

Kern Community College District Tentative Budget 2016-2017



June 9, 2016

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2016-17 TENTATIVE BUDGET ASSUMPTIONS

California's fiscal picture continues to stay very strong. Once again, the Governor proposed significant augmentations to the Systems budget. However, the Governor's budget message is one of temperance noting the economy is due for another recession. The Kern Community College District's 2016-17 Tentative Budget was developed relying primarily on the State's May revised budget for the California Community College System and includes the following:

May Revised 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	\$1.66 Million
Categorical Program COLA @ 0.00%	\$0
Full Time Faculty	No Augmentation
Basic Skills	\$30 Million
Telecommunications and Technology	\$8 Million
Institutional Effectiveness	\$10 Million
State Academic Senate	\$300K
Full--Time Cal Grant B Student Financial Aid Program	\$2.2 Million
<i>One--Time Funds</i>	

Open Educational Resources (OER)	\$5 Million
Mandated Cost Payoff	\$105.5 Million
Deferred Maintenance & Instructional Equipment	\$219.4 Million
Telecommunications and Technology	\$7 Million
Innovation Awards	\$25 Million
Online Education Initiative	\$20 Million
Adult Education Technology Assistance	\$5 Million
Equal Employment Opportunity	\$2.3 Million
<i>Funding Tied to Partnerships</i>	
Adult Education	No Augmentation
<i>Other</i>	
Prop 39 Energy Programs	\$49.3 Million

The 2016-17 Kern Community College District’s Tentative Budget is based on a fairly conservative budget approach. Since the Governors May revised budget sets the COLA at 0%, we have incorporated base augmentation funding proposed in the May Revised budget of \$1.2 million. This minimal change in funding will result in unrestricted fund deficit spending by all operations in the District.

The Kern Community College District projects its ongoing total Tentative Budget General Fund revenues to be \$151.2 million reflecting a decrease of \$342,000 from the 2015-16 adopted budget. Unrestricted revenues are projected to be \$123.0 million reflecting a decrease of \$6.6 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 \$1.2 million and additional funded FTES of \$1.3 million received after the District adopted its 2015-16 budget. Restricted revenues are projected to be \$28.2 million reflecting an increase of \$6.3 million over the 2015-16 Adopted Budget. Restricted funds increased 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.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$157.3 million reflecting an increase of \$13.6 million. Unrestricted expenditures are projected to be \$127.3 million reflecting an increase of \$6.7 million and restricted expenditures are projected to be \$29.9 million reflecting an increase of \$6.9 million.

District-wide reserves of \$707,000 are being utilized to balance the District Office operations budget to fund several onetime expenditures. The 2016-17 unallocated district-wide projected **beginning balance** is \$19.4 million. The colleges' projected beginning balances are \$17.0 million for a total District beginning balance of \$36.4 million. The combined 2016-17 unrestricted **ending balance** (reserves) is projected to be \$32.1 million (25.17%).

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) not yet determined --- per district allocation model, growth is allocated based upon the prior year's actual growth and is only allocated for inclusion in the adopted budget. However, it should be noted that Bakersfield College is projected to have earned in 2015-16 approximately \$2.9 million in growth funding that will be reflected in the 2016-17 Adopted Budget allocation.
- **Stabilization** per the district allocation model stabilization is determined at the time of the adopted budget
- **Base** unrestricted apportionment augmentation of \$1.2 million
- **Enrollment fees** remain the same at \$46/unit
- **Part-time adjunct faculty salary support** for the district is projected at \$402,000, reflecting no change from the 2015-16 budget

- **Lottery** proceeds estimated at \$2.9 million
- **Mandated cost recovery** for \$524,670; the district does not project any additional funding until the State adopts its annual budget.
- **Full Time Faculty Obligation** support funded at \$1.1 million.
- **Deferred Maintenance and Instructional Equipment** the district does not project funding until the State adopts its annual budget.
- **Restricted programs, grants and categorical funds** are projected to generate a combined \$28.2 million in revenue reflecting a \$6.3 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 (\$1.7 million), Student Success and Support Program (\$2.1 Million), Career Pathway Grants (\$2.0 million), Adult Education Grant (\$1.2 million) and EOPS/DSPS (\$560k). These increases are partially offset by several federal grants ending (\$-1.2 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).
- **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 \$36.4 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 \$32.1 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	36,410,870	35,888,092	522,778	1.46%	34,390,999	2,019,871	5.87%
Revenues							
<i>Federal</i>	640,607	638,607	2,000	0.31%	638,607	2,000	0.31%
<i>State</i>	59,001,151	68,725,285	(9,724,134)	-14.15%	69,370,850	(10,369,699)	-14.95%
<i>Local</i>	63,341,747	60,226,583	3,115,164	5.17%	60,865,215	2,476,532	4.07%
<i>Other Financing Sources</i>			-	N/A		-	N/A
Total Revenue	122,983,505	129,590,475	(6,606,970)	-5.10%	130,874,672	(7,891,167)	-6.03%
Expenditures							
<i>Academic Salaries</i>	51,376,549	47,633,629	3,742,920	7.86%	49,765,089	1,611,460	3.24%
<i>Classified & Other Non-academic Salaries</i>	24,441,845	22,360,244	2,081,601	9.31%	22,212,545	2,229,300	10.04%
<i>Employee Benefits</i>	25,355,009	22,360,773	2,994,236	13.39%	21,425,992	3,929,017	18.34%
<i>Supplies & Materials</i>	2,658,238	2,130,233	528,005	24.79%	2,245,641	412,597	18.37%
<i>Service/Utilities/Operating Exps.</i>	15,095,812	13,601,261	1,494,551	10.99%	13,317,808	1,778,004	13.35%
<i>Capital Outlay</i>	1,493,197	5,095,317	(3,602,120)	-70.69%	4,339,013	(2,845,816)	-65.59%
<i>Other Outgo</i>	6,083,232	6,170,695	(87,463)	-1.42%	6,068,582	14,650	0.24%
<i>Transfers Out</i>	839,225	1,312,384	(473,159)	-36.05%	9,480,129	(8,640,904)	-91.15%
Total Expenditures and Other Outgo	127,343,107	120,664,536	6,678,571	5.53%	128,854,801	(1,511,694)	-1.17%
Ending Balance (Reserves)	32,051,268	44,814,031	(12,762,763)	-28.48%	36,410,870	(4,359,602)	-11.97%
Projected Change in Fund Balance (Reserves)	(4,359,602)	8,925,939	(13,285,541)	-148.84%	2,019,871	(6,379,473)	-315.84%

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	1,797,695	1,120,180	677,515	60.48%
Revenues				
<i>Federal</i>	2,873,888	3,901,498	(1,027,610)	-26.34%
<i>State</i>	22,091,579	15,485,224	6,606,355	42.66%
<i>Local</i>	2,791,660	2,105,812	685,848	32.57%
<i>Other Financing Sources</i>	424,000	424,000	-	0.00%
Total Revenue	28,181,127	21,916,534	6,264,593	28.58%
Expenditures				
<i>Academic Salaries</i>	4,209,040	3,271,631	937,409	28.65%
<i>Classified & Other Non-Academic Salaries</i>	10,997,361	8,057,254	2,940,107	36.49%
<i>Employee Benefits</i>	4,724,377	3,261,358	1,463,019	44.86%
<i>Supplies & Materials</i>	1,505,336	907,808	597,528	65.82%
<i>Service/Utilities/Operating Expenses</i>	5,701,512	5,212,801	488,711	9.38%
<i>Capital Outlay</i>	1,229,132	1,248,665	(19,533)	-1.56%
<i>Other Outgo</i>	1,553,413	1,017,636	535,777	52.65%
<i>Transfers Out</i>	-	-	-	N/A
Total Expenditures and Other Outgo	29,920,172	22,977,153	6,943,019	30.22%
Ending Balance (Reserves)	58,650	59,561	(911)	-1.53%
Projected Change in Fund Balance (Reserves)	(1,739,045)	(1,060,619)	(678,426)	63.97%

ALLOCATION

A	B	C	D	E	F	G	H	I
Kern Community College District 2016-17 Tentative 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					100,710		-
6	Step 1 District Operations Mandatory Reserve/Project Carryover						\$ 18,473,825	100,710
7	Step 1 College Carryover		5,170,000	4,950,000	6,539,053	-		35,132,878
8	Total Beginning Balance		5,170,000	4,950,000	6,539,053	100,710	18,473,825	35,233,588
9								
10	Step 2 Total Income	\$ 119,791,072						\$ 119,791,072
11								
12	Total Beginning Balance and Income to be Allocated	119,791,072	5,170,000	4,950,000	6,539,053	100,710	18,473,825	155,024,659
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		192,389	148,664	104,939			445,992
22								
23	Total Base Allocations		6,648,388	5,137,390	3,626,392	-	-	15,412,170
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.)		186,744	(1,270)	11,412			196,887
32								
33	Step 8 COLA & 2015-16 Special Base Adjustment		2,003,892	408,666	436,369			2,848,927
34								
35	Step 9 FTES Growth Allocations		-	-	-			-
36								
37	Step 10 FTES Decline		-	-	-			-
38	Step 10 FTES Decline Stabilization (impact on reserves)		-	-	-		-	-
39								
40	Step 11 Deficit Coefficient		(206,630)	(42,139)	(44,996)			(293,766)
41								
42	Step 12 Other Changes Increase/(Decrease)		59,986	12,233	13,063			85,282
43	Step 12 Other Changes Stabilization (impact on reserves)		-	-	-		-	-

A	B	C	D	E	F	G	H	I
Kern Community College District 2016-17 Tentative 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		73,418,541	14,972,690	15,987,670	-	-	104,378,901
45								
46	Step 13 Base District wide Reserves						18,473,825	18,473,825
47	Step 11 Increase/(Decrease) to District-wide Reserves due to Stabilization						-	-
48	Step 13 Other Increase/(Decrease) to District-wide Reserves		-	-	-	707,000	(707,000)	-
49								
50	Step 14 Strategic Initiatives		-	-	-	-	-	-
51								
52	Step 15 District Office Charge Back Allocations		-	-	-	-	-	-
53	Step 15 District wide Costs Charge Back Allocations		(17,124,487)	(3,492,354)	(3,727,314)	24,344,155	-	-
54	Step 15 Regulatory Charge Back Allocations		-	-	-	-	-	-
55	Total District Charge Back		(17,124,487)	(3,492,354)	(3,727,314)	24,344,155	-	18,473,825
56								
57	Total Allocations		62,942,442	16,617,726	15,886,748	25,051,155	17,766,825	138,264,896
58								
59	2015-16 Final Allocation		61,480,372	16,716,893	15,767,690	23,619,460	17,485,947	135,070,362
60								
61	Net Change in Allocation from 2015-16 Final Allocation		\$ 1,462,070	\$ (99,167)	\$ 119,058	\$ 1,431,695	\$ 280,878	\$ 3,194,534
62								
63	2015-16 Adopted Budget		59,589,986	16,511,928	15,550,337	23,619,460	26,719,840	141,991,551
64								
65	Net Change in Allocation from 2015-16 Adopted Budget		\$ 3,352,456	\$ 105,798	\$ 336,411	\$ 1,431,695	\$ (8,953,015)	\$ (3,726,655)
66								
67								
68								
69								
70	Summary Unrestricted Funds Available to Budget							
71	Total Allocations (GU001 Only)		\$ 62,942,442	\$ 16,617,726	\$ 15,886,748	\$ 24,344,155	\$ -	\$ 119,791,071
72	District-wide Reserves (GU001 Only)		\$ -	\$ -	\$ -	\$ 707,000	\$ 17,766,825	\$ 18,473,825
73	District Mandatory Reserves/Project Carryover (GU001 Only)		-	-	-	100,710	-	100,710
74	College Discretionary Carryover (GU001 Only)		5,170,000	4,950,000	6,539,053	-	-	16,659,053
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)		1,536,209	438,000	245,725	972,500	-	3,192,433
77	Total Funds available to budget		\$ 70,017,251	\$ 22,018,726	\$ 22,671,526	\$ 26,920,047	\$ 17,766,825	\$ 159,394,375
78								

