Kern CCD

KERN COMMUNITY COLLEGE DISTRICT

2026 - 27 Tentative Budget

June 11, 2026

BAKERSFIELD COLLEGE

CERRO COSO COMMUNITY COLLEGE

PORTERVILLE COLLEGE

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EXECUTIVE SUMMARY

2026-27 TENTATIVE BUDGET ASSUMPTIONS

The Governor's proposed budget for 2026-27 budget continues to demonstrate a strong commitment to education despite state fiscal challenges. The proposal maintains core funding for California Community Colleges and does not include any significant reductions to existing programs or student support services.

2026-27 Highlights for California Community Colleges

Apportionments per May Revision

- A cost-of-living adjustment (COLA) of 2.87%
  - COLA included for categorical programs including:
    - Adult Education Program
    - Extended Opportunity Programs & Services (EOPS)
    - Disabled Student Programs & Services (DSPS)
    - Cooperative Agencies Resources for Education (CARE)
    - CalWORKs student services
    - Apprenticeship (2.81% COLA)
- Enrollment growth of 1.5% is proposed for SCFF

- The proposed budget includes payments of $1.9 billion settle up obligation from 2024-25, while creating a new $3.96 billion settle-up obligation for 2025-26, reduced from the $5.6 billion proposed in January.
- Fully funds the Students Self Centered Funding Formula (SCFF) and maintains the modified revenue protection provisions established after the expiration of hold harmless.
- Continuous funding for 1.5% statewide enrollment growth over two years under the Student- Centered Funding farmula.

Other Programs

- Although reduced from the January proposal, funding is maintained for state wide initiatives including the Common.
- Cloud Data Platform, e-Transcripts California, Credit for Prior Learning, Career Passports and Rising Scholars.
- Further reductions are proposed for the California Community Colleges Chancellor’s Office operational budget.

Capital Outlay

- All previously approved capital outlay projects continue to be funded for the District.
- In addition, the Governor's May Revision includes funding for the construction phase of the following Kern Community College District Projects:
  - Porterville College Career Technology Building
  - Bakersfield College Fine Arts Replacement
  - Bakersfield College Center for Student Success

Funding Floor

Beginning in 2025-26, the state hold harmless provision no longer reflects cumulative COLAs over time. The 2024-25 funding amount continues to represent the District's new "funding floor." Districts will be funded at either their Student-Centered Funding Formula (SCFF) generated amount or the new funding floor, whichever is higher. The new funding floor does not include the discretionary COLA provided for implementation of AB 65 and will not increase over time through cumulative COLA adjustments.

2026-27 Kern Community College District Tentative Budget

The 2026-27 Tentative Budget was developed using the 2025-26 First Principal Apportionment (P1) allocation and distributed to the colleges utilizing the District's Revenue Allocation model based, on 2025-26 P1 FTES data.

Revenue Assumptions

- **COLA:** 2.87%
- **Deficit Factor:** None
- 1.5% funding statewide enrollment growth funding continues over two years.
- **No Stabilization** is necessary or being allocated
- **Enrollment fees** remain the same at $46/unit
- **Unrestricted Lottery** proceeds estimated at $5 million

The Kern Community College District projects that its ongoing 2026-27 Tentative Budget General Fund revenues will increase over the 2025-26 Adopted Budget. Unrestricted revenues are projected to increase due to the 2.87% COLA, continued enrollment growth funding, and projected increases in Student-Centered Funding Formula (SCFF) revenues. This increase is primarily the result of updated SCFF funding assumptions and projected increases in other local revenue. Restricted revenues are projected to remain relatively stable, with changes primarily attributable to fluctuations in state and federal categorical funding and the planned expenditure of one-time grant funds received in prior years.

Expenditure Assumptions

- **Salary costs for all employee classes** reflect contractual step/column changes, new positions and negotiated salary increases for 2026-27
- **Benefit Rates**
  - **Health and welfare benefit cap –** Contractual increase
  - **Workers' Compensation –** Decrease

- **Unemployment Insurance –** No Change
- **STRS Contribution –** No Change
- **PERS Contribution –** Decrease

General Fund unrestricted and restricted ongoing expenditures are projected to increase from the 2025-26 Adopted Budget. Unrestricted expenditures are projected to increase primarily due to negotiated salary increases, contractual step and column movement, new positions, and increases in employee benefit costs. Restricted expenditures are projected to remain relatively stable, with changes primarily attributable to categorical program funding levels and the planned expenditure of one-time grant funds.

Reserves

The 2026-27 unallocated unrestricted district-wide projected beginning balance is $84.3 million. The colleges' projected unrestricted beginning balances are $86.2 million for a total District GU001 beginning balance of $124.4 million. The combined 2026-27 unrestricted GU001 ending balance is projected to be $170.5 million. This represents an increase of approximately $46 million in reserve funds during 2026-27.

ALLOCATION

Kern Community College District
Income to be Allocated - Unrestricted GU001

P1 - v1

	2025-26	2026-27						
Income Description	**PY Adopted Allocation**	**Bakersfield College**	**Cerro Coso Community College**	**Porterville College**	**District Office**	**District Wide Reserves**	**Tentative Allocation**	**Variance**
SCFF	**265,530,178**	187,747,385	39,291,601	36,509,947			**263,548,933**	(1,981,245)
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**	**200,562,207**	**41,289,222**	**38,474,843**		**-**	**280,326,273**	(1,249,094)
PY Allocated Income		203,695,804	40,122,751	37,756,812				
Increase (Decrease) from PY		(3,133,597)	1,166,471	718,032				
Increase (Decrease) from PY - %		-1.5%	2.9%	1.9%				
District Office Budget (Chargebacks)	41,878,240	34,986,698	6,025,853	6,010,091	(48,502,642)	1,480,000	-	5,144,402
CY Allocation - After Chargebacks		**165,575,509**	**35,263,370**	**32,464,752**			**233,303,631**	
PY Allocated - After Chargebacks		142,493,568	30,860,370	28,453,686				
Increase (Decrease) from PY		23,081,941	4,402,999	4,011,067				
Increase (Decrease) from PY - %		16.2%	14.3%	14.1%				

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2026-27 Tentative Budget was developed to sustain the academic programs and student support services of the Kern Community College District while advancing the priorities identified in the District Strategic Plan and supporting student success across the District's service area.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in portions of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves more than 56,000 students annually through Bakersfield College, Cerro Coso Community College, and Porterville College. Educational services are provided through multiple campuses and centers located throughout the District, including Delano, downtown Bakersfield, the Mammoth/Bishop area, Edwards Air Force Base, Kern River Valley, Arvin, Tehachapi, and numerous Online learning environments. The District continues to support access, workforce development, transfer preparation, and lifelong learning opportunities for the diverse communities it serves

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, communities, and regional workforce.

THE KERN COMMUNITY COLLEGE DISTRICT WILL ACCOMPLISH ITS MISSION BY:

- Providing academic instruction that promotes student learning, transfer, degree completion, certificate attainment, and workforce readiness. Providing workforce skills training through career and technical education programs.
- Expanding career technical education and workforce development programs that respond to regional labor market needs.
- Delivering student support services and learning resources that promote access, equity, retention, and student success.
- Strengthening partnerships with business, industry, government agencies, educational institutions, and community organizations to support economic and community development.
- Leveraging technology, innovation, and data-informed decision-making to improve institutional effectiveness and student outcomes.

- Improving the quality of life of our students and communities through broad-based general education courses.
- Preparing students with the skills necessary to succeed in a dynamic and evolving global economy.
- Anticipating and responding to emerging challenges by continually assessing and prioritizing programs, services, technology, facilities, 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 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 making a positive impact on students' lives.

Invested We are invested in our students by assisting them to achieve informed educational goals.

Inclusive We foster an inclusive learning environment that celebrates the diversity of people, ideas, learning styles and instructional methodologies.

Accountable We promote a climate of trust and accountability through the open sharing of ideas and information.

Focused We are focused to strive for and meet the highest standards of performance in everything we do.

Committed We are committed to recruiting and retaining the best employees.

AREAS OF FOCUS

The 2025–2030 Kern Community College District Strategic Plan serves as the framework for District planning and resource allocation. The plan is centered around three key themes: Culture, Technology, and the Physical Environment. These priorities support student success, employee engagement, operational effectiveness, and the long-term sustainability of the District while advancing the goals of Vision 2030 and regional workforce development initiative.

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 GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
		2026-27			2026-27			2026-27			2026-27			2026-27	
8989AB	Carry Over Funds - Budget Only	71,116,441			9,043,556			6,029,585		254,130	84,218,642			170,408,225	254,130
	8050 - Subtotal	**71,116,441**	-	-	**9,043,556**	-	-	**6,029,585**	-	**254,130**	**84,218,642**	-		**170,408,225**	**254,130**
8120AA	Higher Education Act			60,385			6,007			528,037					594,430
8120PY	Higher Education Act - Prior Yr Adj			16,333			2,525			15,862					34,721
8130AA	Workforce Investment Act									72,355					72,355
8140AA	Temp Assistant for Needy Families			61,686			27,500			52,311					141,497
8160AA	VeteransEducation			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			192,289						24,000			1,497,679		1,713,968
8190AP	Potash Revenue				400,000						26,003			426,003	
8190PY	Other Prior Year		86,419	560,311										86,419	560,311
8194AB	Federal Prior Year Carry Over			42,572											42,572
	8100 - Subtotal	-	**86,419**	**2,584,503**	**401,500**	-	**303,258**	-	-	**954,175**	**26,003**	-	**1,517,342**	**513,922**	**5,359,278**
8611AA	State General Apportionment										57,736,070			57,736,070	
8611PY	State General Apportionment - PY										5,367,771			5,367,771	
8612AA	Apprenticeship Apportionment			149,121											149,121
8619AA	Other General Apportionment						5,823								5,823
8619AB	Enrollment Fee Adm				30,000			51,409						81409	
8619AG	Part Time Faculty										3,313			3,313	
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			1,837,858			210,000			686,313					2,734,171
8623PY	DSPS - PY			839,811			575,504			100,000					1,515,314
8625AA	Calworks			428,002			135,000			347,253					910,255
8625PY	Calworks - PY			180,000			275,000			204,813					659,813
8629AA	Other General Categorial Programs			15,832,340			3,174,528			2,902,616					21,909,484
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 Categorial Program PY			11,570,253			4,769,574			3,864,580			4,640,169		24,844,577
8630AA	EPA Funds - Prop 30										38,186,602			38,186,602	
8630PY	EPA Funds - Prop 30 PY										3,058,720			3,058,720	
8659AA	Other Reimbursable Categorical			1,483,328			275,413			401,266					2,160,007
8659PY	Other Reimbursable Categorical - PY			5,072,737						740,159					5,812,896
8681AA	State Lottery Proceeds						420,000			360,070	4,890,036			4,890,036	780,070
8682AA	State Mandated Costs										56,930			56,930	
8690AA	Other State Revenues			437,550			123,861			247,334	113,622		15,710	113,622	824,455
8694AA	State Revenue Prior Period Adj			246,608											246,608
8694AB	State Prior Year Carry Over			2,066,953			245,590			154,000			19,381,682		21,848,225
8699AA	Specific Misc State Revenue			582,517											582,517
	8600 - Subtotal	-	-	**45,617,953**	**30,000**	-	**11,564,990**	**51,409**	-	**12,270,733**	**109,413,065**	-	**24,037,561**	**109,494,474**	**93,491,237**

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 GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
			2026-27			2026-27			2026-27			2026-27		2026-27	
8811AA	Tax Allocation Secured Roll										40,564,280			40,564,280	
8812AA	Tax Allocation Supplemental Roll										413,769			413,769	
8813AA	Tax Allocation Unsecured Roll										7,004,701			7,004,701	
8816AA	Prior Year Taxes										280,639			280,639	
8824AA	Specific Grants						125,000			125,000					250,000
8831AA	Instructional Contracts			54,590		6,000						400,000		406,000	54,590
8839AA	Other Contracts		1,056,686											1,056,686	
8839AB	Outside Scholarships		671,326											671,326	
8840AA	Sales and Commissions				3,500						1,189			4,689	
8844BZ	Other				2,400									2,400	
8850AA	Rentals & leases				15,000			1,500		3,000	168,589			185,089	3,000
8860AA	Interest and Investment Income										5,100,909			5,100,909	
8872BA	Community Service Classes		237,564			4,000								241,564	
8876AA	Health			965,000						156,551					1,121,551
8879BA	Student Records				35,000			820						35,820	
8880AA	Non-Resident Tuition				450,000			340,000						790,000	
8881AA	Parking Fees - Terms						550			70,000					70,550
8881AB	Parking Meters and Day Passes						1,577								1,577
8881AC	Other			328,000			3,417								331,417
8885AD	Testing							1,200						1,200	
8890AE	Library Lost Books Charge				300									300	
8890AF	Copy Charges							420						420	
8890AH	District Returned checks - Paid										675			675	
8893AA	Foundation Reimbursements		376,441											376,441	
8894AB	Local Prior Year Carry Over			48,404	104,909	1,500	295,050			17,459	450,000	400,000	220,000	956,409	580,913
8895AB	Other			639,106		2,000	10,000				144,500		59,428	146,500	708,534
8895AO	Other-PropTaxPssthrgh&PenaltiesRede										61,154			61,154	
8800 - Subtotal		**-**	**2,342,016**	**2,035,100**	**611,109**	**13,500**	**435,594**	**343,940**	**-**	**372,010**	**54,190,406**	**800,000**	**279,428**	**58,300,972**	**3,122,132**
8981AA	Interfund Transfers - In							160,307			-160,307			-0	
8982AA	Intrafund Transfers - In						105,000			152,657	29,660,643		134	29,660,643	
8982IC	INDIRECT COST REVENUE RECOVERY				72,322			100,000			177,678			277,678	
8989AA	Other Incoming Transfers	177,413,738			41,289,222			38,474,843			24,397,562			62,872,405	
8989AC	Transfer In/from Reserve-Bud Only										10,037,500			10,037,500	
8900 - Subtotal		**177,413,738**	**-**	**-**	**41,361,545**	**-**	**105,000**	**38,735,150**	**-**	**152,657**	**64,370,733**	**-**	**134**	**102,848,225**	
Total, Net Beginning Balance and Income		**248530,179**	**2,428,435**	**50,237,556**	**51,447,711**	**13,500**	**12,408,842**	**45,160,084**	**-**	**14,003,705**	**382,313,999**	**800,000**	**25,834,465**	**441,693,908**	**102,226,777**

KERN COMMUNITY COLLEGE DISTRICT

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
1100	Acad - Reg Schedule					58,353,188	62,326,234	6.81%				268,737	252,680	-5.97%	62,578,914
	1100 - Subtotal					58,353,188	62,326,234	6.81%				268,737	252,680	-5.97%	62,578,914
1214	Educational Administrators - Cont					10,198,391	9,926,137	-2.67%				1,810,486	1,386,602	-23.41%	11,312,738
1231	Counselors - Contract					2,713,892	2,945,696	8.54%				2,972,589	3,250,875	9.36%	6,196,571
1241	Librarians - Contract					1,284,682	1,316,128	2.45%				21,724	23,109	6.37%	1,339,237
1251	Acad Non-Inst Cont					833,924	796,243	-4.52%	82,578	82,578	-0.00%	325,311	105,852	-67.46%	984,672
1252	Acad Emp Dept Chair					1,156,254	1,192,032	3.09%							1,192,032
	1200 - Subtotal					16,187,145	16,176,236	-0.07%	82,578	82,578	0.00%	5,130,110	4,766,438	-7.09%	21,025,251
1310	Adjunct Acad Emp - Non-Cont					10,462,513	9,465,784	-9.53%					80,630		9,546,414
1311	Acad Emp - Temp Cont					4,603,241	1,359,123	-70.47%					95,413		1,454,536
1320	Acad Emp - Intersession					5,516,921	4,925,312	-10.72%							4,925,312
1330	Acad Emp - Overload					5,531,559	5,414,484	-2.12%							5,414,484
1340	Acad Emp-Inst Non-Cont Stipend/Othr					425,815	975,945	129.19%	23,640	28,640	21.15%	287,989	43,000	-85.07%	1,047,585
1350	Acad Emp-Non-Cont Substitute					1,000	1,000								1,000
	1300 - Subtotal					26,541,049	22,141,648	-16.58%	23,640	28,640	21.15%	287,989	219,043	-23.94%	22,389,331
1411	Acad Emp Non Instr - Temp Cont					97,645	105,971	8.53%							105,971
1419	Acad Emp - Non-Inst Non Cont					2,536,472	2,880,859	13.58%				3,701,255	2,721,766	-26.46%	5,602,625
1430	Acad Emp - Dept Chair Overload					50,000	400,000	700.00%							400,000
	1400 - Subtotal					2,684,116	3,386,830	26.18%				3,701,255	2,721,766	-26.46%	6,108,596
1999	Certificated Salary Abatement														
	1900 - Subtotal														
	1000 - Total					103,765,499	104,030,948	0.26%	106,218	111,218	4.71%	9,388,091	7,959,927	-15.21%	112,102,093
2110	Clss Mgt(NonEd)					15,331,664	17,902,180	16.77%	105,665	48,868	-53.75%	7,442,983	5,557,924	-25.33%	23,508,973
2190	Conf Employee - Non Mgt					860,373	959,003	11.46%							959,003
2191	Clss Non-Instr Emp Reg Salary Sched					26,634,983	28,635,212	7.51%	132,065	131,134	-0.70%	9,033,678	8,769,102	-2.93%	37,535,448
2199	Classified Salary Abatement					-116,666		-100.00%		7,337					7,337
	2100 - Subtotal					42,710,354	47,496,395	11.21%	237,730	187,339	-21.20%	16,476,662	14,327,027	-13.05%	62,010,761
2211	Inst Aide FT Direct Inst					1,055,322	1,160,982	10.01%				46,897	39,901	-14.92%	1,200,883
	2200 - Subtotal					1,055,322	1,160,982	10.01%				46,897	39,901	-14.92%	1,200,883
2311	Admin Non-Instr Prof Expt					277,040	5,040	-98.18%				37,800		-100.00%	5,040
2392	Non-Inst Students					713,772	814,664	14.14%				2,361,232	2,017,291	-14.57%	2,831,955
2393	Class Non-Instr Overtime					936,263	825,918	-11.79%				363,592	227,500	-37.43%	1,053,418
2394	Non-Admin Non-Instr Prof Expt					1,433,759	1,330,039	-7.23%	113,390	118,000	4.07%	3,195,499	1,109,453	-65.28%	2,557,492
2399	Cls Oth - Temp					406,698	582,616	43.26%				175,749	230,000	30.87%	812,616
	2300 - Subtotal					3,767,533	3,558,275	-5.55%	113,390	118,000	4.07%	6,133,872	3,584,244	-41.57%	7,260,520
2411	Inst Students					393,368	520,243	32.25%				449,603	418,000	-7.03%	938,243
2412	Direct Inst Prof Expt					4,237,120	3,477,210	-17.93%	207,000	230,908	11.55%	1,198,500	323,000	-73.05%	4,031,118
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	4,216,603	-13.79%	207,000	230,908	11.55%	1,798,103	741,000	-58.79%	5,188,511
2997	Classified Step Increase Budget						2,742,815								2,742,815
2999	Salary Budget Control					2,130,925	3,427,251	60.83%	97,907	136,281	39.19%	9,603,612	4,096,689	-57.34%	7,660,221
	2900 - Subtotal					2,130,925	6,170,067	189.55%	97,907	136,281	39.19%	9,603,612	4,096,689	-57.34%	10,403,037
	2000 - Total					54,555,222	62,602,322	14.75%	656,027	672,528	2.52%	34,059,146	22,788,860	-33.09%	86,063,711

