359	5.72%	101,905
3341 OASDHI - Oth Acad Emp Non-Inst					3,846	1,758	-54.31%	93		-100.00%	33,463	26,699	-20.21%	28,457
3410 H&W Acad. Instructors & Aides					5,389,806	5,727,475	6.26%	29,426	14,895	-49.38%	274,966	373,480	35.83%	6,115,849
3410RC OPEB ARC--Acad Inst&Instl Aides					332,445	359,252	8.06%	1,531	786	-48.69%	15,257	19,973	30.91%	380,010
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clls Mgt(Non-Ed Administrators)					922,733	954,900	3.49%	11,119	26,065	134.43%	192,241	495,380	157.69%	1,476,345
3420RC OPEB ARC--Clls Mgt(Non-EducAdmin)					52,644	61,853	17.49%	372	1,305	250.68%	9,563	25,370	165.29%	88,528
3421 H&W Classified Employees					3,894,920	3,991,002	2.47%	5,189	1,489	-71.29%	1,037,736	1,310,569	26.29%	5,303,060
3421RC OPEB ARC--Clls Emp					129,565	137,625	6.22%	151	51	-66.57%	34,359	42,878	24.79%	180,554
3422 H&W Conf. Emp - Non Mgt					133,423	134,051	0.47%							134,051
3422RC OPEB ARC--Conf Emp Non Mgt					5,913	6,643	12.34%							6,643
3423 H&W - Clls Mgt - Retired														
3424 H&W - Clls Retired														

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
3430 Life Insurance														
3440 H&W Educational Administrators					419,884	505,438	20.38%				106,396	105,237	-1.09%	610,675
3440RC OPEB ARC-EducAdmin-Cont					36,543	44,315	21.27%				7,111	9,184	29.16%	53,499
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)					22,411	105,077	368.87%	142	50	-64.62%	2,367	1,561	-34.05%	106,689
3520 SUI-Clss Mgt Non-Educ. Admin.					2,686	3,156	17.49%	19	67	250.66%	488	1,294	165.30%	4,517
3521 SUI - Clss Emp					7,118	7,579	6.47%	8	42	444.37%	2,256	2,454	8.77%	10,075
3522 SUI - Conf Emp - Non Mgt					302	339	12.34%							339
3540 SUI - Educational Administrators					1,864	2,421	29.86%				363	469	29.16%	2,890
3541 SUI - Oth Acad Emp - Non Instl					133	61	-54.30%	3		-100.00%	672	671	-0.13%	731
3610 WC - Acad Inst & Instl Aides (Dir)					610,843	689,244	12.83%	2,983	1,441	-51.69%	41,160	46,730	13.53%	737,415
3620 WC - Clss Mgt Non-Educational Adm.					72,642	90,520	24.61%	512	1,910	273.38%	13,217	37,128	180.91%	129,559
3621 WC - Clss Emp					196,090	220,130	12.26%	208	1,229	489.34%	67,696	91,618	35.34%	312,976
3622 Conf Emp - Non Mgt					8,170	9,722	18.99%							9,722
3640 WC - Educational Administrators					50,628	69,446	37.17%				9,820	13,320	35.65%	82,767
3641 WC-Oth Acad Emp - Non Instructional					2,204	1,738	-21.13%	87		-100.00%	11,340	16,060	41.62%	17,799
3710 DefBen-Acad Inst & Instl Aides (Dir)					88,996	113,728	27.79%	2,103	888	-57.75%	26,158	19,621	-24.99%	134,238
3720 DefBen-Clss Mgt - Non-Educ Admin					806	3,527	337.35%				5,409	5,409		8,936
3721 DefBen - Clss Emp					31,637	39,134	23.70%		3,160		13,818	14,700	6.38%	56,994
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl											150	2,698	1698.91%	2,698
3808 Instructional --- benefit Reserve					107,929		-100.00%							
3818 Non Instructional -- Benefit Reserve					6,315		-100.00%							
3910 Otr Benf.- Acad. Instruct. & Aides					87,528	139,176	59.01%	475	238	-50.00%	4,423	8,846	99.99%	148,259
3920 OTHBEN-Clss Mgt (Non-Educ Admin)					12,802	54,912	328.94%	137	487	255.79%	3,002	11,328	277.39%	66,726
3921 Otr Benf.- Clss Employee					45,268	67,665	49.48%	56	28	-49.49%	12,073	23,341	93.33%	91,034
3922 OTHBEN - Conf Emp - Non Mgt					2,032	2,503	23.18%							2,503
3929 Classified Benefit Abatement						-27,383								-27,383
3940 Otr Benf.- Educational Administrators					6,730	11,478	70.56%				1,705	2,537	48.77%	14,015
3941 OTHBEN - Oth Acad Emp (Noninstr)														
3999 Benefit Suspense						17						818		835
TOTAL 3000					22,266,957	25,308,108	13.66%	93,816	102,623	9.39%	3,261,358	4,844,313	48.54%	30,255,043
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					21,727	22,097	1.70%				34,560	61,661	78.42%	83,758
Subtotal 4200					21,727	22,097	1.70%				34,560	61,661	78.42%	83,758
43 SUPPLIES														
4310 Instr Supplies & Materials					683,086	856,259	25.35%	47,974	64,186	33.79%	358,377	1,007,654	181.17%	1,928,099
4312 Computer Software less than \$200					8,312	8,312		2,000		-100.00%	7,200	20,064	178.67%	28,376
4313 Non-Instr Supplies & Materials					730,459	832,473	13.97%	6,400	3,700	-42.19%	483,871	532,553	10.06%	1,368,726
4314 Paper					114,097	140,189	22.87%				200	200		140,389
4315 Maint & Repairs Supplies					347,800	632,900	81.97%					1,410		634,310
4320 Vehicle Supplies - Parts					23,900	46,800	95.82%				5,000	5,000		51,800
4321 Fuel - Lubricants					53,000	66,450	25.38%	200	200		10,000	10,000		76,650
4391 Small Equip (Less than \$200)														
Subtotal 4300					1,960,652	2,583,383	31.76%	56,574	68,086	20.35%	864,647	1,576,882	82.37%	4,228,351
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					91,280	2,000	-97.81%				5,000	1,500	-70.00%	3,500
Subtotal 4400					91,280	2,000	-97.81%				5,000	1,500	-70.00%	3,500
45														
4531 GET Bus Pass											3,600	2,000	-44.44%	2,000
Subtotal 4500											3,600	2,000	-44.44%	2,000

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
TOTAL 4000					2,073,659	2,607,480	25.74%	56,574	68,086	20.35%	907,808	1,642,043	80.88%	4,317,609
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					76,305	104,625	37.11%							104,625
5108 Temp Employment Agency Services											10,000	300	-97.00%	300
5109 Child Care Services											500	29,304	5760.84%	195,158
5118 Cont Security Services					118,050	165,854	40.49%				1,336,330	1,139,205	-14.75%	2,819,177
5119 Oth Non-Inst. Consulting Services					1,495,827	1,677,472	12.14%		2,500					784,281
5150 Contract Instruction					596,281	596,281		214,000	188,000	-12.15%				64,350
5151 Guest Lecturers/Performers					4,400	6,750	53.41%				116,500	57,600	-50.56%	
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					8,750	9,750	11.43%		7,500		372,339	317,126	-14.83%	334,376
Subtotal 5100					2,299,613	2,560,732	11.35%	214,000	198,000	-7.48%	1,835,669	1,543,535	-15.91%	4,302,268
52 TRAVEL														
5209 Non-Employee Travel					32,250	32,250					264,358	135,642	-48.69%	167,892
5212 Student Travel					284,366	370,623	30.33%		1,000		53,899	120,018	122.67%	491,641
5220DT Employee Travel					27,230	27,770	1.98%	1,500	46,200	2980.00%	9,950	12,465	25.28%	86,435
5220 Employee Travel					633,794	759,330	19.81%	58,143	6,200	-89.34%	536,488	802,957	49.67%	1,568,487
5230 Food/Meetings					57,153	81,275	42.21%	1,717	7,896	359.87%	319,556	271,457	-15.05%	360,629
Subtotal 5200					1,034,792	1,271,248	22.85%	61,360	61,296	-0.10%	1,184,251	1,342,540	13.37%	2,675,084
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					340,724	377,072	10.67%	5,200	1,500	-71.15%	16,283	25,583	57.11%	404,155
5310 Consortium Dues/Memberships					1,000		-100.00%				6,000			6,000
Subtotal 5300					341,724	377,072	10.34%	5,200	1,500	-71.15%	16,283	31,583	93.96%	410,155
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					635,234	736,850	16.00%							736,850
5406 Student Insurance					185,000	185,000								185,000
5407 Insurance Deductibles					10,137	12,137	19.73%							12,137
Subtotal 5400					830,371	933,987	12.48%							933,987
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					64,120	50,560	-21.15%				7,100	10,600	49.30%	61,160
5505 Miscellaneous											500	600		
5520 Natural Gas/ LPG					417,000	414,000	-0.72%							414,000
5530 Light - Electricity					1,334,000	1,179,000	-11.62%							1,179,000
5540 Water - Sanitation					708,333	692,000	-2.31%							692,000
5550 Disposal Services					109,520	125,020	14.15%				3,341	3,341		128,361
5560 Hazardous Waste Disposal					43,720	31,030	-29.03%							31,030
5570 Pest Control Services					24,640	31,300	27.03%							31,300
5581 Telephone Services					104,248	103,948	-0.29%	741	100	-86.50%		1,200		105,248
5583 Data Communication Services					96,726	130,940	35.37%							130,940
5590 Other Utilities					8,791	8,791								8,791
Subtotal 5500					2,911,098	2,766,589	-4.96%	741	100	-86.50%	10,941	15,741	43.87%	2,782,431
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					147,425	185,760	26.00%	4,000		-100.00%	21,180	12,980	-38.72%	198,740
5603 Rental of Facilities					655,342	678,525	3.54%	11,735	16,000	36.34%	1,700	133,700	7764.71%	828,225
5604 Film Rentals												2,500		2,500
5608 Operating Leases/Contracts (cars, copiers etc.)					34,375	41,075	19.49%							41,075

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					1,825,839	2,044,073	11.95%	7,500	35,300	370.67%	361,652	693,796	91.84%	2,773,169
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs						4,000								4,000
5681 Grounds Maintenance					115,500	84,274	-27.04%				30,000	30,000		114,274
5683 Building Maintenance					305,331	469,823	53.87%	9,000	22,049	144.99%				491,872
5684 Vehicle Repairs & Maintenance					122,800	83,441	-32.05%				13,500	10,000	-25.93%	93,441
5685 Computer Hardware Maint Agreements					288,567	267,289	-7.37%							267,289
5686 Oth Equipment Maint Agreements					253,971	247,930	-2.38%				16,158	41,771	158.51%	289,701
5690 Other Maintenance/Repairs					202,678	331,322	63.47%				37,045	28,538	-22.96%	359,859
5691 Other Maintenance Contracts					341,144	448,223	31.39%					4,800		453,023
Subtotal 5600					4,292,972	4,885,734	13.81%	32,235	73,349	127.55%	481,235	958,085	99.09%	5,917,168
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					45,000	165,000	266.67%							165,000
5731 Attorney Fees - Oth					111,950	211,950	89.33%							211,950
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					22,890	23,890			1,000		77,126	260,126		285,016
Subtotal 5700					262,340	483,340	84.24%		1,000		77,126	260,126	237.27%	744,466
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					43,425	44,024	1.38%				3,000		-100.00%	44,024
5813 Physical Examinations/Tests					12,100	11,835	-2.19%	1,500	1,500					13,335
5820 Postage/Express Overnight Svcs					97,600	200,245	105.17%	4,400	4,215	-4.20%	8,625	36,654	324.98%	241,114
5830 Bank Charges					155,000	148,000	-4.52%		2,600		4,700	14,700	212.77%	165,300
5831 Credit Card Expenses									2,500			250		2,750
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services					29,561	29,561								29,561
5840 Interest - Current Debit														
5860 General Advertising					372,250	375,420	0.85%	7,500	24,800	230.67%	78,140	136,540	74.74%	536,760
5861 Printing/Duplicating Services					50,840	51,965	2.21%	28,223	11,600	-58.90%	138,758	122,730	-11.55%	186,295
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					52,517	59,115	12.56%				17,170	59,170	244.61%	118,285
5881 Sales Tax Expense					3,400	3,400						1,050		4,450
5890 Other Services & Expenses					346,843	372,821	7.49%	122,057	30,965	-74.63%	324,589	366,174	12.81%	769,960
5895 Prior Period Adjustments						5,285								5,285
5899 Contingencies Account - Budget Only											918,090	1,414,503	54.07%	1,414,503
5899a Unallocated Deductions/Additions												-11,530		-11,530
Subtotal 5800					1,163,636	1,301,771	11.87%	163,680	78,181	-52.24%	1,493,072	2,140,242	43.34%	3,520,193
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-288,011	-288,011						11,261		-276,750
5912 Transfer Out - Indr Cost (Expense)					275,511	275,511					114,224	100,235	-12.25%	375,746
Subtotal 5900					-12,500	-12,500					114,224	111,496	-2.39%	98,996
TOTAL 5000					13,124,045	14,567,974	11.00%	477,216	413,426	-13.37%	5,212,801	6,403,348	22.84%	21,384,748
TOTAL 1000 - 5000					106,821,450	117,930,817	10.40%	1,264,691	1,233,849	-2.44%	20,710,851	27,890,123	34.66%	147,054,789

