

# **West Kern Community College District Adopted 2016-2017 Annual Budget**

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**WEST KERN COMMUNITY COLLEGE DISTRICT  
PROPOSED BUDGET 2016 / 2017**

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## **EXECUTIVE SUMMARY**

### **2016-17 STATE FISCAL UPDATE & PROPOSED BUDGET ASSUMPTIONS**

**California State Budget Update and Forecast:** The 2016-17 California State Budget was signed by the Governor June 27, 2016 marking the 6<sup>th</sup> consecutive year that the budget was passed on time. The statewide general fund expenditures equal \$122.5 billion including a reserve of \$8.5 billion. This represents an overall budget increase from FY 2015-16 of \$7 billion dollars. Although anticipated revenues for the year are up significantly, a conservative approach is being utilized in the state budget forecasts. As compared to prior years, the proposed 2016-17 state budget faces considerably less risk. Early state revenues are strong but the difficulty related to the local oil and gas industry is of great concern. Since the release of the May revise, the California economy has remained steady. The LAO estimates are again more optimistic than the Governor's predicting more in revenues from FY 2015-16 through FY 2016-17.

**California Community College Budget Highlights:** The California Community College system will be affected in the following areas:

- \$114 million for 2% access or enrollment growth. The District is eligible to receive funds at a 1% rate
- \$75 million base allocation increase
- 0% COLA
- \$184 million deferred maintenance/instructional equipment
- \$49 million for Proposition 39 energy projects/retrofitting
- \$30 million increase to Basic Skills
- \$39 million Cal Grant B
- \$200 million Strong Workforce Program
- \$48 million CTE Pathways Program
- \$32 million property tax backfill
- No fee increase

**Program Service Impacts:** The 2016-17 Budget is built to increase FTE by 1% with WESTEC generating 350 FTES (as in FY 2015-16) which includes maintaining or increasing 2015-16 service levels campus wide. Increases to the budget include step increases, and health benefits costs by approximately 2%. The total General fund budget represents \$32,696,922 of which \$23,503,464 is unrestricted funds and \$9,193,458 is restricted funds. The budget includes specified amounts in instructional equipment and deferred maintenance as well as specified categorical programs. Included in the budget is the utilization of one time funds in the amount of \$235,500 to help offset the total GASB 45 contribution of \$554,083.

***Instruction:*** Overall course offerings are projected to produce a targeted full time equivalency of 2,584. This growth of approximately 1% is expected to result both from increased section

offerings and increases in successful course completion as an outcome of enrollment management efforts, the Strategic Action Plan, grant activities and Categorical funding including Student Success, Student Equity and the Title V grant efforts, among others. Strong enrollment has been positively influenced by increased recruitment efforts that have included radio and web advertising, three Cougar days on campus, grant activities, and high school outreach. Additional factors include a growth in offerings to the TCI and MCCF prison facilities, work with the West Kern Adult Education Network community outreach, and GED/ESL pathways that lead to college enrollment.

***Student Services:*** Budget allocations continue to remain positive for categorical programs to support on-going student success. The 2016-17 budget provides consistent funding to SSSP and Equity. Continued funding exists for financial aid grants for full-time students who receive Cal Grant B awards. Budgets have been built conservatively while awaiting specific allocations in a number of areas and reflect fiscal responsibility. Many Student Services areas are built with modest COLA increases, salary/fringe increases and specific program requests through the program review process. Athletics will continue to rely on fundraising to bridge gaps for equipment and special needs. Community services and outreach will continue to work collaboratively with Financial Aid, utilizing BFAP-FAA dollars to maximize outreach efforts to current and potential students, and meet community needs.

***Other support services:*** Business Services, Human Resources, Information Technology and Maintenance and Operations are projected to operate near FY 2015-16 levels with minimal travel, supplies and student workers. Costs increases in salaries, health benefits, insurance and necessary contracts contribute to increases in proposed costs.

***Capital Projects:*** FY 2015-16 saw the close of the STEM (ETEC) Modular Sitework and Gym HVAC repairs projects. Other projects completed or nearing completion include deferred maintenance projects for upgraded electrical systems, as well as numerous Prop 39 lighting projects throughout campus. The Student Center Project (\$17 million) has begun construction with an estimated completion date of spring 2018. In addition, Proposition 51 (Public Schools Facility Bond) is on the California November election ballot. The Proposition 51 bond measure would provide \$2 billion to community colleges to help meet their renovation and construction needs.

***Fixed Assets:*** Fixed asset purchases are mostly limited to grant or specialized funds. \$205,993 allocated to instructional equipment allows for some much needed replacement of computers and equipment to support the learning environment. An additional \$205,993 allocated for deferred maintenance items will help to alleviate costs associated with equipment failures and higher than normal service requirements.

***State Mandate and Guidelines:*** The proposed budget exceeds the State unrestricted General Fund cash reserve guideline of 5%. Year end 2015-16 unrestricted reserve fund balance is estimated to be approximately \$5.9 million or 22.9%. FY 2016-17 unrestricted expenditures are

proposed to be \$23,503,464 with matching revenues for a balanced budget. Utilization of one time funds in the amount of \$235,500 are proposed to help offset the total GASB 45 contribution of \$554,083.

**Conclusion:** As stated above, the State's budget was based on the Governor's conservative forecast, and the California economy has remained steady since the May revise. Early state revenues have been strong, and LAO estimates are optimistic. Accordingly, the 2016-17 State budget faces considerably less risk than in prior years.

However, a challenge in the future remains as to the increasing responsibility of employer contributions to STRS and PERS. Required employer contributions will progressively rise to 19.1% for STRS, and an estimated 20.4% for PERS, by FY 2020-21.

We have been appropriately allocated funds from the State, and along with our other revenue streams, it is anticipated that we will have sufficient funding to meet all of our financial and academic obligations for FY 2016-17. The attached budget represents a responsible disbursement of anticipated funds received.

