



2025 - 26 Tentative Budget

June 12, 2025



**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**



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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2025-26 TENTATIVE BUDGET ASSUMPTIONS

The Governor's proposed budget for 2025-26 shows his continued support for education even with the projected state budget deficit. There are no significant core reductions for programs or services for California Community Colleges in the budget proposal.

2025-26 Highlights for California Community Colleges

Apportionments per May Revision

- 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 (2.6% COLA)
- Enrollment growth of 2.35% is proposed for SCFF

- The proposed budget includes withdrawals of \$540 million from the Public School System Stabilization Account (PSSSA) to offset the state’s decreased revenue. These withdrawals will deplete the funding that has accumulated in the PSSSA
- Fully funds the 2024-25 and 2025-26 SCFF, removing any deficit factor
- Defers \$531.6 from the SCFF for 2025-26 (May and June 2026) to 2026-27

Other Programs

- Although reduced from the January proposal, there is still funding for the following initiatives: Common Cloud Data Platform, e-Transcripts California, Credit for Prior Learning, Career Passport, and Rising Scholars
- 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 Tentative Budget

The Kern Community College District’s 2025-26 Tentative 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 First Principal Apportionment allocation, distributed based on 2024-25 P2 FTES counts.

Revenue Assumptions

- **COLA:** 2.00%
- **Deficit Factor:** 3.50%
- **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 Tentative Budget General Fund revenues to be \$522.2 million reflecting a decrease of \$6.7 million from the 2024-25 Adopted Budget. Unrestricted revenues are projected to be \$280.3 million, reflecting an increase of \$21.6 million from the 2024-25 Adopted Budget. This increase is primarily the result of a slightly less conservative approach to allocating SCFF funding assumptions and projected increases in other local revenue. Restricted revenues are projected to be \$241.9 million reflecting a decrease of \$28.3 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** – Increase

General Fund unrestricted and restricted ongoing expenditures are projected to be \$545.1 million, reflecting a decrease of \$1.5 million. Unrestricted expenditures are projected to be \$302.6 million reflecting an increase of \$26.3 million and restricted expenditures are projected to be \$242.5 million reflecting a decrease of \$27.8 million.

Reserves

The 2025-26 unallocated unrestricted district-wide projected ***beginning balance*** is \$65.9 million. The colleges' projected unrestricted ***beginning balances*** are \$82.9 million for a total District GU001 beginning balance of \$148.8 million. The combined 2025-26 unrestricted GU001 ***ending balance*** (reserves) is projected to be \$126.4 million (42.22%). This represents a use of \$22.3 million in reserve funds for 2025-26.

ALLOCATION

Kern Community College District

Income to be Allocated - Unrestricted GU001

P2 - v2

| | 2024-25 | 2025-26 | | | | | | |
|---|-----------------------|---------------------|------------------------------|---------------------|-----------------|------------------------|----------------------|------------|
| Income Description | PY Adopted Allocation | Bakersfield College | Cerro Coso Community College | Porterville College | District Office | District Wide Reserves | Tentative Allocation | Variance |
| SCFF | 228,963,917 | 178,893,935 | 36,691,884 | 33,785,470 | | | 249,371,289 | 20,407,371 |
| 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) |
| Total GU001 Income to be Allocated | 243,071,847 | 191,149,688 | 38,543,808 | 35,722,981 | | - | 265,416,477 | 22,344,630 |
| PY Allocated Income | | 174,269,222 | 36,100,754 | 33,739,256 | | | | |
| Increase (Decrease) from PY | | 16,880,466 | 2,443,054 | 1,983,725 | | | | |
| Increase (Decrease) from PY - % | | 9.7% | 6.8% | 5.9% | | | | |
| District Office Budget (Chargebacks) | 42,301,608 | 32,305,282 | 5,371,785 | 5,325,659 | (51,554,724) | 8,551,998 | - | 701,118 |
| CY Allocation - After Chargebacks | | 158,844,407 | 33,172,023 | 30,397,322 | | | 222,413,751 | |
| PY Allocated - After Chargebacks | | 142,493,568 | 30,860,370 | 28,453,686 | | | | |
| Increase (Decrease) from PY | | 16,350,839 | 2,311,652 | 1,943,636 | | | | |
| Increase (Decrease) from PY - % | | 11.5% | 7.5% | 6.8% | | | | |

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

KERN COMMUNITY COLLEGE DISTRICT

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

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 \$671 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 through the use of sophisticated technology.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

The mission of the Kern Community College District is to provide outstanding educational programs and services that are responsive to the needs of our diverse students and communities.

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.
- Providing basic skills education and student services programs to enable students to become successful learners.
- Establishing partnerships with businesses, governmental entities, and educational institutions to advance economic development.

- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills to function effectively in the global economy of the 21st century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

The Kern Community College District will be recognized as an exemplary educational leader, partnering with our communities to develop potential and create opportunities. Successful students will strengthen their communities and, along with the faculty and staff, become 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.

| | |
|--------------------|--|
| Invested | We are invested in our students by assisting them to achieve informed educational goals. |
| Inclusive | We foster an inclusive learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies. |
| Accountable | We promote a climate of trust and accountability through the open sharing of ideas and information. |
| Focused | We are focused to strive for and meet the highest standards of performance in everything we do. |
| Committed | We are committed to recruiting and retaining the best employees. |

AREAS OF FOCUS

The 2025–2030 Kern Community College District Strategic Plan, which is also being 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 | | | |
| | GU001 | 2025-26 | | GU001 | 2025-26 | | GU001 | 2025-26 | | GU001 | 2025-26 | | 2025-26 | | |
| 8989AB | Carry Over Funds - Budget Only | 57,473,937 | | 400,000 | 15,682,386 | | | 9,766,547 | | 204,010 | 65,897,035 | | | 148,819,905 | 604,010 |
| 8050 - Subtotal | | 57,473,937 | - | 400,000 | 15,682,386 | - | - | 9,766,547 | - | 204,010 | 65,897,035 | - | - | 148,819,905 | 604,010 |
| 8120AA | Higher Education Act | | | 1,057,575 | | | 10,000 | | | 1,872,970 | | | | | 2,940,545 |
| 8120PY | Higher Education Act - Prior Yr Adj | | | 24,921 | | | 1,885 | | | 3,000 | | | | | 29,805 |
| 8130AA | Workforce Investment Act | | | | | | | | | 94,793 | | | | | 94,793 |
| 8140AA | Temp Assistant for Needy Families | | | 62,813 | | | 28,000 | | | 55,299 | | | | | 146,112 |
| 8160AA | Veterans Education | | | | 1,500 | | 1,648 | | | | | | | 1,500 | 1,648 |
| 8160PY | Veterans Education PY | | | | | | 400 | | | | | | | | 400 |
| 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 | | | 2,722,330 | | | | | | | | | | | 2,722,330 |
| 8194AB | Federal Prior Year Carry Over | | | 216,190 | | | | | | | | | | | 216,190 |
| 8100 - Subtotal | | - | - | 6,255,915 | 501,500 | - | 280,863 | - | - | 2,371,815 | - | - | 2,772,765 | 501,500 | 11,681,358 |
| 8611AA | State General Apportionment | | | | | | | | | | 167,500,029 | | | 167,500,029 | |
| 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 | | | | | | | | | | | 243,952 |
| 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 |
| 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 | | | 1,116,303 | | | 289,060 | | | 221,088 | | | | | 1,626,451 |
| 8629AH | EEO | | | | | | | | | | | | 136,986 | | 136,986 |
| 8629PY | Other General Categorical Program PY | | | 11,766,090 | | | 6,077,390 | | | 5,323,758 | | 5,613,479 | | | 28,780,716 |
| 8659AA | Other Reimbursable Categorical | | | 977,242 | | | | | | 699,448 | | | | | 1,676,690 |
| 8659PY | Other Reimbursable Categorical - PY | | | 6,388,749 | | | 316,076 | | | 915,323 | | 82,404,452 | | | 90,024,599 |
| 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 | | | 260,000 | | | | | | | | 2,260,000 |
| 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 | 1,090,882 | 7,676,615 | 2,402,141 |
| 8694AB | State Prior Year Carry Over | | | 8,652,449 | | | 80,538 | | | 447,612 | | | 32,606,605 | | 41,787,203 |
| 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 | 60,871,111 | 979,770 | - | 14,866,707 | 972,941 | - | 13,505,264 | 177,483,839 | 840,000 | 136,607,810 | 185,532,591 | 225,850,893 |
| 8811AA | Tax Allocation Secured Roll | | | | | | | | | | 81,871,260 | | | 81,871,260 | |
| 8824AA | Specific Grants | | | 255,000 | | | 234,958 | | | 197,098 | | | | | 687,056 |
| 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 | |

| 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 | | | |
| | | GU001 | 2025-26 | | | GU001 | 2025-26 | | | GU001 | 2025-26 | | | GU001 | 2025-26 | |
| 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 | |
| 8880AA | Non-Resident Tuition | 1,049,220 | | | 450,000 | | | 340,000 | | | | | | | 1,839,220 | |
| 8880AC | Non-Resident Tuition CVC/OEI | | 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 | | | 17,033 | | | 450,000 | 409,459 | 233,138 | 922,865 |
| 8895AA | Telephone Charges | | 152 | | | | | | | | | | | | 152 | |
| 8895AB | Other | 31,981 | | 1,096,802 | | 2,500 | 15,000 | | | 20,000 | | | 175,000 | | 59,428 | 209,481 |
| 8800 - Subtotal | | 1,203,464 | 1,259,505 | 2,698,343 | 583,200 | 15,906 | 611,493 | 343,940 | - | 501,716 | 88,496,260 | 599,459 | 292,566 | | 92,501,734 | 4,104,118 |
| 8982AA | Intrafund Transfers - In | 256,796 | | | 99,380 | | 75,000 | 363,855 | | 200,000 | | | | | 720,031 | 275,000 |
| 8982IC | INDIRECT COST REVENUE RECOVERY | 621,323 | | | 50,000 | | | 45,623 | | | 350,000 | | | | 1,066,946 | |
| 8989AA | Other Incoming Transfers | 191,149,688 | | | 38,543,808 | | | 35,722,981 | | | -265,416,477 | | | | | |
| 8900 - Subtotal | | 192,027,807 | - | - | 38,693,188 | - | 75,000 | 36,132,459 | - | 200,000 | -265,066,477 | - | - | - | 1,786,977 | 275,000 |
| Total, Net Beginning Balance and Income | | 255,548,806 | 1,671,947 | 70,225,369 | 56,440,045 | 15,906 | 15,834,063 | 47,215,887 | - | 16,782,806 | 66,810,657 | 1,439,459 | 139,673,141 | | 429,142,707 | 242,515,379 |

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

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|-----------------|-------------------------------------|----------------------------|--------|--------|--------|------------|------------|---------|---------|-----------|----------|------------|------------|----------|-------------|
| | | Unrst | | Rest | | Adopted | Tentative | Change | Adopted | Tentative | Change | Adopted | Tentative | Change | |
| | | 2025 | 2026 | 2025 | 2026 | Budget | Budget | | Budget | Budget | | Budget | Budget | | |
| | | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 1100 | Acad - Reg Schedule | 429.48 | 447.27 | 3.20 | 3.00 | 53,165,891 | 58,308,825 | 9.67% | | | | 300,062 | 298,321 | -0.58% | 58,607,145 |
| 1100 - Subtotal | | | | | | 53,165,891 | 58,308,825 | 9.67% | | | | 300,062 | 298,321 | -0.58% | 58,607,145 |
| 1214 | Educational Administrators - Cont | 57.42 | 55.12 | 12.40 | 12.80 | 10,133,834 | 10,046,416 | -0.86% | 71,993 | | -100.00% | 1,783,004 | 1,887,668 | 5.87% | 11,934,084 |
| 1231 | Counselors - Contract | 17.98 | 18.23 | 25.29 | 25.39 | 2,108,178 | 2,298,250 | 9.02% | | | | 3,199,920 | 3,388,232 | 5.88% | 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 | 6.45 | 2.46 | 2.25 | 1,052,444 | 833,932 | -20.76% | 153,145 | 82,578 | -46.08% | 351,800 | 325,311 | -7.53% | 1,241,821 |
| 1252 | Acad Emp Dept Chair | 15.00 | 7.52 | | | 2,234,765 | 1,156,234 | -48.26% | | | | | | | 1,156,234 |
| 1200 - Subtotal | | | | | | 16,616,608 | 15,619,514 | -6.00% | 225,138 | 82,578 | -63.32% | 5,355,042 | 5,622,935 | 5.00% | 21,325,026 |
| 1310 | Adjunct Acad Emp - Non-Cont | | | | | 8,864,119 | 8,962,513 | 1.11% | | | | 80,217 | | -100.00% | 8,962,513 |
| 1311 | Acad Emp - Temp Cont | | | | | 2,323,152 | 2,641,680 | 13.71% | | | | | | | 2,641,680 |
| 1320 | Acad Emp - Intersession | | | | | 2,726,940 | 4,516,921 | 65.64% | | | | | | | 4,516,921 |
| 1330 | Acad Emp - Overload | | | | | 4,030,500 | 4,531,559 | 12.43% | | | | | | | 4,531,559 |
| 1340 | Acad Emp-Inst Non-Cont Stipend/Othr | | | | | 411,850 | 119,815 | -70.91% | | 23,640 | | 313,768 | 268,549 | -14.41% | 412,004 |
| 1350 | Acad Emp-Non-Cont Substitute | | | | | 800 | 1,000 | 25.00% | | | | | | | 1,000 |
| 1300 - Subtotal | | | | | | 18,357,361 | 20,773,489 | 13.16% | | 23,640 | | 393,985 | 268,549 | -31.84% | 21,065,677 |
| 1411 | Acad Emp Non Instr - Temp Cont | | | | | | 97,645 | | | | | | | | 97,645 |
| 1419 | Acad Emp - Non-Inst Non Cont | | | | | 1,813,215 | 2,573,090 | 41.91% | 7,000 | | -100.00% | 3,907,808 | 3,687,196 | -5.65% | 6,260,285 |
| 1430 | Acad Emp - Dept Chair Overload | | | | | 14,550 | 50,000 | 243.64% | | | | | | | 50,000 |
| 1400 - Subtotal | | | | | | 1,827,765 | 2,720,734 | 48.86% | 7,000 | | -100.00% | 3,907,808 | 3,687,196 | -5.65% | 6,407,930 |
| 1999 | Certificated Salary Abatement | | | | | -376,800 | -61,200 | -83.76% | | | | | | | -61,200 |
| 1900 - Subtotal | | | | | | -376,800 | -61,200 | -83.76% | | | | | | | -61,200 |
| 1000 - Total | | | | | | 89,590,825 | 97,361,362 | 8.67% | 232,138 | 106,218 | -54.24% | 9,956,897 | 9,877,000 | -0.80% | 107,344,579 |
| 2110 | Clss Mgt(NonEd) | 103.22 | 113.56 | 70.74 | 74.90 | 12,729,758 | 14,810,689 | 16.35% | 157,321 | 105,665 | -32.83% | 6,844,954 | 7,803,413 | 14.00% | 22,719,767 |
| 2190 | Conf Employee - Non Mgt | 10.00 | 9.00 | 0.00 | 0.00 | 904,349 | 860,373 | -4.86% | | | | | | | 860,373 |
| 2191 | Clss Non-Instr Emp Reg Salary Sched | 373.47 | 383.09 | 160.92 | 155.29 | 23,530,604 | 25,303,777 | 7.54% | 168,169 | 132,088 | -21.45% | 10,269,957 | 10,253,816 | -0.16% | 35,689,681 |
| 2199 | Classified Salary Abatement | | | | | -113,334 | -116,666 | 2.94% | | | | | | | -116,666 |
| 2100 - Subtotal | | | | | | 37,051,378 | 40,858,173 | 10.27% | 325,490 | 237,753 | -26.96% | 17,114,911 | 18,057,229 | 5.51% | 59,153,155 |
| 2211 | Inst Aide FT Direct Inst | 16.50 | 17.04 | 0.48 | 0.95 | 1,043,731 | 1,052,924 | 0.88% | | | | 22,140 | 47,145 | 112.94% | 1,100,069 |
| 2200 - Subtotal | | | | | | 1,043,731 | 1,052,924 | 0.88% | | | | 22,140 | 47,145 | 112.94% | 1,100,069 |
| 2311 | Admin Non-Instr Prof Expt | | | | | 514,750 | 255,040 | -50.45% | | | | 584,400 | 37,800 | -93.53% | 292,840 |
| 2392 | Non-Inst Students | | | | | 501,284 | 657,350 | 31.13% | 28,000 | | -100.00% | 2,417,671 | 2,336,232 | -3.37% | 2,993,582 |
| 2393 | Class Non-Instr Overtime | | | | | 438,600 | 936,263 | 113.47% | | | | 375,463 | 363,592 | -3.16% | 1,299,855 |
| 2394 | Non-Admin Non-Instr Prof Expt | | | | | 1,326,665 | 1,355,559 | 2.18% | 214,100 | 113,390 | -47.04% | 3,256,045 | 3,146,918 | -3.35% | 4,615,867 |
| 2399 | Clis Oth - Temp | | | | | 245,200 | 406,698 | 65.86% | | | | 78,950 | 169,765 | 115.03% | 576,463 |
| 2300 - Subtotal | | | | | | 3,026,500 | 3,610,911 | 19.31% | 242,100 | 113,390 | -53.16% | 6,712,530 | 6,054,306 | -9.81% | 9,778,607 |
| 2411 | Inst Students | | | | | 373,850 | 393,368 | 5.22% | | | | 437,449 | 414,603 | -5.22% | 807,971 |
| 2412 | Direct Inst Prof Expt | | | | | 2,651,880 | 3,402,000 | 28.29% | 59,900 | 207,000 | 245.58% | 615,984 | 1,277,430 | 107.38% | 4,886,430 |
| 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 | 4,055,968 | 23.32% | 59,900 | 207,000 | 245.58% | 1,053,434 | 1,842,033 | 74.86% | 6,105,001 |
| 2999 | Salary Budget Control | | | | | 2,815,628 | 2,023,185 | -28.14% | 53,635 | 97,861 | 82.46% | 6,994,634 | 6,274,942 | -10.29% | 8,395,988 |
| 2900 - Subtotal | | | | | | 2,815,628 | 2,023,185 | -28.14% | 53,635 | 97,861 | 82.46% | 6,994,634 | 6,274,942 | -10.29% | 8,395,988 |
| 2000 - Total | | | | | | 47,226,284 | 51,601,161 | 9.26% | 681,124 | 656,004 | -3.69% | 31,897,649 | 32,275,656 | 1.19% | 84,532,820 |
| 3110 | STRS-Acad Inst & Instrl Aides(Dir) | | | | | 11,033,163 | 11,895,953 | 7.82% | 29,251 | 15,772 | -46.08% | 565,764 | 584,576 | 3.32% | 12,496,301 |
| 3110T | STRS-Acad Inst/Instl Aides(Dir)-Tmp | | | | | 3,337,509 | 3,375,339 | 1.13% | | 4,515 | | 75,251 | 51,293 | -31.84% | 3,431,147 |
| 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 | 20,322 | 9.97% | | | | 18,479 | 18,871 | 2.12% | 39,193 |
| 3130 | STRS - Ed Administrators - Cont | | | | | 1,481,569 | 1,362,260 | -8.05% | | | | 192,529 | 209,091 | 8.60% | 1,571,351 |
| 3131T | STRS - Oth Acad Emp Non-Inst Temp | | | | | 349,577 | 429,704 | 22.92% | 1,337 | | -100.00% | 743,450 | 702,344 | -5.53% | 1,132,049 |
| 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 | 23,992,821 | 3.96% | 44,338 | 20,288 | -54.24% | 2,270,390 | 2,149,749 | -5.31% | 26,162,857 |
| 3210 | PERS-Acad Inst & Instrl Aides(Dir) | | | | | 748,078 | 721,680 | -3.53% | | | | 246,150 | 273,165 | 10.97% | 994,845 |
| 3220 | PERS - Clss Mgt Non-Educational Adm | | | | | 3,286,847 | 3,935,515 | 19.74% | 42,555 | 28,952 | -31.97% | 1,712,488 | 2,099,969 | 22.63% | 6,064,436 |
| 3221 | PERS - Clss Emp | | | | | 6,260,659 | 6,798,787 | 8.60% | 37,320 | 23,445 | -37.18% | 2,732,838 | 2,760,348 | 1.01% | 9,582,580 |
| 3221T | PERS - Clss Emp Temp | | | | | 22,891 | 43,569 | 90.33% | | | | | | | 43,569 |
| 3222 | PERS - Conf Emp Non-Mgt | | | | | 244,627 | 235,742 | -3.63% | | | | | | | 235,742 |

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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|--|----------------------------|-------|------|------|------------|------------|----------|---------|-----------|----------|------------|------------|----------|------------|
| | | | | | Adopted | Tentative | | Adopted | Tentative | | Adopted | Tentative | | |
| | Unrst | Unrst | Rest | Rest | Budget | Budget | Change | Budget | Budget | Change | Budget | Budget | Change | 2025-26 |
| | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 3240 PERS - Ed Adm - Cont | | | | | 546,784 | 798,975 | 46.12% | | | | 153,864 | 217,268 | 41.21% | 1,016,243 |
| 3200 - Subtotal | | | | | 11,109,886 | 12,534,268 | 12.82% | 79,875 | 52,397 | -34.40% | 4,845,340 | 5,350,750 | 10.43% | 17,937,415 |
| 3310 OASDHI-Acad Inst & Instl Aides(Dir) | | | | | 1,050,790 | 1,106,271 | 5.28% | 2,221 | 1,197 | -46.08% | 112,886 | 120,982 | 7.17% | 1,228,450 |
| 3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp | | | | | 295,642 | 333,291 | 12.74% | 869 | 3,344 | 285.04% | 14,645 | 24,592 | 67.92% | 361,227 |
| 3320 OASDHI - Ciss Mgt Non-Ed Admin | | | | | 928,161 | 1,081,958 | 16.57% | 13,079 | 7,963 | -39.12% | 494,378 | 587,594 | 18.86% | 1,677,515 |
| 3321 OASDHI - Ciss Emp | | | | | 1,777,601 | 1,906,068 | 7.23% | 10,992 | 7,220 | -34.32% | 774,947 | 773,267 | -0.22% | 2,686,555 |
| 3321T OASDHI - Ciss Emp Temp | | | | | 62,999 | 89,256 | 41.68% | 3,104 | 1,644 | -47.04% | 84,248 | 76,013 | -9.77% | 166,913 |
| 3322 OASDHI - Conf Emp - Non Mgt | | | | | 69,183 | 65,819 | -4.86% | | | | | | | 65,819 |
| 3340 OASDHI - Educational Admin - Cont | | | | | 260,676 | 319,070 | 22.40% | | | | 57,558 | 76,534 | 32.97% | 395,604 |
| 3341T OASDHI - Oth Acad Emp Non-Inst Temp | | | | | 27,061 | 35,133 | 29.83% | 102 | | -100.00% | 56,440 | 53,319 | -5.53% | 88,452 |
| 3300 - Subtotal | | | | | 4,472,112 | 4,936,865 | 10.39% | 30,367 | 21,369 | -29.63% | 1,595,102 | 1,712,301 | 7.35% | 6,670,535 |
| 3410 H&W-Acad Inst & Instl Aides(Dir) | | | | | 11,098,775 | 11,802,701 | 6.34% | 22,560 | 11,677 | -48.24% | 702,820 | 731,330 | 4.06% | 12,545,708 |
| 3410RC OPEB ARC-Acad Inst&Instl Aides(Dir) | | | | | 1,183,088 | 1,271,406 | 7.46% | 3,002 | 1,619 | -48.08% | 75,893 | 79,528 | 4.79% | 1,352,552 |
| 3410T H&W-Acad Inst (Dir)-Temp/Adjunct | | | | | | 150,000 | | | | | | | | 150,000 |
| 3420 H&W - Ciss Mgt(Non-Educ Admin) | | | | | 2,514,657 | 2,819,154 | 12.11% | 39,862 | 18,679 | -53.14% | 1,647,404 | 1,772,406 | 7.59% | 4,610,239 |
| 3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin) | | | | | 255,679 | 289,466 | 13.21% | 4,495 | 2,071 | -53.92% | 138,184 | 152,947 | 10.68% | 444,483 |
| 3421 H&W - Ciss Emp | | | | | 8,314,892 | 8,826,208 | 6.15% | 54,668 | 35,711 | -34.68% | 3,628,914 | 3,646,480 | 0.48% | 12,508,399 |
| 3421RC OPEB ARC-Ciss Emp | | | | | 454,684 | 486,543 | 7.01% | 2,704 | 1,677 | -37.98% | 199,095 | 199,348 | 0.13% | 687,568 |
| 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 | 1,304,524 | 4.13% | | | | 248,340 | 302,498 | 21.81% | 1,607,022 |
| 3440RC OPEB ARC-EducAdmin-Cont | | | | | 191,730 | 196,945 | 2.72% | | | | 30,925 | 36,998 | 19.64% | 233,943 |
| 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 | 27,546,504 | 7.89% | 127,290 | 71,434 | -43.88% | 6,671,574 | 6,921,535 | 3.75% | 34,539,473 |
| 3510 SUI-Acad Inst & Instl Aides(Dir) | | | | | 30,321 | 32,517 | 7.24% | 77 | 41 | -46.08% | 1,947 | 2,040 | 4.79% | 34,598 |
| 3510T SUI-Acad Inst/Instl Aides(Dir) Temp | | | | | 25,938 | 27,525 | 6.12% | 30 | 115 | 285.04% | 505 | 848 | 67.93% | 28,488 |
| 3520 SUI-Ciss Mgt Non-Educational Admin | | | | | 6,542 | 7,405 | 13.20% | 115 | 53 | -53.93% | 3,525 | 3,902 | 10.68% | 11,360 |
| 3521 SUI - Ciss Emp | | | | | 11,777 | 12,628 | 7.23% | 84 | 66 | -21.44% | 5,123 | 5,127 | 0.06% | 17,821 |
| 3521T SUI - Ciss Emp Temp | | | | | 3,814 | 12,607 | 230.50% | 107 | 57 | -47.03% | 2,157 | 1,844 | -14.52% | 14,507 |
| 3522 SUI - Conf Emp - Non Mgt | | | | | 452 | 430 | -4.87% | | | | | | | 430 |
| 3540 SUI - Educational Admin - Cont | | | | | 4,891 | 5,024 | 2.72% | | | | 789 | 944 | 19.64% | 5,968 |
| 3541T SUI - Oth Acad Emp - Non Instl temp | | | | | 2,326 | 1,151 | -50.54% | 4 | | -100.00% | 1,909 | 1,839 | -3.67% | 2,989 |
| 3500 - Subtotal | | | | | 86,061 | 99,287 | 15.37% | 416 | 332 | -20.11% | 15,955 | 16,543 | 3.68% | 116,162 |
| 3610 WC-Acad Inst & Instl Aides(Dir) | | | | | 650,122 | 687,112 | 5.69% | 1,642 | 872 | -46.86% | 41,749 | 43,117 | 3.28% | 731,101 |
| 3610T WC-Acad Inst & Instl Aide(Dir) Temp | | | | | 223,144 | 244,536 | 9.59% | 642 | 2,438 | 279.52% | 15,519 | 22,302 | 43.70% | 269,276 |
| 3620 WC - Ciss Mgt Non-Educational Admin | | | | | 140,256 | 156,512 | 11.59% | 2,458 | 1,117 | -54.57% | 75,580 | 82,457 | 9.10% | 240,085 |
| 3621 WC - Ciss Emp | | | | | 252,501 | 266,874 | 5.69% | 1,803 | 1,396 | -22.57% | 109,841 | 108,330 | -1.38% | 376,600 |
| 3621T WC - Ciss Emp Temp | | | | | 30,435 | 36,307 | 19.29% | 2,595 | 1,198 | -53.83% | 71,390 | 63,638 | -10.86% | 101,143 |
| 3622 WC - Conf Emp - Non Mgt | | | | | 9,695 | 9,093 | -6.21% | | | | | | | 9,093 |
| 3640 WC - Educational Administrators | | | | | 104,869 | 106,175 | 1.25% | | | | 16,915 | 19,947 | 17.93% | 126,122 |
| 3641T WC-Oth Acad Emp - Non Instr Temp | | | | | 21,567 | 21,529 | -0.18% | 75 | | -100.00% | 41,735 | 38,854 | -6.90% | 60,382 |
| 3600 - Subtotal | | | | | 1,432,589 | 1,528,138 | 6.67% | 9,216 | 7,021 | -23.81% | 372,730 | 378,645 | 1.59% | 1,913,804 |
| 3710 DefBen-Acad Inst & Instl Aides(Dir) | | | | | 4,272 | 4,414 | 3.30% | | | | 841 | 881 | 4.67% | 5,294 |
| 3710T DefBen-Acad Inst/Instl Aides(Dir)Tmp | | | | | 178,988 | 248,306 | 38.73% | 2,276 | 7,866 | 245.58% | 23,407 | 54,242 | 131.73% | 310,414 |
| 3720 DefBen-Ciss Mgt - Non-Educ Admin | | | | | 1,457 | 1,604 | 10.11% | | | | | | | 1,604 |
| 3721 DefBen - Ciss Emp | | | | | 11,177 | 11,874 | 6.24% | 1,148 | 1,768 | 54.05% | 1,759 | 3,021 | 71.77% | 16,663 |
| 3721T DefBen - Ciss Emp Temp | | | | | 68,628 | 70,437 | 2.64% | 8,136 | 4,309 | -47.04% | 147,119 | 126,312 | -14.14% | 201,058 |
| 3700 - Subtotal | | | | | 264,522 | 336,636 | 27.26% | 11,560 | 13,943 | 20.62% | 173,127 | 184,456 | 6.54% | 535,035 |
| 3910 OTHBEN-Acad Inst & Instl Aide(Dir) | | | | | 320,397 | 329,222 | 2.75% | 653 | 327 | -50.00% | 20,356 | 20,384 | 0.14% | 349,933 |
| 3919 Acad Inst & Instl Aides Benefit Aba | | | | | | -75,000 | | | | | | | | -75,000 |
| 3920 OTHBEN-Ciss Mgt(Non-Educ Admin) | | | | | 67,746 | 73,518 | 8.52% | 1,143 | 516 | -54.83% | 47,364 | 49,080 | 3.62% | 123,114 |
| 3921 OTHBEN - Ciss Emp | | | | | 230,207 | 246,294 | 6.99% | 1,366 | 847 | -37.98% | 100,563 | 100,691 | 0.13% | 347,832 |
| 3922 OTHBEN - Conf Emp - Non Mgt | | | | | 6,534 | 5,881 | -10.00% | | | | | | | 5,881 |
| 3929 Classified Benefit Abatement | | | | | 74,272 | | -100.00% | | | | -73,771 | | -100.00% | |
| 3940 OTHBEN - Educational Administrators | | | | | 37,737 | 37,868 | 0.35% | | | | 7,122 | 8,364 | 17.43% | 46,231 |
| 3949 Other Acad Emp/Non Instr Benefit Ab | | | | | | -75,000 | | | | | | | | -75,000 |

