



# 2025 - 26 Adopted Budget

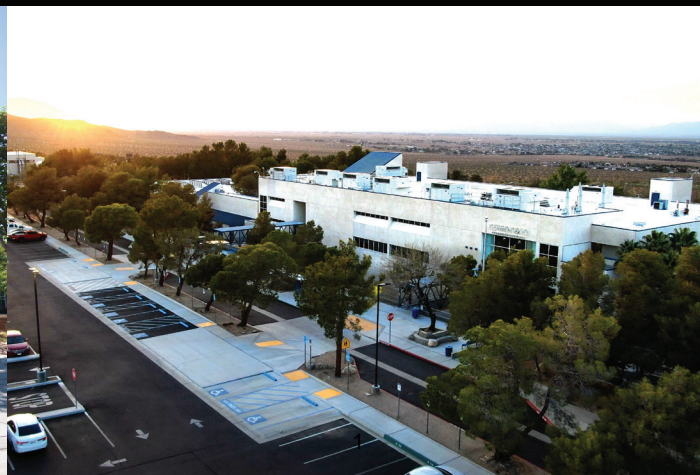
September 11, 2025



**BAKERSFIELD  
COLLEGE**



**PORTERVILLE  
COLLEGE**



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# **EXECUTIVE SUMMARY**

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# EXECUTIVE SUMMARY

## 2025-26 ADOPTED BUDGET ASSUMPTIONS

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The enacted budget for 2025-26 shows 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.

### **2025-26 Highlights for California Community Colleges**

#### **Apportionments per Enacted Budget**

- A cost-of-living adjustment (COLA) of 2.30%
  - COLA included for categorical programs including:
    - Adult Education Program
    - Mandated Block Grants
    - Extended Opportunity Programs & Services (EOPS)
    - Disabled Student Programs & Services (DSPS)
    - Cooperative Agencies Resources for Education (CARE)
    - CalWORKs student services
    - Apprenticeship (2.69% COLA)
- Enrollment growth of 2.35% is proposed for SCFF over two years (\$100 million in 2024-25 and \$40 million in 2025-26)

- The proposed budget includes withdrawals from the Public School System Stabilization Account (PSSSA) although additional authority needs to be adopted to facilitate this withdrawal.
- Fully funds the 2024-25 and 2025-26 SCFF
- Defers \$408.4 million from the SCFF for 2025-26 (May and June 2026) to 2026-27

### **Other Programs**

- One-time funding for:
  - Student Support Block Grant
  - Development of Career Passport
  - Emergency Financial Aid
  - Credit for Prior Learning
  - Systemwide Common Data Platform
- Further reductions are applied to the State Chancellor's Office operational budget.

### **Capital Outlay**

- All prior funded/approved projects continue to be funded for the District. In addition, the funding for the preliminary plans and working drawings for the Center for Student Success at Bakersfield College is included.

### **Funding Floor**

Beginning in 2025-26, the state hold-harmless provision will no longer reflect cumulative COLAs over time. The 2024-25 Maximum Total Computation Revenue (TCR) will represent the new "funding floor". District's will be funded at either the SCFF generated amount or the "funding floor."

## 2025-26 Kern Community College District Adopted Budget

The Kern Community College District's 2025-26 Adopted Budget is based on a slightly less conservative budget approach as it attempts to allocate the SCFF to the colleges in advance. The budget was developed using the 2024-25 Early R1 Principal Apportionment allocation, distributed based on 2024-25 P2 FTES counts.

### Revenue Assumptions

- **COLA:** 2.30%
- **Deficit Factor:** 2.25%
- **No Growth** funding
- **No Stabilization** is necessary or being allocated
- **Enrollment fees** remain the same at \$46/unit
- **Unrestricted Lottery** proceeds estimated at \$4.9 million

The Kern Community College District projects its ongoing 2025-26 Adopted Budget General Fund revenues to be \$539.7 million reflecting an increase of \$10.7 million from the 2024-25 Adopted Budget. Unrestricted revenues are projected to be \$296.5 million, reflecting an increase of \$37.8 million from the 2024-25 Adopted Budget. This increase is primarily the result of allocating the higher SCFF amount, based upon funding assumptions and projected increases in other local revenue. Restricted revenues are projected to be \$243.1 million reflecting a decrease of \$27.0 million from the 2024-25 Adopted Budget. This decrease is primarily attributable to the planned expenditure of several substantial grants the district received in recent years.

## Expenditure Assumptions

- **Salary costs for all employee classes** reflect contractual step/column changes, new positions and negotiated increases for 2025-26
- **Benefit Rates**
  - **Health and welfare benefit cap** – Contractual increase
  - **Workers' Compensation** – Decrease
  - **Unemployment Insurance** – No Change
  - **STRS Contribution** – No Change
  - **PERS Contribution** – Decrease

General Fund unrestricted and restricted ongoing expenditures are projected to be \$564.8 million, reflecting an increase of \$18.1 million. Unrestricted expenditures are projected to be \$321.1 million reflecting an increase of \$44.7 million and restricted expenditures are projected to be \$243.7 million reflecting a decrease of \$26.5 million.

## Reserves

The 2025-26 unallocated unrestricted district-wide projected **beginning balance** is \$65.9 million. The colleges' projected unrestricted **beginning balances** are \$83.0 million for a total District GU001 beginning balance of \$148.9 million. The combined 2025-26 unrestricted GU001 **ending balance** (reserves) is projected to be \$124.4 million. This represents the use of \$24.5 million in reserve funds for 2025-26.

# **ALLOCATION**

# Kern Community College District

## Income to be Allocated - Unrestricted GU001

R1 - v1

	2024-25	2025-26						
Income Description	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves	Adopted Allocation	Variance
<b>SCFF</b>	<b>228,963,917</b>	191,440,051	38,270,827	35,819,300			<b>265,530,178</b>	36,566,261
<b>Stabilization - KCCD</b>	-	-	-	-		-	-	-
<b>Part-Time Faculty Support (Adjunct )</b>	<b>632,931</b>	484,750	72,047	76,133			<b>632,931</b>	-
<b>Full-Time Faculty Hiring</b>	<b>3,488,843</b>	2,672,042	397,138	419,663			<b>3,488,843</b>	-
<b>Lottery Revenue</b>	<b>4,433,342</b>	3,728,870	570,228	590,938			<b>4,890,036</b>	456,695
<b>Mandated Costs</b>	<b>845,814</b>	657,416	97,710	103,252			<b>858,378</b>	12,564
<b>Interest Income</b>	<b>4,500,000</b>	4,579,117	694,543	726,340			<b>6,000,000</b>	1,500,000
<b>Miscellaneous Income</b>	<b>207,000</b>	133,558	20,258	21,185			<b>175,000</b>	(32,000)
<b>Total GU001 Income to be Allocated</b>	<b>243,071,847</b>	<b>203,695,804</b>	<b>40,122,751</b>	<b>37,756,812</b>		-	<b>281,575,367</b>	38,503,520
<b>PY Allocated Income</b>		174,269,222	36,100,754	33,739,256				
<b>Increase (Decrease) from PY</b>		29,426,582	4,021,997	4,017,556				
<b>Increase (Decrease) from PY - %</b>		16.9%	11.1%	11.9%				
<b>District Office Budget (Chargebacks)</b>	42,301,608	33,108,098	5,390,622	5,438,919	(53,087,621)	9,149,982	-	1,636,031
<b>CY Allocation - After Chargebacks</b>		<b>170,587,706</b>	<b>34,732,129</b>	<b>32,317,892</b>			<b>237,637,728</b>	
<b>PY Allocated - After Chargebacks</b>		142,493,568	30,860,370	28,453,686				
<b>Increase (Decrease) from PY</b>		28,094,138	3,871,759	3,864,207				
<b>Increase (Decrease) from PY - %</b>		19.7%	12.5%	13.6%				

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

Additional transfers related to one-time funding are not included in the revenue allocation, but are a direct transfer from DW Reserves to the colleges.

These are included in the District Office Budget and District Wide Reserves:

- \* Early College positions (approved on 8/8/2024 BOT meeting) - through December 2025
- \* Porterville Faculty Position
- \* Porterville Fitness Center

**KCCD**



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# KERN COMMUNITY COLLEGE DISTRICT

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The Fiscal Year 2025-26 Adopted Budget is developed to sustain the academic programs and support services of the Kern Community College District that accomplish the district's Strategic Plan.

## **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 has an estimated enrollment of 56,028 unduplicated, annual headcount, with an annual general fund-operating budget and reserves of approximately \$689 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 in Delano, downtown Bakersfield, the Mammoth/Bishop area, Edwards Air Force Base, Kern River Valley, Arvin, and Tehachapi. The district also provides a distance education program using 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.  |
| <b>Committed</b>   | We are committed to recruiting and retaining the best employees.   |

## AREAS OF FOCUS

The 2025–2030 Kern Community College District Strategic Plan, which was presented to the Board of Trustees in June 2025, is centered around three key themes: **culture**, **technology**, and the **physical environment**. The plan outlines initiatives designed to support these themes across both the **student** and **employee** ecosystems.

KERN COMMUNITY COLLEGE DISTRICT															
2025-26 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			
	2025-26			2025-26			2025-26			2025-26					2025-26
8989AB	Carry Over Funds - Budget Only	57,473,937		400,000	15,840,945			9,766,547		204,010	65,897,035			148,978,464	604,010
8050 - Subtotal		57,473,937	-	400,000	15,840,945	-	-	9,766,547	-	204,010	65,897,035	-	-	148,978,464	604,010
8120AA	Higher Education Act			1,057,575			10,000			1,742,461					2,810,036
8120PY	Higher Education Act - Prior Yr Adj			24,921			1,885			3,000					29,805
8130AA	Workforce Investment Act									94,708					94,708
8140AA	Temp Assistant for Needy Families			62,813			28,000			55,299					146,112
8160AA	Veterans Education			5,171	1,500		1,648							1,500	6,819
8160PY	Veterans Education PY			36,197			400								36,597
8170AA	Vocational & Applied Tech. Edu. Act			1,379,658			238,930			296,753		48,917			1,964,258
8190AB	Other			792,428						49,000		2,723,848			3,565,276
8190AP	Potash Revenue				500,000									500,000	
8190PY	Other Prior Year			2,756,399											2,756,399
8194AB	Federal Prior Year Carry Over			369,644											369,644
8100 - Subtotal		-	-	6,484,805	501,500	-	280,863	-	-	2,241,220	-	-	2,772,765	501,500	11,779,653
8611AA	State General Apportionment										189,004,381			189,004,381	
8612AA	Apprenticeship Apportionment		412,442	775,798										412,442	775,798
8612PY	Apprenticeship Apportionment - PY			3,677,115											3,677,115
8619AA	Other General Apportionment			650,000											650,000
8619AB	Enrollment Fee Adm				30,000			43,317							73,317
8619AG	Part Time Faculty									632,931				632,931	
8619AH	Full Time Faculty Funding									3,488,843				3,488,843	
8619PY	Other General Apportionment PY			243,952						1,560					245,512
8622AA	EOPS			2,746,737			830,000			1,522,199					5,098,936
8622PY	EOPS Prior Year Adj			150,000			743,000								893,000
8623AA	DSPS			1,879,758			769,123			634,278					3,283,159
8623PY	DSPS - PY			1,026,422			502,000								1,528,422
8624AA	Matriculation									60,000					60,000
8625AA	Calworks			428,184			139,000			365,295					932,479
8625PY	Calworks - PY			200,000			320,000								520,000
8629AA	Other General Categorical Programs			14,944,949			3,381,245			2,511,024		14,755,407			35,592,625
8629AC	Care			507,939			221,000			317,349					1,046,288
8629AE	BFAP			1,112,455			289,060			221,088					1,622,603
8629AH	EEO											136,986			136,986
8629PY	Other General Categorical Program PY			12,033,148			6,081,617			5,327,190		6,253,163			29,695,119
8659AA	Other Reimbursable Categorical			1,026,923						716,548					1,743,471
8659PY	Other Reimbursable Categorical - PY			6,479,386			512,514			917,122		82,404,452			90,313,474
8681AA	State Lottery Proceeds			1,000,000			360,000			360,070	4,890,036			4,890,036	1,720,070
8681AB	State Lottery Proceeds - Prior Year			2,000,000			30,632			201,194					2,231,826
8682AA	State Mandated Costs										858,378			858,378	
8690AA	Other State Revenues	4,843,599		545,162	949,770		578,276	929,624		187,821	113,622	840,000	1,092,259	7,676,615	2,403,518
8694AB	State Prior Year Carry Over			8,652,449			80,538			441,851			32,606,605		41,781,442
8699AA	Specific Misc State Revenue			1,134,263											1,134,263
8699AB	Specific Misc State Revenue			60,000											60,000
8600 - Subtotal		4,843,599	412,442	61,274,639	979,770	-	14,838,005	972,941	-	13,784,589	198,988,191	840,000	137,248,872	207,036,943	227,146,105
8801AA	Other Specialized Local Income							40,000						40,000	
8811AA	Tax Allocation Secured Roll										76,525,797			76,525,797	
8824AA	Specific Grants			266,000			197,638			125,000					588,638
8831AA	Instructional Contracts		19,613	60,000		6,000						190,000		215,613	60,000
8839AA	Other Contracts		139,344											139,344	
8839AB	Outside Scholarships		548,573											548,573	
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		3,000				77,543	3,000
8860AA	Interest and Investment Income										6,000,000			6,000,000	
8872BA	Community Service Classes		213,274			4,000								217,274	
8876AA	Health			950,000						156,551					1,106,551
8877AA	Instructional Material Fees				17,000									17,000	
8879BA	Student Records	85			35,000			820						35,905	

KERN COMMUNITY COLLEGE DISTRICT															
2025-26 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	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Restricted	
	2025-26			2025-26			2025-26			2025-26			2025-26		
8880AA	Non-Resident Tuition	1,049,220		450,000			340,000						1,839,220		
8880AC	Non-Resident Tuition CVC/OE	1,368											1,368		
8880BA	Non-Resident Tuition-Baccalaureate	6,183											6,183		
8881AA	Parking Fees - Terms					1,000			108,034					109,034	
8881AB	Parking Meters and Day Passes					4,000								4,000	
8881AC	Other	4,668	300,000			4,000							4,668	304,000	
8885AD	Testing	1,811					1,200						3,011		
8890AE	Library Lost Books Charge			300									300		
8890AF	Copy Charges						420						420		
8893AA	Foundation Reimbursements		338,700										338,700		
8894AA	Local Revenue Prior Period Adj	2,376											2,376		
8894AB	Local Prior Year Carry Over		36,541	60,000	3,406	352,535			16,971	450,000	409,459	227,715	922,865	633,762	
8895AA	Telephone Charges	152											152		
8895AB	Other	31,981	1,096,802		2,500	15,000			20,000	175,000		59,428	209,481	1,191,230	
8800 - Subtotal		1,203,464	1,259,505	2,709,343	583,200	15,906	574,173	383,940	-	429,556	83,150,797	599,459	287,143	87,196,271	4,000,215
8982AA	Intrafund Transfers - In	256,796			99,380		75,000			160,221			5,373	719,810	240,594
8982IC	INDIRECT COST REVENUE RECOVERY	621,323			50,000			45,623		350,000				1,066,946	
8989AA	Other Incoming Transfers	203,695,804			40,122,751			37,756,812		-281,575,366				1	
8900 - Subtotal		204,573,923	-	-	40,272,131	-	75,000	38,166,069	-	160,221	-281,225,366	-	5,373	1,786,757	240,594
Total, Net Beginning Balance and Income		268,094,922	1,671,947	70,868,787	58,177,547	15,906	15,768,041	49,289,497	-	16,819,596	66,810,657	1,439,459	140,314,154	445,499,935	243,770,578

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
		Unrst	Unrst	Rest	Rest										
		2025	2026	2025	2026	2024-25	2025-26	Change	2024-25	2025-26	Change	2024-25	2025-26	Change	2025-26
1100	Acad - Reg Schedule	429.48	447.57	3.20	2.70	53,165,891	58,353,188	9.76%				300,062	268,737	-10.44%	58,621,925
	1100 - Subtotal					53,165,891	58,353,188	9.76%				300,062	268,737	-10.44%	58,621,925
1214	Educational Administrators - Cont	57.42	55.62	12.40	12.30	10,133,834	10,198,391	0.64%	71,993		-100.00%	1,783,004	1,810,486	1.54%	12,008,877
1231	Counselors - Contract	17.98	21.23	25.29	22.39	2,108,178	2,713,892	28.73%				3,199,920	2,972,589	-7.10%	5,686,482
1241	Librarians - Contract	8.61	9.70	0.20	0.20	1,087,387	1,284,682	18.14%				20,317	21,724	6.92%	1,306,407
1251	Acad Non-Inst Cont	8.79	6.46	2.46	2.25	1,052,444	833,924	-20.76%	153,145	82,578	-46.08%	351,800	325,311	-7.53%	1,241,814
1252	Acad Emp Dept Chair	15.00	7.52	0.00	0.00	2,234,765	1,156,254	-48.26%							1,156,254
	1200 - Subtotal					16,616,608	16,187,145	-2.58%	225,138	82,578	-63.32%	5,355,042	5,130,110	-4.20%	21,399,833
1310	Adjunct Acad Emp - Non-Cont					8,864,119	10,462,513	18.03%				80,217		-100.00%	10,462,513
1311	Acad Emp - Temp Cont					2,323,152	4,603,241	98.15%							4,603,241
1320	Acad Emp - Intersession					2,726,940	5,516,921	102.31%							5,516,921
1330	Acad Emp - Overload					4,030,500	5,531,559	37.24%							5,531,559
1340	Acad Emp-Inst Non-Cont Stipend/Othr					411,850	425,815	3.39%		23,640		313,768	287,989	-8.22%	737,444
1350	Acad Emp-Non-Cont Substitute					800	1,000	25.00%							1,000
	1300 - Subtotal					18,357,361	26,541,049	44.58%		23,640		393,985	287,989	-26.90%	26,852,678
1411	Acad Emp Non Instr - Temp Cont						97,645								97,645
1419	Acad Emp - Non-Inst Non Cont					1,813,215	2,536,472	39.89%	7,000		-100.00%	3,907,808	3,701,255	-5.29%	6,237,727
1430	Acad Emp - Dept Chair Overload					14,550	50,000	243.64%							50,000
	1400 - Subtotal					1,827,765	2,684,116	46.85%	7,000		-100.00%	3,907,808	3,701,255	-5.29%	6,385,372
1999	Certificated Salary Abatement					-376,800		-100.00%							
	1900 - Subtotal					-376,800		-100.00%							
	1000 - Total					89,590,825	103,765,499	15.82%	232,138	106,218	-54.24%	9,956,897	9,388,091	-5.71%	113,259,807
2110	Clss Mgt(NonEd)	103.22	117.56	70.74	71.90	12,729,758	15,331,664	20.44%	157,321	105,665	-32.83%	6,844,954	7,442,983	8.74%	22,880,312
2190	Conf Employee - Non Mgt	10.00	9.00	0.00	0.00	904,349	860,373	-4.86%							860,373
2191	Clss Non-Inst Emp Reg Salary Sched	373.47	403.83	160.92	137.21	23,530,604	26,634,983	13.19%	168,169	132,065	-21.47%	10,269,957	9,033,678	-12.04%	35,800,726
2199	Classified Salary Abatement					-113,334	-116,666	2.94%							-116,666
	2100 - Subtotal					37,051,378	42,710,354	15.27%	325,490	237,730	-26.96%	17,114,911	16,476,662	-3.73%	59,424,746
2211	Inst Aide FT Direct Inst					1,043,731	1,055,322	1.11%				22,140	46,897	111.82%	1,102,220
	2200 - Subtotal					1,043,731	1,055,322	1.11%				22,140	46,897	111.82%	1,102,220
2311	Admin Non-Inst Prof Expt					514,750	277,040	-46.18%				584,400	37,800	-93.53%	314,840
2392	Non-Inst Students					501,284	713,772	42.39%	28,000		-100.00%	2,417,671	2,361,232	-2.33%	3,075,004
2393	Class Non-Inst Overtime					438,600	936,263	113.47%				375,463	363,592	-3.16%	1,299,855
2394	Non-Admin Non-Inst Prof Expt					1,326,665	1,433,759	8.07%	214,100	113,390	-47.04%	3,256,045	3,195,499	-1.86%	4,742,649
2399	Cls Oth - Temp					245,200	406,698	65.86%				78,950	175,749	122.61%	582,447
	2300 - Subtotal					3,026,500	3,767,533	24.48%	242,100	113,390	-53.16%	6,712,530	6,133,872	-8.62%	10,014,795
2411	Inst Students					373,850	393,368	5.22%				437,449	449,603	2.78%	842,971
2412	Direct Inst Prof Expt					2,651,880	4,237,120	59.78%	59,900	207,000	245.58%	615,984	1,198,500	94.57%	5,642,620
2419	Inst Aide - Temp Direct Inst					135,000	135,000								135,000
2495	Inst Oth Indr Prof Expt					128,318	125,600	-2.12%					150,000		275,600
	2400 - Subtotal					3,289,048	4,891,088	48.71%	59,900	207,000	245.58%	1,053,434	1,798,103	70.69%	6,896,191
2999	Salary Budget Control					2,815,628	2,130,925	-24.32%	53,635	97,907	82.54%	6,994,634	9,603,612	37.30%	11,832,445
	2900 - Subtotal					2,815,628	2,130,925	-24.32%	53,635	97,907	82.54%	6,994,634	9,603,612	37.30%	11,832,445
	2000 - Total					47,226,284	54,555,222	15.52%	681,124	656,027	-3.68%	31,897,649	34,059,146	6.78%	89,270,396
3110	STRS-Acad Inst & Instrl Aides(Dir)					11,033,163	11,904,429	7.90%	29,251	15,772	-46.08%	565,764	578,925	2.33%	12,499,126
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					3,337,509	4,189,760	25.54%		4,515		75,251	55,006	-26.90%	4,249,281
3119	STRS-On behalf Instr					5,999,140	6,141,254	2.37%				280,586	297,340	5.97%	6,438,594
3120	STRS - Clss Mgt Non-Ed Admin					166,644	72,628	-56.42%	13,751		-100.00%	138,296	26,605	-80.76%	99,233
3121	STRS - Clss Emp					18,479	20,318	9.95%				18,479	18,867	2.10%	39,185
3130	STRS - Ed Administrators - Cont					1,481,569	1,422,857	-3.96%				192,529	194,350	0.95%	1,617,206
3131T	STRS - Oth Acad Emp Non-Inst Temp					349,577	425,804	21.81%	1,337		-100.00%	743,450	705,030	-5.17%	1,130,834
3139	STRS on behalf Non Instr					692,037	695,361	0.48%				256,034	259,629	1.40%	954,990
	3100 - Subtotal					23,078,119	24,872,411	7.77%	44,338	20,288	-54.24%	2,270,390	2,135,751	-5.93%	27,028,450
3210	PERS-Acad Inst & Instrl Aides(Dir)					748,078	817,790	9.32%				246,150	155,878	-36.67%	973,668
3220	PERS - Clss Mgt Non-Educational Adm					3,286,847	3,990,445	21.41%	42,555	28,329	-33.43%	1,712,488	1,958,119	14.34%	5,976,893
3221	PERS - Clss Emp					6,260,659	7,005,675	11.90%	37,320	22,936	-38.54%	2,732,838	2,373,762	-13.14%	9,402,374
3221T	PERS - Clss Emp Temp					22,891	43,569	90.33%							43,569