**West Kern Community College District  
2016/2017 Budgeted Sources of Funds**

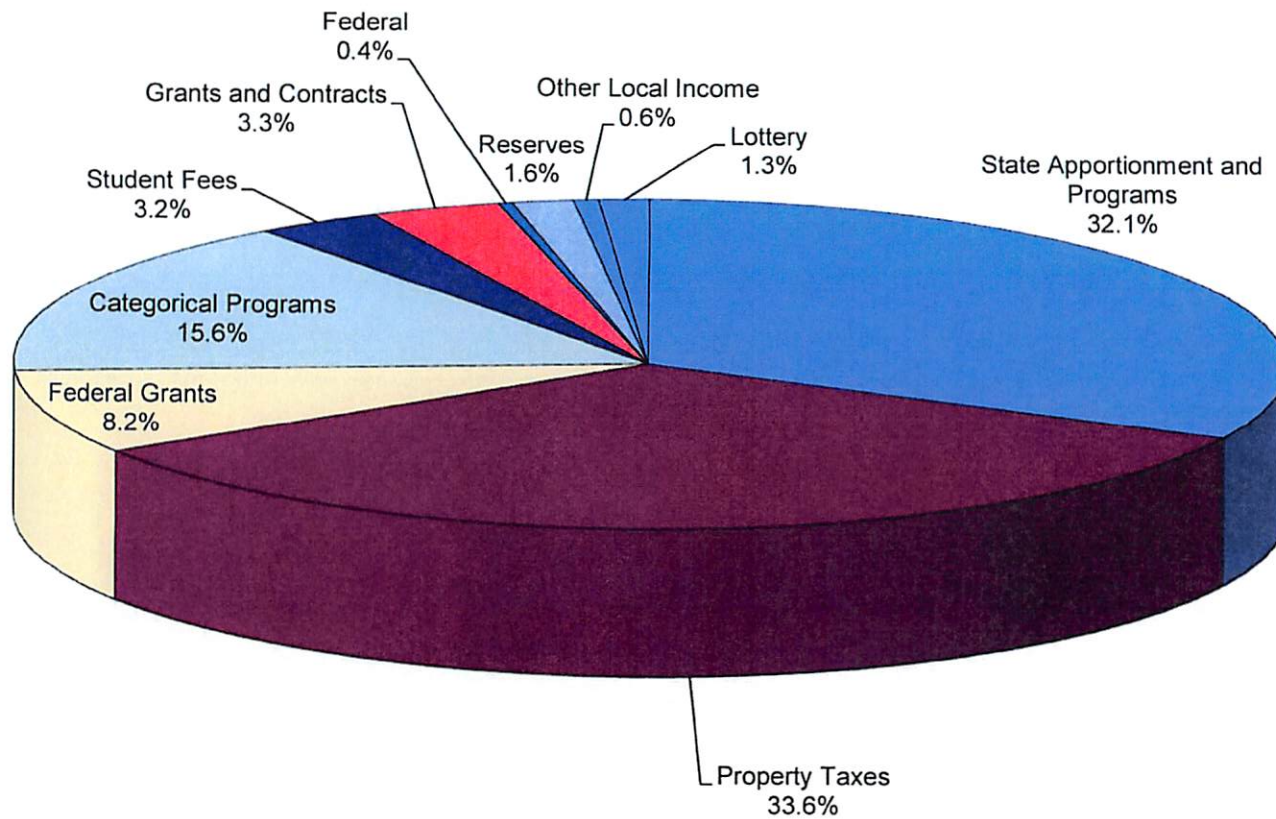
	2014 / 2015		2015 / 2016		2016 / 2017 Revenues		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Total
<b>Federal</b>							
8199 Title V - QFS Grant	-	649,994	-	400,000	-	37,714	37,714
8199 Title V - Pathways Grant	-	566,856	-	1,180,322	-	1,877,247	1,877,247
8199 Title V - CEED Grant	-	13,824	-	-	-	711,577	711,577
8199 TPSID Grant	-	392,376	-	210,332	-	42,015	42,015
8199 TRIO Grant	-	136,375	-	201,107	-	220,000	220,000
8155 FSEOG	-	38,751	-	46,571	-	51,444	51,444
8156 FSEOG Admin Allowance	-	2,039	-	2,451	-	2,708	2,708
8151 Federal PELL Admin Allowance	-	6,500	-	6,500	-	6,500	6,500
8153 Work Study	-	45,034	-	50,424	-	57,487	57,487
8153 FWS Admin Allowance	-	2,370	-	2,653	-	3,026	3,026
<b>Total Federal Revenues</b>	-	<b>1,854,319</b>	-	<b>2,100,360</b>	-	<b>2,809,718</b>	<b>2,809,718</b>
<b>State</b>							
8612 Estimated State Apportionment	4,256,085	-	5,764,321	-	6,889,250	-	6,889,250
8616 Education Protection Account	3,068,862	-	3,397,237	-	3,475,747	-	3,475,747
8618 Full Time Faculty Allocation	-	-	134,086	-	138,804	-	138,804
8612 RDA Backfill	-	-	-	-	-	-	-
8613 Basic Skills	85,500	-	90,000	-	90,000	-	90,000
8615 Fee Waiver Admin	-	34,919	-	41,053	-	42,473	42,473
8619 Part-Time Faculty Salaries	52,365	-	102,203	-	102,203	-	102,203
8622 EOPS	-	227,074	-	324,298	-	324,298	324,298
8623 DSPS	-	275,829	-	298,253	-	278,254	278,254
8624 CARE	-	23,314	-	38,998	-	38,998	38,998
8625 SFA Administration	-	151,994	-	198,518	-	188,575	188,575
8630 Student Success-Credit	-	488,159	-	1,067,408	-	1,150,839	1,150,839
8631 Student Success-NonCredit	-	16,887	-	7,098	-	14,725	14,725
8644 Student Success-Student Equity	-	-	-	180,828	-	476,008	476,008
8645 Full Time Student Success	-	-	-	105,875	-	105,000	105,000
8628 Equal Employment Opportunity (Faculty & Staff Diversity)	-	3,751	-	3,580	-	3,921	3,921
8632 TANF	-	31,954	-	28,171	-	29,086	29,086
8627 Calworks	-	120,697	-	126,394	-	125,397	125,397
8634 Instructional Equipment & Library Materials	-	110,000	-	184,050	-	205,994	205,994
8654 Scheduled Maintenance & Repairs	-	225,380	-	184,050	-	205,993	205,993
8640 KCCDHN Grant	-	1,307,211	-	1,090,000	-	1,090,000	1,090,000
8699 CECY Grant	-	-	-	-	-	-	-
8643 Adult Education Block Grant	-	158,560	-	15,856	-	773,016	773,016
8646 CCPT2 Pathways-Welding	-	-	-	-	-	232,588	232,588
8647 CTE Strong Workforce	-	-	-	-	-	216,866	216,866
8658 CTE Transitions	-	-	-	-	-	43,748	43,748
8657 Perkins Funds	-	475,071	-	315,992	-	98,721	98,721
8659 CTE Programs	-	-	-	-	-	86,860	86,860
8681 Lottery	320,000	78,750	327,151	86,900	330,423	87,769	418,192
8691 Mandated Costs	70,000	-	70,652	-	70,000	-	70,000
8691 Mandated Costs-One Time Funding	-	-	1,401,127	-	235,500	-	235,500
8636 GED County Reimbursement	10,000	-	-	-	-	-	-
<b>Total State Revenues</b>	<b>7,862,812</b>	<b>3,730,550</b>	<b>11,266,777</b>	<b>4,267,316</b>	<b>11,331,927</b>	<b>5,787,133</b>	<b>17,129,060</b>

	2014 / 2015		2015 / 2016		2016 / 2017 Revenues		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Total
<b>Local</b>							
8811 Estimated Property Tax	11,888,398	-	11,342,733	-	10,990,235	-	10,990,235
8831 Multimedia Contracts	-	-	-	-	-	-	-
8861 Interest Income	60,000	8,933	45,000	6,700	61,400	17,800	79,000
8874 Estimated Enrollment Fees	857,625	-	729,563	-	778,044	-	778,044
8877 Instructional Materials Fee	22,240	-	23,375	-	14,050	-	14,050
8879 Student Fees-HiSet	10,000	-	2,500	-	6,308	-	6,308
8879 Transcripts	21,500	-	16,000	-	16,502	-	16,502
8880 Non Resident Fees	235,000	-	222,500	-	235,000	-	235,000
8892 Misc. GED Fees	8,000	-	6,493	-	16,443	-	16,443
8892 Foundation Donation	-	36,783	-	36,524	-	60,804	60,804
8892 Other Misc. Local Revenue	50,000	-	74,070	-	53,557	-	53,557
<b>Total Local Revenues</b>	<b>13,153,783</b>	<b>45,716</b>	<b>12,462,234</b>	<b>43,224</b>	<b>12,171,537</b>	<b>78,404</b>	<b>12,249,941</b>
<b>GENERAL FUND REVENUE</b>	<b>21,016,575</b>	<b>5,630,585</b>	<b>23,749,011</b>	<b>6,410,900</b>	<b>23,503,464</b>	<b>8,685,255</b>	<b>32,188,719</b>
<b>Reserve</b>							
RES Student Success-Student Equity	-	-	-	-	-	169,756	169,756
RES Adult Education Block Grant	-	-	-	-	-	198,648	198,648
RES Transportation	-	32,797	-	74,847	-	-	-
RES Title V - QFS Grant Carryover	-	-	-	-	-	102,385	102,385
RES Title V - Pathways Grant Carryover	-	628,496	-	13,552	-	37,414	37,414
RES Title V - C.E.E.D. Grant Carryover	-	856,076	-	821,715	-	-	-
RES AB 88 - Consortium Planning Grant	-	-	-	84,144	-	-	-
RES TRIO Grant	-	56,020	-	18,893	-	-	-
RES TPSID Grant	-	86,304	-	14,668	-	-	-
RES CECY Grant	-	8,341	-	5,000	-	-	-
RES General Fund Reserve Contributions	-	-	-	-	-	-	-
RES Additional Contingency Reserve Contributions	563,580	-	-	-	-	-	-
<b>Total Reserve Contributions</b>	<b>563,580</b>	<b>1,679,034</b>	<b>-</b>	<b>1,032,619</b>	<b>-</b>	<b>508,203</b>	<b>508,203</b>
<b>GENERAL FUND - ALL SOURCES</b>	<b>21,580,155</b>	<b>7,309,619</b>	<b>23,749,011</b>	<b>7,443,719</b>	<b>23,503,464</b>	<b>9,193,458</b>	<b>32,696,922</b>