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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 Adopted Budget 2024-25 | GU001 Tentative Budget 2025-26 | % | CE Adopted Budget 2024-25 | CE Tentative Budget 2025-26 | % | Restricted Adopted Budget 2024-25 | Restricted Tentative Budget 2025-26 | % | Total 2025-26 |
|---|----------------------------|-------|------|------|---------------------------------------|---|-----------|------------------------------------|--------------------------------------|----------|--|--|-----------|------------------|
| | Unrst | Unrst | Rest | Rest | | | | | | | | | | |
| | 2025 | 2026 | 2025 | 2026 | | | | | | | | | | |
| 3950 Other Employee Benefits | | | | | | 1,500,522 | | | | | | | | 1,500,522 |
| 3999 Benefit Suspense | | | | | 1,537 | 1,537 | | | | | | -29,682 | | -28,145 |
| 3900 - Subtotal | | | | | 738,431 | 2,044,841 | 176.92% | 3,163 | 1,690 | -46.56% | 101,635 | 148,837 | 46.44% | 2,195,369 |
| 3000 - Total | | | | | 66,713,481 | 73,019,359 | 9.45% | 306,224 | 188,474 | -38.45% | 16,045,853 | 16,862,817 | 5.09% | 90,070,650 |
| 4211 Non-Library/Magazines/Bks/Prcds | | | | | 22,167 | 15,670 | -29.31% | | | | 147,039 | 69,516 | -52.72% | 85,186 |
| 4200 - Subtotal | | | | | 22,167 | 15,670 | -29.31% | | | | 147,039 | 69,516 | -52.72% | 85,186 |
| 4310 Inst Supplies & Materials | | | | | 359,818 | 363,350 | 0.98% | 287,749 | 56,045 | -80.52% | 4,611,077 | 3,883,771 | -15.77% | 4,303,166 |
| 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 | 1,100,689 | -1.32% | 20,650 | 15,062 | -27.06% | 2,080,391 | 1,630,715 | -21.62% | 2,746,466 |
| 4314 Paper | | | | | 196,850 | 202,350 | 2.79% | | | | | 30,770 | 1,130.80% | 233,120 |
| 4315 Maint & Repairs Supplies | | | | | 1,207,144 | 1,156,014 | -4.24% | | | | | | | 1,156,014 |
| 4316 Culinary Utensils | | | | | | | | | | | 140 | | -100.00% | |
| 4317 Outreach Materials | | | | | 52,900 | 101,800 | 92.44% | 3,000 | 9,500 | 216.67% | 1,146,323 | 1,152,458 | 0.54% | 1,263,758 |
| 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 | 172,000 | 11.62% | 1,000 | | -100.00% | 2,000 | 2,000 | | 174,000 |
| 4300 - Subtotal | | | | | 3,153,730 | 3,154,903 | 0.04% | 316,399 | 84,607 | -73.26% | 8,061,735 | 6,746,214 | -16.32% | 9,985,724 |
| 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 |
| 4510 CoGS Food | | | | | | | | | | | | | | |
| 4520 CoGS Paper Goods | | | | | | | | | | | | | | |
| 4530 CoGS Other | | | | | | | | | | | | | | |
| 4500 - Subtotal | | | | | | | | | | | | | | |
| 4000 - Total | | | | | 3,246,397 | 3,170,573 | -2.34% | 316,399 | 84,607 | -73.26% | 8,216,775 | 6,908,454 | -15.92% | 10,163,634 |
| 5107 Athletic Officials | | | | | 178,760 | 201,680 | 12.82% | | | | | | | 201,680 |
| 5108 Temp Employment Agency Services | | | | | 58,000 | 155,000 | 167.24% | | | | | | | 155,000 |
| 5109 Child Care Services | | | | | | | | | | | | 190,000 | | 190,000 |
| 5118 Cont Security Services | | | | | 19,300 | 23,020 | 19.27% | | | | 32,000 | 32,000 | | 55,020 |
| 5119 Oth Non-Inst Consulting Services | | | | | 4,219,273 | 3,583,980 | -15.06% | 3,000 | 28,000 | 833.33% | 139,304,252 | 113,054,666 | -18.84% | 116,666,646 |
| 5150 Cont Instruction | | | | | 3,119,900 | 3,449,900 | 10.58% | 351,500 | 180,000 | -48.79% | 437,769 | 267,044 | -39.00% | 3,896,944 |
| 5151 Guest Lecturers/Performers | | | | | 30,400 | 50,500 | 66.12% | | | | 696,288 | 761,117 | 9.31% | 811,617 |
| 5159 Oth Instructional Consulting Servs | | | | | 195,730 | 208,100 | 6.32% | 12,000 | 38,000 | 216.67% | 655,834 | 356,761 | -45.60% | 602,861 |
| 5100 - Subtotal | | | | | 7,821,363 | 7,672,180 | -1.91% | 366,500 | 246,000 | -32.88% | 141,126,142 | 114,661,589 | -18.75% | 122,579,769 |
| 5209 Non-Employee Travel | | | | | 6,000 | 6,500 | 8.33% | | | | 29,213 | 200,878 | 587.62% | 207,378 |
| 5212 Student Travel | | | | | 525,971 | 634,050 | 20.55% | | | | 567,959 | 872,755 | 53.67% | 1,506,805 |
| 5220 Employee Travel | | | | | 1,636,596 | 1,682,350 | 2.80% | 13,750 | 28,117 | 104.48% | 2,907,765 | 2,624,248 | -9.75% | 4,334,715 |
| 5220DT Employee Travel DO | | | | | 100,650 | 106,648 | 5.96% | 3,000 | 800 | -73.33% | 31,550 | 64,900 | 105.71% | 172,348 |
| 5221 (Local) Online Training/Webinar | | | | | 41,450 | 49,025 | 18.28% | | 1,000 | | 213,156 | 129,808 | -39.10% | 179,833 |
| 5230 Food/Meetings | | | | | 248,600 | 269,100 | 8.25% | 7,600 | 11,541 | 51.86% | 1,063,660 | 1,057,146 | -0.61% | 1,337,787 |
| 5231 Refreshments/Meetings | | | | | 250 | 7,700 | 2,980.00% | | | | 39,360 | 147,261 | 274.14% | 154,961 |
| 5200 - Subtotal | | | | | 2,559,516 | 2,755,373 | 7.65% | 24,350 | 41,458 | 70.26% | 4,852,663 | 5,096,996 | 5.04% | 7,893,827 |
| 5300 Institutional Dues/Memberships | | | | | 590,532 | 632,523 | 7.11% | 4,500 | 3,500 | -22.22% | 209,415 | 195,045 | -6.86% | 831,068 |
| 5310 Consortium Dues/Memberships | | | | | 20,000 | 15,600 | -22.00% | | | | 51,500 | 45,000 | -12.62% | 60,600 |
| 5300 - Subtotal | | | | | 610,532 | 648,123 | 6.16% | 4,500 | 3,500 | -22.22% | 260,915 | 240,045 | -8.00% | 891,668 |
| 5400 Comprehensive/Liab/Prpty/Auto Ins | | | | | 1,301,100 | 1,500,000 | 15.29% | | | | | | | 1,500,000 |
| 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 | 1,720,000 | 4.17% | | | | | | | 1,720,000 |
| 5501 Laundry Service | | | | | 68,400 | 69,813 | 2.07% | | | | 3,350 | 5,227 | 56.03% | 75,040 |
| 5520 Natural Gas/LPG | | | | | 700,000 | 785,256 | 12.18% | | | | | 10,000 | | 795,256 |
| 5530 Light - Electricity | | | | | 2,437,600 | 4,836,569 | 98.42% | | | | | | | 4,836,569 |
| 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 | 215,918 | 19.53% | | | | 19,020 | 5,200 | -72.66% | 221,118 |
| 5583 Data Communication Services | | | | | 256,500 | 210,700 | -17.86% | | | | | 1,000 | | 211,700 |

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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|-----------------|----------------------------|-------|------|------|------------|------------|-----------|-----------|-----------|-----------|-------------|-------------|-----------|-------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Tentative | Change | Adopted | Tentative | Change | Adopted | Tentative | Change | |
| | | | | | | | | | | | | | | |
| | 2025 | 2026 | 2025 | 2026 | Budget | Budget | | Budget | Budget | | Budget | Budget | | 2025-26 |
| 5590 | | | | | 19,000 | 11,000 | -42.11% | | | | | | | 11,000 |
| 5500 - Subtotal | | | | | 5,056,236 | 7,803,645 | 54.34% | | | | 24,370 | 26,427 | 8.44% | 7,830,072 |
| 5602 | | | | | 402,425 | 1,036,400 | 157.54% | 10,000 | 12,000 | 20.00% | 167,240 | 179,860 | 7.55% | 1,228,260 |
| 5603 | | | | | 3,619,810 | 3,680,000 | 1.66% | 457,223 | 353,184 | -22.75% | 371,839 | 709,109 | 90.70% | 4,742,293 |
| 5604 | | | | | | | | | | | 12,500 | 7,500 | -40.00% | 7,500 |
| 5608 | | | | | 218,785 | 311,300 | 42.29% | | | | | | | 311,300 |
| 5640 | | | | | | | | | | | | | | |
| 5650 | | | | | 3,087,401 | 3,359,779 | 8.82% | 10,200 | 7,500 | -26.47% | 2,183,939 | 2,858,969 | 30.91% | 6,226,249 |
| 5651 | | | | | 10,316 | 9,480 | -8.10% | | | | 41,944 | 55,124 | 31.42% | 64,604 |
| 5652 | | | | | 2,949,098 | 2,829,898 | -4.04% | | | | 96,555 | 15,000 | -84.46% | 2,844,898 |
| 5671 | | | | | 23,200 | 40,000 | 72.41% | 1,000 | 4,500 | 350.00% | | | | 44,500 |
| 5681 | | | | | 114,000 | 423,500 | 271.49% | | | | 24,990 | 28,968 | 15.92% | 452,468 |
| 5683 | | | | | 482,850 | 657,250 | 36.12% | 334,892 | 20,000 | -94.03% | 76,500 | | -100.00% | 677,250 |
| 5684 | | | | | 109,050 | 176,500 | 61.85% | | | | 2,500 | 7,000 | 180.00% | 183,500 |
| 5685 | | | | | 514,600 | 496,000 | -3.61% | | | | | | | 496,000 |
| 5686 | | | | | 393,340 | 393,270 | -0.02% | | | | 1,000 | | -100.00% | 393,270 |
| 5690 | | | | | 806,802 | 906,550 | 12.36% | 20,000 | 1,000 | -95.00% | 2,000 | 2,500 | 25.00% | 910,050 |
| 5691 | | | | | 2,108,480 | 2,556,102 | 21.23% | | | | 1,030 | 1,030 | | 2,557,132 |
| 5600 - Subtotal | | | | | 14,840,156 | 16,876,029 | 13.72% | 833,315 | 398,184 | -52.22% | 2,982,037 | 3,865,060 | 29.61% | 21,139,273 |
| 5700 | | | | | 125,000 | 127,000 | 1.60% | | | | | | | 127,000 |
| 5720 | | | | | 150,000 | | -100.00% | | | | | | | |
| 5731 | | | | | 1,000,500 | 1,500,000 | 49.93% | | | | | | | 1,500,000 |
| 5740 | | | | | 12,500 | 13,100 | 4.80% | | | | | | | 13,100 |
| 5790 | | | | | 137,800 | 112,735 | -18.19% | 2,663 | 29,645 | 1,013.31% | 15,205 | 13,750 | -9.57% | 156,130 |
| 5700 - Subtotal | | | | | 1,425,800 | 1,752,835 | 22.94% | 2,663 | 29,645 | 1,013.31% | 15,205 | 13,750 | -9.57% | 1,796,230 |
| 5810 | | | | | 71,700 | 73,528 | 2.55% | | | | 400 | 300 | -25.00% | 73,828 |
| 5813 | | | | | 60,950 | 62,850 | 3.12% | | | | 100 | 100 | | 62,950 |
| 5820 | | | | | 169,500 | 114,640 | -32.37% | 10,200 | 9,100 | -10.78% | 10,261 | 5,500 | -46.40% | 129,240 |
| 5820C | | | | | 700 | | -100.00% | | | | 5,000 | | -100.00% | |
| 5830 | | | | | 150,000 | 150,000 | | 2,000 | 2,000 | | 3,000 | 3,000 | | 155,000 |
| 5831 | | | | | 3,530 | 3,000 | -15.01% | 9,050 | 2,850 | -68.51% | 200 | 1,200 | 500.00% | 7,050 |
| 5835 | | | | | 1,000,949 | 953,782 | -4.71% | | | | | | | 953,782 |
| 5860 | | | | | 479,313 | 593,375 | 23.80% | 30,500 | 45,000 | 47.54% | 426,899 | 189,282 | -55.66% | 827,657 |
| 5861 | | | | | 228,666 | 228,825 | 0.07% | 10,000 | 5,600 | -44.00% | 324,354 | 315,875 | -2.61% | 550,300 |
| 5862 | | | | | 44,000 | 75,000 | 70.45% | 5,000 | | -100.00% | 272,000 | 294,500 | 8.27% | 369,500 |
| 5863 | | | | | 22,525 | 52,726 | 134.08% | | | | 102,500 | 8,500 | -91.71% | 61,226 |
| 5870 | | | | | | 50 | | | | | | | | 50 |
| 5880 | | | | | 67,250 | 67,030 | -0.33% | | | | 2,100 | 7,134 | 239.73% | 74,164 |
| 5890 | | | | | 1,732,007 | 1,418,577 | -18.10% | 143,638 | 107,828 | -24.93% | 4,956,600 | 3,835,080 | -22.63% | 5,361,485 |
| 5899 | | | | | | 985,926 | | 944,339 | 591,250 | -37.39% | 22,622,963 | 15,906,349 | -29.69% | 17,483,526 |
| 5800 - Subtotal | | | | | 4,031,090 | 4,779,309 | 18.56% | 1,154,728 | 763,628 | -33.87% | 28,726,377 | 20,566,820 | -28.40% | 26,109,757 |
| 5911 | | | | | -1,052,000 | | -100.00% | | | | | | | |
| 5912 | | | | | | | | | | | 2,713,227 | | -100.00% | |
| 5900 - Subtotal | | | | | -1,052,000 | | -100.00% | | | | 2,713,227 | | -100.00% | |
| 5000 - Total | | | | | 36,943,793 | 44,007,494 | 19.12% | 2,386,055 | 1,482,415 | -37.87% | 180,700,936 | 144,470,686 | -20.05% | 189,960,595 |
| 6110 | | | | | | | | | | | | | | |
| 6110FA | | | | | | | | | | | | | | |
| 6120 | | | | | 50,000 | 2,030,000 | 3,960.00% | | 50,000 | | 95,847 | 1,500 | -98.44% | 2,081,500 |
| 6120FA | | | | | | 525,000 | | | | | 179,305 | | -100.00% | 525,000 |
| 6100 - Subtotal | | | | | 50,000 | 2,555,000 | 5,010.00% | | 50,000 | | 275,152 | 1,500 | -99.45% | 2,606,500 |
| 6210 | | | | | 185,000 | 4,260,000 | 2,202.70% | | 500,000 | | 2,219,592 | | -96.47% | 4,838,418 |
| 6210C | | | | | 2,293,000 | 250,000 | -89.10% | | | | 3,679,577 | 5,120,449 | 39.16% | 5,370,449 |
| 6210FA | | | | | | | | | | | | 60,000 | | 60,000 |
| 6211 | | | | | 110,205 | 100,433 | -8.87% | | | | 10,819 | | | 111,252 |
| 6211FA | | | | | | | | | | | 1,000,000 | 100,000 | -90.00% | 100,000 |
| 6212 | | | | | | | | | | | | | | |
| 6214 | | | | | 181,720 | 101,150 | -44.34% | | | | 2,810 | 44,317 | 1,477.12% | 145,467 |

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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|--|----------------------------|-------|------|------|-------------|-------------|-----------|-----------|-----------|------------|-------------|-------------|----------|-------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Tentative | Change | Adopted | Tentative | Change | Adopted | Tentative | Change | |
| | 2025 | 2026 | 2025 | 2026 | Budget | Budget | | Budget | Budget | | Budget | Budget | | 2025-26 |
| 6215 | | | | | 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 | 5,414,003 | -21.56% | 10,847,503 |
| 6310 | | | | | 60,000 | 150,000 | 150.00% | | | | 105,200 | 179,100 | 70.25% | 329,100 |
| 6311 | | | | | 122,300 | 126,435 | 3.38% | | | | 3,580 | 8,580 | 139.66% | 135,015 |
| 6300 - Subtotal | | | | | 182,300 | 276,435 | 51.64% | | | | 108,780 | 187,680 | 72.53% | 464,115 |
| 6411 | | | | | 60,000 | 57,500 | -4.17% | | | | | | | 57,500 |
| 6412 | | | | | 1,557,575 | 2,908,560 | 86.74% | 12,000 | 30,178 | 151.48% | 1,551,527 | 903,717 | -41.75% | 3,842,455 |
| 6412FA | | | | | 804,300 | 480,000 | -40.32% | | | | 19,695 | | -100.00% | 480,000 |
| 6413 | | | | | | 75,000 | | | | | 40,000 | | -100.00% | 75,000 |
| 6413FA | | | | | 200,000 | 170,000 | -15.00% | | | | 284,998 | 50,000 | -82.46% | 220,000 |
| 6413LP | | | | | 30,000 | 50,000 | 66.67% | | | | | | | 50,000 |
| 6414 | | | | | 456,084 | 226,340 | -50.37% | 3,000 | 6,000 | 100.00% | 1,070,716 | 498,398 | -53.45% | 730,738 |
| 6414FA | | | | | 1,225,000 | 165,000 | -86.53% | | | | 612,836 | 225,000 | -63.29% | 390,000 |
| 6419 | | | | | 1,454,208 | 1,397,893 | -3.87% | 506,000 | 1,500 | -99.70% | 3,292,195 | 3,005,128 | -8.72% | 4,404,520 |
| 6419FA | | | | | 2,738,571 | 712,043 | -74.00% | | | | 3,823,241 | 4,464,945 | 16.78% | 5,176,988 |
| 6422 | | | | | | | | | | | 1,054 | | -100.00% | |
| 6424 | | | | | | | | | | | | | | |
| 6400 - Subtotal | | | | | 8,525,738 | 6,242,336 | -26.78% | 521,000 | 37,678 | -92.77% | 10,696,262 | 9,147,188 | -14.48% | 15,427,202 |
| 6000 - Total | | | | | 11,727,963 | 13,985,353 | 19.25% | 522,000 | 609,595 | 16.78% | 17,982,173 | 14,750,371 | -17.97% | 29,345,320 |
| 7110 | | | | | 1,845,000 | 1,854,963 | 0.54% | | | | | | | 1,854,963 |
| 7111 | | | | | 4,254,646 | 4,270,000 | 0.36% | | | | | | | 4,270,000 |
| 7100 - Subtotal | | | | | 6,099,646 | 6,124,963 | 0.42% | | | | | | | 6,124,963 |
| 7201 | | | | | 52,520,958 | 43,979,546 | -16.26% | | | | | 9,678,404 | | 53,657,950 |
| 7201IC | | | | | | | | | | | | 2,115,344 | | 2,115,344 |
| 7205 | | | | | -42,301,612 | -43,002,726 | 1.66% | | | | | | | -43,002,726 |
| 7200 - Subtotal | | | | | 10,219,345 | 976,820 | -90.44% | | | | | 11,793,748 | | 12,770,568 |
| 7312 | | | | | 180,000 | 9,295,528 | 5,064.18% | | | | 260,000 | | -100.00% | 9,295,528 |
| 7300 - Subtotal | | | | | 180,000 | 9,295,528 | 5,064.18% | | | | 260,000 | | -100.00% | 9,295,528 |
| 7501 | | | | | | | | | | | 2,395,994 | 1,857,252 | -22.49% | 1,857,252 |
| 7501AA | | | | | | | | | | | | | | |
| 7501AB | | | | | | | | | | | | | | |
| 7501AC | | | | | | | | | | | 200,000 | 174,750 | -12.63% | 174,750 |
| 7501AD | | | | | | | | | | | 1,150,000 | 1,833,876 | 59.47% | 1,833,876 |
| 7501AE | | | | | | | | | | | | | | |
| 7501AF | | | | | | | | | | | | | | |
| 7501AI | | | | | | | | | | | | | | |
| 7501AK | | | | | | | | | | | | | | |
| 7502 | | | | | | | | | | | 170,000 | 115,100 | -32.29% | 115,100 |
| 7503 | | | | | | | | | | | 71,500 | 196,857 | 175.32% | 196,857 |
| 7500 - Subtotal | | | | | | | | | | | 3,987,494 | 4,177,835 | 4.77% | 4,177,835 |
| 7602 | | | | | | | | | | | 834,100 | 1,003,982 | 20.37% | 1,003,982 |
| 7603 | | | | | | | | | | | 452,509 | 394,831 | -12.75% | 394,831 |
| 7600 - Subtotal | | | | | | | | | | | 1,286,608 | 1,398,813 | 8.72% | 1,398,813 |
| 7910 | | | | | 127,586,048 | 126,472,780 | -0.87% | | | | | | | 126,472,780 |
| 7900 - Subtotal | | | | | 127,586,048 | 126,472,780 | -0.87% | | | | | | | 126,472,780 |
| 7000 - Total | | | | | 144,085,039 | 142,870,092 | -0.84% | | | | 5,534,103 | 17,370,396 | 213.88% | 160,240,487 |
| TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE | | | | | 399,533,783 | 426,015,395 | 6.63% | 4,443,941 | 3,127,312 | -29.63% | 270,334,385 | 242,515,379 | -10.29% | 671,658,086 |

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

Vision: Building upon more than 100 years of excellence, Bakersfield College continues to contribute to the intellectual, cultural, and economic vitality of the communities it serves.

