

Kern Community College District

2024-25 Adopted Budget

September 12, 2024

BAKERSFIELD COLLEGE







TABLE OF CONTENTS

	Table of Contents
5	Executive Summary
10	Allocation
12	KCCD
16	KCCD General Fund Unrestricted & Restricted – Revenue
18	KCCD General Fund Unrestricted & Restricted – Expense
22	Bakersfield College
30	Cerro Coso Community College
37	Porterville College
44	District Office
51	Special Funds
52	Associated Student Body Funds
53	Student Representation Fee Fund
54	Student Center Funds
56	Student Financial Aid Funds
57	Enterprise Funds
60	Capital Outlay Funds
61	SRID (Measure G) Construction Fund
63	SRID (Measure G) Debt Service Fund
64	Measure J Construction Fund

66	Measure J Debt Services Fund
67	Measure C Construction Fund
68	Measure C Debt Service Fund
69	2016 Conversion of 2008 Refunding & 2004 COP Lease Payment Fund
70	Facilities Corporation 2016 Conversion of 2008 Refunding and 2004 COP Debt Service Fund
71	Lease Revenue Bonds (BC Solar Facility) – Lease Revenue Fund
72	Lease Revenue Bonds (BC Solar Facility) – Debt Service Fund
73	Child Development Funds

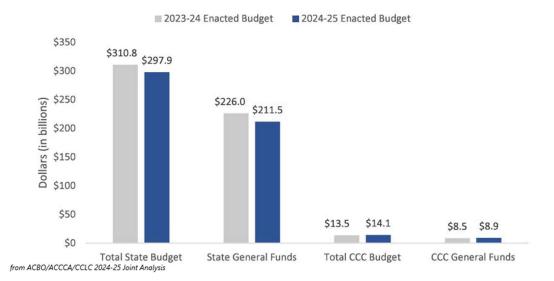
EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2024-25 ADOPTED BUDGET ASSUMPTIONS

The enacted budget for 2024-25 shows continued support for community colleges even with the projected state budget deficit. There are no significant core reductions for programs or services for California Community Colleges in the budget proposal. There are funding deferrals and reductions from the 2022-23 and 2023-24 budgets being utilized to balance the state budget.

Figure 1: Enacted Budget for 2024-25 reflects a decrease of nearly \$13 billion from 2023-24 (dollars in billions).



2024-25 Highlights for California Community Colleges

Apportionments

- A modest cost-of-living adjustment (COLA) of 1.07 percent.
- Enrollment growth of 0.50 percent for SCFF.
- Deferrals and use of funds in the Public School System Stabilization Account (PSSSA):
 - Defers \$446.4 million from the SCFF for 2023-24 into 2024-25
 - Defers \$243.7 million from the SCFF for 2024-25 into 2025-26
 - Uses \$545.9 million from the PSSSA to support apportionment costs in 2024-25
 - Uses \$241.8 million from the PSSSA to support a 2022-23 categorical program deferral in 2023-24

Other Programs

- One-time funds are included such as investment in financial aid assistance related to FAFSA delays, e-transcripts, nursing workforce, pathways for learnings of low-income, and mapping articulated pathways for credit for prior learning.
- Reappropriates unspent 2020 Strong Workforce funds and unused 2022 Student Success Completion Grant funds.

Capital Outlay

• All prior funded/approved projects continue to be funded for the district. No new projects have been approved.

Deferred Maintenance

• There is no funding for community colleges this year.

2024-25 Kern Community College District Adopted Budget

The Kern Community College District's 2024-25 Adopted Budget is based on a conservative budget approach. The budget was developed using the 2023-24 First Principal Apportionment data. KCCD has incorporated both a 0.50 percent COLA and a 3.55 percent revenue deficit factor in our SCFF apportionment.

The Kern Community College District projects its ongoing 2024-25 Adopted Budget General Fund revenues to be \$528.9 million reflecting an increase of \$62.7 million from the 2023-24 Adopted Budget. Unrestricted revenues are projected to be \$258.7 million, reflecting an increase of \$17.2 million from the 2023-24 Adopted Budget. This increase is primarily due to the COLA and captured growth in the prior year contained in the Student-Centered Funding Formula (SCFF). Restricted revenues are projected to be \$270.2 million reflecting an increase of \$45.4 million from the 2023-24 Adopted Budget. This increase is primarily the result of the substantial number of grants the district has brought in over the past year.

General Fund unrestricted and restricted ongoing expenditures are projected to be \$546.7 million, reflecting an increase of \$70.4 million. Unrestricted expenditures are projected to be \$276.4 million reflecting an increase of \$25.4 million and restricted expenditures are projected to be \$270.3 million reflecting an increase of \$45 million.

The 2024-25 unallocated district-wide projected *beginning balance* is \$59.7 million. The colleges' projected unrestricted GU001 beginning balances are \$85.5 million for a total District GU001 beginning balance of \$145.2 million. The combined 2024-25 unrestricted GU001 *ending balance* (reserves) is projected to be \$127.6 million (46.92 percent). It should be noted that each of the colleges has prepared one-time spending plans that utilize their reserve balances for 2024-25. District-wide reserves of \$2.3 million are being utilized to fund several one-time expenditures at the District Office to exclude those one-time costs from being allocated back to the Colleges as a chargeback against their budgets. In addition, district-wide reserves of \$1 million are being used to support one year of funding for Early College positions at each of the colleges.

Revenue Assumptions

COLA funded for 0.50%

- **Deficit Factor** applied at the rate of 3.55%
- > No Growth funding
- **Stabilization** is being allocation to Cerro Coso Community College (\$471,886) and Porterville College (\$565,518)
- **Base** unrestricted fund is calculated based upon the 2023-24 P1 Apportionment
- > **Enrollment fees** remain the same at \$46/unit.
- **Lottery** proceeds estimated at \$4.4 million.
- > Mandated cost recovery estimated at \$845,814.
- Full Time Faculty Obligation support is included in base apportionment (based 2017-18 funding) and as a separate revenue source (based on additional 2020-21 funding).
- > **Deferred Maintenance and Instructional Equipment** no funding for community colleges.

Expenditure Assumptions

- Salary costs for all employee classes reflect contractual step/column changes, new positions, and anticipated/negotiated increases for 2024-25 at a cost of approximately \$23.2 million.
- > Health and welfare benefit cap is per the contractual projected formulas for 2024-25.
- > Workers' Compensation rates are not expected to increase for the 2024-25 year.
- > **Unemployment Insurance** rates are not expected to increase for the 2024-25 year.
- **STRS Contribution** rates are not expected to increase from 19.10% for the 2024-25 year.
- **PERS Contribution** rate increase from 26.68% to 27.05% for the 2024-25 year.

ALLOCATION

Kern Community College District Income To Be Allocated -- Unrestricted GU001

	2023-24			2024-	25			
Income Description	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves	Adopted Allocation	Variance
SCFF	219,253,284	163,506,974	33,920,751	31,536,193			228,963,917	9,710,633
Stabilization - KCCD	-	-	471,866	565,518		(1,037,385)	-	-
Part-Time Faculty Support (Adjunct)	492,340	484,212	76,001	72,718			632,931	140,591
Full-Time Faculty Hiring	-	2,669,073	418,931	400,839			3,488,843	3,488,843
Lottery Revenue	3,903,238	3,375,140	540,985	517,217			4,433,342	530,104
Mandated Costs	724,136	647,074	101,563	97,177			845,814	121,678
Interest Income	2,370,153	3,429,014	545,562	525,424			4,500,000	2,129,847
Miscellaneous Income	200,000	157,735	25,096	24,170			207,000	7,000
Total GU001 Income to be Allocated	227,290,197	174,269,222	36,100,754	33,739,256		(1,037,385)	243,071,847	16,128,696
PY Allocated Income		162,500,544	35,226,350	32,801,620				
Increase(Decrease) from PY		11,768,678	874,404	937,636				
		7.2%	2.5%	2.9%				
District Office Budget	41,182,886	31,775,654	5,240,384	5,285,570	(44,654,858)	2,353,250	-	1,118,722
CY Allocation - After Chargeback		142,493,568	30,860,370	28,453,686			201,807,624	
PY Allocation - After Chargeback		132,227,835	30,086,308	28,021,485			190,335,628	

Potash and Forest Reserves have been removed from the allocation and booked directly to the the Colleges.

Additional Transfers related the one time funding for Early College positions (approved on 8/8/2024 BOT meeting) are not included in the revenue allocation but are coming out of District Wide Reserves.

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2024-25 Adopted 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 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 59,614 unduplicated, annual headcount, with an annual general fund-operating budget and reserves of approximately \$670 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 lifelong 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, learning styles and instructional methodologies.
- **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 DIRECTIONS

- Strategic Direction #1 Maximize Student Success, Ensure Student Access, and Reduce Equity Gaps
- Strategic Direction #2 Provide Workforce and Economic Development Programs that Respond to Local and Regional Industry
- Strategic Direction #3 Strengthen Organizational Effectiveness

						RN COMMUNIT									
		Bak	corofield Colleg			General Fund -			rterville Colleg			District Office		GRAND	TOTAL
		Бак	ersfield Colleg Unrestricted	e	Cerro Cos	so Community (Unrestricted	College	P0	Unrestricted	e		District Office Unrestricted		GRAND	TUTAL
	REVENUE														
	REVENUE		Contract &			Contract &			Contract &			Contract &			
		11	Community	Description of	II	Community	Description of	11	Community	Burketure	11	Community	Destated a	11	B
		Unrestricted	Ed 2024-25	Restricted	Unrestricted	Ed 2024-25	Restricted	Unrestricted	Ed 2024-25	Restricted	Unrestricted	Ed 2024-25	Restricted	Unrestricted 2024	Restricted
			2024-23			2024-23			2024-23			2024-23		2024	-20
8989AB	Carry Over Funds - Budget Only	56,226,587			16,124,658			13,143,263		120,000	59,774,181			145,268,690	120,00
	8050 - Subtotal	56,226,587	-		16,124,658	-		13,143,263	-	120,000	59,774,181	-	-	145,268,690	120,00
8120AA	Higher Education Act			1,856,888			7,814			1,007,180					2,871,88
8120PY	Higher Education Act - Prior Yr Adj			4,824						10,965					15,78
8130AA	Workforce Investment Act									194,794					194,79
8140AA	Temp Assistant for Needy Families			59,262			29,355			58,073					146,69
8160AA	Veterans Education				1,500			500		010.007			10.017	2,000	0 000 40
8170AA	Vocational & Applied Tech. Edu. Act			1,483,333			277,000			219,937			48,917		2,029,18
8190AA	Federal Admin Cost Alws			540.057									2,354,976		2,354,97
8190AB 8190AP	Other Potash Revenue			512,857	424,000					88,000			600,000	424,000	1,200,85
8190AP 8190PY	Other Prior Year			2,127,469	424,000								4 440 070	424,000	3,540,34
8194AB	Federal Prior Year Carry Over			2,127,409						133,551			1,412,872		358,55
0134AD	8100 - Subtotal	-	-		425,500	-	314,169	500	-			-	4,416,765	426,000	12,713,06
8611AA	State General Apportionment	-	-	0,203,034	423,300	-	514,105	500	-	1,712,433	153,897,825	-	4,410,703	153,897,825	12,713,00
8612AA	Apprenticeship Apportionment		400.000	1,582,125							100,001,020			400.000	1,582,12
8612PY	Apprenticeship Apportionment - PY		810,000	2,471,684										810,000	2,471,68
8619AA	Other General Apportionment			650,000											650,00
8619AB	Enrollment Fee Adm			,	30,000			42,655						72,655	,
8619AG	Part Time Faculty				,			,			632,931			632,931	
8619AH	Full Time Faculty Funding										3,488,843			3,488,843	
8619PY	Other General Apportionment PY			600,000			20,000			92,000					712,00
8622AA	EOPS			2,564,009			847,166			1,558,689					4,969,86
8622PY	EOPS Prior Year Adj			300,000			500,000								800,00
8623AA	DSPS			1,445,000			332,349			488,565					2,265,91
8623PY	DSPS - PY			515,204			200,000			1,161					716,36
8625AA	Calworks			394,474			147,527			384,658					926,65
8625PY	Calworks - PY			250,000			170,000								420,00
8629AA	Other General Categorial Programs			16,403,348			3,615,718			3,824,958			450,000		24,294,02
8629AC	Care			449,537			225,784			348,470					1,023,79
8629AE	BFAP						253,568			186,500					440,06
8629AK	Other State Financial Aid			1,275,406											1,275,40
8629PY	Other General Categorial Program PY			17,128,694			4,800,955			3,823,835			25,002,620		50,756,10
8659AA	Other Reimbursable Categorical			1,083,419						677,286					1,760,70
8659AF	Pass through categorical progams			82,966											82,96
8659AG	OTHER STATE GRANTS			1,152,085			205,000						37,816,808		39,173,89
8659PY	Other Reimbursable Categorical - PY			2,959,729			533,069			842,168			72,860,430		77,195,39
8681AA	State Lottery Proceeds			1,000,000			361,796			315,522	4,433,342			4,433,342	1,677,31
8681AB 8682AA	State Lottery Proceeds - Prior Year State Mandated Costs			1,900,000							845,814			845,814	1,900,00
		4 000 450		7 474 475	912,922		100.110	057.000		100.000		4 005 000	00.044.000		30,107,74
8690AA 8694AB	Other State Revenues State Prior Year Carry Over	4,660,153		7,471,475 2,478,357	912,922		123,149 1,010,566	957,982		169,030 310,694	160,120	1,225,000	22,344,093 2,647,940	7,916,177	6,447,55
8699AA	Specific Misc State Revenue			2,478,357 596,950			1,010,500			239,792			2,047,940		836,74
8699AB	Specific Misc State Revenue			115,000						235,752					115,00
OOSSAD	8600 - Subtotal	4,660,153	1,210,000	64,869,461	942,922	-	13,346,648	1,000,637	-	13,263,327	163,458,875	1,225,000	161,121,890	172,497,587	252,601,32
8811AA	Tax Allocation Secured Roll	4,000,155	1,210,000	04,003,401	542,522	-	13,340,040	1,000,037	-	13,203,327	75,066,092	1,225,000	101,121,090	75.066.092	252,001,52
8824AA	Specific Grants			241,619			165,000			306,127				, ,	712,74
8831AA	Instructional Contracts		6,000	50,000		12,000				000,121		301,000		319,000	50,00
8839AA	Other Contracts		100,000	45,000		,::00						,		100,000	45,00
8839AB	Outside Scholarships		620,000	.,										620,000	
8840AA	Sales and Commissions				3,500									3,500	
8844BZ	Other				2,400									2,400	
8847AA	Graphics Sales - Taxable	4,442												4,442	
8847AB	Graphics Sales - Nontaxable	862												862	
8847IC	Graphic Dept Internal Charges	39,273												39,273	
8850AA	Rentals & leases	61,043			15,000			1,500		18,828				77,543	18,82

		Bak	ersfield Colleg	^		General Fund - so Community (orterville Colleg	0		District Office	ī	GRAND	TOTAL
		Dak	Unrestricted	6	Cento Co	Unrestricted	Jollege	FV	Unrestricted	e		Unrestricted		GRAND	TOTAL
	REVENUE		Contract &			Contract &			Contract &			Contract &			
			Community			Community			Community			Community			
		Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Restricted
		Children	2024-25	litettitu	Children	2024-25	noonnonou	U III UUUUU	2024-25		emeetica	2024-25	Hoothotou	2024	
8860AA	Interest and Investment Income										4,500,000			4,500,000	
8872BA	Community Service Classes		277,485			7,000								284,485	
8876AA	Health			930,000						138,821					1,068,82
8877AA	Instructional Material Fees				17,000									17,000	
8879BA	Student Records	85			35,000			3,000						38,085	
8880AA	Non-Resident Tuition	1,049,220			300,000			340,000						1,689,220	
8880AC	Non-Resident Tuition CVC/OEI	1,368												1,368	
8880BA	Non-Resident Tuition-Baccalaureate	6,183												6,183	
8881AA	Parking Fees - Terms			522,220			8,000			168,869					699,08
8881AB	Parking Meters and Day Passes			50,000			5,000								55,00
8881AC	Other	4,668		50,000			5,000							4,668	55,00
8885AB	Other Student Fees & Charges							5,000						5,000	
8885AD	Testing	1,811						1,200						3,011	
8890AA	Library Fees							200						200	
8890AE	Library Lost Books Charge				300									300	
8890AF	Copy Charges							1,500						1,500	
8893AA	Foundation Reimbursements		161,775											161,775	
8894AA	Local Revenue Prior Period Adj	2,376												2,376	
8894AB	Local Prior Year Carry Over					6,470	477,045			96,784		515,000	532,512	521,470	1,106,34
8895AA	Telephone Charges	152												152	
8895AB	Other	31,981		650,000		2,211	25,000			83,430	207,000			241,192	758,43
	8800 - Subtotal	1,203,464	1,165,260	2,538,838	373,200	27,682	685,045	352,400		812,859	79,773,092	816,000	532,512	83,711,097	4,569,25
8981AA	Interfund Transfers - In						260,000								260,00
8982AA	Intrafund Transfers - In	464,623			176,846			395,496		70,735				1,036,965	70,73
8989AA	Other Incoming Transfers	174,269,222			36,100,754			33,739,256			-243,071,847			1,037,385	
	8900 - Subtotal	174,733,845	-	-	36,277,600		260,000	34,134,752		70,735	-243,071,847	-	-	2,074,350	330,73
otal, Net Beg	inning Balance and Income	236,824,049	2,375,260	73,677,934	54,143,880	27,682	14,605,862	48,631,552		15,979,422	59,934,301	2,041,000	166,071,167	403,977,724	270,334,38

				202		commonity coll neral Fund - Unresti		he							
		Full-	Time Equi			Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
1100	÷	413.24	429.48	2.25	3.20	47,487,695	53,165,891	11.96%				208,701	300,062		53,465,953
	1100 - Subtotal					47,487,695	53,165,891	11.96%				208,701	300,062	43.78%	53,465,953
1214		48.94 14.61	57.42 17.97	13.88 25.43	12.40	8,093,098 1,596,161	10,133,834 2,108,178	25.22% 32.08%		71,993		1,707,046 2,943,461	1,783,004 3,199,920	4.45% 8.71%	11,988,831 5,308,099
1231		8.52	8.61	0.20	0.20	973,400	1,087,387	11.71%				17,572	20,317	15.62%	1,107,705
1251		13.57	8.79	2.25		1,592,338	1,052,444	-33.91%	143,520	153,145	6.71%	377,913	351,800	-6.91%	1,557,390
1252		20.93	14.99			2,839,548	2,234,765	-21.30%	.,						2,234,765
	1200 - Subtotal					15,094,545	16,616,608	10.08%	143,520	225,138	56.87%	5,045,992	5,355,042	6.12%	22,196,789
1310						8,363,119	8,864,119	5.99%				6,894	80,217	1,063.66%	8,944,336
1311						1,824,705	2,323,152	27.32%							2,323,152
1320						2,686,940	2,726,940	1.49%							2,726,940
1330						3,735,000	4,030,500	7.91%				100.000	040 700	05.000/	4,030,500
1340						372,750	411,850 800	10.49%				422,098	313,768	-25.66%	725,618 800
1350	1300 - Subtotal					16,982,514	18,357,361	8.10%				428,992	393,985	-8.16%	18,751,346
1419						1,312,865	1,813,215	38.11%		7,000		3,780,731	3,907,808	3.36%	5,728,023
1430						14,550	14,550					., , .			14,550
	1400 - Subtotal					1,327,415	1,827,765	37.69%		7,000		3,780,731	3,907,808	3.36%	5,742,573
1997						268,339		-100.00%							
1999							-376,800								-376,800
	1900 - Subtotal					268,339	-376,800	-240.42%							-376,800
0110	1000 - Total	07.07	400.00	50.00	70.74	81,160,508	89,590,825	10.39%	143,520	232,138	61.75%	9,464,416	9,956,897	5.20%	99,779,861
2110 2190		97.07	103.22 10.00	59.90	70.74	10,420,675 829,723	12,729,758 904,349	22.16% 8.99%	364,155	157,321	-56.80%	5,505,585	6,844,954	24.33%	19,732,034 904,349
2190		334.04	373.47	149.44	160.92	20,699,585	23,530,604	13.68%	201,980	168,169	-16.74%	9,247,137	10,269,957	11.06%	33,968,729
2199		001.01	010.11	110.11	100.02	20,000,000	-113,334	10.0070	201,000	100,100	10.7 176	0,211,101	10,200,001	11.00%	-113,334
	2100 - Subtotal					31,949,983	37,051,378	15.97%	566,135	325,490	-42.51%	14,752,723	17,114,911	16.01%	54,491,779
2211	Inst Aide FT Direct Inst	15.30	16.50	1.48	0.48	887,271	1,043,731	17.63%				66,919	22,140	-66.92%	1,065,871
	2200 - Subtotal					887,271	1,043,731	17.63%				66,919	22,140	-66.92%	1,065,871
2311						60,000	514,750	757.92%				310,280	584,400	88.35%	1,099,150
2392						219,762	501,284	128.10%	14,500	28,000	93.10%	2,948,131	2,417,671	-17.99%	2,946,955
2393						416,400	438,600	5.33%				402,221	375,463	-6.65%	814,063
2394 2399						1,096,069 239,200	1,326,665 245,200	21.04% 2.51%	72,500	214,100	195.31%	2,472,332 113,086	3,256,045 78,950	31.70% -30.19%	4,796,811 324,150
2399	2300 - Subtotal					2,031,432	3,026,500	48.98%	87,000	242,100	178.28%	6,246,049	6,712,530	-30.19%	9,981,129
2411						325,800	373,850	14.75%	01,000	242,100		130,040	437,449	236.40%	811,299
2412						2,315,142	2,651,880	14.55%	53,900	59,900	11.13%	143,174	615,984	330.23%	3,327,764
2419	Inst Aide - Temp Direct Inst					137,300	135,000	-1.68%				430,840		-100.00%	135,000
2495	Inst Oth Indr Prof Expt					67,848	128,318	89.13%	65,000		-100.00%				128,318
	2400 - Subtotal					2,846,090	3,289,048	15.56%	118,900	59,900	-49.62%	704,054	1,053,434	49.62%	4,402,381
2999						1,781,170	2,815,628	58.08%	472,114	53,635	-88.64%	11,480,008	6,994,634	-39.07%	9,863,897
	2900 - Subtotal					1,781,170	2,815,628	58.08%	472,114	53,635	-88.64%	11,480,008	6,994,634	-39.07%	9,863,897
3110	2000 - Total STRS-Acad Inst & Instri Aides(Dir)					39,495,945 10,106,927	47,226,284 11,033,163	19.57% 9.16%	1,244,150 27,412	681,124 29,251	-45.25% 6.71%	33,249,754 510,933	31,897,649 565,764	-4.07% 10.73%	79,805,058 11,628,178
3110	, ,					3,241,941	3,337,509	2.95%	943	29,201	-100.00%	93,695	75,251	-19.69%	3,412,760
3119						5,361,793	5,999,140	11.89%	040		. 00.0070	239,941	280,586	16.94%	6,279,725
3120						126,555	166,644	31.68%	22,160	13,751	-37.95%	97,671	138,296	41.59%	318,691
3121	STRS - Clss Emp					17,516	18,479	5.50%				17,516	18,479	5.50%	36,959
3130						1,107,438	1,481,569	33.78%				122,453	192,529	57.23%	1,674,098
3131T						255,892	349,577	36.61%		1,337		710,133	743,450	4.69%	1,094,364
3139						618,153	692,037	11.95%			10.0001	324,185	256,034	-21.02%	948,072
3210	3100 - Subtotal PERS-Acad Inst & Instrl Aides(Dir)				<u> </u>	20,836,214 585,322	23,078,119 748,078	10.76% 27.81%	50,515	44,338	-12.23%	2,116,527 232,810	2,270,390 246,150	7.27% 5.73%	25,392,847 994,228
3210						2,625,850	3,286,847	27.81%	66,202	42,555	-35.72%	1,396,502	1,712,488	22.63%	994,228 5,041,890
3220						5,437,454	6,260,659	15.14%	40,762	37,320	-8.44%	2,435,526	2,732,838	12.21%	9,030,817
3221T					1	9,154	22,891	150.08%	., -			,			22,891
3222	PERS - Conf Emp Non-Mgt					221,370	244,627	10.51%							244,627
3240						574,400	546,784	-4.81%				220,347	153,864	-30.17%	700,648
	3200 - Subtotal					9,453,550	11,109,886	17.52%	106,964	79,875	-25.33%	4,285,185	4,845,340	13.07%	16,035,102
3310						937,288	1,050,790	12.11%	2,081	2,221	6.71%	105,847	112,886	6.65%	1,165,896
3310T						281,547	295,642	5.01%	782	869	11.13%	15,436	14,645	-5.13%	311,155
3320 3321						763,372 1,566,897	928,161 1,777,601	21.59% 13.45%	20,665 12,401	13,079 10,992	-36.71% -11.36%	407,836 700,707	494,378 774,947	21.22% 10.60%	1,435,618 2,563,541
3321 3321T					-	1,566,897	1,777,601 62,999	21.93%	12,401	3,104	-11.36% 195.31%	700,707	84,248	10.60%	2,563,541
3322						63,474	69,183	8.99%	1,001	3,104	100.0170	. 2,700	34,240	10.1070	69,183
0022	onoon our chip hornigt					55,474	00,100	0.0070			· II				55,100