KCCD

KERN COMMUNITY COLLEGE DISTRICT

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

CALIFORNIA COMMUNITY COLLEGES MISSION

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

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 40,000 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$189 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	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Unrestricted Contract & Community	Restricted	Unrestricted	Restricted
	GU001	Ed		GU001	Ed		GU001	Ed		GU001	Ed			
	2016-17			2016-17			2016-17			2016-17			2016-17	
UN-AUDITED NET BEGINNING BALANCE														
8989AB Carryover	5,170,000	368,600	396,552	4,950,000	13,000	785,964	6,539,053		532,791	18,574,535	795,682	82,388	36,410,870	1,797,695
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			33,150	-	282,428
8140AA Temp Assistant for Needy Families						14,650							-	14,650
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													-	-
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	-	221,205	-	-	920,726	635,607	-	168,506	640,607	2,873,888
STATE INCOME														
8600 STATE INCOME														
8611AA State General Apportionment										54,206,111			54,206,111	-
8612AA Apprenticeship Allowance			191,100										-	191,100
8615AA Basic Skills			589,566			90,000			90,000				-	769,566
8619AA Specific Apportionment			607,608			210,000			140,000			1,466,291	-	2,423,899
8619AB Enrollment 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)						46,171							-	46,171
8619AF Partnership for Excellence (restoration for Accountability)													-	-
8619AG Part-time Faculty Support										401,568			401,568	-
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 Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
8619	Career Technical Equipment (one time)												-	-	
8619	Basic Skills (one time)												-	-	
8621AA	Child Development												-	-	
8622AA	Extended Opportunity Programs (EOPS)		1,044,078			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			122,082				275,860			-	598,846	
8629AA	Other General Categorical Program		2,088,926			525,290				546,319			-	3,160,535	
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			14,650				64,145			-	125,656	
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												-	-	
8659AA	Specific Categorical Programs		329,677										-	329,677	
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									627,492	1,198,563	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				11,566,420			3,257,027			3,881,169	58,373,660	627,492	3,386,963	59,001,151	22,091,579
LOCAL INCOME															
8800	LOCAL INCOME														
8801	Other Specialized Local Income													-	-
8811AA	Tax Allocation Secured Roll									54,378,905				54,378,905	-
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	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
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										215,458		-	-
8839AA	Other Contracts		2,500										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	16,000		20,000							41,000	-
8874AA	Enrollment							900			6,101,077		6,101,977	-
8874AB	Enrollment - Adult Fees							150					150	-
8874XB	High School Waivers												-	-
8876AA	Health									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		2,560					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		60,436	154,410			347,700	160,436	
8895AC	Overage - Shortage												-	-	
8895AF	Debit Card Revenue						500						500	-	
8895AG	Pool Income	28,560											28,560	-	
	Subtotal 8800	1,514,709	18,500	2,085,719	373,000	63,000	171,875	245,725	-	496,286	60,781,805	345,008	37,780	63,341,747	2,791,660
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	80,066,929			20,110,080			19,614,062		(119,791,071)			-	-	
	Subtotal 8900	80,066,929		424,000	20,110,080		-	19,614,062		(119,791,071)		-		424,000	
	Subtotal 8800 & 8900	81,581,638	18,500	2,509,719	20,483,080	63,000	171,875	19,859,787	-	496,286	(59,009,266)	345,008	37,780	63,341,747	3,215,660
	TOTAL INCOME	81,584,638	18,500	15,639,591	20,485,080	63,000	3,650,107	19,859,787	-	5,298,181	1	972,500	3,593,249	122,983,505	28,181,127
	Total, Net Beginning Balance and Income	86,754,638	387,100	16,036,143	25,435,080	76,000	4,436,071	26,398,840	-	5,830,971	18,574,535	1,768,182	3,675,637	159,394,375	29,978,822

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	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 Acad. - Reg Schedule	314.79	334.56	0.10	1.00	28,987,616	31,597,677	9.00%				7,050	88,155	1150.34%	31,685,831
1101 Acad. Emp. Non-Inst., Non-Adm.	0.82													
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	315.61	334.56	0.10	1.00	28,987,616	31,597,677	9.00%				7,050	88,155	1150.34%	31,685,831
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	29.89	34.92	7.53	7.22	3,935,555	4,944,335	25.63%				746,759	974,297	30.47%	5,918,633
1231 Counselors Contract	16.31	13.79	15.55	15.76	1,484,897	1,234,328	-16.87%				1,281,134	1,591,013	24.19%	2,825,341
1241 Librarians - Contract	6.08	7.46	0.39	0.20	560,157	709,554	26.67%				32,683	17,322	-47.00%	726,876
1251 Acad. Non-Inst Cont.	10.56	10.00	2.66	0.60	981,099	1,017,738	3.73%	81,074		-100.00%	239,825	201,148	-16.13%	1,218,886
1252 Acad Emp Dept Chair	15.80	17.17			1,660,692	1,861,237	12.08%							1,861,237
Subtotal 1200	78.64	83.34	26.13	23.78	8,622,400	9,767,192	13.28%	81,074		-100.00%	2,300,400	2,783,781	21.01%	12,550,973
Total 1100 & 1200	394.25	417.80	26.23	24.78	37,610,016	41,364,869	9.98%	81,074		-100.00%	2,307,451	2,871,938	24.48%	44,236,804
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	87.65	75.58		2.17	6,049,904	5,636,287	-6.84%					68,400		5,704,687
1311 Acad. Emp. - Temp Cont.	0.09	0.09			2,870	2,870								2,870
1320 Acad. Emp. - Intersession	20.32	23.49			1,679,000	1,960,767	16.78%							1,960,767
1330 Acad. Emp. - Overload	21.97	23.56			1,761,000	2,079,030	18.06%							2,079,030
1340 Acad. Emp. - Non-Cont Stipend/Othr	3.18	3.86	0.53		100,160	121,680	21.49%				102,322	176,875	72.86%	298,555
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	133.20	126.99	0.53	2.17	9,592,933.58	9,800,634	2.17%				102,322	245,275	139.71%	10,045,909
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.		0.17			348,105	211,047	-39.37%	1,500		-100.00%	861,859	1,091,830	26.68%	1,302,877
1999 Certificated Salary Abatement														
Subtotal 1400		0.17			348,105	211,047	-39.37%	1,500		-100.00%	861,859	1,091,830	26.68%	1,302,877
Total 1300 & 1400	133.20	126.75	0.53	2.17	9,941,038	10,011,680	0.71%	1,500		-100.00%	964,180	1,337,105	38.68%	11,348,785
TOTAL 1000	527.45	544.66	26.76	26.95	47,551,055	51,376,549	8.05%	82,574		-100.00%	3,271,631	4,209,040	28.65%	55,585,589
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	51.98	56.17	10.47	26.69	5,032,788	6,066,601	20.54%	37,982	133,196	250.68%	812,817	2,358,108	190.12%	8,557,906
2190 Confidential Employee - Non Mgt	10.00	10.00			677,883	768,220	13.33%							768,220
2191 Clls Non-Inst. Emp Reg Salary Sched	267.37	271.88	74.91	72.77	13,697,775	14,741,762	7.62%	90,623	94,768	4.57%	3,839,882	4,736,184	23.34%	19,572,714
2199 Classified Salary Abatement					-51,065	-51,065								-51,065
Subtotal 2100	329.35	338.05	85.38	99.46	19,357,381	21,525,518	11.20%	128,605	227,964	77.26%	4,652,700	7,094,292	52.48%	28,647,774
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	14.24	5.58	0.52		761,494	839,127	10.19%				28,956		-100.00%	839,127
2291 Inst. Aide FT, Oth-In-Direct Inst.			1.60	2.86							103,781	205,657	98.16%	205,657
2292 Limited Benefit Employee														
Subtotal 2200	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 2015-16	GU001 Tentative Budget 2016-17	%	CE Adopted Budget 2015-16	CE Tentative Budget 2016-17	%	Restricted Adopted Budget 2015-16	Restricted Tentative Budget 2016-17	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
Total 2100 & 2200	343.59	343.63	87.50	102.32	20,118,876	22,384,645	11.16%	128,805	227,964	77.26%	4,785,437	7,299,949	52.55%	29,892,558
23 NON-INSTRUCTIONAL														
2310 Non-Mgt - Temp														
2311 Admin., Non-Inst Prof Expt						35,200			4,000		79,000	13,087		52,287
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.32	1.32	16.45		127,353	142,019	11.52%		10,000		810,477	1,028,644	26.92%	1,180,663
2393 Ciss 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	152,060	12.31%	344,940	323,000	-6.36%	284,757	217,125	-23.75%	692,185
2399 Ciss Oth - Temp				1.00	180,626	155,506	-13.91%				79,500	89,151	12.14%	244,657
Subtotal 2300	-1.32	-1.32	16.45	1.00	-652,869	661,398	19.63%	-344,940	-337,000	-2.30%	1,271,037	1,377,707	8.39%	2,376,106
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	1.80	4.51	5.77		120,084	175,129	45.84%				578,949	527,473	-8.89%	702,602
2412 Direct Inst. Prof Expt					1,122,500	1,153,030	2.72%	65,400	11,250	-82.80%	634,370	395,800	-37.61%	1,560,080
2419 Inst Aide - Temp Direct Inst.					2,000	2,000					51,000		-100.00%	2,000
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Insr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Insrp Temp														
2495 Inst Oth Insr Prof Expt						28,150						63,000		91,150
2499 Oth Insr 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	-519,722	365.47%	15,566		-100.00%	736,461	1,306,432	77.39%	786,710
Subtotal 2400	5.31	-4.51	8.99		1,133,988	839,587	-25.96%	80,968	11,250	-86.11%	2,000,780	2,319,705	15.94%	3,170,542
Total 2300 & 2400	6.64	-5.83	25.44	1.00	1,686,657	1,500,985	-11.02%	425,906	348,250	-18.23%	3,271,817	3,697,412	13.01%	5,546,648
TOTAL 2000	350.23	349.46	112.94	103.32	21,805,733	23,865,631	9.45%	654,511	576,214	3.91%	8,057,254	10,997,361	36.49%	35,439,206
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					4,439,136	5,694,480	26.03%	8,699		-100.00%	173,834	263,035	51.31%	5,857,514
3120 STRS - Class Mgt Non Educ Admin					20,232	46,915	131.88%				8,820	13,359	51.46%	60,273
3121 STRS - Ciss Emp														
3130 STRS - Ed. Administrators - Cont.					372,412	591,177	58.74%				57,826	98,363	70.10%	689,540
3131 STRS - Oth Acad Emp Non-Instrl					28,463	15,248	-46.43%	691		-100.00%	91,646	124,958	36.35%	140,206
3210 PERS - Acad. Instructors & Inst Aides					135,912	176,508	29.87%	8,905	11,126	24.94%	5,427	13,547	149.64%	201,181
3220 PERS - Class Mgt Non Educ Admin					614,307	819,741	33.44%	4,501	18,491	310.84%	106,855	336,242	214.67%	1,174,474
3221 PERS - Classified Employee					1,590,612	1,978,549	24.39%	1,831	717	-60.82%	430,873	616,015	42.97%	2,595,281
3222 PERS - Conf Empl - Non- Mgt					72,046	94,107	30.62%							94,107
3240 PERS - Educational Administrator					31,316	18,240	-41.76%				22,527	21,087	-6.39%	39,328
3310 OASDHI - Acad Instruct & Insr Aides					721,304	720,034	-0.18%	10,487	6,427	-38.71%	58,345	51,005	-12.58%	777,467
3320 OASDHI - CIs Mgt Non-Ed Admin					397,696	457,460	15.03%	2,906	10,190	250.68%	69,553	186,769	168.53%	654,418
3321 OASDHI - Ciss Emp					1,040,438	1,107,150	6.41%	1,182	497	-57.99%	291,757	346,079	18.62%	1,453,726
3322 OASDHI - Conf. Emp - Non Mgt					46,160	51,857	12.34%							51,857
3330 Medicare														
3340 OASDHI - Educational Administrators					70,068	78,188	11.59%				22,096	22,953	3.88%	101,141
3341 OASDHI - Oth Acad Emp Non-Instrl					3,846	1,758	-54.31%	93		-100.00%	33,463	26,443	-20.98%	28,201
3410 H&W Acad. Instructors & Aides					5,389,806	5,711,350	5.97%	29,426	14,895	-49.38%	274,966	332,767	21.02%	6,059,011
3410RC OPEB ARC--Acad Inst&Instl Aides					332,445	357,677	7.59%	1,531	786	-48.69%	15,257	18,444	20.89%	376,907
3411 H&W-Acad Insr & Instl Aides(Rtrd)														
3420 H&W Ciss Mgt(Non-Ed Administrators)					922,733	940,005	1.87%	11,119	26,065	134.43%	192,241	481,677	150.56%	1,447,747
3420RC OPEB ARC--Ciss Mgt(Non-EducAdmin)					52,644	61,765	17.32%	372	1,305	250.68%	9,563	24,769	159.02%	87,839
3421 H&W Classified Employees					3,894,920	3,993,668	2.54%	5,189	1,489	-71.29%	1,037,736	1,296,866	24.97%	5,292,023
3421RC OPEB ARC--Ciss Emp					129,565	137,683	6.27%	151	51	-66.57%	34,359	42,586	23.94%	180,320
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 - Ciss Mgt - Retired														
3424 H&W - Ciss Retired														

