

**TOTAL GENERAL FUND**

<b>Salaries and Benefits</b>		<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>% REALIZED</b>
<b><u>Academic Salaries</u></b>				
110	Regular Teaching	14,623,631	6,449,830	44 %
120	Regular Non Teaching	5,361,542	2,476,243	46 %
130	Adjunct, Teaching	12,164,705	6,114,744	50 %
140	Other Non Teaching	2,018,533	863,387	43 %
	<b>Academic Salaries</b>	<b>34,168,411</b>	<b>15,904,205</b>	<b>47 %</b>
<b><u>Classified and Non Academic Sal</u></b>				
210	NonInstruct Salaries	13,312,021	7,303,073	55 %
220	Instructional Aides	1,084,435	529,941	49 %
230	Non Instructional Salaries	3,425,146	1,419,182	41 %
240	Hourly, Inst Aid	159,938	89,587	56 %
	<b>Classified and Non Academic Sal</b>	<b>17,981,540</b>	<b>9,341,783</b>	<b>52 %</b>
<b><u>Employee Benefits</u></b>				
310	State Teachers' Retirement	3,458,668	1,632,052	47 %
320	Public Employees	1,979,620	1,110,037	56 %
330	Medicare/OASDI	1,699,291	903,142	53 %
340	Health and Welfare	7,013,681	2,993,775	43 %
350	State Unemployment	57,017	25,578	45 %
360	Workers Comp	945,244	412,144	44 %
380	Alternative Retire Plan	150,459	-3,576	-2 %
390	Other Benefits	0	0	0 %
	<b>Employee Benefits</b>	<b>15,303,980</b>	<b>7,073,152</b>	<b>46 %</b>
	<b>Salaries and Benefits</b>	<b>67,453,931</b>	<b>32,319,139</b>	<b>48 %</b>

Footnote: Negative balances on salary and benefit expense accounts are from reversing the 2% salary increase accrual from 2015-2016. The estimate versus actuals were less than projected creating a credit expense.

**TOTAL GENERAL FUND**

<b>Operational Expenses</b>		<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>% REALIZED</b>
<b><u>Supplies &amp; Materials</u></b>				
410	Textbooks	0	0	0 %
420	Books & Oth Reference	1,929	0	0 %
430	Instructional Supplies &	3,419,381	847,525	25 %
440	Software	46,842	21,653	46 %
450	Non-Instructional Supplies	2,491,085	680,333	27 %
460	Gasoline	33,473	13,019	39 %
470	Food Supplies	233	0	0 %
	<b>Supplies &amp; Materials</b>	<b>5,992,943</b>	<b>1,562,531</b>	<b>26 %</b>
<b><u>Other Operating Exp. &amp; Services</u></b>				
510	Contract/Consulting	2,640,973	1,140,827	43 %
520	Travel & Conference	781,443	302,434	39 %
530	Dues and Memberships	1,718,206	1,230,542	72 %
540	Insurances	817,971	874,617	107 %
550	Utilites	1,816,843	687,849	38 %
560	Rentals & Repairs	1,217,914	526,494	43 %
570	Legal, Audit, Elections	205,593	223,531	109 %
580	Other Services, Misc	2,083,902	929,334	45 %
	<b>Other Operating Exp. &amp; Services</b>	<b>11,282,845</b>	<b>5,915,629</b>	<b>52 %</b>
<b><u>Capital Outlay</u></b>				
610	Sites and Improvement of	-3,573	78,538	-2198 %
620	Bldg. & Improvement of	1,903,340	1,120,738	59 %
630	Books & Media	487,859	65,284	13 %
640	Equipment	2,017,578	308,486	15 %
642	Equipment Replacement	376,520	13,353	4 %

Footnote: Negative budget in 610 will be resolved by 3rd quarter.



