

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	<b>2015-2016 Final Adjusted Budget</b>	<b>2015 - 2016 Actual  Subject to Audit</b>	<b>2016 - 2017 Adopted Budget</b>
<b><u>BEGINNING BALANCE</u></b>	12,447,459	12,447,459	20,846,737
<b><u>INCOME</u></b>			
<b><u>FEDERAL</u></b>			
8110 Forest Reserve	2,500	4,088	2,500
8120 Higher Education Act / Administrative Allowance*	196,597	194,307	156,114
8130 Higher Education / Workforce Investment Act	6,670	1,802	0
8150 Student Financial Aid / Administrative Allowance**	60,800	100,361	74,200
8160 Veterans' Education	0	0	0
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	2,149	2,149	2,083
8199 Other Federal Revenue	13,865	8,162	12,235
<b>TOTAL FEDERAL INCOME</b>	<b>282,581</b>	<b>310,869</b>	<b>247,132</b>
<b><u>STATE</u></b>			
8611 State General Apportionment***	65,679,950	65,416,655	71,131,600
8612 Other General Apportionment/Basic (One-Time Funds)****	12,494,500	0	0
8613 Enrollment Fee Waiver (2%)***	127,000	312,645	150,000
8617 Part-Time Faculty Compensation	400,000	493,209	315,000
8622 Extended Opportunity Programs & Services (EOPS)	8,390	1	0
8623 Disabled Students Programs & Services (DSPS)	13,650	542	0
8626 Matriculation / Administrative Allowance	54,600	0	0
8629 Other Categorical Apportionment	5,108	32,158	5,923
8630 PROP 30 - Educational Protection Act (EPA)***	18,132,982	18,481,660	18,072,030
8659 Other Categorical Program Allocations	5,229	15,823	79,497
8672 Homeowners Property Tax Relief	152,899	160,007	96,000
8679 Other Tax Relief	0	14,449	8,670
8681 State Lottery Proceeds	2,870,620	3,906,131	3,427,056
8682 State Mandated	629,407	13,123,742	2,140,708
8695 CalSTRS on Behalf Contribution	3,498,491	3,498,492	4,000,000
8699 Miscellaneous State Revenue	172,426	78,247	798,428
<b>TOTAL STATE INCOME</b>	<b>104,245,252</b>	<b>105,533,761</b>	<b>100,224,912</b>

\*Indirect cost allowance federal grants (Max. 8%).

\*\*Allowable cost allowance financial aid grants.

\*\*\*Advance apportionment.

\*\*\*\*State Mandated One-Time Funds for: CalSTRS & CalPERS Set Aside, General Reserves Replenishment, Workers' Compensation Replenishment, etc.

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	<b>2015-2016 Final Adjusted Budget</b>	<b>2015 - 2016 Actual  Subject to Audit</b>	<b>2016 - 2017 Adopted Budget</b>
<b>LOCAL</b>			
8811 Tax Allocation / Secured Roll	24,690,899	22,355,286	26,557,590
8812 Tax Allocation / Supplemental Roll	539,691	643,657	551,126
8813 Tax Allocation / Unsecured Roll	1,079,384	863,795	964,471
8816 Prior Years Taxes	674,615	488,123	688,908
8817 Educational Revenue Augmentation	0	1,779,126	0
8818 Redevelopment Agency	50,000	1,497,632	0
8819 Redevelopment Agency Funds-Residual	0	55,376	0
8820 Gifts and Grants	13,028	313,175	77,273
8830 Contract Service / Contract Education	272,643	(7,509)	0
8840 Sales & Commissions	0	0	0
8851 Rentals / Civic Center	100,000	162,498	110,000
8854 Rentals / Bookstore	10,000	20,004	10,000
8859 Rentals / Miscellaneous	0	0	0
8860 Interest on Deposits	36,000	72,830	30,000
8871 Child Development Income	0	0	0
8872 PCC Extension	377,764	455,997	304,764
8874 Enrollment Fees	9,500,000	9,169,541	8,282,773
8877 Course Materials Fees	90,000	106,146	95,000
8878 Student Insurance	1,100,000	1,055,880	1,100,000
8879 Student Records	65,000	59,087	45,000
8880 Non Resident Tuition	8,800,000	8,573,111	8,000,000
8885 Other Student Fees and Charges	33,000	43,318	22,000
8890 Other Local Income	234,500	564,459	220,400
8892 Short / Over	0	(1,000)	0
8893 Administrative Allowance / Employee Benefits	0	702	0
8895 Redevelopment Agency Asset Liquidation Augmentation	325,039	203,672	90,000
<b>TOTAL LOCAL INCOME</b>	<b>47,991,563</b>	<b>48,474,906</b>	<b>47,149,305</b>
<b>OTHER FINANCING SOURCES</b>			
8912 Sale of Equipment*	5,000	2,837	3,000
8915 Recycle Proceeds / General Ledger	0	0	0
8980 Interfund Transfers-In (from Other Funds)	0	0	0
<b>OTHER FINANCING SOURCES</b>	<b>5,000</b>	<b>2,837</b>	<b>3,000</b>
<b>TOTAL INCOME</b>	<b>152,524,396</b>	<b>154,322,373</b>	<b>147,624,349</b>
<b>TOTAL RESOURCES</b>	<b>164,971,855</b>	<b>166,769,832</b>	<b>168,471,086</b>