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
3430 Life Insurance														
3440 H&W Educational Administrators					419,884	520,333	23.92%				106,396	105,237	-1.09%	625,570
3440RC OPEB ARC-EducAdmin-Cont					36,543	44,202	20.96%				7,111	9,151	28.68%	53,353
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	104,997	368.51%	142	50	-64.62%	2,367	1,478	-37.56%	106,525
3520 SUI-Clss Mgt Non-Educ. Admin.					2,686	3,151	17.32%	19	67	250.66%	488	1,264	159.02%	4,482
3521 SUI - Clss Emp					7,118	7,560	6.20%	8	6	-21.35%	2,256	2,439	8.11%	10,005
3522 SUI - Conf Emp - Non Mgt					302	339	12.34%							339
3540 SUI - Educational Administrators					1,864	2,415	29.55%				363	467	28.69%	2,882
3541 SUI - Oth Acad Emp - Non Instl					133	61	-54.30%	3		-100.00%	672	662	-1.45%	723
3610 WC - Acad Inst & Instl Aides (Dir)					610,843	686,938	12.46%	2,983	1,441	-51.69%	41,160	44,350	7.75%	732,730
3620 WC - Clss Mgt Non-Educational Adm.					72,642	90,391	24.43%	512	1,910	273.38%	13,217	36,249	174.26%	128,551
3621 WC - Clss Emp					196,090	219,587	11.98%	208	174	-16.31%	67,696	89,743	32.57%	309,505
3622 Conf Emp - Non Mgt					8,170	9,722	18.99%							9,722
3640 WC - Educational Administrators					50,628	69,282	36.84%				9,820	13,271	35.14%	82,552
3641 WC-Oth Acad Emp - Non Instructional					2,204	1,738	-21.13%	87		-100.00%	11,340	15,807	39.39%	17,546
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	37,209	17.61%							52,190
3722 DefBen - Conf Emp - Non Mat											13,818	14,700	6.38%	52,190
3741 DefBen - Oth Acad Emp - Non Instrl											150	2,368	1478.91%	2,368
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	138,762	58.53%	475	238	-50.00%	4,423	7,982	80.45%	146,981
3920 OTHBEN-Clss Mgt (Non-Educ Admin					12,802	54,791	327.99%	137	487	255.79%	3,002	10,997	266.37%	66,274
3921 Otr Benf. - Clss Employee					45,268	67,697	49.55%	56	28	-49.49%	12,073	23,179	91.99%	90,904
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	11,600	72.37%				1,705	2,537	48.77%	14,136
3941 OTHBEN - Oth Acad Emp (Noninstrl)														
3999 Benefit Suspense												500		500
TOTAL 3000					22,266,957	25,257,401	13.43%	93,816	97,608	4.04%	3,261,368	4,724,377	44.86%	30,079,386
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					21,727	22,097	1.70%				34,560	51,800	49.88%	73,897
Subtotal 4200					21,727	22,097	1.70%				34,560	51,800	49.88%	73,897
43 SUPPLIES														
4310 Instr Supplies & Materials					683,086	842,674	23.36%	47,974	59,400	23.82%	358,377	866,381	141.75%	1,768,455
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	834,016	14.18%	6,400	3,200	-50.00%	483,871	548,390	13.33%	1,385,606
4314 Paper					114,097	140,189	22.87%				200	200		140,389
4315 Maint & Repairs Supplies					347,800	632,900	81.97%							632,900
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
4381 Small Equip (Less than \$200)														
Subtotal 4300					1,960,652	2,571,341	31.15%	56,574	62,800	11.01%	864,647	1,450,036	67.70%	4,084,176
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 GET Bus Pass														
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 2015-16	GU001 Tentative Budget 2016-17	% Change	CE Adopted Budget 2015-16	CE Tentative Budget 2016-17	% Change	Restricted Adopted Budget 2015-16	Restricted Tentative Budget 2016-17	% Change	Total 2016-17
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
TOTAL 4000					2,073,659	2,595,438	25.16%	56,574	62,800	11.01%	907,808	1,505,336	65.82%	4,163,573
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					76,305	104,430	36.86%							104,430
5108 Temp Employment Agency Services														
5109 Child Care Services											10,000	300	-97.00%	300
5118 Conl Security Services					118,050	150,854	27.79%				500	29,304	5760.84%	180,158
5119 Oth Non-Inst. Consulting Services					1,495,827	1,438,072	-3.86%				1,336,330	1,146,492	-14.21%	2,584,564
5150 Contract Instruction					596,281	596,281		214,000	188,000	-12.15%				784,281
5151 Guest Lecturers/Performers					4,400	6,750	53.41%				116,500	57,600	-50.56%	64,350
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					8,750	9,750	11.43%		7,500		372,339	291,026	-21.84%	308,276
Subtotal 5100					2,289,613	2,305,137	0.28%	214,000	195,500	-8.64%	1,835,869	1,524,722	-16.94%	4,026,360
52 TRAVEL														
5209 Non-Employee Travel					32,250	32,250					264,358	135,642	-48.69%	167,892
5212 Student Travel					284,366	373,423	31.32%		1,000		53,889	120,018	122.67%	494,441
5220DT Employee Travel					27,230	37,770	38.71%	1,500	46,200	2980.00%	9,950	12,074	21.34%	96,044
5220 Employee Travel					633,794	754,435	19.03%	58,143	4,700	-91.92%	536,488	785,310	46.38%	1,544,445
5230 Food/Meetings					57,153	81,250	42.16%	1,717	7,896	359.87%	319,556	272,457	-14.74%	361,604
Subtotal 5200					1,034,792	1,279,128	23.61%	61,360	59,796	-2.55%	1,184,251	1,325,501	11.93%	2,664,426
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					340,724	364,256	6.91%	5,200	1,500	-71.15%	16,283	15,513	-4.73%	381,269
5310 Consortium Dues/Memberships					1,000		-100.00%				6,000			6,000
Subtotal 5300					341,724	364,256	6.59%	5,200	1,500	-71.15%	16,283	21,513	32.12%	387,269
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	30,220	-30.88%							30,220
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	128,140	32.48%							128,140
5590 Other Utilities					8,791	8,791								8,791
Subtotal 5500					2,911,098	2,762,979	-5.09%	741	100	-86.50%	10,841	15,741	43.87%	2,778,821
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	677,971	3.45%	11,735	13,500	15.04%	1,700	133,700	7764.71%	825,171
5604 Film Rentals												2,500		2,500
5608 Operating Leases/Contracts (cars, copiers etc.)					34,375	29,075	-15.42%							29,075

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2015-16	GU001 Tentative Budget 2016-17	%	CE Adopted Budget 2015-16	CE Tentative Budget 2016-17	%	Restricted Adopted Budget 2015-16	Restricted Tentative Budget 2016-17	%	Total 2016-17
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					1,825,839	1,966,048	7.68%	7,500	26,000	246.67%	361,652	459,566	27.07%	2,451,614
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					115,500	469,524	306.51%				30,000	30,000		499,524
5683 Building Maintenance					305,331	485,057	58.86%	9,000	22,049	144.99%				507,106
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	251,930	-0.80%				16,158	5,950	-63.18%	257,880
5690 Other Maintenance/Repairs					202,678	232,322	14.63%				37,045	28,538	-22.96%	260,859
5691 Other Maintenance Contracts					341,144	548,223	60.70%					4,800		553,023
Subtotal 5600					4,292,972	5,196,640	21.05%	32,235	61,549	90.94%	481,235	688,034	42.97%	5,946,223
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	43,975	1.27%				3,000		-100.00%	43,975
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	2,715	-38.29%	8,625	36,654	324.98%	239,614
5830 Bank Charges					155,000	148,000	-4.52%		100		4,700	14,700	212.77%	162,800
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	376,720	1.20%	7,500	14,800	97.33%	78,140	136,540	74.74%	528,060
5861 Printing/Duplicating Services					50,840	51,965	2.21%	28,223	11,600	-58.90%	138,758	124,976	-9.93%	188,541
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					52,517	55,603	5.88%				17,170	59,170	244.61%	114,773
5881 Sales Tax Expense					3,400	3,400						1,050		4,450
5890 Other Services & Expenses					346,843	471,530	35.95%	122,057	30,965	-74.63%	324,589	359,213	10.67%	861,708
5895 Prior Period Adjustments						5,285								5,285
5899 Contingencies Account - Budget Only											918,090	1,050,730	14.45%	1,050,730
5899a Unallocated Deductions/Additions												-11,268		-11,268
Subtotal 5800					1,163,638	1,398,218	20.16%	163,680	64,181	-60.79%	1,493,072	1,772,017	18.68%	3,234,418
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	82,597	-27.69%	358,108
Subtotal 5900					-12,500	-12,500					114,224	93,858	-17.83%	81,358
TOTAL 5000					13,124,046	14,712,186	12.10%	477,216	383,626	-19.61%	5,212,801	5,701,512	9.38%	20,797,324
TOTAL 1000 - 5000					106,821,450	117,807,204	10.28%	1,264,691	1,120,249	-11.42%	20,710,851	27,137,627	31.03%	146,065,079

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2015-16	GU001 Tentative Budget 2016-17	%	CE Adopted Budget 2015-16	CE Tentative Budget 2016-17	%	Restricted Adopted Budget 2015-16	Restricted Tentative Budget 2016-17	%	Total 2016-17
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
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		-100.00%							
6211 Buildings Architect					10,000		-100.00%							
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					1,150	1,150								1,150
6215 Additions to Buildings					15,000		-100.00%				350,198		-100.00%	
6215FA Additions to Buildings											7,500			
6216 Bldg Cost of Purchase														
Subtotal 6200					2,328,090	1,150	-99.85%				357,698		-100.00%	1,150
63 BOOKS - LIBRARY														
6310 Library Books					89,700	34,700	-61.32%					40,000		74,700
6311 Magazines & Periodicals					85,000	44,900	-47.18%							44,900
Subtotal 6300					174,700	79,600	-54.44%					40,000		119,600
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					70,000		-100.00%							
6411FA Library AV Equipment														
6412 Computer/Tech Equip					460,710	247,706	-46.23%	2,500	3,000	20.00%	205,857	298,163	44.84%	548,869
6412FA Computer/Tech Equipment					824,738	447,536	-45.74%				93,499	45,000	-51.87%	492,536
6413 Autos & Buses					141,479		-100.00%							
6414 Furniture					28,700	108,022	276.38%				14,100	39,700	181.56%	147,722
6414FA Other Equipment						6,500								6,500
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					396,023	308,996	-21.98%	79,978	66,928	-16.32%	264,512	629,717	138.07%	1,005,641
6419FA Other Equipment					273,400	177,759	-34.98%				313,000	176,552	-43.59%	354,311
Subtotal 6410					2,195,050	1,296,519	-40.93%	82,478	69,928	-15.22%	890,967	1,189,132	33.47%	2,555,580
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	1,327,519	-39.52%	82,478	69,928	-15.22%	890,967	1,189,132	33.47%	2,586,580
6900 Capital Outlay Abatement														
TOTAL 6000					5,012,839	1,423,269	-71.61%	82,478	69,928	-15.22%	1,248,665	1,229,132	-1.56%	2,722,330
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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					23,209,362	24,344,155	4.89%							24,344,155			
7205					-23,209,363	-24,344,155	4.89%							-24,344,155			
						-1	-100.00%										
73	TRANSFERS																
7312					1,312,384	839,225	-36.05%							839,225			
7410																	
					1,312,384	839,225	-36.05%							839,225			
75	STUDENT FINANCIAL AID																
7501											186,677	299,497	60.44%	299,497			
												48,035	-56.23%	48,035			
7502																	
7503																	
7509											264,063	463,347	75.47%	463,347			
											560,491	810,878	44.67%	810,878			
76	OTHER PAYMENTS																
7601																	
7602											457,146	742,535	62.43%	742,535			
											457,146	742,535	62.43%	742,535			
79	RESERVE FOR CONTINGENCIES																
7910					26,719,849	17,766,825	-33.51%				59,561	58,650	-1.53%	17,825,475			
7910																	
7910					16,839,357	13,243,339	-21.35%	1,254,825	1,041,105	-17.03%				14,284,444			
7911																	
7921																	
7921																	
					43,559,206	31,010,164		1,254,825	1,041,105	-17.03%	59,561	58,650	-1.53%	32,109,919			
					51,042,284	37,932,621	-25.68%	1,254,825	1,041,105	-17.03%	1,077,198	1,612,063	49.65%	40,585,789			
TOTAL EXPENDITURES, OTHER OUTGO					162,876,573	157,163,094	-3.51%	2,601,993	2,231,282	-14.25%	23,036,714	29,978,822	30.13%	189,373,198			
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					877.68	894.12	139.70	130.27	162,876,573	157,163,094	-3.51%	2,601,993	2,231,282	23,036,714	29,978,822	30.13%	189,373,198