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					315,000	15,000	-95.24%							15,000
Subtotal 6100					315,000	15,000	-95.24%							15,000
62 BUILDINGS														
6210 Buildings Construction					2,301,940	1,800	-99.92%					300,000		301,800
6211 Buildings Architect					10,000		-100.00%							
6212 Building Fees/Services						25,000								25,000
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings					15,000	113,138	654.25%				350,198		-100.00%	113,138
6215FA Additions to Buildings											7,500			
6216 Bldg Cost of Purchase														
Subtotal 6200					2,328,090	141,088	-93.94%				357,698	300,000	-16.13%	441,088
63 BOOKS - LIBRARY														
6310 Library Books					89,700	74,700	-16.72%					70,500		145,200
6311 Magazines & Periodicals					85,000	94,900	11.65%							94,900
Subtotal 6300					174,700	169,600	-2.92%					70,500		240,100
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					70,000	75,000	7.14%							75,000
6411FA Library AV Equipment						8,083								8,083
6412 Computer/Tech Equip					460,710	490,019	6.36%	2,500	3,000	20.00%	205,857	1,065,479	417.58%	1,558,498
6412FA Computer/Tech Equipment					824,738	462,579	-43.91%				93,499	242,000	158.83%	704,579
6413 Autos & Buses					141,479		-100.00%							
6414 Furniture					28,700	108,022	276.38%		2,400		14,100	55,616	294.44%	166,038
6414FA Other Equipment						50,000								50,000
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					396,023	311,234	-21.41%	79,978	66,928	-16.32%	264,512	867,174	227.84%	1,245,337
6419FA Other Equipment					273,400	160,200	-41.40%				313,000	273,698	-12.56%	433,898
Subtotal 6410					2,195,050	1,665,138	-24.14%	82,478	72,328	-12.31%	890,967	2,503,967	181.04%	4,241,433
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment						31,000								31,000
Subtotal 6420						31,000								31,000
Subtotal 6400					2,195,050	1,696,138	-22.73%	82,478	72,328	-12.31%	890,967	2,503,967	181.04%	4,272,433
6900 Capital Outlay Abatement						-50,000								-50,000
TOTAL 6000					5,012,839	1,971,826	-60.66%	82,478	72,328	-12.31%	1,248,665	2,874,467	130.20%	4,918,621
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					1,174,906	1,187,179	1.04%							1,187,179
7111 Debt Interest & Other Charges					4,995,789	4,896,054	-2.00%							4,896,054
Subtotal 7100					6,170,695	6,083,232	-1.42%							6,083,232

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
72	INTRAFUND TRANSFERS OUT													
7201	Intrafund Transfers Out				23,209,362	24,442,673	5.31%							24,442,673
7205	Intrafund Transfers In				-23,209,363	-24,442,673	5.31%							-24,442,673
	Subtotal 7200				-1		-100.00%							
73	TRANSFERS													
7312	Interfund - Out				1,312,384	839,225	-36.05%							839,225
7410	Other Transfers													
	Subtotal 7300 & 7400				1,312,384	839,225	-36.05%							839,225
75	STUDENT FINANCIAL AID													
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)										186,677	299,497	60.44%	299,497
7502	Scholarships										109,751	48,035	-56.23%	48,035
7503	Outside Scholarships													
7509	Other										264,063	463,347	75.47%	463,347
	Subtotal 7500										560,491	810,878	44.67%	810,878
76	OTHER PAYMENTS													
7601	In-Lieu of Transp. Allowance										457,146	760,368	66.33%	760,368
7602	Oth Student Aide (Non-cash)													
	Subtotal 7600										457,146	760,368	66.33%	760,368
79	RESERVE FOR CONTINGENCIES													
7910	Districtwide (minimum 5%)				26,719,849	25,431,736	-4.82%				59,561	58,650	-1.53%	25,490,386
7910	Contingencies (Banked Load, Vac. Accrual)													
7910	Minor Emergencies (Colleges/District Office)				16,839,357	18,360,532	9.03%	1,254,825	1,041,105	-17.03%				19,401,637
7911	Student Development Reserves													
7921	Board Approved Carryover Funds													
7921	Revolving Cash Funds													
	Subtotal 7900				43,559,206	43,792,268		1,254,825	1,041,105	-17.03%	59,561	58,650	-1.53%	44,892,023
	TOTAL 7000				51,042,284	50,714,725	-0.64%	1,254,825	1,041,105	-17.03%	1,077,198	1,629,896	51.31%	53,385,726
	TOTAL EXPENDITURES, OTHER OUTGO				162,876,573	170,617,368	4.75%	2,601,993	2,347,282	-9.79%	23,036,714	32,394,487	40.62%	205,359,136
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE														
	877.68	896.60	139.70	131.32	162,876,573	170,617,367	4.75%	2,601,993	2,347,282		23,036,714	32,394,487	40.62%	205,359,136

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 19,000 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. Renovation and modernization projects on the main Panorama campus that were started in late spring 2012 are planned to continue into 2016-2017. Major modernization projects, such as the Simonsen Performing Arts Center and classroom and facility refurbishing, replacement of all gas and water lines, and energy efficiency projects have been completed. The facility needs list exceeds \$440 million dollars and the college is committed to identifying funding sources to meet this need.

The 2014-2017 Educational Master Plan was developed in response to the identified community needs and the needs of students. The plan informs the Facilities Master Plan, the Technology and the Strategic Plans. Bakersfield College developed a

strategic plan in 2012-2013 that was updated in fall of 2015. 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 2016-2017. Currently, approximately 90% of the budget is allocated to salaries, benefits, and 10% to other non-operational expenses. In addition, Bakersfield College receives approximately \$13.9 million dollars in state and federal grant dollars. Bakersfield College is focused on strategically repurposing existing resources and grant dollars to meet college priorities. Examples of repurposing personnel and funding include the following: Student Services realignment funded by categorical and general fund dollars; an Early Alert system funded by a grant; technology enhancements in classrooms and support areas funded by the general fund and grants; facilities improvement funded by SRID, general fund and grants; professional development funded by grants. College-wide discussions are ongoing to determine long-term fiscal sustainability by augmenting revenue streams. The 2016-2017 budget will show adjustments to reflect the priorities of the college.

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
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrest	Unrest	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	224.39	239.24	0.10	1.00	20,592,750	22,521,544	9.37%				7,050	69,832	890.45%	22,591,376
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	224.39	239.24	0.10	1.00	20,592,750	22,521,544	9.37%				7,050	69,832	890.45%	22,591,376
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	13.43	16.43	5.57	2.57	1,615,126	2,176,560	34.76%				535,842	288,299	-46.20%	2,464,859
1231 Counselors Contract	9.33	8.16	9.38	13.57	830,880	699,927	-15.76%				714,759	1,115,974	56.13%	1,815,902
1241 Librarians - Contract	3.95	4.95			356,809	464,688	30.23%							464,688
1251 Acad. Non-Inst Cont.	6.31	5.14	0.16	0.31	533,299	527,759	-1.04%	81,074		-100.00%	17,226	36,800	113.63%	564,559
1252 Acad Emp Dept Chair	8.98	10.02			958,200	1,125,294	17.44%							1,125,294
Subtotal 1200	42.00	44.70	15.11	16.45	4,294,313	4,994,228	16.30%	81,074		-100.00%	1,267,827	1,441,073	13.66%	6,435,302
Total 1100 & 1200	266.39	283.94	15.21	17.45	24,887,063	27,515,773	10.56%	81,074		-100.00%	1,274,877	1,510,905	18.51%	29,026,678
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.					3,288,995	3,255,378	-1.02%							3,255,378
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession					1,039,000	1,220,767	17.49%							1,220,767
1330 Acad. Emp. - Overload					1,069,000	1,337,030	25.07%							1,337,030
1340 Acad. Emp. - Non-Cont Stipend/Othr											85,500	105,950	23.92%	105,950
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300					5,396,995	5,813,175	7.71%				85,500	105,950	23.92%	5,919,125
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					171,888	81,390	-52.65%	1,500		-100.00%	450,459	386,250	-14.25%	467,640
1999 Certificated Salary Abatement														
Subtotal 1400					171,888	81,390	-52.65%	1,500		-100.00%	450,459	386,250	-14.25%	467,640
Total 1300 & 1400					5,568,883	5,894,565	5.85%	1,500		-100.00%	535,959	492,200	-8.16%	6,386,765
TOTAL 1000	266.39	283.94	15.21	17.45	30,455,946	33,410,338	9.70%	82,574		-100.00%	1,810,836	2,003,105	10.62%	35,413,443
20 CLASSIFIED SALARIES														

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110														
2110	14.20	15.80	8.50	22.40	1,273,559	1,521,272	19.45%				652,118	1,671,976	156.39%	3,193,247
2190	1.00	1.00			67,456	75,030	11.23%							75,030
2191	129.67	135.17	44.73	53.26	6,140,859	6,884,903	12.12%	5,064	5,392	6.49%	2,308,519	2,863,292	24.03%	9,753,587
2199	Classified Salary Abatement													
	Subtotal 2100				7,481,874	8,481,205	13.36%	5,064	5,392	6.49%	2,960,638	4,535,267	53.19%	13,021,864
22	CLASSIFIED SERVICE, INST. AID													
2211	8.43		0.32		460,755	534,339	15.97%				16,451		-100.00%	534,339
2291			1.60	2.86							103,781	205,657	98.16%	205,657
2292	Limited Benefit Employee													
	Subtotal 2200				460,755	534,339	15.97%				120,232	205,657	71.05%	739,996
	Total 2100 & 2200				7,942,628	9,015,543	13.51%	5,064	5,392	6.49%	3,080,870	4,740,924	53.88%	13,761,860
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	Non-Inst. Students													
2393	Class Non-Inst. Overtime													
2394	Non-Admin., Non-Inst. Prof Expt													
2399	Class Oth - Temp													
	Subtotal 2300				374,770	466,813	24.56%	4,940	80,500	1529.55%	848,861	761,773	-10.26%	1,309,086
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 Inr Inst.													
2493	Inst Aide Overtime Temp													
2494	Inst Sign Language Inrtp Temp													
2495	Inst Oth Inr Prof Expt													
2499	Oth Inr Inst Temp													
2900	Classified Abatement													
2999	Salary Budget Control													
	Subtotal 2400				818,283	672,262	-17.84%	57,000	1,500	-97.37%	991,601	1,445,422	45.77%	2,119,183
	Total 2300 & 2400				1,193,052	1,139,075	-4.52%	61,940	82,000	32.39%	1,840,461	2,207,195	19.93%	3,428,270

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
TOTAL 2000	153.30	151.97	55.15	78.52	9,135,681	10,154,619	-63.71%	67,004	87,392	30.43%	4,921,331	6,948,119	41.18%	17,190,130
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					2,988,872	3,787,838	26.73%	8,699		-100.00%	88,984	167,132	87.82%	3,954,970
3120 STRS - Class Mgt Non Educ Admin					10,478		-100.00%				8,114		-100.00%	
3121 STRS - Clls Emp														
3130 STRS - Ed. Administrators - Cont.					154,943	273,811	76.72%				35,195	36,268	3.05%	310,079
3131 STRS - Oth Acad Emp Non-Instrl					18,444	9,358	-49.26%	691		-100.00%	48,388	49,278	1.84%	58,637
3210 PERS - Acad. Instructors & Inst Aides					117,684	157,927	34.20%				5,427	13,547	149.64%	171,474
3220 PERS - Class Mgt Non Educ Admin					150,879	211,274	40.03%				77,256	241,644	212.78%	452,918
3221 PERS - Classified Employee					698,321	899,589	28.82%	600	717	19.57%	266,945	361,117	35.28%	1,261,423
3222 PERS - Conf Empl - Non- Mgt					7,991	10,420	30.39%							10,420
3240 PERS - Educational Administrator					8,702		-100.00%				15,664		-100.00%	
3310 OASDHI - Acad Instruct & Instr Aides					494,031	485,433	-1.74%	4,615	22	-99.53%	37,943	30,206	-20.39%	515,661
3320 OASDHI - Clls Mgt Non-Ed Admin					98,843	116,377	17.74%				50,984	133,106	161.08%	249,484
3321 OASDHI - Clls Emp					465,494	505,345	8.56%	387	1,541	297.72%	187,947	204,339	8.72%	711,224
3322 OASDHI - Conf. Emp - Non Mgt					5,160	5,740	11.23%							5,740
3330 Medicare														
3340 OASDHI - Educational Administrators					26,557	31,560	18.84%				14,871	4,180	-71.89%	35,740
3341 OASDHI - Oth Acad Emp Non-Instrl					2,492	1,079	-56.72%	93		-100.00%	27,104	11,765	-56.59%	12,844
3410 H&W Acad. Instructors & Aides					3,738,639	3,969,972	6.19%	14,602		-100.00%	155,486	233,233	50.00%	4,203,205
3410RC OPEB ARC-Acad Inst&Instl Aides					229,826	248,826	8.27%	795			7,738	12,460	61.02%	261,286
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clls Mgt(Non-Ed Administrators)					225,337	235,333	4.44%				140,836	348,532	147.47%	583,865
3420RC OPEB ARC-Clls Mgt(Non-EducAdmin)					13,438	14,908	10.94%				7,132	17,051	139.09%	31,960
3421 H&W Classified Employees					1,895,351	2,004,654	5.77%	1,482	1,489	0.47%	644,138	764,238	18.65%	2,770,381
3421RC OPEB ARC-Clls Emp					57,195	62,730	9.68%	50	51		22,082	25,482	15.40%	88,263
3422 H&W Conf. Emp - Non Mgt					14,825	14,895	0.47%							14,895
3422RC OPEB ARC-Conf Emp Non Mgt					661	735	11.23%							735
3423 H&W - Clls Mgt - Retired														
3424 H&W - Clls Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					184,272	244,717	32.80%				67,749	38,279	-43.50%	282,996
3440RC OPEB ARC-EducAdmin-Cont					14,871	18,192	22.33%				4,510	2,825		
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)					14,912	97,212	551.92%	100	1	-99.25%	1,757	939	-46.59%	98,151
3520 SUI-Clls Mgt Non-Educ. Admin.					686	761	10.94%				364	870	139.11%	1,631
3521 SUI - Clls Emp					3,271	3,526	7.78%	3	42	1563.24%	1,508	1,447	-4.07%	5,015
3522 SUI - Conf Emp - Non Mgt					34	38	11.24%							38
3540 SUI - Educational Administrators					759	1,088	43.43%				230	144	-37.36%	1,232