\*Salvage.

**2016 - 2017  
ADOPTED BUDGET  
General Fund - Unrestricted**

<b><u>TOTAL GENERAL REVENUE SUMMARY</u></b>	<b>2015-2016 Final Adjusted Budget</b>	<b>2015 - 2016 Actual  Subject to Audit</b>	<b>2016 - 2017 Adopted Budget</b>
Property Tax Revenue	26,984,589	24,350,861	28,762,095
Student Enrollment fees	9,500,000	9,169,541	8,282,773
State General Apportionment (Includes Educational Protection Act funds)	83,812,932	83,898,315	89,203,630
<b>TOTAL GENERAL REVENUE</b>	<b>120,297,521</b>	<b>117,418,717</b>	<b>126,248,498</b>

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	2015-2016 Final Adjusted Budget	2015 - 2016 Actual  Subject to Audit	2016 - 2017 Adopted Budget
<b>EXPENSES</b>			
<b>ACADEMIC SALARIES</b>			
1110 Teachers Monthly	26,713,666	26,194,699	31,385,811
1111 Teachers Monthly, Other (Full-Time Temporary)*	565,266	468,805	457,329
1180 Teachers Sabbatical	804,240	730,203	734,443
1189 Distributed Reserve**	0	0	380,135
1210 Nonteaching Overload	5,753	5,752	1,103
1220 Cert Management	4,430,533	4,160,003	4,873,026
1230 Cert Nonteaching***	2,679,255	2,309,034	2,644,120
1231 Noninstructional Other/Library: Shatford	71,066	0	0
1240 Nonteaching Hourly	229,259	224,966	114,089
1270 Instructional - Reassigned Time****	2,731,051	2,662,171	2,839,232
1280 Non-Teaching Sabbatical	83,868	83,868	163,896
1310 Instruction Contract Overload	3,627,174	4,309,832	3,195,664
1320 Instruction Adjunct Hourly	19,736,253	22,627,757	18,456,377
1321 Instruction Hourly, Other	20,535	35,308	30,047
1330 Sub Instruction Hourly	335,514	609,928	508,763
1360 Instruction Long Term Sub	642,317	295,474	331,385
1420 Nonteaching Stipends	286,200	654,604	540,234
<b>TOTAL ACADEMIC</b>	<b>62,961,950</b>	<b>65,372,404</b>	<b>66,655,654</b>
<b>CLASSIFIED SALARIES</b>			
2115 Board of Trustees	33,600	31,807	33,600
2120 Management Monthly	2,852,823	2,521,469	3,041,647
2125 Supervision Monthly	2,315,518	2,082,241	2,513,579
2127 Confidential Monthly	895,641	1,079,264	1,059,565
2130 Classified Monthly	13,977,817	13,246,523	13,345,458
2140 Maintenance & Operations - Monthly	3,871,259	3,504,215	3,680,447
2145 Professional Growth Stipend	0	0	0
2189 Distributed Reserve*****	169,700	0	927,948
2310 Hourly Classified	0	0	0
2311 Student Workers	663,421	624,574	559,890
2312 Relief or Extra Help Hourly (College Assistants)*****	1,858,155	2,266,766	1,048,313
2314 Overtime / Classified Monthly Employee	78,258	313,397	240,129
2410 Hourly Instructional Aides	77,609	73,110	72,268
<b>TOTAL CLASSIFIED</b>	<b>26,793,801</b>	<b>25,743,366</b>	<b>26,522,844</b>
<b>TOTAL SALARIES</b>	<b>89,755,751</b>	<b>91,115,770</b>	<b>93,178,498</b>

\*Classroom and non-classroom assignments.