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

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

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

The Panorama campus includes more than 34 buildings located on 153 acres. These buildings comprise approximately 446,000 square feet of assignable space for educational and support programs. The Delano Campus and Weill Institute are community outreach sites serving *different community needs*. 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 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 \$12.9 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 have started to determine long-term fiscal sustainability by augmenting revenue streams. The 2016-2017 budget will show adjustments to reflect the priorities of the college and

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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	
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

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17	Change	2015-16	2016-17	Change	2015-16	2016-17	Change	2016-17
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
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													
	144.87	151.97	53.23	75.66	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													
	8.43		1.92	2.86	460,755	534,339	15.97%				120,232	205,657	71.05%	739,996
	Total 2100 & 2200													
	153.30	151.97	55.15	78.52	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-Instr. Overtime													
2394	Non-Admin., Non-Inst. Prof Expt													
2399	Class Oth - Temp													
					374,770	466,813	24.56%	4,940	7,000	41.70%	848,861	761,773	-10.26%	1,235,586
24	INSTRUCTIONAL AIDES													
2411	Inst. Students													
2412	Direct Inst. Prof Expt													
2419	Inst Aide - Temp Direct Inst.													
2491	Inst Readers Temp													
2492	Inst Students Temp, Oth Indr Inst.													
2493	Inst Aide Overtime Temp													
2494	Inst Sign Language Intrap Temp													
2495	Inst Oth Indr Prof Expt													
2499	Oth Indr Inst Temp													
2900	Classified Abatement													
2999	Salary Budget Control													
					-138,517	-341,068	146.23%				172,427	838,409	386.24%	497,341
					818,283	672,262	-17.84%	57,000	1,500	-97.37%	991,601	1,476,419	48.89%	2,150,181

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
Total 2300 & 2400					1,193,052	1,139,075	-4.52%	61,940	8,500	-86.28%	1,840,461	2,238,192	21.61%	3,385,768
TOTAL 2000	153.30	151.97	55.15	78.52	9,135,681	10,154,619	-63.71%	67,004	13,892	-79.27%	4,921,331	6,979,117	41.81%	17,147,627
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	497	28.20%	187,947	204,339	8.72%	710,180
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

BAKERSFIELD COLLEGE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrest	Unrest	Rest	Rest										
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
3521 SUI - Clss Emp					3,271	3,526	7.78%	3	6	140.32%	1,508	1,447	-4.07%	4,979
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
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	174	155.39%	43,431	49,976	15.07%	152,365
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%		280		11,843	11,377	-3.94%	30,246
3722 DefBen - Conf Emp - Non Mat														
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 (Noninstl)														
3999 Benefit Suspense														
TOTAL 3000					12,428,995	14,241,624	14.58%	36,220	3,347	-90.76%	2,050,825	2,867,285	39.81%	17,112,255
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	626,590	31.11%	12,800	6,400	-50.00%	175,426	348,199	98.49%	981,189
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	440,571	49.13%	5,000	2,000	-60.00%	218,292	286,748	31.36%	729,319
4314 Paper					79,000	105,793	33.91%				200	200		105,993
4315 Maint & Repairs Supplies					264,700	560,400	111.71%							560,400
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	1,806,365	56.78%	18,000	8,600	-52.22%	399,918	650,147	62.57%	2,465,112

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
44														
4400					90,780	1,500	-98.35%				5,000		-100.00%	1,500
					90,780	1,500	-98.35%				5,000		-100.00%	1,500
45														
4531											3,600	2,000	-44.44%	2,000
											3,600	2,000		2,000
TOTAL 4000					1,243,013	1,807,962	45.45%	18,000	8,600	-52.22%	413,918	657,547	58.86%	2,474,109
50														
50														
51														
5107					53,650	72,075	34.34%							72,075
5108											10,000		-100.00%	
5109														
5118														
5119					140,500	214,113	52.39%				307,377	372,778	21.28%	586,891
5150					8,000	8,000								8,000
5151					4,000	6,350	58.75%				66,500	27,100	-59.25%	33,450
5152														
5159					6,000	9,750	62.50%				232,746	245,750	5.59%	255,500
					212,150	310,288	46.26%				616,622	645,628	4.70%	955,916
52														
5209					20,000	20,000								20,000
5212					171,506	234,173	36.54%				40,300	46,880	16.33%	281,053
5220DT														
5220					204,510	221,747	8.43%	3,200	200	-93.75%	217,643	364,312	67.39%	586,259
5230					31,230	56,243	80.09%	150	896	497.33%	84,957	54,165	-36.24%	111,305
					427,246	532,163	24.56%	3,350	1,096	-67.28%	342,901	465,357	35.71%	998,616
53														
5300					74,285	83,955	13.02%	1,700		-100.00%	14,100	11,600	-17.73%	95,555
5310												6,000		6,000
					74,285	83,955	13.02%	1,700		-100.00%	14,100	17,600	24.82%	101,555
54														
5400					900	900								900
5406														
5407														
					900	900								900

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
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	250	-3.85%							250
5590 Other Utilities														
Subtotal 5500					1,277,969	1,302,999	1.96%				6,600	11,400	72.73%	1,314,399
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%					132,500		667,945
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%				111,361	35,100	-68.48%	300,185
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					55,000	411,224	647.68%							411,224
5683 Building Maintenance					98,348	300,232	205.28%	9,000	22,049	144.99%				322,281
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	169,105	15.04%				25,000	16,500	-34.00%	185,605
5691 Other Maintenance Contracts					287,000	495,771	72.74%					4,800		500,571
Subtotal 5600					1,795,204	2,577,434	43.57%	9,000	22,049	144.99%	182,761	214,750	17.50%	2,814,233

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	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	
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													
					32,215	33,890	5.20%				5,000	5,000		38,890
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services													
5813	Physical Examinations/Tests													
5820	Postage/Express Overnight Svcs													
5830	Bank Charges													
5831	Credit Card Expenses													
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services													
5840	Interest - Current Debit													
5860	General Advertising													
5861	Printing/Duplicating Services													
5870	Cash Over/Short													
5880	Taxes/Licenses/Permits													
5881	Sales Tax Expense													
5890	Other Services & Expenses													
5895	Prior Period Adjustments													
5899	Contingencies Account - Budget Only													
5899a	Unallocated Deductions/Additions													
	Subtotal 5800													
					493,611	617,164	25.03%	27,163	25,765	-5.15%	377,618	385,496	2.09%	1,028,426
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement													
5912	Transfer Out - Indr Cost (Expense)													
	Subtotal 5900													
					275,511	275,511					29,866	4,740	-84.13%	280,251
					275,511	275,511					29,866	5,640	-81.11%	281,151
	TOTAL 5000													
					4,589,090	5,734,304	24.96%	41,213	48,911	18.68%	1,575,468	1,750,872	11.13%	7,534,086
	TOTAL 1000 - 5000													
					57,852,724	65,348,846	12.96%	245,010	74,749	-69.49%	10,772,378	14,257,925	32.36%	79,681,521

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	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														
Subtotal 6100														
62 BUILDINGS														
6210 Buildings Construction					1,854,209		-100.00%							
6211 Buildings Architect					10,000		-100.00%							
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					10,000		-100.00%				100,198		-100.00%	
6215FA Additions to Buildings											7,500			
6216 Bldg Cost of Purchase														
Subtotal 6200					1,874,209		-100.00%				107,698		-100.00%	
63 BOOKS - LIBRARY														
6310 Library Books					50,000		-100.00%							
6311 Magazines & Periodicals					42,000		-100.00%							
Subtotal 6300					92,000									
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					70,000		-100.00%							
6411FA Library AV Equipment														
6412 Computer/Tech Equip					257,500		-100.00%				110,560	184,393	66.78%	184,393
6412FA Computer/Tech Equipment						77,980						30,000		107,980
6413 Autos & Buses														
6414 Furniture					24,900	95,122	282.02%				10,000	38,000	280.00%	133,122
6414FA Other Equipment						6,500								6,500
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					203,000	226,661	11.66%	79,978	66,928	-16.32%	206,262	540,580	162.08%	834,169
6419FA Other Equipment					209,000	151,759	-27.39%				253,000	176,552	-30.22%	328,311
Subtotal 6410					764,400	558,022	-27.00%	79,978	66,928	-16.32%	579,822	969,525	67.21%	1,594,475

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
642														
6421														
6422														
6423														
6424														
6425														
6429						31,000								31,000
						31,000								31,000
					764,400	589,022	-22.94%	79,978	66,928	-16.32%	579,822	969,525	67.21%	1,625,475
6900														
					2,730,609	589,022	-78.43%	79,978	66,928	-16.32%	687,520	969,525	41.02%	1,625,475
70														
71														
7110					139,906	144,284								144,284
7111					55,869	50,491								50,491
					195,775	194,775	-0.51%							194,775
72														
7201					16,259,891	17,124,487	5.32%							17,124,487
7205														
					16,259,891	17,124,487	5.32%							17,124,487
73														
7312					711,572	463,414	-34.87%							463,414
7410														
					711,572	463,414	-34.87%							463,414
75														
7501											52,652	120,497	128.85%	120,497
7502											109,751	48,035	-56.23%	48,035
7503											264,063	463,347	75.47%	463,347
7509											426,466	631,878	48.17%	631,878
											426,466	631,878	48.17%	631,878
76														
7601											45,631	176,816	287.49%	176,816
7602											45,631	176,816	287.49%	176,816
											45,631	176,816	287.49%	176,816

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	Tentative		Adopted	Tentative		Adopted	Tentative		
	2016	2017	2016	2017	Budget	Budget	Budget	Budget	Budget	Budget	Change	2016-17		
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					5,849,905	3,034,094	-48.13%	680,301	245,422	-63.92%				3,279,516
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					5,849,905	3,034,094	-48.13%	680,301	245,422	-63.92%				3,279,516
TOTAL 7000					23,017,143	20,816,769	-9.56%	680,301	245,422	-63.92%	472,097	808,694	71.30%	21,870,885
TOTAL EXPENDITURES, OTHER OUTGO					83,600,477	86,754,638	3.77%	1,005,289	387,100	-61.49%	11,931,995	16,036,143	34.40%	103,177,881
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	419.7	435.9	70.4	96.0	83,600,477	86,754,638	3.77%	1,005,289	387,100	-61.49%	11,931,995	16,036,143	34.40%	103,177,881

