



Kern Community College District

# 2024-25 Tentative Budget

June 13, 2024

**BAKERSFIELD  
COLLEGE**



**PORTERVILLE  
COLLEGE**



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# EXECUTIVE SUMMARY

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# EXECUTIVE SUMMARY

## 2024-25 TENTATIVE BUDGET ASSUMPTIONS

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The Governor's proposed budget for 2024-25 shows his continued support for education 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 delays and reductions from the 2022-23 and 2023-24 budgets being utilized to balance the state budget.

### **2024-5 Highlights for California Community Colleges**

#### **Apportionments**

- A modest cost-of-living adjustment (COLA) of 1.07 percent.
- Enrollment growth of 0.5% is proposed for SCFF.
- The proposed budget includes withdrawals of over \$500 million for 2023-24 and over \$350 million for 2024-25 from the Public School System Stabilization Account (PSSSA) to offset the state's decreased revenue. These withdrawals will deplete the funding that has accumulated in the PSSSA by the end of 2024-25.

#### **Other Programs**

- Several one-time funds are proposed totaling \$71 million including investment in nursing workforce, pathways for learnings of low-income, and mapping articulated pathways for credit for prior learning,

### 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 planned funding for community colleges this year.

### Categoricals

Program	January	May
Adult Education Program	COLA	COLA
Student Equity and Achievement Program	No Change	No Change
Strong Workforce	No Change	No Change
Extended Opportunity Programs and Services (EOPS)	COLA	COLA
Disabled Student Programs and Services (DSPS)	COLA	COLA
Apprenticeship	COLA	COLA
CalWORKS student services	COLA	COLA
Cooperative Agencies Resource for Education (CARE)	COLA	COLA

### 2024-25 Kern Community College District Tentative Budget

The Kern Community College District's 2024-25 Tentative Budget is based on a fairly conservative budget approach. The budget was developed using the 2023-24 First Principal Apportionment data. KCCD is not budgeting for COLA. In addition, KCCD has incorporated a 3.55 percent revenue deficit factor in our SCFF apportionment, which is included in the 2023-24 First Principal Apportionment.

The Kern Community College District projects its ongoing 2024-25 Tentative Budget General Fund revenues to be \$524.8 million reflecting an increase of \$58.6 million from the 2023-24 Adopted Budget. Unrestricted revenues are projected to be \$252.9 million, reflecting an increase of \$11.4 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 \$271.9 million reflecting an increase of \$47.1 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 \$540.2 million, reflecting an increase of \$63 million. Unrestricted expenditures are projected to be \$268.1 million reflecting an increase of \$17.1 million and restricted expenditures are projected to be \$272 million reflecting an increase of \$46.6 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 \$129.9 million (49.29%). It should be noted that each of the colleges has prepared one-time spending plans that utilize their reserve balances for 2024-25. In addition, district-wide reserves of \$1.4 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.

### **Revenue Assumptions**

- **No COLA**
- **No Growth** funding.
- **Stabilization** is being allocation to Cerro Coso Community College (\$469,000) and Porterville College (\$562,000)
- **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. No augmentation is anticipated for 2024-25.
- **Deferred Maintenance and Instructional Equipment** no projected funding for community colleges

#### **Expenditure Assumptions**

- **Salary costs for all employee classes** reflect contractual step/column changes, new positions and negotiated increases for 2024-25 at a cost of approximately \$15.8 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** increase from 26.68% to 27.80% 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	Tentative Allocation	Variance
SCFF	219,253,284	162,693,506	33,751,991	31,379,296			227,824,793	8,571,509
Stabilization - KCCD	-	-	469,519	562,705		(1,032,224)	-	-
Part-Time Faculty Support (Adjunct )	492,340	423,970	66,545	63,671			554,186	61,846
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	114,300	18,185	17,514			150,000	(50,000)
<b>Total GU001 Income to be Allocated</b>	<b>227,290,197</b>	<b>170,683,004</b>	<b>35,494,350</b>	<b>33,163,005</b>		<b>(1,032,224)</b>	<b>238,308,135</b>	<b>11,364,984</b>
PY Allocated Income		162,500,544	35,226,350	32,801,620				
Increase(Decrease) from PY		8,182,460	268,000	361,385				
		5.0%	0.8%	1.1%				
District Office Budget	41,182,886	31,409,611	5,180,017	5,224,683	(43,245,661)	1,431,351	-	631,424
<b>CY Allocation - After Chargeback</b>		<b>139,273,393</b>	<b>30,314,333</b>	<b>27,938,322</b>			<b>197,526,049</b>	
<b>PY Allocation - After Chargeback</b>		<b>132,227,835</b>	<b>30,086,308</b>	<b>28,021,485</b>			<b>190,335,628</b>	

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



KCCD

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# KERN COMMUNITY COLLEGE DISTRICT

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The Fiscal Year 2024-25 Tentative 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 21<sup>st</sup> 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 life-long 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.

<b>Invested</b>	We are invested in our students by assisting them to achieve informed educational goals.
<b>Inclusive</b>	We foster an inclusive learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies.
<b>Accountable</b>	We promote a climate of trust and accountability through the open sharing of ideas and information.
<b>Focused</b>	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

KERN COMMUNITY COLLEGE DISTRICT																		
2024-25 General Fund - Unrestricted and Restricted																		
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL					
	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted				
													2024-25	2024-25	2024-25	2024-25	2024-25	2024-25
8989AB Carry Over Funds - Budget Only	56,226,587			16,124,658			13,143,263		120,000	59,774,181			145,268,690	120,000				
8050 - Subtotal	56,226,587	-	-	16,124,658	-	-	13,143,263	-	120,000	59,774,181	-	-	145,268,690	120,000				
8120AA Higher Education Act			1,856,888			7,482			966,655					2,831,024				
8120PY Higher Education Act - Prior Yr Adj									27,917					27,917				
8130AA Workforce Investment Act									194,794					194,794				
8140AA Temp Assistant for Needy Families			59,262			29,355			58,073					146,690				
8160AA Veterans Education				1,500			500						2,000					
8170AA Vocational & Applied Tech. Edu. Act			1,483,333			277,000			219,937			48,917		2,029,187				
8190AB Other			512,857									600,000		1,112,857				
8190AP Potash Revenue				424,000									424,000					
8190PY Other Prior Year			2,127,469									1,412,872		3,540,341				
8194AB Federal Prior Year Carry Over			225,000						133,551					358,551				
8100 - Subtotal	-	-	6,264,810	425,500	-	313,837	500	-	1,600,926	-	-	2,061,789	426,000	10,241,361				
8611AA State General Apportionment									152,824,793				152,824,793					
8612AA Apprenticeship Apportionment		400,000	1,582,125										400,000	1,582,125				
8612PY Apprenticeship Apportionment - PY		810,000	2,471,684										810,000	2,471,684				
8619AA Other General Apportionment			650,000											650,000				
8619AB Enrollment Fee Adm				30,000			42,655						72,655					
8619AG Part Time Faculty									554,186				554,186					
8619PY Other General Apportionment PY			600,000			20,000			92,000					712,000				
8622AA EOPS			2,564,009			847,166			1,558,689					4,969,864				
8622PY EOPS Prior Year Adj			300,000			500,000								800,000				
8623AA DSPS			1,445,000			332,349			488,565					2,265,914				
8623PY DSPS - PY			515,204			200,000								715,204				
8625AA Calworks			394,474			147,527			384,658					926,659				
8625PY Calworks - PY			250,000			170,000								420,000				
8629AA Other General Categorical Programs			16,351,090			3,750,718			3,624,958			450,000		24,176,766				
8629AC Care			449,537			225,784			348,470					1,023,791				
8629AE BFAP						243,567			186,500					430,067				
8629AK Other State Financial Aid			1,189,906											1,189,906				
8629PY Other General Categorical Program PY			16,334,200			5,399,564			5,281,570			24,916,968		51,932,302				
8659AA Other Reimbursable Categorical			983,812						677,286					1,661,098				
8659AF Pass through categorical programs			82,966											82,966				
8659AG OTHER STATE GRANTS			231,631			205,000						37,816,808		38,253,439				
8659PY Other Reimbursable Categorical - PY			2,912,758			533,069			841,464			72,838,437		77,125,728				
8681AA State Lottery Proceeds			1,000,000			349,296			229,522	4,433,342			4,433,342	1,578,818				
8681AB State Lottery Proceeds - Prior Year			1,900,000											1,900,000				
8682AA State Mandated Costs										845,814			845,814					
8690AA Other State Revenues	4,660,153		7,461,475	912,922		123,149	957,982		169,030	160,120	1,225,000	21,344,093	7,916,177	29,097,747				
8694AB State Prior Year Carry Over			9,050,987			920,194			133,905			2,647,940		12,753,026				
8699AA Specific Misc State Revenue			596,950						239,792					836,742				
8699AB Specific Misc State Revenue			115,000											115,000				
8600 - Subtotal	4,660,153	1,210,000	69,432,808	942,922	-	13,967,384	1,000,637	-	14,256,408	158,818,255	1,225,000	160,014,246	167,856,967	257,670,846				
8811AA Tax Allocation Secured Roll									75,000,000				75,000,000					
8824AA Specific Grants			241,619			165,000			306,127					712,746				
8831AA Instructional Contracts		6,000	50,000		12,000						301,000		319,000	50,000				
8839AA Other Contracts		100,000											100,000					
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		18,140				77,543	18,140				
8860AA Interest and Investment Income										4,500,000			4,500,000					
8872BA Community Service Classes		274,400			7,000								281,400					
8876AA Health			915,000						138,821					1,053,821				
8877AA Instructional Material Fees				17,000									17,000					
8879BA Student Records	85			35,000			3,000						38,085					

KERN COMMUNITY COLLEGE DISTRICT														
2024-25 General Fund - Unrestricted and Restricted														
REVENUE	Bakersfield College			Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted	Restricted
	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted		
	GU001	2024-25		GU001	2024-25		GU001	2024-25		GU001	2024-25		2024-25	
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			500,000			8,000			168,869					676,869
8881AB Parking Meters and Day Passes			50,000			5,000								55,000
8881AC Other	4,668		50,000			5,000							4,668	55,000
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		159,597											159,597	
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	1,106,341
8895AA Telephone Charges	152												152	
8895AB Other	31,981		60,000		2,211	25,000			83,430	150,000			184,192	168,430
<b>8800 - Subtotal</b>	<b>1,203,464</b>	<b>1,159,997</b>	<b>1,866,619</b>	<b>373,200</b>	<b>27,682</b>	<b>685,045</b>	<b>352,400</b>	<b>-</b>	<b>812,171</b>	<b>79,650,000</b>	<b>816,000</b>	<b>532,512</b>	<b>83,582,743</b>	<b>3,896,346</b>
8881AA Interfund Transfers - In						130,000								130,000
8889AA Other Incoming Transfers	170,683,004			35,494,350			33,163,005			-238,308,135			1,032,224	
<b>8900 - Subtotal</b>	<b>170,683,004</b>	<b>-</b>	<b>-</b>	<b>35,494,350</b>	<b>-</b>	<b>130,000</b>	<b>33,163,005</b>	<b>-</b>	<b>-</b>	<b>-238,308,135</b>	<b>-</b>	<b>-</b>	<b>1,032,224</b>	<b>130,000</b>
<b>Total, Net Beginning Balance and Income</b>	<b>232,773,208</b>	<b>2,369,997</b>	<b>77,564,237</b>	<b>53,360,631</b>	<b>27,682</b>	<b>15,096,266</b>	<b>47,659,805</b>	<b>-</b>	<b>16,789,505</b>	<b>59,934,301</b>	<b>2,041,000</b>	<b>162,608,546</b>	<b>398,166,623</b>	<b>272,058,554</b>

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
		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	413.24	429.48	2.25	3.20	47,487,695	52,377,550	10.30%				208,701	295,619	41.65%	52,673,169
	1100 - Subtotal					47,487,695	52,377,550	10.30%				208,701	295,619	41.65%	52,673,169
1214	Educational Administrators - Cont	48.94	56.42	13.88	12.40	8,093,098	9,498,376	17.36%		68,240		1,707,046	1,699,208	-0.46%	11,265,823
1231	Counselors - Contract	14.61	17.98	25.43	25.29	1,596,161	2,071,008	29.75%				2,943,461	3,150,231	7.02%	5,221,239
1241	Librarians - Contract	8.52	8.61	0.20	0.20	973,400	1,071,314	10.06%				17,572	20,017	13.92%	1,091,332
1251	Acad Non-Inst Cont	13.57	8.79	2.25	2.46	1,592,338	1,036,817	-34.89%	143,520	150,882	5.13%	377,913	346,601	-8.29%	1,534,300
1252	Acad Emp Dept Chair	20.93	15.00			2,839,548	2,199,466	-22.54%							2,199,466
	1200 - Subtotal					15,094,545	15,876,982	5.18%	143,520	219,122	52.68%	5,045,992	5,216,057	3.37%	21,312,160
1310	Adjunct Acad Emp - Non-Cont					8,363,119	8,864,119	5.99%				6,894		-100.00%	8,864,119
1311	Acad Emp - Temp Cont					1,824,705	2,323,152	27.32%							2,323,152
1320	Acad Emp - Intercession					2,686,940	2,726,940	1.49%							2,726,940
1330	Acad Emp - Overload					3,735,000	4,030,500	7.91%							4,030,500
1340	Acad Emp-Inst Non-Cont Stipend/Oth					372,750	411,850	10.49%				422,098	254,268	-39.76%	666,118
1350	Acad Emp-Non-Cont Substitute						800								800
	1300 - Subtotal					16,982,514	18,357,361	8.10%				428,992	254,268	-40.73%	18,611,629
1419	Acad Emp - Non-Inst Non Cont					1,312,865	1,813,215	38.11%		7,000		3,780,731	3,911,743	3.47%	5,731,958
1430	Acad Emp - Dept Chair Overload					14,550	14,550								14,550
	1400 - Subtotal					1,327,415	1,827,765	37.69%		7,000		3,780,731	3,911,743	3.47%	5,746,508
1997	Certificated Step/Course Increase					268,339		-100.00%							
1999	Certificated Salary Abatement						-376,800								-376,800
	1900 - Subtotal					268,339	-376,800	-240.42%							
	1000 - Total					81,160,508	88,062,858	8.50%	143,520	226,122	57.55%	9,464,416	9,677,687	2.25%	97,966,666
2110	Class Mgt(NonEd)	97.07	103.22	59.90	69.74	10,420,675	11,972,727	14.89%	364,155	149,119	-59.05%	5,505,585	6,397,657	16.20%	18,519,504
2190	Conf Employee - Non Mgt	10.00	10.00			829,723	857,203	3.31%							857,203
2191	Class Non-Inst Emp Reg Salary Sched	334.04	372.45	149.44	159.42	20,699,585	22,238,225	7.43%	201,980	159,402	-21.08%	9,247,137	9,663,340	4.50%	32,060,967
2199	Classified Salary Abatement						-113,334								-113,334
	2100 - Subtotal					31,949,983	34,954,822	9.40%	566,135	308,521	-45.50%	14,752,723	16,060,997	8.87%	51,324,340
2211	Inst Aide FT Direct Inst	15.30	16.50	1.48	0.48	887,271	991,119	11.70%				66,919	20,988	-68.64%	1,012,105
	2200 - Subtotal					887,271	991,119	11.70%				66,919	20,988	-68.64%	1,012,105
2311	Admin Non-Inst Prof Expt					60,000	28,000	-53.33%				310,280	624,400	101.24%	652,400
2392	Non-Inst Students					219,762	516,284	134.93%	14,500	28,000	93.10%	2,948,131	4,512,405	53.06%	5,056,689
2393	Class Non-Inst Overtime					416,400	438,600	5.33%				402,221	337,963	-15.98%	776,563
2394	Non-Admin Non-Inst Prof Expt					1,096,069	1,202,315	9.69%	72,500	214,100	195.31%	2,472,332	2,932,728	18.62%	4,349,143
2399	Cls Oth - Temp					239,200	211,200	-11.71%				113,086	49,950	-55.83%	261,150
	2300 - Subtotal					2,031,432	2,396,399	17.97%	87,000	242,100	178.28%	6,246,049	8,457,447	35.40%	11,095,945
2411	Inst Students					325,800	373,850	14.75%				130,040	121,250	-6.76%	495,100
2412	Direct Inst Prof Expt					2,315,142	2,643,600	14.19%	53,900	59,900	11.13%	143,174	615,984	330.23%	3,319,484
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	135,248	99.34%	65,000		-100.00%				135,248
	2400 - Subtotal					2,846,090	3,287,698	15.52%	118,900	59,900	-49.62%	704,054	737,234	4.71%	4,084,832
2999	Salary Budget Control					1,781,170	1,425,746	-19.95%		472,114	54,197	11,480,008	7,061,587	-38.49%	8,541,530
	2900 - Subtotal					1,781,170	1,425,746	-19.95%		472,114	54,197	11,480,008	7,061,587	-38.49%	8,541,530
	2000 - Total					39,495,945	43,055,784	9.01%	1,244,150	664,718	-46.57%	33,249,754	32,338,250	-2.74%	76,058,752
3110	STRS-Acad Inst & Instrl Aides(Dir)					10,106,927	10,868,011	7.53%		27,412	28,818	510,933	556,943	9.01%	11,453,772
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					3,241,941	3,347,224	3.25%		943		93,695	48,565	-48.17%	3,395,789
3119	STRS-On behalf Instr					5,361,793	5,999,140	11.89%				239,941	280,586	16.94%	6,279,725
3120	STRS - Class Mgt Non-Ed Admin					126,555	153,176	21.04%	22,160	13,034	-41.18%	97,671	131,086	34.21%	297,296
3121	STRS - Class Emp					17,516	17,516					17,516	17,516		35,032
3130	STRS - Ed Administrators - Cont					1,107,438	1,407,059	27.06%				122,453	182,492	49.03%	1,589,551
3131T	STRS - Oth Acad Emp Non-Inst Temp					255,892	349,577	36.61%		1,337		710,133	747,143	5.21%	1,098,057
3139	STRS on behalf Non Instr					618,153	692,037	11.95%				324,185	256,034	-21.02%	948,072
	3100 - Subtotal					20,836,214	22,833,739	9.59%	50,515	43,189	-14.50%	2,116,527	2,220,366	4.91%	25,097,294
3210	PERS-Acad Inst & Instrl Aides(Dir)					585,322	748,295	27.84%				232,810	249,237	7.06%	997,532
3220	PERS - Class Mgt Non-Educational Adm					2,625,850	3,135,099	19.39%	66,202	41,455	-37.38%	1,396,502	1,644,293	17.74%	4,820,848
3221	PERS - Class Emp					5,437,454	6,063,475	11.51%	40,762	36,355	-10.81%	2,435,526	2,644,369	8.57%	8,744,200
3221T	PERS - Class Emp Temp					9,154	22,891	150.08%							22,891
3222	PERS - Conf Emp Non-Mgt					221,370	238,303	7.65%							238,303
3240	PERS - Ed Adm - Cont					574,400	546,246	-4.90%				220,347	150,223	-31.82%	696,469
	3200 - Subtotal					9,453,550	10,754,310	13.76%	106,964	77,811	-27.26%	4,285,185	4,688,122	9.40%	15,520,243
3310	OASDHI-Acad Inst & Instrl Aides(Dir)					937,288	1,032,519	10.16%		2,081	2,188	105,847	111,170	5.03%	1,145,877
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					281,547	296,359	5.26%		782	869	15,436	12,619	-18.25%	309,847
3320	OASDHI - Class Mgt Non-Ed Admin					763,372	864,765	13.28%	20,665	12,397	-40.01%	407,836	462,076	13.30%	1,339,238
3321	OASDHI - Class Emp					1,566,897	1,675,583	6.94%	12,401	10,419	-15.98%	700,707	729,699	4.14%	2,415,701
3321T	OASDHI - Class Emp Temp					51,666	53,649	3.84%	1,051	3,104	195.31%	72,758	77,547	6.58%	134,301
3322	OASDHI - Conf Emp - Non Mgt					63,474	65,576	3.31%							65,576
3340	OASDHI - Educational Admin - Cont					248,771	252,240	1.39%				72,477	54,747	-24.46%	306,988



