



# 2025 - 26 Adopted Budget

September 11, 2025



**BAKERSFIELD  
COLLEGE**



**PORTERVILLE  
COLLEGE**

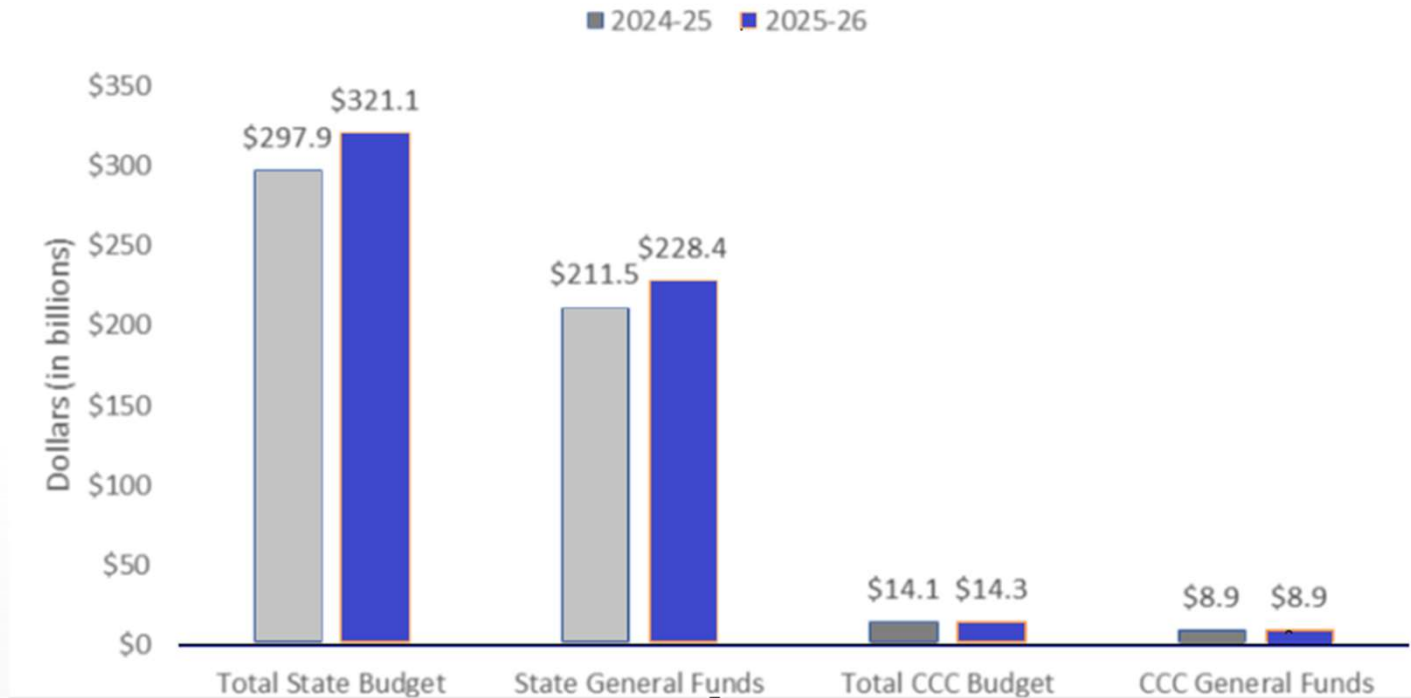


## Governor's Enacted Budget – 2025-26

- The Enacted Budget for 2025-26 reflects a total state expenditures of \$321.1 billion, an increase of 7.8% over the 2024-25 enacted budget.
- General Fund spending increases by about \$16.9 billion (7.8%) to \$228.4 billion.
- In comparison, overall funding remains essentially flat. The budget for the California Community Colleges reflects a focus on maintaining stability and taking steps toward implementation of the Master Plan for Career Education.



# State & CCC Budgets & General Funds



\*Chart from Joint Analysis – Enacted 2025-26 Budget



# Proposition 98 & Apportionment

- A Cost-of-Living Adjustment (COLA) of 2.3% for Community Colleges in the base apportionments, including certain categorical programs
- Growth funded at 2.35% over two years (\$100 million in 2024-25 and \$40 million in 2025-26)
- One-time Funding for:
  - Student Support Block Grant
  - Development of Career Passport
  - Emergency Financial Aid
  - Credit for Prior Learning
  - Systemwide Common Data Platform
- Although the enacted budget reflects a withdrawal from the Public School System Stabilization Account (PSSSA), additional authority needs to be adopted to facilitate this withdrawal.



