



2026-27 Adopted Budget

September 10, 2026



**BAKERSFIELD
COLLEGE**



**PORTERVILLE
COLLEGE**

2026-27 General Unrestricted Fund Budget

Balanced Budget

- Review potential budget savings

Opportunities = Funding to the Colleges

- Unrestricted Allocation: Increase by \$14.8M compared to 2025-26 Adopted Budget
- Chargebacks to Colleges: Decreased by \$7.0M compared to 2025-26 Adopted Budget

Challenges = Temporary Resolution

- Atypical use of districtwide reserves in the amount of \$16.9M to fund District Office operations that were not passed along to the colleges as chargebacks.

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

	2025-26	2026-27						
Income Description	PY Adopted Allocation	Bakersfield College	Cerro Coso Community College	Porterville College	District Office	District Wide Reserves	Adoptive Allocation	Variance
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 in use of Districtwide Reserves, \$18,955,802 represents a one-time use of reserves approved by the Board. The remaining \$16,965,012 is to fund District Office operations that were not allocated as chargebacks to the colleges in July 2026.

2026-27 General Unrestricted Fund Budget Summary

Kern Community College District
2026-27 General Fund Budget Summary
Adopted Budget

General Unrestricted(GU001 & CE)

Description	2025-26 Adopted Budget	2026-27 Adopted Budget	Change Inc./ (Dec.)	Pct Change%
Beginning Balance	148,978,464	155,825,835	6,847,371	4.60%
<u>Revenues</u>				
Federal	501,500	487,919	(13,581)	-2.71%
State	207,036,943	218,917,095	11,880,152	5.74%
Local	87,196,271	91,072,071	3,875,800	4.44%
Other Financing Source (Indirect Cost Recovery/Transfers In)	1,786,757	1,338,835	(447,922)	-25.07%
Total Revenue	296,521,471	311,815,920	15,294,449	5.16%
<u>Expenditures</u>				
Academic Salary	103,871,717	111,432,581	7,560,864	7.28%
Classified & Other Non- academic Salaries	55,211,249	67,943,162	12,731,913	23.06%
Employee Benefits	75,463,009	81,286,567	5,823,558	7.72%
Supplies & Materials	3,375,401	3,475,363	99,962	2.96%
Service/Utilities/Operating Exps.	48,004,647	60,384,326	12,379,679	25.79%
Capital Outlay (Construction/Equipment/Vehicles)	15,548,041	9,156,402	(6,391,640)	-41.11%
Other Outgo	6,134,963	5,184,963	(950,000)	-15.49%
Transfers Out	13,491,271	18,184,124	4,692,853	34.78%
Total Expenditure and Other Outgo	321,100,298	357,047,488	35,947,190	11.20%
Ending balance (Reserve)	124,399,637	110,594,267	(13,805,370)	-11.10%
Projected Change in Fund Balance (Use of Reserve)	(24,578,827)	(45,231,568)	(20,652,741)	84.03%

2026-27 General Fund – Reserve

Unrestricted Reserve Analysis	Beg Balance	End Balance	Net Changes
GU001 Unrestricted			
Bakersfield College	46,913,924	37,539,419	(9,374,505)
Cerro Coso Community College	9,043,556	9,107,308	63,752
Porterville College	6,029,585	6,029,585	-
District Wide*	93,838,769	57,917,954	(35,920,815)
Total GU001	155,825,834	110,594,266	(45,231,568)

Projected Unrestricted Ending Fund Balance \$110.5M	
Unallocated District Wide = \$57.9M 16.38%	Colleges = \$52.6M

* The anticipated uses of District Wide reserves of \$35.9M in FY2026-27 includes commitments previously approved by the Board of Trustees, as well as additional projects incorporated into the FY2026-27 budget, including costs associated with the virtual reality trailer and districtwide telephone replacement project.

2026-27 General Fund – Use of Districtwide Reserve

Use of Districtwide Reserves in the 2026-27 budget includes the following:

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

2026-27 Compliance Tests

General Unrestricted Fund Salaries & Benefits

- Goal: Less than 80%
- Budgeted: 73.41%

Full-Time Faculty Obligation (FON)

- Goal: 562
- Budgeted: 576

50% Law Calculation *

- Goal: 50%
- Budgeted: 48.57%

* Although significant increases were made to college instructional budgets, the impact on the budgeted 50% Law rate was partially offset by increases in other expenditures. Due to the timing of the final allocation update, districtwide reserves were used to support the District Office budget rather than distributing those costs to the colleges. This resulted in significantly lower college chargebacks for FY2026-27 and provided temporary budget capacity for the colleges to fund other priorities. Budgets for significant districtwide obligations are also reflected in the FY2026-27 budget.

Throughout FY2026-27, the CFO and AVC of Accounting Services will monitor compliance with the 50% Law based on budget and actual expenditures. Expenditure approvals may be contingent the District's ability to comply.

SCFF ALLOCATION MATCHED TO FTES / HEADCOUNT

2026-27 ESTIMATE TCR MAX + 2.87% COLA

2026-27 ESTIMATE TCR MAX

\$271,801,860

COLA (2.87%)

+\$7,800,713

2026-27 ESTIMATE TCR WITH COLA

\$279,602,573

I. BASE ALLOCATION (FTES-BASED DETAIL)

\$192,830,479

Category	FTEs / Headcount	Rate / Point Value	2026-27 ESTIMATE Allocation (COLA-adjusted)
Regular FTE	21,671.80	\$5,416.20	\$117,378,803
Incarcerated	566.10	\$7,595.29	\$4,299,694
Special Admit	4,672.69	\$7,595.29	\$35,490,436
CDCP	172.03	\$7,595.29	\$1,306,618
Noncredit	115.82	\$4,567.26	\$528,980
Calculated FTES value	27,198.44	—	\$159,004,530
+ Basic / Center component	—	—	\$33,825,949
Adjusted Base Allocation	27,198.44	—	\$192,830,479

II. SUPPLEMENTAL ALLOCATION (HEADCOUNT)

\$54,909,530

Category	Headcount	Point Value	Allocation
AB540	1,605.00	\$1,280.76	\$2,146,657
Pell Recipient	16,575.00	\$1,280.76	\$22,175,281
CCPG Recipient	23,022.00	\$1,280.76	\$30,587,592
Total Supplemental	41,202.00	—	\$54,909,530

TOTAL SCFF ALLOCATION

\$279,602,573

Base \$192.830M (70%) + Supplemental \$54.910M (20%) + Student Success \$31.863M (10%)

FTES / headcount and rates are shown as the underlying SCFF activity measures; bucket dollars are scaled to reconcile to the \$271.802M TCR maximum and then increased by 2.87% COLA.

III. STUDENT SUCCESS ALLOCATION (3-YEAR AVERAGE)

\$31,862,565

Category	3-Year Avg. Headcount	Allocation
Associate Degrees for Transfer	4,925.78	\$8,211,179
Associate Degrees	3,694.34	\$4,467,607
Baccalaureate Degrees	11.04	\$20,434
Credit Certificates	1,535.50	\$1,716,979
Transfer-Level Math and English	2,092.85	\$2,612,594
Transfer to a Four-Year University	3,127.45	\$3,179,768
Nine or More CTE Units	14,427.10	\$9,218,695
Regional Living Wage	11,179.30	\$2,435,305
Total Student Success	40,993.36	\$31,862,565