	2014 / 2015	2015 / 2016	2016 / 2017 Revenues
<b>Bookstore</b>			
Sales	1,139,677	1,222,639	1,194,688
Interest Income	400	200	1,160
ASB Revenue	-	40,000	47,250
Other Local Revenue	-	60,000	60,000
General Fund Contribution	-	-	-
<b>Total Bookstore Revenue</b>	<b>1,140,077</b>	<b>1,322,839</b>	<b>1,303,098</b>
<b>Food Services</b>			
Sales	245,000	205,000	205,000
Interest Income	460	230	675
Dorm Student Sales	341,280	380,744	376,850
General Fund Contribution	439,314	457,816	472,354
<b>Total Food Service Revenue</b>	<b>1,026,064</b>	<b>1,043,780</b>	<b>1,054,979</b>
<b>Child Care Center</b>			
General Program	1,168,080	1,097,264	508,871
Preschool	-	-	720,558
Migrant Education	520,073	481,141	535,633
Migrant Bilingual Services	70,000	68,732	73,261
Interest Income	1,501	450	2,190
Food Contract	148,500	150,000	150,000
<b>Total Child Care Center Revenue</b>	<b>1,908,154</b>	<b>1,797,587</b>	<b>1,990,513</b>
<b>Dorms</b>			
Revenue from Student Fees	189,750	350,000	355,000
Interest Income	2,500	200	1,500
<b>Total Dorm Revenue</b>	<b>192,250</b>	<b>350,200</b>	<b>356,500</b>
<b>Parking</b>			
Local Revenue	50	-	-
Interest Income	300	275	570
RES - Parking Carryover	950	1,280	980
<b>Total Parking Revenue</b>	<b>1,300</b>	<b>1,555</b>	<b>1,550</b>
<b>Transition to Independent Living</b>			
TIL Regional Center Contracts	1,692,578	1,934,731	1,875,892
Student Fees	60,000	30,000	25,000
Interest Income	1,500	750	2,750
<b>Total Transition to Independent Living Revenue</b>	<b>1,754,078</b>	<b>1,965,481</b>	<b>1,903,642</b>
<b>Capital Project Funding</b>			
Interest Income	-	265,800	20
RES - Capital Project Funding Carryover	-	1,640,803	1,889,305
<b>Total Capital Project Revenue</b>	<b>-</b>	<b>1,689,603</b>	<b>1,889,325</b>
<b>SPECIAL FUND REVENUES</b>	<b>6,021,923</b>	<b>8,378,056</b>	<b>8,499,597</b>
<b>TOTAL - ALL FUNDS</b>	<b>34,910,697</b>	<b>39,570,788</b>	<b>41,196,619</b>



**West Kern Community College District  
2016/2017 Budget  
General Fund - All Sources**



**WEST KERN COMMUNITY COLLEGE DISTRICT  
PROPOSED BUDGET 2016 / 2017  
LIST OF FUNDS BUDGETED**

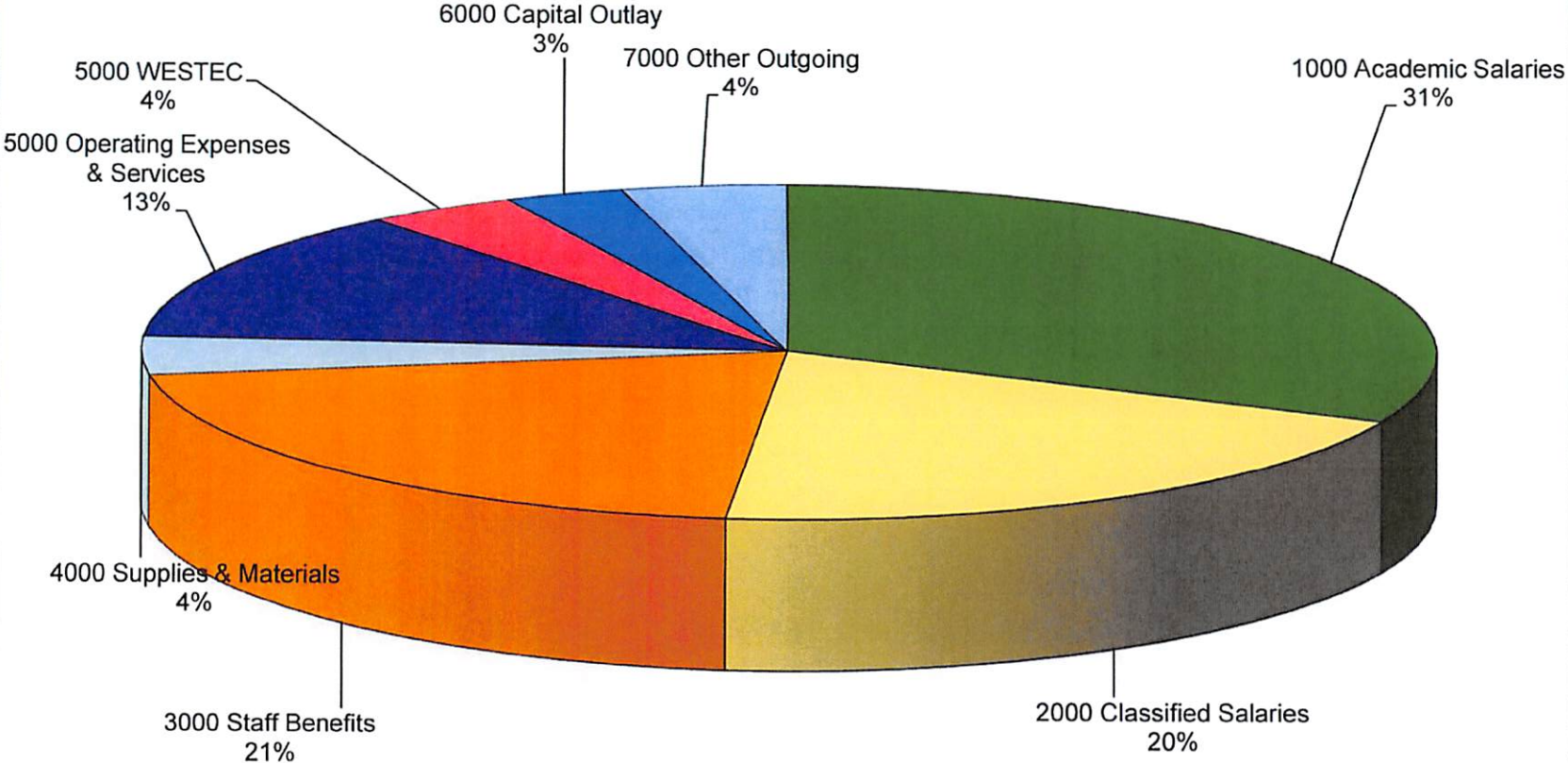
<u>FUND</u>	<u>DESCRIPTION</u>	<u>TOTAL BUDGET</u>
11	General Fund, Unrestricted	\$ 23,503,464
12	General Fund, Restricted	9,193,458
31	Bookstore Enterprise Fund	1,303,088
32	Cafeteria Enterprise Fund	1,054,979
33	Child Development Center Fund	1,990,513
35	Dormitory Fund	356,500
36	Parking Fund	1,550
39	Transition to Independent Living Fund	1,903,642
43	Restricted Purpose Fund	<u>1,889,325</u>
<b>TOTAL ALL FUNDS</b>		<b>\$ <u>41,196,519</u></b>