**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001		%	CE		%	Restricted		%	Total
					Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
	Unrst	Unrst	Rest	Rest	Budget	Budget		Budget	Budget		Budget	Budget		
	2024	2025	2024	2025	2023-24	2024-25	Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25
3341T OASDH - Oth Acad Emp Non-Inst Temp					19,469	27,061	38.99%		102		53,928	56,720	5.18%	83,883
3300 - Subtotal					3,932,485	4,267,753	8.53%	36,980	29,079	-21.37%	1,428,988	1,504,578	5.29%	5,801,410
3410 H&W-Acad Inst & Instl Aides(Dir)					10,565,560	10,928,885	3.44%	21,816	22,213	1.82%	672,585	692,008	2.89%	11,643,106
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					1,080,150	1,164,866	7.84%	2,813	2,957	5.13%	69,534	74,724	7.46%	1,242,548
3420 H&W - Ciss Mgt(Non-Educ Admin)					2,235,963	2,462,749	10.14%	67,231	39,362	-41.45%	1,410,052	1,604,603	13.80%	4,106,714
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					207,039	237,248	14.59%	7,137	4,260	-40.31%	112,614	129,380	14.89%	370,889
3421 H&W - Ciss Emp					7,445,371	8,165,699	9.67%	62,823	53,983	-14.07%	3,352,709	3,562,816	6.27%	11,782,497
3421RC OPEB ARC-Ciss Emp					400,005	428,167	7.04%	2,995	2,563	-14.41%	180,719	187,847	3.94%	618,577
3422 H&W - Conf Emp - Non Mgt					220,430	224,928	2.04%							224,928
3422RC OPEB ARC-Conf Emp Non Mgt					16,263	16,801	3.31%							16,801
3440 H&W - Educational Admin - Cont					1,092,319	1,237,104	13.25%				244,918	245,172	0.10%	1,482,276
3440RC OPEB ARC-EducAdmin-Cont					155,840	182,902	17.36%				28,753	29,318	1.96%	212,220
3400 - Subtotal					23,418,940	25,049,350	6.96%	164,815	125,339	-23.95%	6,071,885	6,525,869	7.48%	31,700,557
3510 SUI-Acad Inst & Instl Aides(Dir)					27,630	29,850	8.03%	72	75	5.14%	1,784	1,917	7.42%	31,842
3510T SUI-Acad Inst&Instl Aides(Dir) Temp					25,493	26,164	2.63%	59	30	-49.62%	532	435	-18.26%	26,629
3520 SUI-Ciss Mgt Non-Educational Admin					5,282	6,069	14.90%	182	109	-40.32%	2,873	3,301	14.89%	9,478
3521 SUI - Ciss Emp					10,407	11,101	6.67%	101	80	-21.12%	4,646	4,826	3.87%	16,007
3521T SUI - Ciss Emp Temp					1,641	3,492	112.76%	36	107	195.31%	1,647	2,004	21.67%	5,603
3522 SUI - Conf Emp - Non Mgt					415	429	3.31%							429
3540 SUI - Educational Admin - Cont					3,975	4,666	17.37%				734	748	1.96%	5,414
3541T SUI - Oth Acad Emp - Non Instl temp					1,749	2,326	33.02%		4		1,861	1,918	3.09%	4,248
3500 - Subtotal					76,592	84,097	9.80%	451	404	-10.27%	14,077	15,149	7.61%	99,649
3610 WC-Acad Inst & Instl Aides(Dir)					592,530	640,127	8.03%	1,539	1,618	5.13%	38,265	41,104	7.42%	682,850
3610T WC-Acad Inst & Instl Aide(Dir) Temp					210,578	223,672	6.22%	1,268	642	-49.35%	12,105	10,631	-12.18%	234,945
3620 WC - Ciss Mgt Non-Educational Admin					113,248	130,168	14.94%	3,905	2,330	-40.33%	61,609	70,776	14.88%	203,275
3621 WC - Ciss Emp					223,179	238,060	6.67%	2,166	1,709	-21.10%	99,630	103,487	3.87%	343,256
3621T WC - Ciss Emp Temp					21,481	23,693	10.30%	927	2,595	179.85%	60,530	67,924	12.22%	94,213
3622 WC - Conf Emp - Non Mgt					8,897	9,190	3.29%							9,190
3640 WC - Educational Administrators					85,255	100,054	17.36%				15,729	16,037	1.96%	116,091
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	41,943	2.17%	63,585
3600 - Subtotal					1,269,538	1,386,531	9.22%	9,805	8,970	-8.52%	328,942	351,902	6.98%	1,747,403
3710 DefBen-Acad Inst & Instl Aides(Dir)					5,709	4,050	-29.07%				797	797		4,847
3710T DefBen-Acad Inst&Instl AidesDir)Tmp					92,854	178,936	92.71%	4,518	2,276	-49.62%	21,813	23,407	7.31%	204,620
3720 DefBen-Ciss Mgt - Non-Educ Admin					1,270	1,381	8.76%							1,381
3721 DefBen - Ciss Emp					11,475	10,595	-7.67%	1,870	1,088	-41.81%	2,711	1,812	-33.16%	13,494
3721T DefBen - Ciss Emp Temp					52,239	44,125	-15.53%	2,755	8,136	195.31%	110,037	137,069	24.57%	189,330
3741T DefBen -Oth Acad Emp/Non Instr Temp											30		-100.00%	
3700 - Subtotal					163,548	239,086	46.19%	9,143	11,506	25.78%	135,387	163,086	20.46%	413,672
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					314,660	320,005	1.70%	653	653		20,144	20,356	1.05%	341,014
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					63,302	67,147	6.07%	1,143	1,143	-42.62%	42,603	46,711	9.64%	115,001
3921 OTHBEN - Ciss Emp					203,420	216,808	6.58%	1,513	1,295	-14.40%	91,282	94,882	3.94%	312,984
3922 OTHBEN - Conf Emp - Non Mgt					6,534	6,534								6,534
3929 Classified Benefit Abatement						74,272						-74,272		
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								1,537
3900 - Subtotal					623,628	724,041	16.10%	4,159	3,092	-25.68%	161,283	94,798	-41.22%	821,931
3000 - Total					59,774,495	65,338,907	9.31%	382,831	299,383	-21.80%	14,542,274	15,563,869	7.03%	81,202,158
4211 Non-Library/Magazines/Bks/Prdcls					19,701	22,167	12.52%				132,221	155,539	17.64%	177,706
4200 - Subtotal					19,701	22,167	12.52%				132,221	155,539	17.64%	177,706
4310 Inst Supplies & Materials					334,331	355,250	6.26%	275,031	287,749	4.62%	2,707,228	4,556,842	68.32%	5,199,841
4312 All Computer Software					40,250	40,450	0.50%		4,000		215,778	113,000	-47.63%	157,450
4313 Non-Inst Supplies & Materials					1,090,192	1,096,130	0.54%	26,885	20,650	-23.19%	1,836,681	1,904,113	3.67%	3,020,893
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	1,052,017	29.34%	1,107,917
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
4300 - Subtotal					2,785,532	3,129,824	12.36%	302,916	316,399	4.45%	5,608,586	7,631,612	36.12%	11,077,835
4400 Food - Non Travel Non Cafeteria					58,500	70,500	20.51%				23,000	3,000	-86.96%	73,500
4400 - Subtotal					58,500	70,500	20.51%				23,000	3,000	-86.96%	73,500
4510 CoGS Food														
4520 CoGS Paper Goods														
4530 CoGS Other														
4500 - Subtotal														

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
		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
4000 - Total						2,863,733	3,222,491	12.53%	302,916	316,399	4.45%	5,761,807	7,790,182	35.20%	11,329,041
5107	Athletic Officials					156,300	178,010	13.89%							178,010
5108	Temp Employment Agency Services					55,000	58,000	5.45%				5,000		-100.00%	58,000
5118	Cont Security Services					18,670	19,300	3.37%				32,000	32,000		51,300
5119	Oth Non-Inst Consulting Services					3,504,976	4,523,633	29.06%	13,000	3,000	-76.92%	101,828,144	139,123,781	36.63%	143,650,413
5150	Cont Instruction					2,599,900	2,919,900	12.31%	209,000	351,500	68.18%	65,000	244,660	276.40%	3,516,060
5151	Guest Lecturers/Performers					18,000	30,400	68.89%				319,748	673,029	110.49%	703,429
5159	Oth Instructional Consulting Servs					195,530	195,730	0.10%	11,165	12,000	7.48%	174,969	518,911	196.57%	726,641
5100 - Subtotal						6,548,376	7,924,973	21.02%	233,165	366,500	57.18%	102,424,860	140,592,381	37.26%	148,883,853
5209	Non-Employee Travel					5,500	6,000	9.09%				15,100	29,213	93.47%	35,213
5212	Student Travel					467,038	527,221	12.89%				415,591	525,024	26.33%	1,052,245
5220	Employee Travel					1,345,568	1,646,801	22.39%	17,750	13,750	-22.54%	1,467,363	2,735,958	86.45%	4,396,510
5220DT	Employee Travel DO					92,810	94,650	1.98%	3,000	3,000		18,960	31,550	66.49%	129,200
5221	(Local) Online Training/Webinar					115,075	41,450	-63.98%				156,437	173,550	10.94%	215,000
5230	Food/Meetings					198,939	239,100	20.19%	7,400	7,600	2.70%	894,912	1,018,463	13.81%	1,265,163
5231	Refreshments/Meetings						250						33,300		33,550
5200 - Subtotal						2,224,929	2,555,472	14.86%	28,150	24,350	-13.50%	2,968,353	4,547,058	53.18%	7,126,881
5300	Institutional Dues/Memberships					567,704	575,182	1.32%	2,100	4,500	114.29%	530,283	170,240	-67.90%	749,922
5310	Consortium Dues/Memberships					7,000	20,000	185.71%					51,500		71,500
5300 - Subtotal						574,704	595,182	3.56%	2,100	4,500	114.29%	530,283	221,740	-58.18%	821,422
5400	Comprehensive/Liab/Prpty/Auto Ins					1,201,100	1,301,100	8.33%							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	62,000	39.64%					3,350		65,350
5520	Natural Gas/LPG					760,000	828,000	8.95%				-13		-100.00%	828,000
5530	Light - Electricity					1,583,500	2,109,600	33.22%							2,109,600
5540	Water - Sanitation					1,116,800	1,120,360	0.32%							1,120,360
5550	Disposal Services					297,360	356,830	20.00%				100	2,000	1,900.00%	358,830
5560	Hazardous Waste Disposal					43,750	53,700	22.74%							53,700
5570	Pest Control					52,150	63,100	21.00%							63,100
5581	Telephone Services					135,830	220,646	62.44%	500		-100.00%	21,000	19,020	-9.43%	239,666
5583	Data Communication Services					246,415	256,500	4.09%							256,500
5590	Other Utilities					20,500	19,000	-7.32%							19,000
5500 - Subtotal						4,300,704	5,089,736	18.35%	500		-100.00%	21,087	24,370	15.57%	5,114,106
5602	Short Term Rental-Veh & Equip					425,651	401,925	-5.57%	10,000	10,000		72,023	149,905	108.13%	561,830
5603	Rental of Facilities					3,230,800	3,629,810	12.35%	343,700	457,223	33.03%	316,865	367,402	15.95%	4,454,435
5604	Film Rentals											8,500	12,000	41.18%	12,000
5608	Oper/Lease Cntrcts-ie Cars-Copiers					195,152	218,785	12.11%							218,785
5640	Lease Relocatables														
5650	Software Licensing/Maintenance Svcs					2,954,263	3,190,101	7.98%	11,975	10,200	-14.82%	1,715,445	1,817,343	5.94%	5,017,644
5651	Internet Access					55,660	56,000	0.61%				44,725	42,044	-5.99%	98,044
5652	IT Cloud Services					2,845,437	2,949,098	3.64%					127,630		3,076,728
5671	Equip Maint Agreements					9,500	23,200	144.21%	500	1,000	100.00%				24,200
5681	Grounds Maintenance					108,000	114,000	5.56%				34,054	24,990	-26.62%	138,990
5683	Building Maintenance					372,000	482,850	29.80%	334,892	334,892		165,530		-100.00%	817,742
5684	Vehicle Repairs & Maintenance					93,226	109,050	16.97%				16,000	2,500	-84.38%	111,550
5685	Computer Hardware Maint Agreements					480,325	514,600	7.14%							514,600
5686	Oth Equipment Maint Agreements					423,033	417,690	-1.26%				3,000	1,000	-66.67%	418,690
5690	Other Maintenance/Repairs					792,615	792,010	12.72%	20,000	20,000		3,300	2,000	-39.39%	814,010
5691	Other Maintenance Contracts					1,470,020	2,008,480	36.63%				4,801	1,030	-78.55%	2,009,510
5600 - Subtotal						13,365,683	14,907,599	11.54%	721,067	833,315	15.57%	2,384,243	2,547,844	6.86%	18,288,757
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	Settlement Expense					12,500	12,500								12,500
5790	Other Professional Fees					31,379	149,000	374.85%	2,967	2,663	-10.25%	7,200	31,126	332.31%	182,789
5700 - Subtotal						629,379	1,437,000	128.32%	2,967	2,663	-10.25%	7,200	31,126	332.31%	1,470,789
5810	Fingerprinting Services					77,100	71,700	-7.00%				20,161	400	-98.02%	72,100
5813	Physical Examinations/Tests					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	10,161	-40.80%	189,861
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	587,826	-46.66%							587,826
5860	General Advertising Services					405,680	479,813	18.27%	18,888	30,500	61.48%	771,079	398,724	-48.29%	909,037

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
5861	Printing/Duplicating Service					165,495	236,666	43.00%	3,000	10,000	233.33%	266,952	280,018	4.89%	526,684
5862	Sponsorships					2,000	43,500	2,075.00%	1,000	5,000	400.00%	67,988	275,270	304.88%	323,770
5863	Radio/Newspaper Ad Placement					21,200	22,525	6.25%				137,500	102,500	-25.45%	125,025
5880	Taxes - Licenses & Permits					70,225	67,250	-4.24%				2,600	2,100	-19.23%	69,350
5890	Other Services & Expenses					1,646,197	1,800,823	9.39%	229,109	143,638	-37.31%	11,576,486	11,850,328	2.37%	13,794,790
5896	COVID Recoverable Income-Out											251,700		-100.00%	
5899	Contingencies Account - Budget Only					134,472		-100.00%	35,366	968,341	2,638.06%	23,016,994	21,218,896	-7.81%	22,187,237
	<b>5800 - Subtotal</b>					<b>3,986,341</b>	<b>3,694,783</b>	<b>-7.31%</b>	<b>307,533</b>	<b>1,178,730</b>	<b>283.29%</b>	<b>36,133,839</b>	<b>34,146,698</b>	<b>-5.50%</b>	<b>39,020,211</b>
5911	Indirect Cost(Reimbursement)					-162,000	-1,012,000	524.69%				1,473,261	2,618,432	77.73%	-1,012,000
5912	Out - Indirect Cost(Expense)														2,618,432
	<b>5900 - Subtotal</b>					<b>-162,000</b>	<b>-1,012,000</b>	<b>524.69%</b>				<b>1,473,261</b>	<b>2,618,432</b>	<b>77.73%</b>	<b>1,606,432</b>
	<b>5000 - Total</b>					<b>32,914,154</b>	<b>36,843,845</b>	<b>11.94%</b>	<b>1,295,482</b>	<b>2,410,057</b>	<b>86.04%</b>	<b>145,943,127</b>	<b>184,729,649</b>	<b>26.58%</b>	<b>223,983,551</b>
6110FA	Sites														
6120	Site Improvement					1,708,775	50,000	-97.07%				42,349		-100.00%	50,000
6120FA	Site Improvement											4,305	179,305	4,065.50%	179,305
	<b>6100 - Subtotal</b>					<b>1,708,775</b>	<b>50,000</b>	<b>-97.07%</b>				<b>46,653</b>	<b>179,305</b>	<b>284.33%</b>	<b>229,305</b>
6210	Buildings Construction					235,525	185,000	-21.45%				28,826	1,506,892	5,127.54%	1,691,892
6210C	Buildings Construction - C					1,200,463	2,293,000	91.01%				2,415,236	3,714,063	53.78%	6,007,063
6210FA	Building Construction											144,000		-100.00%	
6211	Buildings Architect					83,694	110,205	31.68%				5,250		-100.00%	110,205
6211FA	Building Architect												1,000,000		1,000,000
6212	Buildings - Fees														
6214	Buildings - Testing & Inspection					1,150	12,150	956.52%				65,500		-100.00%	12,150
6215	Additions to Buildings					280,000	200,000	-28.57%	1,000	1,000					201,000
	<b>6200 - Subtotal</b>					<b>1,800,832</b>	<b>2,800,355</b>	<b>55.50%</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>	<b>2,658,812</b>	<b>6,220,955</b>	<b>133.98%</b>	<b>9,022,310</b>
6310	Library Books					65,000	60,000	-7.69%				46,223	63,200	36.73%	123,200
6311	Magazines & Periodicals					100,000	122,950	22.95%					3,580		126,530
	<b>6300 - Subtotal</b>					<b>165,000</b>	<b>182,950</b>	<b>10.88%</b>				<b>46,223</b>	<b>66,780</b>	<b>44.47%</b>	<b>249,730</b>
6411	Library/Audio Visual Equipment					60,000	60,000								60,000
6412	Computer/Technology Equipment					1,335,464	1,606,601	20.30%	7,500	12,000	60.00%	1,075,434	1,051,405	-2.23%	2,670,006
6412FA	Computer/Tech Equipment					1,316,300	804,300	-38.90%				28,891	48,695	68.55%	852,995
6413	Auto & Buses												40,000		40,000
6413FA	Autos and Busses					156,000	200,000	28.21%				65,550	334,998	411.06%	534,998
6413LP	Auto-Purchasing on Long Term Lease					30,000	30,000								30,000
6414	Furniture					384,200	453,700	18.09%	500	3,000	500.00%	360,922	1,208,738	234.90%	1,665,438
6414FA	Furniture					2,725,000	1,225,000	-55.05%				275,033	612,836	122.82%	1,837,836
6419	Other Equipment					324,504	1,499,808	362.18%		506,000		1,970,913	2,909,695	47.63%	4,915,503
6419FA	Other Equipment					697,908	2,681,843	284.27%				2,032,785	3,813,142	87.58%	6,494,985
6422	Computer/Technology Equipment												10,000		10,000
6424FA	Furniture											10,000		-100.00%	
6429	Other Equipment														
	<b>6400 - Subtotal</b>					<b>7,029,376</b>	<b>8,561,252</b>	<b>21.79%</b>	<b>8,000</b>	<b>521,000</b>	<b>6,412.50%</b>	<b>5,819,528</b>	<b>10,029,509</b>	<b>72.34%</b>	<b>19,111,761</b>
	<b>6000 - Total</b>					<b>10,703,983</b>	<b>11,594,557</b>	<b>8.32%</b>	<b>9,000</b>	<b>522,000</b>	<b>5,700.00%</b>	<b>8,571,216</b>	<b>16,496,549</b>	<b>92.46%</b>	<b>28,613,105</b>
7110	Debt Reduction					1,896,350	1,911,350	0.79%							1,911,350
7111	Debt Interest & Other Charges					4,349,387	4,254,646	-2.18%							4,254,646
	<b>7100 - Subtotal</b>					<b>6,245,737</b>	<b>6,165,996</b>	<b>-1.28%</b>							<b>6,165,996</b>
7201	Intrafund Transfers Out					49,556,902	51,091,535	3.10%							51,091,535
7205	Intrafund Transfers In					-40,174,791	-41,814,310	4.08%							-41,814,310
	<b>7200 - Subtotal</b>					<b>9,382,111</b>	<b>9,277,225</b>	<b>-1.12%</b>							<b>9,277,225</b>
7312	Interfund Transfers - Out					5,086,000	180,000	-96.46%				1,180,000	130,000	-88.98%	310,000
	<b>7300 - Subtotal</b>					<b>5,086,000</b>	<b>180,000</b>	<b>-96.46%</b>				<b>1,180,000</b>	<b>130,000</b>	<b>-88.98%</b>	<b>310,000</b>
7410	Oth Transfers														
	<b>7400 - Subtotal</b>														
7501	Student Fin Aid (Excludes Salaries)											3,012,358	2,557,891	-15.09%	2,557,891
7501AA	Cal Grant B-Financial Aid														
7501AB	Cal Grant C-Financial Aid														
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
7501AE	Federal SEOG-Financial Aid														
7501AF	Federal PELL Grant														
7501AI	Federal Direct Loans														
7501AK	Cal Grant A-Financial Aid														
7502	Scholarships											334,077	170,000	-49.11%	170,000
7503	Outside Scholarships											17,207	65,000	277.76%	65,000
7506	Tuition Fee Reduction											70,000		-100.00%	
	<b>7500 - Subtotal</b>											<b>4,753,642</b>	<b>4,142,891</b>	<b>-12.85%</b>	<b>4,142,891</b>

KERN COMMUNITY COLLEGE DISTRICT  
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
	2024	2025	2024	2025	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2024-25
					2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
7602 Oth Student Aide (Non-cash)											1,488,078	780,490	-47.55%	780,490
7603 Book Vouchers (Non-Cash SFA Aid)											430,135	409,018	-4.91%	409,018
7600 - Subtotal											1,918,213	1,189,508	-37.99%	1,189,508
7910 Unrestricted					110,928,093	129,986,283	17.18%							129,986,283
7900 - Subtotal					110,928,093	129,986,283	17.18%							129,986,283
7000 - Total					131,641,942	145,609,504	10.61%				7,851,855	5,462,399	-30.43%	151,071,903
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					358,554,759	393,727,945	9.81%	3,377,898	4,438,679	31.40%	225,384,448	272,058,554	20.71%	670,225,177

BAKERSFIELD COLLEGE

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# BAKERSFIELD COLLEGE

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**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 40,500 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 \$232 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 \$99 million dollars in restricted and special 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 FY22-23 totaled 18,977. Future enrollment may increase as the College shifts back to in-person learning environments. 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 an 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.

