



2026-27 Adopted Budget

September 10, 2026



**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**



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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2026-27 ADOPTED BUDGET ASSUMPTIONS

The 2026-27 enacted California State Budget continues significant support for education and provides substantial ongoing and one-time investments for California Community Colleges. The budget supports core funding, enrollment growth, student success, workforce development, facilities, technology, and Vision 2030 priorities.

2026-27 Highlights for California Community Colleges

Apportionments per Enacted State Budget

- Student Centered Funding Formula (SCFF) apportionments receive a **4.31% increase**, consisting of a 2.87% statutory cost-of-living adjustment (COLA) and a 1.44% discretionary augmentation.
 - The 1.44% augmentation supports implementation of paid pregnancy disability leave.
- Funding supports 2.5% enrollment growth over two years.
- \$217.7 million in ongoing funding is provided to increase the California Community Colleges' Proposition 98 shares from 10.9% to 11.1%.
- The enacted budget continues significant state investment in the Student-Centered Funding Formula, student success, workforce development, facilities, technology, and Vision 2030 priorities.
- The California Community Colleges budget totals approximately \$15.6 billion, including approximately \$10.1 billion in General Fund support.

Other Programs

Major ongoing and one-time investments include:

- \$147.2 million one-time funding for the Student Support Block Grant
- \$120.7 million funding for deferred maintenance and instructional equipment
- Credit for Prior Learning support
- Common Cloud Data Platform support
- Student success and workforce development initiatives and support

Capital Outlay

- Previously approved District capital projects continued to be administered in accordance with state funding and project schedules.

Funding Floor

Beginning in 2025-26, the state hold-harmless provision no longer reflects cumulative COLAs over time. The 2024-25 Maximum Total Computation Revenue (TCR) represents the district's funding floor. The district will be funded at either the SCFF-generated amount or the funding floor, subject to applicable state apportionment adjustments.

2026-27 Kern Community College District Adopted Budget

The Kern Community College District's 2026-27 Adopted Budget was developed using 2025-26 fiscal period 2 (P2) Full-Time Equivalent Students (FTES) data to allocate SCFF revenues. Resident FTES includes credit, noncredit, Career Development and College Preparation (CDCP), incarcerated students, and special-admit students such as High School Dual Enrollment. The budget reflects updated state apportionment information, increased college allocations, lower college chargebacks, contractual salary and benefit obligations, and planned uses of reserves.

Revenue Assumptions

- **SCFF increase:** 2.87% COLA
- **Allocation basis:** 2025-26 P2 FTES
- **No Stabilization** is necessary or being allocated
- **Enrollment fees** remain the same at \$46/unit
- **Unrestricted Lottery** proceeds are estimated at approximately \$5.5 million

The Kern Community College District projects 2026-27 Adopted Budget General Fund revenues of \$422.5 million, excluding beginning fund balances, reflecting a decrease of \$117.2 million from the 2025-26 Adopted Budget. The Unrestricted revenues are projected to be \$311.8 million, reflecting an increase of \$15.3 million. This increase is primarily attributable to higher SCFF funding and projected increases in state and local revenue.

Restricted revenues are projected to be \$110.6 million, reflecting a decrease of \$132.5 million from the 2025-26 Adopted Budget. This decrease is primarily attributable to the planned expenditure and completion of several substantial grants.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect contractual step/column changes, approved positions, negotiated increases and anticipated adjunct and overload compensation adjustments for 2026-27.
- **Benefit costs** reflect applicable changes to health and welfare, workers' compensation, and unemployment insurance, STRS, and PERS rates.
- Additional resources have been allocated to college instructional budgets.
- Districtwide reserves support certain District Office costs, resulting in lower college chargebacks and temporary budget capacity for college priorities.

General Fund unrestricted and restricted expenditures and other outgo are projected to be \$468.0 million, reflecting a decrease of approximately \$96.9 million from the 2025-26 Adopted Budget. Unrestricted expenditures are projected to be \$357.0 million, reflecting an increase of approximately \$35.9 million. Restricted expenditures are projected to be \$110.9 million, reflecting a decrease of approximately \$132.9 million, primarily due to the planned completion and expenditure of prior-year grant funding.

Compliance Requirements

The budget projects unrestricted salaries and benefits at 73.41%, below the district's 80% threshold. The Full-Time Faculty Obligation Number is budgeted at 576 compared with a goal of 562. The budgeted Fifty Percent Law calculation is 48.57%; compliance will be monitored throughout 2026-27 based on budgeted and actual expenditures.

Reserves

The 2026-27 unallocated unrestricted districtwide projected **beginning balance** is \$93.8 million. The colleges projected unrestricted **beginning balances** total approximately \$62.0 million, for a total District GU001 beginning balance of \$155.8 million. The combined 2026-27 unrestricted GU001 **ending balance** is projected to be \$110.6 million, including \$57.9 million in unallocated districtwide reserves and \$52.6 million in college reserves. This represents the planned use of approximately \$45.2 million in reserve funds for 2026-27. The anticipated uses of districtwide reserves include one-time commitments previously approved by the Board of Trustees, as well as other districtwide projects incorporated into the 2026-27 Adopted Budget.

ALLOCATION

Kern Community College District
Income to be Allocated - Unrestricted GU001
2026-27 Adopted Budget

	2025-26	2026-27						
Income Description	PY Adopted Allocation	Cerro Coso Community College						Variance
		Bakersfield College	Porterville College	District Office	District Wide Reserves	Adoptive Allocation		
SCFF	265,530,178	199,040,667	41,930,570	38,631,336			279,602,573	14,072,395
Stabilization - KCCD	-	-	-	-		-	-	-
Part-Time Faculty Support (Adjunct)	632,931	482,004	74,036	73,578			629,618	(3,313)
Full-Time Faculty Hiring	3,488,843	2,670,884	410,247	407,712			3,488,843	-
Lottery Revenue	4,890,036	4,224,474	664,888	647,228			5,536,590	646,554
Mandated Costs	858,378	700,714	107,630	106,964			915,308	56,930
Interest Income	6,000,000	4,578,792	716,118	705,090			6,000,000	-
Miscellaneous Income	175,000	157,954	24,704	24,323			206,981	31,981
Total GU001 Income to be Allocated	281,575,367	211,855,489	43,928,192	40,596,232		-	296,379,913	14,804,547
Prior Year Allocated Income		203,695,804	40,122,751	37,756,812				
Increase (Decrease) from Prior Year		8,159,685	3,805,441	2,839,421				
Increase (Decrease) from Prior Year - %		4.0%	9.5%	7.5%				
District Office Budget (Chargebacks)	41,878,240	25,892,244	4,502,170	4,439,950	(70,755,179)	35,920,815	-	(7,043,876)
Current Year Allocation - After Chargebacks		185,963,245	39,426,022	36,156,283			261,545,550	
Prior Year Allocated - After Chargebacks		170,587,706	34,732,129	32,317,892				
Increase (Decrease) from Prior Year		15,375,539	4,693,893	3,838,390				
Increase (Decrease) from Prior Year - %		9.0%	13.5%	11.9%				

Of the \$35,920,815, \$18,955,802 represents a one-time use of reserves approved by the Board. The remaining \$16,965,012 is to fund ongoing DO operations that were not allocated as chargebacks in July 2026.

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2026-27 Adopted Budget is developed to sustain the academic programs and support services of the Kern Community College District that accomplish the District's Strategic Plan and goals.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District (KCCD) 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 \$578.6 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. Courses are offered at locations away from the colleges in Delano, downtown Bakersfield, the Mammoth/Bishop area, Edwards Air Force Base, Kern River Valley, Arvin, and Tehachapi. The district also provides a distance education program using sophisticated online and Learning Management Systems (LMS) technology to support instruction and student success whether in a face-to-face or online environment.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

- Providing academic instruction to promote fulfillment of four-year college transfer requirements and encourage degree and/or certificate acquisition in our surrounding communities.
- Providing workforce skills training through career and technical education programs.
- Providing basic skills education and student services programs to enable students to become successful learners.

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

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

The Board of Trustees, faculty, and staff of the Kern Community College District, in implementing the mission of the district, subscribe to the following values. All values focus on having a positive impact on the lives of students.

- **Invested:** We are invested in our students by assisting them to achieve informed educational goals.
- **Inclusive:** We foster an inclusive learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies.
- **Accountable:** We promote a climate of trust and accountability through the open sharing of ideas and information.
- **Focused:** We are focused on striving for and meeting 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 was presented to the Board of Trustees in June 2025, is centered around three key themes: **culture, technology**, and the **physical environment**. The plan outlines initiatives designed to support these themes across both the **student** and **employee** ecosystems.

KERN COMMUNITY COLLEGE DISTRICT														
2026-27 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		
	2026-27			2026-27			2026-27			2026-27			2026-27	
8989AB	Carry Over Funds - Budget Only	46,913,924		9,043,556			6,029,585		254,130	93,838,769			155,825,835	254,130
8050 - Subtotal		46,913,924	-	9,043,556	-		6,029,585	-	254,130	93,838,769	-		155,825,835	254,130
8120AA	Higher Education Act		60,385			6,007			564,619					631,007
8120PY	Higher Education Act - Prior Yr Adj		16,333			2,550			15,862					34,745
8130AA	Workforce Investment Act								72,355					72,355
8140AA	Temp Assistant for Needy Families		61,686			27,500			52,311					141,497
8160AA	Veterans Education		4,464	1,500		1,500			656				1,500	6,620
8160PY	Veterans Education PY		30,790			3,072								33,862
8170AA	Vocational & Applied Tech. Edu. Act		1,615,673			262,653			260,953		19,663			2,158,942
8190AB	Other		192,428						24,000		1,497,679			1,714,107
8190AP	Potash Revenue			400,000									400,000	
8190PY	Other Prior Year	86,419	609,891										86,419	609,891
8194AB	Federal Prior Year Carry Over		42,572											42,572
8100 - Subtotal		-	86,419	2,634,222	-	303,282	-	-	990,752	-	-	1,517,342	487,919	5,445,598
8611AA	State General Apportionment									200,101,513			200,101,513	
8611PY	State General Apportionment - PY													
8612AA	Apprenticeship Apportionment													
8619AA	Other General Apportionment					5,790								5,790
8619AB	Enrollment Fee Adm			30,000			51,409						81,409	
8619AG	Part Time Faculty									629,618			629,618	
8619AH	Full Time Faculty Funding									3,488,843			3,488,843	
8619PY	Other General Apportionment PY		139,318			200								139,518
8622AA	EOPS		2,982,270			800,000			1,652,728					5,434,998
8622PY	EOPS Prior Year Adj		100,000			80,000			77,245					257,245
8623AA	DSPS		1,838,134			210,000			686,313					2,734,447
8623PY	DSPS - PY		839,811			737,509			100,000					1,677,320
8625AA	Calworks		428,002			135,000			347,253					910,255
8625PY	Calworks - PY		180,000			275,000			204,813					659,813
8629AA	Other General Categorical Programs		15,832,340			3,186,447			2,932,256		2,166,401			24,117,444
8629AC	Care		559,736			204,000			285,614					1,049,350
8629AE	BFAP		1,109,551			270,497			246,743					1,626,791
8629PY	Other General Categorical Program PY		12,602,137			4,769,574			3,408,177		5,776,962			26,556,850
8630AA	EPA Funds - Prop 30													
8630PY	EPA Funds - Prop 30 PY													
8659AA	Other Reimbursable Categorical		355,692			275,413			366,148					997,253
8659PY	Other Reimbursable Categorical - PY		6,231,251						580,000					6,811,251
8681AA	State Lottery Proceeds		1,000,000			420,000			360,070	5,536,590			5,536,590	1,780,070
8681AB	State Lottery Proceeds - Prior Year		1,858,056											1,858,056
8682AA	State Mandated Costs									915,308			915,308	
8690AA	Other State Revenues	5,181,352	461,451	1,219,622	130,669	966,383			226,220	282,110	514,346	33,785	8,163,814	852,125
8694AA	State Revenue Prior Period Adj													
8694AB	State Prior Year Carry Over		1,962,912			245,590			156,545			21,301,995		23,667,041
8699AA	Specific Misc State Revenue		587,675											587,675
8600 - Subtotal		5,181,352	-	49,068,333	1,249,622	-	11,745,690	1,017,792	-	11,630,125	210,953,982	514,346	29,279,143	218,917,095
8811AA	Tax Allocation Secured Roll									79,501,060			79,501,060	
8812AA	Tax Allocation Supplemental Roll													
8813AA	Tax Allocation Unsecured Roll													
8816AA	Prior Year Taxes													
8819AA	Specific Taxes													
8824AA	Specific Grants					125,000			125,000					250,000
8831AA	Instructional Contracts		173,603		6,000								6,000	173,603
8839AA	Other Contracts	1,056,686											1,056,686	
8839AB	Outside Scholarships	671,326											671,326	
8840AA	Sales and Commissions				3,500								3,500	
8844BZ	Other				2,400								2,400	
8847AA	Graphics Sales - Taxable	4,442											4,442	
8847AB	Graphics Sales - Nontaxable	862											862	
8847IC	Graphic Dept Internal Charges	39,273											39,273	
8850AA	Rentals & leases	61,043			15,000		1,500		3,000				77,543	3,000
8860AA	Interest and Investment Income									6,000,000			6,000,000	
8872BA	Community Service Classes		237,564		4,000								241,564	
8876AA	Health			965,000					156,551					1,121,551
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					550			70,000					70,550

KERN COMMUNITY COLLEGE DISTRICT															
2026-27 General Fund - Unrestricted and Restricted															
REVENUE	Bakersfield College				Cerro Coso Community College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted Contract & Community				Unrestricted Contract & Community			Unrestricted Contract & Community			Unrestricted Contract & Community				
	Unrestricted	Ed	Restricted		Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Ed	Restricted	Unrestricted	Restricted
	2026-27				2026-27			2026-27			2026-27			2026-27	
8881AB	Parking Meters and Day Passes						1,577								1,577
8881AC	Other	4,668		328,000			3,417							4,668	331,417
8885AD	Testing	1,811						1,200						3,011	
8890AE	Library Lost Books Charge				300									300	
8890AF	Copy Charges							420						420	
8890AH	District Returned checks - Paid														
8893AA	Foundation Reimbursements		376,441											376,441	
8894AA	Local Revenue Prior Period Adj	2,376												2,376	
8894AB	Local Prior Year Carry Over			48,404	104,909	1,500	295,050			17,788	450,000	400,000	220,000	956,409	581,242
8895AA	Telephone Charges	152												152	
8895AB	Other	31,981		639,106		2,000	10,000				206,981		59,428	240,962	708,534
8895AO	Other-PropTaxPssthrgh&PenaltiesRede														
8800 - Subtotal		1,203,464	2,342,016	2,154,113	611,109	13,500	435,594	343,940	-	372,339	86,158,041	400,000	279,428	91,072,071	3,241,474
8981AA	Interfund Transfers - In							155,267						155,267	
8982AA	Intrafund Transfers - In						105,000			152,657					257,657
8982IC	INDIRECT COST REVENUE RECOVERY	661,246			72,322			100,000			350,000			1,183,568	
8989AA	Other Incoming Transfers	211,855,489			43,928,192			40,596,232			-296,379,913			0	
8989AC	Transfer In/From Reserve-Bud Only														
8900 - Subtotal		212,516,735	-	-	44,000,514	-	105,000	40,851,499	-	152,657	-296,029,913	-	-	1,338,835	257,657
Total, Net Beginning Balance and Income		265,815,475	2,428,435	53,856,669	55,306,303	13,500	12,589,566	48,242,817	-	13,400,004	94,920,879	914,346	31,075,913	467,641,755	110,922,151

KERN COMMUNITY COLLEGE DISTRICT
2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2026-27
		2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		
1100	Acad - Reg Schedule					58,353,188	64,263,458	10.13%				268,737	246,623	-8.23%	64,510,082
	1100 - Subtotal					58,353,188	64,263,458	10.13%				268,737	246,623	-8.23%	64,510,082
1214	Educational Administrators - Cont					10,198,391	10,255,087	0.56%				1,810,486	1,452,831	-19.75%	11,707,918
1231	Counselors - Contract					2,713,892	3,035,442	11.85%				2,972,589	3,347,841	12.62%	6,383,283
1241	Librarians - Contract					1,284,682	1,337,318	4.10%				21,724	23,109	6.37%	1,360,427
1251	Acad Non-Inst Cont					833,924	798,547	-4.24%	82,578	85,699	3.78%	325,311	108,349	-66.69%	992,596
1252	Acad Emp Dept Chair					1,156,254	1,246,348	7.79%							1,246,348
	1200 - Subtotal					16,187,145	16,672,741	3.00%	82,578	85,699	3.78%	5,130,110	4,932,131	-3.86%	21,690,571
1310	Adjunct Acad Emp - Non-Cont					10,462,513	10,564,441	0.97%					80,630		10,645,071
1311	Acad Emp - Temp Cont					4,603,241	1,390,355	-69.80%					99,019		1,489,374
1320	Acad Emp - Intersession					5,516,921	5,097,400	-7.60%							5,097,400
1330	Acad Emp - Overload					5,531,559	5,479,741	-0.94%							5,479,741
1340	Acad Emp-Inst Non-Cont Stipend/Othr					425,815	673,618	58.19%	23,640	28,640	21.15%	287,989	43,000	-85.07%	745,258
1350	Acad Emp-Non-Cont Substitute					1,000	2,000	100.00%							2,000
	1300 - Subtotal					26,541,049	23,207,555	-12.56%	23,640	28,640	21.15%	287,989	222,649	-22.69%	23,458,845
1411	Acad Emp Non Instr - Temp Cont					97,645		-100.00%							
1419	Acad Emp - Non-Inst Non Cont					2,536,472	2,733,487	7.77%				3,701,255	2,780,445	-24.88%	5,513,932
1430	Acad Emp - Dept Chair Overload					50,000	441,000	782.00%							441,000
	1400 - Subtotal					2,684,116	3,174,487	18.27%				3,701,255	2,780,445	-24.88%	5,954,932
1999	Certificated Salary Abatement						4,000,000								4,000,000
	1900 - Subtotal						4,000,000								4,000,000
	1000 - Total					103,765,499	111,318,242	7.28%	106,218	114,339	7.65%	9,388,091	8,181,849	-12.85%	119,614,430
2110	Class Mgt(NonEd)					15,331,664	18,379,211	19.88%	105,665	49,992	-52.69%	7,442,983	5,709,917	-23.28%	24,139,120
2190	Conf Employee - Non Mgt					860,373	925,603	7.58%							925,603
2191	Class Non-Inst Emp Reg Salary Sched					26,634,983	28,963,022	8.74%	132,065	140,166	6.13%	9,033,678	8,889,371	-1.60%	37,992,559
2199	Classified Salary Abatement					-116,666	-215,464	84.68%		-0					-215,464
	2100 - Subtotal					42,710,354	48,052,372	12.51%	237,730	190,158	-20.01%	16,476,662	14,599,288	-11.39%	62,841,818
2211	Inst Aide FT Direct Inst					1,055,322	1,167,911	10.67%				46,897	28,239	-39.79%	1,196,150
	2200 - Subtotal					1,055,322	1,167,911	10.67%				46,897	28,239	-39.79%	1,196,150
2311	Admin Non-Inst Prof Expt					277,040	232,964	-15.91%						-100.00%	232,964
2392	Non-Inst Students					713,772	968,219	35.65%				2,361,232	2,004,124	-15.12%	2,972,343
2393	Class Non-Inst Overtime					936,263	872,683	-6.79%				363,592	235,500	-35.23%	1,108,183
2394	Non-Admin Non-Inst Prof Expt					1,433,759	1,310,127	-8.62%	113,390	118,000	4.07%	3,195,499	1,158,761	-63.74%	2,586,888
2399	Cls Oth - Temp					406,698	676,723	66.39%				175,749	376,829	114.41%	1,053,552
	2300 - Subtotal					3,767,533	4,060,716	7.78%	113,390	118,000	4.07%	6,133,872	3,775,215	-38.45%	7,953,931
2411	Inst Students					393,368	653,903	66.23%				449,603	418,000	-7.03%	1,071,903
2412	Direct Inst Prof Expt					4,237,120	3,742,210	-11.68%	207,000	230,908	11.55%	1,198,500	323,000	-73.05%	4,296,118
2419	Inst Aide - Temp Direct Inst					135,000	121,500	-10.00%							121,500
2495	Inst Oth Indr Prof Expt					125,600	97,650	-22.25%				150,000		-100.00%	97,650
	2400 - Subtotal					4,891,088	4,615,263	-5.64%	207,000	230,908	11.55%	1,798,103	741,000	-58.79%	5,587,171
2999	Salary Budget Control					2,130,925	9,313,056	337.04%	97,907	194,778	98.94%	9,603,612	3,375,063	-64.86%	12,882,897
	2900 - Subtotal					2,130,925	9,313,056	337.04%	97,907	194,778	98.94%	9,603,612	3,375,063	-64.86%	12,882,897
	2000 - Total					54,555,222	67,209,318	23.20%	656,027	733,844	11.86%	34,059,146	22,518,805	-33.88%	90,461,967
3110	STRS-Acad Inst & Instrl Aides(Dir)					11,904,429	13,035,403	9.50%				578,925	578,350	-0.10%	13,630,121
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					4,189,760	4,412,406	5.31%	4,515	5,470	21.15%	55,006	24,186	-56.03%	4,442,063
3119	STRS-On behalf Instr					6,141,254	5,907,703	-3.80%				297,340	136,127	-54.22%	6,043,830
3120	STRS - Class Mgt Non-Ed Admin					72,628	138,335	90.47%				26,605	51,279	92.74%	189,614
3121	STRS - Class Emp					20,318	20,804	2.39%				18,867	19,318	2.39%	40,122
3130	STRS - Ed Administrators - Cont					1,422,857	1,322,599	-7.05%				194,350	166,655	-14.25%	1,489,254
3131T	STRS - Oth Acad Emp Non-Inst Temp					425,804	609,803	43.21%				500,030	500,505	-29.01%	1,110,308
3139	STRS on behalf Non Instr					695,361	1,741,765	150.48%				259,629	517,013	99.13%	2,258,778
	3100 - Subtotal					24,872,411	27,188,818	9.31%	20,288	21,839	7.65%	2,135,751	1,993,432	-6.66%	29,204,089
3210	PERS-Acad Inst & Instrl Aides(Dir)					817,790	928,026	13.48%				155,878	216,654	38.99%	1,144,680
3220	PERS - Class Mgt Non-Educational Adm					3,990,445	4,749,610	19.02%	28,329	13,198	-53.41%	1,958,119	1,435,734	-26.68%	6,198,542
3221	PERS - Class Emp					7,005,675	7,482,453	6.81%	22,936	19,590	-14.59%	2,373,762	2,298,462	-3.17%	9,800,504
3221T	PERS - Class Emp Temp					43,569	115	-99.74%							115
3222	PERS - Conf Emp Non-Mgt					230,666	244,359	5.94%							244,359
3240	PERS - Ed Adm - Cont					737,457	812,128	10.13%				212,590	153,198	-27.94%	965,325

Full-Time Equivalent (FTE) will be provided at a later date.