# Proposition 98 & Apportionment

- Provides \$311 million, one-time, towards 2024-25 deferral repayment.
- Defers \$408.4 million from the SCFF for 2025-26 to 2026-27 (for May and June 2026).
- The revised budget proposal makes a change to the Proposition 98 split. Recalibration of the Transitional Kindergarten expansion fund impacts Community College funding in the amount of \$492 million, of which \$230 million is ongoing. Despite the proposed changes to the Prop 98 split, Kern CCD will likely continue to see incremental increases in funding.
- 2024-25 sets the new funding “floor” for the SCFF - Districts will be funded at their SCFF generated amount for the year OR their “floor” (which is the 2024-25 funded amount), whichever is higher.



## Significant KCCD Categorical Programs

Adult Education Program	2.3% increase, COLA
Student equity and Achievement Program	No Change, 3 <sup>rd</sup> Year in a row
Strong Workforce	No Change, 3 <sup>rd</sup> Year in a row
Extended Opportunity Programs and Services (EOPS)	2.3% increase, COLA
Cooperative Agencies Resources for Education (CARE)	2.3% increase, COLA
Disables Student Programs and Services (DSPS)	2.3% increase, COLA
Apprenticeships	2.69% increase, COLA
CalWORKS Student Services	2.3% increase, COLA

# Capital Outlay

The enacted budget includes \$68.5 million in capital outlay funding from Proposition 2 and 51. The funding is to support the construction phase for 1 project and the preliminary plans and working drawings of 29 additional projects, listed below is the support for Kern Community College District:

Kern CCD, Bakersfield College

Proposition 2, New Project – Center for Student Success

- 2025-26 State Cost, \$1,934,000.00
- 2025-26 Total Cost, \$3,869,000.00

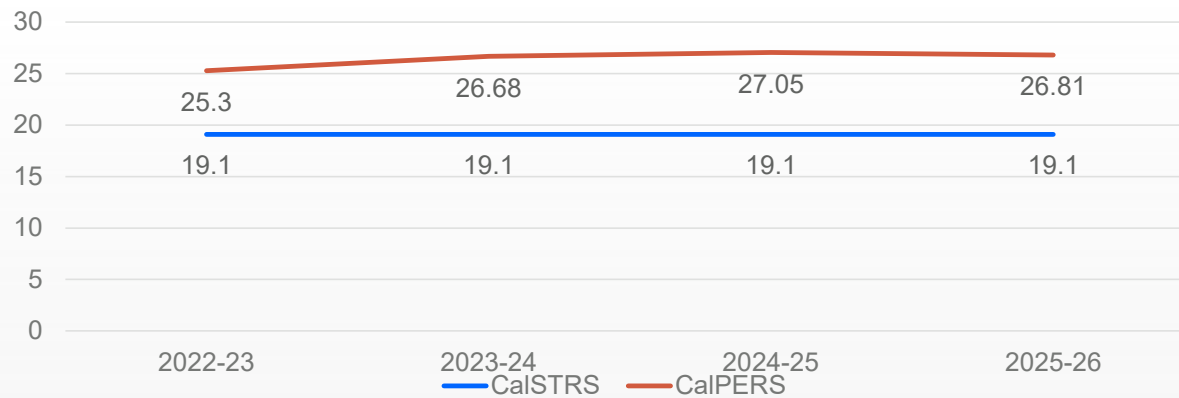


# CalSTRS & CalPERS

California State Teachers Retirement System (CalSTRS) and California Public employees' Retirement System (CalPERS) rates in 2025-26

CalSTRS remains flat for the fourth year, while CalPERS decreases 0.24%.