**BAKERSFIELD COLLEGE**

**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget		GU001 Tentative Budget	%	CE Adopted Budget		CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
		Unrst		Unrst		Rest	Rest		Change	2023-24	2024-25	Change	2023-24	2024-25	Change	2024-25	
		2024	2025	2024	2025												
1100	Acad - Reg Schedule	317.27	320.03				35,947,311	38,541,187	7.22%								38,541,187
	1100 - Subtotal						35,947,311	38,541,187	7.22%								38,541,187
1214	Educational Administrators - Cont	27.15	30.18	4.80	3.07		4,294,592	4,739,864	10.37%				492,547	397,234	-19.35%	5,137,098	
1231	Counselors - Contract	7.86	9.86	16.00	16.00		853,184	1,118,579	31.11%				1,847,883	1,999,942	8.23%	3,118,521	
1241	Librarians - Contract	4.86	4.86				561,335	601,284	7.12%							601,284	
1251	Acad Non-Inst Cont	4.63	4.53	1.55	1.45		472,168	484,225	2.55%		143,520	150,882	5.13%	218,283	218,505	0.10%	853,613
1252	Acad Emp Dept Chair	12.29	11.28				1,674,046	1,686,327	0.73%							1,686,327	
	1200 - Subtotal						7,855,324	8,630,279	9.87%		143,520	150,882	5.13%	2,558,713	2,615,681	2.23%	11,396,841
1310	Adjunct Acad Emp - Non-Cont						5,133,119	5,639,119	9.86%							5,639,119	
1311	Acad Emp - Temp Cont						1,824,705	2,323,152	27.32%							2,323,152	
1320	Acad Emp - Intersession						1,756,940	1,856,940	5.69%							1,856,940	
1330	Acad Emp - Overload						2,750,000	3,100,500	12.75%							3,100,500	
1340	Acad Emp-Inst Non-Cont Stipend/Othr						224,850	300,000	33.42%				182,060	10,500	-94.23%	310,500	
	1300 - Subtotal						11,689,614	13,219,711	13.09%				182,060	10,500	-94.23%	13,230,211	
1419	Acad Emp - Non-Inst Non 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%	2,764,313	
1997	Certificated Step/Course Increase						266,700		-100.00%								
	1900 - Subtotal						266,700		-100.00%								
	1000 - Total						56,416,459	61,488,380	8.99%		143,520	157,882	10.01%	5,039,278	4,286,291	-14.94%	65,932,553
2110	Clls Mgt(NonEd)	43.50	49.30	41.25	41.45		4,034,424	4,937,529	22.38%		4,638	4,992	7.63%	3,545,671	3,587,262	1.17%	8,529,782
2190	Conf Employee - Non Mgt	1.00	1.00				75,764	81,541	7.62%							81,541	
2191	Clls Non-Inst Emp Reg Salary Sched	167.82	198.61	100.93	100.83		9,815,490	10,913,528	11.19%		55,225	37,452	-32.18%	6,525,381	6,338,918	-2.86%	17,289,898
	2100 - Subtotal						13,925,678	15,932,597	14.41%		59,863	42,444	-29.10%	10,071,052	9,926,180	-1.44%	25,901,221
2211	Inst Aide FT Direct Inst	9.23	11.43	1.00			539,676	714,363	32.37%				45,934		-100.00%	714,363	
	2200 - Subtotal						539,676	714,363	32.37%				45,934		-100.00%	714,363	
2311	Admin Non-Inst Prof Expt													72,840		72,840	
2392	Non-Inst Students						170,362	424,312	149.06%				1,809,125	1,809,030	-0.01%	2,233,343	
2393	Class Non-Inst Overtime						295,000	311,300	5.53%				372,000	285,463	-23.26%	596,763	
2394	Non-Admin Non-Inst Prof Expt						707,210	732,445	3.57%		39,500	39,100	-1.01%	2,191,332	2,189,501	-0.08%	2,961,047
2399	Cls Oth - Temp						187,200	196,200	4.81%				84,000	10,000	-88.10%	206,200	
	2300 - Subtotal						1,359,772	1,664,258	22.39%		39,500	39,100	-1.01%	4,456,457	4,366,835	-2.01%	6,070,193
2411	Inst Students						66,000	66,000					65,000	63,000	-3.08%	129,000	
2412	Direct Inst Prof Expt						1,627,342	1,879,400	15.49%			50,000	61,014	15,000	-75.42%	1,944,400	
2419	Inst Aide - Temp Direct Inst						135,000	135,000								135,000	
2495	Inst Oth Indr Prof Expt						67,848	135,248	99.34%		65,000		-100.00%			135,248	
	2400 - Subtotal						1,896,190	2,215,648	16.85%		65,000	50,000	-23.08%	126,014	78,000	-38.10%	2,343,648
2999	Salary Budget Control						1,293,112	707,687	-45.27%				472,114	54,197	-88.52%	6,356,848	
	2900 - Subtotal						1,293,112	707,687	-45.27%				472,114	54,197	-88.52%	6,356,848	
	2000 - Total						19,014,427	21,234,553	11.68%		636,478	185,741	-70.82%	25,442,481	19,965,980	-21.53%	41,386,274
3110	STRS-Acad Inst & Instrl Aides(Dir)						7,328,307	7,854,003	7.17%		27,412	28,818	5.13%	240,817	256,308	6.43%	8,139,130
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp						2,232,716	2,365,971	5.97%		943		-100.00%	46,531	2,006	-95.69%	2,367,977
3119	STRS-On behalf Instr						3,907,208	4,309,516	10.30%				102,084	137,948	35.13%	4,447,464	
3120	STRS - Clls Mgt Non-Ed Admin						28,124	29,910	6.35%				60,749	67,865	11.71%	97,775	
3121	STRS - Clls Emp						17,516	17,516					17,516	17,516		35,032	
3130	STRS - Ed Administrators - Cont						592,552	751,475	26.82%				3,411	31,670	828.50%	783,145	
3131T	STRS - Oth Acad Emp Non-Inst Temp						125,017	210,326	68.24%			1,337	427,257	317,081	-25.79%	528,744	
3139	STRS on behalf Non Instr						318,988	350,636	9.92%				156,350	87,067	-44.31%	437,704	
	3100 - Subtotal						14,550,428	15,889,353	9.20%		28,355	30,155	6.35%	1,054,715	917,462	-13.01%	16,836,970
3210	PERS-Acad Inst & Instrl Aides(Dir)						416,019	528,485	27.03%				214,865	243,672	13.41%	772,157	
3220	PERS - Clls Mgt Non-Educational Adm						1,075,131	1,375,856	27.97%		1,237	1,388	12.14%	925,170	936,051	1.18%	2,313,295
3221	PERS - Clls Emp						2,564,345	2,980,993	16.25%		1,608	2,453	52.58%	1,719,725	1,726,574	0.40%	4,710,020
3222	PERS - Conf Emp Non-Mgt						20,214	22,668	12.14%							22,668	
3240	PERS - Ed Adm - Cont						280,182	177,155	-36.77%				62,603	26,765	-57.25%	203,921	
	3200 - Subtotal						4,355,891	5,085,159	16.74%		2,845	3,841	34.99%	2,932,364	2,933,062	0.37%	8,022,062
3310	OASDHI-Acad Inst & Instrl Aides(Dir)						677,367	742,778	9.66%		2,081	2,188	5.13%	79,891	86,512	8.29%	831,477
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp						196,037	210,786	7.52%			725	4,417	370	-91.63%	211,880	
3320	OASDHI - Clls Mgt Non-Ed Admin						310,409	380,879	22.70%		355	382	7.63%	269,887	262,734	-2.65%	643,995
3321	OASDHI - Clls Emp						738,228	822,900	11.47%		1,174	1,090	-7.17%	494,920	476,806	-3.66%	1,300,797
3321T	OASDHI - Clls Emp Temp						35,536	37,161	4.57%			573	61,450	54,177	-11.84%	91,904	
3322	OASDHI - Conf Emp - Non Mgt						5,796	6,238	7.62%				567			6,238	
3340	OASDHI - Educational Admin - Cont						125,321	105,799	-15.58%				18,209	9,770	-46.35%	115,568	
3341T	OASDHI - Oth Acad Emp Non-Inst Temp						9,534	16,489	72.96%			102	32,436	24,072	-25.79%	40,663	
	3300 - Subtotal						2,098,229	2,323,029	10.71%		4,183	5,053	20.81%	961,211	914,440	-4.87%	3,242,522
3410	H&W-Acad Inst & Instrl Aides(Dir)						7,722,800	7,966,896	3.16%		21,816	22,213	1.82%	382,873	387,608	1.24%	8,376,716
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)						782,576	840,942	7.46%		2,813	2,957	5.13%	40,497	43,482	7.37%	887,381
3420	H&W - Clls Mgt(Non-Educ Admin)						958,872	1,130,263	17.87%		1,102	1,125	2.04%	976,507	957,069	-1.99%	2,088,456

**BAKERSFIELD COLLEGE**

**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget 2023-24	GU001 Tentative Budget 2024-25	%	CE		%	Restricted		%	Total
									Adopted Budget 2023-24	Tentative Budget 2024-25		Adopted Budget 2023-24	Tentative Budget 2024-25		
		Unrst 2024	Unrst 2025	Rest 2024	Rest 2025										
3420RC	OPEB ARC-Class Mgt(Non-EducAdmin)					81,869	100,072	22.23%	91	98	7.62%	74,200	72,959	-1.67%	173,129
3421	H&W - Class Emp					3,870,537	4,408,364	13.90%	2,204	3,374	53.06%	2,294,020	2,252,429	-1.81%	6,664,167
3421RC	OPEB ARC-Class Emp					190,183	211,580	11.25%	118	173	46.43%	128,134	123,139	-3.90%	334,892
3422	H&W - Conf Emp - Non Mgt					22,043	22,493	2.04%							22,493
3422RC	OPEB ARC-Conf Emp Non Mgt					1,485	1,598	7.63%							1,598
3440	H&W - Educational Admin - Cont					612,796	656,340	7.11%				47,393	46,560	-1.76%	702,900
3440RC	OPEB ARC-EducAdmin-Cont					81,389	89,605	10.09%				4,949	5,137	3.80%	94,742
	3400 - Subtotal					14,324,551	15,428,153	7.70%	28,145	29,939	6.38%	3,948,572	3,888,382	-1.52%	19,346,474
3510	SUI-Acad Inst & Instl Aides(Dir)					20,024	21,549	7.62%	72	75	5.14%	1,033	1,109	7.37%	22,733
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp					6,760	7,470	10.51%	33	25	-23.08%	152	13	-91.63%	7,508
3520	SUI-Class Mgt Non-Educational Admin					2,088	2,553	22.24%	2	3	7.76%	1,893	1,861	-1.67%	4,417
3521	SUI - Class Emp					4,907	5,451	11.07%	28	19	-32.20%	3,286	3,164	-3.72%	8,633
3521T	SUI - Class Emp Temp					595	2,839	377.40%	20	20	-1.01%	1,322	1,310	-0.87%	4,169
3522	SUI - Conf Emp - Non Mgt					38	41	7.63%							41
3540	SUI - Educational Admin - Cont					2,076	2,286	10.10%				126	131	3.79%	2,417
3541T	SUI - Oth Acad Emp - Non Instl temp					329	608	84.87%		4		1,120	793	-29.22%	1,404
	3500 - Subtotal					36,817	42,796	16.24%	154	145	-5.99%	8,932	8,381	-6.17%	51,322
3610	WC-Acad Inst & Instl Aides(Dir)					429,432	462,135	7.62%	1,539	1,618	5.13%	22,156	23,788	7.37%	487,542
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					145,680	156,926	7.72%	693	536	-22.62%	3,303	949	-71.27%	158,412
3620	WC - Class Mgt Non-Educational Admin					44,790	54,748	22.23%	50	54	7.62%	40,594	39,915	-1.67%	94,717
3621	WC - Class Emp					105,245	116,899	11.07%	592	402	-32.18%	70,464	67,845	-3.72%	185,146
3621T	WC - Class Emp Temp					14,551	16,382	12.58%	421	419	-0.43%	47,773	46,740	-2.16%	63,541
3622	WC - Conf Emp - Non Mgt					812	874	7.62%							874
3640	WC - Educational Administrators					44,528	49,022	10.09%				2,708	2,810	3.79%	51,832
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	870,486	9.90%	3,295	3,104	-5.81%	212,230	199,850	-5.83%	1,073,439
3710	DefBen-Acad Inst & Instl Aides(Dir)					4,572	2,891	-36.76%							2,891
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp					69,547	81,345	16.96%	2,470	1,900	-23.08%	2,319	570	-75.42%	83,815
3721	DefBen - Class Emp					3,633	3,306	-9.01%	1,870	1,088	-41.81%	1,287	938	-27.10%	5,332
3721T	DefBen - Class Emp Temp					33,988	25,432	-25.17%	1,501	1,486	-1.01%	86,463	86,349	-0.13%	113,267
	3700 - Subtotal					111,740	112,974	1.10%	5,841	4,474	-23.40%	90,068	87,857	-2.45%	205,304
3910	OTHBEN-Acad Inst & Instri Aide(Dir)					230,168	233,085	1.27%	653	653		11,467	11,402	-0.57%	245,140
3920	OTHBEN-Class Mgt(Non-Educ Admin)					28,903	32,833	13.60%	33	33		29,044	27,900	-3.94%	60,766
3921	OTHBEN - Class Emp					96,062	106,869	11.25%	60	87	46.42%	64,721	62,198	-3.90%	169,154
3922	OTHBEN - Conf Emp - Non Mgt					653	653								653
3940	OTHBEN - Educational Administrators					18,165	19,066	4.96%				1,405	1,353	-3.72%	20,419
	3900 - Subtotal					373,950	392,507	4.96%	746	773	3.71%	106,636	102,852	-3.55%	496,133
	3000 - Total					36,643,695	40,144,458	9.55%	73,563	77,485	5.33%	9,304,728	9,052,285	-2.71%	49,274,227
4211	Non-Library/Magazines/Bks/Prcdis					1,620	2,955	82.41%				60,721	29,000	-52.24%	31,955
	4200 - Subtotal					1,620	2,955	82.41%				60,721	29,000	-52.24%	31,955
4310	Inst Supplies & Materials					299,381	305,000	1.88%	213,637	215,249	0.75%	1,948,027	3,476,505	78.46%	3,996,754
4312	All Computer Software					23,000	38,700	68.26%				212,378	10,000	-95.29%	48,700
4313	Non-Inst Supplies & Materials					609,132	645,617	5.99%	9,885	9,900	0.15%	1,238,277	1,058,025	-14.56%	1,713,541
4314	Paper					78,700	155,150	97.14%				10,000	2,500	-75.00%	157,650
4315	Maint & Repairs Supplies					858,200	1,033,230	20.40%				8,000		-100.00%	1,033,230
4316	Culinary Utensils											140	140		140
4317	Outreach Materials					18,800	38,500	104.79%				170,789	252,000	47.55%	290,500
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	2,323,397	18.18%	224,522	226,149	0.72%	3,601,511	4,801,170	33.31%	7,350,716
4400	Food - Non Travel Non Cafeteria					58,000	70,000	20.69%				23,000	3,000	-86.96%	73,000
	4400 - Subtotal					58,000	70,000	20.69%				23,000	3,000	-86.96%	73,000
4510	CoGS Food														
4520	CoGS Paper Goods														
4530	CoGS Other														
	4500 - Subtotal														
	4000 - Total					2,025,606	2,396,352	18.30%	224,522	226,149	0.72%	3,685,231	4,833,170	31.15%	7,455,671
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
5118	Cont Security Services														
5119	Oth Non-Inst Consulting Services					843,250	1,105,220	31.07%				20,900,132	8,004,868	-61.70%	9,110,087
5150	Cont Instruction					2,154,900	2,339,900	8.59%							2,339,900
5151	Guest Lecturers/Performers					6,000	20,400	240.00%				212,500	382,500	80.00%	402,900
5159	Oth Instructional Consulting Servs					15,430	15,430					170,547	297,567	74.48%	312,997
	5100 - Subtotal					3,143,830	3,625,450	15.32%				21,288,178	8,684,935	-59.20%	12,310,385
5209	Non-Employee Travel					2,500	2,500					10,900	7,213	-33.82%	9,713