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
		Unrst	Unrst	Rest	Rest										
		2025	2026			2024-25	2025-26	Change	2024-25	2025-26	Change	2024-25	2025-26	Change	2025-26
3222	PERS - Conf Emp Non-Mgt					244,627	230,666	-5.71%							230,666
3240	PERS - Ed Adm - Cont					546,784	737,457	34.87%				153,864	212,590	38.17%	950,046
3200 - Subtotal						11,109,886	12,825,602	15.44%	79,875	51,265	-35.82%	4,845,340	4,700,349	-2.99%	17,577,216
3310	OASDHI-Acad Inst & Instl Aides(Dir)					1,050,790	1,138,766	8.37%	2,221	1,197	-46.08%	112,886	88,756	-21.38%	1,228,719
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					295,642	383,311	29.65%	869	3,344	285.04%	14,645	23,729	62.03%	410,385
3320	OASDHI - Clls Mgt Non-Ed Admin					928,161	1,117,198	20.37%	13,079	7,963	-39.12%	494,378	560,022	13.28%	1,685,182
3321	OASDHI - Clls Emp					1,777,601	2,007,173	12.91%	10,992	7,219	-34.33%	774,947	679,922	-12.26%	2,694,314
3321T	OASDHI - Clls Emp Temp					62,999	94,550	50.08%	3,104	1,644	-47.04%	84,248	76,804	-8.84%	172,999
3322	OASDHI - Conf Emp - Non Mgt					69,183	65,819	-4.86%							65,819
3340	OASDHI - Educational Admin - Cont					260,676	310,858	19.25%				57,558	75,415	31.02%	386,272
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					27,061	31,328	15.77%	102		-100.00%	56,440	53,523	-5.17%	84,851
3300 - Subtotal						4,472,112	5,149,003	15.14%	30,367	21,368	-29.63%	1,595,102	1,558,170	-2.32%	6,728,541
3410	H&W-Acad Inst & Instl Aides(Dir)					11,098,775	11,877,824	7.02%	22,560	11,677	-48.24%	702,820	654,260	-6.91%	12,543,762
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					1,183,088	1,280,419	8.23%	3,002	1,619	-46.08%	75,893	70,802	-6.71%	1,352,839
3410T	H&W-Acad Inst (Dir)-Temp/Adjunct						150,000								150,000
3420	H&W - Clls Mgt(Non-Educ Admin)					2,514,657	2,913,685	15.87%	39,862	18,679	-53.14%	1,647,404	1,701,508	3.28%	4,633,872
3420RC	OPEB ARC-Clls Mgt(Non-EducAdmin)					255,679	299,677	17.21%	4,495	2,071	-53.92%	138,184	145,883	5.57%	447,630
3421	H&W - Clls Emp					8,314,892	9,292,008	11.75%	54,668	35,712	-34.67%	3,628,914	3,216,141	-11.37%	12,543,861
3421RC	OPEB ARC-Clls Emp					454,684	511,654	12.53%	2,704	1,677	-37.99%	199,095	175,433	-11.88%	688,764
3422	H&W - Conf Emp - Non Mgt					227,783	212,694	-6.62%							212,694
3422RC	OPEB ARC-Conf Emp Non Mgt					17,725	16,863	-4.86%							16,863
3440	H&W - Educational Admin - Cont					1,252,748	1,316,340	5.08%				248,340	290,682	17.05%	1,607,022
3440RC	OPEB ARC-EducAdmin-Cont					191,730	199,924	4.27%				30,925	35,486	14.75%	235,409
3441T	HW Oth Acad Emp Non-Inst Temp Adj						150,000								150,000
3499	OPEB					20,000	20,000								20,000
3400 - Subtotal						25,531,762	28,241,088	10.61%	127,290	71,435	-43.88%	6,671,574	6,290,194	-5.72%	34,602,717
3510	SUI-Acad Inst & Instl Aides(Dir)					30,321	32,749	8.01%	77	41	-46.08%	1,947	1,818	-6.65%	34,608
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp					25,938	27,849	7.37%	30	115	285.04%	505	818	62.04%	28,783
3520	SUI-Clls Mgt Non-Educational Admin					6,542	7,666	17.19%	115	53	-53.93%	3,525	3,721	5.57%	11,440
3521	SUI - Clls Emp					11,777	13,297	12.91%	84	66	-21.45%	5,123	4,516	-11.85%	17,880
3521T	SUI - Clls Emp Temp					3,814	4,252	11.48%	107	57	-47.03%	2,157	1,871	-13.26%	6,180
3522	SUI - Conf Emp - Non Mgt					452	430	-4.87%							430
3540	SUI - Educational Admin - Cont					4,891	5,100	4.27%				789	905	14.75%	6,005
3541T	SUI - Oth Acad Emp - Non Instl temp					2,326	1,060	-54.43%	4		-100.00%	1,909	1,846	-3.30%	2,906
3500 - Subtotal						86,061	92,404	7.37%	416	332	-20.11%	15,955	15,496	-2.88%	108,232
3610	WC-Acad Inst & Instl Aides(Dir)					650,122	691,977	6.44%	1,642	872	-46.86%	41,749	38,409	-8.00%	731,258
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					223,144	284,202	27.36%	642	2,438	279.52%	15,519	21,963	41.52%	308,603
3620	WC - Clls Mgt Non-Educational Admin					140,256	161,981	15.49%	2,458	1,116	-54.59%	75,580	78,635	4.04%	241,732
3621	WC - Clls Emp					252,501	331,459	31.27%	1,803	1,395	-22.60%	109,841	95,425	-13.12%	428,279
3621T	WC - Clls Emp Temp					30,435	44,216	45.28%	2,595	1,198	-53.83%	71,390	64,414	-9.77%	109,828
3622	WC - Conf Emp - Non Mgt					9,695	9,090	-6.24%							9,090
3640	WC - Educational Administrators					104,869	107,765	2.76%				16,915	19,128	13.08%	126,893
3641T	WC-Oth Acad Emp - Non Instr Temp					21,567	24,282	12.59%	75		-100.00%	41,735	39,002	-6.55%	63,284
3600 - Subtotal						1,432,589	1,654,971	15.52%	9,216	7,020	-23.82%	372,730	356,977	-4.23%	2,018,968
3710	DefBen-Acad Inst & Instl Aides(Dir)					4,272	4,593	7.51%				841	880	4.65%	5,474
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp					178,988	250,104	39.73%	2,276	7,866	245.58%	23,407	51,243	118.92%	309,213
3720	DefBen-Clls Mgt - Non-Educ Admin					1,457	1,604	10.11%							1,604
3721	DefBen - Clls Emp					11,177	12,690	13.53%	1,148	1,768	54.02%	1,759	3,013	71.29%	17,470
3721T	DefBen - Clls Emp Temp					68,628	78,436	14.29%	8,136	4,309	-47.04%	147,119	128,386	-12.73%	211,130
3700 - Subtotal						264,522	347,427	31.34%	11,560	13,942	20.61%	173,127	183,522	6.00%	544,892
3910	OTHBEN-Acad Inst & Instl Aide(Dir)					320,397	331,376	3.43%	653	327	-50.00%	20,356	18,228	-10.45%	349,931
3919	Acad Inst & Instl Aides Benefit Aba						-60,601						-14,399		-75,000
3920	OTHBEN-Clls Mgt(Non-Educ Admin)					67,746	76,132	12.38%	1,143	516	-54.83%	47,364	47,120	-0.52%	123,768
3921	OTHBEN - Clls Emp					230,207	259,438	12.70%	1,366	847	-37.99%	100,563	88,612	-11.88%	348,896
3922	OTHBEN - Conf Emp - Non Mgt					6,534	5,881	-10.00%							5,881
3929	Classified Benefit Abatement					74,272	15,283	-79.42%				-73,771	-15,283	-79.28%	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2024-25	Unrestricted Adopted Budget 2025-26	%	CE Adopted Budget 2024-25	CE Adopted Budget 2025-26	%	Restricted Adopted Budget 2024-25	Restricted Adopted Budget 2025-26	%	Total 2025-26
		Unrst		Rest											
		2025	2026	2025	2026										
3940	OTHBEN - Educational Administrators					37,737	38,194	1.21%				7,122	8,037	12.84%	46,231
3949	Other Acad Emp/Non Instr Benefit Ab						-75,000								-75,000
3950	Other Employee Benefits						1,500,522								1,500,522
3999	Benefit Suspense					1,537	1,537								1,537
3900 - Subtotal						738,431	2,092,762	183.41%	3,163	1,690	-46.56%	101,635	132,314	30.19%	2,226,766
3000 - Total						66,713,481	75,275,669	12.83%	306,224	187,340	-38.82%	16,045,853	15,372,774	-4.19%	90,835,783
4211	Non-Library/Magazines/Bks/Prdcls					22,167	15,016	-32.26%				147,039	72,090	-50.97%	87,106
4200 - Subtotal						22,167	15,016	-32.26%				147,039	72,090	-50.97%	87,106
4310	Inst Supplies & Materials					359,818	325,596	-9.51%	287,749	56,045	-80.52%	4,611,077	3,846,471	-16.58%	4,228,112
4312	All Computer Software					40,450	11,200	-72.31%	4,000	4,000		218,303	31,000	-85.80%	46,200
4313	Non-Inst Supplies & Materials					1,115,468	1,141,298	2.32%	20,650	15,062	-27.06%	2,080,391	1,676,226	-19.43%	2,832,585
4314	Paper					196,850	223,120	13.35%				2,500	9,500	280.00%	232,620
4315	Maint & Repairs Supplies					1,207,144	1,160,014	-3.90%							1,160,014
4316	Culinary Utensils											140		-100.00%	
4317	Outreach Materials					52,900	115,800	118.90%	3,000	9,500	216.67%	1,146,323	1,147,455	0.10%	1,272,755
4318	Uniforms - Staff						14,000						15,000		29,000
4320	Vehicle Supplies - Parts					27,000	33,500	24.07%				1,000	500	-50.00%	34,000
4321	Fuel - Lubricants					154,100	251,250	63.04%	1,000		-100.00%	2,000	2,000		253,250
4300 - Subtotal						3,153,730	3,275,778	3.87%	316,399	84,607	-73.26%	8,061,735	6,728,151	-16.54%	10,088,536
4400	Food - Non Travel Non Cafeteria					70,500		-100.00%				8,000	92,724	1,059.06%	92,724
4400 - Subtotal						70,500		-100.00%				8,000	92,724	1,059.06%	92,724
4000 - Total						3,246,397	3,290,794	1.37%	316,399	84,607	-73.26%	8,216,775	6,892,966	-16.11%	10,268,367
5107	Athletic Officials					178,760	201,680	12.82%							201,680
5108	Temp Employment Agency Services					58,000	25,183	-56.58%							25,183
5109	Child Care Services											190,000			190,000
5118	Cont Security Services					19,300	23,020	19.27%				32,000	32,508	1.59%	55,528
5119	Oth Non-Inst Consulting Services					4,219,273	3,857,121	-8.58%	3,000	28,000	833.33%	139,304,252	113,228,128	-18.72%	117,113,250
5150	Cont Instruction					3,119,900	3,489,925	11.86%	351,500	180,000	-48.79%	437,769	267,157	-38.97%	3,937,082
5151	Guest Lecturers/Performers					30,400	56,500	85.86%				696,288	711,651	2.21%	768,151
5159	Oth Instructional Consulting Servs					195,730	208,100	6.32%	12,000	38,000	216.67%	655,834	316,869	-51.68%	562,969
5100 - Subtotal						7,821,363	7,861,529	0.51%	366,500	246,000	-32.88%	141,126,142	114,746,313	-18.69%	122,853,842
5209	Non-Employee Travel					6,000	6,500	8.33%				29,213	203,001	594.89%	209,501
5212	Student Travel					525,971	637,747	21.25%				567,959	840,353	47.96%	1,478,100
5220	Employee Travel					1,636,596	1,817,519	11.05%	13,750	28,172	104.88%	2,907,765	2,615,171	-10.06%	4,460,862
5220DT	Employee Travel DO					100,650	102,648	1.99%	3,000	800	-73.33%	31,550	66,900	112.04%	170,348
5221	(Local) Online Training/Webinar					41,450	49,525	19.48%		1,000		213,156	138,752	-34.91%	189,277
5230	Food/Meetings					248,600	306,797	23.41%	7,600	11,541	51.86%	1,063,660	1,087,752	2.26%	1,406,091
5231	Refreshments/Meetings					250	7,700	2,980.00%		300		39,360	148,208	276.54%	156,208
5200 - Subtotal						2,559,516	2,928,437	14.41%	24,350	41,813	71.72%	4,852,663	5,100,136	5.10%	8,070,386
5300	Institutional Dues/Memberships					590,532	636,523	7.79%	4,500	3,500	-22.22%	209,415	216,045	3.17%	856,068
5310	Consortium Dues/Memberships					20,000	15,600	-22.00%				51,500	45,000	-12.62%	60,600
5300 - Subtotal						610,532	652,123	6.81%	4,500	3,500	-22.22%	260,915	261,045	0.05%	916,668
5400	Comprehensive/Liab/Prpty/Auto Ins)					1,301,100	1,898,247	45.90%							1,898,247
5406	Student Insurance					150,000	200,000	33.33%							200,000
5407	Insurance Deductibles					200,000	20,000	-90.00%							20,000
5400 - Subtotal						1,651,100	2,118,247	28.29%							2,118,247
5501	Laundry Service					68,400	69,813	2.07%				3,350	5,227	56.03%	75,040
5520	Natural Gas/LPG					700,000	866,256	23.75%					10,000		876,256
5530	Light - Electricity					2,437,600	4,875,386	100.01%							4,875,386
5540	Water - Sanitation					920,360	1,069,630	16.22%							1,069,630
5550	Disposal Services					356,830	453,838	27.19%				2,000	5,000	150.00%	458,838
5560	Hazardous Waste Disposal					53,800	81,600	51.67%							81,600
5570	Pest Control					63,100	69,321	9.86%							69,321
5581	Telephone Services					180,646	222,415	23.12%				19,020	5,200	-72.66%	227,615
5583	Data Communication Services					256,500	213,200	-16.88%					1,000		214,200
5590	Other Utilities					19,000	11,000	-42.11%							11,000

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2025	2026	2025	2026										
					2024-25	2025-26	Change			Change	2024-25	2025-26	Change	2025-26
5500 - Subtotal					5,056,236	7,932,460	56.88%				24,370	26,427	8.44%	7,958,887
5602	Short Term Rental-Veh & Equip				402,425	1,272,174	216.13%	10,000	12,000	20.00%	167,240	181,148	8.32%	1,465,321
5603	Rental of Facilities				3,619,810	3,700,900	2.24%	457,223	353,184	-22.75%	371,839	429,816	15.59%	4,483,900
5604	Film Rentals										12,500	7,500	-40.00%	7,500
5608	Oper/Lease Cntrcts-ie Cars-Copiers				218,785	310,245	41.80%							310,245
5650	Software Licensing/Maintenance Svcs				3,087,401	3,506,384	13.57%	10,200	7,500	-26.47%	2,183,939	3,156,361	44.53%	6,670,245
5651	Internet Access				10,316	9,480	-8.10%				41,944	58,124	38.58%	67,604
5652	IT Cloud Services				2,949,098	2,954,898	0.20%				96,555		-100.00%	2,954,898
5671	Equip Maint Agreements				23,200	40,000	72.41%	1,000	4,500	350.00%				44,500
5681	Grounds Maintenance				114,000	419,500	267.98%				24,990	28,968	15.92%	448,468
5683	Building Maintenance				482,850	624,790	29.40%	334,892	20,000	-94.03%	76,500	1,413	-98.15%	646,203
5684	Vehicle Repairs & Maintenance				109,050	179,669	64.76%				2,500	7,000	180.00%	186,669
5685	Computer Hardware Maint Agreements				514,600	496,000	-3.61%							496,000
5686	Oth Equipment Maint Agreements				393,340	692,100	75.95%				1,000		-100.00%	692,100
5690	Other Maintenance/Repairs				806,802	903,495	11.98%	20,000	1,000	-95.00%	2,000	2,600	30.00%	907,095
5691	Other Maintenance Contracts				2,108,480	2,556,152	21.23%				1,030	1,030		2,557,182
5600 - Subtotal					14,840,156	17,665,787	19.04%	833,315	398,184	-52.22%	2,982,037	3,873,959	29.91%	21,937,929
5700	Annual Fiscal Audit				125,000	127,000	1.60%							127,000
5720	Trustee Election				150,000		-100.00%							
5731	Attorney Fees - Oth				1,000,500	1,500,000	49.93%							1,500,000
5740	Settlement Expense				12,500	13,100	4.80%							13,100
5790	Other Professional Fees				137,800	111,735	-18.92%	2,663	29,645	1,013.31%	15,205	13,750	-9.57%	155,130
5700 - Subtotal					1,425,800	1,751,835	22.87%	2,663	29,645	1,013.31%	15,205	13,750	-9.57%	1,795,230
5810	Fingerprinting Services				71,700	73,528	2.55%				400	300	-25.00%	73,828
5813	Physical Examinations/Tests				60,950	62,850	3.12%				100	100		62,950
5820	Postage/Express Overnight Svcs				169,500	113,482	-33.05%	10,200	9,100	-10.78%	10,261	5,500	-46.40%	128,082
5820C	Postage - Supplies				700		-100.00%				5,000		-100.00%	
5830	Bank Charges				150,000	150,000		2,000	2,000		3,000	3,000		155,000
5831	Credit Card Expense				3,530	3,000	-15.01%	9,050	2,850	-68.51%	200	1,200	500.00%	7,050
5835	Bad Debt Expense				1,000,949	1,103,782	10.27%							1,103,782
5860	General Advertising Services				479,313	592,546	23.62%	30,500	45,000	47.54%	426,899	193,274	-54.73%	830,819
5861	Printing/Duplicating Service				228,666	251,791	10.11%	10,000	5,600	-44.00%	324,354	318,875	-1.69%	576,265
5862	Outreach-Events				44,000	76,500	73.86%	5,000		-100.00%	272,000	313,500	15.26%	390,000
5863	Radio/Newspaper Ad Placement				22,525	51,978	130.76%				102,500	8,500	-91.71%	60,478
5870	Cash Over - Short					50								50
5880	Taxes - Licenses & Permits				67,250	67,030	-0.33%				2,100	7,134	239.73%	74,164
5890	Other Services & Expenses				1,732,007	1,378,243	-20.43%	143,638	107,828	-24.93%	4,956,600	4,344,156	-12.36%	5,830,227
5899	Contingencies Account - Budget Only					1,685,926		944,339	592,006	-37.31%	22,622,963	15,854,580	-29.92%	18,132,512
5800 - Subtotal					4,031,090	5,610,705	39.19%	1,154,728	764,384	-33.80%	28,726,377	21,050,119	-26.72%	27,425,207
5911	Indirect Cost(Reimbursement)				-1,052,000		-100.00%							
5912	Out - Indirect Cost(Expense)										2,713,227		-100.00%	
5900 - Subtotal					-1,052,000		-100.00%				2,713,227		-100.00%	
5000 - Total					36,943,793	46,521,122	25.92%	2,386,055	1,483,526	-37.83%	180,700,936	145,071,749	-19.72%	193,076,396
6120	Site Improvement				50,000	2,262,500	4,425.00%		50,000		95,847	1,500	-98.44%	2,314,000
6120FA	Site Improvement					525,000					179,305		-100.00%	525,000
6100 - Subtotal					50,000	2,787,500	5,475.00%		50,000		275,152	1,500	-99.45%	2,839,000
6210	Buildings Construction				185,000	4,260,000	2,202.70%		500,000		2,219,592	78,418	-96.47%	4,838,418
6210C	Buildings Construction - C				2,293,000	250,000	-89.10%				3,679,577	5,120,449	39.16%	5,370,449
6210FA	Building Construction											27,586		27,586
6211	Buildings Architect				110,205	100,433	-8.87%					10,819		111,252
6211FA	Building Architect										1,000,000	100,000	-90.00%	100,000
6214	Buildings - Testing & Inspection				181,720	101,150	-44.34%				2,810	44,317	1,477.12%	145,467
6215	Additions to Buildings				200,000	200,000		1,000	21,917	2,091.71%				221,917
6200 - Subtotal					2,969,925	4,911,583	65.38%	1,000	521,917	52,091.71%	6,901,979	5,381,589	-22.03%	10,815,089
6310	Library Books				60,000	150,000	150.00%				105,200	186,000	76.81%	336,000
6311	Magazines & Periodicals				122,300	126,435	3.38%				3,580	8,580	139.66%	135,015



**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	2025-26
<b>6300 - Subtotal</b>					<b>182,300</b>	<b>276,435</b>	<b>51.64%</b>				<b>108,780</b>	<b>194,580</b>	<b>78.87%</b>	<b>471,015</b>
6411 Library/Audio Visual Equipment					60,000	57,500	-4.17%							57,500
6412 Computer/Technology Equipment					1,557,575	2,943,593	88.99%	12,000	30,178	151.48%	1,551,527	903,715	-41.75%	3,877,486
6412FA Computer/Tech Equipment					804,300	480,000	-40.32%				19,695	5,000	-74.61%	485,000
6413 Auto & Buses						75,000					40,000		-100.00%	75,000
6413FA Autos and Busses					200,000	328,559	64.28%				284,998	50,000	-82.46%	378,559
6413LP Auto-Purchasing on Long Term Lease					30,000	51,000	70.00%							51,000
6414 Furniture					456,084	231,340	-49.28%	3,000	6,000	100.00%	1,070,716	575,712	-46.23%	813,052
6414FA Furniture					1,225,000	165,000	-86.53%				612,836	569,217	-7.12%	734,217
6419 Other Equipment					1,454,208	1,505,893	3.55%	506,000	1,500	-99.70%	3,292,195	3,161,596	-3.97%	4,668,989
6419FA Other Equipment					2,738,571	1,125,043	-58.92%				3,823,241	4,763,035	24.58%	5,888,078
6422 Computer/Technology Equipment											1,054		-100.00%	
<b>6400 - Subtotal</b>					<b>8,525,738</b>	<b>6,962,928</b>	<b>-18.33%</b>	<b>521,000</b>	<b>37,678</b>	<b>-92.77%</b>	<b>10,696,262</b>	<b>10,028,275</b>	<b>-6.25%</b>	<b>17,028,881</b>
<b>6000 - Total</b>					<b>11,727,963</b>	<b>14,938,446</b>	<b>27.37%</b>	<b>522,000</b>	<b>609,595</b>	<b>16.78%</b>	<b>17,982,173</b>	<b>15,605,944</b>	<b>-13.21%</b>	<b>31,153,985</b>
7110 Debt Reduction					1,845,000	1,854,963	0.54%							1,854,963
7111 Debt Interest & Other Charges					4,254,646	4,270,000	0.36%							4,270,000
<b>7100 - Subtotal</b>					<b>6,099,646</b>	<b>6,124,963</b>	<b>0.42%</b>							<b>6,124,963</b>
7201 Intrafund Transfers Out					52,520,958	44,919,882	-14.47%					9,678,404		54,598,286
7201IC INDIRECT COST EXPENSE TRANSFER												2,117,552		2,117,552
7205 Intrafund Transfers In					-42,301,612	-43,937,636	3.87%							-43,937,636
<b>7200 - Subtotal</b>					<b>10,219,345</b>	<b>982,246</b>	<b>-90.39%</b>					<b>11,795,956</b>		<b>12,778,202</b>
7312 Interfund Transfers - Out					180,000	12,509,025	6,849.46%				260,000		-100.00%	12,509,025
<b>7300 - Subtotal</b>					<b>180,000</b>	<b>12,509,025</b>	<b>6,849.46%</b>				<b>260,000</b>		<b>-100.00%</b>	<b>12,509,025</b>
7501 Student Fin Aid (Excludes Salaries)											2,395,994	1,849,318	-22.82%	1,849,318
7501AC CARE-Financial Aid											200,000	174,750	-12.63%	174,750
7501AD EOP&S-Financial Aid											1,150,000	1,833,876	59.47%	1,833,876
7502 Scholarships											170,000	115,400	-32.12%	115,400
7503 Outside Scholarships											71,500	176,757	147.21%	176,757
<b>7500 - Subtotal</b>											<b>3,987,494</b>	<b>4,150,101</b>	<b>4.08%</b>	<b>4,150,101</b>
7602 Oth Student Aide (Non-cash)						10,000					834,100	1,039,121	24.58%	1,049,121
7603 Book Vouchers (Non-Cash SFA Aid)											452,509	394,731	-12.77%	394,731
<b>7600 - Subtotal</b>						<b>10,000</b>					<b>1,286,608</b>	<b>1,433,852</b>	<b>11.44%</b>	<b>1,443,852</b>
7910 Unrestricted					127,586,048	124,399,637	-2.50%							124,399,637
<b>7900 - Subtotal</b>					<b>127,586,048</b>	<b>124,399,637</b>	<b>-2.50%</b>							<b>124,399,637</b>
<b>7000 - Total</b>					<b>144,085,039</b>	<b>144,025,871</b>	<b>-0.04%</b>				<b>5,534,103</b>	<b>17,379,909</b>	<b>214.05%</b>	<b>161,405,779</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>					<b>399,533,783</b>	<b>442,372,623</b>	<b>10.72%</b>	<b>4,443,941</b>	<b>3,127,312</b>	<b>-29.63%</b>	<b>270,334,385</b>	<b>243,770,578</b>	<b>-9.83%</b>	<b>689,270,513</b>

# **BAKERSFIELD COLLEGE**

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# BAKERSFIELD COLLEGE

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**Vision:** Building upon more than one hundred 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 academic year, the college serves over 45,000 students. Bakersfield College offers local baccalaureate of science (in Industrial Automation and Laboratory Technology), associate of arts and associate of science degrees, transfer associate of arts degrees, and career and technical certificates. The institution also offers noncredit courses and certificates programs as well as community courses for life-long learners through the Levan Institute. Courses are taught at the Panorama (main) campus, the Delano Campus, Arvin Educational Center, the Weill Institute (downtown Bakersfield), BC Southwest, and several alternative locations, including Shafter Learning Center, McFarland, Olive Drive Training Facility in Norwest Bakersfield, Wasco, and other community locations.

Bakersfield College offers a variety of services to support student success. These student support services include, but are not limited to, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, Food Pantry, health and wellness services, job placement services, assessment testing, outreach, Child Development Center, and other services 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 thirty-six buildings located on 154 acres. The buildings comprise over 950,000 square feet with approximately 600,000 square feet of assignable space for educational and support programs. Driven by its commitment to educational access, Bakersfield College has steadily expanded its presence across Kern County. The college serves students across multiple locations including the Delano Center, Arvin Educational Center, BC Southwest, Weill Institute Shafter, five state prisons, and over forty high schools. The College has also undergone significant renovation and modernization projects with the use of Measure G and Measure J funds improving facilities, technology, and infrastructure to build a better Bakersfield College.

The College continues to improve on streamlining budgets and reviewing areas to increase efficiency. The 2025-2026 unrestricted fund is budgeted at slightly over \$268 million. The College's Unrestricted expense budget allocates approximately 80% to salaries and benefits with the remaining 20% to other non-labor operational expenses (excluding debt, chargebacks, and reserves). The 2025-2026 budget includes a one-time spending plan that addresses the College's need for student support initiatives, information technology (including academic technology), site improvements, furniture, and equipment.

In addition, Bakersfield College budgets more than \$82 million dollars in restricted and special funding (excluding scheduled maintenance projects, Student Housing, Measure G, Measure J, and specific Financial Aid funding) which includes over \$72 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.

Bakersfield College's FTES for FY24-25 totaled 21,583. 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**

As a public community college in the state of California, 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 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 might be empowered to radically transform our community into one that gives voice and power to all people.
- **Integrity:** We cultivate an ethical and moral consciousness which places the collective well-being and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other's vision so that we will be useful and effective in providing support, resources, and encouragement.

- **Wellness:** We believe health and wellness to be integral, foundational elements of learning; we understand that a holistic education improves all aspects of society and the individual, including the mind, body, and spirit; through education, we will positively impact the health of the individual, 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 ability, gender, national origin, race, religion, sexuality, socioeconomic status in terms of access and barriers to resources and opportunities.
- **Community:** We commit to the well-being 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 a century of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our human, fiscal, and environmental resources into the future.

### **Strategic Plan**

In 2024-2025, BC engaged in a strategic planning process to envision the institution's future. A cross-functional team collaborated to develop a comprehensive, actionable blueprint. This process aims to guide BC's leadership in creating an environment where students and employees thrive through enhanced cultural, technological, and physical spaces. These areas are organized around three key themes:

- **Cultural Environment:** Fostering a supportive and inclusive environment through structured programs and services.
- **Technological Environment:** Leveraging digital tools to enhance education and operations.
- **Physical Environment:** Creating dynamic, collaborative, and accessible spaces.