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001		%	CE		%	Restricted		%	Total
	Unrest	Unrest	Rest	Rest	Adopted Budget	Adopted Budget		Adopted Budget	Adopted Budget		Adopted Budget	Adopted Budget		
	2016	2017	2016	2017	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2016-17	
							Change		Change		Change			
3541 SUI - Oth Acad Emp - Non Instl					86	37	-56.71%	3		-100.00%	288	205	-28.98%	242
3610 WC - Acad Inst & Instl Aides (Dir)					405,259	463,044	14.26%	1,856	22	-98.84%	24,723	28,988	17.25%	492,053
3620 WC - Clss Mgt Non-Educational Adm.					18,498	21,818	17.95%				9,817	24,954	154.19%	46,773
3621 WC - Clss Emp					90,193	102,215	13.33%	68	1,229	1698.57%	43,431	49,976	15.07%	153,419
3622 Conf Emp - Non Mgt					910	1,076	18.25%							1,076
3640 WC - Educational Administrators					20,471	31,216	52.49%				6,208	4,135	-33.40%	35,351
3641 WC-Oth Acad Emp - Non Instructional					944	1,067	12.98%	87		-100.00%	6,083	5,772	-5.12%	6,839
3710 DefBen-Acad Inst & Instl Aides (Dir)					31,199	44,615	43.00%	1,834	60	-96.73%	16,352	9,531	-41.71%	54,206
3720 DefBen-Clss Mgt - Non-Educ Admin						2,418					5,409			7,827
3721 DefBen - Clss Emp					16,497	18,589	12.68%		3,160		11,843	11,377	-3.94%	33,126
3722 DefBen - Conf Emp - Non Mat														
3910 Otr Benf. - Acad. Instruct. & Aides					60,599	96,719	59.60%	238		-100.00%	2,454	5,609	128.59%	102,328
3920 OTHBEN-Clss Mgt (Non-Educ Admin					3,528	5,642	59.94%				2,251	8,402	273.27%	14,044
3921 Otr Benf. - Clss Employee					20,407	34,254	67.85%	18	28	54.14%	7,937	13,922	75.40%	48,204
3922 OTHBEN - Conf Emp - Non Mgt					238	359	51.11%							359
3929 Classified Benefit Abatement														
3940 Otr Benf. - Educational Administrators					2,953	5,217	76.63%				1,086	923	-15.02%	6,139
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense														
TOTAL 3000					12,428,995	14,241,624	14.58%	36,220	8,361	-76.92%	2,050,825	2,867,285	39.81%	17,117,270
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdics					97	97					5,400	5,400		5,497
Subtotal 4200					97	97					5,400	5,400		5,497
43 SUPPLIES														
4310 Instr Supplies & Materials					477,901	640,704	34.07%	12,800	11,186	-12.61%	175,426	347,197	97.92%	999,087
4312 Computer Software less than \$200					5,312	5,312					1,000	10,000	900.00%	15,312
4313 Non-Instr Supplies & Materials					295,423	412,397	39.60%	5,000	2,500	-50.00%	218,292	251,481	15.20%	666,378
4314 Paper					79,000	105,793	33.91%				200	200		105,993
4315 Maint & Repairs Supplies					264,700	560,400	111.71%					1,410		561,810

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
4320 Vehicle Supplies - Parts					8,100	31,000	282.72%				5,000	5,000		36,000
4321 Fuel - Lubricants					21,700	36,700	69.12%	200	200					36,900
4391 Small Equip (Less than \$200)														
Subtotal 4300					1,152,136	1,792,305	55.56%	18,000	13,886	-22.86%	399,918	615,288	53.85%	2,421,479
44 FOOD														
4400 Food - Non Travel, Non Cafeteria					90,780	1,500	-98.35%				5,000		-100.00%	1,500
Subtotal 4400					90,780	1,500	-98.35%				5,000		-100.00%	1,500
45														
4531 GET Bus Pass											3,600	2,000	-44.44%	2,000
Subtotal 4500											3,600	2,000		2,000
TOTAL 4000					1,243,013	1,793,902	44.32%	18,000	13,886	-22.86%	413,918	622,688	50.44%	2,430,476
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					53,650	72,075	34.34%							72,075
5108 Temp Employment Agency Services											10,000		-100.00%	
5109 Child Care Services														
5118 Cont Security Services														
5119 Oth Non-Inst. Consulting Services					140,500	200,718	42.86%		2,500		307,377	361,178	17.50%	564,396
5150 Contract Instruction					8,000	8,000								8,000
5151 Guest Lecturers/Performers					4,000	6,350	58.75%				66,500	27,100	-59.25%	33,450
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					6,000	9,750	62.50%				232,746	245,750	5.59%	255,500
Subtotal 5100					212,150	296,893	39.94%		2,500		616,622	634,028	2.82%	933,421
52 TRAVEL														
5209 Non-Employee Travel					20,000	20,000								20,000
5212 Student Travel					171,506	231,373	34.91%				40,300	46,880	16.33%	278,253
5220DT Employee Travel														
5220 Employee Travel					204,510	221,747	8.43%	3,200	1,700	-46.88%	217,643	363,237	66.90%	586,684
5230 Food/Meetings					31,230	56,268	80.17%	150	896	497.33%	84,957	52,665	-38.01%	109,830
Subtotal 5200					427,246	529,388	23.91%	3,350	2,596	-22.51%	342,901	462,782	34.96%	994,766
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					74,285	93,810	26.28%	1,700		-100.00%	14,100	11,600	-17.73%	105,410
5310 Consortium Dues/Memberships												6,000		6,000
Subtotal 5300					74,285	93,810	26.28%	1,700		-100.00%	14,100	17,600	24.82%	111,410

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins				900	900								900
5406	Student Insurance													
5407	Insurance Deductibles													
	Subtotal 5400				900	900								900
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				42,070	27,910	-33.66%				6,100	9,600	57.38%	37,510
5505	Miscellaneous										500	600		
5520	Natural Gas/ LPG				256,000	260,000	1.56%							260,000
5530	Light - Electricity				505,000	525,000	3.96%							525,000
5540	Water - Sanitation				345,000	350,000	1.45%							350,000
5550	Disposal Services				70,520	85,520	21.27%							85,520
5560	Hazardous Waste Disposal				20,070	9,070	-54.81%							9,070
5570	Pest Control Services				13,000	19,500	50.00%							19,500
5581	Telephone Services				26,049	25,749	-1.15%					1,200		26,949
5583	Data Communication Services				260	3,050	1073.08%							3,050
5590	Other Utilities													
	Subtotal 5500				1,277,969	1,305,799	2.18%				6,600	11,400	72.73%	1,317,199
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/Utility Vehicles				132,390	171,000	29.16%				20,900	10,500	-49.76%	181,500
5603	Rental of Facilities				540,000	535,445	-0.84%		2,500			132,500		670,445
5604	Film Rentals													
5608	Operating Leases/Contracts (cars, copiers etc.)				8,900	8,000	-10.11%							8,000
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licensing/Maintenance Svcs				257,635	265,085	2.89%		9,300		111,361	198,865	78.58%	473,250
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				55,000	25,974	-52.77%							25,974
5683	Building Maintenance				98,348	268,348	172.86%	9,000	22,049	144.99%				290,397
5684	Vehicle Repairs & Maintenance				97,500	59,141	-39.34%				10,500	10,000	-4.76%	69,141
5685	Computer Hardware Maint Agreements				30,000	30,000								30,000
5686	Oth Equipment Maint Agreements				141,430	132,430	-6.36%				15,000	5,350	-64.33%	137,780
5690	Other Maintenance/Repairs				147,000	269,105	83.06%				25,000	16,500	-34.00%	285,605
5691	Other Maintenance Contracts				287,000	395,771	37.90%					4,800		400,571
	Subtotal 5600				1,795,204	2,160,300	20.34%	9,000	33,849	276.10%	182,761	378,515	107.11%	2,572,664

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
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				22,215	23,890	7.54%				5,000	5,000		28,890
	Subtotal 5700				32,215	33,890	5.20%				5,000	5,000		38,890
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				6,000	6,000					1,500		-100.00%	6,000
5813	Physical Examinations/Tests				100	85	-15.00%							85
5820	Postage/Express Overnight Svcs				33,810	46,385	37.19%	1,938	2,265	16.88%	5,400	12,700	135.19%	61,350
5830	Bank Charges								2,500			10,000		12,500
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5860	General Advertising				165,000	160,770	-2.56%		10,000		8,108	20,505	152.90%	191,275
5861	Printing/Duplicating Services				35,340	41,465	17.33%	225		-100.00%	106,010	80,702	-23.87%	122,167
5870	Cash Over/Short													
5880	Taxes/Licenses/Permits				3,500	8,548	144.23%					45,000		53,548
5881	Sales Tax Expense				3,400	3,400						1,050		4,450
5890	Other Services & Expenses				246,461	251,401	2.00%	25,000	25,000		256,600	314,275	22.48%	590,677
5895	Prior Period Adjustments					5,285								5,285
5899	Contingencies Account - Budget Only													-71,678
5899a	Unallocated Deductions/Additions													-11,530
	Subtotal 5800				493,611	523,339	6.02%	27,163	39,765	46.39%	377,618	401,025	6.20%	964,129
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement											900		900
5912	Transfer Out - Indr Cost (Expense)				275,511	275,511					29,866	4,740	-84.13%	280,251
	Subtotal 5900				275,511	275,511					29,866	5,640	-81.11%	281,151
	TOTAL 5000				4,589,090	5,219,829	13.74%	41,213	78,711	90.98%	1,575,468	1,915,990	21.61%	7,214,531
	TOTAL 1000 - 5000				57,852,724	64,820,312	12.04%	245,010	188,349	-23.13%	10,772,378	14,357,187	33.28%	79,365,848

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction					1,854,209	1,800	-99.90%							1,800
6211 Buildings Architect					10,000		-100.00%							
6212 Building Fees/Services						25,000								25,000
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					10,000	113,138	1031.38%				100,198		-100.00%	113,138
6215FA Additions to Buildings											7,500			
6216 Bldg Cost of Purchase														
Subtotal 6200					1,874,209	139,938	-92.53%				107,698		-100.00%	139,938
63 BOOKS - LIBRARY														
6310 Library Books					50,000	40,000	-20.00%					30,500		70,500
6311 Magazines & Periodicals					42,000	50,000	19.05%							50,000
Subtotal 6300					92,000	90,000						30,500		120,500
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					70,000	75,000	7.14%							75,000
6411FA Library AV Equipment						8,083								8,083
6412 Computer/Tech Equip					257,500	253,313	-1.63%				110,560	743,493	572.48%	996,806
6412FA Computer/Tech Equipment						64,239						30,000		94,239
6413 Autos & Buses														
6414 Furniture					24,900	95,122	282.02%		2,400		10,000	40,560	305.60%	138,082
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					203,000	226,661	11.66%	79,978	66,928	-16.32%	206,262	712,278	245.33%	1,005,867
6419FA Other Equipment					209,000	134,200	-35.79%				253,000	176,552	-30.22%	310,752
Subtotal 6410					764,400	856,618	12.06%	79,978	69,328	-13.32%	579,822	1,702,883	193.69%	2,628,830

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrest	Unrest	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											45,631	176,816	287.49%	176,816
Subtotal 7600											45,631	176,816	287.49%	176,816
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load,Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					5,849,905	8,442,523	44.32%	680,301	245,422	-63.92%				8,687,945
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					5,849,905	8,442,523	44.32%	680,301	245,422	-63.92%				8,687,945
TOTAL 7000					23,017,143	26,515,027	15.20%	680,301	245,422	-63.92%	472,097	808,694	71.30%	27,569,143
TOTAL EXPENDITURES, OTHER OUTGO					83,600,477	92,452,895	10.59%	1,005,289	503,100	-49.95%	11,931,995	16,899,264	41.63%	109,855,259
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	419.7	435.9	70.4	96.0	83,600,477	92,452,895	10.59%	1,005,289	503,100	-49.95%	11,931,995	16,899,264	41.63%	109,855,259

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 2800.

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 2015-2016 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 2015 for the 2017 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, and Administrative Advances. Unfortunately this year the college is realizing its first budget without being provided stabilization funding. While being well aware of declining FTES within our service over the past four years, our efforts to increase enrollment through establishing dual enrollment in all feeder high schools, and establishing offerings in Tehachapi as well as two prisons in our area has yet to catch up with the decline. It does appear that we have leveled out and turned the corner ever so slightly. Cerro Coso is able to balance this year's budget with the use of our college reserve. We will continue to utilize our substantial reserve to support the planned expansion into Tehachapi, complete our modernization of our prioritized facility plan, and for unexpected maintenance.

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 related to AB86. We also have begun offering programs to inmates located in the California City Prison and Tehachapi Prison. We are partnering with the local K-12 school districts on the implementation of their awards of pathway grants that aligns curriculum between the high schools and our college. Through collaborating with local contractors and NAWC-WD the Computer Science Program reengineered its pathways to include Cybersecurity to help provide the gap in this specific workforce. This coming year will be a continued focus on increasing the effectiveness of on-boarding students as well as assisting them in completing their programs and getting them transferred or placed into the job market.