KERN COMMUNITY COLLEGE DISTRICT

		Full-	Time Equi	valent (FT	E)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	T-A-I
							ern councida	/0			/0		Restricted	/0	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
1	EXPENSE	Unrst	Unrst		Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	I
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
3340	OASDHI - Educational Admin - Cont			i i		248,771	260,676	4.79%				72,477	57,558	-20.58%	318,234
3340 3341T	OASDHI - Oth Acad Emp Non-Inst Temp					19,469	200,070	38.99%		102		53,928	56,440	4.66%	83,602
30411	3300 - Subtotal					3,932,485	4.472.112	13.72%	36.980	30.367	-17.88%	1,428,988	1,595,102	11.62%	6.097.580
3410	H&W-Acad Inst & Instl Aides(Dir)					10,565,560	11,098,775	5.05%	21,816	22,560	3.41%	672,585	702,820	4.50%	11,824,155
3410RC	OPEB ARC-Acad Inst&InstI Aides(Dir)					1,080,150	1,183,088	9.53%	2,813	3,002	6.71%	69,534	75,893	9.15%	1,261,983
3420	H&W - Clss Mgt(Non-Educ Admin)					2,235,963	2,514,657	12.46%	67,231	39,862	-40.71%	1,410,052	1,647,404	16.83%	4,201,923
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)					207,039	255,679	23.49%	7,137	4,495	-37.03%	112,614	138,184	22.71%	398,357
3421	H&W - Clss Emp					7,445,371	8,314,892	11.68%	62,823	54,668	-12.98%	3,352,709	3,628,914		11,998,474
3421RC	OPEB ARC-Clss Emp					400,005	454,684	13.67%	2,995	2,704	-9.70%	180,719	199,095	10.17%	656,483
3422	H&W - Conf Emp - Non Mgt					220,430	227,783	3.34%							227,783
3422RC	OPEB ARC-Conf Emp Non Mgt					16,263	17,725	8.99%				044.040	0.40.0.40	4.400/	17,725
3440 3440RC	H&W - Educational Admin - Cont OPEB ARC-EducAdmin-Cont					1,092,319 155,840	1,252,748 191,730	14.69% 23.03%				244,918 28,753	248,340 30,925	1.40% 7.55%	1,501,089
3440RC 3499	OPEB ARC-EducAdmin-cont					155,640	20,000	23.03%				20,755	30,923	7.00%	222,055
3433	3400 - Subtotal					23,418,940	25,531,762	9.02%	164.815	127,290	-22.77%	6,071,885	6,671,574	9.88%	32,330,626
3510	SUI-Acad Inst & Instl Aides(Dir)			<u> </u>		27,630	30,321	9.74%	72	77	6.70%	1,784	1,947	9.13%	32,345
3510T	SUI-Acad Inst/Inst/Aides(Dir) Temp					25,493	25,938	1.74%	59	30	-49.62%	532	505	-5.13%	26,473
3520	SUI-Clss Mgt Non-Educational Admin					5,282	6,542	23.86%	182	115	-37.03%	2,873	3,525	22.71%	10,181
3521	SUI - Clss Emp					10,407	11,777	13.16%	101	84	-16.75%	4,646	5,123	10.27%	16,984
3521T	SUI - Clss Emp Temp					1,641	3,814	132.40%	36	107	195.31%	1,647	2,157	30.96%	6,079
3522	SUI - Conf Emp - Non Mgt					415	452	8.99%							452
3540	SUI - Educational Admin - Cont					3,975	4,891	23.03%				734	789	7.54%	5,680
3541T	SUI - Oth Acad Emp - Non Insti temp					1,749	2,326	33.02%		4		1,861	1,909		4,238
	3500 - Subtotal					76,592	86,061	12.36%	451	416	-7.71%	14,077	15,955	13.34%	102,432
3610 3610T	WC-Acad Inst & Instl Aides(Dir) WC-Acad Inst & Instl Aide(Dir) Temp					592,530 210,578	650,122 223,144	9.72% 5.97%	1,539 1,268	1,642 642	6.68% -49.35%	38,265 12,105	41,749	9.11% 28.21%	693,513 239,305
36101	WC - Clss Mgt Non-Educational Admin					113,248	140,256	23.85%	3,905	2,458	-49.35%	61,609	75,580	28.21%	239,305
3620	WC - Clss Wgt Non-Educational Admin					223,179	252,501	13.14%	2,166	1,803	-16.76%	99,630	109,841	10.25%	364,145
3621T	WC - Clss Emp Temp					21,481	30,435	41.69%	927	2,595	179.85%	60,530	71,390	17.94%	104,421
3622	WC - Conf Emp - Non Mgt					8,897	9,695	8.97%		_,			,		9,695
3640	WC - Educational Administrators					85,255	104,869	23.01%				15,729	16,915	7.54%	121,784
3641	WC-Oth Acad Emp - Non Instructional											22		-100.00%	
3641T	WC-Oth Acad Emp - Non Instr Temp					14,370	21,567	50.08%		75		41,051	41,735	1.67%	63,377
	3600 - Subtotal					1,269,538	1,432,589	12.84%	9,805	9,216	-6.01%	328,942	372,730	13.31%	1,814,534
3710	DefBen-Acad Inst & Instl Aides(Dir)					5,709	4,272	-25.17%				797	841	5.50%	5,114
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp					92,854	178,988	92.76%	4,518	2,276	-49.62%	21,813	23,407	7.31%	204,671
3720 3721	DefBen-Clss Mgt - Non-Educ Admin					1,270 11,475	1,457	14.74% -2.60%	4.070	4 4 4 9	20.649/	0.744	4 750	25.40%	1,457
3/21 3721T	DefBen - Clss Emp DefBen - Clss Emp Temp					52,239	11,177 68,628	-2.60%	1,870 2,755	1,148 8,136	-38.61% 195.31%	2,711 110,037	1,759	-35.12% 33.70%	223,883
37211 3741T	DefBen - Cits Emp Temp DefBen - Oth Acad Emp/Non Instr Temp					52,239	00,020	31.37%	2,755	0,130	195.31%	110,037	147,119	-100.00%	223,003
0.111	3700 - Subtotal					163,548	264,522	61.74%	9.143	11,560	26.44%	135,387	173,127	27.87%	449,208
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					314,660	320,397	1.82%	653	653		20,144	20,356	1.05%	341,406
3920	OTHBEN-Clss Mgt(Non-Educ Admin)					63,302	67,746	7.02%	1,993	1,143	-42.62%	42,603	47,364	11.18%	116,254
3921	OTHBEN - Clss Emp					203,420	230,207	13.17%	1,513	1,366	-9.70%	91,282	100,563	10.17%	332,136
3922	OTHBEN - Conf Emp - Non Mgt					6,534	6,534								6,534
3929	Classified Benefit Abatement						74,272						-73,771		501
3940	OTHBEN - Educational Administrators					34,174	37,737	10.43%				7,255	7,122	-1.83%	44,859
3999	Benefit Suspense					1,537	1,537	18 41%	1.150	0.400	00.057/	101.000	101.005	00.000/	1,537
	3900 - Subtotal 3000 - Total			$ \rightarrow $		623,628 59,774,495	738,431 66,713,481	18.41% 11.61%	4,159 382,831	3,163 306,224	-23.95% -20.01%	161,283 14,542,274	101,635 16,045,853	-36.98% 10.34%	843,228 83,065,558
4211	Non-Library/Magazines/Bks/Prdcls			├ ──┼		19,701	22,167	12.52%	002,001	500,224	20.01/0	132,221	147,039	11.21%	169,206
	4200 - Subtotal					19,701	22,167	12.52%				132,221	147,039	11.21%	169,206
4310	Inst Supplies & Materials					334,331	359,818	7.62%	275,031	287,749	4.62%	2,707,228	4,611,077	70.32%	5,258,644
4312	All Computer Software					40,250	40,450	0.50%		4,000		215,778	218,303	1.17%	262,753
4313	Non-Inst Supplies & Materials					1,090,192	1,115,468	2.32%	26,885	20,650	-23.19%	1,836,681	2,080,391	13.27%	3,216,509
4314	Paper					125,100	196,850	57.35%				10,000	2,500	-75.00%	199,350
4315	Maint & Repairs Supplies					1,020,685	1,207,144	18.27%				8,000		-100.00%	1,207,144
4316	Culinary Utensils											140	140		140
4317	Outreach Materials					36,200	52,900	46.13%		3,000		813,358	1,146,323	40.94%	1,202,223
4320	Vehicle Supplies - Parts					18,000	27,000	50.00%				1,500	1,000	-33.33%	28,000
4321	Fuel - Lubricants					120,774	154,100	27.59%	1,000	1,000		13,900	2,000	-85.61%	157,100
4400	4300 - Subtotal Food - Non Travel Non Cafeteria			\vdash		2,785,532 58,500	3,153,730 70,500	13.22% 20.51%	302,916	316,399	4.45%	5,606,586 23,000	8,061,735 8,000	43.79% -65.22%	11,531,864 78,500
4400	Food - Non Travel Non Cateteria 4400 - Subtotal					58,500	70,500	20.51% 20.51%				23,000	8,000	-65.22% -65.22%	78,500
							10,000	20.01%			· II				

KERN COMMUNITY COLLEGE DISTRICT

				2024	4-25 Gene	ral Fund - Unrestr	icted and Restricte	d							
		Full-	Time Equi			Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
					,	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
						-						_			
5107	Athletic Officials					156,300	178,760	14.37%							178,760
5108						55,000	58,000	5.45%				5,000		-100.00%	58,000
5118						18,670	19,300	3.37%				32,000	32,000		51,300
5119	•					3,504,976	4,219,273	20.38%	13,000	3,000	-76.92%	101,828,144	139,304,252	36.80%	143,526,525
5150	Cont Instruction					2,599,900	3,119,900	20.00%	209,000	351,500	68.18%	65,000	437,769	573.49%	3,909,169
5151	Guest Lecturers/Performers					18,000	30,400	68.89%				319,748	696,288	117.76%	726,688
5159						195,530	195,730	0.10%	11,165	12,000	7.48%	174,969	655,834	274.83%	863,564
	5100 - Subtotal					6,548,376	7,821,363	19.44%	233,165	366,500	57.18%	102,424,860	141,126,142	37.79%	149,314,005
5209						5,500	6,000	9.09%				15,100	29,213	93.47%	35,213
5212						467,038	525,971	12.62%				415,591	567,959	36.66%	1,093,930
5220	Employee Travel					1,345,568	1,636,596	21.63%	17,750	13,750	-22.54%	1,467,363	2,907,765	98.16%	4,558,111
5220DT	Employee Travel DO					92,810	100,650	8.45%	3,000	3,000		18,950	31,550	66.49%	135,200
5221	(Local) Online Training/Webinar					115,075	41,450	-63.98%	7.400	7.000	0.70%	156,437	213,156	36.26%	254,606
5230 5231	Food/Meetings Refreshments/Meetings					198,939	248,600 250	24.96%	7,400	7,600	2.70%	894,912	1,063,660 39,360	18.86%	1,319,860 39,610
5231	5200 - Subtotal					2,224,929	2,559,516	15.04%	28,150	24,350	-13.50%	2,968,353	4,852,663	63.48%	7,436,530
5300						2,224,929	2,539,516	4.02%	28,150	4,500	-13.50%	2,968,353	4,652,665	-60.51%	804,447
5300						7,000	20,000	4.02 %	2,100	-,500	114.2370	550,205	51 500	-00.0176	71.500
5310	5300 - Subtotal					574,704	610.532	6.23%	2,100	4 500	114.29%	530,283	260,915	-50.80%	875,947
5400						1,201,100	1,301,100	8.33%	2,100	4,000	111.2070	000,200	200,010	00.0070	1,301,100
5406	Student Insurance					200.000	150,000	-25.00%							150,000
5407	Insurance Deductibles					44,939	200,000	345.05%							200,000
	5400 - Subtotal					1,446,039	1,651,100	14.18%							1,651,100
5501	Laundry Service					44,400	68,400	54.05%					3,350		71,750
5520	Natural Gas/LPG					760,000	700,000	-7.89%				-13		-100.00%	700,000
5530	Light - Electricity					1,583,500	2,437,600	53.94%							2,437,600
5540	Water - Sanitation					1,116,800	920,360	-17.59%							920,360
5550	Disposal Services					297,360	356,830	20.00%				100	2,000	1,900.00%	358,830
5560	Hazardous Waste Disposal					43,750	53,800	22.97%							53,800
5570	Pest Control					52,150	63,100	21.00%							63,100
5581	Telephone Services					135,830	180,646	32.99%	500		-100.00%	21,000	19,020	-9.43%	199,666
5583	Data Communication Services					246,415	256,500	4.09%							256,500
5590						20,500	19,000	-7.32%							19,000
	5500 - Subtotal					4,300,704	5,056,236	17.57%	500		-100.00%	21,087	24,370	15.57%	5,080,606
5602						425,651	402,425	-5.46%	10,000	10,000		72,023	167,240	132.20%	579,665
5603						3,230,800	3,619,810	12.04%	343,700	457,223	33.03%	316,865	371,839	17.35%	4,448,872
5604												8,500	12,500	47.06%	12,500
5608						195,152	218,785	12.11%							218,785
5650	÷					2,954,263	3,087,401	4.51%	11,975	10,200	-14.82%	1,715,445	2,183,939	27.31%	5,281,540
5651 5652	Internet Access IT Cloud Services					55,660 2,845,437	10,316 2,949,098	-81.47% 3.64%				44,725	41,944 96,555	-6.22%	52,259 3,045,653
5671	Equip Maint Agreements					2,645,437 9,500	2,949,098 23,200	144.21%	500	1.000	100.00%		90,000		24,200
5681	Grounds Maintenance					108,000	114,000	5.56%	500	1,000	100.00 %	34,054	24,990	-26.62%	138,990
5683	Building Maintenance					372,000	482,850	29.80%	334,892	334,892		165,530	24,990 76,500	-20.02%	894,242
5684	Vehicle Repairs & Maintenance					93,226	109,050	16.97%	334,092	334,092		16,000	2,500	-84.38%	111,550
5685	Computer Hardware Maint Agreements					480,325	514,600	7.14%				10,000	2,000	54.0070	514,600
5686	Oth Equipment Maint Agreements					423,033	393,340	-7.02%				3,000	1,000	-66.67%	394,340
5690						702,615	806,802	14.83%	20,000	20,000		3,300	2,000	-39.39%	828,802
5691	Other Maintenance Contracts					1,470,020	2,108,480	43.43%	,			4,801	1,030	-78.55%	2,109,510
	5600 - Subtotal					13,365,683	14,840,156	11.03%	721,067	833,315	15.57%	2,384,243	2,982,037	25.07%	18,655,508
5700	Annual Fiscal Audit					135,000	125,000	-7.41%							125,000
5720	Trustee Election					150,000	150,000								150,000
5731	Attorney Fees - Oth					300,500	1,000,500	232.95%							1,000,500
5740						12,500	12,500								12,500
5790						31,379	137,800	339.15%	2,967	2,663	-10.25%	7,200	15,205	111.18%	155,667
	5700 - Subtotal					629,379	1,425,800	126.54%	2,967	2,663	-10.25%	7,200	15,205	111.18%	1,443,667
5810						77,100	71,700	-7.00%				20,161	400	-98.02%	72,100
5813						51,087	60,950	19.31%				1,015	100	-90.15%	61,050
5820	Postage/Express Overnight Svcs					155,385	169,500	9.08%	6,950	10,200	46.76%	17,164	10,261	-40.22%	189,961
5820C	Postage - Supplies					1,500	700	-53.33%					5,000		5,700
5830	Bank Charges					150,000	150,000		2,500	2,000	-20.00%	3,500	3,000	-14.29%	155,000
5831	Credit Card Expense					4,000	3,530	-11.75%	10,720	9,050	-15.58%	700	200	-71.43%	12,780
5835	Bad Debt Expense					1,102,000	1,000,949	-9.17%							1,000,949
						405,680	479,313	18.15%	18,888	30,500	61.48%	771,079	426,899	-44.64%	936,712
5860 5861	General Advertising Services Printing/Duplicating Service					165,495	228,666	38.17%	3,000	10,000	233.33%	266,952	324,354	21.50%	563,020

KERN COMMUNITY COLLEGE DISTRICT

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90090	-57.18%	6,832,246
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90009	-20.50%	33,912,195
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the constraint of the constraint	126.33%	145,847
High High grant and grant	4,065.50%	179,305
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6111 Ubary Model Young Experime 0 0.000<		125,880
6412 Compat/Pichwacky Enjerem 13.35.44 1.557.76 96.35 7.56 92.00 90.00 1.076.44 1.557.76 6413 Atob 8 bass Compat/Pick Enjerem 1 1.557.76 96.30 7.580 97.50 92.00 92.81 90.00 92.81 90.00 92.81 90.00 92.81 90.00	135.34%	291,080
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Here Auto-Particianing on long Term Less Bit H Main Main<		40,000
6414 CHINITY SHALL SHALL <t< td=""><td>334.78%</td><td>484,998</td></t<>	334.78%	484,998
Heid+FA Funktion		30,000
High Other Equipment M 33.83.04 1.44.8.08 34.8.1% M 556,000 H 1.90.93 33.82.85 640 = 642 ComputerTechnology Equipment C 697.56 2.73.871 292.4% C H 1.92.95 33.82.35 6400 = Subtral Funture C C C C H H 1.05 6400 = Subtral Funture C 7.00.93.76 8.526.78 2.1291 8.000 581.050 6.412.505 5.819.53 10.666.28 C Funture C 1.007.03.88 111.72.746 9.827 9.800 581.050 5.819.53 10.666.28 C TOO - Subtral C 1.007.03.88 111.72.746 9.827 8.000 581.050 5.819.53 10.666.28 C Debt Robuctor C 4.349.387 4.256.64 -2.18 C C C C C C C C C C C C C C C	196.66%	1,529,800
6419FA Other Equipment C 6 997,90 2,738,57 2,224,05 C C 2,032,76 3,823,241 6420-5,24543 ComputerTochnology Equipment F C	122.82%	1,837,836
B422 Computer/Technology Eugenent C <thc< th=""> C <thc< th=""> C <thc< th=""> C C C</thc<></thc<></thc<>	67.04%	5,252,403
6424FA Current on the object of	88.08%	6,561,812
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		1,054
6000 - Total 0 10,703,883 11,727,863 9,000 522,000 5,700,00% 8,571,216 17,982,172 7110 Debt Reduction 1,865,330 1,845,000 -2,11% <td< td=""><td>-100.00%</td><td></td></td<>	-100.00%	
Print Delt Reduction Image: Constraint of the set of the charges Image: Constraint of the chares Image: C	83.80%	19,743,000
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7100 - Subtodal 7100 - Subtodal Image and the second of the second		1,845,000
7201 Intrafund Transfers Out 449,556,902 52,529,958 5.98%		4,254,646
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7312 Interfund Transfers - Out 5,086,000 180,000 -96,46% 11,160,000 260,000 7501 Student Fin Aid (Excludes Statries) 6 6 6 6 11,160,000 260,000 7501 Student Fin Aid (Excludes Statries) 6 6 6 6 30,12,358 2,395,994 7501 CARE-Financial Aid 6 6 6 30,000 200,000 7501/AC CARE-Financial Aid 6 6 6 30,000 200,000 7501/AD EOP&S-Financial Aid 6 6 6 6 30,000 200,000 7501/AD EOP&S-Financial Aid 6 6 6 6 33,007 11,000,000 1,150,000 200,000 7501/AD Outside Scholarships 6 6 6 6 11,207 71,500 7506 Subtotal Tuttion Fee Reduction 6 6 6 6 4,753,842 3,967,494 7600 Subtotal Book Vouchers (Non-Cash SFA Aid) 6 6 6 4,30,135 452,509 7600		-42,301,612
7300 - Subtchal 7300 - Subtchal 1 5,086,000 180,000 -98,46% 1 1,180,000 260,000 7501 (Studert Fin Add (Exclusers) (Add (Excluse		10,219,345
7501 Student Fin Aid (Excludes Salaries) Image: Constraint of the second s	-77.97%	440,000
7501AC CARE-Financial Aid Image: All and all all all all all all all all all al	-77.97%	440,000
7501AD EOP&S-Financial Aid EOP Image: Comparison of the compar	-20.46%	2,395,994
7602 Scholarships Image: Constraint of the constraint of th	-37.50%	200,000
7503 Outside Scholarships Image: Constraint of the Reduction of	15.00%	1,150,000
7506 Tuition Fee Reduction Image: Constraint of the Reductin of the Reductin of the R	-49.11%	170,000
7500 - Subtotal	315.54%	71,500
7602 Oth Student Aide (Non-cash) Image: Comparison of the c	-100.00%	
Book Vouchers (Non-Cash SFA Aid) Image: Comparison of the comp	-16.12%	3,987,494
7600 - Subtotal Image: Constraint of the subtotal Image: Consubtotal Image: Constrain	-43.95%	834,100
Yes Yes <thyes< th=""> <thyes< th=""> <thyes< th=""></thyes<></thyes<></thyes<>	5.20%	452,509
7900 - Subtotal 110,928,093 127,586,048 15.02%	-32.93%	1,286,608
		127,586,048
7000 - Total 131 641 942 144 085 039 9 45% 7851 855 5 534 103		127,586,048
	-29.52%	149,619,142
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE 358,554,759 399,533,783 11.43% 3,377,898 4,443,941 31.56% 225,384,448 270,334,385	19.94%	674,312,109

KERN COMMUNITY COLLEGE DISTRICT

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 over 46,500 students. 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, BC SouthWest, Arvin High School, and online. Bakersfield College offers a variety of services to support student success, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and 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. Bakersfield College is progressive and innovative, designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

The Panorama campus includes more than 36 buildings located on 154 acres. The buildings comprise over 800,000 square feet with approximately 530,000 square feet of assignable space for educational and support programs. The Delano Center, BC SouthWest, Arvin High School, and Weill Institute are community outreach sites serving different community needs. The College is undergoing significant renovation and modernization projects with the use of Measure G and Measure J funds improving the facilities, technology, and infrastructure to build a better Bakersfield College. BC SouthWest was relocated to the California State University, Bakersfield campus during fiscal year 2019-20 providing students access to expanded services and an environment that prepares them for easy transition to a four-year college. BC Arvin campus had its groundbreaking celebration in May of 2022.

The 2024-2025 budget was developed following Bakersfield College's strategic plan and priorities. The College continues to improve on streamlining budgets and reviewing areas to increase efficiency. The Unrestricted fund is budgeted at over \$236 million. The College's Unrestricted expense budget allocates 82% to salaries and benefits with the remaining 18% to other non-labor operational expenses (excluding debt, chargebacks and reserves). The 2024-2025 budget includes a one-time spending plan that addresses the College's need for security upgrades, site improvements, furniture, information technology, and equipment.