**BAKERSFIELD COLLEGE**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2024-25	Unrestricted Adopted Budget 2025-26	%	CE Adopted Budget 2024-25	CE Adopted Budget 2025-26	%	Restricted Adopted Budget 2024-25	Restricted Adopted Budget 2025-26	%	Total
		Unrst	Unrst	Rest	Rest										
		2025	2026	2025	2026										
		2025	2026	2025	2026	2024-25	2025-26	Change	2024-25	2025-26	Change	2024-25	2025-26	Change	2025-26
1100	Acad - Reg Schedule	320.03	336.10			39,119,305	43,358,739	10.84%							43,358,739
1100 - Subtotal						39,119,305	43,358,739	10.84%							43,358,739
1214	Educational Administrators - Cont	31.18	31.68	3.07	4.57	5,115,698	5,485,420	7.23%				411,649	649,779	57.85%	6,135,199
1231	Counselors - Contract	9.86	12.95	16.00	13.00	1,135,357	1,656,421	45.89%				2,029,941	1,783,735	-12.13%	3,440,155
1241	Librarians - Contract	4.86	5.95			610,303	774,652	26.93%							774,652
1251	Acad Non-Inst Cont	4.53	3.18	1.45	1.05	491,489	410,634	-16.45%	153,145	82,578	-46.08%	221,783	159,961	-27.87%	653,172
1252	Acad Emp Dept Chair	11.28	2.78			1,711,621	447,164	-73.87%							447,164
1200 - Subtotal						9,064,469	8,774,290	-3.20%	153,145	82,578	-46.08%	2,663,372	2,593,475	-2.62%	11,450,343
1310	Adjunct Acad Emp - Non-Cont					5,639,119	7,005,723	24.23%				80,217		-100.00%	7,005,723
1311	Acad Emp - Temp Cont					2,323,152	4,603,241	98.15%							4,603,241
1320	Acad Emp - Intercession					1,856,940	4,400,555	136.98%							4,400,555
1330	Acad Emp - Overload					3,100,500	4,552,059	46.82%							4,552,059
1340	Acad Emp-Inst Non-Cont Stipend/Othr					300,000	407,015	35.67%		23,640		50,500	251,919	398.85%	682,574
1300 - Subtotal						13,219,711	20,968,594	58.62%		23,640		130,717	251,919	92.72%	21,244,152
1419	Acad Emp - Non-Inst Non Cont					1,097,203	1,693,571	54.35%	7,000		-100.00%	1,660,110	1,513,380	-8.84%	3,206,951
1400 - Subtotal						1,097,203	1,693,571	54.35%	7,000		-100.00%	1,660,110	1,513,380	-8.84%	3,206,951
1000 - Total						62,500,687	74,795,194	19.67%	160,145	106,218	-33.67%	4,454,200	4,358,774	-2.14%	79,260,185
2110	Clss Mgt(NonEd)	49.30	61.35	41.45	41.40	5,209,093	6,853,012	31.56%	5,266	5,534	5.08%	3,784,561	3,995,314	5.57%	10,853,860
2190	Conf Employee - Non Mgt	1.00	1.00			86,026	88,889	3.33%							88,889
2191	Clss Non-Inst Emp Reg Salary Sched	198.11	219.95	101.33	73.75	11,500,352	13,399,344	16.51%	39,512	56,099	41.98%	6,719,982	5,093,254	-24.21%	18,548,696
2100 - Subtotal						16,795,470	20,341,244	21.11%	44,779	61,633	37.64%	10,504,543	9,088,568	-13.48%	29,491,445
2211	Inst Aide FT Direct Inst	11.43	11.43			751,750	718,036	-4.48%							718,036
2200 - Subtotal						751,750	718,036	-4.48%							718,036
2311	Admin Non-Inst Prof Expt											72,840		-100.00%	
2392	Non-Inst Students					409,312	580,272	41.77%				1,760,550	1,723,867	-2.08%	2,304,139
2393	Class Non-Inst Overtime					311,300	695,263	123.34%				322,963	257,000	-20.42%	952,263
2394	Non-Admin Non-Inst Prof Expt					791,628	934,294	18.02%	39,100	48,390	23.76%	2,310,106	2,816,673	21.93%	3,799,356
2399	Cls Oth - Temp					230,200	285,200	23.89%				25,000	40,000	60.00%	325,200
2300 - Subtotal						1,742,440	2,495,029	43.19%	39,100	48,390	23.76%	4,491,460	4,837,540	7.71%	7,380,958
2411	Inst Students					66,000	66,028	0.04%				380,000	435,000	14.47%	501,028
2412	Direct Inst Prof Expt					1,890,500	3,051,620	61.42%	50,000	40,000	-20.00%	15,000	267,430	1,682.87%	3,359,050
2419	Inst Aide - Temp Direct Inst					135,000	135,000								135,000
2495	Inst Oth Indr Prof Expt					128,318	125,600	-2.12%					150,000		275,600
2400 - Subtotal						2,219,818	3,378,248	52.19%	50,000	40,000	-20.00%	395,000	852,430	115.81%	4,270,678
2999	Salary Budget Control					1,323,452	1,604,651	21.25%	53,635	97,907	82.54%	5,574,039	8,503,484	52.56%	10,206,042
2900 - Subtotal						1,323,452	1,604,651	21.25%	53,635	97,907	82.54%	5,574,039	8,503,484	52.56%	10,206,042
2000 - Total						22,832,931	28,537,208	24.98%	187,513	247,930	32.22%	20,965,042	23,282,021	11.05%	52,067,159
3110	STRS-Acad Inst & Instrl Aides(Dir)					7,971,813	8,569,092	7.49%	29,251	15,772	-46.08%	260,153	268,943	3.38%	8,853,808
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					2,356,256	3,125,421	32.64%		4,515		24,967	48,116	92.72%	3,178,052
3119	STRS-On behalf Instr					4,309,516	4,452,985	3.33%				137,948	140,390	1.77%	4,593,376
3120	STRS - Clss Mgt Non-Ed Admin					31,555		-100.00%				71,598		-100.00%	
3121	STRS - Clss Emp					18,479	20,318	9.95%				18,479	18,867	2.10%	39,185
3130	STRS - Ed Administrators - Cont					790,127	824,969	4.41%				33,412	48,462	45.04%	873,431
3131T	STRS - Oth Acad Emp Non-Inst Temp					210,326	255,260	21.36%	1,337		-100.00%	317,081	289,056	-8.84%	544,316
3139	STRS on behalf Non Instr					350,636	390,613	11.40%				87,067	100,771	15.74%	491,385
3100 - Subtotal						16,038,709	17,638,659	9.98%	30,588	20,288	-33.67%	950,706	914,606	-3.80%	18,573,552
3210	PERS-Acad Inst & Instrl Aides(Dir)					528,323	648,430	22.73%				240,655	143,599	-40.33%	792,029
3220	PERS - Clss Mgt Non-Educational Adm					1,412,369	1,837,292	30.09%	1,425	1,484	4.15%	959,895	1,071,144	11.59%	2,909,919
3221	PERS - Clss Emp					3,073,666	3,529,004	14.81%	2,519	2,569	2.00%	1,778,045	1,323,390	-25.57%	4,854,963
3222	PERS - Conf Emp Non-Mgt					23,270	23,831	2.41%							23,831
3240	PERS - Ed Adm - Cont					216,796	312,661	44.22%				27,476	106,182	286.46%	418,842
3200 - Subtotal						5,254,424	6,351,218	20.87%	3,943	4,052	2.77%	3,006,070	2,644,314	-12.03%	8,999,584
3310	OASDHI-Acad Inst & Instrl Aides(Dir)					755,769	836,756	10.72%	2,221	1,197	-46.08%	87,809	61,392	-30.09%	899,345
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					210,108	285,321	35.80%	725	923	27.28%	2,113	9,706	359.35%	295,949
3320	OASDHI - Clss Mgt Non-Ed Admin					401,827	522,199	29.96%	403	423	5.08%	276,616	305,641	10.49%	828,264
3321	OASDHI - Clss Emp					871,598	1,010,542	15.94%	1,150	1,407	22.37%	504,629	379,895	-24.72%	1,391,844
3321T	OASDHI - Clss Emp Temp					38,512	63,554	65.03%	567	702	23.76%	59,009	61,082	3.51%	125,338
3322	OASDHI - Conf Emp - Non Mgt					6,581	6,800	3.33%							6,800

**BAKERSFIELD COLLEGE**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
		Unrst	Unrst	Rest	Rest										
		2025	2026	2025	2026										
						2024-25	2025-26	Change	2024-25	2025-26	Change	2024-25	2025-26	Change	2025-26
3340	OASDHI - Educational Admin - Cont					121,296	151,844	25.18%				10,307	33,977	229.65%	185,821
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					16,489	18,376	11.44%	102		-100.00%	24,072	21,944	-8.84%	40,320
3300 - Subtotal						2,422,180	2,895,391	19.54%	5,167	4,653	-9.96%	964,555	873,637	-9.43%	3,773,680
3410	H&W-Acad Inst & Instl Aides(Dir)					8,090,773	8,678,094	7.26%	22,560	11,677	-48.24%	393,663	328,044	-16.67%	9,017,814
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					853,928	926,746	8.53%	3,002	1,619	-46.08%	44,134	38,096	-13.68%	966,461
3420	H&W - Clls Mgt(Non-Educ Admin)					1,144,609	1,448,683	26.57%	1,139	1,182	3.75%	968,930	980,756	1.22%	2,430,621
3420RC	OPEB ARC-Clls Mgt(Non-EducAdmin)					105,576	134,319	27.22%	103	108	5.09%	76,826	78,308	1.93%	212,736
3421	H&W - Clls Emp					4,486,808	5,112,552	13.95%	3,417	3,545	3.75%	2,281,017	1,730,067	-24.15%	6,846,164
3421RC	OPEB ARC-Clls Emp					224,507	259,367	15.53%	183	188	2.90%	129,912	98,685	-24.04%	358,240
3422	H&W - Conf Emp - Non Mgt					22,778	23,633	3.75%							23,633
3422RC	OPEB ARC-Conf Emp Non Mgt					1,686	1,742	3.33%							1,742
3440	H&W - Educational Admin - Cont					687,448	748,683	8.91%				47,151	108,001	129.05%	856,685
3440RC	OPEB ARC-EducAdmin-Cont					96,790	107,514	11.08%				5,420	12,736	135.00%	120,250
3400 - Subtotal						15,714,903	17,441,333	10.99%	30,403	18,318	-39.75%	3,947,053	3,374,694	-14.50%	20,834,346
3510	SUI-Acad Inst & Instl Aides(Dir)					21,885	23,683	8.22%	77	41	-46.08%	1,126	972	-13.68%	24,696
3510T	SUI-Acad Inst&Instl Aides(Dir) Temp					7,245	9,839	35.80%	25	32	27.28%	73	335	359.35%	10,205
3520	SUI-Clls Mgt Non-Educational Admin					2,693	3,426	27.22%	3	3	4.92%	1,960	1,998	1.92%	5,427
3521	SUI - Clls Emp					5,773	6,705	16.14%	20	28	42.00%	3,348	2,547	-23.94%	9,279
3521T	SUI - Clls Emp Temp					2,886	994	-65.56%	20	24	23.79%	1,399	1,557	11.28%	2,575
3522	SUI - Conf Emp - Non Mgt					43	44	3.32%							44
3540	SUI - Educational Admin - Cont					2,469	2,743	11.08%				138	325	134.98%	3,068
3541T	SUI - Oth Acad Emp - Non Instl temp					608	614	0.97%	4		-100.00%	793	757	-4.53%	1,370
3500 - Subtotal						43,602	48,048	10.20%	147	128	-12.84%	8,837	8,489	-3.93%	56,665
3610	WC-Acad Inst & Instl Aides(Dir)					469,221	500,418	6.65%	1,642	872	-46.86%	24,139	20,535	-14.93%	521,826
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					156,429	208,715	33.43%	536	672	25.41%	5,637	11,587	105.54%	220,974
3620	WC - Clls Mgt Non-Educational Admin					57,744	72,402	25.39%	56	58	3.56%	42,020	42,211	0.45%	114,671
3621	WC - Clls Emp					123,776	192,158	55.25%	424	593	39.92%	71,781	53,810	-25.04%	246,561
3621T	WC - Clls Emp Temp					17,220	30,951	79.74%	419	511	21.94%	48,076	51,016	6.12%	82,479
3622	WC - Conf Emp - Non Mgt					922	939	1.83%							939
3640	WC - Educational Administrators					52,939	57,953	9.47%				2,964	6,865	131.60%	64,818
3641T	WC-Oth Acad Emp - Non Instr Temp					13,500	14,775	9.45%	75		-100.00%	17,801	15,989	-10.18%	30,764
3600 - Subtotal						891,750	1,078,312	20.92%	3,152	2,707	-14.12%	212,418	202,013	-4.90%	1,283,032
3710	DefBen-Acad Inst & Instl Aides(Dir)					3,050	3,142	2.99%							3,142
3710T	DefBen-Acad Inst&Instl AidesDir)Tmp					81,503	126,161	54.79%	1,900	1,520	-20.00%	570	15,862	2,682.87%	143,544
3721	DefBen - Clls Emp					3,488	5,317	52.45%	1,148	1,768	54.02%	990	2,215	123.82%	9,299
3721T	DefBen - Clls Emp Temp					28,973	44,769	54.52%	1,866	1,839	23.76%	91,502	108,554	18.64%	155,161
3700 - Subtotal						117,014	179,388	53.31%	4,533	5,126	13.08%	93,062	126,631	36.07%	311,146
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					233,343	241,810	3.63%	653	327	-50.00%	11,402	9,178	-19.50%	251,315
3920	OTHBEN-Clls Mgt(Non-Educ Admin)					32,833	40,053	21.99%	33	33		27,900	27,214	-2.46%	67,300
3921	OTHBEN - Clls Emp					113,399	131,467	15.93%	92	95	2.91%	65,619	49,846	-24.04%	181,408
3922	OTHBEN - Conf Emp - Non Mgt					653	653								653
3940	OTHBEN - Educational Administrators					19,720	20,700	4.97%				1,353	2,986	120.77%	23,686
3900 - Subtotal						399,948	434,684	8.69%	778	454	-41.63%	106,273	89,224	-16.04%	524,362
3000 - Total						40,882,530	46,067,033	12.68%	78,712	55,727	-29.20%	9,288,974	8,233,608	-11.36%	54,356,368
4211	Non-Library/Magazines/Bks/Prdcls					2,955	4,946	67.39%				30,500	31,000	1.64%	35,946
4200 - Subtotal						2,955	4,946	67.39%				30,500	31,000	1.64%	35,946
4310	Inst Supplies & Materials					305,000	267,246	-12.38%	215,249	23,545	-89.06%	3,399,226	2,967,534	-12.70%	3,258,325
4312	All Computer Software					38,700	10,700	-72.35%				10,000		-100.00%	10,700
4313	Non-Instl Supplies & Materials					675,325	666,462	-1.31%	9,900	7,562	-23.62%	1,081,351	1,028,658	-4.87%	1,702,682
4314	Paper					155,150	162,850	4.96%				2,500	9,500	280.00%	172,350
4315	Maint & Repairs Supplies					1,033,230	964,400	-6.66%							964,400
4316	Culinary Utensils											140		-100.00%	
4317	Outreach Materials					38,500	80,800	109.87%				312,000	501,269	60.66%	582,069
4318	Uniforms - Staff						14,000								14,000
4321	Fuel - Lubricants					107,200	184,250	71.88%	1,000		-100.00%	2,000	2,000		186,250
4300 - Subtotal						2,353,105	2,350,709	-0.10%	226,149	31,107	-86.25%	4,807,217	4,508,961	-6.20%	6,890,776
4400	Food - Non Travel Non Cafeteria					70,000		-100.00%				8,000	92,724	1,059.06%	92,724
4400 - Subtotal						70,000		-100.00%				8,000	92,724	1,059.06%	92,724

**BAKERSFIELD COLLEGE**

**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE					Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
					Unrst	Unrst	Rest	Rest										
					2025	2026	2025	2026										
4000 - Total									2,426,060	2,355,655	-2.90%	226,149	31,107	-86.25%	4,845,717	4,632,685	-4.40%	7,019,447
5107	Athletic Officials								96,500	100,500	4.15%							100,500
5108	Temp Employment Agency Services								48,000	20,183	-57.95%							20,183
5119	Oth Non-Inst Consulting Services								945,857	689,100	-27.15%				8,038,678	7,596,317	-5.50%	8,285,417
5150	Cont Instruction								2,539,900	2,809,925	10.63%		85,000					2,894,925
5151	Guest Lecturers/Performers								20,400	30,500	49.51%				385,000	327,334	-14.98%	357,834
5159	Oth Instructional Consulting Servs								15,430	27,800	80.17%				294,433	218,818	-25.68%	246,618
5100 - Subtotal									3,666,087	3,678,008	0.33%		85,000		8,718,111	8,142,469	-6.60%	11,905,477
5209	Non-Employee Travel								2,500	5,000	100.00%				7,213	51,000	607.02%	56,000
5212	Student Travel								340,221	388,050	14.06%				274,210	391,095	42.63%	779,145
5220	Employee Travel								734,095	881,340	20.06%	5,750	15,172	163.85%	841,415	865,041	2.81%	1,761,553
5221	(Local) Online Training/Webinar								6,850	11,050	61.31%		1,000		102,951	48,972	-52.43%	61,022
5230	Food/Meetings								124,750	184,500	47.90%	3,100	5,291	70.69%	551,696	545,955	-1.04%	735,747
5231	Refreshments/Meetings														3,000	33,000	1,000.00%	33,000
5200 - Subtotal									1,208,416	1,469,940	21.64%	8,850	21,463	142.52%	1,780,485	1,935,063	8.68%	3,426,466
5300	Institutional Dues/Memberships								201,825	227,180	12.56%	500	500		82,250	76,478	-7.02%	304,158
5310	Consortium Dues/Memberships									5,000								5,000
5300 - Subtotal									201,825	232,180	15.04%	500	500	0.00%	82,250	76,478	-7.02%	309,158
5400	Comprehensive/Liab/Prpty/Auto Ins)								1,100	2,050	86.36%							2,050
5400 - Subtotal									1,100	2,050	86.36%							2,050
5501	Laundry Service								43,700	44,000	0.69%				3,000	5,000	66.67%	49,000
5520	Natural Gas/LPG								310,000	411,000	32.58%					10,000		421,000
5530	Light - Electricity								1,086,500	3,236,748	197.91%							3,236,748
5540	Water - Sanitation								405,360	511,250	26.12%							511,250
5550	Disposal Services								291,584	374,050	28.28%				2,000	5,000	150.00%	379,050
5560	Hazardous Waste Disposal								38,100	57,100	49.87%							57,100
5570	Pest Control								41,500	42,600	2.65%							42,600
5581	Telephone Services								86,646	120,350	38.90%				3,020	3,500	15.89%	123,850
5583	Data Communication Services								3,500	6,700	91.43%							6,700
5500 - Subtotal									2,306,890	4,803,798	108.24%				8,020	23,500	193.02%	4,827,298
5602	Short Term Rental-Veh & Equip								379,721	1,253,274	230.05%	10,000	12,000	20.00%	136,454	121,860	-10.69%	1,387,134
5603	Rental of Facilities								3,477,810	3,538,000	1.73%	439,223	328,184	-25.28%	192,994	196,816	1.98%	4,063,000
5604	Film Rentals														8,000	3,000	-62.50%	3,000
5608	Oper/Lease Cntrcts-ie Cars-Copiers								161,900	222,500	37.43%							222,500
5650	Software Licensing/Maintenance Svcs								620,310	754,507	21.63%	7,500	7,500		829,333	1,513,224	82.46%	2,275,231
5651	Internet Access								4,400	4,880	10.91%				35,400	32,000	-9.60%	36,880
5671	Equip Maint Agreements								2,700	12,500	362.96%							12,500
5681	Grounds Maintenance								54,000	337,000	524.07%							337,000
5683	Building Maintenance								311,000	327,540	5.32%	334,892	20,000	-94.03%		1,413		348,953
5684	Vehicle Repairs & Maintenance								77,800	129,669	66.67%				2,500	7,000	180.00%	136,669
5685	Computer Hardware Maint Agreements								50,000	50,000								50,000
5686	Oth Equipment Maint Agreements								172,090	449,630	161.28%							449,630
5690	Other Maintenance/Repairs								735,552	844,800	14.85%	19,500	1,000	-94.87%	2,000	2,600	30.00%	848,400
5691	Other Maintenance Contracts								1,985,032	2,409,032	21.36%							2,409,032
5600 - Subtotal									8,032,315	10,333,332	28.65%	811,115	368,684	-54.55%	1,206,680	1,877,913	55.63%	12,579,929
5740	Settlement Expense								12,500	13,100	4.80%							13,100
5790	Other Professional Fees								44,900	9,835	-78.10%	2,663	29,645	1,013.31%	15,205	13,750	-9.57%	53,230
5700 - Subtotal									57,400	22,935	-60.04%	2,663	29,645	1,013.31%	15,205	13,750	-9.57%	66,330
5810	Fingerprinting Services								10,600	17,328	63.47%							17,328
5820	Postage/Express Overnight Svcs								63,600	40,000	-37.11%	200	100	-50.00%	3,500	2,400	-31.43%	42,500
5830	Bank Charges											2,000	2,000					2,000
5831	Credit Card Expense								30		-100.00%	8,000	700	-91.25%				700
5835	Bad Debt Expense								528,949	619,757	17.17%							619,757
5860	General Advertising Services								89,700	152,800	70.35%	20,000	30,000	50.00%	41,524	26,250	-36.78%	209,050
5861	Printing/Duplicating Service								203,225	203,075	-0.07%	2,000	2,600	30.00%	182,135	159,375	-12.50%	365,050
5862	Outreach-Events									30,000					1,000	23,000	2,200.00%	53,000
5863	Radio/Newspaper Ad Placement								2,200	30,228	1,274.00%							30,228
5880	Taxes - Licenses & Permits								14,100	14,600	3.55%							14,600



**BAKERSFIELD COLLEGE**

**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
		Unrst	Unrst	Rest	Rest										
		2025	2026	2025	2026	2024-25	2025-26	Change	2024-25	2025-26	Change	2024-25	2025-26	Change	2025-26
5890	Other Services & Expenses					754,773	966,773	28.09%	141,239	103,678	-26.59%	4,831,043	3,285,451	-31.99%	4,355,902
5899	Contingencies Account - Budget Only						700,000		221,174		-100.00%	9,039,972	9,467,388	4.73%	10,167,388
5800 - Subtotal						1,667,177	2,774,561	66.42%	394,613	139,078	-64.76%	14,099,175	12,963,864	-8.05%	15,877,503
5911	Indirect Cost(Reimbursement)					-1,000,000		-100.00%							
5912	Out - Indirect Cost(Expense)											526,315		-100.00%	
5900 - Subtotal						-1,000,000		-100.00%				526,315		-100.00%	
5000 - Total						16,141,210	23,316,804	44.46%	1,217,740	644,370	-47.08%	26,436,240	25,033,037	-5.31%	48,994,211
6120	Site Improvement						1,682,500			50,000					1,732,500
6120FA	Site Improvement						500,000					179,305		-100.00%	500,000
6100 - Subtotal							2,182,500			50,000		179,305		-100.00%	2,232,500
6210	Buildings Construction						4,075,000			500,000		719,592	53,418	-92.58%	4,628,418
6210C	Buildings Construction - C					2,293,000	250,000	-89.10%				265,514		-100.00%	250,000
6211	Buildings Architect					110,205	100,433	-8.87%							100,433
6214	Buildings - Testing & Inspection					180,570	100,000	-44.62%				2,810		-100.00%	100,000
6215	Additions to Buildings					200,000	200,000		1,000	21,917	2,091.71%				221,917
6200 - Subtotal						2,783,775	4,725,433	69.75%	1,000	521,917	52,091.71%	987,916	53,418	-94.59%	5,300,768
6310	Library Books					60,000	150,000	150.00%					80,000		230,000
6311	Magazines & Periodicals					59,350	60,000	1.10%							60,000
6300 - Subtotal						119,350	210,000	75.95%					80,000		290,000
6411	Library/Audio Visual Equipment					60,000	55,000	-8.33%							55,000
6412	Computer/Technology Equipment					1,303,108	2,589,814	98.74%	4,000	14,678	266.95%	567,307	281,459	-50.39%	2,885,951
6412FA	Computer/Tech Equipment					120,000	120,000					342		-100.00%	120,000
6413	Auto & Buses						75,000								75,000
6414	Furniture					389,400	142,840	-63.32%				302,738	246,000	-18.74%	388,840
6414FA	Furniture					1,210,000	50,000	-95.87%							50,000
6419	Other Equipment					1,305,708	1,459,393	11.77%	500,000		-100.00%	1,225,695	542,696	-55.72%	2,002,089
6419FA	Other Equipment					2,535,228	794,500	-68.66%				995,229	612,383	-38.47%	1,406,883
6400 - Subtotal						6,923,444	5,286,546	-23.64%	504,000	14,678	-97.09%	3,091,311	1,682,539	-45.57%	6,983,763
6000 - Total						9,826,569	12,404,479	26.23%	505,000	686,595	16.16%	4,258,532	1,815,957	-57.36%	14,807,031
7110	Debt Reduction					200,000	200,000								200,000
7111	Debt Interest & Other Charges					20,000	20,000								20,000
7100 - Subtotal						220,000	220,000	0.00%							220,000
7201	Intrafund Transfers Out					31,775,654	33,108,098	4.19%							33,108,098
7201C	INDIRECT COST EXPENSE TRANSFER												585,483		585,483
7200 - Subtotal						31,775,654	33,108,098	4.19%					585,483		33,693,581
7312	Interfund Transfers - Out					180,000	376,528	109.18%							376,528
7300 - Subtotal						180,000	376,528	109.18%							376,528
7501	Student Fin Aid (Excludes Salaries)											1,315,760	684,667	-47.96%	684,667
7501AC	CARE-Financial Aid											200,000	100,000	-50.00%	100,000
7501AD	EOP&S-Financial Aid											1,150,000	1,398,076	21.57%	1,398,076
7502	Scholarships											70,000	100,400	43.43%	100,400
7503	Outside Scholarships											65,000	36,179	-44.34%	36,179
7500 - Subtotal												2,800,760	2,319,323	-17.19%	2,319,323
7602	Oth Student Aide (Non-cash)											439,750	552,900	25.73%	552,900
7603	Book Vouchers (Non-Cash SFA Aid)											188,720	55,000	-70.86%	55,000
7600 - Subtotal												628,470	607,900	-3.27%	607,900
7910	Unrestricted					50,038,409	46,913,924	-6.24%							46,913,924
7900 - Subtotal						50,038,409	46,913,924	-6.24%							46,913,924
7000 - Total						82,214,063	80,618,550	-1.94%				3,429,230	3,512,705	2.43%	84,131,255
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						236,824,049	268,094,922	13.20%	2,375,260	1,671,947	-29.61%	73,677,934	70,868,787	-3.81%	340,635,666

# **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 9,500 students annually. Cerro Coso Community College strives to meet the educational needs of all the communities it serves through its execution of its strategic goals: student access, success, equity, community connections, and organizational effectiveness.