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the academic year, the college serves over 46,500 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 36 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. The Delano Center, Arvin Educational Center, BC Southwest, and Weill Institute are community outreach sites serving different community needs. The College has 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 2025-2026 budget was developed following Bakersfield College's strategic plan and priorities. The College continues to improve on streamlining budgets and reviewing areas to increase efficiency. The Unrestricted fund is budgeted at over \$255 million. The College's Unrestricted expense budget allocates 79% to salaries and benefits with the remaining 21% 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 in excess of \$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. Adult Education, Strong Workforce, and Rising Scholars Program continue to be high priorities in this budget focusing on access, guidance, and tools to support students in their long and short-term educational and career paths.

Bakersfield College's FTES for FY23-24 totaled 21,059. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education, and incarcerated education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

Bakersfield College provides opportunities for students from diverse economic, cultural, and educational backgrounds to attain Associate and Baccalaureate degrees and certificates, workplace skills, and preparation for transfer. Our rigorous and supportive learning environment promotes equity and fosters students' abilities to think critically, communicate effectively, and demonstrate competencies and skills in order to engage productively in their communities and the world.

Core Values

- **Learning:** We foster curiosity, inquiry, critical thinking, and creativity within a safe and rigorous academic environment, so that we may be empowered to radically transform our community into one that gives voice and power to all people.

- **Integrity:** We continue to develop and follow an ethical and moral consciousness which places the collective wellbeing and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other's vision, thus that we will be useful and effective in providing support, resources, and encouragement.
- **Wellness:** We believe health and wellness to be integral and foundational elements, and we understand that a holistic education improves all aspects of the individual and the society including the mind, body, and spirit; through education, we will positively impact the health of the natural environment and the global community.
- **Diversity:** We insist that diversity be valued and promoted, recognizing that multiple perspectives lead to a better education and knowledge of the world; listening and witnessing different experiences helps us to understand and contextualize power and privilege related to gender, race, class, religion, disability, and sexuality in terms of access and barriers to resources and opportunities.
- **Community:** We commit to the wellbeing of all members of our community; we maintain strong ties with the surrounding community, and we respond to their needs by serving as an open institution which engages all students, faculty, and staff; in our college, we have built and continue to build an environment in which all members participate as a community through democratic engagement.
- **Sustainability:** We recognize our responsibility for continuing and maintaining this institution which has been shaped by over 100 years of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our fiscal, human, and environmental resources into the future.

Strategic Directions

The word “directions” has multiple connotations: directions in the sense of following a route and in the sense of how to put something, like an effective institution, together.

- **Student Learning** ~ A commitment to provide a holistic education that develops curiosity, inquiry, and empowered learners.
- **Student Progression and Completion** ~ A commitment to eliminate barriers that cause students difficulties in completing their educational goals.
- **Facilities and Technology** ~ A commitment to improve the maintenance of all facilities, technology, and infrastructure and implement Measure J funding to build a better BC.
- **Leadership and Engagement** ~ A commitment to build leadership within the College and engagement with the community.

BAKERSFIELD COLLEGE
2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | | % | CE | | % | Restricted | | % | Total |
|---|----------------------------|--------|--------|-------|------------|------------|----------|---------|-----------|----------|------------|------------|-----------|------------|
| | | | | | Adopted | Tentative | | Adopted | Tentative | | Adopted | Tentative | | |
| | Unrst | Unrst | Rest | Rest | Budget | Budget | | Budget | Budget | | Budget | Budget | | |
| | 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 | 43,358,753 | 10.84% | | | | | | | 43,358,753 |
| 1100 - Subtotal | | | | | 39,119,305 | 43,358,753 | 10.84% | | | | | | | 43,358,753 |
| 1214 Educational Administrators - Cont | 31.18 | 31.18 | 3.07 | 5.07 | 5,115,698 | 5,390,605 | 5.37% | | | | 411,649 | 733,785 | 78.26% | 6,124,390 |
| 1231 Counselors - Contract | 9.86 | 9.95 | 16.00 | 16.00 | 1,135,357 | 1,240,778 | 9.29% | | | | 2,029,941 | 2,199,378 | 8.35% | 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 | 3.17 | 1.45 | 1.05 | 491,489 | 410,641 | -16.45% | 153,145 | 82,578 | -46.08% | 221,783 | 159,961 | -27.87% | 653,180 |
| 1252 Acad Emp Dept Chair | 11.28 | 2.78 | | | 1,711,621 | 447,143 | -73.88% | | | | | | | 447,143 |
| 1200 - Subtotal | | | | | 9,064,469 | 8,263,819 | -8.83% | 153,145 | 82,578 | -46.08% | 2,663,372 | 3,093,124 | 16.14% | 11,439,521 |
| 1310 Adjunct Acad Emp - Non-Cont | | | | | 5,639,119 | 5,505,723 | -2.37% | | | | 80,217 | | -100.00% | 5,505,723 |
| 1311 Acad Emp - Temp Cont | | | | | 2,323,152 | 2,641,680 | 13.71% | | | | | | | 2,641,680 |
| 1320 Acad Emp - Intersession | | | | | 1,856,940 | 3,400,555 | 83.13% | | | | | | | 3,400,555 |
| 1330 Acad Emp - Overload | | | | | 3,100,500 | 3,552,059 | 14.56% | | | | | | | 3,552,059 |
| 1340 Acad Emp-Inst Non-Cont Stipend/Othr | | | | | 300,000 | 101,015 | -66.33% | | 23,640 | | 50,500 | 235,919 | 367.17% | 360,574 |
| 1300 - Subtotal | | | | | 13,219,711 | 15,201,033 | 14.99% | | 23,640 | | 130,717 | 235,919 | 80.48% | 15,460,591 |
| 1419 Acad Emp - Non-Inst Non Cont | | | | | 1,097,203 | 1,727,489 | 57.44% | 7,000 | | -100.00% | 1,660,110 | 1,515,500 | -8.71% | 3,242,989 |
| 1400 - Subtotal | | | | | 1,097,203 | 1,727,489 | 57.44% | 7,000 | | -100.00% | 1,660,110 | 1,515,500 | -8.71% | 3,242,989 |
| 1000 - Total | | | | | 62,500,687 | 68,551,093 | 9.68% | 160,145 | 106,218 | -33.67% | 4,454,200 | 4,844,543 | 8.76% | 73,501,853 |
| 2110 Clls Mgt(NonEd) | 49.30 | 58.35 | 41.45 | 44.40 | 5,209,093 | 6,475,825 | 24.32% | 5,266 | 5,534 | 5.08% | 3,784,561 | 4,372,501 | 15.54% | 10,853,860 |
| 2190 Conf Employee - Non Mgt | 1.00 | 1.00 | | | 86,026 | 88,889 | 3.33% | | | | | | | 88,889 |
| 2191 Clls Non-Inst Emp Reg Salary Sched | 198.11 | 202.19 | 101.33 | 91.51 | 11,500,352 | 12,227,526 | 6.32% | 39,512 | 56,110 | 42.01% | 6,719,982 | 6,278,696 | -6.57% | 18,562,332 |
| 2100 - Subtotal | | | | | 16,795,470 | 18,792,240 | 11.89% | 44,779 | 61,644 | 37.66% | 10,504,543 | 10,651,197 | 1.40% | 29,505,081 |
| 2211 Inst Aide FT Direct Inst | 11.43 | 11.43 | | | 751,750 | 718,177 | -4.47% | | | | | | | 718,177 |
| 2200 - Subtotal | | | | | 751,750 | 718,177 | -4.47% | | | | | | | 718,177 |
| 2311 Admin Non-Inst Prof Expt | | | | | | | | | | | 72,840 | | -100.00% | |
| 2392 Non-Inst Students | | | | | 409,312 | 530,850 | 29.69% | | | | 1,760,550 | 1,698,867 | -3.50% | 2,229,717 |
| 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 | 964,294 | 21.81% | 39,100 | 48,390 | 23.76% | 2,310,106 | 2,743,208 | 18.75% | 3,755,891 |
| 2399 Cls Oth - Temp | | | | | 230,200 | 285,200 | 23.89% | | | | 25,000 | 60,000 | 60.00% | 325,200 |
| 2300 - Subtotal | | | | | 1,742,440 | 2,475,607 | 42.08% | 39,100 | 48,390 | 23.76% | 4,491,460 | 4,739,075 | 5.51% | 7,263,071 |
| 2411 Inst Students | | | | | 66,000 | 66,028 | 0.04% | | | | 380,000 | 400,000 | 5.26% | 466,028 |
| 2412 Direct Inst Prof Expt | | | | | 1,890,500 | 2,351,500 | 24.39% | 50,000 | 40,000 | -20.00% | 15,000 | 263,550 | 1,657.00% | 2,655,050 |
| 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 | 2,678,128 | 20.65% | 50,000 | 40,000 | -20.00% | 395,000 | 813,550 | 105.96% | 3,531,678 |
| 2999 Salary Budget Control | | | | | 1,323,452 | 1,526,273 | 15.33% | 53,635 | 97,861 | 82.46% | 5,574,039 | 5,031,657 | -9.73% | 6,655,791 |
| 2900 - Subtotal | | | | | 1,323,452 | 1,526,273 | 15.33% | 53,635 | 97,861 | 82.46% | 5,574,039 | 5,031,657 | -9.73% | 6,655,791 |
| 2000 - Total | | | | | 22,832,931 | 26,190,425 | 14.70% | 187,513 | 247,895 | 32.20% | 20,965,042 | 21,235,479 | 1.29% | 47,673,798 |
| 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 | 2,311,000 | -1.92% | | 4,515 | | 24,967 | 45,060 | 80.48% | 2,360,576 |
| 3119 STRS-On behalf Instr | | | | | 4,309,516 | 4,452,985 | 3.33% | | | | 137,948 | 140,390 | 1.77% | 4,593,376 |
| 3120 STRS - Clls Mgt Non-Ed Admin | | | | | 31,555 | | -100.00% | | | | 71,598 | | -100.00% | |
| 3121 STRS - Clls Emp | | | | | 18,479 | 20,322 | 9.97% | | | | 18,479 | 18,871 | 2.12% | 39,193 |
| 3130 STRS - Ed Administrators - Cont | | | | | 790,127 | 806,860 | 2.12% | | | | 33,412 | 64,507 | 93.07% | 871,367 |
| 3131T STRS - Oth Acad Emp Non-Inst Temp | | | | | 210,326 | 258,644 | 22.97% | 1,337 | | -100.00% | 317,081 | 289,461 | -8.71% | 548,105 |
| 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 | 16,809,516 | 4.81% | 30,588 | 20,288 | -33.67% | 850,576 | 928,004 | -2.39% | 17,757,808 |
| 3210 PERS-Acad Inst & Instrl Aides(Dir) | | | | | 528,323 | 548,848 | 3.88% | | | | 240,655 | 260,645 | 8.31% | 809,493 |
| 3220 PERS - Clls Mgt Non-Educational Adm | | | | | 1,412,369 | 1,774,376 | 25.63% | 1,425 | 1,516 | 6.44% | 959,895 | 1,198,065 | 24.81% | 2,973,958 |
| 3221 PERS - Clls Emp | | | | | 3,073,666 | 3,282,832 | 6.81% | 2,519 | 2,626 | 4.26% | 1,778,045 | 1,677,317 | -5.67% | 4,962,774 |
| 3222 PERS - Conf Emp Non-Mgt | | | | | 23,270 | 24,355 | 4.66% | | | | | | | 24,355 |
| 3240 PERS - Ed Adm - Cont | | | | | 216,796 | 319,541 | 47.39% | | | | 27,476 | 108,518 | 294.96% | 428,060 |
| 3200 - Subtotal | | | | | 5,254,424 | 5,949,952 | 13.24% | 3,943 | 4,142 | 5.05% | 3,006,070 | 3,244,545 | 7.93% | 9,198,640 |
| 3310 OASDHI-Acad Inst & Instrl Aides(Dir) | | | | | 755,769 | 804,969 | 6.51% | 2,221 | 1,197 | -46.08% | 87,809 | 93,188 | 6.13% | 899,355 |
| 3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp | | | | | 210,108 | 237,259 | 12.92% | | 725 | 27.28% | 2,113 | 9,417 | 345.70% | 247,599 |
| 3320 OASDHI - Clls Mgt Non-Ed Admin | | | | | 401,827 | 493,344 | 22.78% | 403 | 423 | 5.08% | 276,616 | 334,496 | 20.92% | 828,264 |

BAKERSFIELD COLLEGE
2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---------|-------------------------------------|----------------------------|-------|------|------|-------------------|-------------------|---------------|---------------|---------------|----------------|------------------|------------------|---------------|-------------------|
| | | | | | | Adopted | Tentative | | Adopted | Tentative | | Adopted | Tentative | | |
| | | Unrst | Unrst | Rest | Rest | Budget | Budget | Change | Budget | Budget | Change | Budget | Budget | Change | |
| | | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 3321 | OASDHI - Ciss Emp | | | | | 871,598 | 920,130 | 5.57% | 1,150 | 1,408 | 22.39% | 504,629 | 470,580 | -6.75% | 1,392,117 |
| 3321T | OASDHI - Ciss Emp Temp | | | | | 38,512 | 60,147 | 56.18% | 567 | 702 | 23.76% | 59,009 | 60,017 | 1.71% | 120,866 |
| 3322 | OASDHI - Conf Emp - Non Mgt | | | | | 6,581 | 6,800 | 3.33% | | | | | | | 6,800 |
| 3340 | OASDHI - Educational Admin - Cont | | | | | 121,296 | 150,469 | 24.05% | | | | 10,307 | 35,195 | 241.47% | 185,664 |
| 3341T | OASDHI - Oth Acad Emp Non-Inst Temp | | | | | 16,489 | 22,142 | 34.28% | 102 | | -100.00% | 24,072 | 21,975 | -8.71% | 44,117 |
| | 3300 - Subtotal | | | | | 2,422,180 | 2,695,259 | 11.27% | 5,167 | 4,653 | -9.95% | 964,555 | 1,024,869 | 6.25% | 3,724,781 |
| 3410 | H&W-Acad Inst & Instl Aides(Dir) | | | | | 8,090,773 | 8,608,031 | 6.39% | 22,560 | 11,677 | -48.24% | 393,663 | 398,106 | 1.13% | 9,017,814 |
| 3410RC | OPEB ARC-Acad Inst&Instl Aides(Dir) | | | | | 853,928 | 918,602 | 7.57% | 3,002 | 1,619 | -46.08% | 44,134 | 46,243 | 4.78% | 966,463 |
| 3420 | H&W - Ciss Mgt(Non-Educ Admin) | | | | | 1,144,609 | 1,377,785 | 20.37% | 1,139 | 1,182 | 3.75% | 968,930 | 1,051,654 | 8.54% | 2,430,621 |
| 3420RC | OPEB ARC-Ciss Mgt(Non-EducAdmin) | | | | | 105,576 | 126,926 | 20.22% | 103 | 108 | 5.09% | 76,826 | 85,701 | 11.55% | 212,736 |
| 3421 | H&W - Ciss Emp | | | | | 4,486,808 | 4,692,836 | 4.59% | 3,417 | 3,545 | 3.75% | 2,281,017 | 2,149,770 | -5.75% | 6,846,151 |
| 3421RC | OPEB ARC-Ciss Emp | | | | | 224,507 | 236,916 | 5.53% | 183 | 188 | 2.93% | 129,912 | 121,920 | -6.15% | 359,023 |
| 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 | 736,867 | 7.19% | | | | 47,151 | 119,818 | 154.11% | 856,685 |
| 3440RC | OPEB ARC-EducAdmin-Cont | | | | | 96,790 | 105,656 | 9.16% | | | | 5,420 | 14,382 | 165.38% | 120,038 |
| | 3400 - Subtotal | | | | | 15,714,903 | 16,828,993 | 7.09% | 30,403 | 18,318 | -39.75% | 3,947,053 | 3,987,595 | 1.03% | 20,834,906 |
| 3510 | SUI-Acad Inst & Instl Aides(Dir) | | | | | 21,885 | 23,475 | 7.27% | 77 | 41 | -46.08% | 1,126 | 1,180 | 4.77% | 24,696 |
| 3510T | SUI-Acad Inst/Instl Aides(Dir) Temp | | | | | 7,245 | 9,582 | 32.25% | 25 | 32 | 27.28% | 73 | 325 | 345.70% | 9,939 |
| 3520 | SUI-Ciss Mgt Non-Educational Admin | | | | | 2,693 | 3,238 | 20.22% | 3 | 3 | 4.92% | 1,960 | 2,186 | 11.55% | 5,427 |
| 3521 | SUI - Ciss Emp | | | | | 5,773 | 6,114 | 5.90% | 20 | 28 | 42.00% | 3,348 | 3,139 | -6.23% | 9,281 |
| 3521T | SUI - Ciss Emp Temp | | | | | 2,886 | 9,413 | 226.21% | 20 | 24 | 23.79% | 1,399 | 1,520 | 8.66% | 10,958 |
| 3522 | SUI - Conf Emp - Non Mgt | | | | | 43 | 44 | 3.32% | | | | | | | 44 |
| 3540 | SUI - Educational Admin - Cont | | | | | 2,469 | 2,695 | 9.16% | | | | 138 | 367 | 165.37% | 3,062 |
| 3541T | SUI - Oth Acad Emp - Non Instl temp | | | | | 608 | 703 | 15.64% | 4 | | -100.00% | 793 | 758 | -4.39% | 1,461 |
| | 3500 - Subtotal | | | | | 43,602 | 55,265 | 26.75% | 147 | 128 | -12.84% | 8,837 | 9,475 | 7.22% | 64,868 |
| 3610 | WC-Acad Inst & Instl Aides(Dir) | | | | | 469,221 | 496,028 | 5.71% | 1,642 | 872 | -46.86% | 24,139 | 24,926 | 3.26% | 521,827 |
| 3610T | WC-Acad Inst & Instl Aide(Dir) Temp | | | | | 156,429 | 170,475 | 8.98% | 536 | 672 | 25.41% | 5,637 | 11,088 | 96.68% | 182,235 |
| 3620 | WC - Ciss Mgt Non-Educational Admin | | | | | 57,744 | 68,417 | 18.48% | 56 | 58 | 3.56% | 42,020 | 46,195 | 9.94% | 114,671 |
| 3621 | WC - Ciss Emp | | | | | 123,776 | 129,184 | 4.37% | 424 | 593 | 39.95% | 71,781 | 66,334 | -7.59% | 196,111 |
| 3621T | WC - Ciss Emp Temp | | | | | 17,220 | 24,491 | 42.23% | 419 | 511 | 21.94% | 48,076 | 50,037 | 4.08% | 75,039 |
| 3622 | WC - Conf Emp - Non Mgt | | | | | 922 | 939 | 1.83% | | | | | | | 939 |
| 3640 | WC - Educational Administrators | | | | | 52,939 | 56,952 | 7.58% | | | | 2,964 | 7,753 | 161.55% | 64,704 |
| 3641T | WC-Oth Acad Emp - Non Instr Temp | | | | | 13,500 | 11,987 | -11.20% | 75 | | -100.00% | 17,801 | 16,011 | -10.06% | 27,999 |
| | 3600 - Subtotal | | | | | 891,750 | 958,474 | 7.48% | 3,152 | 2,707 | -14.12% | 212,418 | 222,345 | 4.67% | 1,183,526 |
| 3710 | DefBen-Acad Inst & Instl Aides(Dir) | | | | | 3,050 | 3,142 | 3.01% | | | | | | | 3,142 |
| 3710T | DefBen-Acad Inst/Instl AidesDir)Tmp | | | | | 81,503 | 129,493 | 58.88% | 1,900 | 1,520 | -20.00% | 570 | 15,715 | 2,657.00% | 146,728 |
| 3721 | DefBen - Ciss Emp | | | | | 3,488 | 5,320 | 52.53% | 1,148 | 1,768 | 54.05% | 990 | 2,215 | 123.87% | 9,303 |
| 3721T | DefBen - Ciss Emp Temp | | | | | 28,973 | 41,718 | 43.99% | 1,486 | 1,839 | 23.76% | 91,502 | 105,762 | 15.58% | 149,319 |
| | 3700 - Subtotal | | | | | 117,014 | 179,673 | 53.55% | 4,533 | 5,127 | 13.09% | 93,062 | 123,692 | 32.91% | 308,492 |
| 3910 | OTHBEN-Acad Inst & Instrl Aide(Dir) | | | | | 233,343 | 239,852 | 2.79% | 653 | 327 | -50.00% | 11,402 | 11,138 | -2.31% | 251,316 |
| 3920 | OTHBEN-Ciss Mgt(Non-Educ Admin) | | | | | 32,833 | 38,093 | 16.02% | 33 | 33 | | 27,900 | 29,174 | 4.57% | 67,300 |
| 3921 | OTHBEN - Ciss Emp | | | | | 113,399 | 119,667 | 5.53% | 92 | 95 | 2.93% | 65,619 | 61,582 | -6.15% | 181,343 |
| 3922 | OTHBEN - Conf Emp - Non Mgt | | | | | 653 | 653 | | | | | | | | 653 |
| 3940 | OTHBEN - Educational Administrators | | | | | 19,720 | 20,373 | 3.31% | | | | 1,353 | 3,313 | 144.93% | 23,686 |
| | 3900 - Subtotal | | | | | 399,948 | 418,638 | 4.67% | 778 | 454 | -41.63% | 106,273 | 105,207 | -1.00% | 524,299 |
| | 3000 - Total | | | | | 40,882,530 | 43,895,771 | 7.37% | 78,712 | 55,818 | -29.09% | 9,288,974 | 9,645,731 | 3.84% | 53,597,320 |
| 4211 | Non-Library/Magazines/Bks/Prdcls | | | | | 2,955 | 5,820 | 96.95% | | | | 30,500 | 30,500 | | 36,320 |
| | 4200 - Subtotal | | | | | 2,955 | 5,820 | 96.95% | | | | 30,500 | 30,500 | 0.00% | 36,320 |
| 4310 | Inst Supplies & Materials | | | | | 305,000 | 305,000 | | 215,249 | 23,545 | -89.06% | 3,399,226 | 2,950,601 | -13.20% | 3,279,146 |
| 4312 | All Computer Software | | | | | 38,700 | 10,700 | -72.35% | | | | 10,000 | | -100.00% | 10,700 |
| 4313 | Non-Inst Supplies & Materials | | | | | 675,325 | 649,404 | -3.84% | 9,900 | 7,562 | -23.62% | 1,081,351 | 963,359 | -10.91% | 1,620,325 |
| 4314 | Paper | | | | | 155,150 | 162,850 | 4.96% | | | | 2,500 | 9,500 | 280.00% | 172,350 |
| 4315 | Maint & Repairs Supplies | | | | | 1,033,230 | 960,400 | -7.05% | | | | | | | 960,400 |
| 4316 | Culinary Utensils | | | | | | | | | | | 140 | | -100.00% | |