KERN COMMUNITY COLLEGE DISTRICT
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
3200 - Subtotal					12,825,602	14,216,691	10.85%	51,265	32,787	-36.04%	4,700,349	4,104,047	-12.69%	18,553,526
3310 OASDHI-Acad Inst & Instl Aides(Dir)					1,138,766	1,259,888	10.64%	1,197	1,243	3.78%	88,756	106,686	20.20%	1,367,818
3310T OASDHI-Acad Inst&Instl Aides(Dir)Tmp					383,311	392,539	2.41%	3,344	3,763	12.53%	23,729	6,566	-72.33%	402,868
3320 OASDHI - Ciss Mgt Non-Ed Admin					1,117,198	1,340,110	19.95%	7,963	3,824	-51.97%	560,022	419,370	-25.12%	1,763,305
3321 OASDHI - Ciss Emp					2,007,173	2,176,075	8.41%	7,219	6,609	-8.45%	679,922	668,745	-1.64%	2,851,429
3321T OASDHI - Ciss Emp Temp					94,550	91,830	-2.88%	1,644	3,687	124.25%	76,804	39,388	-48.72%	134,905
3322 OASDHI - Conf Emp - Non Mgt					65,819	70,809	7.58%							70,809
3340 OASDHI - Educational Admin - Cont					310,858	325,141	4.59%				75,415	56,491	-25.09%	381,632
3341T OASDHI - Oth Acad Emp Non-Inst Temp					31,328	46,294	47.77%				53,523	37,996	-29.01%	84,290
3300 - Subtotal					5,149,003	5,702,686	10.75%	21,368	19,126	-10.49%	1,558,170	1,335,244	-14.31%	7,057,056
3410 H&W-Acad Inst & Instl Aides(Dir)					11,877,824	12,833,967	8.05%	11,677	12,077	3.42%	654,260	689,071	5.32%	13,535,115
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					1,280,419	1,405,550	9.77%	1,619	1,680	3.78%	70,802	75,434	6.54%	1,482,664
3410T H&W-Acad Inst (Dir)-Temp/Adjunct					150,000		-100.00%							
3420 H&W - Ciss Mgt(Non-Educ Admin)					2,913,685	3,383,745	16.13%	18,679	9,989	-46.52%	1,701,508	1,310,057	-23.01%	4,703,791
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					299,677	367,242	22.55%	2,071	980	-52.69%	145,883	111,904	-23.29%	480,126
3421 H&W - Ciss Emp					9,292,008	10,117,910	8.89%	35,712	29,240	-18.12%	3,216,141	3,165,258	-1.58%	13,312,408
3421RC OPEB ARC-Ciss Emp					511,654	556,918	8.85%	1,677	1,454	-13.26%	175,433	172,626	-1.60%	730,999
3422 H&W - Conf Emp - Non Mgt					212,694	219,346	3.13%							219,346
3422RC OPEB ARC-Conf Emp Non Mgt					16,863	18,142	7.58%							18,142
3440 H&W - Educational Admin - Cont					1,316,340	1,301,662	-1.12%				290,682	237,313	-18.36%	1,538,975
3440RC OPEB ARC-EducAdmin-Cont					199,924	196,017	-1.95%				35,486	28,476	-19.75%	224,492
3441T HW Oth Acad Emp Non-Inst Temp Adj					150,000		-100.00%							
3499 OPEB					20,000	30,000	50.00%							30,000
3400 - Subtotal					28,241,088	30,430,499	7.75%	71,435	55,420	-22.42%	6,290,194	5,790,138	-7.95%	36,276,057
3510 SUI-Acad Inst & Instl Aides(Dir)					32,749	35,929	9.71%	41	43	3.78%	1,818	1,924	5.86%	37,897
3510T SUI-Acad Inst&Instl Aides(Dir) Temp					27,849	13,405	-51.87%	115	130	12.53%	818	225	-72.49%	13,760
3520 SUI-Ciss Mgt Non-Educational Admin					7,666	9,401	22.64%	53	25	-52.68%	3,721	2,855	-23.29%	12,281
3521 SUI - Ciss Emp					13,297	14,391	8.23%	66	69	4.84%	4,447	4,516	-1.54%	18,907
3521T SUI - Ciss Emp Temp					4,252	1,406	-66.93%	57	127	124.23%	1,871	837	-55.26%	2,370
3522 SUI - Conf Emp - Non Mgt					430	463	7.58%							463
3540 SUI - Educational Admin - Cont					5,100	5,017	-1.63%				905	726	-19.75%	5,744
3541T SUI - Oth Acad Emp - Non Instl temp					1,060	1,596	50.59%				1,846	1,310	-29.01%	2,907
3500 - Subtotal					92,404	81,610	-11.68%	332	394	18.61%	15,496	12,325	-20.46%	94,329
3610 WC-Acad Inst & Instl Aides(Dir)					691,977	807,327	16.67%	872	963	10.36%	38,409	43,240	12.58%	851,529
3610T WC-Acad Inst & Instl Aide(Dir) Temp					284,202	311,159	9.48%	2,438	2,916	19.63%	21,963	9,692	-55.87%	323,767
3620 WC - Ciss Mgt Non-Educational Admin					161,981	211,247	30.41%	1,116	562	-49.69%	78,635	64,145	-18.43%	275,954
3621 WC - Ciss Emp					331,459	323,371	-2.44%	1,395	1,556	11.52%	95,425	99,864	4.65%	424,790
3621T WC - Ciss Emp Temp					44,216	40,983	-7.31%	1,198	2,766	130.79%	64,414	41,260	-35.95%	85,008
3622 WC - Conf Emp - Non Mgt					9,090	10,399	14.40%							10,399
3640 WC - Educational Administrators					107,765	112,738	4.61%				19,128	16,323	-14.67%	129,061
3641T WC-Oth Acad Emp - Non Instr Temp					24,282	35,721	47.11%				39,002	28,857	-26.01%	64,578
3600 - Subtotal					1,654,971	1,852,945	11.96%	7,020	8,762	24.82%	356,977	303,381	-15.01%	2,165,087
3710 DefBen-Acad Inst & Instl Aides(Dir)					4,593	2,464	-46.35%				880		-100.00%	2,464
3710T DefBen-Acad Inst&Instl AidesDir)Tmp					250,104	103,046	-58.80%	7,866	6,004	-23.68%	51,243	9,154	-82.14%	118,203
3720 DefBen-Ciss Mgt - Non-Educ Admin					1,604	1,507	-6.04%							1,507
3721 DefBen - Ciss Emp					12,690	7,979	-37.12%	1,768		-100.00%	3,013	1,654	-45.09%	9,634
3721T DefBen - Ciss Emp Temp					78,436	51,328	-34.56%	4,309	6,884	59.76%	128,386	37,350	-70.91%	95,562
3741T DefBen -Oth Acad Emp/Non Instr Temp					94	94								94
3700 - Subtotal					347,427	166,419	-52.10%	13,942	12,887	-7.57%	183,522	48,158	-73.76%	227,464
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					331,376	266,805	-19.49%	327	251	-23.23%	18,228	14,332	-21.37%	281,388
3919 Acad Inst & Instl Aides Benefit Aba					-60,601		-100.00%				-14,399		-100.00%	
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					76,132	66,984	-12.02%	516	206	-60.18%	47,120	26,945	-42.82%	94,135
3921 OTHBEN - Ciss Emp					259,438	216,488	-16.55%	847	564	-33.41%	88,612	66,991	-24.40%	284,043
3922 OTHBEN - Conf Emp - Non Mgt					5,881	4,514	-23.23%							4,514
3940 OTHBEN - Educational Administrators					38,194	27,670	-27.55%				8,037	4,881	-39.27%	32,551
3949 Other Acad Emp/Non Instr Benefit Ab					-75,000		-100.00%							
3950 Other Employee Benefits					1,500,522	912,200	-39.21%							912,200
3999 Benefit Suspende					1,537		-100.00%							
3900 - Subtotal					2,077,479	1,494,662	-28.05%	1,690	1,020	-39.62%	147,597	113,149	-23.34%	1,608,831

KERN COMMUNITY COLLEGE DISTRICT
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		
3000 - Total					75,260,386	81,134,330	7.80%	187,340	152,237	-18.74%	15,388,057	13,699,873	-10.97%	94,986,440
4211 Non-Library/Magazines/Bks/Prcdls					15,016	23,170	54.30%		2,001		72,090	57,270	-20.56%	82,441
4200 - Subtotal					15,016	23,170	54.30%		2,001		72,090	57,270	-20.56%	82,441
4310 Inst Supplies & Materials					325,596	175,510	-46.10%	56,045	59,481	6.13%	3,846,471	2,654,578	-30.99%	2,889,569
4312 All Computer Software					11,200	25,380	126.61%	4,000		-100.00%	31,000		-100.00%	25,380
4313 Non-Inst Supplies & Materials					1,141,298	1,368,253	19.89%	15,062	15,300	1.58%	1,676,226	1,032,069	-38.43%	2,415,623
4314 Paper					223,120	235,820	5.69%				9,500		-100.00%	235,820
4315 Maint & Repairs Supplies					1,160,014	967,064	-16.63%							967,064
4317 Outreach Materials					115,800	243,714	110.46%	9,500	15,000	57.89%	1,147,455	1,039,934	-9.37%	1,298,648
4318 Uniforms - Staff					14,000	19,535	39.54%				15,000		-100.00%	19,535
4320 Vehicle Supplies - Parts					33,500	42,233	26.07%				500	500		42,733
4321 Fuel - Lubricants					251,250	229,301	-8.74%				2,000	1,000	-50.00%	230,301
4300 - Subtotal					3,275,778	3,306,811	0.95%	84,607	89,781	6.12%	6,728,151	4,728,081	-29.73%	8,124,673
4400 Food - Non Travel Non Cafeteria						53,600					92,724	10,000	-89.22%	63,600
4400 - Subtotal						53,600					92,724	10,000	-89.22%	63,600
4000 - Total					3,290,794	3,383,581	2.82%	84,607	91,782	8.48%	6,892,966	4,795,351	-30.43%	8,270,714
5107 Athletic Officials					201,680	323,270	60.29%							323,270
5108 Temp Employment Agency Services					25,183	753,800	2,893.33%							753,800
5109 Child Care Services											190,000		-100.00%	
5118 Cont Security Services					23,020	190,800	728.84%				32,508	32,000	-1.56%	222,800
5119 Oth Non-Inst Consulting Services					3,857,121	8,079,540	109.47%	28,000		-100.00%	113,228,128	17,818,559	-84.26%	25,898,099
5150 Cont Instruction					3,489,925	3,014,210	-13.63%	180,000	257,143	42.86%	267,157	277,231	3.77%	3,548,584
5151 Guest Lecturers/Performers					56,500	48,550	-14.07%				711,651	528,183	-25.78%	576,733
5159 Oth Instructional Consulting Servs					208,100	194,070	-6.74%	38,000	1,000	-97.37%	316,869	493,713	55.81%	688,783
5100 - Subtotal					7,861,529	12,604,239	60.33%	246,000	258,143	4.94%	114,746,313	19,149,686	-83.31%	32,012,069
5209 Non-Employee Travel					14,300	14,300	120.00%				203,001	95,200	-53.10%	109,500
5212 Student Travel					637,747	598,419	-6.17%		5,000		840,353	654,432	-22.12%	1,257,851
5220 Employee Travel					1,817,519	2,419,569	33.12%	28,172	51,771	83.77%	2,615,171	2,276,891	-12.94%	4,748,232
5220DT Employee Travel DO					102,648	121,666	18.53%	800	800		66,900	50,956	-23.83%	173,422
5221 (Local) Online Training/Webinar					49,525	67,794	36.89%	1,000		-100.00%	138,752	96,981	-30.10%	164,776
5230 Food/Meetings					306,797	326,774	6.51%	11,541	12,950	12.20%	1,087,752	1,019,862	-6.24%	1,359,586
5231 Refreshments/Meetings					7,700	7,800	1.30%	300	1,000	233.33%	148,208	149,298	0.74%	158,098
5200 - Subtotal					2,928,437	3,556,322	21.44%	41,813	71,521	71.05%	5,100,136	4,343,621	-14.83%	7,971,464
5300 Institutional Dues/Memberships					636,523	863,135	35.60%	3,500	1,500	-57.14%	216,045	205,263	-4.99%	1,069,898
5310 Consortium Dues/Memberships					15,600	15,500	-0.64%				45,000	1,500	-96.67%	17,000
5300 - Subtotal					652,123	878,635	34.73%	3,500	1,500	-57.14%	261,045	206,763	-20.79%	1,086,898
5400 Comprehensive/Liab/Prpty/Auto Ins)					1,898,247	2,385,728	25.68%							2,385,728
5406 Student Insurance					200,000	200,000								200,000
5407 Insurance Deductibles					20,000	21,000	5.00%							21,000
5400 - Subtotal					2,118,247	2,606,728	23.06%							2,606,728
5501 Laundry Service					69,813	61,408	-12.04%				5,227	3,500	-33.04%	64,908
5520 Natural Gas/LPG					866,256	842,256	-2.77%				10,000		-100.00%	842,256
5530 Light - Electricity					4,875,386	5,198,638	6.63%							5,198,638
5540 Water - Sanitation					1,069,630	1,090,380	1.94%							1,090,380
5550 Disposal Services					453,838	338,218	-25.48%				5,000	2,000	-60.00%	340,218
5560 Hazardous Waste Disposal					81,600	84,590	3.66%							84,590
5570 Pest Control					69,321	75,271	8.58%							75,271
5581 Telephone Services					222,415	347,603	56.29%				5,200	15,000	188.46%	362,603
5583 Data Communication Services					213,200	324,282	52.10%		1,000		1,000	1,000		326,282
5590 Other Utilities					11,000	500	-95.45%							500
5500 - Subtotal					7,932,460	8,363,146	5.43%		1,000		26,427	21,500	-18.64%	8,385,646
5602 Short Term Rental-Veh & Equip					1,272,174	659,062	-48.19%	12,000	11,000	-8.33%	181,148	120,226	-33.63%	790,288
5603 Rental of Facilities					3,700,900	5,998,960	62.09%	353,184	17,350	-95.09%	429,816	172,653	-59.83%	6,188,963
5604 Film Rentals						8,757					7,500	12,870	71.60%	21,627
5608 Oper/Lease Cntrcts-ie Cars-Copiers					310,245	235,400	-24.12%							235,400
5650 Software Licensing/Maintenance Svcs					3,506,384	5,290,300	50.88%	7,500	18,000	140.00%	3,156,361	4,194,096	32.88%	9,502,396
5651 Internet Access					9,480	8,092	-14.64%		500		58,124	62,086	6.82%	70,678
5652 IT Cloud Services					2,954,898	2,603,548	-11.89%							2,603,548
5671 Equip Maint Agreements					40,000	13,000	-67.50%	4,500	2,000	-55.56%				15,000

KERN COMMUNITY COLLEGE DISTRICT
2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	CE		% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
		Unrst	Unrst	Rest	Rest				Adopted Budget	Adopted Budget					
		2026	2027	2026	2027	2025-26	2026-27	2025-26	2026-27	2025-26	2026-27	2026-27			
5681	Grounds Maintenance					419,500	487,810	16.28%				28,968		-100.00%	487,810
5683	Building Maintenance					624,790	542,200	-13.22%	20,000	42,143	110.72%	1,413		-100.00%	584,343
5684	Vehicle Repairs & Maintenance					179,669	213,837	19.02%				7,000	4,750	-32.14%	218,587
5685	Computer Hardware Maint Agreements					496,000	410,596	-17.22%							410,596
5686	Oth Equipment Maint Agreements					692,100	577,567	-16.55%							577,567
5690	Other Maintenance/Repairs					903,495	699,254	-22.61%	1,000	24,143	2,314.30%	2,600	42,500	1,534.62%	765,897
5691	Other Maintenance Contracts					2,556,152	3,573,915	39.82%				1,030	1,030		3,574,945
5600 - Subtotal						17,665,787	21,322,297	20.70%	398,184	115,136	-71.08%	3,873,959	4,610,212	19.01%	26,047,644
5700	Annual Fiscal Audit					127,000	128,000	0.79%							128,000
5720	Trustee Election						100,000								100,000
5731	Attorney Fees - Oth					1,500,000	1,000,500	-33.30%							1,000,500
5740	Settlement Expense					13,100		-100.00%							
5790	Other Professional Fees					111,735	91,550	-18.07%	29,645	1,975	-93.34%	13,750	10,848	-21.11%	104,373
5799	Prepaid Expenses						4,898								4,898
5700 - Subtotal						1,751,835	1,324,948	-24.37%	29,645	1,975	-93.34%	13,750	10,848	-21.11%	1,337,771
5810	Fingerprinting Services					73,528	160,600	118.42%				300	700	133.33%	161,300
5813	Physical Examinations/Tests					62,850	84,750	34.84%				100	400	300.00%	85,150
5820	Postage/Express Overnight Svcs					113,482	115,975	2.20%	9,100	4,100	-54.95%	5,500	2,850	-48.18%	122,925
5830	Bank Charges					150,000	150,000		2,000	2,000		3,000	3,000		155,000
5831	Credit Card Expense					3,000	2,000	-33.33%	2,850	3,350	17.54%	1,200	1,200		6,550
5835	Bad Debt Expense					1,103,782	1,179,075	6.82%							1,179,075
5860	General Advertising Services					592,546	549,210	-7.31%	45,000	30,000	-33.33%	193,274	138,372	-28.41%	717,582
5861	Printing/Duplicating Service					251,791	179,681	-28.64%	5,600	10,100	80.36%	318,875	244,704	-23.26%	434,484
5862	Outreach-Events					76,500	90,310	18.05%				313,500	329,084	4.97%	419,394
5863	Radio/Newspaper Ad Placement					51,978	53,800	3.50%				8,500		-100.00%	53,800
5870	Cash Over - Short					50	150	200.00%							150
5880	Taxes - Licenses & Permits					67,030	56,750	-15.34%				7,134	7,200	0.92%	63,950
5890	Other Services & Expenses					1,378,243	3,730,051	170.64%	107,828	60,791	-43.62%	4,344,156	3,664,126	-15.65%	7,454,967
5895	Prior Periods Adjustments						10,000								10,000
5899	Contingencies Account - Budget Only					1,685,926	1,738,478	3.12%	592,006	1,067,567	80.33%	15,854,580	14,278,387	-9.94%	17,084,432
5800 - Subtotal						5,610,705	8,100,828	44.38%	764,384	1,177,908	54.10%	21,050,119	18,670,023	-11.31%	27,948,759
5912	Out - Indirect Cost(Expense)												160,967		160,967
5900 - Subtotal													160,967		160,967
5000 - Total						46,521,122	58,757,143	26.30%	1,483,526	1,627,183	9.68%	145,071,749	47,173,620	-67.48%	107,557,946
6120	Site Improvement					2,262,500	1,336,532	-40.93%	50,000	112,143	124.29%	1,500		-100.00%	1,448,675
6120FA	Site Improvement					525,000	450,000	-14.29%							450,000
6100 - Subtotal						2,787,500	1,786,532	-35.91%	50,000	112,143	124.29%	1,500		-100.00%	1,898,675
6210	Buildings Construction					4,260,000	190,000	-95.54%	500,000	462,143	-7.57%	78,418		-100.00%	652,143
6210C	Buildings Construction - C					250,000	249,000	-0.40%				5,120,449	373,145	-92.71%	622,145
6210FA	Building Construction											27,586		-100.00%	
6211	Buildings Architect					100,433	108,000	7.53%				10,819	56,697	424.05%	164,697
6211FA	Building Architect											100,000		-100.00%	
6214	Buildings - Testing & Inspection					101,150	115,750	14.43%				44,317	23,420	-47.15%	139,170
6215	Additions to Buildings					200,000		-100.00%	21,917	32,143	46.66%				32,143
6200 - Subtotal						4,911,583	662,750	-86.51%	521,917	494,286	-5.29%	5,381,589	453,262	-91.58%	1,610,298
6310	Library Books					150,000	13,500	-91.00%				186,000	114,850	-38.25%	128,350
6311	Magazines & Periodicals					126,435	115,750	-8.45%				8,580	8,580		124,330
6300 - Subtotal						276,435	129,250	-53.24%				194,580	123,430	-36.57%	252,680
6411	Library/Audio Visual Equipment					57,500		-100.00%							
6412	Computer/Technology Equipment					2,943,593	2,709,225	-7.96%	30,178	19,468	-35.49%	903,715	696,071	-22.98%	3,424,764
6412FA	Computer/Tech Equipment					480,000	1,041,680	117.02%				5,000	296,651	5,833.03%	1,338,331
6413	Auto & Buses					75,000	200,000	166.67%							200,000
6413FA	Autos and Busses					328,559		-100.00%				50,000	60,000	20.00%	60,000
6413LP	Auto-Purchasing on Long Term Lease					51,000	112,000	119.61%							112,000
6414	Furniture					231,340	724,079	212.99%	6,000		-100.00%	575,712	257,289	-55.31%	981,368
6414FA	Furniture					165,000	31,839	-80.70%				569,217	153,000	-73.12%	184,839
6419	Other Equipment					1,505,893	788,650	-47.63%	1,500	11,000	633.33%	3,161,596	4,940,318	56.26%	5,739,968
6419FA	Other Equipment					1,125,043	333,500	-70.36%				4,763,035	1,161,648	-75.61%	1,495,148
6400 - Subtotal						6,962,928	5,940,973	-14.68%	37,678	30,468	-19.14%	10,028,275	7,564,977	-24.56%	13,536,418

KERN COMMUNITY COLLEGE DISTRICT
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2026-27
	2026	2027	2026	2027	Budget	Budget		Budget	Budget		Budget	Budget		
6000 - Total					14,938,446	8,519,505	-42.97%	609,595	636,897	4.48%	15,605,944	8,141,669	-47.83%	17,298,070
7110 Debt Reduction					1,854,963	1,854,963								1,854,963
7111 Debt Interest & Other Charges					4,270,000	3,320,000	-22.25%							3,320,000
7100 - Subtotal					6,124,963	5,174,963	-15.51%							5,174,963
7201 Intrafund Transfers Out					44,919,882	46,101,488	2.63%				9,678,404	105,000	-98.92%	46,206,488
7201IC INDIRECT COST EXPENSE TRANSFER											2,117,552	536,164	-74.68%	536,164
7205 Intrafund Transfers In					-43,937,636	-34,834,364	-20.72%							-34,834,364
7200 - Subtotal					982,246	11,267,124	1,047.08%				11,795,956	641,164	-94.56%	11,908,288
7312 Interfund Transfers - Out					12,509,025	6,917,000	-44.70%							6,917,000
7390AA Other Outgo SME grant awards												122,000		122,000
7300 - Subtotal					12,509,025	6,917,000	-44.70%					122,000		7,039,000
7501 Student Fin Aid (Excludes Salaries)											1,849,318	1,514,033	-18.13%	1,514,033
7501AC CARE-Financial Aid											174,750	305,000	74.54%	305,000
7501AD EOP&S-Financial Aid											1,833,876	2,587,036	41.07%	2,587,036
7502 Scholarships											115,400	117,000	1.39%	117,000
7503 Outside Scholarships											176,757	85,551	-51.60%	85,551
7500 - Subtotal											4,150,101	4,608,620	11.05%	4,608,620
7602 Oth Student Aide (Non-cash)					10,000	10,000					1,039,121	962,112	-7.41%	972,112
7603 Book Vouchers (Non-Cash SFA Aid)											394,731	77,089	-80.47%	77,089
7600 - Subtotal					10,000	10,000	0.00%				1,433,852	1,039,201	-27.52%	1,049,201
7910 Unrestricted					124,399,637	110,594,267	-11.10%							110,594,267
7900 - Subtotal					124,399,637	110,594,267	-11.10%							110,594,267
7000 - Total					144,025,871	133,963,354	-6.99%				17,379,909	6,410,985	-63.11%	140,374,339
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					442,357,340	464,285,473	4.96%	3,127,312	3,356,281	7.32%	243,785,861	110,922,151	-54.50%	578,563,906

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

Bakersfield College offers a variety of services to support student success. These student support services include, but are not limited to, Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Programs and Services, Veterans Resource Center, Extended Opportunities Programs and Services, Food Pantry, health and wellness services, job placement services, assessment testing, outreach, Child Development Center, and other services to meet students' diverse needs and support their success. Bakersfield College is progressive and innovative, designing and developing programs creating a holistic education that develops curiosity, inquiry, and empowered learners while breaking down barriers to educational and future success.