During the 2024-2025 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 2024 for the 2025-2026 academic year. The Annual Unit plans provided the foundation for the subsequent Annual Section Plans, followed by 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 2024, 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 2025, 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 High School, California City High School, Kern Valley High School, Tehachapi High School, Mammoth High School, Lee Vining High School, Coleville High School, Bishop High School, Lone Pine High School, Big Pine High School, Trona High School, and Burroughs High School. Starting in the fall of 2025, in partnership with Sierra Sands, the first cohort of the High Desert School Middle College Program with students working on both high school and college classes at the IWV campus. There continues to be high demand for the three remaining yards at the California Correctional Institution in Tehachapi for our Rising Scholars Program (RSP). Cerro Coso has continued to make progress with CDCR towards establishing portable classrooms within CCI in Tehachapi to expand section offerings that will recover the lost enrollment due to closures. Cerro Coso has purchased land and should break ground on a new campus in Tehachapi in late 2025 or early 2026, expanding our footprint and potential along the Highway 58 corridor. 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 new Cerro Coso Strategic Plan to increase our portion of state funding through the Student-Centered Funding Formula. 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 2025-26 tentative budget, including funding for 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 build 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 the improvement of the grounds entering the IWV campus. We continue our efforts on scheduled maintenance projects, which are funded by the 2022-23 state allocation of funds and have our list of projects prioritized should there be changes in the state funding. Current outstanding projects include upgrades to our doors and locking systems and upgrading and replacements of HVAC systems. The adopted budget for Cerro Coso includes a \$5.3M transfer for one-time capital outlay projects to make use of growing reserves, resulting in the college reserves being spent down by \$4.75M to just over \$11M, which is a reserve amount of roughly 27% of the budgeted expenses.

**CERRO COSO COMMUNITY COLLEGE**

**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2025-26
		2025	2026	2025	2026	2024-25	2025-26		2024-25	2025-26		2024-25	2025-26		
1100	Acad - Reg Schedule	51.11	53.53			6,659,747	7,348,622	10.34%							7,348,622
	<b>1100 - Subtotal</b>					<b>6,659,747</b>	<b>7,348,622</b>	<b>10.34%</b>							<b>7,348,622</b>
1214	Educational Administrators - Cont	9.08	9.28	3.99	3.89	1,538,942	1,663,836	8.12%				539,720	566,879	5.03%	2,230,715
1231	Counselors - Contract	3.36	3.58	4.09	4.19	422,018	478,930	13.49%				505,962	527,414	4.24%	1,006,343
1241	Librarians - Contract	2.75	2.75	0.20	0.20	362,145	387,137	6.90%				20,317	21,724	6.92%	408,861
1251	Acad Non-Inst Cont	2.67	1.73	1.01	1.20	340,325	213,321	-37.32%				130,017	165,350	27.18%	378,671
1252	Acad Emp Dept Chair	0.80	0.83			118,035	128,817	9.14%							128,817
	<b>1200 - Subtotal</b>					<b>2,781,465</b>	<b>2,872,041</b>	<b>3.26%</b>				<b>1,196,017</b>	<b>1,281,367</b>	<b>7.14%</b>	<b>4,153,408</b>
1310	Adjunct Acad Emp - Non-Cont					1,700,000	1,853,000	9.00%							1,853,000
1320	Acad Emp - Intersession					600,000	654,000	9.00%							654,000
1330	Acad Emp - Overload					550,000	599,500	9.00%							599,500
1340	Acad Emp-Inst Non-Cont Stipend/Othr					102,850	9,800	-90.47%				65,163	15,000	-76.98%	24,800
1350	Acad Emp-Non-Cont Substitute					800		-100.00%							
	<b>1300 - Subtotal</b>					<b>2,953,650</b>	<b>3,116,300</b>	<b>5.51%</b>				<b>65,163</b>	<b>15,000</b>	<b>-76.98%</b>	<b>3,131,300</b>
1419	Acad Emp - Non-Inst Non Cont					302,381	457,770	51.39%				834,739	852,323	2.11%	1,310,093
	<b>1400 - Subtotal</b>					<b>302,381</b>	<b>457,770</b>	<b>51.39%</b>				<b>834,739</b>	<b>852,323</b>	<b>2.11%</b>	<b>1,310,093</b>
	<b>1000 - Total</b>					<b>12,697,242</b>	<b>13,794,733</b>	<b>8.64%</b>				<b>2,095,919</b>	<b>2,148,690</b>	<b>2.52%</b>	<b>15,943,423</b>
2110	Clss Mgt(NonEd)	9.07	9.57	3.25	3.75	1,169,043	1,301,738	11.35%				386,437	452,384	17.07%	1,754,122
2190	Conf Employee - Non Mgt	1.00	1.00			102,257	111,010	8.56%							111,010
2191	Clss Non-Inst Emp Reg Salary Sched	53.17	57.93	25.29	25.00	3,102,429	3,489,399	12.47%				1,413,913	1,485,549	5.07%	4,974,949
	<b>2100 - Subtotal</b>					<b>4,373,729</b>	<b>4,902,147</b>	<b>12.08%</b>				<b>1,800,350</b>	<b>1,937,934</b>	<b>7.64%</b>	<b>6,840,080</b>
2211	Inst Aide FT Direct Inst	2.83	3.46		0.38	167,500	209,357	24.99%					19,018		228,374
	<b>2200 - Subtotal</b>					<b>167,500</b>	<b>209,357</b>	<b>24.99%</b>					<b>19,018</b>		<b>228,374</b>
2311	Admin Non-Inst Prof Expt						120,000	30.47%				120,060	37,800	-68.52%	37,800
2392	Non-Inst Students					91,972	120,000	30.47%				256,049	161,310	-37.00%	281,310
2393	Class Non-Inst Overtime					34,900	53,000	51.86%				12,500	14,592	16.74%	67,592
2394	Non-Admin Non-Inst Prof Expt					52,960	177,200	234.59%				32,800	147,224	348.85%	324,424
2399	Clss Oth - Temp					10,000	10,000					38,270	30,749	-19.65%	40,749
	<b>2300 - Subtotal</b>					<b>189,832</b>	<b>360,200</b>	<b>89.75%</b>				<b>459,679</b>	<b>391,676</b>	<b>-14.79%</b>	<b>751,876</b>
2411	Inst Students					82,000	82,000					27,749	4,000	-85.59%	86,000
2412	Direct Inst Prof Expt					545,000	931,500	70.92%	9,900	7,000	-29.29%		16,000		954,500
	<b>2400 - Subtotal</b>					<b>627,000</b>	<b>1,013,500</b>	<b>61.64%</b>	<b>9,900</b>	<b>7,000</b>	<b>-29.29%</b>	<b>27,749</b>	<b>20,000</b>	<b>-27.93%</b>	<b>1,040,500</b>
2999	Salary Budget Control					435,470	254,116	-41.65%				96,534	441,281	357.12%	695,397
	<b>2900 - Subtotal</b>					<b>435,470</b>	<b>254,116</b>	<b>-41.65%</b>				<b>96,534</b>	<b>441,281</b>	<b>357.12%</b>	<b>695,397</b>
	<b>2000 - Total</b>					<b>5,793,531</b>	<b>6,739,319</b>	<b>16.32%</b>	<b>9,900</b>	<b>7,000</b>	<b>-29.29%</b>	<b>2,384,313</b>	<b>2,809,908</b>	<b>17.85%</b>	<b>9,556,227</b>
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,426,988	1,571,423	10.12%				121,472	132,318	8.93%	1,703,741
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					564,109	595,213	5.51%				12,446	2,865	-76.98%	598,078
3119	STRS-On behalf Instr					769,544	803,223	4.38%				56,646	57,108	0.82%	860,331
3120	STRS - Clss Mgt Non-Ed Admin					62,187	51,388	-17.36%				20,851	12,445	-40.32%	63,833
3130	STRS - Ed Administrators - Cont					241,882	280,364	15.91%				78,125	80,276	2.75%	360,640
3131T	STRS - Oth Acad Emp Non-Inst Temp					57,468	87,434	52.14%				159,435	162,794	2.11%	250,228
3139	STRS on behalf Non Instr					143,378	146,547	2.21%				66,504	55,168	-17.04%	201,715
	<b>3100 - Subtotal</b>					<b>3,265,556</b>	<b>3,535,593</b>	<b>8.27%</b>				<b>515,479</b>	<b>502,973</b>	<b>-2.43%</b>	<b>4,038,566</b>
3210	PERS-Acad Inst & Instrl Aides(Dir)					159,779	142,287	-10.95%				5,496	10,923	98.75%	153,210
3220	PERS - Clss Mgt Non-Educational Adm					217,783	265,545	21.93%				75,001	103,816	38.42%	369,361
3221	PERS - Clss Emp					789,012	882,486	11.85%				381,888	397,615	4.12%	1,280,100
3221T	PERS - Clss Emp Temp					7,977	14,355	79.94%							14,355
3222	PERS - Conf Emp Non-Mgt					27,661	29,762	7.60%							29,762
3240	PERS - Ed Adm - Cont					74,209	53,020	-28.55%				35,351	39,300	11.17%	92,319
	<b>3200 - Subtotal</b>					<b>1,276,422</b>	<b>1,387,453</b>	<b>8.70%</b>				<b>497,736</b>	<b>551,653</b>	<b>10.83%</b>	<b>1,939,107</b>
3310	OASDHI-Acad Inst & Instrl Aides(Dir)					153,634	160,014	4.15%				10,776	13,162	22.14%	173,176
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					50,728	58,693	15.70%	144	102	-29.29%	945	450	-52.43%	59,244
3320	OASDHI - Clss Mgt Non-Ed Admin					66,868	80,284	20.06%				22,794	30,568	34.10%	110,852
3321	OASDHI - Clss Emp					226,912	255,786	12.72%				108,033	113,474	5.04%	369,260

**CERRO COSO COMMUNITY COLLEGE**

**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2025-26
		2025	2026	2025	2026	2024-25	2025-26		2024-25	2025-26		2024-25	2025-26		
3321T	OASDHI - Ciss Emp Temp					3,200	6,629	107.14%				3,728	4,245	13.88%	10,874
3322	OASDHI - Conf Emp - Non Mgt					7,823	8,492	8.56%							8,492
3340	OASDHI - Educational Admin - Cont					39,350	36,413	-7.46%				15,929	17,308	8.66%	53,721
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					4,363	6,643	52.26%				12,104	12,359	2.11%	19,001
	<b>3300 - Subtotal</b>					<b>552,878</b>	<b>612,955</b>	<b>10.87%</b>	<b>144</b>	<b>102</b>	<b>-29.29%</b>	<b>174,307</b>	<b>191,564</b>	<b>9.90%</b>	<b>804,621</b>
3410	H&W-Acad Inst & Instl Aides(Dir)					1,414,846	1,517,691	7.27%				119,655	139,354	16.46%	1,657,045
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					157,100	170,704	8.66%				12,863	14,377	11.76%	185,080
3420	H&W - Ciss Mgt(Non-Educ Admin)					195,677	214,833	9.79%				73,995	88,587	19.72%	303,420
3420RC	OPEB ARC-Ciss Mgt(Non-EducAdmin)					22,162	24,687	11.39%				7,574	8,867	17.07%	33,553
3421	H&W - Ciss Emp					1,111,888	1,259,362	13.26%				575,827	586,681	1.88%	1,846,043
3421RC	OPEB ARC-Ciss Emp					56,423	63,681	12.86%				27,671	29,025	4.89%	92,706
3422	H&W - Conf Emp - Non Mgt					22,778	23,633	3.75%							23,633
3422RC	OPEB ARC-Conf Emp Non Mgt					2,004	2,176	8.56%							2,176
3440	H&W - Educational Admin - Cont					208,364	221,202	6.16%				90,885	91,931	1.15%	313,133
3440RC	OPEB ARC-EducAdmin-Cont					30,199	32,646	8.11%				10,579	11,111	5.03%	43,757
	<b>3400 - Subtotal</b>					<b>3,221,440</b>	<b>3,530,614</b>	<b>9.60%</b>				<b>919,050</b>	<b>969,933</b>	<b>5.54%</b>	<b>4,500,546</b>
3510	SUI-Acad Inst & Instl Aides(Dir)					4,035	4,383	8.63%				328	367	11.76%	4,750
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp					17,492	16,656	-4.78%	5	4	-29.29%	33	16	-52.42%	16,675
3520	SUI-Ciss Mgt Non-Educational Admin					585	651	11.35%				193	226	17.07%	877
3521	SUI - Ciss Emp					1,539	1,733	12.56%				707	742	4.97%	2,475
3521T	SUI - Ciss Emp Temp					392	2,820	618.86%				102	115	13.12%	2,935
3522	SUI - Conf Emp - Non Mgt					51	56	8.55%							56
3540	SUI - Educational Admin - Cont					770	833	8.11%				270	283	5.04%	1,116
3541T	SUI - Oth Acad Emp - Non Instl temp					1,504	229	-84.79%				417	426	2.11%	655
	<b>3500 - Subtotal</b>					<b>26,369</b>	<b>27,360</b>	<b>3.76%</b>	<b>5</b>	<b>4</b>	<b>-29.29%</b>	<b>2,050</b>	<b>2,176</b>	<b>6.12%</b>	<b>29,539</b>
3610	WC-Acad Inst & Instl Aides(Dir)					86,508	92,615	7.06%				7,036	7,749	10.15%	100,364
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					38,554	44,263	14.81%	106	74	-30.28%	996	370	-62.85%	44,706
3620	WC - Ciss Mgt Non-Educational Admin					12,532	13,753	9.74%				4,143	4,779	15.37%	18,532
3621	WC - Ciss Emp					33,005	36,615	10.94%				15,157	15,682	3.46%	52,297
3621T	WC - Ciss Emp Temp					1,725	3,846	122.98%				4,928	4,140	-15.99%	7,985
3622	WC - Conf Emp - Non Mgt					1,096	1,173	6.99%							1,173
3640	WC - Educational Administrators					16,517	17,597	6.54%				5,786	5,989	3.51%	23,587
3641T	WC-Oth Acad Emp - Non Instr Temp					3,479	4,906	41.01%				8,948	9,009	0.68%	13,915
	<b>3600 - Subtotal</b>					<b>193,416</b>	<b>214,767</b>	<b>11.04%</b>	<b>106</b>	<b>74</b>	<b>-30.28%</b>	<b>46,993</b>	<b>47,718</b>	<b>1.54%</b>	<b>262,560</b>
3710	DefBen-Acad Inst & Instl Aides(Dir)					302	308	2.06%							308
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp					20,710	35,397	70.92%	376	266	-29.29%		608		36,271
3720	DefBen-Ciss Mgt - Non-Educ Admin					1,457	1,604	10.11%							1,604
3721	DefBen - Ciss Emp					5,282	5,724	8.37%				81	46	-42.67%	5,770
3721T	DefBen - Ciss Emp Temp					2,392	7,499	213.42%				7,263	8,199	12.89%	15,698
	<b>3700 - Subtotal</b>					<b>30,143</b>	<b>50,532</b>	<b>67.64%</b>	<b>376</b>	<b>266</b>	<b>-29.29%</b>	<b>7,344</b>	<b>8,854</b>	<b>20.56%</b>	<b>59,652</b>
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					41,238	42,773	3.72%				3,466	3,839	10.78%	46,612
3919	Acad Inst & Instl Aides Benefit Aba					14,399							-14,399		
3920	OTHBEN-Ciss Mgt(Non-Educ Admin)					5,613	5,940	5.82%				2,123	2,449	15.39%	8,389
3921	OTHBEN - Ciss Emp					28,504	32,166	12.85%				13,977	14,660	4.89%	46,826
3922	OTHBEN - Conf Emp - Non Mgt					653									653
3929	Classified Benefit Abatement					74,272	15,283	-79.42%				-73,771	-15,283	-79.28%	
3940	OTHBEN - Educational Administrators					7,785	7,916	1.68%				2,607	2,542	-2.51%	10,458
	<b>3900 - Subtotal</b>					<b>158,066</b>	<b>119,129</b>	<b>-33.74%</b>				<b>-51,599</b>	<b>-6,191</b>	<b>-115.91%</b>	<b>112,938</b>
	<b>3000 - Total</b>					<b>8,724,290</b>	<b>9,478,403</b>	<b>8.48%</b>	<b>631</b>	<b>445</b>	<b>-29.46%</b>	<b>2,111,361</b>	<b>2,268,680</b>	<b>8.13%</b>	<b>11,747,528</b>
4211	Non-Library/Magazines/Bks/Prdcls					2,425	1,875	-22.68%				24,000	14,500	-39.58%	16,375
	<b>4200 - Subtotal</b>					<b>2,425</b>	<b>1,875</b>	<b>-22.68%</b>				<b>24,000</b>	<b>14,500</b>	<b>-39.58%</b>	<b>16,375</b>
4310	Inst Supplies & Materials					54,368	58,350	7.32%				270,183	235,457	-12.85%	293,807
4313	Non-Inst Supplies & Materials					160,570	161,345	0.48%				160,736	86,805	-46.00%	248,150
4314	Paper					28,700	30,270	5.47%							30,270

**CERRO COSO COMMUNITY COLLEGE**

**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2025-26
		2025	2026	2025	2026	Budget	Budget		Budget	Budget		Budget	Budget		
		2024-25	2025-26						2024-25	2025-26		2024-25	2025-26		
4315	Maint & Repairs Supplies					172,414	193,114	12.01%							193,114
4317	Outreach Materials					14,400	24,000	66.67%				411,608	195,782	-52.43%	219,782
4320	Vehicle Supplies - Parts					20,000	25,000	25.00%				1,000		-100.00%	25,000
4321	Fuel - Lubricants					21,400	31,000	44.86%							31,000
	<b>4300 - Subtotal</b>					<b>471,852</b>	<b>523,079</b>	<b>10.86%</b>				<b>843,528</b>	<b>518,045</b>	<b>-38.59%</b>	<b>1,041,124</b>
	<b>4000 - Total</b>					<b>474,277</b>	<b>524,954</b>	<b>10.69%</b>				<b>867,528</b>	<b>532,545</b>	<b>-38.61%</b>	<b>1,057,499</b>
5107	Athletic Officials					37,960	52,430	38.12%							52,430
5109	Child Care Services												190,000		190,000
5119	Oth Non-Inst Consulting Services												128,796		128,796
5150	Cont Instruction					400,000	500,000	25.00%							500,000
5151	Guest Lecturers/Performers					5,000	15,000	200.00%				178,167	144,731	-18.77%	159,731
	<b>5100 - Subtotal</b>					<b>442,960</b>	<b>567,430</b>	<b>28.10%</b>				<b>178,167</b>	<b>463,527</b>	<b>160.16%</b>	<b>1,030,957</b>
5212	Student Travel					66,500	112,197	68.72%				72,748	116,449	60.07%	228,646
5220	Employee Travel					218,100	229,750	5.34%				165,643	204,599	23.52%	434,349
5220DT	Employee Travel DO					96,650	102,648	6.21%	3,000	800	-73.33%	31,550	66,900	112.04%	170,348
5221	(Local) Online Training/Webinar					15,400	15,300	-0.65%				10,425	15,296	46.72%	30,596
5230	Food/Meetings					26,320	24,650	-6.34%				96,350	113,700	18.01%	138,350
5231	Refreshments/Meetings					250	2,700	980.00%		300		28,500	55,011	93.02%	58,011
	<b>5200 - Subtotal</b>					<b>423,220</b>	<b>487,245</b>	<b>15.13%</b>	<b>3,000</b>	<b>1,100</b>	<b>-63.33%</b>	<b>405,216</b>	<b>571,954</b>	<b>41.15%</b>	<b>1,060,300</b>
5300	Institutional Dues/Memberships					61,994	79,368	28.03%				8,820	47,575	439.40%	126,943
	<b>5300 - Subtotal</b>					<b>61,994</b>	<b>79,368</b>	<b>28.03%</b>				<b>8,820</b>	<b>47,575</b>	<b>439.40%</b>	<b>126,943</b>
5501	Laundry Service					1,500	1,000	-33.33%				350	227	-35.18%	1,227
5520	Natural Gas/LPG					210,000	270,000	28.57%							270,000
5530	Light - Electricity					550,500	740,500	34.51%							740,500
5540	Water - Sanitation					355,000	389,000	9.58%							389,000
5550	Disposal Services					33,400	45,500	36.23%							45,500
5560	Hazardous Waste Disposal					4,500	14,000	211.11%							14,000
5570	Pest Control					9,100	10,700	17.58%							10,700
5581	Telephone Services					35,500	41,500	16.90%				15,000		-100.00%	41,500
5583	Data Communication Services												1,000		1,000
5590	Other Utilities					10,000		-100.00%							
	<b>5500 - Subtotal</b>					<b>1,209,500</b>	<b>1,512,200</b>	<b>25.03%</b>				<b>15,350</b>	<b>1,227</b>	<b>-92.01%</b>	<b>1,513,427</b>
5602	Short Term Rental-Veh & Equip					6,000	4,000	-33.33%				3,000	1,000	-66.67%	5,000
5603	Rental of Facilities					141,500	162,900	15.12%				80,845	52,000	-35.68%	214,900
5604	Film Rentals											4,500	4,500		4,500
5608	Oper/Lease Cntrcts-ie Cars-Copiers					40,000	65,000	62.50%							65,000
5650	Software Licensing/Maintenance Svcs					32,120	105,500	228.46%				403,851	568,182	40.69%	673,682
5651	Internet Access											6,044	4,124	-31.77%	4,124
5681	Grounds Maintenance											24,990	28,968	15.92%	28,968
5683	Building Maintenance					55,000	94,250	71.36%							94,250
5684	Vehicle Repairs & Maintenance					10,250	17,750	73.17%							17,750
5685	Computer Hardware Maint Agreements					20,000	20,000								20,000
5686	Oth Equipment Maint Agreements					114,450	115,370	0.80%				1,000		-100.00%	115,370
5690	Other Maintenance/Repairs					32,500	21,000	-35.38%							21,000
5691	Other Maintenance Contracts					25,000	27,000	8.00%							27,000
	<b>5600 - Subtotal</b>					<b>476,820</b>	<b>632,770</b>	<b>32.71%</b>				<b>524,230</b>	<b>658,773</b>	<b>25.66%</b>	<b>1,291,543</b>
5810	Fingerprinting Services					1,000	1,000								1,000
5813	Physical Examinations/Tests					4,450	6,350	42.70%							6,350
5820	Postage/Express Overnight Svcs					33,600	25,000	-25.60%				450	1,100	144.44%	26,100
5820C	Postage - Supplies					700		-100.00%				5,000		-100.00%	
5830	Bank Charges											1,800	1,800		1,800
5831	Credit Card Expense								550	650	18.18%	200	200		850
5835	Bad Debt Expense					120,000	300,000	150.00%							300,000
5860	General Advertising Services					156,500	227,496	45.36%				21,801	16,800	-22.94%	244,296

**CERRO COSO COMMUNITY COLLEGE**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
		2025	2026	2025	2026	Budget	Budget		Budget	Budget		Budget	Budget		2025-26
		2024-25	2025-26						2024-25	2025-26		2024-25	2025-26		2025-26
5861	Printing/Duplicating Service					10,000	32,716	227.16%				9,500	14,500	52.63%	47,216
5862	Outreach-Events					23,500	24,000	2.13%				27,500	36,000	30.91%	60,000
5863	Radio/Newspaper Ad Placement					20,325	21,550	6.03%				2,500	6,500	160.00%	28,050
5880	Taxes - Licenses & Permits					11,350	11,880	4.67%				1,800	1,800		13,680
5890	Other Services & Expenses					192,084	232,320	20.95%	2,400	2,400		108,500	111,750	3.00%	346,470
5899	Contingencies Account - Budget Only						110,000		11,201	4,311	-61.51%	3,798,490	4,224,403	11.21%	4,338,715
	<b>5800 - Subtotal</b>					<b>573,509</b>	<b>992,312</b>	<b>73.02%</b>	<b>14,151</b>	<b>7,361</b>	<b>-47.98%</b>	<b>3,977,542</b>	<b>4,414,853</b>	<b>10.99%</b>	<b>5,414,526</b>
5911	Indirect Cost(Reimbursement)					-12,000		-100.00%							
5912	Out - Indirect Cost(Expense)											114,329		-100.00%	
	<b>5900 - Subtotal</b>					<b>-12,000</b>		<b>-100.00%</b>				<b>114,329</b>		<b>-100.00%</b>	
	<b>5000 - Total</b>					<b>3,176,003</b>	<b>4,271,325</b>	<b>34.49%</b>	<b>17,151</b>	<b>8,461</b>	<b>-50.67%</b>	<b>5,223,653</b>	<b>6,157,909</b>	<b>17.89%</b>	<b>10,437,695</b>
6120	Site Improvement					20,000	570,000	2,750.00%					1,500		571,500
6120FA	Site Improvement						25,000								25,000
	<b>6100 - Subtotal</b>					<b>20,000</b>	<b>595,000</b>	<b>2,875.00%</b>					<b>1,500</b>		<b>596,500</b>
6210	Buildings Construction					185,000	185,000								185,000
6210FA	Building Construction												27,586		27,586
	<b>6200 - Subtotal</b>					<b>185,000</b>	<b>185,000</b>	<b>0.00%</b>					<b>27,586</b>		<b>212,586</b>
6310	Library Books											79,500	46,000	-42.14%	46,000
6311	Magazines & Periodicals					57,950	66,435	14.64%							66,435
	<b>6300 - Subtotal</b>					<b>57,950</b>	<b>66,435</b>	<b>14.64%</b>				<b>79,500</b>	<b>46,000</b>	<b>-42.14%</b>	<b>112,435</b>
6411	Library/Audio Visual Equipment						2,500								2,500
6412	Computer/Technology Equipment					54,402	67,780	24.59%				452,428	316,500	-30.04%	384,280
6412FA	Computer/Tech Equipment						60,000								60,000
6413	Auto & Buses											40,000		-100.00%	
6413FA	Autos and Buses					200,000	328,559	64.28%							328,559
6414	Furniture					10,000	78,500	685.00%				172,278	178,284	3.49%	256,784
6414FA	Furniture											20,000		-100.00%	
6419	Other Equipment					119,100	28,000	-76.49%				51,000	13,000	-74.51%	41,000
6419FA	Other Equipment					196,800	254,000	29.07%							254,000
	<b>6400 - Subtotal</b>					<b>580,302</b>	<b>819,339</b>	<b>41.19%</b>				<b>735,706</b>	<b>507,784</b>	<b>-30.98%</b>	<b>1,327,123</b>
	<b>6000 - Total</b>					<b>843,252</b>	<b>1,665,774</b>	<b>97.54%</b>				<b>815,206</b>	<b>582,870</b>	<b>-28.50%</b>	<b>2,248,644</b>
7201	Intrafund Transfers Out					10,240,384	5,390,622	-47.36%							5,390,622
7201IC	INDIRECT COST EXPENSE TRANSFER												122,578		122,578
	<b>7200 - Subtotal</b>					<b>10,240,384</b>	<b>5,390,622</b>	<b>-47.36%</b>					<b>122,578</b>		<b>5,513,200</b>
7312	Interfund Transfers - Out						5,300,000					260,000		-100.00%	5,300,000
	<b>7300 - Subtotal</b>						<b>5,300,000</b>					<b>260,000</b>		<b>-100.00%</b>	<b>5,300,000</b>
7501	Student Fin Aid (Excludes Salaries)											351,239	685,927	95.29%	685,927
7502	Scholarships											100,000		-85.00%	15,000
	<b>7500 - Subtotal</b>											<b>451,239</b>	<b>700,927</b>	<b>55.33%</b>	<b>700,927</b>
7602	Oth Student Aide (Non-cash)						10,000					180,145	180,380	0.13%	190,380
7603	Book Vouchers (Non-Cash SFA Aid)											216,500	263,554	21.73%	263,554
	<b>7600 - Subtotal</b>						<b>10,000</b>					<b>396,645</b>	<b>443,933</b>	<b>11.92%</b>	<b>453,933</b>
7910	Unrestricted					12,194,901	11,002,416	-9.78%							11,002,416
	<b>7900 - Subtotal</b>					<b>12,194,901</b>	<b>11,002,416</b>	<b>-9.78%</b>							<b>11,002,416</b>
	<b>7000 - Total</b>					<b>22,435,285</b>	<b>21,703,038</b>	<b>-3.26%</b>				<b>1,107,883</b>	<b>1,267,438</b>	<b>14.40%</b>	<b>22,970,476</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>						<b>54,143,880</b>	<b>58,177,547</b>	<b>7.42%</b>	<b>27,682</b>	<b>15,906</b>	<b>-42.54%</b>	<b>14,605,862</b>	<b>15,768,041</b>	<b>8.06%</b>	<b>73,961,493</b>