BAKERSFIELD COLLEGE

2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---------|-------------------------------------|----------------------------|-------|------|------|-------------------|---------------------|-----------------|-------------------|---------------------|----------------|-------------------|---------------------|------------------|-------------------|
| | | Unrst | Unrst | Rest | Rest | Adopted Budget | Tentative Budget | Change | Adopted Budget | Tentative Budget | Change | Adopted Budget | Tentative Budget | Change | Total |
| | | | | | | | | | | | | | | | |
| | | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 4317 | Outreach Materials | | | | | 38,500 | 86,800 | 125.45% | | | | 312,000 | 484,813 | 55.39% | 571,613 |
| 4318 | Uniforms - Staff | | | | | | 14,000 | | | | | | | | 14,000 |
| 4321 | Fuel - Lubricants | | | | | 107,200 | 107,500 | 0.28% | 1,000 | | -100.00% | 2,000 | 2,000 | | 109,500 |
| | 4300 - Subtotal | | | | | 2,353,105 | 2,296,654 | -2.40% | 226,149 | 31,107 | -86.25% | 4,807,217 | 4,410,273 | -8.26% | 6,738,034 |
| 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 |
| 4510 | CoGS Food | | | | | | | | | | | | | | |
| 4520 | CoGS Paper Goods | | | | | | | | | | | | | | |
| 4530 | CoGS Other | | | | | | | | | | | | | | |
| | 4500 - Subtotal | | | | | | | | | | | | | | |
| | 4000 - Total | | | | | 2,426,060 | 2,302,474 | -5.09% | 226,149 | 31,107 | -86.25% | 4,845,717 | 4,533,498 | -6.44% | 6,867,079 |
| 5107 | Athletic Officials | | | | | 96,500 | 100,500 | 4.15% | | | | | | | 100,500 |
| 5108 | Temp Employment Agency Services | | | | | 48,000 | 150,000 | 212.50% | | | | | | | 150,000 |
| 5118 | Cont Security Services | | | | | | | | | | | | | | |
| 5119 | Oth Non-Inst Consulting Services | | | | | 945,857 | 679,100 | -28.20% | | | | 8,038,678 | 8,108,817 | 0.87% | 8,787,917 |
| 5150 | Cont Instruction | | | | | 2,539,900 | 2,819,900 | 11.02% | | 85,000 | | | | | 2,904,900 |
| 5151 | Guest Lecturers/Performers | | | | | 20,400 | 25,500 | 25.00% | | | | 385,000 | 329,334 | -14.46% | 354,834 |
| 5159 | Oth Instructional Consulting Servs | | | | | 15,430 | 27,800 | 80.17% | | | | 294,433 | 218,818 | -25.68% | 246,618 |
| | 5100 - Subtotal | | | | | 3,666,087 | 3,802,800 | 3.73% | | 85,000 | | 8,718,111 | 8,656,969 | -0.70% | 12,544,769 |
| 5209 | Non-Employee Travel | | | | | 2,500 | 5,000 | 100.00% | | | | 7,213 | 51,000 | 607.02% | 56,000 |
| 5212 | Student Travel | | | | | 340,221 | 395,050 | 16.12% | | | | 274,210 | 389,595 | 42.08% | 784,645 |
| 5220 | Employee Travel | | | | | 734,095 | 847,800 | 15.49% | 5,750 | 15,117 | 162.90% | 841,415 | 840,632 | -0.09% | 1,703,548 |
| 5221 | (Local) Online Training/Webinar | | | | | 6,850 | 9,050 | 32.12% | | 1,000 | | 102,951 | 48,972 | -52.43% | 59,022 |
| 5230 | Food/Meetings | | | | | 124,750 | 176,000 | 41.08% | 3,100 | 5,291 | 70.69% | 551,696 | 513,855 | -6.86% | 695,147 |
| 5231 | Refreshments/Meetings | | | | | | | | | | | 3,000 | 33,000 | 1,000.00% | 33,000 |
| | 5200 - Subtotal | | | | | 1,208,416 | 1,432,900 | 18.58% | 8,850 | 21,408 | 141.90% | 1,780,485 | 1,877,054 | 5.42% | 3,331,362 |
| 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 | | -100.00% | | | | | | | |
| | 5400 - Subtotal | | | | | 1,100 | | -100.00% | | | | | | | |
| 5501 | Laundry Service | | | | | 43,700 | 44,000 | 0.69% | | | | 3,000 | 5,000 | 66.67% | 49,000 |
| 5520 | Natural Gas/LPG | | | | | 310,000 | 330,000 | 6.45% | | | | | 10,000 | | 340,000 |
| 5530 | Light - Electricity | | | | | 1,086,500 | 3,197,931 | 194.33% | | | | | | | 3,197,931 |
| 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 | 4,200 | 20.00% | | | | | | | 4,200 |
| | 5500 - Subtotal | | | | | 2,306,890 | 4,681,481 | 102.93% | | | | 8,020 | 23,500 | 193.02% | 4,704,981 |
| 5602 | Short Term Rental-Veh & Equip | | | | | 379,721 | 1,017,500 | 167.96% | 10,000 | 12,000 | 20.00% | 136,454 | 124,860 | -8.50% | 1,154,360 |
| 5603 | Rental of Facilities | | | | | 3,477,810 | 3,538,000 | 1.73% | 439,223 | 328,184 | -25.28% | 192,994 | 476,109 | 146.70% | 4,342,293 |
| 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 |
| 5640 | Lease Relocatables | | | | | | | | | | | | | | |
| 5650 | Software Licensing/Maintenance Svcs | | | | | 620,310 | 604,035 | -2.62% | 7,500 | 7,500 | | 829,333 | 1,184,024 | 42.77% | 1,795,559 |
| 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 | 341,000 | 531.48% | | | | | | | 341,000 |
| 5683 | Building Maintenance | | | | | 311,000 | 359,500 | 15.59% | 334,892 | 20,000 | -94.03% | | | | 379,500 |
| 5684 | Vehicle Repairs & Maintenance | | | | | 77,800 | 126,500 | 62.60% | | | | 2,500 | 7,000 | 180.00% | 133,500 |
| 5685 | Computer Hardware Maint Agreements | | | | | 50,000 | 50,000 | | | | | | | | 50,000 |
| 5686 | Oth Equipment Maint Agreements | | | | | 172,090 | 149,540 | -13.10% | | | | | | | 149,540 |
| 5690 | Other Maintenance/Repairs | | | | | 735,552 | 846,800 | 15.12% | 19,500 | 1,000 | -94.87% | 2,000 | 2,500 | 25.00% | 850,300 |

BAKERSFIELD COLLEGE
2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 Adopted Budget | GU001 Tentative Budget | % | CE Adopted Budget | CE Tentative Budget | % | Restricted Adopted Budget | Restricted Tentative Budget | % | Total |
|--|----------------------------|-------|------|------|----------------------------|------------------------------|-----------|-------------------------|---------------------------|------------|---------------------------------|-----------------------------------|----------|------------|
| | Unrst | Unrst | Rest | Rest | 2024-25 | 2025-26 | Change | 2024-25 | 2025-26 | Change | 2024-25 | 2025-26 | Change | 2025-26 |
| | 2025 | 2026 | 2025 | 2026 | | | | | | | | | | |
| 5691 Other Maintenance Contracts | | | | | 1,985,032 | 2,409,032 | 21.36% | | | | | | | 2,409,032 |
| 5600 - Subtotal | | | | | 8,032,315 | 9,681,787 | 20.54% | 811,115 | 368,684 | -54.55% | 1,206,680 | 1,829,493 | 51.61% | 11,879,964 |
| 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 | | | | | 10,800 | 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 | 202,575 | -0.32% | 2,000 | 2,600 | 30.00% | 182,135 | 156,375 | -14.14% | 361,550 |
| 5862 Sponsorships | | | | | | 30,000 | | | | | 1,000 | 4,000 | 300.00% | 34,000 |
| 5863 Radio/Newspaper Ad Placement | | | | | 2,200 | 31,200 | 1,318.18% | | | | | | | 31,200 |
| 5880 Taxes - Licenses & Permits | | | | | 14,100 | 14,600 | 3.55% | | | | | | | 14,600 |
| 5890 Other Services & Expenses | | | | | 754,773 | 1,106,727 | 46.63% | 141,239 | 103,678 | -26.59% | 4,831,043 | 2,775,450 | -42.55% | 3,985,855 |
| 5899 Contingencies Account - Budget Only | | | | | | | | 221,174 | | -100.00% | 9,039,972 | 9,436,396 | 4.39% | 9,436,396 |
| 5800 - Subtotal | | | | | 1,667,177 | 2,214,987 | 32.86% | 394,613 | 139,078 | -64.76% | 14,099,175 | 12,400,870 | -12.05% | 14,754,935 |
| 5911 Indirect Cost(Reimbursement) | | | | | -1,000,000 | | -100.00% | | | | 526,315 | | -100.00% | |
| 5912 Out - Indirect Cost(Expense) | | | | | | | | | | | 526,315 | | -100.00% | |
| 5900 - Subtotal | | | | | -1,000,000 | | -100.00% | | | | | | | |
| 5000 - Total | | | | | 16,141,210 | 22,069,070 | 36.73% | 1,217,740 | 644,315 | -47.09% | 26,436,240 | 24,878,114 | -5.89% | 47,591,500 |
| 6120 Site Improvement | | | | | | 1,950,000 | | | 50,000 | | | | | 2,000,000 |
| 6120FA Site Improvement | | | | | | 500,000 | | | | | 179,305 | | -100.00% | 500,000 |
| 6100 - Subtotal | | | | | | 2,450,000 | | | 50,000 | | 179,305 | | -100.00% | 2,500,000 |
| 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 | 2,555,060 | 96.07% | 4,000 | 14,678 | 266.95% | 567,307 | 308,754 | -45.58% | 2,878,492 |
| 6412FA Computer/Tech Equipment | | | | | 120,000 | 120,000 | | | | | 342 | | -100.00% | 120,000 |
| 6413 Auto & Buses | | | | | | 75,000 | | | | | | | | 75,000 |
| 6413FA Autos and Busses | | | | | | | | | | | | | | |
| 6414 Furniture | | | | | 389,400 | 137,840 | -64.60% | | | | 302,738 | 195,000 | -35.59% | 332,840 |
| 6414FA Furniture | | | | | 1,210,000 | 50,000 | -95.87% | | | | | | | 50,000 |
| 6419 Other Equipment | | | | | 1,305,708 | 1,351,393 | 3.50% | 500,000 | | -100.00% | 1,225,695 | 393,228 | -67.92% | 1,744,621 |
| 6419FA Other Equipment | | | | | 2,535,228 | 434,500 | -82.86% | | | | 995,229 | 542,176 | -45.52% | 976,676 |
| 6424 Furniture | | | | | | | | | | | | | | |
| 6400 - Subtotal | | | | | 6,923,444 | 4,778,793 | -30.98% | 504,000 | 14,678 | -97.09% | 3,091,311 | 1,439,158 | -53.45% | 6,232,629 |
| 6000 - Total | | | | | 9,826,569 | 12,164,225 | 23.79% | 505,000 | 586,595 | 16.16% | 4,258,532 | 1,572,576 | -63.07% | 14,323,397 |
| 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 | 32,305,282 | 1.67% | | | | | | | 32,305,282 |
| 7201C INDIRECT COST EXPENSE TRANSFER | | | | | | | | | | | | 583,305 | | 583,305 |
| 7200 - Subtotal | | | | | 31,775,654 | 32,305,282 | 1.67% | | | | | 583,305 | | 32,888,587 |
| 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 |

BAKERSFIELD COLLEGE

2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---|----------------------------|-------|------|------|--------------------|--------------------|--------------|------------------|------------------|----------------|-------------------|-------------------|---------------|--------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Tentative | | Adopted | Tentative | | Adopted | Tentative | | |
| | 2025 | 2026 | 2025 | 2026 | Budget | Budget | Change | Budget | Budget | Change | Budget | Budget | Change | 2025-26 |
| 7501AA Cal Grant B-Financial Aid | | | | | | | | | | | | | | |
| 7501AB Cal Grant C-Financial Aid | | | | | | | | | | | | | | |
| 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 |
| 7501AE Federal SEOG-Financial Aid | | | | | | | | | | | | | | |
| 7501AF Federal PELL Grant | | | | | | | | | | | | | | |
| 7501AI Federal Direct Loans | | | | | | | | | | | | | | |
| 7501AK Cal Grant A-Financial Aid | | | | | | | | | | | | | | |
| 7502 Scholarships | | | | | | | | | | | 70,000 | 100,100 | 43.00% | 100,100 |
| 7503 Outside Scholarships | | | | | | | | | | | 65,000 | 36,279 | -44.19% | 36,279 |
| 7500 - Subtotal | | | | | | | | | | | 2,800,760 | 2,319,123 | -17.20% | 2,319,123 |
| 7602 Oth Student Aide (Non-cash) | | | | | | | | | | | 439,750 | 557,900 | 26.87% | 557,900 |
| 7603 Book Vouchers (Non-Cash SFA Aid) | | | | | | | | | | | 188,720 | 55,100 | -70.80% | 55,100 |
| 7600 - Subtotal | | | | | | | | | | | 628,470 | 613,000 | -2.46% | 613,000 |
| 7910 Unrestricted | | | | | 50,038,409 | 47,473,937 | -5.13% | | | | | | | 47,473,937 |
| 7900 - Subtotal | | | | | 50,038,409 | 47,473,937 | -5.13% | | | | | | | 47,473,937 |
| 7000 - Total | | | | | 82,214,063 | 80,375,747 | -2.24% | | | | 3,429,230 | 3,515,428 | 2.51% | 83,891,175 |
| TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE | | | | | 236,824,049 | 255,548,806 | 7.91% | 2,375,260 | 1,671,947 | -29.61% | 73,677,934 | 70,225,369 | -4.69% | 327,446,122 |

CERRO COSO COMMUNITY COLLEGE

CERRO COSO COMMUNITY COLLEGE

VISION

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

MISSION

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

VALUES

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

EDUCATE
INNOVATE
INCLUDE
SERVE

Cerro Coso Community College was established in 1973 as a separate college within the Kern Community College District. Cerro Coso has seven instructional sites, which together form the largest geographical service area of any community college in California at 18,500 square miles. Cerro Coso serves a population of approximately 85,000. The 320-acre Indian Wells Valley campus is located in the upper Mojave Desert in the community of Ridgecrest, which has a population of 28,200. Community outreach campuses are located in east Kern County encompassing Edwards Air Force Base, California City, Mojave, Tehachapi, and to the west at Lake Isabella. The adjacent counties of Inyo and Mono are served by the Eastern Sierra College Center (ESCC), with campuses in Bishop and Mammoth Lakes. The eighth instructional site, CC-Online, is a virtual campus which provides comprehensive services and learning opportunities to students across the district, the state, and the nation. Cerro Coso offers the Associate in Arts, the Associate in Science, and Associate Transfer degrees as well as certificates of achievement in career and occupational programs. Cerro Coso serves nearly 8,900 students annually. Cerro Coso Community College strives to meet the educational needs of all the communities it serves through it's the execution of its strategic goals: student access, success, equity, community connections, and organizational effectiveness.

During the 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 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 on the three remaining yards at the California Correctional Institution in Tehachapi for our Incarcerated Student Education Program (ISEP). Cerro Coso has continued to make progress with CDCR towards establishing portable classrooms within CCI in Tehachapi in order to expand section offerings that will recover the lost enrollment due to closures. Cerro Coso has purchased land and should break ground on a new campus in Tehachapi during the summer of 2025, 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. The tentative budget for Cerro Coso includes one-time capital outlay projects that make use of growing reserves, has resulted in the college reserves being spent down by \$3.9M to just over \$11.7M, which is roughly 31% of the budgeted expenses. 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.

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

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---------|--------------------------------------|----------------------------|-------|-------|-------|------------|------------|----------|---------|-----------|---------|------------|------------|---------|------------|
| | | Unrst | Unrst | Rest | Rest | Adopted | Tentative | Change | Adopted | Tentative | Change | Adopted | Tentative | Change | |
| | | 2025 | 2026 | 2025 | 2026 | Budget | Budget | | Budget | Budget | | Budget | Budget | | |
| | | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 1100 | Acad - Reg Schedule | 51.11 | 53.53 | | | 6,659,747 | 7,333,830 | 10.12% | | | | | | | 7,333,830 |
| | 1100 - Subtotal | | | | | 6,659,747 | 7,333,830 | 10.12% | | | | | | | 7,333,830 |
| 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 |
| | 1200 - Subtotal | | | | | 2,781,465 | 2,872,041 | 3.26% | | | | 1,196,017 | 1,281,367 | 7.14% | 4,153,408 |
| 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% | | | | | | | |
| | 1300 - Subtotal | | | | | 2,953,650 | 3,116,300 | 5.51% | | | | 65,163 | 15,000 | -76.98% | 3,131,300 |
| 1419 | Acad Emp - Non-Inst Non Cont | | | | | 302,381 | 479,970 | 58.73% | | | | 834,739 | 851,143 | 1.97% | 1,331,113 |
| | 1400 - Subtotal | | | | | 302,381 | 479,970 | 58.73% | | | | 834,739 | 851,143 | 1.97% | 1,331,113 |
| | 1000 - Total | | | | | 12,697,242 | 13,802,141 | 8.70% | | | | 2,095,919 | 2,147,510 | 2.46% | 15,949,651 |
| 2110 | Class Mgt(NonEd) | 9.07 | 8.57 | 3.25 | 3.75 | 1,169,043 | 1,215,018 | 3.93% | | | | 386,437 | 452,384 | 17.07% | 1,667,402 |
| 2190 | Conf Employee - Non Mgt | 1.00 | 1.00 | | | 102,257 | 111,010 | 8.56% | | | | | | | 111,010 |
| 2191 | Class Non-Instr Emp Reg Salary Sched | 53.17 | 56.05 | 25.29 | 25.22 | 3,102,429 | 3,409,061 | 9.88% | | | | 1,413,913 | 1,511,177 | 6.88% | 4,920,238 |
| | 2100 - Subtotal | | | | | 4,373,729 | 4,735,089 | 8.26% | | | | 1,800,350 | 1,963,561 | 9.07% | 6,698,649 |
| 2211 | Inst Aide FT Direct Inst | 2.83 | 3.46 | | 0.38 | 167,500 | 209,398 | 25.01% | | | | | 19,022 | | 228,419 |
| | 2200 - Subtotal | | | | | 167,500 | 209,398 | 25.01% | | | | | 19,022 | | 228,419 |
| 2311 | Admin Non-Instr Prof Expt | | | | | | | | | | | 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-Instr Overtime | | | | | 34,900 | 53,000 | 51.86% | | | | 12,500 | 14,592 | 16.74% | 67,592 |
| 2394 | Non-Admin Non-Instr Prof Expt | | | | | 52,960 | 70,000 | 32.18% | | | | 32,800 | 159,024 | 384.83% | 229,024 |
| 2399 | Cls Oth - Temp | | | | | 10,000 | 10,000 | | | | | 38,270 | 15,000 | -60.80% | 25,000 |
| | 2300 - Subtotal | | | | | 189,832 | 253,000 | 33.28% | | | | 459,679 | 387,726 | -15.65% | 640,726 |
| 2411 | Inst Students | | | | | 82,000 | 82,000 | | | | | 27,749 | 4,000 | -85.59% | 86,000 |
| 2412 | Direct Inst Prof Expt | | | | | 545,000 | 796,500 | 46.15% | 9,900 | 7,000 | -29.29% | | 26,000 | | 829,500 |
| | 2400 - Subtotal | | | | | 627,000 | 878,500 | 40.11% | 9,900 | 7,000 | -29.29% | 27,749 | 30,000 | 8.11% | 915,500 |
| 2999 | Salary Budget Control | | | | | 435,470 | 506,659 | 16.35% | | | | 96,534 | 441,244 | 357.09% | 947,903 |
| | 2900 - Subtotal | | | | | 435,470 | 506,659 | 16.35% | | | | 96,534 | 441,244 | 357.09% | 947,903 |
| | 2000 - Total | | | | | 5,793,531 | 6,582,645 | 13.62% | 9,900 | 7,000 | -29.29% | 2,384,313 | 2,841,552 | 19.18% | 9,431,197 |
| 3110 | STRS-Acad Inst & Instrl Aides(Dir) | | | | | 1,426,988 | 1,568,598 | 9.92% | | | | 121,472 | 132,318 | 8.93% | 1,700,915 |
| 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 - Class 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 | 91,674 | 59.52% | | | | 159,435 | 162,568 | 1.97% | 254,243 |
| 3139 | STRS on behalf Non Instr | | | | | 143,378 | 146,547 | 2.21% | | | | 66,504 | 55,168 | -17.04% | 201,715 |
| | 3100 - Subtotal | | | | | 3,265,556 | 3,537,008 | 8.31% | | | | 515,479 | 502,748 | -2.47% | 4,039,756 |
| 3210 | PERS-Acad Inst & Instrl Aides(Dir) | | | | | 159,779 | 145,429 | -8.98% | | | | 5,496 | 11,164 | 103.14% | 156,593 |
| 3220 | PERS - Class Mgt Non-Educational Adm | | | | | 217,783 | 247,627 | 13.70% | | | | 75,001 | 106,101 | 41.47% | 353,728 |
| 3221 | PERS - Class Emp | | | | | 789,012 | 885,867 | 12.28% | | | | 381,888 | 413,387 | 8.25% | 1,299,254 |
| 3221T | PERS - Class Emp Temp | | | | | 7,977 | 14,355 | 79.94% | | | | | | | 14,355 |
| 3222 | PERS - Conf Emp Non-Mgt | | | | | 27,661 | 30,417 | 9.96% | | | | | | | 30,417 |
| 3240 | PERS - Ed Adm - Cont | | | | | 74,209 | 54,187 | -26.98% | | | | 35,351 | 40,165 | 13.62% | 94,351 |
| | 3200 - Subtotal | | | | | 1,276,422 | 1,377,880 | 7.95% | | | | 497,736 | 570,816 | 14.68% | 1,948,697 |
| 3310 | OASDHI-Acad Inst & Instl Aides(Dir) | | | | | 153,634 | 159,803 | 4.02% | | | | 10,776 | 13,162 | 22.14% | 172,965 |
| 3310T | OASDHI-Acad Inst/Instl Aide(Dir)Tmp | | | | | 50,728 | 56,736 | 11.84% | 144 | 102 | -29.29% | 945 | 595 | -37.08% | 57,432 |
| 3320 | OASDHI - Class Mgt Non-Ed Admin | | | | | 66,868 | 73,650 | 10.14% | | | | 22,794 | 30,568 | 34.10% | 104,218 |

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

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|-----------------|--------------------------------------|----------------------------|-------|------|------|-----------|-----------|----------|---------|-----------|---------|------------|------------|----------|------------|
| | | Unrst | Unrst | Rest | Rest | Adopted | Tentative | Change | Adopted | Tentative | Change | Adopted | Tentative | Change | |
| | | 2025 | 2026 | 2025 | 2026 | Budget | Budget | | Budget | Budget | | Budget | Budget | | |
| | | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 3321 | OASDHI - Ciss Emp | | | | | 226,912 | 250,992 | 10.61% | | | | 108,033 | 115,434 | 6.85% | 366,426 |
| 3321T | OASDHI - Ciss Emp Temp | | | | | 3,200 | 5,075 | 58.56% | | | | 3,728 | 4,188 | 12.34% | 9,262 |
| 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 | 6,965 | 59.64% | | | | 12,104 | 12,342 | 1.97% | 19,306 |
| 3300 - Subtotal | | | | | | 552,878 | 598,125 | 8.18% | 144 | 102 | -29.29% | 174,307 | 193,596 | 11.07% | 791,823 |
| 3410 | H&W-Acad Inst & Instl Aides(Dir) | | | | | 1,414,846 | 1,519,637 | 7.41% | | | | 119,655 | 139,354 | 16.46% | 1,658,991 |
| 3410RC | OPEB ARC-Acad Inst&Instl Aides(Dir) | | | | | 157,100 | 170,414 | 8.48% | | | | 12,863 | 14,377 | 11.76% | 184,791 |
| 3420 | H&W - Ciss Mgt(Non-Educ Admin) | | | | | 195,677 | 191,200 | -2.29% | | | | 73,995 | 88,587 | 19.72% | 279,787 |
| 3420RC | OPEB ARC-Ciss Mgt(Non-EducAdmin) | | | | | 22,162 | 22,987 | 3.72% | | | | 7,574 | 8,867 | 17.07% | 31,854 |
| 3421 | H&W - Ciss Emp | | | | | 1,111,888 | 1,233,366 | 10.93% | | | | 575,827 | 594,952 | 3.32% | 1,828,318 |
| 3421RC | OPEB ARC-Ciss Emp | | | | | 56,423 | 62,534 | 10.83% | | | | 27,671 | 29,527 | 6.71% | 92,061 |
| 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 |
| 3400 - Subtotal | | | | | | 3,221,440 | 3,479,795 | 8.02% | | | | 919,050 | 978,706 | 6.49% | 4,458,501 |
| 3510 | SUI-Acad Inst & Instl Aides(Dir) | | | | | 4,035 | 4,376 | 8.45% | | | | 328 | 367 | 11.76% | 4,743 |
| 3510T | SUI-Acad Inst&Instl Aides(Dir) Temp | | | | | 17,492 | 16,588 | -5.17% | 5 | 4 | -29.29% | 33 | 21 | -37.08% | 16,612 |
| 3520 | SUI-Ciss Mgt Non-Educational Admin | | | | | 585 | 608 | 3.93% | | | | 193 | 226 | 17.07% | 834 |
| 3521 | SUI - Ciss Emp | | | | | 1,539 | 1,693 | 9.96% | | | | 707 | 755 | 6.77% | 2,448 |
| 3521T | SUI - Ciss Emp Temp | | | | | 392 | 2,767 | 605.20% | | | | 102 | 113 | 11.18% | 2,880 |
| 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 | 240 | -84.05% | | | | 417 | 426 | 1.97% | 666 |
| 3500 - Subtotal | | | | | | 26,369 | 27,159 | 2.99% | 5 | 4 | -29.29% | 2,050 | 2,191 | 6.86% | 29,353 |
| 3610 | WC-Acad Inst & Instl Aides(Dir) | | | | | 86,508 | 92,503 | 6.93% | | | | 7,036 | 7,753 | 10.20% | 100,256 |
| 3610T | WC-Acad Inst & Instl Aide(Dir) Temp | | | | | 38,554 | 42,836 | 11.11% | 106 | 74 | -30.28% | 996 | 476 | -52.23% | 43,386 |
| 3620 | WC - Ciss Mgt Non-Educational Admin | | | | | 12,532 | 12,843 | 2.48% | | | | 4,143 | 4,782 | 15.43% | 17,624 |
| 3621 | WC - Ciss Emp | | | | | 33,005 | 35,783 | 8.42% | | | | 15,157 | 15,960 | 5.30% | 51,743 |
| 3621T | WC - Ciss Emp Temp | | | | | 1,725 | 2,713 | 57.31% | | | | 4,928 | 4,098 | -16.83% | 6,811 |
| 3622 | WC - Conf Emp - Non Mgt | | | | | 1,096 | 1,173 | 7.04% | | | | | | | 1,173 |
| 3640 | WC - Educational Administrators | | | | | 16,517 | 17,606 | 6.59% | | | | 5,786 | 5,992 | 3.56% | 23,598 |
| 3641T | WC-Oth Acad Emp - Non Instr Temp | | | | | 3,479 | 5,147 | 47.92% | | | | 8,948 | 8,997 | 0.54% | 14,143 |
| 3600 - Subtotal | | | | | | 193,416 | 210,604 | 8.89% | 106 | 74 | -30.28% | 46,993 | 48,057 | 2.26% | 258,735 |
| 3710 | DefBen-Acad Inst & Instl Aides(Dir) | | | | | 302 | 308 | 2.08% | | | | | | | 308 |
| 3710T | DefBen-Acad Inst&Instl AidesDir)Temp | | | | | 20,710 | 30,267 | 46.15% | 376 | 266 | -29.29% | | 988 | | 31,521 |
| 3720 | DefBen-Ciss Mgt - Non-Educ Admin | | | | | 1,457 | 1,604 | 10.11% | | | | | | | 1,604 |
| 3721 | DefBen - Ciss Emp | | | | | 5,282 | 4,895 | -7.31% | | | | 81 | 46 | -42.66% | 4,942 |
| 3721T | DefBen - Ciss Emp Temp | | | | | 2,392 | 3,425 | 43.16% | | | | 7,263 | 8,049 | 10.83% | 11,474 |
| 3700 - Subtotal | | | | | | 30,143 | 40,500 | 34.36% | 376 | 266 | -29.29% | 7,344 | 9,084 | 23.69% | 49,850 |
| 3910 | OTHBEN-Acad Inst & Instrl Aide(Dir) | | | | | 41,238 | 42,773 | 3.72% | | | | 3,466 | 3,839 | 10.78% | 46,612 |
| 3920 | OTHBEN-Ciss Mgt(Non-Educ Admin) | | | | | 5,613 | 5,286 | -5.82% | | | | 2,123 | 2,449 | 15.39% | 7,736 |
| 3921 | OTHBEN - Ciss Emp | | | | | 28,504 | 31,586 | 10.81% | | | | 13,977 | 14,914 | 6.71% | 46,500 |
| 3922 | OTHBEN - Conf Emp - Non Mgt | | | | | 653 | 653 | | | | | | | | 653 |
| 3929 | Classified Benefit Abatement | | | | | 74,272 | | -100.00% | | | | -73,771 | | -100.00% | |
| 3940 | OTHBEN - Educational Administrators | | | | | 7,785 | 7,916 | 1.68% | | | | 2,607 | 2,542 | -2.51% | 10,458 |
| 3999 | Benefit Suspende | | | | | | | | | | | | -29,682 | | -29,682 |
| 3900 - Subtotal | | | | | | 158,066 | 88,215 | -44.19% | | | | -51,599 | -5,938 | -88.49% | 82,277 |
| 3000 - Total | | | | | | 8,724,290 | 9,359,285 | 7.28% | 631 | 445 | -29.46% | 2,111,361 | 2,299,261 | 8.90% | 11,658,991 |
| 4211 | Non-Library/Magazines/Bks/Prdcis | | | | | 2,425 | 1,875 | -22.68% | | | | 24,000 | 14,500 | -39.58% | 16,375 |
| 4200 - Subtotal | | | | | | 2,425 | 1,875 | -22.68% | | | | 24,000 | 14,500 | -39.58% | 16,375 |
| 4310 | Inst Supplies & Materials | | | | | 54,368 | 58,350 | 7.32% | | | | 270,183 | 260,457 | -3.60% | 318,807 |