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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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 Acad. - Reg Schedule	43.06	44.32			4,053,537	4,326,992	6.75%							4,326,992
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.														
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	43.06	44.32			4,053,537	4,326,992	6.75%							4,326,992
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	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 Counselors Contract	4.03	3.63	2.17	2.19	346,792	323,949	-6.59%			184,109	178,026	-3.30%	501,975	
1241 Librarians - Contract	1.13	1.51	0.39	0.20	94,471	131,224	38.90%			32,683	17,322	-47.00%	148,547	
1251 Acad. Non-Inst Cont.	2.45	2.37	0.20	0.29	218,858	220,917	0.94%			14,672	27,183	85.27%	248,100	
1252 Acad Emp Dept Chair	4.22	4.20			402,672	424,050	5.31%						424,050	
Subtotal 1200	18.41	20.40	3.10	5.33	1,888,855	2,240,864	18.64%			268,103	490,548	82.97%	2,731,412	
Total 1100 & 1200	61.47	64.72	3.10	5.33	5,942,392	6,567,855	10.53%			268,103	490,548	82.97%	7,058,403	
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	47.42	42.66			1,493,834	1,343,834	-10.04%						1,343,834	
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	12.70	15.87			400,000	500,000	25.00%						500,000	
1330 Acad. Emp. - Overload	11.11	12.70			350,000	400,000	14.29%						400,000	
1340 Acad. Emp. - Non-Cont Stipend/Othr	1.22	1.90			38,560	59,960	55.50%				55,000		114,960	
1350 Acad. Emp - Non-Cont Substitute														
Subtotal 1300	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.					93,377	46,817	-49.86%			256,900	429,080	67.02%	475,897	
1999 Certificated Salary Abatement														
Subtotal 1400					93,377	46,817	-49.86%			256,900	429,080	67.02%	475,897	
Total 1300 & 1400	72.46	73.14			2,375,770	2,350,610	-1.06%			256,900	484,080	88.43%	2,834,690	
TOTAL 1000	133.93	137.86	3.10	5.33	8,318,162	8,918,466	7.22%			525,003	974,628	85.64%	9,893,094	
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	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 Confidential Employee - Non Mgt	1.00	1.00			60,879	71,415	17.31%						71,415	
2191 Clls Non-Inst. Emp Reg Salary Sched	41.12	43.24	13.26	16.07	1,951,065	2,099,646	7.62%			569,348	738,108	29.64%	2,837,754	
2199 Classified Salary Abatement														
Subtotal 2100	50.05	51.28	13.58	16.36	2,660,900	2,867,991	7.78%	12,661	15,252	20.47%	588,589	758,146	28.81%	3,641,390
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	2.41	2.41			107,913	115,079	6.64%						115,079	
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	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	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total
	2016	2017	2016	2017	2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17
Total 2100 & 2200	52.46	53.69	13.58	16.36	2,768,813	2,983,070	7.74%	12,661	15,252	20.47%	566,569	758,146	28.81%	3,756,468
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp						35,200								35,200
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students					31,534	10,500	-66.70%				93,900	127,996	36.31%	138,496
2393 Clss Non-Inst. Overtime														
2394 Non-Admin., Non-Inst. Prof Expt												14,000		14,000
2399 Clss Oth - Temp					5,200	5,200								5,200
Subtotal 2300					36,734	50,900	38.56%				93,900	141,996	51.22%	192,896
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	-200,000	-4896.58%	15,566		-100.00%	259,625		-100.00%	-200,000
Subtotal 2400	3.51		3.22		185,314	-6,721	-103.63%	23,966	9,750	-59.32%	288,080	9,219	-96.80%	12,248
Total 2300 & 2400	3.51		3.22		222,048	44,179	-80.10%	23,966	9,750	-59.32%	381,980	151,219	-60.41%	205,144
TOTAL 2000	55.97	53.69	16.80	16.36	2,990,861	3,027,249	1.22%	36,627	25,002	-31.74%	970,568	909,361	-6.31%	3,961,612
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					724,074	891,925	23.18%				24,836	34,913	40.58%	926,839
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-Instri					10,019	5,890	-41.22%				27,565	53,978	95.82%	59,868
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	281,517	26.54%				61,964	95,824	54.65%	377,340
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	120,646	2.77%	122	141	16.08%	3,356	4,024	19.90%	124,812
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	156,774	8.28%				40,684	53,650	31.87%	210,424
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-Instri					1,354	679	-49.86%				3,725	6,222	67.02%	6,901
3410 H&W Acad. Instructors & Aides					805,891	841,171	4.38%				36,981	39,331	6.35%	880,502
3410RC OPEB ARC--Acad Inst&Instl Aides					50,636	53,715	6.08%				2,268	2,181	-3.86%	55,896
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	597,121	2.67%				171,226	220,588	28.83%	817,709
3421RC OPEB ARC--Clss Emp					18,252	18,884	3.46%				4,835	6,708	38.72%	25,592
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	3,984	4.05%	4	5	16.19%	116	139	19.88%	4,128
3520	SUI-Clss Mgt Non-Educ. Admn.				324	348	7.39%	6	8	20.38%	10	10	4.16%	366
3521	SUI - Clss Emp				978	1,072	9.63%				285	375	-31.64%	1,447
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	215	67.02%	238
3610	WC - Acad Inst & Instl Aides (Dir)				103,605	114,912	10.91%	113	140	23.39%	3,506	4,113	17.28%	119,164
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	30,909	15.26%				8,070	11,621	44.00%	42,530
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	6,154	77.57%	6,825
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 Admn													
3721	DefBen - Clss Emp				2,509	5,173	106.13%				1,482	2,632	77.57%	7,805
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	20,669	56.09%				602	963	59.95%	21,632
3920	OTHBEN-Clss Mgt (Non-Educ Admn)				1,738	2,421	39.30%	46	83	82.03%	62	97	57.48%	2,601
3921	Otr Benf.- Clss Employee				6,650	10,458	57.26%				1,775	3,697	108.33%	14,155
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 (Noninstr)													
3999	Benefit Suspense													
	TOTAL 3000				3,380,409	3,824,141	13.13%	7,030	8,183	16.40%	415,823	647,307	55.67%	4,479,630
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periodics				2,630	2,100	-20.15%				8,167	32,000	291.83%	34,100
	Subtotal 4200.				2,630	2,100	-20.15%				8,167	32,000	291.83%	34,100
43	SUPPLIES													
4310	Instr Supplies & Materials				105,325	103,900	-1.35%	7,500	4,000	-46.67%	42,000	15,000	-64.29%	122,900
4312	Computer Software less than \$200										6,000		-100.00%	
4313	Non-Instr Supplies & Materials				115,700	79,125	-31.61%	1,000	800	-20.00%	149,698	106,197	-29.06%	186,122
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	292,575	-14.68%	8,500	4,800	-43.53%	197,698	121,197	-38.70%	418,572
44	FOOD													
4400	Food - Non Travel, Non Cafeteria													
	Subtotal 4400													

CERRO COSO COMMUNITY COLLEGE
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	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
				2015-16	2016-17		2015-16	2016-17		2015-16	2016-17		2016-17	
45														
4531	GET Bus Pass													
	Subtotal 4500													
	TOTAL 4000				345,555	294,675	-14.72%	8,500	4,800	-43.53%	205,865	153,197	-25.58%	452,672
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				11,000	18,700	70.00%							18,700
5108	Temp Employment Agency Services											300		300
5109	Child Care Services													105,000
5118	Cont Security Services				105,000	105,000								105,000
5119	Oth Non-Inst. Consulting Services													143,000
5150	Contract Instruction				120,000	120,000		16,500	23,000	39.39%				20,500
5151	Guest Lecturers/Performers										38,000	20,500	-46.05%	20,500
5152	Music Drama Programs													9,961
5159	Oth Instructional Consulting Services				2,750		-100.00%				20,278	9,961	-50.88%	9,961
	Subtotal 5100				238,750	243,700	2.07%	16,500	23,000	39.39%	58,278	30,761	-47.22%	297,461
52	TRAVEL													
5209	Non-Employee Travel													
5212	Student Travel				37,600	57,800	53.72%				11,399	59,938	425.82%	117,738
5220DT	Employee Travel				18,930	28,270	49.34%	1,500	1,200	-20.00%	9,950	12,074	21.34%	41,544
5220	Employee Travel				105,090	117,665	11.97%	3,000	4,500	50.00%	98,543	128,425	30.32%	250,590
5230	Food/Meetings				5,540	4,500	-18.77%	200	500	150.00%	27,312	30,950	13.32%	35,950
	Subtotal 5200				167,160	208,235	24.57%	4,700	6,200	31.91%	147,204	231,387	57.19%	445,822
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				36,380	31,260	-14.07%				70	450	542.86%	31,710
5310	Consortium Dues/Memberships				1,000		-100.00%							
	Subtotal 5300				37,380	31,260	-16.37%				70	450	542.86%	31,710
54	INSURANCE													
5400	Comprehensive/Liability/Prply/Auto/Ins													
5406	Student Insurance													
5407	Insurance Deductibles													
	Subtotal 5400													
55	UTILITIES & MAINTENANCE													
5501	Laundry Services				1,050	1,650	57.14%							1,650
5505	Miscellaneous													102,000
5520	Natural Gas/ LPG				109,000	102,000	-6.42%							344,000
5530	Light - Electricity				306,000	344,000	12.42%							279,500
5540	Water - Sanitation				301,333	279,500	-7.25%							18,500
5550	Disposal Services				18,500	18,500								7,500
5560	Hazardous Waste Disposal				10,000	7,500	-25.00%							6,500
5570	Pest Control Services				7,020	6,500	-7.41%							53,300
5581	Telephone Services				58,400	53,300	-8.73%							
5583	Data Communication Services													
5590	Other Utilities													
	Subtotal 5500				811,303	812,950	0.20%							812,950
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/Utility Vehicles				3,500	500	-85.71%					2,000		2,500
5603	Rental of Facilities				107,000	134,018	25.25%				1,100	1,200	9.09%	135,218
5604	Film Rentals											2,500		2,500

CERRO COSO COMMUNITY COLLEGE
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	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	251,050	149.13%	316,191
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	71,000	-37.26%							71,000
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	600	-48.19%	38,775
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	336,534	-3.66%	2,000		-100.00%	131,027	282,350	115.49%	618,884
57	LEGAL/AUDIT/ELECTION													
5700	Annual Fiscal Audit													
5720	Trustee Elections													
5731	Attorney Fees - Oth													
5732	Attorney Fees - Collective Bargaining													
5733	Legal Advertising													
5740	Settlement Expense													
5790	Other Professional Fees													
	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	39,700	16.76%	1,700	5,250	208.82%	9,000	8,126	-9.71%	53,076
5861	Printing/Duplicating Services				7,000	6,000	-14.29%	1,200	2,600	116.67%	5,500	16,000	190.91%	24,600
5870	Cash Over/Short				100	100								100
5880	Taxes/Licenses/Permits				7,150	7,690	7.55%				5,000	2,000	-60.00%	9,690
5881	Sales Tax Expense													
5890	Other Services & Expenses				13,500	23,260	72.30%	75,057	965	-98.71%	44,689	23,375	-47.69%	47,600
5899	Contingencies Account - Budget Only										453,233	529,412	16.81%	529,412
5899a	Unallocated Deductions/Additions													
	Subtotal 5800				96,255	108,325	12.54%	77,957	8,815	-88.69%	522,423	597,163	14.31%	714,303
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement													
5912	Transfer Out - Indr Cost (Expense)													
	Subtotal 5900													
	TOTAL 5000				1,700,174	1,741,004	2.40%	101,157	38,015	-62.42%	859,002	1,142,111	32.96%	2,921,130
	TOTAL 1000 - 5000				16,735,161	17,805,534	6.40%	153,313	76,000	-50.43%	2,976,261	3,826,604	28.57%	21,708,138