# **PORTERVILLE COLLEGE**

# PORTERVILLE COLLEGE

## ***Mission:***

With students as our focus, Porterville College (PC) provides our local and diverse communities with 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 4,903 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 has also been made in the development and approval of well-defined programs of study. The College offers eighteen associate degrees for transfer (ADT) from the Chancellor's Office. In addition to the ADT degree programs, Porterville College offers eighteen other associate degrees and sixteen certificates 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' 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**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
		2025	2026	2025	2026	2024-25	2025-26		2024-25	2025-26		2024-25	2025-26		2025-26
1100	Acad - Reg Schedule	58.34	57.94	3.20	2.70	7,386,840	7,645,827	3.51%				300,062	268,737	-10.44%	7,914,563
	<b>1100 - Subtotal</b>					<b>7,386,840</b>	<b>7,645,827</b>	<b>3.51%</b>				<b>300,062</b>	<b>268,737</b>	<b>-10.44%</b>	<b>7,914,563</b>
1214	Educational Administrators - Cont	7.76	8.76	2.49	2.49	1,421,348	1,584,868	11.50%				362,344	365,121	0.77%	1,949,990
1231	Counselors - Contract	4.76	4.70	5.20	5.20	550,803	578,542	5.04%				664,017	661,440	-0.39%	1,239,983
1241	Librarians - Contract	1.00	1.00			114,940	122,894	6.92%							122,894
1251	Acad Non-Inst Cont	1.59	1.55			220,630	209,970	-4.83%							209,970
1252	Acad Emp Dept Chair	2.92	3.91			405,108	580,273	43.24%							580,273
	<b>1200 - Subtotal</b>					<b>2,712,829</b>	<b>3,076,547</b>	<b>13.41%</b>				<b>1,026,361</b>	<b>1,026,562</b>	<b>0.02%</b>	<b>4,103,109</b>
1310	Adjunct Acad Emp - Non-Cont					1,525,000	1,603,790	5.17%							1,603,790
1320	Acad Emp - Intersession					270,000	462,366	71.25%							462,366
1330	Acad Emp - Overload					380,000	380,000								380,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					9,000	9,000					198,105	21,070	-89.36%	30,070
1350	Acad Emp-Non-Cont Substitute						1,000								1,000
	<b>1300 - Subtotal</b>					<b>2,184,000</b>	<b>2,456,156</b>	<b>12.46%</b>				<b>198,105</b>	<b>21,070</b>	<b>-89.36%</b>	<b>2,477,226</b>
1411	Acad Emp Non Instr - Temp Cont						97,645								97,645
1419	Acad Emp - Non-Inst Non Cont					271,631	273,631	0.74%				1,205,617	1,329,553	10.28%	1,603,184
1430	Acad Emp - Dept Chair Overload					14,550	50,000	243.64%							50,000
	<b>1400 - Subtotal</b>					<b>286,181</b>	<b>421,276</b>	<b>47.21%</b>				<b>1,205,617</b>	<b>1,329,553</b>	<b>10.28%</b>	<b>1,750,829</b>
	<b>1000 - Total</b>					<b>12,569,850</b>	<b>13,599,806</b>	<b>8.19%</b>				<b>2,730,144</b>	<b>2,645,921</b>	<b>-3.08%</b>	<b>16,245,727</b>
2110	Clss Mgt(NonEd)	10.85	10.60	6.04	6.29	1,316,179	1,382,261	5.02%				609,389	682,806	12.05%	2,065,067
2190	Conf Employee - Non Mgt	1.00	1.00			81,880	88,889	8.56%							88,889
2191	Clss Non-Inst Emp Reg Salary Sched	43.04	45.17	21.39	25.49	2,666,591	2,935,286	10.08%				1,303,792	1,586,365	21.67%	4,521,651
	<b>2100 - Subtotal</b>					<b>4,064,651</b>	<b>4,406,436</b>	<b>8.41%</b>				<b>1,913,181</b>	<b>2,269,171</b>	<b>18.61%</b>	<b>6,675,606</b>
2211	Inst Aide FT Direct Inst	2.24	2.22	0.48	0.57	124,481	127,930	2.77%				22,140	27,879	25.92%	155,809
	<b>2200 - Subtotal</b>					<b>124,481</b>	<b>127,930</b>	<b>2.77%</b>				<b>22,140</b>	<b>27,879</b>	<b>25.92%</b>	<b>155,809</b>
2311	Admin Non-Inst Prof Expt						7,000					3,500		-100.00%	
2392	Non-Inst Students											297,072	418,555	40.89%	425,555
2393	Class Non-Inst Overtime					36,500	78,500	115.07%				40,000	92,000	130.00%	170,500
2394	Non-Admin Non-Inst Prof Expt					344,034	241,000	-29.95%				245,537	41,602	-83.06%	282,602
2399	Cls Oth - Temp					5,000	111,498	2,129.96%				1,680	55,000	3,173.81%	166,498
	<b>2300 - Subtotal</b>					<b>385,534</b>	<b>437,998</b>	<b>13.61%</b>				<b>587,789</b>	<b>607,157</b>	<b>3.30%</b>	<b>1,045,155</b>
2411	Inst Students					225,850	245,340	8.63%				29,700	10,603	-64.30%	255,943
2412	Direct Inst Prof Expt					216,380	254,000	17.39%				348,100	542,720	55.91%	796,720
	<b>2400 - Subtotal</b>					<b>442,230</b>	<b>499,340</b>	<b>12.91%</b>				<b>377,800</b>	<b>553,323</b>	<b>46.46%</b>	<b>1,052,663</b>
2999	Salary Budget Control					556,617	-285,145	-151.23%				728,896	153,439	-78.95%	-131,706
	<b>2900 - Subtotal</b>					<b>556,617</b>	<b>-285,145</b>	<b>-151.23%</b>				<b>728,896</b>	<b>153,439</b>	<b>-78.95%</b>	<b>-131,706</b>
	<b>2000 - Total</b>					<b>5,573,512</b>	<b>5,186,558</b>	<b>-6.94%</b>				<b>3,629,807</b>	<b>3,610,969</b>	<b>-0.52%</b>	<b>8,797,528</b>
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,634,363	1,763,914	7.93%				184,139	177,664	-3.52%	1,941,578
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					417,144	469,126	12.46%				37,838	4,024	-89.36%	473,150
3119	STRS-On behalf Instr					870,078	868,148	-0.22%				85,992	99,842	16.11%	967,990
3120	STRS - Clss Mgt Non-Ed Admin					19,422	21,240	9.36%				12,948	14,160	9.36%	35,401
3130	STRS - Ed Administrators - Cont					168,548	77,782	-53.85%				15,650	28,050	79.24%	105,833
3131T	STRS - Oth Acad Emp Non-Inst Temp					54,661	61,814	13.09%				227,331	252,035	10.87%	313,848
3139	STRS on behalf Non Instr					87,904	61,476	-30.07%				83,038	87,980	5.95%	149,455
	<b>3100 - Subtotal</b>					<b>3,252,120</b>	<b>3,323,499</b>	<b>2.19%</b>				<b>646,936</b>	<b>663,755</b>	<b>2.60%</b>	<b>3,987,254</b>
3210	PERS-Acad Inst & Instrl Aides(Dir)					59,975	27,073	-54.86%					1,356		28,429
3220	PERS - Clss Mgt Non-Educational Adm					378,211	340,770	-9.90%				146,502	163,184	11.39%	503,954
3221	PERS - Clss Emp					704,173	768,024	9.07%				347,775	419,910	20.74%	1,187,935
3222	PERS - Conf Emp Non-Mgt					22,149	23,831	7.60%							23,831
3240	PERS - Ed Adm - Cont					96,081	315,723	228.60%				75,850	58,516	-22.85%	374,239
	<b>3200 - Subtotal</b>					<b>1,260,589</b>	<b>1,475,421</b>	<b>17.04%</b>				<b>570,128</b>	<b>642,966</b>	<b>12.78%</b>	<b>2,118,387</b>
3310	OASDHI-Acad Inst & Instrl Aides(Dir)					141,387	141,996	0.43%				14,300	14,202	-0.69%	156,198
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					34,806	39,297	12.91%				7,920	8,175	3.22%	47,472

**PORTERVILLE COLLEGE**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted		Unrestricted		%	CE		CE		%	Restricted		Restricted		%	Total
		Unrst		Unrst		Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change				
		2025	2026	2025	2026													2024-25	2025-26	2024-25	
3320	OASDHI - Ciss Mgt Non-Ed Admin					108,436	98,363	-9.29%						42,415	47,584	12.19%				145,947	
3321	OASDHI - Ciss Emp					200,066	219,766	9.85%						98,617	120,113	21.80%				339,879	
3321T	OASDHI - Ciss Emp Temp					7,853	11,116	41.55%						6,002	7,997	33.24%				19,113	
3322	OASDHI - Conf Emp - Non Mgt					6,264	6,800	8.56%												6,800	
3340	OASDHI - Educational Admin - Cont					39,968	90,451	126.31%						22,639	18,826	-16.84%				109,278	
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					4,150	4,693	13.09%						17,258	19,134	10.87%				23,826	
3300 - Subtotal						542,930	612,482	12.81%						209,152	236,031	12.85%				848,513	
3410	H&W-Acad Inst & Instl Aides(Dir)					1,593,156	1,682,040	5.58%						189,502	186,862	-1.39%				1,868,902	
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					172,061	182,969	6.34%						18,896	18,328	-3.00%				201,297	
3420	H&W - Ciss Mgt(Non-Educ Admin)					269,923	250,506	-7.19%						137,581	148,650	8.05%				399,156	
3420RC	OPEB ARC-Ciss Mgt(Non-EducAdmin)					29,398	27,092	-7.84%						11,944	13,383	12.05%				40,475	
3421	H&W - Ciss Emp					964,546	1,045,234	8.37%						478,002	592,826	24.02%				1,638,060	
3421RC	OPEB ARC-Ciss Emp					51,023	55,101	7.99%						25,199	30,701	21.83%				85,801	
3422	H&W - Conf Emp - Non Mgt					22,778	23,633	3.75%												23,633	
3422RC	OPEB ARC-Conf Emp Non Mgt					1,605	1,742	8.56%												1,742	
3440	H&W - Educational Admin - Cont					153,981	207,022	34.45%						56,718	58,845	3.75%				265,868	
3440RC	OPEB ARC-EducAdmin-Cont					24,258	31,063	28.05%						7,102	7,156	0.77%				38,220	
3400 - Subtotal						3,282,729	3,506,403	6.81%						924,944	1,056,752	14.25%				4,563,154	
3510	SUI-Acad Inst & Instl Aides(Dir)					4,401	4,683	6.39%						493	479	-2.83%				5,162	
3510T	SUI-Acad Inst&Instl Aides(Dir) Temp					1,200	1,355	12.91%						273	282	3.23%				1,637	
3520	SUI-Ciss Mgt Non-Educational Admin					750	691	-7.84%						305	341	12.04%				1,033	
3521	SUI - Ciss Emp					1,333	1,454	9.05%						652	793	21.65%				2,247	
3521T	SUI - Ciss Emp Temp					193	216	11.79%						121	79	-34.90%				295	
3522	SUI - Conf Emp - Non Mgt					41	44	8.55%												44	
3540	SUI - Educational Admin - Cont					619	792	28.05%						181	183	0.77%				975	
3541T	SUI - Oth Acad Emp - Non Instl temp					143	162	13.08%						595	660	10.87%				822	
3500 - Subtotal						8,681	9,397	8.25%						2,621	2,817	7.50%				12,214	
3610	WC-Acad Inst & Instl Aides(Dir)					94,393	98,944	4.82%						10,575	10,124	-4.26%				109,068	
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					28,161	31,225	10.88%						6,175	6,071	-1.69%				37,296	
3620	WC - Ciss Mgt Non-Educational Admin					16,083	14,604	-9.20%						6,534	7,214	10.40%				21,818	
3621	WC - Ciss Emp					28,594	30,722	7.44%						13,981	16,757	19.86%				47,480	
3621T	WC - Ciss Emp Temp					4,134	4,628	11.93%						5,805	6,113	5.31%				10,741	
3622	WC - Conf Emp - Non Mgt					878	939	6.96%												939	
3640	WC - Educational Administrators					13,271	16,744	26.17%						3,885	3,858	-0.72%				20,602	
3641T	WC-Oth Acad Emp - Non Instr Temp					3,069	3,419	11.42%						12,763	13,941	9.23%				17,360	
3600 - Subtotal						188,583	201,224	6.70%						59,719	64,079	7.30%				265,303	
3710	DefBen-Acad Inst & Instl Aides(Dir)					920	1,143	24.28%						841	880	4.65%				2,024	
3710T	DefBen-Acad Inst&Instl AidesDir)Tmp					76,774	88,546	15.33%						13,228	20,623	55.91%				109,169	
3721	DefBen - Ciss Emp					2,408	1,649	-31.51%						688	751	9.13%				2,400	
3721T	DefBen - Ciss Emp Temp					13,263	13,395	0.99%						7,709	2,513	-67.41%				15,908	
3700 - Subtotal						93,366	104,733	12.18%						22,467	24,768	10.24%				129,501	
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					45,816	46,793	2.13%						5,489	5,211	-5.06%				52,004	
3920	OTHBEN-Ciss Mgt(Non-Educ Admin)					7,743	6,893	-10.97%						3,947	4,088	3.59%				10,981	
3921	OTHBEN - Ciss Emp					25,772	27,831	7.99%						12,728	15,507	21.83%				43,338	
3922	OTHBEN - Conf Emp - Non Mgt					653	653													653	
3940	OTHBEN - Educational Administrators					4,417	5,724	29.59%						1,627	1,627	-0.00%				7,351	
3900 - Subtotal						84,401	87,895	4.14%						23,790	26,433	11.11%				114,328	
3000 - Total						8,713,397	9,321,055	6.97%						2,459,756	2,717,600	10.48%				12,038,655	
4211	Non-Library/Magazines/Bks/Prcls					4,500	4,420	-1.78%						92,539	26,590	-71.27%				31,010	
4200 - Subtotal						4,500	4,420	-1.78%						92,539	26,590	-71.27%				31,010	
4310	Inst Supplies & Materials													302,668	375,804	24.16%				375,804	
4312	All Computer Software					1,000	500	-50.00%						2,303		-100.00%				500	
4313	Non-Inst Supplies & Materials					178,413	216,248	21.21%						217,131	314,679	44.93%				530,928	

**PORTERVILLE COLLEGE**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2025-26
		2025	2026	2025	2026	2024-25	2025-26		2024-25	2025-26		2024-25	2025-26		2025-26
4314	Paper					12,000	30,000	150.00%							30,000
4317	Outreach Materials						11,000					126,715	194,954	53.85%	205,954
4320	Vehicle Supplies - Parts					7,000	8,500	21.43%					500		9,000
4321	Fuel - Lubricants					20,000	30,000	50.00%							30,000
	<b>4300 - Subtotal</b>					<b>218,413</b>	<b>296,248</b>	<b>35.64%</b>				<b>648,817</b>	<b>885,937</b>	<b>36.55%</b>	<b>1,182,185</b>
4400	Food - Non Travel Non Cafeteria					500		-100.00%							
	<b>4400 - Subtotal</b>					<b>500</b>		<b>-100.00%</b>							
	<b>4000 - Total</b>					<b>223,413</b>	<b>300,668</b>	<b>34.58%</b>				<b>741,356</b>	<b>912,526</b>	<b>23.09%</b>	<b>1,213,195</b>
5107	Athletic Officials					44,300	48,750	10.05%							48,750
5118	Cont Security Services					15,700	20,020	27.52%				32,000	32,508	1.59%	52,528
5119	Oth Non-Inst Consulting Services					41,500	35,436	-14.61%				52,000	249,016	378.88%	284,452
5150	Cont Instruction					180,000	180,000								180,000
5151	Guest Lecturers/Performers					5,000	11,000	120.00%				93,121	199,586	114.33%	210,586
5159	Oth Instructional Consulting Servs					180,300	180,300					89,059	70,051	-21.34%	250,351
	<b>5100 - Subtotal</b>					<b>466,800</b>	<b>475,506</b>	<b>1.87%</b>				<b>266,180</b>	<b>551,162</b>	<b>107.06%</b>	<b>1,026,668</b>
5209	Non-Employee Travel					500	500					2,000		-100.00%	500
5212	Student Travel					119,250	136,500	14.47%				203,501	313,809	54.21%	450,309
5220	Employee Travel					116,700	191,600	64.18%				674,507	742,470	10.08%	934,070
5221	(Local) Online Training/Webinar					1,200	2,550	112.50%				49,780	7,448	-85.04%	9,998
5230	Food/Meetings					27,350	40,400	47.71%				150,885	166,544	10.38%	206,944
5231	Refreshments/Meetings						4,500					5,360	57,697	976.44%	62,197
	<b>5200 - Subtotal</b>					<b>265,000</b>	<b>376,050</b>	<b>41.91%</b>				<b>1,086,032</b>	<b>1,287,968</b>	<b>18.59%</b>	<b>1,664,018</b>
5300	Institutional Dues/Memberships					57,950	62,850	8.46%				43,345	73,039	68.51%	135,889
5310	Consortium Dues/Memberships						6,000					1,500		-100.00%	6,000
	<b>5300 - Subtotal</b>					<b>57,950</b>	<b>68,850</b>	<b>18.81%</b>				<b>44,845</b>	<b>73,039</b>	<b>62.87%</b>	<b>141,889</b>
5501	Laundry Service					23,200	24,813	6.95%							24,813
5520	Natural Gas/LPG					180,000	185,256	2.92%							185,256
5530	Light - Electricity					600,600	618,138	2.92%							618,138
5540	Water - Sanitation					150,000	154,380	2.92%							154,380
5550	Disposal Services					27,000	27,788	2.92%							27,788
5560	Hazardous Waste Disposal					6,200	10,500	69.35%							10,500
5570	Pest Control					11,000	11,321	2.92%							11,321
5581	Telephone Services					28,500	29,865	4.79%							29,865
	<b>5500 - Subtotal</b>					<b>1,026,500</b>	<b>1,062,062</b>	<b>3.46%</b>							<b>1,062,062</b>
5602	Short Term Rental-Veh & Equip					16,204	14,900	-8.05%				11,787	42,287	258.77%	57,187
5608	Oper/Lease Cntrcts-le Cars-Copiers					10,300	22,745	120.83%							22,745
5650	Software Licensing/Maintenance Svcs					153,050	251,382	64.25%				741,255	729,234	-1.62%	980,616
5651	Internet Access					4,916	2,100	-57.28%				500	22,000	4,300.00%	24,100
5652	IT Cloud Services											34,625		-100.00%	
5681	Grounds Maintenance					50,000	60,000	20.00%							60,000
5683	Building Maintenance					56,850	108,000	89.97%				76,500		-100.00%	108,000
5684	Vehicle Repairs & Maintenance					13,000	29,250	125.00%							29,250
5685	Computer Hardware Maint Agreements					28,000	28,000								28,000
5686	Oth Equipment Maint Agreements					60,000	75,000	25.00%							75,000
5690	Other Maintenance/Repairs					37,750	37,695	-0.15%							37,695
5691	Other Maintenance Contracts					86,420	110,420	27.77%				1,030	1,030		111,450
	<b>5600 - Subtotal</b>					<b>516,490</b>	<b>739,493</b>	<b>43.18%</b>				<b>865,697</b>	<b>794,551</b>	<b>-8.22%</b>	<b>1,534,044</b>
5790	Other Professional Fees					90,900	50,900	-44.00%							50,900
	<b>5700 - Subtotal</b>					<b>90,900</b>	<b>50,900</b>	<b>-44.00%</b>							<b>50,900</b>
5810	Fingerprinting Services					100	200	100.00%				400	300	-25.00%	500
5813	Physical Examinations/Tests					1,500	1,500					100	100		1,600
5820	Postage/Express Overnight Svcs					18,240	22,882	25.45%				6,311	2,000	-68.31%	24,882
5830	Bank Charges											1,200	1,200		1,200

**PORTERVILLE COLLEGE**  
**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2025-26
		2025	2026	2025	2026	2024-25	2025-26		2024-25	2025-26		2024-25	2025-26		2025-26
5831	Credit Card Expense												1,000		1,000
5835	Bad Debt Expense					352,000	159,025	-54.82%							159,025
5860	General Advertising Services					33,500	63,500	89.55%				152,573	124,724	-18.25%	188,224
5861	Printing/Duplicating Service					4,800	10,000	108.33%				4,500	1,500	-66.66%	11,500
5862	Outreach-Events					500	2,500	400.00%				3,500	2,500	-28.57%	5,000
5880	Taxes - Licenses & Permits					1,050	1,050					300	5,334	1,678.14%	6,384
5890	Other Services & Expenses					24,750	32,150	29.90%				10,057	87,141	766.46%	119,291
5899	Contingencies Account - Budget Only						75,926					1,907,930	1,020,596	-46.51%	1,096,523
	<b>5800 - Subtotal</b>					<b>436,440</b>	<b>368,732</b>	<b>-15.51%</b>				<b>2,086,872</b>	<b>1,246,396</b>	<b>-40.27%</b>	<b>1,615,128</b>
5911	Indirect Cost(Reimbursement)					-40,000		-100.00%							
5912	Out - Indirect Cost(Expense)											76,759		-100.00%	
	<b>5900 - Subtotal</b>					<b>-40,000</b>		<b>-100.00%</b>				<b>76,759</b>		<b>-100.00%</b>	
	<b>5000 - Total</b>					<b>2,820,080</b>	<b>3,141,593</b>	<b>11.40%</b>				<b>4,426,384</b>	<b>3,953,116</b>	<b>-10.69%</b>	<b>7,094,709</b>
6120	Site Improvement											95,847		-100.00%	
	<b>6100 - Subtotal</b>											<b>95,847</b>		<b>-100.00%</b>	
6210C	Buildings Construction - C												275,449		275,449
6211	Buildings Architect												10,819		10,819
6214	Buildings - Testing & Inspection					1,150	1,150						44,317		45,467
	<b>6200 - Subtotal</b>					<b>1,150</b>	<b>1,150</b>	<b>0.00%</b>					<b>330,585</b>		<b>331,735</b>
6310	Library Books											25,700	60,000	133.46%	60,000
6311	Magazines & Periodicals					5,000		-100.00%				3,580	8,580	139.66%	8,580
	<b>6300 - Subtotal</b>					<b>5,000</b>		<b>-100.00%</b>				<b>29,280</b>	<b>68,580</b>	<b>134.22%</b>	<b>68,580</b>
6412	Computer/Technology Equipment					42,800	98,500	130.14%				193,814	186,002	-4.03%	284,502
6412FA	Computer/Tech Equipment											19,353	5,000	-74.16%	5,000
6413LP	Auto-Purchasing on Long Term Lease					30,000	51,000	70.00%							51,000
6414	Furniture					34,684	3,500	-89.91%				5,700	2,000	-64.91%	5,500
6414FA	Furniture					15,000	15,000					592,836	569,217	-3.98%	584,217
6419	Other Equipment					10,400	6,500	-37.50%				47,000	95,900	104.04%	102,400
6419FA	Other Equipment					6,543	65,543	901.73%				10,099	225,313	2,131.05%	290,856
6422	Computer/Technology Equipment											1,054		-100.00%	
	<b>6400 - Subtotal</b>					<b>139,427</b>	<b>240,043</b>	<b>72.16%</b>				<b>869,857</b>	<b>1,083,432</b>	<b>24.55%</b>	<b>1,323,475</b>
	<b>6000 - Total</b>					<b>145,577</b>	<b>241,193</b>	<b>65.68%</b>				<b>994,984</b>	<b>1,482,597</b>	<b>49.01%</b>	<b>1,723,790</b>
7110	Debt Reduction					150,000	159,963	6.64%							159,963
	<b>7100 - Subtotal</b>					<b>150,000</b>	<b>159,963</b>	<b>6.64%</b>							<b>159,963</b>
7201	Intrafund Transfers Out					8,429,570	5,688,919	-32.51%							5,688,919
7201IC	INDIRECT COST EXPENSE TRANSFER												45,996		45,996
	<b>7200 - Subtotal</b>					<b>8,429,570</b>	<b>5,688,919</b>	<b>-32.51%</b>					<b>45,996</b>		<b>5,734,915</b>
7312	Interfund Transfers - Out						1,913,497								1,913,497
	<b>7300 - Subtotal</b>						<b>1,913,497</b>								<b>1,913,497</b>
7501	Student Fin Aid (Excludes Salaries)											728,996	417,723	-42.70%	417,723
7501AC	CARE-Financial Aid												74,750		74,750
7501AD	EOP&S-Financial Aid												435,800		435,800
7503	Outside Scholarships											6,500	140,577	2,062.73%	140,577
	<b>7500 - Subtotal</b>											<b>735,496</b>	<b>1,068,851</b>	<b>45.32%</b>	<b>1,068,851</b>
7602	Oth Student Aide (Non-cash)											214,205	305,842	42.78%	305,842
7603	Book Vouchers (Non-Cash SFA Aid)											47,289	76,177	61.09%	76,177
	<b>7600 - Subtotal</b>											<b>261,494</b>	<b>382,019</b>	<b>46.09%</b>	<b>382,019</b>
7910	Unrestricted					10,006,154	9,736,244	-2.70%							9,736,244
	<b>7900 - Subtotal</b>					<b>10,006,154</b>	<b>9,736,244</b>	<b>-2.70%</b>							<b>9,736,244</b>
	<b>7000 - Total</b>					<b>18,585,724</b>	<b>17,498,623</b>	<b>-5.85%</b>				<b>996,990</b>	<b>1,496,868</b>	<b>50.14%</b>	<b>18,995,489</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE</b>						<b>48,631,552</b>	<b>49,289,497</b>	<b>1.35%</b>				<b>15,979,422</b>	<b>16,819,596</b>	<b>5.26%</b>	<b>66,109,092</b>

# **DISTRICT OFFICE**



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## DISTRICT OFFICE OPERATIONS

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The District Office Operations budget provides support services to the colleges in five areas: Chancellor's Office (including Public Relations/Development), Education Services & Student Success (including Workforce & Economic Development and Institutional Research), Finance & Administrative Services (including, Risk & Safety and Facilities & Construction), Human Resources, and Information Technology.