KERN COMMUNITY COLLEGE DISTRICT

2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
3110	STRS-Acad Inst & Instrl Aides(Dir)					11,904,429	12,647,566	6.24%	15,772	15,772		578,925	564,270	-2.53%	13,227,608
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					4,189,760	3,830,594	-8.57%	4,515	5,470	21.15%	55,006	23,613	-57.07%	3,859,678
3119	STRS-On behalf Instr					6,141,254	16,898	-99.72%				297,340	297,340		314,238
3120	STRS - Clss Mgt Non-Ed Admin					72,628	77,184	6.27%				26,605	49,480	85.98%	126,664
3121	STRS - Clss Emp					20,318	20,318	0.00%				18,867	18,867	0.00%	39,185
3130	STRS - Ed Administrators - Cont					1,422,857	1,255,772	-11.74%				194,350	160,434	-17.45%	1,416,206
3131T	STRS - Oth Acad Emp Non-Inst Temp					425,804	504,568	18.50%				705,030	500,757	-28.97%	1,005,325
3139	STRS on behalf Non Instr					695,361	96,725	-86.09%				259,629	259,629		356,354
	3100 - Subtotal					24,872,411	18,449,625	-25.82%	20,288	21,243	4.71%	2,135,751	1,874,390	-12.24%	20,345,258
3210	PERS-Acad Inst & Instrl Aides(Dir)					817,790	905,134	10.68%				155,878	211,279	35.54%	1,116,413
3220	PERS - Clss Mgt Non-Educational Adm					3,990,445	4,665,623	16.92%	28,329	12,901	-54.46%	1,958,119	1,401,456	-28.43%	6,079,980
3221	PERS - Clss Emp					7,005,675	7,433,928	6.11%	22,936	19,549	-14.77%	2,373,762	2,273,937	-4.21%	9,727,414
3221T	PERS - Clss Emp Temp					43,569	115	-99.74%							115
3222	PERS - Conf Emp Non-Mgt					230,666	253,550	9.92%							253,550
3240	PERS - Ed Adm - Cont					737,457	887,956	20.41%				212,590	145,316	-31.64%	1,033,272
	3200 - Subtotal					12,825,602	14,146,305	10.30%	51,265	32,450	-36.70%	4,700,349	4,031,988	-14.22%	18,210,743
3310	OASDHI-Acad Inst & Instl Aides(Dir)					1,138,766	1,223,493	7.44%	1,197	1,197		88,756	103,793	16.94%	1,328,484
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					383,311	344,680	-10.08%	3,344	3,763	12.53%	23,729	6,476	-72.71%	354,919
3320	OASDHI - Clss Mgt Non-Ed Admin					1,117,198	1,307,845	17.06%	7,963	3,738	-53.05%	560,022	408,719	-27.02%	1,720,303
3321	OASDHI - Clss Emp					2,007,173	2,158,322	7.53%	7,219	6,575	-8.92%	679,922	659,801	-2.96%	2,824,698
3321T	OASDHI - Clss Emp Temp					94,550	92,639	-2.02%	1,644	3,687	124.25%	76,804	36,536	-52.43%	132,861
3322	OASDHI - Conf Emp - Non Mgt					65,819	73,364	11.46%							73,364
3340	OASDHI - Educational Admin - Cont					310,858	336,935	8.39%				75,415	53,666	-28.84%	390,601
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					31,328	38,323	22.33%				53,523	38,016	-28.97%	76,339
	3300 - Subtotal					5,149,003	5,575,600	8.29%	21,368	18,961	-11.26%	1,558,170	1,307,007	-16.12%	6,901,569
3410	H&W-Acad Inst & Instl Aides(Dir)					11,877,824	12,773,075	7.54%	11,677	12,077	3.42%	654,260	677,375	3.53%	13,462,527
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					1,280,419	1,363,496	6.49%	1,619	1,619		70,802	73,067	3.20%	1,438,182
3410T	H&W-Acad Inst (Dir)-Temp/Adjunct					150,000		-100.00%							
3420	H&W - Clss Mgt(Non-Educ Admin)					2,913,685	3,241,530	11.25%	18,679	9,989	-46.52%	1,701,508	1,309,011	-23.07%	4,560,530
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)					299,677	353,916	18.10%	2,071	958	-53.75%	145,883	108,935	-25.33%	463,809
3421	H&W - Clss Emp					9,292,008	10,186,012	9.62%	35,712	29,240	-18.12%	3,216,141	3,175,510	-1.26%	13,390,762
3421RC	OPEB ARC-Clss Emp					511,654	552,363	7.96%	1,677	1,451	-13.45%	175,433	170,304	-2.92%	724,119
3422	H&W - Conf Emp - Non Mgt					212,694	243,526	14.50%							243,526
3422RC	OPEB ARC-Conf Emp Non Mgt					16,863	18,796	11.46%							18,796
3440	H&W - Educational Admin - Cont					1,316,340	1,323,730	0.56%				290,682	234,581	-19.30%	1,558,312
3440RC	OPEB ARC-EducAdmin-Cont					199,924	194,474	-2.73%				35,486	27,177	-23.41%	221,651
3441T	HW Oth Acad Emp Non-Inst Temp Adj					150,000		-100.00%							
3499	OPEB					20,000		-100.00%							
	3400 - Subtotal					28,241,088	30,250,919	7.12%	71,435	55,334	-22.54%	6,290,194	5,775,961	-8.18%	36,082,214
3510	SUI-Acad Inst & Instl Aides(Dir)					32,749	34,868	6.47%	41	41		1,818	1,876	3.18%	36,785
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp					27,849	11,885	-57.32%	115	130	12.53%	818	223	-72.71%	12,238
3520	SUI-Clss Mgt Non-Educational Admin					7,666	9,028	17.77%	53	24	-53.74%	3,721	2,779	-25.32%	11,832
3521	SUI - Clss Emp					13,297	14,273	7.33%	68	68	3.59%	4,516	4,387	-2.87%	18,728
3521T	SUI - Clss Emp Temp					4,252	1,310	-69.19%	57	127	124.23%	1,871	773	-58.66%	2,211
3522	SUI - Conf Emp - Non Mgt					430	480	11.47%							480
3540	SUI - Educational Admin - Cont					5,100	4,961	-2.73%				905	693	-23.41%	5,654
3541T	SUI - Oth Acad Emp - Non Instl temp					1,060	1,322	24.74%				1,846	1,311	-28.97%	2,633
	3500 - Subtotal					92,404	78,127	-15.45%	332	391	17.72%	15,496	12,042	-22.29%	90,561
3610	WC-Acad Inst & Instl Aides(Dir)					691,977	776,848	12.27%	872	928	6.34%	38,409	41,381	7.74%	819,157
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					284,202	270,493	-4.82%	2,438	2,916	19.63%	21,963	9,652	-56.05%	283,061
3620	WC - Clss Mgt Non-Educational Admin					161,981	201,930	24.66%	1,116	549	-50.82%	78,635	61,975	-21.19%	264,454
3621	WC - Clss Emp					331,459	318,628	-3.87%	1,395	1,537	10.18%	95,425	97,550	2.23%	417,715
3621T	WC - Clss Emp Temp					44,216	37,687	-14.76%	1,198	2,766	130.79%	64,414	39,754	-38.28%	80,207
3622	WC - Conf Emp - Non Mgt					9,090	10,713	17.86%							10,713
3640	WC - Educational Administrators					107,765	110,416	2.46%				19,128	15,414	-19.41%	125,830
3641T	WC-Oth Acad Emp - Non Instr Temp					24,282	29,336	20.82%				39,002	28,778	-26.21%	58,114
	3600 - Subtotal					1,654,971	1,756,052	6.11%	7,020	8,696	23.87%	356,977	294,504	-17.50%	2,059,252

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

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
3710	DefBen-Acad Inst & Instl Aides(Dir)					4,593	2,473	-46.15%				880		-100.00%	2,473
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp					250,104	154,796	-38.11%	7,866	6,004	-23.68%	51,243	9,154	-82.14%	169,954
3720	DefBen-Clss Mgt - Non-Educ Admin					1,604		-100.00%							
3721	DefBen - Clss Emp					12,690	8,007	-36.90%	1,768		-100.00%	3,013	1,657	-44.98%	9,664
3721T	DefBen - Clss Emp Temp					78,436	49,229	-37.24%	4,309	6,884	59.76%	128,386	34,380	-73.22%	90,492
3741T	DefBen -Oth Acad Emp/Non Instr Temp						94								94
	3700 - Subtotal					347,427	214,599	-38.23%	13,942	12,887	-7.57%	183,522	45,191	-75.38%	272,677
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					331,376	277,335	-16.31%	327	251	-23.23%	18,228	15,693	-13.91%	293,279
3919	Acad Inst & Instl Aides Benefit Aba					-60,601		-100.00%				-14,399		-100.00%	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)					76,132	68,507	-10.01%	516	206	-60.18%	47,120	29,051	-38.35%	97,764
3921	OTHBEN - Clss Emp					259,438	221,676	-14.56%	847	563	-33.55%	88,612	69,472	-21.60%	291,711
3922	OTHBEN - Conf Emp - Non Mgt					5,881	5,168	-12.12%							5,168
3929	Classified Benefit Abatement					15,283		-100.00%				-15,283		-100.00%	
3940	OTHBEN - Educational Administrators					38,194	31,080	-18.63%				8,037	5,075	-36.86%	36,155
3949	Other Acad Emp/Non Instr Benefit Ab					-75,000		-100.00%							
3950	Other Employee Benefits					1,500,522		-100.00%							
3999	Benefit Suspense					1,537	556,896	36,122.29%							556,896
	3900 - Subtotal					2,092,762	1,160,663	-44.54%	1,690	1,019	-39.69%	132,314	119,290	-9.84%	1,280,973
	3000 - Total					75,275,669	71,631,890	-4.84%	187,340	150,981	-19.41%	15,372,774	13,460,375	-12.44%	85,243,247
4211	Non-Library/Magazines/Bks/Prdcls					15,016	19,540	30.13%		2,001		72,090	55,900	-22.46%	77,441
	4200 - Subtotal					15,016	19,540	30.13%		2,001		72,090	55,900	-22.46%	77,441
4310	Inst Supplies & Materials					325,596	163,150	-49.89%	56,045	54,481	-2.79%	3,846,471	1,327,115	-65.50%	1,544,747
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	1,307,833	14.59%	15,062	13,800	-8.38%	1,676,226	1,016,898	-39.33%	2,338,531
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	169,644	46.50%	9,500	13,500	42.11%	1,147,455	998,026	-13.02%	1,181,171
4318	Uniforms - Staff					14,000	14,400	2.86%				15,000		-100.00%	14,400
4320	Vehicle Supplies - Parts					33,500	42,233	26.07%				500	500		42,733
4321	Fuel - Lubricants					251,250	219,445	-12.66%				2,000	1,000	-50.00%	220,445
	4300 - Subtotal					3,275,778	3,144,969	-3.99%	84,607	81,781	-3.34%	6,728,151	3,343,540	-50.31%	6,570,291
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														
4530	CoGS Other														
	4500 - Subtotal														
	4000 - Total					3,290,794	3,217,609	-2.22%	84,607	83,782	-0.97%	6,892,966	3,409,440	-50.54%	6,710,832

KERN COMMUNITY COLLEGE DISTRICT

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
5107	Athletic Officials					201,680	200,770	-0.45%							200,770
5108	Temp Employment Agency Services					25,183	2,000	-92.06%							2,000
5109	Child Care Services											190,000		-100.00%	
5118	Cont Security Services					23,020	21,820	-5.21%				32,508	32,000	-1.56%	53,820
5119	Oth Non-Inst Consulting Services					3,857,121	3,965,406	2.81%	28,000		-100.00%	113,228,128	17,620,816	-84.44%	21,586,223
5150	Cont Instruction					3,489,925	2,819,000	-19.22%	180,000	207,143	15.08%	267,157	277,231	3.77%	3,303,374
5151	Guest Lecturers/Performers					56,500	50,750	-10.18%				711,651	541,575	-23.90%	592,325
5159	Oth Instructional Consulting Servs					208,100	194,070	-6.74%	38,000	500	-98.68%	316,869	496,713	56.76%	691,283
5100 - Subtotal						7,861,529	7,253,816	-7.73%	246,000	207,643	-15.59%	114,746,313	18,968,335	-83.47%	26,429,795
5209	Non-Employee Travel					6,500	14,300	120.00%				203,001	95,200	-53.10%	109,500
5212	Student Travel					637,747	595,319	-6.65%		5,000		840,353	681,990	-18.84%	1,282,310
5220	Employee Travel					1,817,519	1,640,639	-9.73%	28,172	49,271	74.90%	2,615,171	2,148,686	-17.84%	3,838,596
5220DT	Employee Travel DO					102,648	120,541	17.43%	800	800		66,900	48,900	-26.91%	170,241
5221	(Local) Online Training/Webinar					49,525	69,265	39.86%	1,000		-100.00%	138,752	90,195	-35.00%	159,460
5230	Food/Meetings					306,797	282,418	-7.95%	11,541	11,950	3.54%	1,087,752	1,007,071	-7.42%	1,301,439
5231	Refreshments/Meetings					7,700	8,600	11.69%	300	500	66.67%	148,208	143,638	-3.08%	152,738
5200 - Subtotal						2,928,437	2,731,082	-6.74%	41,813	67,521	61.48%	5,100,136	4,215,680	-17.34%	7,014,284
5300	Institutional Dues/Memberships					636,523	538,826	-15.35%	3,500	1,000	-71.43%	216,045	201,763	-6.61%	741,589
5310	Consortium Dues/Memberships					15,600	15,500	-0.64%				45,000	1,500	-96.67%	17,000
5300 - Subtotal						652,123	554,326	-15.00%	3,500	1,000	-71.43%	261,045	203,263	-22.13%	758,589
5400	Comprehensive/Liab/Prpty/Auto Ins)					1,898,247	1,851,980	-2.44%							1,851,980
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	2,072,980	-2.14%							2,072,980
5501	Laundry Service					69,813	66,718	-4.43%				5,227	3,500	-33.04%	70,218
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	323,718	-28.67%				5,000	2,000	-60.00%	325,718
5560	Hazardous Waste Disposal					81,600	88,590	8.57%							88,590
5570	Pest Control					69,321	75,271	8.58%							75,271
5581	Telephone Services					222,415	345,995	55.56%				5,200	15,000	188.46%	360,995
5583	Data Communication Services					213,200	320,442	50.30%		500		1,000	1,000		321,942
5590	Other Utilities					11,000	10,500	-4.55%							10,500
5500 - Subtotal						7,932,460	8,362,509	5.42%		500		26,427	21,500	-18.64%	8,384,509
5602	Short Term Rental-Veh & Equip					1,272,174	625,905	-50.80%	12,000	11,000	-8.33%	181,148	136,346	-24.73%	773,251
5603	Rental of Facilities					3,700,900	3,831,000	3.52%	353,184	17,350	-95.09%	429,816	172,653	-59.83%	4,021,003
5604	Film Rentals						3,757					7,500	12,870	71.60%	16,627
5608	Oper/Lease Cntrcts-ie Cars-Copiers					310,245	228,845	-26.24%							228,845
5640	Lease Relocatables														
5650	Software Licensing/Maintenance Svcs					3,506,384	3,561,937	1.58%	7,500	17,750	136.67%	3,156,361	2,976,895	-5.69%	6,556,582
5651	Internet Access					9,480	7,492	-20.97%		250		58,124	61,086	5.10%	68,828
5652	IT Cloud Services					2,954,898	3,473,755	17.56%							3,473,755
5671	Equip Maint Agreements					40,000	13,000	-67.50%	4,500		-100.00%				13,000
5681	Grounds Maintenance					419,500	484,810	15.57%				28,968		-100.00%	484,810
5683	Building Maintenance					624,790	537,200	-14.02%	20,000	42,143	110.72%	1,413		-100.00%	579,343
5684	Vehicle Repairs & Maintenance					179,669	173,300	-3.54%				7,000	4,750	-32.14%	178,050
5685	Computer Hardware Maint Agreements					496,000	480,596	-3.11%							480,596
5686	Oth Equipment Maint Agreements					692,100	567,937	-17.94%							567,937
5690	Other Maintenance/Repairs					903,495	661,795	-26.75%	1,000	24,143	2,314.30%	2,600	32,500	1,150.00%	718,438
5691	Other Maintenance Contracts					2,556,152	3,566,089	39.51%				1,030	1,030		3,567,119
5600 - Subtotal						17,665,787	18,217,418	3.12%	398,184	112,636	-71.71%	3,873,959	3,398,130	-12.28%	21,728,184
5700	Annual Fiscal Audit					127,000	128,000	0.79%							128,000
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	606,300	442.62%	29,645	1,975	-93.34%	13,750	10,848	-21.11%	619,123
5700 - Subtotal						1,751,835	1,734,800	-0.97%	29,645	1,975	-93.34%	13,750	10,848	-21.11%	1,747,623
5810	Fingerprinting Services					73,528	69,700	-5.21%				300	200	-33.33%	69,900
5813	Physical Examinations/Tests					62,850	76,250	21.32%				100	200	100.00%	76,450
5820	Postage/Express Overnight Svcs					113,482	84,057	-25.93%	9,100	4,100	-54.95%	5,500	3,150	-42.73%	91,307
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	29,502	-34.44%	193,274	137,372	-28.92%	716,084
5861	Printing/Duplicating Service					251,791	164,588	-34.63%	5,600	8,600	53.57%	318,875	204,100	-35.99%	377,288
5862	Outreach-Events					76,500	88,250	15.36%				313,500	329,084	4.97%	417,334
5863	Radio/Newspaper Ad Placement					51,978	53,800	3.50%				8,500		-100.00%	53,800
5870	Cash Over - Short					50	50								50
5880	Taxes - Licenses & Permits					67,030	56,250	-16.08%				7,134	7,200	0.92%	63,450
5890	Other Services & Expenses					1,378,243	846,515	-38.58%	107,828	61,005	-43.42%	4,344,156	3,802,685	-12.46%	4,710,205
5895	Prior Periods Adjustments						10,000								10,000
5899	Contigencies Account - Budget Only					1,685,926	1,077,232	-36.10%	592,006	869,306	46.84%	15,854,580	15,346,781	-3.20%	17,293,318
5800 - Subtotal						5,610,705	4,406,975	-21.45%	764,384	977,862	27.93%	21,050,119	19,834,972	-5.77%	25,219,810
5912	Out - Indirect Cost(Expense)												158,960		158,960
5900 - Subtotal													158,960		158,960
5000 - Total						**46,521,122**	**45,333,906**	**-2.55%**	**1,483,526**	**1,369,137**	**-7.71%**	**145,071,749**	**46,811,688**	**-67.73%**	**93,514,732**