**West Kern Community College District  
2016 / 2017 Budget Summary  
General Fund - Funds 11 & 12**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 COMBINED Budget	2016 / 2017 UNRESTRICTED Budget	2016 / 2017 RESTRICTED Budget
8100	Federal Revenue	3,320,346	800,790	2,809,718	-	2,809,718
8600	State Income	16,426,613	16,863,242	17,129,060	11,331,927	5,797,133
8800	Local Income	12,410,165	11,807,415	12,249,941	12,171,537	78,404
8900	Reserves	-	-	508,203	-	508,203
<b>Total for 8000: Revenue</b>		<b>32,157,124</b>	<b>29,471,447</b>	<b>32,696,922</b>	<b>23,503,464</b>	<b>9,193,458</b>
<hr/>						
1000	Academic Salaries	8,968,167	9,156,997	10,346,419	8,160,418	2,186,001
<b>Total for 1000: Academic Salaries</b>		<b>8,968,167</b>	<b>9,156,997</b>	<b>10,346,419</b>	<b>8,160,418</b>	<b>2,186,001</b>
2000	Classified Salaries	5,807,250	6,003,455	6,488,827	4,478,822	2,010,005
<b>Total for 2000: Classified Salaries</b>		<b>5,807,250</b>	<b>6,003,455</b>	<b>6,488,827</b>	<b>4,478,822</b>	<b>2,010,005</b>
3000	Staff Benefits	5,486,123	5,822,856	6,839,997	5,346,838	1,493,159
<b>Total for 3000: Employee Benefits</b>		<b>5,486,123</b>	<b>5,822,856</b>	<b>6,839,997</b>	<b>5,346,838</b>	<b>1,493,159</b>
4100	Textbooks	24,157	10,492	17,160	12,160	5,000
4200	Magazines / Periodicals	4,803	2,052	4,350	350	4,000
4300	Supplies (All categories)	792,536	829,030	1,173,090	456,345	716,745
4400	Food Supplies	31,786	28,661	33,670	19,800	13,870
<b>Total for 4000: Supplies and Materials</b>		<b>853,282</b>	<b>870,235</b>	<b>1,228,270</b>	<b>488,655</b>	<b>739,615</b>

<b>Object Code</b>	<b>Description</b>	<b>2014 / 2015 Actual</b>	<b>2015 / 2016 Estimated Actuals</b>	<b>2016 / 2017 COMBINED Budget</b>	<b>2016 / 2017 UNRESTRICTED Budget</b>	<b>2016 / 2017 RESTRICTED Budget</b>
5200	Dues and Memberships	117,262	114,208	148,447	135,447	13,000
5300	Insurance	142,916	152,855	162,975	162,975	-
5400	Legal, Election & Audit Expenses	152,245	330,046	195,264	195,264	-
5500	Personal & Consulting Services	913,156	1,354,952	431,206	126,025	305,181
5600	Rents, Leases & Repairs	2,912,647	2,606,301	2,762,231	1,899,351	862,880
5700	Travel & Conference Expenses	423,250	311,558	401,300	237,899	163,401
5800	Utilities / Housekeeping Services	511,800	539,042	555,357	527,270	28,087
5900	Other Operating Expenses	986,273	995,435	816,768	753,446	63,322
<b>Total for 5000: Operating Expenses and Services</b>		<b>6,159,549</b>	<b>6,404,397</b>	<b>5,473,548</b>	<b>4,037,677</b>	<b>1,435,871</b>
6100	Sites and Site Improvements	-	2,628	3,000	3,000	-
6200	Buildings	19,546	55,297	462,282	10,225	452,057
6300	Library Books and Materials	17,556	23,358	31,000	-	31,000
6400	Equipment	350,388	969,196	476,049	103,421	372,628
<b>Total for 6000: Capital Outlay</b>		<b>387,490</b>	<b>1,050,479</b>	<b>972,331</b>	<b>116,646</b>	<b>855,685</b>
7100	Debt Retirement / Other Financing	49,022	493,127	20,600	20,600	-
7300	Transfers	505,084	457,816	472,354	472,354	-
7400	Other Interest / Long-Term Debt	39,071	-	-	-	-
7500	Student Financial Aid	116,254	44,500	165,444	-	165,444
7600	Other Student Aid	97,857	83,634	84,085	-	84,085
7900	Reserves / Contingencies	-	539,050	605,047	381,454	223,593
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>807,288</b>	<b>1,618,127</b>	<b>1,347,530</b>	<b>874,408</b>	<b>473,122</b>
		<b>28,469,149</b>	<b>30,926,546</b>	<b>32,696,922</b>	<b>23,503,464</b>	<b>9,193,458</b>

**West Kern Community College District  
2016/17 Budget  
General Fund Expenditures**



**West Kern Community College District  
2016 /2017 Budget Summary  
SUPERINTENDENT / PRESIDENT**

<b>Object Code</b>	<b>Description</b>	<b>2014 / 2015 Actual</b>	<b>2015 / 2016 Estimated Actuals</b>	<b>2016 / 2017 COMBINED Budget</b>	<b>2016 / 2017 UNRESTRICTED Budget</b>	<b>2016 / 2017 RESTRICTED Budget</b>
1200	Non Instructional Salaries, Regular Teac	343,597	421,323	472,083	472,083	-
1300	Instructional Salaries, Other	284	-	-	-	-
1400	Non Instructional Salaries, Other	12,701	14,104	9,958	9,958	-
<b>Total for 1000: Academic Salaries</b>		<b>356,582</b>	<b>435,427</b>	<b>482,041</b>	<b>482,041</b>	<b>-</b>
2100	Non Instructional Salaries, Regular Stat	1,205,577	1,091,878	1,218,438	1,174,083	44,355
2300	Non Instructional Salaries, Other	35,393	52,557	21,000	21,000	-
<b>Total for 2000: Classified Salaries</b>		<b>1,240,970</b>	<b>1,144,435</b>	<b>1,239,438</b>	<b>1,195,083</b>	<b>44,355</b>
3100	State Teachers Retirement System (STI	12,569	15,852	16,284	16,284	-
3200	Public Employees retirement System (P	162,904	163,713	185,031	179,775	5,256
3300	Old Age, Survivors, Disability and Healt	105,277	102,215	118,951	115,557	3,394
3400	Health and Welfare Benefits	359,953	344,436	405,052	397,760	7,292
3500	State Unemployment Insurance	778	797	875	853	22
3600	Workers Compensation Insurance	15,375	17,600	19,194	18,709	485
<b>Total for 3000: Employee Benefits</b>		<b>656,856</b>	<b>644,413</b>	<b>745,387</b>	<b>728,938</b>	<b>16,449</b>
4100	Textbooks	123	1,204	1,210	1,210	-
4200	Magazines / Periodicals	184	129	50	50	-
4300	Supplies (All categories)	29,296	49,411	32,685	32,685	-
4400	Food Supplies	6,886	12,499	3,500	3,500	-
<b>Total for 4000: Supplies and Materials</b>		<b>36,489</b>	<b>63,243</b>	<b>37,445</b>	<b>37,445</b>	<b>-</b>