CERRO COSO COMMUNITY COLLEGE
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	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	60,000	417.42%	166,386
6412FA Computer/Tech Equipment					8,882	8,300	-6.55%				58,248	15,000	-74.25%	23,300
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	4,200	-87.23%				34,015	6,171	-81.86%	10,371
6419FA Other Equipment					38,400		-100.00%				60,000		-100.00%	
Subtotal 6410					202,509	118,886	-41.29%				163,858	81,171	-50.46%	200,057
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	118,886	-41.29%				163,858	81,171	-50.46%	200,057
6900 Capital Outlay Abatement														
TOTAL 6000					536,401	172,786	-67.79%				163,858	121,171	-26.05%	293,957
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

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	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	3,492,354	3.92%							3,492,354
7205 Intrafund Transfers In														
Subtotal 7200					3,360,488	3,492,354	3.92%							3,492,354
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%)											59,561	58,650	-1.53%	58,650
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					4,879,296	3,964,406	-18.75%	64,627		-100.00%				3,964,406
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					4,879,296	3,964,406	-18.75%	64,627		-100.00%	59,561	58,650	-1.53%	4,023,058
TOTAL 7000					8,239,784	7,456,760	-9.50%	64,627		-100.00%	378,858	488,297	28.89%	7,945,057
TOTAL EXPENDITURES, OTHER OUTGO					25,511,346	25,435,080	-0.30%	217,940	76,000	-65.13%	3,518,977	4,436,071	26.06%	29,947,151
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	189.90	191.55	19.90	21.69	25,511,346	25,435,080	-0.30%	217,940	76,000	-65.13%	3,518,977	4,436,071	26.06%	29,947,151

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

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	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110	REGULAR TEACHING													
1100	Acad. - Reg Schedule	47.34	51.00		4,341,329	4,749,141	9.39%				18,323			4,767,464
1101	Acad. Emp. Non-Inst., Non-Adm.													
1108	Instructional - Salary Reserve													
1110	Acad. Emp Admin.													
1118	Non-Instructional - Salary Reserve													
	Subtotal 1100	47.34	51.00		4,341,329	4,749,141	9.39%				18,323			4,767,464
12 REGULAR NON-TEACHING														
1214	Educational Administrators - Cont.	6.28	6.80	0.22	765,572	982,913	28.39%				21,864	25,131	14.94%	1,008,044
1231	Counselors Contract	2.95	2.00	4.00	307,226	210,452	-31.50%				382,266	297,013	-22.30%	507,464
1241	Librarians - Contract	1.00	1.00		108,877	113,641	4.38%							113,641
1251	Acad. Non-Inst Cont.	1.80	1.77	2.30	177,494	189,071	6.52%				207,927	137,165	-34.03%	326,236
1252	Acad Emp Dept Chair	2.60	2.95		299,820	311,893	4.03%							
	Subtotal 1200	14.63	14.52	6.52	1,658,989	1,807,970	8.98%				612,057	459,309	-24.96%	2,287,278
	Total 1100 & 1200	61.97	65.52	6.52	6,000,318	6,557,110	9.28%				612,057	477,632	-21.96%	7,034,742
13 INSTRUCTIONAL SALARIES - NON-REG														
1310	Adjunct Acad. Emp - Non-Cont.	40.22	32.92		1,267,075	1,037,075	-18.15%					68,400		1,105,475
1311	Acad. Emp. - Temp Cont.	0.09	0.09		2,870	2,870								2,870
1320	Acad. Emp. - Intersession	7.62	7.62	2.17	240,000	240,000								240,000
1330	Acad. Emp. - Overload	10.86	10.86		342,000	342,000								342,000
1340	Acad. Emp. - Non-Cont Stipend/Othr	1.96	1.96	0.53	61,600	61,720	0.19%				16,822	15,925	-5.33%	77,645
1350	Acad. Emp - Non-Cont Substitute													
	Subtotal 1300	60.75	53.45	0.53	1,913,545	1,683,665	-12.01%				16,822	84,325	401.29%	1,767,990
14 OTHER NON-TEACHING														
1410	Educational Administrators - Non-Cont.													
1419	Acad. Emp - Non-Inst. Non Cont.				77,540	77,540					154,500	276,500	78.96%	354,040
1999	Certificated Salary Abatement													
	Subtotal 1400				77,540	77,540					154,500	276,500	78.96%	354,040
	Total 1300 & 1400	60.75	53.45	0.53	1,991,085	1,761,205	-11.55%				171,322	360,825	110.61%	2,122,030
	TOTAL 1000	122.72	118.97	7.05	7,991,403	8,318,315	4.09%				783,379	838,457	7.03%	9,156,772
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110	Board of Trustees													
2110	Classified Mngmnt (Non-Ed)	4.35	4.83	0.65	399,453	524,492	31.30%				43,976	317,953	623.01%	842,445
2190	Confidential Employee - Non Mgt	1.00	1.00		74,566	78,828	5.73%							78,828
2191	Class Non-Inst. Emp Reg Salary Sched	34.58	35.68	15.17	1,795,450	1,833,199	2.10%				864,406	952,466	10.19%	2,785,685
2199	Classified Salary Abatement				-51,065	-51,065								-51,065
	Subtotal 2100	39.93	41.51	15.82	2,218,395	2,385,454	7.53%				908,383	1,270,439	39.86%	3,655,893
22 CLASSIFIED SERVICE, INST. AID														
2211	Inst. Aide Ft Direct Inst.	3.40	3.17	0.20	192,827	189,710	-1.62%				12,505		-100.00%	189,710
2291	Inst. Aide FT, Oth-In-Direct Inst.													
2292	Limited Benefit Employee													

PORTERVILLE COLLEGE
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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative 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
Subtotal 2200	3.40	3.17	0.20		192,827	189,710	-1.62%				12,505		-100.00%	189,710
Total 2100 & 2200	43.33	44.68	18.02		2,411,222	2,575,164	6.80%				920,889	1,270,439	37.96%	3,845,603
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	329,483	20.40%	351,483
2393 Clss Non-Inst. Overtime					12,000	12,000								12,000
2394 Non-Admin., Non-Inst. Prof Expt											28,125	28,125		28,125
2399 Clss Oth - Temp											12,500	12,500		12,500
Subtotal 2300	1.32	1.32	16.45		34,000	34,000					314,276	370,108	17.77%	404,108
24 INSTRUCTIONAL AIDES														
2411 Inst. Students	1.80	4.51	5.77		30,000	75,000	150.00%				96,020	54,244	-43.51%	129,244
2412 Direct Inst. Prof Expt					75,700	75,700					320,670	311,800	-2.77%	387,500
2419 Inst Aide - Temp Direct Inst.					2,000	2,000								2,000
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					22,692	21,051	-7.23%				128,290	168,492	31.34%	189,543
Subtotal 2400	1.80	4.51	5.77		130,392	173,751	33.25%				544,980	534,535	-1.92%	708,288
Total 2300 & 2400	3.13	5.83	22.22		164,392	207,751	26.38%				859,296	904,643	5.28%	1,112,394
TOTAL 2000	46.46	50.51	38.24		2,575,614	2,782,915	8.05%				1,780,144	2,175,082	22.19%	4,957,997
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					720,326	904,654	25.59%				60,014	60,989	1.62%	965,643
3120 STRS - Class Mgt Non Educ Admin														
3121 STRS - Clss Emp														
3130 STRS - Ed. Administrators - Cont.					74,708	123,322	65.07%				2,346	3,162	34.76%	126,483
3131 STRS - Oth Acad Emp Non-Instl											15,693	21,702	38.29%	21,702
3210 PERS - Acad. Instructors & Inst Aides					6,073	7,138	17.54%							7,138
3220 PERS - Class Mgt Non Educ Admin					53,940	72,841	35.04%				16,549	44,157	166.82%	116,999
3221 PERS - Classified Employee					218,404	252,790	15.74%				90,401	126,979	40.46%	379,770
3222 PERS - Conf Empl - Non- Mgt					9,394	10,948	16.54%							10,948
3240 PERS - Educational Administrator					12,429	4,816	-61.25%				6,863	8,944	30.33%	13,760
3310 OASDHI - Acad Instruct & Instr Aides					109,129	112,795	3.36%				17,046	16,643	-2.36%	129,439
3320 OASDHI - Cls Mgt Non-Ed Admin					32,750	40,124	22.52%				10,048	24,323	142.08%	64,447
3321 OASDHI - Clss Emp					138,655	144,845	4.46%				55,659	70,400	26.48%	215,245
3322 OASDHI - Conf. Emp - Non Mgt					5,704	6,030	5.73%							6,030
3330 Medicare														
3340 OASDHI - Educational Administrators					17,642	16,867	-4.39%				4,484	5,291	18.01%	22,158
3341 OASDHI - Oth Acad Emp Non-Instl											2,634	8,457	221.10%	8,457
3410 H&W Acad. Instructors & Aides					837,625	889,557	6.20%				82,499	60,203	-27.03%	949,759
3410RC OPEB ARC-Acad Inst&Instl Aides					51,478	54,352					5,250	3,803		
3411 H&W-Acad Instl & Instl Aides(Rtd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					79,313	79,686	0.47%				31,873	54,365	70.57%	134,051
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					4,195	5,140					1,287	3,118		
3421 H&W Classified Employees					547,035	549,608	0.47%				196,429	249,483	27.01%	799,091
3421RC OPEB ARC-Clss Emp					16,776	17,614					6,485	8,130		
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														

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	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	9,947					748	877		
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	3,761	3.20%				494	396	-19.83%	4,158
3520	SUI-Ciss Mgt Non-Educ. Admin.				214	262	22.51%				66	159	142.04%	421
3521	SUI - Ciss Emp				964	1,000	3.73%				414	502	21.11%	1,501
3522	SUI - Conf Emp - Non Mgt				37	39	5.71%							39
3540	SUI - Educational Administrators				397	508	27.69%				38	45	17.26%	552
3541	SUI - Oth Acad Emp - Non Instl										255	243	-4.79%	243
3610	WC - Acad Inst & Instl Aides (Dir)				101,284	107,835	6.47%				12,930	11,120	-14.00%	118,955
3620	WC - Ciss Mgt Non-Educational Adm.				5,951	7,522	26.41%				1,826	4,560	149.77%	12,082
3621	WC - Ciss Emp				27,880	30,185	9.05%				14,878	24,830	66.89%	55,015
3622	Conf Emp - Non Mgt				1,036	1,131	9.09%							1,131
3640	WC - Educational Administrators				11,049	14,557	31.75%				1,061	1,284	21.03%	15,841
3641	WC-Oth Acad Emp - Non Instructional										1,791	3,881	116.69%	3,881
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 Admin													
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	2,368	1478.91%	2,368
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf. - Acad. Instruct. & Aides				13,562	21,089	55.50%				1,368	1,410	3.11%	22,499
3920	OTHBEN-Ciss Mgt (Non-Educ Admin				1,125	1,746	55.28%				452	1,310	190.19%	3,057
3921	Otr Benf. - Ciss Employee				6,009	9,497	58.04%				2,011	4,475	122.51%	13,972
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	2,560	62.51%				207	305	47.63%	2,865
3941	OTHBEN - Oth Acad Emp (Noninstrl)													
3999	Benefit Suspense											500		500
TOTAL 3000					3,275,874	3,646,033	11.30%				667,446	851,457	27.57%	4,497,491
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Peridicls				100	100					20,993	14,400	-31.41%	14,500
	Subtotal 4200				100	100					20,993	14,400	-31.41%	14,500
43	SUPPLIES													
4310	Instr Supplies & Materials				96,360	109,284	13.41%				70,951	95,350	34.39%	204,634
4312	Computer Software less than \$200				1,000	1,000								1,000
4313	Non-Instl Supplies & Materials				168,940	141,674	-16.14%				115,180	155,445	34.96%	297,119
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	290,555	-4.70%				196,131	260,795	32.97%	551,350

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	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
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	GET Bus Pass													
	Subtotal 4500													
	TOTAL 4000				305,496	291,155	-4.69%				217,124	276,695	27.44%	567,850
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES													
51	SERVICES													
5107	Athletic Officials				11,655	13,655	17.16%							13,655
5108	Temp Employment Agency Services													
5109	Child Care Services													
5118	Conf Security Services				13,050	41,854	220.72%				500	29,304	5760.84%	71,158
5119	Oth Non-Inst. Consulting Services				6,900	6,900					36,000	39,500	9.72%	46,400
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										12,315	35,315	186.76%	35,315
	Subtotal 5100				32,005	62,809	96.25%				60,815	114,119	87.85%	176,928
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	222,564	75.00%	304,085
5230	Food/Meetings				8,182	8,207	0.31%				34,137	25,942	-24.01%	34,149
	Subtotal 5200				155,960	176,428	13.12%				163,315	257,506	57.87%	433,934
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					3,341	3,341		21,341
5560	Hazardous Waste Disposal				5,150	5,150								5,150
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	332,891	-37.80%				4,341	4,341		337,333