KERN COMMUNITY COLLEGE DISTRICT

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
6110	Sites														
6110FA	Sites														
6120	Site Improvement					2,262,500	288,100	-8727%	50,000	112,143	12429%	1,500		-100 00%	400,243
6120FA	Site Improvement					525,000	450,000	-14.29%							450,000
	6100 - Subtotal					2,787,500	738,100	-7352%	50,000	112,143	124 29%	1,500		-10000%	850,243
6210	Buildings Construction					4,260,000	190,000	-9554%	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		-100.00%	249,000
6210FA	Building Construction											27,586		-100 00%	
6211	Buildings Architect					100,433	108,000	7 53%				10,819		-100.00%	108,000
6211FA	Building Architect											100,000		-100.00%	
6214	Buildings - Testing & Inspection					101,150	113,650	12 36%				44,317		-100 00%	113,650
6215	Additions to Buildings					200,000		-100.00%	21,917	32,143	46.66%				32,143
6216FA	Building Cost of Purchase														
	6200 - Subtotal					4,911,583	660,650	-8655%	521,917	494,286	5 29%	5,381,589		-10000%	1,154,936
6310	Library Books					150,000	13,500	-91 00%				186,000	114,850	-38.25%	128,350
6311	Magazines & Periodicals					126,435	114,750	-924%				8,580	8,580		123,330
	6300 - Subtotal					276,435	128,250	53 61%				194,580	123 430	3657%	251,680
6411	Library/Audio Visual Equipment					57,500		-100 00%							
6412	Computer/Technology Equipment					2,943,593	1,919,005	3481%	30,178	17,968	-4046%	903,715	592,548	3443%	2,529,521
6412FA	Computer/Tech Equipment					480,000	991,680	106 60%				5 000		-100.00%	991,680
6413	Auto & Buses					75,000	200,000	166 67%							200,000
6413FA	Autos and Busses					328,559		-10000%				50,000	60,000	2000%	60,000
6413LP	Auto-Purchasing on Long Term Lease					51,000	50,000	-1 96%							50,000
6414	Furniture					231,340	296,810	28.30%	6,000		-100.00%	575,712	246 271	-57.22%	543,081
6414FA	Furniture					165,000	31,839	-80 70%				569 217	90,000	-84 19%	121,839
6419	Other Equipment					1,505,893	317,650	-78.91%	1,500	11,000	633.33%	3,161,596	4,943,894	56.37%	5,272,544
6419FA	Other Equipment					1,125,043	292,043	-7404%				4,763,035	30,000	-9937%	322,043
6424	Furniture														
	6400 - Subtotal					6,962,928	4,099,027	-41.13%	37,678	28,968	-23.12%	10,028,275	5,962,713	-40.54%	10,090,708
	6000 - Total					14,938,446	5,626,027	-62.34%	609,595	635,397	4.23%	15,605,944	6,086,143	61.00%	12,347,567
7110	Debt Reduction					1,854,963	3,539,963	90 84%							3,539,963
7111	Debt Interest & Other Charges					4,270,000	8,369,538	96 01%							8,369,538
	7100 - Subtotal					6,124,963	11,909,501	9444%							11,909,501
7201	Intrafund Transfers Out					44,919,882	47,725,845	6.25%				9,678 404	500,904	-94.82%	48,226,749
7201IC	INDIRECT COST EXPENSE TRANSFER											2,117,552	507,193	-76.05%	507,193
7205	Intrafund Transfers In					-43,937,636		-10000%							
	7200 - Subtotal					982,246	47,725,845	4,75885%				11,795,956	1,008,097	-91 45%	48,733,942
7312	Interfund Transfers - Out					12,509,025	657,000	-9475%							657,000
7390AA	Other Outgo SME grant awards												122,000		122,000
	7300 - Subtotal					12,509,025	657,000	-9475%					122,000		779,000
7501	Student Fin Aid (Excludes Salaries)											1,849,318	1,757 486	-497%	1,757,486
7501AA	Cal Grant B-Financial Aid														
7501AB	Cal Grant C-Financial Aid														
7501AC	CARE-Financial Aid											174,750	305,000	7454%	305,000
7501AD	EOP&S-Financial Aid											1,833,876	2,338,745	27.53%	2,338,745
7501AE	Federal SEOG-Financial Aid														
7501AF	Federal PELL Grant														
7501AI	Federal Direct Loans														
7501AK	Cal Grant A-Financial Aid														
7502	Scholarships											115 400	117,000	1.39%	117,000
7503	Outside Scholarships											176,757	85,551	-5160%	85,551
	7500 - Subtotal											4,150,101	4,603,782	1093%	4,603,782
7602	Oth Student Ajde (Non-cash)					10,000	10,000					1,039,121	1,016,724	-2.16%	1,026,724
7603	Book Vouchers (Non-Cash SFA Aid)											394,731	72,927	-8152%	72,927
	7600 - Subtotal					10,000	10,000	0 00%				1 433,852	1,089,651	24 01%	1,099 651
7910	Unrestricted					124,399,637	49,548,137	-60.17%							49,548,137
	7900 - Subtotal					124,399,637	49,548,137	-6017%							49,548,137
	7000 - Total					144,025,871	109,850,484	-23.73%				17,379,909	6,823,530	-60.74%	116,674,014
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						442,372,623	402,293,187	-9.06%	3,127,312	3,023,043	-3.33%	243,770,578	107,339,965	-55.97%	512,656,195

BAKERSFIELD COLLEGE

BAKERSFIELD COLLEGE

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the academic year, the college serves over 46,500 students. Bakersfield College offers local baccalaureate of science (in Industrial Automation and Laboratory Technology), associate of arts and associate of science degrees, transfer associate of arts degrees, and career and technical certificates. The institution also offers noncredit courses and certificates programs as well as community courses for life-long learners through the Levan Institute. Courses are taught at the Panorama (main) campus, the Delano Campus, Arvin Educational Center, the Weill Institute (downtown Bakersfield), BC Southwest, and several alternative locations, including Shafter Learning Center, McFarland, Olive Drive Training Facility in Norwest Bakersfield, Wasco and other community locations.

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

The Panorama campus includes more than 36 buildings located on 153 acres. The buildings comprise over 950,000 square feet with approximately 600,000 square feet of assignable space for educational and support programs. The Delano Center, Arvin Educational Center, BC Southwest, and Weill Institute are community outreach sites serving different community needs. The College has undergone significant renovation and modernization projects with the use of Measure G and Measure J funds improving facilities, technology, and infrastructure to build a better Bakersfield College.

The 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 approximately $239 million. The College's Unrestricted expense budget allocates 84% to salaries and benefits with the remaining 16% to other non-labor operational expenses (excluding debt, charge backs and reserves). The 2026-2027 budget includes a one-time spending plan that addresses the College's need for deferred maintenance and site improvements.

In addition, Bakersfield College budgets approximately $55 million dollars in restricted and special funding (excluding scheduled maintenance projects, Student Housing, Measure G, Measure J, and specific Financial Aid funding). 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 s and special programs. Adult Education, Strong Workforce, and Rising Scholars Program continue to be high priorities in this budget focusing on access, guidance, and tools to support students in their long and short-term educational and career paths. .

Bakersfield College's FTES for FY24-25 approximately 21,297. Bakersfield College continues in efforts to increase enrollment through dual enrollment by partnering with local high schools, Online education, and incarcerated education. These programs bring college level education and a path to successful careers to those who would otherwise not have access.

Mission

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

Core Values

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

- **Integrity:** We continue to develop and follow an ethical and moral consciousness which places the collective wellbeing and health above the self; this principled environment allows for open, constructive conversations and teaches us to trust each other's vision, thus that we will be useful and effective in providing support, resources, and encouragement.

- **Wellness:** We believe health and wellness to be integral and foundational elements, and we understand that a holistic education improves all aspects of the individual and the society including the mind, body, and spirit; through education, we will positively impact the health of the natural environment and the global community.

- **Diversity:** We insist that diversity be valued and promoted, recognizing that multiple perspectives lead to a better education and knowledge of the world; listening and witnessing different experiences helps us to understand and contextualize power and privilege related to gender, race, class, religion, disability, and sexuality in terms of access and barriers to resources and opportunities.

- **Community:** We commit to the wellbeing of all members of our community; we maintain strong ties with the surrounding community, and we respond to their needs by serving as an open institution which engages all students, faculty, and staff; in our college, we have built and continue to build and environment in which all members participate as a community through democratic engagement.

- **Sustainability:** We recognize our responsibility for continuing and maintaining this institution which has been shaped by over 100 years of resolute and tenacious labor and judicious foresight, so we unceasingly place our energies into imagining how we might sustain and renew our fiscal, human, and environmental resources into the future.

Strategic Directions

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

- **Student Learning ~** A commitment to provide a holistic education that develops curiosity, inquiry, and empowered learners.

- **Student Progression and Completion ~** A commitment to eliminate barriers that cause students difficulties in completing their educational goals.

- **Facilities and Technology ~** A commitment to improve the maintenance of all facilities, technology, and infrastructure and implement Measure J funding to build a better BC.

- **Leadership and Engagement ~** A commitment to build leadership within the College and engagement with the community.

BAKERSFIELD COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
1100	Acad - Reg Schedule					43,358,739	45,475,176	4.88%							45,475,176
1100 - Subtotal						43,358,739	45,475,176	4.88%							45,475,176
1214	Educational Administrators - Cont					5,485,420	4,890,683	-10.84%				649,779	570,163	-12.25%	5,460,845
1231	Counselors - Contract					1,656,421	1,914,084	15.56%				1,783,735	1,837,146	2.99%	3,751,230
1241	Librarians - Contract					774,652	786,859	1.58%							786,859
1251	Acad Non-Inst Cont					410,634	306,848	-25.27%	82,578	82,578	-0.00%	159,961	66,062	-58.70%	455,488
1252	Acad Emp Dept Chair					447,164	382,267	-14.51%							382,267
1200 - Subtotal						8,774,290	8,280,741	-5.62%	82,578	82,578	0.00%	2,593,475	2,473,371	-4.63%	10,836,689
1310	Adjunct Acad Emp - Non-Cont					7,005,723	6,061,994	-13.47%					80,630		6,142,624
1311	Acad Emp - Temp Cont					4,603,241	1,359,123	-70.47%							1,359,123
1320	Acad Emp - Intersession					4,400,555	3,862,947	-12.22%							3,862,947
1330	Acad Emp - Overload					4,552,059	4,334,484	-4.78%							4,334,484
1340	Acad Emp-Inst Non-Cont Stipend/Othr					407,015	954,645	134.55%	23,640	28,640	21.15%	251,919	3,000	-98.81%	986,285
1300 - Subtotal						20,968,594	16,573,192	-20.96%	23,640	28,640	21.15%	251,919	83,630	-66.80%	16,685,462
1419	Acad Emp - Non-Inst Non Cont					1,693,571	1,857,016	9.65%				1,513,380	1,184,910	-21.70%	3,041,926
1400 - Subtotal						1,693,571	1,857,016	9.65%				1,513,380	1,184,910	-21.70%	3,041,926
1000 - Total						74,795,194	72,186,125	-3.49%	106,218	111,218	4.71%	4,358,774	3,741,911	-14.15%	76,039,253
2110	Clss Mgt(NonEd)					6,853,012	7,700,730	12.37%	5,534		-100.00%	3,995,314	3,205,802	-19.76%	10,906,531
2190	Conf Employee - Non Mgt					88,889	91,111	2.50%							91,111
2191	Clss Non-Instr Emp Reg Salary Sched					13,399,344	13,929,364	3.96%	56,099	70,915	26.41%	5,093,254	5,414,084	6.30%	19,414,363
2100 - Subtotal						20,341,244	21,721,205	6.78%	61,633	70,915	15.06%	9,088,568	8,619,886	-5.16%	30,412,006
2211	Inst Aide FT Direct Inst					718,036	698,129	-2.77%							698,129
2200 - Subtotal						718,036	698,129	-2.77%							698,129
2392	Non-Inst Students					580,272	646,064	11.34%				1,723,867	1,506,806	-12.59%	2,152,870
2393	Class Non-Instr Overtime					695,263	620,618	-10.74%				257,000	164,500	-35.99%	785,118
2394	Non-Admin Non-Instr Prof Expt					934,294	806,110	-13.72%	48,390	118,000	143.85%	2,816,673	923,490	-67.21%	1,847,600
2399	Cls Oth - Temp					285,200	276,300	-3.12%				40,000	205,000	412.50%	481,300
2300 - Subtotal						2,495,029	2,349,091	-5.85%	48,390	118,000	143.85%	4,837,540	2,799,796	-42.12%	5,266,887
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						2,742,815								2,742,815
2999	Salary Budget Control					1,604,651	2,447,786	52.54%	97,907		-100.00%	8,503,484	3,270,434	-61.54%	5,718,220
2900 - Subtotal						1,604,651	5,190,601	223.47%	97,907		-100.00%	8,503,484	3,270,434	-61.54%	8,461,035
2000 - Total						28,537,208	32,627,789	14.33%	247,930	412,823	66.51%	23,282,021	15,350,116	-34.07%	48,390,728

BAKERSFIELD COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
3110	STRS-Acad Inst & Instrl Aides(Dir)					8,569,092	8,960,473	4.57%	15,772	15,772		268,943	258,653	-3.83%	9,234,898
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					3,125,421	2,767,019	-11.47%	4,515	5,470	21.15%	48,116	15,973	-66.80%	2,788,463
3119	STRS-On behalf Instr					4,452,985		-100.00%				140,390	140,390		140,390
3120	STRS - Clss Mgt Non-Ed Admin						2,740						22,210		24,950
3121	STRS - Clss Emp					20,318	20,318	0.00%				18,867	18,867	0.00%	39,185
3130	STRS - Ed Administrators - Cont					824,969	716,899	-13.10%				48,462	84,414	74.19%	801,313
3131T	STRS - Oth Acad Emp Non-Inst Temp					255,260	232,614	-8.87%				289,056	226,318	-21.70%	458,932
3139	STRS on behalf Non Instr					390,613		-100.00%				100,771	100,771		100,771
	3100 - Subtotal					17,638,659	12,700,063	-28.00%	20,288	21,243	4.71%	914,606	867,597	-5.14%	13,588,903
3210	PERS-Acad Inst & Instrl Aides(Dir)					648,430	670,928	3.47%				143,599	144,938	0.93%	815,866
3220	PERS - Clss Mgt Non-Educational Adm					1,837,292	2,029,206	10.45%	1,484		-100.00%	1,071,144	815,633	-23.85%	2,844,839
3221	PERS - Clss Emp					3,529,004	3,624,577	2.71%	2,569	1,714	-33.28%	1,323,390	1,386,648	4.78%	5,012,939
3222	PERS - Conf Emp Non-Mgt					23,831	24,053	0.93%							24,053
3240	PERS - Ed Adm - Cont					312,661	300,244	-3.97%				106,182	33,845	-68.13%	334,089
	3200 - Subtotal					6,351,218	6,649,007	4.69%	4,052	1,714	-57.71%	2,644,314	2,381,064	-9.96%	9,031,785
3310	OASDHI-Acad Inst & Instl Aides(Dir)					836,756	875,439	4.62%	1,197	1,197		61,392	61,635	0.40%	938,272
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					285,321	246,559	-13.59%	923	3,662	296.84%	9,706	4,983	-48.66%	255,203
3320	OASDHI - Clss Mgt Non-Ed Admin					522,199	585,563	12.13%	423		-100.00%	305,641	238,035	-22.12%	823,597
3321	OASDHI - Clss Emp					1,010,542	1,053,626	4.26%	1,407	1,407	-0.03%	379,895	404,148	6.38%	1,459,181
3321T	OASDHI - Clss Emp Temp					63,554	67,133	5.63%	702	1,711	143.85%	61,082	28,947	-52.61%	97,792
3322	OASDHI - Conf Emp - Non Mgt					6,800	6,970	2.50%							6,970
3340	OASDHI - Educational Admin - Cont					151,844	141,427	-6.86%				33,977	16,216	-52.27%	157,642
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					18,376	17,678	-3.80%				21,944	17,181	-21.70%	34,859
	3300 - Subtotal					2,895,391	2,994,394	3.42%	4,653	7,977	71.46%	873,637	771,145	-11.73%	3,773,516
3410	H&W-Acad Inst & Instl Aides(Dir)					8,678,094	9,223,386	6.28%	11,677	12,077	3.42%	328,044	323,660	-1.34%	9,559,122
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					926,746	969,315	4.59%	1,619	1,619		38,096	37,303	-2.08%	1,008,236
3420	H&W - Clss 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-Clss Mgt(Non-EducAdmin)					134,319	150,934	12.37%	108		-100.00%	78,308	62,834	-19.76%	213,768
3421	H&W - Clss Emp					5,112,552	5,452,171	6.64%	3,545	2,440	-31.17%	1,730,067	1,901,977	9.94%	7,356,588
3421RC	OPEB ARC-Clss Emp					259,367	270,468	4.28%	188	127	-32.25%	98,685	104,884	6.28%	375,480
3422	H&W - Conf Emp - Non Mgt					23,633	24,400	3.25%							24,400
3422RC	OPEB ARC-Conf Emp Non Mgt					1,742	1,786	2.50%							1,786
3440	H&W - Educational Admin - Cont					748,683	679,539	-9.24%				108,001	97,600	-9.63%	777,139
3440RC	OPEB ARC-EducAdmin-Cont					107,514	95,857	-10.84%				12,736	11,175	-12.25%	107,033
	3400 - Subtotal					17,441,333	18,510,786	6.13%	18,318	16,263	-11.22%	3,374,694	3,334,872	-1.18%	21,861,920