CERRO COSO COMMUNITY COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	43.06	43.79			4,053,537	4,270,903	5.36%							4,270,903
1101	Acad. - Reg Schedule													
1108	Acad. Emp. Non-Inst., Non-Adm.													
1110	Instructional - Salary Reserve													
1118	Acad. Emp Admin.													
	Non-Instructional - Salary Reserve													
	43.06	43.79			4,053,537	4,270,903	5.36%							4,270,903
12	REGULAR NON-TEACHING													
1214	6.58	8.69	0.34	2.65	826,062	1,140,723	38.09%				36,640	268,017	631.49%	1,408,740
1231	4.03	3.63	2.17	2.19	346,792	323,949	-6.59%				184,109	178,026	-3.30%	501,975
1241	1.13	1.51	0.39	0.20	94,471	131,224	38.90%				32,683	17,322	-47.00%	148,547
1251	2.45	2.62	0.20	0.34	218,858	248,720	13.64%				14,672	31,279	113.20%	279,999
1252	4.22	4.20			402,672	424,050	5.31%							424,050
	18.41	20.65	3.10	5.38	1,888,855	2,268,666	20.11%				268,103	494,644	84.50%	2,763,311
	61.47	64.44	3.10	5.38	5,942,392	6,539,569	10.05%				268,103	494,644	84.50%	7,034,213
13	INSTRUCTIONAL SALARIES - NON-REG													
1310	47.42	42.66			1,493,834	1,343,834	-10.04%							1,343,834
1311	Adjunct Acad. Emp - Non-Cont.													
1320	12.70	15.87			400,000	500,000	25.00%							500,000
1330	11.11	12.70			350,000	400,000	14.29%							400,000
1340	1.22	1.90			38,560	59,960	55.50%					55,000		114,960
1350	Acad. Emp - Non-Cont Substitute													
	72.46	73.14			2,282,394	2,303,794	0.94%					55,000		2,358,794
14	OTHER NON-TEACHING													
1410	Educational Administrators - Non-Cont.													
1419	Acad. Emp - Non-Inst. Non Cont.													
1999	Certificated Salary Abatement													
					93,377	46,817	-49.86%				256,900	425,720	65.71%	472,537
					93,377	46,817	-49.86%				256,900	425,720	65.71%	472,537
	72.46	73.14			2,375,770	2,350,610	-1.06%				256,900	480,720	87.12%	2,831,331
	133.93	137.58	3.10	5.38	8,318,162	8,890,179	6.88%				525,003	975,365	85.78%	9,865,544
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	7.93	7.04	0.32	0.29	648,957	696,931	7.39%	12,661	15,252	20.47%	19,241	20,038	4.14%	732,221
2190	1.00	1.00			60,879	71,415	17.31%							71,415
2191	41.12	43.06	13.26	16.07	1,951,065	2,093,259	7.29%				569,348	738,108	29.64%	2,831,367
2199	Classified Salary Abatement													
	50.05	51.10	13.58	16.36	2,660,900	2,861,604	7.54%	12,661	15,252	20.47%	588,589	758,146	28.81%	3,635,002
22	CLASSIFIED SERVICE, INST. AID													
2211	Inst. Aide Ft Direct Inst.													
2291	2.41	2.41			107,913	115,079	6.64%							115,079
2292	Inst. Aide FT, Oth-In-Direct Inst.													
	Limited Benefit Employee													
	2.41	2.41			107,913	115,079	6.64%							115,079

CERRO COSO COMMUNITY COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	% Change	CE	CE	% Change	Restricted	Restricted	% Change	Total 2016-17
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted					
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17					
Total 2100 & 2200	52.46	53.51	13.58	16.36	2,768,813	2,976,682	7.51%	12,661	15,252	20.47%	588,589	758,146	28.81%	3,750,081
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt						31,200								31,200
2391 Substitutes--Short Term														
2392 Non-Inst. Students					31,534	10,500	-66.70%				93,900	124,053	32.11%	134,553
2393 Clss Non-Inst. Overtime														
2394 Non-Admin., Non-Inst. Prof Expt						4,000								4,000
2399 Clss Oth - Temp					5,200	5,200						14,000		19,200
Subtotal 2300					36,734	50,900	38.56%				93,900	138,053	47.02%	188,953
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					30,084	44,129	46.69%				28,455	9,219	-67.60%	53,348
2412 Direct Inst. Prof Expt					150,000	120,000	-20.00%	8,400	9,750	16.07%				129,750
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								28,150
2499 Oth Indr Inst Temp					1,060	1,000	-5.66%							1,000
2900 Classified Abatement														
2999 Salary Budget Control	3.51		3.22		4,170	-148,332	-3657.42%	15,566		-100.00%	259,625		-100.00%	-148,332
Subtotal 2400	3.51		3.22		185,314	44,947	-75.75%	23,966	9,750	-59.32%	288,080	9,219	-96.80%	63,917
Total 2300 & 2400	3.51		3.22		222,048	95,847	-56.83%	23,966	9,750	-59.32%	381,980	147,272	-61.45%	252,869
TOTAL 2000	55.97	53.51	16.80	16.36	2,990,861	3,072,530	2.73%	36,627	25,002	-31.74%	970,568	905,418	-6.71%	4,002,950
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					724,074	886,451	22.43%				24,836	35,429	42.65%	921,880
3120 STRS - Class Mgt Non Educ Admin					9,754	14,756					706	602	-14.73%	15,358
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					79,412	131,343	65.40%				3,931	22,717	477.81%	154,060
3131 STRS - Oth Acad Emp Non-Instrl					10,019	5,890	-41.22%				27,565	53,556	94.29%	59,445
3210 PERS - Acad. Instructors & Inst Aides					12,155	11,442	-5.86%							11,442
3220 PERS - Class Mgt Non Educ Admin					66,113	80,499	21.76%	1,500	2,118	41.19%	1,500	2,118	41.19%	84,736
3221 PERS - Classified Employee					222,468	280,697	26.17%				61,964	95,824	54.65%	376,521
3222 PERS - Conf Empl - Non- Mgt					7,212	9,918	37.52%							9,918
3240 PERS - Educational Administrator					10,185	13,424	31.80%					12,144		25,568
3310 OASDHI - Acad Instruct & Instr Aides					117,398	120,236	2.42%	122	141	16.08%	3,356	4,084	21.67%	124,461
3320 OASDHI - Cls Mgt Non-Ed Admin					44,009	46,043	4.62%	969	1,167	20.47%	1,064	1,236	16.19%	48,446
3321 OASDHI - Clss Emp					144,792	156,316	7.96%				40,684	53,650	31.87%	209,966
3322 OASDHI - Conf. Emp - Non Mgt					4,657	5,463	17.31%							5,463
3330 Medicare														
3340 OASDHI - Educational Administrators					17,308	22,533	30.19%				531	9,308	1651.90%	31,841
3341 OASDHI - Oth Acad Emp Non-Instrl					1,354	679	-49.86%				3,725	6,173	65.71%	6,852
3410 H&W Acad. Instructors & Aides					805,891	835,058	3.62%				36,981	40,064	8.34%	875,122
3410RC OPEB ARC--Acad Inst&Instl Aides					50,636	53,438	5.53%				2,268	2,221	-2.09%	55,659
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					114,040	103,678	-9.09%	3,706	3,724	0.47%	4,707	4,307	-8.49%	111,709
3420RC OPEB ARC--Clss Mgt(Non-EducAdmin)					6,360	6,830	7.39%	124	149		189	196	4.14%	7,176
3421 H&W Classified Employees					581,577	594,455	2.21%				171,226	220,588	28.83%	815,043
3421RC OPEB ARC--Clss Emp					18,252	18,826	3.14%				4,835	6,708	38.72%	25,534
3422 H&W Conf. Emp - Non Mgt					14,825	14,895	0.47%							14,895
3422RC OPEB ARC--Conf Emp Non Mgt					597	700	17.31%							700
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					98,733	124,436	26.03%				5,040	39,403	681.75%	163,840
3440RC OPEB ARC--EducAdmin-Cont					8,095	11,179					359	2,627		

CERRO COSO COMMUNITY COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
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)				3,829	3,970	3.68%		5	16.19%	116	141	21.65%	4,116
3520	SUI-Clss Mgt Non-Educ. Admin.				324	348	7.39%	4	6	20.38%	10	10	4.16%	366
3521	SUI - Clss Emp				978	1,069	9.30%		8		285	375	31.64%	1,444
3522	SUI - Conf Emp - Non Mgt				30	36	17.31%							36
3540	SUI - Educational Administrators				413	570	38.09%				18	134	631.55%	704
3541	SUI - Oth Acad Emp - Non Instl				47	23	-49.86%				128	213	65.71%	236
3610	WC - Acad Inst & Instl Aides (Dir)				103,605	114,506	10.52%	113	140	23.39%	3,506	4,171	18.96%	118,817
3620	WC - Clss Mgt Non-Educational Adm.				8,754	9,995	14.18%	171	219	28.26%	259	287	10.83%	10,502
3621	WC - Clss Emp				26,815	30,817	14.92%				8,070	11,565	43.30%	42,382
3622	Conf Emp - Non Mgt				821	1,024	24.71%							1,024
3640	WC - Educational Administrators				11,144	16,360	46.81%				494	3,844	677.67%	20,204
3641	WC-Oth Acad Emp - Non Instructional				1,260	671	-46.70%				3,466	6,106	76.18%	6,777
3710	DefBen-Acad Inst & Instl Aides (Dir)				26,530	36,430	37.32%	269	429	59.60%				36,859
3720	DefBen-Clss Mgt - Non-Educ Admin													
3721	DefBen - Clss Emp				2,509	5,151	105.27%				1,482	2,632	77.57%	7,783
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				13,242	20,519	54.96%				602	980	62.94%	21,500
3920	OTHBEN-Clss Mgt (Non-Educ Admin				1,738	2,421	39.30%	46	83	82.03%	62	97	57.48%	2,601
3921	Otr Benf.- Clss Employee				6,650	10,426	56.77%				1,775	3,697	108.33%	14,123
3922	OTHBEN - Conf Emp - Non Mgt				219	359	63.83%							359
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				1,582	3,263	106.17%				81	950	1075.85%	4,212
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense													
	TOTAL 3000				3,380,409	3,807,146	12.62%	7,030	8,183	16.40%	415,823	648,156	55.87%	4,463,485
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdicles				2,630	2,100	-20.15%				8,167	36,768	350.22%	38,868
	Subtotal 4200				2,630	2,100	-20.15%				8,167	36,768	350.22%	38,868
43	SUPPLIES													
4310	Instr Supplies & Materials				105,325	103,900	-1.35%	7,500	4,000	-46.67%	42,000	122,758	192.28%	230,658
4312	Computer Software less than \$200										6,000		-100.00%	16,800
4313	Non-Instr Supplies & Materials				115,700	80,325	-30.57%	1,000	800	-20.00%	149,698	119,217	-20.36%	200,342
4314	Paper				17,500	16,800	-4.00%							16,800
4315	Maint & Repairs Supplies				82,300	71,700	-12.88%							71,700
4320	Vehicle Supplies - Parts				10,400	10,400								10,400
4321	Fuel - Lubricants				11,700	10,650	-8.97%							10,650
4391	Small Equip (Less than \$200)													
	Subtotal 4300				342,925	293,775	-14.33%	8,500	4,800	-43.53%	197,698	241,975	22.40%	540,550
44	FOOD													
4400	Food - Non Travel, Non Cafeteria													
	Subtotal 4400													

CERRO COSO COMMUNITY COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
5608 Operating Leases/Contracts (cars, copiers etc.)					3,400	3,400								3,400
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					50,852	65,141	28.10%	2,000		-100.00%	100,769	292,024	189.79%	357,165
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					3,000	1,800	-40.00%				25,000	25,000		26,800
5683 Building Maintenance					113,158	87,650	-22.54%							87,650
5684 Vehicle Repairs & Maintenance					10,000	10,000					3,000		-100.00%	10,000
5685 Computer Hardware Maint Agreements														
5686 Oth Equipment Maint Agreements					37,816	38,175	0.95%				1,158	36,421	3045.15%	74,596
5690 Other Maintenance/Repairs					10,600	4,000	-62.26%							4,000
5691 Other Maintenance Contracts					10,000	8,500	-15.00%							8,500
Subtotal 5600					349,326	353,184	1.10%	2,000		-100.00%	131,027	359,144	174.10%	712,328
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense														
5790 Other Professional Fees														
Subtotal 5700														
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					7,425	7,975	7.41%				1,500		-100.00%	7,975
5813 Physical Examinations/Tests					3,000	2,750	-8.33%							2,750
5820 Postage/Express Overnight Svcs					24,080	20,850	-13.41%				1,500	16,000	966.67%	36,850
5830 Bank Charges											2,000	2,000		2,000
5831 Credit Card Expenses												250		250
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					34,000	38,400	12.94%	1,700	5,250	208.82%	9,000	8,126	-9.71%	51,776
5861 Printing/Duplicating Services					7,000	6,000	-14.29%	1,200	2,600	116.67%	5,500	13,000	136.36%	21,600
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					7,150	8,690	21.54%				5,000	2,000	-60.00%	10,690
5881 Sales Tax Expense														
5890 Other Services & Expenses					13,500	23,260	72.30%	75,057	965	-98.71%	44,689	32,050	-28.28%	56,275
5899 Contingencies Account - Budget Only											453,233	710,386	56.74%	710,386
5899a Unallocated Deductions/Additions														
Subtotal 5800					96,255	108,025	12.23%	77,957	8,815	-88.69%	522,423	783,812	50.03%	900,653
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement												855		855
5912 Transfer Out - Indr Cost (Expense)												855		855
Subtotal 5900												855		855
TOTAL 5000					1,700,174	1,846,815	8.63%	101,157	38,015	-62.42%	859,002	1,421,184	65.45%	3,306,013
TOTAL 1000 - 5000					16,735,161	17,912,545	7.04%	153,313	76,000	-50.43%	2,976,261	4,228,865	42.09%	22,217,410

CERRO COSO COMMUNITY COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction					271,892		-100.00%							
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					5,000		-100.00%							
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					276,892		-100.00%							
63 BOOKS - LIBRARY														
6310 Library Books					19,000	14,000	-26.32%				40,000			54,000
6311 Magazines & Periodicals					38,000	39,900	5.00%							39,900
Subtotal 6300					57,000	53,900	-5.44%				40,000			93,900
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					59,460	106,386	78.92%			11,596	169,346	1360.40%		275,732
6412FA Computer/Tech Equipment					8,882	8,300	-6.55%			58,248	90,000	54.51%		98,300
6413 Autos & Buses					61,479		-100.00%							
6414 Furniture					1,400		-100.00%							
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					32,888	4,300	-86.93%			34,015	45,930	35.03%		50,230
6419FA Other Equipment					38,400		-100.00%			60,000	86,930	44.88%		86,930
Subtotal 6410					202,509	118,986	-41.24%			163,858	392,206	139.36%		511,192
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					202,509	118,986	-41.24%			163,858	392,206	139.36%		511,192
6900 Capital Outlay Abatement														
TOTAL 6000					536,401	172,886	-67.77%			163,858	432,206	163.77%		605,092
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														