The Panorama campus includes more than 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. Driven by its commitment to educational access, Bakersfield College has steadily expanded its presence across Kern County. The college serves students across multiple locations including the Delano Center, Arvin Educational Center, BC Southwest, Weill Institute Shafter, five state prisons, and over 40 high schools. The College has also undergone significant renovation and modernization projects with the use of Measure G and Measure J funds improving facilities, technology, and infrastructure to build a better Bakersfield College.

The 2026-2027 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 slightly over \$259 million. The College's Unrestricted expense budget allocates approximately 80% to salaries and benefits with the remaining 20% to other non-labor operational expenses (excluding debt, chargebacks and reserves). The 2026–2027 budget includes a one-time spending plan to address critical campus site improvements and emergency management needs.

In addition, Bakersfield College budget includes approximately \$60 million dollars in restricted and special funding (excluding scheduled maintenance projects, Student Housing, Measure G, Measure J, and specific Financial Aid funding) which is a decrease compared to previous year. 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 categorical and special programs.

Bakersfield College's FTES for FY25-26 totaled 22,671. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, online education, and incarcerated education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

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

Core Values

- **Learning:** We foster curiosity, inquiry, critical thinking, and creativity within a safe and rigorous academic environment so that we might be empowered to radically transform our community into one that gives voice and power to all people.
- **Integrity:** We cultivate an ethical and moral consciousness which places collective well-being and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other's vision so that we will be useful and effective in providing support, resources, and encouragement.

- **Wellness:** We believe health and wellness to be integral, foundational elements of learning; we understand that a holistic education improves all aspects of society and the individual, including the mind, body, and spirit; through education, we will positively impact the health of the individual, natural environment and the global community.
- **Diversity:** We insist that diversity be valued and promoted, recognizing that multiple perspectives lead to a better education and knowledge of the world; listening and witnessing different experiences helps us to understand and contextualize power and privilege related to ability, gender, national origin, race, religion, sexuality, socioeconomic status in terms of access and barriers to resources and opportunities.
- **Community:** We commit to the well-being of all members of our community; we maintain strong ties with the surrounding community, and we respond to their needs by serving as an open institution which engages all students, faculty, and staff; in our college, we have built and continue to build an environment in which all members participate as a community through democratic engagement.
- **Sustainability:** We recognize our responsibility for continuing and maintaining this institution which has been shaped by over a century of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our human, fiscal, and environmental resources into the future.

Strategic Plan

BC's strategic plan was developed during the 2024–2025 academic year through collaboration among a cross-functional team. The plan provides a comprehensive, actionable framework to guide BC's leadership in creating an environment where students and employees can thrive. It focuses on strengthening the College's cultural, technological, and physical environments through three key themes:

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

BAKERSFIELD COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		Unrst	Unrst	Rest	Rest	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
1100	Acad - Reg Schedule					43,358,739	47,158,603	8.76%							47,158,603
	1100 - Subtotal					43,358,739	47,158,603	8.76%							47,158,603
1214	Educational Administrators - Cont					5,485,420	4,826,840	-12.01%				649,779	583,276	-10.23%	5,410,116
1231	Counselors - Contract					1,656,421	1,981,755	19.64%				1,783,735	1,906,591	6.89%	3,888,345
1241	Librarians - Contract					774,652	816,360	5.38%							816,360
1251	Acad Non-Inst Cont					410,634	317,955	-22.57%	82,578	85,699	3.78%	159,961	68,559	-57.14%	472,214
1252	Acad Emp Dept Chair					447,164	395,382	-11.58%							395,382
	1200 - Subtotal					8,774,290	8,338,292	-4.97%	82,578	85,699	3.78%	2,593,475	2,558,426	-1.35%	10,982,417
1310	Adjunct Acad Emp - Non-Cont					7,005,723	5,990,441	-14.49%					80,630		6,071,071
1311	Acad Emp - Temp Cont					4,603,241	1,284,404	-72.10%							1,284,404
1320	Acad Emp - Intersession					4,400,555	3,847,400	-12.57%							3,847,400
1330	Acad Emp - Overload					4,552,059	4,301,741	-5.50%							4,301,741
1340	Acad Emp-Inst Non-Cont Stipend/Othr					407,015	658,118	61.69%	23,640	28,640	21.15%	251,919	3,000	-98.81%	689,758
	1300 - Subtotal					20,968,594	16,082,104	-23.30%	23,640	28,640	21.15%	251,919	83,630	-66.80%	16,194,374
1419	Acad Emp - Non-Inst Non Cont					1,693,571	1,727,720	2.02%				1,513,380	1,271,589	-15.98%	2,999,309
	1400 - Subtotal					1,693,571	1,727,720	2.02%				1,513,380	1,271,589	-15.98%	2,999,309
1999	Certificated Salary Abatement						4,000,000								4,000,000
	1900 - Subtotal						4,000,000								4,000,000
	1000 - Total					74,795,194	77,306,719	3.36%	106,218	114,339	7.65%	4,358,774	3,913,645	-10.21%	81,334,703
2110	Class Mgt(NonEd)					6,853,012	7,888,911	15.12%	5,534		-100.00%	3,995,314	3,279,535	-17.92%	11,168,446
2190	Conf Employee - Non Mgt					88,889	93,206	4.86%							93,206
2191	Class Non-Inst Emp Reg Salary Sched					13,399,344	14,249,083	6.34%	56,099	72,610	29.43%	5,093,254	5,473,397	7.46%	19,795,089
	2100 - Subtotal					20,341,244	22,231,200	9.29%	61,633	72,610	17.81%	9,088,568	8,752,932	-3.69%	31,056,742
2211	Inst Aide FT Direct Inst					718,036	714,801	-0.45%							714,801
	2200 - Subtotal					718,036	714,801	-0.45%							714,801
2392	Non-Inst Students					580,272	746,782	28.70%				1,723,867	1,512,374	-12.27%	2,259,156
2393	Class Non-Inst Overtime					695,263	622,043	-10.53%				257,000	172,500	-32.88%	794,543
2394	Non-Admin Non-Inst Prof Expt					934,294	812,853	-13.00%	48,390	118,000	143.85%	2,816,673	909,798	-67.70%	1,840,651
2399	Class Oth - Temp					285,200	317,983	11.49%				40,000	271,429	578.57%	589,412
	2300 - Subtotal					2,495,029	2,499,660	0.19%	48,390	118,000	143.85%	4,837,540	2,866,102	-40.75%	5,483,762
2411	Inst Students					66,028	170,903	158.83%				435,000	400,000	-8.05%	570,903
2412	Direct Inst Prof Expt					3,051,620	2,278,710	-25.33%	40,000	223,908	459.77%	267,430	260,000	-2.78%	2,762,618
2419	Inst Aide - Temp Direct Inst					135,000	121,500	-10.00%							121,500
2495	Inst Oth Indr Prof Expt					125,600	97,650	-22.25%				150,000		-100.00%	97,650
	2400 - Subtotal					3,378,248	2,668,763	-21.00%	40,000	223,908	459.77%	852,430	660,000	-22.57%	3,552,671
2997	Classified Step Increase Budget														
2999	Salary Budget Control					1,604,651	6,857,092	327.33%	97,907		-100.00%	8,503,484	2,828,146	-66.74%	9,685,239
	2900 - Subtotal					1,604,651	6,857,092	327.33%	97,907		-100.00%	8,503,484	2,828,146	-66.74%	9,685,239
	2000 - Total					28,537,208	34,971,517	22.55%	247,930	414,518	67.19%	23,282,021	15,107,180	-35.11%	50,493,215
3110	STRS-Acad Inst & Instrl Aides(Dir)					8,569,092	9,293,165	8.45%	15,772	16,369	3.78%	268,943	268,430	-0.19%	9,577,963
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					3,125,421	3,071,682	-1.72%	4,515	5,470	21.15%	48,116	16,546	-65.61%	3,093,699
3119	STRS-On behalf Instr					4,452,985	4,323,692	-2.90%				140,390	105,727	-24.69%	4,429,419
3120	STRS - Class Mgt Non-Ed Admin						2,803						22,721		25,524
3121	STRS - Class Emp					20,318	20,804	2.39%				18,867	19,318	2.39%	40,122
3130	STRS - Ed Administrators - Cont					824,969	696,041	-15.63%				48,462	86,356	78.19%	782,397
3131T	STRS - Oth Acad Emp Non-Inst Temp					255,260	329,995	29.28%				289,056	242,874	-15.98%	572,868
3139	STRS on behalf Non Inst					390,613	857,660	119.57%				100,771	227,835	126.09%	1,085,495
	3100 - Subtotal					17,638,659	18,595,841	5.43%	20,288	21,839	7.65%	914,606	989,807	8.22%	19,607,487
3210	PERS-Acad Inst & Instrl Aides(Dir)					648,430	691,345	6.62%				143,599	150,416	4.75%	841,761
3220	PERS - Class Mgt Non-Educational Adm					1,837,292	2,075,132	12.95%	1,484		-100.00%	1,071,144	834,258	-22.12%	2,909,389
3221	PERS - Class Emp					3,529,004	3,707,911	5.07%	2,569	1,755	-31.69%	1,323,390	1,401,252	5.88%	5,110,918
3222	PERS - Conf Emp Non-Mgt					23,831	24,606	3.25%							24,606
3240	PERS - Ed Adm - Cont					312,661	307,149	-1.76%				106,182	34,624	-67.39%	341,773
	3200 - Subtotal					6,351,218	6,806,144	7.16%	4,052	1,755	-56.70%	2,644,314	2,420,549	-8.46%	9,228,448
3310	OASDHI-Acad Inst & Instrl Aides(Dir)					836,756	906,631	8.35%	1,197	1,243	3.78%	61,392	63,965	4.19%	971,838
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					285,321	269,536	-5.53%	923	3,662	296.84%	9,706	5,072	-47.74%	278,270
3320	OASDHI - Class Mgt Non-Ed Admin					522,199	599,255	14.76%	423		-100.00%	305,641	243,470	-20.34%	842,725
3321	OASDHI - Class Emp					1,010,542	1,077,853	6.66%	1,407	1,441	2.36%	379,895	408,436	7.51%	1,487,730

Full-Time Equivalent (FTE) will be provided at a later date.

BAKERSFIELD COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
						Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
3321T	OASDHI - Ciss Emp Temp					63,554	63,983	0.68%	702	1,711	143.85%	61,082	30,736	-49.68%	96,430
3322	OASDHI - Conf Emp - Non Mgt					6,800	7,130	4.86%							7,130
3340	OASDHI - Educational Admin - Cont					151,844	141,764	-6.64%				33,977	16,589	-51.18%	158,352
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					18,376	25,052	36.33%				21,944	18,438	-15.98%	43,490
	3300 - Subtotal					2,895,391	3,091,204	6.76%	4,653	8,056	73.16%	873,637	786,705	-9.95%	3,885,966
3410	H&W-Acad Inst & Instl Aides(Dir)					8,678,094	9,223,422	6.28%	11,677	12,077	3.42%	328,044	323,660	-1.34%	9,559,159
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					926,746	1,004,971	8.44%	1,619	1,680	3.78%	38,096	38,713	1.62%	1,045,364
3420	H&W - Ciss Mgt(Non-Educ Admin)					1,448,683	1,642,930	13.41%	1,182		-100.00%	980,756	795,439	-18.90%	2,438,369
3420RC	OPEB ARC-Ciss Mgt(Non-EducAdmin)					134,319	154,351	14.91%	108		-100.00%	78,308	64,269	-17.93%	218,619
3421	H&W - Ciss Emp					5,112,552	5,452,171	6.64%	3,545	2,440	-31.17%	1,730,067	1,877,577	8.53%	7,332,188
3421RC	OPEB ARC-Ciss Emp					259,367	276,687	6.68%	188	130	-30.63%	98,685	106,015	7.43%	382,832
3422	H&W - Conf Emp - Non Mgt					23,633	24,400	3.25%							24,400
3422RC	OPEB ARC-Conf Emp Non Mgt					1,742	1,827	4.86%							1,827
3440	H&W - Educational Admin - Cont					748,683	655,139	-12.49%				108,001	97,600	-9.63%	752,739
3440RC	OPEB ARC-EducAdmin-Cont					107,514	94,230	-12.36%				12,736	11,432	-10.23%	105,662
	3400 - Subtotal					17,441,333	18,530,128	6.24%	18,318	16,327	-10.87%	3,374,694	3,314,704	-1.78%	21,861,159
3510	SUI-Acad Inst & Instl Aides(Dir)					23,683	25,665	8.37%	41	43	3.78%	972	988	1.62%	26,695
3510T	SUI-Acad Inst&Instl Aides(Dir) Temp					9,839	9,164	-6.86%	32	126	296.83%	335	174	-48.12%	9,464
3520	SUI-Ciss Mgt Non-Educational Admin					3,426	3,945	15.13%	3		-100.00%	1,998	1,640	-17.92%	5,584
3521	SUI - Ciss Emp					6,705	7,140	6.49%	28	35	26.41%	2,547	2,736	7.45%	9,912
3521T	SUI - Ciss Emp Temp					994	876	-11.81%	24	59	143.80%	1,557	673	-56.75%	1,609
3522	SUI - Conf Emp - Non Mgt					44	47	4.86%							47
3540	SUI - Educational Admin - Cont					2,743	2,413	-12.01%				325	292	-10.23%	2,705
3541T	SUI - Oth Acad Emp - Non Instl temp					614	864	40.77%				757	636	-15.97%	1,500
	3500 - Subtotal					48,048	50,113	4.30%	128	264	105.70%	8,489	7,138	-15.92%	57,515
3610	WC-Acad Inst & Instl Aides(Dir)					500,418	576,680	15.24%	872	963	10.36%	20,535	22,191	8.06%	599,834
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					208,715	210,432	0.82%	672	2,837	322.00%	11,587	8,395	-27.55%	221,665
3620	WC - Ciss Mgt Non-Educational Admin					72,402	88,638	22.42%	58		-100.00%	42,211	36,840	-12.72%	125,478
3621	WC - Ciss Emp					192,158	160,433	-16.51%	593	797	34.47%	53,810	61,486	14.26%	222,716
3621T	WC - Ciss Emp Temp					30,951	27,995	-9.55%	511	1,326	159.32%	51,016	32,348	-36.59%	61,669
3622	WC - Conf Emp - Non Mgt					939	1,047	11.51%							1,047
3640	WC - Educational Administrators					57,953	54,230	-6.43%				6,865	6,553	-4.54%	60,783
3641T	WC-Oth Acad Emp - Non Instr Temp					14,775	19,317	30.74%				15,989	14,286	-10.65%	33,604
	3600 - Subtotal					1,078,312	1,138,772	5.61%	2,707	5,923	118.79%	202,013	182,099	-9.86%	1,326,794
3710	DefBen-Acad Inst & Instl Aides(Dir)					3,142	1,427	-54.57%							1,427
3710T	DefBen-Acad Inst&Instl AidesDir)Tmp					126,161	64,944	-48.52%	1,520	5,822	283.00%	15,862	6,760	-57.38%	77,526
3721	DefBen - Ciss Emp					5,317	3,268	-38.54%	1,768		-100.00%	2,215	1,077	-51.37%	4,345
3721T	DefBen - Ciss Emp Temp					44,769	30,163	-32.63%	1,839	3,068	66.85%	108,554	30,416	-71.98%	63,647
3741T	DefBen -Oth Acad Emp/Non Instr Temp					94	94	0.00%							94
	3700 - Subtotal					179,388	99,896	-44.31%	5,126	8,890	73.41%	126,631	38,253	-69.79%	147,039
3910	OTHBEN-Acad Inst & Instl Aide(Dir)					241,810	191,066	-20.99%	327	251	-23.23%	9,178	6,721	-26.77%	198,038
3920	OTHBEN-Ciss Mgt(Non-Educ Admin)					40,053	33,774	-15.68%	33		-100.00%	27,214	16,352	-39.91%	50,127
3921	OTHBEN - Ciss Emp					131,467	107,287	-18.39%	95	51	-46.74%	49,846	41,108	-17.53%	148,445
3922	OTHBEN - Conf Emp - Non Mgt					653	502	-23.23%							502
3940	OTHBEN - Educational Administrators					20,700	13,468	-34.94%				2,986	2,006	-32.81%	15,474
3999	Benefit Suspense														
	3900 - Subtotal					434,684	346,097	-20.38%	454	301	-33.66%	89,224	66,188	-25.82%	412,586
	3000 - Total					46,067,033	48,658,194	5.62%	55,727	63,354	13.69%	8,233,608	7,805,444	-5.20%	56,526,993
4211	Non-Library/Magazines/Bks/Prdcls					4,946	3,420	-30.86%		2,001		31,000	7,500	-75.81%	12,921
	4200 - Subtotal					4,946	3,420	-30.86%		2,001		31,000	7,500	-75.81%	12,921
4310	Inst Supplies & Materials					267,246	122,400	-54.20%	23,545	37,481	59.19%	2,967,534	1,869,920	-36.99%	2,029,802
4312	All Computer Software					10,700	14,130	32.06%							14,130
4313	Non-Inst Supplies & Materials					666,462	596,136	-10.55%	7,562	10,300	36.21%	1,028,658	607,031	-40.99%	1,213,467
4314	Paper					162,850	175,050	7.49%				9,500		-100.00%	175,050
4315	Maint & Repairs Supplies					964,400	738,300	-23.44%							738,300
4317	Outreach Materials					80,800	138,644	71.59%		12,000		501,269	662,117	32.09%	812,761
4318	Uniforms - Staff					14,000	16,535	18.11%							16,535
4320	Vehicle Supplies - Parts														
4321	Fuel - Lubricants					184,250	162,301	-11.91%				2,000	1,000	-50.00%	163,301

BAKERSFIELD COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2026	2027	2026	2027	2025-26	2026-27	Change	2025-26	2026-27	Change	2025-26	2026-27	Change	2026-27
4300 - Subtotal					2,350,709	1,963,497	-16.47%	31,107	59,781	92.18%	4,508,961	3,140,068	-30.36%	5,163,346
4400 Food - Non Travel Non Cafeteria						53,100					92,724	10,000	-89.22%	63,100
4400 - Subtotal						53,100					92,724	10,000	-89.22%	63,100
4510 CoGS Food														
4520 CoGS Paper Goods														
4500 - Subtotal														
4999 Supplies-Pooled Account														
4900 - Subtotal														
4000 - Total					2,355,655	2,020,017	-14.25%	31,107	61,782	98.61%	4,632,685	3,157,568	-31.84%	5,239,367
5107 Athletic Officials					100,500	213,360	112.30%							213,360
5108 Temp Employment Agency Services					20,183		-100.00%							
5118 Cont Security Services						1,800								1,800
5119 Oth Non-Inst Consulting Services					689,100	546,670	-20.67%				7,596,317	518,170	-93.18%	1,064,840
5150 Cont Instruction					2,809,925	2,306,785	-17.91%	85,000	132,143	55.46%				2,438,928
5151 Guest Lecturers/Performers					30,500	23,400	-23.28%				327,334	197,131	-39.78%	220,531
5159 Oth Instructional Consulting Servs					27,800	13,770	-50.47%				218,818	401,213	83.35%	414,983
5100 - Subtotal					3,678,008	3,105,785	-15.56%	85,000	132,143	55.46%	8,142,469	1,116,513	-86.29%	4,354,441
5209 Non-Employee Travel					5,000	10,800	116.00%				51,000	32,000	-37.25%	42,800
5212 Student Travel					388,050	299,469	-22.83%		5,000		391,095	443,164	13.31%	747,633
5220 Employee Travel					881,340	777,600	-11.77%	15,172	43,771	188.51%	865,041	1,032,683	19.38%	1,854,054
5221 (Local) Online Training/Webinar					11,050	23,119	109.22%	1,000		-100.00%	48,972	48,195	-1.59%	71,315
5230 Food/Meetings					184,500	146,626	-20.53%	5,291	10,200	92.76%	545,955	643,558	17.88%	800,384
5231 Refreshments/Meetings											33,000	36,630	11.00%	36,630
5200 - Subtotal					1,469,940	1,257,614	-14.44%	21,463	58,971	174.76%	1,935,063	2,236,230	15.56%	3,552,815
5300 Institutional Dues/Memberships					227,180	316,932	39.51%	500	500		76,478	67,361	-11.92%	384,793
5310 Consortium Dues/Memberships					5,000	4,500	-10.00%							4,500
5300 - Subtotal					232,180	321,432	38.44%	500	500	0.00%	76,478	67,361	-11.92%	389,293
5400 Comprehensive/Liab/Prpty/Auto Ins)					2,050	1,980	-3.41%							1,980
5400 - Subtotal					2,050	1,980	-3.41%							1,980
5501 Laundry Service					44,000	35,145	-20.13%				5,000	3,000	-40.00%	38,145
5520 Natural Gas/LPG					411,000	432,000	5.11%				10,000		-100.00%	432,000
5530 Light - Electricity					3,236,748	3,469,500	7.19%							3,469,500
5540 Water - Sanitation					511,250	535,500	4.74%							535,500
5550 Disposal Services					374,050	245,430	-34.39%				5,000	2,000	-60.00%	247,430
5560 Hazardous Waste Disposal					57,100	58,590	2.61%							58,590
5570 Pest Control					42,600	36,450	-14.44%							36,450
5581 Telephone Services					120,350	186,930	55.32%				3,500		-100.00%	186,930
5583 Data Communication Services					6,700	5,840	-12.84%							5,840
5500 - Subtotal					4,803,798	5,005,385	4.20%				23,500	5,000	-78.72%	5,010,385
5602 Short Term Rental-Veh & Equip					1,253,274	631,287	-49.63%	12,000	11,000	-8.33%	121,860	96,216	-21.04%	738,503
5603 Rental of Facilities					3,538,000	3,783,360	6.93%	328,184	1,350	-99.59%	196,816	100,955	-48.71%	3,885,665
5604 Film Rentals						3,757					3,000	5,000	66.67%	8,757
5608 Oper/Lease Cntrcts-ie Cars-Copiers					222,500	138,600	-37.71%							138,600
5640 Lease Relocatables														
5650 Software Licensing/Maintenance Svcs					754,507	831,137	10.16%	7,500	7,500		1,513,224	2,553,949	68.78%	3,392,586
5651 Internet Access					4,880	4,392	-10.00%				32,000	50,000	56.25%	54,392
5671 Equip Maint Agreements					12,500	9,000	-28.00%							9,000
5681 Grounds Maintenance					337,000	392,310	16.41%							392,310
5683 Building Maintenance					327,540	281,700	-14.00%	20,000	42,143	110.72%	1,413		-100.00%	323,843
5684 Vehicle Repairs & Maintenance					129,669	159,173	22.75%				7,000	2,750	-60.71%	161,923
5685 Computer Hardware Maint Agreements					50,000		-100.00%							
5686 Oth Equipment Maint Agreements					449,630	311,237	-30.78%							311,237
5690 Other Maintenance/Repairs					844,800	635,409	-24.79%	1,000	24,143	2,314.30%	2,600	2,500	-3.85%	662,052
5691 Other Maintenance Contracts					2,409,032	3,414,019	41.72%							3,414,019
5600 - Subtotal					10,333,332	10,595,380	2.54%	368,684	86,136	-76.64%	1,877,913	2,811,369	49.71%	13,492,886
5740 Settlement Expense					13,100		-100.00%							
5790 Other Professional Fees					9,835	5,025	-48.91%	29,645	1,975	-93.34%	13,750	10,848	-21.11%	17,848
5799 Prepaid Expenses						4,898								4,898
5700 - Subtotal					22,935	9,923	-56.73%	29,645	1,975	-93.34%	13,750	10,848	-21.11%	22,746