In addition, Bakersfield College budgets in excess of \$85 million dollars in restricted and special funding (excluding scheduled maintenance projects, Student Housing, Measure G, Measure J, and specific Financial Aid funding) which includes over \$77 million in the current year's allocation and carryover from state and federal agencies. While this funding has restrictions that limits the use, it complements the college's general fund allowing for added and enhanced services and programs for our students. Many challenges continue with the uncertainty of the state budget. The projected shortfall in state revenue will limit increases in funding for categoricals and special programs. Adult Education, Strong Workforce, and Rising Scholars Program continue to be high priorities in this budget focusing on access, guidance, and tools to support students in their long and short-term educational and career paths.

Bakersfield College's FTES for FY23-24 totaled 21,057. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education, and incarcerated education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

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 promotes equity and 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 may 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, thus 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 and 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 and Technology** ~ A commitment to improve the maintenance of all facilities, technology, and infrastructure and implement Measure J funding to build a better BC.
- Leadership and Engagement ~ A commitment to build leadership within the College and engagement with the community.

		Full	-Time Equ	iivalent (F	TE)	Unrestricted Adopted	Unrestricted Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
	EXPENSE	Unrst 2024	Unrst		Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	0004.05
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25	1	2024-25
110	Acad - Reg Sch	dule 317.2	7 320.0	3		35,947,311	39,119,305	8.82%							39,119,30
	1100 - Subtotal					35,947,311	39,119,305	8.82%							39,119,30
121	Educational Administrators -	Cont 27.1	5 31.1	8 4.80	3.07	4,294,592	5,115,698	19.12%				492,547	411,649	-16.42%	5,527,34
123			6 9.8	6 16.00	16.00	853,184	1,135,357	33.07%				1,847,883	2,029,941	9.85%	3,165,29
124			6 4.8	6		561,335	610,303	8.72%							610,303
125			3 4.5	3 1.55	1.45	472,168	491,489	4.09%	143,520	153,145	6.71%	218,283	221,783	3 1.60%	866,41
125	Acad Emp Dept	Chair 12.2	9 11.2	в		1,674,046 7,855,324	1,711,621 9,064,469	2.24% 15.39%	143,520	153,145	6.71%	2,558,713	2,663,372	4.09%	1,711,62 11,880,98
131		Cont				5.133.119	5.639.119	9.86%	143,520	153,145	0.7176	2,000,713	2,003,372 80,217	4.09%	5.719.33
131	· · · · ·					1.824.705	2 323 152	27.32%					00,211		2.323.15
132						1,756,940	1.856.940	5.69%							1.856.94
133	Acad Emp - Ove	load				2,750,000	3,100,500	12.75%							3,100,50
134						224,850	300,000	33.42%				182,060	50,500	-72.26%	350,50
	1300 - Subtotal					11,689,614	13,219,711	13.09%				182,060	130,717	-28.20%	13,350,42
141		Cont				657,510	1,097,203	66.87%		7,000		2,298,505	1,660,110	-27.77%	2,764,313
	1400 - Subtotal					657,510	1,097,203	66.87%		7,000		2,298,505	1,660,110	-27.77%	2,764,31
199		ease				266,700		-100.00%							
	1900 - Subtotal					266,700		-100.00%							
	1000 - Total	_				56,416,459	62,500,687	10.78%	143,520	160,145	11.58%	5,039,278	4,454,200	-11.61%	67,115,03
211			49.3	0 41.25	41.45	4,034,424	5,209,093	29.12%	4,638	5,266	13.54%	3,545,671	3,784,561	6.74%	8,998,92
219			1.0	100.00	404.00	75,764	86,026	13.54% 17.17%	55.005	00.510	00.45%	0.505.004	0.740.000	0.000/	86,020
219	Clss Non-Instr Emp Reg Salary S 2100 - Subtotal	ched 167.8	2 198.1	1 100.93	101.33	9,815,490 13,925,678	11,500,352 16,795,470	20.61%	55,225 59,863	39,512 44 779	-28.45% -25.20%	6,525,381 10,071,052	6,719,982 10,504,543	2 2.98%	18,259,84 27,344,79
221		t Inst 9.2	3 11.4	3 1.00		539,676	751,750	39.30%	59,003	44,779	-25.20%	45,934	10,504,543	-100.00%	751,75
221	2200 - Subtotal	5.20	11.4	1.00		539,676	751,750	39.30%				45,934		-100.00%	751,75
231		Expt	<u> </u>			,							72,840		72,840
239						170,362	409,312	140.26%				1,809,125	1,760,550	-2.68%	2,169,863
239	Class Non-Instr Ove	time				295,000	311,300	5.53%				372,000	322,963	-13.18%	634,263
239	Non-Admin Non-Instr Prof	Expt				707,210	791,628	11.94%	39,500	39,100	-1.01%	2,191,332	2,310,106	5.42%	3,140,83
239		emp				187,200	230,200	22.97%				84,000	25,000	-70.24%	255,20
	2300 - Subtotal					1,359,772	1,742,440	28.14%	39,500	39,100	-1.01%	4,456,457	4,491,460	0.79%	6,273,00
241						66,000	66,000					65,000	380,000	484.62%	446,00
241:						1,627,342	1,890,500	16.17%		50,000		61,014	15,000	-75.42%	1,955,50
241						135,000	135,000				(-	135,00
249	Inst Oth Indr Prof 2400 - Subtotal	Expt				67,848 1,896,190	128,318 2,219,818	89.13% 17.07%	65,000 65,000	50,000	-100.00% -23.08%	126,014	395,000	213.46%	128,318 2 664 81
299		ntral				1,896,190	1,323,452	2.35%	472,114	50,000	-23.08%	126,014	5,574,039	-48.11%	6,951,12
299	2900 - Subtotal	nuoi				1,293,112	1,323,452	2.35%	472,114	53,635	-88.64%	10,743,025	5,574,039	-48.11%	6,951,12
	2000 - Total	_				19,014,427	22,832,931	20.08%	636,478	187,513	-70.54%	25,442,481	20,965,042	-17.60%	43,985,48
311		(Dir)				7,328,307	7,971,813	8.78%	27,412	29,251	6.71%	240,817	260,153	8.03%	8,261,21
3110						2,232,716	2,356,256	5.53%	943	., .	-100.00%	46,531	24,967	-46.34%	2,381,22
311	STRS-On behal	Instr	1	1		3,907,208	4,309,516	10.30%				102,084	137,948	35.13%	4,447,464
312	STRS - Clss Mgt Non-Ed A	dmin				28,124	31,555	12.20%				60,749	71,598	17.86%	103,153
312						17,516	18,479	5.50%				17,516	18,479		36,95
313		_				592,552	790,127	33.34%				3,411	33,412	2 879.56%	823,53
3131						125,017	210,326	68.24%		1,337		427,257	317,081	-25.79%	528,74
313		Instr				318,988	350,636	9.92%				156,350	87,067	-44.31%	437,704
	3100 - Subtotal	(5:)	I	-		14,550,428	16,038,709	10.23%	28,355	30,588	7.88%	1,054,715	950,706	6 -9.86%	17,020,003
321		· /	-			416,019 1,075,131	528,323 1,412,369	27.00% 31.37%	1,237	4.405	15.12%	214,865 925 170	240,655 959,895	5 12.00% 3.75%	2,373,68
322		_		1		1,075,131 2,564,345	1,412,369 3,073,666	31.37%	1,237	1,425 2,519	15.12% 56.63%		1,778,045	5 3.75% 5 3.39%	4,854,22
322			-	1		2,564,345	3,073,666 23,270	19.86%	1,008	2,519	30.03%	1,719,725	1,778,045	3.39%	4,854,22
324						20,214	23,270	-22.62%				62.603	27,476	-56.11%	23,270
324	3200 - Subtotal	CON				4 355 891	5 254 424	20.63%	2.845	3.943	38.57%	2 922 364	3 006 070	2.86%	8,264,43
331	OASDHI-Acad Inst & Instl Aide	(Dir)	1			677,367	755,769	11.57%	2,081	2,221	6.71%	79,891	87,809	9.91%	845,79
3310						196,037	210,108	7.18%		725		4,417	2,113	-52.17%	212,94
332			1	1		310,409	401,827	29.45%	355	403	13.54%	269,887	276,616	6 2.49%	678,84
332			1	1		738,228	871,598	18.07%	1,174	1,150	-2.06%	494,920	504,629		1,377,37
3321						35,536	38,512	8.37%	573	567	-1.01%	61,450	59,009	-3.97%	98,08
332						5,796	6,581	13.54%							6,58
334						125,321	121,296	-3.21%				18,209	10,307		131,60
						9,534	16,489	72.96%		102		32,436	24,072	-25.79%	40,663
3341	OASDHI - Oth Acad Emp Non-Inst	emp				2 098 229	2 422 180	15 44%	4 183	5 167	23 53%	961 211	964 555	0.35%	3 391 90

						ral Fund - Unrestric				1	· · · ·				
		Full-	Time Equi	ivalent (F	TE)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
3410RC	OPEB ARC-Acad Inst&InstI Aides(Dir)					782,576	853 928	9.12%	2.813	3 002	6.71%	40.497	44.134	8.98%	901.063
3410100	H&W - Clss Mgt(Non-Educ Admin)					958.872	1.144.609	19.37%	1,102	1,139	3.34%	976.507	968.930	-0.78%	2,114,678
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)					81,869	105,576	28.96%	.,	103	13.54%	74,200	76,826	3.54%	182,506
3421	H&W - Clss Emp					3,870,537	4,486,808	15.92%	2,204	3,417	55.00%	2,294,020	2,281,017	-0.57%	6,771,242
3421RC	OPEB ARC-Clss Emp					190,183	224,507	18.05%	118	183	54.49%	128,134	129,912	1.39%	354,601
3422	H&W - Conf Emp - Non Mgt					22,043	22,778	3.34%				,			22,778
3422RC	OPEB ARC-Conf Emp Non Mgt					1,485	1,686	13.54%							1,686
3440	H&W - Educational Admin - Cont					612,796	687,448	12.18%				47,393	47,151	-0.51%	734,600
3440RC	OPEB ARC-EducAdmin-Cont					81,389	96,790	18.92%				4,949	5,420	9.51%	102,209
	3400 - Subtotal					14,324,551	15,714,903	9.71%	28,145	30,403	8.02%	3,948,572	3,947,053	-0.04%	19,692,359
3510	SUI-Acad Inst & Instl Aides(Dir)					20,024	21,885	9.29%	72	77	6.70%	1,033	1,126	8.99%	23,087
3510T	SUI-Acad Inst/InstI Aides(Dir) Temp					6,760	7,245	7.18%	33	25	-23.08%	152	73	-52.17%	7,343
3520	SUI-Clss Mgt Non-Educational Admin					2,088	2,693	28.96%	2	3	13.79%	1,893	1,960	3.54%	4,656
3521	SUI - Clss Emp					4,907	5,773	17.64%	28	20	-28.43%	3,286	3,348	1.90%	9,141
3521T	SUI - Clss Emp Temp					595	2,886	385.24%	20	20	-1.01%	1,322	1,399	5.83%	4,304
3522	SUI - Conf Emp - Non Mgt					38	43	13.54%							43
3540	SUI - Educational Admin - Cont					2,076	2,469	18.92%				126	138	9.50%	2,607
3541T	SUI - Oth Acad Emp - Non Insti temp					329	608	84.87%		4		1,120	793	-29.22%	1,404
-	3500 - Subtotal					36,817	43,602	18.43%	154	147	-4.50%	8,932	8,837	-1.06%	52,585
3610	WC-Acad Inst & Instl Aides(Dir)					429,432	469,221	9.27%	1,539	1,642	6.68%	22,156	24,139	8.95%	495,002
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					145,680	156,429	7.38%	693	536	-22.62%	3,303	5,637	70.65%	162,602
3620	WC - Clss Mgt Non-Educational Admin					44,790	57,744	28.92%	50	56	13.51%	40,594	42,020	3.51%	99,820
3621	WC - Clss Emp					105,245	123,776	17.61%	592	424	-28.47%	70,464	71,781	1.87%	195,981
3621T	WC - Clss Emp Temp					14,551	17,220	18.35%	421	419	-0.43%	47,773	48,076	0.63%	65,715
3622	WC - Conf Emp - Non Mgt					812	922	13.51%							922
3640	WC - Educational Administrators					44,528	52,939	18.89%				2,708	2,964	9.48%	55,903
3641	WC-Oth Acad Emp - Non Instructional											22		-100.00%	
3641T	WC-Oth Acad Emp - Non Instr Temp					7,050	13,500	91.47%		75		25,210	17,801	-29.39%	31,376
	3600 - Subtotal					792,087	891,750	12.58%	3,295	3,152	-4.33%	212,230	212,418	0.09%	1,107,321
3710	DefBen-Acad Inst & Instl Aides(Dir)					4,572	3,050	-33.29%							3,050
3710T	DefBen-Acad Inst/InstI AidesDir)Tmp					69,547	81,503	17.19%	2,470	1,900	-23.08%	2,319	570	-75.42%	83,973
3721	DefBen - Clss Emp					3,633	3,488	-4.00%	1,870	1,148	-38.61%	1,287	990	-23.09%	5,625
3721T	DefBen - Clss Emp Temp					33,988	28,973	-14.75%	1,501	1,486	-1.01%	86,463	91,502	5.83%	121,961
	3700 - Subtotal					111,740	117,014	4.72%	5,841	4,533	-22.38%	90,068	93,062	3.32%	214,609
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					230,168	233,343	1.38%	653	653		11,467	11,402	-0.57%	245,398
3920	OTHBEN-Clss Mgt(Non-Educ Admin)					28,903	32,833	13.60%	33	33		29,044	27,900	-3.94%	60,766
3921	OTHBEN - Clss Emp					96,062	113,399	18.05%	60	92	54.47%	64,721	65,619	1.39%	179,110
3922	OTHBEN - Conf Emp - Non Mgt					653	653								653
3940	OTHBEN - Educational Administrators 3900 - Subtotal					18,165 373,950	19,720 399 948	8.56% 6.95%	746	778	4.36%	1,405 106,636	1,353 106,273	-3.72%	21,072 507,000
	3900 - Subtotal 3000 - Total					373,950 36,643,695	399,948 40,882,530	6.95% 11.57%	746 73,563	778 78,712	4.36% 7.00%		106,273 9,288,974	-0.34% -0.17%	
4044									73,563	78,712	7.00%	9,304,728		- 0.17% -49.77%	50,250,215
4211	Non-Library/Magazines/Bks/Prdcls 4200 - Subtotal					1,620 1,620	2,955 2,955	82.41% 82.41%				60,721 60,721	30,500 30,500	-49.77%	33,455 33,455
4310	4200 - Subtotal Inst Supplies & Materials					299,381	305,000	1.88%	213,637	215,249	0.75%	1,948,027	3,399,226	74.50%	3,919,475
4312	All Computer Software					23,001	38,700	68.26%	210,007	210,240	0.1076	212,378	10,000	-95.29%	48,700
4313	Non-Inst Supplies & Materials					609,132	675,325	10.87%	9,885	9,900	0.15%	1,238,277	1,081,351	-12.67%	1,766,575
4314	Paper					78,700	155,150	97.14%	0,000	0,000	0.1070	10,000	2,500	-75.00%	157,650
4315	Maint & Repairs Supplies					858,200	1,033,230	20.40%				8,000	2,000	-100.00%	1,033,230
4316	Culinary Utensils					000,200	1,000,200	20.1076				140	140	100.0076	140
4317	Outreach Materials					18,800	38,500	104.79%				170,789	312,000	82.68%	350,500
4321	Fuel - Lubricants					78,774	107,200	36.09%	1.000	1.000		13,900	2.000	-85.61%	110,200
	4300 - Subtotal					1,965,986	2.353.105	19.69%	224,522	226,149	0.72%	3.601.511	4.807.217	33,48%	7.386.471
4400	Food - Non Travel Non Cafeteria			i –		58,000	70,000	20.69%				23,000	8,000	-65.22%	78,000
	4400 - Subtotal					58,000	70,000	20.69%				23,000	8,000	-65.22%	78,000
	4000 - Total					2,025,606	2,426,060	19.77%	224,522	226,149	0.72%	3,685,231	4,845,717	31.49%	7,497,926
5107	Athletic Officials					84,250	96,500	14.54%							96,500
5108	Temp Employment Agency Services					40,000	48,000	20.00%				5,000		-100.00%	48,000
5119	Oth Non-Inst Consulting Services					843,250	945,857	12.17%				20,900,132	8,038,678	-61.54%	8,984,535
5150	Cont Instruction					2,154,900	2,539,900	17.87%							2,539,900
5151	Guest Lecturers/Performers					6,000	20,400	240.00%				212,500	385,000	81.18%	405,400
5159	Oth Instructional Consulting Servs					15,430	15,430					170,547	294,433	72.64%	309,863
	5100 - Subtotal					3,143,830	3,666,087	16.61%				21,288,178	8,718,111	-59.05%	12,384,198
5209	Non-Employee Travel					2,500	2,500					10,900	7,213	-33.82%	9,713
						280,238	340,221	21.40%				346,351	274,210	-20.83%	614,431

BAKERSFIELD COLLEGE

		Full-	Time Equi			al Fund - Unrestric Unrestricted Adopted	Unrestricted Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	onange	2023-24	2024-25	onange	2024-25
5220	Employee Travel (Local) Online Training/Webinar					562,350 6,500	734,095 6,850	30.54% 5.38%	1,750	5,750	228.57%	714,749 111.137	841,415 102.951	17.72% -7.37%	1,581,260 109,801
5221	(Local) Online Training/Webinar Food/Meetings					112,390	124,750	11.00%	1,900	3,100	63.16%	573,682	551,696	-7.37%	679,546
5231	Refreshments/Meetings					112,000	124,730	11.0076	1,300	3,100	00.1078	575,002	3,000	-0.0076	3,000
	5200 - Subtotal					963,978	1,208,416	25.36%	3,650	8,850	142.47%	1,756,819	1,780,485	1.35%	2,997,750
5300	Institutional Dues/Memberships					187,851	201,825	7.44%	400	500	25.00%	49,500	82,250	66.16%	284,575
	5300 - Subtotal					187,851	201,825	7.44%	400	500	25.00%	49,500	82,250	66.16%	284,575
5400	Comprehensive/Liab/Prpty/Auto Ins) 5400 - Subtotal					1,100 1,100	1,100 1,100	0.00%							1,100 1,100
5501	5400 - Subtotal Laundry Service					20,500	43,700	113.17%					3,000		46,700
5520	Natural Gas/LPG					365,000	310,000	-15.07%				-13	3,000	-100.00%	310,000
5530	Light - Electricity					633,500	1,086,500	71.51%							1,086,500
5540	Water - Sanitation					512,800	405,360	-20.95%							405,360
5550	Disposal Services					243,140	291,584	19.92%				100	2,000	1,900.00%	293,584
5560	Hazardous Waste Disposal					30,100	38,100	26.58%							38,100
5570 5581	Pest Control Telephone Services					36,250 66,830	41,500 86,646	14.48% 29.65%				21,000	3,020	-85.62%	41,500 89,666
5583	Data Communication Services					3,500	3,500	29.00%				21,000	3,020	-00.02%	3,500
	5500 - Subtotal					1,911,620	2,306,890	20.68%				21,087	8,020	-61.97%	2,314,910
5602	Short Term Rental-Veh & Equip					396,174	379,721	-4.15%	10,000	10,000		63,423	136,454	115.15%	526,175
5603	Rental of Facilities					3,088,800	3,477,810	12.59%	334,200	439,223	31.43%	181,139	192,994	6.54%	4,110,027
5604	Film Rentals											7,500	8,000	6.67%	8,000
5608	Oper/Lease Cntrcts-ie Cars-Copiers					136,500	161,900	18.61% 2.85%	7.400	7.500	4.050/	1 010 000	000.000	17.000/	161,900 1,457,143
5650 5651	Software Licensing/Maintenance Svcs Internet Access					603,142 3,400	620,310 4,400	2.85%	7,400	7,500	1.35%	1,010,898 33,845	829,333 35,400	-17.96% 4.60%	1,457,143 39,800
5671	Equip Maint Agreements					4,500	2,700	-40.00%				55,045	55,400	4.00 %	2,700
5681	Grounds Maintenance					45,000	54,000	20.00%							54,000
5683	Building Maintenance					207,000	311,000	50.24%	334,892	334,892					645,892
5684	Vehicle Repairs & Maintenance					62,726	77,800	24.03%				15,000	2,500	-83.33%	80,300
5685	Computer Hardware Maint Agreements					50,000	50,000								50,000
5686 5690	Oth Equipment Maint Agreements					190,300 580,430	172,090	-9.57% 26.73%	19,500	19,500		2.000	2,000		172,090 757,052
5690	Other Maintenance/Repairs Other Maintenance Contracts					1,359,000	735,552 1,985,032	46.07%	19,500	19,500		2,000	2,000	-100.00%	1,985,032
5051	5600 - Subtotal					6,726,972	8,032,315	19.40%	705,992	811,115	14.89%	1,313,876	1,206,680	-8.16%	10,050,109
5740	Settlement Expense					12,500	12,500								12,500
5790	Other Professional Fees					24,400	44,900	84.02%	2,967	2,663	-10.25%	7,200	15,205	111.18%	62,767
	5700 - Subtotal					36,900	57,400	55.56%	2,967	2,663	-10.25%	7,200	15,205	111.18%	75,267
5810 5813	Fingerprinting Services Physical Examinations/Tests					13,000	10,600	-18.46% -100.00%				20,000		-100.00%	10,600
5813	Physical Examinations/Tests Postage/Express Overnight Svcs					59,000	63,600	-100.00%	200	200		4,779	3,500	-100.00%	67,300
5830	Bank Charges					33,000	00,000	1.00%	2,500	2,000	-20.00%	500	0,000	-100.00%	2,000
5831	Credit Card Expense						30		7,420	8,000	7.82%	500		-100.00%	8,030
5835	Bad Debt Expense					750,000	528,949	-29.47%							528,949
5860	General Advertising Services					103,400	89,700	-13.25%	10,016	20,000	99.69%	550,310	41,524	-92.45%	151,224
5861 5862	Printing/Duplicating Service					128,825	203,225	57.75%	2,000	2,000		215,085 7.000	182,135 1,000	-15.32% -85.71%	387,360 1,000
5862	Sponsorships Radio/Newspaper Ad Placement					2,200	2,200					135,000	1,000	-85.71%	2,200
5880	Taxes - Licenses & Permits					17,500	14,100	-19.43%				500		-100.00%	14,100
5890	Other Services & Expenses					768,323	754,773	-1.76%	226,710	141,239	-37.70%	11,193,262	4,831,043	-56.84%	5,727,055
5899	Contigencies Account - Budget Only								24,877	221,174	789.09%	15,641,829	9,039,972	-42.21%	9,261,146
	5800 - Subtotal					1,842,333	1,667,177	-9.51%	273,722	394,613	44.17%	27,769,765	14,099,175	-49.23%	16,160,964
5911	Indirect Cost(Reimbursement)					-150,000	-1,000,000	566.67%				704 - 10	500 515	00.455	-1,000,000
5912	Out - Indirect Cost(Expense) 5900 - Subtotal					-150,000	-1,000,000	566.67%				791,018 791,018	526,315 526,315	-33.46% -33.46%	526,315 -473,685
	5000 - Total		<u> </u>			14,664,584	16,141,210	10.07%	986,730	1,217,740	23.41%	52,997,444	26,436,240	-50.12%	43,795,190
	Site Improvement			1		,,	,		,. 00	.,,		42,349	,,	-100.00%	,,
6120	Site Improvement											4,305	179,305	4,065.50%	179,305
6120 6120FA												46,653	179,305	284.33%	179,305
6120FA	6100 - Subtotal											28,826	719,592	2,396.33%	719,592
6120FA 6210	Buildings Construction														
6120FA 6210 6210C	Buildings Construction Buildings Construction - C					1,200,463	2,293,000	91.01%				2,415,236	265,514	-89.01%	2,558,514
6120FA 6210 6210C 6210C	Buildings Construction Buildings Construction - C Building Construction											2,415,236 144,000		-89.01% -100.00%	
6120FA 6210 6210C	Buildings Construction Buildings Construction - C					1,200,463 83,694	2,293,000 110,205 180,570	91.01% 31.68%				2,415,236		-89.01%	2,558,514 110,205 183,380

BAKERSFIELD COLLEGE

						ral Fund - Unrestric	ted and Restricted								
		Full	-Time Equi	valent (F	TE)	Unrestricted Adopted	Unrestricted Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
							I								
0010	6200 - Subtotal					1,564,157	2,783,775	77.97%	1,000	1,000	0.00%	2,658,812	987,916	-62.84%	3,772,691
6310	Library Books					40,000	60,000	50.00%							60,000
6311	Magazines & Periodicals 6300 - Subtotal					40,000	59,350	48.38%							59,350 119,350
0111						80,000	119,350	49.19%							
6411	Library/Audio Visual Equipment					60,000	60,000								60,000
6412	Computer/Technology Equipment					1,004,300	1,303,108	29.75%	5,500	4,000	-27.27%	573,409	567,307	-1.06%	1,874,414
6412FA	Computer/Tech Equipment					120,000	120,000						342		120,342
6414	Furniture					356,900	389,400	9.11%				108,267	302,738	179.62%	692,138
6414FA	Furniture					2,710,000	1,210,000	-55.35%							1,210,000
6419	Other Equipment					291,600	1,305,708	347.77%		500,000		1,651,266	1,225,695	-25.77%	3,031,403
6419FA	Other Equipment					246,500	2,535,228	928.49%				1,828,245	995,229	-45.56%	3,530,457
6424FA	Furniture											10,000		-100.00%	
	6400 - Subtotal					4,789,300	6,923,444	44.56%	5,500	504,000	9,063.64%	4,171,186	3,091,311	-25.89%	10,518,755
	6000 - Total					6,433,457	9,826,569	52.74%	6,500	505,000	7,669.23%	6,876,652	4,258,532	-38.07%	14,590,100
7110	Debt Reduction					270,000	200,000	-25.93%							200,000
7111	Debt Interest & Other Charges					30,000	20,000	-33.33%							20,000
	7100 - Subtotal					300,000	220,000	-26.67%							220,000
7201	Intrafund Transfers Out					30,259,082	31,775,654	5.01%							31,775,654
	7200 - Subtotal					30,259,082	31,775,654	5.01%							31,775,654
7312	Interfund Transfers - Out					3,831,000	180,000	-95.30%							180,000
	7300 - Subtotal					3,831,000	180,000	-95.30%							180,000
7501	Student Fin Aid (Excludes Salaries)											1,388,526	1,315,760	-5.24%	1,315,760
7501AC	CARE-Financial Aid											320,000	200,000	-37.50%	200,000
7501AD	EOP&S-Financial Aid											1,000,000	1,150,000	15.00%	1,150,000
7502	Scholarships											324,077	70,000	-78.40%	70,000
7503	Outside Scholarships											17,207	65,000	277.76%	65,000
7506	Tuition Fee Reduction											70,000		-100.00%	
	7500 - Subtotal											3,119,810	2,800,760	-10.23%	2,800,760
7602	Oth Student Aide (Non-cash)											864,368	439,750	-49.12%	439,750
7603	Book Vouchers (Non-Cash SFA Aid)											88,367	188,720	113.56%	188,720
	7600 - Subtotal											952,735	628,470	-34.04%	628,470
7910	Unrestricted					40,924,539	50,038,409	22.27%							50,038,409
	7900 - Subtotal					40.924.539	50,038,409	22.27%							50,038,409
	7000 - Total					75,314,621	82,214,063	9.16%				4,072,545	3,429,230	-15.80%	85,643,293
TOTAL EXPENDITURES OF	THER OUTGO AND NET ENDING BALANCE					210,512,850	236,824,049		2,071,313	2,375,260	14.67%				

BAKERSFIELD COLLEGE

VISION

Cerro Coso Community College will be the first choice in higher education and workforce training for the Eastern Sierra region.