CERRO COSO COMMUNITY COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,360,488	3,399,812	1.17%							3,399,812
7205 Intrafund Transfers In														
Subtotal 7200					3,360,488	3,399,812	1.17%							3,399,812
73 TRANSFERS														
7312 Interfund - Out														
7410 Other Transfers														
Subtotal 7300 & 7400														
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											134,025	179,000	33.56%	179,000
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											134,025	179,000	33.56%	179,000
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											185,272	250,647	35.29%	250,647
Subtotal 7600											185,272	250,647	35.29%	250,647
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)											59,561	58,650	-1.53%	58,650
7910 Minor Emergencies (Colleges/District Office)					4,879,296	3,938,584	-19.28%	64,627		-100.00%				3,938,584
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					4,879,296	3,938,584	-19.28%	64,627		-100.00%	59,561	58,650	-1.53%	3,997,234
TOTAL 7000					8,239,784	7,338,396	-10.94%	64,627		-100.00%	378,858	488,297	28.89%	7,826,692
TOTAL EXPENDITURES, OTHER OUTGO					25,511,346	25,423,827	-0.34%	217,940	76,000	-65.13%	3,518,977	5,149,367	46.33%	30,649,194
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	189.90	191.09	19.90	21.74	25,511,346	25,423,827	-0.34%	217,940	76,000	-65.13%	3,518,977	5,149,367	46.33%	30,649,194

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 increased 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 exploring course offerings through Community Service or Contract Education and pursuing grant opportunities. The College offers summer enrichment courses 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 school 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 increase in Adult Education (AB 86) and Basic Skills funding initiatives are assisting Porterville College in fostering pathways 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
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2015-16	GU001 Adopted Budget 2016-17	%	CE Adopted Budget 2015-16	CE Adopted Budget 2016-17	%	Restricted Adopted Budget 2015-16	Restricted Adopted Budget 2016-17	%	Total 2016-17			
	Unrst	Unrst	Rest	Rest											Change	Change	Change
	2016	2017	2016	2017													
EXPENDITURES AND TRANSFERS																	
11	CERTIFICATED SALARIES																
110	REGULAR TEACHING																
1100	47.34	51.15			4,341,329	4,682,587	7.86%					173,128		4,855,715			
1101																	
1108																	
1110																	
1118																	
	47.34	51.15			4,341,329	4,682,587	7.86%					173,128		4,855,715			
12	REGULAR NON-TEACHING																
1214	6.28	6.80	0.22		765,572	987,767	29.02%				21,864	22,845	4.49%	1,010,612			
1231	2.95	3.00	4.00		307,226	434,485	41.42%				382,266	366,826	-4.04%	801,312			
1241	1.00	1.00			108,877	113,641	4.38%							113,641			
1251	1.80	1.47	2.30		177,494	158,357	-10.78%				207,927	70,137	-66.27%	228,495			
1252	2.60	2.95			299,820	311,893	4.03%										
	14.63	15.22	6.52		1,658,989	2,006,143	20.93%				612,057	459,809	-24.87%	2,465,952			
	61.97	66.37	6.52		6,000,318	6,688,730	11.47%				612,057	632,937	3.41%	7,321,667			
13	INSTRUCTIONAL SALARIES - NON-REG																
1310	40.22	32.92		2.17	1,267,075	1,037,075	-18.15%					68,400		1,105,475			
1311	0.09	1.23			2,870	38,870	1254.36%							38,870			
1320	7.62	7.62			240,000	240,000								240,000			
1330	10.86	10.86			342,000	342,000								342,000			
1340	1.96	1.96	0.53		61,600	61,720	0.19%				16,822	26,925	60.06%	88,645			
1350																	
	60.75	54.59	0.53	2.17	1,913,545	1,719,665	-10.13%				16,822	95,325	466.68%	1,814,990			
14	OTHER NON-TEACHING																
1410	Educational Administrators - Non-Cont.																
1419	Acad. Emp - Non-Inst. Non Cont.																
1999	Certificated Salary Abatement																
					77,540	77,540					154,500	298,385	93.13%	375,925			
					77,540	77,540					154,500	298,385	93.13%	375,925			
	60.75	54.59	0.53	2.17	1,991,085	1,797,205	-9.74%				171,322	393,710	129.81%	2,190,915			
	122.72	120.96	7.05	2.17	7,991,403	8,485,935	6.19%				783,379	1,026,647	31.05%	9,512,582			
20	CLASSIFIED SALARIES																
21	CLASSIFIED SERVICE, NON-INST.																
2110	Board of Trustees																
2110	4.35	4.83	0.65		399,453	533,523	33.56%				43,976	379,217	762.32%	912,740			
2190	1.00	1.00			74,556	78,828	5.73%							78,828			
2191	34.58	35.68	15.17		1,795,450	1,833,199	2.10%				864,406	945,295	9.36%	2,778,494			
2199					-51,065	-51,065								-51,065			
	39.93	41.51	15.82		2,218,395	2,394,485	7.94%				908,383	1,324,512	45.81%	3,718,997			
22	CLASSIFIED SERVICE, INST. AID																
2211	3.40	3.17	0.20		192,827	189,710	-1.62%				12,505		-100.00%	189,710			
2291																	
2292																	

PORTERVILLE COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
Subtotal 2200	3.40	3.17	0.20		192,827	189,710	-1.62%				12,509		-100.00%	189,710
Total 2100 & 2200	43.33	44.68	16.02		2,411,222	2,584,196	7.17%				920,888	1,324,512	43.83%	3,908,707
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.32	1.32	16.45		22,000	22,000					273,651	317,370	15.98%	339,370
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											12,500	49,486	295.88%	49,486
Subtotal 2300	1.32	1.32	16.45		34,000	34,000					314,276	394,980	25.68%	428,980
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	1.80	4.51	5.77		30,000	75,000	150.00%				96,020	81,510	-15.11%	156,510
2412 Direct Inst. Prof Expt					75,700	75,700					320,670	226,960	-29.22%	302,860
2419 Inst Aide - Temp Direct Inst.					2,000	2,000						16,000		18,000
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					22,692	21,051	-7.23%				128,290	70,683	-44.90%	91,734
Subtotal 2400	1.80	4.51	5.77		130,392	173,751	33.25%				544,980	395,153	-27.49%	568,904
Total 2300 & 2400	3.13	5.83	22.22		164,392	207,751	26.38%				859,256	790,133	-8.04%	997,884
TOTAL 2000	46.46	50.51	38.24		2,575,814	2,791,946	8.40%				1,780,144	2,114,645	18.79%	4,906,591
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					720,326	917,939	27.43%				60,014	81,350	35.55%	999,289
3120 STRS - Class Mgt Non Educ Admin														
3121 STRS - Class Emp														
3130 STRS - Ed. Administrators - Cont.					74,708	123,932	65.89%				2,346	2,874	22.50%	126,806
3131 STRS - Oth Acad Emp Non-Instri											15,693	24,344	55.13%	24,344
3210 PERS - Acad. Instructors & Inst Aides					6,073	16,769	176.14%							16,769
3220 PERS - Class Mgt Non Educ Admin					53,940	74,096	37.37%				16,549	52,156	215.16%	126,252
3221 PERS - Classified Employee					218,404	252,790	15.74%				90,401	127,214	40.72%	380,004
3222 PERS - Conf Empl - Non- Mgt					9,394	10,948	16.54%							10,948
3240 PERS - Educational Administrator					12,429	5,245	-57.80%				6,863	9,741	41.94%	14,986
3310 OASDHI - Acad Instruct & Instr Aides					109,129	119,947	9.91%				17,046	18,990	11.40%	138,937
3320 OASDHI - Cls Mgt Non-Ed Admin					32,750	40,814	24.63%				10,048	29,010	188.72%	69,825
3321 OASDHI - Clss Emp					138,655	144,845	4.46%				55,659	72,589	30.42%	217,434
3322 OASDHI - Conf. Emp - Non Mgt					5,704	6,030	5.73%							6,030
3330 Medicare														
3340 OASDHI - Educational Administrators					17,642	17,174	-2.65%				4,484	5,697	27.06%	22,871
3341 OASDHI - Oth Acad Emp Non-Instri											2,634	8,761	232.67%	8,761
3410 H&W Acad. Instructors & Aides					837,625	909,241	8.55%				82,499	100,182	21.43%	1,009,423
3410RC OPEB ARC--Acad Inst&Instl Aides					51,478	56,092					5,250	5,292		
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					79,313	79,686	0.47%				31,873	68,068	113.56%	147,754
3420RC OPEB ARC--Clss Mgt(Non-EducAdmin)					4,195	5,229					1,287	3,716		
3421 H&W Classified Employees					547,035	549,608	0.47%				196,429	263,186	33.99%	812,794
3421RC OPEB ARC--Clss Emp					16,776	17,614					6,485	8,422		
3422 H&W Conf. Emp - Non Mgt					14,825	14,895	0.47%							14,895
3422RC OPEB ARC--Conf Emp Non Mgt					731	773								
3423 H&W - Clss Mgt - Retired														

PORTERVILLE COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
3424	H&W - Ciss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				98,288	106,496	8.35%				12,898	12,660	-1.84%	119,156
3440RC	OPEB ARC-EducAdmin-Cont				7,790	10,025					748	911		
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)				3,645	3,850	5.64%				494	477	-3.45%	4,327
3520	SUI-Ciss Mgt Non-Educ. Adm.				214	267	24.61%				66	190	188.67%	456
3521	SUI - Ciss Emp				964	1,000	3.73%				414	517	24.71%	1,516
3522	SUI - Conf Emp - Non Mgt				37	39	5.71%							39
3540	SUI - Educational Administrators				397	511	28.69%				38	46	21.77%	558
3541	SUI - Oth Acad Emp - Non Instl										255	253	-0.67%	253
3610	WC - Acad Inst & Instl Aides (Dir)				101,284	110,383	8.98%				12,930	13,441	3.95%	123,824
3620	WC - Ciss Mgt Non-Educational Adm.				5,951	7,652	28.59%				1,826	5,439	197.90%	13,091
3621	WC - Ciss Emp				27,680	30,185	9.05%				14,878	26,761	79.87%	56,946
3622	Conf Emp - Non Mgt				1,036	1,131	9.09%							1,131
3640	WC - Educational Administrators				11,049	14,671	32.78%				1,061	1,334	25.69%	16,004
3641	WC-Oth Acad Emp - Non Instructional										1,791	4,183	133.50%	4,183
3710	DefBen-Acad Inst & Instl Aides (Dir)				31,268	32,683	4.53%				9,806	9,691	-1.17%	42,374
3720	DefBen-Ciss Mgt - Non-Educ Adm													
3721	DefBen - Ciss Emp				12,630	13,447	6.47%				493	692	40.25%	14,139
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl										150	2,698	1698.91%	2,698
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				13,562	21,614	59.37%				1,368	2,257	64.99%	23,871
3920	OTHBEN-Ciss Mgt (Non-Educ Adm)				1,125	1,746	55.28%				452	1,641	263.41%	3,388
3921	Otr Benf.- Ciss Employee				6,009	9,497	58.04%				2,011	4,637	130.56%	14,134
3922	OTHBEN - Conf Emp - Non Mgt				238	359	51.11%							359
3929	Classified Benefit Abatement					-27,383								-27,383
3940	Otr Benf.- Educational Administrators				1,575	2,439	54.80%				207	305	47.63%	2,744
3941	OTHBEN - Oth Acad Emp (Noninstr)													
3999	Benefit Suspense					17						818		835
TOTAL 3000					3,275,874	3,704,293	13.08%				667,446	970,544	45.41%	4,674,836
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdics				100	100					20,993	19,493	-7.15%	19,593
	Subtotal 4200				100	100					20,993	19,493	-7.15%	19,593
43	SUPPLIES													
4310	Instr Supplies & Materials				96,360	108,755	12.86%				70,951	129,868	83.04%	238,623
4312	Computer Software less than \$200				1,000	1,000								1,000
4313	Non-Instr Supplies & Materials				168,940	165,105	-2.27%				115,180	161,855	40.52%	326,961
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				304,896	313,457	2.81%				196,131	301,723	53.84%	615,180

PORTERVILLE COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2015-16	GU001 Adopted Budget 2016-17	%	CE Adopted Budget 2015-16	CE Adopted Budget 2016-17	%	Restricted Adopted Budget 2015-16	Restricted Adopted Budget 2016-17	%	Total 2016-17
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				500	500						1,500		2,000
	Subtotal 4400				500	500						1,500		2,000
45	GET Bus Pass													
4531	Subtotal 4500													
	TOTAL 4000				305,496	314,057	2.80%				217,124	322,716	48.63%	636,773
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				11,655	13,850	18.83%							13,850
5108	Temp Employment Agency Services													
5109	Child Care Services													
5118	Cont Security Services				13,050	41,854	220.72%			500	29,304	5760.84%		71,158
5119	Oth Non-Inst. Consulting Services				6,900	91,900	1231.88%			36,000	39,500	9.72%		131,400
5150	Contract Instruction													
5151	Guest Lecturers/Performers				400	400				12,000	10,000	-16.67%		10,400
5152	Music Drama Programs													
5159	Oth Instructional Consulting Services													
	Subtotal 5100				32,005	148,004	362.44%			12,315	61,415	398.70%		61,415
										60,815	140,219	130.57%		288,223
52	TRAVEL													
5209	Non-Employee Travel				5,250	5,250								5,250
5212	Student Travel				75,260	81,450	8.22%			2,000	9,000	350.00%		90,450
5220DT	Employee Travel													
5220	Employee Travel				67,267	81,521	21.19%			127,178	241,286	89.72%		322,807
5230	Food/Meetings				8,182	8,207	0.31%			34,137	26,442	-22.54%		34,649
	Subtotal 5200				155,960	176,428	13.12%			163,315	276,728	69.44%		453,156
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				34,660	37,556	8.36%			1,013	3,463	241.86%		41,019
5310	Consortium Dues/Memberships													
	Subtotal 5300				34,660	37,556	8.36%			1,013	3,463	241.86%		41,019
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins													
5406	Student Insurance													
5407	Insurance Deductibles													
	Subtotal 5400													
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				21,000	21,000				1,000	1,000			22,000
5505	Miscellaneous													
5520	Natural Gas/ LPG				52,000	52,000								52,000
5530	Light - Electricity				368,000	165,000	-55.16%							165,000
5540	Water - Sanitation				55,000	55,000								55,000
5550	Disposal Services				18,000	18,000								21,341
5560	Hazardous Waste Disposal				5,150	5,960	15.73%			3,341	3,341			5,960
5570	Pest Control Services				3,420	4,050	18.42%							4,050
5581	Telephone Services				12,500	12,500								12,500
5583	Data Communication Services													
5590	Other Utilities				291	291								291
	Subtotal 5500				535,361	333,801	-37.65%			4,341	4,341			338,143