**West Kern Community College District  
2016 /2017 Budget Summary  
SUPERINTENDENT / PRESIDENT**

<b>Object Code</b>	<b>Description</b>	<b>2014 / 2015 Actual</b>	<b>2015 / 2016 Estimated Actuals</b>	<b>2016 / 2017 COMBINED Budget</b>	<b>2016 / 2017 UNRESTRICTED Budget</b>	<b>2016 / 2017 RESTRICTED Budget</b>
5200	Dues and Memberships	51,184	90,999	98,870	98,870	-
5400	Legal, Election & Audit Expenses	62,272	242,219	105,800	105,800	-
5500	Personal & Consulting Services	124,388	79,708	82,500	75,000	7,500
5600	Rents, Leases & Repairs	228,062	269,502	248,688	227,188	21,500
5700	Travel & Conference Expenses	48,895	17,973	30,250	30,250	-
5800	Utilities / Housekeeping Services	585	1,469	2,080	2,060	-
5900	Other Operating Expenses	93,541	113,942	93,596	89,675	3,921
<b>Total for 5000: Operating Expenses and Services</b>		<b>608,927</b>	<b>815,812</b>	<b>661,764</b>	<b>628,843</b>	<b>32,921</b>
6400	Equipment	131,548	239,459	185,244	8,250	176,994
<b>Total for 6000: Capital Outlay</b>		<b>131,548</b>	<b>239,459</b>	<b>185,244</b>	<b>8,250</b>	<b>176,994</b>
		<b><u>3,031,372</u></b>	<b><u>3,342,789</u></b>	<b><u>3,351,319</u></b>	<b><u>3,080,600</u></b>	<b><u>270,719</u></b>

**West Kern Community College District  
2016 /2017 Budget Summary  
INSTRUCTION**

<b>Object Code</b>	<b>Description</b>	<b>2014 / 2015 Actual</b>	<b>2015 / 2016 Estimated Actuals</b>	<b>2016 / 2017 COMBINED Budget</b>	<b>2016 / 2017 UNRESTRICTED Budget</b>	<b>2016 / 2017 RESTRICTED Budget</b>
1100	Instructional Salaries, Regular Teaching	3,571,750	3,805,205	3,944,959	3,860,247	84,712
1200	Non Instructional Salaries, Regular Teac	701,423	761,680	1,017,639	387,334	630,305
1300	Instructional Salaries, Other	2,155,659	1,753,595	2,469,520	2,220,945	248,575
1400	Non Instructional Salaries, Other	466,276	558,779	382,563	222,666	159,897
<b>Total for 1000: Academic Salaries</b>		<b>6,895,108</b>	<b>6,879,259</b>	<b>7,814,681</b>	<b>6,691,192</b>	<b>1,123,489</b>
2100	Non Instructional Salaries, Regular Stat	1,084,361	1,295,307	1,657,880	512,823	1,145,057
2200	Instructional Aides, Regular	341,850	314,750	378,662	300,394	78,268
2300	Non Instructional Salaries, Other	95,997	102,594	212,857	48,274	164,383
2400	Instructional Aides, Other	56,780	61,560	80,200	80,200	-
<b>Total for 2000: Classified Salaries</b>		<b>1,578,988</b>	<b>1,774,211</b>	<b>2,329,399</b>	<b>941,691</b>	<b>1,387,708</b>
3100	State Teachers Retirement System (STI	568,842	675,266	824,034	695,260	128,774
3200	Public Employees retirement System (P	163,723	179,471	286,623	152,596	134,027
3300	Old Age, Survivors, Disability and Health	219,451	237,924	311,601	192,560	119,041
3400	Health and Welfare Benefits	1,301,804	1,362,114	1,745,970	1,244,158	501,812
3500	State Unemployment Insurance	4,111	4,189	9,953	3,893	6,080
3600	Workers Compensation Insurance	80,894	92,616	112,505	87,329	25,176
<b>Total for 3000: Employee Benefits</b>		<b>2,338,825</b>	<b>2,551,580</b>	<b>3,290,686</b>	<b>2,375,796</b>	<b>914,890</b>
4100	Textbooks	1,215	1,282	6,350	1,350	5,000
4200	Magazines / Periodicals	4,619	1,923	4,300	300	4,000
4300	Supplies (All categories)	440,974	497,912	876,775	218,541	658,234
4400	Food Supplies	7,989	8,741	12,550	7,550	5,000
<b>Total for 4000: Supplies and Materials</b>		<b>454,797</b>	<b>509,858</b>	<b>899,975</b>	<b>227,741</b>	<b>672,234</b>



**West Kern Community College District  
2016 /2017 Budget Summary  
INSTRUCTION**

<u>Object Code</u>	<u>Description</u>	<u>2014 / 2015 Actual</u>	<u>2015 / 2016 Estimated Actuals</u>	<u>2016 / 2017 COMBINED Budget</u>	<u>2016 / 2017 UNRESTRICTED Budget</u>	<u>2016 / 2017 RESTRICTED Budget</u>
5200	Dues and Memberships	50,209	5,251	30,892	19,392	11,500
5400	Legal, Election & Audit Expenses	-	137	-	-	-
5500	Personal & Consulting Services	446,799	1,185,538	272,543	8,500	264,043
5800	Rents, Leases & Repairs	2,262,205	1,971,477	2,139,613	1,346,998	792,615
5700	Travel & Conference Expenses	192,361	98,923	181,990	59,175	122,815
5800	Utilities / Housekeeping Services	20,490	27,310	30,297	2,210	28,087
5900	Other Operating Expenses	145,014	183,246	58,407	3,000	55,407
<b>Total for 5000: Operating Expenses and Services</b>		<b>3,117,078</b>	<b>3,469,882</b>	<b>2,713,742</b>	<b>1,439,275</b>	<b>1,274,467</b>
6200	Buildings	14,546	55,157	452,057	-	452,057
6300	Library Books and Materials	17,556	23,358	31,000	-	31,000
6400	Equipment	129,271	515,000	229,300	44,800	184,500
<b>Total for 6000: Capital Outlay</b>		<b>161,373</b>	<b>593,515</b>	<b>712,357</b>	<b>44,800</b>	<b>667,557</b>
7100	Debt Retirement / Other Financing	-	475,000	-	-	-
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>-</b>	<b>475,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
		<b><u>14,546,169</u></b>	<b><u>16,253,305</u></b>	<b><u>17,760,840</u></b>	<b><u>11,720,495</u></b>	<b><u>6,040,345</u></b>