MISSION

The mission of Cerro Coso Community College is to improve the life of every student it serves by prioritizing equity and supporting attainment of educational goals. Through innovative delivery methods, Cerro Coso Community College provides transfer preparation, workforce education, degree pathways, and comprehensive student support services to develop ethical and effective citizenry throughout our vast rural and online communities.

VALUES

Cerro Coso Community College's values provide the foundation for all academic, student support, and administrative services:

EDUCATE INNOVATE INCLUDE SERVE

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has seven instructional sites, which together form the largest geographical service area of any community college in California at 18,500 square miles. 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, 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 eighth 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, the Associate in Science, and Associate Transfer degrees as well as certificates of achievement in career and occupational programs. Cerro Coso serves nearly 8,600 students annually. Cerro Coso Community College strives to meet the educational needs of all the communities it serves through it's the execution of its strategic goals: student access, success, equity, community connections, and organizational effectiveness.

During the 2023-2024 academic year, the institution moved forward with its defined budget development process where the tying of planning to requests for staffing and financial resources is the norm. All Annual Unit Plans, along with staffing and budget requests, were submitted in October 2023 for the 2024-2025 academic year. The Annual Unit plans provided the foundation for the subsequent Annual Section Plans, followed the Annual Division Plans.

These plans, the budget requests, and the one-time requests for resources from the areas of IT, Maintenance and Operations, Marketing, Professional Development, and Staffing, inform the development of the budget. In fall 2023, the Vice President of Finance and Administrative Services provided a tool for submitting requests along with guidance in how to use the tool, in understanding the rubric to be used when reviewing requests, and in connecting requests with planning documents. In spring 2024, the Budget Development Committee applied the rubric to all requests for increases in funding to determine appropriateness and priorities.

In collaboration with the other KCCD colleges and the District Office, Cerro Coso continues to look for funding opportunities that support the academic and student success programs that prepare our students for the emerging and existing job markets throughout the Eastern and Southern Sierra regional communities. We continue to build and nurture partnerships with our neighboring K-12 school districts, evidenced by the growth in dual enrollment programs at Mojave School District, Kern Valley High School, Tehachapi High School, Mammoth High School, Bishop High School, and Burroughs High School. There continues to be high demand on the three remaining yards at the California Correctional Institution in Tehachapi for our Incarcerated Student Education Program (ISEP). Cerro Coso has made progress with CDCR towards establishing portable classrooms within CCI in Tehachapi in order to expand section offerings that will recover the lost enrollment due to closures. These and other efforts and investments will remain a focus as the college looks to continue growing enrollment by providing opportunities for future growth. Going into this next academic year, the college will continue to prioritize outreach initiatives that are positioned to move the work identified in the Cerro Coso Targets and Tactics document forward and to increase our portion of state funding through the Student Centered Funding Formula. Additionally, we will be working to establish and grow a campus in Tehachapi in anticipation of the end of a lease with the Tehachapi Unified School District. All of these initiatives aim for our goals to increase early college, to reach adult learners, to provide in-demand Career Technical Education, and to meet the needs of our diverse communities while supporting our military and aerospace partners.

KCCD's successful work to maximize the SCFF is paying off with increased funding for Cerro Coso. We continue to include funding for one-time requests in our 2024-25 budget, including funding for replacement of college vehicles, improving staff work environments, professional development related to improved workplace well-being (mental and emotional health), and upgrading classrooms with new Zoom technology, to name a few. We continue our efforts on scheduled maintenance projects, which are funded by the 2021-22 and 2022-23 state allocations of funds and have our list of projects prioritized should there be changes in the state funding. Current outstanding projects include upgrades to our building security system, upgrades to our doors and locking systems, upgrades and replacements of HVAC systems, and updating campus signage. And we continue to work to stretch our rapidly diminishing categorical program allocations to ensure that student supports remain strongly in place. Additionally, through one-time spending plans, we are placing funds in Capital Outlay to support initiatives to build a Cerro Coso campus in Tehachapi, to improve grounds and athletic facilities not part of the Sports Complex project, to work towards student housing options in Ridgecrest. The budget for Cerro Coso, with the approved \$4M in one-time spending plans that make use of growing reserves, has resulted in the college reserves being spent down by \$3.9M to just over \$12.1M, which is roughly 34% of the budgeted expenses.

	Full-1	2024 Time Equi			- Unrestricted ar Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
EXPENSE	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	
	2024	2025	2024	2025	2023-24	2024-25	onunge	2023-24	2024-25	onunge	2023-24	2024-25	onunge	2024-25
1100 Acad - Reg Schedule 1100 - Subtotal	42.29	51.11			5,185,455 5,185,455	6,659,747 6,659,747	28.43% 28.43%							6,659,747 6,659,747
1214 Educational Administrators - Con	8.83	9.08	4.24	3.99	1,345,359	1,538,942	14.39%				523,413	539,720	3.12%	2,078,662
1231 Counselors - Contract	3.13	3.36	4.23	4.09	360,971	422,018	16.91%				471,792	505,962	7.24%	927,980
1241 Librarians - Contract	2.66	2.75	0.20	0.20	306,980	362,145	17.97%				17,572	20,317	15.62%	382,462
1251 Acad Non-Inst Con	4.81	2.67	0.50	1.01	594,274	340,325	-42.73%				138,613	130,017	-6.20%	470,343
1252 Acad Emp Dept Chair	5.37	0.80			693,012	118,035	-82.97%							118,035
1200 - Subtotal					3,300,597	2,781,465	-15.73%				1,151,390	1,196,017	3.88%	3,977,481
1310 Adjunct Acad Emp - Non-Con					1,705,000	1,700,000	-0.29%							1,700,000
1320 Acad Emp - Intersession 1330 Acad Emp - Overload					660,000 605,000	600,000 550,000	-9.09% -9.09%							600,000 550,000
1340 Acad Emp-Inst Non-Cont Stipend/Oth					138,900	102,850	-25.95%				86,600	65,163	-24.75%	168,013
1350 Acad Emp-Non-Cont Substitute					100,000	800	20.0070				00,000	00,100	21.1070	800
1300 - Subtotal					3,108,900	2,953,650	-4.99%				86,600	65,163	-24.75%	3,018,813
1419 Acad Emp - Non-Inst Non Con					224,124	302,381	34.92%				698,879	834,739	19.44%	1,137,120
1400 - Subtotal					224,124	302,381	34.92%				698,879	834,739	19.44%	1,137,120
1000 - Total					11,819,076	12,697,242	7.43%				1,936,869	2,095,919	8.21%	14,793,161
2110 Clss Mgt(NonEd 2190 Conf Employee - Non Mg	8.92 1.00	9.07	3.30	3.25	1,050,079 90,059	1,169,043 102,257	11.33% 13.54%				358,034	386,437	7.93%	1,555,480
2190 Clas Non-Instr Emp Reg Salary Sched	49.11	53.17	21.37	25.29	2,828,395	3,102,429	9.69%				1,129,118	1,413,913	25.22%	4,516,342
2100 - Subtotal	10.11	00.11	21.07	20.20	3,968,534	4,373,729	10.21%				1,487,151	1,800,350	21.06%	6,174,080
2211 Inst Aide FT Direct Inst	2.83	2.83			162,547	167,500	3.05%					,,		167,500
2200 - Subtotal					162,547	167,500	3.05%							167,500
2311 Admin Non-Instr Prof Exp											251,320	120,060	-52.23%	120,060
2392 Non-Inst Students					26,400	91,972	248.38%				750,399	256,049	-65.88%	348,021
2393 Class Non-Instr Overtime					35,500	34,900	-1.69%				10.000	12,500	000.000/	47,400
2394 Non-Admin Non-Instr Prof Exp 2399 Cls Oth - Temp						52,960 10,000					10,000 14,500	32,800 38,270	228.00% 163.93%	85,760 48,270
2399 Cis Oth - Temp 2300 - Subtotal					61.900	189.832	206.68%				1,026,219	459.679	-55.21%	649.511
2411 Inst Students					35,000	82,000	134.29%			————	32,000	27,749	-13.28%	109,749
2412 Direct Inst Prof Exp					475,600	545,000	14.59%	9,900	9,900					554,900
2400 - Subtotal					510,600	627,000	22.80%	9,900	9,900	0.00%	32,000	27,749	-13.28%	664,649
2999 Salary Budget Contro					-4,990	435,470	-8,826.94%				677,930	96,534	-85.76%	532,004
2900 - Subtotal					-4,990	435,470	-8,826.94%				677,930	96,534	-85.76%	532,004
2000 - Total 3110 STRS-Acad Inst & Instri Aides(Dir					4,698,591	5,793,531 1,426,988	23.30%	9,900	9,900	0.00%	3,223,300	2,384,313 121,472	-26.03% 13.42%	8,187,744 1,548,460
3110 STRS-Acad Inst & instit Addes[Dir] 3110T STRS-Acad Inst/Inst Aides(Dir)-Tmp					1,281,102 593,800	564,109	11.39% -5.00%				107,097 16,541	12,446	-24.75%	576,555
3119 STRS-On behalf Inst					715,896	769,544	7.49%				45,636	56,646	24.12%	826,190
3120 STRS - Clss Mgt Non-Ed Admir					43,017	62,187	44.56%				10,529	20,851	98.03%	83,038
3130 STRS - Ed Administrators - Con					211,731	241,882	14.24%				76,038	78,125	2.75%	320,008
3131T STRS - Oth Acad Emp Non-Inst Temp					45,730	57,468	25.67%				133,486	159,435	19.44%	216,903
3139 STRS on behalf Non Inst					120,462	143,378 3,265,556	19.02%				53,000	66,504	25.48%	209,882
3100 - Subtotal 3210 PERS-Acad Inst & Instri Aides(Dir					3,011,738 145,497	3,265,556	8.43% 9.82%				442,326 17,945	515,479 5,496	16.54% -69.37%	3,781,035 165,275
3220 PERS - Clss Mgt Non-Educational Adm					211,157	217,783	3.14%				80,815	75,001	-09.37%	292,785
3221 PERS - Ciss Emp					719,808	789,012	9.61%				296,712	381,888	28.71%	1,170,900
3221T PERS - Clss Emp Temp					9,154	7,977	-12.85%							7,977
3222 PERS - Conf Emp Non-Mg					24,028	27,661	15.12%							27,661
3240 PERS - Ed Adm - Con					63,184	74,209	17.45%				33,433	35,351	5.74%	109,560
3200 - Subtotal					1,172,828	1,276,422	8.83%				428,905	497,736	16.05%	1,774,158
3310 OASDHI-Acad Inst & Instl Aides(Dir 3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp					139,084 50,862	153,634 50,728	10.46%	144	144		13,276 1,256	10,776 945	-18.83% -24.75%	164,410 51,816
33101 OASDHI-Acad Institution Adde Dir/Imp 3320 OASDHI - Clss Mgt Non-Ed Admir					64,296	66,868	-0.26%	144	144		23,972	22,794	-24.75%	89,662
3321 OASDHI - CISS Emp					210,439	226,912	7.83%				85,323	108,033	26.62%	334,945
3321T OASDHI - Clss Emp Temp					2,594	3,200	23.39%				3,999	3,728	-6.79%	6,928
3322 OASDHI - Conf Emp - Non Mg					6,890	7,823	13.54%							7,823
3340 OASDHI - Educational Admin - Con					34,191	39,350	15.09%				15,359	15,929	3.71%	55,278
3341T OASDHI - Oth Acad Emp Non-Inst Temp					3,471	4,363	25.68%				10,134	12,104	19.44%	16,467
3300 - Subtotal					511,827	552,878	8.02%	144	144	0.00%	153,318	174,307	13.69%	727,329

r			2024 Time Equi			- Unrestricted an Unrestricted	d Restricted Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
			nine Equi	valent (i	/	Adopted	Adopted	/ [^]	Adopted	Adopted	/0	Adopted	Adopted	/*	TOLAI
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget		Change	Budget	Budget	Change	ļ
	EXPENSE	2024	2025		2025	2023-24	2024-25	Change	2023-24	Budget 2024-25	Change	2023-24	2024-25	Change	2024-25
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-23		2023-24	2024-25	<u> </u>	2024-25
3410	H&W-Acad Inst & Instl Aides(Dir)	1 1	1	I I	1 1	1,343,695	1,414,846	5.30%				122,817	119,655	-2.58%	1,534,501
3410RC	OPEB ARC-Acad Inst&InstI Aides(Dir)	1	1		1 1	142,153	157,100	10.51%				12,308	12,863	4.51%	169,963
3420	H&W - Clss Mgt(Non-Educ Admin)		1			186,120	195,677	5.13%				72,775	73,995	1.68%	269,672
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1	1		1 1	20,582	22,162	7.68%				7,017	7,574	7.93%	29,736
3421	H&W - Ciss Emp	1 1				1,053,303	1,111,888	5.56%				475,399	575,827	21.12%	1,687,715
3421RC	OPEB ARC-Clss Emp	l				52,105	56,423	8.29%				21,797	27,671	26.95%	84,094
3422	H&W - Conf Emp - Non Mgt	L	· · · · · ·			22,043	22,778	3.34%				21,131	21,011	20.00 //	22,778
3422RC	OPEB ARC-Conf Emp Non Mgt					1,765	2,004	13.54%						i	2,004
3440	H&W - Educational Admin - Cont					193,845	208,364	7.49%				90,837	90,885	0.05%	299,249
3440RC	OPEB ARC-EducAdmin-Cont		I	<u> </u>		26,369	30,199	14.52%				10,259	10,579	3.12%	40,777
3440100	3400 - Subtotal	L				3.041.980	3,221,440	5.90%				813,211	919,050	13.01%	4,140,490
3510	SUI-Acad Inst & Instl Aides(Dir)	┝────┤	'	┣───	┝──┦	3,630	4,035	11.15%				314		4.51%	4,140,490
3510 3510T	SUI-Acad Inst Aldes(Dir) SUI-Acad Inst/Inst Aldes(Dir) Temp	L	I			17,539	17,492	-0.26%	5	5		43	328	-24.76%	17,530
35101	SUI-Clss Mgt Non-Educational Admin	L				525	585	11.32%	5	5		179	193	7.95%	778
3520	SUI-CISS Mgt Non-Educational Admin SUI - CISS Emp	I	I'	——		1,436	1,539	7.22%				565	707	25.21%	2,247
			·'	<u> </u>		1,436							102		2,247
3521T	SUI - Clss Emp Temp						392	131.45%				138	102	-26.17%	
3522	SUI - Conf Emp - Non Mgt			L		45	51	13.55%	-					L	51
3540	SUI - Educational Admin - Cont		 '			673	770	14.52%				262	270	3.11%	1,040
3541T	SUI - Oth Acad Emp - Non InstI temp		I			1,197	1,504	25.67%				349	417	19.44%	1,922
	3500 - Subtotal		<u> </u>			25,214	26,369	4.58%	5	5	0.00%	1,850	2,050	10.81%	28,424
3610	WC-Acad Inst & Instl Aldes(Dir)					77,829	86,508	11.15%				6,732	7,036	4.51%	93,543
3610T	WC-Acad Inst & Instl Aide(Dir) Temp		I			37,989	38,554	1.49%	106	106	-0.03%	1,272	996	-21.70%	39,656
3620	WC - Clss Mgt Non-Educational Admin		I			11,257	12,532	11.33%				3,838	4,143	7.94%	16,675
3621	WC - Clss Emp		· · · · · ·			30,782	33,005	7.22%				12,104	15,157	25.22%	48,162
3621T	WC - Clss Emp Temp	1	1			647	1,725	166.72%				4,619	4,928	6.68%	6,652
3622	WC - Conf Emp - Non Mgt	1			1 1	965	1,096	13.54%						i – – – – –	1,096
3640	WC - Educational Administrators	1				14,422	16,517	14.52%				5,611	5,786	3.11%	22,303
3641T	WC-Oth Acad Emp - Non Instr Temp		1			2,568	3,479	35.51%				7,490	8,948	19.46%	12,428
	3600 - Subtotal		L			176,459	193,416	9.61%	106	106	-0.03%	41,667	46,993	12.78%	240,515
3710	DefBen-Acad Inst & InstI Aides(Dir)		I '			286	302	5.52%							302
3710T	DefBen-Acad Inst/InstI AidesDir)Tmp		I '			15,156	20,710	36.64%	376	376					21,086
3720	DefBen-Clss Mgt - Non-Educ Admin		1			1,270	1,457	14.74%							1,457
3721	DefBen - Clss Emp		1			5,654	5,282	-6.58%				646	81	-87.51%	5,362
3721T	DefBen - Clss Emp Temp		1				2,392	(P				10,481	7,263	-30.70%	9,655
	3700 - Subtotal		I			22,366	30,143	34.77%	376	376	0.00%	11,127	7,344	-34.00%	37,863
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)		I'			40,032	41,238	3.01%				3,678	3,466	-5.79%	44,704
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	1	1			6,417	5,613	-12.53%				2,157	2,123	-1.61%	7,736
3921	OTHBEN - Clss Emp					26,744	28,504	6.58%				11,010	13,977	26.95%	42,481
3922	OTHBEN - Conf Emp - Non Mgt		1			653	653							1	653
3929	Classified Benefit Abatement		1				74,272						-73,771		501
3940	OTHBEN - Educational Administrators		1			7,541	7,785	3.23%				2,688	2,607	-3.00%	10,392
	3900 - Subtotal					81,388	158,066	94.21%				19,533	-51,599	-364.16%	106,467
	3000 - Total					8,043,798	8,724,290	8.46%	631	631	0.00%	1,911,938	2,111,361	10.43%	10,836,281
4211	Non-Library/Magazines/Bks/Prdcls					1,075	2,425	125.58%				9,000	24,000	166.67%	26,425
	4200 - Subtotal					1,075	2,425	125.58%				9,000	24,000	166.67%	26,425
4310	Inst Supplies & Materials					34,500	54,368	57.59%				391,700	270,183	-31.02%	324,551
4312	All Computer Software		1			15,000		-100.00%							
4313	Non-Inst Supplies & Materials		1			186,449	160,570	-13.88%				140,086	160,736	14.74%	321,306
4314	Paper		i i			34,400	28,700	-16.57%						1	28,700
4315	Maint & Repairs Supplies		1			162,485	172,414	6.11%						1	172,414
4317	Outreach Materials	1	i i		1 1	16,900	14,400	-14.79%				522,657	411,608	-21.25%	426,008
4320	Vehicle Supplies - Parts	1	i i		1 1	11,000	20,000	81.82%				1,500	1,000	-33.33%	21,000
4321	Fuel - Lubricants		i i			16,500	21,400	29.70%						1	21,400
	4300 - Subtotal		1			477,234	471,852	-1.13%				1,055,943	843,528	-20.12%	1,315,380
	4000 - Total		· · · · ·			478,309	474,277	-0.84%				1,064,943	867,528	-18.54%	1,341,805
5107	Athletic Officials		·	<u> </u>		28,800	37,960	31.81%						l-	37,960
	Oth Non-Inst Consulting Services	1		1	1 1	68,493		-100.00%				85,000		-100.00%	
5119	Oth Non-Inst Consulting Services					00,400	L .	-100.0070						100.0070	
5119 5150	Cont Instruction		l			150,000	400,000	166.67%				,		100.00 //	400,000