BAKERSFIELD COLLEGE

2026-27 General Fund - Unrestricted and Restricted

		Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
						Adopted	Tentative		Adopted	Tentative		Adopted	Tentative		
	EXPENSE	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
3510	SUI-Acad Inst & Instl Aides(Dir)					23,683	24,755	4.52%	41	41		972	952	-2.08%	25,748
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp					9,839	8,502	-13.59%	32	126	296.83%	335	172	-48.66%	8,800
3520	SUI-Clss Mgt Non-Educational Admin					3,426	3,850	12.37%	3		-100.00%	1,998	1,603	-19.75%	5,453
3521	SUI - Clss Emp					6,705	6,979	4.10%	28	35	23.45%	2,547	2,707	6.29%	9,721
3521T	SUI - Clss Emp Temp					994	816	-17.94%	24	59	143.80%	1,557	647	-58.47%	1,521
3522	SUI - Conf Emp - Non Mgt					44	46	2.52%							46
3540	SUI - Educational Admin - Cont					2,743	2,445	-10.84%				325	285	-12.25%	2,730
3541T	SUI - Oth Acad Emp - Non Instl temp					614	610	-0.52%				757	592	-21.70%	1,203
	3500 - Subtotal					48,048	48,003	-0.09%	128	261	103.84%	8,489	6,957	-18.04%	55,222
3610	WC-Acad Inst & Instl Aides(Dir)					500,418	556,228	11.15%	872	928	6.34%	20,535	21,383	4.13%	578,538
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					208,715	192,529	-7.75%	672	2,837	322.00%	11,587	8,355	-27.89%	203,721
3620	WC - Clss Mgt Non-Educational Admin					72,402	86,518	19.50%	58		-100.00%	42,211	36,017	-14.67%	122,535
3621	WC - Clss Emp					192,158	156,825	-18.39%	593	778	31.33%	53,810	60,821	13.03%	218,424
3621T	WC - Clss Emp Temp					30,951	25,895	-16.34%	511	1,326	159.32%	51,016	31,487	-38.28%	58,708
3622	WC - Conf Emp - Non Mgt					939	1,024	9.00%							1,024
3640	WC - Educational Administrators					57,953	54,947	-5.19%				6,865	6,406	-6.69%	61,353
3641T	WC-Oth Acad Emp - Non Instr Temp					14,775	13,636	-7.71%				15,989	13,312	-16.74%	26,948
	3600 - Subtotal					1,078,312	1,087,600	0.86%	2,707	5,869	116.80%	202,013	177,781	-12.00%	1,271,251
3710	DefBen-Acad Inst & Instl Aides(Dir)					3,142	1,394	-55.63%							1,394
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 - Clss Emp					5,317	3,192	-39.97%	1,768		-100.00%	2,215	1,052	-52.51%	4,243
3721T	DefBen - Clss Emp Temp					44,769	28,537	-36.26%	1,839	3,068	66.85%	108,554	29,341	-72.97%	60,946
3741T	DefBen -Oth Acad Emp/Non Instr Temp						94								94
	3700 - Subtotal					179,388	98,161	-45.28%	5,126	8,890	73.41%	126,631	37,153	-70.66%	144,203
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					241,810	190,958	-21.03%	327	251	-23.23%	9,178	6,721	-26.77%	197,930
3920	OTHBEN-Clss Mgt(Non-Educ Admin)					40,053	33,774	-15.68%	33		-100.00%	27,214	16,352	-39.91%	50,127
3921	OTHBEN - Clss Emp					131,467	104,875	-20.23%	95	49	-47.98%	49,846	40,669	-18.41%	145,594
3922	OTHBEN - Conf Emp - Non Mgt					653	502	-23.23%							502
3940	OTHBEN - Educational Administrators					20,700	13,970	-32.51%				2,986	2,006	-32.81%	15,976
3999	Benefit Suspense						556,896								556,896
	3900 - Subtotal					434,684	900,975	107.27%	454	300	-33.92%	89,224	65,749	-26.31%	967,024
	3000 - Total					46,067,033	42,988,990	-6.68%	55,727	62,517	12.18%	8,233,608	7,642,319	-7.18%	50,693,825
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	573,179	-80.68%	733,061
4312	All Computer Software					10,700	14,130	32.06%							14,130
4313	Non-Inst Supplies & Materials					666,462	586,913	-11.94%	7,562	10,300	36.21%	1,028,658	587,855	-42.85%	1,185,068
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	124,644	54.26%		12,000		501,269	640,527	27.78%	777,171
4318	Uniforms - Staff					14,000	14,400	2.86%							14,400
4320	Vehicle Supplies - Parts														
4321	Fuel - Lubricants					184,250	153,945	-16.45%				2,000	1,000	-50.00%	154,945
	4300 - Subtotal					2,350,709	1,929,782	-17.91%	31,107	59,781	92.18%	4,508,961	1,802,562	-60.02%	3,792,125
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														
	4000 - Total					2,355,655	1,986,302	-15.68%	31,107	61,782	98.61%	4,632,685	1,820,062	-60.71%	3,868,145

BAKERSFIELD COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
5107	Athletic Officials					100,500	108,360	7.82%							108,360
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	429,670	-37.65%				7,596,317	512,670	-93.25%	942,340
5150	Cont Instruction					2,809,925	2,135,000	-24.02%	85,000	132,143	55.46%				2,267,143
5151	Guest Lecturers/Performers					30,500	23,400	-23.28%				327,334	208,131	-36.42%	231,531
5159	Oth Instructional Consulting Servs					27,800	13,770	-50.47%				218,818	404,213	84.73%	417,983
5100 - Subtotal						3,678,008	2,712,000	-26.26%	85,000	132,143	55.46%	8,142,469	1,125,013	-86.18%	3,969,156
5209	Non-Employee Travel					5,000	10,800	116.00%				51,000	32,000	-37.25%	42,800
5212	Student Travel					388,050	304,469	-21.54%		5,000		391,095	449,290	14.88%	758,759
5220	Employee Travel					881,340	744,600	-15.52%	15,172	43,771	188.51%	865,041	897,474	3.75%	1,685,845
5221	(Local) Online Training/Webinar					11,050	24,840	124.80%	1,000		-100.00%	48,972	48,659	-0.64%	73,499
5230	Food/Meetings					184,500	140,410	-23.90%	5,291	10,200	92.76%	545,955	637,512	16.77%	788,122
5231	Refreshments/Meetings											33,000	34,630	4.94%	34,630
5200 - Subtotal						1,469,940	1,225,119	-16.66%	21,463	58,971	174.76%	1,935,063	2,099,565	8.50%	3,383,655
5300	Institutional Dues/Memberships					227,180	300,618	32.33%	500	500		76,478	73,861	-3.42%	374,979
5310	Consortium Dues/Memberships					5,000	4,500	-10.00%							4,500
5300 - Subtotal						232,180	305,118	31.41%	500	500	0.00%	76,478	73,861	-3.42%	379,479
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	40,905	-7.03%				5,000	3,000	-40.00%	43,905
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	187,830	56.07%				3,500		-100.00%	187,830
5583	Data Communication Services					6,700		-100.00%							
5500 - Subtotal						4,803,798	5,006,205	4.21%				23,500	5,000	-78.72%	5,011,205
5602	Short Term Rental-Veh & Equip					1,253,274	607,005	-51.57%	12,000	11,000	-8.33%	121,860	112,336	-7.82%	730,341
5603	Rental of Facilities					3,538,000	3,664,000	3.56%	328,184	1,350	-99.59%	196,816	100,955	-48.71%	3,766,305
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	702,630	-6.88%	7,500	7,500		1,513,224	1,347,104	-10.98%	2,057,234
5651	Internet Access					4,880	4,392	-10.00%				32,000	49,000	53.13%	53,392
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	121,050	-6.65%				7,000	2,750	-60.71%	123,800
5685	Computer Hardware Maint Agreements					50,000		-100.00%							
5686	Oth Equipment Maint Agreements					449,630	311,607	-30.70%							311,607
5690	Other Maintenance/Repairs					844,800	612,900	-27.45%	1,000	24,143	2,314.30%	2,600	2,500	-3.85%	639,543
5691	Other Maintenance Contracts					2,409,032	3,414,019	41.72%							3,414,019
5600 - Subtotal						10,333,332	10,262,969	-0.68%	368,684	86,136	-76.64%	1,877,913	1,619,645	-13.75%	11,968,750
5740	Settlement Expense					13,100		-100.00%							
5790	Other Professional Fees					9,835	5,400	-45.09%	29,645	1,975	-93.34%	13,750	10,848	-21.11%	18,223
5700 - Subtotal						22,935	5,400	-76.46%	29,645	1,975	-93.34%	13,750	10,848	-21.11%	18,223
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	26,502	-11.66%	26,250	45,250	72.38%	231,637
5861	Printing/Duplicating Service					203,075	85,838	-57.73%	2,600	5,600	115.38%	159,375	115,850	-27.31%	207,288
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	455,695	-52.86%	103,678	58,605	-43.47%	3,285,451	3,391,125	3.22%	3,905,425
5899	Contigencies Account - Budget Only					700,000		-100.00%		772,967		9,467,388	8,183,838	-13.56%	8,956,805
5800 - Subtotal						2,774,561	1,548,183	-44.20%	139,078	866,474	523.01%	12,963,864	11,799,213	-8.98%	14,213,870
5000 - Total						23,316,804	21,066,974	-9.65%	644,370	1,146,199	77.88%	25,033,037	16,733,145	-33.16%	38,946,318

BAKERSFIELD COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
		Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
6120	Site Improvement					1,682,500	215,100	-87.22%	50,000	112,143	124.29%				327,243
6120FA	Site Improvement					500,000	450,000	-10.00%							450,000
	6100 - Subtotal					2,182,500	665,100	-69.53%	50,000	112,143	124.29%				777,243
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%							247,500
6211	Buildings Architect					100,433	108,000	7.53%							108,000
6214	Buildings - Testing & Inspection					100,000	112,500	12.50%							112,500
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		-100.00%	1,052,286
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	1,508,805	-41.74%	14,678	16,468	12.19%	281,459	385,594	37.00%	1,910,867
6412FA	Computer/Tech Equipment					120,000	13,680	-88.60%							13,680
6413	Auto & Buses					75,000		-100.00%							
6414	Furniture					142,840	234,810	64.39%				246,000	56,717	-76.94%	291,527
6414FA	Furniture					50,000	16,839	-66.32%							16,839
6419	Other Equipment					1,459,393	241,650	-83.44%		11,000		542,696	712,432	31.28%	965,082
6419FA	Other Equipment					794,500	265,500	-66.58%				612,383		-100.00%	265,500
6424	Furniture														
	6400 - Subtotal					5,286,546	2,281,284	-56.85%	14,678	27,468	87.14%	1,682,539	1,154,743	-31.37%	3,463,495
	6000 - Total					12,404,479	3,562,884	-71.28%	586,595	633,897	8.06%	1,815,957	1,154,743	-36.41%	5,351,524
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	35,344,698	6.76%					395,904		35,740,602
7201IC	INDIRECT COST EXPENSE TRANSFER											585,483	301,007	-48.59%	301,007
	7200 - Subtotal					33,108,098	35,344,698	6.76%				585,483	696,911	19.03%	36,041,609
7312	Interfund Transfers - Out					376,528	607,000	61.21%							607,000
7390AA	Other Outgo SME grant awards												122,000		122,000
	7300 - Subtotal					376,528	607,000	61.21%					122,000		729,000
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														
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	37,939,419	-19.13%							37,939,419
	7900 - Subtotal					46,913,924	37,939,419	-19.13%							37,939,419
	7000 - Total					80,618,550	74,111,117	-8.07%				3,512,705	3,795,261	8.04%	77,906,378
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						268,094,922	248,530,179	-7.30%	1,671,947	2,428,435	45.25%	70,868,787	50,237,556	-29.11%	301,196,171

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 in how to use the tool, in understanding the rubric to be used when reviewing requests, and in connecting requests with planning documents. In spring 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 June 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 the potential to increase funds for Cerro Coso once again. The Budget Development Committee recommend funding all ongoing request, including increases to those ongoing needs. Additionally, we continue to include funding for one-time requests in our 2026-27 tentative 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 tentative budget for Cerro Coso has a decrease from the previous year of roughly $355,000 in ongoing and one-time operating budget request which includes temporary labor such as professional experts and tutors. The tentative Cerro Coso budget for 2026-27 does have an increase in permanent labor from the previous year of $4.2M which is attributed to increases in salary schedules, 10 new faculty hires, and 9 corresponding classified hires. The increase of the projected District Office charge back is just over $845,000 from the previous year. Because of the increase in permanent labor, the increase to the District Office charge backs, and the very conservatively estimated allocation for the District and subsequently the colleges, the Cerro Coso college reserve fund in the tentative budget is being spent down by $3.4M to just over $5.5M, which is roughly 14% of the budgeted college expenses.

CERRO COSO COMMUNITY COLLEGE

2026-27 General Fund - Unrestricted and Restricted

EXPENSE		Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
1100	Acad - Reg Schedule					7,348,622	8,728,611	18.78%							8,728,611
	1100 - Subtotal					7,348,622	8,728,611	18.78%							8,728,611
1214	Educational Administrators - Cont					1,663,836	1,769,483	6.35%				566,879	472,787	-16.60%	2,242,270
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	3,081,779	7.30%				1,281,367	1,182,803	-7.69%	4,264,583
1310	Adjunct Acad Emp - Non-Cont					1,853,000	1,800,000	-2.86%							1,800,000
1320	Acad Emp - Intersession					654,000	600,000	-8.26%							600,000
1330	Acad Emp - Overload					599,500	700,000	16.76%							700,000
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	3,110,500	-0.19%				15,000	10,000	-33.33%	3,120,500
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	15,902,292	15.28%				2,148,690	1,618,603	-24.67%	17,520,895
2110	Clss Mgt(NonEd)					1,301,738	1,478,668	13.59%				452,384	379,401	-16.13%	1,858,069
2190	Conf Employee - Non Mgt					111,010	113,785	2.50%							113,785
2191	Clss Non-Instr Emp Reg Salary Sched					3,489,399	4,002,786	14.71%				1,485,549	1,315,517	-11.45%	5,318,303
	2100 - Subtotal					4,902,147	5,595,239	14.14%				1,937,934	1,694,918	-12.54%	7,290,157
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-Instr Prof Expt											37,800		-100.00%	
2392	Non-Inst Students					120,000	126,000	5.00%				161,310	123,500	-23.44%	249,500
2393	Class Non-Instr Overtime					53,000	64,800	22.26%				14,592	6,000	-58.88%	70,800
2394	Non-Admin Non-Instr 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	283,463	-27.63%	596,663
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	647,602	154.85%				441,281	228,586	-48.20%	876,188
	2900 - Subtotal					254,116	647,602	154.85%				441,281	228,586	-48.20%	876,188
	2000 - Total					6,739,319	7,901,327	17.24%	7,000	7,000	0.00%	2,809,908	2,224,966	-20.82%	10,133,294

CERRO COSO COMMUNITY COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
1100	Acad - Reg Schedule					7,348,622	8,728,611	18.78%							8,728,611
	1100 - Subtotal					7,348,622	8,728,611	18.78%							8,728,611
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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
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1310	Adjunct Acad Emp - Non-Cont					1,853,000	1,800,000	-2.86%							1,800,000
1320	Acad Emp - Intersession					654,000	600,000	-8.26%							600,000
1330	Acad Emp - Overload					599,500	700,000	16.76%							700,000
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	3,110,500	-0.19%				15,000	10,000	-33.33%	3,120,500
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	15,902,292	15.28%				2,148,690	1,618,603	-24.67%	17,520,895
2110	Clss Mgt(NonEd)					1,301,738	1,478,668	13.59%				452,384	379,401	-16.13%	1,858,069
2190	Conf Employee - Non Mgt					111,010	113,785	2.50%							113,785
2191	Clss Non-Instr Emp Reg Salary Sched					3,489,399	4,002,786	14.71%				1,485,549	1,315,517	-11.45%	5,318,303
	2100 - Subtotal					4,902,147	5,595,239	14.14%				1,937,934	1,694,918	-12.54%	7,290,157
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-Instr Prof Expt											37,800		-100.00%	
2392	Non-Inst Students					120,000	126,000	5.00%				161,310	123,500	-23.44%	249,500
2393	Class Non-Instr Overtime					53,000	64,800	22.26%				14,592	6,000	-58.88%	70,800
2394	Non-Admin Non-Instr 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	283,463	-27.63%	596,663
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	647,602	154.85%				441,281	228,586	-48.20%	876,188
	2900 - Subtotal					254,116	647,602	154.85%				441,281	228,586	-48.20%	876,188
	2000 - Total					6,739,319	7,901,327	17.24%	7,000	7,000	0.00%	2,809,908	2,224,966	-20.82%	10,133,294
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,571,423	1,850,871	17.78%				132,318	131,199	-0.85%	1,982,070
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					595,213	594,106	-0.19%				2,865	1,910	-33.33%	596,016
3119	STRS-On behalf Instr					803,223		-100.00%				57,108	57,108		57,108
3120	STRS - Clss Mgt Non-Ed Admin					51,388	52,673	2.50%				12,445	12,756	2.50%	65,429
3130	STRS - Ed Administrators - Cont					280,364	285,012	1.66%				80,276	76,019	-5.30%	361,031
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		-100.00%				55,168	55,168		55,168
	3100 - Subtotal					3,535,593	2,970,108	-15.99%				502,973	415,489	-17.39%	3,385,597
3210	PERS-Acad Inst & Instrl Aides(Dir)					142,287	168,686	18.55%				10,923	6,101	-44.15%	174,787
3220	PERS - Clss Mgt Non-Educational Adm					265,545	317,564	19.59%				103,816	82,531	-20.50%	400,095
3221	PERS - Clss Emp					882,486	1,021,509	15.75%				397,615	346,971	-12.74%	1,368,480
3221T	PERS - Clss Emp Temp					14,355		-100.00%							
3222	PERS - Conf Emp Non-Mgt					29,762	30,039	0.93%							30,039
3240	PERS - Ed Adm - Cont					53,020	73,438	38.51%				39,300	19,742	-49.77%	93,180
	3200 - Subtotal					1,387,453	1,611,237	16.13%				551,653	455,344	-17.46%	2,066,581