BAKERSFIELD COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
						Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
		2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
5810	Fingerprinting Services					17,328	9,000	-48.06%							9,000
5813	Physical Examinations/Tests						2,700								2,700
5820	Postage/Express Overnight Svcs					40,000	29,025	-27.44%	100	100		2,400	650	-72.92%	29,775
5830	Bank Charges								2,000	2,000					2,000
5831	Credit Card Expense								700	700					700
5835	Bad Debt Expense					619,757	720,000	16.17%							720,000
5860	General Advertising Services					152,800	159,885	4.64%	30,000	26,500	-11.67%	26,250	46,250	76.19%	232,635
5861	Printing/Duplicating Service					203,075	94,831	-53.30%	2,600	5,600	115.38%	159,375	137,633	-13.64%	238,064
5862	Outreach-Events					30,000	47,250	57.50%				23,000	62,500	171.74%	109,750
5863	Radio/Newspaper Ad Placement					30,228	22,500	-25.57%							22,500
5880	Taxes - Licenses & Permits					14,600	16,290	11.58%							16,290
5890	Other Services & Expenses					966,773	452,381	-53.21%	103,678	58,391	-43.68%	3,285,451	3,251,291	-1.04%	3,762,063
5899	Contingencies Account - Budget Only					700,000	661,246	-5.54%		767,529		9,467,388	7,597,209	-19.75%	9,025,984
	5800 - Subtotal					2,774,561	2,215,107	-20.16%	139,078	860,820	518.95%	12,963,864	11,095,533	-14.41%	14,171,460
5999	Service/Utilities - Pooled Account														
	5900 - Subtotal														
	5000 - Total					23,316,804	22,512,607	-3.45%	644,370	1,140,545	77.00%	25,033,037	17,342,854	-30.72%	40,996,006
6120	Site Improvement					1,682,500	1,263,532	-24.90%	50,000	112,143	124.29%				1,375,675
6120FA	Site Improvement					500,000	450,000	-10.00%							450,000
	6100 - Subtotal					2,182,500	1,713,532	-21.49%	50,000	112,143	124.29%				1,825,675
6210	Buildings Construction					4,075,000	90,000	-97.79%	500,000	462,143	-7.57%	53,418		-100.00%	552,143
6210C	Buildings Construction - C					250,000	247,500	-1.00%					373,145		620,645
6211	Buildings Architect					100,433	108,000	7.53%					56,697		164,697
6214	Buildings - Testing & Inspection					100,000	112,500	12.50%					23,420		135,920
6215	Additions to Buildings					200,000		-100.00%	21,917	32,143	46.66%				32,143
6216FA	Building Cost of Purchase														
	6200 - Subtotal					4,725,433	558,000	-88.19%	521,917	494,286	-5.29%	53,418	453,262	748.52%	1,505,548
6310	Library Books					150,000	13,500	-91.00%				80,000		-100.00%	13,500
6311	Magazines & Periodicals					60,000	45,000	-25.00%							45,000
	6300 - Subtotal					210,000	58,500	-72.14%				80,000		-100.00%	58,500
6411	Library/Audio Visual Equipment					55,000		-100.00%							
6412	Computer/Technology Equipment					2,589,814	2,269,025	-12.39%	14,678	16,468	12.19%	281,459	464,117	64.90%	2,749,610
6412FA	Computer/Tech Equipment					120,000	63,680	-46.93%					296,651		360,331
6413	Auto & Buses					75,000		-100.00%							
6414	Furniture					142,840	648,579	354.06%				246,000	67,734	-72.47%	716,313
6414FA	Furniture					50,000	16,839	-66.32%							16,839
6419	Other Equipment					1,459,393	241,650	-83.44%		11,000		542,696	711,932	31.18%	964,582
6419FA	Other Equipment					794,500	265,500	-66.58%				612,383	1,131,648	84.79%	1,397,148
6424	Furniture														
	6400 - Subtotal					5,286,546	3,505,273	-33.69%	14,678	27,468	87.14%	1,682,539	2,672,083	58.81%	6,204,824
	6000 - Total					12,404,479	5,835,305	-52.96%	586,595	633,897	8.06%	1,815,957	3,125,345	72.10%	9,594,546
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					33,108,098	35,744,698	7.96%							35,744,698
7201IC	INDIRECT COST EXPENSE TRANSFER											585,483	306,281	-47.69%	306,281
	7200 - Subtotal					33,108,098	35,744,698	7.96%				585,483	306,281	-47.69%	36,050,979
7312	Interfund Transfers - Out					376,528	1,007,000	167.44%							1,007,000
7390AA	Other Outgo SME grant awards												122,000		122,000
	7300 - Subtotal					376,528	1,007,000	167.44%					122,000		1,129,000
7501	Student Fin Aid (Excludes Salaries)											684,667	682,602	-0.30%	682,602
7501AA	Cal Grant B-Financial Aid														
7501AB	Cal Grant C-Financial Aid														
7501AC	CARE-Financial Aid											100,000	225,000	125.00%	225,000
7501AD	EOP&S-Financial Aid											1,398,076	1,450,000	3.71%	1,450,000
7501AE	Federal SEOG-Financial Aid														
7501AF	Federal PELL Grant														
7501AI	Federal Direct Loans														
7501AK	Cal Grant A-Financial Aid														

BAKERSFIELD COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2026	2027	2026	2027	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	
						2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
7502	Scholarships											100,400		-100.00%	
7503	Outside Scholarships											36,179	21,762	-39.85%	21,762
7500 - Subtotal												2,319,323	2,379,365	2.59%	2,379,365
7602	Oth Student Aide (Non-cash)											552,900	585,986	5.98%	585,986
7603	Book Vouchers (Non-Cash SFA Aid)											55,000	11,000	-80.00%	11,000
7600 - Subtotal												607,900	596,986	-1.80%	596,986
7910	Unrestricted					46,913,924	37,539,419	-19.98%							37,539,419
7900 - Subtotal						46,913,924	37,539,419	-19.98%							37,539,419
7000 - Total						80,618,550	74,511,117	-7.58%				3,512,705	3,404,632	-3.08%	77,915,749
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						268,094,922	265,815,475	-0.85%	1,671,947	2,428,435	45.25%	70,868,787	53,856,669	-24.01%	322,100,579

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 2025-2026 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 2025 for the 2026-2027 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 2025, the Vice President of Finance and Administrative Services provided a tool for submitting requests along with guidance for how to use the tool, for understanding the rubric to be used when reviewing requests, and for connecting requests with planning documents. In spring 2026, 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 began working on both high school and college classes at the IWV campus. There continues to be demand on the three yards at the California Correctional Institution in Tehachapi for our Rising Scholars Program (RSP). Cerro Coso has continued to make progress with CDCR towards establishing portable classrooms within CCI in Tehachapi in order to expand section offerings that will recover the lost enrollment due to closures. Cerro Coso has successfully navigated the DSA and collaborated with the City of Tehachapi to have build ready plans for phase 1 of our Tehachapi Education Center project. Through careful accumulation of capital outlay funds over the past three years, and with matching district wide reserve funds, the project was fully funded when a winning construction bid was awarded in April of 2026. Ground breaking is expected in September of 2026 with the initial class offerings taking place in January of 2027. This project will significantly expand 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 toward 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 work to maximize the SCFF has increased funds for Cerro Coso once again. The Budget Development Committee recommended funding all ongoing request, including increases to those ongoing needs. Additionally, we continue to include funding for one-time requests in our 2026-27 adopted budget, including funding for improving staff work environments, professional development related to improved workplace well-being (mental and emotional health), increasing equitable access to online learning tools, and piloting AI technologies, to name a few.

The adopted Cerro Coso budget for 2026-27 increases in permanent labor from the previous year by \$4.46M, which is attributed to increases in salary schedules, 10 new faculty hires, and 9 corresponding classified hires. The adopted budget for Cerro Coso also increases in ongoing and one-time operating budget request, which includes temporary labor such as professional experts and tutors, from the previous year by roughly \$17,000. The Cerro Coso College reserve fund in the adopted budget is being increased by roughly \$60,000 to \$9.5M, which is roughly 22% of the budgeted college expenses.

CERRO COSO COMMUNITY COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
		Unrst	Unrst	Rest	Rest										
		2026	2027	2026	2027										
		2026	2027	2026	2027	2025-26	2026-27	Change	2025-26	2026-27	Change	2025-26	2026-27	Change	2026-27
1100	Acad - Reg Schedule					7,348,622	8,721,679	18.68%							8,721,679
	1100 - Subtotal					7,348,622	8,721,679	18.68%							8,721,679
1214	Educational Administrators - Cont					1,663,836	2,021,999	21.53%				566,879	497,751	-12.19%	2,519,750
1231	Counselors - Contract					478,930	447,627	-6.54%				527,414	647,118	22.70%	1,094,745
1241	Librarians - Contract					387,137	403,303	4.18%				21,724	23,109	6.37%	426,411
1251	Acad Non-Inst Cont					213,321	324,381	52.06%				165,350	39,790	-75.94%	364,171
1252	Acad Emp Dept Chair					128,817	136,985	6.34%							136,985
	1200 - Subtotal					2,872,041	3,334,295	16.09%				1,281,367	1,207,768	-5.74%	4,542,063
1310	Adjunct Acad Emp - Non-Cont					1,853,000	2,052,000	10.74%							2,052,000
1320	Acad Emp - Intersession					654,000	684,000	4.59%							684,000
1330	Acad Emp - Overload					599,500	798,000	33.11%							798,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					9,800	10,500	7.14%				15,000	10,000	-33.33%	20,500
	1300 - Subtotal					3,116,300	3,544,500	13.74%				15,000	10,000	-33.33%	3,554,500
1419	Acad Emp - Non-Inst Non Cont					457,770	631,402	37.93%				852,323	425,800	-50.04%	1,057,202
1430	Acad Emp - Dept Chair Overload						350,000								350,000
	1400 - Subtotal					457,770	981,402	114.39%				852,323	425,800	-50.04%	1,407,202
	1000 - Total					13,794,733	16,581,876	20.20%				2,148,690	1,643,568	-23.51%	18,225,444
2110	Clls Mgt(NonEd)					1,301,738	1,551,954	19.22%				452,384	400,631	-11.44%	1,952,585
2190	Conf Employee - Non Mgt					111,010	125,352	12.92%							125,352
2191	Clls Non-Inst Emp Reg Salary Sched					3,489,399	4,002,786	14.71%				1,485,549	1,304,708	-12.17%	5,307,494
	2100 - Subtotal					4,902,147	5,680,092	15.87%				1,937,934	1,705,340	-12.00%	7,385,431
2211	Inst Aide FT Direct Inst					209,357	296,786	41.76%				19,018		-100.00%	296,786
	2200 - Subtotal					209,357	296,786	41.76%				19,018		-100.00%	296,786
2311	Admin Non-Inst Prof Expt											37,800		-100.00%	
2392	Non-Inst Students					120,000	126,000	5.00%				161,310	122,715	-23.93%	248,715
2393	Class Non-Inst Overtime					53,000	64,800	22.26%				14,592	6,000	-58.88%	70,800
2394	Non-Admin Non-Inst Prof Expt					177,200	112,400	-36.57%				147,224	148,963	1.18%	261,363
2399	Cls Oth - Temp					10,000	10,000					30,749	5,000	-83.74%	15,000
	2300 - Subtotal					360,200	313,200	-13.05%				391,676	282,678	-27.83%	595,878
2411	Inst Students					82,000	104,000	26.83%				4,000	18,000	350.00%	122,000
2412	Direct Inst Prof Expt					931,500	944,500	1.40%	7,000	7,000		16,000		-100.00%	951,500
	2400 - Subtotal					1,013,500	1,048,500	3.45%	7,000	7,000	0.00%	20,000	18,000	-10.00%	1,073,500
2999	Salary Budget Control					254,116	173,707	-31.64%				441,281	100,755	-77.17%	274,462
	2900 - Subtotal					254,116	173,707	-31.64%				441,281	100,755	-77.17%	274,462
	2000 - Total					6,739,319	7,512,285	11.47%	7,000	7,000	0.00%	2,809,908	2,106,772	-25.02%	9,626,057
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,571,423	1,849,547	17.70%				132,318	131,199	-0.85%	1,980,746
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					595,213	677,000	13.74%				2,865	1,910	-33.33%	678,910
3119	STRS-On behalf Instr					803,223	885,553	10.25%				57,108	4,161	-92.71%	889,713
3120	STRS - Clls Mgt Non-Ed Admin					51,388	55,640	8.27%				12,445	13,710	10.17%	69,350
3130	STRS - Ed Administrators - Cont					280,364	329,731	17.61%				80,276	80,299	0.03%	410,029
3131T	STRS - Oth Acad Emp Non-Inst Temp					87,434	187,448	114.39%				162,794	81,328	-50.04%	268,776
3139	STRS on behalf Non Instr					146,547	334,070	127.96%				55,168	114,924	108.31%	448,993
	3100 - Subtotal					3,535,593	4,318,987	22.16%				502,973	427,530	-15.00%	4,746,517
3210	PERS-Acad Inst & Instrl Aides(Dir)					142,287	168,686	18.55%				10,923		-44.15%	174,787
3220	PERS - Clls Mgt Non-Educational Adm					265,545	320,830	20.82%				103,816	86,817	-16.37%	407,647
3221	PERS - Clls Emp					882,486	1,021,509	15.75%				397,615	344,117	-13.45%	1,365,626
3221T	PERS - Clls Emp Temp					14,355		-100.00%							
3222	PERS - Conf Emp Non-Mgt					29,762	33,093	11.19%							33,093
3240	PERS - Ed Adm - Cont					53,020	78,292	47.67%				39,300	20,418	-48.05%	98,710
	3200 - Subtotal					1,387,453	1,622,410	16.93%				551,653	457,453	-17.08%	2,079,863
3310	OASDHI-Acad Inst & Instrl Aides(Dir)					160,014	189,412	18.37%				13,162	11,728	-10.89%	201,140
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					58,693	65,091	10.90%	102	102		450	145	-67.74%	65,337
3320	OASDHI - Clls Mgt Non-Ed Admin					80,284	97,850	21.88%				30,568	26,198	-14.30%	124,048
3321	OASDHI - Clls Emp					255,786	299,428	17.06%				113,474	99,734	-12.11%	399,161
3321T	OASDHI - Clls Emp Temp					6,629	6,732	1.56%				4,245	2,691	-36.60%	9,423
3322	OASDHI - Conf Emp - Non Mgt					8,492	9,589	12.92%							9,589

Full-Time Equivalent (FTE) will be provided at a later date.

CERRO COSO COMMUNITY COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2026-27
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		
3340 OASDHI - Educational Admin - Cont					36,413	47,719	31.05%				17,308	12,012	-30.60%	59,731
3341T OASDHI - Oth Acad Emp Non-Inst Temp					6,643	14,230	114.23%				12,359	6,174	-50.04%	20,404
3300 - Subtotal					612,955	730,050	19.10%	102	102	0.00%	191,564	158,683	-17.16%	888,835
3410 H&W-Acad Inst & Instl Aides(Dir)					1,517,691	1,804,514	18.90%				139,354	128,237	-7.98%	1,932,751
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					170,704	201,319	17.93%				14,377	13,916	-3.20%	215,235
3420 H&W - Clss Mgt(Non-Educ Admin)					214,833	246,000	14.51%				88,587	71,199	-19.63%	317,199
3420RC OPEB ARC-Clss Mgt(Non-EducAdmin)					24,687	29,529	19.62%				8,867	7,852	-11.44%	37,381
3421 H&W - Clss Emp					1,259,362	1,511,363	20.01%				586,681	527,018	-10.17%	2,038,381
3421RC OPEB ARC-Clss Emp					63,681	75,839	19.09%				29,025	25,548	-11.98%	101,387
3422 H&W - Conf Emp - Non Mgt					23,633	24,400	3.25%							24,400
3422RC OPEB ARC-Conf Emp Non Mgt					2,176	2,457	12.92%							2,457
3440 H&W - Educational Admin - Cont					221,202	267,912	21.12%				91,931	79,779	-13.22%	347,690
3440RC OPEB ARC-EducAdmin-Cont					32,646	39,649	21.45%				11,111	9,756	-12.19%	49,405
3400 - Subtotal					3,530,614	4,202,981	19.04%				969,933	863,306	-10.99%	5,066,287
3510 SUI-Acad Inst & Instl Aides(Dir)					4,383	5,165	17.84%				367	355	-3.21%	5,520
3510T SUI-Acad Inst&Instl Aides(Dir) Temp					16,656	2,245	-86.52%	4	4		16	5	-67.74%	2,253
3520 SUI-Clss Mgt Non-Educational Admin					651	776	19.23%				226	200	-11.42%	976
3521 SUI - Clss Emp					1,733	2,001	15.50%				742	652	-12.11%	2,654
3521T SUI - Clss Emp Temp					2,820	94	-96.68%				115	80	-30.57%	174
3522 SUI - Conf Emp - Non Mgt					56	63	12.94%							63
3540 SUI - Educational Admin - Cont					833	1,011	21.45%				283	249	-12.19%	1,260
3541T SUI - Oth Acad Emp - Non Instl temp					229	491	114.40%				426	213	-50.04%	704
3500 - Subtotal					27,360	11,846	-56.70%	4	4	0.00%	2,176	1,755	-19.35%	13,604
3610 WC-Acad Inst & Instl Aides(Dir)					92,615	116,066	25.32%				7,749	7,977	2.94%	124,043
3610T WC-Acad Inst & Instl Aide(Dir) Temp					44,263	51,596	16.57%	74	79	6.30%	370	315	-14.96%	51,989
3620 WC - Clss Mgt Non-Educational Admin					13,753	17,436	26.78%				4,779	4,501	-5.82%	21,937
3621 WC - Clss Emp					36,615	44,971	22.82%				15,682	14,658	-6.52%	59,630
3621T WC - Clss Emp Temp					3,846	3,350	-12.89%				4,140	3,176	-23.27%	6,526
3622 WC - Conf Emp - Non Mgt					1,173	1,408	20.08%							1,408
3640 WC - Educational Administrators					17,597	22,727	29.15%				5,989	5,592	-6.63%	28,320
3641T WC-Oth Acad Emp - Non Instr Temp					4,906	11,026	124.73%				9,009	4,784	-46.90%	15,810
3600 - Subtotal					214,767	268,581	25.06%	74	79	6.30%	47,718	41,004	-14.07%	309,663
3710 DefBen-Acad Inst & Instl Aides(Dir)					308	216	-29.94%							216
3710T DefBen-Acad Inst&Instl AidesDir)Tmp					35,397	24,557	-30.62%	266	182	-31.58%	608		-100.00%	24,739
3720 DefBen-Clss Mgt - Non-Educ Admin					1,604	1,180	-26.46%							1,180
3721 DefBen - Clss Emp					5,724	2,846	-50.29%				46	32	-30.66%	2,878
3721T DefBen - Clss Emp Temp					7,499	3,182	-57.56%				8,199	4,003	-51.18%	7,185
3700 - Subtotal					50,532	31,981	-36.71%	266	182	-31.58%	8,854	4,035	-54.42%	36,198
3910 OTHBEN-Acad Inst & Instl Aide(Dir)					42,773	37,640	-12.00%				3,839	2,663	-30.63%	40,303
3919 Acad Inst & Instl Aides Benefit Aba					14,399		-100.00%				-14,399		-100.00%	
3920 OTHBEN-Clss Mgt(Non-Educ Admin)					5,940	5,057	-14.86%				2,449	1,464	-40.24%	6,521
3921 OTHBEN - Clss Emp					32,166	29,407	-8.58%				14,660	9,907	-32.43%	39,314
3922 OTHBEN - Conf Emp - Non Mgt					653	502	-23.23%							502
3929 Classified Benefit Abatement					15,283		-100.00%				-15,283		-100.00%	
3940 OTHBEN - Educational Administrators					7,916	6,408	-19.05%				2,542	1,640	-35.47%	8,048
3999 Benefit Suspense														
3900 - Subtotal					119,129	79,013	-33.67%				-6,191	15,674	-353.15%	94,687
3000 - Total					9,478,403	11,265,849	18.86%	445	366	-17.83%	2,268,680	1,969,438	-13.19%	13,235,653
4211 Non-Library/Magazines/Bks/Prcls					1,875	1,550	-17.33%				14,500	34,500	137.93%	36,050
4200 - Subtotal					1,875	1,550	-17.33%				14,500	34,500	137.93%	36,050
4310 Inst Supplies & Materials					58,350	34,750	-40.45%				235,457	251,922	6.99%	286,672
4312 All Computer Software						10,750								10,750
4313 Non-Inst Supplies & Materials					161,345	414,972	157.20%				86,805	42,030	-51.58%	457,002
4314 Paper					30,270	30,770	1.65%							30,770
4315 Maint & Repairs Supplies					193,114	226,264	17.17%							226,264
4317 Outreach Materials					24,000	34,000	41.67%				195,782	40,500	-79.31%	74,500
4320 Vehicle Supplies - Paris					25,000	33,733	34.93%							33,733