r			2024	-25 Gen	eral Fund	- Unrestricted an						n		. <u>.</u>	T . 4 . 1
			Time Equi	valent (F	TE)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		1
	EXPENSE	Unrst	Unrst		Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
1	5100 - Subtotal		1	ı		254,293	442,960	74.19%		I		132,500	178,167	34.47%	621,127
5212	Student Travel					67,300	66,500	-1.19%				20,000	72,748	263.74%	139,248
5220	Employee Travel					146,900	218,100	48.47%				234,940	165,643	-29.50%	383,743
5220DT	Employee Travel DO					88,310	96,650	9.44%	3,000	3,000		18,950	31,550	66.49%	131,200
5221	(Local) Online Training/Webinar					36,300	15,400	-57.58%				12,800	10,425	-18.55%	25,825
5230	Food/Meetings					21,970	26,320	19.80%				96,900	96,350	-0.57%	122,670
5231	Refreshments/Meetings					1	250						28,500		28,750
	5200 - Subtotal					360,780	423,220	17.31%	3,000	3,000	0.00%	383,590	405,216	5.64%	831,436
5300	Institutional Dues/Memberships					53,411	61,994	16.07%				8,450	8,820	4.38%	70,814
	5300 - Subtotal					53,411	61,994	16.07%	-			8,450	8,820	4.38%	70,814
5501	Laundry Service					1,500	1,500						350		1,850
5520	Natural Gas/LPG					215,000	210,000	-2.33%							210,000
5530	Light - Electricity					480,000	550,500	14.69%	-						550,500
5540	Water - Sanitation					505,000	355,000	-29.70%							355,000
5550	Disposal Services					30,400	33,400	9.87%							33,400
5560	Hazardous Waste Disposal					2,500	4,500	80.00%							4,500
5570	Pest Control					7,400	9,100	22.97%							9,100
5581	Telephone Services					22,500	35,500	57.78%					15,000		50,500
5590	Other Utilities					10,500	10,000	-4.76%							10,000
	5500 - Subtotal					1,274,800	1,209,500	-5.12%					15,350		1,224,850
5602	Short Term Rental-Veh & Equip					4,000	6,000	50.00%					3,000		9,000
5603	Rental of Facilities					141,500	141,500					94,976	80,845	-14.88%	222,345
5604	Film Rentals											1,000	4,500	350.00%	4,500
5608	Oper/Lease Cntrcts-ie Cars-Copiers					43,500	40,000	-8.05%							40,000
5650	Software Licensing/Maintenance Svcs					73,561	32,120	-56.34%				231,924	403,851	74.13%	435,971
5651	Internet Access											7,880	6,044	-23.31%	6,044
5681	Grounds Maintenance					3,000		-100.00%				34,054	24,990	-26.62%	24,990
5683	Building Maintenance					49,000	55,000	12.24%							55,000
5684	Vehicle Repairs & Maintenance					9,500	10,250	7.89%				1,000		-100.00%	10,250
5685	Computer Hardware Maint Agreements					20,000	20,000								20,000
5686	Oth Equipment Maint Agreements					94,750	114,450	20.79%				3,000	1,000	-66.67%	115,450
5690	Other Maintenance/Repairs					8,935	32,500	263.74%							32,500
5691	Other Maintenance Contracts					15,000	25,000	66.67%				1,700		-100.00%	25,000
	5600 - Subtotal					462,746	476,820	3.04%				375,534	524,230	39.60%	1,001,050
5810	Fingerprinting Services					4,000	1,000	-75.00%							1,000
5813	Physical Examinations/Tests					4,650	4,450	-4.30%							4,450
5820	Postage/Express Overnight Svcs					24,535	33,600	36.95%				1,250	450	-64.00%	34,050
5820C	Postage - Supplies					1,500	700	-53.33%					5,000		5,700
5830	Bank Charges											1,800	1,800		1,800
5831	Credit Card Expense								550	550		200	200		750
5835	Bad Debt Expense					100,000	120,000	20.00%							120,000
5860	General Advertising Services					135,025	156,500	15.90%				93,269	21,801	-76.63%	178,301
5861	Printing/Duplicating Service					20,500	10,000	-51.22%				15,498	9,500	-38.70%	19,500
5862	Sponsorships					2,000	23,500	1,075.00%				60,988	27,500	-54.91%	51,000
5863	Radio/Newspaper Ad Placement					19,000	20,325	6.97%				2,500	2,500		22,825
5880	Taxes - Licenses & Permits					10,925	11,350	3.89%				1,800	1,800		13,150
5890	Other Services & Expenses					49,850	192,084	285.32%	2,400	2,400		124,595	108,500	-12.92%	302,984
5899	Contigencies Account - Budget Only								10,489	11,201	6.79%	4,756,732	3,798,490	-20.14%	3,809,692
	5800 - Subtotal					371,985	573,509	54.18%	13,439	14,151	5.30%	5,058,633	3,977,542	-21.37%	4,565,202
5911	Indirect Cost(Reimbursement)					-12,000	-12,000								-12,000
5912	Out - Indirect Cost(Expense)											110,842	114,329	3.15%	114,329
	5900 - Subtotal					-12,000	-12,000	0.00%				110,842	114,329	3.15%	102,329
	5000 - Total					2,766,015	3,176,003	14.82%	16,439	17,151	4.33%	6,069,549	5,223,653	-13.94%	8,416,807
6120	Site Improvement					15,000	20,000	33.33%							20,000
	6100 - Subtotal					15,000	20,000	33.33%							20,000
6210	Buildings Construction					235,525	185,000	-21.45%							185,000
	6200 - Subtotal					235,525	185,000	-21.45%							185,000
6310	Library Books					25,000		-100.00%				20,523	79,500	287.37%	79,500
6311	Magazines & Periodicals					55,000	57,950	5.36%							57,950

		Full-	Time Equi	valent (F	TE)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change			Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
	6300 - Subtotal					80,000	57,950	-27.56%				20,523	79,500	287.37%	137,450
6412	Computer/Technology Equipment					94,055	54,402	-42.16%				287,745	452,428	57.23%	506,830
6413	Auto & Buses												40,000		40,000
6413FA	Autos and Busses					156,000	200,000	28.21%							200,000
6414	Furniture					15,000	10,000	-33.33%				122,000	172,278	41.21%	182,278
6414FA	Furniture												20,000		20,000
6419	Other Equipment					8,000	119,100	1,388.75%				17,000	51,000	200.00%	170,100
6419FA	Other Equipment					444,865	196,800	-55.76%				79,540		-100.00%	196,800
	6400 - Subtotal					717,920	580,302	-19.17%				506,285	735,706	45.31%	1,316,008
	6000 - Total					1,048,445	843,252	-19.57%				526,808	815,206	54.74%	1,658,458
7201	Intrafund Transfers Out					7,689,274	10,240,384	33.18%							10,240,384
	7200 - Subtotal					7,689,274	10,240,384	33.18%							10,240,384
7312	Interfund Transfers - Out											1,180,000	260,000	-77.97%	260,000
	7300 - Subtotal											1,180,000	260,000	-77.97%	260,000
7501	Student Fin Aid (Excludes Salaries)											370,691	351,239	-5.25%	351,239
7502	Scholarships											10,000	100,000	900.00%	100,000
	7500 - Subtotal											380,691	451,239	18.53%	451,239
7602	Oth Student Aide (Non-cash)											191,879	180,145	-6.12%	180,145
7603	Book Vouchers (Non-Cash SFA Aid)											103,500	216,500	109.18%	216,500
	7600 - Subtotal											295,379	396,645	34.28%	396,645
7910	Unrestricted					11,948,668	12,194,901	2.06%							12,194,901
	7900 - Subtotal					11,948,668	12,194,901	2.06%							12,194,901
	7000 - Total					19,637,942	22,435,285	14.24%				1,856,070	1,107,883	-40.31%	23,543,168
TOTAL EXPENDITURES.	OTHER OUTGO AND NET ENDING BALANCE					48,492,176	54,143,880	11.65%	26,970	27,682	2.64%	16,589,477	14,605,862	-11.96%	68,777,424

Mission:

With students as our focus, Porterville College (PC) 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 eighty 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 60,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 5,100 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 nine academic divisions with the College that include: Career Education, Fine and Applied Arts, Health Careers, Kinesiology and Athletics, Language Arts, Natural Sciences, Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and non-credit courses and programs.

Focusing on Student Success

As we adapt to the State of California budget fluctuations PC continues to plan for different scenarios and be prepared fiscally for the best and/or the worst. The College is currently experiencing an increase in FTES recovering from the pandemic and next year's enrollment and success will determine the 2025-26 funding floor. This budget environment mandates that innovative and structured support is available inside and outside of the classroom to assist students in reaching their educational objectives.

Student success is a priority at Porterville College. The College offers numerous support services in the spirit of student-centered learning. Included in these services are academic advising and counseling, childcare, Disability Resource Center (DRC), Financial Aid, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), student support services, student activities and clubs, athletics, transfer center, tutoring assessment, student rights, admissions and records, orientation, wellness, and veterans services.

The Student Centered Funding Formula (SCFF) has dramatically reformed institution-wide approaches to fostering student success. As a result of the SCFF funding uncertainty, the College continues its conservative budget approach and fiscal stewardship. The College continues alignment with the California Community College Chancellor's Office *Vision for Success Goals* to meet the growing and changing needs of the community. The Student Equity & Achievement (SEA) program is assisting Porterville College increase achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. The Adult Education (AB 86) and Strong Workforce initiatives are fostering opportunities for students to access educational instruction and skills that directly lead to employment. These programs and initiatives are rooted in a guided pathways framework. Guided pathways provide students with clear, educationally coherent program maps that include specific course sequences, progress milestones, and program learning outcomes. The College is in the final stages of mapping discipline-specific, structured educational experiences and support.

Additionally, Porterville College has updated the Educational Master Plan as well as the Facilities Master Plan, with the participation of internal and external constituents, providing feedback throughout the process. The college is committed to providing quality educational opportunities and support services to ensure student success. 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 expanded dual and concurrent enrollment opportunities for local high school students. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned with the high school's career pathway programs.

Significant progress also has been made in the development and approval of well-defined programs of study. The College offers 18 associate degrees for transfer (ADT) by the Chancellor's Office. In addition to the ADT degree programs, Porterville College offers 18 other associate degrees and 16 certificate of achievement programs. Porterville College offers several unique occupational training programs, including Administration of Justice, Police Cadets, Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, 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 college-trained workers. 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's physical and technological infrastructure. The College continues multi-year facilities enhancement projects funded primarily by the Measure J bond funds and supplemented with reserves for one-time modernization projects.

The Porterville College Foundation actively supports the College by 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 over \$16 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.

						Unrestricted and	Restricted								
		Full-	Time Equi	valent (F	TE)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
1100	Acad - Reg Schedule	53.68	58.34	2.25	3.20		7,386,840	16.24%				208,701	300,062		7,686,902
	1100 - Subtotal					6,354,929	7,386,840	16.24%				208,701	300,062	43.78%	7,686,902
1214	Educational Administrators - Cont	7.76	7.76	2.49	2.49	1,262,138	1,421,348	12.61%				323,092	362,344	12.15%	1,783,691
1231	Counselors - Contract	3.62	4.76	5.20	5.20	382,005	550,803	44.19%				623,786	664,017	6.45%	1,214,820
1241	Librarians - Contract	1.00	1.00			105,085	114,940	9.38%							114,940
1251	Acad Non-Inst Cont	2.39	1.59	0.20		281,857	220,630	-21.72%				21,017		-100.00%	220,630
1252	Acad Emp Dept Chair	3.27	2.92			472,491	405,108	-14.26%							405,108
	1200 - Subtotal					2,503,576	2,712,829	8.36%				967,895	1,026,361	6.04%	3,739,190
1310	Adjunct Acad Emp - Non-Cont					1,525,000	1,525,000					6,894		-100.00%	1,525,000
1320	Acad Emp - Intersession					270,000	270,000								270,000
1330	Acad Emp - Overload					380,000	380,000								380,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					9,000	9,000					128,438	198,105	54.24%	207,105
	1300 - Subtotal					2,184,000	2,184,000	0.00%				135,332	198,105	46.38%	2,382,105
1419	Acad Emp - Non-Inst Non Cont					281,231	271,631	-3.41%				783,348	1,205,617	53.91%	1,477,248
1430	Acad Emp - Dept Chair Overload					14,550	14,550								14,550
	1400 - Subtotal					295,781	286,181	-3.25%				783,348	1,205,617	53.91%	1,491,798
	1000 - Total					11,338,286	12,569,850	10.86%				2,095,275	2,730,144	30.30%	15,299,994
2110	Clss Mgt(NonEd)	9.65	10.85	4.35	6.04	1,165,528	1,316,179	12.93%				507,148	609,389	20.16%	1,925,568
2190	Conf Employee - Non Mgt	1.00	1.00			72,113	81,880	13.54%							81,880
2191	Clss Non-Instr Emp Reg Salary Sched	42.86	43.04	21.06	21.39	2,495,473	2,666,591	6.86%				1,237,946	1,303,792	5.32%	3,970,383
	2100 - Subtotal					3,733,114	4,064,651	8.88%				1,745,094	1,913,181	9.63%	5,977,832
2211	Inst Aide FT Direct Inst	3.24	2.24	0.48	0.48	185,048	124,481	-32.73%				20,986	22,140	5.50%	146,621
	2200 - Subtotal					185,048	124,481	-32.73%				20,986	22,140	5.50%	146,621
2311	Admin Non-Instr Prof Expt											58,960	3,500	-94.06%	3,500
2392	Non-Inst Students											388.607	297,072	-23.55%	297,072
2393	Class Non-Instr Overtime					30,500	36,500	19.67%				30,221	40,000	32.36%	76,500
2394	Non-Admin Non-Instr Prof Expt					341,854	344,034	0.64%				233,000	245,537	5.38%	589,571
2399	Cls Oth - Temp					5.000	5.000	0.0170				14.586	1.680	-88.48%	6.680
2000	2300 - Subtotal					377,354	385,534	2.17%				725,373	587,789	-18.97%	973,323
2411	Inst Students					224,800	225,850	0.47%				33,040	29,700	-10.11%	255,550
2412	Direct Inst Prof Expt					212,200	216,380	1.97%				29,160	348,100	1,093.76%	564,480
2412	Inst Aide - Temp Direct Inst					2,300	210,000	-100.00%				430,840	040,100	-100.00%	504,400
2413	2400 - Subtotal					439,300	442,230	0.67%				493,040	377,800	-23.37%	820,030
2999	Salary Budget Control					75,579	556,617	636.47%				59,686	728,896	1,121.22%	1,285,513
2355	2900 - Subtotal					75,579	556.617	636.47%				59.686	728,896	1,121,22%	1,285,513
	2000 - Total					4,810,394	5,573,512	15.86%				3,044,179	3,629,807	1,121.22%	9,203,319
3110	STRS-Acad Inst & Instri Aides(Dir)					1,450,906		12.64%						12.96%	
3110 3110T	STRS-Acad Inst/Aides(Dir)- STRS-Acad Inst/Inst/Aides(Dir)-Tmp					415,425	1,634,363 417,144	0.41%				163,019 25,848	184,139	46.38%	1,818,502
31101	STRS-Acad Instrinst Aides(Dir)-Timp STRS-On behalf Instr					415,425 713,035	870,078	22.02%				25,848 89,693	85,992	46.38%	956,070
	STRS-On benaft Instr STRS - Clss Mgt Non-Ed Admin							66.16%							32,370
3120	•					11,689	19,422					17,533	12,948	-26.15%	
3130	STRS - Ed Administrators - Cont					150,122	168,548	12.27%				13,783	15,650	13.54%	184,198
3131T	STRS - Oth Acad Emp Non-Inst Temp					56,494	54,661	-3.25%				149,390	227,331	52.17%	281,992
3139	STRS on behalf Non Instr					95,067	87,904	-7.53%				84,555	83,038	-1.79%	170,942
	3100 - Subtotal					2,892,738	3,252,120	12.42%				543,822	646,936	18.96%	3,899,056
3210	PERS-Acad Inst & Instri Aides(Dir)					23,807	59,975	151.93%							59,975
3220	PERS - Clss Mgt Non-Educational Adm					294,635	378,211	28.37%				110,816	146,502	32.20%	524,713
3221	PERS - Clss Emp					669,651	704,173	5.16%				324,457	347,775	7.19%	1,051,948
3222	PERS - Conf Emp Non-Mgt					19,240	22,149	15.12%							22,149
3240	PERS - Ed Adm - Cont					127,039	96,081	-24.37%				66,948	75,850	13.30%	171,931
	3200 - Subtotal					1,134,373	1,260,589	11.13%				502,221	570,128	13.52%	1,830,717
3310	OASDHI-Acad Inst & InstI Aides(Dir)					117,298	141,387	20.54%				12,680	14,300	12.78%	155,687
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					34,648	34,806	0.46%				8,632	7,920	-8.25%	42,725
3320	OASDHI - Clss Mgt Non-Ed Admin					85,369	108,436	27.02%				33,106	42,415	28.12%	150,851
3321	OASDHI - Clss Emp					192,845	200,066	3.74%				93,329	98,617	5.67%	298,683
3321T	OASDHI - Clss Emp Temp					7,363	7,853	6.66%				6,757	6,002	-11.17%	13,855
3322	OASDHI - Conf Emp - Non Mgt					5,517	6,264	13.54%							6,264
3340	OASDHI - Educational Admin - Cont					47,823	39,968	-16.42%				20,242	22,639	11.84%	62,607
	OASDHI - Oth Acad Emp Non-Inst Temp					4,289	4,150	-3.25%				11,359	17,258	51.94%	21,408

						Unrestricted and	Restricted								
		Full-	Time Equiv	valent (F	TE)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
	3300 - Subtotal					495,151	542,930	9.65%				186,105	209,152	12.38%	752,081
3410	H&W-Acad Inst & InstI Aides(Dir)					1,461,059	1,593,156	9.04%				166,895	189,502	13.55%	1,782,658
3410RC	OPEB ARC-Acad Inst&InstI Aides(Dir)					150,638	172,061	14.22%				16,729	18,896	12.96%	190,956
3420	H&W - Clss Mgt(Non-Educ Admin)					234,758	269,923	14.98%				116,093	137,581	18.51%	407,503
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)					22,844	29,398	28.69%				9,940	11,944	20.16%	41,342
3421	H&W - Clss Emp					939,945	964,546	2.62%				449,268	478,002	6.40%	1,442,549
3421RC	OPEB ARC-Clss Emp					48,736	51,023	4.69%				23,836	25,199	5.72%	76,223
3422	H&W - Conf Emp - Non Mgt					22,043	22,778	3.34%							22,778
3422RC	OPEB ARC-Conf Emp Non Mgt					1,413	1,605	13.54%							1,605
3440	H&W - Educational Admin - Cont					171,054	153,981	-9.98%				54,887	56,718	3.34%	210,699
3440RC	OPEB ARC-EducAdmin-Cont					24,738	24,258	-1.94%				6,333	7,102	12.15%	31,360
	3400 - Subtotal					3,077,228	3,282,729	6.68%				843,981	924,944	9.59%	4,207,673
3510	SUI-Acad Inst & Instl Aides(Dir)					3,854	4,401	14.20%				437	493	12.78%	4,895
3510T	SUI-Acad Inst/InstI Aides(Dir) Temp					1,195	1,200	0.46%				298	273	-8.25%	1,473
3520	SUI-Clss Mgt Non-Educational Admin					583	750	28.69%				254	305	20.16%	1,055
3521	SUI - Clss Emp					1,284	1,333	3.86%				618	652	5.43%	1,985
3521T	SUI - Clss Emp Temp					783	193	-75.37%				168	121	-27.88%	314
3522	SUI - Conf Emp - Non Mgt					36	41	13.53%							41
3540	SUI - Educational Admin - Cont					631	619	-1.94%				162	181	12.14%	800
3541T	SUI - Oth Acad Emp - Non Insti temp					148	143	-3.25%				392	595	51.94%	738
	3500 - Subtotal					8,513	8,681	1.97%				2,328	2,621	12.55%	11,301
3610	WC-Acad Inst & Instl Aides(Dir)					82,653	94,393	14.20%				9,377	10,575	12.78%	104,968
3610T	WC-Acad Inst & Inst Aide(Dir) Temp					26,909	28,161	4.65%				6,698	6,175	-7.81%	34,337
3620	WC - Clss Mgt Non-Educational Admin					12,498	16,083	28.69%				5,438	6,534	20.16%	22,618
3621	WC - Clss Emp					27,530	28,594	3.86%				13,258	13,981	5.45%	42,574
3621T	WC - Clss Emp Temp					4,025	4,134	2.72%				7,732	5,805	-24.93%	9,939
3622	WC - Conf Emp - Non Mgt					773	878	13.54%				1,102	0,000	21.0070	878
3640	WC - Educational Administrators					13,534	13,271	-1.94%				3,465	3,885	12.15%	17,157
3641T	WC-Oth Acad Emp - Non Instr Temp					3,153	3,069	-2.67%				8,351	12,763	52.83%	15,831
30411	3600 - Subtotal					171.075	188.583	10.23%				54.320	59,719	9.94%	248.302
3710	DefBen-Acad Inst & Instl Aides(Dir)					851	920	8.14%				797	841	5.50%	1,761
3710T	DefBen-Acad Inst/anst/anst/inst/AidesDir)Tmp					8,151	76,774	841.90%				17,480	13,228	-24.33%	90,002
3721	Derben-Add mistingir Addebri (mip					2,189	2,408	10.01%				778	688	-11.51%	3,096
3721T	DefBen - Clss Emp Temp					13,178	13,263	0.64%				11,649	7,709	-33.82%	20,973
37211 3741T	DefBen - Oth Acad Emp/Non Instr Temp					13,170	13,203	0.04 %				11,049	7,709	-100.00%	20,973
57411	3700 - Subtotal					24,369	93,366	283.13%				30,734	22,467	-26.90%	115,832
2010															
3910 3920	OTHBEN-Acad Inst & Instri Aide(Dir) OTHBEN-Clss Mat(Non-Educ Admin)					43,322 6,959	45,816 7,743	5.76% 11.27%				4,999 3,496	5,489	9.80% 12.90%	51,305
3920	OTHBEN-Clss Mgt(Non-Educ Admin) OTHBEN - Clss Emp					24,848	25,772	3.72%				3,496	3,947	12.90%	38,500
								3.72%				12,040	12,728	5.72%	
3922	OTHBEN - Conf Emp - Non Mgt					653	653	40.000				1.007			653
3940	OTHBEN - Educational Administrators					5,070 80,853	4,417 84,401	-12.89% 4.39%				1,627	1,627	7.35%	6,044 108,192
	3900 - Subtotal					,	,					22,161	23,790		
	3000 - Total					7,884,299	8,713,397	10.52%				2,185,673	2,459,756	12.54%	11,173,153
4211	Non-Library/Magazines/Bks/Prdcls					4,900	4,500	-8.16%				62,501	92,539	48.06%	97,039
	4200 - Subtotal					4,900	4,500	-8.16%				62,501	92,539	48.06%	97,039
4310	Inst Supplies & Materials							-				322,502	302,668	-6.15%	302,668
4312	All Computer Software					1,000	1,000					2,400	2,303	-4.02%	3,303
4313	Non-Inst Supplies & Materials					190,581	178,413	-6.38%				357,800	217,131	-39.31%	395,544
4314	Paper					12,000	12,000								12,000
4317	Outreach Materials					500		-100.00%				119,912	126,715	5.67%	126,715
4320	Vehicle Supplies - Parts					7,000	7,000								7,000
4321	Fuel - Lubricants					20,000	20,000								20,000
	4300 - Subtotal					231,081	218,413	-5.48%				802,613	648,817	-19.16%	867,230
4400	Food - Non Travel Non Cafeteria					500	500								500
	4400 - Subtotal					500	500	0.00%							500
	4000 - Total					236,481	223,413	-5.53%				865,114	741,356	-14.31%	964,769
5107	Athletic Officials					43,250	44,300	2.43%							44,300
5118	Cont Security Services					15,100	15,700	3.97%				32,000	32,000		47,700