PORTERVILLE COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
56	RENTS - LEASES - REPAIRS													
5602					11,125	13,850	24.49%				280	480	71.43%	14,330
5603						554					600		-100.00%	554
5604														
5608					12,075	14,675	21.53%							14,675
5610														
5620														
5630														
5650					121,371	121,085	-0.24%				148,922	197,408	32.56%	318,492
5651														
5661														
5662														
5672														
5681					48,000	48,000					5,000	5,000		53,000
5683					38,825	58,825	51.51%							58,825
5684					11,300	11,300								11,300
5685					30,000	30,000								30,000
5686					16,000	16,000								16,000
5690					45,078	58,217	29.15%				12,045	12,038	-0.06%	70,254
5691					22,000	22,000								22,000
					355,773	394,505	10.89%				166,847	214,925	28.82%	609,431
57	LEGAL/AUDIT/ELECTION													
5700											29,500	12,500		12,500
5720														
5731														
5732														
5733														
5740														
5790											29,500	12,500		12,500
											29,500	12,500	-57.63%	12,500
58	OTHER SERVICES & EXPENSES													
5810						49								49
5813														
5820					6,490	7,790	20.03%				1,225	7,854	541.16%	15,644
5830											2,700	2,700		2,700
5831														
5832														
5835														
5838														
5840														
5860					21,250	24,250	14.12%				26,153	101,147	286.76%	125,397
5861					3,500	4,500	28.57%				13,748	16,028	16.58%	20,528
5870														
5880					1,267	1,277	0.79%				12,170	12,170	0.00%	13,447
5881														
5890					11,472	13,369	16.53%				22,600	19,848	-12.18%	33,217
5899											406,968	691,234	69.85%	691,234
5899a														
					43,979	51,235	16.50%				485,564	850,981	75.26%	902,216
59	INDIRECT COSTS													
5911											7,423	21,734	192.80%	21,734
5912														

PORTERVILLE COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
Subtotal 5900											7,423	21,734	192.80%	21,734
TOTAL 5000					1,157,739	1,141,530	-1.40%				918,818	1,524,892	65.96%	2,666,422
TOTAL 1000 - 5000					15,308,125	16,437,761	7.39%				4,366,910	5,959,443	36.47%	22,397,204
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					300,000		-100.00%							
Subtotal 6100					300,000		-100.00%							
62 BUILDINGS														
6210 Buildings Construction					150,839		-100.00%							
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					151,989	1,150	-99.24%							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					71,250	69,220	-2.85%				58,609	150,640	157.02%	219,860
6412FA Computer/Tech Equipment					22,256	22,256					35,251	122,000	246.09%	144,256
6413 Autos & Buses					80,000		-100.00%							
6414 Furniture					2,400	6,900	187.50%				4,100	13,356	225.76%	20,256
6414FA Other Equipment						50,000								50,000
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					9,135	11,274	23.41%				24,235	52,941	118.45%	64,214
6419FA Other Equipment					21,000	21,000						10,216		31,216
Subtotal 6410					206,041	180,650	-12.32%				122,195	349,152	185.73%	529,802
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					206,041	180,650	-12.32%				122,195	349,152	185.73%	529,802
6900 Capital Outlay Abatement						-50,000								-50,000
TOTAL 6000					683,730	157,500	-76.96%				122,195	349,152	185.73%	506,652

PORTERVILLE COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					200,000	157,895	-21.05%							157,895
7111 Debt Interest & Other Charges														
Subtotal 7100					200,000	157,895	-21.05%							157,895
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,588,983	3,628,546	1.10%							3,628,546
7205 Intrafund Transfers In														
Subtotal 7200					3,588,983	3,628,546	1.10%							3,628,546
73 TRANSFERS														
7312 Interfund - Out					345,811	120,811	-65.06%							120,811
7410 Other Transfers														
Subtotal 7300 & 7400					345,811	120,811	-65.06%							120,811
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											226,243	332,906	47.15%	332,906
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											226,243	332,906	47.15%	332,906
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					6,009,446	5,878,714	-2.18%	60,664		-100.00%				5,878,714
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					6,009,446	5,878,714	-2.18%	60,664		-100.00%				5,878,714
TOTAL 7000					10,144,241	9,785,966	-3.53%	60,664		-100.00%	226,243	332,906	47.15%	10,118,872
TOTAL EXPENDITURES, OTHER OUTGO					26,134,095	26,381,227	0.95%	60,664		-100.00%	4,715,348	6,641,501	40.85%	33,022,728
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	169.17	171.47	45.29	2.17	26,134,095	26,381,227	0.95%	60,664		-100.00%	4,715,348	6,641,501	40.85%	33,022,728

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; coordinates risk management functions, 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, coordination of external audits, investment and cash flow management and reporting, purchasing compliance and bids, financial regulatory reporting, processing of non-payroll warrants, 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 40,000 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 2016-17:

Implement improved contract management technology

Continue district-wide organizational and staff development

- Expand resources in Educational Services to address new systems implementation and compliance
- Expand Business Services resources to conduct student financial aid processing of pay warrants and tax forms
- Implement enhanced instructional support systems including Canvas and eluman software systems
- Enhance Information Technology
 - Increase network security
 - Complete implementation of facilities reporting tools
 - Improve project management capabilities
 - Reorganize to advance ERP management and customer support

	A	B	C	D	E	F	G	H
1	KCCD Summary Changes							
2	District Operations -- GU001 Budget							
3								
4	2016-17 Tentative GU001 Budget	\$ 25,051,156.00						
5								
6	Budget Changes							
7	IT -- Carryover Projects	119,974.00						
8	IT -- Budget Error Data Defense Maintenance	77,644.00						
9	Various Labor Position Budget Corrections	20,873.00						
10	Net Change	218,491.00						
11								
12	2016-17 Adopted GU001 Budget	\$ 25,269,647.00						
13								
21								
22	IT Adjustment Detail							
23	SIG DegreeWorks Servcies	\$ 12,240.00	Carryover Project					
24	Degree Works Components	\$ 15,512.00	Carryover Project					
25	Banner Data Defense	\$ 8,395.00	Carryover Project					
26	Banner Data Defense (BDD) Maintenance	\$ 77,644.00	Budget Error -- Maintenance Costs omitted from Tentative Budget					
27	Sharepoint Services	\$ 19,593.00	Carryover Project					
28	PC SAN install	\$ 11,200.00	Carryover Project					
29	Phone Paging Work	\$ 24,250.00	Carryover Project					
30	Network Equipment	\$ 5,416.00	Carryover Project					
31	Video Conf install and maint	\$ 12,495.00	Carryover Project					
32	EMS	\$ 10,873.00	Carryover Project					
33	Total Adjustment	\$ 197,618.00						
34								
35								
36	Labor Budget Adjustments							
37	Correction for CCA Release Time for Negotiations	\$ 16,905.63						
38	Correction to H&W Benefits	\$ 14,894.72						
39	Various Other corrections	\$ (10,927.35)						
40		\$ 20,873.00						

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2015-16	GU001 Adopted Budget 2016-17	%	CE Adopted Budget 2015-16	CE Adopted Budget 2016-17	%	Restricted Adopted Budget 2015-16	Restricted Adopted Budget 2016-17	%	Total 2016-17
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule														
1101 Acad. Emp. Non-Inst., Non-Adm.	0.82													
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	0.82													
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	3.60	2.00	1.40	3.00	728,796	501,970	-31.12%				152,412	291,447	91.22%	793,417
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.		0.72			51,447	91,407	77.67%							91,407
1252 Acad Emp Dept Chair														
Subtotal 1200	3.60	2.72	1.40	3.00	780,243	593,377	-23.95%				152,412	291,447	91.22%	884,824
Total 1100 & 1200	4.42	2.72	1.40	3.00	780,243	593,377	-23.95%				152,412	291,447	91.22%	884,824
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	5,300								5,300
1999 Certificated Salary Abatement														
Subtotal 1400		0.17			5,300	5,300								5,300
Total 1300 & 1400		0.17			5,300	5,300								5,300
TOTAL 1000	4.42	2.89	1.40	3.00	785,543	598,677	-23.79%				152,412	291,447	91.22%	890,124
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	25.50	29.50	1.00	4.00	2,710,818	3,469,631	27.99%	25,321	117,944	365.79%	97,482	449,545	361.16%	4,037,120
2190 Confidential Employee - Non Mgt	7.00	7.00			474,992	542,946	14.31%							542,946
2191 Clls Non-Inst. Emp Reg Salary Sched	62.00	58.74	1.75	3.44	3,810,402	3,968,249	4.14%	85,560	89,376	4.46%	97,609	182,298	86.76%	4,239,923

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
	2199	Classified Salary Abatement												
	94.50	95.24	2.75	7.44	6,996,213	7,980,826	14.07%	110,881	207,320	86.98%	195,091	631,844	223.87%	8,819,989
	Subtotal 2100													
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													
	94.50	95.24	2.75	7.44	6,996,213	7,980,826	14.07%	110,881	207,320	86.98%	195,091	631,844	223.87%	8,819,989
23	NON-INSTRUCTIONAL													
2310	Non-Mgt. - Temp													
2311	Admin., Non-Inst Prof Expt													
2391	Substitutes--Short Term													
2392	Non-Inst. Students													
					27,419	27,419			10,000			4,680		42,099
2393	Class Non-Instr. Overtime													
					13,000	13,000								13,000
2394	Non-Admin., Non-Inst. Prof Expt													
2399	Class Oth - Temp													
			1.00		18,980	11,300	-40.46%	340,000	320,000	-5.88%	14,000	41,000	192.86%	372,300
				1.00	47,966	10,487	-78.14%					58,151		68,638
	Subtotal 2300													
					107,365	62,206	-42.06%	340,000	330,000	-2.94%	14,000	103,831	641.65%	496,037
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 Instr Inst.													
2493	Inst Aide Overtime Temp													
2494	Inst Sign Language Intrap Temp													
2495	Inst Oth Instr Prof Expt													
2499	Oth Instr Inst Temp													
2900	Classified Abatement													
2999	Salary Budget Control													
											176,120		-100.00%	
	Subtotal 2400													
											176,120		-100.00%	
	Total 2300 & 2400													
			1.00		107,365	62,206	-42.06%	340,000	330,000	-2.94%	190,120	103,831	-45.39%	496,037
	TOTAL 2000													
	94.50	95.24	2.75	8.44	7,103,578	8,043,032	13.23%	450,881	537,320	19.17%	385,211	735,674	90.98%	9,316,026
30	STAFF BENEFITS													
3110	STRS - Acad. Instructors & Ins Aides													
					5,863	12,513	113.43%							12,513
3120	STRS - Class Mgt Non Educ Admin													
						32,159						12,757		44,915
3121	STRS - Class Emp													
3130	STRS - Ed. Administrators - Cont.													
					63,350	63,148	-0.32%				16,354	36,217	121.46%	99,365
3131	STRS - Oth Acad Emp Non-Instrl													
3210	PERS - Acad. Instructors & Inst Aides													
								8,905	11,126	24.94%				11,126
3220	PERS - Class Mgt Non Educ Admin													
					343,375	455,126	32.54%	3,001	16,373	445.66%	11,549	48,322	318.42%	519,821

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2016	2017	2016	2017	Budget	Budget		Budget	Budget		Budget	Budget		2016-17
					2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
3221	PERS - Classified Employee				451,418	544,653	20.65%	1,231		-100.00%	11,564	32,095	177.55%	576,748
3222	PERS - Conf Empl - Non- Mgt				47,448	62,821	32.40%							62,821
3240	PERS - Educational Administrator													
3310	OASDHI - Acad Instruct & Instr Aides				746	1,325	77.67%	5,750	6,264	8.93%		132		7,721
3320	OASDHI - Cls Mgt Non-Ed Admin				222,094	254,916	14.78%	1,937	9,023	365.79%	7,457	28,103	276.85%	292,042
3321	OASDHI - Clss Emp				291,496	300,829	3.20%	795		-100.00%	7,467	17,689	136.90%	318,518
3322	OASDHI - Conf. Emp - Non Mgt				30,639	34,624	13.01%							34,624
3330	Medicare													
3340	OASDHI - Educational Administrators				8,561	7,279	-14.98%				2,210	4,174	88.89%	11,453
3341	OASDHI - Oth Acad Emp Non-Instrl													
3410	H&W Acad. Instructors & Aides				7,651	13,204	72.58%	14,825	14,895	0.47%				28,099
3410RC	OPEB ARC-Acad Inst&Instl Aides				504	896	77.67%	737	786					1,681
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clss Mgt(Non-Ed Administrators)				504,043	536,203	6.38%	7,412	22,342	201.41%	14,825	74,473	402.35%	633,017
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)				28,651	34,886	21.76%	248	1,156	365.79%	955	4,406		40,448
3421	H&W Classified Employees				870,957	842,285	-3.29%	3,706		-100.00%	25,943	62,557	141.13%	904,842
3421RC	OPEB ARC-Clss Emp				37,342	38,455	2.98%	102			957	2,266		40,721
3422	H&W Conf. Emp - Non Mgt				88,949	89,367	0.47%							89,367
3422RC	OPEB ARC-Conf Emp Non Mgt				3,925	4,435	13.01%							4,435
3423	H&W - Clss Mgt - Retired													
3424	H&W - Clss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				38,590	29,789	-22.81%				20,709	14,895	-28.08%	44,684
3440RC	OPEB ARC-EducAdmin-Cont				5,786	4,919					1,494	2,821		
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)				26	46	77.65%	38	45	18.73%		5		95
3520	SUI-Clss Mgt Non-Educ. Admin.				1,462	1,780	21.76%	13	59	365.80%	49	225	361.16%	2,064
3521	SUI - Clss Emp				1,905	1,984	4.14%	5		-100.00%	49	116	136.88%	2,100
3522	SUI - Conf Emp - Non Mgt				200	226	13.00%							226
3540	SUI - Educational Administrators				295	251	-14.98%				76	144	88.90%	395
3541	SUI - Oth Acad Emp - Non Instl													
3610	WC - Acad Inst & Instl Aides (Dir)				694	1,311	88.87%	1,014	1,280	26.21%		130		2,721
3620	WC - Clss Mgt Non-Educational Adm.				39,440	51,055	29.45%	341	1,692	395.94%	1,315	6,447	390.28%	59,194
3621	WC - Clss Emp				51,402	56,913	10.72%	140		-100.00%	1,317	3,316	151.86%	60,229
3622	Conf Emp - Non Mgt				5,403	6,491	20.14%							6,491
3640	WC - Educational Administrators				7,964	7,199	-9.61%				2,056	4,008	94.93%	11,207
3641	WC-Oth Acad Emp - Non Instructional													
3710	DefBen-Acad Inst & Instl Aides (Dir)								399			399		799
3720	DefBen-Clss Mgt - Non-Educ Admin				806	1,109	37.50%							1,109
3721	DefBen - Clss Emp					1,946								1,946
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				125	323	159.54%	238	238					561
3920	OTHBEN-Clss Mgt (Non-Educ Admin				6,412	45,103	603.42%	91	404	342.67%	238	1,188	400.00%	46,694
3921	Otr Benf.- Clss Employee				12,202	13,488	10.54%	37		-100.00%	350	1,085	210.10%	14,573
3922	OTHBEN - Conf Emp - Non Mgt				1,337	1,426	6.59%							1,426
3929	Classified Benefit Abatement													
3940	Otr Benf.- Educational Administrators				619	561	-9.37%				332	359	8.18%	920