CERRO COSO COMMUNITY COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2025-26	Unrestricted Adopted Budget 2026-27	%	CE Adopted Budget 2025-26	CE Adopted Budget 2026-27	%	Restricted Adopted Budget 2025-26	Restricted Adopted Budget 2026-27	%	Total 2026-27
	Unrst	Unrst	Rest	Rest										
	2026	2027	2026	2027										
4321 Fuel - Lubricants					31,000	29,500	-4.84%							29,500
4300 - Subtotal					523,079	814,739	55.76%				518,045	334,452	-35.44%	1,149,191
4400 Food - Non Travel Non Cafeteria														
4400 - Subtotal														
4000 - Total					524,954	816,289	55.50%				532,545	368,952	-30.72%	1,185,241
5107 Athletic Officials					52,430	43,660	-16.73%							43,660
5109 Child Care Services											190,000		-100.00%	
5119 Oth Non-Inst Consulting Services											128,796	78,053	-39.40%	78,053
5150 Cont Instruction					500,000	504,000	0.80%							504,000
5151 Guest Lecturers/Performers					15,000	16,350	9.00%				144,731	188,348	30.14%	204,698
5159 Oth Instructional Consulting Servs														
5100 - Subtotal					567,430	564,010	-0.60%				463,527	266,400	-42.53%	830,410
5209 Non-Employee Travel												2,000		2,000
5212 Student Travel					112,197	154,350	37.57%				116,449	111,250	-4.46%	265,600
5220 Employee Travel					229,750	271,850	18.32%				204,599	213,695	4.45%	485,545
5220DT Employee Travel DO					102,648	121,666	18.53%	800	800		66,900	50,456	-24.58%	172,922
5221 (Local) Online Training/Webinar					15,300	17,500	14.38%				15,296	6,500	-57.51%	24,000
5230 Food/Meetings					24,650	29,788	20.84%				113,700	69,900	-38.52%	99,688
5231 Refreshments/Meetings					2,700	4,100	51.85%	300		-100.00%	55,011	56,220	2.20%	60,320
5200 - Subtotal					487,245	599,254	22.99%	1,100	800	-27.27%	571,954	510,021	-10.83%	1,110,075
5300 Institutional Dues/Memberships					79,368	91,773	15.63%				47,575	30,100	-36.73%	121,873
5300 - Subtotal					79,368	91,773	15.63%				47,575	30,100	-36.73%	121,873
5501 Laundry Service					1,000	1,000					227	500	120.38%	1,500
5520 Natural Gas/LPG					270,000	225,000	-16.67%							225,000
5530 Light - Electricity					740,500	841,000	13.57%							841,000
5540 Water - Sanitation					389,000	387,500	-0.39%							387,500
5550 Disposal Services					45,500	47,500	4.40%							47,500
5560 Hazardous Waste Disposal					14,000	14,500	3.57%							14,500
5570 Pest Control					10,700	25,000	133.64%							25,000
5581 Telephone Services					41,500	45,000	8.43%					15,000		60,000
5583 Data Communication Services						1,642					1,000	1,000		2,642
5500 - Subtotal					1,512,200	1,588,142	5.02%				1,227	16,500	1,244.87%	1,604,642
5602 Short Term Rental-Veh & Equip					4,000	4,000							-100.00%	4,000
5603 Rental of Facilities					162,900	169,400	3.99%				52,000	31,699	-39.04%	201,099
5604 Film Rentals											4,500	7,870	74.89%	7,870
5608 Oper/Lease Cntrcts-ie Cars-Copiers					65,000	67,500	3.85%							67,500
5650 Software Licensing/Maintenance Svcs					105,500	437,530	314.72%				568,182	499,661	-12.06%	937,191
5651 Internet Access											4,124		-100.00%	
5681 Grounds Maintenance											28,968		-100.00%	
5683 Building Maintenance					94,250	87,000	-7.69%							87,000
5684 Vehicle Repairs & Maintenance					17,750	20,000	12.68%					2,000		22,000
5685 Computer Hardware Maint Agreements					20,000	25,000	25.00%							25,000
5686 Oth Equipment Maint Agreements					115,370	121,130	4.99%							121,130
5690 Other Maintenance/Repairs					21,000	17,700	-15.71%							17,700
5691 Other Maintenance Contracts					27,000	32,000	18.52%							32,000
5600 - Subtotal					632,770	981,260	55.07%				658,773	541,230	-17.84%	1,522,490
5810 Fingerprinting Services					1,000	500	-50.00%							500
5813 Physical Examinations/Tests					6,350	7,050	11.02%							7,050
5820 Postage/Express Overnight Svcs					25,000	30,500	22.00%				1,100	100	-90.91%	30,600
5830 Bank Charges											1,800	1,800		1,800
5831 Credit Card Expense								650	650		200	200		850
5835 Bad Debt Expense					300,000	300,050	0.02%							300,050
5860 General Advertising Services					227,496	205,825	-9.53%				16,800	21,122	25.73%	226,947
5861 Printing/Duplicating Service					32,716	60,750	85.69%				14,500	8,500	-41.38%	69,250
5862 Outreach-Events					24,000	15,500	-35.42%				36,000	33,700	-6.39%	49,200
5863 Radio/Newspaper Ad Placement					21,550	31,300	45.24%				6,500		-100.00%	31,300
5880 Taxes - Licenses & Permits					11,880	13,410	12.88%				1,800	1,800		15,210

CERRO COSO COMMUNITY COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget 2025-26	Unrestricted Adopted Budget 2026-27	%	CE Adopted Budget 2025-26	CE Adopted Budget 2026-27	%	Restricted Adopted Budget 2025-26	Restricted Adopted Budget 2026-27	%	Total 2026-27
	Unrst	Unrst	Rest	Rest										
	2026	2027	2026	2027										
5890 Other Services & Expenses					232,320	210,020	-9.60%	2,400	2,400	0.01%	111,750	49,720	-55.51%	262,140
5899 Contingencies Account - Budget Only					110,000	177,232	61.12%	4,311	2,284	-47.02%	4,224,403	3,320,237	-21.40%	3,499,753
5800 - Subtotal					992,312	1,052,137	6.03%	7,361	5,334	-27.53%	4,414,853	3,437,179	-22.15%	4,494,650
5000 - Total					4,271,325	4,876,576	14.17%	8,461	6,134	-27.50%	6,157,909	4,801,430	-22.03%	9,684,140
6110 Sites														
6110FA Sites														
6120 Site Improvement					570,000	70,000	-87.72%				1,500		-100.00%	70,000
6120FA Site Improvement					25,000		-100.00%							
6100 - Subtotal					595,000	70,000	-88.24%				1,500		-100.00%	70,000
6210 Buildings Construction					185,000	100,000	-45.95%							100,000
6210C Buildings Construction - C														
6210FA Building Construction											27,586		-100.00%	
6211 Buildings Architect														
6214 Buildings - Testing & Inspection														
6216FA Building Cost of Purchase														
6200 - Subtotal					185,000	100,000	-45.95%				27,586		-100.00%	100,000
6310 Library Books											46,000	59,850	30.11%	59,850
6311 Magazines & Periodicals					66,435	69,750	4.99%							69,750
6300 - Subtotal					66,435	69,750	4.99%				46,000	59,850	30.11%	129,600
6411 Library/Audio Visual Equipment					2,500		-100.00%							
6412 Computer/Technology Equipment					67,780	77,200	13.90%				316,500	25,296	-92.01%	102,496
6412FA Computer/Tech Equipment					60,000		-100.00%							
6413 Auto & Buses						200,000								200,000
6413FA Autos and Busses					328,559		-100.00%							
6414 Furniture					78,500	52,000	-33.76%				178,284	88,126	-50.57%	140,126
6414FA Furniture												153,000		153,000
6419 Other Equipment					28,000	30,000	7.14%				13,000		-100.00%	30,000
6419FA Other Equipment					254,000	35,000	-86.22%							35,000
6400 - Subtotal					819,339	394,200	-51.89%				507,784	266,423	-47.53%	660,623
6000 - Total					1,665,774	633,950	-61.94%				582,870	326,273	-44.02%	960,223
7201 Intrafund Transfers Out					5,390,622	4,502,170	-16.48%					105,000		4,607,170
7201C INDIRECT COST EXPENSE TRANSFER											122,578	51,372	-58.09%	51,372
7200 - Subtotal					5,390,622	4,502,170	-16.48%				122,578	156,372	27.57%	4,658,542
7312 Interfund Transfers - Out					5,300,000		-100.00%							
7300 - Subtotal					5,300,000		-100.00%							
7501 Student Fin Aid (Excludes Salaries)											685,927	558,920	-18.52%	558,920
7501AA Cal Grant B-Financial Aid														
7501AB Cal Grant C-Financial Aid														
7501AD EOP&S-Financial Aid												248,292		248,292
7501AE Federal SEOG-Financial Aid														
7501AF Federal PELL Grant														
7501AI Federal Direct Loans														
7501AK Cal Grant A-Financial Aid														
7502 Scholarships											15,000	117,000	680.00%	117,000
7500 - Subtotal											700,927	924,211	31.86%	924,211
7602 Oth Student Aide (Non-cash)					10,000	10,000					180,380	262,637	45.60%	272,637
7603 Book Vouchers (Non-Cash SFA Aid)											263,554	29,912	-88.65%	29,912
7600 - Subtotal					10,000	10,000	0.00%				443,933	292,549	-34.10%	302,549
7910 Unrestricted					11,002,416	9,107,308	-17.22%							9,107,308
7900 - Subtotal					11,002,416	9,107,308	-17.22%							9,107,308
7000 - Total					21,703,038	13,619,478	-37.25%				1,267,438	1,373,132	8.34%	14,992,611
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					58,177,547	55,306,303	-4.94%	15,906	13,500	-15.13%	15,768,041	12,589,566	-20.16%	67,909,368

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission

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

Porterville College was established in 1927 as part of the Porterville Union High School and College District. Classes were initially taught in high school classrooms until 1944, when a building was constructed specifically for the junior college. The College moved to its current location in 1955 and joined the Kern Community College District in 1967.

Today, the campus encompasses approximately 80 acres and provides educational opportunities to communities throughout southeastern Tulare County. As a rural-serving institution, Porterville College enrolls approximately 8,000 full- and part-time students annually and serves the City of Porterville and a broader service area of more than 100,000 residents.

The College offers a comprehensive range of educational programs, including transfer preparation, career and technical education, foundational learning, noncredit and adult education, workforce preparation, community education, and economic development. Nine academic divisions provide students with access to associate degrees, Associate Degrees for Transfer, certificates, workforce training, and pathways to four-year institutions and employment.

Focusing on Student Success

Student success remains at the center of Porterville College's strategic planning, budgeting, and decision-making. As the College responds to changing state revenues, enrollment patterns, operating costs, and community needs, it remains committed to responsible fiscal stewardship while strategically investing resources in programs and services that support student access, persistence, completion, transfer, and employment.

The College continues to strengthen enrollment while maintaining a focus on successful student outcomes. This requires intentional investments both inside and outside the classroom to ensure students have the academic and non-academic

Achievement (MESA), PUENTE, student activities and clubs, athletics, transfer services, tutoring, admissions and records, orientation, wellness, and veterans services.

The Student Centered Funding Formula (SCFF) continues to reinforce the importance of enrollment, access, and successful student outcomes. In response to an evolving fiscal environment, the College maintains a prudent budget approach while aligning resources with institutional priorities and the goals of the California Community Colleges Chancellor's Office. Student Equity and Achievement efforts further support the College's commitment to improving outcomes and addressing barriers that affect student achievement.

Guided Pathways principles continue to shape the student experience by providing clear educational pathways, intentional academic and career planning, and timely student support. Porterville College is strengthening the connection between institutional planning, program review, enrollment management, budgeting, and student outcomes so that resource decisions are informed by data and aligned with the College's mission and priorities. This culture of evidence allows the College to evaluate its effectiveness, identify areas for improvement, and strategically direct resources toward practices that positively impact students.

Porterville College continues to expand access through partnerships with local K–12 districts, community organizations, employers, and regional partners. Dual and concurrent enrollment opportunities allow high school students to begin college coursework earlier, accelerate progress toward degrees and certificates, and reduce the time and cost of completion. Adult education and workforce initiatives provide additional pathways for individuals seeking foundational skills, career advancement, retraining, and entry into high-demand occupations.

Transfer and workforce preparation remain central to the College's mission. Porterville College offers 25 Associate Degrees for Transfer in addition to associate degrees and certificate programs. An example of some of the Career Education programs include Administration of Justice, POST Certified Basic Police Academy, Firefighter Academy, Psychiatric Technician, Emergency Medical Technician, and Registered Nursing. These programs provide students with pathways to employment while helping address regional workforce needs.

Porterville College recognizes that changing economic conditions and continued development within the region will create new opportunities and workforce demands. The College continues to strengthen partnerships with employers, educational

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PORTERVILLE COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
	2026	2027	2026	2027	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2026-27
1100					7,645,827	8,383,177	9.64%				268,737	246,623	-8.23%	8,629,800
1100 - Subtotal					7,645,827	8,383,177	9.64%				268,737	246,623	-8.23%	8,629,800
1214					1,584,868	1,776,871	12.11%				365,121	302,909	-17.04%	2,079,780
1231					578,542	606,060	4.76%				661,440	794,133	20.06%	1,400,193
1241					122,894	117,655	-4.26%							117,655
1251					209,970	156,211	-25.60%							156,211
1252					580,273	713,980	23.04%							713,980
1200 - Subtotal					3,076,547	3,370,777	9.56%				1,026,562	1,097,041	6.87%	4,467,819
1310					1,603,790	2,522,000	57.25%							2,522,000
1311						105,951						99,019		204,970
1320					462,366	566,000	22.41%							566,000
1330					380,000	380,000								380,000
1340					9,000	5,000	-44.44%				21,070	30,000	42.38%	35,000
1350					1,000	2,000	100.00%							2,000
1300 - Subtotal					2,456,156	3,580,951	45.79%				21,070	129,019	512.34%	3,709,970
1411					97,645		-100.00%							
1419					273,631	310,562	13.50%				1,329,553	917,056	-31.03%	1,227,618
1430					50,000	91,000	82.00%							91,000
1400 - Subtotal					421,276	401,562	-4.68%				1,329,553	917,056	-31.03%	1,318,618
1000 - Total					13,599,806	15,736,467	15.71%				2,645,921	2,389,740	-9.68%	18,126,207
2110					1,382,261	1,473,190	6.58%				682,806	631,259	-7.55%	2,104,448
2190					88,889	97,925	10.17%							97,925
2191					2,935,286	3,190,364	8.69%				1,586,365	1,513,295	-4.61%	4,703,659
2199														
2100 - Subtotal					4,406,436	4,761,479	8.06%				2,269,171	2,144,553	-5.49%	6,906,032
2211					127,930	156,324	22.20%				27,879	28,239	1.29%	184,563
2200 - Subtotal					127,930	156,324	22.20%				27,879	28,239	1.29%	184,563
2392					7,000	13,000	85.71%				418,555	369,035	-11.83%	382,035
2393					78,500	101,300	29.04%				92,000	57,000	-38.04%	158,300
2394					241,000	249,000	3.32%				41,602		-100.00%	249,000
2399					111,498	178,498	60.09%				55,000	100,400	82.55%	278,898
2300 - Subtotal					437,998	541,798	23.70%				607,157	526,435	-13.30%	1,068,233
2411					245,340	379,000	54.48%				10,603		-100.00%	379,000
2412					254,000	519,000	104.33%				542,720	63,000	-88.39%	582,000
2400 - Subtotal					499,340	898,000	79.84%				553,323	63,000	-88.61%	961,000
2999					-285,145	-92,237	-67.65%				153,439	287,897	87.63%	195,660
2900 - Subtotal					-285,145	-92,237	-67.65%				153,439	287,897	87.63%	195,660
2000 - Total					5,186,558	6,265,364	20.80%				3,610,969	3,050,124	-15.53%	9,315,488
3110					1,763,914	1,892,692	7.30%				177,664	178,720	0.59%	2,071,412
3110T					469,126	663,725	41.48%				4,024	5,730	42.38%	669,455
3119					868,148	690,422	-20.47%				99,842	26,239	-73.72%	716,661
3120					21,240	22,272	4.86%				14,160	14,848	4.86%	37,120
3130					77,782	108,669	39.71%				28,050		-100.00%	108,669
3131T					61,814	76,698	24.08%				252,035	175,158	-30.50%	251,856
3139					61,476	275,962	348.90%				87,980	140,469	59.66%	416,430
3100 - Subtotal					3,323,499	3,730,439	12.24%				663,755	541,164	-18.47%	4,271,603
3210					27,073	67,996	151.16%				1,356	60,137	4,335.01%	128,132
3220					340,770	357,504	4.91%				163,184	146,129	-10.45%	503,633
3221					768,024	834,077	8.60%				419,910	395,228	-5.88%	1,229,306
3222					23,831	25,852	8.48%							25,852
3240					315,723	315,064	-0.21%				58,516	79,968	36.66%	395,032
3200 - Subtotal					1,475,421	1,600,493	8.48%				642,966	681,462	5.99%	2,281,955
3310					141,996	163,846	15.39%				14,202	30,994	118.23%	194,840
3310T					39,297	57,913	47.37%				8,175	1,349	-83.50%	59,262
3320					98,363	104,482	6.22%				47,584	43,362	-8.87%	147,843
3321					219,766	242,734	10.45%				120,113	114,831	-4.40%	357,564

Full-Time Equivalent (FTE) will be provided at a later date.

PORTERVILLE COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2026-27
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		
3321T OASDHI - Ciss Emp Temp					11,116	13,948	25.47%				7,997	5,816	-27.27%	19,764
3322 OASDHI - Conf Emp - Non Mgt					6,800	7,491	10.17%							7,491
3340 OASDHI - Educational Admin - Cont					90,451	93,407	3.27%				18,826	22,619	20.15%	116,027
3341T OASDHI - Oth Acad Emp Non-Inst Temp					4,693	5,823	24.08%				19,134	13,297	-30.50%	19,120
3300 - Subtotal					612,482	689,644	12.60%				236,031	232,268	-1.59%	921,912
3410 H&W-Acad Inst & Instl Aides(Dir)					1,682,040	1,806,031	7.37%				186,862	237,174	26.92%	2,043,205
3410RC OPEB ARC-Acad Inst&Instl Aides(Dir)					182,969	199,260	8.90%				18,328	22,805	24.42%	222,065
3420 H&W - Ciss Mgt(Non-Educ Admin)					250,506	258,254	3.09%				148,650	128,884	-13.30%	387,138
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					27,092	28,828	6.40%				13,383	12,373	-7.55%	41,200
3421 H&W - Ciss Emp					1,045,234	1,166,489	11.60%				592,826	574,088	-3.16%	1,740,576
3421RC OPEB ARC-Ciss Emp					55,101	61,924	12.38%				30,701	29,343	-4.42%	91,267
3422 H&W - Conf Emp - Non Mgt					23,633	24,364	3.09%							24,364
3422RC OPEB ARC-Conf Emp Non Mgt					1,742	1,919	10.17%							1,919
3440 H&W - Educational Admin - Cont					207,022	226,338	9.33%				58,845	47,753	-18.85%	274,091
3440RC OPEB ARC-EducAdmin-Cont					31,063	34,542	11.20%				7,156	5,937	-17.04%	40,479
3400 - Subtotal					3,506,403	3,807,949	8.60%				1,066,752	1,058,355	0.15%	4,866,304
3510 SUI-Acad Inst & Instl Aides(Dir)					4,683	5,099	8.90%				479	582	21.41%	5,681
3510T SUI-Acad Inst/Instl Aides(Dir) Temp					1,355	1,997	47.37%				282	47	-83.51%	2,044
3520 SUI-Ciss Mgt Non-Educational Admin					691	737	6.58%				341	316	-7.55%	1,052
3521 SUI - Ciss Emp					1,454	1,616	11.12%				793	759	-4.30%	2,375
3521T SUI - Ciss Emp Temp					216	264	22.69%				79	79	-0.46%	343
3522 SUI - Conf Emp - Non Mgt					44	49	10.17%							49
3540 SUI - Educational Admin - Cont					792	888	12.11%				183	151	-17.04%	1,040
3541T SUI - Oth Acad Emp - Non Instl temp					162	201	24.08%				660	459	-30.50%	659
3500 - Subtotal					9,397	10,851	15.47%				2,817	2,392	-15.10%	13,243
3610 WC-Acad Inst & Instl Aides(Dir)					98,944	114,580	15.80%				10,124	13,072	29.11%	127,652
3610T WC-Acad Inst & Instl Aide(Dir) Temp					31,225	49,131	57.34%				6,071	983	-83.82%	50,113
3620 WC - Ciss Mgt Non-Educational Admin					14,604	16,551	13.34%				7,214	7,092	-1.69%	23,644
3621 WC - Ciss Emp					30,722	36,302	18.16%				16,757	17,055	1.78%	53,357
3621T WC - Ciss Emp Temp					4,628	6,084	31.47%				6,113	5,630	-7.91%	11,714
3622 WC - Conf Emp - Non Mgt					939	1,100	17.15%							1,100
3640 WC - Educational Administrators					16,744	19,963	19.22%				3,858	3,403	-11.78%	23,366
3641T WC-Oth Acad Emp - Non Instr Temp					3,419	4,512	31.95%				13,941	9,724	-30.25%	14,235
3600 - Subtotal					201,224	248,223	23.36%				64,079	56,958	-11.11%	305,181
3710 DefBen-Acad Inst & Instl Aides(Dir)					1,143	821	-28.19%				880		-100.00%	821
3710T DefBen-Acad Inst/Instl Aides(Dir)Tnp					88,546	13,494	-84.76%				20,623	2,394	-88.39%	15,888
3721 DefBen - Ciss Emp					1,649	1,866	13.15%				751	545	-27.44%	2,411
3721T DefBen - Ciss Emp Temp					13,395	11,115	-17.02%				2,513	2,650	5.47%	13,765
3700 - Subtotal					104,733	27,296	-73.94%				24,768	5,590	-77.43%	32,885
3910 OTHBEN-Acad Inst & Instrl Aide(Dir)					46,793	38,100	-18.58%				5,211	4,948	-5.05%	43,047
3920 OTHBEN-Ciss Mgt(Non-Educ Admin)					6,893	5,317	-22.87%				4,088	2,653	-35.09%	7,970
3921 OTHBEN - Ciss Emp					27,831	24,011	-13.73%				15,507	11,378	-26.63%	35,389
3922 OTHBEN - Conf Emp - Non Mgt					653	502	-23.23%							502
3929 Classified Benefit Abatement														
3940 OTHBEN - Educational Administrators					5,724	4,660	-18.59%				1,627	983	-39.57%	5,643
3900 - Subtotal					87,895	72,589	-17.41%				26,433	19,962	-24.48%	92,552
3000 - Total					9,321,055	10,187,485	9.30%				2,717,600	2,598,151	-4.40%	12,785,635
4211 Non-Library/Magazines/Bks/PrdcIs					4,420	2,250	-49.10%				26,590	15,270	-42.57%	17,520
4200 - Subtotal					4,420	2,250	-49.10%				26,590	15,270	-42.57%	17,520
4310 Inst Supplies & Materials											375,804	380,791	1.33%	380,791
4312 All Computer Software					500	500								500
4313 Non-Inst Supplies & Materials					216,248	236,545	9.39%				314,679	151,344	-51.91%	387,889
4314 Paper					30,000	30,000								30,000
4317 Outreach Materials					11,000	42,570	287.00%				194,954	211,317	8.39%	253,887
4318 Uniforms - Staff						3,000								3,000
4320 Vehicle Supplies - Parts					8,500	8,500					500	500		9,000
4321 Fuel - Lubricants					30,000	31,500	5.00%							31,500