5119		Full-	Time Equiv	alent (F	TE)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
5119								/*		-	/0	Reathicted	rteotrioteu	/0	Total
5119						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
5119	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
5119		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
5119															
	Oth Non-Inst Consulting Services					144,500	41,500	-71.28%				29,895	52,000	73.94%	93,500
5150	Cont Instruction					180,000	180,000								180,000
5151	Guest Lecturers/Performers					5,000	5,000					59,748	93,121	55.86%	98,121
5159	Oth Instructional Consulting Servs					180,100	180,300	0.11%				4,423	89,059	1,913.64%	269,359
	5100 - Subtotal					567,950	466,800	-17.81%				126,065	266,180	111.14%	732,980
5209	Non-Employee Travel						500					4,200	2,000	-52.38%	2,500
5212	Student Travel					119,500	119,250	-0.21%				49,240	203,501	313.28%	322,751
5220	Employee Travel					105,008	116,700	11.13%				404,714	674,507	66.66%	791,207
5221	(Local) Online Training/Webinar					1,200	1,200					32,500	49,780	53.17%	50,980
5230	Food/Meetings					22,200	27,350	23.20%				159,330	150,885	-5.30%	178,235
5231	Refreshments/Meetings												5,360		5,360
	5200 - Subtotal					247.908	265.000	6.89%				649.984	1.086.032	67.09%	1.351.032
5300	Institutional Dues/Memberships					51,199	57,950	13.19%				17,397	43,345	149.15%	101,295
5310	Consortium Dues/Memberships											,	1,500		1,500
0010	5300 - Subtotal					51,199	57,950	13.19%				17,397	44,845	157.77%	102,795
5501	Laundry Service					22,400	23,200	3.57%				17,397	44,040	137.1170	23,200
5520	Launory Service Natural Gas/LPG					180,000	180.000	3.57%							180,000
							600,600	70.00%							
5530	Light - Electricity					335,000		79.28%							600,600
5540 5550	Water - Sanitation					90,000	150,000	66.67%							150,000
	Disposal Services					18,000	27,000	50.00%							27,000
5560	Hazardous Waste Disposal					6,150	6,200	0.81%							6,200
5570	Pest Control					6,000	11,000	83.33%							11,000
5581	Telephone Services					26,500	28,500	7.55%							28,500
	5500 - Subtotal					684,050	1,026,500	50.06%							1,026,500
5602	Short Term Rental-Veh & Equip					25,477	16,204	-36.40%				8,600	11,787	37.06%	27,991
5608	Oper/Lease Cntrcts-ie Cars-Copiers					10,300	10,300								10,300
5650	Software Licensing/Maintenance Svcs					215,550	153,050	-29.00%				437,473	741,255	69.44%	894,305
5651	Internet Access					51,760	4,916	-90.50%				3,000	500	-83.33%	5,416
5652	IT Cloud Services												34,625		34,625
5681	Grounds Maintenance					50,000	50,000								50,000
5683	Building Maintenance					56,000	56,850	1.52%				165,530	76,500	-53.78%	133,350
5684	Vehicle Repairs & Maintenance					13,000	13,000								13,000
5685	Computer Hardware Maint Agreements					28,000	28,000								28,000
5686	Oth Equipment Maint Agreements					60,000	60,000								60,000
5690	Other Maintenance/Repairs					112,250	37,750	-66.37%				1,300		-100.00%	37,750
5691	Other Maintenance Contracts					86,420	86,420					3,030	1,030	-66.01%	87,450
	5600 - Subtotal					708,757	516,490	-27.13%				618,933	865,697	39.87%	1,382,187
5790	Other Professional Fees					4,979	90,900	1,725.85%			——————————————————————————————————————	0.0,000	000,001	00.0176	90,900
5750	5700 - Subtotal					4,979	90,900	1,725.85%							90,900
5810	Fingerprinting Services					4,979	90,900 100	1,720.00%				161	400	148.02%	90,900 500
5810						352	1,500	226 740/				101	400	566.67%	1,600
5813	Physical Examinations/Tests						1,500	326.74% -3.13%				15			24,551
	Postage/Express Overnight Svcs					18,830	18,240	-3.13%					6,311	-43.32%	
5830	Bank Charges					055	0.55	00.000				1,200	1,200		1,200
5835	Bad Debt Expense					252,000	352,000	39.68%						46	352,000
5860	General Advertising Services					32,699	33,500	2.45%				127,500	152,573	19.67%	186,073
5861	Printing/Duplicating Service					6,300	4,800	-23.81%				36,369	4,500	-87.63%	9,300
5862	Sponsorships						500						3,500		4,000
5880	Taxes - Licenses & Permits					1,050	1,050					300	300		1,350
5890	Other Services & Expenses					26,272	24,750	-5.79%				258,628	10,057	-96.11%	34,807
5896	COVID Recoverable Income-Out											251,700		-100.00%	
5899	Contigencies Account - Budget Only					134,472		-100.00%				2,472,071	1,907,930	-22.82%	1,907,930
	5800 - Subtotal					472,074	436,440	-7.55%				3,159,078	2,086,872	-33.94%	2,523,312
5911	Indirect Cost(Reimbursement)						-40,000								-40,000
5912	Out - Indirect Cost(Expense)											75,286	76,759	1.96%	76,759
	5900 - Subtotal						-40,000					75,286	76,759	1.96%	36,759
l	5000 - Total					2,736,916	2,820,080	3.04%				4,646,744	4,426,384	-4.74%	7,246,464
6120	Site Improvement					1,678,775		-100.00%					95,847	<u> </u>	95,847
5120	6100 - Subtotal					1,678,775		-100.00%					95,847		95,847

						Unrestricted and									
		Full-	Time Equi	valent (F	TE)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
				-		Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change		Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
6214	Buildings - Testing & Inspection					1,150	1,150								1,150
	6200 - Subtotal					1,150	1,150	0.00%							1,150
6310	Library Books											25,700	25,700		25,700
6311	Magazines & Periodicals					5,000	5,000						3,580		8,580
	6300 - Subtotal					5,000	5,000	0.00%				25,700	29,280	13.93%	34,280
6412	Computer/Technology Equipment					81,427	42,800	-47.44%				106,035	193,814	82.78%	236,614
6412FA	Computer/Tech Equipment					175,000		-100.00%				28,891	19,353	-33.01%	19,353
6413FA	Autos and Busses											65,550		-100.00%	
6413LP	Auto-Purchasing on Long Term Lease					30,000	30,000								30,000
6414	Furniture					2,300	34,684	1,408.01%				130,655	5,700	-95.64%	40,384
6414FA	Furniture					15,000	15,000					275,033	592,836	115.55%	607,836
6419	Other Equipment					13,900	10,400	-25.18%				302,647	47,000	-84.47%	57,400
6419FA	Other Equipment					6,543	6,543					125,000	10,099	-91.92%	16,642
6422	Computer/Technology Equipment												1,054		1,054
	6400 - Subtotal					324,170	139,427	-56.99%				1,033,810	869,857	-15.86%	1,009,284
	6000 - Total					2,009,095	145,577	-92.75%				1,059,510	994,984	-6.09%	1,140,561
7110	Debt Reduction					150,000	150,000								150,000
	7100 - Subtotal					150,000	150,000	0.00%							150,000
7201	Intrafund Transfers Out					7,644,720	8,429,570	10.27%							8,429,570
	7200 - Subtotal					7,644,720	8,429,570	10.27%							8,429,570
7501	Student Fin Aid (Excludes Salaries)											1,253,141	728,996	-41.83%	728,996
7503	Outside Scholarships												6,500		6,500
	7500 - Subtotal											1,253,141	735,496	-41.31%	735,496
7602	Oth Student Aide (Non-cash)											431,832	214,205	-50.40%	214,205
7603	Book Vouchers (Non-Cash SFA Aid)											238,268	47,289	-80.15%	47,289
	7600 - Subtotal											670,100	261,494	-60.98%	261,494
7910	Unrestricted					10,122,158	10,006,154	-1.15%							10,006,154
	7900 - Subtotal					10,122,158	10,006,154	-1.15%							10,006,154
	7000 - Total					17,916,878	18,585,724	3.73%				1,923,240	996,990	-48.16%	19,582,713
TOTAL EXPENDITURES, O	OTHER OUTGO AND NET ENDING BALANCE					46,932,349	48,631,552	3.62%				15,819,736	15,979,422	1.01%	64,610,974

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, baccalaureate degrees, 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.

<u>**The District Office**</u> provides the following support services to the colleges:

- <u>Chancellor's Office</u>: 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; serves as liaison with local and federal agencies; reports analysis of legislation and regulations.
- <u>Educational Services</u>: Directs strategic and tactical planning; coordinates instructional programs and student services to enhance articulation, matriculation, and student learning outcomes; serves as accreditation liaison with the colleges; monitors compliance with state and federal regulations and reporting; coordinates workforce and economic development programs, and serves as liaison with local, state and national agencies.
- **Institutional Research**: Provides quality information and analysis to support planning, decision-making, and assessment throughout the district.
- **Business Services**: Facilitates district-wide development of accounting systems and procedures, budget control and compliance, 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.
- <u>Human Resources</u>: 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; facilitates risk management; provides training and professional development related to health and safety, workers compensation; coordinates district general legal counsel; provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.

- <u>Information Technology</u>: Supports information technology efforts of the three colleges and their centers, for more than 36,500 students, about 3,200 faculty, staff and student employees and 5,600 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.

				2024-2	5 Genera	DISTRICT OFFI al Fund - Unrestri		ed							
		Full-1	'ime Equ			Unrestricted Adopted	Unrestricted Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
	EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
1214	Educational Administrators - Cont	5.20	9.40	0.05	2.85	1,191,009	2,057,846	72.78%		71,993		367,994	469,292	27.53%	2,599,131
1214	Acad Non-Inst Cont	1.74	9.40	2.35	2.00	244,039	2,057,640	-100.00%		71,993		307,994	409,292	27.53%	2,599,151
	1200 - Subtotal					1,435,048	2,057,846	43.40%		71,993		367,994	469,292	27.53%	2,599,131
1340	Acad Emp-Inst Non-Cont Stipend/Othr											25,000		-100.00%	
	1300 - Subtotal											25,000		-100.00%	
1419	Acad Emp - Non-Inst Non Cont					150,000 150,000	142,000	-5.33% -5.33%					207,342		349,342
1997	1400 - Subtotal Certificated Step/Course Increase					150,000	142,000	-5.33%					207,342	┝──────┣	349,342
1999	Certificated Step/Course increase Certificated Salary Abatement					1,035	-376,800	-100.00%							-376,800
	1900 - Subtotal					1,639	-376,800	-23,088.51%							-376,800
	1000 - Total					1,586,687	1,823,046	14.90%		71,993		392,994	676,634	72.17%	2,571,673
2110	Clss Mgt(NonEd)	35.00	34.00	11.00	20.00	4,170,644	5,035,444	20.74%	359,517	152,054	-57.71%	1,094,733	2,064,567	88.59%	7,252,065
2190	Conf Employee - Non Mgt	7.00	7.00	0 0 0 0	10.01	591,787	634,186	7.16%	440 755	100.057	40.000/	054 000	000.070	101.05%	634,186
2191 2199	Clss Non-Instr Emp Reg Salary Sched Classified Salary Abatement	74.25	79.15	6.08	12.91	5,560,227	6,261,231 -113,334	12.61%	146,755	128,657	-12.33%	354,693	832,270	134.65%	7,222,158 -113,334
2133	2100 - Subtotal					10,322,658	11,817,527	14.48%	506,272	280,711	-44.55%	1,449,426	2,896,837	99.86%	14,995,075
2311	Admin Non-Instr Prof Expt			1	1	60,000	514,750	757.92%	,2,2			.,,	388,000		902,750
2392	Non-Inst Students			1		23,000		-100.00%	14,500	28,000	93.10%		104,000		132,000
2393	Class Non-Instr Overtime					55,400	55,900	0.90%							55,900
2394	Non-Admin Non-Instr Prof Expt					47,006	138,044	193.68%	33,000	175,000	430.30%	38,000	667,602	1,656.85%	980,646
2399	Cls Oth - Temp					47,000		-100.00%					14,000		14,000
0440	2300 - Subtotal					232,406	708,694	204.94%	47,500	203,000	327.37%	38,000	1,173,602	2,988.43%	2,085,296
2412	Direct Inst Prof Expt 2400 - Subtotal								44,000 44,000		-100.00%	53,000 53,000	252,884 252,884	377.14% 377.14%	252,884 252,884
2999	Salary Budget Control					417,469	500,089	19.79%	44,000		-100.00%	-633	595,165	-94,164.54%	1,095,254
2000	2900 - Subtotal					417,469	500.089	19,79%				-633	595,165	-94,164,54%	1,095,254
	2000 - Total					10,972,532	13,026,310	18.72%	597,772	483,711	-19.08%	1,539,793	4,918,488	219.43%	18,428,509
3110	STRS-Acad Inst & Instrl Aides(Dir)					46,612		-100.00%							
3110T	STRS-Acad Inst/InstI Aides(Dir)-Tmp											4,775		-100.00%	
3119	STRS-On behalf Instr					25,654	50,002	94.91%				2,527		-100.00%	50,002
3120	STRS - Clss Mgt Non-Ed Admin					43,725	53,480	22.31%	22,160	13,751	-37.95%	8,859	32,899	271.36%	100,130
3130 3131T	STRS - Ed Administrators - Cont STRS - Oth Acad Emp Non-Inst Temp					153,034 28,650	281,012 27,122	83.63% -5.33%				29,222	65,342 39,602	123.61%	346,353 66,724
31311 3139	STRS - Oth Acad Emp Non-Inst Temp STRS on behalf Non Instr					28,650	110,118	-5.33% 31.66%				30,281	19,426	-35.85%	129,544
0100	3100 - Subtotal					381.311	521.734	36.83%	22,160	13.751	-37.95%	75.663	157.269	107.85%	692,753
3220	PERS - Clss Mgt Non-Educational Adm					1,044,926	1,278,484	22.35%	64,964	41,131	-36.69%	279,700	531,090	89.88%	1,850,705
3221	PERS - Clss Emp					1,483,649	1,693,809	14.17%	39,154	34,802	-11.12%	94,632	225,129	137.90%	1,953,740
3221T	PERS - Clss Emp Temp						14,914								14,914
3222	PERS - Conf Emp Non-Mgt					157,889	171,547	8.65%							171,547
3240	PERS - Ed Adm - Cont					103,995	159,698	53.56%				57,362	15,188	-73.52%	174,885
3310	3200 - Subtotal OASDHI-Acad Inst & Instl Aides(Dir)					2,790,458 3,539	3,318,453	18.92% -100.00%	104,119	75,932	-27.07%	431,694	771,406	78.69%	4,165,791
3310 3310T	OASDHI-Acad Inst & Inst Addes(Dir) OASDHI-Acad Inst/Inst Addes(Dir)					3,539		-100.00%	638		-100.00%	1,131	3,667	224.21%	3,667
3320	OASDHI - Clss Mgt Non-Ed Admin			1		303,298	351,030	15.74%	20,310	12,676	-37.59%	80,871	152,552	88.64%	516,258
3321	OASDHI - Clss Emp					425,384	479,025	12.61%	11,227	9,842	-12.33%	27,134	63,669	134.65%	552,536
3321T	OASDHI - Clss Emp Temp					6,174	13,434	117.59%	479	2,538	430.30%	551	15,509	2,714.74%	31,481
3322	OASDHI - Conf Emp - Non Mgt					45,272	48,515	7.16%							48,515
3340	OASDHI - Educational Admin - Cont					41,436	60,062	44.95%				18,666	8,684	-53.48%	68,746
3341T	OASDHI - Oth Acad Emp Non-Inst Temp			-		2,175	2,059	-5.33%		05 655	00.070	100.000	3,006	00.540	5,065
3410	3300 - Subtotal H&W-Acad Inst & Instl Aides(Dir)				<u> </u>	827,278 38,007	954,125	15.33% -100.00%	32,653	25,056	-23.27%	128,353	247,087	92.51%	1,226,269
3410 3410RC	OPEB ARC-Acad Inst&InstI Aides(Dir)					4,783		-100.00%							
3420	H&W - Clss Mgt(Non-Educ Admin)					856,214	904,449	5.63%	66,129	38,723	-41.44%	244,677	466,898	90.82%	1,410,070
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)			1		81,745	98,543	20.55%	7,047	4,391	-37.68%	21,457	41,839	94.99%	144,773
	H&W - Clss Emp					1,581,585	1,751,650	10.75%	60,618	51,251	-15.45%	134,021	294,068	119.42%	2,096,969
3421	OPEB ARC-Clss Emp					108,981	122,731	12.62%	2,876	2,522	-12.33%	6,952	16,313	134.64%	141,565
3421RC				1		154,301	159,448	3.34%							159,448
3421RC 3422	H&W - Conf Emp - Non Mgt														12,430
3421RC 3422 3422RC	H&W - Conf Emp - Non Mgt OPEB ARC-Conf Emp Non Mgt					11,599	12,430	7.16%							
3421RC 3422 3422RC 34240	H&W - Conf Emp - Non Mg OPEB ARC-Conf Emp Non Mgt H&W - Educational Admin - Cont					114,624	202,955	77.06%				51,801	53,586	3.45%	256,541
3421RC 3422 3422RC 3440 3440RC	H&W - Conf Emp - Non Mg OPEB ARC-Conf Emp Non Mg H&W - Educational Admin - Cont OPEB ARC-EducAdmin-Cont						202,955 40,484					51,801 7,213	53,586 7,825	3.45% 8.48%	256,541 48,309
3421RC 3422 3422RC 34240	H&W - Conf Emp - Non Mg OPEB ARC-Conf Emp Non Mgt H&W - Educational Admin - Cont					114,624	202,955	77.06%	136.670	96.887	-29.11%				256,541 48,309 20,000 4,290,104

DISTRICT OFFICE 024-25 General Fund - Unrestricted and Restricter

						E Comore	L Fund I Investig	ted and Restricte	. al							
			Full-	Time Equi			Unrestricted Adopted	Unrestricted Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
		EXPENSE	Unrst	Unrst		Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
			2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
	3510T	SUI-Acad Inst/Instl Aides(Dir) Temp		I	i 1	I I				22		-100.00%	39	126	224.21%	126
	3520	SUI-Clss Mgt Non-Educational Admin					2,085	2,514	20.55%	180	112	-37.68%	547	1,067	95.00%	3,693
	3521	SUI - Clss Emp					2,780	3,131	12.62%	73	64	-12.36%	177	416	134.61%	3,611
	3521T 3522	SUI - Ciss Emp Temp SUI - Conf Emp - Non Mgt					94 296	344 317	263.92% 7.16%	17	88	430.30%	19	535	2,714.79%	966 317
	3540	SUI - Educational Admin - Cont					596	1,033	7.10%				184	200	8.48%	1,232
	3541T	SUI - Oth Acad Emp - Non Insti temp					75	71	-5.33%				101	104	0.1070	175
		3500 - Subtotal					6,048	7,409	22.50%	292	264	-9.53%	967	2,448	153.22%	10,121
	3610	WC-Acad Inst & InstI Aides(Dir)					2,617		-100.00%							
	3610T 3620	WC-Acad Inst & Inst Aide(Dir) Temp WC - Clss Mgt Non-Educational Admin					44,704	53,897	20.57%	469 3,855	2,402	-100.00% -37.70%	831 11,739	2,711 22,883	226.04% 94.94%	2,711 79,182
	3620	WC - Ciss Mgt Non-Educational Admin WC - Ciss Emp					59,623	67,126	20.57%	1,574	1,379	-37.70%	3,803	8,922	134.58%	79,162
	3621T	WC - Clss Emp Temp					2,259	7,357	225.68%	506	2,176	329.77%	405	12,581	3,005.81%	22,114
	3622	WC - Conf Emp - Non Mgt					6,346	6,798	7.13%							6,798
	3640	WC - Educational Administrators					12,771	22,142	73.38%				3,946	4,280	8.45%	26,422
	3641T	WC-Oth Acad Emp - Non Instr Temp					1,599	1,519 158,840	-4.98%	6 40 1	5.057	6.000	00.705	2,223	158.62%	3,742 218,397
	3710T	3600 - Subtotal DefBen-Acad Inst/Instl AidesDir)Tmp					129,918	158,840	22.26%	6,404 1,672	5,957	-6.98% -100.00%	20,725 2,014	53,600 9.610	158.62% 377.14%	218,397 9,610
	37101 3721T	DelBen-Acad Institut Adesbil) http: DefBen - Clss Emp Temp					5,073	23,999	373.07%	1,072	6,650	430.30%	1,444	40,645	2,714.74%	71,294
		3700 - Subtotal					5,073	23,999	373.07%	2,926	6,650	127.27%	3,458	50,254	1,353.28%	80,903
	3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					1,138		-100.00%							
	3920	OTHBEN-Clss Mgt(Non-Educ Admin)					21,023	21,557	2.54%	1,960	1,111	-43.33%	7,906	13,395	69.42%	36,063
	3921 3922	OTHBEN - Clss Emp OTHBEN - Conf Emp - Non Mgt					55,766 4,574	62,532 4,574	12.13%	1,453	1,274	-12.33%	3,511	8,240	134.64%	72,045 4,574
	3940	OTHBEN - Educational Administrators					3,398	5,815	71.15%				1,535	1,535		7,351
	3999	Benefit Suspense					1,537	1,537					.,	.,		1,537
		3900 - Subtotal					87,437	96,015	9.81%	3,413	2,384	-30.14%	12,953	23,170	78.87%	121,569
		3000 - Total					7,202,704	8,393,265	16.53%	308,637	226,882	-26.49%	1,139,935	2,185,762	91.74%	10,805,908
	4211	Non-Library/Magazines/Bks/Prdcls 4200 - Subtotal					12,106 12,106	12,287 12,287	1.50% 1.50%							12,287 12,287
	4310	Inst Supplies & Materials					450	450	1.30 %	61,394	72,500	18.09%	45,000	639,000	1,320.00%	711,950
	4312	All Computer Software					1,250	750	-40.00%	. ,	4,000		1,000	206,000	20,500.00%	210,750
	4313	Non-Inst Supplies & Materials					104,030	101,160	-2.76%	17,000	10,750	-36.76%	100,519	621,173	517.97%	733,083
	4314	Paper						1,000								1,000
	4315 4317	Maint & Repairs Supplies Outreach Materials						1,500			3,000			296,000		1,500 299,000
	4317	Fuel - Lubricants					5,500	5,500			3,000			290,000		5,500
		4300 - Subtotal					111,230	110,360	-0.78%	78,394	90,250	15.12%	146,519	1,762,173	1,102.69%	1,962,783
		4000 - Total					123,336	122,647	-0.56%	78,394	90,250	15.12%	146,519	1,762,173	1,102.69%	1,975,070
	5108	Temp Employment Agency Services					15,000 3,570	10,000	-33.33%						-	10,000 3,600
	5118 5119	Cont Security Services Oth Non-Inst Consulting Services					2,448,733	3,600 3,231,916	0.84%	13,000	3.000	-76.92%	80,813,117	131,213,574	62.37%	3,600
	5150	Cont Instruction					115,000	0,201,010	-100.00%	209,000	351,500	68.18%	65,000	437,769	573.49%	789,269
	5151	Guest Lecturers/Performers												40,000		40,000
	5159	Oth Instructional Consulting Servs								11,165	12,000	7.48%		272,341		284,341
	5209	5100 - Subtotal					2,582,303 3.000	3,245,516 3,000	25.68%	233,165	366,500	57.18%	80,878,117	131,963,684 20,000	63.16%	135,575,700 23,000
	5209	Non-Employee Travel Student Travel					3,000	3,000						17,500		17,500
	5220	Employee Travel					531,310	567,701	6.85%	16,000	8,000	-50.00%	112,960	1,226,201	985.52%	1,801,901
	5220DT	Employee Travel DO					4,500	4,000	-11.11%							4,000
	5221	(Local) Online Training/Webinar					71,075	18,000	-74.67%					50,000		68,000
	5230 5231	Food/Meetings					42,379	70,180	65.60%	5,500	4,500	-18.18%	65,000	264,730 2,500	307.28%	339,410 2,500
	5231	Refreshments/Meetings 5200 - Subtotal					652.264	662.881	1.63%	21.500	12.500	-41.86%	177.960	2,500	788.36%	2,500
	5300	Institutional Dues/Memberships					275,243	268,763	-2.35%	1,700	4,000	135.29%	454,936	75,000	-83.51%	347,763
	5310	Consortium Dues/Memberships					7,000	20,000	185.71%		,			50,000		70,000
		5300 - Subtotal					282,243	288,763	2.31%	1,700	4,000	135.29%	454,936	125,000	-72.52%	417,763
	5400	Comprehensive/Liab/Prpty/Auto Ins)					1,200,000	1,300,000	8.33%							1,300,000
	5406 5407	Student Insurance Insurance Deductibles					200,000 44,939	150,000 200,000	-25.00% 345.05%						-	150,000 200,000
	0407	5400 - Subtotal					1,444,939	1,650,000	345.05% 14.19%							1,650,000
	5530	Light - Electricity					135,000	200,000	48.15%						-	200,000
	5540	Water - Sanitation					9,000	10,000	11.11%							10,000