\*\*Student Learning Outcome Salary Adjustments, Stipends, etc.

\*\*\*Counselors and librarians.

\*\*\*\*Reassign time for special projects and grants.

\*\*\*\*\*Step & column, and Large Group Instruction Salary Adjustments.

\*\*\*\*\*Hourly relief staff (facilities, police and safety, parking, athletics, counseling, academics, etc.)

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	2015-2016 Final Adjusted Budget	2015 - 2016 Actual  Subject to Audit	2016 - 2017 Adopted Budget
<b>EMPLOYEE BENEFITS</b>			
3111 STRS Teachers	4,437,019	4,563,057	5,944,523
3120 STRS Classified	201	14,822	19,634
3130 STRS Other Certificated	1,169,070	951,367	1,237,886
3150 STRS on Behalf Payment	3,498,491	3,498,491	4,005,619
3189 Distributed Reserve*	346,503	0	389,169
3211 PERS Teachers	7,293	35,251	32,704
3212 PERS Instructional Aides	0	481	0
3220 PERS Classified	2,891,350	2,655,557	3,312,861
3230 PERS Other Certificated	27,929	152,092	169,097
3311 OASDI Teachers	6,841	22,198	14,600
3312 OASDI Class Instr. Aides	0	252	0
3320 OASDI Classified	1,511,702	1,390,670	1,482,944
3330 OASDI Other Cert	14,579	75,548	84,213
3351 Medicare Teachers	715,205	754,810	798,095
3352 Medicare Class Instr. Aides	200	1,025	1,051
3360 Medicare Classified	416,027	371,482	365,078
3370 Medicare Other Certificated	159,045	144,369	161,085
3411 HWB Teachers	6,761,131	5,917,774	7,820,718
3420 HWB Classified	7,958,201	6,550,261	7,831,235
3430 HWB Other Cert	1,918,948	1,599,118	1,852,446
3461 AB 528	0	0	2,000
3462 HWB-COBRA Academic & Classified	0	0	0
3463 HWB-Retiree Paid, Academic	0	0	0
3473 HWB-Retiree paid, Classified	0	0	0
3490 HWB Retirement Benefits: Current	1,750,000	1,750,000	0
3491 HWB Retirement Benefits: Funding	0	0	0
3511 SUI Teachers	40,852	27,601	27,653
3512 SUI Class Instr. Aides	32	37	40
3520 SUI Classified	15,106	13,042	13,671
3531 SUI Other Cert	78,258	5,312	5,548
3540 SUI Assessments	100,000	93,624	100,000
3611 WCI Teachers	1,003,793	1,106,389	1,101,784
3612 WCI Class Instr. Aides	105	1,449	1,446
3620 WCI Classified	582,898	536,664	539,476
3630 WCI Other Cert	220,048	213,107	222,282
3709 CILB-Holding Account	0	0	0
3711 CILB (Teachers)	128,502	77,223	129,469
3720 CILB (Classified)	149,105	158,024	161,118
3730 CILB (Other Cert)	36,248	38,141	63,208
3811 APPLE** (Teachers)	358,140	357,126	284,213
3812 APPLE** (Instr. Aides)	1,555	2,497	2,713
3820 APPLE** (Classified)	49,611	92,115	41,753
3830 APPLE** (Other Cert)	4,602	7,354	1,170
3911 Benefits (Other Academic Instruction)***	1,210,266	1,210,266	558,828
3920 Benefits (Other Classified)***	714,464	714,464	263,553
3930 Other Benefits (Other Cert)***	302,438	302,438	173,697
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>38,585,758</b>	<b>35,405,498</b>	<b>39,216,580</b>
<b>TOTAL COMPENSATION</b>	<b>128,341,509</b>	<b>126,521,268</b>	<b>132,395,078</b>

\*Health Benefits for Hourly Staff (Affordable Care Act), and Overload.