**West Kern Community College District  
2016 /2017 Budget Summary  
STUDENT SERVICES**

<b>Object Code</b>	<b>Description</b>	<b>2014 / 2015 Actual</b>	<b>2015 / 2016 Estimated Actuals</b>	<b>2016 / 2017 COMBINED Budget</b>	<b>2016 / 2017 UNRESTRICTED Budget</b>	<b>2016 / 2017 RESTRICTED Budget</b>
1200	Non Instructional Salaries, Regular Teac	1,069,032	1,074,733	1,431,326	579,456	851,870
1300	Instructional Salaries, Other	400,594	528,709	339,804	129,162	210,642
1400	Non Instructional Salaries, Other	21,370	29,184	50,883	50,883	-
<b>Total for 1000: Academic Salaries</b>		<b>1,490,996</b>	<b>1,632,626</b>	<b>1,822,013</b>	<b>759,501</b>	<b>1,062,512</b>
2100	Non Instructional Salaries, Regular Stat	1,367,066	1,392,599	1,385,821	952,516	433,305
2200	Instructional Aides, Regular	43,678	43,602	43,141	20,121	23,020
2300	Non Instructional Salaries, Other	453,583	461,016	278,606	156,989	121,617
2400	Instructional Aides, Other	1,737	-	-	-	-
<b>Total for 2000: Classified Salaries</b>		<b>1,866,064</b>	<b>1,897,217</b>	<b>1,707,568</b>	<b>1,129,626</b>	<b>577,942</b>
3100	State Teachers Retirement System (STI	88,954	119,361	175,070	84,027	91,043
3200	Public Employees retirement System (PI	166,109	189,167	201,623	125,148	76,475
3300	Old Age, Survivors, Disability and Health	193,233	168,405	146,510	90,502	56,008
3400	Health and Welfare Benefits	587,021	579,424	725,432	404,975	320,457
3500	State Unemployment Insurance	1,519	1,559	1,682	909	773
3600	Workers Compensation Insurance	32,313	38,244	37,265	20,201	17,064
<b>Total for 3000: Employee Benefits</b>		<b>1,069,149</b>	<b>1,098,160</b>	<b>1,287,582</b>	<b>725,762</b>	<b>561,820</b>
4100	Textbooks	22,762	8,006	9,600	9,600	-
4300	Supplies (All categories)	166,222	147,596	120,645	62,134	58,511
4400	Food Supplies	16,228	4,766	16,370	7,500	8,870
<b>Total for 4000: Supplies and Materials</b>		<b>205,212</b>	<b>160,368</b>	<b>146,615</b>	<b>79,234</b>	<b>67,381</b>

**West Kern Community College District  
2016 /2017 Budget Summary  
STUDENT SERVICES**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 COMBINED Budget	2016 / 2017 UNRESTRICTED Budget	2016 / 2017 RESTRICTED Budget
5200	Dues and Memberships	13,949	14,853	16,030	14,530	1,500
5400	Legal, Election & Audit Expenses	-	1,690	-	-	-
5500	Personal & Consulting Services	133,447	60,523	36,638	3,000	33,638
5600	Rents, Leases & Repairs	195,519	147,115	151,143	102,378	48,765
5700	Travel & Conference Expenses	114,401	123,039	168,635	128,049	40,586
5800	Utilities / Housekeeping Services	3,602	4,120	3,700	3,700	-
5900	Other Operating Expenses	38,144	90,383	84,657	80,663	3,994
<b>Total for 5000: Operating Expenses and Services</b>		<b>499,082</b>	<b>441,723</b>	<b>460,803</b>	<b>332,320</b>	<b>128,483</b>
6100	Sites and Site Improvements	-	-	-	-	-
6200	Buildings	-	-	-	-	-
6400	Equipment	80,203	63,616	21,902	10,768	11,134
<b>Total for 6000: Capital Outlay</b>		<b>80,203</b>	<b>63,616</b>	<b>21,902</b>	<b>10,768</b>	<b>11,134</b>
7100	Debt Retirement / Other Financing	15,834	11,424	15,000	15,000	-
7500	Student Financial Aid	10,200	44,500	165,444	-	165,444
7600	Other Student Aid	80,757	83,634	84,085	-	84,085
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>106,791</b>	<b>139,558</b>	<b>264,529</b>	<b>15,000</b>	<b>249,529</b>
		<b><u>5,317,477</u></b>	<b><u>5,431,268</u></b>	<b><u>5,711,012</u></b>	<b><u>3,052,211</u></b>	<b><u>2,658,801</u></b>

**West Kern Community College District  
2016 /2017 Budget Summary  
ADMINISTRATIVE SERVICES**

<u>Object Code</u>	<u>Description</u>	<u>2014 / 2015 Actual</u>	<u>2015 / 2016 Estimated Actuals</u>	<u>2016 / 2017 COMBINED Budget</u>	<u>2016 / 2017 UNRESTRICTED Budget</u>	<u>2016 / 2017 RESTRICTED Budget</u>
1200	Non Instructional Salaries, Regular Teac	154,800	146,634	164,184	164,184	-
1400	Non Instructional Salaries, Other	70,681	63,051	63,500	63,500	-
<b>Total for 1000: Academic Salaries</b>		<b>225,481</b>	<b>209,685</b>	<b>227,684</b>	<b>227,684</b>	<b>-</b>
2100	Non Instructional Salaries, Regular Stati	917,540	999,819	1,016,998	1,016,998	-
2300	Non Instructional Salaries, Other	203,688	187,773	195,424	195,424	-
<b>Total for 2000: Classified Salaries</b>		<b>1,121,228</b>	<b>1,187,592</b>	<b>1,212,422</b>	<b>1,212,422</b>	<b>-</b>
3100	State Teachers Retirement System (STI	13,877	16,700	16,378	16,378	-
3200	Public Employees Retirement System (F	105,859	115,439	120,371	120,371	-
3300	Old Age, Survivors, Disability and Health	485,663	534,927	526,593	526,593	-
3400	Health and Welfare Benefits	803,767	848,360	837,380	837,380	-
3500	State Unemployment Insurance	546	582	660	660	-
3600	Workers Compensation Insurance	11,581	14,695	14,960	14,960	-
<b>Total for 3000: Employee Benefits</b>		<b>1,421,293</b>	<b>1,530,703</b>	<b>1,516,342</b>	<b>1,516,342</b>	<b>-</b>
4100	Textbooks	57	-	-	-	-
4300	Supplies (All categories)	156,044	134,111	142,985	142,985	-
4400	Food Supplies	683	2,655	1,250	1,250	-
<b>Total for 4000: Supplies and Materials</b>		<b>156,784</b>	<b>136,766</b>	<b>144,235</b>	<b>144,235</b>	<b>-</b>