# TOTAL GENERAL FUND

		ANNUAL BUDGET	YTD ACTUALS	% REALIZED
<b>Operational Expenses</b>				
<b>Capital Outlay</b>				
	<b>Capital Outlay</b>	<b>4,781,725</b>	<b>1,586,400</b>	<b>33 %</b>
<b>Other Other Outgoing</b>				
710	Debt Reduction	510,994	193,209	38 %
730	Interfund Transfers-Out	541,956	387,113	71 %
740	Other Expenses	361,121	-9,364	-3 %
750	Student Financial Aid	63,490	14,863	23 %
760	Other Std Aid & Payments	565,716	266,480	47 %
790	Reserve for Contingencies	4,327,621	0	0 %
	<b>Other Other Outgoing</b>	<b>6,370,898</b>	<b>852,301</b>	<b>13 %</b>
	<b>Operational Expenses</b>	<b>28,428,410</b>	<b>9,916,861</b>	<b>35 %</b>
	<b>Grand Total</b>	<b>95,882,341</b>	<b>42,236,000</b>	<b>44 %</b>

Footnote: Negative amount on 740 are a result of return to Title V funds owed to the District from the student. We are working with our consultants to make this a revenue offset and student accounts receivable balance as opposed to an expense offset.

**UNRESTRICTED GENERAL FUND**

Revenue		ANNUAL BUDGET	YTD ACTUALS	% REALIZED
<b><u>Federal Revenue</u></b>				
8160	Veteran'S Administration	3,114	3,114	100 %
8290	Misc Federal Income	12,392	0	0 %
<b>Federal Revenue</b>		<b>15,506</b>	<b>3,114</b>	<b>20 %</b>
<b><u>State Revenues</u></b>				
8600	State Revenues	0	0	0 %
8610	General Apportionments	46,345,813	22,265,613	48 %
8627	Calworks	0	0	0 %
8630	Education Protection Acct	9,854,355	2,463,589	25 %
8660	Interest	0	18,737	0 %
8670	State Tax Subventions	39,463	0	0 %
8681	State Lottery Proceeds -	1,468,740	27,298	2 %
8686	Mandated Cost One Time	750,000	1,073,482	143 %
8691	Adjunct Faculty Parity	240,104	112,417	47 %
8692	Adjunct Office Hours	0	0	0 %
8693	Adjunct Health Costs	0	0	0 %
<b>State Revenues</b>		<b>58,698,475</b>	<b>25,961,136</b>	<b>44 %</b>
<b><u>Local Revenue</u></b>				
8811	Tax Allocation, Secured	5,523,301	4,632	0 %
8812	Tax Allocation, Supp. Roll	193,495	24,773	13 %
8813	Tax Allocation, Unsecured	249,199	221,175	89 %
8816	Prior Years Taxes	110,672	45,666	41 %
8818	Penalty&Interest, Delinq	0	1,582	0 %
8819	Community Redev. Fd	0	16,128	0 %
8838	Student Bad Debt Writeoff	0	-999	0 %



# UNRESTRICTED GENERAL FUND

Revenue		ANNUAL BUDGET	YTD ACTUALS	% REALIZED
<b>Local Revenue</b>				
8850	Avc Facilities Rental	0	6,600	0%
8851	CSUB Facilities Rental	10,000	0	0%
8860	Interest and Investment	73,408	3,228	4%
8867	Non Res Tuition - Capital	40,000	0	0%
8868	Enroll Fee -Bachelor	0	11,088	0%
8869	ASO Sticker Revenue	0	5,019	0%
8873	BOGG/Soar Waiver Contra	0	-9,993,057	0%
8874	Enrollment	2,111,051	12,435,743	589%
8877	Instructional/Lab Fees	53,652	45,783	85%
8879	Transcript Charges	9,906	3,572	36%
8880	Nonresident Tuition	358,730	389,195	108%
8881	Parking Services-Public	300,000	148,972	50%
8885	Other Student Fees-	0	1,175	0%
8887	Audit Refunds/Challenges	14,464	6,293	44%
8889	Library Book Fines	5,348	2,295	43%
8890	Other Local Revenues	150,000	332,150	221%
8893	OTHER LOCAL REVENUE	35,000	23,910	68%
8898	Events Local Revenue	28,797	7,056	25%
<b>Local Revenue</b>		<b>9,267,023</b>	<b>3,741,977</b>	<b>40%</b>
<b>Grand Total</b>		<b>67,981,004</b>	<b>29,706,226</b>	<b>44%</b>

Footnote: Budget on 8874 enrollment reflects the NET amount of estimated enrollment revenue to include 8873 BOGG fee waiver.