These support services include the following:

- **Chancellor's Office, including Public Relations/Development:** Serves as liaison with the State Chancellor's Office and with the Kern Community College District Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; serves as liaison with local, state and federal agencies; reports analysis of legislation and regulations.
- **Educational Services & Student Success, including Workforce & Economic Development and Institutional Research:** 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. Provides quality information and analysis to support planning, decision-making, and assessment throughout the district; coordinate state/federal reporting (IPEDS); coordinates data integrity standards. Coordinates workforce and economic development programs.
- **Finance & Administrative Services, including Risk & Safety and Facilities & Construction:** Facilitates district-wide development of budget and accounting systems and administrative procedures, budget control and compliance, coordination of external audits, investment and cash flow management and reporting, debt management, 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. 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. Additionally, it is responsible for facilitating risk management and coordinating district general legal counsel.
- **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; provides training and professional development; provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.

- **Information Technology:** Supports technology solutions that meet the needs of college and district operations including Banner and related systems, supports districtwide infrastructure, administration of application and system support services and databases, manage and oversee the IT Help Desk (which supports students and employees) and telecommunications across the district, and coordinate IT security operations.

To accomplish this work, the District Office undergoes a budget development process, separate from the colleges. For the 2025-26 fiscal year, this process began with the distribution of historical budget and expenditure data to the appropriate leadership. Using this information, along with upcoming anticipated costs, budget requests were made. Due to historical underspending occurring at the District Office, all requests were reviewed in the context of historical usage and adjustments were made, as deemed necessary, to support a more practical budget. There was also an effort made to bring financial support for positions back to the District Office when the work is not focused on a specific college. Since the tentative budget, additional budget items were incorporated into the District Office operations budget to reflect anticipated operations. These include areas such as public safety, employee health & wellness, and insurance costs. With these efforts, the District Office operations budget proposal increased by \$1.6M (over 2024-25 fiscal year), excluding one-time costs.

Items were identified as one-time (or limited) expenditure and are included in this budget as a use of district-wide reserves. This approach ensures that these items are not charged back to the colleges through the internal allocation model. Several of these items are carried forward from previous approvals since expenditures are expected in FY2025-26. The first two items in the list below were additional items that are included in the adopted budget. The use of district-wide reserves includes:

<b>Total</b>	<b>9,149,982.32</b>
Interim Program Manager, Professional Development	149,587.00
eVisions & ChatGPT EDU pilot	375,000.00
Digital Center Partnership	50,000.00
Employee Health & Wellness PE	23,398.43
Continuation of special advisor to Chancellor	265,900.00
Furnishing the Public Affairs Office Spaces	100,000.00
Advanced Analytics Visualization Training	8,000.00
Redesign of five essential Tableau Visualizations	100,000.00
SERP	1,480,962.03
Pre-1983 Retiree Health Benefits	20,000.00
Registry for Interim VCHR and bilingual testing for CSEA	44,000.00

Bilingual Stipend Program for CSEA	73,136.60
PT Faculty Health Premiums	150,000.00
Report Conversion Contract	311,380.00
Prior FY Adjustments	230,000.00
PC Faculty Position	157,000.00
Early College Positions (through Dec. 2025)	569,819.98
Deputy Chancellor position	352,798.28
PC Fitness Center augmentation from FY25 to be spent in FY26	4,689,000.00

The special advisor to the Chancellor was approved by the Board of Trustees in August 2024 for two years and FY2025-26 represents the second and final year of this funding. The funding of the Early College positions was approved in August 2024 for one year and, due to hiring delays, this work began in January 2025 leaving the full year of funding to be paid out through December 2025. The use of district-wide reserves to fund the PC Fitness Center was approved in February 2025 and will continue annually, decreasing until completion. This amount will be reduced as expenses are funded incrementally rather than as a lump sum. The two additional items for the adopted budget are for the implementation of a new reporting system and pilot programs to support employees. After funding these expenses, the district wide reserves are anticipated to be \$56.8 million as we begin FY2025-26.

Efforts continue to be made to improve transparency in the District Office budgeting process. A summary of the overall request was presented to the District Wide Budget Committee on two occasions during the spring. Changes made to the adopted budget are anticipated to be shared early in the fall. Efforts will continue throughout FY2025-26.

## DISTRICT OFFICE

## 2025-26 General Fund - Unrestricted and Restricted

EXPENSE					Full-Time Equivalent (FTE)				Unrestricted		Unrestricted		%	CE		CE		%	Restricted		Restricted		%	Total
					Unrst	Unrst	Rest	Rest	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Adopted Budget	Adopted Budget	Change	Total						
																			2025	2026	2025	2026	2024-25	2025-26
1214	Educational Administrators - Cont				9.40	5.90	2.85	1.35	2,057,846	1,464,266	-28.84%	71,993		-100.00%	469,292	228,706	-51.27%	1,692,972						
1200 - Subtotal									2,057,846	1,464,266	-28.84%	71,993		-100.00%	469,292	228,706	-51.27%	1,692,972						
1419	Acad Emp - Non-Inst Non Cont								142,000	111,500	-21.48%				207,342	6,000	-97.11%	117,500						
1400 - Subtotal									142,000	111,500	-21.48%				207,342	6,000	-97.11%	117,500						
1999	Certificated Salary Abatement								-376,800		-100.00%													
1900 - Subtotal									-376,800		-100.00%													
1000 - Total									1,823,046	1,575,766	-13.56%	71,993		-100.00%	676,634	234,706	-65.31%	1,810,472						
2110	Ciss Mgt(NonEd)				34.00	36.04	20.00	20.46	5,035,444	5,794,653	15.08%	152,054	100,131	-34.15%	2,064,567	2,312,479	12.01%	8,207,263						
2190	Conf Employee - Non Mgt				7.00	6.00			634,186	571,587	-9.87%							571,587						
2191	Ciss Non-Inst Emp Reg Salary Sched				79.15	80.78	12.91	12.97	6,261,231	6,810,954	8.78%	128,657	75,966	-40.95%	832,270	868,510	4.35%	7,755,430						
2199	Classified Salary Abatement								-113,334	-116,666	2.94%							-116,666						
2100 - Subtotal									11,817,527	13,060,527	10.52%	280,711	176,097	-37.27%	2,896,837	3,180,990	9.81%	16,417,614						
2311	Admin Non-Inst Prof Expt								514,750	277,040	-46.18%				388,000		-100.00%	277,040						
2392	Non-Inst Students									6,500		28,000		-100.00%	104,000	57,500	-44.71%	64,000						
2393	Class Non-Inst Overtime								55,900	109,500	95.89%							109,500						
2394	Non-Admin Non-Inst Prof Expt								138,044	81,266	-41.13%	175,000	65,000	-62.86%	667,602	190,000	-71.54%	336,266						
2399	Cls Oth - Temp														14,000	50,000	257.14%	50,000						
2300 - Subtotal									708,694	474,306	-33.07%	203,000	65,000	-67.98%	1,173,602	297,500	-74.65%	836,806						
2412	Direct Inst Prof Expt												160,000		252,884	372,350	47.24%	532,350						
2400 - Subtotal													160,000		252,884	372,350	47.24%	532,350						
2999	Salary Budget Control								500,089	557,303	11.44%				595,165	505,408	-15.08%	1,062,712						
2900 - Subtotal									500,089	557,303	11.44%				595,165	505,408	-15.08%	1,062,712						
2000 - Total									13,026,310	14,092,136	8.18%	483,711	401,097	-17.08%	4,918,488	4,356,248	-11.43%	18,849,481						
3119	STRS-On behalf Instr								50,002	16,898	-66.21%							16,898						
3120	STRS - Ciss Mgt Non-Ed Admin								53,480		-100.00%	13,751		-100.00%	32,899		-100.00%							
3130	STRS - Ed Administrators - Cont								281,012	239,741	-14.69%				65,342	37,561	-42.52%	277,302						
3131T	STRS - Oth Acad Emp Non-Inst Temp								27,122	21,297	-21.48%				39,602	1,146	-97.11%	22,443						
3139	STRS on behalf Non Instr								110,118	96,725	-12.16%				19,426	15,710	-19.13%	112,435						
3100 - Subtotal									521,734	374,660	-28.19%	13,751		-100.00%	157,269	54,417	-65.40%	429,077						
3220	PERS - Ciss Mgt Non-Educational Adm								1,278,484	1,546,839	20.99%	41,131	26,845	-34.73%	531,090	619,976	16.74%	2,193,659						
3221	PERS - Ciss Emp								1,693,809	1,826,161	7.81%	34,802	20,367	-41.48%	225,129	232,847	3.43%	2,079,376						
3221T	PERS - Ciss Emp Temp								14,914	29,215	95.89%							29,215						
3222	PERS - Conf Emp Non-Mgt								171,547	153,242	-10.67%							153,242						
3240	PERS - Ed Adm - Cont								159,698	56,053	-64.90%				15,188	8,593	-43.42%	64,646						
3200 - Subtotal									3,318,453	3,611,510	8.83%	75,932	47,212	-37.82%	771,406	861,415	11.67%	4,520,138						
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp												2,320		3,667	5,399	47.24%	7,719						
3320	OASDHI - Ciss Mgt Non-Ed Admin								351,030	416,352	18.61%	12,676	7,539	-40.52%	152,552	176,228	15.52%	600,120						
3321	OASDHI - Ciss Emp								479,025	521,079	8.78%	9,842	5,812	-40.95%	63,669	66,441	4.35%	593,332						
3321T	OASDHI - Ciss Emp Temp								13,434	13,251	-1.36%	2,538	943	-62.86%	15,509	3,480	-77.56%	17,673						
3322	OASDHI - Conf Emp - Non Mgt								48,515	43,726	-9.87%							43,726						
3340	OASDHI - Educational Admin - Cont								60,062	32,150	-46.47%				8,684	5,303	-38.93%	37,453						
3341T	OASDHI - Oth Acad Emp Non-Inst Temp								2,059	1,617	-21.48%				3,006	87	-97.11%	1,704						
3300 - Subtotal									954,125	1,028,175	7.76%	25,056	16,614	-33.69%	247,087	256,938	3.99%	1,301,727						
3410T	H&W-Acad Inst (Dir)-Temp/Adjunct									150,000								150,000						
3420	H&W - Ciss Mgt(Non-Educ Admin)								904,449	999,662	10.53%	38,723	17,498	-54.81%	466,898	483,515	3.56%	1,500,675						
3420RC	OPEB ARC-Ciss Mgt(Non-EducAdmin)								98,543	113,579	15.26%	4,391	1,963	-55.31%	41,839	45,325	8.33%	160,866						
3421	H&W - Ciss Emp								1,751,650	1,874,860	7.03%	51,251	32,168	-37.24%	294,068	306,567	4.25%	2,213,594						
3421RC	OPEB ARC-Ciss Emp								122,731	133,505	8.78%	2,522	1,489	-40.95%	16,313	17,023	4.35%	152,017						
3422	H&W - Conf Emp - Non Mgt								159,448	141,796	-11.07%							141,796						
3422RC	OPEB ARC-Conf Emp Non Mgt								12,430	11,203	-9.87%							11,203						
3440	H&W - Educational Admin - Cont								202,955	139,433	-31.30%				53,586	31,904	-40.46%	171,337						
3440RC	OPEB ARC-EducAdmin-Cont								40,484	28,700	-29.11%				7,825	4,483	-42.71%	33,182						
3441T	HW Oth Acad Emp Non-Inst Temp Adj									150,000								150,000						
3499	OPEB								20,000	20,000								20,000						
3400 - Subtotal									3,312,690	3,762,738	13.59%	96,887	53,117	-45.18%	880,527	888,816	0.94%	4,704,671						
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp												80		126	186	47.25%	266						
3520	SUI-Ciss Mgt Non-Educational Admin								2,514	2,897	15.26%	112	50	-55.32%	1,067	1,156	8.33%	4,104						
3521	SUI - Ciss Emp								3,131	3,406	8.78%	64	38	-40.95%	416	434	4.37%	3,878						

**DISTRICT OFFICE**

**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
		2025	2026	2025	2026	Budget	Budget		Budget	Budget		Budget	Budget		2025-26
						2024-25	2025-26		2024-25	2025-26		2024-25	2025-26		
3521T	SUI - Ciss Emp Temp					344	223	-35.17%	88	33	-62.86%	535	120	-77.56%	375
3522	SUI - Conf Emp - Non Mgt					317	286	-9.87%							286
3540	SUI - Educational Admin - Cont					1,033	732	-29.11%				200	114	-42.72%	846
3541T	SUI - Oth Acad Emp - Non Instl temp					71	56	-21.48%				104	3	-97.11%	59
	<b>3500 - Subtotal</b>					<b>7,409</b>	<b>7,600</b>	<b>2.57%</b>	<b>264</b>	<b>201</b>	<b>-23.99%</b>	<b>2,448</b>	<b>2,014</b>	<b>-17.73%</b>	<b>9,814</b>
3610T	WC-Acad Inst & Instl Aide(Dir) Temp									1,691		2,711	3,936	45.18%	5,627
3620	WC - Ciss Mgt Non-Educational Admin					53,897	61,222	13.59%	2,402	1,058	-55.95%	22,883	24,431	6.76%	86,712
3621	WC - Ciss Emp					67,126	71,963	7.21%	1,379	803	-41.81%	8,922	9,176	2.85%	81,942
3621T	WC - Ciss Emp Temp					7,357	4,792	-34.86%	2,176	687	-68.43%	12,581	3,145	-75.01%	8,623
3622	WC - Conf Emp - Non Mgt					6,798	6,039	-11.17%							6,039
3640	WC - Educational Administrators					22,142	15,470	-30.13%				4,280	2,416	-43.54%	17,886
3641T	WC-Oth Acad Emp - Non Instr Temp					1,519	1,181	-22.26%				2,223	63	-97.15%	1,245
	<b>3600 - Subtotal</b>					<b>158,840</b>	<b>160,668</b>	<b>1.15%</b>	<b>5,957</b>	<b>4,239</b>	<b>-28.85%</b>	<b>53,600</b>	<b>43,167</b>	<b>-19.46%</b>	<b>208,074</b>
3710T	DefBen-Acad Inst/Instl Aides(Dir)Tm									6,080		9,610	14,149	47.24%	20,229
3721T	DefBen - Ciss Emp Temp					23,999	12,773	-46.78%	6,650	2,470	-62.86%	40,645	9,120	-77.56%	24,363
	<b>3700 - Subtotal</b>					<b>23,999</b>	<b>12,773</b>	<b>-46.78%</b>	<b>6,650</b>	<b>8,550</b>	<b>28.57%</b>	<b>50,254</b>	<b>23,269</b>	<b>-53.70%</b>	<b>44,593</b>
3919	Acad Inst & Instl Aides Benefit Aba						-75,000								-75,000
3920	OTHBEN-Ciss Mgt(Non-Educ Admin)					21,557	23,245	7.83%	1,111	484	-56.45%	13,395	13,368	-0.20%	37,097
3921	OTHBEN - Ciss Emp					62,532	67,974	8.70%	1,274	752	-40.95%	8,240	8,598	4.35%	77,324
3922	OTHBEN - Conf Emp - Non Mgt					4,574	3,920	-14.29%							3,920
3940	OTHBEN - Educational Administrators					5,815	3,855	-33.71%				1,535	882	-42.55%	4,737
3949	Other Acad Emp/Non Instr Benefit Ab						-75,000								-75,000
3950	Other Employee Benefits						1,500,522								1,500,522
3999	Benefit Suspense					1,537	1,537								1,537
	<b>3900 - Subtotal</b>					<b>96,015</b>	<b>1,451,054</b>	<b>1,411.28%</b>	<b>2,384</b>	<b>1,236</b>	<b>-48.17%</b>	<b>23,170</b>	<b>22,849</b>	<b>-1.39%</b>	<b>1,475,138</b>
	<b>3000 - Total</b>					<b>8,393,265</b>	<b>10,409,178</b>	<b>24.02%</b>	<b>226,882</b>	<b>131,168</b>	<b>-42.19%</b>	<b>2,185,762</b>	<b>2,152,888</b>	<b>-1.50%</b>	<b>12,693,232</b>
4211	Non-Library/Magazines/Bks/Prcdls					12,287	3,775	-69.28%							3,775
	<b>4200 - Subtotal</b>					<b>12,287</b>	<b>3,775</b>	<b>-69.28%</b>							<b>3,775</b>
4310	Inst Supplies & Materials					450		-100.00%	72,500	32,500	-55.17%	639,000	267,676	-58.11%	300,176
4312	All Computer Software					750		-100.00%	4,000	4,000		206,000	31,000	-84.95%	35,000
4313	Non-Inst Supplies & Materials					101,160	97,242	-3.87%	10,750	7,500	-30.23%	621,173	246,083	-60.38%	350,825
4314	Paper					1,000		-100.00%							
4315	Maint & Repairs Supplies					1,500	2,500	66.67%							2,500
4317	Outreach Materials								3,000	9,500	216.67%	296,000	255,450	-13.70%	264,950
4318	Uniforms - Staff												15,000		15,000
4321	Fuel - Lubricants					5,500	6,000	9.09%							6,000
	<b>4300 - Subtotal</b>					<b>110,360</b>	<b>105,742</b>	<b>-4.18%</b>	<b>90,250</b>	<b>53,500</b>	<b>-40.72%</b>	<b>1,762,173</b>	<b>815,209</b>	<b>-53.74%</b>	<b>974,451</b>
	<b>4000 - Total</b>					<b>122,647</b>	<b>109,517</b>	<b>-10.71%</b>	<b>90,250</b>	<b>63,500</b>	<b>-40.72%</b>	<b>1,762,173</b>	<b>815,209</b>	<b>-53.74%</b>	<b>978,226</b>
5108	Temp Employment Agency Services					10,000	5,000	-50.00%							5,000
5118	Cont Security Services					3,600	3,000	-16.67%							3,000
5119	Oth Non-Inst Consulting Services					3,231,916	3,132,585	-3.07%	3,000	28,000	833.33%	131,213,575	105,253,999	-19.78%	108,414,584
5150	Cont Instruction								351,500	95,000	-72.97%	437,769	267,157	-38.97%	362,157
5151	Guest Lecturers/Performers											40,000	40,000		40,000
5159	Oth Instructional Consulting Servs								12,000	38,000	216.67%	272,341	28,000	-89.72%	66,000
	<b>5100 - Subtotal</b>					<b>3,245,516</b>	<b>3,140,585</b>	<b>-3.23%</b>	<b>366,500</b>	<b>161,000</b>	<b>-56.07%</b>	<b>131,963,685</b>	<b>105,589,156</b>	<b>-19.99%</b>	<b>108,890,741</b>
5209	Non-Employee Travel					3,000	1,000	-66.67%				20,000	152,001	660.00%	153,001
5212	Student Travel						1,000					17,500	19,000	8.57%	20,000
5220	Employee Travel					567,701	514,829	-9.31%	8,000	13,000	62.50%	1,226,201	803,060	-34.51%	1,330,889
5220DT	Employee Travel DO					4,000		-100.00%							
5221	(Local) Online Training/Webinar					18,000	20,625	14.58%				50,000	67,036	34.07%	87,661
5230	Food/Meetings					70,180	57,247	-18.43%	4,500	6,250	38.89%	264,730	261,553	-1.20%	325,050
5231	Refreshments/Meetings						500					2,500			3,000
	<b>5200 - Subtotal</b>					<b>662,881</b>	<b>595,201</b>	<b>-10.21%</b>	<b>12,500</b>	<b>19,250</b>	<b>54.00%</b>	<b>1,580,931</b>	<b>1,305,150</b>	<b>-17.44%</b>	<b>1,919,601</b>
5300	Institutional Dues/Memberships					268,763	267,125	-0.61%	4,000	3,000	-25.00%	75,000	18,952	-74.73%	289,077
5310	Consortium Dues/Memberships					20,000	4,600	-77.00%				50,000	45,000	-10.00%	49,600
	<b>5300 - Subtotal</b>					<b>288,763</b>	<b>271,725</b>	<b>-5.90%</b>	<b>4,000</b>	<b>3,000</b>	<b>-25.00%</b>	<b>125,000</b>	<b>63,952</b>	<b>-48.84%</b>	<b>338,677</b>
5400	Comprehensive/Liab/Prpty/Auto Ins					1,300,000	1,896,197	45.86%							1,896,197
5406	Student Insurance					150,000	200,000	33.33%							200,000

**DISTRICT OFFICE**

**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2025	2026	2025	2026	2024-25	2025-26		2024-25	2025-26		2024-25	2025-26		2025-26
5407 Insurance Deductibles					200,000	20,000	-90.00%							20,000
5400 - Subtotal					1,650,000	2,116,197	28.25%							2,116,197
5530 Light - Electricity					200,000	280,000	40.00%							280,000
5540 Water - Sanitation					10,000	15,000	50.00%							15,000
5550 Disposal Services					4,846	6,500	34.13%							6,500
5560 Hazardous Waste Disposal					5,000		-100.00%							
5570 Pest Control					1,500	4,700	213.33%							4,700
5581 Telephone Services					30,000	30,700	2.33%				1,000	1,700	70.00%	32,400
5583 Data Communication Services					253,000	206,500	-18.38%							206,500
5590 Other Utilities					9,000	11,000	22.22%							11,000
5500 - Subtotal					513,346	554,400	8.00%				1,000	1,700	70.00%	556,100
5602 Short Term Rental-Veh & Equip					500		-100.00%				16,000	16,000		16,000
5603 Rental of Facilities					500		-100.00%	18,000	25,000	38.89%	98,000	181,000	84.69%	206,000
5608 Oper/Lease Cntrcts-ie Cars-Copiers					6,585		-100.00%							
5650 Software Licensing/Maintenance Svcs					2,281,921	2,394,994	4.96%	2,700		-100.00%	209,500	345,722	65.02%	2,740,716
5651 Internet Access					1,000	2,500	150.00%							2,500
5652 IT Cloud Services					2,949,098	2,954,898	0.20%				61,930		-100.00%	2,954,898
5671 Equip Maint Agreements					20,500	27,500	34.15%	1,000	4,500	350.00%				32,000
5681 Grounds Maintenance					10,000	22,500	125.00%							22,500
5683 Building Maintenance					60,000	95,000	58.33%							95,000
5684 Vehicle Repairs & Maintenance					8,000	3,000	-62.50%							3,000
5685 Computer Hardware Maint Agreements					416,600	398,000	-4.46%							398,000
5686 Oth Equipment Maint Agreements					46,800	52,100	11.32%							52,100
5690 Other Maintenance/Repairs					1,000		-100.00%	500		-100.00%				
5691 Other Maintenance Contracts					12,028	9,700	-19.35%							9,700
5600 - Subtotal					5,814,532	5,960,192	2.51%	22,200	29,500	32.88%	385,430	542,722	40.81%	6,532,414
5700 Annual Fiscal Audit					125,000	127,000	1.60%							127,000
5720 Trustee Election					150,000		-100.00%							
5731 Attorney Fees - Oth					1,000,500	1,500,000	49.93%							1,500,000
5790 Other Professional Fees					2,000	51,000	2,450.00%							51,000
5700 - Subtotal					1,277,500	1,678,000	31.35%							1,678,000
5810 Fingerprinting Services					60,000	55,000	-8.33%							55,000
5813 Physical Examinations/Tests					55,000	55,000								55,000
5820 Postage/Express Overnight Svcs					54,060	25,600	-52.65%	10,000	9,000	-10.00%				34,600
5830 Bank Charges					150,000	150,000								150,000
5831 Credit Card Expense					3,500	3,000	-14.29%	500	1,500	200.00%				4,500
5835 Bad Debt Expense						25,000								25,000
5860 General Advertising Services					199,813	148,750	-25.48%	10,500	15,000	42.86%	211,000	25,500	-87.91%	189,250
5861 Printing/Duplicating Service					10,641	6,000	-43.61%	8,000	3,000	-62.50%	128,219	143,500	11.92%	152,500
5862 Outreach-Events					20,000	20,000		5,000		-100.00%	240,000	252,000	5.00%	272,000
5863 Radio/Newspaper Ad Placement						200					100,000	2,000	-98.00%	2,200
5870 Cash Over - Short						50								50
5880 Taxes - Licenses & Permits					40,750	39,500	-3.07%							39,500
5890 Other Services & Expenses					760,400	147,000	-80.67%		1,750		7,000	859,814	12,183.06%	1,008,564
5899 Contingencies Account - Budget Only						800,000		711,964	587,694	-17.45%	7,876,570	1,142,192	-85.50%	2,529,886
5800 - Subtotal					1,353,964	1,475,100	8.95%	745,964	617,944	-17.16%	8,562,789	2,425,006	-71.68%	4,518,050
5912 Out - Indirect Cost(Expense)											1,995,824		-100.00%	
5900 - Subtotal											1,995,824		-100.00%	
5000 - Total					14,806,501	15,791,400	6.65%	1,151,164	830,694	-27.84%	144,614,659	109,927,686	-23.99%	126,549,781
6120 Site Improvement					30,000	10,000	-66.67%							10,000
6100 - Subtotal					30,000	10,000	-66.67%							10,000
6210 Buildings Construction											1,500,000	25,000	-98.33%	25,000
6210C Buildings Construction - C											3,414,063	4,845,000	41.91%	4,845,000
6211FA Building Architect											1,000,000	100,000	-90.00%	100,000
6200 - Subtotal											5,914,063	4,970,000	-15.96%	4,970,000
6412 Computer/Technology Equipment					157,265	187,500	19.23%	8,000	15,500	93.75%	337,977	119,754	-64.57%	322,754
6412FA Computer/Tech Equipment					684,300	300,000	-56.16%							300,000
6413FA Autos and Busses											284,998	50,000	-82.46%	50,000