**West Kern Community College District  
2016 /2017 Budget Summary  
ADMINISTRATIVE SERVICES**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 COMBINED Budget	2016 / 2017 UNRESTRICTED Budget	2016 / 2017 RESTRICTED Budget
5200	Dues and Memberships	1,920	3,105	2,655	2,655	-
5300	Insurance	142,916	152,855	162,975	162,975	-
5400	Legal, Election & Audit Expenses	89,973	86,000	89,484	89,484	-
5500	Personal & Consulting Services	208,522	29,183	39,525	39,525	-
5600	Rents, Leases & Repairs	226,861	218,207	222,787	222,787	-
5700	Travel & Conference Expenses	67,593	73,623	20,425	20,425	-
5800	Utilities / Housekeeping Services	487,123	508,143	519,300	519,300	-
5900	Other Operating Expenses	709,574	607,864	580,108	580,108	-
<b>Total for 5000: Operating Expenses and Services</b>		<b>1,934,482</b>	<b>1,676,980</b>	<b>1,637,239</b>	<b>1,637,239</b>	<b>-</b>
6100	Sites and Site Improvements	-	2,628	3,000	3,000	-
6200	Buildings	5,000	140	10,225	10,225	-
6400	Equipment	9,366	151,121	39,603	39,603	-
<b>Total for 6000: Capital Outlay</b>		<b>14,366</b>	<b>153,889</b>	<b>52,828</b>	<b>52,828</b>	<b>-</b>
7100	Debt Retirement / Other Financing	33,188	6,703	5,600	5,600	-
7300	Transfers	505,084	457,816	472,354	472,354	-
7400	Other Interest / Long-Term Debt	39,071	-	-	-	-
7500	Student Financial Aid	108,054	-	-	-	-
7600	Other Student Aid	17,100	-	-	-	-
7900	Reserves / Contingencies	-	539,050	605,047	381,454	223,593
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>700,497</b>	<b>1,003,569</b>	<b>1,083,001</b>	<b>859,408</b>	<b>223,593</b>
		<b><u>5,574,131</u></b>	<b><u>5,899,184</u></b>	<b><u>5,873,751</u></b>	<b><u>5,650,158</u></b>	<b><u>223,593</u></b>

**West Kern Community College District  
2016/2017 Budget Summary  
Bookstore - Fund 31**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 Budget
8841	Bookstore Sales	1,176,408	1,012,268	1,194,688
8600	State Revenue	-	-	-
8800	Local Revenue	880	1,390	108,400
<b>Total for 8000: Revenue</b>		<b>1,177,288</b>	<b>1,013,658</b>	<b>1,303,088</b>
1200	Non Instructional Salaries, Regular Teaching	8,600	8,646	9,213
<b>Total for 1000: Academic Salaries</b>		<b>8,600</b>	<b>8,646</b>	<b>9,213</b>
2000	Classified Salaries	173,706	177,458	223,960
<b>Total for 2000: Classified Salaries</b>		<b>173,706</b>	<b>177,458</b>	<b>223,960</b>
3000	Staff Benefits	69,828	92,160	108,656
<b>Total for 3000: Employee Benefits</b>		<b>69,828</b>	<b>92,160</b>	<b>108,656</b>
4100	Books	531,302	674,472	678,000
4300	Supplies (All categories)	79,865	72,195	74,100
4400	Food Supplies	163	274	350
<b>Total for 4000: Supplies and Materials</b>		<b>611,330</b>	<b>746,941</b>	<b>752,450</b>
5200	Dues and Memberships	670	32,203	1,200
5600	Rents, Leases & Repairs	71,290	53,005	50,159
5700	Travel & Conference Expenses	-	-	1,250
5800	Utilities / Housekeeping Services	10,057	14,644	15,500
5900	Other Operating Expenses	79,237	82,634	86,450
<b>Total for 5000: Operating Expenses and Services</b>		<b>161,254</b>	<b>182,486</b>	<b>154,559</b>
6200	Buildings	-	6,357	-
6400	Equipment	1,838	3,623	7,000
<b>Total for 6000: Capital Outlay</b>		<b>1,838</b>	<b>9,980</b>	<b>7,000</b>
7100	Debt Retirement / Other Financing	27,495	47,250	47,250
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>27,495</b>	<b>47,250</b>	<b>47,250</b>
		<b>1,054,051</b>	<b>1,264,921</b>	<b>1,303,088</b>
Net Change in Fund Balance		123,237	(251,263)	-
Fund Balance, Beginning of Year		1,508,345	1,631,582	
Prior Period Adjustments		-	-	
Fund Balance, End of Year		<b>1,631,582</b>	<b>1,380,319</b>	

**West Kern Community College District  
2016/2017 Budget Summary  
Cafeteria - Fund 32**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 Budget
8841	Cafeteria Sales	195,259	160,743	205,000
8889	Dorm Student Sales	362,940	376,353	376,950
8800	Local Revenue	1,430	640	675
8981	Interfund Transfers	505,084	457,816	472,354
<b>Total for 8000: Revenue</b>		<b>1,084,713</b>	<b>995,552</b>	<b>1,054,979</b>
<hr/>				
1200	Non Instructional Salaries, Regular Teaching	8,600	8,791	9,213
<b>Total for 1000: Academic Salaries</b>		<b>8,600</b>	<b>8,791</b>	<b>9,213</b>
<hr/>				
2000	Classified Salaries	336,260	357,403	362,632
<b>Total for 2000: Classified Salaries</b>		<b>336,260</b>	<b>357,403</b>	<b>362,632</b>
<hr/>				
3000	Staff Benefits	143,895	148,282	152,334
<b>Total for 3000: Employee Benefits</b>		<b>143,895</b>	<b>148,282</b>	<b>152,334</b>
<hr/>				
4300	Supplies (All categories)	2,322	5,810	6,150
4400	Food Supplies	482,921	546,013	505,000
<b>Total for 4000: Supplies and Materials</b>		<b>485,243</b>	<b>551,823</b>	<b>511,150</b>
<hr/>				
5200	Dues and Memberships	-	94	125
5600	Rents, Leases & Repairs	2,450	3,292	8,300
5700	Travel & Conference Expenses	-	-	-
5800	Utilities / Housekeeping Services	40	86	200
5900	Other Operating Expenses	4,696	626	6,025
<b>Total for 5000: Operating Expenses and Services</b>		<b>7,186</b>	<b>4,098</b>	<b>14,650</b>
<hr/>				
6400	Equipment	636	5,698	5,000
<b>Total for 6000: Capital Outlay</b>		<b>636</b>	<b>5,698</b>	<b>5,000</b>
<hr/>				
		<b>981,820</b>	<b>1,076,095</b>	<b>1,054,979</b>
<hr/>				
Net Change in Fund Balance		82,893	(80,543)	-
Fund Balance, Beginning of Year		(70,567)	12,326	
Prior Period Adjustments		-	-	
<b>Fund Balance, End of Year</b>		<b>12,326</b>	<b>(68,217)</b>	

**West Kern Community College District  
2016/2017 Budget Summary  
Child Development Center - Fund 33**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 Budget
8100	Federal Revenue / Food Program	139,190	140,500	150,000
8600	State Revenue / Contracts	1,716,546	1,631,408	1,838,323
8800	Local Revenue	16,024	21,231	2,190
8981	Interfund Transfers	-	-	-
<b>Total for 8000: Revenue</b>		<b>1,871,760</b>	<b>1,793,139</b>	<b>1,990,513</b>
1000	Academic Salaries	188,623	92,367	84,533
<b>Total for 1000: Academic Salaries</b>		<b>188,623</b>	<b>92,367</b>	<b>84,533</b>
2000	Classified Salaries	1,144,453	1,281,708	1,157,122
<b>Total for 2000: Classified Salaries</b>		<b>1,144,453</b>	<b>1,281,708</b>	<b>1,157,122</b>
3000	Staff Benefits	497,674	501,363	525,932
<b>Total for 3000: Employee Benefits</b>		<b>497,674</b>	<b>501,363</b>	<b>525,932</b>
4300	Supplies (All categories)	34,469	38,709	7,273
4400	Food Supplies	153,185	158,203	150,000
<b>Total for 4000: Supplies and Materials</b>		<b>187,654</b>	<b>196,912</b>	<b>157,273</b>
5600	Rents, Leases & Repairs	25,289	15,830	512
5700	Travel & Conference Expenses	-	1,973	-
5800	Utilities / Housekeeping Services	64,517	74,546	61,972
5900	Other Operating Expenses	3,208	5,872	3,169
<b>Total for 5000: Operating Expenses and Services</b>		<b>93,014</b>	<b>98,221</b>	<b>65,653</b>
6100	Site Improvements	-	-	-
6400	Equipment	535	-	-
<b>Total for 6000: Capital Outlay</b>		<b>535</b>	<b>-</b>	<b>-</b>
		<b>2,111,953</b>	<b>2,170,571</b>	<b>1,990,513</b>
Net Change in Fund Balance		(240,193)	(377,432)	-
Fund Balance, Beginning of Year		(1,066,433)	(1,306,626)	
Prior Period Adjustments		-	-	
Fund Balance, End of Year		<b>(1,306,626)</b>	<b>(1,684,058)</b>	