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	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 Rental of Equip/Utility Vehicles					11,125	13,850	24.49%				280	480	71.43%	14,330
5603 Rental of Facilities											600		-100.00%	
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					12,075	2,675	-77.85%							2,675
5610 Rental of Equipment														
5620 Rent Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					121,371	120,704	-0.55%				148,922	167,916	12.75%	288,620
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					48,000	48,000								
5683 Building Maintenance					38,825	58,825	51.51%				5,000	5,000		53,000
5684 Vehicle Repairs & Maintenance					11,300	11,300								58,825
5685 Computer Hardware Maint Agreements					30,000	30,000								11,300
5686 Oth Equipment Maint Agreements					16,000	16,000								30,000
5690 Other Maintenance/Repairs					45,078	59,217	31.37%							16,000
5691 Other Maintenance Contracts					22,000	22,000					12,045	12,038	-0.06%	71,254
Subtotal 5600					355,773	382,570	7.53%				180,847	185,434	11.14%	568,004
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											29,500	12,500		12,500
Subtotal 5700											29,500	12,500	-57.63%	12,500
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services														
5813 Physical Examinations/Tests														
5820 Postage/Express Overnight Svcs					6,490	7,790	20.03%				1,225	7,854	541.16%	15,644
5830 Bank Charges											2,700	2,700		2,700
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					21,250	24,250	14.12%				26,153	101,147	286.76%	125,397
5861 Printing/Duplicating Services					3,500	4,500	28.57%				13,748	15,528	12.95%	20,028
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					1,267	1,267					12,170	12,170	0.00%	13,437
5881 Sales Tax Expense														
5890 Other Services & Expenses					11,472	13,750	19.85%				22,600	37,101	64.16%	50,851
5899 Contingencies Account - Budget Only											406,968	536,682	31.87%	536,682
5899a Unallocated Deductions/Additions														
Subtotal 5800					43,979	51,557	17.28%				485,564	713,183	46.88%	764,740
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement											7,423	4,950	-33.31%	4,950
5912 Transfer Out - Indr Cost (Expense)														

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	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
Subtotal 5900											7,423	4,950	-33.31%	4,950
TOTAL 5000					1,157,739	1,043,912	-9.83%				918,818	1,295,497	41.06%	2,339,409
TOTAL 1000 - 5000					15,306,125	16,082,330	5.07%				4,366,910	5,437,188	24.51%	21,519,518
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	80,220	12.59%				58,609	51,771	-11.67%	131,991
6412FA Computer/Tech Equipment					22,256	22,256					35,251		-100.00%	22,256
6413 Autos & Buses					80,000		-100.00%							
6414 Furniture					2,400	6,900	187.50%				4,100		-100.00%	6,900
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					9,135	9,135					24,235	26,941	11.16%	36,076
6419FA Other Equipment					21,000	21,000								21,000
Subtotal 6410					206,041	139,511	-32.29%				122,195	78,711	-35.59%	218,222
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	139,511	-32.29%				122,195	78,711	-35.59%	218,222
6900 Capital Outlay Abatement														
TOTAL 6000					683,730	166,361	-75.67%				122,195	78,711	-35.59%	245,072

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	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	3,727,314	3.85%							3,727,314
7205 Intrafund Transfers In														
Subtotal 7200					3,588,983	3,727,314	3.85%							3,727,314
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	315,072	39.26%	315,072
7602 Oth Student Aide (Non-cash)														
Subtotal 7600											226,243	315,072	39.26%	315,072
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					6,009,446	6,144,129	2.24%	60,664		-100.00%				6,144,129
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					6,009,446	6,144,129	2.24%	60,664		-100.00%				6,144,129
TOTAL 7000					10,144,241	10,150,149	0.06%	60,664		-100.00%	226,243	315,072	39.26%	10,465,221
TOTAL EXPENDITURES, OTHER OUTGO					26,134,095	26,398,840	1.01%	60,664		-100.00%	4,715,348	5,830,971	23.66%	32,229,811
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	169.17	169.48	45.29	2.17	26,134,095	26,398,840	1.01%	60,664		-100.00%	4,715,348	5,830,971	23.66%	32,229,811

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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

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

- **Chancellor's Office:** Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; conducts internal audit activities; provides institutional research and reporting; reports analysis and implementation of legislation and regulations.
- **Educational Services:** Directs strategic and tactical planning; coordinates instructional programs and student services; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs; monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Business Services:** Facilitates district-wide development of accounting systems and procedures, budget control and compliance, risk management, coordination of external audits, investment and cash flow management and reporting, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements in accordance with generally accepted accounting principles.
- **Human Resources:** Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; provides training and professional development related to health and safety, workers compensation, provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.
- **Information Technology:** Supports information technology efforts of the three colleges and their centers, for more than 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
- 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	I	J	K	L
5	GU001 Salary & Benefit	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Internal Audit	Governmental & External Affairs	District Operations	TOTAL
6	Projected 2016-17 -- Salary & Benefits	693,363	626,341	684,694	2,264,441	4,268,655	2,367,996	527,099	173,176	-	570,116	12,175,881
7												
8	2015-16 Adopted Budget -- Salary & Benefits	511,125	615,040	569,568	2,206,964	3,652,912	2,188,912	472,997	140,345	183,737	529,200	11,070,801
9	Variance Increase/(Decrease)	182,238	11,301	115,126	57,477	615,743	179,084	54,102	32,831	(183,737)	40,916	1,105,080
10												
11												
12	Primary Variances											
13	STRS Change of 17.24%	5,898	-	5,024	-	-	1,011	-	-	-	-	11,932
14	PERS Change of 17.23%	1,236	5,249	1,953	18,456	31,480	17,092	4,221	1,664	-	4,137	85,487
15	Workers Comp Change 6.32%	381	372	370	1,309	2,232	1,256	299	118	-	293	6,630
16	LTD Change 51.11%	243	607	421	2,307	3,610	2,325	364	121	-	579	10,577
17	Salary, Statutory Benefit and Other Changes	(6,946)	12,753	31,312	132,021	413,442	147,401	49,217	30,927	-	35,906	846,034
18												
19	Position Additions:											
20	Executive Director District Public Relations and Communications	143,170										143,170
21	Associate Vice Chancellor of Educational Services			180,751								180,751
22	Accounting Technician				73,050							73,050
23	System Administrator					90,539						90,539
24	Network Engineer					90,539						90,539
25	IT Customer Support Manager					123,552						123,552
26	ERP Director					73,702						73,702
27	Temporary HR Labor						10,000					10,000
28												
29	Positions Not Budgeted:											
30	Reduction in Temporary Labor		(7,680)									(7,680)
31	Shift of Assoc Chancellor Workforce and Economic Development to grant funding			(104,704)								(104,704)
32	Business Services Specialist backfilled with categorically funded Coordinator				(100,134)							(100,134)
33	Cashier/Billing Technician I position duties shifted to BC Admissions and Records				(69,531)							(69,531)
34	Asst. Director Information Technology position duties distributed in IT reorganization					(175,798)						(175,798)
35	Help Desk Technician					(44,199)						(44,199)
36	Computer Operator					(41,573)						(41,573)
37	Portal Administrator					(50,074)						(50,074)
38	Associate Vice Chancellor of External and Governmental Affairs reduction due Ed Services Reorg									(183,737)		(183,737)
39												
40	Other:											
41	2015-16 Budget Omission	38,257										38,257
42	Full Year Impact of CIO					98,291						98,291
43												
44	Variance Increase/(Decrease)	182,238	11,301	115,126	57,477	615,743	179,084	54,102	32,831	(183,737)	40,916	1,146,653
45												

	A	B	C	D	E	F	G	H	I	J	K	L
46												
47												
48												
49	GU001 Non Labor & Debt Service											
50	Department	Chancellors Office & Board of Trustees	Institutional Research	Educational Services	Business Services	IT	Human Resources	Legal	Internal Audit	Governmental & External Affairs	District Operations	Total
51	Projected 2016-17	568,000	39,577	568,868	7,453,925	3,223,216	327,150	229,950	100,200	-	364,389	12,875,275
52	2015-16 Adopted Budget Non-Labor	273,000	53,870	522,168	7,435,466	3,719,342	327,150	230,950	19,274	55,800	311,639	12,948,659
53	Variance Increase/(Decrease)	295,000	(14,293)	46,700	18,459	(496,126)	-	(1,000)	80,926	(55,800)	52,750	(73,385)
54	Primary Variances --- Increase/(Decrease)											
55	Consulting Services -- Chancellor Search	131,000										131,000
56	Travel --- Chancellor Search	17,000										17,000
57	Institutional Dues & Memberships	7,000										7,000
58	Trustee Elections	135,000										135,000
59	Contract Security Services	4,000										4,000
60	Consulting Services		(13,368)									(13,368)
61	Consulting Services			(4,000)								(4,000)
62	Employee Travel			(11,325)								(11,325)
63	Institutional Dues & Memberships			(1,400)								(1,400)
64	Addition of Assoc Chancellor Educational Services			55,800						(55,800)		-
65	Software Licensing & Maintenance Services				(45,000)							(45,000)
66	Bank Charges				(7,000)							(7,000)
67	Other Services and Expenses				10,000							10,000
68	Debt Reduction				(44,358)							(44,358)
69	Increase in General Liability & Property Insurance Premium				101,616							101,616
70	Insurance Deductibles				2,000							2,000
71	Employee Travel				1,200							1,200
72	Reduction to Consulting Services					(229,000)						(229,000)
73	Employee Travel (Staff training for Eluman and Canvas)					34,000						34,000
74	Telephone and Data Communications -- Bandwidth increases for WAN					36,524						36,524
75	Software Licensing & Maintenance for Banner Data Defense, Cognos and EMS (facility scheduling)					162,337						162,337
76	Buildings -- completion of mini remodel to add two offices					(25,000)						(25,000)
77	Computer Technology & Equipment --completion of Banner Data Defense project implementation					(669,600)						(669,600)
78	Implementation of Security Firewalls for Internet Service Protection					215,000						215,000
79	Attorney Fees -- Ethics Point Investigations							75,000				75,000
80	Institutional Dues & Memberships							4,926				4,926
81	Employee Travel							4,000				4,000
82	Materials and Supplies -- Leadership Academy			1,300								1,300
83	Consulting Services -- Leadership Academy			7,000								7,000
84	Employee Travel -- Leadership Academy			500								500
85	Instructional Materials and Supplies										9,500	9,500
86	Consulting Services										25,000	25,000
87	Travel										13,500	13,500
88	Trustee Election										(15,000)	(15,000)
89	Utilities for Weil										(8,950)	(8,950)
90	Postage -- ACA Implementation & Financial Aid distribution coming back in-house										92,000	92,000
91	Equipment										(71,000)	(71,000)
92	Copier Lease										5,000	5,000
93	Equipment & Vehicle Maintenance										2,000	2,000
94	Other Various Changes	1,000	(925)	(1,175)	-	(8,988)	-	(1,000)	(3,000)	-	700	(13,388)
95	Variance	295,000	(14,293)	46,700	18,459	(484,727)	-	(1,000)	80,926	(55,800)	52,750	(61,985)
96	Total Proposed 2016-17 Budget	1,261,363	665,918	1,253,562	9,718,365	7,491,871	2,695,146	757,049	273,376	-	934,505	25,051,155
97	Net Change	477,238	(2,992)	161,826	75,935	131,016	179,084	53,102	113,757	(239,537)	93,666	1,084,668