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16	2016-17	2016-17	
	3941 OTHBEN - Oth Acad Emp (Noninstr)													
3999 Benefit Suspense														
TOTAL 3000					3,181,680	3,555,045	11.73%	50,566	86,079	70.23%	127,264	358,328	181.56%	3,999,452
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdcls					18,900	19,800	4.76%							19,800
Subtotal 4200					18,900	19,800	4.76%							19,800
43 SUPPLIES														
4310 Instr Supplies & Materials					3,500	2,900	-17.14%	27,674	49,000	77.06%	70,000	407,832	482.62%	459,732
4312 Computer Software less than \$200					2,000	2,000		2,000		-100.00%	200	10,064	4932.20%	12,064
4313 Non-Instr Supplies & Materials					150,396	174,646	16.12%	400	400		700		-100.00%	175,046
4314 Paper														
4315 Maint & Repairs Supplies					800	800								800
4320 Vehicle Supplies - Parts														
4321 Fuel - Lubricants					4,000	3,500	-12.50%							3,500
4391 Small Equip (Less than \$200)														
Subtotal 4300					160,696	183,846	14.41%	30,074	49,400	64.26%	70,900	417,896	489.42%	651,142
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														
45														
4531 GET Bus Pass														
Subtotal 4500														
TOTAL 4000					179,596	203,646	13.39%	30,074	49,400	64.26%	70,900	417,896	489.42%	670,942
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
5119 Oth Non-Inst. Consulting Services					1,348,427	1,299,854	-3.60%				992,953	734,214	-26.06%	2,034,068
5150 Contract Instruction					468,281	468,281		197,500	165,000	-16.46%				633,281
5151 Guest Lecturers/Performers														
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services											107,000		-100.00%	7,500
Subtotal 5100					1,816,708	1,772,135	-2.45%	197,500	172,500	-12.66%	1,099,953	734,214	-33.25%	2,678,849
52 TRAVEL														
5209 Non-Employee Travel					7,000	7,000					264,358	135,642	-48.69%	142,642

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
5212 Student Travel									1,000		200	4,200	2000.00%	5,200
5220DT Employee Travel					8,300	9,500	14.46%		45,000					54,500
5220 Employee Travel					256,927	341,897	33.07%	51,943		-100.00%	93,124	70,010	-24.82%	411,907
5230 Food/Meetings					12,200	12,300	0.82%	1,367	6,500	375.49%	173,150	161,400	-6.79%	180,200
Subtotal 5200					284,427	370,697	30.33%	53,310	52,500	-1.52%	530,832	371,252	-30.06%	794,449
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					195,399	211,485	8.23%	3,500	1,500	-57.14%	1,100		-100.00%	212,985
5310 Consortium Dues/Memberships														
Subtotal 5300					195,399	211,485	8.23%	3,500	1,500	-57.14%	1,100		-100.00%	212,985
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins					634,334	735,950	16.02%							735,950
5406 Student Insurance					185,000	185,000								185,000
5407 Insurance Deductibles					10,137	12,137	19.73%							12,137
Subtotal 5400					829,471	933,087	12.49%							933,087
55 UTILITIES & MAINTENANCE														
5501 Laundry Services														
5505 Miscellaneous														
5520 Natural Gas/ LPG														
5530 Light - Electricity					155,000	145,000	-6.45%							145,000
5540 Water - Sanitation					7,000	7,500	7.14%							7,500
5550 Disposal Services					2,500	3,000	20.00%							3,000
5560 Hazardous Waste Disposal					8,500	8,500								8,500
5570 Pest Control Services					1,200	1,250	4.17%							1,250
5581 Telephone Services					7,299	12,399	69.87%	741	100	-86.50%				12,499
5583 Data Communication Services					96,466	127,890	32.58%							127,890
5590 Other Utilities					8,500	8,500								8,500
Subtotal 5500					286,465	314,039	9.63%	741	100	-86.50%				314,139
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/ Vehicles					410	410		4,000		-100.00%				410
5603 Rental of Facilities					8,342	8,508	1.99%	11,735	13,500	15.04%				22,008
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					10,000	15,000	50.00%							15,000
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licsn/Maint Svcs					1,395,981	1,592,762	14.10%	5,500	26,000	372.73%	600	5,500	816.67%	1,624,262
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs & Maintenance						4,000								4,000
5681 Grounds Maintenance					9,500	8,500	-10.53%							8,500
5683 Building Maintenance					55,000	55,000								55,000
5684 Vehicle Repairs & Maintenance					4,000	3,000	-25.00%							3,000

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
5685					228,567	207,289	-9.31%							207,289
5686					58,725	61,325	4.43%							61,325
5690														
5691					22,144	21,952	-0.87%							21,952
					1,792,669	1,977,746	10.32%	21,235	39,500	86.01%	600	5,500	816.67%	2,022,746
57														
5700					70,000	70,000								70,000
5720					45,000	165,000	266.67%							165,000
5731					111,950	211,950	89.33%							211,950
5732														
5733					2,500	2,500								2,500
5740														
5790					675				1,000		42,626	242,626	469.20%	243,626
					230,125	449,450	95.31%		1,000		42,626	242,626	469.20%	693,076
58														
5810					30,000	30,000								30,000
5813					9,000	9,000		1,500	1,500					10,500
5820					33,220	125,220	276.94%	2,462	1,950	-20.79%	500	100	-80.00%	127,270
5830					155,000	148,000	-4.52%		100					148,100
5831									2,500					2,500
5832														
5835														
5838					29,561	29,561								29,561
5840														
5860					152,000	152,000		5,800	9,550	64.66%	34,880	6,762	-80.61%	168,312
5861					5,000		-100.00%	26,798	9,000	-66.42%	13,500	13,000	-3.70%	22,000
5870														
5880					40,600	40,600								40,600
5881														
5890					75,409	84,791	12.44%	22,000	5,000	-77.27%	700		-100.00%	89,791
5899											57,888	84,561	46.08%	84,561
5899a														
					529,790	619,172	16.87%	58,560	29,600	-49.45%	107,468	104,423	-2.83%	753,195
59														
5911					-288,011	-288,011						10,361		-277,650
5912											76,935	72,906	-5.24%	72,906
					-288,011	-288,011					76,935	83,267	8.23%	-204,744
TOTAL 5000					5,677,043	6,359,800	12.03%	334,846	296,700	-11.39%	1,859,514	1,541,282	-17.11%	8,197,782
TOTAL 1000 - 5000					16,927,440	18,760,199	10.83%	866,367	969,499	11.90%	2,595,301	3,344,628	28.87%	23,074,327
60														
61														

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
6120 Site Improvement					15,000	15,000								15,000
Subtotal 6100					15,000	15,000								15,000
62 BUILDINGS														
6210 Buildings Construction					25,000		-100.00%					300,000		300,000
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings											250,000		-100.00%	
6215FA Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					25,000		-100.00%				250,000	300,000	20.00%	300,000
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					72,500	61,100	-15.72%	2,500	3,000	20.00%	25,092	2,000	-92.03%	66,100
6412FA Computer/Tech Equipment					793,600	367,784	-53.66%							367,784
6413 Autos & Buses														
6414 Furniture						6,000						1,700		7,700
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					151,000	69,000	-54.30%					56,026		125,026
6419FA Other Equipment					5,000	5,000								5,000
Subtotal 6410					1,022,100	508,884	-50.21%	2,500	3,000	20.00%	25,092	59,726	138.03%	571,610
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					1,022,100	508,884	-50.21%	2,500	3,000	20.00%	25,092	59,726	138.03%	571,610
6900 Capital Outlay Abatement														
TOTAL 6000					1,062,100	523,884	-50.67%	2,500	3,000	20.00%	275,092	359,726	30.77%	886,610
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
7110 Debt Reduction					835,000	885,000	5.99%							885,000
7111 Debt Interest & Other Charges					4,939,920	4,845,563	-1.91%							4,845,563
Subtotal 7100					5,774,920	5,730,563	-0.77%							5,730,563
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out														
7205 Intrafund Transfers In					-23,209,363	-24,442,673	5.31%							-24,442,673
Subtotal 7200					-23,209,363	-24,442,673	5.31%							-24,442,673
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%)					26,719,849	25,431,736	-4.82%							25,431,736
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					100,710	100,710		449,233	795,683	77.12%				896,393
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					26,820,559	25,532,446	-4.80%	449,233	795,683	77.12%				26,328,129
TOTAL 7000					9,641,116	7,075,336	-26.61%	449,233	795,683	77.12%				7,871,019
TOTAL EXPENDITURES, OTHER OUTGO					27,630,656	26,359,419	-4.60%	1,318,100	1,768,182	34.15%	2,870,393	3,704,354	29.05%	31,831,955
TOTAL EXPENDITURES, OTHER OUTGO														
AND NET ENDING BALANCE	98.92	98.13	4.15	11.44	27,630,656	26,359,419	-4.60%	1,318,100	1,768,182	34.15%	2,870,393	3,704,354	29.05%	31,831,955

SPECIAL FUNDS

KERN COMMUNITY COLLEGE DISTRICT
2016-17 Associated Student Body Funds

	BUDGET 2015-16	Bakersfield 2016-17	Cerro Coso 2016-17	Porterville 2016-17	BUDGET 2016-17	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	299,083				299,083		
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	102,500	150,000	8,000	4,500	162,500	60,000	58.54%
8890 Private Contributions							
Total Income & Beginning Balance	\$401,583	\$150,000	\$8,000	\$4,500	461,583	60,000	14.94%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	25,000	30,000			30,000	5,000	20.00%
3000 Benefits	337	430			430	93	27.58%
4000 Supplies	22,463	34,000	7,300	2,500	43,800	21,337	94.99%
5000 Services, Travel, Printing	54,700	84,570	700	2,000	87,270	32,570	59.54%
6000 Capital Outlay		1,000			1,000	1,000	
7000 Other Outgo, Transfers							
Total Expenditures	102,500	150,000	8,000	4,500	162,500	60,000	58.54%
ENDING BALANCE, JUNE 30	299,083				299,083		
TOTAL EXPENDITURES & ENDING BALANCE	\$401,583	\$150,000	\$8,000	\$4,500	\$461,583	\$60,000	14.94%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 Student Representation Fee Funds**

	Budget 2015-16	Bakersfield 2016-17	Cerro Coso 2016-17	BUDGET 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	48,256	0	6,400	48,256	0	0.00%
INCOME						
8884 Student Fees	53,500	45,000	9,800	54,800	1,300	2.43%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$101,756	\$45,000	\$16,200	\$103,056	\$1,300	1.28%
EXPENDITURES						
2000 Staff	1,800			-	(1,800)	-100.00%
3000 Benefits	24			-	(24)	-100.00%
4000 Supplies	2,676	1,500		1,500	(1,176)	-43.94%
5000 Services & maintenance	49,000	43,500	16,200	59,700	10,700	21.84%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-			-	0	0.00%
TOTAL EXPENDITURES	53,500	45,000	16,200	61,200	7,700	14.39%
ENDING BALANCE, JUNE 30	48,256	0	0	41,856	(6,400)	-13.26%
TOTAL EXPENDITURES & ENDING BALANCE	\$101,756	\$45,000	\$16,200	\$103,056	\$1,300	1.28%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 BC Stadium Fund**

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$74,413	(\$90,804)	(\$165,217)	-222.03%
INCOME				
8895 Other Income			0	0.00%
8989 Carryover	165,217	100,000		
TOTAL INCOME & BEGINNING BALANCE	239,630	9,196	(165,217)	-68.95%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	165,217	100,000	(65,217)	-39.47%
6100 Sites				0.00%
6200 Building Maintenance & Repairs			0	0.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	165,217	100,000	(65,217)	-39.47%
ENDING BALANCE, JUNE 30	(90,804)	(190,804)	(100,000)	110.13%
TOTAL EXPENDITURES & ENDING BALANCE	\$294,590	(\$90,804)	(\$165,217)	-56.08%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 Student Center Funds**

	Budget 2015-16	Bakersfield 2016-17	Porterville 2016-17	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	514,158			\$457,530	(\$56,628)	-11.01%
INCOME						
Student Fees	163,372	175,000	45,000	220,000	56,628	34.66%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$677,530	\$175,000	\$45,000	\$677,530		
EXPENDITURES						
2000 Classified Staff	95,000	90,000	10,000	100,000	5,000	5.26%
3000 Benefits	1,232	1,291	85	1,375	144	11.68%
4000 Supplies	41,500	28,000	16,500	44,500	3,000	7.23%
5000 Services & maintenance	74,268	46,555	9,415	55,970	(18,298)	-24.64%
6100 Site Improvement	-					
6200 Building						
6400 Equipment	8,000	9,154		9,154	1,154	14.43%
7000 Transfers						
TOTAL EXPENDITURES	220,000	175,000	36,000	211,000	(9,000)	-4.09%
ENDING BALANCE, JUNE 30	457,530	-	9,000.0	466,530	9,000	1.97%
TOTAL EXPENDITURES & ENDING BALANCE	\$677,530	\$175,000	\$45,000	\$677,530		