**BAKERSFIELD COLLEGE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2023-24	GU001 Tentative Budget 2024-25	%	CE Adopted Budget 2023-24	CE Tentative Budget 2024-25	%	Restricted Adopted Budget 2023-24	Restricted Tentative Budget 2024-25	%	Total 2024-25
	Unrst	Unrst	Rest	Rest										
	2024	2025	2024	2025										
5212 Student Travel					280,238	340,221	21.40%				346,351	249,210	-28.05%	589,431
5220 Employee Travel					562,350	729,095	29.65%	1,750	5,750	228.57%	714,749	831,562	16.34%	1,566,407
5221 (Local) Online Training/Webinar					6,500	6,850	5.38%				111,137	99,650	-10.34%	106,500
5230 Food/Meetings					112,390	123,250	9.66%	1,900	3,100	63.16%	573,682	513,986	-10.41%	640,336
5231 Refreshments/Meetings												3,000		3,000
5200 - Subtotal					963,978	1,201,916	24.68%	3,650	8,850	142.47%	1,756,819	1,704,621	-2.97%	2,915,386
5300 Institutional Dues/Memberships					187,851	191,075	1.72%	400	500	25.00%	49,500	36,750	-25.76%	228,325
5300 - Subtotal					187,851	191,075	1.72%	400	500	25.00%	49,500	36,750	-25.76%	228,325
5400 Comprehensive/Liab/Prpty/Auto Ins)					1,100	1,100								1,100
5400 - Subtotal					1,100	1,100	0.00%							1,100
5501 Laundry Service					20,500	37,300	81.95%					3,000		40,300
5520 Natural Gas/LPG					365,000	438,000	20.00%				-13		-100.00%	438,000
5530 Light - Electricity					633,500	758,500	19.73%							758,500
5540 Water - Sanitation					512,800	605,360	18.05%							605,360
5550 Disposal Services					243,140	291,584	19.92%				100	2,000	1,900.00%	293,584
5560 Hazardous Waste Disposal					30,100	38,000	26.25%							38,000
5570 Pest Control					36,250	41,500	14.48%							41,500
5581 Telephone Services					66,830	86,646	29.65%				21,000	3,020	-85.62%	89,666
5583 Data Communication Services					3,500	3,500								3,500
5500 - Subtotal					1,911,620	2,300,390	20.34%				21,087	8,020	-61.97%	2,308,410
5602 Short Term Rental-Veh & Equip					396,174	379,721	-4.15%	10,000	10,000		63,423	126,254	99.06%	515,975
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-le Cars-Copiers					136,500	161,900	18.61%							161,900
5640 Lease Relocatables														
5650 Software Licensing/Maintenance Svcs					603,142	620,310	2.85%	7,400	7,500	1.35%	1,010,898	723,564	-28.42%	1,351,374
5651 Internet Access					3,400	3,400					33,845	34,800	2.82%	38,200
5671 Equip Maint Agreements					4,500	2,700	-40.00%							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 Oth Equipment Maint Agreements					190,300	196,440	3.23%							196,440
5690 Other Maintenance/Repairs					580,430	720,760	24.18%	19,500	19,500		2,000	2,000	-100.00%	742,260
5691 Other Maintenance Contracts					1,359,000	1,885,032	38.71%				71		-100.00%	1,885,032
5600 - Subtotal					6,726,972	7,940,873	18.05%	705,992	811,115	14.89%	1,313,876	1,090,111	-17.03%	9,842,099
5740 Settlement Expense					12,500	12,500								12,500
5790 Other Professional Fees					24,400	56,100	129.92%	2,967	2,663	-10.25%	7,200	31,126	332.31%	89,889
5700 - Subtotal					36,900	68,600	85.91%	2,967	2,663	-10.25%	7,200	31,126	332.31%	102,389
5810 Fingerprinting Services					13,000	10,600	-18.46%				20,000		-100.00%	10,600
5813 Physical Examinations/Tests					85		-100.00%				1,000		-100.00%	
5820 Postage/Express Overnight Svcs					59,000	63,600	7.80%	200	200		4,779	3,500	-26.77%	67,300
5830 Bank Charges								2,500	2,000	-20.00%	500		-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	115,826	-84.56%							115,826
5860 General Advertising Services					103,400	89,700	-13.25%	10,016	20,000	99.69%	550,310	42,724	-92.24%	152,424
5861 Printing/Duplicating Service					128,825	201,225	56.20%	2,000	2,000		215,085	144,299	-32.91%	347,524
5862 Sponsorships											7,000	6,270	-10.43%	6,270
5863 Radio/Newspaper Ad Placement					2,200	2,200					135,000		-100.00%	2,200
5880 Taxes - Licenses & Permits					17,500	14,100	-19.43%				500		-100.00%	14,100
5890 Other Services & Expenses					768,323	845,273	10.02%	226,710	141,239	-37.70%	11,193,262	11,690,507	4.44%	12,677,020
5899 Contingencies Account - Budget Only								24,877	221,174	789.09%	15,641,829	8,460,607	-45.91%	8,681,781
5800 - Subtotal					1,842,333	1,342,554	-27.13%	273,722	394,613	44.17%	27,769,765	20,347,908	-26.73%	22,085,075
5911 Indirect Cost/Reimbursement)					-150,000	-1,000,000	566.67%							-1,000,000
5912 Out - Indirect Cost/(Expense)											791,018	543,260	-31.32%	543,260
5900 - Subtotal					-150,000	-1,000,000	566.67%				791,018	543,260	-31.32%	-456,740
5000 - Total					14,664,684	15,671,958	6.87%	986,730	1,217,740	23.41%	52,997,444	32,446,731	-38.78%	49,336,429
6120 Site Improvement											42,349		-100.00%	
6120FA Site Improvement											4,305	179,305	4,065.50%	179,305
6100 - Subtotal											46,653	179,305	284.33%	179,305
6210 Buildings Construction											28,826	6,892	-76.09%	6,892
6210C Buildings Construction - C					1,200,463	2,293,000	91.01%				2,415,236	300,000	-87.58%	2,593,000
6210FA Building Construction											144,000		-100.00%	
6211 Buildings Architect					83,694	110,205	31.68%				5,250		-100.00%	110,205
6214 Buildings - Testing & Inspection						11,000					65,500		-100.00%	11,000
6215 Additions to Buildings					280,000	200,000	-28.57%	1,000	1,000					201,000

**BAKERSFIELD COLLEGE**

**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
6200 - Subtotal					1,564,157	2,614,205	67.13%	1,000	1,000	0.00%	2,658,812	306,892	-88.46%	2,922,097
6310 Library Books					40,000	60,000	50.00%							60,000
6311 Magazines & Periodicals					40,000	60,000	50.00%							60,000
6300 - Subtotal					80,000	120,000	50.00%							120,000
6411 Library/Audio Visual Equipment					60,000	60,000								60,000
6412 Computer/Technology Equipment					1,004,300	1,321,836	31.62%	5,500	4,000	-27.27%	573,409	265,646	-53.67%	1,591,482
6412FA Computer/Tech Equipment					120,000	120,000						35,342		155,342
6413FA Autos and Busses												50,000		50,000
6414 Furniture					356,900	389,400	9.11%				108,267	442,738	308.93%	832,138
6414FA Furniture					2,710,000	1,210,000	-55.35%							1,210,000
6419 Other Equipment					291,600	1,350,708	363.21%		500,000		1,651,266	1,225,695	-25.77%	3,076,403
6419FA Other Equipment					246,500	2,478,500	905.48%				1,828,245	995,229	-45.56%	3,473,729
6424FA Furniture											10,000		-100.00%	
6400 - Subtotal					4,789,300	6,930,444	44.71%	5,500	504,000	9.063.64%	4,171,186	3,014,651	-27.73%	10,449,095
6000 - Total					6,433,457	9,664,649	50.22%	6,500	505,000	7.669.23%	6,876,652	3,500,847	-49.09%	13,670,496
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	31,409,611	3.80%							31,409,611
7200 - Subtotal					30,259,082	31,409,611	3.80%							31,409,611
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	1,405,463	1.22%	1,405,463
7501AA Cal Grant B-Financial Aid														
7501AB Cal Grant C-Financial Aid														
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
7501AE Federal SEOG-Financial Aid														
7501AF Federal PELL Grant														
7501AI Federal Direct Loans														
7501AK Cal Grant A-Financial Aid														
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	2,890,463	-7.35%	2,890,463
7602 Oth Student Aide (Non-cash)											864,368	439,750	-49.12%	439,750
7603 Book Vouchers (Non-Cash SFA Aid)											88,367	148,720	68.30%	148,720
7600 - Subtotal											952,735	588,470	-38.23%	588,470
7910 Unrestricted					40,924,539	50,363,249	23.06%							50,363,249
7900 - Subtotal					40,924,539	50,363,249	23.06%							50,363,249
7000 - Total					75,314,621	82,172,860	9.11%				4,072,546	3,478,933	-14.58%	85,651,793
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					<b>210,512,850</b>	<b>232,773,208</b>	<b>10.57%</b>	<b>2,071,313</b>	<b>2,369,997</b>	<b>14.42%</b>	<b>107,418,359</b>	<b>77,564,237</b>	<b>-27.79%</b>	<b>312,707,441</b>

# CERRO COSO COMMUNITY COLLEGE

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# CERRO COSO COMMUNITY COLLEGE

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## **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 its 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 tentative 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. Additionally, through one-time spending plans, we are placing funds in Capital Outlay to support initiatives to building a Cerro Coso campus in Tehachapi, to improving grounds and athletic facilities not part of the Sports Complex project, to work towards student housing options in Ridgecrest, and to improvement of the grounds entering the IWV campus. The tentative budget for Cerro Coso, with the approved one-time spending plans that make use of growing reserves, has resulted in the college reserves being spent down by \$3.8M to just over \$12.3M, which is roughly 30% of the budgeted expenses. 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.

**CERRO COSO COMMUNITY COLLEGE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
		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	42.29	51.11			5,185,455	6,561,327	26.53%							6,561,327
	1100 - Subtotal					5,185,455	6,561,327	26.53%							6,561,327
1214	Educational Administrators - Cont	8.83	9.08	4.24	3.99	1,345,359	1,473,116	9.50%				523,413	511,583	-2.26%	1,984,699
1231	Counselors - Contract	3.13	3.36	4.23	4.09	360,971	415,781	15.18%				471,792	498,485	5.66%	914,266
1241	Librarians - Contract	2.66	2.75	0.20	0.20	306,980	356,793	16.23%				17,572	20,017	13.92%	376,810
1251	Acad Non-Inst Cont	4.81	2.67	0.50	1.01	594,274	335,296	-43.58%				138,613	128,096	-7.59%	463,392
1252	Acad Emp Dept Chair	5.37	0.80			693,012	116,290	-83.22%							116,290
	1200 - Subtotal					3,300,597	2,697,276	-18.28%				1,151,390	1,158,181	0.59%	3,855,457
1310	Adjunct Acad Emp - Non-Cont					1,705,000	1,700,000	-0.29%							1,700,000
1320	Acad Emp - Intercession					660,000	600,000	-9.09%							600,000
1330	Acad Emp - Overload					605,000	550,000	-9.09%							550,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					138,900	102,850	-25.95%				86,600	65,163	-24.75%	168,013
1350	Acad Emp-Non-Cont Substitute						800								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 Cont					224,124	302,381	34.92%				698,879	835,302	19.52%	1,137,683
	1400 - Subtotal					224,124	302,381	34.92%				698,879	835,302	19.52%	1,137,683
1997	Certificated Step/Course Increase														
	1900 - Subtotal														
	1000 - Total					11,819,076	12,514,634	5.89%				1,936,869	2,058,646	6.29%	14,573,279
2110	Ciss Mgt(NonEd)	8.92	9.07	3.30	3.25	1,050,079	1,108,098	5.53%				358,034	366,291	2.31%	1,474,389
2190	Conf Employee - Non Mgt	1.00	1.00			90,059	96,926	7.63%							96,926
2191	Ciss Non-Inst Emp Reg Salary Sched	49.11	52.65	21.37	24.29	2,828,395	2,931,389	3.64%				1,129,118	1,294,277	14.63%	4,225,665
	2100 - Subtotal					3,968,534	4,136,413	4.23%				1,487,151	1,660,568	11.66%	5,796,981
2211	Inst Aide FT Direct Inst	2.83	2.83			162,547	158,764	-2.33%							158,764
	2200 - Subtotal					162,547	158,764	-2.33%							158,764
2311	Admin Non-Inst Prof Expt											251,320	120,060	-52.23%	120,060
2392	Non-Inst Students					26,400	91,972	248.38%				750,399	878,640	17.09%	970,612
2393	Class Non-Inst Overtime					35,500	34,900	-1.69%					12,500		47,400
2394	Non-Admin Non-Inst Prof Expt						36,960					10,000	32,800	228.00%	69,760
2399	Cls Oth - Temp						10,000					14,500	38,270	163.93%	48,270
	2300 - Subtotal					61,900	173,832	180.83%				1,026,219	1,082,270	5.46%	1,256,102
2411	Inst Students					35,000	82,000	134.29%				32,000	28,550	-10.78%	110,550
2412	Direct Inst Prof Expt					475,600	545,000	14.59%	9,900	9,900	0.00%				554,900
	2400 - Subtotal					510,600	627,000	22.80%	9,900	9,900	0.00%	32,000	28,550	-10.78%	665,450
2999	Salary Budget Control					-4,990	156,288	-3,232.06%				677,930	183,395	-72.95%	339,683
	2900 - Subtotal					-4,990	156,288	-3,232.06%				677,930	183,395	-72.95%	339,683
	2000 - Total					4,698,591	5,252,297	11.78%	9,900	9,900	0.00%	3,223,300	2,954,783	-8.33%	8,216,980
3110	STRS-Acad Inst & Instl Aides(Dir)					1,281,102	1,405,899	9.74%				107,097	119,677	11.75%	1,525,576
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					593,800	564,109	-5.00%				16,541	12,446	-24.75%	576,555
3119	STRS-On behalf Instr					715,896	769,544	7.49%				45,636	56,646	24.12%	826,190
3120	STRS - Ciss Mgt Non-Ed Admin					43,017	58,945	37.03%				10,529	19,764	87.71%	78,709
3130	STRS - Ed Administrators - Cont					211,731	231,990	9.57%				76,038	74,052	-2.61%	306,042
3131T	STRS - Oth Acad Emp Non-Inst Temp					45,730	57,468	25.67%				133,486	159,543	19.52%	217,011
3139	STRS on behalf Non Instr					120,462	143,378	19.02%				53,000	66,504	25.48%	209,882
	3100 - Subtotal					3,011,738	3,231,333	7.29%				442,326	508,632	14.99%	3,739,965
3210	PERS-Acad Inst & Instl Aides(Dir)					145,497	160,125	10.05%				17,945	5,565	-68.99%	165,690
3220	PERS - Ciss Mgt Non-Educational Adm					211,157	212,153	0.47%				80,815	73,062	-9.59%	285,216
3221	PERS - Ciss Emp					719,808	765,689	6.37%				296,712	359,250	21.08%	1,124,939
3221T	PERS - Ciss Emp Temp					9,154	7,977	-12.85%							7,977
3222	PERS - Conf Emp Non-Mgt					24,028	26,946	12.14%							26,946
3240	PERS - Ed Adm - Cont					63,184	72,291	14.41%				33,433	34,437	3.00%	106,728
	3200 - Subtotal					1,172,828	1,245,181	6.17%				428,905	472,314	10.12%	1,717,495
3310	OASDHI-Acad Inst & Instl Aides(Dir)					139,084	150,903	8.50%				13,276	10,617	-20.03%	161,520
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					50,862	50,728	-0.26%	144	144		1,256	945	-24.75%	51,816
3320	OASDHI - Ciss Mgt Non-Ed Admin					64,296	63,382	-1.42%				23,972	21,606	-9.87%	84,988
3321	OASDHI - Ciss Emp					210,439	214,277	1.82%				85,323	98,887	15.90%	313,164
3321T	OASDHI - Ciss Emp Temp					2,594	2,968	14.45%				3,999	3,728	-6.79%	6,696
3322	OASDHI - Conf Emp - Non Mgt					6,890	7,415	7.63%							7,415
3340	OASDHI - Educational Admin - Cont					34,191	37,505	9.69%				15,359	15,098	-1.70%	52,603
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					3,471	4,363	25.68%				10,134	12,112	19.52%	16,475
	3300 - Subtotal					511,827	531,540	3.85%	144	144	0.00%	153,318	162,992	6.31%	694,676
3410	H&W-Acad Inst & Instl Aides(Dir)					1,343,695	1,393,211	3.69%				122,817	117,814	-4.07%	1,511,025
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					142,153	154,695	8.82%				12,308	12,673	2.97%	167,369
3420	H&W - Ciss Mgt(Non-Educ Admin)					186,120	193,224	3.82%				72,775	73,068	0.40%	266,292
3420RC	OPEB ARC-Ciss Mgt(Non-EducAdmin)					20,582	21,006	2.06%				7,017	7,179	2.31%	28,186
3421	H&W - Ciss Emp					1,053,303	1,097,671	4.21%				475,399	547,992	15.27%	1,645,663

**CERRO COSO COMMUNITY COLLEGE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001		GU001		%	CE		CE		%	Restricted		Restricted		%	Total				
						Adopted		Tentative			Change	Adopted		Tentative		Change	Adopted		Tentative			Change	2024-25		
		Unrst	Unrst	Rest	Rest	Budget	Budget	Budget	Budget			Budget	Budget	Budget			Budget	Budget	Budget					Budget	Budget
		2024	2025	2024	2025	2023-24	2024-25				2023-24	2024-25				2023-24	2024-25								
3421RC	OPEB ARC-Class Emp					52,105	53,245	2.19%								21,797	25,328	16.20%		78,573					
3422	H&W - Conf Emp - Non Mgt					22,043	22,493	2.04%												22,493					
3422RC	OPEB ARC-Conf Emp Non Mgt					1,765	1,900	7.63%												1,900					
3440	H&W - Educational Admin - Cont					193,845	206,034	6.29%								90,837	89,746	-1.20%		295,780					
3440RC	OPEB ARC-EducAdmin-Cont					26,369	28,903	9.61%								10,259	10,027	-2.26%		38,930					
	3400 - Subtotal					3,041,980	3,172,383	4.29%								813,211	883,828	8.68%		4,056,211					
3510	SUI-Acad Inst & Instl Aides(Dir)					3,630	3,972	9.43%								314	323	2.96%		4,296					
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp					17,539	17,492	-0.26%		5		5				43	33	-24.76%		17,530					
3520	SUI-Class Mgt Non-Educational Admin					525	554	5.53%								179	183	2.34%		737					
3521	SUI - Class Emp					1,436	1,454	1.26%								565	647	14.60%		2,101					
3521T	SUI - Class Emp Temp					170	384	126.73%								138	102	-26.17%		486					
3522	SUI - Conf Emp - Non Mgt					45	48	7.62%												48					
3540	SUI - Educational Admin - Cont					673	737	9.61%								262	256	-2.27%		993					
3541T	SUI - Oth Acad Emp - Non Instl temp					1,197	1,504	25.67%								349	418	19.52%		1,922					
	3500 - Subtotal					25,214	26,147	3.70%		5		5	0.00%			1,850	1,962	6.02%		28,113					
3610	WC-Acad Inst & Instl Aides(Dir)					77,829	85,162	9.42%								6,732	6,932	2.97%		92,094					
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					37,989	38,554	1.49%		106		106	-0.03%			1,272	1,004	-21.03%		39,664					
3620	WC - Class Mgt Non-Educational Admin					11,257	11,879	5.53%								3,838	3,927	2.31%		15,805					
3621	WC - Class Emp					30,782	31,171	1.27%								12,104	13,875	14.63%		45,046					
3621T	WC - Class Emp Temp					647	1,553	140.19%								4,619	4,928	6.68%		6,481					
3622	WC - Conf Emp - Non Mgt					965	1,039	7.62%												1,039					
3640	WC - Educational Administrators					14,422	15,808	9.61%								5,611	5,484	-2.26%		21,292					
3641T	WC-Oth Acad Emp - Non Instr Temp					2,568	3,479	35.51%								7,490	8,954	19.54%		12,434					
	3600 - Subtotal					176,459	188,646	6.91%		106		106	-0.03%			41,667	45,104	8.25%		233,856					
3710	DefBen-Acad Inst & Instl Aides(Dir)					286	286													286					
3710T	DefBen-Acad Inst/Instl Aides(Dir)Tmpt					15,156	20,710	36.64%		376		376								21,086					
3720	DefBen-Class Mgt - Non-Educ Admin					1,270	1,381	8.76%												1,381					
3721	DefBen - Class Emp					5,654	5,007	-11.44%								646	76	-88.16%		5,083					
3721T	DefBen - Class Emp Temp						1,784									10,481	7,263	-30.70%		9,047					
	3700 - Subtotal					22,366	29,168	30.42%		376		376	0.00%			11,127	7,339	-34.04%		36,884					
3910	OTHBEN-Acad Inst & Instl Aide(Dir)					40,032	41,156	2.81%								3,678	3,466	-5.79%		44,622					
3920	OTHBEN-Class Mgt(Non-Educ Admin)					6,417	5,613	-12.53%								2,157	2,123	-1.61%		7,736					
3921	OTHBEN - Class Emp					26,744	26,894	0.56%								11,010	12,793	16.20%		39,687					
3922	OTHBEN - Conf Emp - Non Mgt					653	653													653					
3929	Classified Benefit Abatement						74,272										-74,272								
3940	OTHBEN - Educational Administrators					7,541	7,785	3.23%								2,688	2,607	-3.00%		10,392					
	3900 - Subtotal					81,388	156,374	92.13%								19,533	-53,284	-372.78%		103,090					
	3000 - Total					8,043,798	8,580,773	6.68%		631		631	0.00%			1,911,938	2,028,887	6.12%		10,610,291					
4211	Non-Library/Magazines/Bks/Prcdis					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	49,800	44.35%								391,700	232,683	-40.60%		282,483					
4312	All Computer Software					15,000		-100.00%																	
4313	Non-Inst Supplies & Materials					186,449	170,540	-8.53%								140,086	158,736	13.31%		329,276					
4314	Paper					34,400	28,700	-16.57%												28,700					
4315	Maint & Repairs Supplies					162,485	172,414	6.11%												172,414					
4317	Outreach Materials					16,900	14,400	-14.79%								522,657	405,865	-22.35%		420,265					
4320	Vehicle Supplies - Parts					11,000	20,000	81.82%								1,500	1,000	-33.33%		21,000					
4321	Fuel - Lubricants					16,500	21,400	29.70%												21,400					
	4300 - Subtotal					477,234	477,254	0.00%								1,055,943	798,284	-24.40%		1,275,538					
4400	Food - Non Travel Non Cafeteria																								
	4400 - Subtotal																								
	4000 - Total					478,309	479,679	0.29%								1,064,943	822,284	-22.79%		1,301,963					
5107	Athletic Officials					28,800	37,960	31.81%												37,960					
5119	Oth Non-Inst Consulting Services					68,493		-100.00%								85,000		-100.00%							
5150	Cont Instruction					150,000	400,000	166.67%												400,000					
5151	Guest Lecturers/Performers					7,000	5,000	-28.57%								47,500	175,422	269.31%		180,422					
	5100 - Subtotal					254,293	442,960	74.19%								132,500	175,422	32.39%		618,382					
5212	Student Travel					67,300	66,500	-1.19%								20,000	72,748	263.74%		139,248					
5220	Employee Travel					146,900	172,100	17.15%								234,940	155,469	-33.83%		327,569					
5220DT	Employee Travel DO					88,310	90,650	2.65%		3,000		3,000				18,950	31,550	66.49%		125,200					
5221	(Local) Online Training/Webinar					36,300	15,400	-57.58%								12,800	10,400	-18.75%		25,800					
5230	Food/Meetings					21,970	15,520	-29.36%								96,900	95,850	-1.08%		111,370					
5231	Refreshments/Meetings						250										28,500			28,500					
	5200 - Subtotal					360,780	360,420	-0.10%		3,000		3,000	0.00%			383,590	394,517	2.85%		757,937					
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					