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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 Adopted Budget 2024-25 | GU001 Tentative Budget 2025-26 | % | CE Adopted Budget 2024-25 | CE Tentative Budget 2025-26 | % | Restricted Adopted Budget 2024-25 | Restricted Tentative Budget 2025-26 | % | Total 2025-26 |
|--|----------------------------|-------|------|------|---------------------------------------|---|----------|------------------------------------|--------------------------------------|---------|--|--|----------|------------------|
| | Unrst | Unrst | Rest | Rest | | | | | | | | | | |
| | 2025 | 2026 | 2025 | 2026 | | | | | | | | | | |
| 4312 All Computer Software | | | | | | | | | | | | | | |
| 4313 Non-Inst Supplies & Materials | | | | | 160,570 | 147,345 | -8.24% | | | | 160,736 | 88,245 | -45.10% | 235,590 |
| 4314 Paper | | | | | 28,700 | 9,500 | -66.90% | | | | | 21,270 | | 30,770 |
| 4315 Maint & Repairs Supplies | | | | | 172,414 | 193,114 | 12.01% | | | | | | | 193,114 |
| 4317 Outreach Materials | | | | | 14,400 | 4,000 | -72.22% | | | | 411,608 | 196,821 | -52.18% | 200,821 |
| 4320 Vehicle Supplies - Parts | | | | | 20,000 | 25,000 | 25.00% | | | | 1,000 | | -100.00% | 25,000 |
| 4321 Fuel - Lubricants | | | | | 21,400 | 28,500 | 33.18% | | | | | | | 28,500 |
| 4300 - Subtotal | | | | | 471,852 | 465,809 | -1.28% | | | | 843,528 | 566,794 | -32.81% | 1,032,603 |
| 4400 Food - Non Travel Non Cafeteria | | | | | | | | | | | | | | |
| 4400 - Subtotal | | | | | | | | | | | | | | |
| 4000 - Total | | | | | 474,277 | 467,684 | -1.39% | | | | 867,528 | 581,294 | -32.99% | 1,048,978 |
| 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 | | | | | | | | | | | | 78,000 | | 78,000 |
| 5150 Cont Instruction | | | | | 400,000 | 450,000 | 12.50% | | | | | | | 450,000 |
| 5151 Guest Lecturers/Performers | | | | | 5,000 | 15,000 | 200.00% | | | | 178,167 | 135,047 | -24.20% | 150,047 |
| 5100 - Subtotal | | | | | 442,960 | 517,430 | 16.81% | | | | 178,167 | 403,047 | 126.22% | 920,477 |
| 5212 Student Travel | | | | | 66,500 | 101,500 | 52.63% | | | | 72,748 | 116,449 | 60.07% | 217,949 |
| 5220 Employee Travel | | | | | 218,100 | 189,750 | -13.00% | | | | 165,643 | 206,497 | 24.66% | 396,247 |
| 5220DT Employee Travel DO | | | | | 96,650 | 102,648 | 6.21% | 3,000 | 800 | -73.33% | 31,550 | 64,900 | 105.71% | 168,348 |
| 5221 (Local) Online Training/Webinar | | | | | 15,400 | 15,300 | -0.65% | | | | 10,425 | 13,500 | 29.50% | 28,800 |
| 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% | | | | 28,500 | 55,011 | 93.02% | 57,711 |
| 5200 - Subtotal | | | | | 423,220 | 436,548 | 3.15% | 3,000 | 800 | -73.33% | 405,216 | 570,056 | 40.68% | 1,007,404 |
| 5300 Institutional Dues/Memberships | | | | | 61,994 | 77,368 | 24.80% | | | | 8,820 | 47,575 | 439.40% | 124,943 |
| 5300 - Subtotal | | | | | 61,994 | 77,368 | 24.80% | | | | 8,820 | 47,575 | 439.40% | 124,943 |
| 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 | 35,500 | | | | | 15,000 | | -100.00% | 35,500 |
| 5583 Data Communication Services | | | | | | | | | | | | 1,000 | | 1,000 |
| 5590 Other Utilities | | | | | 10,000 | | -100.00% | | | | | | | |
| 5500 - Subtotal | | | | | 1,209,500 | 1,506,200 | 24.53% | | | | 15,350 | 1,227 | -92.01% | 1,507,427 |
| 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 | 141,500 | | | | | 80,845 | 52,000 | -35.68% | 193,500 |
| 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 | 110,500 | 244.02% | | | | 403,851 | 639,281 | 58.30% | 749,781 |
| 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 | 117,130 | 2.34% | | | | 1,000 | | -100.00% | 117,130 |
| 5690 Other Maintenance/Repairs | | | | | 32,500 | 21,000 | -35.38% | | | | | | | 21,000 |
| 5691 Other Maintenance Contracts | | | | | 25,000 | 27,000 | 8.00% | | | | | | | 27,000 |
| 5600 - Subtotal | | | | | 476,820 | 618,130 | 29.64% | | | | 524,230 | 729,872 | 39.23% | 1,348,002 |
| 5810 Fingerprinting Services | | | | | 1,000 | 1,000 | | | | | | | | 1,000 |
| 5813 Physical Examinations/Tests | | | | | 4,450 | 6,350 | 42.70% | | | | | | | 6,350 |

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

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---------|-------------------------------------|----------------------------|-------|------|------|-------------------|------------------|-----------------|---------------|--------------|----------------|------------------|------------------|-----------------|-------------------|
| | | Unrst | Unrst | Rest | Rest | Adopted | Tentative | Change | Adopted | Tentative | Change | Adopted | Tentative | Change | |
| | | 2025 | 2026 | 2025 | 2026 | Budget | Budget | | Budget | Budget | | Budget | Budget | | 2025-26 |
| | | | | | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | |
| 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 | 150,000 | 25.00% | | | | | | | 150,000 |
| 5860 | General Advertising Services | | | | | 156,500 | 228,325 | 45.89% | | | | 21,801 | 21,800 | -0.01% | 250,125 |
| 5861 | Printing/Duplicating Service | | | | | 10,000 | 10,250 | 2.50% | | | | 9,500 | 14,500 | 52.63% | 24,750 |
| 5862 | Sponsorships | | | | | 23,500 | 23,500 | | | | | 27,500 | 36,000 | 30.91% | 59,500 |
| 5863 | Radio/Newspaper Ad Placement | | | | | 20,325 | 21,326 | 4.93% | | | | 2,500 | 6,500 | 160.00% | 27,826 |
| 5880 | Taxes - Licenses & Permits | | | | | 11,350 | 11,880 | 4.67% | | | | 1,800 | 1,800 | | 13,680 |
| 5890 | Other Services & Expenses | | | | | 192,084 | 202,700 | 5.53% | 2,400 | 2,400 | | 108,500 | 110,800 | 2.12% | 315,900 |
| 5899 | Contingencies Account - Budget Only | | | | | | 110,000 | | 11,201 | 4,611 | -58.83% | 3,798,490 | 4,322,273 | 13.79% | 4,436,885 |
| | 5800 - Subtotal | | | | | 573,509 | 790,331 | 37.81% | 14,151 | 7,661 | -45.86% | 3,977,542 | 4,516,773 | 13.56% | 5,314,765 |
| 5911 | Indirect Cost(Reimbursement) | | | | | -12,000 | | -100.00% | | | | | | | |
| 5912 | Out - Indirect Cost(Expense) | | | | | | | | | | | 114,329 | | -100.00% | |
| | 5900 - Subtotal | | | | | -12,000 | | -100.00% | | | | 114,329 | | -100.00% | |
| | 5000 - Total | | | | | 3,176,003 | 3,946,007 | 24.24% | 17,151 | 8,461 | -50.67% | 5,223,653 | 6,268,551 | 20.00% | 10,223,019 |
| 6110 | Sites | | | | | | | | | | | | | | |
| 6110FA | Sites | | | | | | | | | | | | | | |
| 6120 | Site Improvement | | | | | 20,000 | 70,000 | 250.00% | | | | | 1,500 | | 71,500 |
| 6120FA | Site Improvement | | | | | | 25,000 | | | | | | | | 25,000 |
| | 6100 - Subtotal | | | | | 20,000 | 95,000 | 375.00% | | | | | 1,500 | | 96,500 |
| 6210 | Buildings Construction | | | | | 185,000 | 185,000 | | | | | | | | 185,000 |
| 6210C | Buildings Construction - C | | | | | | | | | | | | | | |
| 6210FA | Building Construction | | | | | | | | | | | | 60,000 | | 60,000 |
| 6211 | Buildings Architect | | | | | | | | | | | | | | |
| 6214 | Buildings - Testing & Inspection | | | | | | | | | | | | | | |
| | 6200 - Subtotal | | | | | 185,000 | 185,000 | 0.00% | | | | | 60,000 | | 245,000 |
| 6310 | Library Books | | | | | | | | | | | 79,500 | 39,100 | -50.82% | 39,100 |
| 6311 | Magazines & Periodicals | | | | | 57,950 | 66,435 | 14.64% | | | | | | | 66,435 |
| | 6300 - Subtotal | | | | | 57,950 | 66,435 | 14.64% | | | | 79,500 | 39,100 | -50.82% | 105,535 |
| 6411 | Library/Audio Visual Equipment | | | | | | 2,500 | | | | | | | | 2,500 |
| 6412 | Computer/Technology Equipment | | | | | 54,402 | 67,500 | 24.08% | | | | 452,428 | 291,500 | -35.57% | 359,000 |
| 6412FA | Computer/Tech Equipment | | | | | | 60,000 | | | | | | | | 60,000 |
| 6413 | Auto & Buses | | | | | | | | | | | 40,000 | | -100.00% | |
| 6413FA | Autos and Busses | | | | | 200,000 | 170,000 | -15.00% | | | | | | | 170,000 |
| 6414 | Furniture | | | | | 10,000 | 78,500 | 685.00% | | | | 172,278 | 66,284 | -61.52% | 144,784 |
| 6414FA | Furniture | | | | | | | | | | | 20,000 | | -100.00% | |
| 6419 | Other Equipment | | | | | 119,100 | 28,000 | -76.49% | | | | 51,000 | | -100.00% | 28,000 |
| 6419FA | Other Equipment | | | | | 196,800 | 240,000 | 21.95% | | | | | | | 240,000 |
| | 6400 - Subtotal | | | | | 580,302 | 646,500 | 11.41% | | | | 735,706 | 357,784 | -51.37% | 1,004,284 |
| | 6000 - Total | | | | | 843,252 | 992,935 | 17.75% | | | | 815,206 | 458,384 | -43.77% | 1,451,319 |
| 7201 | Intrafund Transfers Out | | | | | 10,240,384 | 5,371,785 | -47.54% | | | | | | | 5,371,785 |
| 7201IC | INDIRECT COST EXPENSE TRANSFER | | | | | | | | | | | | 122,920 | | 122,920 |
| | 7200 - Subtotal | | | | | 10,240,384 | 5,371,785 | -47.54% | | | | | 122,920 | | 5,494,705 |
| 7312 | Interfund Transfers - Out | | | | | | 4,000,000 | | | | | 260,000 | | -100.00% | 4,000,000 |
| | 7300 - Subtotal | | | | | | 4,000,000 | | | | | 260,000 | | -100.00% | 4,000,000 |
| 7501 | Student Fin Aid (Excludes Salaries) | | | | | | | | | | | 351,239 | 694,038 | 97.60% | 694,038 |
| 7501AA | Cal Grant B-Financial Aid | | | | | | | | | | | | | | |
| 7501AB | Cal Grant C-Financial Aid | | | | | | | | | | | | | | |
| 7501AE | Federal SEOG-Financial Aid | | | | | | | | | | | | | | |
| 7501AF | Federal PELL Grant | | | | | | | | | | | | | | |
| 7501AI | Federal Direct Loans | | | | | | | | | | | | | | |

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

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 Adopted Budget | GU001 Tentative Budget | % | CE Adopted Budget | CE Tentative Budget | % | Restricted Adopted Budget | Restricted Tentative Budget | % | Total |
|---|----------------------------|-------|------|------|----------------------------|------------------------------|--------------|-------------------------|---------------------------|----------------|---------------------------------|-----------------------------------|--------------|-------------------|
| | Unrst | Unrst | Rest | Rest | 2024-25 | 2025-26 | Change | 2024-25 | 2025-26 | Change | 2024-25 | 2025-26 | Change | 2025-26 |
| | 2025 | 2026 | 2025 | 2026 | | | | | | | | | | |
| 7501AK Cal Grant A-Financial Aid | | | | | | | | | | | | | | |
| 7502 Scholarships | | | | | | | | | | | 100,000 | 15,000 | -85.00% | 15,000 |
| 7500 - Subtotal | | | | | | | | | | | 451,239 | 709,038 | 57.13% | 709,038 |
| 7602 Oth Student Aide (Non-cash) | | | | | | | | | | | 180,145 | 142,000 | -21.17% | 142,000 |
| 7603 Book Vouchers (Non-Cash SFA Aid) | | | | | | | | | | | 216,500 | 263,554 | 21.73% | 263,554 |
| 7600 - Subtotal | | | | | | | | | | | 396,645 | 405,554 | 2.25% | 405,554 |
| 7910 Unrestricted | | | | | 12,194,901 | 11,917,562 | -2.27% | | | | | | | 11,917,562 |
| 7900 - Subtotal | | | | | 12,194,901 | 11,917,562 | -2.27% | | | | | | | 11,917,562 |
| 7000 - Total | | | | | 22,435,285 | 21,289,347 | -5.11% | | | | 1,107,883 | 1,237,511 | 11.70% | 22,526,858 |
| TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE | | | | | 54,143,880 | 56,440,045 | 4.24% | 27,682 | 15,906 | -42.54% | 14,605,862 | 15,834,063 | 8.41% | 72,290,013 |

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

With students as our focus, Porterville College (PC) provides our local and diverse communities an excellent educational experience that fosters intellectual curiosity and growth, lifelong learning, and prepares our students for personal and academic success.

Porterville College was established in 1927 as a part of the Porterville Union High School and College District. All of the classes were taught in high school classrooms until 1944 when a building was constructed on the high school campus specifically for the junior college. The College moved to its current location in 1955. The college dissolved its relationship with the high school district in 1967 and joined the Kern Community College District.

The current campus covers approximately eighty acres and provides educational opportunities to people from a geographic area covering 2,800 square miles in southeastern Tulare County. The educational programs offered include transfer, basic skills, workforce preparation, community education, and economic development.

Porterville College serves the community of Porterville, with a population of over 60,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 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 also has been made in the development and approval of well-defined programs of study. The College offers 18 associate degrees for transfer (ADT) by the Chancellor's Office. In addition to the ADT degree programs, Porterville College offers 18 other associate degrees and 16 certificate of achievement programs. Porterville College offers several unique occupational training programs, including Administration of Justice, Police Cadets, Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician, Industrial Maintenance, Emergency Medical Technician, and Registered Nursing.

Porterville's higher educational needs are estimated to continue expanding resulting from recent industrial investments in the local area. It is projected that this investment will result in an increase in demand for college-trained workers. Understanding the impact of the learning environment on student success, efforts are being undertaken to provide a safe and secure colligate atmosphere. Also, efforts are ongoing to sustain the campus's physical and technological infrastructure. The College continues multi-year facilities enhancement projects funded primarily by the Measure J bond funds and supplemented with reserves for one-time modernization projects.

The Porterville College Foundation actively supports the College by providing many scholarships for students. During the last fifteen years, the net asset allocation of the Foundation has grown and changed considerably. The net assets are over \$16 million. The Foundation sponsors an energetic campaign to support college programs, faculty projects, and campus-wide projects. This synergy between the College and community promotes an academically-focused and student-centered learning environment.

PORTERVILLE COLLEGE
2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | | GU001 | | % | CE | | CE | | % | Restricted | | Restricted | | % | Total |
|---------|--------------------------------------|----------------------------|-------|-------|-------|-------------------|---------------------|-----------|-------------------|---------------------|--------|-------------------|---------------------|-----------|-------------------|---------------------|------------|------------|------|------|-------|
| | | Unrst | Unrst | Rest | Rest | Adopted Budget | Tentative Budget | Change | Adopted Budget | Tentative Budget | Change | Adopted Budget | Tentative Budget | Change | Adopted Budget | Tentative Budget | Change | Total | | | |
| | | | | | | | | | | | | | | | | | | | 2025 | 2026 | 2025 |
| 1100 | Acad - Reg Schedule | 58.34 | 57.64 | 3.20 | 3.00 | 7,386,840 | 7,616,243 | 3.11% | | | | | | 300,062 | 298,321 | -0.58% | 7,914,563 | | | | |
| | 1100 - Subtotal | | | | | 7,386,840 | 7,616,243 | 3.11% | | | | | | 300,062 | 298,321 | -0.58% | 7,914,563 | | | | |
| 1214 | Educational Administrators - Cont | 7.76 | 8.76 | 2.49 | 2.49 | 1,421,348 | 1,569,335 | 10.41% | | | | | | 362,344 | 365,121 | 0.77% | 1,934,456 | | | | |
| 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 | | | | |
| | 1200 - Subtotal | | | | | 2,712,829 | 3,061,014 | 12.83% | | | | | | 1,026,361 | 1,026,562 | 0.02% | 4,087,576 | | | | |
| 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 | 17,630 | -91.10% | 26,630 | | | | |
| 1350 | Acad Emp-Non-Cont Substitute | | | | | | 1,000 | | | | | | | | | | 1,000 | | | | |
| | 1300 - Subtotal | | | | | 2,184,000 | 2,456,156 | 12.46% | | | | | | 198,105 | 17,630 | -91.10% | 2,473,786 | | | | |
| 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 | 1,314,553 | 9.04% | 1,588,184 | | | | |
| 1430 | Acad Emp - Dept Chair Overload | | | | | 14,550 | 50,000 | 243.64% | | | | | | | | | 50,000 | | | | |
| | 1400 - Subtotal | | | | | 286,181 | 421,276 | 47.21% | | | | | | 1,205,617 | 1,314,553 | 9.04% | 1,735,829 | | | | |
| | 1000 - Total | | | | | 12,569,850 | 13,554,688 | 7.83% | | | | | | 2,730,144 | 2,657,065 | -2.68% | 16,211,753 | | | | |
| 2110 | Clss Mgt(NonEd) | 10.85 | 10.60 | 6.04 | 6.29 | 1,316,179 | 1,379,254 | 4.79% | | | | | | 609,389 | 682,665 | 12.02% | 2,061,918 | | | | |
| 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 | 45.07 | 21.39 | 25.59 | 2,666,591 | 2,941,338 | 10.30% | | | | | | 1,303,792 | 1,602,358 | 22.90% | 4,543,696 | | | | |
| 2199 | Classified Salary Abatement | | | | | | | | | | | | | | | | | | | | |
| | 2100 - Subtotal | | | | | 4,064,651 | 4,409,480 | 8.48% | | | | | | 1,913,181 | 2,285,023 | 19.44% | 6,694,502 | | | | |
| 2211 | Inst Aide FT Direct Inst | 2.24 | 2.15 | 0.48 | 0.57 | 124,481 | 125,350 | 0.70% | | | | | | 22,140 | 28,123 | 27.02% | 153,473 | | | | |
| | 2200 - Subtotal | | | | | 124,481 | 125,350 | 0.70% | | | | | | 22,140 | 28,123 | 27.02% | 153,473 | | | | |
| 2311 | Admin Non-Inst Prof Expt | | | | | | | | | | | | | 3,500 | | -100.00% | | | | | |
| 2392 | Non-Inst Students | | | | | | | | | | | | | 297,072 | 418,555 | 40.89% | 418,555 | | | | |
| 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 | 240,000 | -30.24% | | | | | | 245,537 | 54,686 | -77.73% | 294,686 | | | | |
| 2399 | Clis Oth - Temp | | | | | 5,000 | 111,498 | 2,129.96% | | | | | | 1,680 | 64,765 | 3,755.05% | 176,263 | | | | |
| | 2300 - Subtotal | | | | | 385,534 | 429,998 | 11.53% | | | | | | 587,789 | 630,006 | 7.18% | 1,060,004 | | | | |
| 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 | 615,530 | 76.83% | 869,530 | | | | |
| | 2400 - Subtotal | | | | | 442,230 | 499,340 | 12.91% | | | | | | 377,800 | 626,133 | 65.73% | 1,125,473 | | | | |
| 2999 | Salary Budget Control | | | | | 556,617 | -256,032 | -146.00% | | | | | | 728,896 | 286,898 | -60.64% | 30,866 | | | | |
| | 2900 - Subtotal | | | | | 556,617 | -256,032 | -146.00% | | | | | | 728,896 | 286,898 | -60.64% | 30,866 | | | | |
| | 2000 - Total | | | | | 5,573,512 | 5,208,135 | -6.56% | | | | | | 3,629,807 | 3,856,183 | 6.24% | 9,064,318 | | | | |
| 3110 | STRS-Acad Inst & Instrl Aides(Dir) | | | | | 1,634,363 | 1,758,263 | 7.58% | | | | | | 184,139 | 183,314 | -0.45% | 1,941,578 | | | | |
| 3110T | STRS-Acad Inst/Instl Aides(Dir)-Tmp | | | | | 417,144 | 469,126 | 12.46% | | | | | | 37,838 | 3,367 | -91.10% | 472,493 | | | | |
| 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 | 249,170 | 9.61% | 310,983 | | | | |
| 3139 | STRS on behalf Non Instr | | | | | 87,904 | 61,476 | -30.07% | | | | | | 83,038 | 87,980 | 5.95% | 149,455 | | | | |
| | 3100 - Subtotal | | | | | 3,252,120 | 3,317,849 | 2.02% | | | | | | 646,936 | 665,883 | 2.93% | 3,983,732 | | | | |
| 3210 | PERS-Acad Inst & Instrl Aides(Dir) | | | | | 59,975 | 27,403 | -54.31% | | | | | | | 1,356 | | 28,759 | | | | |
| 3220 | PERS - Clss Mgt Non-Educational Adm | | | | | 378,211 | 347,445 | -8.13% | | | | | | 146,502 | 166,736 | 13.81% | 514,181 | | | | |
| 3221 | PERS - Clss Emp | | | | | 704,173 | 787,058 | 11.77% | | | | | | 347,775 | 433,571 | 24.67% | 1,220,628 | | | | |
| 3222 | PERS - Conf Emp Non-Mgt | | | | | 22,149 | 24,355 | 9.96% | | | | | | | | | 24,355 | | | | |
| 3240 | PERS - Ed Adm - Cont | | | | | 96,081 | 318,415 | 231.40% | | | | | | 75,850 | 59,803 | -21.16% | 378,218 | | | | |
| | 3200 - Subtotal | | | | | 1,260,589 | 1,504,676 | 19.36% | | | | | | 570,128 | 661,467 | 16.02% | 2,166,142 | | | | |
| 3310 | OASDHI-Acad Inst & Instrl Aides(Dir) | | | | | 141,387 | 141,499 | 0.08% | | | | | | 14,300 | 14,631 | 2.31% | 156,130 | | | | |