CERRO COSO COMMUNITY COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
3310	OASDHI-Acad Inst & Instl Aides(Dir)					160,014	189,512	18.43%				13,162	11,728	-10.89%	201,240
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					58,693	58,798	0.18%	102	102		450	145	-67.74%	59,044
3320	OASDHI - Clss Mgt Non-Ed Admin					80,284	96,020	19.60%				30,568	24,884	-18.60%	120,904
3321	OASDHI - Clss Emp					255,786	299,428	17.06%				113,474	100,561	-11.38%	399,988
3321T	OASDHI - Clss Emp Temp					6,629	6,732	1.56%				4,245	2,691	-36.60%	9,423
3322	OASDHI - Conf Emp - Non Mgt					8,492	8,705	2.50%							8,705
3340	OASDHI - Educational Admin - Cont					36,413	42,918	17.86%				17,308	11,492	-33.60%	54,409
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	716,342	16.87%	102	102	0.00%	191,564	157,675	-17.69%	874,118
3410	H&W-Acad Inst & Instl Aides(Dir)					1,517,691	1,812,566	19.43%				139,354	128,237	-7.98%	1,940,803
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					170,704	201,454	18.01%				14,377	13,916	-3.20%	215,371
3420	H&W - Clss Mgt(Non-Educ Admin)					214,833	270,291	25.81%				88,587	71,309	-19.50%	341,599
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)					24,687	28,982	17.40%				8,867	7,436	-16.13%	36,418
3421	H&W - Clss Emp					1,259,362	1,511,363	20.01%				586,681	531,085	-9.48%	2,042,448
3421RC	OPEB ARC-Clss Emp					63,681	75,839	19.09%				29,025	25,760	-11.25%	101,599
3422	H&W - Conf Emp - Non Mgt					23,633	24,400	3.25%							24,400
3422RC	OPEB ARC-Conf Emp Non Mgt					2,176	2,230	2.50%							2,230
3440	H&W - Educational Admin - Cont					221,202	243,512	10.09%				91,931	79,779	-13.22%	323,290
3440RC	OPEB ARC-EducAdmin-Cont					32,646	34,700	6.29%				11,111	9,267	-16.60%	43,966
	3400 - Subtotal					3,530,614	4,205,336	19.11%				969,933	866,789	-10.63%	5,072,125
3510	SUI-Acad Inst & Instl Aides(Dir)					4,383	5,169	17.92%				367	355	-3.21%	5,524
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp					16,656	2,028	-87.83%	4	4		16	5	-67.74%	2,036
3520	SUI-Clss Mgt Non-Educational Admin					651	739	13.59%				226	190	-16.14%	929
3521	SUI - Clss Emp					1,733	2,001	15.50%				742	658	-11.38%	2,659
3521T	SUI - Clss Emp Temp					2,820	94	-96.68%				115	80	-30.57%	174
3522	SUI - Conf Emp - Non Mgt					56	57	2.50%							57
3540	SUI - Educational Admin - Cont					833	885	6.29%				283	236	-16.59%	1,122
3541T	SUI - Oth Acad Emp - Non Instl temp					229	491	114.40%				426	213	-50.04%	704
	3500 - Subtotal					27,360	11,463	-58.10%	4	4	0.00%	2,176	1,737	-20.17%	13,204
3610	WC-Acad Inst & Instl Aides(Dir)					92,615	116,144	25.41%				7,749	7,977	2.94%	124,121
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					44,263	46,720	5.55%	74	79	6.30%	370	315	-14.96%	47,113
3620	WC - Clss Mgt Non-Educational Admin					13,753	16,613	20.80%				4,779	4,263	-10.81%	20,875
3621	WC - Clss Emp					36,615	44,971	22.82%				15,682	14,780	-5.75%	59,751
3621T	WC - Clss Emp Temp					3,846	3,350	-12.89%				4,140	3,185	-23.07%	6,535
3622	WC - Conf Emp - Non Mgt					1,173	1,278	9.00%							1,278
3640	WC - Educational Administrators					17,597	19,890	13.03%				5,989	5,312	-11.31%	25,202
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	259,992	21.06%	74	79	6.30%	47,718	40,614	-14.89%	300,685
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		-100.00%							
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	30,801	-39.05%	266	182	-31.58%	8,854	4,035	-54.42%	35,018
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					42,773	37,891	-11.41%				3,839	2,663	-30.63%	40,554
3919	Acad Inst & Instl Aides Benefit Aba					14,399		-100.00%				-14,399		-100.00%	
3920	OTHBEN-Clss Mgt(Non-Educ Admin)					5,940	5,556	-6.45%				2,449	1,466	-40.15%	7,022
3921	OTHBEN - Clss Emp					32,166	29,407	-8.58%				14,660	9,989	-31.87%	39,396
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	5,906	-25.39%				2,542	1,640	-35.47%	7,546
3999	Benefit Suspense														
	3900 - Subtotal					119,129	79,262	-33.47%				-6,191	15,758	-354.52%	95,020
	3000 - Total					9,478,403	9,884,541	4.28%	445	366	-17.83%	2,268,680	1,957,440	-13.72%	11,842,347

CERRO COSO COMMUNITY COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
		Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
4211	Non-Library/Magazines/Bks/Prdcls					1,875	550	-70.67%				14,500	34,500	137.93%	35,050
	4200 - Subtotal					1,875	550	-70.67%				14,500	34,500	137.93%	35,050
4310	Inst Supplies & Materials					58,350	34,750	-40.45%				235,457	222,922	-5.32%	257,672
4312	All Computer Software						10,750								10,750
4313	Non-Inst Supplies & Materials					161,345	407,572	152.61%				86,805	40,030	-53.89%	447,602
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	41,500	-78.80%	75,500
4320	Vehicle Supplies - Parts					25,000	33,733	34.93%							33,733
4321	Fuel - Lubricants					31,000	29,500	-4.84%							29,500
	4300 - Subtotal					523,079	807,339	54.34%				518,045	304,452	-41.23%	1,111,791
4400	Food - Non Travel Non Cafeteria														
	4400 - Subtotal														
	4000 - Total					524,954	807,889	53.90%				532,545	338,952	-36.35%	1,146,841
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	196,244	35.59%	212,594
5159	Oth Instructional Consulting Servs														
	5100 - Subtotal					567,430	564,010	-0.60%				463,527	274,297	-40.82%	838,307
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	206,220	-10.24%				204,599	218,250	6.67%	424,470
5220DT	Employee Travel DO					102,648	120,541	17.43%	800	800		66,900	48,400	-27.65%	169,741
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	532,499	9.29%	1,100	800	-27.27%	571,954	512,520	-10.39%	1,045,819
5300	Institutional Dues/Memberships					79,368	91,578	15.38%				47,575	30,100	-36.73%	121,678
	5300 - Subtotal					79,368	91,578	15.38%				47,575	30,100	-36.73%	121,678
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					1,000		-100.00%	4,000
5603	Rental of Facilities					162,900	167,000	2.52%				52,000	31,699	-39.04%	198,699
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	337,530	219.93%				568,182	528,661	-6.96%	866,191
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	11,200	-46.67%							11,200
5691	Other Maintenance Contracts					27,000	32,000	18.52%							32,000
	5600 - Subtotal					632,770	872,360	37.86%				658,773	570,230	-13.44%	1,442,590

CERRO COSO COMMUNITY COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst		Rest		GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
		Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
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
5890	Other Services & Expenses					232,320	212,020	-8.74%	2,400	2,400	0.01%	111,750	49,720	-55.51%	264,140
5899	Contigencies Account - Budget Only					110,000	177,232	61.12%	4,311	2,284	-47.02%	4,224,403	3,110,886	-26.36%	3,290,402
	5800 - Subtotal					992,312	1,054,137	6.23%	7,361	5,334	-27.53%	4,414,853	3,227,828	-26.89%	4,287,299
	5000 - Total					4,271,325	4,702,726	10.10%	8,461	6,134	-27.50%	6,157,909	4,631,474	-24.79%	9,340,334
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												90,000		90,000
6419	Other Equipment					28,000	65,000	132.14%				13,000		-100.00%	65,000
6419FA	Other Equipment					254,000		-100.00%							
	6400 - Subtotal					819,339	394,200	-51.89%				507,784	203,423	-59.94%	597,623
	6000 - Total					1,665,774	633,950	-61.94%				582,870	263,273	-54.83%	897,223
7201	Intrafund Transfers Out					5,390,622	6,025,853	11.78%					105,000		6,130,853
7201IC	INDIRECT COST EXPENSE TRANSFER											122,578	51,372	-58.09%	51,372
	7200 - Subtotal					5,390,622	6,025,853	11.78%				122,578	156,372	27.57%	6,182,225
7312	Interfund Transfers - Out					5,300,000		-100.00%							
	7300 - Subtotal					5,300,000		-100.00%							
7501	Student Fin Aid (Excludes Salaries)											685,927	812,374	18.43%	812,374
7501AA	Cal Grant B-Financial Aid														
7501AB	Cal Grant C-Financial Aid														
7501AE	Federal SEOG-Financial Aid														
7501AF	Federal PELL Grant														
7501AI	Federal Direct Loans														
7501AK	Cal Grant A-Financial Aid														
7502	Scholarships											15,000	117,000	680.00%	117,000
	7500 - Subtotal											700,927	929,374	32.59%	929,374
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	25,750	-90.23%	25,750
	7600 - Subtotal					10,000	10,000	0.00%				443,933	288,387	-35.04%	298,387
7910	Unrestricted					11,002,416	5,579,133	-49.29%							5,579,133
	7900 - Subtotal					11,002,416	5,579,133	-49.29%							5,579,133
	7000 - Total					21,703,038	11,614,986	-46.48%				1,267,438	1,374,132	8.42%	12,989,118
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE						**58,177,547**	**51,447,711**	**-11.57%**	**15,906**	**13,500**	**-15.13%**	**15,768,041**	**12,408,842**	**-21.30%**	**63,870,052**

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

Mission:

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

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

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

Porterville College serves the community of Porterville, with a population of over 63,000 and a larger Tulare county service area population of over 100,000. The rural institution enrolls over 4,903 full-and part-time students each year.

The College offers educational programs that include, transfer, basic skills, occupational, community service, and economic development. There are nine academic divisions with the College that include: Career Education, Fine and Applied Arts, Health Careers, Kinesiology and Athletics, Language Arts, Natural Sciences, Mathematics, Social Sciences, and Student Learning Services. These divisions offer a broad range of majors and transfer opportunities, certificates, and non-credit courses and programs.

Focusing on Student Success

As we adapt to the State of California budget fluctuations PC continues to plan for different scenarios and be prepared fiscally for the best and/or the worst. The College is currently experiencing an increase in FTES recovering from the pandemic and next year's enrollment and success will determine the 2025-26 funding floor. This budget environment mandates that innovative and structured support is available inside and outside of the classroom to assist students in reaching their educational objectives.

Student success is a priority at Porterville College. The College offers numerous support services in the spirit of student-centered learning. Included in these services are academic advising and counseling, childcare, Disability Resource Center (DRC), Financial Aid, Extended Opportunity Programs and Services (EOPS), Cooperative Agencies Resources for Education (CARE), student support services, student activities and clubs, athletics, transfer center, tutoring assessment, student rights, admissions and records, orientation, wellness, and veterans services.

The Student Centered Funding Formula (SCFF) has dramatically reformed institution-wide approaches to fostering student success. As a result of the SCFF funding uncertainty, the College continues its conservative budget approach and fiscal stewardship. The College continues alignment with the California Community College Chancellor's Office Vision 2030 to meet the growing and changing needs of the community. The Student Equity & Achievement (SEA) program is assisting Porterville College to increase to increase achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. The Adult Education (AB 86) and Strong Workforce initiatives are fostering opportunities for students to access educational instruction and skills that directly lead to employment. These programs and initiatives are rooted in a guided Pathways framework. Guided Pathways provides students with clear, educationally coherent program maps that include specific course sequences, progress milestones, and program learning outcomes. The College is in the final stages of mapping discipline-specific, structured educational experiences and support.

Additionally, Porterville College has updated the Educational Master Plan as well as the Facilities Master Plan, with the participation of internal and external constituents, providing feedback throughout the process. The college is committed to providing quality educational opportunities and support services to ensure student success. The campus continues to focus on creating a culture of evidence in which data and inquiry drive broad-based institutional efforts to close achievement gaps and improve student outcomes overall. The College is strengthening the connections across the community to break down silos and link educational and workforce development services. Realizing that a better-prepared student is a more successful student, the college has expanded dual and concurrent enrollment opportunities for local high school students. These courses integrate rigorous academic instruction with a demanding technical curriculum aligned with the high school's career pathway programs.

Significant progress also has been made in the development and approval of well-defined programs of study. The College offers 18 associate degrees for transfer (ADT) by the Chancellor's Office. In addition to the ADT degree programs, Porterville College offers 18 other associate degrees and 16 certificate of achievement programs. Porterville College offers several unique occupational training programs, including Administration of Justice, Police Reserve Officer Academy, Firefighter Academy, Psychiatric Technician,Emergency Medical Technician, and Registered Nursing.

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

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

PORTERVILLE COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
1214	Educational Administrators - Cont					1,584,868	1,580,521	-0.27%				365,121	277,949	-23.87%	1,858,470
1231	Counselors - Contract					578,542	583,985	0.94%				661,440	766,611	15.90%	1,350,596
1241	Librarians - Contract					122,894	125,966	2.50%							125,966
1251	Acad Non-Inst Cont					209,970	165,013	-21.41%							165,013
1252	Acad Emp Dept Chair					580,273	672,780	15.94%							672,780
	1200 - Subtotal					3,076,547	3,128,266	1.68%				1,026,562	1,044,560	1.75%	4,172,826
1310	Adjunct Acad Emp - Non-Cont					1,603,790	1,603,790								1,603,790
1311	Acad Emp - Temp Cont												95,413		95,413
1320	Acad Emp - Intersession					462,366	462,366								462,366
1330	Acad Emp - Overload					380,000	380,000								380,000
1340	Acad Emp-Inst Non-Cont Stipend/Othr					9,000	9,000					21,070	30,000	42.38%	39,000
1350	Acad Emp-Non-Cont Substitute					1,000	1,000								1,000
	1300 - Subtotal					2,456,156	2,456,156	0.00%				21,070	125,413	495.22%	2,581,569
1411	Acad Emp Non Instr - Temp Cont					97,645	105,971	8.53%							105,971
1419	Acad Emp - Non-Inst Non Cont					273,631	310,442	13.45%				1,329,553	1,005,056	-24.41%	1,315,498
1430	Acad Emp - Dept Chair Overload					50,000	50,000								50,000
	1400 - Subtotal					421,276	466,413	10.71%				1,329,553	1,005,056	-24.41%	1,471,469
	1000 - Total					13,599,806	14,173,282	4.22%				2,645,921	2,427,709	-8.25%	16,600,991
2110	Clss Mgt(NonEd)					1,382,261	1,402,139	1.44%				682,806	699,185	2.40%	2,101,325
2190	Conf Employee - Non Mgt					88,889	91,111	2.50%							91,111
2191	Clss Non-Instr Emp Reg Salary Sched					2,935,286	3,054,046	4.05%				1,586,365	1,509,728	-4.83%	4,563,774
2199	Classified Salary Abatement														
	2100 - Subtotal					4,406,436	4,547,296	3.20%				2,269,171	2,208,913	-2.66%	6,756,209
2211	Inst Aide FT Direct Inst					127,930	166,067	29.81%				27,879	39,901	43.12%	205,967
	2200 - Subtotal					127,930	166,067	29.81%				27,879	39,901	43.12%	205,967
2392	Non-Inst Students					7,000	7,000					418,555	386,985	-7.54%	393,985
2393	Class Non-Instr Overtime					78,500	78,500					92,000	57,000	-38.04%	135,500
2394	Non-Admin Non-Instr Prof Expt					241,000	256,360	6.37%				41,602	7,000	-83.17%	263,360
2399	Cls Oth - Temp					111,498	163,998	47.09%				55,000	20,000	-63.64%	183,998
	2300 - Subtotal					437,998	505,858	15.49%				607,157	470,985	-22.43%	976,843
2411	Inst Students					245,340	245,340					10,603		-100.00%	245,340
2412	Direct Inst Prof Expt					254,000	254,000					542,720	63,000	-88.39%	317,000
	2400 - Subtotal					499,340	499,340	0.00%				553,323	63,000	-88.61%	562,340
2999	Salary Budget Control					-285,145	331,864	-216.38%				153,439	463,123	201.83%	794,986
	2900 - Subtotal					-285,145	331,864	-216.38%				153,439	463,123	201.83%	794,986
	2000 - Total					5,186,558	6,050,424	16.66%				3,610,969	3,245,922	-10.11%	9,296,346
3110	STRS-Acad Inst & Instrl Aides(Dir)					1,763,914	1,836,222	4.10%				177,664	174,417	-1.83%	2,010,639
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp					469,126	469,126					4,024	5,730	42.38%	474,856
3119	STRS-On behalf Instr					868,148		-100.00%				99,842	99,842		99,842
3120	STRS - Clss Mgt Non-Ed Admin					21,240	21,771	2.50%				14,160	14,514	2.50%	36,286
3130	STRS - Ed Administrators - Cont					77,782	104,388	34.21%				28,050		-100.00%	104,388
3131T	STRS - Oth Acad Emp Non-Inst Temp					61,814	68,844	11.37%				252,035	191,966	-23.83%	260,810
3139	STRS on behalf Non Instr					61,476		-100.00%				87,980	87,980		87,980
	3100 - Subtotal					3,323,499	2,500,352	-24.77%				663,755	574,449	-13.45%	3,074,800
3210	PERS-Acad Inst & Instrl Aides(Dir)					27,073	65,520	142.01%				1,356	60,240	4,342.67%	125,760
3220	PERS - Clss Mgt Non-Educational Adm					340,770	345,354	1.35%				163,184	167,079	2.39%	512,432
3221	PERS - Clss Emp					768,024	810,645	5.55%				419,910	400,458	-4.63%	1,211,103
3222	PERS - Conf Emp Non-Mgt					23,831	24,427	2.50%							24,427
3240	PERS - Ed Adm - Cont					315,723	277,211	-12.20%				58,516	74,383	27.12%	351,595
	3200 - Subtotal					1,475,421	1,523,156	3.24%				642,966	702,161	9.21%	2,225,317
3310	OASDHI-Acad Inst & Instl Aides(Dir)					141,996	158,542	11.65%				14,202	30,430	114.27%	188,972
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp					39,297	39,297					8,175	1,349	-83.50%	40,646
3320	OASDHI - Clss Mgt Non-Ed Admin					98,363	99,453	1.11%				47,584	48,694	2.33%	148,147
3321	OASDHI - Clss Emp					219,766	232,330	5.72%				120,113	114,564	-4.62%	346,895
3321T	OASDHI - Clss Emp Temp					11,116	12,100	8.85%				7,997	4,752	-40.58%	16,852
3322	OASDHI - Conf Emp - Non Mgt					6,800	6,970	2.50%							6,970
3340	OASDHI - Educational Admin - Cont					90,451	82,182	-9.14%				18,826	20,932	11.19%	103,114
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					4,693	5,226	11.37%				19,134	14,573	-23.83%	19,800
	3300 - Subtotal					612,482	636,102	3.86%				236,031	235,294	-0.31%	871,396