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 Student Financial Aid Fund**

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1	42,895	42,895	-	
TOTAL BEGINNING BALANCE	\$ 42,895	\$ 42,895	\$ -	
INCOME			-	
CAL Grants	2,500,000	2,499,999	(1)	0.00%
PELL	37,010,000	37,010,000	-	
SEOG	285,742	475,199	189,457	66.30%
Federal Stafford Loans	5,000,000	3,000,000	(2,000,000)	-40.00%
FWS	349,902	395,238	45,336	12.96%
			-	
TOTAL INCOME & BEGINNING BALANCE	\$ 45,188,539	\$ 43,423,331	\$ (1,765,208)	-3.91%
EXPENDITURES				
Student Financial Aid	45,145,644	43,423,331	(1,722,313)	-3.82%
Miscellaneous Expenditures	-		-	
TOTAL EXPENDITURES	45,145,644	43,423,331	(1,722,313)	-3.82%
ENDING BALANCE, JUNE 30	42,895	-	(42,895)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 45,188,539	\$ 43,423,331	\$ (1,765,208)	-3.91%

**KERN COMMUNITY COLLEGE DISTRICT
2016-2017 Enterprise Funds**

	Budget 2015-16	Bakersfield 2016-17	Cerro Coso 2016-17	Porterville 2016-17	DO 2016-17	BUDGET 2016-17	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	573,739					590,272	16,533	2.88%
INCOME								
8840 Sales	1,503,129	1,719,618		252,500		1,972,118	468,989	31.20%
8860 Interest								
8982 Intrafund Transfer	17,049							
Total Income & Beginning Balance	\$2,093,917	\$1,719,618		\$252,500		\$2,562,390	\$485,522	23.19%
EXPENDITURES								
1000 Certificated Salaries								
2000 Classified Salaries	572,521	647,521				647,521	74,999	13.10%
3000 Benefits	213,951	285,943				285,943	71,992	33.65%
4000 Supplies	610,607	713,363		168,825		882,188	271,581	44.48%
5000 Services and Maintenance	75,050	50,258		83,675		133,933	58,883	78.46%
6000 Capital Outlay	31,000	6,000				6,000	(25,000)	-80.65%
7000 Transfers	17,049						(17,049)	-100.00%
Total Expenditures	1,520,178	1,703,085		252,500		1,955,585	435,407	28.64%
ENDING BALANCE, JUNE 30	573,739	16,533				606,806	50,115	8.73%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,576,137	\$1,719,618		\$252,500		\$2,562,390	\$485,522	30.80%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 Capital Outlay Funds**

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ (452,081)	\$ (452,081)	\$ -	0.00%
INCOME				
State Income				
8190 Other Federal Income			-	
8619 Scheduled Maintenance & Prop 39	422,715	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	4,893,829	3,173,285	(1,720,544)	-35.16%
8989 Transfer In/from Reserve-Bud Only	-	-		
Total Income	5,423,544	3,703,000	(1,720,544)	-31.72%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 4,971,463	\$ 3,250,919	\$ (1,720,544)	-34.61%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	-	-	-	
5XXX Services	-	-	-	
6100 Sites and Site Improvement	-	-	-	
6200 Buildings	5,423,544	3,703,000	(1,720,544)	-31.72%
6400 Equipment	-	-	-	
7201 Intrafund Transfers Out	-	-	-	
7312 Interfund Transfer	-	-	-	
Total Expenditures	5,423,544	3,703,000	(1,720,544)	-31.72%
ENDING BALANCE, JUNE 30	(452,081)	(452,081)	-	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 4,971,463	\$ 3,250,919	\$ (1,720,544)	-34.61%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 Measure G (SRID) Construction Funds**

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 68,800,554	\$ 46,028,018	\$ (22,772,536)	-33.10%
INCOME				
Local Income				
8881 Other				
8860 Interest	835,774	460,280	(375,494)	-44.93%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8981 Interfund Transfer In			-	
8989 Transfer In/from Reserve-Bud Only	22,772,536	22,772,536	-	0.00%
Total Income	23,608,310	23,232,816	(375,494)	-1.59%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 92,408,864	\$ 46,488,298	\$ (23,148,030)	-25.05%
EXPENDITURES				
2100 Classified Salaries	544,936	607,579	62,643	11.50%
23XX Profesional Experts	-	-	-	
3XXX Benefits	209,564	236,576	27,013	12.89%
4XXX Materials, Supplies, Consultants	6,200	1,200	(5,000)	-80.65%
5XXX Services	1,187,250	629,450	(557,800)	-46.98%
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	21,658,361	20,923,000	(735,361)	-3.40%
64XX Equipment	2,000	81,616	79,616	3980.80%
7312 Interfund Transfer Out				
Total Expenditures	23,608,310	22,479,422	(1,128,889)	-4.78%
ENDING BALANCE, JUNE 30	46,028,018	24,008,877	(22,019,141)	-47.84%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 69,636,328	\$ 46,488,298	\$ (23,148,030)	-33.24%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 SRID (Measure G) Debt Service Fund**

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 13,881,617	\$ 13,881,617	\$ -	
INCOME				
Local Income				
8671 Property Tax			-	
8860 Interest	161,638	138,816	(22,822)	-14%
8811 Specific Taxes	11,512,783	10,235,516	(1,277,267)	-11%
8941 Bond Proceeds			-	
Interfund Transfers			-	
Total Income	11,674,421	10,374,332	(1,300,089)	-11%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 25,556,038	\$ 24,255,949	\$ (1,300,089)	-5%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	-		-	
5830 Bank Charges	2,350	2,350	-	
5890 Other Services	20,000	20,000	-	
7110 Principle Payment	3,604,774	5,950,000	2,345,226	65%
7111 Debt Interest & Other	8,047,297	4,424,804	(3,622,493)	-45%
7322 Interfund Transfers			-	
	11,674,421	10,397,154	(1,277,267)	-11%
NET ENDING BALANCE, JUNE 30	13,881,617	13,858,796	(22,822)	0%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 25,556,038	\$ 24,255,949	\$ (1,300,089)	-5%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 Measure C Mammoth Construction Funds**

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 6,889,848	\$ 6,759,271	\$ (130,577)	-1.90%
INCOME				
Local Income				
8860 Interest	71,923	67,593	(4,330)	-6.02%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only	130,577	44,907	(85,670)	-65.61%
Total Income	202,500	112,500	(90,000)	-44.44%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 6,961,771	\$ 6,826,864	\$ (220,577)	-3.17%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	12,500	12,500	-	0.00%
61XX Sites and Site Improvement	-	-	-	
62XX Buildings	190,000	100,000	(90,000)	-47.37%
64XX Equipment			-	
Total Expenditures	202,500	112,500	(90,000)	-44.44%
ENDING BALANCE, JUNE 30	6,759,271	6,714,364	(44,907)	-0.66%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 6,961,771	\$ 6,826,864	\$ (134,907)	-1.94%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 Mammoth Bonds Debt Service Fund**

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$904,025	\$904,025		
INCOME				
Local Income				
8860 Interest	12,746	12,746	(1)	0.00%
8811 Specific Taxes	927,742	945,809	18,067	1.95%
8941 Other				
Total Income	940,488	958,555	18,067	1.92%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,844,513	\$1,862,580	\$18,067	0.98%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	4,500	4,500		
5830 Bank Charges	1,540	1,540		
6200 Buildings				
6400 Equipment				
7110 Principle Payment	715,000	560,000	(155,000)	-21.68%
7111 Debt Interest & Other	219,448	392,515	173,067	78.86%
Total Expenditures	940,488	958,555	18,067	1.92%
NET ENDING BALANCE, JUNE 30	904,025	904,025	(1)	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,844,513	\$1,862,580	\$18,067	0.98%

KERN COMMUNITY COLLEGE DISTRICT
2016-17 ----- 2016 Conversion of 2008 refunding and 2004 COP Lease Payment Fund

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$16,188,428	\$13,842,907	(\$2,345,521)	-14.49%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	162,679	162,679	0	0.00%
8860AB Unrealized Gains & Losses				
8989AB Carryover Funds Budget Only	2,345,521	2,133,921	(211,600)	-9.02%
Total Income	2,508,200	2,296,600	(211,600)	-8.44%
TOTAL NET BEGINNING BALANCE & INCOME	\$18,696,628	\$16,139,507	(\$2,557,121)	-13.68%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants				
5603 Lease Payment	2,503,200	2,291,600	(211,600)	-8.45%
5830 Bank Charges	5,000	5,000		
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer				
Total Expenditures	2,508,200	2,296,600	(211,600)	-8.44%
NET ENDING BALANCE, JUNE 30	13,842,907	11,708,986	(2,345,521)	-16.94%
TOTAL EXPENDITURES & ENDING BALANCE	\$16,351,107	\$14,005,586	(\$2,557,121)	-15.64%

KERN COMMUNITY COLLEGE DISTRICT
2016-17 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

	Budget 2015-16	Budget 2016-17	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$2,725,567	\$2,720,567	(\$5,000)	-0.18%
INCOME				
8850AA Rentals & Leases	2,503,200	2,291,600	(211,600)	-8.45%
8860AA Interest			0	0.00%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,503,200	2,291,600	(211,600)	-8.45%
TOTAL NET BEGINNING BALANCE & INCOME	\$5,228,767	\$5,012,167	(216,600)	-4.14%
EXPENDITURES				
5119 Other Costs	5,000	5,000	0	0.00%
7110 Bond Payment	1,165,000	1,166,600	1,600	0.14%
7111 Debt Interest & Other	1,338,200	1,120,000	(218,200)	-16.31%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,508,200	2,291,600	(216,600)	-8.64%
NET ENDING BALANCE, JUNE 30	2,720,567	2,720,567	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,228,767	\$5,012,167	(216,600)	-4.14%

KERN COMMUNITY COLLEGE DISTRICT
2016-17 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Budget 2015-16	Budget 2016-17	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	328,063	341,113	13,050	3.98%
8860 Interest				
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	328,063	341,113	13,050	3.98%
TOTAL NET BEGINNING BALANCE & INCOME	\$334,892	\$347,942	\$13,050	3.90%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	5,000	5,000		
5890 Other Services				
7110 Principle Payment	65,000	80,000	15,000	23.08%
7111 Debt Interest & Other	258,063	256,113	(1,951)	-0.76%
7312 Interfund Transfers				
Total Expenditures	328,063	341,113	13,050	3.98%
NET ENDING BALANCE, JUNE 30	6,829	6,830	0	0.01%
TOTAL EXPENDITURES & ENDING BALANCE	\$334,892	\$347,942	\$13,050	3.90%

**KERN COMMUNITY COLLEGE DISTRICT
2016-17 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund**

	Budget 2015-16	Budget 2016-17	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	328,063	341,113	13,050	3.98%
Total Income	328,063	341,113	13,050	3.98%
TOTAL NET BEGINNING BALANCE & INCOME	\$328,063	\$341,113	\$13,050	3.98%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5603 Rental of Facilities	328,063	341,113	13,050	3.98%
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	328,063	341,113	13,050	3.98%
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$328,063	\$341,113	\$13,050	3.98%

KERN COMMUNITY COLLEGE DISTRICT
2016-17 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Budget 2015-16	Budget 2016-17	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	144,284	4,378	3.13%
7111 Debt Interest & Other	55,869	51,491	(4,378)	-7.84%
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
2016-17 KCCD California Energy Commission Loan (PC Solar Facility)
Debt Service Fund

	Budget 2015-16	Budget 2016-17	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 Transfers in		150,000	150,000	
Total Income		150,000	150,000	
TOTAL NET BEGINNING BALANCE & INCOME	-	\$150,000	\$150,000	
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment		150,000	150,000	
7111 Debt Interest & Other				
7312 Interfund Transfers				
Total Expenditures		150,000	150,000	
NET ENDING BALANCE, JUNE 30				
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$150,000	\$150,000	76.62%

**KERN COMMUNITY COLLEGE DISTRICT
2016-2017 Child Development Funds**

Revised
8/30/2016

	Budget	Bakersfield	Cerro Coso	Porterville	DO	Budget	Revised Budget	%
	2015-16	Budget 2016-17	Budget 2016-17	Budget 2016-17	Budget 2016-17	2016-17	Difference	Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	37,475					37,475	(0)	0.00%
INCOME							0	
8190 Other Federal Revenue	153,000	536,000				536,000	383,000	250.33%
8621 Children's Center	2,374,460	1,493,053	935,945	410,397		2,839,395	464,934	19.58%
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	351,910	126,271		128,050		254,321	(97,589)	-27.73%
8982 Intrafund Transfers In	0					0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	2,916,845	2,155,324	935,945	538,448	-	3,667,191	750,346	25.72%
1000 Certificated Salaries	0					0	0	0.00%
2000 Classified Salaries	1,963,432	1,344,676	623,535	305,432		2,273,643	310,211	15.80%
3000 Benefits	771,228	410,945	248,196	170,438		829,579	58,351	7.57%
4000 Supplies	84,281	224,732	16,000	1,100		241,832	157,551	186.93%
5000 Services and Maintenance	53,118	54,488	48,213	1,355		104,056	50,938	95.90%
6000 Site Improvement/Equipment	500					0	(500)	-100.00%
7000 Other Outgo	6,811					0	(6,811)	-100.00%
7201 Intrafund Transfers	0					0	0	0.00%
7312 Intrafund Transfers	0					0	0	0.00%
TOTAL EXPENDITURES	2,879,370	2,034,842	935,945	478,324	0	3,449,111	569,741	19.79%
ENDING BALANCE, JUNE 30	37,475	120,482	0	60,123	0	218,080	180,605	481.94%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,916,845	\$2,155,324	\$935,945	\$538,448	\$0	\$3,667,191	\$750,346	25.72%