PORTERVILLE COLLEGE
2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---------|--------------------------------------|----------------------------|-------|------|------|-----------|-----------|---------|---------|-----------|--------|------------|------------|---------|------------|
| | | Unrst | Unrst | Rest | Rest | Adopted | Tentative | Change | Adopted | Tentative | Change | Adopted | Tentative | Change | |
| | | | | | | Budget | Budget | | Budget | Budget | | Budget | Budget | | |
| | | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 3310T | OASDHI-Acad Inst/Instl Aide(Dir)Tmp | | | | | 34,806 | 39,297 | 12.91% | | | | 7,920 | 9,181 | 15.92% | 48,478 |
| 3320 | OASDHI - Ciss Mgt Non-Ed Admin | | | | | 108,436 | 98,133 | -9.50% | | | | 42,415 | 47,573 | 12.16% | 145,706 |
| 3321 | OASDHI - Ciss Emp | | | | | 200,066 | 220,377 | 10.15% | | | | 98,617 | 121,342 | 23.04% | 341,719 |
| 3321T | OASDHI - Ciss Emp Temp | | | | | 7,853 | 11,102 | 41.37% | | | | 6,002 | 8,328 | 38.76% | 19,430 |
| 3322 | OASDHI - Conf Emp - Non Mgt | | | | | 6,264 | 6,800 | 8.56% | | | | | | | 6,800 |
| 3340 | OASDHI - Educational Admin - Cont | | | | | 39,968 | 89,724 | 124.49% | | | | 22,639 | 18,826 | -16.84% | 108,551 |
| 3341T | OASDHI - Oth Acad Emp Non-Inst Temp | | | | | 4,150 | 4,693 | 13.09% | | | | 17,258 | 18,916 | 9.61% | 23,609 |
| | 3300 - Subtotal | | | | | 542,930 | 611,625 | 12.65% | | | | 209,152 | 238,798 | 14.17% | 850,423 |
| 3410 | H&W-Acad Inst & Instl Aides(Dir) | | | | | 1,593,156 | 1,675,034 | 5.14% | | | | 189,502 | 193,869 | 2.30% | 1,868,902 |
| 3410RC | OPEB ARC-Acad Inst&Instl Aides(Dir) | | | | | 172,061 | 182,389 | 6.00% | | | | 18,896 | 18,908 | 0.07% | 201,298 |
| 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 | 27,033 | -8.04% | | | | 11,944 | 13,380 | 12.02% | 40,414 |
| 3421 | H&W - Ciss Emp | | | | | 964,546 | 1,046,810 | 8.53% | | | | 478,002 | 595,189 | 24.52% | 1,641,999 |
| 3421RC | OPEB ARC-Ciss Emp | | | | | 51,023 | 55,256 | 8.30% | | | | 25,199 | 31,015 | 23.08% | 86,271 |
| 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% | 265,888 |
| 3440RC | OPEB ARC-EducAdmin-Cont | | | | | 24,258 | 30,759 | 26.80% | | | | 7,102 | 7,156 | 0.77% | 37,915 |
| | 3400 - Subtotal | | | | | 3,282,729 | 3,500,184 | 6.62% | | | | 924,944 | 1,067,012 | 15.36% | 4,567,197 |
| 3510 | SUI-Acad Inst & Instl Aides(Dir) | | | | | 4,401 | 4,666 | 6.00% | | | | 493 | 494 | 0.17% | 5,159 |
| 3510T | SUI-Acad Inst/Instl Aides(Dir) Temp | | | | | 1,200 | 1,355 | 12.91% | | | | 273 | 317 | 15.92% | 1,672 |
| 3520 | SUI-Ciss Mgt Non-Educational Admin | | | | | 750 | 690 | -8.04% | | | | 305 | 341 | 12.02% | 1,031 |
| 3521 | SUI - Ciss Emp | | | | | 1,333 | 1,458 | 9.36% | | | | 652 | 801 | 22.90% | 2,259 |
| 3521T | SUI - Ciss Emp Temp | | | | | 193 | 215 | 11.53% | | | | 121 | 90 | -25.49% | 305 |
| 3522 | SUI - Conf Emp - Non Mgt | | | | | 41 | 44 | 8.55% | | | | | | | 44 |
| 3540 | SUI - Educational Admin - Cont | | | | | 619 | 785 | 26.80% | | | | 181 | 183 | 0.78% | 967 |
| 3541T | SUI - Oth Acad Emp - Non Instl temp | | | | | 143 | 162 | 13.08% | | | | 595 | 652 | 9.61% | 814 |
| | 3500 - Subtotal | | | | | 8,681 | 9,374 | 7.99% | | | | 2,621 | 2,878 | 9.84% | 12,253 |
| 3610 | WC-Acad Inst & Instl Aides(Dir) | | | | | 94,393 | 98,581 | 4.44% | | | | 10,575 | 10,437 | -1.31% | 109,018 |
| 3610T | WC-Acad Inst & Instl Aide(Dir) Temp | | | | | 28,161 | 31,225 | 10.88% | | | | 6,175 | 6,803 | 10.16% | 38,028 |
| 3620 | WC - Ciss Mgt Non-Educational Admin | | | | | 16,083 | 14,572 | -9.40% | | | | 6,534 | 7,212 | 10.37% | 21,784 |
| 3621 | WC - Ciss Emp | | | | | 28,594 | 30,809 | 7.75% | | | | 13,981 | 16,929 | 21.09% | 47,738 |
| 3621T | WC - Ciss Emp Temp | | | | | 4,134 | 4,543 | 9.89% | | | | 5,805 | 6,358 | 9.53% | 10,901 |
| 3622 | WC - Conf Emp - Non Mgt | | | | | 878 | 939 | 6.96% | | | | | | | 939 |
| 3640 | WC - Educational Administrators | | | | | 13,271 | 16,580 | 24.93% | | | | 3,885 | 3,858 | -0.71% | 20,438 |
| 3641T | WC-Oth Acad Emp - Non Instr Temp | | | | | 3,069 | 3,419 | 11.42% | | | | 12,763 | 13,783 | 7.99% | 17,202 |
| | 3600 - Subtotal | | | | | 188,583 | 200,668 | 6.41% | | | | 59,719 | 65,380 | 9.48% | 266,048 |
| 3710 | DefBen-Acad Inst & Instl Aides(Dir) | | | | | 920 | 963 | 4.67% | | | | 841 | 881 | 4.67% | 1,844 |
| 3710T | DefBen-Acad Inst/Instl Aides(Dir)Tmp | | | | | 76,774 | 88,546 | 15.33% | | | | 13,228 | 23,390 | 76.83% | 111,936 |
| 3721 | DefBen - Ciss Emp | | | | | 2,408 | 1,659 | -31.10% | | | | 688 | 759 | 10.30% | 2,418 |
| 3721T | DefBen - Ciss Emp Temp | | | | | 13,263 | 13,357 | 0.71% | | | | 7,709 | 3,381 | -56.14% | 16,738 |
| | 3700 - Subtotal | | | | | 93,366 | 104,525 | 11.95% | | | | 22,467 | 28,411 | 26.46% | 132,936 |
| 3910 | OTHBEN-Acad Inst & Instl Aide(Dir) | | | | | 45,816 | 46,597 | 1.71% | | | | 5,489 | 5,407 | -1.49% | 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 | 27,910 | 8.30% | | | | 12,728 | 15,666 | 23.08% | 43,575 |
| 3922 | OTHBEN - Conf Emp - Non Mgt | | | | | 653 | 653 | | | | | | | | 653 |
| 3929 | Classified Benefit Abatement | | | | | | | | | | | | | | |
| 3940 | OTHBEN - Educational Administrators | | | | | 4,417 | 5,724 | 29.59% | | | | 1,627 | 1,627 | -0.00% | 7,351 |
| | 3900 - Subtotal | | | | | 84,401 | 87,778 | 4.00% | | | | 23,790 | 26,787 | 12.60% | 114,565 |
| | 3000 - Total | | | | | 8,713,397 | 9,336,679 | 7.15% | | | | 2,459,756 | 2,756,617 | 12.07% | 12,093,296 |
| 4211 | Non-Library/Magazines/Bks/Prdcis | | | | | 4,500 | 4,200 | -6.67% | | | | 92,539 | 24,516 | -73.51% | 28,716 |
| | 4200 - Subtotal | | | | | 4,500 | 4,200 | -6.67% | | | | 92,539 | 24,516 | -73.51% | 28,716 |
| 4310 | Inst Supplies & Materials | | | | | | | | | | | 302,668 | 405,037 | 33.82% | 405,037 |

PORTERVILLE COLLEGE
2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---------|-------------------------------------|----------------------------|-------|------|------|------------------|------------------|-----------------|---------|-----------|--------|------------------|------------------|----------------|------------------|
| | | | | | | Adopted | Tentative | | Adopted | Tentative | | Adopted | Tentative | | |
| | | Unrst | Unrst | Rest | Rest | Budget | Budget | Change | Budget | Budget | Change | Budget | Budget | Change | 2025-26 |
| | | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | |
| 4312 | All Computer Software | | | | | 1,000 | 500 | -50.00% | | | | 2,303 | | -100.00% | 500 |
| 4313 | Non-Inst Supplies & Materials | | | | | 178,413 | 215,830 | 20.97% | | | | 217,131 | 334,860 | 54.22% | 550,690 |
| 4314 | Paper | | | | | 12,000 | 30,000 | 150.00% | | | | | | | 30,000 |
| 4317 | Outreach Materials | | | | | | 11,000 | | | | | 126,715 | 215,374 | 69.97% | 226,374 |
| 4320 | Vehicle Supplies - Parts | | | | | 7,000 | 8,500 | 21.43% | | | | | 500 | | 9,000 |
| 4321 | Fuel - Lubricants | | | | | 20,000 | 30,000 | 50.00% | | | | | | | 30,000 |
| | 4300 - Subtotal | | | | | 218,413 | 295,830 | 35.45% | | | | 648,817 | 955,771 | 47.31% | 1,251,601 |
| 4400 | Food - Non Travel Non Cafeteria | | | | | 500 | | -100.00% | | | | | | | |
| | 4400 - Subtotal | | | | | 500 | | -100.00% | | | | | | | |
| 4510 | CoGS Food | | | | | | | | | | | | | | |
| 4520 | CoGS Paper Goods | | | | | | | | | | | | | | |
| 4530 | CoGS Other | | | | | | | | | | | | | | |
| | 4500 - Subtotal | | | | | | | | | | | | | | |
| | 4000 - Total | | | | | 223,413 | 300,030 | 34.29% | | | | 741,356 | 980,287 | 32.23% | 1,280,317 |
| 5107 | Athletic Officials | | | | | 44,300 | 48,750 | 10.05% | | | | | | | 48,750 |
| 5108 | Temp Employment Agency Services | | | | | | | | | | | | | | |
| 5118 | Cont Security Services | | | | | 15,700 | 20,020 | 27.52% | | | | 32,000 | 32,000 | | 52,020 |
| 5119 | Oth Non-Inst Consulting Services | | | | | 41,500 | 36,500 | -12.05% | | | | 52,000 | 229,016 | 340.42% | 265,516 |
| 5150 | Cont Instruction | | | | | 180,000 | 180,000 | | | | | | | | 180,000 |
| 5151 | Guest Lecturers/Performers | | | | | 5,000 | 10,000 | 100.00% | | | | 93,121 | 256,736 | 175.70% | 266,736 |
| 5159 | Oth Instructional Consulting Servs | | | | | 180,300 | 180,300 | | | | | 89,059 | 109,944 | 23.45% | 290,244 |
| | 5100 - Subtotal | | | | | 466,800 | 475,570 | 1.88% | | | | 266,180 | 627,695 | 135.82% | 1,103,265 |
| 5209 | Non-Employee Travel | | | | | 500 | 500 | | | | | 2,000 | | -100.00% | 500 |
| 5212 | Student Travel | | | | | 119,250 | 136,500 | 14.47% | | | | 203,501 | 347,712 | 70.87% | 484,212 |
| 5220 | Employee Travel | | | | | 116,700 | 193,700 | 65.98% | | | | 674,507 | 780,367 | 15.69% | 974,067 |
| 5221 | (Local) Online Training/Webinar | | | | | 1,200 | 2,550 | 112.50% | | | | 49,780 | 8,300 | -83.33% | 10,850 |
| 5230 | Food/Meetings | | | | | 27,350 | 39,300 | 43.69% | | | | 150,885 | 168,037 | 11.37% | 207,337 |
| 5231 | Refreshments/Meetings | | | | | | 4,500 | | | | | 5,360 | 56,750 | 958.77% | 61,250 |
| | 5200 - Subtotal | | | | | 265,000 | 377,050 | 42.28% | | | | 1,086,032 | 1,361,166 | 25.33% | 1,738,216 |
| 5300 | Institutional Dues/Memberships | | | | | 57,950 | 62,850 | 8.46% | | | | 43,345 | 53,039 | 22.36% | 115,889 |
| 5310 | Consortium Dues/Memberships | | | | | | 6,000 | | | | | 1,500 | | -100.00% | 6,000 |
| | 5300 - Subtotal | | | | | 57,950 | 68,850 | 18.81% | | | | 44,845 | 53,039 | 18.27% | 121,889 |
| 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 | 29,368 | 3.04% | | | | | | | 29,368 |
| | 5500 - Subtotal | | | | | 1,026,500 | 1,061,564 | 3.42% | | | | | | | 1,061,564 |
| 5602 | Short Term Rental-Veh & Equip | | | | | 16,204 | 14,900 | -8.05% | | | | 11,787 | 38,000 | 222.40% | 52,900 |
| 5608 | Oper/Lease Cntrcts-ie Cars-Copiers | | | | | 10,300 | 23,800 | 131.07% | | | | | | | 23,800 |
| 5650 | Software Licensing/Maintenance Svcs | | | | | 153,050 | 250,250 | 63.51% | | | | 741,255 | 709,943 | -4.22% | 960,193 |
| 5651 | Internet Access | | | | | 4,916 | 2,100 | -57.28% | | | | 500 | 19,000 | 3,700.00% | 21,100 |
| 5652 | IT Cloud Services | | | | | | | | | | | 34,625 | 15,000 | -56.68% | 15,000 |
| 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 | 38,750 | 2.65% | | | | | | | 38,750 |
| 5691 | Other Maintenance Contracts | | | | | 86,420 | 110,420 | 27.77% | | | | 1,030 | 1,030 | | 111,450 |

PORTERVILLE COLLEGE
2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 Adopted Budget | GU001 Tentative Budget | % Change | CE Adopted Budget | CE Tentative Budget | % Change | Restricted Adopted Budget | Restricted Tentative Budget | % Change | Total 2025-26 |
|---|----------------------------|-------|------|------|----------------------------|------------------------------|-------------|-------------------------|---------------------------|-------------|---------------------------------|-----------------------------------|-------------|------------------|
| | Unrst | Unrst | Rest | Rest | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | |
| | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | |
| 5600 - Subtotal | | | | | 516,490 | 740,470 | 43.37% | | | | 865,697 | 782,973 | -9.56% | 1,523,443 |
| 5790 Other Professional Fees | | | | | 90,900 | 50,900 | -44.00% | | | | | | | 50,900 |
| 5700 - Subtotal | | | | | 90,900 | 50,900 | -44.00% | | | | | | | 50,900 |
| 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 | 24,040 | 31.80% | | | | 6,311 | 2,000 | -68.31% | 26,040 |
| 5830 Bank Charges | | | | | | | | | | | 1,200 | 1,200 | | 1,200 |
| 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 | 115,732 | -24.15% | 179,232 |
| 5861 Printing/Duplicating Service | | | | | 4,800 | 10,000 | 108.33% | | | | 4,500 | 1,500 | -66.66% | 11,500 |
| 5862 Sponsorships | | | | | 500 | 1,500 | 200.00% | | | | 3,500 | 2,500 | -28.57% | 4,000 |
| 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 | 86,801 | 763.08% | 118,951 |
| 5899 Contingencies Account - Budget Only | | | | | | 75,926 | | | | | 1,907,930 | 979,296 | -48.67% | 1,055,222 |
| 5800 - Subtotal | | | | | 436,440 | 368,891 | -15.48% | | | | 2,086,872 | 1,195,763 | -42.70% | 1,564,654 |
| 5911 Indirect Cost(Reimbursement) | | | | | -40,000 | | -100.00% | | | | | | | |
| 5912 Out - Indirect Cost(Expense) | | | | | | | | | | | 76,759 | | -100.00% | |
| 5900 - Subtotal | | | | | -40,000 | | -100.00% | | | | 76,759 | | -100.00% | |
| 5000 - Total | | | | | 2,820,080 | 3,143,295 | 11.46% | | | | 4,426,384 | 4,020,636 | -9.17% | 7,163,931 |
| 6120 Site Improvement | | | | | | | | | | | 95,847 | | -100.00% | |
| 6100 - Subtotal | | | | | | | | | | | 95,847 | | -100.00% | |
| 6210C Buildings Construction - C | | | | | | | | | | | | 275,449 | | 275,449 |
| 6211 Buildings Architect | | | | | | | | | | | | 10,819 | | 10,819 |
| 6212 Buildings - Fees | | | | | | | | | | | | | | |
| 6214 Buildings - Testing & Inspection | | | | | 1,150 | 1,150 | | | | | | 44,317 | | 45,467 |
| 6200 - Subtotal | | | | | 1,150 | 1,150 | 0.00% | | | | | 330,585 | | 331,735 |
| 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 |
| 6300 - Subtotal | | | | | 5,000 | | -100.00% | | | | 29,280 | 68,580 | 134.22% | 68,580 |
| 6412 Computer/Technology Equipment | | | | | 42,800 | 98,500 | 130.14% | | | | 193,814 | 183,709 | -5.21% | 282,209 |
| 6412FA Computer/Tech Equipment | | | | | | | | | | | 19,353 | | -100.00% | |
| 6413LP Auto-Purchasing on Long Term Lease | | | | | 30,000 | 50,000 | 66.67% | | | | | | | 50,000 |
| 6414 Furniture | | | | | 34,684 | 3,500 | -89.91% | | | | 5,700 | 87,686 | 1,438.35% | 91,186 |
| 6414FA Furniture | | | | | 15,000 | 15,000 | | | | | 592,836 | 225,000 | -62.05% | 240,000 |
| 6419 Other Equipment | | | | | 10,400 | 6,500 | -37.50% | | | | 47,000 | 101,900 | 116.81% | 108,400 |
| 6419FA Other Equipment | | | | | 6,543 | 26,543 | 305.67% | | | | 10,099 | | -100.00% | 26,543 |
| 6422 Computer/Technology Equipment | | | | | | | | | | | 1,054 | | -100.00% | |
| 6400 - Subtotal | | | | | 139,427 | 200,043 | 43.47% | | | | 869,857 | 598,295 | -31.22% | 798,338 |
| 6000 - Total | | | | | 145,577 | 201,193 | 38.20% | | | | 994,984 | 997,460 | 0.25% | 1,198,653 |
| 7110 Debt Reduction | | | | | 150,000 | 159,963 | 6.64% | | | | | | | 159,963 |
| 7100 - Subtotal | | | | | 150,000 | 159,963 | 6.64% | | | | | | | 159,963 |
| 7201 Intrafund Transfers Out | | | | | 8,429,570 | 5,575,659 | -33.86% | | | | | | | 5,575,659 |
| 7201IC INDIRECT COST EXPENSE TRANSFER | | | | | | | | | | | | 45,623 | | 45,623 |
| 7200 - Subtotal | | | | | 8,429,570 | 5,575,659 | -33.86% | | | | | 45,623 | | 5,621,282 |
| 7501 Student Fin Aid (Excludes Salaries) | | | | | | | | | | | 728,996 | 417,547 | -42.72% | 417,547 |
| 7501AA Cal Grant B-Financial Aid | | | | | | | | | | | | | | |
| 7501AB Cal Grant C-Financial Aid | | | | | | | | | | | | | | |
| 7501AC CARE-Financial Aid | | | | | | | | | | | | 74,750 | | 74,750 |
| 7501AD EOP&S-Financial Aid | | | | | | | | | | | | 435,800 | | 435,800 |
| 7501AF Federal PELL Grant | | | | | | | | | | | | | | |
| 7503 Outside Scholarships | | | | | | | | | | | 6,500 | 160,577 | 2,370.42% | 160,577 |
| 7500 - Subtotal | | | | | | | | | | | 735,496 | 1,088,675 | 48.02% | 1,088,675 |

PORTERVILLE COLLEGE
2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 Adopted Budget | GU001 Tentative Budget | % Change | CE Adopted Budget | CE Tentative Budget | % Change | Restricted Adopted Budget | Restricted Tentative Budget | % Change | Total 2025-26 |
|--|----------------------------|-------|------|------|----------------------------|------------------------------|-------------|-------------------------|---------------------------|-------------|---------------------------------|-----------------------------------|-------------|------------------|
| | Unrst | Unrst | Rest | Rest | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | |
| | 2025 | 2026 | 2025 | 2026 | | | | | | | | | | |
| 7602 Oth Student Aide (Non-cash) | | | | | | | | | | | 214,205 | 304,082 | 41.96% | 304,082 |
| 7603 Book Vouchers (Non-Cash SFA Aid) | | | | | | | | | | | 47,289 | 76,177 | 61.09% | 76,177 |
| 7600 - Subtotal | | | | | | | | | | | 261,494 | 380,259 | 45.42% | 380,259 |
| 7910 Unrestricted | | | | | 10,006,154 | 9,736,244 | -2.70% | | | | | | | 9,736,244 |
| 7900 - Subtotal | | | | | 10,006,154 | 9,736,244 | -2.70% | | | | | | | 9,736,244 |
| 7000 - Total | | | | | 18,585,724 | 15,471,866 | -16.75% | | | | 996,990 | 1,514,557 | 51.91% | 16,986,424 |
| TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE | | | | | 48,631,552 | 47,215,887 | -2.91% | | | | 15,979,422 | 16,782,806 | 5.03% | 63,998,692 |

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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), Business Services (including 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 KCCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; serves as liaison with local and federal agencies; reports analysis of legislation and regulations.
- **Educational Services & 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.
- **Business Services, including Facilities & Construction:** Facilitates district-wide development of 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.
- **Human Resources:** Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; facilitates risk management; provides training and professional development related to health and safety, workers compensation; coordinates district general legal counsel; provides labor contract administration, payroll, and compliance with federal and state labor laws, and local policy and procedures.

- **Information Technology:** Supports 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. With these efforts, the District Office operations budget proposal increased by \$701,118, 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 use of district-wide reserves includes:

| | |
|--|---------------------|
| Total | 8,551,998.00 |
| Continuation of special advisor to Chancellor | 265,900.00 |
| Furniture for Public Affairs Space | 100,000.00 |
| Advanced Analytics Visualization Training | 8,000.00 |
| Redesign of 5 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) | 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. After funding these expenses, the district wide reserves are anticipated to be \$52.6 million as we start 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. Efforts will continue throughout FY2025-26.