PORTERVILLE COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
3410	H&W-Acad Inst & Instl Aides(Dir)					1,682,040	1,737,124	3.27%				186,862	225,478	20.67%	1,962,603
3410RC	OPEB ARC-Acad Inst&Instl Aides(Dir)					182,969	192,727	5.33%				18,328	21,848	19.20%	214,575
3420	H&W - Clss Mgt(Non-Educ Admin)					250,506	256,306	2.32%				148,650	152,091	2.32%	408,397
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)					27,092	27,482	1.44%				13,383	13,704	2.40%	41,186
3421	H&W - Clss Emp					1,045,234	1,137,540	8.83%				592,826	579,832	-2.19%	1,717,373
3421RC	OPEB ARC-Clss Emp					55,101	59,264	7.56%				30,701	29,276	-4.64%	88,540
3422	H&W - Conf Emp - Non Mgt					23,633	24,180	2.32%							24,180
3422RC	OPEB ARC-Conf Emp Non Mgt					1,742	1,786	2.50%							1,786
3440	H&W - Educational Admin - Cont					207,022	205,770	-0.60%				58,845	45,021	-23.49%	250,791
3440RC	OPEB ARC-EducAdmin-Cont					31,063	30,978	-0.27%				7,156	5,448	-23.88%	36,426
	3400 - Subtotal					3,506,403	3,673,157	4.76%				1,056,752	1,072,699	1.51%	4,745,856
3510	SUI-Acad Inst & Instl Aides(Dir)					4,683	4,945	5.59%				479	569	18.73%	5,513
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp					1,355	1,355					282	47	-83.51%	1,402
3520	SUI-Clss Mgt Non-Educational Admin					691	701	1.44%				341	350	2.40%	1,051
3521	SUI - Clss Emp					1,454	1,547	6.40%				793	757	-4.54%	2,304
3521T	SUI - Clss Emp Temp					216	249	15.74%				79	42	-46.88%	291
3522	SUI - Conf Emp - Non Mgt					44	46	2.52%							46
3540	SUI - Educational Admin - Cont					792	790	-0.27%				183	139	-23.88%	929
3541T	SUI - Oth Acad Emp - Non Instl temp					162	180	11.38%				660	503	-23.83%	683
	3500 - Subtotal					9,397	9,813	4.43%				2,817	2,406	-14.60%	12,219
3610	WC-Acad Inst & Instl Aides(Dir)					98,944	104,477	5.59%				10,124	12,022	18.74%	116,498
3610T	WC-Acad Inst & Instl Aide(Dir) Temp					31,225	31,225					6,071	983	-83.82%	32,207
3620	WC - Clss Mgt Non-Educational Admin					14,604	14,814	1.44%				7,214	7,387	2.40%	22,201
3621	WC - Clss Emp					30,722	32,688	6.40%				16,757	15,997	-4.54%	48,686
3621T	WC - Clss Emp Temp					4,628	5,344	15.49%				6,113	4,976	-18.61%	10,320
3622	WC - Conf Emp - Non Mgt					939	963	2.50%							963
3640	WC - Educational Administrators					16,744	16,698	-0.27%				3,858	2,959	-23.30%	19,657
3641T	WC-Oth Acad Emp - Non Instr Temp					3,419	3,808	11.37%				13,941	10,618	-23.83%	14,427
	3600 - Subtotal					201,224	210,017	4.37%				64,079	54,941	-14.26%	264,958
3710	DefBen-Acad Inst & Instl Aides(Dir)					1,143	863	-24.47%				880		-100.00%	863
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp					88,546	65,244	-26.32%				20,623	2,394	-88.39%	67,638
3721	DefBen - Clss Emp					1,649	1,970	19.44%				751	573	-23.68%	2,543
3721T	DefBen - Clss Emp Temp					13,395	11,770	-12.13%				2,513	756	-69.91%	12,526
	3700 - Subtotal					104,733	79,848	-23.76%				24,768	3,723	-84.97%	83,571
3910	OTHBEN-Acad Inst & Instrl Aide(Dir)					46,793	48,487	3.62%				5,211	6,308	21.06%	54,795
3920	OTHBEN-Clss Mgt(Non-Educ Admin)					6,893	6,926	0.47%				4,088	4,110	0.53%	11,036
3921	OTHBEN - Clss Emp					27,831	29,934	7.56%				15,507	14,788	-4.64%	44,722
3922	OTHBEN - Conf Emp - Non Mgt					653	653								653
3929	Classified Benefit Abatement														
3940	OTHBEN - Educational Administrators					5,724	5,560	-2.85%				1,627	1,177	-27.63%	6,738
	3900 - Subtotal					87,895	91,561	4.17%				26,433	26,383	-0.19%	117,944
	3000 - Total					9,321,055	8,724,005	-6.41%				2,717,600	2,672,056	-1.68%	11,396,061
4211	Non-Library/Magazines/Bks/Prdcls					4,420	4,420					26,590	13,900	-47.72%	18,320
	4200 - Subtotal					4,420	4,420	0.00%				26,590	13,900	-47.72%	18,320
4310	Inst Supplies & Materials											375,804	379,069	0.87%	379,069
4312	All Computer Software					500	500								500
4313	Non-Inst Supplies & Materials					216,248	216,248					314,679	157,349	-50.00%	373,597
4314	Paper					30,000	30,000								30,000
4317	Outreach Materials					11,000	11,000					194,954	190,000	-2.54%	201,000
4318	Uniforms - Staff														
4320	Vehicle Supplies - Parts					8,500	8,500					500	500		9,000
4321	Fuel - Lubricants					30,000	30,000								30,000
	4300 - Subtotal					296,248	296,248	0.00%				885,937	726,918	-17.95%	1,023,166
4510	CoGS Food														
4520	CoGS Paper Goods														
4530	CoGS Other														
	4500 - Subtotal														
	4000 - Total					300,668	300,668	0.00%				912,526	740,818	-18.82%	1,041,487

PORTERVILLE COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
5107	Athletic Officials					48,750	48,750								48,750
5108	Temp Employment Agency Services														
5118	Cont Security Services					20,020	20,020					32,508	32,000	-1.56%	52,020
5119	Oth Non-Inst Consulting Services					35,436	35,436					249,016	84,000	-66.27%	119,436
5150	Cont Instruction					180,000	180,000								180,000
5151	Guest Lecturers/Performers					11,000	11,000					199,586	97,200	-51.30%	108,200
5159	Oth Instructional Consulting Servs					180,300	180,300					70,051	90,000	28.48%	270,300
5100 - Subtotal						475,506	475,506	0.00%				551,162	303,200	-44.99%	778,706
5209	Non-Employee Travel					500	500						1,200		1,700
5212	Student Travel					136,500	136,500					313,809	121,451	-61.30%	257,951
5220	Employee Travel					191,600	191,600					742,470	387,840	-47.76%	579,440
5221	(Local) Online Training/Webinar					2,550	2,550					7,448	3,000	-59.72%	5,550
5230	Food/Meetings					40,400	40,400					166,544	122,856	-26.23%	163,256
5231	Refreshments/Meetings					4,500	4,500					57,697	51,788	-10.24%	56,288
5200 - Subtotal						376,050	376,050	0.00%				1,287,968	688,134	-46.57%	1,064,184
5300	Institutional Dues/Memberships					62,850	62,850					73,039	47,802	-34.55%	110,652
5310	Consortium Dues/Memberships					6,000	6,000						1,500		7,500
5300 - Subtotal						68,850	68,850	0.00%				73,039	49,302	-32.50%	118,152
5501	Laundry Service					24,813	24,813								24,813
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	29,865								29,865
5500 - Subtotal						1,062,062	1,062,062	0.00%							1,062,062
5602	Short Term Rental-Veh & Equip					14,900	14,900					42,287	14,010	-66.87%	28,910
5608	Oper/Lease Cntrcts-ie Cars-Copiers					22,745	22,745								22,745
5650	Software Licensing/Maintenance Svcs					251,382	251,382					729,234	549,830	-24.60%	801,212
5651	Internet Access					2,100	2,100					22,000	11,500	-47.73%	13,600
5652	IT Cloud Services														
5681	Grounds Maintenance					60,000	60,000								60,000
5683	Building Maintenance					108,000	108,000								108,000
5684	Vehicle Repairs & Maintenance					29,250	29,250								29,250
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	37,695								37,695
5691	Other Maintenance Contracts					110,420	110,420					1,030	1,030		111,450
5600 - Subtotal						739,493	739,493	0.00%				794,551	576,369	-27.46%	1,315,862
5790	Other Professional Fees					50,900	50,900								50,900
5700 - Subtotal						50,900	50,900	0.00%							50,900
5810	Fingerprinting Services					200	200					300	200	-33.33%	400
5813	Physical Examinations/Tests					1,500	1,500					100	200	100.00%	1,700
5820	Postage/Express Overnight Svcs					22,882	22,882					2,000	2,400	20.00%	25,282
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	10,000					1,500		-100.00%	10,000
5862	Outreach-Events					2,500	2,500					2,500	2,000	-20.00%	4,500
5880	Taxes - Licenses & Permits					1,050	1,050					5,334	5,400	1.23%	6,450
5890	Other Services & Expenses					32,150	32,150					87,141	85,000	-2.46%	117,150
5899	Contigencies Account - Budget Only					75,926	100,000	31.71%				1,020,596	1,337,491	31.05%	1,437,491
5800 - Subtotal						368,732	392,806	6.53%				1,246,396	1,472,391	18.13%	1,865,197
5000 - Total						3,141,593	3,165,667	0.77%				3,953,116	3,089,397	-21.85%	6,255,063

PORTERVILLE COLLEGE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
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	1,150					44,317		-100.00%	1,150
6216FA	Building Cost of Purchase														
	6200 - Subtotal					1,150	1,150	0.00%				330,585		-100.00%	1,150
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	98,500					186,002	138,157	-25.72%	236,657
6412FA	Computer/Tech Equipment											5,000		-100.00%	
6413LP	Auto-Purchasing on Long Term Lease					51,000	50,000	-1.96%							50,000
6414	Furniture					3,500	3,500					2,000	2,000		5,500
6414FA	Furniture					15,000	15,000					569,217		-100.00%	15,000
6419	Other Equipment					6,500	6,500					95,900	102,362	6.74%	108,862
6419FA	Other Equipment					65,543	26,543	-59.50%				225,313	30,000	-86.69%	56,543
	6400 - Subtotal					240,043	200,043	-16.66%				1,083,432	272,519	-74.85%	472,562
	6000 - Total					241,193	201,193	-16.58%				1,482,597	336,099	-77.33%	537,292
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	6,355,295	11.71%							6,355,295
7201IC	INDIRECT COST EXPENSE TRANSFER											45,996	32,383	-29.60%	32,383
	7200 - Subtotal					5,688,919	6,355,295	11.71%				45,996	32,383	-29.60%	6,387,678
7312	Interfund Transfers - Out					1,913,497		-100.00%							
	7300 - Subtotal					1,913,497		-100.00%							
7501	Student Fin Aid (Excludes Salaries)											417,723	252,511	-39.55%	252,511
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														
7503	Outside Scholarships											140,577	33,789	-75.96%	33,789
	7500 - Subtotal											1,068,851	1,255,044	17.42%	1,255,044
7602	Oth Student Aide (Non-cash)											305,842	168,101	-45.04%	168,101
7603	Book Vouchers (Non-Cash SFA Aid)											76,177	36,177	-52.51%	36,177
	7600 - Subtotal											382,019	204,278	-46.53%	204,278
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					17,498,623	12,544,843	-28.31%				1,496,866	1,491,706	-0.34%	14,036,549
	TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					**49,289,497**	**45,160,083**	**-8.38%**				**16,819,596**	**14,003,706**	**-16.74%**	**59,163,789**

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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

These support services include the following:

- **Chancellor's Office, including Public Relations/Development**: Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; serves as liaison with local and federal agencies; reports analysis of legislation and regulations.

- **Educational Services & Student Success, including Workforce & Economic Development and Institutional Research**: Directs strategic and tactical planning; coordinates instructional programs and student services to enhance articulation, matriculation, and student learning outcomes; serves as accreditation liaison with the colleges; and monitors compliance with state and federal regulations and reporting. Provides quality information and analysis to support planning, decision-making, and assessment throughout the district; coordinates data integrity standards. Coordinates workforce and economic development programs.

- **Finance and Administrative Services, Risk Managment, Facilities & Construction**: Facilitates district-wide development of accounting systems and administrative procedures, budget control and compliance, coordination of external audits, investment and cash flow management and reporting, debt management, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, payroll, coordinate state/federal reporting (IPEDS), and preparation of the district-wide financial statements in accordance with generally accepted accounting principles. Provides district-wide training and professional development related to health and safety, workers compensation; facilities risk management; planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new and modernization construction projects; coordinates all district-wide construction compliance requirements and serves as liaison with local, state and national agencies.

- **Human Resources**: Provides district-wide services to all employees; serves as internal consultants to management; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; coordinates district general legal counsel; provides labor contract administration, and compliance with federal and state labor laws, and local policy and procedures.

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

To accomplish this work, the District Office undergoes a budget development process separate from the colleges. For the 2026-27 fiscal year,this process began with the distribution of historical budget and expenditure data to the appropriate leadership. Using this information, along with anticipated costs and strategic priorities, budget requests were made. Due to ongoing operational demands and District-wide initiatives,requests were reviewed in the context of historical usage and available resources, and adjustments were made as necessary to support a practical and sustainable budget. The District Office budget also includes funding for new positions, organizational realignments, and technology investments that support District-wide operations. With these efforts, the District Office operations budget proposal increased by approximately $2.3 million, excluding reserve-funded expenditures.

Items were identified as one-time (or limited) expenditures and are included in this budget as a use of District-wide reserves. This approach ensures that these items are not charged back to the colleges through the internal allocation model. Several of these items represent strategic investments and multi-year commitments. The use of District-wide reserves includes:

Total	**$85,228,731.00**
Professional Services	$30,000.00
Ellucian Banner ERP System Upgrades	$1,250,000.00
Telephone Replacement	$760,000.00

Several expenditures have been identified as one-time or limited-term investments and are included in the budget as a use of District-wide reserves. This approach ensures that these costs are not charged back to the colleges through the internal allocation model and allows the District to support strategic initiatives and multi-year commitments without creating ongoing operational obligations.
For FY 2026-27, District-wide reserves will fund a variety of strategic investments, including support for District operations, Ellucian Banner ERP system upgrades, professional development. The total planned use of District-wide reserves for these purposes is approximately $2 million.

After accounting for these reserve-funded expenditures, the District's unallocated District-wide reserve balance is projected to be approximately $84.3 million, representing 26.3% of expenditures, as the District enters FY 2026-27.

Efforts continue to be made to improve transparency in the District Office budget development process. Budget requests and proposed allocations were presented to the District Wide Budget Committee on multiple occasions throughout the budget development cycle. The District remains committed to maintaining an open and collaborative budgeting process and will continue these efforts during FY 2026-27.

DISTRICT OFFICE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	Restricted Tentative Budget	%	Total
		Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	2025-26	2026-27	Change	2025-26	2026-27	Change	2025-26	2026-27	Change	2026-27
1214	Educational Administrators - Cont					1,464,266	1,685,450	15.11%				228,706	65,704	-71.27%	1,751,153
1200 - Subtotal						1,464,266	1,685,450	15.11%				228,706	65,704	-71.27%	1,751,153
1340	Acad Emp-Inst Non-Cont Stipend/Othr						1,800								1,800
1300 - Subtotal							1,800								1,800
1419	Acad Emp - Non-Inst Non Cont					111,500	82,000	-26.46%				6,000	106,000	1,666.67%	188,000
1400 - Subtotal						111,500	82,000	-26.46%				6,000	106,000	1,666.67%	188,000
1999	Certificated Salary Abatement														
1900 - Subtotal															
1000 - Total						1,575,766	1,769,250	12.28%				234,706	171,704	-26.84%	1,940,953
2110	Clss Mgt(NonEd)					5,794,653	9,719,918	26.33%	100,131	48,868	-51.20%	2,312,479	1,273,536	-44.93%	11,042,322
2190	Conf Employee - Non Mgt					571,587	662,997	15.99%							662,997
2191	Clss Non-Instr Emp Reg Salary Sched					6,810,954	7,649,016	12.30%	75,966	60,219	-20.73%	868,510	529,774	-39.00%	8,239,008
2199	Classified Salary Abatement					-116,666		-100.00%		7,337					7,337
2100 - Subtotal						13,060,527	18,031,931	19.69%	176,097	116,424	-33.89%	3,180,990	1,803,310	-43.31%	19,951,665
2311	Admin Non-Instr Prof Expt					277,040	5,040	-98.18%							5,040
2392	Non-Inst Students					6,500	35,600	447.69%				57,500		-100.00%	35,600
2393	Class Non-Instr Overtime					109,500	62,000	-43.38%							62,000
2394	Non-Admin Non-Instr Prof Expt					81,266	155,169	90.94%	65,000		-100.00%	190,000	30,000	-84.21%	185,169
2399	Cls Oth - Temp						132,318					50,000		-100.00%	132,318
2300 - Subtotal						474,306	390,126	-17.75%	65,000		-100.00%	297,500	30,000	-89.92%	420,126
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		-100.00%		136,281		505,408	134,546	-73.38%	270,828
2900 - Subtotal						557,303		-100.00%		136,281		505,408	134,546	-73.38%	270,828
2000 - Total						14,092,136	18,422,058	13.70%	401,097	252,705	-37.00%	4,356,248	1,967,856	-54.83%	20,642,619
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp						344								344
3119	STRS-On behalf Instr					16,898	16,898								16,898
3130	STRS - Ed Administrators - Cont					239,741	149,474	-37.65%				37,561		-100.00%	149,474
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	96,725					15,710	15,710		112,435
3100 - Subtotal						374,660	279,102	-25.51%				54,417	16,856	-69.02%	295,958
3220	PERS - Clss Mgt Non-Educational Adm					1,546,839	1,973,499	27.58%	26,845	12,901	-51.94%	619,976	336,214	-45.77%	2,322,613
3221	PERS - Clss Emp					1,826,161	1,977,198	8.27%	20,367	17,835	-12.43%	232,847	139,860	-39.93%	2,134,893
3221T	PERS - Clss Emp Temp					29,215	115	-99.61%							115
3222	PERS - Conf Emp Non-Mgt					153,242	175,031	14.22%							175,031
3240	PERS - Ed Adm - Cont					56,053	237,063	322.92%				8,593	17,346	101.87%	254,408
3200 - Subtotal						3,611,510	4,362,905	20.81%	47,212	30,736	-34.90%	861,415	493,419	-42.72%	4,887,060
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp						26		2,320		-100.00%	5,399		-100.00%	26
3320	OASDHI - Clss Mgt Non-Ed Admin					416,352	526,809	26.53%	7,539	3,738	-50.42%	176,228	97,107	-44.90%	627,654
3321	OASDHI - Clss Emp					521,079	572,938	9.95%	5,812	5,168	-11.07%	66,441	40,528	-39.00%	618,634
3321T	OASDHI - Clss Emp Temp					13,251	6,673	-49.64%	943	1,976	109.66%	3,480	145	-95.83%	8,794
3322	OASDHI - Conf Emp - Non Mgt					43,726	50,719	15.99%							50,719
3340	OASDHI - Educational Admin - Cont					32,150	70,409	119.00%				5,303	5,026	-5.22%	75,435
3341T	OASDHI - Oth Acad Emp Non-Inst Temp					1,617	1,189	-26.46%				87	87		1,276
3300 - Subtotal						1,028,175	1,228,763	19.51%	16,614	10,883	-34.50%	256,938	142,893	-44.39%	1,382,538
3410T	H&W-Acad Inst (Dir)-Temp/Adjunct					150,000		-100.00%							
3420	H&W - Clss Mgt(Non-Educ Admin)					999,662	1,072,004	7.24%	17,498	9,989	-42.91%	483,515	290,172	-39.99%	1,372,165
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)					113,579	146,517	29.00%	1,963	958	-51.20%	45,325	24,961	-44.93%	172,437
3421	H&W - Clss Emp					1,874,860	2,084,938	11.20%	32,168	26,800	-16.69%	306,567	162,616	-46.96%	2,274,353
3421RC	OPEB ARC-Clss Emp					133,505	146,792	9.95%	1,489	1,324	-11.07%	17,023	10,384	-39.00%	158,500
3422	H&W - Conf Emp - Non Mgt					141,796	170,546	20.28%							170,546
3422RC	OPEB ARC-Conf Emp Non Mgt					11,203	12,995	15.99%							12,995
3440	H&W - Educational Admin - Cont					139,433	194,910	39.79%				31,904	12,182	-61.82%	207,092
3440RC	OPEB ARC-EducAdmin-Cont					28,700	32,939	14.77%				4,483	1,288	-71.27%	34,227
3441T	HW Oth Acad Emp Non-Inst Temp Adj					150,000		-100.00%							
3499	OPEB					20,000		-100.00%							
3400 - Subtotal						3,762,738	3,861,640	2.63%	53,117	39,071	-26.44%	888,816	501,602	-43.57%	4,402,313
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp						1		80		-100.00%	186		-100.00%	1
3520	SUI-Clss Mgt Non-Educational Admin					2,897	3,738	29.00%	50	24	-51.18%	1,156	637	-44.93%	4,399
3521	SUI - Clss Emp					3,406	3,745	9.95%	38	34	-11.08%	434	265	-39.00%	4,043
3521T	SUI - Clss Emp Temp					223	152	-32.00%	33	68	109.66%	120	5	-95.83%	225
3522	SUI - Conf Emp - Non Mgt					286	332	15.99%							332
3540	SUI - Educational Admin - Cont					732	840	14.77%				114	33	-71.26%	873
3541T	SUI - Oth Acad Emp - Non Instl temp					56	41	-26.46%				3	3		44
3500 - Subtotal						7,600	8,848	16.42%	201	126	-36.99%	2,014	943	-53.20%	9,917