PORTERVILLE COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2026-27
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		
4300 - Subtotal					296,248	352,615	19.03%				885,937	743,952	-16.03%	1,096,567
4400 Food - Non Travel Non Cafeteria						500								500
4400 - Subtotal						500								500
4510 CoGS Food														
4520 CoGS Paper Goods														
4530 CoGS Other														
4500 - Subtotal														
4000 - Total					300,668	355,365	18.19%				912,526	759,223	-16.80%	1,114,588
5107 Athletic Officials					48,750	66,250	35.90%							66,250
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services					20,020	186,500	831.57%				32,508	32,000	-1.56%	218,500
5119 Oth Non-Inst Consulting Services					35,436	67,936	91.71%				249,016	75,500	-69.68%	143,436
5150 Cont Instruction					180,000	203,425	13.01%							203,425
5151 Guest Lecturers/Performers					11,000	8,800	-20.00%				199,586	102,705	-48.54%	111,505
5159 Oth Instructional Consulting Servs					180,300	180,300					70,051	90,000	28.48%	270,300
5100 - Subtotal					475,506	713,211	49.99%				551,162	300,205	-45.53%	1,013,416
5209 Non-Employee Travel					500	500						1,200		1,700
5212 Student Travel					136,500	140,600	3.00%				313,809	100,019	-68.13%	240,619
5220 Employee Travel					191,600	222,900	16.34%				742,470	365,392	-50.79%	588,292
5221 (Local) Online Training/Webinar					2,550	2,500	-1.96%				7,448	3,250	-56.36%	5,750
5230 Food/Meetings					40,400	55,540	37.48%				166,544	130,101	-21.88%	185,641
5231 Refreshments/Meetings					4,500	3,700	-17.78%				57,697	55,448	-3.90%	59,148
5200 - Subtotal					376,050	425,740	13.21%				1,287,968	655,409	-49.11%	1,081,149
5300 Institutional Dues/Memberships					62,850	63,150	0.48%				73,039	52,802	-27.71%	115,952
5310 Consortium Dues/Memberships					6,000	6,000						1,500		7,500
5300 - Subtotal					68,850	69,150	0.44%				73,039	54,302	-25.65%	123,452
5501 Laundry Service					24,813	25,263	1.81%							25,263
5520 Natural Gas/LPG					185,256	185,256								185,256
5530 Light - Electricity					618,138	618,138								618,138
5540 Water - Sanitation					154,380	154,380								154,380
5550 Disposal Services					27,788	27,788								27,788
5560 Hazardous Waste Disposal					10,500	10,500								10,500
5570 Pest Control					11,321	11,321								11,321
5581 Telephone Services					29,865	30,318	1.51%							30,318
5500 - Subtotal					1,062,062	1,062,964	0.08%							1,062,964
5602 Short Term Rental-Veh & Equip					14,900	16,775	12.58%				42,267	14,010	-66.87%	30,785
5603 Rental of Facilities						3,200								3,200
5604 Film Rentals						5,000								5,000
5608 Oper/Lease Cntrcts-ie Cars-Copiers					22,745	24,300	6.84%							24,300
5650 Software Licensing/Maintenance Svcs					251,382	286,331	13.90%				729,234	560,117	-23.19%	846,447
5651 Internet Access					2,100	2,000	-4.76%				22,000	11,500	-47.73%	13,500
5652 IT Cloud Services														
5681 Grounds Maintenance					60,000	63,000	5.00%							63,000
5683 Building Maintenance					108,000	113,000	4.63%							113,000
5684 Vehicle Repairs & Maintenance					29,250	31,664	8.25%							31,664
5685 Computer Hardware Maint Agreements					28,000	28,000								28,000
5686 Oth Equipment Maint Agreements					75,000	75,000								75,000
5690 Other Maintenance/Repairs					37,695	45,645	21.09%							45,645
5691 Other Maintenance Contracts					110,420	118,056	6.92%				1,030	1,030		119,086
5600 - Subtotal					739,493	811,971	9.80%				794,551	586,656	-26.17%	1,398,627
5731 Attorney Fees - Oth														
5790 Other Professional Fees					50,900	36,525	-28.24%							36,525
5700 - Subtotal					50,900	36,525	-28.24%							36,525
5810 Fingerprinting Services					200	100	-50.00%				300	700	133.33%	900
5813 Physical Examinations/Tests					1,500	9,000	500.00%				100	400	300.00%	9,400
5820 Postage/Express Overnight Svcs					22,882	24,000	4.89%				2,000	2,100	5.00%	26,100

PORTERVILLE COLLEGE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
		Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted		
		2026	2027	2026	2027	Budget	Budget	Change	Budget	Budget	Change	Budget	Budget	Change	2026-27
		2025-26	2026-27						2025-26	2026-27		2025-26	2026-27		
5830	Bank Charges											1,200	1,200		1,200
5831	Credit Card Expense											1,000	1,000		1,000
5835	Bad Debt Expense					159,025	159,025								159,025
5860	General Advertising Services					63,500	63,500					124,724	37,500	-69.93%	101,000
5861	Printing/Duplicating Service					10,000	16,000	60.00%				1,500	18,920	1,161.36%	34,920
5862	Outreach-Events					2,500	2,500					2,500	2,000	-20.00%	4,500
5880	Taxes - Licenses & Permits					1,050	1,550	47.62%				5,334	5,400	1.23%	6,950
5890	Other Services & Expenses					32,150	916,450	2,750.54%				87,141	85,000	-2.46%	1,001,450
5899	Contingencies Account - Budget Only					75,926	100,000	31.71%				1,020,596	1,052,953	3.17%	1,152,953
	5800 - Subtotal					368,732	1,292,124	250.42%				1,246,396	1,207,173	-3.15%	2,499,297
	5000 - Total					3,141,593	4,411,685	40.43%				3,953,116	2,803,746	-29.08%	7,215,430
6120	Site Improvement														
	6100 - Subtotal														
6210C	Buildings Construction - C											275,449		-100.00%	
6211	Buildings Architect											10,819		-100.00%	
6214	Buildings - Testing & Inspection					1,150	3,250	182.61%				44,317		-100.00%	3,250
6216FA	Building Cost of Purchase														
	6200 - Subtotal					1,150	3,250	182.61%				330,585		-100.00%	3,250
6310	Library Books											60,000	55,000	-8.33%	55,000
6311	Magazines & Periodicals											8,580	8,580		8,580
	6300 - Subtotal											68,580	63,580	-7.29%	63,580
6412	Computer/Technology Equipment					98,500	119,000	20.81%				186,002	153,157	-17.66%	272,157
6412FA	Computer/Tech Equipment											5,000		-100.00%	
6413LP	Auto-Purchasing on Long Term Lease					51,000	112,000	119.61%							112,000
6414	Furniture					3,500	17,000	385.71%				2,000	2,000		19,000
6414FA	Furniture					15,000	15,000					569,217		-100.00%	15,000
6419	Other Equipment					6,500	12,500	92.31%				95,900	102,362	6.74%	114,862
6419FA	Other Equipment					65,543	33,000	-49.65%				225,313	30,000	-86.69%	63,000
	6400 - Subtotal					240,043	308,500	28.52%				1,083,432	287,519	-73.46%	596,019
	6000 - Total					241,193	311,750	29.25%				1,482,597	351,099	-76.32%	662,849
7110	Debt Reduction					159,963	159,963								159,963
	7100 - Subtotal					159,963	159,963	0.00%							159,963
7201	Intrafund Transfers Out					5,688,919	4,785,154	-15.89%							4,785,154
7201IC	INDIRECT COST EXPENSE TRANSFER											45,996	33,212	-27.79%	33,212
	7200 - Subtotal					5,688,919	4,785,154	-15.89%				45,996	33,212	-27.79%	4,818,366
7312	Interfund Transfers - Out					1,913,497		-100.00%							
	7300 - Subtotal					1,913,497		-100.00%							
7501	Student Fin Aid (Excludes Salaries)											417,723	262,511	-37.16%	262,511
7501AA	Cal Grant B-Financial Aid														
7501AC	CARE-Financial Aid											74,750	80,000	7.02%	80,000
7501AD	EOP&S-Financial Aid											435,800	888,745	103.93%	888,745
7501AE	Federal SEOG-Financial Aid														
7501AF	Federal PELL Grant														
7501AI	Federal Direct Loans														
7502	Scholarships														
7503	Outside Scholarships											140,577	33,789	-75.96%	33,789
7509	Other														
	7500 - Subtotal											1,068,851	1,265,044	18.36%	1,265,044
7602	Oth Student Aide (Non-cash)											305,842	113,489	-62.89%	113,489
7603	Book Vouchers (Non-Cash SFA Aid)											76,177	36,177	-52.51%	36,177
	7600 - Subtotal											382,019	149,666	-60.82%	149,666
7910	Unrestricted					9,736,244	6,029,585	-38.07%							6,029,585
	7900 - Subtotal					9,736,244	6,029,585	-38.07%							6,029,585
	7000 - Total					17,496,623	10,974,702	-37.28%				1,496,866	1,447,922	-3.27%	12,422,624
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						49,289,497	48,242,817	-2.12%				16,819,596	13,400,004	-20.33%	61,642,821

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), Educational Services & Student Success (including Workforce & Economic Development and Institutional Research), Finance & Administrative Services (including Risk & Safety and Facilities & Construction), Human Resources, and Information Technology.

These support services include the following:

- **Chancellor's Office, including Public Relations/Development:** Serves as liaison with the State Chancellor's Office and with the Kern Community College District Board of Trustees; provides districtwide strategic direction and leadership; develops and implements District Board policies and procedures; serves as liaison with local, state, and federal agencies; and 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; provides information and analysis to support planning, decision-making, and assessment; coordinates data-integrity standards and state/federal reporting; and coordinates workforce and economic development programs.
- **Finance & Administrative Services, including Risk & Safety and Facilities & Construction:** Facilitates districtwide development of budget and accounting systems and administrative procedures, budget control and compliance; coordinates external audits, investment and cash-flow management and debt management; provides direction on purchasing, contract administration and fixed assets; coordinates financial reporting; and provides districtwide facilities planning and construction management and coordinates risk management/safety.
- **Human Resources:** Provides districtwide services to employees; serves as an internal consultant to management; facilitates employee benefits and labor relations, including collective bargaining; recruits employees; maintains staff diversity; provides training and professional development; administers labor contracts and payroll; and supports compliance with federal and state labor laws and District policies and procedures; and coordinates District legal counsel.

- **Information Technology:** Supports technology solutions for college and District operations, including Banner and related systems; districtwide infrastructure; application, database, and system support; the IT Help Desk for students and employees; telecommunications; and information-security operations.

To accomplish this work, the District Office undergoes a budget-development process separately from the colleges. For FY 2026-27, the process incorporated historical budget and expenditure information, contractual obligations, approved staffing, technology needs, insurance costs, facilities requirements, and other anticipated operating expenses. Requests were reviewed in the context of historical usage and current operational priorities and will continue to be reviewed to support a practical and sustainable budget.

Due to the timing of the final allocation update for the FY 2026-27 Budget, districtwide reserves were used to support the District Office budget rather than distributing these costs to the colleges. This resulted in significantly lower college chargebacks for FY 2026-27 and provided temporary budget capacity for the colleges to fund other priorities. Net unrestricted District Office expenditures and other outgoes, excluding the projected ending reserve, total approximately **\$37.0 million** for FY 2026-27. The budget includes contractual salary and benefit obligations, technology and software costs, insurance, facilities and operational expenses, transfers, and other District responsibilities.

DISTRICTWIDE RESERVES

The District Office's projected unrestricted beginning reserve is approximately **\$93.8 million**. The FY 2026-27 Adopted Budget projects an unrestricted ending reserve of approximately **\$57.9 million**, representing a planned use of approximately **\$35.9 million** in districtwide reserves. Reserve-supported costs include commitments previously approved by the Board of Trustees and additional projects incorporated into the FY 2026-27 budget. These commitments include:

- **Information Technology:** Supports technology solutions for college and District operations, including Banner and related systems; districtwide infrastructure; application, database, and system support; the IT Help Desk for students and employees; telecommunications; and information-security operations.

To accomplish this work, the District Office undergoes a budget-development process separately from the colleges. For FY 2026-27, the process incorporated historical budget and expenditure information, contractual obligations, approved staffing, technology needs, insurance costs, facilities requirements, and other anticipated operating expenses. Requests were reviewed in the context of historical usage and current operational priorities and will continue to be reviewed to support a practical and sustainable budget.

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Amount	Purpose
(4,000,000)	PC CTE Facilities (anticipated Sept 2026 approval)
(3,333,333)	Ellucian - Kern Horizon
(2,040,000)	DO Office Space Lease
(2,000,000)	Ming move and FF&E
(1,900,000)	BC Facilities Request
(912,200)	SERP
(760,000)	Telephone Replacement
(750,000)	Finance System Modernization/Automation
(600,000)	Virtual Reality Trailer
(500,000)	Risk Mgmt - Cameras
(500,000)	CFO - Support Operations
(500,000)	Finance System Modernization/Automation
(290,000)	Budget - Support Operations
(200,000)	Brand Management Changes
(200,000)	Professional Development
(155,267)	PC Faculty Position
(150,000)	Public Relations Management Contract
(95,002)	Deputy Chancellor Position (Zav)
(40,000)	Risk Mgmt - Support Operations
(30,000)	Professional Expert Grant Writing
(16,965,013)	Absorb College Chargeback Increase
(35,920,816)	FY2026-27 Use of Reserves

Using districtwide reserves for one-time and limited-term costs prevents these expenditures from being treated as college chargebacks. The district will continue to monitor these commitments, including multi-year contractual obligations and encumbrances, and distinguish committed reserves from unallocated reserves to improve transparency and avoid duplicate budgeting of revenue or expenditures.

The FY 2026-27 budget maintains District Office support for the colleges while emphasizing fiscal integrity, accurate recording of revenues and expenditures, and strong reserve levels. The CFO and Associate Vice Chancellor of Accounting Services will monitor District Office expenditures throughout the year, including their impact on the Fifty Percent Law, unrestricted salaries and benefits, and other District compliance requirements.

The district will also continue reviewing its financial practices, college chargeback methodology, multi-year obligations, technology investments, and reporting processes. This work is intended to strengthen budget integrity, improve the accuracy and timeliness of financial reporting, and better inform decisions regarding college and District Office service-delivery models.

Efforts to improve transparency in the District Office budget-development process will continue throughout FY 2026-27. Budget information and significant changes will be shared with the Districtwide Budget Committee, college leadership, and the Board of Trustees through the district's established governance and reporting processes.

DISTRICT OFFICE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
1214 Educational Administrators - Cont					1,464,266	1,629,377	11.28%				228,706	68,895	-69.88%	1,698,272
1200 - Subtotal					1,464,266	1,629,377	11.28%				228,706	68,895	-69.88%	1,698,272
1340 Acad Emp-Inst Non-Cont Stipend/Othr														
1300 - Subtotal														
1419 Acad Emp - Non-Inst Non Cont					111,500	63,804	-42.78%				6,000	166,000	2,666.67%	229,804
1400 - Subtotal					111,500	63,804	-42.78%				6,000	166,000	2,666.67%	229,804
1999 Certificated Salary Abatement														
1900 - Subtotal														
1000 - Total					1,575,766	1,693,181	7.45%				234,706	234,895	0.08%	1,928,076
2110 Ciss Mgt(NonEd)					5,794,653	7,465,157	28.83%	100,131	49,992	-50.07%	2,312,479	1,398,492	-39.52%	8,913,641
2190 Conf Employee - Non Mgt					571,587	609,120	6.57%							609,120
2191 Ciss Non-Inst Emp Reg Salary Sched					6,810,954	7,520,789	10.42%	75,966	67,556	-11.07%	868,510	597,971	-31.15%	8,186,316
2199 Classified Salary Abatement					-116,666	-215,464	84.68%		-0					-215,464
2100 - Subtotal					13,060,527	15,379,602	17.76%	176,097	117,548	-33.25%	3,180,990	1,996,464	-37.24%	17,493,613
2311 Admin Non-Inst Prof Expt					277,040	232,964	-15.91%							232,964
2392 Non-Inst Students					6,500	82,438	1,168.27%				57,500		-100.00%	82,438
2393 Class Non-Inst Overtime					109,500	84,540	-22.79%							84,540
2394 Non-Admin Non-Inst Prof Expt					81,266	135,874	67.20%	65,000		-100.00%	190,000	100,000	-47.37%	235,874
2399 Cls Oth - Temp						170,242					50,000		-100.00%	170,242
2300 - Subtotal					474,306	706,058	48.86%	65,000		-100.00%	297,500	100,000	-66.39%	806,058
2412 Direct Inst Prof Expt								160,000		-100.00%	372,350		-100.00%	
2400 - Subtotal								160,000		-100.00%	372,350		-100.00%	
2999 Salary Budget Control					557,303	2,374,493	326.07%		194,778		505,408	158,266	-68.69%	2,727,537
2900 - Subtotal					557,303	2,374,493	326.07%		194,778		505,408	158,266	-68.69%	2,727,537
2000 - Total					14,092,136	18,460,153	31.00%	401,097	312,325	-22.13%	4,356,248	2,254,729	-48.24%	21,027,208
3110T STRS-Acad Inst/Instl Aides(Dir)-Tmp														
3119 STRS-On behalf Instr					16,898	8,036	-52.44%							8,036
3120 STRS - Ciss Mgt Non-Ed Admin						57,620								57,620
3130 STRS - Ed Administrators - Cont					239,741	188,159	-21.52%				37,561		-100.00%	188,159
3131T STRS - Oth Acad Emp Non-Inst Temp					21,297	15,662	-26.46%				1,146	1,146		16,808
3139 STRS on behalf Non Instr					96,725	274,074	183.36%				15,710	33,785	115.05%	307,859
3100 - Subtotal					374,660	543,551	45.08%				54,417	34,931	-35.81%	578,482
3220 PERS - Ciss Mgt Non-Educational Adm					1,546,839	1,996,145	29.05%	26,845	13,198	-50.84%	619,976	368,530	-40.56%	2,377,872
3221 PERS - Ciss Emp					1,826,161	1,918,956	5.08%	20,367	17,835	-12.43%	232,847	157,864	-32.20%	2,094,655
3221T PERS - Ciss Emp Temp					29,215	115	-99.61%							115
3222 PERS - Conf Emp Non-Mgt					153,242	160,808	4.94%							160,808
3240 PERS - Ed Adm - Cont					56,053	111,622	99.14%				8,593	18,188	111.67%	129,810
3200 - Subtotal					3,611,510	4,187,645	15.95%	47,212	31,033	-34.27%	861,415	544,583	-36.78%	4,763,260
3310 OASDHI-Acad Inst & Instl Aides(Dir)														
3310T OASDHI-Acad Inst/Instl Aide(Dir)Tmp								2,320		-100.00%	5,399		-100.00%	
3320 OASDHI - Ciss Mgt Non-Ed Admin					416,352	538,524	29.34%	7,539	3,824	-49.27%	176,228	106,340	-39.66%	648,688
3321 OASDHI - Ciss Emp					521,079	556,061	6.71%	5,812	5,168	-11.07%	66,441	45,745	-31.15%	606,974
3321T OASDHI - Ciss Emp Temp					13,251	7,166	-45.92%							9,287
3322 OASDHI - Conf Emp - Non Mgt					43,726	46,598	6.57%	943	1,976	109.66%	3,480	145	-95.83%	46,598
3340 OASDHI - Educational Admin - Cont					32,150	42,251	31.42%				5,303	5,270	-0.62%	47,522
3341T OASDHI - Oth Acad Emp Non-Inst Temp					1,617	1,189	-26.46%				87	87		1,276
3300 - Subtotal					1,028,175	1,191,788	15.91%	16,614	10,969	-33.98%	256,938	157,588	-38.67%	1,360,345
3410T H&W-Acad Inst (Dir)-Temp/Adjunct					150,000		-100.00%							
3420 H&W - Ciss Mgt(Non-Educ Admin)					999,662	1,236,561	23.70%	17,498	9,989	-42.91%	483,515	314,536	-34.95%	1,561,086
3420RC OPEB ARC-Ciss Mgt(Non-EducAdmin)					113,579	154,535	36.06%	1,963	980	-50.07%	45,325	27,410	-39.52%	182,925
3421 H&W - Ciss Emp					1,874,860	1,987,887	6.03%	32,168	26,800	-16.69%	306,567	186,575	-39.14%	2,201,262
3421RC OPEB ARC-Ciss Emp					133,505	142,468	6.71%	1,489	1,324	-11.07%	17,023	11,720	-31.15%	155,512
3422 H&W - Conf Emp - Non Mgt					141,796	146,182	3.09%							146,182
3422RC OPEB ARC-Conf Emp Non Mgt					11,203	11,939	6.57%							11,939
3440 H&W - Educational Admin - Cont					139,433	152,273	9.21%				31,904	12,182	-61.82%	164,455
3440RC OPEB ARC-EducAdmin-Cont					28,700	27,596	-3.85%				4,483	1,350	-69.88%	28,946
3441T HW Oth Acad Emp Non-Inst Temp Adj					150,000		-100.00%							
3499 OPEB					20,000	30,000	50.00%							30,000

Full-Time Equivalent (FTE) will be provided at a later date.