**CERRO COSO COMMUNITY COLLEGE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Tentative								
		Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
		2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
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	75,500	235.56%					15,000		90,500
5590	Other Utilities					10,500	10,000	-4.76%							10,000
5500 - Subtotal						1,274,800	1,249,500	-1.98%					15,350		1,264,850
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	81,408	-14.29%	222,908
5604	Film Rentals											1,000	4,000	300.00%	4,000
5608	Oper/Lease Cntrcts-ie Cars-Copiers					43,500	40,000	-8.05%							40,000
5650	Software Licensing/Maintenance Svcs					73,561	23,820	-67.62%				231,924	390,288	68.28%	414,108
5651	Internet Access											7,880	7,244	-8.08%	7,244
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	468,520	1.25%				375,534	511,929	36.32%	980,449
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	20,000	-78.56%	176,500
5861	Printing/Duplicating Service					20,500	10,000	-51.22%				15,498	9,000	-41.93%	19,000
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	150,400	201.71%	2,400	2,400		124,595	108,500	-12.92%	261,300
5899	Contingencies Account - Budget Only								10,489	11,201	6.79%	4,756,732	4,114,790	-13.50%	4,125,991
5800 - Subtotal						371,985	531,825	42.97%	13,439	14,151	5.30%	5,058,633	4,291,540	-15.16%	4,837,516
5911	Indirect Cost(Reimbursement)					-12,000	-12,000								-12,000
5912	Out - Indirect Cost(Expense)											110,842	110,853	0.01%	110,853
5900 - Subtotal						-12,000	-12,000	0.00%				110,842	110,853	0.01%	98,853
5000 - Total						2,766,015	3,103,219	12.19%	16,439	17,151	4.33%	6,069,549	5,508,431	-9.24%	6,628,801
6110FA	Sites														
6120	Site Improvement					15,000	20,000	33.33%							20,000
6120FA	Site Improvement														
6100 - Subtotal						15,000	20,000	33.33%							20,000
6210	Buildings Construction					235,525	185,000	-21.45%							185,000
6210C	Buildings Construction - C														
6211	Buildings Architect														
6214	Buildings - Testing & Inspection														
6200 - Subtotal						235,525	185,000	-21.45%							185,000
6310	Library Books					25,000		-100.00%				20,523	37,500	82.72%	37,500
6311	Magazines & Periodicals					55,000	57,950	5.36%							57,950
6300 - Subtotal						80,000	57,950	-27.56%				20,523	37,500	82.72%	95,450
6412	Computer/Technology Equipment					94,055	48,000	-48.97%				287,745	438,868	52.52%	486,868
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	172,000	40.98%	182,000
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
6429	Other Equipment														
6400 - Subtotal						717,920	573,900	-20.06%				506,285	721,868	42.58%	1,295,768
6000 - Total						1,048,445	836,850	-20.18%				526,808	759,368	44.15%	1,596,218
7201	Intrafund Transfers Out					7,689,274	10,280,017	33.69%							10,280,017

CERRO COSO COMMUNITY COLLEGE  
2024-25 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	2024-25
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		
7200 - Subtotal					7,689,274	10,280,017	33.69%							10,280,017
7312 Interfund Transfers - Out											1,180,000	130,000	-88.98%	130,000
7300 - Subtotal											1,180,000	130,000	-88.98%	130,000
7501 Student Fin Aid (Excludes Salaries)											370,691	352,223	-4.98%	352,223
7501AA Cal Grant B-Financial Aid														
7501AB Cal Grant C-Financial Aid														
7501AE Federal SEOG-Financial Aid														
7501AF Federal PELL Grant														
7501AI Federal Direct Loans														
7501AK Cal Grant A-Financial Aid														
7502 Scholarships											10,000	100,000	900.00%	100,000
7500 - Subtotal											380,691	452,223	18.79%	452,223
7602 Oth Student Aide (Non-cash)											191,879	165,145	-13.93%	165,145
7603 Book Vouchers (Non-Cash SFA Aid)											103,500	216,500	109.18%	216,500
7600 - Subtotal											295,379	381,645	29.21%	381,645
7910 Unrestricted					11,948,668	12,313,162	3.05%							12,313,162
7900 - Subtotal					11,948,668	12,313,162	3.05%							12,313,162
7000 - Total					19,637,942	22,593,179	15.05%				1,856,070	963,868	-48.07%	23,557,047
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					48,492,176	53,360,631	10.04%	26,970	27,682	2.64%	16,589,477	15,096,266	-9.00%	68,484,578

# PORTERVILLE COLLEGE

# PORTERVILLE COLLEGE

## ***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.



**PORTERVILLE COLLEGE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				GU001 Adopted Budget 2023-24	GU001 Tentative Budget 2024-25	%	Change	CE Adopted Budget 2023-24	CE Tentative Budget 2024-25	%	Change	Restricted Adopted Budget 2023-24	Restricted Tentative Budget 2024-25	%	Change	Total 2024-25
		Unrst	Unrst	Rest	Rest													
		2024	2025	2024	2025													
1100	Acad - Reg Schedule	53.68	58.34	2.25	3.20	6,354,929	7,275,036	14.48%						208,701	295,619	41.65%		7,570,655
	<b>1100 - Subtotal</b>					<b>6,354,929</b>	<b>7,275,036</b>	<b>14.48%</b>						<b>208,701</b>	<b>295,619</b>	<b>41.65%</b>		<b>7,570,655</b>
1214	Educational Administrators - Cont	7.76	7.76	2.49	2.49	1,262,138	1,348,070	6.81%						323,092	345,564	6.96%		1,693,635
1231	Counselors - Contract	3.62	4.76	5.20	5.20	382,005	536,648	40.48%						623,786	651,804	4.49%		1,188,452
1241	Librarians - Contract	1.00	1.00			105,085	113,238	7.76%										113,238
1251	Acad Non-Inst Cont	2.39	1.59	0.20		281,857	217,295	-22.91%						21,017		-100.00%		217,295
1252	Acad Emp Dept Chair	3.27	2.92			472,491	396,849	-16.01%										396,849
	<b>1200 - Subtotal</b>					<b>2,503,576</b>	<b>2,612,101</b>	<b>4.33%</b>						<b>967,895</b>	<b>997,369</b>	<b>3.05%</b>		<b>3,609,470</b>
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	178,605	39.06%		187,605
	<b>1300 - Subtotal</b>					<b>2,184,000</b>	<b>2,184,000</b>	<b>0.00%</b>						<b>135,332</b>	<b>178,605</b>	<b>31.98%</b>		<b>2,362,605</b>
1419	Acad Emp - Non-Inst Non Cont					281,231	271,631	-3.41%						783,348	1,208,989	54.34%		1,480,620
1430	Acad Emp - Dept Chair Overload					14,550	14,550											14,550
	<b>1400 - Subtotal</b>					<b>295,781</b>	<b>286,181</b>	<b>-3.25%</b>						<b>783,348</b>	<b>1,208,989</b>	<b>54.34%</b>		<b>1,495,170</b>
1997	Certificated Step/Course Increase																	
	<b>1900 - Subtotal</b>																	
	<b>1000 - Total</b>					<b>11,338,286</b>	<b>12,357,318</b>	<b>8.99%</b>						<b>2,095,275</b>	<b>2,680,581</b>	<b>27.93%</b>		<b>15,037,900</b>
2110	Class Mgt(NonEd)	9.65	10.85	4.35	6.04	1,165,528	1,247,563	7.04%						507,148	577,620	13.90%		1,825,183
2190	Conf Employee - Non Mgt	1.00	1.00			72,113	77,612	7.62%										77,612
2191	Class Non-Inst Emp Reg Salary Sched	42.86	43.04	21.06	21.39	2,495,473	2,528,272	1.31%						1,237,946	1,241,263	0.27%		3,769,536
2199	Classified Salary Abatement																	
	<b>2100 - Subtotal</b>					<b>3,733,114</b>	<b>3,853,447</b>	<b>3.22%</b>						<b>1,745,094</b>	<b>1,818,884</b>	<b>4.23%</b>		<b>5,672,331</b>
2211	Inst Aide FT Direct Inst	3.24	2.24	0.48	0.48	185,048	117,992	-36.24%						20,986	20,986	-0.00%		138,978
	<b>2200 - Subtotal</b>					<b>185,048</b>	<b>117,992</b>	<b>-36.24%</b>						<b>20,986</b>	<b>20,986</b>	<b>0.00%</b>		<b>138,978</b>
2311	Admin Non-Inst Prof Expt													58,960	43,500	-26.22%		43,500
2392	Non-Inst Students													388,607	1,720,735	342.80%		1,720,735
2393	Class Non-Inst Overtime					30,500	36,500	19.67%						30,221	40,000	32.36%		76,500
2394	Non-Admin Non-Inst Prof Expt					341,854	346,854	1.46%						233,000	122,697	-47.34%		469,551
2399	Cls Oth - Temp					5,000	5,000							14,586	1,680	-88.48%		6,680
	<b>2300 - Subtotal</b>					<b>377,354</b>	<b>388,354</b>	<b>2.92%</b>						<b>725,373</b>	<b>1,928,612</b>	<b>165.88%</b>		<b>2,316,966</b>
2411	Inst Students					224,800	225,850	0.47%						33,040	29,700	-10.11%		255,550
2412	Direct Inst Prof Expt					212,200	199,200	-3.30%						29,160	348,100	1,093.76%		567,300
2419	Inst Aide - Temp Direct Inst					2,300		-100.00%						430,840		-100.00%		
	<b>2400 - Subtotal</b>					<b>439,300</b>	<b>445,050</b>	<b>1.31%</b>						<b>493,040</b>	<b>377,800</b>	<b>-23.37%</b>		<b>822,850</b>
2999	Salary Budget Control					75,579	81,552	7.90%						59,686	728,928	1,121.27%		810,480
	<b>2900 - Subtotal</b>					<b>75,579</b>	<b>81,552</b>	<b>7.90%</b>						<b>59,686</b>	<b>728,928</b>	<b>1,121.27%</b>		<b>810,480</b>
	<b>2000 - Total</b>					<b>4,810,394</b>	<b>4,886,395</b>	<b>1.56%</b>						<b>3,044,179</b>	<b>4,875,209</b>	<b>60.15%</b>		<b>9,761,604</b>
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,450,906	1,608,109	10.83%						163,019	180,958	11.00%		1,789,067
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					415,425	417,144	0.41%						25,848	34,114	31.98%		451,258
3119	STRS-On behalf Instr					713,035	870,078	22.02%						89,693	85,992	-4.13%		956,070
3120	STRS - Class Mgt Non-Ed Admin					11,689	18,410	57.50%						17,533	12,273	-30.00%		30,683
3130	STRS - Ed Administrators - Cont					150,122	159,761	6.42%						13,783	14,834	7.62%		174,595
3131T	STRS - Oth Acad Emp Non-Inst Temp					56,494	54,661	-3.25%						149,390	230,917	54.57%		285,577
3139	STRS on behalf Non Instr					95,067	87,904	-7.53%						84,555	83,038	-1.79%		170,942
	<b>3100 - Subtotal</b>					<b>2,892,738</b>	<b>3,216,066</b>	<b>11.18%</b>						<b>543,822</b>	<b>642,125</b>	<b>18.08%</b>		<b>3,858,191</b>
3210	PERS-Acad Inst & Instrl Aides(Dir)					23,807	59,685	150.71%										59,685
3220	PERS - Class Mgt Non-Educational Adm					294,635	320,027	8.62%						110,816	142,715	28.79%		462,742
3221	PERS - Class Emp					669,651	686,162	2.47%						324,457	339,237	4.56%		1,025,400
3222	PERS - Conf Emp Non-Mgt					19,240	21,576	12.14%										21,576
3240	PERS - Ed Adm - Cont					127,039	142,232	11.96%						66,948	74,476	11.24%		216,708
	<b>3200 - Subtotal</b>					<b>1,134,373</b>	<b>1,229,683</b>	<b>8.40%</b>						<b>502,221</b>	<b>556,428</b>	<b>10.79%</b>		<b>1,786,111</b>
3310	OASDHI-Acad Inst & Instrl Aides(Dir)					117,298	138,838	18.36%						12,680	14,042	10.74%		152,880
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					34,648	34,846	0.57%						8,632	7,637	-11.53%		42,484
3320	OASDHI - Class Mgt Non-Ed Admin					85,369	89,463	4.80%						33,106	40,204	21.44%		129,667
3321	OASDHI - Class Emp					192,845	189,689	-1.64%						93,329	93,656	0.35%		283,345
3321T	OASDHI - Class Emp Temp					7,363	7,894	7.22%						6,757	5,494	-18.69%		13,388
3322	OASDHI - Conf Emp - Non Mgt					5,517	5,937	7.63%										5,937
3340	OASDHI - Educational Admin - Cont					47,823	51,268	7.20%						20,242	21,620	6.81%		72,888
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					4,289	4,150	-3.25%						11,359	17,530	54.34%		21,680
	<b>3300 - Subtotal</b>					<b>495,151</b>	<b>522,085</b>	<b>5.44%</b>						<b>186,105</b>	<b>200,184</b>	<b>7.57%</b>		<b>722,269</b>
3410	H&W-Acad Inst & Instrl Aides(Dir)					1,461,059	1,568,778	7.37%						166,895	186,587	11.80%		1,755,365
3410RC	OPEB ARC-Acad Inst&Instrl Aides(Dir)					150,638	169,229	12.34%						16,729	18,569	11.00%		187,798
3420	H&W - Class Mgt(Non-Educ Admin)					234,758	244,048	3.96%						116,093	135,857	17.02%		379,904
3420RC	OPEB ARC-Class Mgt(Non-EducAdmin)					22,844	24,452	7.04%						9,940	11,321	13.90%		35,774