DISTRICT OFFICE

2026-27 General Fund - Unrestricted and Restricted

		Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	% Change	CE Adopted Budget	CE Tentative Budget	% Change	Restricted Adopted Budget	Restricted Tentative Budget	% Change	Total
	EXPENSE	Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	2025-26	2026-27		2025-26	2026-27		2025-26	2026-27		2026-27
3610T	WC-Acad Inst & Instl Aide(Dir) Temp						19		1,691		-100.00%	3,936		-100.00%	19
3620	WC - Clss Mgt Non-Educational Admin					61,222	83,986	37.18%	1,058	549	-48.10%	24,431	14,308	-41.44%	98,843
3621	WC - Clss Emp					71,963	84,143	16.92%	803	759	-5.43%	9,176	5,952	-35.13%	90,854
3621T	WC - Clss Emp Temp					4,792	3,098	-35.34%	687	1,440	109.56%	3,145	106	-96.64%	4,644
3622	WC - Conf Emp - Non Mgt					6,039	7,449	23.35%							7,449
3640	WC - Educational Administrators					15,470	18,881	22.05%				2,416	738	-69.45%	19,619
3641T	WC-Oth Acad Emp - Non Instr Temp					1,181	866	-26.66%				63	63	-0.05%	930
	3600 - Subtotal					160,668	198,442	23.51%	4,239	2,748	-35.17%	43,167	21,167	-50.96%	222,357
3710T	DefBen-Acad Inst/Instl AidesDir)Tmp						50		6,080		-100.00%	14,149		-100.00%	50
3721T	DefBen - Clss Emp Temp					12,773	5,739	-55.07%	2,470	3,816	54.49%	9,120	280	-96.93%	9,835
	3700 - Subtotal					12,773	5,789	-54.68%	8,550	3,816	-55.37%	23,269	280	-98.80%	9,885
3919	Acad Inst & Instl Aides Benefit Aba					-75,000		-100.00%							
3920	OTHBEN-Clss Mgt(Non-Educ Admin)					23,245	22,250	-4.28%	484	206	-57.49%	13,368	7,123	-46.72%	29,579
3921	OTHBEN - Clss Emp					67,974	57,459	-15.47%	752	513	-31.73%	8,598	4,026	-53.17%	61,999
3922	OTHBEN - Conf Emp - Non Mgt					3,920	3,511	-10.44%							3,511
3940	OTHBEN - Educational Administrators					3,855	5,644	46.42%				882	251	-71.57%	5,895
3949	Other Acad Emp/Non Instr Benefit Ab					-75,000		-100.00%							
3950	Other Employee Benefits					1,500,522		-100.00%							
3999	Benefit Suspense					1,537		-100.00%							
	3900 - Subtotal					1,451,054	88,865	-93.88%	1,236	719	-41.82%	22,849	11,400	-50.11%	100,984
	3000 - Total					**10,409,178**	**10,034,354**	**-3.60%**	**131,168**	**88,099**	**-32.84%**	**2,152,886**	**1,188,560**	**-44.79%**	**11,311,013**
4211	Non-Library/Magazines/Bks/Prdcls					3,775	11,150	195.36%							11,150
	4200 - Subtotal					3,775	11,150	195.36%							11,150
4310	Inst Supplies & Materials						6,000		32,500	17,000	-47.69%	267,676	151,944	-43.24%	174,944
4312	All Computer Software								4,000		-100.00%	31,000		-100.00%	
4313	Non-Inst Supplies & Materials					97,242	97,100	-0.15%	7,500	3,500	-53.33%	246,083	231,664	-5.86%	332,264
4315	Maint & Repairs Supplies					2,500	2,500								2,500
4317	Outreach Materials								9,500	1,500	-84.21%	255,450	126,000	-50.68%	127,500
4318	Uniforms - Staff											15,000		-100.00%	
4321	Fuel - Lubricants					6,000	6,000								6,000
	4300 - Subtotal					105,742	111,600	5.54%	53,500	22,000	-58.88%	815,209	509,609	-37.49%	643,209
	4000 - Total					**109,517**	**122,750**	**12.08%**	**53,500**	**22,000**	**-58.88%**	**815,209**	**509,609**	**-37.49%**	**654,359**
5108	Temp Employment Agency Services					5,000	2,000	-60.00%							2,000
5118	Cont Security Services					3,000		-100.00%							
5119	Oth Non-Inst Consulting Services					3,132,585	3,500,300	11.74%	28,000		-100.00%	105,253,999	16,946,094	-83.90%	20,446,394
5150	Cont Instruction								95,000	75,000	-21.05%	267,157	277,231	3.77%	352,231
5151	Guest Lecturers/Performers											40,000	40,000		40,000
5159	Oth Instructional Consulting Servs								38,000	500	-98.68%	28,000	2,500	-91.07%	3,000
	5100 - Subtotal					3,140,585	3,502,300	11.52%	161,000	75,500	-53.11%	105,589,156	17,265,825	-83.65%	20,843,625
5209	Non-Employee Travel					1,000	3,000	200.00%				152,001	60,000	-60.53%	63,000
5212	Student Travel					1,000		-100.00%				19,000		-100.00%	
5220	Employee Travel					514,829	498,219	-3.23%	13,000	5,500	-57.69%	803,060	645,122	-19.67%	1,148,841
5220DT	Employee Travel DO												500		500
5221	(Local) Online Training/Webinar					20,625	24,375	18.18%				67,036	32,036	-52.21%	56,411
5230	Food/Meetings					57,247	71,820	25.46%	6,250	1,750	-72.00%	261,553	176,803	-32.40%	250,373
5231	Refreshments/Meetings					500		-100.00%		500		2,500	1,000	-60.00%	1,500
	5200 - Subtotal					595,201	597,414	0.37%	19,250	7,750	-59.74%	1,305,150	915,461	-29.86%	1,520,625
5300	Institutional Dues/Memberships					267,125	83,780	-68.64%	3,000	500	-83.33%	18,952	50,000	163.82%	134,280
5310	Consortium Dues/Memberships					4,600	5,000	8.70%				45,000		-100.00%	5,000
	5300 - Subtotal					271,725	88,780	-67.33%	3,000	500	-83.33%	63,952	50,000	-21.82%	139,280
5400	Comprehensive/Liab/Prpty/Auto Ins)					1,896,197	1,850,000	-2.44%							1,850,000
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	2,071,000	-2.14%							2,071,000
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	3,000	-53.85%							3,000
5560	Hazardous Waste Disposal						5,000								5,000
5570	Pest Control					4,700	2,500	-46.81%							2,500
5581	Telephone Services					30,700	83,300	171.34%				1,700		-100.00%	83,300
5583	Data Communication Services					206,500	318,800	54.38%		500					319,300
5590	Other Utilities					11,000	10,500	-4.55%							10,500
	5500 - Subtotal					554,400	706,100	27.36%		500		1,700		-100.00%	706,600

DISTRICT OFFICE

2026-27 General Fund - Unrestricted and Restricted

	EXPENSE	Full-Time Equivalent (FTE) Unrst 2026	Unrst 2027	Rest 2026	Rest 2027	GU001 Adopted Budget 2025-26	GU001 Tentative Budget 2026-27	% Change	CE Adopted Budget 2025-26	CE Tentative Budget 2026-27	% Change	Restricted Adopted Budget 2025-26	Restricted Tentative Budget 2026-27	% Change	Total 2026-27
5691	Other Maintenance Contracts					9,700	9,650	-0.52%							9,650
	5600 - Subtotal					5,960,192	6,342,596	6.42%	29,500	26,500	-10.17%	542,722	631,886	16.43%	7,000,982
5700	Annual Fiscal Audit					127,000	128,000	0.79%							128,000
5731	Attorney Fees - Oth					1,500,000	1,000,500	-33.30%							1,000,500
5790	Other Professional Fees					51,000	550,000	978.43%							550,000
	5700 - Subtotal					1,678,000	1,678,500	0.03%							1,678,500
5810	Fingerprinting Services					55,000	60,000	9.09%							60,000
5813	Physical Examinations/Tests					55,000	65,000	18.18%							65,000
5820	Postage/Express Overnight Svcs					25,600	1,650	-93.55%	9,000	4,000	-55.56%				5,650
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	3,000	-80.00%	25,500	33,500	31.37%	156,500
5861	Printing/Duplicating Service					6,000	8,000	33.33%	3,000	3,000		143,500	79,750	-44.43%	90,750
5862	Outreach-Events					20,000	23,000	15.00%				252,000	230,884	-8.38%	253,884
5863	Radio/Newspaper Ad Placement					200		-100.00%				2,000		-100.00%	
5870	Cash Over - Short					50	50								50
5880	Taxes - Licenses & Permits					39,500	25,500	-35.44%							25,500
5890	Other Services & Expenses					147,000	146,650	-0.24%	1,750		-100.00%	859,814	276,840	-67.80%	423,490
5895	Prior Periods Adjustments						10,000								10,000
5899	Contigencies Account - Budget Only					800,000	800,000		587,694	94,054	-84.00%	1,142,192	2,714,566	137.66%	3,608,620
	5800 - Subtotal					1,475,100	1,411,850	-4.29%	617,944	106,054	-82.84%	2,425,006	3,335,540	37.55%	4,853,444
5912	Out - Indirect Cost(Expense)												158,960		158,960
	5900 - Subtotal												158,960		158,960
	5000 - Total					15,791,400	16,398,540	3.84%	830,694	216,804	-73.90%	109,927,686	22,357,673	-79.66%	38,973,017
6120	Site Improvement					10,000	3,000	-70.00%							3,000
	6100 - Subtotal					10,000	3,000	-70.00%							3,000
6210	Buildings Construction											25,000		-100.00%	
6210C	Buildings Construction - C						1,500					4,845,000		-100.00%	1,500
6211FA	Building Architect											100,000		-100.00%	
	6200 - Subtotal						1,500					4,970,000		-100.00%	1,500
6412	Computer/Technology Equipment					187,500	234,500	25.07%	15,500	1,500	-90.32%	119,754	43,500	-63.68%	279,500
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	4,500	-62.50%	1,500		-100.00%	2,510,000	4,129,101	64.51%	4,133,601
6419FA	Other Equipment					11,000		-100.00%				3,925,339		-100.00%	
	6400 - Subtotal					617,000	1,223,500	98.30%	23,000	1,500	-93.48%	6,754,520	4,332,029	-35.86%	5,557,029
	6000 - Total					627,000	1,228,000	95.85%	23,000	1,500	-93.48%	11,724,520	4,332,029	-63.05%	5,561,529
7110	Debt Reduction					1,495,000	3,180,000	112.71%							3,180,000
7111	Debt Interest & Other Charges					4,250,000	8,349,538	96.46%							8,349,538
	7100 - Subtotal					5,745,000	11,529,538	100.69%							11,529,538
7201	Intrafund Transfers Out					732,243		-100.00%				9,678,404		-100.00%	
7201IC	INDIRECT COST EXPENSE TRANSFER											1,363,495	122,431	-91.02%	122,431
7205	Intrafund Transfers In					-43,937,636		-100.00%							
	7200 - Subtotal					-43,205,393		-100.00%				11,041,899	122,431	-98.89%	122,431
7312	Interfund Transfers - Out					4,919,000	50,000	-98.98%							50,000
	7300 - Subtotal					4,919,000	50,000	-98.98%							50,000
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		-100.00%							
	7900 - Subtotal					56,747,052		-100.00%							
	7000 - Total					24,205,659	11,579,538	-52.16%				11,102,899	162,431	-98.54%	11,741,969
	TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE					66,810,657	59,554,489	-14.45%	1,439,459	581,108	-59.63%	140,314,154	30,689,860	-78.13%	90,825,458

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	Tentative 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	96,527			96,527	42,714	79.38%
1000 - Total		**53,813**	**96,527**			**96,527**	**42,714**	
2110	Clss Mgt(NonEd)							
2392	Non-Inst Students	100,000	80,000			80,000	(20,000)	-20.00%
2393	Class Non-Instr 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	25,483			25,483	11,056	76.63%
3320	OASDHI - Clss Mgt Non-Ed Admin							
3321T	OASDHI - Clss Emp Temp		77			77	77	
3340	OASDHI - Educational Admin - Cont	4,117	7,384			7,384	3,268	79.38%
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	1,892			1,892	837	79.38%
3520	SUI-Clss Mgt Non-Educational Admin							
3521T	SUI - Clss Emp Temp		1			1	1	
3540	SUI - Educational Admin - Cont	27	48			48	21	79.38%
3620	WC - Clss Mgt Non-Educational Admin							
3621T	WC - Clss Emp Temp	1,057	910			910	(146)	-13.86%
3640	WC - Educational Administrators	569	1,084			1,084	516	90.75%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)							
3940	OTHBEN - Educational Administrators	261	351			351	90	34.34%
3000 - Total		**30,965**	**54,310**			**54,310**	**23,345**	
4313	Non-Inst Supplies & Materials	50,405	14,909	300	2,500	17,709	(32,696)	-64.87%
4317	Outreach Materials	10,575	10,000			10,000	(575)	-5.44%
4000 - Total		**60,980**	**24,909**	**300**	**2,500**	**27,709**	**(33,271)**	
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%
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	Contigencies 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	Tentative 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	Contigencies 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	Tentative 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	41,369			41,369	(39,351)	-48.75%
1000 - Total		**80,719**	**41,369**			**41,369**	**(39,351)**	
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	10,921			10,921	(10,720)	-49.53%
3320	OASDHI - Clss Mgt Non-Ed Admin							
3340	OASDHI - Educational Admin - Cont	6,175	3,165			3,165	(3,010)	-48.75%
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	811			811	(771)	-48.75%
3520	SUI-Clss Mgt Non-Educational Admin							
3540	SUI - Educational Admin - Cont	40	21			21	(20)	-48.74%
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	465			465	(388)	-45.50%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)							
3940	OTHBEN - Educational Administrators	392	150			150	(242)	-61.62%
3999	Benefit Suspense							
3000 - Total		**45,074**	**22,853**		**127**	**22,980**	**(22,094)**	
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							
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		5,000			5,000	5,000	
5899	Contigencies Account - Budget Only				13,873	13,873	13,873	
5000 - Total		**15,000**	**21,132**		**29,373**	**50,505**	**35,505**	
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	Tentative Budget 2026-27	Difference	% Difference
8122AA	Federal Work Study	1,697,548	1,201,246	(496,302)	-29.24%
8150AA	Student Financial Aid		20,000	20,000	
8151AA	PELL	69,000,000	85,000,000	16,000,000	23.19%
8152AA	SEOG	1,345,586	1,287,205	(58,381)	-4.34%
8155AB	Federal Direct Loans	3,600,000	7,725,000	4,125,000	114.58%
8616AA	CAL Grant	10,991,814	11,990,000	998,186	9.08%
8627AB	CADAA_EMERGENCY AID FOR CA DREAM		9,859	9,859	
8629AI	AB19	1,362,187	1,374,579	12,392	0.91%
8629AJ	CA Completion	8,748,595	8,899,943	151,348	1.73%
8629PY	Other General Categorial Program PY	794,000	1,233,511	439,511	55.35%
8690AA	Other State Revenues	50,000	100,000	50,000	100.00%
8839AA	Other Contracts	7,500	5,450	(2,050)	-27.33%
8839AB	Outside Scholarships	1,195	1,000	(195)	-16.30%
8894AB	Local Prior Year Carry Over		4,295	4,295	
8989AB	Carry Over Funds - Budget Only	12,266	12,636	370	3.02%
INCOME - Total		**97,610,691**	**118,864,725**	**21,254,034**	
1340	Acad Emp-Inst Non-Cont Stipend/Othr	4,320		(4,320)	-100.00%
1000 - Total		**4,320**		**(4,320)**	
2110	Clss Mgt(NonEd)	36,092	14,455	(21,638)	-59.95%
2191	Clss Non-Instr Emp Reg Salary Sched	82,044	77,122	(4,922)	-6.00%
2392	Non-Inst Students	1,685,003	1,193,428	(491,575)	-29.17%
2999	Salary Budget Control	(77)	8,340	8,416	-10,994.72%
2000 - Total		**1,803,062**	**1,293,344**	**(509,718)**	
3110T	STRS-Acad Inst/Instl Aides(Dir)-Tmp	825		(825)	-100.00%
3220	PERS - Clss Mgt Non-Educational Adm	9,676	3,875	(5,801)	-59.95%
3221	PERS - Clss Emp	21,996	20,610	(1,386)	-6.30%
3310T	OASDHI-Acad Inst/Instl Aide(Dir)Tmp	63		(63)	-100.00%
3320	OASDHI - Clss Mgt Non-Ed Admin	2,761	1,106	(1,655)	-59.95%
3321	OASDHI - Clss Emp	6,276	5,900	(377)	-6.00%
3420	H&W - Clss Mgt(Non-Educ Admin)	6,404	2,660	(3,745)	-58.47%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	707	283	(424)	-59.95%
3421	H&W - Clss Emp	28,737	26,653	(2,084)	-7.25%
3421RC	OPEB ARC-Clss Emp	1,608	1,512	(96)	-6.00%
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp	2		(2)	-100.00%
3520	SUI-Clss Mgt Non-Educational Admin	18	7	(11)	-59.92%
3521	SUI - Clss Emp	41	39	(2)	-6.00%
3610T	WC-Acad Inst & Instl Aide(Dir) Temp	46		(46)	-100.00%
3620	WC - Clss Mgt Non-Educational Admin	381	153	(229)	-59.95%
3621	WC - Clss Emp	867	826	(41)	-4.75%
3621T	WC - Clss Emp Temp	12,545	7,818	(4,727)	-37.68%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	177	72	(105)	-59.41%
3921	OTHBEN - Clss Emp	812	726	(86)	-10.59%
3000 - Total		**93,945**	**72,239**	**(21,706)**	