**DISTRICT OFFICE**

**2025-26 General Fund - Unrestricted and Restricted**

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
		2025	2026	2025	2026	Budget	Budget		Budget	Budget		Budget	Budget		
						2024-25	2025-26		2024-25	2025-26		2024-25	2025-26		2025-26
6414	Furniture					22,000	6,500	-70.45%	3,000	6,000	100.00%	590,000	149,428	-74.67%	161,928
6414FA	Furniture						100,000								100,000
6419	Other Equipment					19,000	12,000	-36.84%	6,000	1,500	-75.00%	1,968,500	2,510,000	27.51%	2,523,500
6419FA	Other Equipment						11,000					2,817,913	3,925,339	39.30%	3,936,339
6400 - Subtotal						882,565	617,000	-30.09%	17,000	23,000	35.29%	5,999,388	6,754,520	12.59%	7,394,520
6000 - Total						912,565	627,000	-31.29%	17,000	23,000	35.29%	11,913,451	11,724,520	-1.59%	12,374,520
7110	Debt Reduction					1,495,000	1,495,000								1,495,000
7111	Debt Interest & Other Charges					4,234,646	4,250,000	0.36%							4,250,000
7100 - Subtotal						5,729,646	5,745,000	0.27%							5,745,000
7201	Intrafund Transfers Out					2,075,350	732,243	-64.72%					9,678,404		10,410,647
7201IC	INDIRECT COST EXPENSE TRANSFER												1,363,495		1,363,495
7205	Intrafund Transfers In					-42,301,612	-43,937,636	3.87%							-43,937,636
7200 - Subtotal						-40,226,262	-43,205,393	7.41%					11,041,899		-32,163,494
7312	Interfund Transfers - Out						4,919,000								4,919,000
7300 - Subtotal							4,919,000								4,919,000
7501	Student Fin Aid (Excludes Salaries)												61,000		61,000
7500 - Subtotal													61,000		61,000
7910	Unrestricted					55,346,584	56,747,052	2.53%							56,747,052
7900 - Subtotal						55,346,584	56,747,052	2.53%							56,747,052
7000 - Total						20,849,968	24,205,659	16.09%					11,102,899		35,308,558
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						59,934,301	66,810,657	11.47%	2,041,000	1,439,459	-29.47%	166,071,167	140,314,154	-15.51%	208,564,271

# **SPECIAL FUNDS**



**KERN COMMUNITY COLLEGE DISTRICT  
2025-26 Associated Student Body Funds**

		<b>Adopted Budget 2024-25</b>	<b>Bakersfield 2025-26</b>	<b>Cerro Coso 2025-26</b>	<b>Porterville 2025-26</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
8884AA	Student Cards	385,000	400,000	2,000	3,000	405,000	20,000	5.19%
8989AB	Carry Over Funds - Budget Only				1,000	1,000	1,000	
<b>INCOME - Total</b>		<b>385,000</b>	<b>400,000</b>	<b>2,000</b>	<b>4,000</b>	<b>406,000</b>	<b>21,000</b>	
1214	Educational Administrators - Cont		53,813			53,813	53,813	
<b>1000 - Total</b>			<b>53,813</b>			<b>53,813</b>	<b>53,813</b>	
2110	Clss Mgt(NonEd)	43,185					(43,185)	-100.00%
2392	Non-Inst Students	100,000	100,000			100,000		
2999	Salary Budget Control		317			317	317	
<b>2000 - Total</b>		<b>143,185</b>	<b>100,317</b>			<b>100,317</b>	<b>(42,868)</b>	
3220	PERS - Clss Mgt Non-Educational Adm	11,682					(11,682)	-100.00%
3240	PERS - Ed Adm - Cont		14,427			14,427	14,427	
3320	OASDHI - Clss Mgt Non-Ed Admin	3,304					(3,304)	-100.00%
3340	OASDHI - Educational Admin - Cont		4,117			4,117	4,117	
3420	H&W - Clss Mgt(Non-Educ Admin)	9,111					(9,111)	-100.00%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	846					(846)	-100.00%
3440	H&W - Educational Admin - Cont		9,453			9,453	9,453	
3440RC	OPEB ARC-EducAdmin-Cont		1,055			1,055	1,055	
3520	SUI-Clss Mgt Non-Educational Admin	22					(22)	-100.00%
3540	SUI - Educational Admin - Cont		27			27	27	
3620	WC - Clss Mgt Non-Educational Admin	463					(463)	-100.00%
3621T	WC - Clss Emp Temp	1,072	1,057			1,057	(16)	-1.47%
3640	WC - Educational Administrators		569			569	569	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	261					(261)	-100.00%
3940	OTHBEN - Educational Administrators		261			261	261	
<b>3000 - Total</b>		<b>26,761</b>	<b>30,965</b>			<b>30,965</b>	<b>4,204</b>	
4313	Non-Inst Supplies & Materials	38,054	49,405		1,000	50,405	12,351	32.46%
4317	Outreach Materials	15,000	10,000	575		10,575	(4,425)	-29.50%
<b>4000 - Total</b>		<b>53,054</b>	<b>59,405</b>	<b>575</b>	<b>1,000</b>	<b>60,980</b>	<b>7,926</b>	
5151	Guest Lecturers/Performers	60,000	40,000			40,000	(20,000)	-33.33%
5159	Oth Instructional Consulting Servs	10,000	10,000			10,000		
5212	Student Travel	19,000	15,000	1,000		16,000	(3,000)	-15.79%
5220	Employee Travel	10,000	10,000			10,000		

**KERN COMMUNITY COLLEGE DISTRICT  
2025-26 Associated Student Body Funds**

	<b>Adopted Budget 2024-25</b>	<b>Bakersfield 2025-26</b>	<b>Cerro Coso 2025-26</b>	<b>Porterville 2025-26</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
5230 Food/Meetings	17,000	25,000	425	500	25,925	8,925	52.50%
5231 Refreshments/Meetings	5,000	5,000		500	5,500	500	10.00%
5300 Institutional Dues/Memberships		1,000			1,000	1,000	
5501 Laundry Service	3,000	2,000			2,000	(1,000)	-33.33%
5602 Short Term Rental-Veh & Equip	10,000	12,000			12,000	2,000	20.00%
5604 Film Rentals	3,000	3,000			3,000		
5650 Software Licensing/Maintenance Svcs	1,000	1,500			1,500	500	50.00%
5651 Internet Access	1,000	1,000			1,000		
5684 Vehicle Repairs & Maintenance	3,000	3,000			3,000		
5860 General Advertising Services	5,000	4,000			4,000	(1,000)	-20.00%
5861 Printing/Duplicating Service	5,000	6,000			6,000	1,000	20.00%
5890 Other Services & Expenses	5,000	10,000			10,000	5,000	100.00%
5899 Contigencies Account - Budget Only				2,000	2,000	2,000	
<b>5000 - Total</b>	<b>157,000</b>	<b>148,500</b>	<b>1,425</b>	<b>3,000</b>	<b>152,925</b>	<b>(4,075)</b>	
6412 Computer/Technology Equipment	5,000	7,000			7,000	2,000	40.00%
<b>6000 - Total</b>	<b>5,000</b>	<b>7,000</b>			<b>7,000</b>	<b>2,000</b>	
<b>EXPENDITURES - Total</b>	<b>385,000</b>	<b>400,000</b>	<b>2,000</b>	<b>4,000</b>	<b>406,000</b>	<b>21,000</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**  
**2025-26 Student Representation Fee Funds**

		Adopted Budget 2024-25	Bakersfield 2025-26	Cerro Coso 2025-26	Porterville 2025-26	Adopted Budget 2025-26	Difference	% Difference
8884AB	Student Representation Fee	16,000	10,000	5,000	3,000	18,000	2,000	12.50%
8894AB	Local Prior Year Carry Over	31,850		25,000		25,000	(6,850)	-21.51%
8989AB	Carry Over Funds - Budget Only				1,000	1,000	1,000	
<b>INCOME - Total</b>		<b>47,850</b>	<b>10,000</b>	<b>30,000</b>	<b>4,000</b>	<b>44,000</b>	<b>(3,850)</b>	
2392	Non-Inst Students	10,000		5,000		5,000	(5,000)	-50.00%
<b>2000 - Total</b>		<b>10,000</b>		<b>5,000</b>		<b>5,000</b>	<b>(5,000)</b>	
3621T	WC - Clss Emp Temp	107		53		53	(54)	-50.70%
<b>3000 - Total</b>		<b>107</b>		<b>53</b>		<b>53</b>	<b>(54)</b>	
4313	Non-Inst Supplies & Materials	1,000			500	500	(500)	-50.00%
<b>4000 - Total</b>		<b>1,000</b>			<b>500</b>	<b>500</b>	<b>(500)</b>	
5212	Student Travel	16,000	5,000	10,000	3,500	18,500	2,500	15.63%
5220	Employee Travel	3,000		5,000		5,000	2,000	66.67%
5230	Food/Meetings			1,000		1,000	1,000	
5231	Refreshments/Meetings			1,000		1,000	1,000	
5835	Bad Debt Expense	4,000	5,000			5,000	1,000	25.00%
5899	Contingencies Account - Budget Only	13,743		7,947		7,947	(5,796)	-42.17%
<b>5000 - Total</b>		<b>36,743</b>	<b>10,000</b>	<b>24,947</b>	<b>3,500</b>	<b>38,447</b>	<b>1,704</b>	
<b>EXPENDITURES - Total</b>		<b>47,850</b>	<b>10,000</b>	<b>30,000</b>	<b>4,000</b>	<b>44,000</b>	<b>(3,850)</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**  
**2025-26 Student Center Funds**

		Adopted Budget 2024-25	Bakersfield 2025-26	Cerro Coso 2025-26	Porterville 2025-26	Adopted Budget 2025-26	Difference	% Difference
8883AA	Student Center	155,000	128,000		25,000	153,000	(2,000)	-1.29%
8885AA	Typing Test							
8885AG	Other Student Fees							
8989AB	Carry Over Funds - Budget Only				21,720	21,720	21,720	
<b>INCOME - Total</b>		<b>155,000</b>	<b>128,000</b>		<b>46,720</b>	<b>174,720</b>	<b>19,720</b>	
1214	Educational Administrators - Cont		80,719			80,719	80,719	
<b>1000 - Total</b>			<b>80,719</b>			<b>80,719</b>	<b>80,719</b>	
2110	Clss Mgt(NonEd)	64,778					(64,778)	-100.00%
2392	Non-Inst Students	20,000			20,000	20,000		
2997	Classified Step Increase Budget							
2999	Salary Budget Control		476			476	476	
<b>2000 - Total</b>		<b>84,778</b>	<b>476</b>		<b>20,000</b>	<b>20,476</b>	<b>(64,301)</b>	
3220	PERS - Clss Mgt Non-Educational Adm	17,522					(17,522)	-100.00%
3240	PERS - Ed Adm - Cont		21,641			21,641	21,641	
3320	OASDHI - Clss Mgt Non-Ed Admin	4,955					(4,955)	-100.00%
3340	OASDHI - Educational Admin - Cont		6,175			6,175	6,175	
3420	H&W - Clss Mgt(Non-Educ Admin)	13,667					(13,667)	-100.00%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	1,270					(1,270)	-100.00%
3440	H&W - Educational Admin - Cont		14,180			14,180	14,180	
3440RC	OPEB ARC-EducAdmin-Cont		1,582			1,582	1,582	
3520	SUI-Clss Mgt Non-Educational Admin	32					(32)	-100.00%
3540	SUI - Educational Admin - Cont		40			40	40	
3620	WC - Clss Mgt Non-Educational Admin	694					(694)	-100.00%
3621	WC - Clss Emp							
3621T	WC - Clss Emp Temp	214			211	211	(3)	-1.47%
3640	WC - Educational Administrators		853			853	853	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	392					(392)	-100.00%
3940	OTHBEN - Educational Administrators		392			392	392	
3999	Benefit Suspense							
<b>3000 - Total</b>		<b>38,748</b>	<b>44,863</b>		<b>211</b>	<b>45,074</b>	<b>6,326</b>	
4313	Non-Inst Supplies & Materials	11,689	1,942		7,000	8,942	(2,747)	-23.50%
4510	CoGS Food							

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Student Center Funds**

	Adopted Budget 2024-25	Bakersfield 2025-26	Cerro Coso 2025-26	Porterville 2025-26	Adopted Budget 2025-26	Difference	% Difference
<b>4000 - Total</b>	<b>11,689</b>	<b>1,942</b>		<b>7,000</b>	<b>8,942</b>	<b>(2,747)</b>	
5151 Guest Lecturers/Performers	6,000			6,000	6,000		
5230 Food/Meetings	1,200			2,000	2,000	800	66.67%
5231 Refreshments/Meetings				500	500	500	
5300 Institutional Dues/Memberships							
5501 Laundry Service							
5505 Miscellaneous							
5602 Short Term Rental-Veh & Equip							
5650 Software Licensing/Maintenance Svcs	1,000			1,500	1,500	500	50.00%
5681 Grounds Maintenance							
5683 Building Maintenance							
5684 Vehicle Repairs & Maintenance							
5690 Other Maintenance/Repairs	7,000			5,000	5,000	(2,000)	-28.57%
5861 Printing/Duplicating Service							
5890 Other Services & Expenses							
<b>5000 - Total</b>	<b>15,200</b>			<b>15,000</b>	<b>15,000</b>	<b>(200)</b>	
6412 Computer/Technology Equipment							
6412FA Computer/Tech Equipment							
6414 Furniture							
6419 Other Equipment				4,509	4,509	4,509	
6419FA Other Equipment	4,586					(4,586)	-100.00%
<b>6000 - Total</b>	<b>4,586</b>			<b>4,509</b>	<b>4,509</b>	<b>(77)</b>	
<b>EXPENDITURES - Total</b>	<b>155,000</b>	<b>128,000</b>		<b>46,720</b>	<b>174,720</b>	<b>19,720</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  
2025-26 Student Financial Aid Fund**

		<b>Adopted Budget 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
8122AA	Federal Work Study	1,422,548	1,697,548	275,000	19.33%
8122PY	Federal Work Study - Prior Year	25,286		(25,286)	-100.00%
8151AA	PELL	58,126,312	69,000,000	10,873,688	18.71%
8152AA	SEOG	1,391,308	1,345,586	(45,722)	-3.29%
8155AB	Federal Direct Loans	3,500,000	3,600,000	100,000	2.86%
8616AA	CAL Grant	10,585,327	10,991,814	406,487	3.84%
8629AI	AB19	1,357,578	1,362,187	4,609	0.34%
8629AJ	CA Completion	8,581,425	8,748,595	167,170	1.95%
8629PY	Other General Categorial Program PY	1,151,921	794,000	(357,921)	-31.07%
8690AA	Other State Revenues		50,000	50,000	
8694AB	State Prior Year Carry Over	97,436		(97,436)	-100.00%
8839AA	Other Contracts		7,500	7,500	
8839AB	Outside Scholarships	104,450	1,195	(103,255)	-98.86%
8989AB	Carry Over Funds - Budget Only	23,549	12,266	(11,283)	-47.91%
<b>INCOME - Total</b>		<b>86,367,139</b>	<b>97,610,691</b>	<b>11,243,552</b>	
1214	Educational Administrators - Cont	14,407		(14,407)	-100.00%
1340	Acad Emp-Inst Non-Cont Stipend/Othr		4,320	4,320	
<b>1000 - Total</b>		<b>14,407</b>	<b>4,320</b>	<b>(10,087)</b>	
2110	Clss Mgt(NonEd)	33,600	36,092	2,493	7.42%
2191	Clss Non-Inst Emp Reg Salary Sched	100,221	82,044	(18,178)	-18.14%
2392	Non-Inst Students	1,436,956	1,685,003	248,047	17.26%
2999	Salary Budget Control		(77)	(77)	
<b>2000 - Total</b>		<b>1,570,777</b>	<b>1,803,062</b>	<b>232,285</b>	
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp		825	825	
3220	PERS - Clss Mgt Non-Educational Adm	9,089	9,676	588	6.47%
3221	PERS - Clss Emp	27,110	21,996	(5,114)	-18.86%
3240	PERS - Ed Adm - Cont	3,897		(3,897)	-100.00%
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp		63	63	
3320	OASDHI - Clss Mgt Non-Ed Admin	2,570	2,761	191	7.42%
3321	OASDHI - Clss Emp	7,667	6,276	(1,391)	-18.14%
3340	OASDHI - Educational Admin - Cont	1,102		(1,102)	-100.00%
3420	H&W - Clss Mgt(Non-Educ Admin)	6,173	6,404	232	3.75%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Student Financial Aid Fund**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
3420RC	OPEB ARC-Class Mgt(Non-EducAdmin)	659	707	49	7.42%
3421	H&W - Class Emp	35,671	28,737	(6,933)	-19.44%
3421RC	OPEB ARC-Class Emp	1,964	1,608	(356)	-18.14%
3440	H&W - Educational Admin - Cont	2,278		(2,278)	-100.00%
3440RC	OPEB ARC-EducAdmin-Cont	282		(282)	-100.00%
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp		2	2	
3520	SUI-Class Mgt Non-Educational Admin	17	18	1	7.38%
3521	SUI - Class Emp	50	41	(9)	-18.12%
3540	SUI - Educational Admin - Cont	7		(7)	-100.00%
3610T	WC-Acad Inst & Instl Aide(Dir) Temp		46	46	
3620	WC - Class Mgt Non-Educational Admin	360	381	21	5.85%
3621	WC - Class Emp	1,075	867	(208)	-19.34%
3621T	WC - Class Emp Temp	10,878	12,545	1,668	15.33%
3640	WC - Educational Administrators	154		(154)	-100.00%
3920	OTHBEN-Class Mgt(Non-Educ Admin)	177	177		
3921	OTHBEN - Class Emp	992	812	(180)	-18.14%
3940	OTHBEN - Educational Administrators	65		(65)	-100.00%
<b>3000 - Total</b>		<b>112,237</b>	<b>93,945</b>	<b>(18,293)</b>	
4313	Non-Inst Supplies & Materials	3,000	1,500	(1,500)	-49.99%
<b>4000 - Total</b>		<b>3,000</b>	<b>1,500</b>	<b>(1,500)</b>	
5151	Guest Lecturers/Performers	20,000	17,500	(2,500)	-12.50%
5230	Food/Meetings	15,000	13,600	(1,400)	-9.33%
5231	Refreshments/Meetings		1,500	1,500	
<b>5000 - Total</b>		<b>35,000</b>	<b>32,600</b>	<b>(2,400)</b>	
7501	Student Fin Aid (Excludes Salaries)	11,611,830	13,002,839	1,391,009	11.98%
7501AA	Cal Grant B-Financial Aid	9,422,137	8,439,196	(982,941)	-10.43%
7501AB	Cal Grant C-Financial Aid	125,500	118,868	(6,632)	-5.28%
7501AE	Federal SEOG-Financial Aid	1,149,550	1,199,550	50,000	4.35%
7501AF	Federal PELL Grant	58,126,312	69,000,000	10,873,688	18.71%
7501AI	Federal Direct Loans	3,500,000	3,600,000	100,000	2.86%
7501AK	Cal Grant A-Financial Aid	672,690	308,750	(363,940)	-54.10%
7502	Scholarships	4,450	1,195	(3,255)	-73.15%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Student Financial Aid Fund**

	Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
7602 Oth Student Aide (Non-cash)	19,249	4,866	(14,383)	-74.72%
<b>7000 - Total</b>	<b>84,631,718</b>	<b>95,675,264</b>	<b>11,043,546</b>	
<b>EXPENDITURES - Total</b>	<b>86,367,139</b>	<b>97,610,691</b>	<b>11,243,552</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Enterprise Funds**

		Adopted Budget 2024-25	Bakersfield 2025-26	Cerro Coso 2025-26	Porterville 2025-26	District 2025-26	Adopted Budget 2025-26	Difference	% Difference
8840AA	Sales and Commissions	352,400			205,075		205,075	(147,325)	-41.81%
8844IC	Food Services Internal Charges	25,000			25,000		25,000		
8844RC	Panorama Grill	2,844,884	2,559,279				2,559,279	(285,605)	-10.04%
8844RK	Special Events/Catering	776,632	815,000				815,000	38,368	4.94%
8844RL	Food Service Concessions	125,000						(125,000)	-100.00%
8844RM	Non-carbonated Vending	56,133	55,000				55,000	(1,133)	-2.02%
8844RN	Carbonated Vending	50,000	50,000				50,000		
8844RQ	BC Cafe		300,000				300,000	300,000	
8895AB	Other				4,000		4,000	4,000	
8982AA	Intrafund Transfers - In		164,965		150,000		314,965	314,965	
<b>INCOME - Total</b>		<b>4,230,048</b>	<b>3,944,244</b>		<b>384,075</b>		<b>4,328,319</b>	<b>98,270</b>	
2110	Clss Mgt(NonEd)	325,052	339,440				339,440	14,388	4.43%
2191	Clss Non-Instr Emp Reg Salary Sched	583,625	593,784			15,448	609,231	25,606	4.39%
2392	Non-Inst Students	78,000	120,000				120,000	42,000	53.85%
2393	Class Non-Instr Overtime	35,000	10,000				10,000	(25,000)	-71.43%
2394	Non-Admin Non-Instr Prof Expt	139,600						(139,600)	-100.00%
2399	Cls Oth - Temp	200,000	305,000				305,000	105,000	52.50%
2999	Salary Budget Control								
<b>2000 - Total</b>		<b>1,361,277</b>	<b>1,368,224</b>		<b>15,448</b>		<b>1,383,671</b>	<b>22,394</b>	
3220	PERS - Clss Mgt Non-Educational Adm	87,926	91,004				91,004	3,077	3.50%
3221	PERS - Clss Emp	157,871	159,193			4,142	163,335	5,464	3.46%
3320	OASDHI - Clss Mgt Non-Ed Admin	24,866	25,967				25,967	1,101	4.43%
3321	OASDHI - Clss Emp	44,647	45,424			1,182	46,606	1,959	4.39%
3321T	OASDHI - Clss Emp Temp	7,831	5,188				5,188	(2,644)	-33.76%
3420	H&W - Clss Mgt(Non-Educ Admin)	68,335	70,898				70,898	2,563	3.75%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	6,371	6,653				6,653	282	4.43%
3421	H&W - Clss Emp	324,590	330,858			5,908	336,766	12,175	3.75%
3421RC	OPEB ARC-Clss Emp	11,439	11,638			303	11,941	502	4.39%
3520	SUI-Clss Mgt Non-Educational Admin	163	170				170	7	4.42%
3521	SUI - Clss Emp	292	297			8	305	13	4.39%
3521T	SUI - Clss Emp Temp	189	158				158	(31)	-16.58%
3620	WC - Clss Mgt Non-Educational Admin	3,485	3,586				3,586	102	2.92%
3621	WC - Clss Emp	6,256	6,373			163	6,537	280	4.48%
3621T	WC - Clss Emp Temp	4,853	4,596				4,596	(257)	-5.30%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Enterprise Funds**

		<b>Adopted Budget 2024-25</b>	<b>Bakersfield 2025-26</b>	<b>Cerro Coso 2025-26</b>	<b>Porterville 2025-26</b>	<b>District 2025-26</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
3721T	DefBen - Clss Emp Temp	12,905	11,590				11,590	(1,315)	-10.19%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	1,960	1,960				1,960		
3921	OTHBEN - Clss Emp	5,778	5,878			153	6,031	253	4.39%
<b>3000 - Total</b>		<b>769,758</b>	<b>781,431</b>			<b>11,858</b>	<b>793,289</b>	<b>23,531</b>	
4310	Inst Supplies & Materials		1,000				1,000	1,000	
4313	Non-Inst Supplies & Materials	13,000	9,899		8,000		17,899	4,899	37.69%
4318	Uniforms - Staff		3,000				3,000	3,000	
4321	Fuel - Lubricants	6,000	6,500				6,500	500	8.33%
4510	CoGS Food	1,302,000	1,152,417		116,429		1,268,847	(33,153)	-2.55%
4520	CoGS Paper Goods	188,777	164,176		7,771		171,947	(16,830)	-8.92%
4530	CoGS Other	2,987			250		250	(2,737)	-91.63%
<b>4000 - Total</b>		<b>1,512,763</b>	<b>1,336,992</b>		<b>132,451</b>		<b>1,469,443</b>	<b>(43,320)</b>	
5108	Temp Employment Agency Services	185,025			229,329		229,329	44,304	23.94%
5119	Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5220	Employee Travel		7,000				7,000	7,000	
5230	Food/Meetings	2,000	2,000				2,000		
5300	Institutional Dues/Memberships	3,000	6,500				6,500	3,500	116.67%
5501	Laundry Service	112,750	80,000		7,750		87,750	(25,000)	-22.17%
5602	Short Term Rental-Veh & Equip	11,250	7,000		250		7,250	(4,000)	-35.56%
5650	Software Licensing/Maintenance Svcs	58,000	78,933		720		79,653	21,653	37.33%
5684	Vehicle Repairs & Maintenance	5,000	1,500				1,500	(3,500)	-70.00%
5690	Other Maintenance/Repairs	61,550	20,000		4,500		24,500	(37,050)	-60.19%
5830	Bank Charges	1,675			1,675		1,675		
5831	Credit Card Expense	23,800	22,000		4,500		26,500	2,700	11.34%
5861	Printing/Duplicating Service	500	500				500		
5880	Taxes - Licenses & Permits	2,850	2,500		1,500		4,000	1,150	40.35%
5890	Other Services & Expenses	20,750	10,000		400		10,400	(10,350)	-49.88%
5899	Contingencies Account - Budget Only	15,500						(15,500)	-100.00%
<b>5000 - Total</b>		<b>504,650</b>	<b>237,933</b>		<b>251,624</b>		<b>489,557</b>	<b>(15,093)</b>	
6419	Other Equipment	81,600	27,393				27,393	(54,207)	-66.43%
<b>6000 - Total</b>		<b>81,600</b>	<b>27,393</b>				<b>27,393</b>	<b>(54,207)</b>	
7201	Intrafund Transfers Out		164,965				164,965	164,965	
<b>7000 - Total</b>			<b>164,965</b>				<b>164,965</b>	<b>164,965</b>	
<b>EXPENDITURES - Total</b>		<b>4,230,048</b>	<b>3,916,938</b>		<b>384,075</b>	<b>27,306</b>	<b>4,328,319</b>	<b>98,270</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Enterprise Funds**