				2024-2	5 Genera	I Fund - Unrestric	cted and Restricte	ed							
		Full-	Time Equi			Unrestricted Adopted	Unrestricted Adopted	%	CE Adopted	CE Adopted	%	Restricted Adopted	Restricted Adopted	%	Total
	EXPENSE	Unrst	Unrst		Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
5550	Disposal Services	I I	I			5,820	4,846	-16.73%							4,846
5560	Hazardous Waste Disposal					5,000	5,000								5,000
5570	Pest Control					2,500	1,500	-40.00%							1,500
5581	Telephone Services					20,000	30,000	50.00%	500		-100.00%		1,000		31,000
5583	Data Communication Services					242,915	253,000	4.15%							253,000
5590	Other Utilities					10,000	9,000	-10.00%							9,000
5602	5500 - Subtotal					430,234	513,346	19.32%	500		-100.00%		1,000 16,000	-	514,346
5602	Short Term Rental-Veh & Equip Rental of Facilities					500	500 500		9,500	18,000	89.47%	40,750	98,000	140.49%	16,500
5608	Oper/Lease Cntrcts-ie Cars-Copiers					4,852	6,585	35.71%	3,000	10,000	03.4170	40,7 30	30,000	140.4370	6,585
5650	Software Licensing/Maintenance Svcs					2,062,010	2,281,921	10.66%	4,575	2,700	-40.98%	35,150	209,500	496.02%	2,494,12
5651	Internet Access					500	1,000	100.00%							1,000
5652	IT Cloud Services					2,845,437	2,949,098	3.64%					61,930		3,011,028
5671	Equip Maint Agreements					5,000	20,500	310.00%	500	1,000	100.00%				21,500
5681	Grounds Maintenance					10,000	10,000								10,000
5683	Building Maintenance					60,000	60,000								60,000
5684 5685	Vehicle Repairs & Maintenance Computer Hardware Maint Agreements					8,000 382,325	8,000 416,600	8.96%							8,000
5685	Oth Equipment Maint Agreements					382,325	416,600	-39.99%							416,600
5690	Other Maintenance/Repairs					1,000	1,000	-00.0070	500	500					1,500
5691	Other Maintenance Contracts					9,600	12,028	25.29%							12,028
	5600 - Subtotal					5,467,208	5,814,532	6.35%	15,075	22,200	47.26%	75,900	385,430	407.81%	6,222,16
5700	Annual Fiscal Audit					135,000	125,000	-7.41%							125,000
5720	Trustee Election					150,000	150,000								150,00
5731	Attorney Fees - Oth					300,500	1,000,500	232.95%							1,000,500
5790	Other Professional Fees					2,000	2,000								2,000
5810	5700 - Subtotal Fingerprinting Services					587,500 60,000	1,277,500 60,000	117.45%						-	1,277,500 60,000
5810	Physical Examinations/Tests					46,000	55,000	19.57%							55,000
5820	Postage/Express Overnight Svcs					53,020	54,060	1.96%	6,750	10,000	48.15%				64,060
5830	Bank Charges					150,000	150,000								150,000
5831	Credit Card Expense					4,000	3,500	-12.50%	2,750	500	-81.82%				4,000
5860	General Advertising Services					134,556	199,613	48.35%	8,872	10,500	18.35%		211,000		421,113
5861	Printing/Duplicating Service					9,870	10,641	7.81%	1,000	8,000	700.00%		128,219		146,86
5862	Sponsorships						20,000		1,000	5,000	400.00%		240,000		265,00
5863	Radio/Newspaper Ad Placement												100,000		100,00
5880 5890	Taxes - Licenses & Permits					40,750 801,752	40,750 760,400	E 400/					7,000		40,75 767,40
5899	Other Services & Expenses Contigencies Account - Budget Only					001,752	760,400	-5.16%		711,964		146,362	7,876,570	5,281.57%	8,588,53
3039	5800 - Subtotal					1,299,948	1,353,964	4.16%	20,372	745,964	3,561.72%	146,362	8,562,789	5,750.43%	10,662,71
5912	Out - Indirect Cost(Expense)					.,,.	.,					496,115	1,995,824	302.29%	1,995,82
	5900 - Subtotal											496,115	1,995,824	302.29%	1,995,82
	5000 - Total					12,746,639	14,806,501	16.16%	292,312	1,151,164	293.81%	82,229,390	144,614,658	75.87%	160,572,32
6120	Site Improvement					15,000	30,000	100.00%							30,00
	6100 - Subtotal					15,000	30,000	100.00%							30,000
6210	Buildings Construction												1,500,000		1,500,00
6210C 6211FA	Buildings Construction - C Building Architect												3,414,063 1,000,000		3,414,06 1,000,00
0211FA	6200 - Subtotal												5,914,063		5,914,06
6412	Computer/Technology Equipment					155,682	157,265	1.02%	2,000	8,000	300.00%	108,246	337,977	212.23%	503,24
6412FA	Computer/Tech Equipment					1,021,300	684,300	-33.00%	2,000	2,500			,017		684,30
6413FA	Autos and Busses												284,998		284,99
6414	Furniture					10,000	22,000	120.00%	500	3,000	500.00%		590,000		615,00
6419	Other Equipment					11,004	19,000	72.66%		6,000			1,968,500		1,993,50
6419FA	Other Equipment												2,817,913		2,817,913
	6400 - Subtotal					1,197,986	882,565	-26.33%	2,500	17,000	580.00%	108,246	5,999,388	5,442.37%	6,898,95
7110	6000 - Total Debt Reduction					1,212,986 1,476,350	912,565 1,495,000	-24.77% 1.26%	2,500	17,000	580.00%	108,246	11,913,451	10,905.92%	12,843,010 1,495,000
7110	Debt Reduction Debt Interest & Other Charges					1,476,350 4,319,387	1,495,000 4,234,646	-1.96%							4,234,64
/111	7100 - Subtotal					4,319,387	4,234,646	-1.96%							4,234,64
7201	Intrafund Transfers Out					3,963,825	2,075,350	-47.64%						┝─────╢	2,075,35
7205	Intrafund Transfers In					-40,174,791	-42,301,612	5.29%							-42,301,612
	7200 - Subtotal					-36,210,966	-40,226,262	11.09%						-	-40,226,262

DISTRICT OFFICE 24-25 General Fund - Unrestricted and Restricte

			2024-2	5 Genera	al Fund - Unrestric	cted and Restrict	ed							
	Full-	Time Equi	valent (F	TE)	Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
					Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
EXPENSE	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
			_											
7312 Interfund Transfers - Ou	t				1,255,000		-100.00%							
7300 - Subtotal					1,255,000		-100.00%							
7910 Unrestricted					47,932,729	55,346,584	15.47%							55,346,584
7900 - Subtotal					47,932,729	55,346,584	15.47%							55,346,584
7000 - Total					18,772,500	20,849,968	11.07%							20,849,968
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					52,617,384	59,934,301	13.91%	1,279,615	2,041,000	59.50%	85,556,877	166,071,167	94.11%	228,046,469

DISTRICT OFFICE 2024-25 General Fund - Unrestricted and Restricted

SPECIAL FUNDS

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	Adopted Budget		%
		2023-24	2024-25	2024-25	2024-25	2024-25	Difference	Difference
8884AA	Student Cards	260,000	375,000	6,000	4,000	385,000	125,000	48.08%
8884AB	Student Representation Fee							
INCOME - T	otal	260,000	375,000	6,000	4,000	385,000	125,000	
2110	Clss Mgt(NonEd)	38,034	43,185			43,185	5,151	13.54%
2392	Non-Inst Students	150,000	100,000			100,000	(50,000)	-33.33%
2999	Salary Budget Control							
2000 - Total		188,034	143,185			143,185	(44,849)	
3220	PERS - Clss Mgt Non-Educational Adm	10,147	11,682			11,682	1,534	15.12%
3320	OASDHI - Clss Mgt Non-Ed Admin	2,910	3,304			3,304	394	13.54%
3420	H&W - Clss Mgt(Non-Educ Admin)	8,817	9,111			9,111	294	3.34%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	745	846			846	101	13.54%
3520	SUI-Clss Mgt Non-Educational Admin	19	22			22	3	13.51%
3620	WC - Clss Mgt Non-Educational Admin	408	463			463	55	13.51%
3621T	WC - Clss Emp Temp	1,608	1,072			1,072	(536)	-33.33%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	261	261			261		
3000 - Total	I	24,916	26,761			26,761	1,845	
4313	Non-Inst Supplies & Materials	11,000	34,054	1,000	3,000	38,054	27,054	245.94%
4317	Outreach Materials		15,000			15,000	15,000	
4000 - Total	I	11,000	49,054	1,000	3,000	53,054	42,054	
5151	Guest Lecturers/Performers	9,485	60,000			60,000	50,515	532.60%
5159	Oth Instructional Consulting Servs	2,000	10,000			10,000	8,000	400.00%
5212	Student Travel	5,500	15,000	4,000		19,000	13,500	245.45%
5220	Employee Travel	2,000	10,000			10,000	8,000	400.00%
5230	Food/Meetings	6,465	15,000	1,000	1,000	17,000	10,535	162.94%
5231	Refreshments/Meetings		5,000			5,000	5,000	
5501	Laundry Service	200	3,000			3,000	2,800	1,400.00%
5602	Short Term Rental-Veh & Equip	2,000	10,000			10,000	8,000	400.00%
5604	Film Rentals	1,000	3,000			3,000	2,000	200.00%
5650	Software Licensing/Maintenance Svcs	1,000	1,000			1,000		
5651	Internet Access	400	1,000			1,000	600	150.00%
5684	Vehicle Repairs & Maintenance	2,000	3,000			3,000	1,000	50.00%
5860	General Advertising Services	1,000	5,000			5,000	4,000	400.00%
5861	Printing/Duplicating Service	2,000	5,000			5,000	3,000	150.00%
5890	Other Services & Expenses	1,000	5,000			5,000	4,000	400.00%
5000 - Total		36,050	151,000	5,000	1,000	157,000	120,950	
6412	Computer/Technology Equipment		5,000			5,000	5,000	
6000 - Total			5,000			5,000	5,000	
EXPENDIT	URES - Total	260,000	375,000	6,000	4,000	385,000	125,000	
Ending Bala	ance	0	0	0	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Associated Student Body Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	Adopted Budget		%
		2023-24	2024-25	2024-25	2024-25	2024-25	Difference	Difference
8884AB	Student Representation Fee	8,053	8,000	5,000	3,000	16,000	7,947	98.68%
8894AB	Local Prior Year Carry Over	37,792		31,850		31,850	(5,942)	-15.72%
8989AB	Carry Over Funds - Budget Only	3,000					(3,000)	-100.00%
INCOME - Tot	tal	48,845	8,000	36,850	3,000	47,850	(995)	
2392	Non-Inst Students	19,300		10,000		10,000	(9,300)	-48.19%
2000 - Total		19,300		10,000		10,000	(9,300)	
3621T	WC - Clss Emp Temp	207		107		107	(100)	-48.20%
3000 - Total		207		107		107	(100)	
4313	Non-Inst Supplies & Materials	1,154			1,000	1,000	(154)	-13.34%
4000 - Total		1,154			1,000	1,000	(154)	
5212	Student Travel	12,000	4,000	10,000	2,000	16,000	4,000	33.33%
5220	Employee Travel			3,000		3,000	3,000	
5835	Bad Debt Expense		4,000			4,000	4,000	
5899	Contigencies Account - Budget Only	16,184		13,743		13,743	(2,441)	-15.08%
5000 - Total		28,184	8,000	26,743	2,000	36,743	8,559	
EXPENDITU	RES - Total	48,845	8,000	36,850	3,000	47,850	(995)	
Ending Balan	nce	0	0	0	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Student Representation Fee Funds

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Student Center Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	Adopted Budget		%
		2023-24	2024-25	2024-25	2024-25	2024-25	Difference	Difference
		2020-24	2024-20	2024-20	2024-20		Difference	Billerenee
8883AA	Student Center	117,415	105,000		50,000	155,000	37,585	32.01%
8885AA	Typing Test							
8885AG	Other Student Fees							
8989AB	Carry Over Funds - Budget Only							
INCOME - T	otal	117,415	105,000		50,000	155,000	37,585	
2110	Clss Mgt(NonEd)	57,050	64,778			64,778	7,727	13.54%
2392	Non-Inst Students				20,000	20,000	20,000	
2997	Classified Step Increase Budget							
2999	Salary Budget Control							
2000 - Total	I	57,050	64,778		20,000	84,778	27,727	
3220	PERS - Clss Mgt Non-Educational Adm	15,221	17,522			17,522	2,301	15.12%
3320	OASDHI - Clss Mgt Non-Ed Admin	4,364	4,955			4,955	591	13.54%
3420	H&W - Clss Mgt(Non-Educ Admin)	13,226	13,667			13,667	441	3.34%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1,118	1,270			1,270	151	13.54%
3520	SUI-Clss Mgt Non-Educational Admin	29	32			32	4	13.53%
3620	WC - Clss Mgt Non-Educational Admin	612	694			694	83	13.51%
3621	WC - Clss Emp							
3621T	WC - Clss Emp Temp				214	214	214	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	392	392			392		
3999	Benefit Suspense							
3000 - Total		34,962	38,533		214	38,748	3,786	
4313	Non-Inst Supplies & Materials	11,988	1,689		10,000	11,689	(299)	-2.49%
4510	CoGS Food							
4000 - Total		11,988	1,689		10,000	11,689	(299)	
5151	Guest Lecturers/Performers	6,415			6,000	6,000	(415)	-6.47%
5230	Food/Meetings	5,000			1,200	1,200	(3,800)	-76.00%
5300	Institutional Dues/Memberships							
5501	Laundry Service							
5505	Miscellaneous							
5602	Short Term Rental-Veh & Equip							
5650	Software Licensing/Maintenance Svcs	2,000			1,000	1,000	(1,000)	-50.00%
5681	Grounds Maintenance							
5683	Building Maintenance							
5684	Vehicle Repairs & Maintenance							
5690	Other Maintenance/Repairs				7,000	7,000	7,000	
5861	Printing/Duplicating Service							
5890	Other Services & Expenses							
5000 - Total		13,415			15,200	15,200	1,785	
6412	Computer/Technology Equipment							

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Student Center Funds

		Adopted Budget	Bakersfield	Cerro Coso	Porterville	Adopted Budget		%
		2023-24	2024-25	2024-25	2024-25	2024-25	Difference	Difference
6412FA	Computer/Tech Equipment							
6414	Furniture							
6419FA	Other Equipment				4,586	4,586	4,586	
6000 - Total					4,586	4,586	4,586	
EXPENDITURES	- Total	117,415	105,000		50,000	155,000	37,585	
Ending Balance		0	0	0	0	0	0	

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8122AA	Federal Work Study	1,159,906	1,422,548	262,642	22.64%
8122PY	Federal Work Study - Prior Year	31,250	25,286	(5,964)	-19.09%
8150AA	Student Financial Aid	100,000		(100,000)	-100.00%
8151AA	PELL	43,343,940	58,126,312	14,782,372	34.10%
8152AA	SEOG	1,141,758	1,391,308	249,550	21.86%
8155AB	Federal Direct Loans	4,000,000	3,500,000	(500,000)	-12.50%
8190AB	Other	210,900		(210,900)	-100.00%
8190PY	Other Prior Year	3,227,475		(3,227,475)	-100.00%
8616AA	CAL Grant	8,154,483	10,585,327	2,430,844	29.81%
8629AI	AB19	835,857	1,357,578	521,721	62.42%
8629AJ	CA Completion	5,296,090	8,581,425	3,285,335	62.03%
8629AK	Other State Financial Aid	661,739		(661,739)	-100.00%
8629PY	Other General Categorial Program PY	613,448	1,151,921	538,473	87.78%
8694AB	State Prior Year Carry Over	488,442	97,436	(391,006)	-80.05%
8839AB	Outside Scholarships	4,760	104,450	99,690	2,094.33%
8894AB	Local Prior Year Carry Over	200		(200)	-100.00%
8981AA	Interfund Transfers - In	31,250		(31,250)	-100.00%
8989AB	Carry Over Funds - Budget Only	13,068	23,549	10,481	80.20%
INCOME - T	otal	69,314,567	86,367,139	17,052,573	
1214	Educational Administrators - Cont	12,379	14,407	2,028	16.38%
1000 - Total		12,379	14,407	2,028	
2110	Clss Mgt(NonEd)	26,149	33,600	7,450	28.49%
2191	Clss Non-Instr Emp Reg Salary Sched	87,219	100,221	13,002	14.91%
2392	Non-Inst Students	1,164,945	1,436,956	272,011	23.35%
2999	Salary Budget Control				
2000 - Total		1,278,314	1,570,777	292,463	
3130	STRS - Ed Administrators - Cont				
3220	PERS - Clss Mgt Non-Educational Adm	6,977	9,089	2,112	30.27%
3221	PERS - Clss Emp	23,270	27,110	3,840	16.50%
3240	PERS - Ed Adm - Cont	3,303	3,897	594	18.00%
3320	OASDHI - Clss Mgt Non-Ed Admin	2,000	2,570	570	28.49%
3321	OASDHI - Clss Emp	6,672	7,667	995	14.91%
3340	OASDHI - Educational Admin - Cont	947	1,102	155	16.38%
3420	H&W - Clss Mgt(Non-Educ Admin)	5,621	6,173	552	9.82%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	513	659	146	28.49%
3421	H&W - Clss Emp	32,315	35,671	3,356	10.38%
3421RC	OPEB ARC-Clss Emp	1,710	1,964	255	14.91%
3440	H&W - Educational Admin - Cont	2,204	2,278	74	3.34%
3440RC	OPEB ARC-EducAdmin-Cont	243	282	40	16.38%

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Student Financial Aid Fund

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
3520	SUI-Clss Mgt Non-Educational Admin	13	17	4	28.54%
3521	SUI - Clss Emp	44	50	6	14.88%
3540	SUI - Educational Admin - Cont	6	7	1	16.48%
3620	WC - Clss Mgt Non-Educational Admin	280	360	80	28.51%
3621	WC - Clss Emp	935	1,075	139	14.91%
3621T	WC - Clss Emp Temp	11,132	10,878	(254)	-2.28%
3640	WC - Educational Administrators	133	154	22	16.38%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	167	177	10	6.27%
3921	OTHBEN - Clss Emp	863	992	129	14.91%
3940	OTHBEN - Educational Administrators	65	65		
3000 - Total		99,412	112,237	12,825	
4313	Non-Inst Supplies & Materials	3,500	3,000	(500)	-14.30%
4317	Outreach Materials	15,580		(15,580)	-100.00%
4000 - Total		19,080	3,000	(16,081)	
5151	Guest Lecturers/Performers	16,173	20,000	3,827	23.67%
5230	Food/Meetings	10,827	15,000	4,173	38.54%
5000 - Total		27,000	35,000	8,000	
7312	Interfund Transfers - Out	31,250		(31,250)	-100.00%
7501	Student Fin Aid (Excludes Salaries)	11,630,965	11,611,830	(19,134)	-0.16%
7501AA	Cal Grant B-Financial Aid	7,297,948	9,422,137	2,124,189	29.11%
7501AB	Cal Grant C-Financial Aid	425,000	125,500	(299,500)	-70.47%
7501AE	Federal SEOG-Financial Aid	931,250	1,149,550	218,300	23.44%
7501AF	Federal PELL Grant	43,343,940	58,126,312	14,782,372	34.10%
7501AI	Federal Direct Loans	4,000,000	3,500,000	(500,000)	-12.50%
7501AK	Cal Grant A-Financial Aid	200,000	672,690	472,690	236.35%
7502	Scholarships	3,080	4,450	1,370	44.48%
7602	Oth Student Aide (Non-cash)	14,948	19,249	4,301	28.77%
7000 - Total		67,878,381	84,631,718	16,753,337	
EXPENDITU	IRES - Total	69,314,567	86,367,139	17,052,573	
Ending Bala	nce	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Student Financial Aid Fund

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Enterprise Funds

		Adapted Dudget		5 Enterprise F		District			%
		Adopted Budget	Bakersfield	Cerro Coso	Porterville	District	Adopted Budget	Difference	
		2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	Difference	Difference
8840AA	Sales and Commissions	352,400			352,400		352,400		
8844IC	Food Services Internal Charges	25,000			25,000		25,000		
8844RC	Panorama Grill	2,726,837	2,844,884				2,844,884	118,047	4.33%
8844RK	Special Events/Catering	308,250	776,632				776,632	468,382	151.95%
8844RL	Food Service Concessions	21,000	125,000				125,000	104,000	495.24%
8844RM	Non-carbonated Vending	10,000	56,133				56,133	46,133	461.33%
8844RN	Carbonated Vending	30,000	50,000				50,000	20,000	66.67%
INCOME - T		3,473,487	3,852,648		377,400		4,230,048	756,562	
2110	Clss Mgt(NonEd)	289,764	325,052		. ,		325,052	35,288	12.18%
2191	Clss Non-Instr Emp Reg Salary Sched	443,415	568,117			15,508	583,625	140,210	31.62%
2392	Non-Inst Students	· · · · · · · · · · · · · · · · · · ·	78,000			· · · ·	78,000	78,000	
2393	Class Non-Instr Overtime	68,000	35,000				35,000	(33,000)	-48.53%
2394	Non-Admin Non-Instr Prof Expt	,	139,600				139,600	139,600	
2399	Cls Oth - Temp	300,000	200,000				200,000	(100,000)	-33.33%
2999	Salary Budget Control	25,729	,				,	(25,729)	-100.00%
2000 - Total		1,126,908	1,345,769			15,508	1,361,277	234,369	
3220	PERS - Clss Mgt Non-Educational Adm	77,309	87,926			,	87,926	10,617	13.73%
3221	PERS - Clss Emp	118,303	153,676			4,195	157,871	39,567	33.45%
3320	OASDHI - Clss Mgt Non-Ed Admin	22,167	24,866				24,866	2,700	12.18%
3321	OASDHI - Clss Emp	33,921	43,461			1,186	44,647	10,726	31.62%
3321T	OASDHI - Clss Emp Temp	9,552	7,831				7,831	(1,721)	-18.02%
3420	H&W - Clss Mgt(Non-Educ Admin)	66,129	68,335				68,335	2,206	3.34%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	5,679	6,371				6,371	692	12.18%
3421	H&W - Clss Emp	247,984	318,896			5,695	324,590	76,606	30.89%
3421RC	OPEB ARC-Clss Emp	8,691	11,135			304	11,439	2,748	31.62%
3520	SUI-Clss Mgt Non-Educational Admin	145	163				163	18	12.18%
3521	SUI - Clss Emp	222	284			8	292	70	31.63%
3521T	SUI - Clss Emp Temp	184	189				189	5	2.61%
3620	WC - Clss Mgt Non-Educational Admin	3,107	3,485				3,485	377	12.15%
3621	WC - Clss Emp	4,755	6,090			166	6,256	1,502	31.58%
3621T	WC - Clss Emp Temp	3,923	4,853				4,853	930	23.72%
3721T	DefBen - Clss Emp Temp	11,400	12,905				12,905	1,505	13.20%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	1,960	1,960				1,960		
3921	OTHBEN - Clss Emp	4,390	5,624			154	5,778	1,388	31.62%
3000 - Total		619,821	758,051			11,707	769,758	149,936	
4313	Non-Inst Supplies & Materials	10,500	5,000		8,000		13,000	2,500	23.81%
4321	Fuel - Lubricants	3,000	6,000				6,000	3,000	100.00%
4510	CoGS Food	1,093,250	1,142,000		160,000		1,302,000	208,750	19.09%
4520	CoGS Paper Goods	181,500	180,277		8,500		188,777	7,277	4.01%
,									

			LOL4-L	5 Enterprise F					
		Adopted Budget	Bakersfield	Cerro Coso	Porterville	District	Adopted Budget		%
		2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	Difference	Difference
	-					_			
4530	CoGS Other	1,987	2,737		250		2,987	1,000	50.32%
4000 - Total		1,290,237	1,336,013		176,750		1,512,763	222,526	
5108	Temp Employment Agency Services	185,025			185,025		185,025		
5119	Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5230	Food/Meetings	500	2,000				2,000	1,500	300.00%
5300	Institutional Dues/Memberships	500	3,000				3,000	2,500	500.00%
5501	Laundry Service	85,620	105,000		7,750		112,750	27,130	31.69%
5602	Short Term Rental-Veh & Equip	1,750	11,000		250		11,250	9,500	542.86%
5650	Software Licensing/Maintenance Svcs	34,000	58,000				58,000	24,000	70.59%
5684	Vehicle Repairs & Maintenance	5,000	5,000				5,000		
5690	Other Maintenance/Repairs	51,550	60,000		1,550		61,550	10,000	19.40%
5830	Bank Charges	1,675			1,675		1,675		
5831	Credit Card Expense	12,800	22,000		1,800		23,800	11,000	85.94%
5861	Printing/Duplicating Service	1,500	500				500	(1,000)	-66.67%
5880	Taxes - Licenses & Permits	2,850	2,500		350		2,850		
5890	Other Services & Expenses	3,250	20,000		750		20,750	17,500	538.46%
5899	Contigencies Account - Budget Only	15,500	15,000		500		15,500	0	0.00%
5000 - Total		402,520	304,000		200,650		504,650	102,130	
6419	Other Equipment	34,000	81,600				81,600	47,600	140.00%
6000 - Total		34,000	81,600				81,600	47,600	
EXPENDITU	RES - Total	3,473,487	3,825,433		377,400	27,216	4,230,048	756,562	
Ending Balar	nce	0	27,216	0	0	(27,216)	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Enterprise Funds