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	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 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	3.00	1.40	2.00	728,796	644,139	-11.62%				152,412	392,850	157.75%	1,036,990
1231 Counselors Contract														
1241 Librarians - Contract														
1251 Acad. Non-Inst Cont.		0.72			51,447	79,991	55.48%							79,991
1252 Acad Emp Dept Chair														
Subtotal 1200	3.60	3.72	1.40	2.00	780,243	724,130	-7.19%				152,412	392,850	157.75%	1,116,981
Total 1100 & 1200	4.42	3.72	1.40	2.00	780,243	724,130	-7.19%				152,412	392,850	157.75%	1,116,981
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	3.89	1.40	2.00	785,543	729,430	-7.14%				152,412	392,850	157.75%	1,122,281
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	25.50	28.50	1.00	4.00	2,710,818	3,323,907	22.62%	25,321	117,944	365.79%	97,482	348,142	257.13%	3,789,993
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	57.79	1.75	3.44	3,810,402	3,924,014	2.98%	85,560	89,376	4.46%	97,609	182,298	86.76%	4,195,688

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
	2015-16	2016-17	2015-16	2016-17										
2199	Classified Salary Abatement													
	94.50	93.29	2.75	7.44	6,996,213	7,790,867	11.36%	110,881	207,320	86.98%	195,091	530,440	171.89%	8,528,628
	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													
	94.50	93.29	2.75	7.44	6,996,213	7,790,867	11.36%	110,881	207,320	86.98%	195,091	530,440	171.89%	8,528,628
	Total 2100 & 2200													
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	57,966	20.85%					58,151		116,117
	Subtotal 2300													
				1.00	107,365	109,685	2.16%	340,000	330,000	-2.94%	14,000	103,831	641.65%	543,516
24	INSTRUCTIONAL AIDES													
2411	Inst. Students													
2412	Direct Inst. Prof Expt													
2419	Inst Aide - Temp Direct Inst.													
2491	Inst Readers Temp													
2492	Inst Students Temp, Oth Indr Inst.													
2493	Inst Aide Overtime Temp													
2494	Inst Sign Language Intrl Temp													
2495	Inst Oth Indr Prof Expt													
2499	Oth Indr Inst Temp													
2900	Classified Abatement													
2999	Salary Budget Control													
						296					176,120	299,531	70.07%	299,827
	Subtotal 2400													
						296					176,120	299,531	70.07%	299,827
	Total 2300 & 2400													
			1.00		107,365	109,981	2.44%	340,000	330,000	-2.94%	190,120	403,362	112.16%	843,342
	TOTAL 2000													
	94.50	93.29	2.75	8.44	7,103,578	7,900,848	11.22%	450,881	537,320	19.17%	385,211	933,802	142.41%	9,371,970
30	STAFF BENEFITS													
3110	STRS - Acad. Instructors & Ins Aides													
					5,863	10,063	71.64%							10,063
3120	STRS - Class Mgt Non Educ Admin													
						32,159						12,757		44,915
3121	STRS - Class Emp													
3130	STRS - Ed. Administrators - Cont.													
					63,350	62,701	-1.02%				16,354	36,217	121.46%	98,918
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 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017	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	1,160	55.48%	5,750	6,264	8.93%		132		7,555
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	300,187	2.98%	795		-100.00%	7,467	17,689	136.90%	317,877
3322 OASDHI - Conf. Emp - Non Mgt					30,639	34,624	13.01%							34,624
3330 Medicare														
3340 OASDHI - Educational Administrators					8,561	7,227	-15.58%				2,210	4,174	88.89%	11,401
3341 OASDHI - Oth Acad Emp Non-Instrl														
3410 H&W Acad. Instructors & Aides					7,651	10,650	39.19%	14,825	14,895	0.47%				25,544
3410RC OPEB ARC-Acad Inst&Instl Aides					504	784	55.48%	737	786					1,570
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					504,043	521,308	3.43%	7,412	22,342	201.41%	14,825	74,473	402.35%	618,123
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	44,684	15.79%				20,709	14,895	-28.08%	59,578
3440RC OPEB ARC-EducAdmin-Cont					5,786	4,884					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	40	55.50%	38	45	18.73%		5		89
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	1,962	2.98%	5		-100.00%	49	116	136.88%	2,078
3522 SUI - Conf Emp - Non Mgt					200	226	13.00%							226
3540 SUI - Educational Administrators					295	249	-15.58%				76	144	88.90%	393
3541 SUI - Oth Acad Emp - Non Instl														
3610 WC - Acad Inst & Instl Aides (Dir)					694	1,147	65.28%	1,014	1,280	26.21%		130		2,557
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	56,278	9.49%	140		-100.00%	1,317	3,316	151.86%	59,595
3622 Conf Emp - Non Mgt					5,403	6,491	20.14%							6,491
3640 WC - Educational Administrators					7,964	7,148	-10.25%				2,056	4,008	94.93%	11,156
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														
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	285	128.83%	238	238					522
3920 OTHBEN-Clss Mgt (Non-Educ Admin)					6,412	44,981	601.52%	91	404	342.67%	238	1,188	400.00%	46,573
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
3941 OTHBEN - Oth Acad Emp (Noninstr)														
3999 Benefit Suspense														
TOTAL 3000					3,181,680	3,545,603	11.44%	50,566	86,079	70.23%	127,264	358,328	181.56%	3,990,010
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdicls					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	172,646	14.79%	400	400		700		-100.00%	173,046
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	181,846	13.16%	30,074	49,400	64.26%	70,900	417,896	489.42%	649,142
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														
45														
4531 GET Bus Pass														
Subtotal 4500														
TOTAL 4000					179,596	201,646	12.28%	30,074	49,400	64.26%	70,900	417,896	489.42%	668,942
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	1,217,059	-9.74%				992,953	734,214	-26.06%	1,951,273
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									7,500		107,000		-100.00%	7,500
Subtotal 5100					1,816,708	1,689,340	-7.01%	197,500	172,500	-12.66%	1,099,953	734,214	-33.25%	2,596,054
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	
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	333,502	29.80%	51,943		-100.00%	93,124	70,010	-24.82%	403,512
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	362,302	27.38%	53,310	52,500	-1.52%	530,832	371,252	-30.06%	786,054
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 Licns/Maint Svcs					1,395,981	1,515,118	8.53%	5,500	26,000	372.73%	600	5,500	816.67%	1,546,618
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
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 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative 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	
	5685	Computer Hardware Maint				228,567	207,289	-9.31%						
5686	Oth Equipment Maint Agreements				58,725	65,325	11.24%							65,325
5690	Other Maintenance/Repairs													
5691	Other Maintenance Contracts				22,144	21,952	-0.87%							21,952
	Subtotal 5600				1,792,669	1,900,102	5.99%	21,235	39,500	86.01%	600	5,500	816.67%	1,945,102
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 Barg.													
5733	Legal Advertising				2,500	2,500								2,500
5740	Settlement Expense													
5790	Other Professional Fees				675				1,000		42,626	242,626	469.20%	243,626
	Subtotal 5700				230,125	449,450	95.31%		1,000		42,626	242,626	469.20%	693,076
58	OTHER SERVICES & EXPENSES													
5810	Fingerprinting Services				30,000	30,000								30,000
5813	Physical Examinations/Tests				9,000	9,000		1,500	1,500					10,500
5820	Postage/Express Overnight Svcs				33,220	125,220	276.94%	2,462	1,950	-20.79%	500	100	-80.00%	127,270
5830	Bank Charges				155,000	148,000	-4.52%		100					148,100
5831	Credit Card Expenses								2,500					2,500
5832	Returned Checks													
5835	Bad Debt Expense													
5838	Collection Services				29,561	29,561								29,561
5840	Interest - Current Debit													
5860	General Advertising				152,000	152,000		5,800	9,550	64.66%	34,880	6,762	-80.61%	168,312
5861	Printing/Duplicating Services				5,000		-100.00%	26,798	9,000	-66.42%	13,500	13,000	-3.70%	22,000
5870	Cash Over/Short													
5880	Taxes/Licenses/Permits				40,600	40,600								40,600
5881	Sales Tax Expense													
5890	Other Services & Expenses				75,409	86,791	15.09%	22,000	5,000	-77.27%	700		-100.00%	91,791
5899	Contingencies Account - Budget Only										57,888	56,313	-2.72%	56,313
5899a	Unallocated Deductions/Additions													
	Subtotal 5800				529,790	821,172	17.25%	58,560	29,600	-49.45%	107,488	76,175	-29.12%	726,947
59	INDIRECT COSTS													
5911	Indirect Cost Reimbursement				-288,011	-288,011						10,361		-277,650
5912	Transfer Out - Indr Cost (Expense)										76,935	72,906	-5.24%	72,906
	Subtotal 5900				-288,011	-288,011					76,935	83,267	8.23%	-204,744
	TOTAL 5000				5,677,043	6,192,966	9.09%	334,846	296,700	-11.39%	1,859,514	1,513,034	-18.63%	8,002,700
	TOTAL 1000 - 5000				16,927,440	18,570,493	9.71%	866,367	969,499	11.90%	2,595,301	3,615,911	39.33%	23,155,903
60	CAPITAL OUTLAY													
61	SITES & SITE IMPROVEMENT													

DISTRICT OFFICE
2016-17 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2016	2017	2016	2017										
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%							
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		-100.00%		
63 BOOKS - LIBRARY														
6310 Library Books														
6311 Magazines & Periodicals														
Subtotal 6300														
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					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	339,000	-57.28%							339,000
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	480,100	-53.03%	2,500	3,000	20.00%	25,092	59,726	138.03%	542,826
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					1,022,100	480,100	-53.03%	2,500	3,000	20.00%	25,092	59,726	138.03%	542,826
6900 Capital Outlay Abatement														
TOTAL 6000					1,062,100	495,100	-53.38%	2,500	3,000	20.00%	275,092	59,726	-78.29%	557,826
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														

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	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	Total							
	2016	2017	2016	2017	Budget	Budget		Budget	Budget		Budget	Budget		2016-17							
															2015-16	2016-17		2015-16	2016-17		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	-24,344,155	4.89%								-24,344,155						
	Subtotal 7200				-23,209,363	-24,344,155	4.89%								-24,344,155						
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	17,766,825	-33.51%								17,766,825						
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	17,867,535	-33.38%	449,233	795,683	77.12%					18,663,218						
	TOTAL 7000				9,641,116	-491,058	-105.09%	449,233	795,683	77.12%					304,626						
TOTAL EXPENDITURES, OTHER OUTGO					27,630,656	18,574,536	-32.78%	1,318,100	1,768,182	34.15%	2,870,393	3,675,637	28.05%	24,018,354							
TOTAL EXPENDITURES, OTHER OUTGO																					
AND NET ENDING BALANCE					98.92	97.18	4.15	10.44	27,630,656	18,574,536	-32.78%	1,318,100	1,768,182	34.15%	2,870,393	3,675,637	28.05%	24,018,354			

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 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
6/1/2016

	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%

GANN LIMIT

CALIFORNIA COMMUNITY COLLEGES
GANN LIMIT WORKSHEET
2016-17

DISTRICT NAME:

Kern

DATE:

06/01/16

I.	2016-17 Appropriations Limit:		
A.	2015-16 Appropriations Limit	1,0537	<u>133,212,578</u>
B.	2016-17 Price Factor:		
C.	Population factor:		
	1 2014-15 Second Period Actual FTES	18,738.22	
	2 2015-16 Second Period Actual FTES	20,467.23	
	3 2016-17 Population change factor	1.0923	
	(line C.2. divided by line C.1.)		
D.	2015-16 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)		153,321,884
E.	Adjustments to increase limit:	\$ -	
	1 Transfers in of financial responsibility	0	
	2 Temporary voter approved increases		
	3 Total adjustments - increase		
	Sub-Total	-	
F.	Adjustments to decrease limit:	\$ -	
	1 Transfers out of financial responsibility	0	
	2 Temporary voter approved increases		
	3 Total adjustments - decrease		
G.	2016-17 Appropriations Limit		<u>153,321,884</u>
II.	2016-17 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Prop 30 Education Protection Account tax revenue)		36,000,311
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		442,512
C.	Local Property taxes		53,936,393
D.	Estimated excess Debt Service taxes		-
E.	Estimated Parcel taxes, Square Foot taxes, etc.		-
F.	Interest on proceeds of taxes		147,413
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		
H.	2016-17 Appropriations Subject to Limit		<u>108,923,529</u>