\*\*APPLE - Accumulation Program for Part-Time & Limited-Service Employees.

\*\*\*These lines represent the payments for the various Supplemental Early Retirement Programs.

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	2015-2016 Final Adjusted Budget	2015 - 2016 Actual  Subject to Audit	2016 - 2017 Adopted Budget
<b><u>SUPPLIES AND MATERIALS</u></b>			
4110 Books	12,759	1,893	7,759
4189 Distributed Reserve*	50,000	0	430,250
4301 Supplies	1,047,720	745,049	1,192,170
4302 Software	92,193	36,010	102,671
4303 Duplicating	(73,613)	(86,866)	123,288
4304 Printing	155,894	113,064	169,818
4310 Fuel (Gas & Diesel)	68,297	62,508	71,597
4400 Instructional Media Supplies	6,476	5,854	11,476
<b>TOTAL SUPPLIES AND MATERIALS</b>	<b>1,359,726</b>	<b>877,512</b>	<b>2,109,029</b>
<b><u>SERVICES</u></b>			
5120 Consultants	1,132,011	1,134,822	962,719
5140 Lecturers/Performing Artists	264,628	159,632	302,128
5150 Other	2,890	3,808	576,694
5189 Distributed Reserve**	5,000	0	790,917
5210 Conference/Seminars/Workshops	520,428	489,497	538,905
5220 Mileage Expense	6,508	5,015	7,236
5250 Student Travel Expense	83,774	101,126	91,161
5310 Institutional Membership Fees	149,986	134,420	149,314
5410 Fire and Casualty Insurance**	0	0	0
5420 Student Insurance	111,725	0	112,525
5430 Other Insurance/Extended Learning	7,293	0	2,004
5440 Insurance / Registration	1,236,016	1,074,600	1,238,400
5510 Heating Oil & Gas	495,350	286,910	300,350
5513 Telephone	119,405	126,718	287,355
5514 Water	242,363	220,721	230,226
5515 Electricity	2,107,667	2,478,905	2,779,816
5521 Waste Disposal	78,802	88,343	160,458
5525 General Housekeeping	8,962	8,613	11,616
5530 Toxic Waste Disposal	28,500	46,009	78,500
5630 Repair/Upkeep-Bldgs./Grounds	223,236	184,727	229,361
5640 Repair/Maintenance - Equipment	867,471	834,266	929,788
5660 Rental Expense	803,215	814,003	949,360
5690 Other	20,895	4,008	26,766
5710 Board Elections	421,557	421,557	25,000
5720 Auditing Services	118,571	89,765	118,571
5730 Legal Expenses	256,552	311,987	268,753
5740 Legal Advertising	5,371	5,370	25,400
5810 Software License - Multi User	1,521,902	1,211,141	1,516,478
5820 Other Services	2,005,513	1,635,583	1,976,020
5830 Finance Charges	332,078	317,349	502,078
5840 Advertising	76,301	48,024	84,338
5851 Game Officials	17,023	28,490	17,023
5860 Professional Growth Reimbursement	3,500	3,500	0
5880 Postage	263,210	102,548	260,692
5930 Reserve for Pending Claims	0	0	250,000
<b>TOTAL SERVICES</b>	<b>13,537,703</b>	<b>12,371,457</b>	<b>15,799,952</b>

\*Fuel, Contract Education, and New Employee Supplies (Computer, Supplies, etc.).

\*\*Unforeseen Needs, Fiscal Year 2015-2016 Encumbrance Roll, etc.