# UNRESTRICTED GENERAL FUND

<b>Salaries and Benefits</b>		<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>% REALIZED</b>
<b><u>Academic Salaries</u></b>				
110	Regular Teaching	14,492,459	6,451,771	45 %
120	Regular Non Teaching	4,410,351	1,835,526	42 %
130	Adjunct, Teaching	11,970,395	6,079,803	51 %
140	Other Non Teaching	1,280,286	440,134	34 %
<b>Academic Salaries</b>		<b>32,153,491</b>	<b>14,807,234</b>	<b>46 %</b>
<b><u>Classified and Non Academic Sal</u></b>				
210	NonInstruct Salaries	10,795,793	6,067,452	56 %
220	Instructional Aides	1,036,035	530,445	51 %
230	Non Instructional Salaries	1,171,908	748,432	64 %
240	Hourly, Inst Aid	159,863	89,587	56 %
<b>Classified and Non Academic Sal</b>		<b>13,163,599</b>	<b>7,435,917</b>	<b>56 %</b>
<b><u>Employee Benefits</u></b>				
310	State Teachers' Retirement	3,317,427	1,524,573	46 %
320	Public Employees	1,624,115	938,850	58 %
330	Medicare/OASDI	1,472,848	790,096	54 %
340	Health and Welfare	6,247,257	2,615,596	42 %
350	State Unemployment	52,054	24,452	47 %
360	Workers Comp	836,320	361,041	43 %
380	Alternative Retire Plan	143,985	-3,278	-2 %
390	Other Benefits	0	0	0 %
<b>Employee Benefits</b>		<b>13,694,006</b>	<b>6,251,331</b>	<b>46 %</b>
<b>Salaries and Benefits</b>		<b>59,011,096</b>	<b>28,494,482</b>	<b>48 %</b>

**UNRESTRICTED GENERAL FUND**

<b>Operational Expenses</b>		<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>% REALIZED</b>
<b><u>Supplies &amp; Materials</u></b>				
430	Instructional Supplies &	299,810	100,176	33 %
440	Software	5,393	2,375	44 %
450	Non-Instructional Supplies	1,098,720	479,407	44 %
460	Gasoline	33,473	13,019	39 %
	<b>Supplies &amp; Materials</b>	<b>1,437,396</b>	<b>594,977</b>	<b>41 %</b>
<b><u>Other Operating Exp. &amp; Services</u></b>				
510	Contract/Consulting	639,270	195,834	31 %
520	Travel & Conference	438,849	176,621	40 %
530	Dues and Memberships	1,130,584	893,882	79 %
540	Insurances	817,971	874,617	107 %
550	Utilites	1,741,843	687,849	39 %
560	Rentals & Repairs	1,189,303	510,764	43 %
570	Legal, Audit, Elections	205,593	223,531	109 %
580	Other Services, Misc	2,046,566	898,139	44 %
	<b>Other Operating Exp. &amp; Services</b>	<b>8,209,980</b>	<b>4,461,236</b>	<b>54 %</b>
<b><u>Capital Outlay</u></b>				
610	Sites and Improvement of	-1,781	78,538	-4410 %
620	Bldg. & Improvement of	918,203	275,704	30 %
630	Books & Media	119,572	29,544	25 %
640	Equipment	582,240	116,290	20 %
642	Equipment Replacement	376,520	13,353	4 %
	<b>Capital Outlay</b>	<b>1,994,754</b>	<b>513,430</b>	<b>26 %</b>
<b><u>Other Other Outgoing</u></b>				
710	Debt Reduction	510,994	193,209	38 %
730	Interfund Transfers-Out	541,956	387,113	71 %