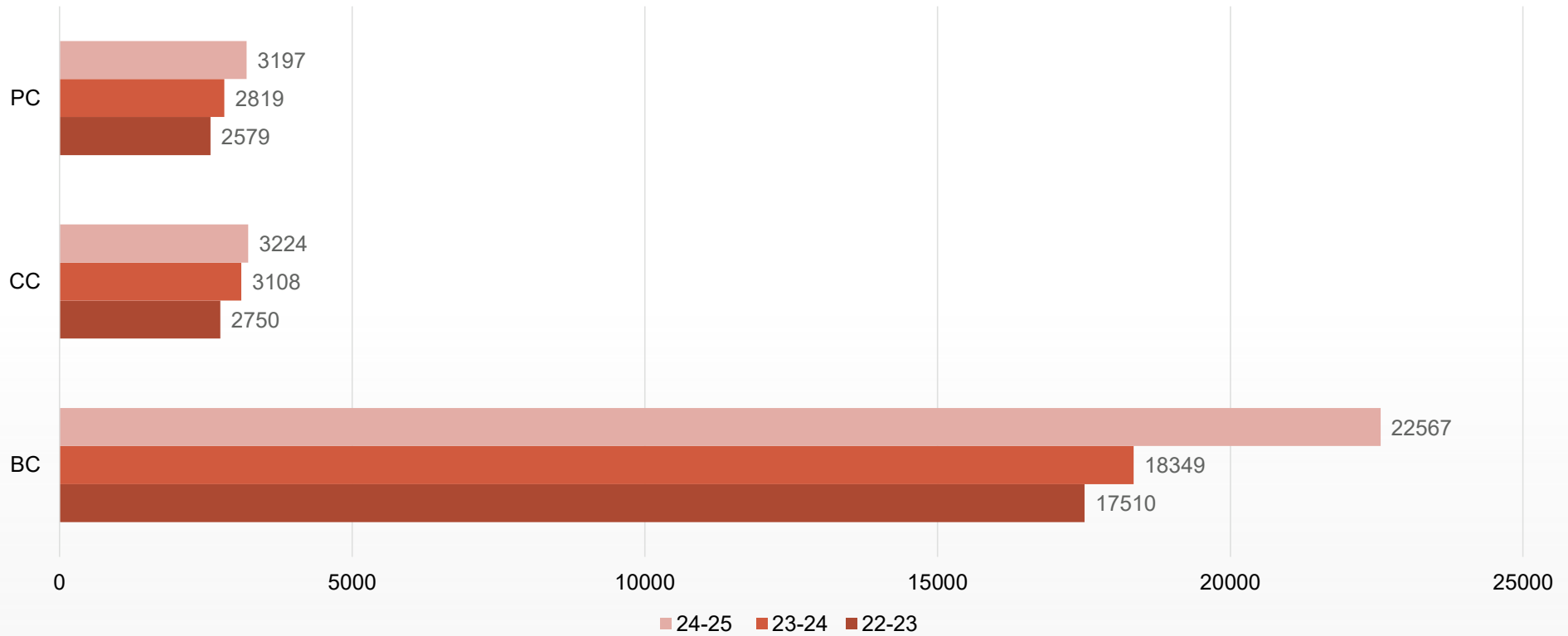
CATEGORY	2022-23	2023-24	2024-25	2025-26
CalPERS	25.3%	26.68%	27.05%	26.81%
CalSTRS	19.10%	19.10%	19.10%	19.10%





# Student Centered Funding Formula

2024-25 FTES with P2 Apportionment was used to Establish 2025-26 Adopted Allocation  
(\*resident, includes credit/non-credit, CDCP, Incarcerated & Special Admit)



## Kern Community College District Income to be Allocated - Unrestricted GU001

	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
SCFF	228,963,917	191,440,051	38,270,827	35,819,300			265,530,178	36,566,261
Stabilization - KCCD	-	-	-	-		-	-	-
Part-Time Faculty Support (Adjunct )	632,931	484,750	72,047	76,133			632,931	-
Full-Time Faculty Hiring	3,488,843	2,672,042	397,138	419,663			3,488,843	-
Lottery Revenue	4,433,342	3,728,870	570,228	590,938			4,890,036	456,695
Mandated Costs	845,814	657,416	97,710	103,252			858,378	12,564
Interest Income	4,500,000	4,579,117	694,543	726,340			6,000,000	1,500,000
Miscellaneous Income	207,000	133,558	20,258	21,185			175,000	(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>	<b>38,503,520</b>
PY Allocated Income		174,269,222	36,100,754	33,739,256				
Increase (Decrease) from PY		29,426,582	4,021,997	4,017,556				
Increase (Decrease) from PY - %		16.9%	11.1%	11.9%				
District Office Budget (Chargebacks)	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>	
PY Allocated - After Chargebacks		142,493,568	30,860,370	28,453,686				
Increase (Decrease) from PY		28,094,138	3,871,759	3,864,207				
Increase (Decrease) from PY - %		19.7%	12.5%	13.6%				