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	2015-2016 Final Adjusted Budget	2015 - 2016 Actual  Subject to Audit	2016 - 2017 Adopted Budget
<b><u>CAPITAL OUTLAY</u></b>			
6210 Construction and Modifications	60,000	0	60,000
6213 Inspection	1,000	500	0
6310 Library Books	0	0	0
6410 New Equipment	31,126	27,529	0
6411 Computer Equipment	56,597	42,417	12,224
6412 Depreciable Equipment	38,696	35,684	7,000
6413 Computer Equipment >5,000	0	0	0
6430 Equipment Lease Purchase	150,000	144,410	150,000
6489 Distributed Reserve	0	0	0
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b>337,419</b>	<b>250,540</b>	<b>229,224</b>
<b><u>TOTAL EXPENSE</u></b>	<b>143,576,357</b>	<b>140,020,777</b>	<b>150,533,283</b>
<b><u>OTHER OUTGO</u></b>			
7310 Non Mandatory Transfers	5,902,251	5,902,251	1,910,680
7500 Student Financial Aid	5,000	0	5,000
7501 Financial Aid Title IV	5,000	0	5,000
7610 Other Payments to Students Books/Supplies	0	69	0
7620 Other Payments for Students	3,000	0	3,000
7689 Distributed Reserves Other Payments to Students	10,000	0	10,000
7900 Contingencies	3,048,350	0	3,995,842
7XXX PERS/STRS Set Aside for New Fund	0	0	3,808,281
<b><u>TOTAL OTHER OUTGO</u></b>	<b>8,973,601</b>	<b>5,902,320</b>	<b>9,737,803</b>
<b><u>FUND BALANCE</u></b>			
9760 Designated - General Reserve	12,050,000	12,050,000	8,200,000
<b><u>TOTAL FUND BALANCE</u></b>	<b>12,050,000</b>	<b>12,050,000</b>	<b>8,200,000</b>
<b><u>TOTAL APPROPRIATED</u></b>	<b>164,599,958</b>	<b>157,973,097</b>	<b>168,471,086</b>

\*Represents transfer of funds in Fund 01 to other Funds: Capital Services, Capital Outlay, Dental Coverage, & Property and Liability Coverage.

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<b><u>GENERAL FUND SUMMARY</u></b>			
<b><u>AVAILABLE REVENUE</u></b>			
Beginning Balance	12,447,459	12,447,459	20,846,737
General Ledger Adjustment	0	0	0
Total Income	152,524,396	154,322,373	147,624,349
<b>TOTAL RESOURCES</b>	<b>164,971,855</b>	<b>166,769,832</b>	<b>168,471,086</b>
<b><u>APPROPRIATIONS</u></b>			
Total Expenses	143,576,357	140,020,777	150,533,283
Interfund Transfers/Other Outgo*	5,925,251	5,902,320	1,933,680
<b>TOTAL OUTGO</b>	<b>149,501,608</b>	<b>145,923,097</b>	<b>152,466,963</b>
Ending Balance	15,470,247	20,846,735	16,004,123
<b>TOTAL APPROPRIATIONS</b>	<b>164,599,958</b>	<b>157,973,097</b>	<b>168,471,086</b>
<b><u>ENDING BALANCE</u></b>			
As a percent of: Income	10.14%	13.51%	10.84%
Expenses	10.77%	14.89%	10.63%
<b><u>COMPENSATION SUMMARY</u></b>			
Total Income	152,524,396	154,322,373	147,624,349
Total Expenses	143,576,357	140,020,777	150,533,283
Total Compensation	128,341,509	126,521,268	132,395,078
Compensation as Percent of Income	84.14%	81.99%	89.68%
Compensation as Percent of Expenses	89.39%	90.36%	87.95%

\*Represents transfer of funds in Fund 01 to other Funds: Capital Services, Capital Outlay, Dental Coverage, & Property and Liability Coverage.

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	<b>2015-2016 Final Adjusted Budget</b>
<b><u>BEGINNING BALANCE</u></b>	12,447,459
<b><u>INCOME</u></b>	
<b><u>FEDERAL</u></b>	
8110 Forest Reserve	2,500
8120 Higher Education Act / Administrative Allowance*	196,597
8130 Higher Education / Workforce Investment Act	6,670
8150 Student Financial Aid / Administrative Allowance**	60,800
8160 Veterans' Education	0
8170 Vocational & Technical Education Act (VATEA)/Administrative Allowance	2,149
8199 Other Federal Revenue	13,865
<b>TOTAL FEDERAL INCOME</b>	<b>282,581</b>
<b><u>STATE</u></b>	
8611 State General Apportionment***	65,679,950
8612 Other General Apportionment/Basic (One-Time Funds)****	12,494,500
8613 Enrollment Fee Waiver (2%)***	127,000
8617 Part-Time Faculty Compensation	400,000
8622 Extended Opportunity Programs & Services (EOPS)	8,390
8623 Disabled Students Programs & Services (DSPS)	13,650
8626 Matriculation / Administrative Allowance	54,600
8629 Other Categorical Apportionment	5,108
8630 PROP 30 - Educational Protection Act (EPA)***	18,132,982
8659 Other Categorical Program Allocations	5,229
8672 Homeowners Property Tax Relief	152,899
8679 Other Tax Relief	0
8681 State Lottery Proceeds	2,870,620
8682 State Mandated	629,407
8695 CalSTRS on Behalf Contribution	3,498,491
8699 Miscellaneous State Revenue	172,426
<b>TOTAL STATE INCOME</b>	<b>104,245,252</b>

\*Indirect cost allowance federal grants (Max. 8%).