# UNRESTRICTED GENERAL FUND

<b>Operational Expenses</b>		<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>% REALIZED</b>
<b><u>Other Other Outgoing</u></b>				
740	Other Expenses	198,878	-9,364	-5%
790	Reserve for Contingencies	-500,923	0	0%
	<b>Other Other Outgoing</b>	<b>750,905</b>	<b>570,958</b>	<b>76%</b>
	<b>Operational Expenses</b>	<b>12,393,035</b>	<b>6,140,602</b>	<b>50%</b>
	<b>Grand Total</b>	<b>71,404,131</b>	<b>34,635,083</b>	<b>49%</b>

*Footnote: Negative budget on 7900 will be resolved by 3rd quarter financials*



**RESTRICTED GENERAL FUND**

<b>Revenue</b>		<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>% REALIZED</b>
<b><u>Federal Revenue</u></b>				
8121	Federal College Work Study	356,713	0	0%
8140	TANF - Federal (50%)	87,502	41,126	47%
8159	Pell Admin Allowance	37,280	5,725	15%
8170	Vocation Technical	537,777	0	0%
8171	CAREER TECH	43,748	0	0%
8181	STEM (HSI) GRANT	1,519,698	1,991,221	131%
8201	Title V Hsi Grant	490,779	210,000	43%
8203	Trio Grant	294,973	0	0%
8204	Truth Initiative	0	0	0%
<b>Federal Revenue</b>		<b>3,368,470</b>	<b>2,248,071</b>	<b>67%</b>
<b><u>State Revenues</u></b>				
8600	State Revenues	0	0	0%
8611	Basic Skills	192,109	90,281	47%
8614	Kern CCD Proposition 39	0	0	0%
8615	Enrollment Fee Financial	210,640	99,001	47%
8616	Student Financial Aid	585,075	274,985	47%
8619	Inmate Education Pilot	240,000	63,462	26%
8621	Career Tech AB1802 1X	1,424,765	1,639,149	115%
8624	EOPS	965,033	453,566	47%
8625	Care	298,449	140,271	47%
8626	Disabled Student Progr	796,340	374,280	47%
8627	Calworks	1,009,513	380,214	38%
8628	SSSP	4,293,095	2,508,813	58%
8631	Dss/Calworks	223,428	72,843	33%

**RESTRICTED GENERAL FUND**

<b>Revenue</b>		<b>ANNUAL BUDGET</b>	<b>YTD ACTUALS</b>	<b>% REALIZED</b>
<b><u>State Revenues</u></b>				
8632	Strong Workforce Program	1,171,947	1,171,947	100 %
8634	CTE Data Unlocked	50,000	0	0 %
8635	Nursing Grant	154,000	72,380	47 %
8638	Student Equity	3,295,233	2,409,851	73 %
8640	TANF - State (50%)	87,502	41,126	47 %
8644	Quality Improvement STEP	1,999	6,522	326 %
8655	Instructional Block Grant	819,347	401,202	49 %
8657	Staff Diversity	60,000	60,000	100 %
8660	Interest	0	0	0 %
8663	Foster Parent Training	66,500	15,374	23 %
8664	SB CCD CTE	29,273	97,558	333 %
8665	Employee Training Panel	164,022	68,125	42 %
8682	State Lottery Proceeds-	512,190	35,520	7 %
8684	RAMP UP VVC	451,934	0	0 %
8685	Mandated Cost	326,368	326,395	100 %
8698	eTranscript Butte College	12,500	0	0 %
<b>State Revenues</b>		<b>17,441,262</b>	<b>10,802,864</b>	<b>62 %</b>
<b><u>Local Revenue</u></b>				
8836	Instr Contracts, C&Ce	10,000	0	0 %
8860	Interest and Investment	50,000	0	0 %
8872	Community Service Classes	114,126	35,000	31 %
8876	Health Services	621,486	606,037	98 %
8890	Other Local Revenues	10,000	7,500	75 %
<b>Local Revenue</b>		<b>805,612</b>	<b>648,537</b>	<b>81 %</b>



# RESTRICTED GENERAL FUND

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Revenue		ANNUAL BUDGET	YTD ACTUALS	% REALIZED
	Grand Total	21,615,344	13,699,473	63%



# TOTAL GENERAL FUND

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**TOTAL GENERAL FUND**

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