**PORTERVILLE COLLEGE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
					Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
	Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2024-25
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		
3421 H&W - Clas Emp					939,945	952,460	1.33%				449,268	472,013	5.06%	1,424,473
3421RC OPEB ARC-Clas Emp					48,736	48,377	-0.74%				23,836	23,917	0.34%	72,294
3422 H&W - Conf Emp - Non Mgt					22,043	22,493	2.04%							22,493
3422RC OPEB ARC-Conf Emp Non Mgt					1,413	1,521	7.62%							1,521
3440 H&W - Educational Admin - Cont					171,054	174,545	2.04%				54,887	56,007	2.04%	230,552
3440RC OPEB ARC-EducAdmin-Cont					24,738	26,422	6.81%				6,333	6,773	6.96%	33,195
<b>3400 - Subtotal</b>					<b>3,077,228</b>	<b>3,232,325</b>	<b>5.04%</b>				<b>843,981</b>	<b>911,045</b>	<b>7.95%</b>	<b>4,143,370</b>
3510 SUI-Acad Inst & Instl Aides(Dir)					3,854	4,329	12.31%				437	484	10.74%	4,813
3510T SUI-Acad Inst/Instl Aides(Dir) Temp					1,195	1,202	0.57%				298	263	-11.53%	1,465
3520 SUI-Clas Mgt Non-Educational Admin					583	624	7.04%				254	289	13.90%	913
3521 SUI - Clas Emp					1,284	1,264	-1.53%				618	621	0.37%	1,885
3521T SUI - Clas Emp Temp					783	194	-75.19%				168	104	-38.27%	298
3522 SUI - Conf Emp - Non Mgt					36	39	7.63%							39
3540 SUI - Educational Admin - Cont					631	674	6.81%				162	173	6.95%	847
3541T SUI - Oth Acad Emp - Non Instl temp					148	143	-3.25%				392	604	54.34%	748
<b>3500 - Subtotal</b>					<b>8,513</b>	<b>8,468</b>	<b>-0.53%</b>				<b>2,328</b>	<b>2,538</b>	<b>9.01%</b>	<b>11,006</b>
3610 WC-Acad Inst & Instl Aides(Dir)					82,653	92,830	12.31%				9,377	10,384	10.74%	103,214
3610T WC-Acad Inst & Instl Aide(Dir) Temp					26,909	28,191	4.77%				6,698	5,966	-10.93%	34,158
3620 WC - Clas Mgt Non-Educational Admin					12,498	13,378	7.04%				5,438	6,194	13.90%	19,571
3621 WC - Clas Emp					27,530	27,111	-1.52%				13,258	13,310	0.39%	40,421
3621T WC - Clas Emp Temp					4,025	4,164	3.47%				7,732	4,682	-39.45%	8,846
3622 WC - Conf Emp - Non Mgt					773	832	7.62%							832
3640 WC - Educational Administrators					13,534	14,455	6.81%				3,465	3,705	6.95%	18,161
3641T WC-Oth Acad Emp - Non Instr Temp					3,153	3,069	-2.67%				8,351	12,964	55.24%	16,033
<b>3600 - Subtotal</b>					<b>171,075</b>	<b>184,030</b>	<b>7.57%</b>				<b>54,320</b>	<b>57,206</b>	<b>5.31%</b>	<b>241,236</b>
3710 DefBen-Acad Inst & Instl Aides(Dir)					851	872	2.50%				797	797		1,669
3710T DefBen-Acad Inst/Instl AidesDir)Tmp					8,151	76,882	843.22%				17,480	13,228	-24.33%	90,109
3721 DefBen - Clas Emp					2,189	2,282	4.27%				778	797	2.50%	3,080
3721T DefBen - Clas Emp Temp					13,178	13,370	1.46%				11,649	6,379	-45.24%	19,750
3741T DefBen -Oth Acad Emp/Non Instr Temp											30		-100.00%	
<b>3700 - Subtotal</b>					<b>24,369</b>	<b>93,406</b>	<b>283.30%</b>				<b>30,734</b>	<b>21,202</b>	<b>-31.01%</b>	<b>114,608</b>
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					43,322	45,764	5.64%				4,999	5,489	9.80%	51,253
3920 OTHBEN-Clas Mgt(Non-Educ Admin)					6,959	7,089	1.88%				3,496	3,947	12.90%	11,036
3921 OTHBEN - Clas Emp					24,848	24,435	-1.66%				12,040	12,081	0.34%	36,516
3922 OTHBEN - Conf Emp - Non Mgt					653	653								653
3929 Classified Benefit Abatement														
3940 OTHBEN - Educational Administrators					5,070	5,070					1,627	1,627		6,697
<b>3900 - Subtotal</b>					<b>80,853</b>	<b>83,013</b>	<b>2.67%</b>				<b>22,161</b>	<b>23,143</b>	<b>4.43%</b>	<b>106,156</b>
<b>3000 - Total</b>					<b>7,884,299</b>	<b>8,569,076</b>	<b>8.69%</b>				<b>2,185,673</b>	<b>2,413,871</b>	<b>10.44%</b>	<b>10,982,947</b>
4211 Non-Library/Magazines/Bks/Prcdis					4,900	4,500	-8.16%				62,501	102,539	64.06%	107,039
<b>4200 - Subtotal</b>					<b>4,900</b>	<b>4,500</b>	<b>-8.16%</b>				<b>62,501</b>	<b>102,539</b>	<b>64.06%</b>	<b>107,039</b>
4310 Inst Supplies & Materials											322,502	313,655	-2.74%	313,655
4312 All Computer Software					1,000	1,000					2,400		-100.00%	1,000
4313 Non-Inst Supplies & Materials					190,581	177,313	-6.96%				357,800	233,009	-34.88%	410,322
4314 Paper					12,000	12,000								12,000
4317 Outreach Materials					500		-100.00%				119,912	124,152	3.54%	124,152
4320 Vehicle Supplies - Parts					7,000	7,000								7,000
4321 Fuel - Lubricants					20,000	20,000								20,000
<b>4300 - Subtotal</b>					<b>231,081</b>	<b>217,313</b>	<b>-5.96%</b>				<b>802,613</b>	<b>670,815</b>	<b>-16.42%</b>	<b>888,128</b>
4400 Food - Non Travel Non Cafeteria						500								500
<b>4400 - Subtotal</b>					<b>500</b>	<b>500</b>	<b>0.00%</b>							<b>500</b>
4510 CoGS Food														
4520 CoGS Paper Goods														
4530 CoGS Other														
<b>4500 - Subtotal</b>														
<b>4000 - Total</b>					<b>236,481</b>	<b>222,313</b>	<b>-5.99%</b>				<b>865,114</b>	<b>773,355</b>	<b>-10.61%</b>	<b>995,668</b>
5107 Athletic Officials					43,250	43,550	0.69%							43,550
5108 Temp Employment Agency Services														
5118 Cont Security Services					15,100	15,700	3.97%				32,000	32,000		47,700
5119 Oth Non-Inst Consulting Services					144,500	41,500	-71.28%				29,895	12,000	-59.86%	53,500
5150 Cont Instruction					180,000	180,000								180,000
5151 Guest Lecturers/Performers					5,000	5,000					59,748	75,107	25.71%	80,107
5159 Oth Instructional Consulting Servs					180,100	180,300	0.11%				4,423	96,332	2,078.08%	276,632
<b>5100 - Subtotal</b>					<b>567,950</b>	<b>466,050</b>	<b>-17.94%</b>				<b>126,065</b>	<b>215,438</b>	<b>70.89%</b>	<b>681,488</b>
5209 Non-Employee Travel						500					4,200	2,000	-52.38%	2,500
5212 Student Travel					119,500	120,500	0.84%				49,240	203,066	312.40%	323,566

**PORTERVILLE COLLEGE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		2024-25
5220 Employee Travel					105,008	117,000	11.42%				404,714	509,419	25.87%	626,419
5221 (Local) Online Training/Webinar					1,200	1,200					32,500	13,500	-58.46%	14,700
5230 Food/Meetings					22,200	27,150	22.30%				159,330	132,174	-17.04%	159,324
5231 Refreshments/Meetings												1,800		1,800
5200 - Subtotal					247,908	266,350	7.44%				649,984	861,959	32.61%	1,128,309
5300 Institutional Dues/Memberships					51,199	57,850	12.99%				17,397	49,670	185.51%	107,520
5310 Consortium Dues/Memberships												1,500		1,500
5300 - Subtotal					51,199	57,850	12.99%				17,397	51,170	194.13%	109,020
5501 Laundry Service					22,400	23,200	3.57%							23,200
5520 Natural Gas/LPG					180,000	180,000								180,000
5530 Light - Electricity					335,000	600,600	79.28%							600,600
5540 Water - Sanitation					90,000	150,000	66.67%							150,000
5550 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	10,652	23.86%	26,856
5608 Oper/Lease Cntrcts-ie Cars-Copiers					10,300	10,300								10,300
5650 Software Licensing/Maintenance Svcs					215,550	219,050	1.62%				437,473	542,992	24.12%	762,042
5651 Internet Access					51,760	51,600	-0.31%				3,000		-100.00%	51,600
5652 IT Cloud Services												65,700		65,700
5681 Grounds Maintenance					50,000	50,000								50,000
5683 Building Maintenance					56,000	56,850	1.52%				165,530		-100.00%	56,850
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	629,174	-11.23%				618,933	620,374	0.23%	1,249,548
5790 Other Professional Fees					4,979	90,900	1,725.85%							90,900
5700 - Subtotal					4,979	90,900	1,725.85%							90,900
5810 Fingerprinting Services					100	100					161	400	148.02%	500
5813 Physical Examinations/Tests					352	1,500	326.74%				15	100	566.67%	1,600
5820 Postage/Express Overnight Svcs					18,830	18,240	-3.13%				11,134	6,211	-44.22%	24,451
5830 Bank Charges											1,200	1,200		1,200
5831 Credit Card Expense														
5835 Bad Debt Expense					252,000	352,000	39.68%							352,000
5860 General Advertising Services					32,699	34,000	3.98%				127,500	125,000	-1.96%	159,000
5861 Printing/Duplicating Service					6,300	4,800	-23.81%				36,369	4,500	-87.53%	9,300
5862 Sponsorships												1,500		1,500
5880 Taxes - Licenses & Permits					1,050	1,050					300	300		1,350
5890 Other Services & Expenses					26,272	24,750	-5.79%				258,628	44,321	-82.86%	69,071
5896 COVID Recoverable Income-Out											251,700		-100.00%	
5899 Contingencies Account - Budget Only					134,472		-100.00%				2,472,071	2,164,166	-12.46%	2,164,166
5800 - Subtotal					472,074	436,440	-7.55%				3,159,078	2,347,698	-25.68%	2,784,138
5912 Out - Indirect Cost(Expense)											75,286	63,058	-16.24%	63,058
5900 - Subtotal											75,286	63,058	-16.24%	63,058
5000 - Total					2,736,916	2,973,264	8.64%				4,646,744	4,159,697	-10.48%	7,132,961
6120 Site Improvement							-100.00%							
6100 - Subtotal					1,678,775		-100.00%							
6210C Buildings Construction - C														
6211 Buildings Architect														
6212 Buildings - Fees														
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	62,500	-23.24%				106,035	153,224	44.50%	215,724
6412FA Computer/Tech Equipment					175,000		-100.00%				28,891	13,353	-53.78%	13,353
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	2,300					130,655	4,000	-96.94%	6,300
6414FA Furniture					15,000	15,000					275,033	592,836	115.55%	607,836
6419 Other Equipment					13,900	11,000	-20.86%				302,647	64,500	-78.69%	75,500

**PORTERVILLE COLLEGE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Tentative	Change	Adopted	Tentative	Change	Adopted	Tentative	Change	2024-25
	2024	2025	2024	2025	2023-24	2024-25		2023-24	2024-25		2023-24	2024-25		
6419FA Other Equipment					6,543	6,543					125,000		-100.00%	6,543
6422 Computer/Technology Equipment												10,000		10,000
6400 - Subtotal					324,170	127,343	-60.72%				1,033,810	837,913	-18.95%	965,256
6000 - Total					2,009,095	133,493	-93.36%				1,059,510	867,193	-18.15%	1,000,686
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	8,368,683	9.47%							8,368,683
7200 - Subtotal					7,644,720	8,368,683	9.47%							8,368,683
7501 Student Fin Aid (Excludes Salaries)											1,253,141	800,205	-36.14%	800,205
7501AA Cal Grant B-Financial Aid														
7501AB Cal Grant C-Financial Aid														
7501AF Federal PELL Grant														
7500 - Subtotal											1,253,141	800,205	-36.14%	800,205
7602 Oth Student Aide (Non-cash)											431,832	175,596	-59.34%	175,596
7603 Book Vouchers (Non-Cash SFA Aid)											238,268	43,797	-81.62%	43,797
7600 - Subtotal											670,100	219,393	-67.26%	219,393
7910 Unrestricted					10,122,158	9,999,263	-1.21%							9,999,263
7900 - Subtotal					10,122,158	9,999,263	-1.21%							9,999,263
7000 - Total					17,916,878	18,517,946	3.35%				1,923,240	1,019,598	-46.99%	19,537,544
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					<b>46,932,349</b>	<b>47,659,805</b>	<b>1.55%</b>				<b>15,819,736</b>	<b>16,789,505</b>	<b>6.13%</b>	<b>64,449,310</b>

# DISTRICT OFFICE

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## DISTRICT OFFICE OPERATIONS

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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, 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.

**The District Office** provides the following support services to the colleges:

- **Chancellor's Office:** 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.
- **Educational Services:** 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; and serves as liaison with local, state and national agencies.
- **Workforce and Economic Development:** Coordinates workforce and economic development programs.
- **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.
- **Human Resources:** 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.

- **Information Technology:** 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.

DISTRICT OFFICE															
2024-25 General Fund - Unrestricted and Restricted															
EXPENSE		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
		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	2.35	2.85	1,191,009	1,937,326	62.66%		68,240		367,994	444,827	20.88%	2,450,393
1251	Acad Non-Inst Cont	1.74				244,039		-100.00%							
1200 - Subtotal						1,435,048	1,937,326	35.00%		68,240		367,994	444,827	20.88%	2,450,393
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	142,000	-5.33%					207,342		349,342
1400 - Subtotal						150,000	142,000	-5.33%					207,342		349,342
1997	Certificated Step/Course Increase					1,639		-100.00%							
1999	Certificated Salary Abatement						-376,800								-376,800
1900 - Subtotal						1,639	-376,800	-23,088.51%							-376,800
1000 - Total						1,586,687	1,702,526	7.30%		68,240		382,994	652,169	66.95%	2,422,935
2110	Class Mgt(NonEd)	35.00	34.00	11.00	19.00	4,170,644	4,679,538	12.20%	359,517	144,127	-59.91%	1,094,733	1,866,484	70.50%	6,690,150
2190	Conf Employee - Non Mgt	7.00	7.00			591,787	601,124	1.58%							601,124
2191	Class Non-Inst Emp Reg Salary Sched	74.25	78.15	6.08	12.91	5,560,227	5,865,037	5.48%	146,755	121,949	-16.90%	354,693	788,881	122.41%	6,775,867
2199	Classified Salary Abatement						-113,334								-113,334
2100 - Subtotal						10,322,658	11,032,365	6.88%	506,272	266,077	-47.44%	1,449,426	2,655,366	83.20%	13,953,807
2311	Admin Non-Inst Prof Expt					60,000	28,000	-53.33%					388,000		416,000
2392	Non-Inst Students					23,000		-100.00%	14,500	28,000	93.10%		104,000		132,000
2393	Class Non-Inst Overtime					55,400	55,900	0.90%							55,900
2394	Non-Admin Non-Inst Prof Expt					47,006	86,055	83.07%	33,000	175,000	430.30%	38,000	587,730	1,446.66%	848,785
2399	Cls Oth - Temp					47,000		-100.00%							
2300 - Subtotal						232,406	169,955	-26.87%	47,500	203,000	327.37%	38,000	1,079,730	2,741.39%	1,452,685
2412	Direct Inst Prof Expt								44,000		-100.00%	53,000		377.14%	252,884
2400 - Subtotal									44,000		-100.00%	53,000	252,884	377.14%	252,884
2999	Salary Budget Control					417,469	480,219	15.03%				-633	554,299	-87,705.69%	1,034,518
2900 - Subtotal						417,469	480,219	15.03%				-633	554,299	-87,705.69%	1,034,518
2000 - Total						10,972,532	11,682,540	6.47%	597,772	469,077	-21.53%	1,539,793	4,542,278	194.99%	16,693,895
3110	STRS-Acad Inst & Instl Aides(Dir)					46,612		-100.00%					4,775		-100.00%
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp												2,527		-100.00%
3119	STRS-On behalf Instr					25,654	50,002	94.91%							50,002
3120	STRS - Class Mgt Non-Ed Admin					43,725	45,912	5.00%	22,160	13,034	-41.18%	8,859	31,184	252.00%	90,130
3130	STRS - Ed Administrators - Cont					153,034	263,833	72.40%				29,222	61,935	111.95%	325,769
3131T	STRS - Oth Acad Emp Non-Inst Temp					28,650	27,122	-5.33%					39,602		66,724
3139	STRS on behalf Non Instr					83,635	110,118	31.66%				30,281	19,426	-35.85%	129,544
3100 - Subtotal						381,311	496,987	30.34%	22,160	13,034	-41.18%	75,663	152,148	101.08%	662,168
3220	PERS - Class Mgt Non-Educational Adm					1,044,926	1,227,062	17.43%	64,964	40,067	-38.32%	279,700	492,465	76.07%	1,759,595
3221	PERS - Class Emp					1,483,649	1,630,630	9.91%	39,154	33,902	-13.41%	94,632	219,309	131.75%	1,883,841
3221T	PERS - Class Emp Temp						14,914								14,914
3222	PERS - Conf Emp Non-Mgt					157,889	167,113	5.84%							167,113
3240	PERS - Ed Adm - Cont					103,995	154,568	48.63%				57,362	14,545	-74.64%	169,113
3200 - Subtotal						2,790,458	3,194,287	14.47%	104,119	73,969	-28.96%	431,694	726,319	68.25%	3,994,575
3310	OASDHI-Acad Inst & Instl Aides(Dir)					3,539		-100.00%							
3310T	OASDHI-Acad Inst/Instl Aides(Dir)Tmp								638		-100.00%	1,131	3,667	224.21%	3,667
3320	OASDHI - Class Mgt Non-Ed Admin					303,298	331,042	9.15%	20,310	12,015	-40.84%	80,871	137,532	70.06%	480,589
3321	OASDHI - Class Emp					425,384	448,717	5.48%	11,227	9,329	-16.90%	27,134	60,349	122.41%	518,395
3321T	OASDHI - Class Emp Temp					6,174	5,626	-8.87%	479	2,538	430.30%	551	14,148	2,467.71%	22,312
3322	OASDHI - Conf Emp - Non Mgt					45,272	45,986	1.58%							45,986
3340	OASDHI - Educational Admin - Cont					41,436	57,669	39.17%				18,666	8,259	-55.75%	65,928
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					2,175	2,059	-5.33%					3,006		5,065
3300 - Subtotal						827,278	891,099	7.71%	32,653	23,882	-26.86%	128,353	226,962	76.83%	1,141,942
3410	H&W-Acad Inst & Instl Aides(Dir)					38,007		-100.00%							
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					4,783		-100.00%							
3420	H&W - Class Mgt(Non-Educ Admin)					856,214	895,213	4.55%	66,129	38,238	-42.18%	244,677	438,610	79.26%	1,372,061
3420RC	OPEB ARC-Class Mgt(Non-EducAdmin)					81,745	91,718	12.20%	7,047	4,162	-40.93%	21,457	37,921	76.73%	133,801
3421	H&W - Class Emp					1,581,585	1,707,204	7.94%	60,618	50,609	-16.51%	134,021	290,382	116.67%	2,048,194
3421RC	OPEB ARC-Class Emp					108,981	114,965	5.49%	2,876	2,390	-16.90%	6,952	15,462	122.41%	132,818
3422	H&W - Conf Emp - Non Mgt					154,301	157,450	2.04%							157,450
3422RC	OPEB ARC-Conf Emp Non Mgt					11,599	11,782	1.58%							11,782
3440	H&W - Educational Admin - Cont					114,624	200,186	74.65%				51,801	52,858	2.04%	253,044
3440RC	OPEB ARC-EducAdmin-Cont					23,344	37,972	62.66%				7,213	7,381	2.34%	45,353
3400 - Subtotal						2,975,181	3,216,489	8.11%	136,670	95,399	-30.20%	466,121	842,613	80.77%	4,154,502
3510	SUI-Acad Inst & Instl Aides(Dir)					122		-100.00%							
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp								22		-100.00%	39	126	224.21%	126
3520	SUI-Class Mgt Non-Educational Admin					2,085	2,338	12.11%	180	106	-40.94%	547	967	76.74%	3,411
3521	SUI - Class Emp					2,780	2,933	5.49%	73	61	-16.95%	177	394	122.37%	3,388
3521T	SUI - Class Emp Temp					94	75	-21.12%	17	88	430.30%	19	488	2,467.74%	650