\*\*Allowable cost allowance financial aid grants.

\*\*\*Advance apportionment.

\*\*\*\*State Mandated One-Time Funds for: CalSTRS & CalPERS Set Aside, General Reserves Replenishment, Workers' Compensation R

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	<b>2015-2016 Final Adjusted Budget</b>
<b>LOCAL</b>	
8811 Tax Allocation / Secured Roll	24,690,899
8812 Tax Allocation / Supplemental Roll	539,691
8813 Tax Allocation / Unsecured Roll	1,079,384
8816 Prior Years Taxes	674,615
8817 Educational Revenue Augmentation	0
8818 Redevelopment Agency	50,000
8819 Redevelopment Agency Funds-Residual	0
8820 Gifts and Grants	13,028
8830 Contract Service / Contract Education	272,643
8840 Sales & Commissions	0
8851 Rentals / Civic Center	100,000
8854 Rentals / Bookstore	10,000
8859 Rentals / Miscellaneous	0
8860 Interest on Deposits	36,000
8871 Child Development Income	0
8872 PCC Extension	377,764
8874 Enrollment Fees	9,500,000
8877 Course Materials Fees	90,000
8878 Student Insurance	1,100,000
8879 Student Records	65,000
8880 Non Resident Tuition	8,800,000
8885 Other Student Fees and Charges	33,000
8890 Other Local Income	234,500
8892 Short / Over	0
8893 Administrative Allowance / Employee Benefits	0
8895 Redevelopment Agency Asset Liquidation Augmentation	325,039
<b>TOTAL LOCAL INCOME</b>	<b>47,991,563</b>
<b>OTHER FINANCING SOURCES</b>	
8912 Sale of Equipment*	5,000
8915 Recycle Proceeds / General Ledger	0
8980 Interfund Transfers-In (from Other Funds)	0
<b>OTHER FINANCING SOURCES</b>	<b>5,000</b>
<b>TOTAL INCOME</b>	<b>152,524,396</b>
<b>TOTAL RESOURCES</b>	<b>164,971,855</b>

\*Salvage.

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	<b>2015-2016 Final Adjusted Budget</b>
<b><u>TOTAL GENERAL REVENUE SUMMARY</u></b>	
Property Tax Revenue	26,984,589
Student Enrollment fees	9,500,000
State General Apportionment (Includes Educational Protection Act funds)	83,812,932
<b>TOTAL GENERAL REVENUE</b>	<b>120,297,521</b>

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

**2015-2016**  
**Final Adjusted**  
**Budget**

**EXPENSES**

**ACADEMIC SALARIES**

1110 Teachers Monthly	26,713,666
1111 Teachers Monthly, Other (Full-Time Temporary)*	565,266
1180 Teachers Sabbatical	804,240
1189 Distributed Reserve**	0
1210 Nonteaching Overload	5,753
1220 Cert Management	4,430,533
1230 Cert Nonteaching***	2,679,255
1231 Noninstructional Other/Library: Shatford	71,066
1240 Nonteaching Hourly	229,259
1270 Instructional - Reassigned Time****	2,731,051
1280 Non-Teaching Sabbatical	83,868
1310 Instruction Contract Overload	3,627,174
1320 Instruction Adjunct Hourly	19,736,253
1321 Instruction Hourly, Other	20,535
1330 Sub Instruction Hourly	335,514
1360 Instruction Long Term Sub	642,317
1420 Nonteaching Stipends	286,200
<b><u>TOTAL ACADEMIC</u></b>	<b>62,961,950</b>

**CLASSIFIED SALARIES**

2115 Board of Trustees	33,600
2120 Management Monthly	2,852,823
2125 Supervision Monthly	2,315,518
2127 Confidential Monthly	895,641
2130 Classified Monthly	13,977,817
2140 Maintenance & Operations - Monthly	3,871,259
2145 Professional Growth Stipend	0
2189 Distributed Reserve*****	169,700
2310 Hourly Classified	0
2311 Student Workers	663,421
2312 Relief or Extra Help Hourly (College Assistants)*****	1,858,155
2314 Overtime / Classified Monthly Employee	78,258
2410 Hourly Instructional Aides	77,609
<b><u>TOTAL CLASSIFIED</u></b>	<b>26,793,801</b>
<b><u>TOTAL SALARIES</u></b>	<b>89,755,751</b>

\*Classroom and non-classroom assignments.