KERN COMMUNITY COLLEGE DISTRICT

2026-27 Student Financial Aid Fund

		Adopted Budget 2025-26	Tentative Budget 2026-27	Difference	% Difference
3000 - Total		**93,945**	**72,239**	**(21,706)**	
4313	Non-Inst Supplies & Materials	1,500		(1,500)	-100.00%
4000 - Total		**1,500**		**(1,500)**	
5151	Guest Lecturers/Performers	17,500	15,000	(2,500)	-14.29%
5230	Food/Meetings	13,600	10,000	(3,600)	-26.47%
5231	Refreshments/Meetings	1,500	900	(600)	-40.00%
5000 - Total		**32,600**	**25,900**	**(6,700)**	
7501	Student Fin Aid (Excludes Salaries)	13,002,839	11,835,875	(1,166,964)	-8.97%
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	5,295	4,101	343.20%
7602	Oth Student Aide (Non-cash)	4,866	4,866		
7000 - Total		**95,675,264**	**117,473,242**	**21,797,977**	
EXPENDITURES - Total		**97,610,691**	**118,864,725**	**21,254,034**	
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	Tentative Budget 2026-27	Difference	% Difference
8840AA	Sales and Commissions	205,075			316,538		316,538	111,463	54.35%
8844AB	Non Food Svc Food & Bev Sales		10,000				10,000	10,000	
8844IC	Food Services Internal Charges	25,000	249,299		50,000		299,299	274,299	1,097.20%
8844RC	Panorama Grill	2,559,279	2,300,000				2,300,000	(259,279)	-10.13%
8844RK	Special Events/Catering	815,000	440,000				440,000	(375,000)	-46.01%
8844RM	Non-carbonated Vending	55,000	30,000				30,000	(25,000)	-45.45%
8844RN	Carbonated Vending	50,000	60,000				60,000	10,000	20.00%
8844RQ	BC Cafe	300,000	300,000				300,000		
8895AB	Other	4,000						(4,000)	-100.00%
8982AA	Intrafund Transfers - In	314,965	172,805		192,547		365,351	50,386	16.00%
INCOME - Total		**4,328,319**	**3,562,104**		**559,084**		**4,121,188**	**(207,130)**	
2110	Clss Mgt(NonEd)	339,440	348,033		113,447		461,480	122,040	35.95%
2191	Clss Non-Instr Emp Reg Salary Sched	609,231	545,897				545,897	(63,334)	-10.40%
2392	Non-Inst Students	120,000	128,271				128,271	8,271	6.89%
2393	Class Non-Instr Overtime	10,000						(10,000)	-100.00%
2399	Cls Oth - Temp	305,000	297,659				297,659	(7,341)	-2.41%
2999	Salary Budget Control				12,482		12,482	12,482	
2000 - Total		**1,383,671**	**1,319,860**		**125,928**		**1,445,789**	**62,117**	
3220	PERS - Clss Mgt Non-Educational Adm	91,004	91,881		30,415		122,296	31,292	34.39%
3221	PERS - Clss Emp	163,335	144,117				144,117	(19,218)	-11.77%
3320	OASDHI - Clss Mgt Non-Ed Admin	25,967	26,625		8,679		35,303	9,336	35.95%
3321	OASDHI - Clss Emp	46,606	41,761				41,761	(4,845)	-10.40%
3321T	OASDHI - Clss Emp Temp	5,188	4,316				4,316	(871)	-16.80%
3420	H&W - Clss Mgt(Non-Educ Admin)	70,898	73,200		24,180		97,380	26,482	37.35%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	6,653	6,821		2,224		9,045	2,392	35.95%
3421	H&W - Clss Emp	336,766	317,199				317,199	(19,566)	-5.81%
3421RC	OPEB ARC-Clss Emp	11,941	10,700				10,700	(1,241)	-10.40%
3520	SUI-Clss Mgt Non-Educational Admin	170	174		57		231	61	35.96%
3521	SUI - Clss Emp	305	273				273	(32)	-10.40%
3521T	SUI - Clss Emp Temp	158	149				149	(9)	-5.50%
3620	WC - Clss Mgt Non-Educational Admin	3,586	3,910		1,199		5,109	1,523	42.46%
3621	WC - Clss Emp	6,537	6,133				6,133	(403)	-6.17%
3621T	WC - Clss Emp Temp	4,596	4,785				4,785	190	4.12%
3721T	DefBen - Clss Emp Temp	11,590	7,739				7,739	(3,851)	-33.23%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	1,960	1,505		653		2,158	198	10.10%
3921	OTHBEN - Clss Emp	6,031	4,149				4,149	(1,883)	-31.21%
3000 - Total		**793,289**	**745,437**		**67,406**		**812,843**	**19,554**	

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	Tentative 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	78,000		1,000		79,000	(653)	-0.82%
5684	Vehicle Repairs & Maintenance	1,500	2,000				2,000	500	33.33%
5690	Other Maintenance/Repairs	24,500	74,000		5,000		79,000	54,500	222.45%
5691	Other Maintenance Contracts		34,000				34,000	34,000	
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	12,130		500		12,630	2,230	21.44%
5000 - Total		**489,557**	**302,630**		**166,500**		**469,130**	**(20,427)**	
6419	Other Equipment	27,393	16,000				16,000	(11,393)	-41.59%
6419FA	Other Equipment		15,000				15,000	15,000	
6000 - Total		**27,393**	**31,000**				**31,000**	**3,607**	
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	Tentative Budget 2026-27	Difference	% Difference
8823AA	Specific Contributions/Gifts	1,949,041		(1,949,041)	-100.00%
8894AB	Local Prior Year Carry Over	1,720,435	5,858,267	4,137,832	240.51%
8981AA	Interfund Transfers - In	11,902,497	12,083,232	180,735	1.52%
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	62,648,475	(2,409,302)	-3.70%
INCOME - Total		**80,765,083**	**80,589,974**	**(175,109)**	
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	661,371	30,222	4.79%
5683	Building Maintenance		75,470	75,470	
5684	Vehicle Repairs & Maintenance		1,571	1,571	
5860	General Advertising Services	17,004	15,400	(1,604)	-9.43%
5861	Printing/Duplicating Service	19,309	23,800	4,491	23.26%
5880	Taxes - Licenses & Permits		3,000	3,000	
5890	Other Services & Expenses		2,395	2,395	
5899	Contigencies Account - Budget Only	3,952,606	14,008,232	10,055,626	254.40%
5000 - Total		**4,620,069**	**14,791,239**	**10,171,171**	
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	260,585	(1,003,517)	-79.39%
6210	Buildings Construction	10,000	36,942	26,942	269.42%
6210C	Buildings Construction - C	62,423,631	50,280,651	(12,142,980)	-19.45%
6211	Buildings Architect	4,487,175	6,006,086	1,518,912	33.85%
6214	Buildings - Testing & Inspection	804,353	1,376,378	572,025	71.12%
6216FA	Building Cost of Purchase	1,257,028	1,257,028		
6412	Computer/Technology Equipment	7,000	74,100	67,100	958.58%
6414	Furniture	28,425		(28,425)	-100.00%
6414FA	Furniture	826,295	27,153	(799,143)	-96.71%
6419	Other Equipment	130,266	1,150,000	1,019,734	782.81%
6419FA	Other Equipment	226,839	869,146	642,307	283.16%
6000 - Total		**76,063,469**	**61,338,069**	**(14,725,400)**	
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**	**80,589,974**	**(175,109)**	
Ending Balance		0	0	0	

KERN COMMUNITY COLLEGE DISTRICT

2026-27 Measure G (SRID) Construction Funds

		Adopted Budget 2025-26	Tentative Budget 2026-27	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	2,793,053	2,284,218	(508,835)	-18.22%
INCOME - Total		**2,793,053**	**2,284,218**	**(508,835)**	
5119	Oth Non-Inst Consulting Services	487,192	7,500	(479,692)	-98.46%
5860	General Advertising Services	2,500	3,500	1,000	40.00%
5861	Printing/Duplicating Service	1,500	3,500	2,000	133.33%
5000 - Total		**491,192**	**14,500**	**(476,692)**	
6210C	Buildings Construction - C	1,095,560	960,290	(135,271)	-12.35%
6211	Buildings Architect	31,574	72,069	40,495	128.25%
6214	Buildings - Testing & Inspection	38,736	87,359	48,623	125.52%
6216FA	Building Cost of Purchase	1,000,000	1,150,000	150,000	15.00%
6419	Other Equipment	121,835		(121,835)	-100.00%
6419FA	Other Equipment	14,156		(14,156)	-100.00%
6000 - Total		**2,301,861**	**2,269,718**	**(32,143)**	
EXPENDITURES - Total		**2,793,053**	**2,284,218**	**(508,835)**	
Ending Balance		0	0	0	

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

		Adopted Budget 2025-26	Tentative 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	Tentative Budget 2026-27	Difference	% Difference
8989AB	Carry Over Funds - Budget Only	112,186,268	52,729,293	(59,456,976)	-53.00%
INCOME - Total		**112,186,268**	**52,729,293**	**(59,456,976)**	
2110	Clss Mgt(NonEd)	731,966	503,503	(228,462)	-31.21%
2191	Clss Non-Instr Emp Reg Salary Sched	164,777	223,868	59,090	35.86%
2999	Salary Budget Control				
2000 - Total		**896,743**	**727,371**	**(169,372)**	
3220	PERS - Clss Mgt Non-Educational Adm	196,481	132,925	(63,556)	-32.35%
3221	PERS - Clss Emp	44,177	59,101	14,924	33.78%
3320	OASDHI - Clss Mgt Non-Ed Admin	55,934	38,518	(17,416)	-31.14%
3321	OASDHI - Clss Emp	12,605	17,126	4,520	35.86%
3420	H&W - Clss Mgt(Non-Educ Admin)	129,980	97,455	(32,525)	-25.02%
3420RC	OPEB ARC-Clss Mgt(Non-EducAdmin)	14,364	9,869	(4,496)	-31.30%
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	252	(115)	-31.30%
3521	SUI - Clss Emp	82	112	30	35.87%
3620	WC - Clss Mgt Non-Educational Admin	7,743	5,657	(2,086)	-26.94%
3621	WC - Clss Emp	1,741	2,515	774	44.48%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	4,494	2,006	(2,487)	-55.35%
3921	OTHBEN - Clss Emp	1,631	1,701	70	4.30%
3000 - Total		**520,094**	**444,716**	**(75,379)**	
4313	Non-Inst Supplies & Materials	2,000	2,000		
4000 - Total		**2,000**	**2,000**		
5118	Cont Security Services	61,562		(61,562)	-100.00%
5119	Oth Non-Inst Consulting Services	29,537,990	1,982,330	(27,555,661)	-93.29%
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		(1,381)	-100.00%
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%
5890	Other Services & Expenses	5,000	5,000		
5000 - Total		**29,875,562**	**2,133,020**	**(27,742,543)**	

KERN COMMUNITY COLLEGE DISTRICT

2026-27 Measure J Construction Funds

		Adopted Budget 2025-26	Tentative Budget 2026-27	Difference	% Difference
6210	Buildings Construction	(32,139)		32,139	-100.00%
6210C	Buildings Construction - C	72,334,754	42,810,396	(29,524,357)	-40.82%
6211	Buildings Architect	4,546,766	4,419,000	(127,766)	-2.81%
6214	Buildings - Testing & Inspection	1,538,627	1,257,000	(281,627)	-18.30%
6412	Computer/Technology Equipment	5,000		(5,000)	-100.00%
6414	Furniture	1,795,000	25,000	(1,770,000)	-98.61%
6419	Other Equipment	143,071	50,000	(93,071)	-65.05%
6419FA	Other Equipment	560,790	860,790	300,000	53.50%
6000 - Total		**80,891,868**	**49,422,186**	**(31,469,682)**	
EXPENDITURES - Total		**112,186,268**	**52,729,293**	**(59,456,976)**	
Ending Balance		**0**	**0**	**0**	

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

		Adopted Budget 2025-26	Tentative 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	Tentative 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	Tentative Budget 2026-27	Difference	% Difference
8819AA	Specific Taxes	1,509,050	164,902,568	163,393,518	10,827.57%
8860AA	Interest and Investment Income	51,877	5,668,932	5,617,055	10,827.57%
INCOME - Total		**1,560,928**	**170,571,500**	**169,010,572**	
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**	**168,865,785**	**168,865,785**	

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

		Adopted Budget 2025-26	Tentative 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	Tentative 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	Tentative 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**	

KERN COMMUNITY COLLEGE DISTRICT					
2026-27 KCCD Lease Revenue Bonds (BC Solar Facility)					
Debt Service Fund					
		Adopted Budget 2025-26	**Tentative 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	Tentative 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						(37,444)	-100.00%
8694AB	State Prior Year Carry Over	182,286						(182,286)	-100.00%
INCOME - Total		**5,808,330**	**4,344,605**	**1,784,774**			**6,129,379**	**321,049**	
2110	Clss Mgt(NonEd)	535,188	319,179	229,389			548,568	13,380	2.50%
2191	Clss Non-Instr Emp Reg Salary Sched	1,545,204	1,017,331	420,731			1,438,061	(107,143)	-6.93%
2392	Non-Inst Students	268,890	115,000	103,000			218,000	(50,890)	-18.93%
2393	Class Non-Instr Overtime	135,000	60,000				60,000	(75,000)	-55.56%
2394	Non-Admin Non-Instr Prof Expt	56,880	75,000				75,000	18,120	31.86%
2399	Cls Oth - Temp	229,750	199,304	38,717			238,021	8,271	3.60%
2999	Salary Budget Control	347,512	406,331	47,088			453,419	105,908	30.48%
2000 - Total		**3,118,423**	**2,192,145**	**838,924**			**3,031,069**	**(87,354)**	
3120	STRS - Clss Mgt Non-Ed Admin	60,592	18,294	43,813			62,107	1,515	2.50%
3121	STRS - Clss Emp	25,040	25,899				25,899	859	3.43%
3139	STRS on behalf Non Instr	37,444						(37,444)	-100.00%
3220	PERS - Clss Mgt Non-Educational Adm	58,432	58,977				58,977	545	0.93%
3221	PERS - Clss Emp	344,185	211,155	111,073			322,227	(21,958)	-6.38%
3310	OASDHI-Acad Inst & Instl Aides(Dir)	232	238				238	6	2.50%
3320	OASDHI - Clss Mgt Non-Ed Admin	21,273	18,479	3,326			21,805	532	2.50%
3321	OASDHI - Clss Emp	101,768	64,103	32,186			96,288	(5,480)	-5.38%
3321T	OASDHI - Clss Emp Temp	14,484	8,567	561			9,129	(5,355)	-36.97%
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	6,256	4,496			10,752	262	2.50%
3421	H&W - Clss Emp	824,781	536,799	240,340			777,139	(47,642)	-5.78%
3421RC	OPEB ARC-Clss Emp	27,318	18,334	8,246			26,581	(737)	-2.70%
3510	SUI-Acad Inst & Instl Aides(Dir)	8	8				8	0	2.50%
3510T	SUI-Acad Inst/Instl Aides(Dir) Temp		68				68	68	
3520	SUI-Clss Mgt Non-Educational Admin	268	160	115			274	7	2.50%
3521	SUI - Clss Emp	765	500	210			711	(54)	-7.04%
3521T	SUI - Clss Emp Temp	211	100	19			119	(92)	-43.55%
3610	WC-Acad Inst & Instl Aides(Dir)	169	184				184	15	9.00%
3620	WC - Clss Mgt Non-Educational Admin	5,654	3,586	2,577			6,163	509	9.00%
3621	WC - Clss Emp	16,156	11,245	4,727			15,972	(184)	-1.14%
3621T	WC - Clss Emp Temp	7,296	5,048	1,592			6,640	(656)	-8.99%
3710	DefBen-Acad Inst & Instl Aides(Dir)	609	427				427	(182)	-29.87%
3721	DefBen - Clss Emp	4,343	1,703				1,703	(2,640)	-60.80%
3721T	DefBen - Clss Emp Temp	10,892	7,132	1,007			8,139	(2,753)	-25.28%
3920	OTHBEN-Clss Mgt(Non-Educ Admin)	3,267	1,505	1,003			2,508	(759)	-23.23%
3921	OTHBEN - Clss Emp	13,798	7,109	3,198			10,307	(3,491)	-25.30%
3000 - Total		**1,707,638**	**1,079,076**	**507,290**			**1,586,365**	**(121,273)**	

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	Tentative Budget 2026-27	Difference	% Difference
4310	Inst Supplies & Materials	106,482	40,146	50,809			90,955	(15,527)	-14.58%
4312	All Computer Software		15,776	10,000			25,776	25,776	
4313	Non-Inst Supplies & Materials	141,799	126,021	16,392			142,414	615	0.43%
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**	**312,183**	**98,152**			**410,335**	**6,760**	
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	2,000				2,000	850	73.91%
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	6,000				6,000	(28,000)	-82.35%
5671	Equip Maint Agreements	5,000						(5,000)	-100.00%
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	Contigencies Account - Budget Only	173,740	94,954	291,524			386,479	212,739	122.45%
5000 - Total		**372,503**	**155,554**	**340,407**			**495,961**	**123,458**	
6120	Site Improvement	100,000	505,648				505,648	405,648	405.65%
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%
6000 - Total		**168,174**	**565,648**				**565,648**	**397,474**	
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**	**4,344,605**	**1,784,774**			**6,129,379**	**321,049**	
Ending Balance		0	0	0	0	0	0	0	

GANN LIMIT

California Community Colleges
Gann Limit Worksheet
Budget Year 2025-26

DISTRICT:	**KERN**				
DATE:	June 11, 2026				

I.	**Appropriations Limit:**				
A.	**Appropriations Limit**				$ 265,690,968
B.	Price Factor:		**1.0495**		
C.	Population factor:				
	1 **2024-25**	Second Period Actual FTES	27,101.6000		
	2 **2025-26**	Second Period Actual FTES	27,616.0000		
		Population Change Factor	1.0190		
	(C.2. divided by C.1.)				
D.	**Limit adjusted by inflation and population factors**				$ 248,313,035
	(line A multiplied by line B and line C.3.)				
E.	Adjustments to increase limit:				
	1 Transfers in of financial responsibility				
	2 Temporary voter approved increases				
	3 Total adjustments - increase				-
F.	Adjustments to decrease limit:				
	1 Transfers out of financial responsibility				
	2 Temporary voter approved increases				
	3 Total adjustments - decrease				-
G.	**Appropriations Limit**				$ 248,313,035
II.	**Appropriations Subject to Limit**				
A.	State Aid [1]				
B.	State Subventions[2]				
C.	Local Property taxes				93,710,060
D.	Estimated excess Debt Service taxes				
E.	Estimated Parcel taxes, Square Foot taxes, etc.				
F.	Interest on proceeds of taxes				10,352,280
G.	Less: Costs for Unreimbursed Mandates[3]				
H.	**Appropriations Subject to Limit**				$ 83,357,780

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

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

[2] Home Owners Property Tax Relief, Timber Yield Tax, etc…

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