# 2025-26 General Unrestricted Fund Budget Summary

Kern Community College District  
2025-26 General Fund Budget Summary  
Adopted Budget

Location: District Total

General Unrestricted (GU001 & CE)

Description	2024-25 Adopted Budget	2025-26 Adopted Budget	Change Inc./ (Dec.)	Pct. Change
Beginning Balance	145,268,690	148,978,464	3,709,774	2.55%
<b>Revenues</b>				
<i>Federal</i>	426,000	501,500	75,500	17.72%
<i>State</i>	172,497,587	207,036,943	34,539,356	20.02%
<i>Local</i>	83,711,097	87,196,271	3,485,174	4.16%
<i>Other Financing Sources</i>	2,074,350	1,786,757	(287,593)	-13.86%
<b>Total Revenue</b>	<b>258,709,034</b>	<b>296,521,471</b>	<b>37,812,437</b>	<b>14.62%</b>
<b>Expenditures</b>				
<i>Academic Salaries</i>	89,822,963	103,871,717	14,048,754	15.64%
<i>Classified &amp; Other Non-academic Salaries</i>	47,907,408	55,211,249	7,303,841	15.25%
<i>Employee Benefits</i>	67,019,705	75,463,009	8,443,304	12.60%
<i>Supplies &amp; Materials</i>	3,562,796	3,375,401	(187,395)	-5.26%
<i>Service/Utilities/Operating Exps.</i>	39,329,848	48,004,647	8,674,799	22.06%
<i>Capital Outlay</i>	12,249,963	15,548,041	3,298,078	26.92%
<i>Other Outgo</i>	6,099,646	6,134,963	35,317	0.58%
<i>Transfers Out</i>	10,399,345	13,491,271	3,091,926	29.73%
<b>Total Expenditures and Other Outgo</b>	<b>276,391,674</b>	<b>321,100,298</b>	<b>44,708,624</b>	<b>16.18%</b>
Ending Balance (Reserves)	127,586,050	124,399,637	(3,186,413)	-2.50%
Projected Change in Fund Balance (Reserves)	(17,682,640)	(24,578,827)	(6,896,187)	39.00%



## 2025-26 General Fund – Unrestricted Fund Balances

Unrestricted Reserve Analysis (GU & CE)	Beg Balance	End Balance	Net Change
<b>GU001 Unrestricted</b>			
Bakersfield College	57,473,937	46,913,924	(10,560,013)
Cerro Coso Community College	15,840,945	11,002,416	(4,838,529)
Porterville College	9,766,547	9,736,244	(30,303)
District Wide	65,897,035	56,747,052	(9,149,983)
<b>Total GU001</b>	<b>148,978,464</b>	<b>124,399,637</b>	<b>(24,578,827)</b>
<b>Contract Education Unrestricted</b>			
Bakersfield College	-	-	-
Cerro Coso Community College	-	-	-
Porterville College	-	-	-
District Operations	-	-	-
<b>Total Contract Education</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unrestricted Fund Balances</b>	<b>148,978,464</b>	<b>124,399,637</b>	<b>(24,578,827)</b>

<b>Projected Unrestricted Ending Fund Balance</b> <b>\$124.4M</b>	
Unallocated District Wide = \$56.7M (17.85%)	Colleges = \$67.6M



# Compliance Tests

## General Unrestricted Fund Salaries & Benefits

- Goal: Less than 80%
- Projected: 73.46%

## Unallocated District Wide Reserve (Excluding College Reserve)

- Goal: 20%
- Projected: 17.85%

## 50% Law Calculation

- Goal: 50%
- Projected: 50.76%

## Full Time Faculty Obligation (FON)

- Goal: 484.8
- Projected: 520

# Potential Threats

- Federal Education Policies & reductions in programs
- Proposition 98 TK-14 split
- Outstanding legal matters (part-time faculty)
- Economic spending and earnings could have future negative impact on State revenues and, therefore, the amounts available for community colleges.
- Reduction in funding for California Community College Chancellor's Office