\*\*Student Learning Outcome Salary Adjustments, Stipends, etc.

\*\*\*Counselors and librarians.

\*\*\*\*Reassign time for special projects and grants.

\*\*\*\*\*Step & column, and Large Group Instruction Salary Adjustments.

\*\*\*\*\*Hourly relief staff (facilities, police and safety, parking, athletics, counseling, academics, etc.)

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

**2015-2016**  
**Final Adjusted**  
**Budget**

**EMPLOYEE BENEFITS**

3111 STRS Teachers	4,437,019
3120 STRS Classified	201
3130 STRS Other Certificated	1,169,070
3150 STRS on Behalf Payment	3,498,491
3189 Distributed Reserve*	346,503
3211 PERS Teachers	7,293
3212 PERS Instructional Aides	0
3220 PERS Classified	2,891,350
3230 PERS Other Certificated	27,929
3311 OASDI Teachers	6,841
3312 OASDI Class Instr. Aides	0
3320 OASDI Classified	1,511,702
3330 OASDI Other Cert	14,579
3351 Medicare Teachers	715,205
3352 Medicare Class Instr. Aides	200
3360 Medicare Classified	416,027
3370 Medicare Other Certificated	159,045
3411 HWB Teachers	6,761,131
3420 HWB Classified	7,958,201
3430 HWB Other Cert	1,918,948
3461 AB 528	0
3462 HWB-COBRA Academic & Classified	0
3463 HWB-Retiree Paid, Academic	0
3473 HWB-Retiree paid, Classified	0
3490 HWB Retirement Benefits: Current	1,750,000
3491 HWB Retirement Benefits: Funding	0
3511 SUI Teachers	40,852
3512 SUI Class Instr. Aides	32
3520 SUI Classified	15,106
3531 SUI Other Cert	78,258
3540 SUI Assessments	100,000
3611 WCI Teachers	1,003,793
3612 WCI Class Instr. Aides	105
3620 WCI Classified	582,898
3630 WCI Other Cert	220,048
3709 CILB-Holding Account	0
3711 CILB (Teachers)	128,502
3720 CILB (Classified)	149,105
3730 CILB (Other Cert)	36,248
3811 APPLE** (Teachers)	358,140
3812 APPLE** (Instr. Aides)	1,555
3820 APPLE** (Classified)	49,611
3830 APPLE** (Other Cert)	4,602
3911 Benefits (Other Academic Instruction)***	1,210,266
3920 Benefits (Other Classified)***	714,464
3930 Other Benefits (Other Cert)***	302,438
<b><u>TOTAL EMPLOYEE BENEFITS</u></b>	<b>38,585,758</b>
<b><u>TOTAL COMPENSATION</u></b>	<b>128,341,509</b>

\*Health Benefits for Hourly Staff (Affordable Care Act), and Overload.

\*\*APPLE - Accumulation Program for Part-Time & Limited-Service Employees.

\*\*\*These lines represent the payments for the various Supplemental Early Retirement Programs.

