

Kern Community College District					5/7/2018
2018-19 Tentative General Fund Budget Summary					
Location: Porterville College					
General Unrestricted (GU001)					
Description	2017-18 Adopted Budget	2017-18 Tentative Budget	2018-19 Tentative Budget	Change Inc./{(Dec.)	Pct. Change
Beginning Balance	6,793,945	6,348,338	6,624,264	(169,681)	-2.56%
Revenues					
Federal	-	-	-	-	N/A
State	-	-	-	-	N/A
Local	-	-	-	-	N/A
Other Financing Sources	-	-	-	-	N/A
State Allocation	20,911,554	20,545,023	20,965,870	54,316	0.26%
Total Revenue	20,911,554	20,545,023	20,965,870	54,316	0.26%
Expenditures					
Academic Salaries	8,843,554	8,821,185	9,279,695	436,141	4.70%
Classified & Oth Nonacad Salaries	2,867,398	2,837,137	2,846,227	(21,171)	-0.74%
Employee Benefits	4,222,143	3,994,093	4,673,243	451,100	9.65%
Supplies & Materials	314,659	307,024	314,774	115	0.04%
Service/Utilities/Operating Exps.	1,146,496	1,161,284	1,161,284	14,788	1.27%
Capital Outlay	152,273	144,511	143,211	(9,062)	-6.33%
Other Outgo	3,872,903	3,979,715	4,183,858	310,955	7.43%
Total Expenditures and Other Outgo	21,419,426	21,244,948	22,602,292	1,182,866	5.23%
Net Change to Fund Balance Increase/(Decrease)	(507,872)	(699,925)	(1,636,422)	(1,128,550)	68.96%
Transfers	-	-	-	-	N/A
Ending Balance (Reserves)	6,286,073	5,648,413	4,987,842	(1,298,231)	-20.65%
Academic Salaries Variance					
2.0 FTE Additions (Biology & Psych Tech)					
1.0 FTE Additions (Psych Tech no funded from PDC)					
Tennis & Cross Country Adjunct Coaches Title IX Compliance					
CCA 3.59% Increase					
Classified Salaries Variance					
Increase in PIO and Print Shop to 12 months					
Offset by several mid year retirements					
Benefit Variance					
PERS/STRS					
Health					
Services Variance					
Tennis & Cross Country Title IX Compliance					