DISTRICT OFFICE

2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | | % | CE | | % | Restricted | | % | Total |
|---|----------------------------|-------|-------|-------|------------|------------|----------|---------|-----------|----------|------------|-----------|----------|------------|
| | | | | | Adopted | Tentative | | Adopted | Tentative | | Adopted | Tentative | | |
| | Unrst | Unrst | Rest | Rest | Budget | Budget | | Budget | Budget | | Budget | Budget | | |
| | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | Change | 2024-25 | 2025-26 | Change | 2024-25 | 2025-26 | Change | 2025-26 |
| 1214 Educational Administrators - Cont | 9.40 | 5.90 | 2.85 | 1.35 | 2,057,846 | 1,422,640 | -30.87% | 71,993 | | -100.00% | 469,292 | 221,882 | -52.72% | 1,644,522 |
| 1200 - Subtotal | | | | | 2,057,846 | 1,422,640 | -30.87% | 71,993 | | -100.00% | 469,292 | 221,882 | -52.72% | 1,644,522 |
| 1419 Acad Emp - Non-Inst Non Cont | | | | | 142,000 | 92,000 | -35.21% | | | | 207,342 | 6,000 | -97.11% | 98,000 |
| 1400 - Subtotal | | | | | 142,000 | 92,000 | -35.21% | | | | 207,342 | 6,000 | -97.11% | 98,000 |
| 1999 Certificated Salary Abatement | | | | | -376,800 | -61,200 | -83.76% | | | | | | | -61,200 |
| 1900 - Subtotal | | | | | -376,800 | -61,200 | -83.76% | | | | | | | -61,200 |
| 1000 - Total | | | | | 1,823,046 | 1,453,440 | -20.27% | 71,993 | | -100.00% | 676,634 | 227,882 | -66.32% | 1,681,322 |
| 2110 Ciss Mgt(NonEd) | 34.00 | 36.04 | 20.00 | 20.46 | 5,035,444 | 5,740,593 | 14.00% | 152,054 | 100,131 | -34.15% | 2,064,567 | 2,295,863 | 11.20% | 8,136,587 |
| 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 | 79.78 | 12.91 | 12.97 | 6,261,231 | 6,725,851 | 7.42% | 128,657 | 75,978 | -40.94% | 832,270 | 861,585 | 3.52% | 7,663,415 |
| 2199 Classified Salary Abatement | | | | | -113,334 | -116,666 | 2.94% | | | | | | | -116,666 |
| 2100 - Subtotal | | | | | 11,817,527 | 12,921,365 | 9.34% | 280,711 | 176,109 | -37.26% | 2,896,837 | 3,157,449 | 9.00% | 16,254,923 |
| 2311 Admin Non-Inst Prof Expt | | | | | 514,750 | 255,040 | -50.45% | | | | 388,000 | | -100.00% | 255,040 |
| 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 CIs Oth - Temp | | | | | | | | | | | 14,000 | 50,000 | 257.14% | 50,000 |
| 2300 - Subtotal | | | | | 708,694 | 452,306 | -36.18% | 203,000 | 65,000 | -67.98% | 1,173,602 | 297,500 | -74.65% | 814,806 |
| 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 | 246,285 | -50.75% | | | | 595,165 | 515,143 | -13.45% | 761,428 |
| 2900 - Subtotal | | | | | 500,089 | 246,285 | -50.75% | | | | 595,165 | 515,143 | -13.45% | 761,428 |
| 2000 - Total | | | | | 13,026,310 | 13,619,956 | 4.56% | 483,711 | 401,109 | -17.08% | 4,918,488 | 4,342,442 | -11.71% | 18,363,506 |
| 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 | 197,254 | -29.81% | | | | 65,342 | 36,258 | -44.51% | 233,511 |
| 3131T STRS - Oth Acad Emp Non-Inst Temp | | | | | 27,122 | 17,572 | -35.21% | | | | 39,602 | 1,146 | -97.11% | 18,718 |
| 3139 STRS on behalf Non Instr | | | | | 110,118 | 96,725 | -12.16% | | | | 19,426 | 15,710 | -19.13% | 112,435 |
| 3100 - Subtotal | | | | | 521,734 | 328,448 | -37.05% | 13,751 | | -100.00% | 157,269 | 53,114 | -66.23% | 381,562 |
| 3220 PERS - Ciss Mgt Non-Educational Adm | | | | | 1,278,484 | 1,566,067 | 22.49% | 41,131 | 27,436 | -33.30% | 531,090 | 629,067 | 18.45% | 2,222,569 |
| 3221 PERS - Ciss Emp | | | | | 1,693,809 | 1,843,031 | 8.81% | 34,802 | 20,819 | -40.18% | 225,129 | 236,074 | 4.86% | 2,099,924 |
| 3221T PERS - Ciss Emp Temp | | | | | 14,914 | 29,215 | 95.89% | | | | | | | 29,215 |
| 3222 PERS - Conf Emp Non-Mgt | | | | | 171,547 | 156,615 | -8.70% | | | | | | | 156,615 |
| 3240 PERS - Ed Adm - Cont | | | | | 159,698 | 106,832 | -33.10% | | | | 15,188 | 8,782 | -42.18% | 115,614 |
| 3200 - Subtotal | | | | | 3,318,453 | 3,701,760 | 11.55% | 75,932 | 48,255 | -36.45% | 771,406 | 873,922 | 13.29% | 4,623,936 |
| 3310T OASDHI-Acad Inst/Inst Aide(Dir)Tmp | | | | | | | | | 2,320 | | 3,667 | 5,399 | 47.24% | 7,719 |
| 3320 OASDHI - Ciss Mgt Non-Ed Admin | | | | | 351,030 | 416,830 | 18.74% | 12,676 | 7,539 | -40.52% | 152,552 | 174,957 | 14.69% | 599,327 |
| 3321 OASDHI - Ciss Emp | | | | | 479,025 | 514,569 | 7.42% | 9,842 | 5,813 | -40.94% | 63,669 | 65,911 | 3.52% | 586,293 |
| 3321T OASDHI - Ciss Emp Temp | | | | | 13,434 | 12,932 | -3.74% | 2,538 | 943 | -62.86% | 15,509 | 3,480 | -77.56% | 17,354 |
| 3322 OASDHI - Conf Emp - Non Mgt | | | | | 48,515 | 43,726 | -9.87% | | | | | | | 43,726 |
| 3340 OASDHI - Educational Admin - Cont | | | | | 60,062 | 42,464 | -29.30% | | | | 8,684 | 5,204 | -40.07% | 47,669 |
| 3341T OASDHI - Oth Acad Emp Non-Inst Temp | | | | | 2,059 | 1,334 | -35.21% | | | | 3,006 | 87 | -97.11% | 1,421 |
| 3300 - Subtotal | | | | | 954,125 | 1,031,856 | 8.15% | 25,056 | 16,614 | -33.69% | 247,087 | 255,039 | 3.22% | 1,303,509 |
| 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 | 112,519 | 14.18% | 4,391 | 1,963 | -55.31% | 41,839 | 44,999 | 7.55% | 159,481 |
| 3421 H&W - Ciss Emp | | | | | 1,751,650 | 1,853,197 | 5.80% | 51,251 | 32,166 | -37.24% | 294,068 | 306,568 | 4.25% | 2,191,931 |
| 3421RC OPEB ARC-Ciss Emp | | | | | 122,731 | 131,837 | 7.42% | 2,522 | 1,489 | -40.94% | 16,313 | 16,887 | 3.52% | 150,214 |
| 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 | 27,884 | -31.12% | | | | 7,825 | 4,349 | -44.42% | 32,233 |
| 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 | 3,737,531 | 12.82% | 96,887 | 53,116 | -45.18% | 880,527 | 888,222 | 0.87% | 4,678,869 |

DISTRICT OFFICE

2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---------|-------------------------------------|----------------------------|-------|------|------|------------------|-------------------|------------------|----------------|------------------|----------------|--------------------|--------------------|----------------|--------------------|
| | | Unrst | Unrst | Rest | Rest | Adopted Budget | Tentative Budget | Change | Adopted Budget | Tentative Budget | Change | Adopted Budget | Tentative Budget | Change | Total |
| | | | | | | | | | | | | | | | |
| | | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 3510T | SUI-Acad Inst/Instl Aides(Dir) Temp | | | | | | | | | 80 | | 126 | 186 | 47.25% | 266 |
| 3520 | SUI-Clss Mgt Non-Educational Admin | | | | | 2,514 | 2,870 | 14.18% | 112 | 50 | -55.32% | 1,067 | 1,148 | 7.55% | 4,068 |
| 3521 | SUI - Clss Emp | | | | | 3,131 | 3,363 | 7.42% | 64 | 38 | -40.93% | 416 | 431 | 3.53% | 3,832 |
| 3521T | SUI - Clss Emp Temp | | | | | 344 | 212 | -38.37% | 88 | 33 | -62.86% | 535 | 120 | -77.56% | 364 |
| 3522 | SUI - Conf Emp - Non Mgt | | | | | 317 | 286 | -9.87% | | | | | | | 286 |
| 3540 | SUI - Educational Admin - Cont | | | | | 1,033 | 711 | -31.12% | | | | 200 | 111 | -44.42% | 822 |
| 3541T | SUI - Oth Acad Emp - Non Instl temp | | | | | 71 | 46 | -35.21% | | | | 104 | 3 | -97.11% | 49 |
| | 3500 - Subtotal | | | | | 7,409 | 7,489 | 1.07% | 264 | 201 | -23.99% | 2,448 | 1,999 | -18.35% | 9,688 |
| 3610T | WC-Acad Inst & Instl Aide(Dir) Temp | | | | | | | | | 1,691 | | 2,711 | 3,936 | 45.18% | 5,627 |
| 3620 | WC - Clss Mgt Non-Educational Admin | | | | | 53,897 | 60,680 | 12.58% | 2,402 | 1,058 | -55.93% | 22,883 | 24,267 | 6.05% | 86,006 |
| 3621 | WC - Clss Emp | | | | | 67,126 | 71,098 | 5.92% | 1,379 | 803 | -41.77% | 8,922 | 9,107 | 2.07% | 81,008 |
| 3621T | WC - Clss Emp Temp | | | | | 7,357 | 4,559 | -38.02% | 2,176 | 687 | -68.43% | 12,581 | 3,145 | -75.01% | 8,391 |
| 3622 | WC - Conf Emp - Non Mgt | | | | | 6,798 | 6,042 | -11.13% | | | | | | | 6,042 |
| 3640 | WC - Educational Administrators | | | | | 22,142 | 15,037 | -32.09% | | | | 4,280 | 2,345 | -45.20% | 17,383 |
| 3641T | WC-Oth Acad Emp - Non Instr Temp | | | | | 1,519 | 975 | -35.82% | | | | 2,223 | 63 | -97.15% | 1,039 |
| | 3600 - Subtotal | | | | | 158,840 | 158,391 | -0.28% | 5,957 | 4,240 | -28.83% | 53,600 | 42,863 | -20.03% | 205,494 |
| 3710T | DefBen-Acad Inst/Instl AidesDir)Tmp | | | | | | | | | 6,080 | | 9,610 | 14,149 | 47.24% | 20,229 |
| 3721T | DefBen - Clss Emp Temp | | | | | 23,999 | 11,937 | -50.26% | 6,650 | 2,470 | -62.86% | 40,645 | 9,120 | -77.56% | 23,527 |
| | 3700 - Subtotal | | | | | 23,999 | 11,937 | -50.26% | 6,650 | 8,550 | 28.57% | 50,254 | 23,269 | -53.70% | 43,757 |
| 3919 | Acad Inst & Instl Aides Benefit Aba | | | | | | -75,000 | | | | | | | | -75,000 |
| 3920 | OTHBEN-Clss 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 - Clss Emp | | | | | 62,532 | 67,131 | 7.36% | 1,274 | 752 | -40.94% | 8,240 | 8,530 | 3.52% | 76,413 |
| 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 |
| | 3900 - Subtotal | | | | | 96,015 | 1,450,211 | 1,410.40% | 2,384 | 1,236 | -48.17% | 23,170 | 22,780 | -1.68% | 1,474,227 |
| | 3000 - Total | | | | | 8,393,265 | 10,427,624 | 24.24% | 226,882 | 132,211 | -41.73% | 2,185,762 | 2,161,208 | -1.12% | 12,721,043 |
| 4211 | Non-Library/Magazines/Bks/Prdcls | | | | | 12,287 | 3,775 | -69.28% | | | | | | | 3,775 |
| | 4200 - Subtotal | | | | | 12,287 | 3,775 | -69.28% | | | | | | | 3,775 |
| 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 | 88,110 | -12.90% | 10,750 | 7,500 | -30.23% | 621,173 | 244,250 | -60.68% | 339,860 |
| 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 |
| | 4300 - Subtotal | | | | | 110,360 | 96,610 | -12.46% | 90,250 | 53,500 | -40.72% | 1,762,173 | 813,376 | -53.84% | 963,486 |
| | 4000 - Total | | | | | 122,647 | 100,385 | -18.15% | 90,250 | 53,500 | -40.72% | 1,762,173 | 813,376 | -53.84% | 967,261 |
| 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 | 2,868,380 | -11.25% | 3,000 | 28,000 | 833.33% | 131,213,575 | 104,638,832 | -20.25% | 107,535,212 |
| 5150 | Cont Instruction | | | | | | | | 351,500 | 95,000 | -72.97% | 437,769 | 267,044 | -39.00% | 362,044 |
| 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 |
| | 5100 - Subtotal | | | | | 3,245,516 | 2,876,380 | -11.37% | 366,500 | 161,000 | -56.07% | 131,963,685 | 104,973,877 | -20.45% | 108,011,257 |
| 5209 | Non-Employee Travel | | | | | 3,000 | 1,000 | -66.67% | | | | 20,000 | 149,878 | 649.39% | 150,878 |
| 5212 | Student Travel | | | | | | 1,000 | | | | | 17,500 | 19,000 | 8.57% | 20,000 |
| 5220 | Employee Travel | | | | | 567,701 | 451,100 | -20.54% | 8,000 | 13,000 | 62.50% | 1,226,201 | 796,752 | -35.02% | 1,260,852 |
| 5220DT | Employee Travel DO | | | | | 4,000 | 4,000 | | | | | | | | 4,000 |
| 5221 | (Local) Online Training/Webinar | | | | | 18,000 | 22,125 | 22.92% | | | | 50,000 | 59,036 | 18.07% | 81,161 |
| 5230 | Food/Meetings | | | | | 70,180 | 29,150 | -58.46% | 4,500 | 6,250 | 38.89% | 264,730 | 261,553 | -1.20% | 296,953 |
| 5231 | Refreshments/Meetings | | | | | | 500 | | | | | 2,500 | 2,500 | | 3,000 |

DISTRICT OFFICE

2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|--|----------------------------|-------|------|------|------------------|------------------|----------------|----------------|----------------|----------------|------------------|------------------|-----------------|------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Tentative | | Adopted | Tentative | | Adopted | Tentative | | |
| | | | | | Budget | Budget | Change | Budget | Budget | Change | Budget | Budget | Change | |
| | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 5200 - Subtotal | | | | | 662,881 | 508,875 | -23.23% | 12,500 | 19,250 | 54.00% | 1,580,931 | 1,288,719 | -18.48% | 1,816,844 |
| 5300 Institutional Dues/Memberships | | | | | 268,763 | 265,125 | -1.35% | 4,000 | 3,000 | -25.00% | 75,000 | 17,952 | -76.06% | 286,077 |
| 5310 Consortium Dues/Memberships | | | | | 20,000 | 4,600 | -77.00% | | | | 50,000 | 45,000 | -10.00% | 49,600 |
| 5300 - Subtotal | | | | | 288,763 | 269,725 | -6.59% | 4,000 | 3,000 | -25.00% | 125,000 | 62,952 | -49.64% | 335,677 |
| 5400 Comprehensive/Liab/Prpty/Auto Ins) | | | | | 1,300,000 | 1,500,000 | 15.38% | | | | | | | 1,500,000 |
| 5406 Student Insurance | | | | | 150,000 | 200,000 | 33.33% | | | | | | | 200,000 |
| 5407 Insurance Deductibles | | | | | 200,000 | 20,000 | -90.00% | | | | | | | 20,000 |
| 5400 - Subtotal | | | | | 1,650,000 | 1,720,000 | 4.24% | | | | | | | 1,720,000 |
| 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 | 500 | | 18,000 | 25,000 | 38.89% | 98,000 | 181,000 | 84.69% | 206,500 |
| 5608 Oper/Lease Cntrcts-ie Cars-Copiers | | | | | 6,585 | | -100.00% | | | | | | | |
| 5640 Lease Relocatables | | | | | | | | | | | | | | |
| 5650 Software Licensing/Maintenance Svcs | | | | | 2,281,921 | 2,394,994 | 4.96% | 2,700 | | -100.00% | 209,500 | 325,722 | 55.48% | 2,720,716 |
| 5651 Internet Access | | | | | 1,000 | 2,500 | 150.00% | | | | | | | 2,500 |
| 5652 IT Cloud Services | | | | | 2,949,098 | 2,829,898 | -4.04% | | | | 61,930 | | -100.00% | 2,829,898 |
| 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 | 95,500 | 59.17% | | | | | | | 95,500 |
| 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 | 51,600 | 10.26% | | | | | | | 51,600 |
| 5690 Other Maintenance/Repairs | | | | | 1,000 | | -100.00% | 500 | | -100.00% | | | | |
| 5691 Other Maintenance Contracts | | | | | 12,028 | 9,650 | -19.77% | | | | | | | 9,650 |
| 5600 - Subtotal | | | | | 5,814,532 | 5,835,642 | 0.36% | 22,200 | 29,500 | 32.88% | 385,430 | 522,722 | 35.62% | 6,387,864 |
| 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 | 52,000 | 2,500.00% | | | | | | | 52,000 |
| 5700 - Subtotal | | | | | 1,277,500 | 1,679,000 | 31.43% | | | | | | | 1,679,000 |
| 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 | | | | | 199,613 | 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 Sponsorships | | | | | 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 | 77,000 | -89.87% | | 1,750 | | 7,000 | 862,029 | 12,214.70% | 940,779 |
| 5899 Contingencies Account - Budget Only | | | | | | 800,000 | | 711,964 | 586,639 | -17.60% | 7,876,570 | 1,168,385 | -85.17% | 2,555,023 |
| 5800 - Subtotal | | | | | 1,353,964 | 1,405,100 | 3.78% | 745,964 | 616,889 | -17.30% | 8,562,789 | 2,453,414 | -71.35% | 4,475,403 |
| 5912 Out - Indirect Cost(Expense) | | | | | | | | | | | 1,995,824 | | -100.00% | |
| 5900 - Subtotal | | | | | | | | | | | 1,995,824 | | -100.00% | |

DISTRICT OFFICE

2025-26 General Fund - Unrestricted and Restricted

| EXPENSE | Full-Time Equivalent (FTE) | | | | GU001 | GU001 | % | CE | CE | % | Restricted | Restricted | % | Total |
|---|----------------------------|-------|------|------|--------------------|--------------------|----------------|------------------|------------------|----------------|--------------------|--------------------|----------------|--------------------|
| | Unrst | Unrst | Rest | Rest | Adopted | Tentative | | Adopted | Tentative | | Adopted | Tentative | | |
| | | | | | Budget | Budget | Change | Budget | Budget | Change | Budget | Budget | Change | |
| | 2025 | 2026 | 2025 | 2026 | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2024-25 | 2025-26 | | 2025-26 |
| 5000 - Total | | | | | 14,806,501 | 14,849,122 | 0.29% | 1,151,164 | 829,639 | -27.93% | 144,614,659 | 109,303,385 | -24.42% | 124,982,145 |
| 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 |
| 6214 Buildings - Testing & Inspection | | | | | | | | | | | | | | |
| 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 |
| 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 | 3,922,769 | 39.21% | 3,933,769 |
| 6400 - Subtotal | | | | | 882,565 | 617,000 | -30.09% | 17,000 | 23,000 | 35.29% | 5,999,388 | 6,751,951 | 12.54% | 7,391,951 |
| 6000 - Total | | | | | 912,565 | 627,000 | -31.29% | 17,000 | 23,000 | 35.29% | 11,913,451 | 11,721,951 | -1.61% | 12,371,951 |
| 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 | 726,820 | -64.98% | | | | | 9,678,404 | | 10,405,224 |
| 7201C INDIRECT COST EXPENSE TRANSFER | | | | | | | | | | | | 1,363,495 | | 1,363,495 |
| 7205 Intrafund Transfers In | | | | | -42,301,612 | -43,002,726 | 1.66% | | | | | | | -43,002,726 |
| 7200 - Subtotal | | | | | -40,226,262 | -42,275,906 | 5.10% | | | | | 11,041,899 | | -31,234,007 |
| 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 | 57,345,037 | 3.61% | | | | | | | 57,345,037 |
| 7900 - Subtotal | | | | | 55,346,584 | 57,345,037 | 3.61% | | | | | | | 57,345,037 |
| 7000 - Total | | | | | 20,849,968 | 25,733,131 | 23.42% | | | | | 11,102,899 | | 36,836,030 |
| 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 | 139,673,141 | -15.90% | 207,923,258 |

SPECIAL FUNDS

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

| | | Adopted Budget 2024-25 | Bakersfield 2025-26 | Cerro Coso 2025-26 | Porterville 2025-26 | Tentative Budget 2025-26 | Difference | % Difference |
|-----------------------|-------------------------------------|-----------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------------|-------------------|-------------------------|
| 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 | |
| INCOME - Total | | 385,000 | 400,000 | 2,000 | 4,000 | 406,000 | 21,000 | |
| 2110 | Clss Mgt(NonEd) | 43,185 | 53,813 | | | 53,813 | 10,628 | 24.61% |
| 2392 | Non-Inst Students | 100,000 | 100,000 | | | 100,000 | | |
| 2999 | Salary Budget Control | | | | | | | |
| 2000 - Total | | 143,185 | 153,813 | | | 153,813 | 10,628 | |
| 3220 | PERS - Clss Mgt Non-Educational Adm | 11,682 | 14,745 | | | 14,745 | 3,063 | 26.22% |
| 3320 | OASDHI - Clss Mgt Non-Ed Admin | 3,304 | 4,117 | | | 4,117 | 813 | 24.61% |
| 3420 | H&W - Clss Mgt(Non-Educ Admin) | 9,111 | 9,453 | | | 9,453 | 342 | 3.75% |
| 3420RC | OPEB ARC-Clss Mgt(Non-EducAdmin) | 846 | 1,055 | | | 1,055 | 208 | 24.61% |
| 3520 | SUI-Clss Mgt Non-Educational Admin | 22 | 27 | | | 27 | 5 | 24.64% |
| 3620 | WC - Clss Mgt Non-Educational Admin | 463 | 569 | | | 569 | 106 | 22.81% |
| 3621T | WC - Clss Emp Temp | 1,072 | 1,057 | | | 1,057 | (16) | -1.47% |
| 3920 | OTHBEN-Clss Mgt(Non-Educ Admin) | 261 | 261 | | | 261 | | |
| 3000 - Total | | 26,761 | 31,282 | | | 31,282 | 4,521 | |
| 4313 | Non-Inst Supplies & Materials | 38,054 | 49,405 | 500 | 1,000 | 50,905 | 12,851 | 33.77% |
| 4317 | Outreach Materials | 15,000 | 10,000 | | | 10,000 | (5,000) | -33.33% |
| 4000 - Total | | 53,054 | 59,405 | 500 | 1,000 | 60,905 | 7,851 | |
| 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 | | |
| 5230 | Food/Meetings | 17,000 | 25,000 | 500 | 500 | 26,000 | 9,000 | 52.94% |
| 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 | | |

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

| | Adopted Budget 2024-25 | Bakersfield 2025-26 | Cerro Coso 2025-26 | Porterville 2025-26 | Tentative Budget 2025-26 | Difference | % Difference |
|--|-----------------------------------|--------------------------------|-------------------------------|--------------------------------|-------------------------------------|-------------------|-------------------------|
| 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 Contingencies Account - Budget Only | | | | 2,000 | 2,000 | 2,000 | |
| 5000 - Total | 157,000 | 148,500 | 1,500 | 3,000 | 153,000 | (4,000) | |
| 6412 Computer/Technology Equipment | 5,000 | 7,000 | | | 7,000 | 2,000 | 40.00% |
| 6000 - Total | 5,000 | 7,000 | | | 7,000 | 2,000 | |
| EXPENDITURES - Total | 385,000 | 400,000 | 2,000 | 4,000 | 406,000 | 21,000 | |
| Ending Balance | 0 | 0 | 0 | 0 | 0 | 0 | |

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Student Representation Fee Funds

| | | Adopted Budget 2024-25 | Bakersfield 2025-26 | Cerro Coso 2025-26 | Porterville 2025-26 | Tentative 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 | |
| INCOME - Total | | 47,850 | 10,000 | 30,000 | 4,000 | 44,000 | (3,850) | |
| 2392 | Non-Inst Students | 10,000 | | 5,000 | | 5,000 | (5,000) | -50.00% |
| 2000 - Total | | 10,000 | | 5,000 | | 5,000 | (5,000) | |
| 3621T | WC - Clss Emp Temp | 107 | | 53 | | 53 | (54) | -50.70% |
| 3000 - Total | | 107 | | 53 | | 53 | (54) | |
| 4313 | Non-Inst Supplies & Materials | 1,000 | | | 500 | 500 | (500) | -50.00% |
| 4000 - Total | | 1,000 | | | 500 | 500 | (500) | |
| 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% |
| 5000 - Total | | 36,743 | 10,000 | 24,947 | 3,500 | 38,447 | 1,704 | |
| EXPENDITURES - Total | | 47,850 | 10,000 | 30,000 | 4,000 | 44,000 | (3,850) | |
| Ending Balance | | 0 | 0 | 0 | 0 | 0 | 0 | |

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Student Center Funds

| | | Adopted Budget 2024-25 | Bakersfield 2025-26 | Cerro Coso 2025-26 | Porterville 2025-26 | Tentative 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 | |
| INCOME - Total | | 155,000 | 128,000 | | 46,720 | 174,720 | 19,720 | |
| 2110 | Clss Mgt(NonEd) | 64,778 | 80,719 | | | 80,719 | 15,942 | 24.61% |
| 2392 | Non-Inst Students | 20,000 | | | 20,000 | 20,000 | | |
| 2997 | Classified Step Increase Budget | | | | | | | |
| 2999 | Salary Budget Control | | | | | | | |
| 2000 - Total | | 84,778 | 80,719 | | 20,000 | 100,719 | 15,942 | |
| 3220 | PERS - Clss Mgt Non-Educational Adm | 17,522 | 22,117 | | | 22,117 | 4,595 | 26.22% |
| 3320 | OASDHI - Clss Mgt Non-Ed Admin | 4,955 | 6,175 | | | 6,175 | 1,220 | 24.61% |
| 3420 | H&W - Clss Mgt(Non-Educ Admin) | 13,667 | 14,180 | | | 14,180 | 513 | 3.75% |
| 3420RC | OPEB ARC-Clss Mgt(Non-EducAdmin) | 1,270 | 1,582 | | | 1,582 | 312 | 24.61% |
| 3520 | SUI-Clss Mgt Non-Educational Admin | 32 | 40 | | | 40 | 8 | 24.61% |
| 3620 | WC - Clss Mgt Non-Educational Admin | 694 | 853 | | | 853 | 158 | 22.81% |
| 3621 | WC - Clss Emp | | | | | | | |
| 3621T | WC - Clss Emp Temp | 214 | | | 211 | 211 | (3) | -1.47% |
| 3920 | OTHBEN-Clss Mgt(Non-Educ Admin) | 392 | 392 | | | 392 | | |
| 3999 | Benefit Suspense | | | | | | | |
| 3000 - Total | | 38,748 | 45,339 | | 211 | 45,550 | 6,803 | |
| 4313 | Non-Inst Supplies & Materials | 11,689 | 1,942 | | 7,000 | 8,942 | (2,747) | -23.50% |
| 4510 | CoGS Food | | | | | | | |
| 4000 - Total | | 11,689 | 1,942 | | 7,000 | 8,942 | (2,747) | |
| 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% |

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Student Center Funds

| | Adopted Budget 2024-25 | Bakersfield 2025-26 | Cerro Coso 2025-26 | Porterville 2025-26 | Tentative Budget 2025-26 | Difference | % Difference |
|------------------------------------|---------------------------|------------------------|-----------------------|------------------------|-----------------------------|---------------|-----------------|
| 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 | | | | | | | |
| 5000 - Total | 15,200 | | | 15,000 | 15,000 | (200) | |
| 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% |
| 6000 - Total | 4,586 | | | 4,509 | 4,509 | (77) | |
| EXPENDITURES - Total | 155,000 | 128,000 | | 46,720 | 174,720 | 19,720 | |
| Ending Balance | 0 | 0 | 0 | 0 | 0 | 0 | |