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	<b>2015-2016 Final Adjusted Budget</b>
<b><u>SUPPLIES AND MATERIALS</u></b>	
4110 Books	12,759
4189 Distributed Reserve*	50,000
4301 Supplies	1,047,720
4302 Software	92,193
4303 Duplicating	(73,613)
4304 Printing	155,894
4310 Fuel (Gas & Diesel)	68,297
4400 Instructional Media Supplies	6,476
<b><u>TOTAL SUPPLIES AND MATERIALS</u></b>	<b>1,359,726</b>
<b><u>SERVICES</u></b>	
5120 Consultants	1,132,011
5140 Lecturers/Performing Artists	264,628
5150 Other	2,890
5189 Distributed Reserve**	5,000
5210 Conference/Seminars/Workshops	520,428
5220 Mileage Expense	6,508
5250 Student Travel Expense	83,774
5310 Institutional Membership Fees	149,986
5410 Fire and Casualty Insurance**	0
5420 Student Insurance	111,725
5430 Other Insurance/Extended Learning	7,293
5440 Insurance / Registration	1,236,016
5510 Heating Oil & Gas	495,350
5513 Telephone	119,405
5514 Water	242,363
5515 Electricity	2,107,667
5521 Waste Disposal	78,802
5525 General Housekeeping	8,962
5530 Toxic Waste Disposal	28,500
5630 Repair/Upkeep-Bldgs./Grounds	223,236
5640 Repair/Maintenance - Equipment	867,471
5660 Rental Expense	803,215
5690 Other	20,895
5710 Board Elections	421,557
5720 Auditing Services	118,571
5730 Legal Expenses	256,552
5740 Legal Advertising	5,371
5810 Software License - Multi User	1,521,902
5820 Other Services	2,005,513
5830 Finance Charges	332,078
5840 Advertising	76,301
5851 Game Officials	17,023
5860 Professional Growth Reimbursement	3,500
5880 Postage	263,210
5930 Reserve for Pending Claims	0
<b><u>TOTAL SERVICES</u></b>	<b>13,537,703</b>

\*Fuel, Contract Education, and New Employee Supplies (Computer, Supplies, etc.).

\*\*Unforeseen Needs, Fiscal Year 2015-2016 Encumbrance Roll, etc.

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

	<b>2015-2016 Final Adjusted Budget</b>
<b><u>CAPITAL OUTLAY</u></b>	
6210 Construction and Modifications	60,000
6213 Inspection	1,000
6310 Library Books	0
6410 New Equipment	31,126
6411 Computer Equipment	56,597
6412 Depreciable Equipment	38,696
6413 Computer Equipment >5,000	0
6430 Equipment Lease Purchase	150,000
6489 Distributed Reserve	0
<b><u>TOTAL CAPITAL OUTLAY</u></b>	<b>337,419</b>
<b><u>TOTAL EXPENSE</u></b>	<b>143,576,357</b>
<b><u>OTHER OUTGO</u></b>	
7310 Non Mandatory Transfers	5,902,251 *
7500 Student Financial Aid	5,000
7501 Financial Aid Title IV	5,000
7610 Other Payments to Students Books/Supplies	0
7620 Other Payments for Students	3,000
7689 Distributed Reserves Other Payments to Students	10,000
7900 Contingencies	3,048,350
7XXX PERS/STRS Set Aside for New Fund	0
<b><u>TOTAL OTHER OUTGO</u></b>	<b>8,973,601</b>
<b><u>FUND BALANCE</u></b>	
9760 Designated - General Reserve	12,050,000
<b><u>TOTAL FUND BALANCE</u></b>	<b>12,050,000</b>
<b><u>TOTAL APPROPRIATED</u></b>	<b>164,599,958</b>

\*Represents transfer of funds in Fund 01 to other Funds: Capital Services, Capital Outlay, Dental Coverage, & Property and Liability Coverage.

**2016 - 2017**  
**ADOPTED BUDGET**  
**General Fund - Unrestricted**

**2015-2016**  
**Final Adjusted**  
**Budget**

**GENERAL FUND SUMMARY**

**AVAILABLE REVENUE**

Beginning Balance	12,447,459
General Ledger Adjustment	0
Total Income	152,524,396
<b>TOTAL RESOURCES</b>	<b>164,971,855</b>

**APPROPRIATIONS**

Total Expenses	143,576,357
Interfund Transfers/Other Outgo*	5,925,251
<b>TOTAL OUTGO</b>	<b>149,501,608</b>
Ending Balance	15,470,247
<b>TOTAL APPROPRIATIONS</b>	<b>164,599,958</b>

**ENDING BALANCE**

As a percent of: Income	10.14%
Expenses	10.77%

**COMPENSATION SUMMARY**

Total Income	152,524,396
Total Expenses	143,576,357
 Total Compensation	 128,341,509
 Compensation as Percent of Income	 84.14%
Compensation as Percent of Expenses	89.39%

\*Represents transfer of funds in Fund 01 to other Funds: Capital Services, Capital Outlay, Dental Coverage, & Property and Liability C