**DISTRICT OFFICE**  
**2024-25 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2023-24	GU001 Tentative Budget 2024-25	%	CE Adopted Budget 2023-24	CE Tentative Budget 2024-25	%	Restricted Adopted Budget 2023-24	Restricted Tentative Budget 2024-25	%	Total 2024-25
	Unrst	Unrst	Rest	Rest										
	2024	2025	2024	2025										
3522 SUI - Conf Emp - Non Mgt					296	301	1.57%							301
3540 SUI - Educational Admin - Cont					596	969	62.66%				184	188	2.33%	1,157
3541T SUI - Oth Acad Emp - Non Instl temp					75	71	-5.33%					104		175
3500 - Subtotal					6,048	6,685	10.53%	292	255	-12.70%	967	2,268	134.61%	9,208
3610 WC-Acad Inst & Instl Aides(Dir)					2,617		-100.00%							
3610T WC-Acad Inst & Instl Aide(Dir) Temp								469		-100.00%	831	2,711	226.04%	2,711
3620 WC - Ciss Mgt Non-Educational Admin					44,704	50,164	12.21%	3,855	2,277	-40.95%	11,739	20,740	76.68%	73,181
3621 WC - Ciss Emp					59,623	62,879	5.46%	1,574	1,307	-16.93%	3,803	8,457	122.35%	72,643
3621T WC - Ciss Emp Temp					2,259	1,594	-29.42%	506	2,176	329.77%	405	11,575	2,757.39%	15,345
3622 WC - Conf Emp - Non Mgt					6,346	6,444	1.55%							6,444
3640 WC - Educational Administrators					12,771	20,768	62.62%				3,946	4,037	2.31%	24,805
3641T WC-Oth Acad Emp - Non Instr Temp					1,599	1,519	-4.98%					2,223		3,742
3600 - Subtotal					129,918	143,369	10.35%	6,404	5,760	-10.06%	20,725	49,743	140.01%	198,871
3710T DefBen-Acad Inst/Instl Aides(Dir)Tm								1,672		-100.00%	2,014	9,610	377.14%	9,610
3721T DefBen - Ciss Emp Temp					5,073	3,538	-30.26%	1,254	6,650	430.30%	1,444	37,078	2,467.71%	47,266
3700 - Subtotal					5,073	3,538	-30.26%	2,926	6,650	127.27%	3,458	46,687	1,250.13%	56,875
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					1,138		-100.00%							
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					21,023	21,612	2.80%	1,960	1,111	-43.33%	7,906	12,741	61.16%	35,464
3921 OTHBEN - Ciss Emp					55,766	58,609	5.10%	1,453	1,207	-16.90%	3,511	7,810	122.41%	67,626
3922 OTHBEN - Conf Emp - Non Mgt					4,574	4,574								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	92,147	5.39%	3,413	2,318	-32.08%	12,953	22,087	70.51%	116,552
3000 - Total					7,202,704	8,044,601	11.69%	308,637	221,267	-28.31%	1,139,935	2,068,826	81.49%	10,334,684
4211 Non-Library/Magazines/Bks/Prdcls					12,106	12,287	1.50%							12,287
4200 - Subtotal					12,106	12,287	1.50%							12,287
4310 Inst Supplies & Materials					450	450		61,394	72,500	18.09%	45,000	534,000	1,086.67%	606,950
4312 All Computer Software					1,250	750	-40.00%		4,000		1,000	103,000	10,200.00%	107,750
4313 Non-Instl Supplies & Materials					104,030	102,660	-1.32%	17,000	10,750	-36.76%	100,519	454,344	352.00%	567,754
4314 Paper						1,000								1,000
4315 Maint & Repairs Supplies						1,500								1,500
4317 Outreach Materials								3,000				270,000		273,000
4321 Fuel - Lubricants					5,500	5,500								5,500
4300 - Subtotal					111,230	111,860	0.57%	78,394	90,250	15.12%	146,519	1,361,344	829.13%	1,563,454
4000 - Total					123,336	124,147	0.66%	78,394	90,250	15.12%	146,519	1,361,344	829.13%	1,676,741
5108 Temp Employment Agency Services					15,000	10,000	-33.33%							10,000
5118 Cont Security Services					3,570	3,600	0.84%							3,600
5119 Oth Non-Inst Consulting Services					2,448,733	3,376,913	37.90%	13,000	3,000	-76.92%	80,813,117	131,106,913	62.23%	134,486,826
5150 Cont Instruction					115,000		-100.00%	209,000	351,500	68.18%	65,000	244,660	276.40%	596,160
5151 Guest Lecturers/Performers												40,000		40,000
5159 Oth Instructional Consulting Servs								11,165	12,000	7.48%		125,012		137,012
5100 - Subtotal					2,582,303	3,390,513	31.30%	233,165	366,500	57.18%	80,878,117	131,516,585	62.61%	135,273,598
5209 Non-Employee Travel					3,000	3,000						20,000		23,000
5220 Employee Travel					531,310	628,606	18.31%	16,000	8,000	-50.00%	112,960	1,239,509	997.30%	1,876,116
5220T 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 Food/Meetings					42,379	73,180	72.68%	5,500	4,500	-18.18%	65,000	276,453	325.31%	354,133
5200 - Subtotal					652,264	726,786	11.43%	21,500	12,500	-41.86%	177,960	1,585,962	791.19%	2,325,248
5300 Institutional Dues/Memberships					275,243	264,263	-3.99%	1,700	4,000	135.29%	454,936	75,000	-83.51%	343,263
5310 Consortium Dues/Memberships					7,000	20,000	185.71%					50,000		70,000
5300 - Subtotal					282,243	284,263	0.72%	1,700	4,000	135.29%	454,936	125,000	-72.52%	413,263
5400 Comprehensive/Liab/Prpty/Auto Ins					1,200,000	1,300,000	8.33%							1,300,000
5406 Student Insurance					200,000	150,000	-25.00%							150,000
5407 Insurance Deductibles					44,939	200,000	345.05%							200,000
5400 - Subtotal					1,444,939	1,650,000	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
5550 Disposal Services					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
5500 - Subtotal					430,234	513,346	19.32%	500		-100.00%		1,000		514,346
5602 Short Term Rental-Veh & Equip												10,000		10,000
5603 Rental of Facilities					500	10,500	2,000.00%	9,500	18,000	89.47%	40,750	93,000	128.22%	121,500

DISTRICT OFFICE														
2024-25 General Fund - Unrestricted and Restricted														
EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2024	2025	2024	2025										
5608 Oper/Lease Cntrcts-ie Cars-Copiers					4,852	6,585	35.71%							6,585
5640 Lease Relocatables														
5650 Software Licensing/Maintenance Svcs					2,062,010	2,326,921	12.85%	4,575	2,700	-40.98%	35,150	160,500	356.61%	2,490,121
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 Vehicle Repairs & Maintenance					8,000	8,000								8,000
5685 Computer Hardware Maint Agreements					382,325	416,600	8.96%							416,600
5686 Oth Equipment Maint Agreements					77,983	46,800	-39.99%							46,800
5690 Other Maintenance/Repairs					1,000	1,000		500	500					1,500
5691 Other Maintenance Contracts					9,800	12,028	25.29%							12,028
5600 - Subtotal					5,467,208	5,869,032	7.35%	15,075	22,200	47.26%	75,900	325,430	328.76%	6,216,662
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
5790 Other Professional Fees					2,000	2,000								2,000
5700 - Subtotal					587,500	1,277,500	117.45%							1,277,500
5810 Fingerprinting Services					60,000	60,000								60,000
5813 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	20,641	109.13%	1,000	8,000	700.00%		122,219		150,860
5862 Sponsorships						20,000		1,000	5,000	400.00%		240,000		265,000
5863 Radio/Newspaper Ad Placement												100,000		100,000
5880 Taxes - Licenses & Permits					40,750	40,750								40,750
5890 Other Services & Expenses					801,752	780,400	-2.66%					7,000		787,400
5899 Contingencies Account - Budget Only									735,966		146,362	6,479,333	4,326.93%	7,215,299
5800 - Subtotal					1,299,948	1,383,964	6.46%	20,372	769,966	3,679.54%	146,362	7,159,551	4,791.68%	9,313,482
5912 Out - Indirect Cost(Expense)											496,115	1,901,261	283.23%	1,901,261
5900 - Subtotal											496,115	1,901,261	283.23%	1,901,261
5900 - Total					12,746,639	15,095,404	18.43%	292,312	1,175,168	302.02%	82,229,390	142,614,790	73.44%	158,885,360
6120 Site Improvement					15,000	30,000	100.00%							30,000
6100 - Subtotal					15,000	30,000	100.00%							30,000
6210 Buildings Construction												1,500,000		1,500,000
6210C Buildings Construction - C												3,414,063		3,414,063
6211 Buildings Architect														
6211FA Building Architect												1,000,000		1,000,000
6214 Buildings - Testing & Inspection														
6200 - Subtotal												5,914,063		5,914,063
6412 Computer/Technology Equipment					155,682	174,265	11.94%	2,000	8,000	300.00%	108,246	193,666	78.91%	375,931
6412FA Computer/Tech Equipment					1,021,300	684,300	-33.00%							684,300
6413FA Autos and Busses												284,998		284,998
6414 Furniture					10,000	52,000	420.00%	500	3,000	500.00%		590,000		645,000
6419 Other Equipment					11,004	19,000	72.66%		6,000			1,568,500		1,593,500
6419FA Other Equipment												2,817,913		2,817,913
6400 - Subtotal					1,197,986	929,565	-22.41%	2,500	17,000	580.00%	108,246	5,455,077	4,939.52%	6,401,642
6000 - Total					1,212,986	959,565	-20.89%	2,500	17,000	580.00%	108,246	11,369,140	10,403.07%	12,345,705
7110 Debt Reduction					1,476,350	1,561,350	5.76%							1,561,350
7111 Debt Interest & Other Charges					4,319,387	4,234,646	-1.96%							4,234,646
7100 - Subtotal					5,795,737	5,795,996	0.00%							5,795,996
7201 Intrafund Transfers Out					3,963,825	1,033,224	-73.93%							1,033,224
7205 Intrafund Transfers In					-40,174,791	-41,814,310	4.08%							-41,814,310
7200 - Subtotal					-36,210,966	-40,781,086	12.62%							-40,781,086
7312 Interfund Transfers - Out					1,255,000		-100.00%							
7300 - Subtotal					1,255,000		-100.00%							
7410 Oth Transfers														
7400 - Subtotal														
7910 Unrestricted					47,932,729	57,310,609	19.56%							57,310,609
7900 - Subtotal					47,932,729	57,310,609	19.56%							57,310,609
7000 - Total					18,772,500	22,325,519	18.93%							22,325,519
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	162,608,546	90.06%	224,583,848

# SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT  
2024-25 Associated Student Body Funds**

		<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
8884AA	Student Cards	260,000	375,000	6,000	4,000	385,000	125,000	48.08%
8884AB	Student Representation Fee							
<b>INCOME - Total</b>		<b>260,000</b>	<b>375,000</b>	<b>6,000</b>	<b>4,000</b>	<b>385,000</b>	<b>125,000</b>	
2110	Clss Mgt(NonEd)	38,034	40,934			40,934	2,900	7.62%
2392	Non-Inst Students	150,000	100,000			100,000	(50,000)	-33.33%
2999	Salary Budget Control							
<b>2000 - Total</b>		<b>188,034</b>	<b>140,934</b>			<b>140,934</b>	<b>(47,100)</b>	
3220	PERS - Clss Mgt Non-Educational Adm	10,147	11,380			11,380	1,232	12.14%
3320	OASDHI - Clss Mgt Non-Ed Admin	2,910	3,131			3,131	222	7.63%
3420	H&W - Clss Mgt(Non-Educ Admin)	8,817	8,997			8,997	180	2.04%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	745	802			802	57	7.62%
3520	SUI-Clss Mgt Non-Educational Admin	19	20			20	1	7.62%
3620	WC - Clss Mgt Non-Educational Admin	408	439			439	31	7.63%
3621T	WC - Clss Emp Temp	1,608	1,072			1,072	(536)	-33.33%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	261	261			261		
<b>3000 - Total</b>		<b>24,916</b>	<b>26,103</b>			<b>26,103</b>	<b>1,187</b>	
4313	Non-Inst Supplies & Materials	11,000	36,963	1,000	3,000	40,963	29,963	272.39%
4317	Outreach Materials		15,000			15,000	15,000	
<b>4000 - Total</b>		<b>11,000</b>	<b>51,963</b>	<b>1,000</b>	<b>3,000</b>	<b>55,963</b>	<b>44,963</b>	
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%
<b>5000 - Total</b>		<b>36,050</b>	<b>151,000</b>	<b>5,000</b>	<b>1,000</b>	<b>157,000</b>	<b>120,950</b>	
6412	Computer/Technology Equipment		5,000			5,000	5,000	

**KERN COMMUNITY COLLEGE DISTRICT  
2024-25 Associated Student Body Funds**

	<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
6000 - Total		5,000			5,000	5,000	
EXPENDITURES - Total	260,000	375,000	6,000	4,000	385,000	125,000	
Ending Balance	0	0	0	0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Student Representation Fee Funds**

	<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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%
<b>INCOME - Total</b>	<b>48,845</b>	<b>8,000</b>	<b>36,850</b>	<b>3,000</b>	<b>47,850</b>	<b>(995)</b>	
2392 Non-Inst Students	19,300		10,000		10,000	(9,300)	-48.19%
<b>2000 - Total</b>	<b>19,300</b>		<b>10,000</b>		<b>10,000</b>	<b>(9,300)</b>	
3621T WC - Clss Emp Temp	207		107		107	(100)	-48.20%
<b>3000 - Total</b>	<b>207</b>		<b>107</b>		<b>107</b>	<b>(100)</b>	
4313 Non-Inst Supplies & Materials	1,154			1,000	1,000	(154)	-13.34%
<b>4000 - Total</b>	<b>1,154</b>			<b>1,000</b>	<b>1,000</b>	<b>(154)</b>	
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 Contingencies Account - Budget Only	16,184		13,743		13,743	(2,441)	-15.08%
<b>5000 - Total</b>	<b>28,184</b>	<b>8,000</b>	<b>26,743</b>	<b>2,000</b>	<b>36,743</b>	<b>8,559</b>	
<b>EXPENDITURES - Total</b>	<b>48,845</b>	<b>8,000</b>	<b>36,850</b>	<b>3,000</b>	<b>47,850</b>	<b>(995)</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Student Center Funds**

		<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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							
<b>INCOME - Total</b>		<b>117,415</b>	<b>105,000</b>		<b>50,000</b>	<b>155,000</b>	<b>37,585</b>	
2110	Clss Mgt(NonEd)	57,050	61,401			61,401	4,350	7.63%
2392	Non-Inst Students				20,000	20,000	20,000	
2997	Classified Step Increase Budget							
2999	Salary Budget Control							
<b>2000 - Total</b>		<b>57,050</b>	<b>61,401</b>		<b>20,000</b>	<b>81,401</b>	<b>24,350</b>	
3220	PERS - Clss Mgt Non-Educational Adm	15,221	17,069			17,069	1,848	12.14%
3320	OASDHI - Clss Mgt Non-Ed Admin	4,364	4,697			4,697	333	7.62%
3420	H&W - Clss Mgt(Non-Educ Admin)	13,226	13,496			13,496	270	2.04%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1,118	1,203			1,203	85	7.62%
3520	SUI-Clss Mgt Non-Educational Admin	29	31			31	2	7.61%
3620	WC - Clss Mgt Non-Educational Admin	612	658			658	47	7.63%
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							
<b>3000 - Total</b>		<b>34,962</b>	<b>37,547</b>		<b>214</b>	<b>37,761</b>	<b>2,799</b>	
4313	Non-Inst Supplies & Materials	11,988	6,053		10,000	16,053	4,065	33.91%
4510	CoGS Food							
<b>4000 - Total</b>		<b>11,988</b>	<b>6,053</b>		<b>10,000</b>	<b>16,053</b>	<b>4,065</b>	
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							

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Student Center Funds**

	<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
5890 Other Services & Expenses							
<b>5000 - Total</b>	<b>13,415</b>			<b>15,200</b>	<b>15,200</b>	<b>1,785</b>	
6412 Computer/Technology Equipment							
6412FA Computer/Tech Equipment							
6414 Furniture							
6419FA Other Equipment				4,586	4,586	4,586	
<b>6000 - Total</b>				<b>4,586</b>	<b>4,586</b>	<b>4,586</b>	
<b>EXPENDITURES - Total</b>	<b>117,415</b>	<b>105,000</b>		<b>50,000</b>	<b>155,000</b>	<b>37,585</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**KERN COMMUNITY COLLEGE DISTRICT  
2024-25 Student Financial Aid Fund**

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
8122AA	Federal Work Study	1,159,906	1,422,548	262,642	22.64%
8122PY	Federal Work Study - Prior Year	31,250		(31,250)	-100.00%
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 Categorical Program PY	613,448	1,151,921	538,473	87.78%
8694AB	State Prior Year Carry Over	488,442	92,874	(395,568)	-80.99%
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%
<b>INCOME - Total</b>		<b>69,314,567</b>	<b>86,337,292</b>	<b>17,022,725</b>	
1214	Educational Administrators - Cont	12,379	13,656	1,277	10.32%
<b>1000 - Total</b>		<b>12,379</b>	<b>13,656</b>	<b>1,277</b>	
2110	Clss Mgt(NonEd)	26,149	31,848	5,698	21.79%
2191	Clss Non-Instr Emp Reg Salary Sched	87,219	94,997	7,777	8.92%
2392	Non-Inst Students	1,164,945	1,411,939	246,994	21.20%
2999	Salary Budget Control				
<b>2000 - Total</b>		<b>1,278,314</b>	<b>1,538,783</b>	<b>260,470</b>	
3130	STRS - Ed Administrators - Cont				
3220	PERS - Clss Mgt Non-Educational Adm	6,977	8,854	1,877	26.90%
3221	PERS - Clss Emp	23,270	26,409	3,139	13.49%
3240	PERS - Ed Adm - Cont	3,303	3,796	494	14.95%
3320	OASDHI - Clss Mgt Non-Ed Admin	2,000	2,436	436	21.79%
3321	OASDHI - Clss Emp	6,672	7,267	595	8.92%
3340	OASDHI - Educational Admin - Cont	947	1,045	98	10.31%
3420	H&W - Clss Mgt(Non-Educ Admin)	5,621	6,096	475	8.44%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	513	624	112	21.79%
3421	H&W - Clss Emp	32,315	35,224	2,909	9.00%

**KERN COMMUNITY COLLEGE DISTRICT  
2024-25 Student Financial Aid Fund**

	<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
3421RC OPEB ARC-Class Emp	1,710	1,862	152	8.92%
3440 H&W - Educational Admin - Cont	2,204	2,249	45	2.04%
3440RC OPEB ARC-EducAdmin-Cont	243	268	25	10.32%
3520 SUI-Class Mgt Non-Educational Admin	13	16	3	21.81%
3521 SUI - Class Emp	44	48	4	8.90%
3540 SUI - Educational Admin - Cont	6	7	1	10.34%
3620 WC - Class Mgt Non-Educational Admin	280	341	61	21.81%
3621 WC - Class Emp	935	1,019	83	8.92%
3621T WC - Class Emp Temp	11,132	10,609	(523)	-4.69%
3640 WC - Educational Administrators	133	146	14	10.32%
3920 OTHBEN-Class Mgt(Non-Educ Admin)	167	177	10	6.27%
3921 OTHBEN - Class Emp	863	940	77	8.92%
3940 OTHBEN - Educational Administrators	65	65		
<b>3000 - Total</b>	<b>99,412</b>	<b>109,499</b>	<b>10,086</b>	
4313 Non-Inst Supplies & Materials	3,500	3,000	(500)	-14.30%
4317 Outreach Materials	15,580		(15,580)	-100.00%
<b>4000 - Total</b>	<b>19,080</b>	<b>3,000</b>	<b>(16,081)</b>	
5151 Guest Lecturers/Performers	16,173	20,000	3,827	23.67%
5230 Food/Meetings	10,827	15,000	4,173	38.54%
<b>5000 - Total</b>	<b>27,000</b>	<b>35,000</b>	<b>8,000</b>	
7312 Interfund Transfers - Out	31,250		(31,250)	-100.00%
7501 Student Fin Aid (Excludes Salaries)	11,630,965	11,617,466	(13,498)	-0.12%
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%
<b>7000 - Total</b>	<b>67,878,381</b>	<b>84,637,354</b>	<b>16,758,973</b>	
<b>EXPENDITURES - Total</b>	<b>69,314,567</b>	<b>86,337,292</b>	<b>17,022,725</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Enterprise Funds**

		<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>District 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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	2,780,851				2,780,851	54,014	1.98%
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%
<b>INCOME - Total</b>		<b>3,473,487</b>	<b>3,788,615</b>		<b>377,400</b>		<b>4,166,015</b>	<b>692,528</b>	
2110	Clss Mgt(NonEd)	289,764	308,106				308,106	18,342	6.33%
2191	Clss Non-Instr Emp Reg Salary Sched	443,415	538,500			14,700	553,199	109,784	24.76%
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%
<b>2000 - Total</b>		<b>1,126,908</b>	<b>1,299,206</b>			<b>14,700</b>	<b>1,313,905</b>	<b>186,997</b>	
3220	PERS - Clss Mgt Non-Educational Adm	77,309	85,653				85,653	8,344	10.79%
3221	PERS - Clss Emp	118,303	149,703			4,087	153,789	35,486	30.00%
3320	OASDHI - Clss Mgt Non-Ed Admin	22,167	23,570				23,570	1,403	6.33%
3321	OASDHI - Clss Emp	33,921	41,195			1,125	42,320	8,399	24.76%
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	67,478				67,478	1,349	2.04%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	5,679	6,039				6,039	360	6.33%
3421	H&W - Clss Emp	247,984	314,899			5,623	320,522	72,538	29.25%
3421RC	OPEB ARC-Clss Emp	8,691	10,555			288	10,843	2,152	24.76%
3520	SUI-Clss Mgt Non-Educational Admin	145	154				154	9	6.34%
3521	SUI - Clss Emp	222	269			7	277	55	24.75%
3521T	SUI - Clss Emp Temp	184	189				189	5	2.61%
3620	WC - Clss Mgt Non-Educational Admin	3,107	3,304				3,304	197	6.33%
3621	WC - Clss Emp	4,755	5,774			158	5,932	1,177	24.76%
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	5,331			146	5,477	1,087	24.76%
<b>3000 - Total</b>		<b>619,821</b>	<b>741,664</b>			<b>11,433</b>	<b>753,096</b>	<b>133,275</b>	
4313	Non-Inst Supplies & Materials	10,500	5,000		8,000		13,000	2,500	23.81%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Enterprise Funds**