KERN COMMUNITY COLLEGE DISTRICT
2024-25 Capital Outlay Funds

		Adopted Budget 2023-24	Adopted Budget 2024-25	Difference	% Difference
8823AA	Specific Contributions/Gifts	144,125		(144,125)	-100.00%
8894AB	Local Prior Year Carry Over	252,826	2,409,894	2,157,068	853.18%
8982AA	Intrafund Transfers - In	2,551,546	8,144,000	5,592,454	219.18%
8989AB	Carry Over Funds - Budget Only	75,591,865	79,858,045	4,266,179	5.64%
INCOME - To	otal	78,540,362	90,411,938	11,871,576	
5119	Oth Non-Inst Consulting Services	227,383	278,483	51,100	22.47%
5560	Hazardous Waste Disposal		14,550	14,550	
5650	Software Licensing/Maintenance Svcs		3,811	3,811	
5860	General Advertising Services	2,500	39,756	37,256	1,490.25%
5861	Printing/Duplicating Service	2,500	24,049	21,549	861.95%
5899	Contigencies Account - Budget Only	2,108,446	1,585,868	(522,578)	-24.78%
5000 - Total		2,340,829	1,946,518	(394,311)	
6110FA	Sites		5,450,000	5,450,000	
6120	Site Improvement		3,229,000	3,229,000	
6120FA	Site Improvement	547,600	95,000	(452,600)	-82.65%
6210	Buildings Construction		50,700	50,700	
6210C	Buildings Construction - C	74,320,523	75,477,439	1,156,916	1.56%
6211	Buildings Architect	962,622	2,463,934	1,501,312	155.96%
6212	Buildings - Fees	60,360	50,550	(9,810)	-16.25%
6214	Buildings - Testing & Inspection	160,103	904,368	744,265	464.87%
6412	Computer/Technology Equipment	75,000	150,000	75,000	100.00%
6414FA	Furniture		167,412	167,412	
6419	Other Equipment		111,712	111,712	
6419FA	Other Equipment		241,980	241,980	
6000 - Total		76,126,208	88,392,095	12,265,887	
7910	Unrestricted	73,326	73,326		
7000 - Total		73,326	73,326		
EXPENDITU	RES - Total	78,540,362	90,411,938	11,871,576	
Ending Bala	nce	0	0	0	

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8989AB	Carry Over Funds - Budget Only	2,889,252	3,595,574	706,322	24.45%
INCOME - To		2,889,252	3,595,574	706,322	
2110	Clss Mgt(NonEd)	8,747	8,671	(76)	-0.87%
2191	Clss Non-Instr Emp Reg Salary Sched	1,496	1,596	100	6.67%
2999	Salary Budget Control	770	2,748	1,978	256.80%
2000 - Total		11,013	13,014	2,001	
3220	PERS - Clss Mgt Non-Educational Adm	2,334	2,353	19	0.82%
3221	PERS - Clss Emp	399	432	33	8.15%
3320	OASDHI - Clss Mgt Non-Ed Admin	669	641	(28)	-4.20%
3321	OASDHI - Clss Emp	114	122	8	6.68%
3420	H&W - Clss Mgt(Non-Educ Admin)	1,543	1,367	(176)	-11.43%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	171	170	(1)	-0.56%
3421	H&W - Clss Emp	441	456	15	3.33%
3421RC	OPEB ARC-Clss Emp	29	31	2	6.65%
3520	SUI-Clss Mgt Non-Educational Admin	4	4	(1)	-16.86%
3521	SUI - Clss Emp	1	1	0	5.26%
3620	WC - Clss Mgt Non-Educational Admin	94	93	(1)	-0.58%
3621	WC - Clss Emp	16	17	1	6.74%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	73	66	(7)	-8.98%
3921	OTHBEN - Clss Emp	15	16	1	6.76%
3000 - Total		5,903	5,768	(135)	
4313	Non-Inst Supplies & Materials	20	20		
4000 - Total		20	20		
5118	Cont Security Services		276	276	
5119	Oth Non-Inst Consulting Services	2,037	2,250	213	10.43%
5220	Employee Travel	100	100		
5230	Food/Meetings	20	20		
5300	Institutional Dues/Memberships	30	30		
5640	Lease Relocatables	794	794		
5650	Software Licensing/Maintenance Svcs	400	400		
5651	Internet Access	90	90		
5686	Oth Equipment Maint Agreements	60	60		
5860	General Advertising Services	240	240		
5861	Printing/Duplicating Service	30	30		
5890	Other Services & Expenses	100	100		
5000 - Total		3,902	4,390	488	
6210C	Buildings Construction - C	2,812,117	3,010,822	198,705	7.07%
6214	Buildings - Testing & Inspection	11,005	11,005	100,700	1.017
6412	Computer/Technology Equipment	11,005	17	17	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Measure G (SRID) Construction Funds

6419	Other Equipment	45,292	550,537	505,245	1,115.53%
6000 - Total		2,868,414	3,572,382	703,968	
EXPENDITURES - Tota	1	2,889,252	3,595,574	706,322	
Ending Balance		0	0	0	

KERN	COM	MUNITY C	OLLE	GE DISTR	ICT
2024-25	SRID	(Measure	G) De	bt Service	Fund

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8671AA	Home Owners Prprty Tax Relief		83,359	83,359	
8811AA	Tax Allocation Secured Roll	9,963,394	11,508,581	1,545,188	15.51%
8812AA	Tax Allocation Supplemental Roll	326,952	253,715	(73,236)	-22.40%
8813AA	Tax Allocation Unsecured Roll	2,716,764	1,377,650	(1,339,114)	-49.29%
8816AA	Prior Year Taxes		73,257	73,257	
8860AA	Interest and Investment Income	217,865	208,356	(9,508)	-4.36%
8895AO	Other-PropTaxPssthrgh&PenaltiesRede		9,473	9,473	
8989AB	Carry Over Funds - Budget Only	217,287		(217,287)	-100.00%
INCOME - To	otal	13,442,261	13,514,391	72,130	
7110	Debt Reduction	6,071,561	6,130,598	59,037	0.97%
7111	Debt Interest & Other Charges	7,370,700	7,383,793	13,092	0.18%
7000 - Total		13,442,261	13,514,391	72,130	
EXPENDITU	RES - Total	13,442,261	13,514,391	72,130	
Ending Bala	nce	0	0	0	

	===				
		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
000040	Ourse Ourse Frenche - Durthack Out	000 007 040	470.005.005	(50.044.707)	04.040
8989AB	Carry Over Funds - Budget Only	229,337,343	179,325,605	(50,011,737)	-21.81
INCOME - To		229,337,343	179,325,605	(50,011,737)	
2110	Clss Mgt(NonEd)	865,926	858,408	(7,518)	-0.87
2191	Clss Non-Instr Emp Reg Salary Sched	148,111	157,994	9,883	6.67
2999	Salary Budget Control	216,767	272,011	55,244	25.49
2000 - Total		1,230,803	1,288,413	57,610	
3220	PERS - Clss Mgt Non-Educational Adm	231,029	232,922	1,893	0.82
3221	PERS - Clss Emp	39,516	42,737	3,221	8.15
3320	OASDHI - Clss Mgt Non-Ed Admin	66,243	63,464	(2,779)	-4.20
3321	OASDHI - Clss Emp	11,330	12,087	756	6.67
3420	H&W - Clss Mgt(Non-Educ Admin)	152,758	135,303	(17,455)	-11.43
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	16,972	16,877	(95)	-0.56
3421	H&W - Clss Emp	43,645	45,101	1,456	3.34
3421RC	OPEB ARC-Clss Emp	2,903	3,097	194	6.67
3520	SUI-Clss Mgt Non-Educational Admin	433	361	(72)	-16.56
3521	SUI - Clss Emp	74	79	5	6.70
3620	WC - Clss Mgt Non-Educational Admin	9,285	9,231	(55)	-0.59
3621	WC - Clss Emp	1,588	1,694	106	6.64
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	7,201	6,554	(647)	-8.98
3921	OTHBEN - Clss Emp	1,466	1,564	98	6.67
3000 - Total		584,445	571,071	(13,373)	
4313	Non-Inst Supplies & Materials	1,980	1,980		
1000 - Total		1,980	1,980		
5118	Cont Security Services		16,135	16,135	
5119	Oth Non-Inst Consulting Services	5,427,203	58,769,089	53,341,886	982.86
5220	Employee Travel	9,900	9,900		
5230	Food/Meetings	1,980	1,980		
5300	Institutional Dues/Memberships	2,970	2,970		
5530	Light - Electricity	25,000	19,568	(5,432)	-21.73
5603	Rental of Facilities	26,300	7,763	(18,537)	-70.48
5640	Lease Relocatables		90,529	90,529	
5650	Software Licensing/Maintenance Svcs	39,600	54,374	14,774	37.31
5651	Internet Access	8,910	8,910	,	
5686	Oth Equipment Maint Agreements	5,940	5,940		
5860	General Advertising Services	28,504	34,964	6,461	22.67
5861	Printing/Duplicating Service	2,970	28,037	25,067	843.99
5890	Other Services & Expenses	10,741	16,163	5,422	50.48
5000 - Total		5,590,017	59,066,321	53,476,303	00.40
6210C	Buildings Construction - C	216,565,913	111,541,065	(105,024,848)	-48.50

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Measure J Construction Funds

KERN COMMUNITY COLLEGE DISTRICT	
2024-25 Measure J Construction Funds	

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
6211	Buildings Architect	2,039,888	3,850,206	1,810,319	88.75%
6214	Buildings - Testing & Inspection	1,366,107	1,790,166	424,059	31.04%
6412	Computer/Technology Equipment		1,699	1,699	
6419	Other Equipment	1,820,327	991,804	(828,522)	-45.52%
6419FA	Other Equipment	137,863	222,879	85,017	61.67%
6000 - Total		221,930,097	118,397,820	(103,532,277)	
EXPENDITURES - Total		229,337,343	179,325,605	(50,011,737)	
Ending Baland	ce	0	0		

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Measure J Debt Service Fund

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8671AA	Home Owners Prprty Tax Relief		217,211	217,211	
8811AA	Tax Allocation Secured Roll	32,445,050	34,529,065	2,084,015	6.42%
8812AA	Tax Allocation Supplemental Roll	997,712	567,048	(430,664)	-43.17%
8813AA	Tax Allocation Unsecured Roll	6,361,322	2,505,077	(3,856,245)	-60.62%
8816AA	Prior Year Taxes		125,823	125,823	
8860AA	Interest and Investment Income	170,600	378,329	207,729	121.76%
8895AO	Other-PropTaxPssthrgh&PenaltiesRede		22,199	22,199	
8989AB	Carry Over Funds - Budget Only	49,333,201		(49,333,201)	-100.00%
INCOME - To	otal	89,307,885	38,344,752	(50,963,133)	
5830	Bank Charges	847	2,464	1,617	190.91%
5000 - Total		847	2,464	1,617	
7110	Debt Reduction	75,253,183	20,575,000	(54,678,183)	-72.66%
7111	Debt Interest & Other Charges	14,053,855	17,767,288	3,713,433	26.42%
7000 - Total		89,307,038	38,342,288	(50,964,750)	
EXPENDITU	IRES - Total	89,307,885	38,344,752	(50,963,133)	
Ending Bala	nce	0	0	0	

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2024-25	Меа	asu	re	С	Ma	amr	noth	Co	nst	ruc	tic	n	Fu	nds	
	-	-			_	-		-	-			_	-		_

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8860AA	Interest and Investment Income		75,000	75,000	
8989AB	Carry Over Funds - Budget Only	3,900,000	4,065,000	165,000	4.23%
INCOME - Tot	tal	3,900,000	4,140,000	240,000	
7910	Unrestricted	3,900,000	4,140,000	240,000	6.15%
7000 - Total		3,900,000	4,140,000	240,000	
EXPENDITURES - Total		3,900,000	4,140,000	240,000	
Ending Balan	nce	0	0	0	

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8819AA	Specific Taxes	1,378,400	1,453,161	74,761	5.42%
8860AA	Interest and Investment Income	33,928	29,267	(4,661)	-13.74%
INCOME - To	tal	1,412,328	1,482,428	70,100	
5830	Bank Charges	2,228	2,228		
5000 - Total		2,228	2,228		
7110	Debt Reduction	660,048	692,098	32,050	4.86%
7111	Debt Interest & Other Charges	750,052	788,102	38,050	5.07%
7000 - Total		1,410,100	1,480,200	70,100	
EXPENDITU	RES - Total	1,412,328	1,482,428	70,100	
Ending Balar	nce	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Mammoth Bonds Debt Service Fund

KERN COMMUNITY COLLEGE DISTRICT 2024-25 2016 Conversion of 2008 refunding and 2004 COP

Lease Payment I	Fund
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		Adopted Budget 2023-24	Adopted Budget 2024-25	Difference	% Difference
8860AA	Interest and Investment Income	4,917	650,978	646,061	13,139.33%
8981AA	Interfund Transfers - In	125,000		(125,000)	-100.00%
8989AB	Carry Over Funds - Budget Only	2,164,350	1,643,789	(520,561)	-24.05%
INCOME - T	otal	2,294,267	2,294,767	500	
5603	Rental of Facilities	2,289,350	2,289,850	500	0.02%
5830	Bank Charges	4,917	4,917		
5000 - Total		2,294,267	2,294,767	500	
EXPENDITURES - Total		2,294,267	2,294,767	500	
Ending Bala	ince	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Facilities Corporation Debt Service Fund Budget 2016 Conversion of 2008 refunding and 2004 COP

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8850AA	Rentals & leases	2,289,350	2,289,850	500	0.02%
INCOME - T	otal	2,289,350	2,289,850	500	
7110	Debt Reduction	1,490,000	1,565,000	75,000	5.03%
7111	Debt Interest & Other Charges	799,350	724,850	(74,500)	-9.32%
7000 - Total		2,289,350	2,289,850	500	
EXPENDITU	RES - Total	2,289,350	2,289,850	500	
Ending Bala	nce	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 KCCD Lease Revenue Bonds (BC Solar Facility)

Lease Revenue Fund

		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8981AA	Interfund Transfers - In	344,481	359,500	15,019	4.36%
INCOME - To	otal	344,481	359,500	15,019	
5603	Rental of Facilities	344,481	358,840	14,359	4.17%
5830	Bank Charges		660	660	
5000 - Total		344,481	359,500	15,019	
EXPENDITURES - Total		344,481	359,500	15,019	
Ending Balar	nce	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 KCCD Lease Revenue Bonds (BC Solar Facility) Debt Service Fund

		Dept Service	i unu		
		Adopted Budget	Adopted Budget		%
		2023-24	2024-25	Difference	Difference
8850AA	Rentals & leases		358,840	358,840	
8981AA	Interfund Transfers - In	345,141		(345,141)	-100.00%
INCOME - Total		345,141	358,840	13,699	
5830	Bank Charges	660		(660)	-100.00%
5000 - Total		660		(660)	
7110	Debt Reduction	247,000	267,000	20,000	8.10%
7111	Debt Interest & Other Charges	97,481	91,840	(5,641)	-5.79%
7000 - Total		344,481	358,840	14,359	
EXPENDITU	RES - Total	345,141	358,840	13,699	
Ending Bala	nce	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Child Development Funds

				lid Developme					0/_
		Adopted Budget	Bakersfield		Porterville	District	Adopted Budget	D 166	%
		2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	Difference	Difference
8120AA	Higher Education Act	280,436	500,000				500,000	219,564	78.29%
8120PY	Higher Education Act - Prior Yr Adj	410,985	250,000				250,000	(160,985)	-39.17%
8190AA	Federal Admin Cost Alws	+10,303	200,000				200,000	200,000	-55.1776
8190AB	Other	556,148	200,000				200,000	(278,424)	-50.06%
8190PY	Other Prior Year	158,061	196,464				196,464	38,403	24.30%
8621AA	Child Development	3,106,479	2,102,671	2,029,456			4,132,126	1,025,647	33.02%
8621PY	Child Development Prior Yr	667,285	557,294	2,029,430			4,132,120	(109,990)	-16.48%
8690AA	Other State Revenues	34,519	18,010	17,912			35,922	(109,990)	4.06%
8694AB	State Prior Year Carry Over	99,577	76,385	183,967			260,352	160,775	161.46%
	,								101.40%
INCOME - To		5,313,490	4,178,549	2,231,334			6,409,883	1,096,393	
1419	Acad Emp - Non-Inst Non Cont								
1000 - Total		444.000	004.000	000 574			500.000	50 750	40 540/
2110	Clss Mgt(NonEd)	441,202	291,386	209,574			500,960	59,758	13.54%
2191	Clss Non-Instr Emp Reg Salary Sched	1,641,553	1,220,874	475,023			1,695,897	54,345	3.31%
2392	Non-Inst Students	216,000	91,000	665,000			756,000	540,000	250.00%
2393	Class Non-Instr Overtime	48,000	20,000				20,000	(28,000)	-58.33%
2394	Non-Admin Non-Instr Prof Expt	126,000	179,200				179,200	53,200	42.22%
2399	Cls Oth - Temp	213,168	404,937	40,000			444,937	231,769	108.73%
2999	Salary Budget Control	54,530	160,118				160,118	105,589	193.64%
2000 - Total		2,740,452	2,367,515				3,757,113	1,016,660	
3120	STRS - Clss Mgt Non-Ed Admin	49,801	16,518	40,029			56,546	6,745	13.54%
3121	STRS - Clss Emp	22,543	24,150				24,150	1,606	7.12%
3131T	STRS - Oth Acad Emp Non-Inst Temp								
3139	STRS on behalf Non Instr	34,519	18,010	17,912			35,922	1,403	4.06%
3220	PERS - Clss Mgt Non-Educational Adm	48,148	55,427				55,427	7,279	15.12%
3221	PERS - Clss Emp	337,285	238,434	122,112			360,546	23,261	6.90%
3320	OASDHI - Clss Mgt Non-Ed Admin	17,586	16,929	3,039			19,968	2,382	13.54%
3321	OASDHI - Clss Emp	103,201	72,353	34,877			107,230	4,029	3.90%
3321T	OASDHI - Clss Emp Temp	8,590	8,261	580			8,841	251	2.92%
3341T	OASDHI - Oth Acad Emp Non-Inst Temp								
3420	H&W - Clss Mgt(Non-Educ Admin)	110,215	68,335	45,557			113,891	3,676	3.34%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	8,648	5,711	4,108			9,819	1,171	13.54%
3421	H&W - Clss Emp	782,527	596,791	246,005			842,796	60,269	7.70%
3421RC	OPEB ARC-Clss Emp	25,646	19,755	8,452			28,207	2,561	9.99%
3520	SUI-Clss Mgt Non-Educational Admin	221	146	105			250	30	13.55%
3521	SUI - Clss Emp	809	610	238			848	39	4.78%
3521T	SUI - Clss Emp Temp	194	242	20			262	69	35.40%
3541T	SUI - Oth Acad Emp - Non Instl temp								
3620	WC - Clss Mgt Non-Educational Admin	4,730	3,124	2,247			5,370	640	13.53%

		Adopted Budget	Bakersfield		Porterville	District	Adopted Budget		%
		2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	Difference	Difference
3621	WC - Clss Emp	17,354	13,088	5,092		1	18,180	826	4.76%
3621T	WC - Clss Emp Temp	6,468	6,157	7,558			13,714	7,246	112.04%
3641T	WC-Oth Acad Emp - Non Instr Temp								
3721	DefBen - Clss Emp	8,150	8,093	897			8,990	840	10.30%
3721T	DefBen - Clss Emp Temp	12,888	17,640	1,520			19,160	6,271	48.66%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		
3921	OTHBEN - Clss Emp	13,349	9,978	4,469			14,447	1,099	8.23%
3000 - Total		1,616,138	1,201,711	546,121			1,747,832	131,694	
4211	Non-Library/Magazines/Bks/Prdcls	5,500	6,585				6,585	1,085	19.74%
4310	Inst Supplies & Materials	55,593	30,000	7,035			37,035	(18,558)	-33.38%
4312	All Computer Software	3,500		7,000			7,000	3,500	100.00%
4313	Non-Inst Supplies & Materials	63,001	68,530	3,700			72,230	9,229	14.65%
4317	Outreach Materials	5,478	3,387				3,387	(2,090)	-38.16%
4400	Food - Non Travel Non Cafeteria	117,500	116,689	21,397			138,086	20,586	17.52%
4000 - Total		250,572	225,191	39,132			264,323	13,751	
5119	Oth Non-Inst Consulting Services		65,000				65,000	65,000	
5151	Guest Lecturers/Performers	10,000						(10,000)	-100.00%
5212	Student Travel	2,000						(2,000)	-100.00%
5220	Employee Travel	50,000	33,250	4,000			37,250	(12,750)	-25.50%
5220DT	Employee Travel DO	750		700			700	(50)	-6.67%
5230	Food/Meetings	3,600	8,542				8,542	4,942	137.29%
5300	Institutional Dues/Memberships	10,600	600				600	(10,000)	-94.34%
5530	Light - Electricity	26,250		38,500			38,500	12,250	46.67%
5540	Water - Sanitation	27,500		29,000			29,000	1,500	5.45%
5550	Disposal Services	2,700		2,500			2,500	(200)	-7.41%
5570	Pest Control	2,200		2,200			2,200		
5581	Telephone Services	6,800	750	6,000			6,750	(50)	-0.74%
5650	Software Licensing/Maintenance Svcs		5,935				5,935	5,935	
5690	Other Maintenance/Repairs	143,789	105,041				105,041	(38,748)	-26.95%
5691	Other Maintenance Contracts	28,000		1,000			1,000	(27,000)	-96.43%
5860	General Advertising Services	5,000	5,000				5,000		
5861	Printing/Duplicating Service		400				400	400	
5880	Taxes - Licenses & Permits	4,573	10,000	1,573			11,573	7,000	153.07%
5899	Contigencies Account - Budget Only	95,799		171,011			171,011	75,212	78.51%
5912	Out - Indirect Cost(Expense)	50,000	26,678				26,678	(23,322)	-46.64%
5000 - Total		469,561	261,197	256,484			517,681	48,120	
6120	Site Improvement		122,935				122,935	122,935	
6412	Computer/Technology Equipment	20,000						(20,000)	-100.00%
6414	Furniture	16,000						(16,000)	-100.00%

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Child Development Funds

KERN COMMUNITY COLLEGE DISTRICT 2024-25 Child Development Funds

	Adopted Budget	Bakersfield	Cerro Coso	Porterville	District	Adopted Budget		%				
	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25	Difference	Difference				
-		-										
Other Equipment	126,267						(126,267)	-100.00%				
Other Equipment	74,500						(74,500)	-100.00%				
	236,767	122,935				122,935	(113,832)					
EXPENDITURES - Total		4,178,549	2,231,334			6,409,883	1,096,393					
Ending Balance		0	0	0	0	0	0					
1	Other Equipment	2023-24 Other Equipment 126,267 Other Equipment 74,500 236,767 236,767	2023-24 2024-25 Other Equipment 126,267 Other Equipment 74,500 236,767 122,935	2023-24 2024-25 2024-25 Other Equipment 126,267 Other Equipment 74,500 236,767 122,935	2023-24 2024-25 2024-25 2024-25 Other Equipment 126,267 Other Equipment 74,500 236,767 122,935	2023-24 2024-25 <t< td=""><td>2023-24 2024-25 <t< td=""><td>2023-24 2024-25 2024-25 2024-25 2024-25 2024-25 Difference Other Equipment 126,267 (126,267)</td></t<></td></t<>	2023-24 2024-25 <t< td=""><td>2023-24 2024-25 2024-25 2024-25 2024-25 2024-25 Difference Other Equipment 126,267 (126,267)</td></t<>	2023-24 2024-25 2024-25 2024-25 2024-25 2024-25 Difference Other Equipment 126,267 (126,267)				