DISTRICT OFFICE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	2026-27
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		
3400 - Subtotal					3,762,738	3,889,441	3.37%	53,117	39,093	-26.40%	888,816	553,773	-37.70%	4,482,307
3510 SUI-Acad Inst & Instl Aides(Dir)														
3510T SUI-Acad Inst/Instl Aides(Dir) Temp								80		-100.00%	186		-100.00%	
3520 SUI-Clss Mgt Non-Educational Admin					2,897	3,944	36.12%	50	25	-50.06%	1,156	699	-39.53%	4,668
3521 SUI - Clss Emp					3,406	3,634	6.71%	38	34	-11.08%	434	299	-31.15%	3,967
3521T SUI - Clss Emp Temp					223	172	-22.93%	33	68	109.66%	120	5	-95.83%	245
3522 SUI - Conf Emp - Non Mgt					286	305	6.56%							305
3540 SUI - Educational Admin - Cont					732	704	-3.85%				114	34	-69.86%	738
3541T SUI - Oth Acad Emp - Non Instl temp					56	41	-26.46%				3	3		44
3500 - Subtotal					7,600	8,800	15.79%	201	127	-36.71%	2,014	1,041	-48.33%	9,967
3610 WC-Acad Inst & Instl Aides(Dir)														
3610T WC-Acad Inst & Instl Aide(Dir) Temp								1,691		-100.00%	3,936		-100.00%	
3620 WC - Clss Mgt Non-Educational Admin					61,222	88,622	44.75%	1,058	562	-46.91%	24,431	15,712	-35.69%	104,896
3621 WC - Clss Emp					71,963	81,665	13.48%	803	759	-5.43%	9,176	6,664	-27.37%	89,088
3621T WC - Clss Emp Temp					4,792	3,554	-25.82%	687	1,440	109.56%	3,145	106	-96.64%	5,100
3622 WC - Conf Emp - Non Mgt					6,039	6,843	13.32%							6,843
3640 WC - Educational Administrators					15,470	15,818	2.25%				2,416	774	-67.97%	16,592
3641T WC-Oth Acad Emp - Non Instr Temp					1,181	866	-26.66%				63	63	-0.05%	930
3600 - Subtotal					160,668	197,369	22.84%	4,239	2,760	-34.88%	43,167	23,319	-45.98%	223,449
3710 DefBen-Acad Inst & Instl Aides(Dir)														
3710T DefBen-Acad Inst/Instl Aides(Dir)Tnp								6,080		-100.00%	14,149		-100.00%	50
3720 DefBen-Clss Mgt - Non-Educ Admin						328								328
3721T DefBen - Clss Emp Temp					12,773	6,868	-46.23%	2,470	3,816	54.49%	9,120	280	-96.93%	10,964
3700 - Subtotal					12,773	7,246	-43.27%	8,550	3,816	-55.37%	23,269	280	-98.80%	11,342
3919 Acad Inst & Instl Aides Benefit Aba					-75,000		-100.00%							
3920 OTHBEN-Clss Mgt(Non-Educ Admin)					23,245	22,836	-1.76%	484	206	-57.49%	13,368	6,476	-51.56%	29,517
3921 OTHBEN - Clss Emp					67,974	55,783	-17.93%	752	513	-31.73%	8,598	4,599	-46.52%	60,895
3922 OTHBEN - Conf Emp - Non Mgt					3,920	3,010	-23.23%							3,010
3940 OTHBEN - Educational Administrators					3,855	3,135	-18.68%				882	251	-71.57%	3,386
3949 Other Acad Emp/Non Instr Benefit Ab					-75,000		-100.00%							
3950 Other Employee Benefits					1,500,522	912,200	-39.21%							912,200
3999 Benefit Suspense					1,537		-100.00%							
3900 - Subtotal					1,451,054	996,963	-31.29%	1,236	719	-41.82%	22,849	11,325	-50.43%	1,009,007
3000 - Total					10,409,178	11,022,802	5.90%	131,168	88,517	-32.52%	2,152,886	1,326,840	-38.37%	12,438,158
4211 Non-Library/Magazines/Bks/Prdcis					3,775	15,950	322.52%							15,950
4200 - Subtotal					3,775	15,950	322.52%							15,950
4310 Inst Supplies & Materials						18,360		32,500	22,000	-32.31%	267,676	151,944	-43.24%	192,304
4312 All Computer Software								4,000		-100.00%	31,000		-100.00%	
4313 Non-Inst Supplies & Materials					97,242	120,600	24.02%	7,500	5,000	-33.33%	246,083	231,664	-5.86%	357,264
4315 Maint & Repairs Supplies					2,500	2,500								2,500
4317 Outreach Materials						28,500		9,500	3,000	-68.42%	255,450	126,000	-50.68%	157,500
4318 Uniforms - Staff											15,000		-100.00%	
4321 Fuel - Lubricants					6,000	6,000								6,000
4300 - Subtotal					105,742	175,960	66.41%	53,500	30,000	-43.93%	815,209	509,609	-37.49%	715,569
4000 - Total					109,517	191,910	75.23%	53,500	30,000	-43.93%	815,209	509,609	-37.49%	731,519
5108 Temp Employment Agency Services					5,000	753,800	14,976.00%							753,800
5118 Cont Security Services					3,000	2,500	-16.67%							2,500
5119 Oth Non-Inst Consulting Services					3,132,585	7,464,933	138.30%	28,000		-100.00%	105,253,999	17,146,837	-83.71%	24,611,770
5150 Cont Instruction								95,000	125,000	31.58%	267,157	277,231	3.77%	402,231
5151 Guest Lecturers/Performers											40,000	40,000		40,000
5159 Oth Instructional Consulting Servs								38,000	1,000	-97.37%	28,000	2,500	-91.07%	3,500
5100 - Subtotal					3,140,585	8,221,233	161.77%	161,000	126,000	-21.74%	105,589,156	17,466,568	-83.46%	25,813,801
5209 Non-Employee Travel					1,000	3,000	200.00%				152,001	60,000	-60.53%	63,000
5212 Student Travel					1,000	4,000	300.00%				19,000		-100.00%	4,000
5220 Employee Travel					514,829	1,147,219	122.83%	13,000	8,000	-38.46%	803,060	665,122	-17.18%	1,820,341
5220DT Employee Travel DO												500		500
5221 (Local) Online Training/Webinar					20,625	24,675	19.64%				67,036	39,036	-41.77%	63,711
5230 Food/Meetings					57,247	94,820	65.63%	6,250	2,750	-56.00%	261,553	176,303	-32.59%	273,873
5231 Refreshments/Meetings					500		-100.00%		1,000		2,500	1,000	-60.00%	2,000

DISTRICT OFFICE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted	Unrestricted	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
5200 - Subtotal					595,201	1,273,714	114.00%	19,250	11,750	-38.96%	1,305,150	941,961	-27.83%	2,227,425
5300 Institutional Dues/Memberships					267,125	391,280	46.48%	3,000	1,000	-66.67%	18,952	55,000	190.20%	447,280
5310 Consortium Dues/Memberships					4,600	5,000	8.70%				45,000		-100.00%	5,000
5300 - Subtotal					271,725	396,280	45.84%	3,000	1,000	-66.67%	63,952	55,000	-14.00%	452,280
5400 Comprehensive/Liab/Prpty/Auto Ins)					1,896,197	2,383,748	25.71%							2,383,748
5406 Student Insurance					200,000	200,000								200,000
5407 Insurance Deductibles					20,000	21,000	5.00%							21,000
5400 - Subtotal					2,116,197	2,604,748	23.09%							2,604,748
5530 Light - Electricity					280,000	270,000	-3.57%							270,000
5540 Water - Sanitation					15,000	13,000	-13.33%							13,000
5550 Disposal Services					6,500	17,500	169.23%							17,500
5560 Hazardous Waste Disposal						1,000								1,000
5570 Pest Control					4,700	2,500	-46.81%							2,500
5581 Telephone Services					30,700	85,355	178.03%				1,700		-100.00%	85,355
5583 Data Communication Services					206,500	316,800	53.41%		1,000					317,800
5590 Other Utilities					11,000	500	-95.45%							500
5500 - Subtotal					554,400	706,655	27.46%		1,000		1,700		-100.00%	707,655
5602 Short Term Rental-Veh & Equip						7,000					16,000	10,000	-37.50%	17,000
5603 Rental of Facilities						2,043,000		25,000	16,000	-36.00%	181,000	40,000	-77.90%	2,099,000
5608 Oper/Lease Cntrts-ie Cars-Copiers						5,000								5,000
5650 Software Licensing/Maintenance Svcs					2,394,994	3,735,302	55.96%		10,500		345,722	580,370	67.87%	4,326,172
5651 Internet Access					2,500	1,700	-32.00%		500			586		2,786
5652 IT Cloud Services					2,954,898	2,603,548	-11.89%							2,603,548
5671 Equip Maint Agreements					27,500	4,000	-85.45%	4,500	2,000	-55.56%				6,000
5681 Grounds Maintenance					22,500	32,500	44.44%							32,500
5683 Building Maintenance					95,000	60,500	-36.32%							60,500
5684 Vehicle Repairs & Maintenance					3,000	3,000								3,000
5685 Computer Hardware Maint Agreements					398,000	357,596	-10.15%							357,596
5686 Oth Equipment Maint Agreements					52,100	70,200	34.74%							70,200
5690 Other Maintenance/Repairs						500						40,000		40,500
5691 Other Maintenance Contracts					9,700	9,840	1.44%							9,840
5600 - Subtotal					5,960,192	8,933,686	49.89%	29,500	29,000	-1.69%	542,722	670,956	23.63%	9,633,642
5700 Annual Fiscal Audit					127,000	128,000	0.79%							128,000
5720 Trustee Election						100,000								100,000
5731 Attorney Fees - Oth					1,500,000	1,000,500	-33.30%							1,000,500
5740 Settlement Expense														
5790 Other Professional Fees					51,000	50,000	-1.96%							50,000
5700 - Subtotal					1,678,000	1,278,500	-23.81%							1,278,500
5810 Fingerprinting Services					55,000	151,000	174.55%							151,000
5813 Physical Examinations/Tests					55,000	66,000	20.00%							66,000
5820 Postage/Express Overnight Svcs					25,600	32,450	26.76%	9,000	4,000	-55.56%				36,450
5830 Bank Charges					150,000	150,000								150,000
5831 Credit Card Expense					3,000	2,000	-33.33%	1,500	2,000	33.33%				4,000
5835 Bad Debt Expense					25,000		-100.00%							
5860 General Advertising Services					148,750	120,000	-19.33%	15,000	3,500	-76.67%	25,500	33,500	31.37%	157,000
5861 Printing/Duplicating Service					6,000	8,100	35.00%	3,000	4,500	50.00%	143,500	79,650	-44.49%	92,250
5862 Outreach-Events					20,000	25,060	25.30%				252,000	230,884	-8.38%	255,944
5863 Radio/Newspaper Ad Placement					200		-100.00%				2,000		-100.00%	
5870 Cash Over - Short					50	150	200.00%							150
5880 Taxes - Licenses & Permits					39,500	25,500	-35.44%							25,500
5890 Other Services & Expenses					147,000	2,151,200	1,363.40%	1,750		-100.00%	859,814	278,115	-67.65%	2,429,315
5895 Prior Periods Adjustments						10,000								10,000
5899 Contingencies Account - Budget Only					800,000	800,000		587,694	297,754	-49.34%	1,142,192	2,307,988	102.07%	3,405,742
5800 - Subtotal					1,475,100	3,541,460	140.08%	617,944	311,754	-49.55%	2,425,006	2,930,137	20.83%	6,783,351
5912 Out - Indirect Cost(Expense)												160,967		160,967
5900 - Subtotal												160,967		160,967
5000 - Total					15,791,400	26,956,276	70.70%	830,694	480,504	-42.16%	109,927,686	22,225,590	-79.78%	49,662,370
6120 Site Improvement					10,000	3,000	-70.00%							3,000
6100 - Subtotal					10,000	3,000	-70.00%							3,000

DISTRICT OFFICE
2026-27 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				Unrestricted Adopted Budget	Unrestricted Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2026	2027	2026	2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
6210 Buildings Construction											25,000		-100.00%	
6210C Buildings Construction - C						1,500					4,845,000		-100.00%	1,500
6211 Buildings Architect														
6211FA Building Architect											100,000		-100.00%	
6214 Buildings - Testing & Inspection														
6200 - Subtotal						1,500					4,970,000		-100.00%	1,500
6311 Magazines & Periodicals						1,000								1,000
6300 - Subtotal						1,000								1,000
6412 Computer/Technology Equipment					187,500	244,000	30.13%	15,500	3,000	-80.65%	119,754	53,500	-55.32%	300,500
6412FA Computer/Tech Equipment					300,000	978,000	226.00%							978,000
6413FA Autos and Busses											50,000	60,000	20.00%	60,000
6414 Furniture					6,500	6,500		6,000		-100.00%	149,428	99,428	-33.46%	105,928
6414FA Furniture					100,000		-100.00%							
6419 Other Equipment					12,000	504,500	4,104.17%	1,500		-100.00%	2,510,000	4,126,024	64.38%	4,630,524
6419FA Other Equipment					11,000		-100.00%				3,925,339		-100.00%	
6400 - Subtotal					617,000	1,733,000	180.88%	23,000	3,000	-86.96%	6,754,520	4,338,952	-35.76%	6,074,952
6000 - Total					627,000	1,738,500	177.27%	23,000	3,000	-86.96%	11,724,520	4,338,952	-62.99%	6,080,452
7110 Debt Reduction					1,495,000	1,495,000								1,495,000
7111 Debt Interest & Other Charges					4,250,000	3,300,000	-22.35%							3,300,000
7100 - Subtotal					5,745,000	4,795,000	-16.54%							4,795,000
7201 Intrafund Transfers Out					732,243	1,069,467	46.05%				9,678,404		-100.00%	1,069,467
7201IC INDIRECT COST EXPENSE TRANSFER											1,363,495	145,298	-89.34%	145,298
7205 Intrafund Transfers In					-43,937,636	-34,834,364	-20.72%							-34,834,364
7200 - Subtotal					-43,205,393	-33,764,897	-21.85%				11,041,899	145,298	-98.68%	-33,619,599
7312 Interfund Transfers - Out					4,919,000	5,910,000	20.15%							5,910,000
7300 - Subtotal					4,919,000	5,910,000	20.15%							5,910,000
7501 Student Fin Aid (Excludes Salaries)											61,000	10,000	-83.61%	10,000
7503 Outside Scholarships												30,000		30,000
7500 - Subtotal											61,000	40,000	-34.43%	40,000
7910 Unrestricted					56,747,052	57,917,954	2.06%							57,917,954
7900 - Subtotal					56,747,052	57,917,954	2.06%							57,917,954
7000 - Total					24,205,659	34,858,057	44.01%				11,102,899	185,298	-98.33%	35,043,355
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					66,810,657	94,920,879	42.07%	1,439,459	914,346	-36.48%	140,314,154	31,075,913	-77.85%	126,911,138

SPECIAL FUNDS

**KERN COMMUNITY COLLEGE DISTRICT
2026-27 Associated Student Body Funds**

		Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	Adopted Budget 2026-27	Difference	% Difference
8884AA	Student Cards	405,000	400,000	500	20,000	420,500	15,500	3.83%
8894AB	Local Prior Year Carry Over			1,500		1,500	1,500	
8989AB	Carry Over Funds - Budget Only	1,000					(1,000)	-100.00%
INCOME - Total		406,000	400,000	2,000	20,000	422,000	16,000	
1214	Educational Administrators - Cont	53,813	98,747			98,747	44,934	83.50%
1000 - Total		53,813	98,747			98,747	44,934	
2110	Clss Mgt(NonEd)							
2392	Non-Inst Students	100,000	80,000			80,000	(20,000)	-20.00%
2393	Class Non-Inst Overtime		1,000			1,000	1,000	
2999	Salary Budget Control	317					(317)	-100.00%
2000 - Total		100,317	81,000			81,000	(19,317)	
3220	PERS - Clss Mgt Non-Educational Adm							
3240	PERS - Ed Adm - Cont	14,427	26,069			26,069	11,642	80.69%
3320	OASDHI - Clss Mgt Non-Ed Admin							
3321T	OASDHI - Clss Emp Temp		77			77	77	
3340	OASDHI - Educational Admin - Cont	4,117	7,554			7,554	3,437	83.50%
3420	H&W - Clss Mgt(Non-Educ Admin)							
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)							
3440	H&W - Educational Admin - Cont	9,453	17,080			17,080	7,627	80.68%
3440RC	OPEB ARC-EducAdmin-Cont	1,055	1,935			1,935	881	83.50%
3520	SUI-Clss Mgt Non-Educational Admin							
3521T	SUI - Clss Emp Temp		1			1	1	
3540	SUI - Educational Admin - Cont	27	49			49	22	83.46%
3620	WC - Clss Mgt Non-Educational Admin							
3621T	WC - Clss Emp Temp	1,057	910			910	(146)	-13.86%
3640	WC - Educational Administrators	569	1,109			1,109	541	95.14%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)							
3940	OTHBEN - Educational Administrators	261	351			351	90	34.34%
3000 - Total		30,965	55,136			55,136	24,171	
4313	Non-Inst Supplies & Materials	50,405	11,863	300	2,500	14,663	(35,741)	-70.91%
4317	Outreach Materials	10,575	10,000			10,000	(575)	-5.44%
4000 - Total		60,980	21,863	300	2,500	24,663	(36,316)	
5151	Guest Lecturers/Performers	40,000	2,000			2,000	(38,000)	-95.00%
5159	Oth Instructional Consulting Servs	10,000	5,000			5,000	(5,000)	-50.00%
5212	Student Travel	16,000	10,000	700	10,000	20,700	4,700	29.38%
5220	Employee Travel	10,000	8,000			8,000	(2,000)	-20.00%
5230	Food/Meetings	25,925	15,000		4,000	19,000	(6,925)	-26.71%
5231	Refreshments/Meetings	5,500	1,000	500	2,000	3,500	(2,000)	-36.36%

**KERN COMMUNITY COLLEGE DISTRICT
2026-27 Associated Student Body Funds**

		Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	Adopted Budget 2026-27	Difference	% Difference
5300	Institutional Dues/Memberships	1,000	1,000			1,000		
5501	Laundry Service	2,000	1,000			1,000	(1,000)	-50.00%
5602	Short Term Rental-Veh & Equip	12,000	8,000			8,000	(4,000)	-33.33%
5604	Film Rentals	3,000	2,000			2,000	(1,000)	-33.33%
5650	Software Licensing/Maintenance Svcs	1,500	2,000			2,000	500	33.33%
5651	Internet Access	1,000					(1,000)	-100.00%
5684	Vehicle Repairs & Maintenance	3,000	3,000			3,000		
5835	Bad Debt Expense		77,254			77,254	77,254	
5860	General Advertising Services	4,000					(4,000)	-100.00%
5861	Printing/Duplicating Service	6,000	3,000			3,000	(3,000)	-50.00%
5890	Other Services & Expenses	10,000	3,000			3,000	(7,000)	-70.00%
5899	Contingencies Account - Budget Only	2,000		500	1,500	2,000		
5000 - Total		152,925	141,254	1,700	17,500	160,454	7,529	
6412	Computer/Technology Equipment	7,000	2,000			2,000	(5,000)	-71.43%
6000 - Total		7,000	2,000			2,000	(5,000)	
EXPENDITURES - Total		406,000	400,000	2,000	20,000	422,000	16,000	
Ending Balance		0	0	0	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Student Representation Fee Funds

		Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	Adopted Budget 2026-27	Difference	% Difference
8883AA	Student Center				2,000	2,000	2,000	
8884AB	Student Representation Fee	18,000	4,000	5,000		9,000	(9,000)	-50.00%
8894AB	Local Prior Year Carry Over	25,000		18,000		18,000	(7,000)	-28.00%
8989AB	Carry Over Funds - Budget Only	1,000			2,000	2,000	1,000	100.00%
INCOME - Total		44,000	4,000	23,000	4,000	31,000	(13,000)	
2392	Non-Inst Students	5,000		2,500		2,500	(2,500)	-50.00%
2000 - Total		5,000		2,500		2,500	(2,500)	
3621T	WC - Clss Emp Temp	53		28		28	(25)	-46.85%
3000 - Total		53		28		28	(25)	
4313	Non-Inst Supplies & Materials	500			500	500		
4317	Outreach Materials			3,000		3,000	3,000	
4000 - Total		500		3,000	500	3,500	3,000	
5212	Student Travel	18,500	1,500	10,000	3,500	15,000	(3,500)	-18.92%
5220	Employee Travel	5,000		5,000		5,000		
5230	Food/Meetings	1,000					(1,000)	-100.00%
5231	Refreshments/Meetings	1,000		2,000		2,000	1,000	100.00%
5835	Bad Debt Expense	5,000	2,500			2,500	(2,500)	-50.00%
5899	Contingencies Account - Budget Only	7,947		472		472	(7,475)	-94.06%
5000 - Total		38,447	4,000	17,472	3,500	24,972	(13,475)	
EXPENDITURES - Total		44,000	4,000	23,000	4,000	31,000	(13,000)	
Ending Balance		0	0	0	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Student Center Funds

		Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	Adopted Budget 2026-27	Difference	% Difference
8883AA	Student Center	153,000	90,000		25,000	115,000	(38,000)	-24.84%
8885AA	Typing Test							
8885AG	Other Student Fees							
8989AB	Carry Over Funds - Budget Only	21,720			22,500	22,500	780	3.59%
INCOME - Total		174,720	90,000		47,500	137,500	(37,220)	
1214	Educational Administrators - Cont	80,719	42,320			42,320	(38,399)	-47.57%
1000 - Total		80,719	42,320			42,320	(38,399)	
2110	Clss Mgt(NonEd)							
2392	Non-Inst Students	20,000			12,000	12,000	(8,000)	-40.00%
2997	Classified Step Increase Budget							
2999	Salary Budget Control	476					(476)	-100.00%
2000 - Total		20,476			12,000	12,000	(8,476)	
3220	PERS - Clss Mgt Non-Educational Adm							
3240	PERS - Ed Adm - Cont	21,641	11,173			11,173	(10,468)	-48.37%
3320	OASDHI - Clss Mgt Non-Ed Admin							
3340	OASDHI - Educational Admin - Cont	6,175	3,237			3,237	(2,938)	-47.57%
3420	H&W - Clss Mgt(Non-Educ Admin)							
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)							
3440	H&W - Educational Admin - Cont	14,180	7,320			7,320	(6,860)	-48.38%
3440RC	OPEB ARC-EducAdmin-Cont	1,582	829			829	(753)	-47.57%
3520	SUI-Clss Mgt Non-Educational Admin							
3540	SUI - Educational Admin - Cont	40	21			21	(19)	-47.57%
3620	WC - Clss Mgt Non-Educational Admin							
3621	WC - Clss Emp							
3621T	WC - Clss Emp Temp	211			127	127	(85)	-40.00%
3640	WC - Educational Administrators	853	475			475	(377)	-44.25%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)							
3940	OTHBEN - Educational Administrators	392	150			150	(242)	-61.62%
3999	Benefit Suspense							
3000 - Total		45,074	23,207		127	23,333	(21,741)	
4313	Non-Inst Supplies & Materials	8,942	4,646		2,000	6,646	(2,295)	-25.67%
4510	CoGS Food							
4000 - Total		8,942	4,646		2,000	6,646	(2,295)	
5151	Guest Lecturers/Performers	6,000			5,000	5,000	(1,000)	-16.67%
5230	Food/Meetings	2,000			3,000	3,000	1,000	50.00%
5231	Refreshments/Meetings	500			2,000	2,000	1,500	300.00%
5300	Institutional Dues/Memberships							
5501	Laundry Service							

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Student Center Funds

		Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	Adopted Budget 2026-27	Difference	% Difference
5505	Miscellaneous							
5602	Short Term Rental-Veh & Equip							
5650	Software Licensing/Maintenance Svcs	1,500			1,500	1,500		
5681	Grounds Maintenance							
5683	Building Maintenance							
5684	Vehicle Repairs & Maintenance							
5690	Other Maintenance/Repairs	5,000			4,000	4,000	(1,000)	-20.00%
5835	Bad Debt Expense		16,132			16,132	16,132	
5861	Printing/Duplicating Service							
5890	Other Services & Expenses		3,695			3,695	3,695	
5899	Contingencies Account - Budget Only				13,873	13,873	13,873	
5000 - Total		15,000	19,827		29,373	49,200	34,200	
6412	Computer/Technology Equipment							
6412FA	Computer/Tech Equipment							
6414	Furniture							
6419	Other Equipment	4,509			4,000	4,000	(509)	-11.28%
6419FA	Other Equipment							
6000 - Total		4,509			4,000	4,000	(509)	
EXPENDITURES - Total		174,720	90,000		47,500	137,500	(37,220)	
Ending Balance		0	0	0	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Student Financial Aid Fund

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
4313	Non-Inst Supplies & Materials	1,500	400	(1,100)	-73.33%
4000 - Total		1,500	400	(1,100)	
5151	Guest Lecturers/Performers	17,500	10,000	(7,500)	-42.86%
5230	Food/Meetings	13,600	10,000	(3,600)	-26.47%
5231	Refreshments/Meetings	1,500	500	(1,000)	-66.67%
5000 - Total		32,600	20,500	(12,100)	
7501	Student Fin Aid (Excludes Salaries)	13,002,839	11,558,416	(1,444,424)	-11.11%
7501AA	Cal Grant B-Financial Aid	8,439,196	11,150,000	2,710,804	32.12%
7501AB	Cal Grant C-Financial Aid	118,868	129,000	10,132	8.52%
7501AE	Federal SEOG-Financial Aid	1,199,550	1,287,205	87,655	7.31%
7501AF	Federal PELL Grant	69,000,000	85,000,000	16,000,000	23.19%
7501AI	Federal Direct Loans	3,600,000	7,725,000	4,125,000	114.58%
7501AK	Cal Grant A-Financial Aid	308,750	336,000	27,250	8.83%
7502	Scholarships	1,195	450	(745)	-62.34%
7602	Oth Student Aide (Non-cash)	4,866	4,866		
7603	Book Vouchers (Non-Cash SFA Aid)		4,845	4,845	
7000 - Total		95,675,264	117,195,782	21,520,518	
EXPENDITURES - Total		97,610,691	118,582,265	20,971,574	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT

2026-27 Enterprise Funds

	Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	District 2026-27	Adopted Budget 2026-27	Difference	% Difference
4310 Inst Supplies & Materials	1,000	3,000				3,000	2,000	200.00%
4313 Non-Inst Supplies & Materials	17,899	13,000		8,000		21,000	3,101	17.32%
4318 Uniforms - Staff	3,000	5,000		1,000		6,000	3,000	100.00%
4321 Fuel - Lubricants	6,500	7,500				7,500	1,000	15.38%
4510 CoGS Food	1,268,847	1,010,000		180,000		1,190,000	(78,847)	-6.21%
4520 CoGS Paper Goods	171,947	124,677		10,000		134,677	(37,270)	-21.68%
4530 CoGS Other	250			250		250		
4000 - Total	1,469,443	1,163,177		199,250		1,362,427	(107,016)	
5108 Temp Employment Agency Services	229,329			140,000		140,000	(89,329)	-38.95%
5119 Oth Non-Inst Consulting Services	1,000			1,000		1,000		
5220 Employee Travel	7,000	8,000		2,000		10,000	3,000	42.86%
5230 Food/Meetings	2,000	6,000				6,000	4,000	200.00%
5300 Institutional Dues/Memberships	6,500	7,000				7,000	500	7.69%
5501 Laundry Service	87,750	52,000		9,600		61,600	(26,150)	-29.80%
5602 Short Term Rental-Veh & Equip	7,250	8,000		100		8,100	850	11.72%
5650 Software Licensing/Maintenance Svcs	79,653	75,000		1,000		76,000	(3,653)	-4.59%
5684 Vehicle Repairs & Maintenance	1,500	2,000				2,000	500	33.33%
5690 Other Maintenance/Repairs	24,500	73,187		5,000		78,187	53,687	219.13%
5691 Other Maintenance Contracts		32,000				32,000	32,000	
5830 Bank Charges	1,675			1,800		1,800	125	7.46%
5831 Credit Card Expense	26,500	12,500		4,000		16,500	(10,000)	-37.74%
5861 Printing/Duplicating Service	500	2,000				2,000	1,500	300.00%
5880 Taxes - Licenses & Permits	4,000	7,000		1,500		8,500	4,500	112.50%
5890 Other Services & Expenses	10,400	5,823		500		6,323	(4,077)	-39.20%
5000 - Total	489,557	290,510		166,500		457,010	(32,547)	
6419 Other Equipment	27,393	9,145				9,145	(18,248)	-66.61%
6419FA Other Equipment		5,000				5,000	5,000	
6000 - Total	27,393	14,145				14,145	(13,248)	
7201 Intrafund Transfers Out	164,965						(164,965)	-100.00%
7000 - Total	164,965						(164,965)	
EXPENDITURES - Total	4,328,319	3,562,104		559,084		4,121,188	(207,130)	
Ending Balance	0	0	0	0	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Capital Outlay Funds

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8823AA	Specific Contributions/Gifts	1,949,041	130,000	(1,819,041)	-93.33%
8894AB	Local Prior Year Carry Over	1,720,435	5,858,267	4,137,832	240.51%
8981AA	Interfund Transfers - In	11,902,497	13,975,744	2,073,247	17.42%
8982AA	Intrafund Transfers - In	100,000		(100,000)	-100.00%
8989AA	Other Incoming Transfers	35,334		(35,334)	-100.00%
8989AB	Carry Over Funds - Budget Only	65,057,776	82,049,719	16,991,942	26.12%
8989AC	Transfer In/from Reserve-Bud Only		7,083,333	7,083,333	
INCOME - Total		80,765,083	109,097,063	28,331,980	
4313	Non-Inst Supplies & Materials	6,220	47,808	41,588	668.62%
4315	Maint & Repairs Supplies	2,000		(2,000)	-100.00%
4000 - Total		8,220	47,808	39,588	
5119	Oth Non-Inst Consulting Services	631,149	1,201,701	570,552	90.40%
5603	Rental of Facilities		40,272	40,272	
5683	Building Maintenance		113,260	113,260	
5684	Vehicle Repairs & Maintenance		1,571	1,571	
5860	General Advertising Services	17,004	24,781	7,776	45.73%
5861	Printing/Duplicating Service	19,309	32,973	13,664	70.77%
5880	Taxes - Licenses & Permits		441,825	441,825	
5890	Other Services & Expenses		2,395	2,395	
5899	Contigencies Account - Budget Only	3,952,606	14,287,385	10,334,779	261.47%
5000 - Total		4,620,069	16,146,162	11,526,094	
6110	Sites	3,000,000		(3,000,000)	-100.00%
6110FA	Sites	1,598,355		(1,598,355)	-100.00%
6120	Site Improvement	1,264,101	292,544	(971,558)	-76.86%
6210	Buildings Construction	10,000	36,942	26,942	269.42%
6210C	Buildings Construction - C	62,423,631	72,946,787	10,523,156	16.86%
6211	Buildings Architect	4,487,175	3,559,520	(927,654)	-20.67%
6214	Buildings - Testing & Inspection	804,353	1,750,154	945,801	117.59%
6216FA	Building Cost of Purchase	1,257,028	4,910,010	3,652,981	290.60%
6412	Computer/Technology Equipment	7,000	81,534	74,534	1,064.77%
6414	Furniture	28,425		(28,425)	-100.00%
6414FA	Furniture	826,295	27,153	(799,143)	-96.71%
6419	Other Equipment	130,266	1,777,526	1,647,260	1,264.53%
6419FA	Other Equipment	226,839	3,108,066	2,881,227	1,270.16%
6000 - Total		76,063,469	88,490,235	12,426,766	
7910	Unrestricted	73,326	4,412,858	4,339,532	5,918.17%
7000 - Total		73,326	4,412,858	4,339,532	
EXPENDITURES - Total		80,765,083	109,097,063	28,331,980	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Measure G (SRID) Construction Funds

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	2,793,053	1,593,091	(1,199,962)	-42.96%
INCOME - Total		2,793,053	1,593,091	(1,199,962)	
5119	Oth Non-Inst Consulting Services	484,692	7,500	(477,192)	-98.45%
5860	General Advertising Services	1,500	3,500	2,000	133.33%
5861	Printing/Duplicating Service		3,500	3,500	
5000 - Total		486,192	14,500	(471,692)	
6210C	Buildings Construction - C	1,116,618	1,072,700	(43,918)	-3.93%
6211	Buildings Architect	29,689	259,929	230,240	775.51%
6214	Buildings - Testing & Inspection	24,563	95,962	71,399	290.68%
6216FA	Building Cost of Purchase	1,000,000	150,000	(850,000)	-85.00%
6419	Other Equipment	121,835		(121,835)	-100.00%
6419FA	Other Equipment	14,156		(14,156)	-100.00%
6000 - Total		2,306,861	1,578,591	(728,270)	
EXPENDITURES - Total		2,793,053	1,593,091	(1,199,962)	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2026-27 SRID (Measure G) Debt Service Fund**

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8671AA	Home Owners Prprty Tax Relief	85,475	100,576	15,101	17.67%
8811AA	Tax Allocation Secured Roll	11,532,738	12,526,145	993,407	8.61%
8812AA	Tax Allocation Supplemental Roll	281,077	297,852	16,775	5.97%
8813AA	Tax Allocation Unsecured Roll	1,286,171	1,362,930	76,759	5.97%
8816AA	Prior Year Taxes	94,525	100,167	5,641	5.97%
8860AA	Interest and Investment Income	299,462	2,207	(297,255)	-99.26%
8895AO	Other-PropTaxPssthrgh&PenaltiesRede	9,026	9,564	539	5.97%
INCOME - Total		13,588,474	14,399,442	810,968	
7110	Debt Reduction	5,741,695	5,668,101	(73,594)	-1.28%
7111	Debt Interest & Other Charges	7,846,779	8,731,341	884,562	11.27%
7000 - Total		13,588,474	14,399,442	810,968	
EXPENDITURES - Total		13,588,474	14,399,442	810,968	
Ending Balance		0	0	0	

**KERN COMMUNITY COLLEGE DISTRICT
2026-27 Measure J Construction Funds**

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	112,186,268	78,644,117	(33,542,151)	-29.90%
INCOME - Total		112,186,268	78,644,117	(33,542,151)	
2110	Clss Mgt(NonEd)	731,966	649,828	(82,138)	-11.22%
2191	Clss Non-Instr Emp Reg Salary Sched	164,777	223,868	59,090	35.86%
2999	Salary Budget Control				
2000 - Total		896,743	873,695	(23,048)	
3220	PERS - Clss Mgt Non-Educational Adm	196,481	171,555	(24,927)	-12.69%
3221	PERS - Clss Emp	44,177	59,101	14,924	33.78%
3320	OASDHI - Clss Mgt Non-Ed Admin	55,934	49,712	(6,223)	-11.12%
3321	OASDHI - Clss Emp	12,605	17,126	4,520	35.86%
3420	H&W - Clss Mgt(Non-Educ Admin)	129,980	121,819	(8,161)	-6.28%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	14,364	12,737	(1,628)	-11.33%
3421	H&W - Clss Emp	47,265	73,091	25,826	54.64%
3421RC	OPEB ARC-Clss Emp	3,230	4,388	1,158	35.86%
3520	SUI-Clss Mgt Non-Educational Admin	366	325	(42)	-11.33%
3521	SUI - Clss Emp	82	112	30	35.87%
3620	WC - Clss Mgt Non-Educational Admin	7,743	7,301	(442)	-5.71%
3621	WC - Clss Emp	1,741	2,515	774	44.48%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	4,494	2,508	(1,986)	-44.19%
3921	OTHBEN - Clss Emp	1,631	1,701	70	4.30%
3000 - Total		520,094	523,990	3,895	
4313	Non-Inst Supplies & Materials	2,000	2,000		
4000 - Total		2,000	2,000		
5118	Cont Security Services	61,562	20,246	(41,316)	-67.11%
5119	Oth Non-Inst Consulting Services	29,537,990	9,209,016	(20,328,975)	-68.82%
5220	Employee Travel	39,947	41,190	1,243	3.11%
5230	Food/Meetings	2,000	2,000		
5300	Institutional Dues/Memberships	3,000	3,000		
5400	Comprehensive/Liab/Prpty/Auto Ins)	104,642		(104,642)	-100.00%
5603	Rental of Facilities	1,381	30,333	28,952	2,097.18%
5640	Lease Relocatables	33,908		(33,908)	-100.00%
5650	Software Licensing/Maintenance Svcs	40,000	40,000		
5651	Internet Access	5,000	5,000		
5686	Oth Equipment Maint Agreements	3,000	3,000		
5860	General Advertising Services	15,133	10,000	(5,133)	-33.92%
5861	Printing/Duplicating Service	23,000	41,500	18,500	80.43%
5880	Taxes - Licenses & Permits		7,600	7,600	
5890	Other Services & Expenses	5,000	5,000		
5000 - Total		29,875,562	9,417,884	(20,457,678)	
6210	Buildings Construction	(32,139)		32,139	-100.00%
6210C	Buildings Construction - C	72,334,754	60,205,516	(12,129,237)	-16.77%
6211	Buildings Architect	4,546,766	4,378,260	(168,507)	-3.71%
6214	Buildings - Testing & Inspection	1,538,627	984,281	(554,347)	-36.03%
6412	Computer/Technology Equipment	5,000	116,559	111,559	2,231.17%
6413	Auto & Buses		3,500	3,500	
6414	Furniture	1,795,000	25,000	(1,770,000)	-98.61%
6419	Other Equipment	143,071	944,715	801,644	560.31%
6419FA	Other Equipment	560,790	1,168,718	607,928	108.41%
6000 - Total		80,891,868	67,826,548	(13,065,321)	
EXPENDITURES - Total		112,186,268	78,644,117	(33,542,151)	
Ending Balance		0			

**KERN COMMUNITY COLLEGE DISTRICT
2026-27 Measure J Debt Service Fund**

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8671AA	Home Owners Prprty Tax Relief	151,684	151,684		
8811AA	Tax Allocation Secured Roll	27,639,064	26,341,113	(1,297,951)	-4.70%
8812AA	Tax Allocation Supplemental Roll	391,234	391,234		
8813AA	Tax Allocation Unsecured Roll	1,525,622	1,525,622	(0)	-0.00%
8816AA	Prior Year Taxes	93,637	93,637		
8860AA	Interest and Investment Income	249,927	249,927		
8895AO	Other-PropTaxPssthrgh&PenaltiesRede	14,436	14,436		
INCOME - Total		30,065,604	28,767,653	(1,297,951)	
5830	Bank Charges	2,541	2,640	99	3.90%
5000 - Total		2,541	2,640	99	
7110	Debt Reduction	13,155,000	12,465,000	(690,000)	-5.25%
7111	Debt Interest & Other Charges	16,908,063	16,300,013	(608,050)	-3.60%
7000 - Total		30,063,063	28,765,013	(1,298,050)	
EXPENDITURES - Total		30,065,604	28,767,653	(1,297,951)	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Measure C Mammoth Construction Funds

	Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8989AB Carry Over Funds - Budget Only	4,120,000		(4,120,000)	-100.00%
INCOME - Total	4,120,000		(4,120,000)	
5119 Oth Non-Inst Consulting Services	4,450		(4,450)	-100.00%
5000 - Total	4,450		(4,450)	
7910 Unrestricted	4,115,550		(4,115,550)	-100.00%
7000 - Total	4,115,550		(4,115,550)	
EXPENDITURES - Total	4,120,000		(4,120,000)	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Mammoth Bonds Debt Service Fund

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8819AA	Specific Taxes	1,509,050	1,649,026	139,975	9.28%
8860AA	Interest and Investment Income	51,877	56,689	4,812	9.28%
INCOME - Total		1,560,928	1,705,715	144,788	
5830	Bank Charges	2,228	715	(1,513)	-67.90%
5000 - Total		2,228	715	(1,513)	
7110	Debt Reduction	733,452	271,402	(462,050)	-63.00%
7111	Debt Interest & Other Charges	825,248	1,433,598	608,350	73.72%
7000 - Total		1,558,700	1,705,000	146,300	
EXPENDITURES - Total		1,560,928	1,705,715	144,788	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 2016 Conversion of 2008 refunding and 2004 COP
Lease Payment Fund

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8860AA	Interest and Investment Income	1,333,712	2,284,850	951,138	71.32%
8860AB	Unrealized Gains/Losses on Invmts	629,505	4,483	(625,022)	-99.29%
INCOME - Total		1,963,217	2,289,333	326,116	
5603	Rental of Facilities	1,958,300	2,284,850	326,550	16.68%
5830	Bank Charges	4,917	4,483	(435)	-8.84%
5000 - Total		1,963,217	2,289,333	326,116	
EXPENDITURES - Total		1,963,217	2,289,333	326,116	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Facilities Corporation Debt Service Fund Budget
2016 Conversion of 2008 refunding and 2004 COP

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8850AA	Rentals & leases	1,958,300	2,284,850	326,550	16.68%
INCOME - Total		1,958,300	2,284,850	326,550	
7110	Debt Reduction	1,635,000	1,720,000	85,000	5.20%
7111	Debt Interest & Other Charges	323,300	564,850	241,550	74.71%
7000 - Total		1,958,300	2,284,850	326,550	
EXPENDITURES - Total		1,958,300	2,284,850	326,550	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 KCCD Lease Revenue Bonds (BC Solar Facility)
Lease Revenue Fund

	Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8981AA Interfund Transfers - In	377,188	390,877	13,689	3.63%
INCOME - Total	377,188	390,877	13,689	
5603 Rental of Facilities	376,528	390,162	13,634	3.62%
5830 Bank Charges	660	715	55	8.33%
5000 - Total	377,188	390,877	13,689	
EXPENDITURES - Total	377,188	390,877	13,689	
Ending Balance	0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

		Adopted Budget 2025-26	Adopted Budget 2026-27	Difference	% Difference
8850AA	Rentals & leases	376,528	390,162	13,634	3.62%
INCOME - Total		376,528	390,162	13,634	
7110	Debt Reduction	288,000	311,000	23,000	7.99%
7111	Debt Interest & Other Charges	88,528	79,162	(9,366)	-10.58%
7000 - Total		376,528	390,162	13,634	
EXPENDITURES - Total		376,528	390,162	13,634	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT
2026-27 Child Development Funds

		Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	District 2026-27	Adopted Budget 2026-27	Difference	% Difference
8120AA	Higher Education Act	500,000	500,000				500,000		
8120PY	Higher Education Act - Prior Yr Adj	242,298	356,154				356,154	113,856	46.99%
8190AB	Other	277,724	277,724				277,724		
8190PY	Other Prior Year	8,377	120,165				120,165	111,789	1,334.52%
8621AA	Child Development	3,785,668	2,385,734	1,421,979			3,807,713	22,045	0.58%
8621PY	Child Development Prior Yr	774,534	704,828	362,795			1,067,623	293,089	37.84%
8690AA	Other State Revenues	37,444	29,600	48,346			77,947	40,503	108.17%
8694AB	State Prior Year Carry Over	182,286						(182,286)	-100.00%
INCOME - Total		5,808,330	4,374,206	1,833,120			6,207,326	398,995	
2110	Clss Mgt(NonEd)	535,188	326,520	257,793			584,313	49,125	9.18%
2191	Clss Non-Instr Emp Reg Salary Sched	1,545,204	1,058,309	420,731			1,479,040	(66,164)	-4.28%
2392	Non-Inst Students	268,890	119,000	103,000			222,000	(46,890)	-17.44%
2393	Class Non-Instr Overtime	135,000	60,000				60,000	(75,000)	-55.56%
2394	Non-Admin Non-Instr Prof Expt	56,880	102,000				102,000	45,120	79.33%
2399	Cls Oth - Temp	229,750	234,304	38,717			273,021	43,271	18.83%
2999	Salary Budget Control	347,512	356,640	11,957			368,597	21,086	6.07%
2000 - Total		3,118,423	2,256,773	832,197			3,088,970	(29,453)	
3120	STRS - Clss Mgt Non-Ed Admin	60,592	18,715	49,238			67,953	7,361	12.15%
3121	STRS - Clss Emp	25,040	26,519				26,519	1,479	5.90%
3139	STRS on behalf Non Instr	37,444	29,600	48,346			77,947	40,503	108.17%
3220	PERS - Clss Mgt Non-Educational Adm	58,432	60,334				60,334	1,901	3.25%
3221	PERS - Clss Emp	344,185	215,919	111,073			326,992	(17,193)	-5.00%
3310	OASDHI-Acad Inst & Instl Aides(Dir)	232	244				244	11	4.93%
3320	OASDHI - Clss Mgt Non-Ed Admin	21,273	18,904	3,738			22,642	1,369	6.43%
3321	OASDHI - Clss Emp	101,768	65,810	32,186			97,996	(3,773)	-3.71%
3321T	OASDHI - Clss Emp Temp	14,484	9,466	561			10,028	(4,456)	-30.76%
3420	H&W - Clss Mgt(Non-Educ Admin)	118,163	73,200	48,800			122,000	3,836	3.25%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	10,490	6,400	5,053			11,453	963	9.18%
3421	H&W - Clss Emp	824,781	536,799	240,340			777,139	(47,642)	-5.78%
3421RC	OPEB ARC-Clss Emp	27,318	18,752	8,246			26,998	(320)	-1.17%
3510	SUI-Acad Inst & Instl Aides(Dir)	8	8				8	0	4.87%
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp		68				68	68	
3520	SUI-Clss Mgt Non-Educational Admin	268	163	129			292	25	9.18%
3521	SUI - Clss Emp	765	521	210			731	(33)	-4.37%
3521T	SUI - Clss Emp Temp	211	131	19			150	(61)	-28.84%
3610	WC-Acad Inst & Instl Aides(Dir)	169	189				189	20	11.59%
3620	WC - Clss Mgt Non-Educational Admin	5,654	3,668	2,896			6,565	910	16.10%

**KERN COMMUNITY COLLEGE DISTRICT
2026-27 Child Development Funds**

		Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	District 2026-27	Adopted Budget 2026-27	Difference	% Difference
3621	WC - Clss Emp	16,156	11,701	4,727			16,428	272	1.69%
3621T	WC - Clss Emp Temp	7,296	5,789	1,592			7,382	86	1.17%
3710	DefBen-Acad Inst & Instl Aides(Dir)	609	437				437	(172)	-28.20%
3721	DefBen - Clss Emp	4,343	2,204				2,204	(2,139)	-49.24%
3721T	DefBen - Clss Emp Temp	10,892	8,744	1,007			9,751	(1,141)	-10.48%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,505	1,003			2,508	(759)	-23.23%
3921	OTHBEN - Clss Emp	13,798	7,271	3,198			10,469	(3,330)	-24.13%
3000 - Total		1,707,638	1,123,061	562,363			1,685,423	(22,215)	
4310	Inst Supplies & Materials	106,482	16,225	50,809			67,034	(39,449)	-37.05%
4312	All Computer Software		26,769	10,000			36,769	36,769	
4313	Non-Inst Supplies & Materials	141,799	124,408	16,392			140,800	(999)	-0.70%
4317	Outreach Materials	5,000						(5,000)	-100.00%
4318	Uniforms - Staff		6,736				6,736	6,736	
4400	Food - Non Travel Non Cafeteria	150,294	123,504	20,951			144,454	(5,839)	-3.89%
4000 - Total		403,575	297,640	98,152			395,793	(7,783)	
5220	Employee Travel	45,000	42,000				42,000	(3,000)	-6.67%
5220DT	Employee Travel DO	950		550			550	(400)	-42.11%
5221	(Local) Online Training/Webinar		2,500				2,500	2,500	
5230	Food/Meetings	1,150	2,500				2,500	1,350	117.39%
5300	Institutional Dues/Memberships	3,000	7,100				7,100	4,100	136.67%
5530	Light - Electricity	38,919		29,633			29,633	(9,286)	-23.86%
5540	Water - Sanitation	2,800		3,500			3,500	700	25.00%
5550	Disposal Services	2,400		2,400			2,400		
5570	Pest Control	3,400		2,200			2,200	(1,200)	-35.29%
5581	Telephone Services	7,500		8,000			8,000	500	6.67%
5650	Software Licensing/Maintenance Svcs	34,000	9,000				9,000	(25,000)	-73.53%
5671	Equip Maint Agreements	5,000	5,000				5,000		
5690	Other Maintenance/Repairs	27,799						(27,799)	-100.00%
5691	Other Maintenance Contracts	9,072		1,000			1,000	(8,072)	-88.98%
5860	General Advertising Services	6,000						(6,000)	-100.00%
5861	Printing/Duplicating Service	200	1,000				1,000	800	400.00%
5880	Taxes - Licenses & Permits	11,573		1,600			1,600	(9,973)	-86.17%
5899	Contingencies Account - Budget Only	173,740	29,850	291,524			321,374	147,634	84.97%
5000 - Total		372,503	98,950	340,407			439,357	66,854	
6120	Site Improvement	100,000	497,782				497,782	397,782	397.78%
6412	Computer/Technology Equipment	11,125						(11,125)	-100.00%
6414	Furniture	48,608	40,000				40,000	(8,608)	-17.71%
6424	Furniture	8,441	20,000				20,000	11,559	136.94%

**KERN COMMUNITY COLLEGE DISTRICT
2026-27 Child Development Funds**

	Adopted Budget 2025-26	Bakersfield 2026-27	Cerro Coso 2026-27	Porterville 2026-27	District 2026-27	Adopted Budget 2026-27	Difference	% Difference
6000 - Total	168,174	557,782				557,782	389,608	
7201IC INDIRECT COST EXPENSE TRANSFER	38,017	40,000				40,000	1,983	5.22%
7000 - Total	38,017	40,000				40,000	1,983	
EXPENDITURES - Total	5,808,330	4,374,206	1,833,120			6,207,326	398,995	
Ending Balance	0	0	0	0	0	0	0	