	<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>District 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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%
4530 CoGS Other	1,987	2,737		250		2,987	1,000	50.32%
<b>4000 - Total</b>	<b>1,290,237</b>	<b>1,336,013</b>		<b>176,750</b>		<b>1,512,763</b>	<b>222,526</b>	
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 Contingencies Account - Budget Only	15,500	15,000		500		15,500	0	0.00%
<b>5000 - Total</b>	<b>402,520</b>	<b>304,000</b>		<b>200,650</b>		<b>504,650</b>	<b>102,130</b>	
6419 Other Equipment	34,000	81,600				81,600	47,600	140.00%
<b>6000 - Total</b>	<b>34,000</b>	<b>81,600</b>				<b>81,600</b>	<b>47,600</b>	
<b>EXPENDITURES - Total</b>	<b>3,473,487</b>	<b>3,762,482</b>		<b>377,400</b>	<b>26,133</b>	<b>4,166,015</b>	<b>692,528</b>	
<b>Ending Balance</b>	<b>0</b>	<b>26,133</b>	<b>0</b>	<b>0</b>	<b>(26,133)</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Capital Outlay Funds**

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
8823AA	Specific Contributions/Gifts	144,125		(144,125)	-100.00%
8894AB	Local Prior Year Carry Over	252,826	5,450,138	5,197,312	2,055.69%
8982AA	Intrafund Transfers - In	2,551,546	8,244,000	5,692,454	223.10%
8989AB	Carry Over Funds - Budget Only	75,591,865	83,435,124	7,843,259	10.38%
<b>INCOME - Total</b>		<b>78,540,362</b>	<b>97,129,262</b>	<b>18,588,900</b>	
5119	Oth Non-Inst Consulting Services	227,383	278,483	51,100	22.47%
5650	Software Licensing/Maintenance Svcs		35,222	35,222	
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	Contingencies Account - Budget Only	2,108,446	8,973,949	6,865,503	325.62%
<b>5000 - Total</b>		<b>2,340,829</b>	<b>9,351,459</b>	<b>7,010,630</b>	
6110FA	Sites		4,939,125	4,939,125	
6120	Site Improvement		3,229,000	3,229,000	
6120FA	Site Improvement	547,600		(547,600)	-100.00%
6210	Buildings Construction		45,000	45,000	
6210C	Buildings Construction - C	74,320,523	75,857,044	1,536,521	2.07%
6211	Buildings Architect	962,622	2,409,934	1,447,312	150.35%
6212	Buildings - Fees	60,360	60,360		
6214	Buildings - Testing & Inspection	160,103	610,323	450,220	281.21%
6412	Computer/Technology Equipment	75,000	200,000	125,000	166.67%
6419	Other Equipment		111,712	111,712	
6419FA	Other Equipment		241,980	241,980	
<b>6000 - Total</b>		<b>76,126,208</b>	<b>87,704,478</b>	<b>11,578,270</b>	
7910	Unrestricted	73,326	73,326		
<b>7000 - Total</b>		<b>73,326</b>	<b>73,326</b>		
<b>EXPENDITURES - Total</b>		<b>78,540,362</b>	<b>97,129,262</b>	<b>18,588,900</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

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

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
8989AB	Carry Over Funds - Budget Only	2,889,252	3,594,894	705,642	24.42%
<b>INCOME - Total</b>		<b>2,889,252</b>	<b>3,594,894</b>	<b>705,642</b>	
2110	Clss Mgt(NonEd)	8,747	8,219	(528)	-6.04%
2191	Clss Non-Instr Emp Reg Salary Sched	1,496	1,513	17	1.11%
2999	Salary Budget Control	770	2,748	1,978	256.80%
<b>2000 - Total</b>		<b>11,013</b>	<b>12,479</b>	<b>1,466</b>	
3220	PERS - Clss Mgt Non-Educational Adm	2,334	2,292	(41)	-1.77%
3221	PERS - Clss Emp	399	421	21	5.35%
3320	OASDHI - Clss Mgt Non-Ed Admin	669	613	(56)	-8.36%
3321	OASDHI - Clss Emp	114	116	1	1.13%
3420	H&W - Clss Mgt(Non-Educ Admin)	1,543	1,350	(193)	-12.54%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	171	162	(10)	-5.73%
3421	H&W - Clss Emp	441	450	9	2.04%
3421RC	OPEB ARC-Clss Emp	29	30	0	1.09%
3520	SUI-Clss Mgt Non-Educational Admin	4	4	(0)	-6.15%
3521	SUI - Clss Emp	1	1		
3620	WC - Clss Mgt Non-Educational Admin	94	88	(5)	-5.74%
3621	WC - Clss Emp	16	16	0	1.19%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	73	66	(7)	-8.98%
3921	OTHBEN - Clss Emp	15	15	0	1.22%
<b>3000 - Total</b>		<b>5,903</b>	<b>5,623</b>	<b>(280)</b>	
4313	Non-Inst Supplies & Materials	20	20		
<b>4000 - Total</b>		<b>20</b>	<b>20</b>		
5118	Cont Security Services		276	276	
5119	Oth Non-Inst Consulting Services	2,037	122,401	120,363	5,907.50%
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		
<b>5000 - Total</b>		<b>3,902</b>	<b>124,541</b>	<b>120,639</b>	

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

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
6210C	Buildings Construction - C	2,812,117	2,890,671	78,554	2.79%
6214	Buildings - Testing & Inspection	11,005	11,005		
6419	Other Equipment	45,292	550,555	505,262	1,115.57%
<b>6000 - Total</b>		<b>2,868,414</b>	<b>3,452,231</b>	<b>583,817</b>	
<b>EXPENDITURES - Total</b>		<b>2,889,252</b>	<b>3,594,894</b>	<b>705,642</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 SRID (Measure G) Debt Service Fund**

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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%
<b>INCOME - Total</b>		<b>13,442,261</b>	<b>13,514,391</b>	<b>72,130</b>	
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%
<b>7000 - Total</b>		<b>13,442,261</b>	<b>13,514,391</b>	<b>72,130</b>	
<b>EXPENDITURES - Total</b>		<b>13,442,261</b>	<b>13,514,391</b>	<b>72,130</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	



**KERN COMMUNITY COLLEGE DISTRICT  
2024-25 Measure J Construction Funds**

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
8989AB	Carry Over Funds - Budget Only	229,337,343	176,525,605	(52,811,737)	-23.03%
<b>INCOME - Total</b>		<b>229,337,343</b>	<b>176,525,605</b>	<b>(52,811,737)</b>	
2110	Clss Mgt(NonEd)	865,926	813,657	(52,269)	-6.04%
2191	Clss Non-Instr Emp Reg Salary Sched	148,111	149,757	1,647	1.11%
2999	Salary Budget Control	216,767	272,011	55,244	25.49%
<b>2000 - Total</b>		<b>1,230,803</b>	<b>1,235,426</b>	<b>4,622</b>	
3220	PERS - Clss Mgt Non-Educational Adm	231,029	226,940	(4,089)	-1.77%
3221	PERS - Clss Emp	39,516	41,633	2,117	5.36%
3320	OASDHI - Clss Mgt Non-Ed Admin	66,243	60,706	(5,538)	-8.36%
3321	OASDHI - Clss Emp	11,330	11,456	126	1.11%
3420	H&W - Clss Mgt(Non-Educ Admin)	152,758	133,607	(19,151)	-12.54%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	16,972	16,000	(972)	-5.73%
3421	H&W - Clss Emp	43,645	44,536	891	2.04%
3421RC	OPEB ARC-Clss Emp	2,903	2,935	32	1.11%
3520	SUI-Clss Mgt Non-Educational Admin	433	408	(25)	-5.72%
3521	SUI - Clss Emp	74	75	1	1.13%
3620	WC - Clss Mgt Non-Educational Admin	9,285	8,751	(534)	-5.75%
3621	WC - Clss Emp	1,588	1,605	17	1.08%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	7,201	6,554	(647)	-8.98%
3921	OTHBEN - Clss Emp	1,466	1,483	16	1.11%
<b>3000 - Total</b>		<b>584,445</b>	<b>556,689</b>	<b>(27,756)</b>	
4313	Non-Inst Supplies & Materials	1,980	1,980		
<b>4000 - Total</b>		<b>1,980</b>	<b>1,980</b>		
5118	Cont Security Services		16,135	16,135	
5119	Oth Non-Inst Consulting Services	5,427,203	58,622,341	53,195,138	980.16%
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	32,456	3,952	13.86%
5861	Printing/Duplicating Service	2,970	26,537	23,567	793.49%

**KERN COMMUNITY COLLEGE DISTRICT  
2024-25 Measure J Construction Funds**

	<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
5890 Other Services & Expenses	10,741	10,741		
<b>5000 - Total</b>	<b>5,590,017</b>	<b>58,910,143</b>	<b>53,320,125</b>	
6210C Buildings Construction - C	216,565,913	109,102,724	(107,463,190)	-49.62%
6211 Buildings Architect	2,039,888	3,712,096	1,672,209	81.98%
6214 Buildings - Testing & Inspection	1,366,107	1,790,166	424,059	31.04%
6419 Other Equipment	1,820,327	993,503	(826,823)	-45.42%
6419FA Other Equipment	137,863	222,879	85,017	61.67%
<b>6000 - Total</b>	<b>221,930,097</b>	<b>115,821,368</b>	<b>(106,108,728)</b>	
<b>EXPENDITURES - Total</b>	<b>229,337,343</b>	<b>176,525,605</b>	<b>(52,811,737)</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>		

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

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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%
<b>INCOME - Total</b>		<b>89,307,885</b>	<b>38,344,752</b>	<b>(50,963,133)</b>	
5830	Bank Charges	847	2,464	1,617	190.91%
<b>5000 - Total</b>		<b>847</b>	<b>2,464</b>	<b>1,617</b>	
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%
<b>7000 - Total</b>		<b>89,307,038</b>	<b>38,342,288</b>	<b>(50,964,750)</b>	
<b>EXPENDITURES - Total</b>		<b>89,307,885</b>	<b>38,344,752</b>	<b>(50,963,133)</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Measure C Mammoth Construction Funds**

		Adopted Budget 2023-24	Tentative Budget 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%
<b>INCOME - Total</b>		<b>3,900,000</b>	<b>4,140,000</b>	<b>240,000</b>	
7910	Unrestricted	3,900,000	4,140,000	240,000	6.15%
<b>7000 - Total</b>		<b>3,900,000</b>	<b>4,140,000</b>	<b>240,000</b>	
<b>EXPENDITURES - Total</b>		<b>3,900,000</b>	<b>4,140,000</b>	<b>240,000</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

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

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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%
<b>INCOME - Total</b>		<b>1,412,328</b>	<b>1,482,428</b>	<b>70,100</b>	
5830	Bank Charges	2,228	2,228		
<b>5000 - Total</b>		<b>2,228</b>	<b>2,228</b>		
7110	Debt Reduction	660,048	692,098	32,050	4.86%
7111	Debt Interest & Other Charges	750,052	788,102	38,050	5.07%
<b>7000 - Total</b>		<b>1,410,100</b>	<b>1,480,200</b>	<b>70,100</b>	
<b>EXPENDITURES - Total</b>		<b>1,412,328</b>	<b>1,482,428</b>	<b>70,100</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 2016 Conversion of 2008 refunding and 2004 COP**  
**Lease Payment Fund**

		<b>Adopted Budget 2023-24</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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%
<b>INCOME - Total</b>		<b>2,294,267</b>	<b>2,294,767</b>	<b>500</b>	
5603	Rental of Facilities	2,289,350	2,289,850	500	0.02%
5830	Bank Charges	4,917	4,917		
<b>5000 - Total</b>		<b>2,294,267</b>	<b>2,294,767</b>	<b>500</b>	
<b>EXPENDITURES - Total</b>		<b>2,294,267</b>	<b>2,294,767</b>	<b>500</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

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

		Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8850AA	Rentals & leases	2,289,350	2,289,850	500	0.02%
<b>INCOME - Total</b>		<b>2,289,350</b>	<b>2,289,850</b>	<b>500</b>	
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%
<b>7000 - Total</b>		<b>2,289,350</b>	<b>2,289,850</b>	<b>500</b>	
<b>EXPENDITURES - Total</b>		<b>2,289,350</b>	<b>2,289,850</b>	<b>500</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

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

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



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

	Adopted Budget 2023-24	Tentative Budget 2024-25	Difference	% Difference
8850AA Rentals & leases		358,840	358,840	
8981AA Interfund Transfers - In	345,141		(345,141)	-100.00%
<b>INCOME - Total</b>	<b>345,141</b>	<b>358,840</b>	<b>13,699</b>	
5830 Bank Charges	660		(660)	-100.00%
<b>5000 - Total</b>	<b>660</b>		<b>(660)</b>	
7110 Debt Reduction	247,000	267,000	20,000	8.10%
7111 Debt Interest & Other Charges	97,481	91,840	(5,641)	-5.79%
<b>7000 - Total</b>	<b>344,481</b>	<b>358,840</b>	<b>14,359</b>	
<b>EXPENDITURES - Total</b>	<b>345,141</b>	<b>358,840</b>	<b>13,699</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Child Development Funds**

		<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
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		200,000			200,000	200,000	
8190AB	Other	556,148	277,724			277,724	(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	2,026,318		4,128,989	1,022,510	32.92%
8621PY	Child Development Prior Yr	667,285	557,294			557,294	(109,990)	-16.48%
8690AA	Other State Revenues	34,519	18,010	17,912		35,922	1,403	4.06%
8694AB	State Prior Year Carry Over	99,577	76,385	183,967		260,352	160,775	161.46%
<b>INCOME - Total</b>		<b>5,313,490</b>	<b>4,178,549</b>	<b>2,228,197</b>		<b>6,406,746</b>	<b>1,093,256</b>	
1419	Acad Emp - Non-Inst Non Cont							
<b>1000 - Total</b>								
2110	Clss Mgt(NonEd)	441,202	276,195	198,649		474,844	33,642	7.62%
2191	Clss Non-Inst Emp Reg Salary Sched	1,641,553	1,157,226	471,290		1,628,517	(13,036)	-0.79%
2392	Non-Inst Students	216,000	91,000	665,000		756,000	540,000	250.00%
2393	Class Non-Inst Overtime	48,000	20,000			20,000	(28,000)	-58.33%
2394	Non-Admin Non-Inst 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	203,500			203,500	148,970	273.19%
<b>2000 - Total</b>		<b>2,740,452</b>	<b>2,332,059</b>	<b>1,374,939</b>		<b>3,706,997</b>	<b>966,545</b>	
3120	STRS - Clss Mgt Non-Ed Admin	49,801	15,657	37,942		53,598	3,797	7.62%
3121	STRS - Clss Emp	22,543	22,891			22,891	347	1.54%
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	53,994			53,994	5,847	12.14%
3221	PERS - Clss Emp	337,285	232,270	118,955		351,225	13,940	4.13%
3320	OASDHI - Clss Mgt Non-Ed Admin	17,586	16,047	2,880		18,927	1,341	7.63%
3321	OASDHI - Clss Emp	103,201	68,581	33,352		101,933	(1,267)	-1.23%
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	67,478	44,986		112,464	2,249	2.04%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	8,648	5,413	3,894		9,307	659	7.63%
3421	H&W - Clss Emp	782,527	589,311	242,922		832,234	49,707	6.35%
3421RC	OPEB ARC-Clss Emp	25,646	18,725	8,012		26,736	1,091	4.25%
3520	SUI-Clss Mgt Non-Educational Admin	221	138	99		237	17	7.63%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Child Development Funds**

		<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
3521	SUI - Clss Emp	809	579	235		814	5	0.57%
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	2,962	2,130		5,091	361	7.63%
3621	WC - Clss Emp	17,354	12,409	5,044		17,453	99	0.57%
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	7,671	850		8,521	371	4.55%
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	9,458	4,437		13,895	546	4.09%
<b>3000 - Total</b>		<b>1,616,138</b>	<b>1,175,854</b>	<b>534,633</b>		<b>1,710,487</b>	<b>94,349</b>	
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	119,341	23,000		142,341	24,841	21.14%
<b>4000 - Total</b>		<b>250,572</b>	<b>227,843</b>	<b>40,735</b>		<b>268,578</b>	<b>18,006</b>	
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	58,500	4,000		62,500	12,500	25.00%
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	138,453			138,453	(5,336)	-3.71%
5691	Other Maintenance Contracts	28,000		1,000		1,000	(27,000)	-96.43%
5860	General Advertising Services	5,000	5,000			5,000		

**KERN COMMUNITY COLLEGE DISTRICT**  
**2024-25 Child Development Funds**

	<b>Adopted Budget 2023-24</b>	<b>Bakersfield 2024-25</b>	<b>Cerro Coso 2024-25</b>	<b>Porterville 2024-25</b>	<b>Tentative Budget 2024-25</b>	<b>Difference</b>	<b>% Difference</b>
5861 Printing/Duplicating Service		400			400	400	
5880 Taxes - Licenses & Permits	4,573	10,000	1,573		11,573	7,000	153.07%
5899 Contingencies Account - Budget Only	95,799		192,417		192,417	96,619	100.86%
5912 Out - Indirect Cost(Expense)	50,000	26,678			26,678	(23,322)	-46.64%
<b>5000 - Total</b>	<b>469,561</b>	<b>319,859</b>	<b>277,890</b>		<b>597,749</b>	<b>128,188</b>	
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%
6419 Other Equipment	126,267					(126,267)	-100.00%
6419FA Other Equipment	74,500					(74,500)	-100.00%
<b>6000 - Total</b>	<b>236,767</b>	<b>122,935</b>			<b>122,935</b>	<b>(113,832)</b>	
<b>EXPENDITURES - Total</b>	<b>5,313,490</b>	<b>4,178,549</b>	<b>2,228,197</b>		<b>6,406,746</b>	<b>1,093,256</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# GANN LIMIT

**California Community Colleges  
Gann Limit Worksheet  
Budget Year 2024-25**

DISTRICT: **KERN**  
DATE: June 13, 2024

**I. Appropriations Limit:**

A. <b>Appropriations Limit</b>			\$ 219,304,497
B. Price Factor:		<b>1.0362</b>	
C. Population factor:			
1 <b>2022-23</b>	Second Period Actual FTES	23,747.3600	
2 <b>2023-24</b>	Second Period Actual FTES	26,293.1000	
	Population Change Factor	1.1072	
	(C.2. divided by C.1.)		
D. <b>Limit adjusted by inflation and population factors</b>			\$ 251,603,804
	(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:			
1 Transfers in of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - increase			-
F. Adjustments to decrease limit:			
1 Transfers out of financial responsibility			
2 Temporary voter approved increases			
3 Total adjustments - decrease			-
G. <b>Appropriations Limit</b>			\$ 251,603,804

**II. Appropriations Subject to Limit**

A. State Aid <sup>1</sup>	\$ 152,824,793
B. State Subventions <sup>2</sup>	
C. Local Property taxes	75,000,000
D. Estimated excess Debt Service taxes	
E. Estimated Parcel taxes, Square Foot taxes, etc.	
F. Interest on proceeds of taxes	4,500,000
G. Less: Costs for Unreimbursed Mandates <sup>3</sup>	
H. <b>Appropriations Subject to Limit</b>	\$ 232,324,793

**Please contact Jubilee Smallwood, jsmallwood@ccco.edu, for any instructions regarding the Gann Limit.**

<sup>1</sup> Includes Unrestricted General Apportionment, Apprenticeship Allowance, Prop 55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, Part-Time Faculty Office Hours

<sup>2</sup> Home Owners Property Tax Relief, Timber Yield Tax, etc...

<sup>3</sup> Local Appropriations for Unreimbursed State, Court, and Federal Mandates. This may include amounts of district money spent for unreimbursed mandates such as the federally-required Medicare payments and Social Security contributions for hourly, temporary, part-time, and student employees not covered by PERS or STRS.