**West Kern Community College District  
2016/2017 Budget Summary  
Dormitories - Fund 35**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 Budget
8873	Local Revenue / Dorm Fees	352,400	375,584	355,000
8800	Local Revenue	4,435	3,120	1,500
<b>Total for 8000: Revenue</b>		<b>356,835</b>	<b>378,704</b>	<b>356,500</b>
4300	Supplies (All categories)	8,709	18,745	27,515
<b>Total for 4000: Supplies and Materials</b>		<b>8,709</b>	<b>18,745</b>	<b>27,515</b>
5500	Consulting	689,068	14,880	15,000
5600	Rents, Leases & Repairs	140,176	60,546	227,720
5700	Travel & Conference Expenses	5,849	4,213	4,250
5800	Utilities / Housekeeping Services	37,738	37,667	49,850
5900	Other Operating Expenses	87	26	265
<b>Total for 5000: Operating Expenses and Services</b>		<b>872,918</b>	<b>117,332</b>	<b>297,085</b>
6200	Buildings	19,430	6,875	6,900
6400	Equipment	15,069	14,502	25,000
<b>Total for 6000: Capital Outlay</b>		<b>34,499</b>	<b>21,377</b>	<b>31,900</b>
7900	Reserve for Contingencies	-	-	-
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>
		<b>916,126</b>	<b>157,454</b>	<b>356,500</b>
Net Change in Fund Balance		(559,291)	221,250	-
Fund Balance, Beginning of Year		887,396	328,105	
Prior Period Adjustments		-	-	
Fund Balance, End of Year		<b>328,105</b>	<b>549,355</b>	

**West Kern Community College District  
2016/2017 Budget Summary  
Parking - Fund 36**

<b>Object Code</b>	<b>Description</b>	<b>2014 / 2015 Actual</b>	<b>2015 / 2016 Estimated Actuals</b>	<b>2016 / 2017 Budget</b>
8800	Local Revenue	298	370	570
RES	Parking Reserve Carryover	-	-	980
<b>Total for 8000: Revenue</b>		<b>298</b>	<b>370</b>	<b>1,550</b>
<hr/>				
4300	Supplies (All categories)	1,536	1,536	1,550
<b>Total for 4000: Supplies and Materials</b>		<b>1,536</b>	<b>1,536</b>	<b>1,550</b>
<hr/>				
5000	Operating Expenses	-	-	-
<b>Total for 5000: Operating Expenses and Services</b>		<b>-</b>	<b>-</b>	<b>-</b>
<hr/>				
6100	Site Improvements	-	-	-
<b>Total for 6000: Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>
<hr/>				
		<b>1,536</b>	<b>1,536</b>	<b>1,550</b>
<b>Net Change in Fund Balance</b>		<b>(1,238)</b>	<b>(1,166)</b>	<b>-</b>
Fund Balance, Beginning of Year		67,509	66,271	
Prior Period Adjustments		-	-	
<b>Fund Balance, End of Year</b>		<b>66,271</b>	<b>65,105</b>	

**West Kern Community College District  
2016/2017 Budget Summary  
Transition to Independent Living - Fund 39**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 Budget
8600	State Revenue / Regional Center Fees	1,627,484	1,461,856	1,875,892
8800	Local Revenue	12,851	8,460	27,750
8900	Interfund Transfers	-	-	-
<b>Total for 8000: Revenue</b>		<b>1,640,335</b>	<b>1,470,316</b>	<b>1,903,642</b>
<hr/>				
1000	Academic Salaries	153,753	140,424	138,099
<b>Total for 1000: Academic Salaries</b>		<b>153,753</b>	<b>140,424</b>	<b>138,099</b>
<hr/>				
2000	Classified Salaries	1,044,043	1,168,115	1,014,501
<b>Total for 2000: Classified Salaries</b>		<b>1,044,043</b>	<b>1,168,115</b>	<b>1,014,501</b>
<hr/>				
3000	Staff Benefits	406,203	463,544	495,232
<b>Total for 3000: Employee Benefits</b>		<b>406,203</b>	<b>463,544</b>	<b>495,232</b>
<hr/>				
4200	Magazines / Periodicals	115	-	-
4300	Supplies (All categories)	39,598	34,074	39,370
4400	Food Supplies	56	170	750
<b>Total for 4000: Supplies and Materials</b>		<b>39,769</b>	<b>34,244</b>	<b>40,120</b>
<hr/>				
5200	Dues and Memberships	941	1,427	-
5500	Consulting	220	-	1,000
5600	Rents, Leases & Repairs	52,405	135,355	16,000
5700	Travel & Conference Expenses	40,631	8,298	31,000
5800	Utilities / Housekeeping Services	57,935	61,971	87,200
5900	Other Operating Expenses	9,013	1,585	3,300
<b>Total for 5000: Operating Expenses and Services</b>		<b>161,145</b>	<b>208,636</b>	<b>138,500</b>
<hr/>				
6400	Equipment	10,637	3,357	2,500
<b>Total for 6000: Capital Outlay</b>		<b>10,637</b>	<b>3,357</b>	<b>2,500</b>
<hr/>				
7100	Debt Retirement / Other Financing	-	-	-
7200	Intrafund Transfers	-	-	74,690
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>-</b>	<b>-</b>	<b>74,690</b>
		<b>1,815,550</b>	<b>2,018,320</b>	<b>1,903,642</b>
		<hr/>		
Net Change in Fund Balance		(175,215)	(548,004)	-
Fund Balance, Beginning of Year		(2,040,124)	(2,215,339)	-
Prior Period Adjustments		-	-	-
Fund Balance, End of Year		<b>(2,215,339)</b>	<b>(2,763,343)</b>	-

**West Kern Community College District  
2016/2017 Budget Summary  
Restricted Purpose - Fund 43**

Object Code	Description	2014 / 2015 Actual	2015 / 2016 Estimated Actuals	2016 / 2017 Budget
8800	Local Revenue	85	35	20
RES	Restricted Purposes Reserve Carryover	-	-	1,889,305
<b>Total for 8000: Revenue</b>		<b>85</b>	<b>35</b>	<b>1,889,325</b>
7100	Debt Retirement / Other Financing	2,005,921	1,896,603	1,889,325
<b>Total for 7000: Other Outgoing Expenditures</b>		<b>2,005,921</b>	<b>1,896,603</b>	<b>1,889,325</b>
		<u>2,005,921</u>	<u>1,896,603</u>	<u>1,889,325</u>
Net Change in Fund Balance		(2,005,836)	(1,896,568)	-
Fund Balance, Beginning of Year		19,768,442	17,762,606	
Prior Period Adjustments		-	-	
Fund Balance, End of Year		<u>17,762,606</u>	<u>15,866,038</u>	