	Adopted Budget 2024-25	Bakersfield 2025-26	Cerro Coso 2025-26	Porterville 2025-26	District 2025-26	Adopted Budget 2025-26	Difference	% Difference
Ending Balance	0	27,306	0	0	(27,306)	0	0	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Capital Outlay Funds**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8823AA	Specific Contributions/Gifts		1,949,041	1,949,041	
8894AB	Local Prior Year Carry Over	2,409,894	1,720,435	(689,459)	-28.61%
8981AA	Interfund Transfers - In		11,902,497	11,902,497	
8982AA	Intrafund Transfers - In	8,144,000	100,000	(8,044,000)	-98.77%
8989AA	Other Incoming Transfers		35,334	35,334	
8989AB	Carry Over Funds - Budget Only	79,858,045	65,057,776	(14,800,268)	-18.53%
<b>INCOME - Total</b>		<b>90,411,938</b>	<b>80,765,083</b>	<b>(9,646,855)</b>	
4313	Non-Inst Supplies & Materials		6,220	6,220	
4315	Maint & Repairs Supplies		2,000	2,000	
<b>4000 - Total</b>			<b>8,220</b>	<b>8,220</b>	
5119	Oth Non-Inst Consulting Services	278,483	631,149	352,666	126.64%
5560	Hazardous Waste Disposal	14,550		(14,550)	-100.00%
5650	Software Licensing/Maintenance Svcs	3,811		(3,811)	-100.00%
5860	General Advertising Services	39,756	17,004	(22,752)	-57.23%
5861	Printing/Duplicating Service	24,049	19,309	(4,740)	-19.71%
5899	Contingencies Account - Budget Only	1,585,868	3,952,606	2,366,738	149.24%
<b>5000 - Total</b>		<b>1,946,518</b>	<b>4,620,069</b>	<b>2,673,551</b>	
6110	Sites		3,000,000	3,000,000	
6110FA	Sites	5,450,000	1,598,355	(3,851,645)	-70.67%
6120	Site Improvement	3,229,000	1,264,101	(1,964,899)	-60.85%
6120FA	Site Improvement	95,000		(95,000)	-100.00%
6210	Buildings Construction	50,700	10,000	(40,700)	-80.28%
6210C	Buildings Construction - C	75,477,439	62,423,631	(13,053,809)	-17.29%
6211	Buildings Architect	2,463,934	4,487,175	2,023,241	82.11%
6212	Buildings - Fees	50,550		(50,550)	-100.00%
6214	Buildings - Testing & Inspection	904,368	804,353	(100,015)	-11.06%
6216FA	Building Cost of Purchase		1,257,028	1,257,028	
6412	Computer/Technology Equipment	150,000	7,000	(143,000)	-95.33%
6414	Furniture		28,425	28,425	
6414FA	Furniture	167,412	826,295	658,883	393.57%
6419	Other Equipment	111,712	130,266	18,554	16.61%
6419FA	Other Equipment	241,980	226,839	(15,141)	-6.26%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Capital Outlay Funds**

	Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
<b>6000 - Total</b>	<b>88,392,095</b>	<b>76,063,469</b>	<b>(12,328,626)</b>	
7910 Unrestricted	73,326	73,326		
<b>7000 - Total</b>	<b>73,326</b>	<b>73,326</b>		
<b>EXPENDITURES - Total</b>	<b>90,411,938</b>	<b>80,765,083</b>	<b>(9,646,855)</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Measure G (SRID) Construction Funds**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	3,595,574	2,793,053	(802,521)	-22.32%
<b>INCOME - Total</b>		<b>3,595,574</b>	<b>2,793,053</b>	<b>(802,521)</b>	
2110	Clss Mgt(NonEd)	8,671		(8,671)	-100.00%
2191	Clss Non-Instr Emp Reg Salary Sched	1,596		(1,596)	-100.00%
2999	Salary Budget Control	2,748		(2,748)	-100.00%
<b>2000 - Total</b>		<b>13,014</b>		<b>(13,014)</b>	
3220	PERS - Clss Mgt Non-Educational Adm	2,353		(2,353)	-100.00%
3221	PERS - Clss Emp	432		(432)	-100.00%
3320	OASDHI - Clss Mgt Non-Ed Admin	641		(641)	-100.00%
3321	OASDHI - Clss Emp	122		(122)	-100.00%
3420	H&W - Clss Mgt(Non-Educ Admin)	1,367		(1,367)	-100.00%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	170		(170)	-100.00%
3421	H&W - Clss Emp	456		(456)	-100.00%
3421RC	OPEB ARC-Clss Emp	31		(31)	-100.00%
3520	SUI-Clss Mgt Non-Educational Admin	4		(4)	-100.00%
3521	SUI - Clss Emp	1		(1)	-100.00%
3620	WC - Clss Mgt Non-Educational Admin	93		(93)	-100.00%
3621	WC - Clss Emp	17		(17)	-100.00%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	66		(66)	-100.00%
3921	OTHBEN - Clss Emp	16		(16)	-100.00%
<b>3000 - Total</b>		<b>5,768</b>		<b>(5,768)</b>	
4313	Non-Inst Supplies & Materials	20		(20)	-100.00%
<b>4000 - Total</b>		<b>20</b>		<b>(20)</b>	
5118	Cont Security Services	276		(276)	-100.00%
5119	Oth Non-Inst Consulting Services	2,250	487,192	484,942	21,552.98%
5220	Employee Travel	100		(100)	-100.00%
5230	Food/Meetings	20		(20)	-100.00%
5300	Institutional Dues/Memberships	30		(30)	-100.00%
5640	Lease Relocatables	794		(794)	-100.00%
5650	Software Licensing/Maintenance Svcs	400		(400)	-100.00%
5651	Internet Access	90		(90)	-100.00%
5686	Oth Equipment Maint Agreements	60		(60)	-100.00%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Measure G (SRID) Construction Funds**

		<b>Adopted Budget 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
5860	General Advertising Services	240	2,500	2,260	941.67%
5861	Printing/Duplicating Service	30	1,500	1,470	4,900.00%
5890	Other Services & Expenses	100		(100)	-100.00%
<b>5000 - Total</b>		<b>4,390</b>	<b>491,192</b>	<b>486,802</b>	
6210C	Buildings Construction - C	3,010,822	1,095,560	(1,915,262)	-63.61%
6211	Buildings Architect		31,574	31,574	
6214	Buildings - Testing & Inspection	11,005	38,736	27,731	251.99%
6216FA	Building Cost of Purchase		1,000,000	1,000,000	
6412	Computer/Technology Equipment	17		(17)	-100.00%
6419	Other Equipment	550,537	121,835	(428,703)	-77.87%
6419FA	Other Equipment		14,156	14,156	
<b>6000 - Total</b>		<b>3,572,382</b>	<b>2,301,861</b>	<b>(1,270,521)</b>	
<b>EXPENDITURES - Total</b>		<b>3,595,574</b>	<b>2,793,053</b>	<b>(802,521)</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 SRID (Measure G) Debt Service Fund**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8671AA	Home Owners Prprty Tax Relief	83,359	85,475	2,117	2.54%
8811AA	Tax Allocation Secured Roll	11,508,581	11,532,738	24,157	0.21%
8812AA	Tax Allocation Supplemental Roll	253,715	281,077	27,361	10.78%
8813AA	Tax Allocation Unsecured Roll	1,377,650	1,286,171	(91,479)	-6.64%
8816AA	Prior Year Taxes	73,257	94,525	21,269	29.03%
8860AA	Interest and Investment Income	208,356	299,462	91,106	43.73%
8895AO	Other-PropTaxPssthrgh&PenaltiesRede	9,473	9,026	(447)	-4.72%
<b>INCOME - Total</b>		<b>13,514,391</b>	<b>13,588,474</b>	<b>74,083</b>	
7110	Debt Reduction	6,130,598	5,741,695	(388,903)	-6.34%
7111	Debt Interest & Other Charges	7,383,793	7,846,779	462,986	6.27%
<b>7000 - Total</b>		<b>13,514,391</b>	<b>13,588,474</b>	<b>74,083</b>	
<b>EXPENDITURES - Total</b>		<b>13,514,391</b>	<b>13,588,474</b>	<b>74,083</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	



**KERN COMMUNITY COLLEGE DISTRICT  
2025-26 Measure J Construction Funds**

		<b>Adopted Budget 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
8989AB	Carry Over Funds - Budget Only	179,325,605	112,186,268	(67,139,337)	-37.44%
<b>INCOME - Total</b>		<b>179,325,605</b>	<b>112,186,268</b>	<b>(67,139,337)</b>	
2110	Clss Mgt(NonEd)	858,408	731,966	(126,442)	-14.73%
2191	Clss Non-Instr Emp Reg Salary Sched	157,994	164,777	6,783	4.29%
2999	Salary Budget Control	272,011		(272,011)	-100.00%
<b>2000 - Total</b>		<b>1,288,413</b>	<b>896,743</b>	<b>(391,670)</b>	
3220	PERS - Clss Mgt Non-Educational Adm	232,922	196,481	(36,441)	-15.65%
3221	PERS - Clss Emp	42,737	44,177	1,439	3.37%
3320	OASDHI - Clss Mgt Non-Ed Admin	63,464	55,934	(7,530)	-11.86%
3321	OASDHI - Clss Emp	12,087	12,605	519	4.29%
3420	H&W - Clss Mgt(Non-Educ Admin)	135,303	129,980	(5,323)	-3.93%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	16,877	14,364	(2,513)	-14.89%
3421	H&W - Clss Emp	45,101	47,265	2,164	4.80%
3421RC	OPEB ARC-Clss Emp	3,097	3,230	133	4.29%
3520	SUI-Clss Mgt Non-Educational Admin	361	366	5	1.44%
3521	SUI - Clss Emp	79	82	3	4.29%
3620	WC - Clss Mgt Non-Educational Admin	9,231	7,743	(1,488)	-16.12%
3621	WC - Clss Emp	1,694	1,741	47	2.79%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	6,554	4,494	(2,061)	-31.44%
3921	OTHBEN - Clss Emp	1,564	1,631	67	4.29%
<b>3000 - Total</b>		<b>571,071</b>	<b>520,094</b>	<b>(50,977)</b>	
4313	Non-Inst Supplies & Materials	1,980	2,000	20	1.01%
<b>4000 - Total</b>		<b>1,980</b>	<b>2,000</b>	<b>20</b>	
5118	Cont Security Services	16,135	61,562	45,427	281.54%
5119	Oth Non-Inst Consulting Services	58,769,089	29,537,990	(29,231,098)	-49.74%
5220	Employee Travel	9,900	39,947	30,047	303.50%
5230	Food/Meetings	1,980	2,000	20	1.01%
5300	Institutional Dues/Memberships	2,970	3,000	30	1.01%
5400	Comprehensive/Liab/Prpty/Auto Ins)		104,642	104,642	
5530	Light - Electricity	19,568		(19,568)	-100.00%
5603	Rental of Facilities	7,763	1,381	(6,382)	-82.22%
5640	Lease Relocatables	90,529	33,908	(56,621)	-62.54%

**KERN COMMUNITY COLLEGE DISTRICT  
2025-26 Measure J Construction Funds**

		<b>Adopted Budget 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
5650	Software Licensing/Maintenance Svcs	54,374	40,000	(14,374)	-26.44%
5651	Internet Access	8,910	5,000	(3,910)	-43.88%
5686	Oth Equipment Maint Agreements	5,940	3,000	(2,940)	-49.49%
5860	General Advertising Services	34,964	15,133	(19,831)	-56.72%
5861	Printing/Duplicating Service	28,037	23,000	(5,037)	-17.96%
5890	Other Services & Expenses	16,163	5,000	(11,163)	-69.06%
<b>5000 - Total</b>		<b>59,066,321</b>	<b>29,875,562</b>	<b>(29,190,758)</b>	
6210	Buildings Construction		(32,139)	(32,139)	
6210C	Buildings Construction - C	111,541,065	72,334,754	(39,206,312)	-35.15%
6211	Buildings Architect	3,850,206	4,546,766	696,560	18.09%
6214	Buildings - Testing & Inspection	1,790,166	1,538,627	(251,539)	-14.05%
6412	Computer/Technology Equipment	1,699	5,000	3,301	194.30%
6414	Furniture		1,795,000	1,795,000	
6419	Other Equipment	991,804	143,071	(848,734)	-85.57%
6419FA	Other Equipment	222,879	560,790	337,911	151.61%
<b>6000 - Total</b>		<b>118,397,820</b>	<b>80,891,868</b>	<b>(37,505,952)</b>	
<b>EXPENDITURES - Total</b>		<b>179,325,605</b>	<b>112,186,268</b>	<b>(67,139,337)</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>		

**KERN COMMUNITY COLLEGE DISTRICT  
2025-26 Measure J Debt Service Fund**

		<b>Adopted Budget 2024-25</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
8671AA	Home Owners Prprty Tax Relief	217,211	151,684	(65,527)	-30.17%
8811AA	Tax Allocation Secured Roll	34,529,065	27,639,064	(6,890,002)	-19.95%
8812AA	Tax Allocation Supplemental Roll	567,048	391,234	(175,814)	-31.01%
8813AA	Tax Allocation Unsecured Roll	2,505,077	1,525,622	(979,455)	-39.10%
8816AA	Prior Year Taxes	125,823	93,637	(32,186)	-25.58%
8860AA	Interest and Investment Income	378,329	249,927	(128,402)	-33.94%
8895AO	Other-PropTaxPssthrgh&PenaltiesRede	22,199	14,436	(7,763)	-34.97%
<b>INCOME - Total</b>		<b>38,344,752</b>	<b>30,065,604</b>	<b>(8,279,148)</b>	
5830	Bank Charges	2,464	2,541	77	3.13%
<b>5000 - Total</b>		<b>2,464</b>	<b>2,541</b>	<b>77</b>	
7110	Debt Reduction	20,575,000	13,155,000	(7,420,000)	-36.06%
7111	Debt Interest & Other Charges	17,767,288	16,908,063	(859,225)	-4.84%
<b>7000 - Total</b>		<b>38,342,288</b>	<b>30,063,063</b>	<b>(8,279,225)</b>	
<b>EXPENDITURES - Total</b>		<b>38,344,752</b>	<b>30,065,604</b>	<b>(8,279,148)</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Measure C Mammoth Construction Funds**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8860AA	Interest and Investment Income	75,000		(75,000)	-100.00%
8989AB	Carry Over Funds - Budget Only	4,065,000	4,120,000	55,000	1.35%
<b>INCOME - Total</b>		<b>4,140,000</b>	<b>4,120,000</b>	<b>(20,000)</b>	
5119	Oth Non-Inst Consulting Services		4,450	4,450	
<b>5000 - Total</b>			<b>4,450</b>	<b>4,450</b>	
7910	Unrestricted	4,140,000	4,115,550	(24,450)	-0.59%
<b>7000 - Total</b>		<b>4,140,000</b>	<b>4,115,550</b>	<b>(24,450)</b>	
<b>EXPENDITURES - Total</b>		<b>4,140,000</b>	<b>4,120,000</b>	<b>(20,000)</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Mammoth Bonds Debt Service Fund**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8819AA	Specific Taxes	1,453,161	1,509,050	55,889	3.85%
8860AA	Interest and Investment Income	29,267	51,877	22,611	77.26%
<b>INCOME - Total</b>		<b>1,482,428</b>	<b>1,560,928</b>	<b>78,500</b>	
5830	Bank Charges	2,228	2,228		
<b>5000 - Total</b>		<b>2,228</b>	<b>2,228</b>		
7110	Debt Reduction	692,098	733,452	41,354	5.98%
7111	Debt Interest & Other Charges	788,102	825,248	37,146	4.71%
<b>7000 - Total</b>		<b>1,480,200</b>	<b>1,558,700</b>	<b>78,500</b>	
<b>EXPENDITURES - Total</b>		<b>1,482,428</b>	<b>1,560,928</b>	<b>78,500</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 2016 Conversion of 2008 refunding and 2004 COP**  
**Lease Payment Fund**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8860AA	Interest and Investment Income	650,978	1,333,712	682,734	104.88%
8860AB	Unrealized Gains/Losses on Invmts		629,505	629,505	
8989AB	Carry Over Funds - Budget Only	1,643,789		(1,643,789)	-100.00%
<b>INCOME - Total</b>		<b>2,294,767</b>	<b>1,963,217</b>	<b>(331,550)</b>	
5603	Rental of Facilities	2,289,850	1,958,300	(331,550)	-14.48%
5830	Bank Charges	4,917	4,917		
<b>5000 - Total</b>		<b>2,294,767</b>	<b>1,963,217</b>	<b>(331,550)</b>	
<b>EXPENDITURES - Total</b>		<b>2,294,767</b>	<b>1,963,217</b>	<b>(331,550)</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Facilities Corporation Debt Service Fund Budget**  
**2016 Conversion of 2008 refunding and 2004 COP**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8850AA	Rentals & leases	2,289,850	1,958,300	(331,550)	-14.48%
<b>INCOME - Total</b>		<b>2,289,850</b>	<b>1,958,300</b>	<b>(331,550)</b>	
7110	Debt Reduction	1,565,000	1,635,000	70,000	4.47%
7111	Debt Interest & Other Charges	724,850	323,300	(401,550)	-55.40%
<b>7000 - Total</b>		<b>2,289,850</b>	<b>1,958,300</b>	<b>(331,550)</b>	
<b>EXPENDITURES - Total</b>		<b>2,289,850</b>	<b>1,958,300</b>	<b>(331,550)</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 KCCD Lease Revenue Bonds (BC Solar Facility)**  
**Lease Revenue Fund**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8981AA	Interfund Transfers - In	359,500	377,188	17,688	4.92%
<b>INCOME - Total</b>		<b>359,500</b>	<b>377,188</b>	<b>17,688</b>	
5603	Rental of Facilities	358,840	376,528	17,688	4.93%
5830	Bank Charges	660	660		
<b>5000 - Total</b>		<b>359,500</b>	<b>377,188</b>	<b>17,688</b>	
<b>EXPENDITURES - Total</b>		<b>359,500</b>	<b>377,188</b>	<b>17,688</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	



**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 KCCD Lease Revenue Bonds (BC Solar Facility)**  
**Debt Service Fund**

		Adopted Budget 2024-25	Adopted Budget 2025-26	Difference	% Difference
8850AA	Rentals & leases	358,840	376,528	17,688	4.93%
<b>INCOME - Total</b>		<b>358,840</b>	<b>376,528</b>	<b>17,688</b>	
7110	Debt Reduction	267,000	288,000	21,000	7.87%
7111	Debt Interest & Other Charges	91,840	88,528	(3,312)	-3.61%
<b>7000 - Total</b>		<b>358,840</b>	<b>376,528</b>	<b>17,688</b>	
<b>EXPENDITURES - Total</b>		<b>358,840</b>	<b>376,528</b>	<b>17,688</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	

**KERN COMMUNITY COLLEGE DISTRICT  
2025-26 Child Development Funds**

		Adopted Budget 2024-25	Bakersfield 2025-26	Cerro Coso 2025-26	Porterville 2025-26	District 2025-26	Adopted Budget 2025-26	Difference	% Difference
8120AA	Higher Education Act	500,000	500,000				500,000		
8120PY	Higher Education Act - Prior Yr Adj	250,000	242,298				242,298	(7,702)	-3.08%
8190AA	Federal Admin Cost Alws	200,000						(200,000)	-100.00%
8190AB	Other	277,724	277,724				277,724		
8190PY	Other Prior Year	196,464	8,377				8,377	(188,087)	-95.74%
8621AA	Child Development	4,132,126	2,301,171	1,484,497			3,785,668	(346,459)	-8.38%
8621PY	Child Development Prior Yr	557,294	774,534				774,534	217,240	38.98%
8690AA	Other State Revenues	35,922	18,564	18,880			37,444	1,522	4.24%
8694AB	State Prior Year Carry Over	260,352		182,286			182,286	(78,066)	-29.98%
<b>INCOME - Total</b>		<b>6,409,883</b>	<b>4,122,667</b>	<b>1,685,663</b>			<b>5,808,330</b>	<b>(601,553)</b>	
2110	Clss Mgt(NonEd)	500,960	311,394	223,794			535,188	34,228	6.83%
2191	Clss Non-Instr Emp Reg Salary Sched	1,695,897	1,083,839	461,365			1,545,204	(150,693)	-8.89%
2392	Non-Inst Students	756,000	154,380	114,510			268,890	(487,110)	-64.43%
2393	Class Non-Instr Overtime	20,000	135,000				135,000	115,000	575.00%
2394	Non-Admin Non-Instr Prof Expt	179,200	56,880				56,880	(122,320)	-68.26%
2399	Cls Oth - Temp	444,937	205,000	24,750			229,750	(215,187)	-48.36%
2999	Salary Budget Control	160,118	301,510	46,002			347,512	187,393	117.03%
<b>2000 - Total</b>		<b>3,757,113</b>	<b>2,248,002</b>	<b>870,420</b>			<b>3,118,423</b>	<b>(638,690)</b>	
3120	STRS - Clss Mgt Non-Ed Admin	56,546	17,848	42,745			60,592	4,046	7.16%
3121	STRS - Clss Emp	24,150	25,040				25,040	890	3.69%
3139	STRS on behalf Non Instr	35,922	18,564	18,880			37,444	1,522	4.24%
3220	PERS - Clss Mgt Non-Educational Adm	55,427	58,432				58,432	3,005	5.42%
3221	PERS - Clss Emp	360,546	225,186	118,999			344,185	(16,361)	-4.54%
3310	OASDHI-Acad Inst & Instl Aides(Dir)		232				232	232	
3320	OASDHI - Clss Mgt Non-Ed Admin	19,968	18,028	3,245			21,273	1,305	6.54%
3321	OASDHI - Clss Emp	107,230	67,559	34,209			101,768	(5,461)	-5.09%
3321T	OASDHI - Clss Emp Temp	8,841	14,125	359			14,484	5,643	63.83%
3420	H&W - Clss Mgt(Non-Educ Admin)	113,891	70,898	47,265			118,163	4,272	3.75%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	9,819	6,103	4,386			10,490	671	6.83%
3421	H&W - Clss Emp	842,796	569,548	255,233			824,781	(18,016)	-2.14%
3421RC	OPEB ARC-Clss Emp	28,207	19,032	8,285			27,318	(889)	-3.15%
3510	SUI-Acad Inst & Instl Aides(Dir)		8				8	8	
3520	SUI-Clss Mgt Non-Educational Admin	250	156	112			268	17	6.83%
3521	SUI - Clss Emp	848	534	231			765	(83)	-9.84%

**KERN COMMUNITY COLLEGE DISTRICT  
2025-26 Child Development Funds**

	<b>Adopted Budget 2024-25</b>	<b>Bakersfield 2025-26</b>	<b>Cerro Coso 2025-26</b>	<b>Porterville 2025-26</b>	<b>District 2025-26</b>	<b>Adopted Budget 2025-26</b>	<b>Difference</b>	<b>% Difference</b>
3521T SUI - Clss Emp Temp	262	198	12			211	(51)	-19.57%
3610 WC-Acad Inst & Instl Aides(Dir)		169				169	169	
3620 WC - Clss Mgt Non-Educational Admin	5,370	3,290	2,364			5,654	284	5.29%
3621 WC - Clss Emp	18,180	11,282	4,874			16,156	(2,024)	-11.13%
3621T WC - Clss Emp Temp	13,714	5,824	1,472			7,296	(6,418)	-46.80%
3710 DefBen-Acad Inst & Instl Aides(Dir)		609				609	609	
3721 DefBen - Clss Emp	8,990	3,678	665			4,343	(4,647)	-51.69%
3721T DefBen - Clss Emp Temp	19,160	9,951	941			10,892	(8,268)	-43.15%
3920 OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,960	1,307			3,267		
3921 OTHBEN - Clss Emp	14,447	9,613	4,185			13,798	(649)	-4.49%
<b>3000 - Total</b>	<b>1,747,832</b>	<b>1,157,868</b>	<b>549,771</b>			<b>1,707,638</b>	<b>(40,194)</b>	
4211 Non-Library/Magazines/Bks/Prdcls	6,585						(6,585)	-100.00%
4310 Inst Supplies & Materials	37,035	50,828	55,654			106,482	69,448	187.52%
4312 All Computer Software	7,000						(7,000)	-100.00%
4313 Non-Inst Supplies & Materials	72,230	96,799	45,000			141,799	69,569	96.32%
4317 Outreach Materials	3,387	5,000				5,000	1,613	47.62%
4400 Food - Non Travel Non Cafeteria	138,086	127,804	22,490			150,294	12,208	8.84%
<b>4000 - Total</b>	<b>264,323</b>	<b>280,431</b>	<b>123,144</b>			<b>403,575</b>	<b>139,252</b>	
5119 Oth Non-Inst Consulting Services	65,000						(65,000)	-100.00%
5220 Employee Travel	37,250	40,000	5,000			45,000	7,750	20.80%
5220DT Employee Travel DO	700		950			950	250	35.71%
5230 Food/Meetings	8,542	1,150				1,150	(7,392)	-86.54%
5300 Institutional Dues/Memberships	600	3,000				3,000	2,400	400.00%
5530 Light - Electricity	38,500		38,919			38,919	419	1.09%
5540 Water - Sanitation	29,000		2,800			2,800	(26,200)	-90.34%
5550 Disposal Services	2,500		2,400			2,400	(100)	-4.00%
5570 Pest Control	2,200		3,400			3,400	1,200	54.55%
5581 Telephone Services	6,750		7,500			7,500	750	11.11%
5650 Software Licensing/Maintenance Svcs	5,935	34,000				34,000	28,065	472.87%
5671 Equip Maint Agreements		5,000				5,000	5,000	
5690 Other Maintenance/Repairs	105,041	27,799				27,799	(77,242)	-73.54%
5691 Other Maintenance Contracts	1,000	8,072	1,000			9,072	8,072	807.24%
5860 General Advertising Services	5,000	6,000				6,000	1,000	20.00%
5861 Printing/Duplicating Service	400	200				200	(200)	-50.00%

**KERN COMMUNITY COLLEGE DISTRICT**  
**2025-26 Child Development Funds**

	Adopted Budget 2024-25	Bakersfield 2025-26	Cerro Coso 2025-26	Porterville 2025-26	District 2025-26	Adopted Budget 2025-26	Difference	% Difference
5880 Taxes - Licenses & Permits	11,573	10,000	1,573			11,573		
5899 Contingencies Account - Budget Only	171,011	94,954	78,786			173,740	2,729	1.60%
5912 Out - Indirect Cost(Expense)	26,678						(26,678)	-100.00%
<b>5000 - Total</b>	<b>517,681</b>	<b>230,175</b>	<b>142,328</b>			<b>372,503</b>	<b>(145,178)</b>	
6120 Site Improvement	122,935	100,000				100,000	(22,935)	-18.66%
6412 Computer/Technology Equipment		11,125				11,125	11,125	
6414 Furniture		48,608				48,608	48,608	
6424 Furniture		8,441				8,441	8,441	
<b>6000 - Total</b>	<b>122,935</b>	<b>168,174</b>				<b>168,174</b>	<b>45,239</b>	
7201IC INDIRECT COST EXPENSE TRANSFER		38,017				38,017	38,017	
<b>7000 - Total</b>		<b>38,017</b>				<b>38,017</b>	<b>38,017</b>	
<b>EXPENDITURES - Total</b>	<b>6,409,883</b>	<b>4,122,667</b>	<b>1,685,663</b>			<b>5,808,330</b>	<b>(601,553)</b>	
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	