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

| | | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|-----------------------|-------------------------------------|-----------------------------------|-------------------------------------|-------------------|-------------------------|
| 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 | | 2,500 | 2,500 | |
| 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% |
| INCOME - Total | | 86,367,139 | 97,605,691 | 11,238,552 | |
| 1214 | Educational Administrators - Cont | 14,407 | | (14,407) | -100.00% |
| 1340 | Acad Emp-Inst Non-Cont Stipend/Othr | | 4,320 | 4,320 | |
| 1000 - Total | | 14,407 | 4,320 | (10,087) | |
| 2110 | Clss Mgt(NonEd) | 33,600 | 35,703 | 2,104 | 6.26% |
| 2191 | Clss Non-Inst Emp Reg Salary Sched | 100,221 | 80,966 | (19,256) | -19.21% |
| 2392 | Non-Inst Students | 1,436,956 | 1,685,003 | 248,047 | 17.26% |
| 2999 | Salary Budget Control | | | | |
| 2000 - Total | | 1,570,777 | 1,801,671 | 230,894 | |
| 3110T | STRS-Acad Inst/Instl Aides(Dir)-Tmp | | 825 | 825 | |
| 3220 | PERS - Clss Mgt Non-Educational Adm | 9,089 | 9,783 | 694 | 7.64% |
| 3221 | PERS - Clss Emp | 27,110 | 22,185 | (4,925) | -18.17% |
| 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 | 2,731 | 161 | 6.26% |
| 3321 | OASDHI - Clss Emp | 7,667 | 6,194 | (1,473) | -19.21% |
| 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 | Tentative Budget 2025-26 | Difference | % Difference |
|---------------------|--------------------------------------|-----------------------------------|-------------------------------------|-------------------|-------------------------|
| 3420RC | OPEB ARC-Class Mgt(Non-EducAdmin) | 659 | 700 | 41 | 6.26% |
| 3421 | H&W - Class Emp | 35,671 | 28,737 | (6,933) | -19.44% |
| 3421RC | OPEB ARC-Class Emp | 1,964 | 1,587 | (377) | -19.21% |
| 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 | 6.25% |
| 3521 | SUI - Class Emp | 50 | 40 | (10) | -19.22% |
| 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 | 377 | 17 | 4.74% |
| 3621 | WC - Class Emp | 1,075 | 856 | (219) | -20.38% |
| 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 | 802 | (191) | -19.21% |
| 3940 | OTHBEN - Educational Administrators | 65 | | (65) | -100.00% |
| 3000 - Total | | 112,237 | 94,072 | (18,166) | |
| 4313 | Non-Inst Supplies & Materials | 3,000 | 1,500 | (1,500) | -49.99% |
| 4000 - Total | | 3,000 | 1,500 | (1,500) | |
| 5151 | Guest Lecturers/Performers | 20,000 | 17,500 | (2,500) | -12.50% |
| 5230 | Food/Meetings | 15,000 | 4,000 | (11,000) | -73.33% |
| 5000 - Total | | 35,000 | 21,500 | (13,500) | |
| 7501 | Student Fin Aid (Excludes Salaries) | 11,611,830 | 13,010,203 | 1,398,373 | 12.04% |
| 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% |
| 7602 | Oth Student Aide (Non-cash) | 19,249 | 4,866 | (14,383) | -74.72% |

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Student Financial Aid Fund

| | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|----------------------|---------------------------|-----------------------------|------------|-----------------|
| 7000 - Total | 84,631,718 | 95,682,628 | 11,050,910 | |
| EXPENDITURES - Total | 86,367,139 | 97,605,691 | 11,238,552 | |
| Ending Balance | 0 | 0 | 0 | |

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Enterprise Funds

| | | Adopted Budget 2024-25 | Bakersfield 2025-26 | Porterville 2025-26 | District 2025-26 | Tentative 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 | 2,559,374 | | | 2,559,374 | (285,510) | -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 | |
| INCOME - Total | | 4,230,048 | 3,944,339 | 384,075 | | 4,328,414 | 98,366 | |
| 2110 | Clss Mgt(NonEd) | 325,052 | 339,440 | | | 339,440 | 14,388 | 4.43% |
| 2191 | Clss Non-Instr Emp Reg Salary Sched | 583,625 | 593,900 | | 15,451 | 609,351 | 25,725 | 4.41% |
| 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 | | | | | | | |
| 2000 - Total | | 1,361,277 | 1,368,340 | | 15,451 | 1,383,791 | 22,514 | |
| 3220 | PERS - Clss Mgt Non-Educational Adm | 87,926 | 93,007 | | | 93,007 | 5,080 | 5.78% |
| 3221 | PERS - Clss Emp | 157,871 | 162,729 | | 4,233 | 166,962 | 9,091 | 5.76% |
| 3320 | OASDHI - Clss Mgt Non-Ed Admin | 24,866 | 25,967 | | | 25,967 | 1,101 | 4.43% |
| 3321 | OASDHI - Clss Emp | 44,647 | 45,433 | | 1,182 | 46,615 | 1,968 | 4.41% |
| 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 | 11,640 | | 303 | 11,943 | 504 | 4.41% |
| 3520 | SUI-Clss Mgt Non-Educational Admin | 163 | 170 | | | 170 | 7 | 4.42% |
| 3521 | SUI - Clss Emp | 292 | 297 | | 8 | 305 | 13 | 4.41% |
| 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 | 6,275 | | 163 | 6,438 | 181 | 2.90% |
| 3621T | WC - Clss Emp Temp | 4,853 | 4,596 | | | 4,596 | (257) | -5.30% |
| 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 | 5,880 | | 153 | 6,033 | 255 | 4.41% |

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Enterprise Funds

| | Adopted Budget 2024-25 | Bakersfield 2025-26 | Porterville 2025-26 | District 2025-26 | Tentative Budget 2025-26 | Difference | % Difference |
|--|-----------------------------------|--------------------------------|--------------------------------|-----------------------------|-------------------------------------|-------------------|-------------------------|
| 3000 - Total | 769,758 | 786,883 | | 11,950 | 798,833 | 29,075 | |
| 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 | 1,146,850 | 116,429 | | 1,263,279 | (38,721) | -2.97% |
| 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% |
| 4000 - Total | 1,512,763 | 1,331,424 | 132,451 | | 1,463,875 | (48,888) | |
| 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% |
| 5000 - Total | 504,650 | 237,933 | 251,624 | | 489,557 | (15,093) | |
| 6419 Other Equipment | 81,600 | 27,393 | | | 27,393 | (54,207) | -66.43% |
| 6000 - Total | 81,600 | 27,393 | | | 27,393 | (54,207) | |
| 7201 Intrafund Transfers Out | | 164,965 | | | 164,965 | 164,965 | |
| 7000 - Total | | 164,965 | | | 164,965 | 164,965 | |
| EXPENDITURES - Total | 4,230,048 | 3,916,938 | 384,075 | 27,401 | 4,328,414 | 98,366 | |
| Ending Balance | 0 | 27,401 | 0 | (27,401) | 0 | 0 | |

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Capital Outlay Funds

| | | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|-----------------------------|-------------------------------------|-----------------------------------|-------------------------------------|---------------------|-------------------------|
| 8823AA | Specific Contributions/Gifts | | 1,829,041 | 1,829,041 | |
| 8894AB | Local Prior Year Carry Over | 2,409,894 | 1,720,435 | (689,459) | -28.61% |
| 8981AA | Interfund Transfers - In | | 8,689,000 | 8,689,000 | |
| 8982AA | Intrafund Transfers - In | 8,144,000 | | (8,144,000) | -100.00% |
| 8989AB | Carry Over Funds - Budget Only | 79,858,045 | 62,967,842 | (16,890,202) | -21.15% |
| INCOME - Total | | 90,411,938 | 75,206,318 | (15,205,620) | |
| 5119 | Oth Non-Inst Consulting Services | 278,483 | 694,700 | 416,217 | 149.46% |
| 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 | 23,687 | (16,069) | -40.42% |
| 5861 | Printing/Duplicating Service | 24,049 | 25,500 | 1,451 | 6.03% |
| 5899 | Contingencies Account - Budget Only | 1,585,868 | 797,109 | (788,759) | -49.74% |
| 5000 - Total | | 1,946,518 | 1,540,996 | (405,521) | |
| 6110 | Sites | | 3,000,000 | 3,000,000 | |
| 6110FA | Sites | 5,450,000 | 1,600,000 | (3,850,000) | -70.64% |
| 6120 | Site Improvement | 3,229,000 | 636,078 | (2,592,922) | -80.30% |
| 6120FA | Site Improvement | 95,000 | | (95,000) | -100.00% |
| 6210 | Buildings Construction | 50,700 | | (50,700) | -100.00% |
| 6210C | Buildings Construction - C | 75,477,439 | 64,118,568 | (11,358,871) | -15.05% |
| 6211 | Buildings Architect | 2,463,934 | 2,683,203 | 219,270 | 8.90% |
| 6212 | Buildings - Fees | 50,550 | | (50,550) | -100.00% |
| 6214 | Buildings - Testing & Inspection | 904,368 | 1,101,376 | 197,008 | 21.78% |
| 6412 | Computer/Technology Equipment | 150,000 | | (150,000) | -100.00% |
| 6414FA | Furniture | 167,412 | 69,770 | (97,642) | -58.32% |
| 6419 | Other Equipment | 111,712 | 50,000 | (61,712) | -55.24% |
| 6419FA | Other Equipment | 241,980 | 333,000 | 91,020 | 37.61% |
| 6000 - Total | | 88,392,095 | 73,591,996 | (14,800,099) | |
| 7910 | Unrestricted | 73,326 | 73,326 | | |
| 7000 - Total | | 73,326 | 73,326 | | |
| EXPENDITURES - Total | | 90,411,938 | 75,206,318 | (15,205,620) | |
| Ending Balance | | 0 | 0 | 0 | |

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

| | | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|-----------------------|-------------------------------------|-----------------------------------|-------------------------------------|--------------------|-------------------------|
| 8989AB | Carry Over Funds - Budget Only | 3,595,574 | 1,981,700 | (1,613,874) | -44.89% |
| INCOME - Total | | 3,595,574 | 1,981,700 | (1,613,874) | |
| 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% |
| 2000 - Total | | 13,014 | | (13,014) | |
| 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% |
| 3000 - Total | | 5,768 | | (5,768) | |
| 4313 | Non-Inst Supplies & Materials | 20 | | (20) | -100.00% |
| 4000 - Total | | 20 | | (20) | |
| 5118 | Cont Security Services | 276 | | (276) | -100.00% |
| 5119 | Oth Non-Inst Consulting Services | 2,250 | | (2,250) | -100.00% |
| 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

| | | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|-----------------------------|----------------------------------|-----------------------------------|-------------------------------------|--------------------|-------------------------|
| 5860 | General Advertising Services | 240 | | (240) | -100.00% |
| 5861 | Printing/Duplicating Service | 30 | | (30) | -100.00% |
| 5890 | Other Services & Expenses | 100 | | (100) | -100.00% |
| 5000 - Total | | 4,390 | | (4,390) | |
| 6210C | Buildings Construction - C | 3,010,822 | 1,961,700 | (1,049,122) | -34.85% |
| 6214 | Buildings - Testing & Inspection | 11,005 | | (11,005) | -100.00% |
| 6412 | Computer/Technology Equipment | 17 | | (17) | -100.00% |
| 6419 | Other Equipment | 550,537 | 10,000 | (540,537) | -98.18% |
| 6419FA | Other Equipment | | 10,000 | 10,000 | |
| 6000 - Total | | 3,572,382 | 1,981,700 | (1,590,682) | |
| EXPENDITURES - Total | | 3,595,574 | 1,981,700 | (1,613,874) | |
| Ending Balance | | 0 | 0 | 0 | |

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

| | | Adopted Budget 2024-25 | Tentative 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% |
| INCOME - Total | | 13,514,391 | 13,588,474 | 74,083 | |
| 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% |
| 7000 - Total | | 13,514,391 | 13,588,474 | 74,083 | |
| EXPENDITURES - Total | | 13,514,391 | 13,588,474 | 74,083 | |
| Ending Balance | | 0 | 0 | 0 | |

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

| | | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|-----------------------|-------------------------------------|-----------------------------------|-------------------------------------|---------------------|-------------------------|
| 8989AB | Carry Over Funds - Budget Only | 179,325,605 | 83,672,024 | (95,653,582) | -53.34% |
| INCOME - Total | | 179,325,605 | 83,672,024 | (95,653,582) | |
| 2110 | Clss Mgt(NonEd) | 858,408 | 731,966 | (126,442) | -14.73% |
| 2191 | Clss Non-Instr Emp Reg Salary Sched | 157,994 | 164,810 | 6,816 | 4.31% |
| 2999 | Salary Budget Control | 272,011 | | (272,011) | -100.00% |
| 2000 - Total | | 1,288,413 | 896,776 | (391,638) | |
| 3220 | PERS - Clss Mgt Non-Educational Adm | 232,922 | 200,805 | (32,117) | -13.79% |
| 3221 | PERS - Clss Emp | 42,737 | 45,158 | 2,420 | 5.66% |
| 3320 | OASDHI - Clss Mgt Non-Ed Admin | 63,464 | 55,934 | (7,530) | -11.86% |
| 3321 | OASDHI - Clss Emp | 12,087 | 12,608 | 521 | 4.31% |
| 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 | 134 | 4.31% |
| 3520 | SUI-Clss Mgt Non-Educational Admin | 361 | 366 | 5 | 1.44% |
| 3521 | SUI - Clss Emp | 79 | 82 | 3 | 4.30% |
| 3620 | WC - Clss Mgt Non-Educational Admin | 9,231 | 7,746 | (1,484) | -16.08% |
| 3621 | WC - Clss Emp | 1,694 | 1,742 | 48 | 2.85% |
| 3920 | OTHBEN-Clss Mgt(Non-Educ Admin) | 6,554 | 4,494 | (2,061) | -31.44% |
| 3921 | OTHBEN - Clss Emp | 1,564 | 1,632 | 67 | 4.31% |
| 3000 - Total | | 571,071 | 525,408 | (45,664) | |
| 4313 | Non-Inst Supplies & Materials | 1,980 | 2,000 | 20 | 1.01% |
| 4000 - Total | | 1,980 | 2,000 | 20 | |
| 5118 | Cont Security Services | 16,135 | 60,000 | 43,865 | 271.86% |
| 5119 | Oth Non-Inst Consulting Services | 58,769,089 | 29,309,700 | (29,459,389) | -50.13% |
| 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% |
| 5530 | Light - Electricity | 19,568 | | (19,568) | -100.00% |
| 5603 | Rental of Facilities | 7,763 | | (7,763) | -100.00% |
| 5640 | Lease Relocatables | 90,529 | | (90,529) | -100.00% |
| 5650 | Software Licensing/Maintenance Svcs | 54,374 | 40,000 | (14,374) | -26.44% |

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

| | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|---------------------------------------|-----------------------------------|-------------------------------------|---------------------|-------------------------|
| 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 | 10,000 | (24,964) | -71.40% |
| 5861 Printing/Duplicating Service | 28,037 | 15,000 | (13,037) | -46.50% |
| 5890 Other Services & Expenses | 16,163 | 5,000 | (11,163) | -69.06% |
| 5000 - Total | 59,066,321 | 29,492,647 | (29,573,674) | |
| 6210C Buildings Construction - C | 111,541,065 | 45,967,114 | (65,573,952) | -58.79% |
| 6211 Buildings Architect | 3,850,206 | 3,948,000 | 97,794 | 2.54% |
| 6214 Buildings - Testing & Inspection | 1,790,166 | 990,080 | (800,086) | -44.69% |
| 6412 Computer/Technology Equipment | 1,699 | | (1,699) | -100.00% |
| 6414 Furniture | | 1,800,000 | 1,800,000 | |
| 6419 Other Equipment | 991,804 | 50,000 | (941,804) | -94.96% |
| 6419FA Other Equipment | 222,879 | | (222,879) | -100.00% |
| 6000 - Total | 118,397,820 | 52,755,194 | (65,642,626) | |
| EXPENDITURES - Total | 179,325,605 | 83,672,024 | (95,653,582) | |
| Ending Balance | 0 | 0 | | |

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

| | | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|-----------------------------|-------------------------------------|-----------------------------------|-------------------------------------|--------------------|-------------------------|
| 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% |
| INCOME - Total | | 38,344,752 | 30,065,604 | (8,279,148) | |
| 5830 | Bank Charges | 2,464 | 2,541 | 77 | 3.13% |
| 5000 - Total | | 2,464 | 2,541 | 77 | |
| 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% |
| 7000 - Total | | 38,342,288 | 30,063,063 | (8,279,225) | |
| EXPENDITURES - Total | | 38,344,752 | 30,065,604 | (8,279,148) | |
| Ending Balance | | 0 | 0 | 0 | |

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

| | | Adopted Budget 2024-25 | Tentative 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% |
| INCOME - Total | | 4,140,000 | 4,120,000 | (20,000) | |
| 7910 | Unrestricted | 4,140,000 | 4,120,000 | (20,000) | -0.48% |
| 7000 - Total | | 4,140,000 | 4,120,000 | (20,000) | |
| EXPENDITURES - Total | | 4,140,000 | 4,120,000 | (20,000) | |
| Ending Balance | | 0 | 0 | 0 | |

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

| | | Adopted Budget 2024-25 | Tentative 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% |
| INCOME - Total | | 1,482,428 | 1,560,928 | 78,500 | |
| 5830 | Bank Charges | 2,228 | 2,228 | | |
| 5000 - Total | | 2,228 | 2,228 | | |
| 7110 | Debt Reduction | 692,098 | 733,452 | 41,354 | 5.98% |
| 7111 | Debt Interest & Other Charges | 788,102 | 825,248 | 37,146 | 4.71% |
| 7000 - Total | | 1,480,200 | 1,558,700 | 78,500 | |
| EXPENDITURES - Total | | 1,482,428 | 1,560,928 | 78,500 | |
| Ending Balance | | 0 | 0 | 0 | |

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

| | | Adopted Budget 2024-25 | Tentative 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% |
| INCOME - Total | | 2,294,767 | 1,963,217 | (331,550) | |
| 5603 | Rental of Facilities | 2,289,850 | 1,958,300 | (331,550) | -14.48% |
| 5830 | Bank Charges | 4,917 | 4,917 | | |
| 5000 - Total | | 2,294,767 | 1,963,217 | (331,550) | |
| EXPENDITURES - Total | | 2,294,767 | 1,963,217 | (331,550) | |
| Ending Balance | | 0 | 0 | 0 | |

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

| | | Adopted Budget 2024-25 | Tentative Budget 2025-26 | Difference | % Difference |
|-----------------------------|-------------------------------|---------------------------|-----------------------------|------------------|-----------------|
| 8850AA | Rentals & leases | 2,289,850 | 1,958,300 | (331,550) | -14.48% |
| INCOME - Total | | 2,289,850 | 1,958,300 | (331,550) | |
| 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% |
| 7000 - Total | | 2,289,850 | 1,958,300 | (331,550) | |
| EXPENDITURES - Total | | 2,289,850 | 1,958,300 | (331,550) | |
| Ending Balance | | 0 | 0 | 0 | |

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

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

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

Debt Service Fund

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

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Child Development Funds

| | | Adopted Budget 2024-25 | Bakersfield 2025-26 | Cerro Coso 2025-26 | Tentative 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% |
| INCOME - Total | | 6,409,883 | 4,122,667 | 1,685,663 | 5,808,330 | (601,553) | |
| 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 | 1,084,052 | 461,455 | 1,545,506 | (150,391) | -8.87% |
| 2392 | Non-Inst Students | 756,000 | 154,380 | 113,688 | 268,068 | (487,932) | -64.54% |
| 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 | 46,143 | 347,653 | 187,535 | 117.12% |
| 2000 - Total | | 3,757,113 | 2,248,215 | 869,830 | 3,118,045 | (639,068) | |
| 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 | 25,045 | | 25,045 | 895 | 3.71% |
| 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 | 59,718 | | 59,718 | 4,291 | 7.74% |
| 3221 | PERS - Clss Emp | 360,546 | 230,187 | 121,642 | 351,829 | (8,717) | -2.42% |
| 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 | 67,572 | 34,216 | 101,788 | (5,442) | -5.07% |
| 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 | 19,036 | 8,287 | 27,323 | (884) | -3.13% |
| 3510 | SUI-Acad Inst & Instl Aides(Dir) | | 8 | | 8 | 8 | |

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

| | | Adopted Budget 2024-25 | Bakersfield 2025-26 | Cerro Coso 2025-26 | Tentative Budget 2025-26 | Difference | % Difference |
|---------------------|-------------------------------------|-----------------------------------|--------------------------------|-------------------------------|-------------------------------------|-------------------|-------------------------|
| 3520 | SUI-Clss Mgt Non-Educational Admin | 250 | 156 | 112 | 268 | 17 | 6.83% |
| 3521 | SUI - Clss Emp | 848 | 534 | 231 | 765 | (83) | -9.81% |
| 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 | 2,366 | 5,655 | 285 | 5.31% |
| 3621 | WC - Clss Emp | 18,180 | 11,284 | 4,878 | 16,161 | (2,019) | -11.10% |
| 3621T | WC - Clss Emp Temp | 13,714 | 5,824 | 1,463 | 7,287 | (6,427) | -46.86% |
| 3710 | DefBen-Acad Inst & Instl Aides(Dir) | | 609 | | 609 | 609 | |
| 3721 | DefBen - Clss Emp | 8,990 | 3,679 | 665 | 4,344 | (4,646) | -51.68% |
| 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 | 9,615 | 4,186 | 13,801 | (646) | -4.47% |
| 3000 - Total | | 1,747,832 | 1,164,181 | 552,418 | 1,716,599 | (31,233) | |
| 4211 | Non-Library/Magazines/Bks/Prdcls | 6,585 | | | | (6,585) | -100.00% |
| 4310 | Inst Supplies & Materials | 37,035 | 52,828 | 55,654 | 108,482 | 71,448 | 192.92% |
| 4312 | All Computer Software | 7,000 | | | | (7,000) | -100.00% |
| 4313 | Non-Inst Supplies & Materials | 72,230 | 92,799 | 45,000 | 137,799 | 65,569 | 90.78% |
| 4317 | Outreach Materials | 3,387 | 5,000 | | 5,000 | 1,613 | 47.62% |
| 4400 | Food - Non Travel Non Cafeteria | 138,086 | 127,569 | 22,352 | 149,921 | 11,835 | 8.57% |
| 4000 - Total | | 264,323 | 278,196 | 123,006 | 401,203 | 136,880 | |
| 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 | | 37,000 | 37,000 | (1,500) | -3.90% |
| 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 | 36,000 | | 36,000 | 30,065 | 506.57% |
| 5671 | Equip Maint Agreements | | 5,000 | | 5,000 | 5,000 | |

KERN COMMUNITY COLLEGE DISTRICT
2025-26 Child Development Funds

| | Adopted Budget 2024-25 | Bakersfield 2025-26 | Cerro Coso 2025-26 | Tentative Budget 2025-26 | Difference | % Difference |
|--|-----------------------------------|--------------------------------|-------------------------------|-------------------------------------|-------------------|-------------------------|
| 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% |
| 5880 Taxes - Licenses & Permits | 11,573 | 10,000 | 1,573 | 11,573 | | |
| 5899 Contingencies Account - Budget Only | 171,011 | 93,998 | 78,786 | 172,784 | 1,773 | 1.04% |
| 5912 Out - Indirect Cost(Expense) | 26,678 | | | | (26,678) | -100.00% |
| 5000 - Total | 517,681 | 231,219 | 140,409 | 371,628 | (146,052) | |
| 6120 Site Improvement | 122,935 | 100,000 | | 100,000 | (22,935) | -18.66% |
| 6412 Computer/Technology Equipment | | 8,644 | | 8,644 | 8,644 | |
| 6414 Furniture | | 46,210 | | 46,210 | 46,210 | |
| 6424 Furniture | | 7,985 | | 7,985 | 7,985 | |
| 6000 - Total | 122,935 | 162,839 | | 162,839 | 39,904 | |
| 7201IC INDIRECT COST EXPENSE TRANSFER | | 38,017 | | 38,017 | 38,017 | |
| 7000 - Total | | 38,017 | | 38,017 | 38,017 | |
| EXPENDITURES - Total | 6,409,883 | 4,122,667 | 1,685,663 | 5,808,330 | (601,553) | |
| Ending Balance | 0 | 0 | 0 | 0 | 0 | |

GANN LIMIT

**California Community Colleges
Gann Limit Worksheet
Budget Year 2025-26**

DISTRICT: **KERN**
DATE: June 13, 2025

I. Appropriations Limit:

| | | | | |
|--|---|---------------|----|-------------|
| A. Appropriations Limit | | | \$ | 232,324,793 |
| B. Price Factor: | | 1.0644 | | |
| C. Population factor: | | | | |
| 1 2023-24 | Second Period Actual FTES | 26,293.1000 | | |
| 2 2024-25 | Second Period Actual FTES | 27,104.7300 | | |
| | Population Change Factor | 1.0309 | | |
| | (C.2. divided by C.1.) | | | |
| D. Limit adjusted by inflation and population factors | | | \$ | 254,927,663 |
| | (line A multiplied by line B and line C.3.) | | | |
| E. Adjustments to increase limit: | | | | |
| 1 Transfers in of financial responsibility | | | | |
| 2 Temporary voter approved increases | | | | |
| 3 Total adjustments - increase | | | | - |
| F. Adjustments to decrease limit: | | | | |
| 1 Transfers out of financial responsibility | | | | |
| 2 Temporary voter approved increases | | | | |
| 3 Total adjustments - decrease | | | | - |
| G. Appropriations Limit | | | \$ | 254,927,663 |

II. Appropriations Subject to Limit

| | | | | |
|---|--|--|----|------------|
| A. State Aid ¹ | | | | |
| B. State Subventions ² | | | | |
| C. Local Property taxes | | | | 81,871,260 |
| D. Estimated excess Debt Service taxes | | | | |
| E. Estimated Parcel taxes, Square Foot taxes, etc. | | | | |
| F. Interest on proceeds of taxes | | | | 6,000,000 |
| G. Less: Costs for Unreimbursed Mandates ³ | | | | |
| H. Appropriations Subject to Limit | | | \$ | 87,871,260 |

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

¹ Includes any unrestricted General Fund such as State General Apportionments, Apprenticeship Allowance, Prop 30/55 Education Protection Account tax revenue, Full-Time Faculty, Part-Time Faculty Compensation, Part-Time Health Benefits, or Part-Time Faculty Office Hours. Additional information may be found in the California Community College Compendium of Allocations and Resources.

² Home Owners Property Tax Relief, Timber Yield Tax, etc...

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